



BUDGET

2018/19

Healthy. Smart. Creative.



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MEDIA RELEASE - BUDGET 2018/19 NEWS

\$864 million budget delivers a healthy, smart, creative region

Sunshine Coast Council today endorsed its \$864 million budget for 2018-19 which continues its focus on maintaining a strong, sustainable council, investing in the services and facilities that communities need and improving the liveability and vitality of the Sunshine Coast.

Mayor Mark Jamieson said this year's budget built on council's plan for the region and demonstrated a continuing commitment to preserving and enhancing the natural environment, supporting and servicing the community and building an economy that can provide jobs and opportunities now and into the future.

"Each year for the past six years, we have delivered a budget surplus and this year will be no different," Mayor Jamieson said.

"Neither the Federal Government nor the State Government can claim a similar record and nor can they demonstrate the same level of exemplary financial stewardship and responsibility that has been consistently demonstrated by our council over this period.

"A clear plan for the future, maintaining a strong financial position and investing in services and infrastructure are the hallmarks of our council.

"Keeping faith with these objectives ensures our council can continue to support the needs of our communities right across the Sunshine Coast – now and in the future."

Mayor Jamieson said that maintaining the liveability of the Sunshine Coast would always be a key priority of council and was an intrinsic part of planning for the region.

"It is what matters to our residents and it is what matters to us," Mayor Jamieson said.

The 2018/19 budget highlights include:

- \$123 million to maintain, renew and replace roads, pathways and stormwater assets
- \$33 million for our environment, including beaches, foreshores, bushland conservation and clean energy
- \$77 million on recreation, including maintaining and upgrading council's many parks and gardens, sporting facilities and lifeguard services
- \$44 million for our libraries, galleries and community facilities and services
- \$32 million for economic initiatives, including local business support, major events and holiday parks
- \$7 million for community events and grants which is one of the largest community funding commitments of any council in Queensland

Mayor Jamieson said a highlight of this year's council budget was a record \$370 million capital works program, which is the largest in the history of this council.

“This will deliver better local roads, parks, gardens, community and sporting facilities right across the region,” Mayor Jamieson said.

“Our capital works program goes to the very heart of the liveability and connectivity of our community.

“It also helps instil a sense of pride and is an investment in both the well-being of our residents and the vibrancy of their locality.”

Council’s capital works program for 2018-19 features:

- \$73 million on transportation and stormwater projects
- \$23 million on waste management
- \$19 million on community and sporting facilities and
- \$10 million on parks and gardens and public amenities

Mayor Jamieson said the capital works program also continued council’s commitment to the region’s game changing projects which are helping to drive a stronger economy, generate jobs and provide access to new services for the community.

“The budget includes \$151 million for the Sunshine Coast Airport Expansion project which remains on track for completion by Christmas 2020,” Mayor Jamieson said.

“These works will be funded from borrowings which will be retired with the funds council receives from Palisade Investment Partners.

“Council has also allocated \$33 million for works at the Maroochydore City Centre for streets, cycleways and footpaths; installation of street lighting and street furniture; construction of a new park and landscaping; and the first stage of a striking new waterway on the site.

“Collectively these two projects alone are forecast to generate more than 30,000 jobs over the next 20 years.

“This is a significant dividend for our residents, particularly our children and young people who will have greater opportunities to stay on the Coast and pursue their careers locally.”

General rates for the majority of Sunshine Coast ratepayers will increase by \$41 to \$1207, while the cost to collect a standard 240 litre wheelie bin will increase by \$10 to \$290.

The combined increase equates to \$51 for the year – or 3.5%.

The Environment, Heritage and Transport levies will rise by a combined total of \$4.50 compared to \$20 in 2017-18.

Mayor Jamieson said the Environment Levy, which will raise \$10.3 million this year, would help to fund a new project to define the total economic value of the Sunshine Coast’s natural assets and the contributions they make to our economy and community.

“Council will continue to protect and enhance our natural environment, including our native plants and animals, waterways and wetlands and coastal environments,” Mayor Jamieson said.

“We will also support the purchase and management of even more conservation lands, undertake more catchment and coastal rehabilitation projects and continue to partner with private landholders and environmental community groups.

“With our Heritage Levy funding, this year we will put a stronger focus on supporting indigenous cultural heritage projects developed in collaboration with Kabi Kabi, Jinibara and DASSI peoples.

“We will develop heritage and cultural tourism through the development of walks and trails, short films, interpretive projects and support of indigenous events at the Horizon Festival in August and September.”

Transport Levy funds will be directed towards the continued planning for a better and integrated public transport solution for the region, with a focus on Light Rail, and the delivery of important council-run services for the community such as Council Link and the Flexilink trials.

“The Transport Levy funds will also enable our council to continue with its bus stop upgrades to comply with the Disability Discrimination Act requirements and enable further research into travel behaviour change opportunities.”

Mayor Jamieson said council could be very proud of its results against a series of measures of financial sustainability.

“This budget will continue to provide confidence to ratepayers that we are in great shape – better in fact, than most other councils in the state,” Mayor Jamieson said.

“Council has achieved an operating surplus ratio of 5.4%, ahead of benchmark, allowing us to invest in growth capital projects and to pay back our loans.

“And our asset sustainability ratio of 75.6% illustrates that we are investing in renewing our existing assets.”

BUDGET PROJECTS

A snapshot of some of the major projects to be delivered across the Sunshine Coast in 2018/19:

Road/cycleway network

- \$7.6 million for the Sippy Downs four-lane upgrade project to significantly improve traffic flow and create an entry statement into the Sunshine Coast’s Knowledge Precinct
- \$3.2 million to construct the Minyama to Mooloolaba cycleway bridge over Mayes Canal
- \$2 million for the Parklands Boulevard duplication project at Meridan Plains
- \$1.8 million to continue to construct the Burke St extension at Golden Beach
- \$1.7 million for the ongoing upgrade of a 1.2km stretch of McGilchrist Rd, Eudlo
- \$1.6 million to upgrade Image Flat Rd in Nambour
- \$1.5 million for the upgrade of Roys Rd at Beerwah

Streetscaping

- \$2.7 million for the continuing upgrade of Caloundra's main street – Bulcock St
- \$1.36 million to start on upgrades to David Low Way at Bli Bli
- \$250,000 to begin the masterplan for Cribb St at Landsborough

Sport and recreation

- \$3.2 million for two new AFL fields and a clubhouse at council's Meridan Plains complex
- \$1.7 million for the Sunshine Coast Regional Tennis Centre at Caloundra
- \$1 million towards the Maroochydore Multi-Sports Complex
- \$750,000 for upgrades to Sunshine Coast Stadium at Kawana
- \$602,000 for the Beerwah Aquatic Centre
- \$400,000 for the North Shore Multi-Sport Complex at Mudjimba
- \$225,000 to extend the Maleny golf course to 18 holes

Community facilities

- \$4.6 million for the redevelopment of The Events Centre at Caloundra
- \$1.8 million for the construction of the new community centre at Baringa
- \$1.22 million to progress the Heritage Tramway Project in Nambour



2018/19 COMMUNITY BUDGET REPORT

2.1 MAYOR'S MESSAGE

Good morning Councillors.

It gives me great pleasure to present our 2018-2019 Council Budget.

This is the third budget of this term of council and the seventh that I've had the privilege to deliver as Mayor of our Sunshine Coast.

And I am particularly proud of the fact that in every one of those seven years, we have delivered a healthy surplus.

This year is no different.

With this budget, we are forecast to achieve an operating surplus of \$24.6 million.

Neither the Federal Government nor the State Government can claim a similar record.

Nor can they demonstrate the same level of exemplary financial stewardship and responsibility that has been consistently demonstrated by our Council over this period.

And with our Council enjoying the highest financial sustainability rating of councils across Queensland, our position is an achievement of which each of you can rightly be proud.

Our community can have faith that their Council has their best interests at heart.

That we run a well-managed and responsible council.

And by doing so we are able to continue to increase our investment in the services and facilities that improve the liveability of communities right across our region.

This should give our community great confidence.

And as I often say, the greatest gift that any government can give to its community is confidence.

That is what we set out to do in 2012 – and we have not deviated from that path since.

As a result of our efforts, the Sunshine Coast is now experiencing one of the most exciting chapters in its history.

We are growing – in fact the latest forecasts suggest our region will be home to nearly 320,000 people by the end of this month.

We are confident.

We have enormous optimism for the future.

We are leading the nation in terms of some of our economic indicators and innovative infrastructure projects.

But in doing so, we are keeping faith with our values as a community.

And we are strengthening our commitment to our natural environment and liveability.

That is the balanced approach we committed to in 2012 and it reflects what our community expects of us.

Much of this our Council has achieved largely unaided by other tiers of government.

That hasn't stopped us, however.

We have simply got on with the job that we were elected to do and the results are now showing the dividends for our efforts.

Let us look at a snapshot for a moment.

The Sunshine Coast has been independently ranked twice as the second strongest performing economy in Queensland.

Our \$13.8 billion economy in 2013 is now worth \$17.2 billion and is well and truly on track to reach our target of \$33 billion by 2033.

With that, we have seen an average annual economic growth rate of 4% from 2001-16.

This exceeds the national annual economic growth rate over the same period by some 1.1 percentage points.

With over 25,000 jobs added to the region over the past five years, we now have an unemployment rate of 4.9%.

This is over 1% lower than the State average – which in itself, is a position that the region has not historically been in.

We have also seen a decline in youth unemployment of some 5% - although this is an area where we still have work to do.

But what is particularly gratifying for me is that between 2011 and 2016, we have seen a significant shift in the region's average household incomes.

In 2011, average household incomes on the Sunshine Coast were 22% below the Queensland average.

As Mayor, I found this to be unacceptable for our community.

That is why I pushed to include a target in our regional economic development strategy to lift average household income levels to better than the State average by 2033.

Because that is the real community dividend from driving investment in our new economy.

In 2016, we saw the average household income levels improve to being approximately 9% below the State average.

And more recent data suggests this is continuing to improve.

A great outcome indeed, but we cannot rest on our laurels, for we have not yet achieved our goal.

The \$12.5 billion in public and private investment underway or in the pipeline across our region and generating investment in our seven high-value industries must be supported so that the new employment opportunities can be created and household income levels can continue to rise.

But our story is much more than just our economic agenda.

Today I present a budget which continues our proud record of maintaining a strong, sustainable council which invests in the services and facilities our communities need and improves the liveability and vitality of the Sunshine Coast.

Most importantly, our budget demonstrates Council's continuing commitment to preserving and enhancing our natural environment, supporting and servicing our community and building an economy that can provide jobs and opportunities now and into the future.

It is the product of many months of thorough deliberation and I thank each of you and our staff for their attention and commitment to making the decisions that benefit our whole region.

From our hinterland communities, which are an integral part of our social and economic fabric, to our coastal towns and suburbs where over 80% of our nearly 320,000 residents live.

Maintaining the liveability of our Sunshine Coast will always be a key priority of our council and this is an intrinsic part of all of our planning for the region.

It is what matters to our residents and it is what matters to us.

Our clear plan for the future, a strong financial position and investing in services and infrastructure are the hallmarks of our Council.

Keeping faith with these objectives ensures Council can continue to support the needs of our communities throughout the Sunshine Coast – now and in the future.

Councillors, with this budget we are doing just that.

THE BUDGET

Today's record \$864 million budget allows us to continue to build on our success and achievements from the past six years as we create our healthy, smart, creative region.

In summary – and these are only a few of the highlights – in the coming 12 months we will invest:

- \$123 million to maintain, renew and replace roads, pathways and stormwater assets
- \$33 million for our environment, including beaches, foreshores, bushland conservation and clean energy
- \$77 million on recreation, including maintaining and upgrading council's many parks and gardens, sporting facilities and lifeguard services
- \$44 million for our libraries, galleries and community facilities and services
- \$32 million for economic initiatives, including major events, local business support and holiday parks
- \$7 million for community events and grants which is one of the largest community funding commitments of any Council in Queensland

CAPITAL WORKS PROGRAM

This budget also contains a \$370 million capital works program – the largest in the history of our Council.

This will deliver better local roads, parks, gardens, community and sporting facilities right across the region.

Our capital works program goes to the very heart of the liveability and connectivity of our community.

It also helps instil a sense of pride and is an investment in both the well-being of our residents and the vibrancy of their locality.

Our capital works program for 2018-19 features:

- \$73 million on transportation and stormwater projects
- \$23 million on waste management
- \$19 million on community and sporting facilities
- \$10 million on parks and gardens and public amenities

The capital works program also continues our commitment to our region's game changing projects which are helping to drive a stronger economy, generate jobs and provide access to new services for our community.

It includes \$151 million to our Sunshine Coast Airport Expansion project which remains on track for completion by Christmas 2020.

Councillors, as you are aware these works will be funded from borrowings which will be retired with the funds we receive from Palisade Investment Partners.

If you drive along the Sunshine Motorway you will notice the great progress that has been made since we turned the first sod just a couple of months ago.

We have also allocated \$33 million for works at the Maroochydore City Centre for streets, cycleways and footpaths; installation of street lighting and street furniture; construction of a new park and landscaping; and the first stage of a striking new waterway on the site.

We expect to see the first buildings begin to emerge over the next 12 months.

Collectively these two projects alone are forecast to generate more than 30,000 jobs over the next 20 years.

Which is a significant dividend for our residents, particularly our children and young people who will have greater opportunities to stay on the Coast and pursue their careers locally.

GENERAL RATES

As you are aware, our council is making a large investment in our region now and for the future.

We are not just talking about projects, we are delivering them.

Promises we have made are not forgotten, they are kept.

It means that our Sunshine Coast residents can look forward to the future with confidence and know they are represented by council which has their best interests at heart.

One great example of this is our award-winning Sunshine Coast Solar Farm which has been generating clean energy for close to 12 months.

Since full production was achieved in October 2017, our Solar Farm has offset 106% of council's electricity consumption.

Its financial performance continues to trend better than our targets with actual savings, after debt repayments, already reaching \$1.6 million.

To the detractors we had along the way - and in particular, the Sunshine Coast Daily which still refuses to acknowledge the value of this project - I say this multi-award winning asset has been an outstanding investment by our Council on behalf of our community.

No wonder it has attracted so much interest from other councils from Australia looking at replicating what we have achieved here on the Sunshine Coast.

Remember Councillors, we had to do this on our own with no support from the State and Federal governments.

Whereas they have fallen over themselves to fund other solar farm projects, including those delivered by foreign based multi-nationals.

We are making a great investment in our Sunshine Coast and we are grateful for the contribution our ratepayers continue to make as part of a very strong partnership.

We know that with any budget, the primary area of interest for residents is what is happening with their rates.

The general rates for the year for the majority of our ratepayers will increase by \$41 to \$1207.

And the cost to collect a standard 240 litre wheelie bin will increase by \$10 to \$290.

The combined increase equates to \$51 for the year – or 3.5%.

LEVIES

In terms of the levies paid by all ratepayers:

- the Environment Levy will increase by \$2
- the Transport Levy will increase by \$1
- and the Heritage Levy will increase by \$1.50

Together, this is a combined annual increase in levies of just \$4.50, compared to a \$20 increase in 2017-18.

BOTTOM LINE

Overall, the adjustments to the general rate, waste collection charge and the levies paid by all ratepayers represents a bottom line increase of \$55.50 – or just over an extra \$1 per week investment in our region for most ratepayers.

Of course, this can be further reduced by taking advantage of the on time payment discount, along with the pensioner concession.

FINANCIAL PERFORMANCE

Councillors, as I said at the outset you can each be very proud of the results our Council has achieved against a series of measures of financial sustainability.

This Budget will continue to provide confidence to our ratepayers that we are in great shape – better in fact than most other councils in the state.

Council has achieved an operating surplus ratio of 5.4% - ahead of benchmark, allowing us to invest in growth capital projects and to pay back loans.

And our asset sustainability ratio of 75.6% illustrates that we are investing in renewing our existing assets.

ENVIRONMENT

Councillors – we are as one in recognising that our environment is one of our greatest assets, and our council intends to keep it that way.

After all, our natural environment is one of our most defining features of our region and central to our values and way of life.

This year our Environment Levy will raise \$10.3 million which will help to fund a new project to define the total economic value of the Sunshine Coast's natural assets and the contributions they make to our economy and community.

We will also continue to:

- implement the Environment and Liveability Strategy which we endorsed last year.
- protect and enhance our valued natural environment, including our native plants and animals, waterways and wetlands and coastal environments
- support the expansion and management of our conservation estate, undertake more catchment and coastal rehabilitation projects and continue to partner with private landholders and environmental community groups.
- and we will continue to offer free disposal of mattresses, fridges, e-waste and gas bottles at our waste resource recovery centres.

INVESTING IN A STRONGER COMMUNITY

Our communities are the essence of what makes the Sunshine Coast such a great place to live.

It is why many people, including myself, choose to call the Sunshine Coast home.

More people are opting to do so, with our region forecast to grow to over 500,000 residents by 2041.

Our budget commitments today reinforce the high value Council places on building a strong future for our residents – those who live here today and those who will live here in the future.

This budget allocates \$6.6 million towards streetscaping projects to make our streets more liveable, cleaner and attractive.

This includes a range of projects that are being delivered right across the region.

Here's a small selection:

- \$2.7 million for the continuing upgrade of Bulcock Street in Caloundra
- \$1.36 million to commence upgrades to David Low Way at Bli Bli
- \$250,000 to begin the masterplan for Cribb Street at Landsborough

It's no secret that sport and recreation builds stronger, healthier and happier communities – which is why it remains a key focus for our budget priorities.

In 2018-19, we will invest \$8.3 million on upgrades to our region's sports facilities including:

- \$3.2 million for two new AFL fields and a clubhouse at council's Meridan Plains complex

- \$1.7 million for the Sunshine Coast Regional Tennis Centre at Caloundra
- \$1 million towards the Maroochydore Multi-Sports Complex
- \$750,000 for upgrades to Sunshine Coast Stadium at Kawana
- \$602,000 for the Beerwah Aquatic Centre
- \$400,000 for the North Shore Multi-Sport Complex at Mudjimba; and
- \$225,000 to extend the Maleny golf course to 18 holes

For the arts, the major redevelopment of The Events Centre at Caloundra - our region's premier performance venue - will continue as part of a funding partnership between Council and the Federal Government.

Council will contribute a total of \$4.6 million this financial year towards upgrades and enhancements to the existing building to ensure the venue continues to attract top end national and international entertainment and performances.

In our new suburb of Baringa, council has allocated \$1.8 million for the construction of the new community centre, which I was delighted to turn the first sod on last week.

And in Nambour, we have made a \$1.22 million commitment to progress the Heritage Tramway Project.

Local roads will again be a major priority for Council, given the important role they play in connecting our residents with where they live, work, go to school, recreate and access services.

This year, we will invest \$123 million in maintaining, renewing and replacing local roads, pathways and stormwater assets.

To help keep our Coast moving, our major road and cycleway projects will include:

- \$7.6 million for the Sippy Downs four-lane upgrade project to significantly improve traffic flow and create an entry statement into the Sunshine Coast's Knowledge Precinct
- \$3.2 million to construct the Minyama to Mooloolaba cycleway bridge over Mayes Canal, Mooloolaba
- \$2 million for the Parklands Boulevard duplication project at Meridan Plains
- \$1.8 million to continue the construction of the Burke Street extension at Golden Beach
- \$1.7 million for the upgrade of a 1.2 kilometre stretch of McGilchrist Road, Eudlo
- \$1.6 million to upgrade Image Flat Road in Nambour; and
- \$1.5 million for the upgrade of Roys Road at Beerwah

VALUING OUR HERITAGE

Councillors, as the success of our celebrations of the 50th Anniversary of the Naming of the Sunshine Coast showed, our residents retain a keen, and I would say growing, interest in our region's history.

We are dedicated to preserving and nurturing our rich cultural heritage to ensure it remains an integral part of the Sunshine Coast of the future.

Our Heritage Levy this year will raise \$1.7 million which will go towards projects in four themes – knowledge, conservation, support and communication.

This year we have put a stronger focus on supporting indigenous cultural heritage projects developed in collaboration with Kabi Kabi, Jinibara and DASSI peoples.

We will develop heritage and cultural tourism through the development of walks and trails, short films, interpretive projects and support of indigenous events at the Horizon Festival in August and September.

Our region's community museums and historical societies will continue to be supported through grants, professional development, workshops and community programs

And we will be collecting even more knowledge of our region's heritage, including the development of a heritage trees register.

TRANSPORT LEVY

Councillors, we know that transport – and how we get around our growing region - is a key issue for our residents and our council.

We have seen some movement in recent times from the Federal and State governments to commit to elements of our essential transport infrastructure.

But the job is not done, particularly given the growth trajectory our region is on and the catch up which we have to achieve.

We will continue our strong advocacy efforts with the other tiers of government so that our Sunshine Coast gets its fair share.

Our draft integrated transport strategy released late last week outlines our proposed priorities to achieve a connected, smart, integrated, safe and efficient transport system.

In the next 12 months, council will use the Transport Levy funds for:

- the continued planning for a better and integrated public transport solution for the region, with a focus on Light Rail;
- the delivery of important council-run services for our community such as Council Link and the Flexilink trials;
- the continuation of bus stop upgrades to comply with the Disability Discrimination Act requirements; and
- research into travel behaviour change opportunities for implementation.

TOURISM AND EVENTS

Tourism and sporting, entertainment and cultural events continue to make a significant contribution to our Sunshine Coast economy and provide enjoyment and participation opportunities for our community.

In 2018/19, council will invest over \$6.2 million to assist in promoting the Sunshine Coast as a holiday, business and conference destination and to ensure we maintain our status as the regional events capital of Australia.

Attracting visitors and events brings money from outside the region which then flows through to local businesses and property owners across the coast.

Our investment is paying dividends. In fact, tourism and major events injected an estimated \$1.7 billion into our local economy last year – strengthening our economy and supporting more jobs for local residents.

Many property owners benefit directly or indirectly from council's ongoing investment in tourism and events which attract visitors to our region, so it's important these property owners contribute towards the cost of this investment.

In 2018/19, properties that are in the newly-introduced Transitory Accommodation rating categories and commercial property owners will contribute towards tourism and events through their general rates, rather than through the former Tourism and Major Events Levy.

The new Transitory Accommodation rating categories mean property owners who offer their property to holiday makers are contributing to council's investment in tourism.

Our major tourism beneficiaries will therefore, continue to contribute the largest proportion towards our tourism and events budget, but do so through their general rates.

CONCLUSION

Councillors, I am immensely proud of what we are achieving– both in supporting our community every day and in planning for our future.

We are in a position of strength as we continue to achieve a healthy, smart, creative region.

My thanks go to everyone who has helped us along the journey.

This budget will move us closer to our goals, but as I said before, we still have much work to do.

We approach that work united and with optimism and confidence.

I commend our 2018/19 budget to you and to our community.

Mark Jamieson
Mayor



2.2 BUDGET AT A GLANCE

The 2018/19 Budget was adopted by Sunshine Coast Council on 21 June 2018 at a Special Statutory Meeting. The record \$864 million budget continues its focus on maintaining a strong, sustainable council, investing in the services and facilities that communities need and improving the liveability and vitality of the Sunshine Coast.

The budget includes a capital works program totalling \$370 million, featuring:

- \$73 million on transportation and stormwater projects
- \$23 million on waste management
- \$19 million on community and sporting facilities and
- \$10 million on parks and gardens and public amenities

The budget includes \$151 million for the Sunshine Coast Airport Expansion project which remains on track for completion by Christmas 2020.

Council has also allocated \$33 million for works at the Maroochydore City Centre for streets, cycleways and footpaths; installation of street lighting and street furniture; construction of a new park and landscaping; and the first stage of a striking new waterway on the site.

The 2018/19 budget snapshot:

Road/cycleway network

- \$7.6 million for the Sippy Downs four-lane upgrade project to significantly improve traffic flow and create an entry statement into the Sunshine Coast's Knowledge Precinct
- \$3.2 million to construct the Minyama to Mooloolaba cycleway bridge over Mayes Canal
- \$2 million for the Parklands Boulevard duplication project at Meridan Plains
- \$1.8 million to continue to construct the Burke St extension at Golden Beach
- \$1.7 million for the ongoing upgrade of a 1.2km stretch of McGilchrist Rd, Eudlo
- \$1.6 million to upgrade Image Flat Rd in Nambour
- \$1.5 million for the upgrade of Roys Rd at Beerwah

Streetscaping

- \$2.7 million for the continuing upgrade of Caloundra's main street – Bulcock St
- \$1.36 million to start on upgrades to David Low Way at Bli Bli
- \$250,000 to begin the masterplan for Cribb St at Landsborough

Sport and recreation

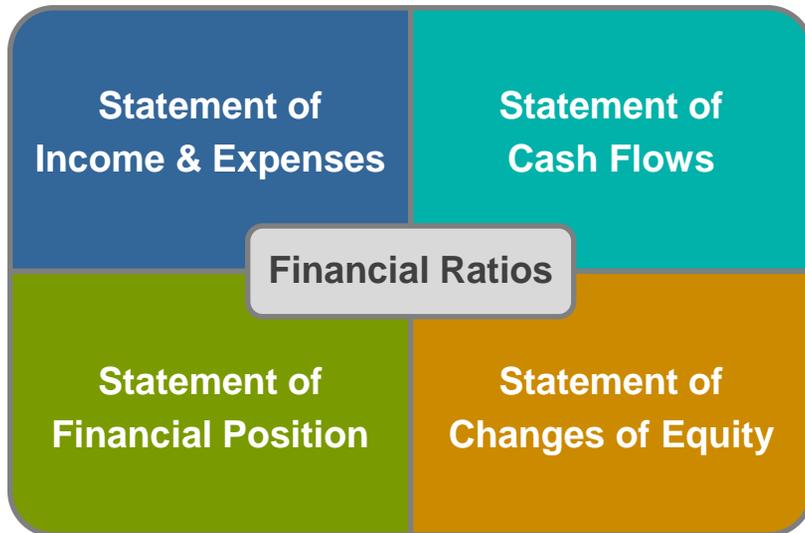
- \$3.2 million for two new AFL fields and a clubhouse at council's Meridan Plains complex
- \$1.7 million for the Sunshine Coast Regional Tennis Centre at Caloundra
- \$1 million towards the Maroochydore Multi-Sports Complex
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- \$602,000 for the Beerwah Aquatic Centre
- \$400,000 for the North Shore Multi-Sport Complex at Mudjimba
- \$225,000 to extend the Maleny golf course to 18 holes

Community facilities

- \$4.6 million for the redevelopment of The Events Centre at Caloundra
- \$1.8 million for the construction of the new community centre at Baringa
- \$1.22 million to progress the Heritage Tramway Project in Nambour

2.3 FINANCIAL STATEMENTS

The Financial Statements have been prepared in accordance with legislative requirements and reflect the anticipated operational activities of Council over the 2018/19 financial year, plus forecast for the following 9 years. Council's financial position continues to be strong over the budgeted period.



Financial Statements contained within this report include:

Statement of Income and Expenses - presents Council's consolidated operational revenues and expenses (where money comes from and how it is spent); along with a summary of capital expenditure

Statement of Cash Flows - reports how revenue received and expenses paid impact on Council's cash balances

Statement of Financial Position - identifies the predicted financial position of Council, including Assets (what we own); Liabilities (what we owe); and Equity (our net worth)

Statement of Changes in Equity - reports all changes to equity (Council's assets net of liabilities) during the financial period

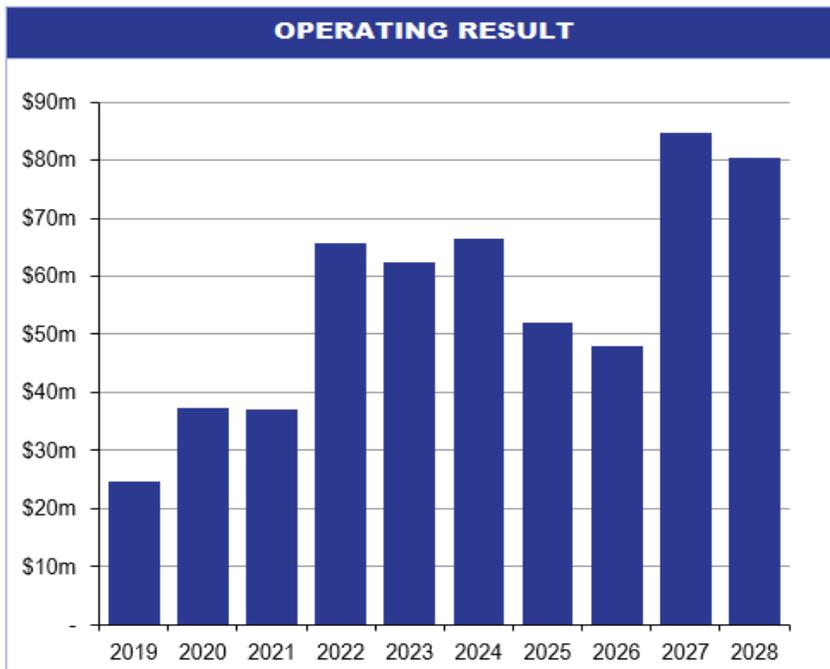
Financial Sustainability Ratios - key financial indicators that measure Council's financial performance

Statement of Income & Expenses

Operating Result 2018/19

The following graph, which shows Council's operating result for the period 2018/19 to 2027/28 net of capital revenues, is a strong indicator of Council's ongoing financial sustainability. Land sales associated with the Maroochydore City Centre Project are included in the operating result.

Council's 2018/19 operating result of \$24.6 million is made up of \$455 million of operating revenue, funding \$430 million of operating expenses.



Operating Revenue 2018/19

Rates and charges as detailed in the Revenue Statement account for 64% of Council's operating income estimated at \$292 million for 2018/19. Fees and charges form the next largest contribution to Council's income, with a budget of \$58.1 million, made up of \$39.0 million in general cost recovery and commercial charges and \$19.1 in development and plumbing services fees. Council adopted the 2018/19 Fees and Charges registers at the Ordinary Meeting held on 17 May 2018.

The following revenue streams from Unitywater are included in the budget totalling \$50 million:

- Interest on shareholder loans \$22.6 million
- dividends \$15.2 million
- tax equivalents \$12.2 million.

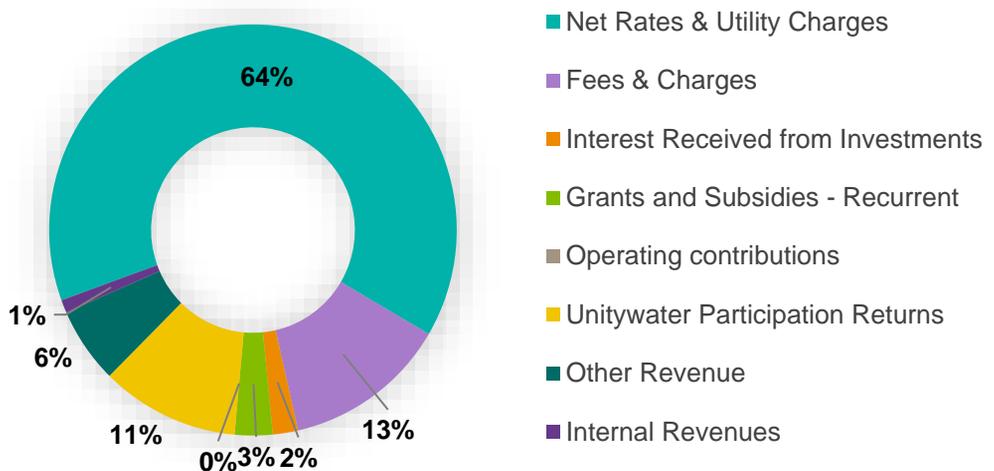
Council’s past and present Region Making Projects will contribute to total Other Revenue of \$27.2 million included in the 2018/19 Budget

- Maroochydore City Centre land sales \$14.4 million
- Solar Farm \$3.6 million

Council will also receive external grants and contributions totalling \$12.2 million with the Federal Assistance Grant of \$10.3 million and the Libraries State Resources Grant of \$1.4 million, the most significant.

Council estimates its interest received on investments for 2018/19 to be \$8.5 million.

The following graph details the distribution of Council’s revenue sources.



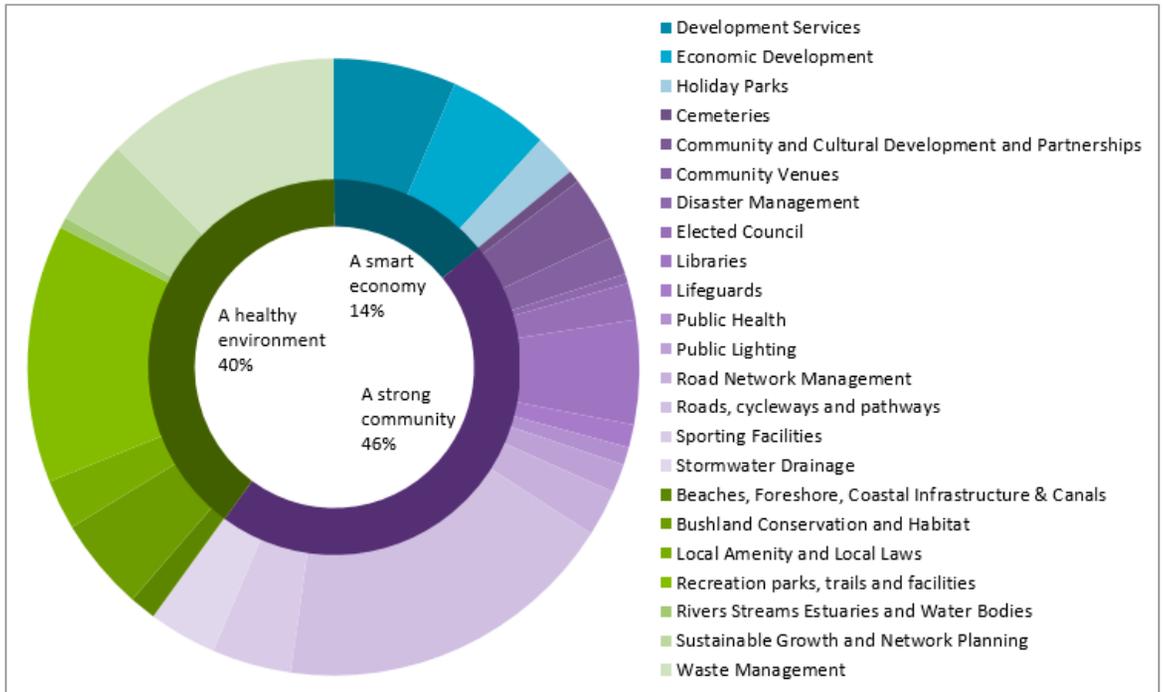
Operating Expenses 2018/19

The 2018/19 budget sees \$430 million invested in Council core services and projects, as shown in the graph below, which includes the following highlights:

- \$56 million to maintain and operate parks and gardens and sporting facilities
- \$50 million to maintain roads, pathways and stormwater
- \$26 million in the operations and maintenance of libraries, galleries and community facilities
- \$30 million for economic initiatives including major events and the operations and maintenance of holiday parks
- \$30 million towards the environment, including beaches, foreshores and bushland conservation
- \$7 million contributed to community events and grants.

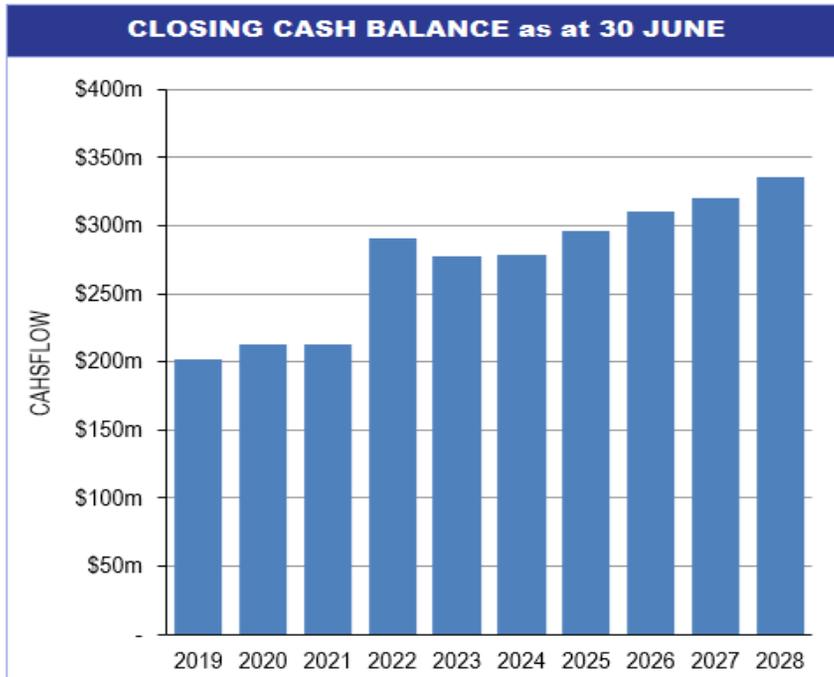
Depreciation of \$74 million is additional to the summary above.

In delivering council services, employee costs account for \$140 million with an additional \$14.6 million of employee costs included in the delivery of capital projects. The workforce of 1685.4 full time equivalents (FTE) will deliver the outcomes arising from this budget. Council also partners with contractors in the order of \$100 million and a further \$75 million contributes to materials, supplies, utilities and community grants.



Statement of Cash Flows

Over the coming 10 years it is anticipated that Council will maintain a consistent cash balance at above QTC minimum requirements, while investing in key region making projects. The cash balance increases in 2021/22 due to the lease payment from Council's operating partner for the completion of the Sunshine Coast Airport Runway.



Statement of Financial Position

Non-current assets are estimated to grow to \$7.7 billion by 2028 – an increase of \$2.1 billion over 10 years. This growth reflects Council's strong investment in capital works. A significant portion of the investment relates to roads, pathways and stormwater with \$660 million forecast spend over the 10 year period.

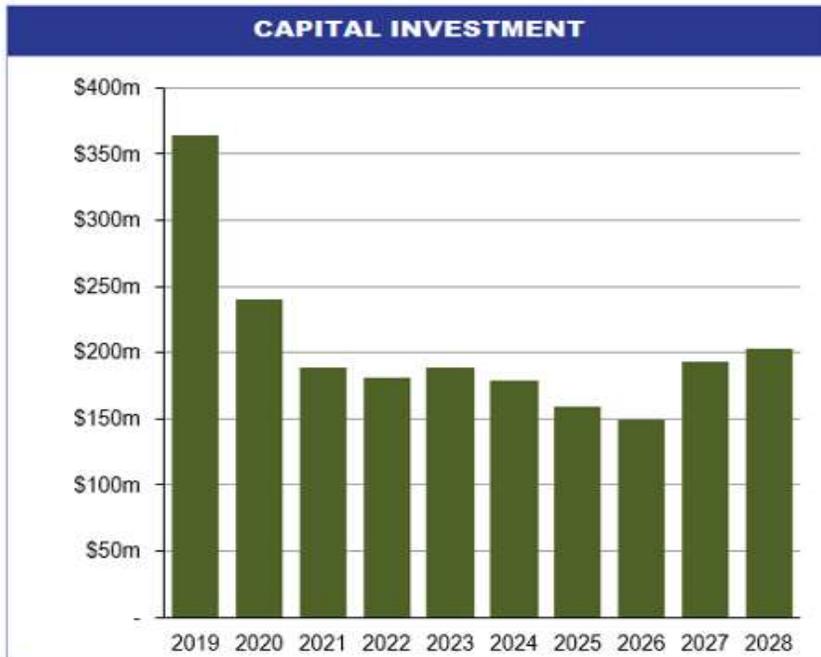
The Maroochydore City Centre development is a 20 year project, with non-current assets estimated to increase to \$272 million by 2028.

It is planned that Council's overall debt will decrease by \$240 million to \$226 million in 2028. Council's debt will peak at \$582 million in 2020/21, due to works associated with the Sunshine Coast Airport Runway Project. It is estimated that the transfer of operations to Council's operating partner will reduce the debt by \$245 million in 2021/22.

Capital Expenditure

The 10 year forecast identifies the investment in infrastructure assets of \$1.9 billion funded from the operating result, revenue raised to fund depreciation, capital contributions from State and Commonwealth Government grants, developers, and loan funding.

A graph of the total estimated Capital Works Program by year for the period 2018/19 to 2027/28 is below, including Region Making Projects.



Delivering Sunshine Coast Council's \$370 million Capital Works Program

Financial Sustainability Ratios

Under the *Local Government Regulation 2012*, Council must prepare an accrual based budget for each financial year which is consistent with Council's Long Term Financial Forecast (summary included in the appendices), 5-year Corporate Plan and Annual Operational Plan.

To comply with section 169(5) of the *Local Government Regulation 2012* Council must also publish results against a series of measures of financial sustainability for the budget year and the next nine (9) financial years:

- a) asset sustainability ratio
- b) net financial liabilities ratio
- c) operating surplus ratio

The following additional measures are also included to further demonstrate Council's long term financial sustainability:

- council controlled revenue ratio
- total debt service cover ratio
- cash expense cover ratio.

The budgeted statements are aligned with Council's Long Term Financial Forecast, Financial Plan, Corporate Plan, Operational Plan and the Department of Infrastructure, Local Government and Planning financial sustainability measures in the 2018/19 budget year and each of the subsequent nine (9) years.

The Asset Sustainability Ratio (reflecting the ongoing development of Council's asset management plans) is in line with Council's targeted ratio, considering Council's relatively young asset base. Council has determined an Asset Sustainability Ratio range of between 70% and 80% for 2018/19.

The Net Financial Liabilities Ratio (reflecting the extent to which the net financial liabilities of Council can be repaid from operating revenue) exceeds the target range in years 2019, 2020 and 2021. The 10 year capital works program requires \$245 million in borrowings for Sunshine Coast Airport Runway Project. Council's debt funding of the Sunshine Coast Airport Runway Project will require the Net Financial Liabilities Ratio target to be exceeded in years 2019, 2020 and 2021.

The Department of Infrastructure, Local Government and Planning Financial Management (Sustainability) Guideline 2013 states – "High average Net Financial Liabilities ratio projections over the long-term are typically indicative of a local government that is undertaking / has undertaken significant infrastructure projects. Whilst some local governments may not achieve the recommended target for Net Financial Liabilities Ratio on average over the long-term, this does not necessarily indicate that a local government is likely to be unsustainable over the long-term. In such cases, well-managed local governments with robust financial management systems and the ability to service current and projected debt levels, can maintain long-term sustainability and average Net Financial Liabilities ratio projections over the long-term that exceed the recommended target."

2.4 RATING COMPARISON

The general rate revenue for the 2018/19 financial year will continue to be levied using a system of differential general rating. The system includes 49 differential categories.

An additional 18 differential rating categories have been introduced for 2018/19, consisting of 12 differential rating categories for Non-Principal Place of Residence Transitory Accommodation and a further 6 commercial and industrial differential rating categories, increasing from 4 to 10 commercial and industrial differential rating categories.

In 2018/19, the newly-introduced Non-Principal Place of Residence Transitory Accommodation rating categories and commercial property owners will contribute towards tourism and events through their general rates, rather than through the former Tourism Levy.

The differential general rate increase of 3.5% results in a minimum differential general rate for the 2018/19 financial year of \$1,207, an increase of \$41 per annum from \$1,166 per annum in 2017/18. Residential properties account for 51% of all rateable properties and 57% of these residential properties incur a minimum differential general rate.

The three separate charges levied in the region have increased collectively by \$4.50, the Environment Levy increased by \$2 to \$74 per annum, the Transport Levy increased by \$1 to \$43 per annum, and the Heritage Levy increased by \$1.50 to \$12.50 per annum.

The special rates and charges for Montville Beautification, Twin Waters Maintenance, Sunshine Cove Maintenance and Mooloolah Island Maintenance have increased by 2.5% in the 2018/19 financial year. Brightwater Estate Landscaping Charge has reduced.

The continuation of pensioner concessions for the 2018/19 financial year is currently estimated at \$3.6 million. There are approximately 20,000 eligible pensioner properties comprising of:

- 9,000 properties owned by ratepayers receiving a part pension
- 11,000 properties owned by ratepayers receiving a full pensioners.

Waste Management charges for the 2018/19 financial year have increased on average 3.5%:

- the cost of a 140 litre wheelie bin has increased by \$9.50, from \$243 to \$252.50,
- the cost of a 240 litre wheelie bin has increased by \$10, from \$280 to \$290,
- the cost of a 240 litre green waste bin has not changed,
- the cost for a holding tank pump out (fortnightly services) has not changed.

The change in total rates and utility charges from 2017/18 to 2018/19 is 3.5%, detailed below:

Total Rates and Charges	2017/18	2018/19	\$ Variation
Minimum differential general rate	\$1,166	\$1,207	\$41
240 litre wheelie bin	\$280	\$290	\$10
Environment Levy	\$72	\$74	\$2
Public Transport Levy	\$42	\$43	\$1
Heritage Levy	\$11	\$12.50	\$1.50
Gross Rates and Charges	\$1,571	\$1,626.50	\$55.50
Discount	\$58.30	\$60.35	\$2.05
Net Rates and Charges	\$1,512.70	\$1,566.15	\$53.45

For the purpose of comparison, the State Emergency Management Levy, Pensioner Concessions and other localised benefited area levies have been omitted in the above example.

Notes:

- General rates have increased by 3.5%
- Wheelie Bin charge has increased by \$10
- Levies have collectively increased by \$4.50



2.5 REGION MAKING PROJECTS

Council is investing in Region Making Projects that align with Council's vision - "to be Australia's most sustainable region – healthy, smart, creative".

A total capital works program of \$370 million including two region making projects for 2018/19 and future years:

- Maroochydore City Centre
\$33 million for the continuation of the development of the new Maroochydore City Centre.
- Sunshine Coast Airport Runway Project
\$151 million for the Sunshine Coast Airport Runway Project. The project will deliver a new runway fully compliant with regulatory standards, runway end taxiway loops, an expanded apron and terminal facilities, a new air traffic control tower and associated infrastructure.

2.6 CONCLUSION

Sunshine Coast Council's \$864 million budget for 2018/19 continues its focus on maintaining a strong, sustainable council, investing in the services and facilities that communities need and improving the liveability and vitality of the Sunshine Coast.

The 2018/19 budget includes a mix of projects to help deliver a positive future and build Australia's healthy, smart, creative region – for today and for generations to come.



FINANCIAL STATEMENTS

SUNSHINE COAST COUNCIL - TOTAL

STATEMENT OF INCOME AND EXPENSES

For period ending 30 June 2018

	For Period Ending 30 June											
	Budget		Forecast									2028 \$'000
	2019 \$'000	2020 \$'000	2021 \$'000	2022 \$'000	2023 \$'000	2024 \$'000	2025 \$'000	2026 \$'000	2027 \$'000			
Operating Revenue	289,388	316,792	330,288	344,821	361,318	378,605	396,721	415,706	435,601	456,449		
Gross Rates & Utility Charges	670	696	727	759	796	835	876	919	964	1,011		
Interest from Rates & Utilities	(12,761)	(13,937)	(14,550)	(15,159)	(15,930)	(16,716)	(17,530)	(18,394)	(19,290)	(20,241)		
Less Discounts, Penetration Permissions	277,277	303,551	316,465	330,389	346,179	362,724	380,062	398,231	417,269	437,220		
Net Rates & Utility Charges	66,338	59,765	61,469	63,089	65,783	68,003	70,400	72,829	75,342	77,941		
Fees & Charges	8,470	8,470	8,470	8,470	8,470	8,470	8,470	8,470	8,470	8,470		
Interest Received from Investments	7,937	11,854	11,854	11,854	11,854	11,854	11,854	11,854	11,854	11,854		
Grants and Subsidies - Recurrent	463	303	303	303	303	303	303	303	303	303		
Operating contributions	50,095	50,095	50,095	50,095	50,095	50,095	50,095	50,095	50,095	50,095		
Utilitywater Participation	15,380	27,182	32,029	39,946	50,202	54,306	26,090	16,044	64,300	70,932		
Other Revenue	5,812	6,466	6,440	7,076	7,300	7,573	7,834	8,104	8,384	8,673		
Internal Revenues	420,772	454,705	487,525	511,723	543,207	563,376	555,109	565,931	636,067	665,489		
Total Operating Revenue	137,178	142,743	147,667	152,762	158,002	163,494	169,124	174,959	180,995	187,240		
Operating Expenses	165,237	174,772	177,478	182,205	188,130	195,782	207,008	203,966	209,634	234,337		
Employee costs	10,029	10,527	13,652	15,188	9,674	8,643	7,927	7,262	6,094	5,115		
Materials & Services	1,464	1,495	1,552	1,591	1,631	1,672	1,713	1,756	1,800	1,845		
Finance Costs	71,743	76,868	79,079	81,989	85,151	88,635	92,065	95,068	98,217	101,993		
Company Contributions	20,196	23,060	22,485	23,075	23,860	24,671	25,510	26,377	27,275	28,203		
Depreciation	7,501	5,663	4,103	3,404	2,717	2,717	2,717	3,013	2,717	3,033		
Other Expenses	413,347	435,989	450,574	486,139	480,846	497,029	503,022	518,090	551,434	585,012		
Recurrent Capital Expenses	7,425	37,286	36,851	65,585	62,381	66,349	62,086	47,841	84,633	60,476		
Total Operating Expenses	10,223	5,542	4,802	4,602	4,802	4,802	4,802	4,802	4,802	4,802		
Non-recurrent Revenue & Expenses	31,999	32,031	28,993	30,018	29,856	29,775	29,775	29,775	29,933	23,933		
Capital Revenue	145,000	60,000	50,000	45,000	46,125	47,278	48,450	49,672	50,913	52,186		
Capital Grants and Subsidies	187,222	98,855	83,796	79,820	80,784	81,856	83,038	84,249	79,649	80,922		
Capital Contributions	(1,346)	(2,704)	(2,766)	(3,047)	(2,895)	(2,567)	(3,042)	(3,118)	(3,196)	(3,276)		
Contributed Assets	(2,829)	(2,654)	(2,804)	(2,804)	(2,804)	(2,804)	(2,804)	(2,804)	(2,804)	(2,804)		
Total Capital Revenue	190,469	120,844	117,991	122,534	140,249	145,238	132,083	128,972	161,086	158,123		
Non-recurrent Expenses												
Profit/loss on disposal, revaluation & impairment												
Movements in landfill and quarry provisions												
Assets transferred to third parties												
NET RESULT												

SUNSHINE COAST COUNCIL - TOTAL STATEMENT OF FINANCIAL POSITION

For period ending 30 June 2018

	For Period Ending 30 June											
	Budget		Forecast									
	2016 \$'000	2018 \$'000	2020 \$'000	2021 \$'000	2022 \$'000	2023 \$'000	2024 \$'000	2025 \$'000	2026 \$'000	2027 \$'000	2028 \$'000	
Current Assets												
Cash & investments	249,356	201,904	212,716	213,139	290,953	277,438	278,549	295,925	310,783	319,704	335,526	
Trade and other receivables	14,545	15,395	15,943	16,558	17,235	17,992	18,785	19,613	20,480	21,386	22,335	
Inventories	10,570	9,064	9,501	9,064	5,700	6,281	6,673	6,281	6,304	5,526	1,652	
Other Financial Assets	27,422	27,943	28,474	29,186	29,915	30,663	31,430	32,216	33,021	33,847	34,693	
Non-current assets classified as held for sale	0	0	0	0	0	0	0	0	0	0	0	
Total Current Assets	301,891	256,005	266,633	267,947	343,804	332,696	335,437	354,035	370,588	380,464	394,207	
Non-Current Assets												
Trade and other receivables	449,893	449,893	449,893	449,893	434,893	434,893	434,893	434,893	434,893	434,893	434,893	
Property, plant & equipment	4,143,227	4,585,926	4,502,875	5,168,858	5,104,719	5,370,261	5,629,723	5,873,215	6,111,379	6,396,804	6,696,007	
Investment in associates	538,212	538,212	538,212	538,212	538,212	538,212	538,212	538,212	538,212	538,212	538,212	
Long Term Inventories	34,628	35,256	30,740	29,122	17,140	20,255	20,430	18,961	18,961	16,126	2,327	
Intangible assets	15,872	15,872	15,872	15,872	15,872	15,872	15,872	15,872	15,872	15,872	15,872	
Total Non-Current Assets	5,182,833	5,026,158	5,038,592	6,202,957	6,111,836	6,380,493	6,640,130	6,882,154	7,120,318	7,402,907	7,688,311	
TOTAL ASSETS	5,484,724	5,802,163	6,205,225	6,470,904	6,455,641	6,713,189	6,975,566	7,236,188	7,490,906	7,783,371	8,082,518	
Current Liabilities												
Trade and other payables	58,743	60,027	60,689	62,535	64,759	66,666	69,027	71,477	74,072	76,660	79,457	
Short Term Borrowings	18,750	22,817	25,365	28,257	30,889	33,334	35,737	38,873	41,614	44,729	48,853	
Provisions	20,527	21,215	21,819	22,572	23,351	24,157	24,990	25,852	26,744	27,667	28,588	
Other	19,997	20,377	20,764	21,293	21,815	22,361	22,920	23,493	24,080	24,682	25,299	
Total Current Liabilities	116,117	124,436	128,637	134,847	140,814	146,518	152,674	159,895	166,510	173,737	181,968	
Non-Current Liabilities												
Long Term Borrowings	273,641	442,587	526,263	553,870	299,091	285,105	264,848	249,364	225,077	199,932	197,492	
Long Term Provisions	34,040	35,010	36,008	37,250	38,535	39,865	41,240	42,663	44,135	45,657	46,799	
Total Non-Current Liabilities	307,681	477,597	562,271	591,120	337,626	324,970	306,088	292,027	269,212	245,590	244,291	
TOTAL LIABILITIES	423,798	602,033	690,908	725,967	478,441	471,487	458,762	451,922	435,722	419,327	406,259	
NET COMMUNITY ASSETS	5,058,926	5,280,130	5,514,317	5,745,437	5,977,200	6,241,701	6,516,804	6,784,466	7,055,183	7,364,044	7,676,259	
Community Equity												
Asset revaluation surplus	939,685	1,040,049	1,147,080	1,259,910	1,378,439	1,502,691	1,632,556	1,768,136	1,909,880	2,057,654	2,211,748	
Retained Earnings	4,119,241	4,240,082	4,367,237	4,485,227	4,607,761	4,748,010	4,893,248	5,025,331	5,154,303	5,315,389	5,473,512	
TOTAL COMMUNITY EQUITY	5,058,926	5,280,130	5,514,317	5,745,437	5,986,200	6,250,701	6,525,804	6,793,466	7,064,183	7,373,044	7,685,259	

SUNSHINE COAST COUNCIL - TOTAL

STATEMENT OF CHANGES IN EQUITY

For period ending 30 June 2018

	For Period Ending 30 June												
	Budget		Forecast										
	2018 \$'000	2019 \$'000	2020 \$'000	2021 \$'000	2022 \$'000	2023 \$'000	2024 \$'000	2025 \$'000	2026 \$'000	2027 \$'000	2028 \$'000		
Capital Accounts													
Asset Revaluation Reserve													
Balance at beginning of period	847,166	939,685	1,040,049	1,147,080	1,259,910	1,378,439	1,502,691	1,632,556	1,768,136	1,909,860	2,057,654	2,211,748	
Asset revaluation adjustments	92,517	100,363	107,032	112,829	118,529	124,252	129,865	135,879	141,744	147,775	154,093	-	
Transfers to capital, reserves and shareholdings	-	-	-	-	-	-	-	-	-	-	-	-	
Balance at end of period	939,685	1,040,049	1,147,080	1,259,910	1,378,439	1,502,691	1,632,556	1,768,136	1,909,860	2,057,654	2,211,748		
Retained Earnings													
Balance at beginning of period	3,920,771	4,119,241	4,240,082	4,367,237	4,485,227	4,607,761	4,748,010	4,893,248	5,025,331	5,154,303	5,315,389	5,473,612	
Net result for the period	190,469	120,841	127,155	117,991	122,534	140,249	145,238	132,083	128,972	161,086	158,123	-	
Transfers to capital, reserves and shareholdings	(8,000)	-	-	-	-	-	-	-	-	-	-	-	
Transfers from capital, reserves and shareholdings	8,000	-	-	-	-	-	-	-	-	-	-	-	
Asset revaluation adjustments	-	-	-	-	-	-	-	-	-	-	-	-	
Balance at end of period	4,119,241	4,240,082	4,367,237	4,485,227	4,607,761	4,748,010	4,893,248	5,025,331	5,154,303	5,315,389	5,473,612		
Total													
Balance at beginning of period	4,775,939	5,058,926	5,280,130	5,514,317	5,745,137	5,986,200	6,250,701	6,525,804	6,793,466	7,064,183	7,373,044	7,685,259	
Net result for the period	190,469	120,841	127,155	117,991	122,534	140,249	145,238	132,083	128,972	161,086	158,123	-	
Transfers to capital, reserves and shareholdings	(8,000)	-	-	-	-	-	-	-	-	-	-	-	
Transfers from capital, reserves and shareholdings	8,000	-	-	-	-	-	-	-	-	-	-	-	
Asset revaluation adjustments	92,517	100,363	107,032	112,829	118,529	124,252	129,865	135,879	141,744	147,775	154,093	-	
Balance at end of period	5,058,926	5,280,130	5,514,317	5,745,137	5,986,200	6,250,701	6,525,804	6,793,466	7,064,183	7,373,044	7,685,259		

SUNSHINE COAST COUNCIL - TOTAL

STATEMENT OF CASH FLOW

For period ending 30 June 2018

	For Period Ending 30 June											
	Budget		Forecast									
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Cash flows from operating activities												
Operating Result	7,425	24,639	37,296	36,951	65,585	62,361	66,349	52,086	47,941	84,633	80,476	
Adjustments for:												
Depreciation	71,743	74,355	75,868	79,079	81,989	85,151	88,635	92,065	95,088	98,217	101,993	
Interest and dividends received	(98,565)	(98,565)	(98,565)	(98,565)	(98,565)	(98,565)	(98,565)	(98,565)	(98,565)	(98,565)	(98,565)	
Landfill Quarry Provision	(2,829)	(2,654)	(2,704)	(2,756)	(2,824)	(2,895)	(2,967)	(3,042)	(3,118)	(3,196)	(3,275)	
Finance Costs	10,029	9,678	10,327	13,652	15,188	9,674	8,843	7,927	7,262	6,094	5,115	
Change in Working Capital	(10,654)	1,031	7,349	5,069	33,768	(993)	3,324	6,554	3,852	7,515	21,126	
Net cash inflow (outflow) from operating activities	17,149	46,485	70,740	73,450	135,130	94,792	105,618	96,026	82,360	134,898	146,869	
Cash flows from investing activities												
Payments for property, plant and equipment	(225,262)	(356,690)	(231,785)	(182,233)	(173,367)	(180,317)	(170,933)	(151,516)	(141,836)	(184,964)	(184,916)	
Proceeds from disposal non current assets	82,000	-	-	-	290,000	-	-	-	-	-	-	
Capital grants, subsidies, contributions, donations	42,222	38,855	37,573	33,796	34,820	34,659	34,578	34,578	34,578	28,736	28,736	
Interest and dividends received	58,565	58,565	58,565	58,565	58,565	58,565	58,565	58,565	58,565	58,565	58,565	
Finance Costs	(10,029)	(9,678)	(10,627)	(13,652)	(15,188)	(9,674)	(8,843)	(7,927)	(7,262)	(6,094)	(5,115)	
Net cash inflow (outflow) from investing activities	(52,504)	(208,948)	(146,174)	(103,524)	194,830	(96,767)	(86,693)	(66,302)	(95,695)	(103,747)	(112,730)	
Cash flows from financing activities												
Proceeds from borrowings:	18,130	191,659	109,139	55,964	20,695	19,348	15,480	23,389	17,327	19,564	26,413	
Repayment of borrowing	(15,795)	(18,845)	(22,915)	(25,466)	(272,841)	(30,889)	(33,334)	(35,737)	(38,873)	(41,614)	(44,729)	
Net cash inflow (outflow) from financing activities	2,335	173,013	86,224	30,498	(252,146)	(11,541)	(17,854)	(12,348)	(21,546)	(22,030)	(18,316)	
Net increase (decrease) in cash held	(33,021)	(47,450)	10,810	424	77,815	(13,516)	1,111	17,376	14,858	6,921	15,822	
Cash at beginning of reporting period	282,375	249,355	201,904	212,715	213,139	290,953	277,438	278,549	295,925	310,783	319,704	
Cash at end of reporting period	249,355	201,904	212,715	213,139	290,953	277,438	278,549	295,925	310,783	319,704	335,526	

SUNSHINE COAST COUNCIL - TOTAL CAPITAL WORKS PROGRAM

For period ending 30 June 2018

	For Period Ending 30 June											
	Budget		Forecast									
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Sunshine Coast Council Core Capital Program												
Aerodromes	415	240	1,530	400	200	200	200	200	200	200	200	200
Buildings & Facilities	11,864	16,196	6,865	5,284	8,794	4,573	4,333	5,760	4,091	5,530	8,443	8,443
Coast & Canals	2,523	2,397	2,080	2,280	2,245	2,850	2,237	2,450	2,150	2,090	2,090	2,090
Divisional Allocations	5,409	4,805	4,805	4,555	4,555	4,555	4,555	4,555	4,555	4,555	4,555	4,555
Environmental Assets	940	970	1,300	1,625	1,800	2,900	1,710	2,800	2,800	2,800	2,800	2,800
Fleet	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Holiday Parks	1,289	1,929	4,035	4,581	2,965	215	505	3,815	165	165	165	165
Information Communication Technology	4,886	8,766	6,345	5,295	4,985	3,575	3,725	3,375	3,975	3,450	3,750	3,750
Parks & Gardens	14,147	16,790	15,077	13,288	12,043	11,155	13,092	11,135	11,739	10,040	13,390	13,390
Quarries	215	1,175	1,278	555	635	610	210	485	160	160	160	160
Stormwater	6,023	10,536	7,483	7,745	7,730	7,967	8,726	8,519	6,794	5,931	6,026	6,026
Strategic Land & commercial Properties	31,851	10,030	14,725	17,600	14,300	15,800	6,600	14,900	18,300	11,245	8,400	8,400
Sunshine Coast Airport	1,358	-	-	-	-	-	-	-	-	-	-	-
Transportation	58,220	62,940	57,133	55,456	55,871	59,843	62,275	56,557	53,022	59,156	58,450	58,450
Waste	6,152	23,180	12,052	12,092	12,814	5,159	4,469	10,688	1,773	8,727	8,737	8,737
Total Sunshine Coast Council Core Capital Program	148,191	162,853	137,707	133,714	131,737	122,402	115,657	128,239	112,725	118,050	120,167	120,167
Corporate Major Projects Capital Program												
Corporate Major Projects	3,836	22,239	3,830	2,408	3,375	2,000	2,000	-	-	-	-	-
Total Corporate Major Projects Capital Program	3,836	22,239	3,830	2,408	3,375	2,000	2,000	-	-	-	-	-
Region Making Capital Program												
Maroochydore City Centre	33,209	33,133	13,635	23,626	35,665	50,957	41,527	7,812	7,677	43,566	46,065	46,065
Sunshine Coast Airport Runway Project	47,581	151,345	81,129	22,633	-	-	-	-	-	-	-	-
Total Region Making Capital Program	80,790	184,478	94,764	46,260	35,665	50,957	41,527	7,812	7,677	43,566	46,065	46,065
SCC Total Capital Works Program	232,817	369,671	236,301	182,382	170,777	175,359	159,194	136,052	120,401	161,615	166,232	166,232

SUNSHINE COAST COUNCIL - TOTAL

BUSINESS ACTIVITY STATEMENT

For period ending 30 June 2018

Business Activity Statement

For Period Ending 30 June

	Quarries Business Unit \$'000	Waste & Resource Management \$'000	Sunshine Coast Holiday Parks \$'000	Total Business Activities \$'000
Revenue				
Net Rates & Utility Charges	-	52,954	-	52,954
Fees & Charges	170	7,519	16,449	24,138
Operating grants and subsidies	-	-	-	-
Operating contributions	-	270	-	270
Other Revenue	-	2,718	-	2,718
Internal Revenues	6,094	1,013	-	7,107
Community Service Obligations	-	1,120	-	1,120
Total Revenue	6,264	65,594	16,449	88,307
Operating Expenses				
Employee costs	814	2,698	278	3,790
Materials and Services	5,193	33,887	5,796	44,876
Internal consumption/charges	1,366	4,148	1,666	7,180
Other Expenses	166	3,125	343	3,635
Competitive neutrality costs	(2,230)	413	547	(1,270)
Total Operating Expenses	5,309	44,270	8,631	58,210
Earnings before Interest, Tax, Depreciation and Amortisation	955	21,323	7,818	30,096
Depreciation Expense	260	4,115	777	5,151
Earnings before Interest and Tax	695	17,209	7,041	24,945
Interest Expense	84	2,972	192	3,248
Earnings before Tax	612	14,237	6,849	21,698
Income Tax Equivalent	184	4,271	2,055	6,509
Net Result after Tax	428	9,966	4,794	15,188

SUNSHINE COAST COUNCIL - CORE

STATEMENT OF INCOME AND EXPENSES

For period ending 30 June 2018

	For Period Ending 30 June											
	Budget		Forecast									
	2018 \$'000	2019 \$'000	2020 \$'000	2021 \$'000	2022 \$'000	2023 \$'000	2024 \$'000	2025 \$'000	2026 \$'000	2027 \$'000	2028 \$'000	
Operating Revenue												
Gross Rates & Utility Charges	289,388	304,969	316,792	330,268	344,821	361,318	378,606	396,721	415,706	435,601	456,449	
Interest from Rates & Utilities	670	670	696	727	759	796	835	876	919	964	1,011	
Less Discounts, Pensioner Remissions	(12,781)	(13,414)	(13,937)	(14,550)	(15,190)	(15,935)	(16,716)	(17,535)	(18,394)	(19,295)	(20,241)	
Net Rates & Utility Charges	277,277	292,225	303,551	316,465	330,389	346,179	362,724	380,062	398,231	417,269	437,220	
Fees & Charges	65,338	58,109	69,765	61,469	63,589	65,783	68,063	70,400	72,829	75,342	77,941	
Interest Received from Investments	8,470	8,470	8,470	8,470	8,470	8,470	8,470	8,470	8,470	8,470	8,470	
Grants and Subsidies - Recurrent	7,937	11,854	11,854	11,854	11,854	11,854	11,854	11,854	11,854	11,854	11,854	
Operating contributions	463	303	303	303	303	303	303	303	303	303	303	
Utilitywater Participation	50,096	50,096	50,096	50,096	50,096	50,096	50,096	50,096	50,096	50,096	50,096	
Other Revenue	13,580	12,801	13,166	13,541	14,009	14,492	14,992	15,509	16,044	16,598	17,170	
Internal Revenues	5,812	6,466	6,651	6,840	7,076	7,320	7,573	7,834	8,104	8,384	8,673	
Total Operating Revenue	418,972	440,324	453,855	469,037	485,786	504,496	524,064	544,528	565,931	588,315	611,727	
Operating Expenses												
Employee costs	137,178	140,243	142,743	147,667	152,762	158,032	163,484	169,124	174,959	180,995	187,240	
Materials & Services	164,097	168,045	170,150	175,228	182,541	187,862	194,830	202,083	209,634	217,459	225,659	
Finance Costs	10,029	9,678	10,527	10,370	10,078	9,674	8,843	7,927	7,262	6,094	5,115	
Company Contributions	1,464	1,496	1,523	1,552	1,591	1,631	1,672	1,713	1,756	1,800	1,845	
Depreciation	71,565	73,434	75,527	77,679	80,359	83,132	86,000	89,967	92,036	95,211	98,496	
Other Expenses	18,541	20,345	20,925	21,521	22,264	23,032	23,826	24,648	25,499	26,378	27,288	
Recurrent Capital Expenses	7,501	5,963	4,365	4,103	3,404	2,717	2,717	2,717	3,013	2,717	3,033	
Total Operating Expenses	410,375	419,103	425,760	438,121	452,998	466,079	481,372	497,179	514,159	530,694	548,710	
Operating Result	8,597	21,221	28,095	30,916	32,787	38,418	42,692	47,349	51,771	57,621	63,017	
Non-recurrent Revenue & Expenses												
Capital Revenue												
Capital Grants and Subsidies	10,223	6,856	5,542	4,802	4,802	4,802	4,802	4,802	4,802	4,802	4,802	
Capital Contributions	31,999	31,999	32,031	28,993	30,018	29,856	29,775	29,775	29,775	23,933	23,933	
Contributed Assets	145,000	60,000	55,000	50,000	45,000	46,125	47,278	48,460	49,672	50,913	52,186	
Total Capital Revenue	187,222	98,855	92,573	83,796	79,820	80,784	81,856	83,038	84,249	79,649	80,922	
Non-recurrent Expenses												
Profit/Loss on disposal, revaluation & impairment	(1,388)											
Movements in landfill and quarry provisions	(2,829)	(2,654)	(2,704)	(2,756)	(2,804)	(2,895)	(2,967)	(3,042)	(3,118)	(3,196)	(3,276)	
Assets transferred to third parties												
NET RESULT	191,631	117,433	117,964	111,956	109,793	116,306	121,581	127,345	132,903	134,074	140,663	

MAROCHYDRE CITY CENTRE PROJECT

STATEMENT OF INCOME AND EXPENSES

For period ending 30 June 2018

	For Period Ending 30 June											
	Budget		Forecast									
	2018 \$'000	2019 \$'000	2020 \$'000	2021 \$'000	2022 \$'000	2023 \$'000	2024 \$'000	2025 \$'000	2026 \$'000	2027 \$'000	2028 \$'000	
Operating Revenue												
Net Rates & Utility Charges												
Fees & Charges	-	-	-	-	-	-	-	-	-	-	-	-
Interest Received from Investments	-	-	-	-	-	-	-	-	-	-	-	-
Grants and Subsidies - Recurrent	-	-	-	-	-	-	-	-	-	-	-	-
Operating Contributions	-	-	-	-	-	-	-	-	-	-	-	-
Utilitywater Participation	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenue	1,800	14,381	19,420	18,488	65,938	38,710	39,314	10,581	-	47,752	53,762	-
Internal Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	1,800	14,381	19,420	18,488	65,938	38,710	39,314	10,581	-	47,752	53,762	-
Operating Expenses												
Employee costs	-	-	-	-	-	-	-	-	-	-	-	-
Materials & Services	879	5,427	7,328	6,976	25,569	11,919	12,178	1,883	-	16,838	31,692	-
Finance Costs	-	-	-	-	-	-	-	-	-	-	-	-
Company Contributions	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	178	921	1,341	1,399	1,629	2,020	2,635	3,098	3,052	3,006	3,496	-
Other Expenses	1,655	3,315	1,561	796	812	828	845	862	879	896	914	-
Recurrent Capital Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenses	2,512	9,663	10,229	9,172	28,031	14,767	15,657	5,843	3,930	20,740	36,302	-
Operating Result	(712)	4,718	9,190	9,316	37,907	23,943	23,657	4,737	(3,930)	27,012	17,460	-
Non-recurrent Revenue & Expenses												
Non-recurrent Expenses												
Profit/Loss on disposal, revaluation & impairment	-	-	-	-	-	-	-	-	-	-	-	-
Movements in landfill and quarry provisions	-	-	-	-	-	-	-	-	-	-	-	-
Assets transferred to third parties	-	-	-	-	-	-	-	-	-	-	-	-
NET RESULT	(712)	4,718	9,190	9,316	37,907	23,943	23,657	4,737	(3,930)	27,012	17,460	-

MAROOCYDRE CITY CENTRE PROJECT

STATEMENT OF FINANCIAL POSITION

For period ending 30 June 2018

	For Period Ending 30 June											
	Budget		Forecast									
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current Assets												
Cash & Investments	(21,898)	(23,010)	(10,694)	(14,333)	8,686	(7,507)	(15,206)	(8,109)	(6,164)	(12,366)	(9,528)	
Trade and other receivables												
Inventories	9,763	9,960	8,685	8,227	4,843	5,723	5,772	5,357	5,357	4,566	658	
Other Financial Assets												
Non-current assets classified as held for sale												
Total Current Assets	(12,135)	(13,050)	(7,209)	(6,306)	13,528	(2,184)	(9,435)	(2,802)	(807)	(7,810)	(8,871)	
Non-Current Assets												
Trade and other receivables												
Property, plant & equipment	64,749	89,375	93,287	108,632	134,643	175,651	206,546	203,448	200,396	233,083	267,966	
Investment in associates	500	500	500	500	500	500	500	500	500	500	500	
Long Term Inventories	34,628	35,256	30,740	29,122	17,140	20,255	20,430	16,961	16,961	16,126	2,327	
Intangible assets	1,603	1,603	1,603	1,603	1,603	1,603	1,603	1,603	1,603	1,603	1,603	
Total Non-Current Assets	101,481	126,734	126,130	139,857	153,887	198,009	229,079	224,512	221,461	251,312	272,397	
TOTAL ASSETS	89,366	112,779	118,921	133,551	167,415	195,825	219,645	221,711	220,653	243,502	263,526	
Current Liabilities												
Trade and other payables												
Short Term Borrowings	6,440	7,632	8,123	8,991	9,579	10,618	11,590	12,547	13,887	14,978	14,746	
Provisions												
Other												
Total Current Liabilities	6,440	7,632	8,123	8,991	9,579	10,618	11,590	12,547	13,887	14,978	14,746	
Non-Current Liabilities												
Long Term Borrowings	105,991	123,494	119,955	124,400	119,768	123,197	122,387	118,758	120,292	115,038	117,834	
Long Term Provisions												
Total Non-Current Liabilities	105,991	123,494	119,955	124,400	119,768	123,197	122,387	118,758	120,292	115,038	117,834	
TOTAL LIABILITIES	112,431	131,126	128,078	133,391	129,347	133,815	133,977	131,306	134,179	130,016	132,568	
NET COMMUNITY ASSETS	(23,065)	(18,347)	(9,156)	160	38,067	62,011	85,667	90,405	86,475	113,488	130,946	
Community Equity												
Asset revaluation surplus	500	500	500	500	500	500	500	500	500	500	500	
Retained Earnings	(23,565)	(18,847)	(9,656)	(340)	37,567	61,511	85,167	89,905	85,975	112,986	130,446	
TOTAL COMMUNITY EQUITY	(23,065)	(18,347)	(9,156)	160	38,067	62,011	85,667	90,405	86,475	113,488	130,946	

MAROOCHYDRE CITY CENTRE PROJECT

STATEMENT OF CASH FLOW

For period ending 30 June 2018

	For Period Ending 30 June											
	Budget		Forecast									
	2018 \$'000	2019 \$'000	2020 \$'000	2021 \$'000	2022 \$'000	2023 \$'000	2024 \$'000	2025 \$'000	2026 \$'000	2027 \$'000	2028 \$'000	
Cash flows from operating activities												
Operating Result	(712)	4,718	9,190	9,315	37,907	23,943	23,657	4,737	(3,930)	27,012	17,460	
Adjustments for:												
Depreciation	178	521	1,341	1,399	1,629	2,020	2,636	3,098	3,052	3,006	3,496	
Interest and dividends received	-	-	-	-	-	-	-	-	-	-	-	
Landfill Quarry Provision	-	-	-	-	-	-	-	-	-	-	-	
Finance Costs	-	-	5,791	2,076	15,366	(3,956)	(224)	1,893	-	3,637	17,697	
Change in Working Capital	(4,370)	(803)	-	-	-	-	-	-	-	-	-	
Net cash inflow (outflow) from operating activities	(4,904)	4,835	16,322	12,782	54,903	21,968	26,068	9,719	(879)	33,654	38,653	
Cash flows from investing activities												
Payments for property, plant and equipment	(29,895)	(25,546)	(5,253)	(16,745)	(27,648)	(43,028)	(33,530)	-	-	(35,693)	(38,379)	
Proceeds from disposal non current assets	-	-	-	-	-	-	-	-	-	-	-	
Capital grants, subsidies, contributions, donations	-	-	-	-	-	-	-	-	-	-	-	
Interest and dividends received	-	-	-	-	-	-	-	-	-	-	-	
Finance Costs	-	-	-	-	-	-	-	-	-	-	-	
Net cash inflow (outflow) from investing activities	(29,895)	(25,546)	(5,253)	(16,745)	(27,648)	(43,028)	(33,530)	-	-	(35,693)	(38,379)	
Cash flows from financing activities												
Proceeds from borrowings	2,926	25,135	4,084	13,436	4,947	14,045	10,780	8,918	15,421	9,724	17,543	
Repayment of borrowing	(5,420)	(6,440)	(7,632)	(8,123)	(8,591)	(9,579)	(10,618)	(11,550)	(12,547)	(13,687)	(14,978)	
Net cash inflow (outflow) from financing activities	(2,494)	18,694	(3,048)	5,314	(4,044)	4,467	163	(2,632)	2,873	(4,163)	2,565	
Net increase (decrease) in cash held	(37,293)	(2,017)	8,022	1,361	23,219	(16,592)	(7,300)	7,048	1,995	(6,202)	2,838	
Cash at beginning of reporting period	15,395	(21,696)	(23,915)	(15,894)	(14,533)	8,686	(7,907)	(15,206)	(8,159)	(6,164)	(12,366)	
Cash at end of reporting period	(21,898)	(23,919)	(15,894)	(14,533)	8,686	(7,907)	(15,206)	(6,159)	(6,164)	(12,366)	(9,528)	

SUNSHINE COAST AIRPORT RUNWAY

STATEMENT OF INCOME AND EXPENSES

For period ending 30 June 2018

	For Period Ending 30 June										
	Budget		Forecast								
	2018 \$'000	2019 \$'000	2020 \$'000	2021 \$'000	2022 \$'000	2023 \$'000	2024 \$'000	2025 \$'000	2026 \$'000	2027 \$'000	2028 \$'000
Operating Revenue											
Net Rates & Utility Charges											
Fees & Charges											
Interest Received from Investments											
Grants and Subsidies - Recurrent											
Operating contributions											
Utilitywater Participation											
Other Revenue											
Internal Revenues											
Total Operating Revenue											
Operating Expenses											
Employee costs											
Materials & Services											
Finance Costs				3,282	5,110						
Company Contributions											
Depreciation											
Other Expenses											
Recurrent Capital Expenses				3,282	5,110						
Total Operating Expenses				3,282	5,110						
Operating Result				(3,282)	(5,110)						
Non-recurrent Revenue & Expenses											
Non-recurrent Expenses											
Profit/Loss on disposal, revaluation & impairment											
Assets transferred to third parties					(20,047)						
NET RESULT				(3,282)	(25,156)						

SUNSHINE COAST AIRPORT RUNWAY STATEMENT OF FINANCIAL POSITION

For period ending 30 June 2018

	For Period Ending 30 June											
	Budget		Forecast									
	2018 \$'000	2019 \$'000	2020 \$'000	2021 \$'000	2022 \$'000	2023 \$'000	2024 \$'000	2025 \$'000	2026 \$'000	2027 \$'000	2028 \$'000	
Current Assets												
Cash & investments	12,138	(7,435)	(2,476)	(2,621)	52,685	52,685	52,685	52,685	52,685	52,685	52,685	52,685
Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Other Financial Assets	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as held for sale	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	12,138	(7,435)	(2,476)	(2,621)	52,685	52,685						
Non-Current Assets												
Trade and other receivables	15,000	15,000	15,000	15,000	-	-	-	-	-	-	-	-
Property, plant & equipment	63,939	215,284	296,413	319,047	-	-	-	-	-	-	-	-
Investment in associates	-	-	-	-	-	-	-	-	-	-	-	-
Long Term Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	78,939	230,284	311,413	334,047	-	-	-	-	-	-	-	-
TOTAL ASSETS	91,077	222,848	308,937	331,425	52,685	52,685						
Current Liabilities												
Trade and other payables	193	193	193	193	193	193	193	193	193	193	193	193
Short Term Borrowings	-	-	-	-	-	-	-	-	-	-	-	-
Provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	193	193	193	193	193	193	193	193	193	193	193	193
Non-Current Liabilities												
Long Term Borrowings	953	132,725	218,813	244,584	-	-	-	-	-	-	-	-
Long Term Provisions	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	953	132,725	218,813	244,584	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	1,146	132,918	219,006	244,777	193	193						
NET COMMUNITY ASSETS	89,930	89,930	89,930	86,648	52,492	52,492						
Community Equity												
Asset revaluation surplus	-	-	-	-	-	-	-	-	-	-	-	-
Retained Earnings	89,930	89,930	89,930	77,648	52,492	52,492	52,492	52,492	52,492	52,492	52,492	52,492
TOTAL COMMUNITY EQUITY	89,930	89,930	89,930	77,648	52,492	52,492						

SUNSHINE COAST AIRPORT RUNWAY

STATEMENT OF CASH FLOW

For period ending 30 June 2018

	For Period Ending 30 June											
	Budget		Forecast									
	2018 \$'000	2019 \$'000	2020 \$'000	2021 \$'000	2022 \$'000	2023 \$'000	2024 \$'000	2025 \$'000	2026 \$'000	2027 \$'000	2028 \$'000	
Cash flows from operating activities												
Operating Result	-	-	-	(3,262)	(5,110)	-	-	-	-	-	-	-
Adjustments for:												
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Interest and dividends received	-	-	-	-	-	-	-	-	-	-	-	-
Landfill Quaiy Provision	-	-	-	-	-	-	-	-	-	-	-	-
Finance Costs	-	-	3,282	-	5,110	-	-	-	-	-	-	-
Change in Working Capital	(15,000)	-	-	-	15,000	-	-	-	-	-	-	-
Net cash inflow (outflow) from operating activities	(15,000)	-	-	-	15,000	-	-	-	-	-	-	-
Cash flows from investing activities												
Payments for property, plant and equipment	(46,116)	(151,345)	(81,129)	(22,633)	290,000	-	-	-	-	-	-	-
Proceeds from disposal non current assets	82,000	-	-	-	-	-	-	-	-	-	-	-
Capital grants, subsidies, contributions, donations	-	-	-	-	-	-	-	-	-	-	-	-
Interest and dividends received	-	-	-	(3,262)	(5,110)	-	-	-	-	-	-	-
Finance Costs	-	-	-	-	-	-	-	-	-	-	-	-
Net cash inflow (outflow) from investing activities	35,884	(151,345)	(81,129)	(25,915)	284,890	-	-	-	-	-	-	-
Cash flows from financing activities												
Proceeds from borrowings	-	131,867	86,186	25,871	-	-	-	-	-	-	-	-
Repayment of borrowing	(93)	(95)	(98)	(100)	(244,584)	-	-	-	-	-	-	-
Net cash inflow (outflow) from financing activities	(93)	131,772	86,088	25,770	(244,584)	-	-	-	-	-	-	-
Net increase (decrease) in cash held	20,791	(19,573)	4,959	(143)	55,306	-	-	-	-	-	-	-
Cash at beginning of reporting period	(8,653)	12,158	(7,436)	(2,476)	(2,621)	52,685	52,685	52,685	52,685	52,685	52,685	52,685
Cash at end of reporting period	12,138	(7,435)	(2,476)	(2,621)	52,685	52,685	52,685	52,685	52,685	52,685	52,685	52,685

2018/19 CAPITAL WORKS PROGRAM BY SUB-PROGRAM

For period ending 30 June 2018

	For Period Ending 30 June											
	Budget		Forecast									
	2019 \$'000	2020 \$'000	2021 \$'000	2022 \$'000	2023 \$'000	2024 \$'000	2025 \$'000	2026 \$'000	2027 \$'000	2028 \$'000		
Aerodromes												
Caloundra Aerodrome Airside	200	1,450	200	200	200	200	200	200	200	200	200	200
Caloundra Aerodrome Landside	40	40	200	200	-	-	-	-	-	-	-	-
Aerodromes Total	240	1,530	400	200	200	200						
Buildings and Facilities												
Cemeteries	279	198	173	168	113	170	190	180	180	180	180	180
Community Facilities	10,382	4,576	4,201	5,475	2,080	2,408	2,670	1,991	3,230	1,601	3,230	1,601
Corporate Buildings	2,237	1,017	490	422	1,520	1,040	1,485	1,040	1,040	1,962	1,040	1,962
I.A Community Facilities	2,015	100	-	2,000	45	45	405	200	400	3,600	400	3,600
Public Amenities	1,264	975	420	730	860	670	1,010	600	680	1,100	680	1,100
Buildings and Facilities Total	16,196	6,865	5,284	8,794	4,573	4,333	5,760	4,091	5,530	8,443	5,530	8,443
Coast and Canals												
Beach Accesses and Dunal Areas Development	345	150	150	150	150	150	150	150	200	150	200	150
Coast, Canals and Waterways	2,052	1,930	2,130	2,095	2,700	2,087	2,300	2,000	1,890	1,940	1,890	1,940
Coast and Canals Total	2,397	2,080	2,280	2,245	2,850	2,237	2,450	2,150	2,090	2,090	2,090	2,090
Divisional Allocations												
Emergent Capital Works	4,555	4,555	4,555	4,555	4,555	4,555	4,555	4,555	4,555	4,555	4,555	4,555
Minor Operational Works	250	250	-	-	-	-	-	-	-	-	-	-
Divisional Allocations Total	4,805	4,805	4,555	4,555	4,555							
Environmental Assets												
Environmental Reserve Infrastructure	-	20	30	30	55	60	333	230	65	65	65	0
Environmental Tracks Trails and Infrastructure	970	1,180	1,495	1,370	1,445	1,350	1,167	1,270	1,435	1,470	1,435	1,470
Environmental Visitor Education Facilities	-	100	100	400	1,400	300	1,300	1,300	1,300	1,300	1,300	1,300
Environmental Assets Total	970	1,300	1,625	1,800	2,900	1,710	2,800	2,800	2,800	2,800	2,800	2,800
Fleet												
Plant Replacement	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Fleet Total	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Holiday Parks												
Holiday Parks	1,929	4,035	4,561	2,965	215	505	3,815	165	165	165	165	165
Holiday Parks Total	1,929	4,035	4,561	2,965	215	505	3,815	165	165	165	165	165
Information Technology												
Corporate Solutions	6,534	2,415	1,160	2,140	1,700	1,700	1,700	1,700	1,700	1,700	1,700	2,000
ICTS Cloud Transition	1,656	1,010	2,510	270	-	-	-	-	-	-	-	-
Line of Business Solutions	382	1,470	900	1,700	1,600	1,400	1,400	1,400	1,400	1,400	1,400	1,500
Whole of Council Commodity Investments	195	1,450	725	875	275	625	275	875	350	875	350	250
Information Technology Total	8,766	6,345	5,295	4,985	3,575	3,725	3,375	3,975	3,450	3,975	3,450	3,750

Continued 2018/19 Capital Works Program by Sub-Program:

	Budget		Forecast								
	2019 \$'000	2020 \$'000	2021 \$'000	2022 \$'000	2023 \$'000	2024 \$'000	2025 \$'000	2026 \$'000	2027 \$'000	2028 \$'000	
Parks and Gardens											
Recreation Park and Landscape Amenity	8,465	7,477	7,031	5,408	4,530	5,842	5,442	5,799	5,790	7,340	0
Sport and Recreational Facilities	8,325	7,600	6,235	6,635	6,625	7,250	5,693	5,940	4,250	6,050	0
Parks and Gardens Total	16,790	15,077	13,266	12,043	11,155	13,092	11,135	11,739	10,040	13,390	0
Quarries											
Quarries	1,175	1,278	555	635	610	210	485	160	160	160	0
Quarries Total	1,175	1,278	555	635	610	210	485	160	160	160	0
Stormwater											
Stormwater Management	6,212	3,955	4,176	4,115	4,370	5,160	5,030	3,660	3,000	3,000	0
Stormwater Quality Management	4,324	3,528	3,569	3,615	3,597	3,566	3,469	3,134	2,931	3,026	0
Stormwater Total	10,536	7,483	7,745	7,730	7,967	8,726	8,519	6,794	5,931	6,026	0
Strategic Land and Commercial Properties											
Commercial Property	400	-	-	-	-	-	-	2,300	-	-	0
Social Land	8,575	7,225	8,600	9,050	8,800	6,100	7,900	3,500	7,745	3,900	0
Transport Corridors	1,055	7,500	9,000	5,250	7,000	500	7,000	12,500	3,500	4,500	0
Strategic Land and Commercial Properties Total	10,030	14,725	17,600	14,300	15,800	6,600	14,900	18,300	11,245	8,400	0
Transportation											
Bridges	3,305	2,593	2,850	2,900	2,900	2,900	3,000	2,900	2,900	2,650	0
Carparks	2,207	1,042	1,432	1,032	1,032	1,032	1,032	1,032	1,032	1,032	0
Gravel Road Network	2,585	3,500	3,500	3,465	3,500	3,500	3,500	3,500	3,500	3,500	0
Major Transportation Infrastructure	17,474	15,960	10,760	13,780	14,760	17,930	11,804	7,051	11,580	12,210	0
Pedestrian and Cyclist Enabling Facilities	1,250	645	1,310	940	950	950	1,050	950	950	1,290	0
Public Transport Infrastructure	1,160	560	560	560	560	560	80	80	80	80	0
Reseals and Rehabilitation	19,000	20,000	21,000	22,000	23,000	24,000	25,000	26,000	27,000	27,000	0
Road Safety	350	350	350	500	500	550	550	550	550	550	0
Sealed Road Network	1,960	2,020	2,500	2,500	2,500	1,147	1,355	1,500	2,500	2,500	0
Strategic Pathway and On Road Cycle Networks	3,685	3,651	3,082	2,332	2,769	2,806	2,656	2,829	2,434	2,788	0
Street Lighting	72	72	72	72	72	80	80	80	80	80	0
Streetscapes Local Centres	3,745	2,555	1,980	1,580	1,460	1,530	1,105	1,555	1,080	1,030	0
Streetscapes Major Centres	4,526	3,050	4,350	2,200	3,990	4,020	3,695	3,245	3,720	2,070	0
Transport Management	100	150	200	250	250	250	250	250	250	250	0
Transport Renewals	1,501	1,585	1,520	1,560	1,600	1,500	1,500	1,500	1,500	1,500	0
Transportation Total	62,940	57,133	55,456	55,671	59,843	62,275	56,557	53,022	59,156	56,450	0
Waste											
Waste Avoidance and Minimisation	6,135	7,925	5,170	4,270	270	270	5,170	170	170	4,500	0
Waste Collection	9,100	-	-	1,600	-	-	1,300	-	-	600	0
Waste Disposal	7,945	4,127	6,922	6,944	4,889	4,229	4,218	1,603	9,557	3,637	0
Waste Total	23,180	12,052	12,092	12,814	5,159	4,499	10,688	1,773	9,727	8,737	0
Total Sunshine Coast Council Core Capital Program	162,953	137,707	133,714	131,737	122,402	115,607	128,239	112,725	118,050	120,167	0

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4. 2018/19 Revenue Statement

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1. INTRODUCTION

The Revenue Statement provides an explanation of the revenue raising measures. Section 169(2) of the *Local Government Regulation 2012* requires council to prepare and adopt a Revenue Statement each financial year as part of the local government's budget. Section 172 of the *Local Government Regulation 2012* specifies the content to be included in the Revenue Statement.

Pursuant to sections 169(2) and 172 of the *Local Government Regulation 2012*, council hereby resolves at the Special Meeting on 21 June 2018 to adopt the following Revenue Statement, which provides details of the following:

- Differential General Rate including the rating categories for rateable land in the local government area and a description of each rating category
- Separate Charges (a charge made and levied equally on all rateable land)
 - Environment Levy
 - Transport Levy
 - Heritage Levy
- Special Rates (a rate made and levied on the rateable value of some, but not all, rateable land in the region)
 - Montville Beautification Levy
- Special Charges (a charge made and levied on some, but not all, rateable land in the region).
 - Rural Fire Charge
 - Brightwater Estate Landscaping Charge
 - Twin Waters Maintenance Charge
 - Sunshine Cove Maintenance Charge
 - Mooloolah Island Maintenance Charge
- Utility Charges
- Administration which covers Pensioner Concessions, Discounts, Arrangements, Differential General Rate Deferments, Differential General Rate Concessions, Interest and Sale of Land
- The criteria used to decide the amount of cost-recovery fees
- The criteria used to decide the amount of charges for a commercial business activity's goods and services.

2. ADMINISTRATION

2.1 Issue of Rates Notices

Separate rate notices will be issued in the first six months of the financial year (July to December), and in the second half of the financial year (January to June), for the billing periods 1 July 2018 to the 31 December 2018, and 1 January 2019 to the 30 June 2019 respectively. Each rate notice includes one half of the annual rates and charges levied for the financial year. Land valuation fees issued by the Department of Natural Resources, Mines and Energy will be passed on to land owners via the rate notice.

In accordance with section 118 of the *Local Government Regulation 2012*, and section 114 of the *Fire and Emergency Services Act 1990* all rates and charges and the State Government's Emergency Management Levy are to be paid by the due date shown on the rate notice.

The council is required to collect the Emergency Management Levy in accordance with the *Fire and Emergency Services Act 1990* and this levy is included on the rate notice. The council billing frequency and method noted above will be applied to the Emergency Management Levy. All funds raised from this levy are forwarded to the Queensland Fire and Emergency Services. For the financial year 2018/19, the rates are those as prescribed by the *Fire and Rescue Service Regulation 2011*, which is subject to alteration from time to time and are therefore outside the Sunshine Coast Regional Council's discretion. An early payment discount as shown in section 2.3 and council pensioner concessions as shown in section 2.4 will not be applied to the Emergency Management Levy.

2.2 Adjustment of Rates and Charges

Supplementary rates notices for variations in rates and charges will be issued as required during the financial year. It is the owner's responsibility to check that all rates and charges are correct at the time of the issue of the rate notice. Adjustment to rates and charges up to a maximum of twelve months prior to the current rating period, will only be done in exceptional circumstances. Adjustment for rates and charges levied in the prior twelve months will **not** be made where:

- (a) a property has been categorised in Differential General Rate Categories 16, 16UT, 16RT, 17, 17UT, 17RT, 18, 18UT, 18RT, 19, 19UT, 19RT, 27, 27UT, 27RT, 29, 29UT or 29RT and the owner/s have not provided a declaration that the property is his/her/their principal place of residence per section 3.2.3 of this Revenue Statement.

2.3 On-time Payment Discount

Discounts for prompt payments will be allowed on the rates and charges stipulated in council's Revenue Statement as having discount applying to them. Such discounts are allowed in accordance with section 130 of the *Local Government Regulation 2012*. A discount will be allowed where full payment of the current period rates and charges, plus any overdue rates and charges and interest thereon, is received before the first working day following the due date shown on the rate notice.

2.3.1 Method of Calculation

Subject to section 2.3.2 of this Revenue Statement the following discount will be allowed on differential general rates where the net amount shown on the rate notice is paid by the due date shown on the rate notice:

- 5% of the differential general rate; or
- \$200 per annum (ie \$100 for each half yearly rate period)

whichever is the lesser amount.

In the case of pensioners complying with the eligibility criteria contained in the Queensland Government's Rate Subsidy Scheme and Retirement Villages as per Differential General Rate

Category 23, the half yearly discount offered will be 5% of the differential general rates. No maximum will apply.

No Discount is applied on the following rates and charges which may appear on the rate notice:

- Emergency Management Levy
- All Special Rates
- All Special Charges
- All Separate Charges
- Utility Charges
- Change of Ownership Fee
- Backflow Device Registration Fee
- Valuation Fee
- Any property charge relating to the provision of temporary services or the carrying out of council works on or in connection with the property
- Any non-rate item included on the rate notice
- Legal costs incurred in rate collection
- Interest charges on overdue rates
- Any other rate, charge or amount unless a discount is specifically permitted by this Revenue Statement.

2.3.2 Payments Made Before the Due Date

A discount will be allowed where full payment of the current period rates and charges, plus any overdue rates and charges and interest thereon, is received before the first working day following the due date shown on the rate notice. This will apply to all payments made at a council office, an approved agency, or by electronic means. For payments made through an approved agent or by electronic means the payment is deemed to be received on the transaction date provided by the approved agent or relevant financial institution.

2.3.3 Allowance of Early Payment Discount for Late Payments

There are occasions when payment by the due date is not achieved through circumstances beyond the control of the ratepayer and section 130(10) of the *Local Government Regulation 2012* provides council with a discretionary power to allow discount in such circumstances.

2.3.3.1 *Payments made after the Due Date*

Discount will be allowed if the full payment of the overdue rates and charges is made within a period specified by council AND the applicant provides proof satisfactory to council of any of the following:

- Illness involving hospitalisation and/or incapacitation of the ratepayer at or around the due date for payment; or
- the death or major trauma (accident/life threatening illness/emergency operation) of the ratepayer and/or associated persons (Spouse/Children/Parents) at or around the due date for payment; or
- the loss of records resulting from factors beyond the ratepayer's control (Fire/Flood etc); or
- prepayments did not clear net rates and charges resulting in \$50 or less remaining unpaid; or
- as a result of a change of ownership, where council received notification between the generation of the rates notice and the due date for payment.

and council is satisfied that the event was the cause of the ratepayer's failure to make full payment by the due date.

2.3.3.2 *Late payments Due to Delivery Difficulties*

Discount will be allowed due to delivery difficulties only:

- following the non-receipt of the rates notice by the ratepayer, or
- the non-receipt or late receipt of the rates payment by council.

where the reason for either, the non-receipt of the notice or non-receipt or late payment, is separately substantiated as detailed below and discount has not been allowed on a previous late payment in similar circumstances in the last five (5) years.

To substantiate the claim for discount due to non-receipt of the rates notice or non-receipt or late receipt of the rates payment by council the following is required:

- a written statement from the ratepayer detailing non-receipt of the rates notice; or
- other evidence that payment of the rates was made by the ratepayer before or on the due date, but did not reach council due to circumstances beyond the control of the ratepayer; or
- other evidence that an administrative error occurred at the Department of Natural Resources, Mines and Energy which resulted in the rates notice being incorrectly addressed by council.

Discount may also be allowed, if substantiated by evidence, the return of the rate notice to council although correctly addressed occurred through no fault or instigation of the ratepayer and beyond the ratepayer's reasonable control.

Discount will **NOT** be allowed if the circumstances above are:

- as a result of the failure of the ratepayer to ensure that council was given correct notification of the postal address for service of notices prior to the issue of the rate notices; or
- as a result of the failure of the ratepayer to ensure that council was given correct notification of the email address for service of the notices prior to the issue of the rate notices.

2.3.3.3 *Administrative Errors*

An extended discount period will be allowed if council has failed to correctly issue the rates notice in sufficient time to permit the ratepayer to make payment before the expiration of the discount period. The extended discount period will be equivalent to that period provided to other ratepayers and will commence from the date council specifies.

2.3.3.4 *Payment Errors*

Where there is an apparent accidental short payment of the rates resulting from a miscalculation of the net amount due, arising from the payment of a number of rate notices at one time (ie addition error) OR the tendering of an incorrect amount for a single rate notice (ie transposition error) THEN discount will be allowed in the following manner:

- WHERE THE AMOUNT OF THE ERROR IS \$50 OR LESS

Full discount will be allowed and the underpaid amount will be treated as 'Arrears of Rates'.

- WHERE THE AMOUNT OF THE ERROR EXCEEDS \$50

If an error is identified the Ratepayer will be given 14 days to pay the shortfall. If the shortfall is paid by the extended due date, so advised, full discount will be allowed at that time.

Allowance of discount in these circumstances will **NOT** be allowed if any transposition error or addition error exceeds 20% of the total net rates payable on the single rate notice or the number of rate notices paid at one time.

2.4 Pensioner Concession

Council's pensioner rate concession to eligible pensioners will be allowed under Chapter 4, Part 10 of the *Local Government Regulation 2012*.

To qualify for Council's Pensioner Rate Concession the ratepayer **MUST ALSO** qualify for the Queensland Government Pensioner Rate Subsidy.

2.4.1 Eligibility Criteria

For Queensland Government Pensioner Rate Subsidy

The pensioner:

- (a) Must possess a current, valid qualifying concession card, namely:
 - (i) Pensioner Concession Card issued by Centrelink or the Department of Veteran Affairs, **OR**,
 - (ii) Repatriation Health (Gold) Card - (for all Conditions) issued by the Department of Veteran Affairs; and
- (b) Must be the owner (either solely or jointly), or be an eligible life tenant, in accordance with the guidelines for Queensland Government Pensioner Rate Subsidy, of property within the Sunshine Coast Regional Council local government area which is their principal place of residence, AND must have (either solely or jointly with a co-owner), the legal responsibility for payment of rates and charges which are levied in respect of the said property by the council. In the case of joint ownership, the subsidy will apply only to the applicable rates and charges proportionate to the share of property ownership of the approved pensioners. Where a co-owner is a declared dependant displayed on the applicant's pension card the declared dependant's proportionate share of property ownership is incorporated when assessing the proportionate share of property ownership of the applicant. For holders of the Repatriation Health (Gold) card issued by the Department of Veteran Affairs the co-owner or de facto/spouse names are not listed on cards therefore are consequently incorporated when assessing the proportionate share of property ownership of the applicant; and
- (c) Must, if a 'first time' applicant, lodge and complete the prescribed application to be entitled to a Queensland Government Pensioner Rate Subsidy. The information on this application form will be used by council to verify the eligibility of all pensioners (Centrelink and Veteran Affairs pension recipients). Upon proof of eligibility, the entitlement to a subsidy will commence from either the card start date shown on the Pensioner Concession Card or the date of occupation of their principal place of residence or the start of the current rating period, whichever is the later date. Such entitlement will continue until the sale of that property or until the entitlement to a pension ceases to exist; and
- (d) Must, if an 'existing' applicant, lodge another application on the acquisition of a replacement property within the Sunshine Coast Regional Council local government area, **OR** if required by council; and
- (e) Pensioner Rate Subsidy will only be allowed where there is an approved residence on the land which complies with the *Queensland Building Act 1975*.

For the Sunshine Coast Regional Council Pensioner Rate Concession

In addition to the above, the ratepayer **MUST**:

- a) Have owned property within the Sunshine Coast Regional Council local government area for the preceding three years. Pensioner concession may be allowed where the applicant has paid rates on property within the Sunshine Coast Regional Council local government area for five of the last ten years, so long as the "gap" between ownerships in this period does not exceed twelve months. If currently not eligible and upon meeting the qualifying period of three years, rating concession will be applied from the start of the next rating period. Discretion may be applied in relation to contribution to the Sunshine

Coast Regional Council local government area regarding continuous residency, consistent with pensioner concession arrangements as listed above.

For holders of the Repatriation Health (Gold) card issued by the Department of Veteran Affairs who have been classified as Totally and Permanently Incapacitated the three year ownership provision is waived.

2.4.2 Method of Calculation – Per Property

Pension Rate	Sole title to the property	Joint title to the property
Maximum level of pension (full pension)	\$230 per annum maximum	\$180 per annum maximum
Not Maximum level of pension (part pension)	\$115 per annum maximum	\$65 per annum maximum

2.4.2.1 *Single Owner on the Maximum Rate of Pension*

Where the pensioner is in receipt of the maximum level of pension and is the sole owner of the property that is their principal place of residence the concession will be 25% of the differential general rate up to a maximum amount of \$230 per annum.

2.4.2.2 *Joint Owner on the Maximum Rate of Pension*

Where the pensioner is in receipt of the maximum level of pension and the property is their principal place of residence and owns the property jointly with one or more people per eligibility criteria in section 2.4.1, the concession will be 25% of the differential general rate up to a maximum amount of \$180 per annum.

2.4.2.3 *Single Owner not on the Maximum Rate of Pension*

Where the pensioner is not in receipt of the maximum level of pension and is the sole owner of the property that is their principal place of residence the concession will be 25% of the differential general rate up to a maximum amount of \$115 per annum.

2.4.2.4 *Joint Owner not on the Maximum Rate of Pension*

Where the pensioner is not in receipt of the maximum level of pension and the property is their principal place of residence and owns the property jointly with one or more people per eligibility criteria in section 2.4.1, the concession will be 25% of the differential general rate up to a maximum amount of \$65 per annum.

2.4.3 Pensioner Rate Concession and/or Queensland Government Pensioner Rate Subsidy Adjustment for previous rating periods

Where a pensioner requests a pensioner rate concession adjustment for a previous rating period, requests must be submitted to council in writing with supporting evidence, in addition an Application for Pension Rate/Subsidy Concession form and a copy of the pensioner concession card must be submitted.

Requests will be considered that meet one of the following criteria:

- a) The applicants pension has been granted and backdated, or their pensioner status restored retrospectively as a result of a proper appeal process with Centrelink or Department of Veteran Affairs, thereby preventing them from applying at the date of grant; or,

- b) A person's failure to be granted the Queensland Government Pensioner Rate Subsidy and/or the Sunshine Coast Regional Council Pensioner Concession has resulted from an acknowledged error on the part of a Local Government or the Department of Communities or a person professionally advising the pensioner, such as a solicitor or financial adviser.

All written backdate requests will be forwarded to State Government Concession Services by council for review and to determine if a Queensland Government Pensioner Rate Subsidy will be granted.

2.5 Outstanding Rates and Charges

2.5.1 Interest Charges

Interest Charges will be applied to all *Overdue Rates or Charges* under section 133 of the *Local Government Regulation 2012*. The interest will be compound interest, calculated on daily rests. The interest rate will be 11% per annum.

2.5.2 Arrangements to Pay

Arrangements to pay in accordance with section 129 of the *Local Government Regulation 2012*, will be entered into if applied for by the ratepayer and where there are no overdue rates and charges from previous rating periods and the ratepayer and council agree that such arrangements will allow the outstanding rates or charges to be paid by the end of the current six month rating period. A separate arrangement is required to be made with council for each six month rating period. No recovery action will be taken on any instalment payment that is not overdue.

Where a ratepayer defaults on an arrangement to pay, the arrangement will be cancelled from the date of default, and interest will be charged on the overdue rates and charges in accordance with section 2.5.1 of this Revenue Statement. Additionally council will not enter into any further arrangements during the rating period covered by the initial arrangement request.

2.5.3 Overdue Rates and Charges

Where the rates and charges remain unpaid and an arrangement to pay has not been made, a reminder notice will be issued.

Where rates and charges remain unpaid after the reminder notice period, further recovery action will commence, which may include being referred to an external Debt Recovery Agent. Council may also undertake court proceedings to recover overdue rates and charges in accordance with section 134 of the *Local Government Regulation 2012*.

As per sections 138 - 144 of the *Local Government Regulation 2012*, council has the power to sell the property for the recovery of outstanding rates and charges, which are overdue for three years or more. Vacant land and commercial properties can be sold after one year where judgment has been entered.

2.5.4 Rates & Charges Debt Concession

In accordance with section 120 of the *Local Government Regulation 2012*, a concession by way of an agreement to defer payment, for rates and charges, for a period of up to 12 months may be granted to landowners that satisfy council that payment of the rates and charges will cause them hardship. The overdue rates and charges must be discharged in full by the end of the period granted under this concession which is a maximum of 12 months.

The granting of this concession will be subject to conditions as included in council resolutions, policy and procedural documents prepared from time to time.

In accordance with section 125(3) of the *Local Government Regulation 2012* a premium will accrue on all rates and charges in arrears in return for council agreeing to defer the payment. The premium will be equivalent to compound interest, calculated in daily rests and will be set at the 90 day bank bill rate as at the adoption of the 2018/19 Budget.

2.5.5 Sale of Land for Arrears of Rates & Charges

To exercise the powers of the local government to sell or acquire land for overdue rates according to the *Local Government Act 2009* (the Act) and *Local Government Regulation 2012* including but not limited to the following:

- Some or all of the overdue rates and charges have been outstanding for greater than three years.
- The Local Government may, by resolution, decide to sell the land.
- The Local Government must as soon as practicable give all interested parties a Notice of Intention to Sell the land.
- Procedures for selling the land must be commenced generally three months after the Notice of Intention to Sell the land is issued and within six months.
- The Local Government must end the procedures if the overdue rates and charges and all expenses the local government incurs in attempting to sell the land are paid in full.
- The CEO upon legal advice has the authority to remove a property from the Sale of Land list.

2.6 Deferment of Differential General Rates

Chapter 4, Part 10 of the *Local Government Regulation 2012* allows council to enter into an agreement with certain ratepayers to defer the payment of their differential general rates.

The deferment of the differential general rate will apply to:

- Eligible Pensioners
- Eligible Business/Enterprises

2.6.1 Deferment for Eligible Pensioners

Eligible pensioners will be allowed under Chapter 4, Part 10 of the *Local Government Regulation 2012*, section 120(1)(a).

To assist eligible pensioners who have experienced large increases in the value of their property as determined by the Department of Natural Resources, Mines and Energy or have experienced financial hardship council will allow deferment of up to 50% of the differential general rate. The deferred rates will accumulate as a debt against the property until it is sold or until the death of the ratepayer.

The deferment of differential general rates applies only to ratepayers categorised in Differential General Rates Categories 1, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 28 & 30. To be eligible to defer up to 50% of the differential general rate the applicant must:

- own no less than 50% of the property and occupy the property; and
- have no overdue rates and charges on the said property; and
 - be the holder of either:
 - (a) a Pension Concession Card issued by Centrelink or the Department of Veteran Affairs; **or**
 - (b) a Repatriation Health (Gold) Card issued by the Department of Veteran Affairs; **or**
 - (c) a Commonwealth Seniors Health Card; **or**

(d) a Queensland Seniors Card issued by the Queensland State Government.

Note that automatic eligibility applies to those ratepayers currently receiving a Pension Concession on their rate notice. Eligibility for those ratepayers with a Seniors Card will be assessed accordingly.

2.6.2 Deferment for Businesses or Enterprises

Eligible businesses or enterprises will be allowed to defer payment of differential general rates under Chapter 4, Part 10 of the *Local Government Regulation 2012*, section 120(1)(d).

To assist businesses and enterprises in accordance with the Business Investment Policy, council will allow deferment of the differential general rate to approved applicants under the Sunshine Coast Regional Council Investment Incentive Scheme. The deferred rates will accumulate as a debt against the property until it is sold or until the payment is required in accordance with the provisions of the Sunshine Coast Regional Council Investment Incentive Scheme.

2.6.3 Additional Charges

Additional charges will be applied to all deferred differential general rates under section 122(5) of the *Local Government Regulation 2012*. The additional charges will be equivalent to compound interest, calculated in daily rests and will be set at the 90 day bank bill rate as at the adoption of the 2018/19 Budget.

2.6.4 Application to Defer

Ratepayers will be required to apply for a deferment of the differential general rate. Upon approval of the application the deferment agreement will continue until council is notified in writing to cease the agreement, or until such time as the property is sold, or upon the death of the ratepayer, or until payment in full, or such other dates as specified in the provisions of the deferment agreement.

2.7 Differential General Rate Exemptions and Concessions

Section 93 (3) of the *Local Government Act 2009* states that certain land is exempt from differential general rates. Section 73 of the *Local Government Regulation 2012* further details land that is exempt from rating in accordance with section 93(3)(j)(ii) of the *Local Government Act 2009*.

In applying these sections of the *Local Government Act 2009* and supporting regulation, council will be guided by the principle of communication by raising the awareness of target groups that may qualify for these exemptions.

Section 73 of the *Local Government Regulation 2012* states that for section 93(3)(j)(ii) of the Act, the following land is exempted from rating:

- (a) land owned by a religious entity if the land is less than 20ha and is used for 1 or more of the following purposes:
 - (i) religious purposes, including, for example, public worship
 - (ii) the provision of education, health or community services, including facilities for aged persons and persons with disabilities
 - (iii) the administration of the religious entity
 - (iv) housing incidental to a purpose mentioned in subparagraph (i), (ii) or (iii)
- (b) land vested in, or placed under the management and control of, a person under an Act for:
 - (i) a public purpose that is a recreational or sporting purpose
 - (ii) a charitable purpose.
- (c) land used for purposes of a public hospital if:

- (i) the public hospital is
 - (A) part of a private hospital complex
 - (B) a private and public hospital complex; and
- (ii) the land used for the purposes is more than 2ha and is separated from the rest of the complex.
- (d) land owned by a community organisation if the land is less than 20ha and is used for providing one of the following:
 - (i) accommodation associated with the protection of children
 - (ii) accommodation for students
 - (iii) educational, training or information services aimed at improving labour market participation or leisure opportunities.
- (e) land used for a cemetery.

In addition to those classes of land granted a differential general rate exemption under section 93(3) of the *Local Government Act 2009* and section 73 of the *Local Government Regulation 2012* council grants a differential general rate concession to land identified in section 120(1)(b) of the *Local Government Regulation 2012* to the extent council is satisfied the land is owned by an entity whose objects do not include making a profit or an entity that provides assistance or encouragement for arts or cultural development and is one of the following:

- Boy Scout and Girl Guide Associations
- Surf Lifesaving and Coastguard organisation
- Community Sporting Organisation – Not for profit organisations without a commercial liquor licence or a community club liquor licence
- Community Cultural or Arts Organisation – Not for profit organisations without a commercial liquor licence or a community club liquor licence
- Charitable Organisations
 - (a) Not for profit organisation; and
 - (b) Registered as a charity institution or a public benevolent institution; and
 - (c) Providing benefits directly to the community; and
 - (d) Endorsed by the Australian Tax Office - Charity Tax Concession.

The concession will be 100% of the differential general rate. Applications received during the current year that fall within the categories above will be granted a differential general rate concession for the year. If a property has previously been granted a differential general rate concession in the previous financial year the owner will not be required to re-apply to obtain the concession for the current financial year, however they may be required to provide proof of their ongoing eligibility if requested to do so. Property owners must immediately notify council if there is a substantive change of land use for a property in receipt of a differential general rate concession.

2.8 Fees and Charges

Section 97 of the *Local Government Act 2009* allows a local government to fix a cost recovery fee and section 172(1)(c) of the *Local Government Regulation 2012* provides that the Revenue Statement must state the criteria used to decide the amount of any cost recovery fees.

All fees and charges will be set with reference to full cost pricing. Cost-recovery fees will be charged up to a maximum of full cost and reflect as far as possible the actual cost of providing services and facilities. Commercial charges will be at commercial rates. Council acknowledges the community benefit associated with not-for-profit organisations conducting activities on the

Sunshine Coast, and therefore all not-for-profit organisations are exempt from cost recovery fees for applications to conduct activities requiring an approval on public and private land within the Sunshine Coast Regional Council local government area.

Section 172(1)(d) of the *Local Government Regulation 2012* provides that if the local government conducts a business activity on a commercial basis the Revenue Statement must state the criteria used to decide the amount of the charges for the activity's goods and services. Commercial charges will be charged at commercial rates for a business activity conducted by council on a commercial basis and all commercial charges for the 2018/19 financial year are set out in the Register of General Cost-Recovery Fees and Commercial Charges 2018/19 as previously adopted.

Infrastructure Charges apply for the Maroochydore City Centre Priority Development Area in accordance with the SunCentral Maroochydore Infrastructure Agreement. The Prescribed Service Charge (PSC) under the SunCentral Maroochydore Infrastructure Agreement will appear on rates notices and is payable by the due date shown on the rates notice. If the PSC commences during a financial year it will be charged on a pro-rata basis. In accordance with the Infrastructure Agreement interest will be applied to all overdue Prescribed Service Charge payments. The interest will be compound interest, calculated on daily rests, at a rate of 11% per annum.

2.9 Definitions

In this Revenue Statement, with the exception of Section 5, the following definitions apply:

Terms Used	Explanation
<i>Community Title Scheme</i>	premises situated on land in respect of which a Community Title Scheme or Layered Community Title Scheme has been and remains registered pursuant to the <i>Body Corporate and Community Management Act 1997</i> .
<i>Differential General Rates Table</i>	Table 1 and Table 2 in this Revenue Statement.
<i>due date</i>	the due date for payment as shown on the rate notice.
<i>dual occupancy</i>	a lot containing two dwellings or dwelling units on a single lot, whether or not attached, for separate households.
<i>dwelling house</i>	a separate building that is used or is adapted to be used for <i>principal residential purposes</i> .
<i>dwelling unit</i>	a room or group of rooms that is used or is adapted to be used for <i>principal residential purposes</i> .
<i>full payment</i>	the amount of the most recently issued rates notice less any applicable discount. These payments are also cleared on the transaction date. 'Cleared' payment means money which can be transferred to council's bank accounts at the time of the transaction or at the end of the day.
<i>group title multi dwelling</i>	land with 09 Land Use Code which contains multiple dwellings.
<i>group title single dwelling:</i>	land with 09 Land Use Code which contains a single dwelling house only.
<i>group title vacant land</i>	land with 09 Land Use Code which does not contain any improvements.

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<i>high-rise unit</i>	all strata units within a complex as defined under the <i>Body Corporate and Community Management Act 1997</i> containing greater than four stories above the ground.
<i>land parcel</i>	any parcel which is registered with the Department of Natural Resources, Mines and Energy as a separate subdivision, re-subdivision, allotment, lot, section or portion and which is capable of being occupied separately regardless of whether a separate title is held for such parcel.
<i>land use codes</i>	the land use codes used by council, derived from the Department of Natural Resources, Mines and Energy, used in this Revenue Statement and appearing in Table 1 Differential General Rates. A full list of land use codes is detailed at Appendix 7 of this Revenue Statement.
<i>low-rise unit</i>	all strata units within a complex defined under the <i>Body Corporate and Community Management Act 1997</i> containing no more than four stories above the ground.
<i>non-residential purposes</i>	classified as all land that does not conform to the definition of residential purposes .
<i>overdue rates</i>	has the meaning assigned to that term by section 132 of the <i>Local Government Regulation 2012</i> . Without limiting that definition, overdue rates generally means those rates and charges remaining unpaid after the due date for payment, as prescribed in a rate notice issued to ratepayers. Overdue rates exclude all rates, charges and premiums of any current arrangement to pay.
<i>owner</i>	for purposes of the differential general rates table and associated provisions means; (a) the 'registered proprietor' (b) a resident Life Tenant, nominated as such by the terms of a will or Family/Supreme Court Order, and having been specifically given responsibility for payment of all rates and charges (c) a resident lessee of an Auction Perpetual Lease, the terms of any such lease must provide for the lessee to be responsible for the payment of rates and charges and the lessee must be granted title to the land in fee simple at the conclusion of the lease.
<i>predominant use</i>	the single use, or in the case of multiple usages, the predominant use, for which in the opinion of the council the property is being used or could potentially be used by virtue of improvements or activities conducted upon the property .
<i>primary production purposes</i>	land available for the business or industry of grazing, dairying, pig farming, poultry farming, viticulture, orchard, apiculture, horticulture, aquaculture, vegetable growing, the growing of crops of any kind, forestry; or any other business or industry involving the cultivation of soils, the gathering in of crops or the rearing of livestock; and where a farming concession is granted by the Department of Natural Resources, Mines and Energy in accordance with Chapter 2, Part 2, Division 5, Subdivision 2 of the <i>Land Valuation Act 2010</i> .
<i>premises</i>	includes: (a) the whole or any part of any building, structure, or land

	(b) any construction works whether on private land, Crown land, council land or any public place.
<i>principal place of residence</i>	<p>a single dwelling house or dwelling unit that is the place of residence at which at least one natural person who constitutes the owner/s of the land predominantly resides, or a multi dwelling house or multi dwelling unit that is the place of residence where at least one owner is a pensioner who complies with the eligibility criteria contained in the Queensland Government's Rate Subsidy Scheme resides. In establishing principal place of residence council may consider, but not be limited to, the owner/s declared address for electoral, taxation, government social security or national health registration purposes, or any other form of evidence deemed acceptable by the council.</p> <p>Without limiting the above meaning the following cases do not comply with the definition of a principal place of residence namely a single dwelling house or a single dwelling unit or a multi dwelling house or a multi dwelling unit that is:</p> <ul style="list-style-type: none"> (a) not occupied by at least one person/s who constitutes the owner/s, but occupied by any other person/s, whether in return for rent or remuneration or not, including members of the owner's family; or (b) not occupied, whether permanently or temporarily (for more than 120 days of the financial year), including for the purposes of renovation or redevelopment, except in the case where; <ul style="list-style-type: none"> (i) a premises being renovated remains the registered principal place of residence for the purposes specified above and that the owner/s do not own any other property which they claim to be their principal place of residence; and (ii) a property is vacant for a period longer than 120 continuous days of the financial year due to the owner/s absence on an extended holiday, provided that the property remains vacant for the entire period of their absence. (iii) a property is occupied by the owner/s less than 120 days of the financial year due to the owner/s absence due to work commitments, provided that the absence is confirmed by the employer and the property remains vacant or is occupied by immediate family members only during the period of the owner's absence. (iv) The owner is absent due to medical reasons of the owner or a close relative and this is confirmed by a health professional. (c) not owned by a natural person eg owned by a company, excepting where the ratepayer residing at the property as their principal place of residence is the company owner. (d) dual occupancy or a secondary dwelling on a single lot whether or not the properties are attached, except where the dual occupancy or a secondary dwelling on a single lot is

	<p>owned by an approved pensioner in receipt of the Queensland Government Pensioner Rate Subsidy.</p> <p>(e) a property categorised as transitory accommodation.</p>
<i>principal residential purpose(s)</i>	<p>the purpose of a use of a dwelling house or dwelling unit where that purpose is solely for a principal place of residence not containing any improvements of a non-residential nature nor comprising any non-residential or commercial activity unless such improvements or activity is limited to;</p> <p>(a) the owner/s working from home being either self-employed or working for their employer either permanently or temporarily, provided any such activity conforms with and does not exceed the conditions set out in the Differential General Rates Table included in council's Revenue Statement 2018/19, and/or</p> <p>(b) engaging in a hobby or past-time that involves the sale, manufacture or provision of goods or services and/or the reception of customers to view, purchase or consult on any such goods or services on site, including low-key, kerb-side sales and stalls, provided any such activity conforms with and does not exceed the conditions set out in the Differential General Rates Table included in council's Revenue Statement 2018/19.</p>
<i>property</i>	a parcel or parcels of land recorded together within council's systems for rating and charging purposes.
<i>rateable property</i>	property that is not exempted in accordance with section 93 of the Local Government Act 2009.
<i>rateable value</i>	the value of land for the financial year as issued by the Department of Natural Resources, Mines and Energy in accordance with the <i>Land Valuation Act 2010</i> .
<i>residential purpose(s)</i>	land that is in, or if it were categorised would be in, Differential Rating Categories 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 27, 27RT, 27UT, 28, 29, 29RT, 29UT or 30 as set out in the Differential General Rates Table included in council's Revenue Statement 2018/19. Any residential premises that does not comply with the General Description and Specific Description and Identification for Differential Rating Categories 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 27, 27RT, 27UT, 28, 29, 29RT, 29UT or 30 as set out in the Differential General Rates Table (Table 1) included in council's Revenue Statement 2018/19, is deemed to be non-residential purposes .
<i>retirement village</i>	a registered premise where older members of the community or retired persons reside, or are to reside, in independent living units or serviced units in accordance with the <i>Retirement Villages Act 1999</i> .
<i>rural</i>	the rural area shown on Map 2 (unshaded white areas), within the Sunshine Coast Council local government area delineated on Map 2.
<i>secondary dwelling</i>	a dwelling used in conjunction with, and subordinate to, a dwelling house on the same lot. May be constructed under a dwelling house, be attached or freestanding from the dwelling house.

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<i>shopping centre purposes</i>	land which has a predominant use of major retail activities or retail warehouses.
<i>single residential dwelling</i>	land which contains a single dwelling house or a single dwelling unit only.
<i>strata unit</i>	scheme land as defined under the Body Corporate and Community Management Act 1997, Mixed Use Development Act 1993, or similar strata title legislation.
<i>Sunshine Coast Airport and Sunshine Coast Airport Precinct</i>	land which is located within either the Sunshine Coast Airport or Sunshine Coast Airport Precinct, an area as identified in Council's Planning Scheme, and is used for activities associated, related or connected with the provision, management and operation of an airport facility; including passenger terminal, freight, car parking facilities, storage and industrial facilities. The intention of this description is to cover all properties used for a range of purposes located within the footprint of the Sunshine Coast Airport and Sunshine Coast Airport Precinct, an area as identified in Council's Planning Scheme.
<i>transitory accommodation</i>	where a property is offered or available for rental in a manner generally associated with holiday rental letting, typically for a period or periods of less than 28 consecutive days at any one time.
<i>urban</i>	the urban areas shown on Map 2 (shaded pink areas), within the Sunshine Coast Council local government area delineated on Map 2.
<i>vacant land</i>	land devoid of buildings or structures with the exception of outbuildings or other minor structures not designed or used for human habitation or occupation. It does not apply to land that is used for car parking or in conjunction with any commercial activity, eg heavy vehicle or machinery parking, outdoor storage areas, assembly areas or rural activities such as cultivation, grazing or agistment.

MAP 1 – Sunshine Coast Council Region



3. DIFFERENTIAL GENERAL RATES

3.1 Basis of Rates

Differential General Rates are to be levied under section 94 of the *Local Government Act 2009*. The rate so made will be applied to the rateable value of properties.

3.1.1 Outline

The Sunshine Coast Regional Council will use a system of differential general rating for 2018/19.

3.1.2 Differential General Rates

Sunshine Coast Regional Council will not make a resolution limiting the increases in differential general rates for the 2018/19 financial year.

3.2 Rates to Apply

3.2.1 Explanation

The applicable Differential General Rates for the financial year ending 30 June 2019 are identified in *Table 2 Schedule of Rates*, as adopted in the 2018/19 council budget. The rate will apply to the rateable value of lands which are within the Sunshine Coast Regional Council area as provided by the Department of Natural Resources, Mines and Energy.

3.2.2 Differential General Rates

There will be 49 differential general rating categories in 2018/19. The categories and the relevant description and identification of those categories are outlined in *Table 1 Differential General Rates*. Land use codes are listed at *Appendix 7*.

For the purpose of making and levying differential general rates for the financial year on all rateable land in the regional council area, pursuant to section 81 of the *Local Government Regulation 2012* the council determines that:

(a) the categories into which the rateable land in the regional council area is to be categorised are:

- 1 Agricultural
- 2RN Rural Commercial & Industrial with a rateable value from \$0 to \$90,000
- 2UN Urban Commercial & Industrial with a rateable value from \$0 to \$90,000
- 2R Rural Commercial & Industrial with a rateable value from \$90,001 to \$175,000
- 2U Urban Commercial & Industrial with a rateable value from \$90,001 to \$175,000
- 3R Rural Commercial & Industrial with a rateable value from \$175,001 to \$400,000
- 3U Urban Commercial & Industrial with a rateable value from \$175,001 to \$400,000
- 4R Rural Commercial & Industrial with a rateable value greater than \$400,000
- 4U Urban Commercial & Industrial with a rateable value greater than \$400,000
- 4I Other Commercial & Industrial
- 5 Extractive Industries
- 6 Residential/Vacant Land/Other with a rateable value from \$0 to \$280,000
- 7 Residential/Vacant Land/Other with a rateable value from \$280,001 to \$450,000
- 8 Residential/Vacant Land/Other with a rateable value from \$450,001 to \$550,000
- 9 Residential/Vacant Land/Other with a rateable value from \$550,001 to \$700,000
- 10 Residential/Vacant Land/Other with a rateable value from \$700,001 to \$800,000
- 11 Residential/Vacant Land/Other with a rateable value from \$800,001 to \$920,000
- 12 Residential/Vacant Land/Other with a rateable value from \$920,001 to \$1,100,000
- 13 Residential/Vacant Land/Other with a rateable value from \$1,100,001 to \$1,400,000
- 14 Residential/Vacant Land/Other with a rateable value from \$1,400,001 to \$2,500,000
- 15 Residential/Vacant Land/Other with a rateable value over \$2,500,000

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- 16** Residential - Not Principal Place of Residence with a rateable value from \$0 to \$420,000
- 16RT** Residential - Not Principal Place of Residence, Rural Transitory Accommodation with a rateable value from \$0 to \$420,000
- 16UT** Residential - Not Principal Place of Residence, Urban Transitory Accommodation with a rateable value from \$0 to \$420,000
- 17** Residential - Not Principal Place of Residence with a rateable value from \$420,001 to \$500,000
- 17RT** Residential - Not Principal Place of Residence, Rural Transitory Accommodation with a rateable value from \$420,001 to \$500,000
- 17UT** Residential - Not Principal Place of Residence, Urban Transitory Accommodation with a rateable value from \$420,001 to \$500,000
- 18** Residential - Not Principal Place of Residence with a rateable value from \$500,001 to \$750,000
- 18RT** Residential - Not Principal Place of Residence, Rural Transitory Accommodation with a rateable value from \$500,001 to \$750,000
- 18UT** Residential - Not Principal Place of Residence, Urban Transitory Accommodation with a rateable value from \$500,001 to \$750,000
- 19** Residential - Not Principal Place of Residence with a rateable value over \$750,000
- 19RT** Residential - Not Principal Place of Residence, Rural Transitory Accommodation with a rateable value over \$750,000
- 19UT** Residential - Not Principal Place of Residence, Urban Transitory Accommodation with a rateable value over \$750,000
- 20** Vacant Land with a rateable value over \$1 million and total area greater than 1500 square metres.
- 21** Lots < 20 square metres, Pump Stations, Stock Grazing Permit, Strata Garage
- 22** Land Subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the *Land Valuation Act 2010*
- 23** Retirement Villages & Nursing Homes
- 24** Shopping Centres with a rateable value from \$3 million to \$10 million
- 25** Shopping Centres with a rateable value over \$10 million not in Category 26
- 26** Shopping Centres in Maroochydore with a rateable value over \$30 million
- 27** High-rise Units - Not Principal Place of Residence
- 27RT** High-rise Units - Not Principal Place of Residence, Rural Transitory Accommodation
- 27UT** High-rise Units - Not Principal Place of Residence, Urban Transitory Accommodation
- 28** High-rise Units - Principal Place of Residence
- 29** Low-rise Units - Not Principal Place of Residence
- 29RT** Low-rise Units - Not Principal Place of Residence, Rural Transitory Accommodation
- 29UT** Low-rise Units - Not Principal Place of Residence, Urban Transitory Accommodation
- 30** Low-rise Units - Principal Place of Residence
- 31** Other Significant Commercial & Industrial

(b) the description of the categories into which land is to be categorised are specified in the 'General Description' and 'Specific Description and Identification' columns of Table 1 Differential General Rates.

3.1.3 Minimum Differential General Rates

Council has applied the rate in the dollar and minimum differential general rate levy as indicated in *Schedule of Rates* Table 2. Minimum Differential General Rates are levied pursuant to section 77 of the *Local Government Regulation 2012*.

3.1.4 Objecting to a Differential General Rate Category

In accordance with section 90(2) of the *Local Government Regulation 2012* the only ground for objecting is that the owner considers the land should belong to a different rate category. In accordance with section 90(3) of the *Local Government Regulation 2012* the owner may object by giving the local government an objection notice. Section 90(4) of the *Local Government Regulation 2012* details the form an objection notice should take. Sunshine Coast Regional Council will assess differential general rate objections submitted on an approved form. Section 90(5) of the *Local Government Regulation 2012* specifies that the owner must give the objection notice within one of the following:

- (a) 30 days after the day when the rate notice was issued
- (b) a longer period that the local government allows.

Sunshine Coast Regional Council will only accept a differential general rate objection notice for rates levied in the current or previous financial year. Adjustment to rates and charges will only be done in exceptional circumstances for up to a maximum of twelve months prior to the current rating period in accordance with section 2.2. In the circumstances detailed in sections 2.2(a) no adjustment will be made.

In accordance with section 91(5) of the *Local Government Regulation 2012* if the Chief Executive Officer decides to change the rating category of the land, the rating category is taken to have been changed from the start of the period of the rate notice.

3.1.5 Principal Place of Residence Exceptions

Where a landowner makes an objection, who:

- (a) has a property that would, but for the provisions of this paragraph, be categorised in Differential General Rate Category 16, 17, 18, 19, 27 and 29.
- (b) is using the property to provide accommodation to a member of their immediate family, and
- (c) the family member being housed has special circumstances such as a physical or mental disability or safety and privacy concerns, or
- (d) in the case of a secondary dwelling, all dwellings are occupied by owners listed on the Title Deed.

The Sunshine Coast Regional Council may treat the property as their principal place of residence for the purposes of determining the Differential General Rate Category.

3.3 Discounts and Concessions

An early payment discount as mentioned in section 2.3 and council pensioner concessions as mentioned in section 2.4 will be applied to this rate for qualifying ratepayers.

3.4 Notices

Section 2.1 of this Revenue Statement sets out the council billing frequency and method that will be applied to this rate.

Table 1 – Differential General Rates

Category	General Description	Specific Description and Identification
1	This criteria will apply where the land is: a. used for primary production purposes , or has the potential predominant use by virtue of its	Subject to meeting the general criteria, land where a primary production concession is granted by the Department of Natural Resources, Mines and Energy in accordance with Chapter 2, Part 2, Division

	<p>improvements or activities conducted upon the land of primary production purposes; and</p> <p>b. used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes; and</p> <p>c. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category.</p>	<p>5, Subdivision 2 of the <i>Land Valuation Act 2010</i> and to which the following land use codes apply:</p> <p>44 nursery garden centre 60 sheep grazing 61 sheep breeding 64 livestock grazing – breeding 65 livestock grazing – breeding and fattening 66 livestock grazing – fattening 67 goats 68 dairy cattle – quota milk 69 dairy cattle – non-quota milk 70 cream 71 oilseeds 73 grains 74 turf farm 75 sugar cane 76 tobacco 77 cotton 78 rice 79 orchard 80 tropical fruit 81 pineapple 82 vineyard 83 small crops and fodder irrigated 84 small crops & fodder non-irrigated 85 pigs 86 horses 87 poultry 88 forestry and logs 89 animals (special), boarding kennels/cattery 93 peanuts.</p>
<p>2RN</p>	<p>This criterion will apply where the land is:</p> <p>a. used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes; and</p> <p>b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category; and</p> <p>c. not included in category 4I, and</p>	<p>Subject to meeting the general criteria, land, with a rateable value from \$0 to \$90,000, to which the following land use codes apply:</p> <p>07 guest house/private hotel/hostel/bed and breakfast 08 community title scheme unit(s), not used for residential purposes or vacant land 09 group title multi dwelling not used for residential purposes or vacant land 10 combined multiple dwelling and shop 11 shop (single)</p>

	<p>d. located in a rural area as delineated on Map 2.</p>	<p>12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail 15 shop secondary retail 16 drive-in shopping center 17 restaurant/fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 private hospital/convalescent home (medical care) 28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf 33 builder’s yard/contractor’s yard 34 cold store/ice works 35 general industry 36 light industry 37 noxious/offensive industry 38 advertising – hoarding 39 harbour industry 41 child care centre 42 hotel/tavern 43 motel 44 nursery/garden centre 45 theatres/cinemas 46 drive-in theatres 47 licensed club 48 sports club/facilities 49 caravan park 50 other club (non business) 52 cemetery 91 transformers /utility installation</p>
<p>2UN</p>	<p>This criterion will apply where the land is: a. used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes; and</p>	<p>Subject to meeting the general criteria, land, with a rateable value from \$0 to \$90,000, to which the following land use codes apply: 07 guest house/private hotel/hostel/bed and breakfast</p>

<p>b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category; and</p> <p>c. not included in category 4I, and</p> <p>d. located in a urban area as delineated on Map 2.</p>	<p>08 community title scheme unit(s), not used for residential purposes or vacant land</p> <p>09 group title multi dwelling not used for residential purposes or vacant land</p> <p>10 combined multiple dwelling and shop</p> <p>11 shop (single)</p> <p>12 shops – shopping group (more than 6 shops)</p> <p>13 shops – shopping group (2 to 6 shops)</p> <p>14 shops main retail</p> <p>15 shop secondary retail</p> <p>16 drive-in shopping center</p> <p>17 restaurant/fast food outlet</p> <p>18 special tourist attraction</p> <p>19 walkway/ramp</p> <p>20 marina</p> <p>22 car park</p> <p>23 retail warehouse</p> <p>24 sales area</p> <p>25 office(s)</p> <p>26 funeral parlour</p> <p>27 private hospital/convalescent home (medical care)</p> <p>28 warehouse and bulk store</p> <p>29 transport terminal</p> <p>30 service station</p> <p>31 oil depot</p> <p>32 wharf</p> <p>33 builder's yard/contractor's yard</p> <p>34 cold store/ice works</p> <p>35 general industry</p> <p>36 light industry</p> <p>37 noxious/offensive industry</p> <p>38 advertising – hoarding</p> <p>39 harbour industry</p> <p>41 child care centre</p> <p>42 hotel/tavern</p> <p>43 motel</p> <p>44 nursery/garden centre</p> <p>45 theatres/cinemas</p> <p>46 drive-in theatres</p> <p>47 licensed club</p> <p>48 sports club/facilities</p> <p>49 caravan park</p> <p>50 other club (non business)</p> <p>52 cemetery</p> <p>91 transformers /utility installation</p>
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2R	<p>This criterion will apply where the land is:</p> <ul style="list-style-type: none"> a. used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes; and b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category; and c. not included in category 4I, and d. located in a rural area as delineated on Map 2. 	<p>Subject to meeting the general criteria, land, with a rateable value from \$90,001 to \$175,000, to which the following land use codes apply:</p> <ul style="list-style-type: none"> 07 guest house/private hotel/hostel/bed and breakfast 08 community title scheme unit(s), not used for residential purposes or vacant land 09 group title multi dwelling not used for residential purposes or vacant land 10 combined multiple dwelling and shop 11 shop (single) 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail 15 shop secondary retail 16 drive-in shopping center 17 restaurant/fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 private hospital/convalescent home (medical care) 28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf 33 builder’s yard/contractor’s yard 34 cold store/ice works 35 general industry 36 light industry 37 noxious/offensive industry 38 advertising – hoarding 39 harbour industry 41 child care centre 42 hotel/tavern 43 motel 44 nursery/garden centre 45 theatres/cinemas 46 drive-in theatres
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		<ul style="list-style-type: none"> 47 licensed club 48 sports club/facilities 49 caravan park 50 other club (non business) 52 cemetery 91 transformers /utility installation
2U	<p>This criterion will apply where the land is:</p> <ul style="list-style-type: none"> a. used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes; and b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category; and c. not included in category 4I, and d. located in a urban area as delineated on Map 2. 	<p>Subject to meeting the general criteria, land, with a rateable value from \$90,001 to \$175,000, to which the following land use codes apply:</p> <ul style="list-style-type: none"> 07 guest house/private hotel/hostel/bed and breakfast 08 community title scheme unit(s), not used for residential purposes or vacant land 09 group title multi dwelling not used for residential purposes or vacant land 10 combined multiple dwelling and shop 11 shop (single) 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail 15 shop secondary retail 16 drive-in shopping center 17 restaurant/fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 private hospital/convalescent home (medical care) 28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf 33 builder's yard/contractor's yard 34 cold store/ice works 35 general industry 36 light industry 37 noxious/offensive industry 38 advertising – hoarding 39 harbour industry

		41 child care centre 42 hotel/tavern 43 motel 44 nursery/garden centre 45 theatres/cinemas 46 drive-in theatres 47 licensed club 48 sports club/facilities 49 caravan park 50 other club (non business) 52 cemetery 91 transformers /utility installation
3R	<p>This criterion will apply where the land is:</p> <p>a. used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes; and</p> <p>b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category; and</p> <p>c. not included in category 4I, and</p> <p>d. located in a rural area as delineated on Map 2.</p>	<p>Subject to meeting the general criteria, land, with a rateable value from \$175,001 to \$400,000 to which the following land use codes apply:</p> 07 guest house/private hotel/hostel/bed and breakfast 08 community title scheme unit(s), not used for residential purposes or vacant land 09 group title multi dwelling not used for residential purposes or vacant land 10 combined multiple dwelling and shop 11 shop (single) 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail 15 shop secondary retail 16 drive-in shopping center 17 restaurant/fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 private hospital/convalescent home (medical care) 28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf 33 builder's yard/contractor's yard

		<p>34 cold store/ice works 35 general industry 36 light industry 37 noxious/offensive industry 38 advertising – hoarding 39 harbour industry 41 child care centre 42 hotel/tavern 43 motel 44 nursery/garden centre 45 theatres/cinemas 46 drive-in theatres 47 licensed club 48 sports club/facilities 49 caravan park 50 other club (non business) 52 cemetery 91 transformers /utility installation</p>
<p>3U</p>	<p>This criterion will apply where the land is:</p> <ul style="list-style-type: none"> a. used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes; and b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category; and c. not included in category 4I, and d. located in a urban area as delineated on Map 2. 	<p>Subject to meeting the general criteria, land, with a rateable value from \$175,001 to \$400,000 to which the following land use codes apply:</p> <ul style="list-style-type: none"> 07 guest house/private hotel/hostel/bed and breakfast 08 community title scheme unit(s), not used for residential purposes or vacant land 09 group title multi dwelling not used for residential purposes or vacant land 10 combined multiple dwelling and shop 11 shop (single) 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail 15 shop secondary retail 16 drive-in shopping center 17 restaurant/fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 private hospital/convalescent home (medical care)

		<p>28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf 33 builder's yard/contractor's yard 34 cold store/ice works 35 general industry 36 light industry 37 noxious/offensive industry 38 advertising – hoarding 39 harbour industry 41 child care centre 42 hotel/tavern 43 motel 44 nursery/garden centre 45 theatres/cinemas 46 drive-in theatres 47 licensed club 48 sports club/facilities 49 caravan park 50 other club (non business) 52 cemetery 91 transformers /utility installation</p>
<p>4R</p>	<p>This criterion will apply where the land is:</p> <ul style="list-style-type: none"> a. used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes; and b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category; and c. not included in category 4I, and d. located in a rural area as delineated on Map 2. 	<p>Subject to meeting the general criteria, land, with a rateable value greater than \$400,000 to which the following land use codes apply:</p> <ul style="list-style-type: none"> 07 guest house/private hotel/hostel/bed and breakfast 08 community title scheme unit(s), not used for residential purposes or vacant land 09 group title multi dwelling not used for residential purposes or vacant land 10 combined multiple dwelling and shop 11 shop (single) 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail 15 shop secondary retail 16 drive-in shopping center 17 restaurant/fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park

		<ul style="list-style-type: none"> 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 private hospital/convalescent home (medical care) 28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf 33 builder's yard/contractor's yard 34 cold store/ice works 35 general industry 36 light industry 37 noxious/offensive industry 38 advertising – hoarding 39 harbour industry 41 child care centre 42 hotel/tavern 43 motel 44 nursery/garden centre 45 theatres/cinemas 46 drive-in theatres 47 licensed club 48 sports club/facilities 49 caravan park 50 other club (non business) 52 cemetery 91 transformers/utility installation
4U	<p>This criterion will apply where the land is:</p> <ul style="list-style-type: none"> a. used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes; and b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category; and c. not included in category 4I, and d. located in a urban area as delineated on Map 2. 	<p>Subject to meeting the general criteria, land, with a rateable value greater than \$400,000 to which the following land use codes apply:</p> <ul style="list-style-type: none"> 07 guest house/private hotel/hostel/bed and breakfast 08 community title scheme unit(s), not used for residential purposes or vacant land 09 group title multi dwelling not used for residential purposes or vacant land 10 combined multiple dwelling and shop 11 shop (single) 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail 15 shop secondary retail

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		16 drive-in shopping center
		17 restaurant/fast food outlet
		18 special tourist attraction
		19 walkway/ramp
		20 marina
		22 car park
		23 retail warehouse
		24 sales area
		25 office(s)
		26 funeral parlour
		27 private hospital/convalescent home (medical care)
		28 warehouse and bulk store
		29 transport terminal
		30 service station
		31 oil depot
		32 wharf
		33 builder's yard/contractor's yard
		34 cold store/ice works
		35 general industry
		36 light industry
		37 noxious/offensive industry
		38 advertising – hoarding
		39 harbour industry
		41 child care centre
		42 hotel/tavern
		43 motel
		44 nursery/garden centre
		45 theatres/cinemas
		46 drive-in theatres
		47 licensed club
		48 sports club/facilities
		49 caravan park
		50 other club (non business)
		52 cemetery
		91 transformers/utility installation.

<p>4I</p>	<p>This criterion will apply where the land is:</p> <p>a. used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes; and</p> <p>b. characterised by the specific description and identification in the adjacent column attributable to this category.</p>	<p>Subject to meeting the general criteria, land to which one of the following property numbers apply; property number 166386 Big Kart Track, property number 239029 The Big Pineapple, property number 120180 Nambour RSL (Returned and Services League), property number 43000 Sea Life Sunshine Coast, property number 29377 The Ginger Factory, property number 106063 Maroochy RSL (Returned and Services League), property number 220902 Caloundra RSL (Returned and Services League), property number 221819 Sunshine Coast Turf Club, property number 171510 Aussie World and The Pub, property number 223890 Pelican Waters Golf Club, property number 233443 Australia Zoo, property number 14232 Palmer Coolum Resort and property number 122307as Novotel Twin Waters Resort.</p>
<p>5</p>	<p>This criterion will apply where the land is:</p> <p>a. used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes; and</p> <p>b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category.</p>	<p>Subject to meeting the general criteria, land to which the following land use codes apply:</p> <p>40 extractive industry.</p>
<p>6</p>	<p>Applies only where land does not fall within categories:</p> <p>1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.</p>	<p>Subject to meeting the general criteria, land with a rateable value from \$0 to \$280,000 has been included in this category.</p>
<p>7</p>	<p>Applies only where land does not fall within categories:</p> <p>1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT,</p>	<p>Subject to meeting the general criteria, land with a rateable value from \$280,001 to \$450,000, has been included in this category.</p>

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	19UT, 20, 21, 22, 23, 24, 25, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	
8	Applies only where land does not fall within categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	Subject to meeting the general criteria, land with a rateable value from \$450,001 to \$550,000, has been included in this category.
9	Applies only where land does not fall within categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	Subject to meeting the general criteria, land with a rateable value from \$550,001 to \$700,000, has been included in this category.
10	Applies only where land does not fall within categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	Subject to meeting the general criteria, land with a rateable value from \$700,001 to \$800,000, has been included in this category.
11	Applies only where land does not fall within categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	Subject to meeting the general criteria, land with a rateable value from \$800,001 to \$920,000, has been included in this category.
12	Applies only where land does not fall within categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	Subject to meeting the general criteria, land with a rateable value from \$920,001 to \$1,100,000, has been included in this category.
13	Applies only where land does not fall within categories:	Subject to meeting the general criteria, land with a rateable value from \$1,100,001 to

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	1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	\$1,400,000, has been included in this category.
14	Applies only where land does not fall within categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	Subject to meeting the general criteria, land with a rateable value from \$1,400,001 to \$2,500,000, has been included in this category.
15	Applies only where land does not fall within categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	Subject to meeting the general criteria, land with a rateable value over \$2,500,000 has been included in this category.
16	This criterion will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category and does not fall into category 16RT or 16UT.	Subject to meeting the general criteria, land with a rateable value from \$0 to \$420,000 to which the following land use codes apply: 02 single dwelling, not used as a principal place of residence 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling, not used as a principal place of residence 09 group title single dwelling, not used as a principal place of residence
16RT	This criterion will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. characterised by one of the land use codes in the adjacent column detailing specific description and	Subject to meeting the general criteria, land with a rateable value from \$0 to \$420,000 to which the following land use codes apply: 02 single dwelling, not used as a principal place of residence 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling, not used as a principal place of residence

	<p>identification attributable to this category; and</p> <p>c. used for transitory accommodation; and</p> <p>d. located in a rural area as delineated on Map 2.</p>	<p>09 group title single dwelling, not used as a principal place of residence</p>
16UT	<p>This criterion will apply where the land is:</p> <p>a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and</p> <p>b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category; and</p> <p>c. used for transitory accommodation; and</p> <p>d. located in a urban area as delineated on Map 2.</p>	<p>Subject to meeting the general criteria, land with a rateable value from \$0 to \$420,000 to which the following land use codes apply:</p> <p>02 single dwelling, not used as a principal place of residence</p> <p>03 multi dwelling (dual occupancy, secondary dwelling or flats)</p> <p>05 large homesite - dwelling, not used as a principal place of residence</p> <p>09 group title single dwelling, not used as a principal place of residence</p>
17	<p>This criterion will apply where the land is:</p> <p>a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and</p> <p>b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category and does not fall into category 17RT or 17UT.</p>	<p>Subject to meeting the general criteria, land with a rateable value from \$420,001 to \$500,000 to which the following land use codes apply:</p> <p>02 single dwelling, not used as a principal place of residence</p> <p>03 multi dwelling (dual occupancy, secondary dwelling or flats)</p> <p>05 large homesite - dwelling, not used as a principal place of residence</p> <p>09 group title single dwelling, not used as a principal place of residence</p>
17RT	<p>This criterion will apply where the land is:</p> <p>a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and</p> <p>b. characterised by one of the land use codes in the adjacent column</p>	<p>Subject to meeting the general criteria, land with a rateable value from \$420,001 to \$500,000 to which the following land use codes apply:</p> <p>02 single dwelling, not used as a principal place of residence</p> <p>03 multi dwelling (dual occupancy, secondary dwelling or flats)</p>

	<p>detailing specific description and identification attributable to this category; and</p> <p>c. used for transitory accommodation; and</p> <p>d. located in a rural area as delineated on Map 2.</p>	<p>05 large homesite - dwelling, not used as a principal place of residence</p> <p>09 group title single dwelling, not used as a principal place of residence</p>
17UT	<p>This criterion will apply where the land is:</p> <p>a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and</p> <p>b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category; and</p> <p>c. used for transitory accommodation; and</p> <p>d. located in a urban area as delineated on Map 2.</p>	<p>Subject to meeting the general criteria, land with a rateable value from \$420,001 to \$500,000 to which the following land use codes apply:</p> <p>02 single dwelling, not used as a principal place of residence</p> <p>03 multi dwelling (dual occupancy, secondary dwelling or flats)</p> <p>05 large homesite - dwelling, not used as a principal place of residence</p> <p>09 group title single dwelling, not used as a principal place of residence</p>
18	<p>This criterion will apply where the land is:</p> <p>a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and</p> <p>b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category and does not fall into category 18RT or 18UT.</p>	<p>Subject to meeting the general criteria, land with a rateable value from \$500,001 to \$750,000 to which the following land use codes apply:</p> <p>02 single dwelling, not used as a principal place of residence</p> <p>03 multi dwelling (dual occupancy, secondary dwelling or flats)</p> <p>05 large homesite - dwelling, not used as a principal place of residence</p> <p>09 group title single dwelling, not used as a principal place of residence</p>
18RT	<p>This criterion will apply where the land is:</p> <p>a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and</p> <p>b. characterised by one of the land use codes in the adjacent column</p>	<p>Subject to meeting the general criteria, land with a rateable value from \$500,001 to \$750,000 to which the following land use codes apply:</p> <p>02 single dwelling, not used as a principal place of residence</p> <p>03 multi dwelling (dual occupancy, secondary dwelling or flats)</p>

	<p>detailing specific description and identification attributable to this category; and</p> <p>c. used for transitory accommodation; and</p> <p>d. located in a rural area as delineated on Map 2.</p>	<p>05 large homesite - dwelling, not used as a principal place of residence</p> <p>09 group title single dwelling, not used as a principal place of residence</p>
18UT	<p>This criterion will apply where the land is:</p> <p>a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and</p> <p>b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category; and</p> <p>c. used for transitory accommodation; and</p> <p>d. located in a urban area as defined in Map 2.</p>	<p>Subject to meeting the general criteria, land with a rateable value from \$500,001 to \$750,000 to which the following land use codes apply:</p> <p>02 single dwelling, not used as a principal place of residence</p> <p>03 multi dwelling (dual occupancy, secondary dwelling or flats)</p> <p>05 large homesite - dwelling, not used as a principal place of residence</p> <p>09 group title single dwelling, not used as a principal place of residence</p>
19	<p>This criterion will apply where the land is:</p> <p>a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and</p> <p>b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category and does not fall into category 19RT or 19UT.</p>	<p>Subject to meeting the general criteria, land with a rateable value over \$750,000 to which the following land use codes apply:</p> <p>02 single dwelling, not used as a principal place of residence</p> <p>03 multi dwelling (dual occupancy, secondary dwelling or flats)</p> <p>05 large homesite - dwelling, not used as a principal place of residence</p> <p>09 group title single dwelling, not used as a principal place of residence</p>
19RT	<p>This criterion will apply where the land is:</p> <p>a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and</p> <p>b. characterised by one of the land use codes in the adjacent column</p>	<p>Subject to meeting the general criteria, land with a rateable value over \$750,000 to which the following land use codes apply:</p> <p>02 single dwelling, not used as a principal place of residence</p> <p>03 multi dwelling (dual occupancy, secondary dwelling or flats)</p> <p>05 large homesite - dwelling, not used as a principal place of residence</p>

	<p>detailing specific description and identification attributable to this category; and</p> <p>c. used for transitory accommodation; and</p> <p>d. located in a rural area as delineated on Map 2.</p>	09 group title single dwelling, not used as a principal place of residence
19UT	<p>This criterion will apply where the land is:</p> <p>a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and</p> <p>b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category; and</p> <p>c. used for transitory accommodation; and</p> <p>d. located in a urban area as delineated on Map 2.</p>	<p>Subject to meeting the general criteria, land with a rateable value over \$750,000 to which the following land use codes apply:</p> <p>02 single dwelling, not used as a principal place of residence</p> <p>03 multi dwelling (dual occupancy, secondary dwelling or flats)</p> <p>05 large homesite - dwelling, not used as a principal place of residence</p> <p>09 group title single dwelling, not used as a principal place of residence</p>
20	<p>This criterion will apply where one or more parcels of land that is valued together and is vacant land with a total area greater than 1500 square metres.</p>	<p>Subject to meeting the general criteria, land, where the area is greater than 1500 square metres and the rateable value is greater than \$1 million, to which the following land use codes apply:</p> <p>01 vacant urban land</p> <p>04 large homesite - vacant</p> <p>06 outbuildings</p>
21	<p>This criterion will apply where the land is:</p> <p>a. classified by council to be subject to a Stock Grazing Permit;</p> <p>b. classified by council to be a Pump Station; or</p> <p>c. classified by council to be a small lot or strata garage less than 20 square metres</p>	
22	<p>This criterion will apply where the land is:</p>	<p>Subject to meeting the general criteria, land to which the following land use codes apply:</p>

	<p>a. subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the Land Valuation Act 2010; and</p> <p>b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category.</p>	72 vacant land – valuation discounted subdivided land.
23	<p>This criterion will apply where the land is:</p> <p>a. used for retirement village purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land; and</p> <p>b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category.</p>	<p>Subject to meeting the general criteria, land to which the following land use codes apply:</p> <p>21 retirement village, aged people home (non-medical care or mixed medical and non-medical care).</p>
24	<p>This criterion will apply where the land is:</p> <p>a. used for shopping centre purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of shopping centre purposes; and</p> <p>b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category.</p>	<p>Subject to meeting the general criteria, land, where the rateable value is from \$3 million to \$10 million to which the following land use codes apply:</p> <p>14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse</p>
25	<p>This criterion will apply where the land is:</p> <p>a. used for shopping centre purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of shopping centre purposes; and</p> <p>b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category.</p>	<p>Subject to meeting the general criteria, land, where the rateable value is over \$10 million to which the following land use codes apply:</p> <p>14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse</p> <p>which does not fall into category 26.</p>

26	<p>This criterion will apply where the land is:</p> <ul style="list-style-type: none"> a. used for shopping centre purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of shopping centre purposes; and b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category. 	<p>Subject to meeting the general criteria, land in Maroochydore where the rateable value is over \$30 million to which the following land use codes apply:</p> <p>16 drive-in shopping centre</p>
27	<p>This criterion will apply where the land is:</p> <ul style="list-style-type: none"> a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category and does not fall into category 27RT or 27UT. 	<p>Subject to meeting the general criteria, land to which the following land use codes apply:</p> <p>08 community title scheme with a high-rise unit not used as a principal place of residence.</p> <p>09 group title multi dwelling with a high-rise unit not used as a principal place of residence</p>
27RT	<p>This criterion will apply where the land is:</p> <ul style="list-style-type: none"> a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category; and c. used for transitory accommodation; and d. located in a rural area as delineated on Map 2. 	<p>Subject to meeting the general criteria, land to which the following land use codes apply:</p> <p>08 community title scheme with a high-rise unit not used as a principal place of residence.</p> <p>09 group title multi dwelling with a high-rise unit not used as a principal place of residence</p>
27UT	<p>This criterion will apply where the land is:</p>	<p>Subject to meeting the general criteria, land to which the following land use codes apply:</p>

	<ul style="list-style-type: none"> a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category; and c. used for transitory accommodation; and d. located in a urban area as delineated on Map 2. 	<ul style="list-style-type: none"> 08 community title scheme with a high-rise unit not used as a principal place of residence. 09 group title multi dwelling with a high-rise unit not used as a principal place of residence
<p>28</p>	<p>This criterion will apply where the land is:</p> <ul style="list-style-type: none"> a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category. 	<p>Subject to meeting the general criteria, land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 08 community title scheme with a high-rise unit used as a principal place of residence. 09 group title multi dwelling with a high-rise unit used as a principal place of residence.
<p>29</p>	<p>This criterion will apply where the land is:</p> <ul style="list-style-type: none"> a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category and does not fall into category 29RT or 29UT. 	<p>Subject to meeting the general criteria, land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 08 community title scheme with a low-rise unit not used as a principal place of residence. 09 group title multi dwelling with a low-rise unit not used as a principal place of residence.

<p>29RT</p>	<p>This criterion will apply where the land is:</p> <ul style="list-style-type: none"> a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category; and c. used for transitory accommodation; and d. located in a rural area as delineated on Map 2. 	<p>Subject to meeting the general criteria, land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 08 community title scheme with a low-rise unit not used as a principal place of residence. 09 group title multi dwelling with a low-rise unit not used as a principal place of residence.
<p>29UT</p>	<p>This criterion will apply where the land is:</p> <ul style="list-style-type: none"> a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category; and c. used for transitory accommodation; and d. located in a urban area as delineated on Map 2. 	<p>Subject to meeting the general criteria, land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 08 community title scheme with a low-rise unit not used as a principal place of residence. 09 group title multi dwelling with a low-rise unit not used as a principal place of residence.
<p>30</p>	<p>This criterion will apply where the land is:</p> <ul style="list-style-type: none"> a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and b. characterised by one of the land use codes in the adjacent column detailing specific description and 	<p>Subject to meeting the general criteria, land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 08 community title scheme with a low-rise unit used as a principal place of residence. 09 group title multi dwelling with a low-rise unit used as a principal place of residence.

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	identification attributable to this category.	
31	<p>This criterion will apply where the land is:</p> <ul style="list-style-type: none"> a. used for other significant industry or <i>non-residential purposes</i>; and b. characterised by one of the <i>land use codes</i> in the adjacent column detailing specific description and identification attributable to this category. 	<p>Subject to meeting the general criteria, land to which the following <i>land use codes</i> apply:</p> <p>100 Sunshine Coast Airport, Sunshine Coast Airport Precinct</p>

Table 2 - Schedule of Rates

Category		Differential General Rate cents in dollar	Minimum Differential General Rate
1	Agricultural	0.4518	\$1,207
2RN	Rural Commercial & Industrial - \$0 to \$90,000 RV	1.4645	\$1,312
2UN	Urban Commercial & Industrial - \$0 to \$90,000 RV	1.4645	\$1,312
2R	Rural Commercial & Industrial - \$90,001 to \$175,000 RV	0.9626	\$1,318
2U	Urban Commercial & Industrial - \$90,001 to \$175,000 RV	1.0349	\$1,318
3R	Rural Commercial & Industrial - \$175,001 to \$400,000 RV	0.8889	\$1,684
3U	Urban Commercial & Industrial - \$175,001 to \$400,000 RV	0.9015	\$1,811
4R	Rural Commercial & Industrial - over \$400,000 RV	0.8922	\$3,555
4U	Urban Commercial & Industrial - over \$400,000 RV	0.9008	\$3,606
4I	Other Commercial & Industrial	1.0667	\$8,700
5	Extractive Industries	0.7996	\$1,770
6	Residential/Vacant Land/Other - \$0 to \$280,000 RV	0.4580	\$1,207
7	Residential/Vacant Land/Other - \$280,001 to \$450,000 RV	0.4103	\$1,283
8	Residential/Vacant Land/Other - \$450,001 to \$550,000 RV	0.3962	\$1,847
9	Residential/Vacant Land/Other - \$550,001 to \$700,000 RV	0.3913	\$2,179
10	Residential/Vacant Land/Other - \$700,001 to \$800,000 RV	0.3859	\$2,739
11	Residential/Vacant Land/Other - \$800,001 to \$920,000 RV	0.3821	\$3,087
12	Residential/Vacant Land/Other - \$920,001 to \$1,100,000 RV	0.3711	\$3,516
13	Residential/Vacant Land/Other - \$1,100,001 to \$1,400,000 RV	0.3486	\$4,082
14	Residential/Vacant Land/Other - \$1,400,001 to \$2,500,000 RV	0.3142	\$4,880
15	Residential/Vacant Land/Other - over \$2,500,000 RV	0.3323	\$7,854
16	Residential - Not Principal Place of Residence - \$0 to \$420,000 RV	0.5023	\$1,450
16RT	Residential - Not Principal Place of Residence, Rural Transitory Accommodation - \$0 to \$420,000 RV	0.7613	\$1,863
16UT	Residential - Not Principal Place of Residence, Urban Transitory Accommodation - \$0 to \$420,000 RV	0.8333	\$1,594
17	Residential - Not Principal Place of Residence - \$420,001 to \$500,000 RV	0.5032	\$2,110
17RT	Residential - Not Principal Place of Residence, Rural Transitory Accommodation - \$420,001 to \$500,000 RV	0.6226	\$3,198
17UT	Residential - Not Principal Place of Residence, Urban Transitory Accommodation - \$420,001 to \$500,000 RV	0.7925	\$3,500

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18	Residential - Not Principal Place of Residence - \$500,001 to \$750,000 RV	0.4929	\$2,516
18RT	Residential - Not Principal Place of Residence, Rural Transitory Accommodation - \$500,001 to \$750,000 RV	0.7222	\$3,113
18UT	Residential - Not Principal Place of Residence, Urban Transitory Accommodation - \$500,001 to \$750,000 RV	0.7761	\$3,962
19	Residential - Not Principal Place of Residence-over \$750,000RV	0.4786	\$3,697
19RT	Residential - Not Principal Place of Residence, Rural Transitory Accommodation - over \$750,000 RV	0.4786	\$5,417
19UT	Residential - Not Principal Place of Residence, Urban Transitory Accommodation - over \$750,000 RV	0.7730	\$5,821
20	Vacant Land with a rateable value over \$1 million and total area greater than 1500 square metres	0.7931	\$7,931
21	Stock Grazing Permits, Pump Stations and small lots less than 20 square metres	0.5654	\$179
22	Land which is subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the <i>Land Valuation Act 2010</i>	0.2494	No minimum
23	Retirement Villages & Nursing Homes	0.6715	\$1,207
24	Shopping Centres - \$3 million to \$10 million RV	1.3390	\$45,633
25	Shopping Centres - over \$10 million RV not in Category 26	1.5186	\$138,584
26	Shopping Centres - Maroochydore over \$30 million RV	2.6088	\$1,812,146
27	High-rise Units - Not Principal Place of Residence	1.0719	\$2,237
27RT	High-rise Units - Not Principal Place of Residence, Rural Transitory Accommodation	1.5008	\$2,359
27UT	High-rise Units - Not Principal Place of Residence, Urban Transitory Accommodation	1.5526	\$2,462
28	High-rise Units - Principal Place of Residence	1.0067	\$1,862
29	Low-rise Units - Not Principal Place of Residence	0.7607	\$1,450
29RT	Low-rise Units - Not Principal Place of Residence, Rural Transitory Accommodation	0.9314	\$1,553
29UT	Low-rise Units - Not Principal Place of Residence, Urban Transitory Accommodation	1.2419	\$1,578
30	Low-rise Units - Principal Place of Residence	0.6570	\$1,207
31	Other Significant Commercial & Industrial	0.2640	No minimum

Where two or more concurrent valuations have been issued affecting a property which consists of one block of land, and, as a result, two or more rate assessments will apply to the subject property, such assessments will be levied in such a manner that the minimum differential general rate will apply only to the combined total of the rateable valuations for the subject property.

4. SPECIAL RATES AND CHARGES

4.1 Montville Beautification Levy

4.1.1 Basis of Rate

Special rates and charges are to be levied under section 94(1)(b)(i) of the Local Government Act 2009. The Montville Town Centre Beautification and Improvement Project Overall Plan is included as Appendix 1.

4.1.2 Rate to Apply

The applicable rate for the financial year ended 30 June 2019 will be 0.1219 cents in the dollar of rateable valuation with a minimum of \$264 per annum as adopted in the 2018/19 budget. The rate so made will be applied to all rateable properties within the benefited area delineated on the map in *Appendix 1*, being properties on Main Street between Western Avenue and Hoffman Close, Montville. These properties are in the Montville Town Centre Beautification and Improvement Project.

4.1.3 Basis of Charge Calculation

Council considers that the rateable land described above or its occupier specially benefits or will specially benefit, or has or will have special access to, the service, facility or activity supplied or provided through:

- the provision of the works for, and/or works for access to the Montville Town Centre, including cleaning;
- managing, operating, promoting and developing the Montville Town Centre Beautification and Improvement Project undertaken or proposed to be undertaken by the council.

4.1.4 Discounts and Concessions

An early payment discount as mentioned in section 2.3 and council pensioner concessions as mentioned in section 2.4 will NOT be applied to this rate.

4.1.5 Notices

Sections 2.1 and 2.2 of this Revenue Statement sets out the council billing frequency and method that will be applied to this rate.

4.2 Twin Waters Maintenance Charge

4.2.1 Basis of Charge

Special rates and charges are to be levied under section 94(1)(b)(i) of the *Local Government Act 2009*. The *Twin Waters Maintenance Overall Plan* is included as *Appendix 2*.

4.2.2 Charge to Apply

The applicable charges for the financial year ended 30 June 2019 will be as follows:

Living Choice Twin Waters Retirement Village (Property number 89200)	\$1175
All other properties	\$113

The charges so made will be applied to all rateable properties within the benefited area delineated on the map in *Appendix 2*, including lots created pursuant to the *Body Corporate and Community Management Act 1997*, the *Mixed Use Development Act 1993* or similar strata legislation.

4.2.3 Basis of Charge Calculation

Council considers that the rateable land described above or its occupier specially benefits or will specially benefit from, or has or will have special access to, the service, facility or activity supplied or provided through the provision of landscaping and maintenance services in the *Twin Waters Maintenance Benefit Area*.

4.2.4 Discounts and Concessions

An early payment discount as shown in section 2.3 and council pensioner concessions as shown in section 2.4 will NOT be applied to this charge.

4.2.5 Notices

Sections 2.1 and 2.2 of this Revenue Statement sets out the council billing frequency and method that will be applied to this charge.

4.3 Rural Fire Charge

Subject to any change necessitated by the change in State Government legislation the following will apply.

4.3.1 Basis of Charge

Special rates and charges are to be levied under section 94(1)(b)(i) of the *Local Government Act 2009*. The Rural Fire Charge is levied for the purpose of assisting the Rural Fire Boards in the areas where the charge is applied with the operations, maintenance and provision of buildings, land and/or equipment for those Rural Fire Boards. The *Rural Fire Charge Overall Plan* is included as *Appendix 3*. All funds raised from this special charge are forwarded to the Rural Fire Brigade Group. Council considers that in the areas where the charge is applied, detailed below, the rateable land or its occupier, specially benefits or will specially benefit, or has or will have special access to, the service, facility or activity supplied.

4.3.2 Charge to Apply

The land to which this charge is to be applied is identified by the Gazetted Rural Fire Board area maps for each particular Rural Fire Board area. All such lands are deemed to benefit from this charge as a result of the Rural Fire Board operating in the area. Properties which fall within the boundaries of two Rural Fire Boards will only be levied a charge for one Rural Fire Board. Such charges will apply to all rateable properties within the Rural Fire Board areas which are listed in the table at 4.4.4 except for the exclusions as listed below.

4.3.3 Exclusions

That land which is both:

- owned or otherwise under the control of the council but not leased; OR that land which is specifically excluded from the provision of such a service by council; and
- within the Emergency Management Levy Classes A or D (as per Schedule 1 - *Fire and Rescue Service Regulation 2011*).

4.3.4 Basis of Charge Calculation

The charge will be a set charge per rateable property within the Rural Fire Board area.
Rural Fire Charge

Rural Fire Board Area	Annual Charge
Belli Park	\$25
Bli Bli & District	\$25
Conondale	\$25

Rural Fire Board Area	Annual Charge
Beerwah & District	\$25
Crystal Waters Village	\$25
Doonan	\$25
Eudlo	\$25
Eumundi	\$25
Glasshouse Mountains	\$25
Ilkley & District	\$25
Image Flat/Cooloolabin	\$25
Keils Mountain	\$25
Kenilworth	\$25
Kureelpa	\$25
Landsborough	\$25
Maleny & District	\$25
Mapleton	\$25
Maroochy River	\$25
Montville	\$25
Obi Obi	\$25
Palmwoods	\$25
Peachester	\$25
Starlight	\$25
Valdora/Yandina Creek	\$25
Verrierdale	\$25
West Woombye	\$25
Yandina/North Arm	\$25

4.3.5 Discounts and Concessions

An early payment discount as shown in section 2.3 and council pensioner concessions as shown in Section 2.4 will NOT be applied to this charge.

4.3.6 Notices

Sections 2.1 and 2.2 of this Revenue Statement sets out the council billing frequency and method that will be applied to this charge.

4.4 Brightwater Estate Landscaping Charge

4.4.1 Basis of Charge

Special rates and charges are to be levied under section 94(1)(b)(i) of the Local Government Act 2009. The Brightwater Estate Landscaping Overall Plan is included as Appendix 4.

4.4.2 Charge to Apply

The applicable charge for the full financial year ended 30 June 2019 will be as follows:

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Brightwater Shopping Centre (Property number 232054)	\$3744
Brightwater Hotel (Property number 232595)	\$1872
All other properties	\$144

The charges so made will be applied to all rateable properties within the benefited area delineated on the map in *Appendix 4*, pro-rata and commencing two years after the lot was registered.

4.4.3 Basis of Charge Calculation

Council considers that the rateable land described above or its occupier specially benefits or will specially benefit, or has or will have special access to, the service, facility or activity supplied or provided through the provision of landscaping and maintenance services in the *Brightwater Estate Benefit Area*.

4.4.4 Discounts and Concessions

An early payment discount as shown in section 2.3 and council pensioner concessions as shown in section 2.4 will NOT be applied to this charge.

4.4.5 Notices

Sections 2.1 and 2.2 of this Revenue Statement sets out the council billing frequency and method that will be applied to this charge.

4.5 Sunshine Cove Maintenance Charge

4.5.1 Basis of Charge

Special rates and charges are to be levied under section 94(1)(b)(i) of the *Local Government Act 2009*. The *Sunshine Cove Maintenance Overall Plan* is included as *Appendix 5*.

4.5.2 Charge to Apply

The applicable charges for the financial year ended 30 June 2019 will be as follows:

Sunshine Cove Retirement Village (future)	\$1135
All other properties	\$129

The charges so made will be applied to all rateable properties within the benefited area delineated on the map in *Appendix 5*, including lots created pursuant to the *Body Corporate and Community Management Act 1997*, the *Mixed Use Development Act 1993* and similar strata title legislation.

4.5.3 Basis of Charge Calculation

Council considers that the rateable land described above or its occupier specially benefits or will specially benefit, or has or will have special access to, the service, facility or activity supplied or provided through the provision of landscaping and maintenance services in the *Sunshine Cove Benefit Area*.

4.5.4 Discounts and Concessions

An early payment discount as shown in section 2.3 and council pensioner concessions as shown in section 2.4 will NOT be applied to this charge.

4.5.5 Notices

Sections 2.1 and 2.2 of this Revenue Statement sets out the council billing frequency and method that will be applied to this charge.

4.6 Mooloolah Island Maintenance Charge

4.6.1 Basis of Charge

Special rates and charges are to be levied under section 94(1)(b)(i) of the *Local Government Act 2009*. The *Mooloolah Island Maintenance Overall Plan* is included as *Appendix 6*.

4.6.2 Charge to Apply

The applicable charge for the full financial year ended 30 June 2019 will be \$169 per rateable property. The charges so made will be applied to all rateable properties within the benefited area delineated on the map in *Appendix 6*, including lots created pursuant to the *Body Corporate and Community Management Act 1997*, the *Mixed Use Development Act 1993* and similar strata title legislation.

4.6.3 Basis of Charge Calculation

Council considers that the rateable land described above or its occupier specially benefits or will specially benefit, or has or will have special access to, the service, facility or activity supplied or provided through the provision of above normal standard maintenance of streetscapes in the *Mooloolah Island Maintenance Benefit Area*.

4.6.4 Discounts and Concessions

An early payment discount as shown in section 2.3 and council pensioner concessions as shown in section 2.4 will NOT be applied to this charge.

4.6.5 Notices

Sections 2.1 and 2.2 of this Revenue Statement sets out the council billing frequency and method that will be applied to this charge.

5. UTILITY CHARGES

5.1 Waste Management Charge

5.1.1 Basis of utility charge

Utility charges for waste management, including cleansing and waste removal activities, are levied pursuant to section 94(1)(b)(ii) of the *Local Government Act 2009* for the purpose of defraying the costs of operating, maintaining and managing the collection and disposal of waste from all lands and premises in Council's local government area.

5.1.2 Charge to apply

Charges, in accordance with section 5.1.8 or 5.1.9 shall apply to all lands and/or premises within the local government area of Council where waste collection services are, or can be, made available.

If premises are in an area designated by Council as an area in which Council will conduct general waste or green waste collection, Council will determine, having regard to the nature and volume of the general waste produced as a result of the ordinary use or occupation of the premises:

- (a) the number of standard general waste containers to be supplied to the premises; and
- (b) the size and type of each standard general waste container; and
- (c) the nature of the general waste to be stored in each standard general waste container, for example, whether the standard general waste container is to be set aside for the storage of:
 - (i) commercial waste; or
 - (ii) domestic waste; or
 - (iii) recyclable waste (but excluding green waste); or
 - (iv) recyclable waste (but limited to green waste); and
- (d) how often Council will arrange for the collection of general waste from each standard general waste container supplied to the premises.

For the avoidance of doubt, in making a determination, from time to time, Council is not obliged to have regard to:

- (a) the extent to which the owner or occupier of the premises elects to utilise, for the storage of general waste, 1 or more of the standard general waste containers supplied to the premises for, or on behalf of, Council; or
- (b) the extent to which the owner or occupier of the premises elects to utilise, for the storage of general waste, 1 or more containers, other than standard general waste containers supplied to the premises for, or on behalf of, Council.

Council delegates, to the chief executive officer of Council, the power to make a determination, having regard to the nature and volume of general waste produced as a result of the ordinary use or occupation of premises, about each of the following:

- (a) the number of standard general waste containers to be supplied to the premises; and
- (b) the size and type of each standard general waste container to be supplied to the premises; and

- (c) the nature of the general waste to be stored in each standard general waste container supplied to the premises; and
- (d) how often Council will arrange for the collection of general waste from each standard general waste container supplied to the premises.

5.1.3 Inclusions

Domestic premises

If domestic premises are in an area designated by Council as an area in which Council will conduct general waste or green waste collection, Council may, having regard to the nature and volume of the domestic waste and recyclable waste produced as a result of the ordinary use or occupation of the domestic premises:

- (a) require the supply and servicing of waste containers, at a frequency considered necessary by Council, but in any event not less frequently than the following:
 - (i) one 140 litre waste container for the collection of domestic waste from the domestic premises serviced weekly and one 240 litre waste container for the collection of recyclable waste from the domestic premises serviced fortnightly; or
 - (ii) one 140 litre waste container for the collection of domestic waste from the domestic premises serviced weekly and one 360 litre waste container for the collection of recyclable waste from the domestic premises serviced fortnightly; or
 - (iii) one 240 litre waste container for the collection of domestic waste from the domestic premises serviced weekly and one 240 litre waste container for the collection of recyclable waste from the domestic premises serviced fortnightly; or
 - (iv) one 240 litre waste container for the collection of domestic waste from the domestic premises serviced weekly and one 360 litre waste container for the collection of recyclable waste from the domestic premises serviced fortnightly
 - (v) if 2 or more domestic premises are located on land, for example, domestic premises located on a community title scheme, and the place set aside for the keeping of waste containers for the domestic premises on the land is not adequate to accommodate waste containers for the collection of domestic waste and recyclable waste in the number specified in paragraph (a), (i), (ii), (iii) or (iv):
 - (A) 1, or multiple, 660 litre low noise waste containers for the collection of domestic waste from the domestic premises located on the land serviced weekly and 1, or multiple, 660 litre low noise waste containers for the collection of recyclable waste from the domestic premises located on the land serviced fortnightly; or
 - (B) 1, or multiple, 1100 litre low noise waste containers for the collection of domestic waste from the domestic premises located on the land serviced weekly and 1, or multiple, 1100 litre low noise waste containers for the collection of recyclable waste from the domestic premises located on the land serviced fortnightly; or
 - (C) 1, or multiple, 1m³ waste containers for the collection of domestic waste from the domestic premises located on the land serviced weekly and 1, or multiple, 1m³ waste containers for the collection of recyclable waste from the domestic premises located on the land serviced fortnightly; or

- (D) 1, or multiple, 1.5m³ waste containers for the collection of domestic waste from the domestic premises located on the land serviced weekly and 1, or multiple, 1.5m³ waste containers for the collection of recyclable waste from the domestic premises located on the land serviced fortnightly; or
 - (E) 1, or multiple, 2m³ waste containers for the collection of domestic waste from the domestic premises located on the land serviced weekly and 1, or multiple, 2m³ waste containers for the collection of recyclable waste from the domestic premises located on the land serviced fortnightly
 - (F) 1, or multiple, 3m³ waste containers for the collection of domestic waste from the domestic premises located on the land serviced weekly and 1, or multiple, 3m³ waste containers for the collection of recyclable waste from the domestic premises located on the land serviced fortnightly; and
- (b) charge waste management utility charges for each collection of waste from the domestic premises in accordance with section 5.1.8.

Commercial premises

If commercial premises are in an area designated by Council as an area in which Council will conduct general waste or green waste collection, Council may, having regard to the nature and volume of the commercial waste and the recyclable waste produced as a result of the ordinary use or occupation of the commercial premises:

- (a) require the supply and servicing of waste containers, at a frequency considered necessary by Council, but in any event not less frequently than the following:
 - (i) one 140 litre waste container for the collection of commercial waste from the commercial premises serviced weekly and one 240 litre waste container for the collection of recyclable waste from the commercial premises serviced weekly; or
 - (ii) one 140 litre waste container for the collection of commercial waste from the commercial premises serviced weekly and one 360 litre waste container for the collection of recyclable waste from the commercial premises serviced weekly; or
 - (iii) one 240 litre waste container for the collection of commercial waste from the commercial premises serviced weekly and one 240 litre waste container for the collection of recyclable waste from the commercial premises serviced weekly; or
 - (iv) one 240 litre waste container for the collection of commercial waste from the commercial premises serviced weekly and one 360 litre waste container for the collection of recyclable waste from the commercial premises serviced weekly; and
- (b) charge waste management utility charges for each collection of waste from the commercial premises in accordance with section 5.1.9.

Also, if commercial premises are in an area designated by Council as an area in which Council will conduct general waste or green waste collection and Council determines, having regard to the nature and volume of the commercial waste produced as a result of the ordinary use or occupation of the commercial premises, that the supply and servicing of one 140 litre waste container for the collection of commercial waste from the commercial premises, or one 240 litre waste container for the collection of commercial waste from the commercial premises, is not adequate, then Council may:

- (a) require the supply and servicing, for the collection of commercial waste from the commercial premises (each an “other commercial waste service”), of waste containers,

at a frequency considered necessary by Council, but in any event not less frequently than the following:

- (i) a second 140 litre waste container, or multiple 140 litre waste containers, serviced weekly; or
 - (ii) a second 240 litre waste container, or multiple 240 litre waste containers, serviced weekly; or
 - (iii) 1, or multiple, low noise waste containers having a capacity of 660 litres or 1100 litres, serviced weekly; or
 - (iv) 1, or multiple, bulk waste containers having a capacity of 1m³, 1.5m³, 2m³, 3m³ or 4.5m³ serviced weekly; or
 - (v) 1, or multiple, compactor waste containers having a capacity of 17m³, 19m³, 23m³, 30m³ or 55m³ serviced weekly; and
- (b) charge waste management utility charges for each other commercial waste service in accordance with section 5.1.9.

If Council determines, having regard to the nature and volume of the recyclable waste produced as a result of the ordinary use or occupation of commercial premises, that the supply and servicing of one 240 litre waste container for the collection of recyclable waste serviced weekly, or one 360 litre waste container for the collection of recyclable waste serviced weekly, is not adequate, then Council may:

- (a) require the supply and servicing, for the collection of recyclable waste from the commercial premises (each an “other recyclable waste service”), of waste containers, at a frequency considered necessary by Council, but in any event not less frequently than the following:
 - (i) a second 240 litre waste container, or multiple 240 litre waste containers, serviced weekly; or
 - (ii) a second 360 litre waste container, or multiple 360 litre waste containers, serviced weekly; or
 - (iii) 1, or multiple, low noise waste containers having a capacity of 660 litres or 1100 litres, serviced weekly; or
 - (iv) 1, or multiple, bulk waste containers having a capacity of 1m³, 1.5m³, 2m³, 3m³ or 4.5m³ serviced weekly; or
 - (v) 1, or multiple, compactor waste containers having a capacity of 23m³ serviced weekly; or
 - (vi) 1, or multiple, bulk waste containers for recyclable waste (but limited to cardboard) having a capacity of 1m³, 1.5m³, 2m³, 3m³, 4.5m³ or 8m³ serviced weekly; or
 - (vii) 1, or multiple, compactor waste containers for recyclable waste (but limited to cardboard) having a capacity of 38m³ serviced weekly; and
- (b) charge waste management utility charges for each other recyclable waste service in accordance with section 5.1.9.

If:

- (a) the premises which comprise a community titles scheme include both domestic premises and commercial premises, and
- (b) the domestic premises and commercial premises which comprise the community titles scheme share waste containers because that part of the land on which the community titles scheme is situated which is set aside for the storage of waste containers is not adequate to accommodate both stand alone waste containers for the storage of commercial waste and stand alone waste containers for the storage of domestic waste.

Council may:

- (c) require, having regard to the nature and volume of the general waste produced as a result of the ordinary use or occupation of the premises comprising the community titles scheme, the supply and servicing of waste containers, at a frequency considered necessary by Council, but in any event not less frequently than the following:
 - (i) multiple 240 litre waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and multiple 240 litre waste containers for the collection of recyclable waste from the premises serviced fortnightly; or
 - (ii) 1, or multiple, 660 litre low noise waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and 1, or multiple, 660 litre low noise waste containers for the collection of recyclable waste from the premises serviced fortnightly; or
 - (iii) 1, or multiple, 1100 litre low noise waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and 1, or multiple, 1100 litre low noise waste containers for the collection of recyclable waste from the premises serviced fortnightly; or
 - (iv) 1, or multiple, 1m³ bulk waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and 1, or multiple, 1m³ bulk waste containers for the collection of recyclable waste from the premises serviced fortnightly; or
 - (v) 1, or multiple, 1.5m³ bulk waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and 1, or multiple, 1.5m³ bulk waste containers for the collection of recyclable waste from the premises serviced fortnightly; or
 - (vi) 1, or multiple, 2m³ bulk waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and 1, or multiple, 2m³ bulk waste containers for the collection of recyclable waste from the premises serviced fortnightly; or
 - (vii) 1, or multiple, 3m³ bulk waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and 1, or multiple, 3m³ bulk waste containers for the collection of recyclable waste from the premises serviced fortnightly; and
- (d) charge the premises which comprise the community titles scheme, including both commercial premises and domestic premises, waste management utility charges for the collection of commercial waste, domestic waste and recyclable waste calculated in accordance with section 5.1.8 except that, for the purposes of the calculation, each

reference in section 5.1.8 to domestic waste shall be deemed to be a reference to commercial waste and domestic waste.

A maximum weight of 80kg will apply for each waste container if the waste container is any of the following:

- (a) a 140 litre waste container
- (b) a 240 litre waste container
- (c) a 360 litre waste container.

The maximum weight of 80kg applies regardless of whether the waste container is for the storage of domestic waste, commercial waste or recyclable waste (including green waste).

A maximum weight of 200kg per cubic metre or per 1000 litres applies to:

- (a) each waste container which is a bulk waste container; and
- (b) each waste container which is a low noise waste container.

The maximum weight of 200kg applies regardless of whether the waste stored in the waste container is domestic waste, commercial waste or recyclable waste (for example cardboard).

5.1.4 Exclusions

Waste management utility charges will not be levied in respect of either of the following:

- (a) land which is owned or otherwise under the control of Council, unless the land is leased by Council;
- (b) land which is specifically excluded from the provision of a waste collection service by Council.

5.1.5 Cancellations or change of service

Waste collection service cancellations and/or suspensions are not permitted for premises that are intermittently occupied, for example, holiday homes and premises which are temporarily vacant, awaiting sale or rental occupancy or commercial premises temporarily closed. Such premises, which are intermittently occupied for a portion of the year are required to pay waste management utility charges for the entire year.

Waste collection service cancellations are permitted in the following circumstances:

- (a) following demolition of premises—a pro rata adjustment will be allowed
- (b) premises that will be vacant for a full year and will not be intermittently occupied, or offered for sale or rent.

An application for cancellation and/or suspension must be made in the form required by Council. The waste management facility charge specified in section 5.1.6 is payable in respect of premises which are the subject of a cancellation or suspension approved by Council regardless of the duration of the cancellation or suspension.

Waste containers for green waste

A service cancellation for the collection of green waste from a waste container may be requested at any time; however a pro rata refund will not be made (no refund applies for a service cancelled within a rating period).

5.1.6 Waste management facility charge

The waste management facility charge assists in meeting the costs associated in providing broader waste management services that benefit the whole community.

A waste management facility charge of \$128 per annum shall apply to all rateable land within the local government area of Council if the rateable land:

- (a) does not currently receive a waste management collection service; and
- (b) is not levied with a waste management utility charge in accordance with section 5.1.8, section 5.1.9 or section 5.2.7.

However, the waste management facility charge will not be levied in respect of vacant land, as shown in section 2.9, or rateable land recorded under the differential general rate categories 20, 21 or 22 as shown in section 3.

5.1.7 Minimum charges

A minimum charge of \$195 per annum per premises will apply if:

- (c) the premises form part of a community titles scheme; and
- (d) the premises which comprise the community titles scheme share waste containers which are allocated for the storage, collection and disposal of waste.

For example, where a shared waste collection service is used in a community titles scheme for the premises comprising the scheme, instead of each premises utilising an individual waste container, and the individual premises apportioned total charges less than \$195, the minimum charge of \$195 per premises per annum shall be applied.

5.1.8 Calculation of waste management utility charge for domestic premises

Domestic premises, for the calculation of waste management utility charges, is land that is recorded under one of the differential general rate categories 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 23, 27, 27RT, 27UT, 28, 29, 29RT, 29UT or 30 as shown in section 3.

All waste management utility charges shall be calculated in accordance with the utility charge table details as listed below.

Waste management utility charge for each waste container per service	Total Annual Charge
140 litre waste container for domestic waste serviced weekly + 240 litre or 360 litre waste container for recyclable waste serviced fortnightly	\$252.50
240 litre waste container for domestic waste serviced weekly + 240 litre or 360 litre waste container for recyclable waste serviced fortnightly	\$290.00
140 litre waste container for domestic waste (on property) serviced weekly + 240 litre or 360 litre waste container for recyclable waste serviced fortnightly (on property)	\$314.00
240 litre waste container for domestic waste (on property) serviced weekly + 240 litre or 360 litre waste container for recyclable waste serviced fortnightly (on property)	\$363.00

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Waste management utility charge for each waste container per service	Total Annual Charge
660 litre low noise waste container for domestic waste serviced weekly + 660 litre waste container for recyclable waste serviced fortnightly	\$1,152.50
1100 litre low noise waste container for domestic waste serviced weekly + 1100 litre waste container for recyclable waste serviced fortnightly	\$1,692.00
1m ³ waste container for domestic waste serviced weekly + 1m ³ waste container for recyclable waste serviced fortnightly	\$1,464.50
1.5m ³ waste container for domestic waste serviced weekly + 1.5m ³ waste container for recyclable waste serviced fortnightly	\$2,174.50
2m ³ waste container for domestic waste serviced weekly + 2m ³ waste container for recyclable waste serviced fortnightly	\$2,884.50
3m ³ waste container for domestic waste serviced weekly + 3m ³ waste container for recyclable waste serviced fortnightly	\$4304.50
240 litre waste container for green waste serviced weekly*	\$120.00*
240 litre waste container for green waste (on property) serviced weekly*	\$150.00*
660 litre low noise waste container for green waste serviced weekly*	\$330.00*
1100 litre low noise waste container for green waste serviced weekly*	\$550.00*
*Waste containers for the collection of green waste are serviced fortnightly therefore only 50% of annual charge applies.	

5.1.9 Calculation of waste management utility charge for commercial premises

Commercial premises, for the calculation of waste management utility charges, is land that is recorded under one of the differential general rate categories 1, 2UN, 2RN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 24, 25, 26 or 31 as shown in section 3.

All waste management utility charges shall be calculated in accordance with the utility charge table details as listed below.

Waste management utility charge for each waste container per service	Total Annual Charge
140 litre waste container for commercial waste serviced weekly + 240 litre or 360 litre waste container for recyclable waste	\$252.50
240 litre waste container for commercial waste serviced weekly + 240 litre or 360 litre waste container for recyclable waste	\$290.00
140 litre waste container for commercial waste (on property) serviced weekly + 240 litre or 360 litre waste container for recyclable waste (on property)	\$314.00
240 litre waste container for commercial waste (on property) serviced weekly + 240 litre or 360 litre waste container for recyclable waste (on property)	\$363.00
660 litre low noise waste container for commercial waste serviced weekly	\$813.00
1100 litre low noise waste container for commercial waste serviced weekly	\$1,252.00

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1m ³ waste container for commercial waste serviced weekly	\$1,097.50
1.5m ³ waste container for commercial waste serviced weekly	\$1,647.50
2m ³ waste container for commercial waste serviced weekly	\$2,197.50
3m ³ waste container for commercial waste serviced weekly	\$3,297.00
4.5m ³ waste container for commercial waste serviced weekly	\$4,874.00
17m ³ compactor waste container for commercial waste serviced weekly	\$42,760.50
19m ³ compactor waste container for commercial waste serviced weekly	\$47,928.50
23m ³ compactor waste container for commercial waste serviced weekly	\$52,542.00
30m ³ compactor waste container for commercial waste serviced weekly	\$75,827.00
55m ³ compactor waste container for commercial waste serviced weekly	\$136,727.50
240 litre waste container for green waste*	\$120.00*
240 litre waste container for green waste (on property)*	\$150.00*
660 litre low noise waste container for green waste*	\$330.00*
1100 litre low noise waste container for green waste*	\$550.00*
*Waste containers for green waste are serviced fortnightly therefore only 50% of annual charge applies	
240 litre waste container for recyclable waste serviced weekly	\$38.50
240 litre waste container for recyclable waste (on property) serviced weekly	\$48.00
360 litre waste container for recyclable waste serviced weekly	\$53.00
360 litre waste container for recyclable waste (on property) serviced weekly	\$66.00
660 litre low noise waste container for recyclable waste serviced weekly	\$302.00
1100 litre low noise waste container for recyclable waste serviced weekly	\$402.50
1m ³ waste container for recyclable waste serviced weekly	\$329.00
1.5m ³ waste container for recyclable waste serviced weekly	\$489.00
2m ³ waste container for recyclable waste serviced weekly	\$649.00
3m ³ waste container for recyclable waste serviced weekly	\$969.50
4.5m ³ waste container for recyclable waste serviced weekly	\$1,438.00
23m ³ compactor waste container for recyclable waste serviced weekly	\$14,896.50
1m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly **	\$174.50
1.5m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly **	\$256.50
2m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly **	\$384.50
3m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly **	\$512.50
4.5m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly **	\$769.00

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8m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly **	\$1,363.50
38m ³ compactor waste container for recyclable waste (but limited to cardboard) serviced weekly **	\$11,610.50
**Each collection service for the collection of recyclable waste (but limited to cardboard) must be authorised by Waste and Resource Management (of Council).	

5.1.10 Discounts and concessions

An early payment discount as shown in section 2.3 and Council pensioner concessions as shown in section 2.4 will not be applied to the waste management utility charges specified in section 5.1.8 or section 5.1.9.

5.1.11 Notices

Sections 2.1 and 2.2 of this revenue statement set out the Council billing frequency and method that will be applied to the collection of these utility charges.

5.2 Maroochyore City Centre Priority Development Area - Waste Management Charge

5.2.1 Basis of charge

Utility charges for waste management, including waste removal activities, are levied pursuant to section 94(1)(b)(ii) of the *Local Government Act 2009* for the purpose of defraying the costs of operating, maintaining and managing the collection and disposal of waste from all lands and premises in Council's local government area, including the Maroochyore City Centre Priority Development Area.

5.2.2 Charge to apply (general)

Waste management utility charges, in accordance with sections 5.2.6 and 5.2.7, as applicable, shall apply to all commercial premises and domestic premises within the Maroochyore City Centre Priority Development Area which are directly or indirectly connected to the Automated Waste Collection Service (AWCS) of Council. The commercial premises and domestic premises subject to the waste management utility charge fall within the area delineated on the map shown at section 5.2.11 below.

The waste management utility charges, calculated in accordance with sections 5.2.6 and 5.2.7, apply to commercial premises and domestic premises within the Maroochy City Centre Priority Development Area in lieu of waste management utility charges calculated in accordance with sections 5.1.8 and 5.1.9.

5.2.3 Charge to apply (specific)

However, and despite section 5.2.2, Council may determine, having regard to the nature and volume of the general waste produced as a result of the use or occupation of specific premises, or a specific category of premises within the Maroochy City Centre Priority Development Area, that:

- (a) waste management utility charges, calculated in accordance with sections 5.2.7 and 5.2.8, do not apply to the premises, but waste management utility charges, calculated in accordance with sections 5.1.8 and 5.1.9, apply to the premises; or

- (b) waste management utility charges, calculated in accordance with sections 5.1.8 and 5.1.9, and waste management utility charges, calculated in accordance with sections 5.2.7 and 5.2.8, apply to the premises.

5.2.4 Development types

Under this section 5.2, the waste management utility charge for domestic premises is calculated by reference to the number of bedrooms within the domestic premises. For the purposes of the calculation of the waste management utility charge, a bedroom is an area of a building or structure which:

- (a) is designated or intended for use for sleeping; or
- (b) can be used for sleeping such as a den, library, study, loft, media or home entertainment room, family or rumpus room or other similar space.

The waste management utility charge for commercial premises is calculated by reference to the gross floor area (GFA) of the commercial premises. For the purposes of the calculation of the waste management utility charge, the gross floor area of commercial premises means the total floor area of all floors of the commercial premises measured from the outside of the external walls of the commercial premises or, if the commercial premises share a common wall—the centre of the common wall.

The table at *Appendix 8* identifies the relationship between the defined use of commercial premises and its development type for the calculation of waste management utility charges. If commercial premises do not fit within a defined use listed in the table at *Appendix 8*, the development type, for the calculation of charges, will be determined by Council.

5.2.5 Exclusions

Waste management utility charges will not be levied in respect of either of the following:

- (a) land which is owned or otherwise under the control of Council, unless the land is leased by Council
- (b) land which is specifically excluded from the provision of a waste collection service by Council.

5.2.6 Cancellation of service

Waste management utility charge cancellations and/or suspensions are not permitted for premises that are intermittently occupied, for example, holiday homes and premises which are temporarily vacant awaiting sale or rental occupancy. Such premises, which are intermittently occupied for a portion of the year, are required to pay waste management utility charges for the entire year.

Waste management utility charge cancellations are permitted in the following circumstances:

- (a) following demolition of premises, a pro rata adjustment will be allowed
- (b) premises that will be vacant for a full year and will not be intermittently occupied, or offered for sale or rent.

An application for cancellation and/or suspension must be made in the form required by Council. The waste management facility charge specified in section 5.1.6 is payable in respect of premises which are the subject of a cancellation or suspension approved by Council regardless of the duration of the cancellation or suspension.

5.2.7 Calculation of waste management utility charge

Under this section 5.2, all waste management utility charges shall be calculated in accordance with the utility charge table details as listed below.

Particulars of Premises	Criteria for Charge	Total Annual Charge
Domestic premises	1 bedroom	\$137.50
	2 or more bedrooms	\$146.00
Commerical premises – Type 1	Per 100m ² gross floor area (GFA) (pro-rata)	\$251.50
Commercial premises – Type 2	Per 100m ² gross floor area (GFA) (pro-rata)	\$137.50

5.2.8 Minimum charges

A minimum charge of \$251.50 per annum per premises will apply if the premises are commercial premises Type 1.

A minimum charge of \$137.50 per annum per premises will apply if the premises are commercial premises Type 2.

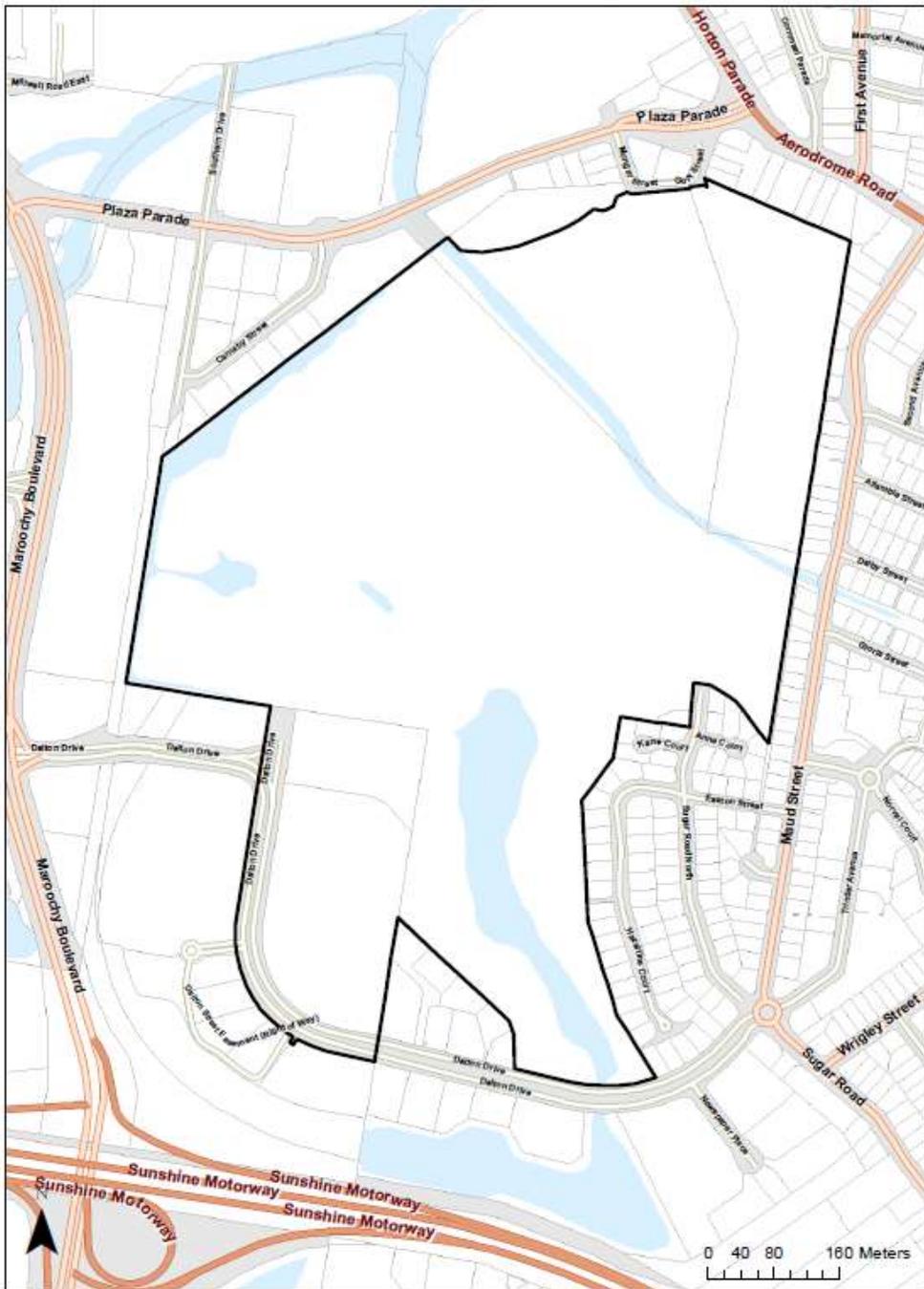
5.2.9 Discounts and concessions

An early payment discount as shown in section 2.3 and Council pensioner concessions as shown in section 2.4 will not be applied to the waste management utility charges specified in this section 5.

5.2.10 Notices

Sections 2.1 and 2.2 of this revenue statement set out the Council billing frequency and method that will be applied to the collection of these utility charges.

5.2.11 Maroochydore City Centre Priority Development Area – Waste Services Charge - Map



Legend

Levy Name

 Maroochydore Priority Development Area - Waste Services Charge

5.3 Holding Tank Charge

5.3.1 Basis of Charge

Utility charges for waste management, including cleansing and waste removal activities, are levied pursuant to section 94(1)(b)(ii) of the *Local Government Act 2009* for the purpose of defraying the costs of operating, maintaining and managing the collection and disposal of waste from all lands and premises in council's local government area.

5.3.2 Charge to Apply

Charges shall apply to all lands and/ or premises within the council area with a holding tank. Services shall be provided in all cases sufficient to cater for the quantity of waste generated at each premises in accordance with section 5.3.4.

Holding Tank pump out charges are based on a maximum litreage of 6000 litres per service. Quantities in excess of 6000 litres are charged at a per litre rate in accordance with council's Fees and Charges.

Additional services outside of a premises set service frequency are available and are charged in accordance with council's Fees and Charges.

5.3.3 Service Frequencies

Service cancellations and/ or suspensions are not permitted for premises that are intermittently occupied such as holiday homes. Such premises, which are intermittently occupied for a portion of the year, are required to pay the full annual charge for their set service frequency.

Permanently occupied premises which will be vacant for a minimum of three services may be subject to a service suspension upon lodgement of application to and approval by Waste and Resource Management.

Following cancellation or suspension of a holding tank service, it is the owners' responsibility to contact Council to recommence the holding tank service. Council requires 48 hours' notice to recommence a cancelled or suspended holding tank service.

Service frequencies less than 4 weekly are available through a Cyclic Service frequency and are charged in accordance with council's Fees and Charges.

After hours services defined as overnight between 6pm to 6am Monday through to Saturday and all hours Sunday to Monday 6am are charged in accordance with council's Fees and Charges.

5.3.4 Calculation of Charge

All charges shall be in accordance with the Charge table details as listed below

Holding Tank Services	Total Annual Charge
52 services (weekly)	\$5,600
26 services (fortnightly)	\$2,800
13 services (4 weekly)	\$1,400

5.3.5 Discounts and Concessions

NO early payment discounts as shown in section 2.3 and council pensioner concessions as shown in section 2.4 shall be applied to these charges.

5.3.6 Notices

Sections 2.1 and 2.2 of this Revenue Statement sets out the council billing frequency and method that will be applied to these charges.

5.4 Definitions

In this section 5, the following definitions apply.

bulk waste container means the waste container with capacity of 1m³ or more.

commercial premises means any of the following types of premises:

- (a) a hotel, motel, caravan park, cafe, food store or canteen
- (b) an assembly building, institutional building, kindergarten, child minding centre, school or other building used for education
- (c) premises where a sport or game is ordinarily played in public
- (d) an exhibition ground, show ground or racecourse
- (e) an office, shop or other premises where business or work, other than a manufacturing process, is carried out.

commercial waste means waste, other than green waste, recyclable waste, interceptor waste or waste discharged to a sewer, produced as a result of the ordinary use or occupation of commercial premises.

community titles scheme see section 10 of the *Body Corporate and Community Management Act 1997*.

compactor waste container means a waste container fitted with a mechanical device which is capable of compacting the content of the waste container.

domestic clean-up waste means non-putrescible, dry and inoffensive waste, other than green waste or recyclable waste, produced as a result of a clean-up of domestic premises.

domestic premises means any of the following types of premises:

- (a) a single unit private dwelling
- (b) premises containing 2 or more separate flats, apartments or other dwelling units
- (c) a boarding house, hostel, lodging house or guest house.

domestic waste means waste, other than domestic clean-up waste, green waste, recyclable waste, interceptor waste or waste discharged to a sewer, produced as a result of the ordinary use or occupation of domestic premises.

general waste means:

- (a) waste other than regulated waste; and
- (b) any of the following:
 - (i) commercial waste
 - (ii) domestic waste
 - (iii) recyclable waste.

green waste means grass cuttings, trees, bushes, shrubs, tree lopping, bushes or shrubs, or similar matter produced as a result of the ordinary use or occupation of premises.

industrial waste has the meaning given in *Local Law No. 3 (Community Health and Environmental Management) 2011*.

interceptor has the meaning given in *Local Law No. 3 (Community Health and Environmental Management) 2011*.

interceptor waste has the meaning given in *Local Law No. 3 (Community Health and Environmental Management) 2011*.

low noise waste container means a waste container with a polymer component which is injection moulded from specially designed high-density polyethylene with a capacity of 660 litre or more.

occupier, of premises, means the person who has the control or management of the premises.

on property, for the collection of waste from a waste container at premises, includes:

- (a) entering the premises to retrieve the waste container from a collection point on the premises nominated by Council; and
- (b) servicing the waste container; and
- (c) returning the waste container to the collection point nominated by Council.

owner, of premises, means the person for the time being entitled to receive the rent for the premises or would be entitled to receive the rent for it if it were let to a tenant at a rent.

premises includes each of the following:

- (a) domestic premises
- (b) government premises
- (c) industrial premises
- (d) commercial premises
- (e) a building and the land on which a building is situated.

rateable land see *Local Government Act 2009*, section 93(2).

recyclable interceptor waste means matter that is, or is intended to be, removed from a grease interceptor and taken elsewhere for processing into a non-toxic, non-hazardous and usable substance for sale.

recyclable waste:

- (a) means clean and inoffensive waste accepted under Council's recycling service for the local government area of Council; but,
- (b) in sections 5.1 and 5.2, does not include green waste unless there is a specific reference to green waste.

regulated waste see the *Environmental Protection Regulation 2008*.

standard general waste container means a container of a type approved by the local government for storing domestic waste, commercial waste or recyclable waste at premises in the local government's area.

waste container see standard general waste container.

waste see *Environmental Protection Act 1994*, section 13.

6. SEPARATE CHARGES

6.1 Environment Levy

6.1.1 Basis of Charge

Separate charges are to be levied under section 94(1)(b)(iii) of the *Local Government Act 2009* pursuant to section 103 of the Local Government Regulation 2012.

The Environment Levy, a separate charge, will be made and levied for the 2018/19 financial year on all rateable land in the Sunshine Coast Regional Council area to fund the costs of a range of strategic environmental management initiatives including:

- The acquisition, protection and management of environmentally significant land;
- Environmental projects that assist in the protection and management of our biodiversity, waterways and foreshores; and
- Engagement and support for the community that is involved in the protection and enhancement of the Sunshine Coast environment.

All expenditure of money raised by this levy will be in accordance with council's Environment Levy Policy.

6.1.2 Charge to Apply

The applicable charge for the financial year ended 30 June 2019 will be \$74. The charge will apply to all rateable land within the Sunshine Coast Regional Council area.

6.1.3 Exclusions

That land which is owned or otherwise under the control of the council but not leased; OR that land which is specifically excluded from the provision of such a service by Council.

6.1.4 Basis of Charge Calculation

The amount of the charge has been calculated on the basis of the estimated cost to implement the initiatives. Council considers that the benefit to any particular rateable land from the range of strategic environmental management initiatives listed in section 6.1.1 cannot be distinguished from the benefit to any other particular rateable land. Accordingly a separate charge of \$74 per annum is to be levied equally on all rateable land in the region.

All rateable land in the region will benefit from the range of strategic environmental management initiatives listed in section 6.1.1 that are funded by the charge.

6.1.5 Discounts and Concessions

An early payment discount as shown in section 2.3 and council pensioner concessions as shown in section 2.4 will NOT apply to this charge.

6.1.6 Notices

Sections 2.1 and 2.2 of this Revenue Statement sets out the council billing frequency and method that will be applied to this charge.

6.2 Transport Levy

6.2.1 Basis of Charge

Separate charges are to be levied under section 94(1)(b)(iii) of the *Local Government Act 2009* pursuant to section 103 of the Local Government Regulation 2012. The Transport Levy, a separate charge, will be made and levied for the 2018/19 financial year on all rateable land in the Sunshine Coast Regional Council area to fund strategic transport infrastructure, services and

initiatives, including major initiatives in the region in accordance with Council's Transport Levy Policy, to achieve outcomes and undertake activities including but not limited to:

- Utilising transport levy revenue to fund or leverage selected eligible transport infrastructure for public transport or multi-modal outcomes that have priority but cannot be provided in a timely manner through existing funding mechanisms;
- Allowing council to influence State and Federal Government transport network investments, or bringing forward of investments, to attract State and Federal funding;
- Enabling council to enter into partnerships with the State Government, and potentially third party interests, to jointly fund selected eligible transport infrastructure and services;
- Enabling council to fund selected eligible initiatives, projects and services for community benefit;
- Enabling council to raise awareness within the community of travel choices, leading to a change of travel behaviour, to increase the use of sustainable transport and related network operation;
- An increased level of community awareness on the current and future transport issues facing the Sunshine Coast;
- Supporting public transport services through improvements to kerbside infrastructure
- Investing in works that have a genuine multi modal outcome, with significant benefit/s to public transport capability, including bus and transit priority measures on council roads and green links to provide penetration through developed areas; and
- Building a transport futures fund directed at achieving long term multi-modal transport infrastructure outcomes and key projects.

6.2.2 Charge to Apply

The applicable charge for the financial year ended 30 June 2019 will be \$43 per rateable property. The charge will apply to all rateable land within the Sunshine Coast Regional Council.

6.2.3 Basis of Charge Calculation

The amount of the charge has been calculated on the basis of the estimated cost to implement the initiatives. Council considers that the benefit to any particular rateable land from funding transport initiatives, in accordance with Council's Transport Levy Policy cannot be distinguished from the benefit to any other particular rateable land. Accordingly a separate charge of \$43 per annum is to be levied equally on all rateable land in the region.

All rateable land in the region will benefit from the range of projects, activities, services and initiatives that are funded by the charge.

6.2.4 Discounts and Concessions

An early payment discount as shown in section 2.3 and council pensioner concessions as shown in section 2.4 will NOT apply to this charge.

6.2.5 Notices

Sections 2.1 and 2.2 of this Revenue Statement sets out the council billing frequency and method that will be applied to this charge.

6.3 Heritage Levy

6.3.1 Basis of Charge

Separate charges are to be levied under section 94(1) (b) (iii) of the *Local Government Act 2009* pursuant to section 103 of the Local Government Regulation 2012. The Heritage Levy, a separate charge, will be made and levied for the 2018/19 financial year on all rateable land in the Sunshine Coast Regional Council area to fund a cultural heritage program for the understanding, conservation, support, communication and advocacy for the heritage of the region in accordance with council's Heritage Levy Policy and Strategic Heritage Plan. Revenue from the Heritage Levy will be expended on a range of emerging priorities and key projects, as decided by council with advice from the Sunshine Coast Cultural Heritage Reference Group, as described below:

- Capital Works Programs: Includes heritage infrastructure building works, major conservation/preservation projects on council-owned heritage properties/places/objects;
- Major Projects and Initiatives: Includes major projects, place management plans, Aboriginal cultural heritage initiatives, interpretive studies, cultural tourism, and interpretive exhibitions;
- Partnerships and Incentives: Includes Community Partnerships Funding Program, community heritage sector development, Sunshine Coast Cultural Heritage Reference Group (SCCHRG) Heritage Advisory Service (HAS);
- Cultural Heritage Levy Management: Resourcing costs associated directly with the administration of the Heritage Levy.

6.3.2 Charge to Apply

The amount of the charge has been calculated on the basis of the estimated cost to implement the initiatives. The applicable charge for the financial year ended 30 June 2019 will be \$12.50. The charge will apply to all rateable land within the Sunshine Coast Regional Council.

6.3.3 Basis of Charge Calculation

Council considers that the benefit to any particular rateable land from the establishment of a heritage program for the management, protection and improvement of the region's heritage, which includes initiatives listed in section 6.3.1, cannot be distinguished from the benefit to any other particular rateable land. Accordingly a separate charge of \$12.50 per annum is to be levied equally on all rateable land in the region.

All rateable land in the region will benefit from the implementation of council's cultural heritage program and from the implementation of the initiatives listed in section 6.3.1 that are funded by the charge.

6.3.4 Discounts and Concessions

An early payment discount as shown in section 2.3 and council pensioner concessions as shown in section 2.4 will NOT apply to this charge.

6.3.5 Notices

Sections 2.1 and 2.2 of this Revenue Statement sets out the council billing frequency and method that will be applied to this charge.

APPENDIX 1 - OVERALL PLAN

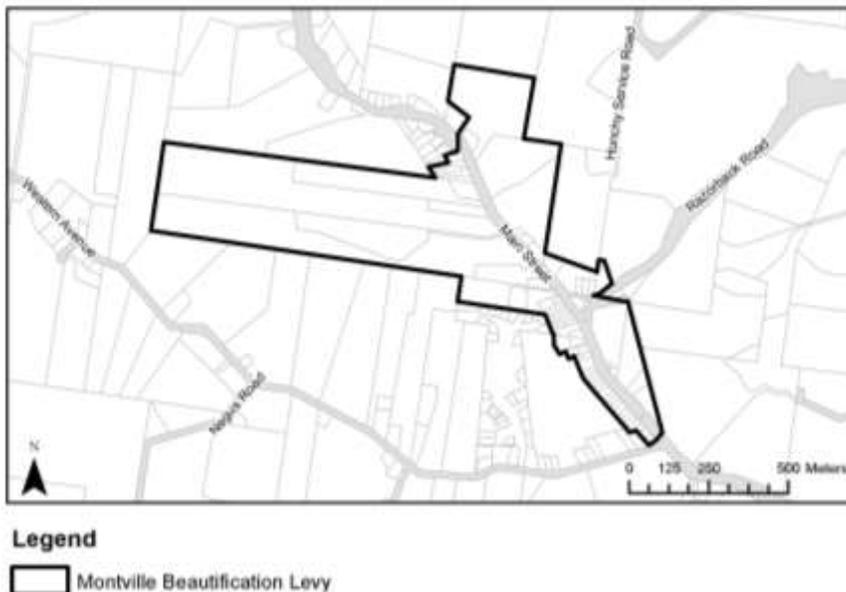
Montville Beautification Levy

1. Special Rate for the Improvement of the Montville Town Centre

During the 2018/19 financial year council will undertake works, namely the management, operation, promotion and development of the Montville Town Centre Beautification and Improvement Project, including cleaning and works for access to the Montville Town Centre.

2. The Benefitted Area to Which the Special Rate Charge Applies

The special charge for the Montville Town Centre Beautification and Improvement Project, applies to all rateable land within the Sunshine Coast Regional Council local government area within the area delineated on the plan below, being properties on Main Street, Montville, between Western Avenue and Hoffman Close, Montville. The land or its occupier, within the benefited area delineated on the map below, specially benefits or will specially benefit, or has or will have special access to, the service, facility or activity supplied or provided.



3. The Service, Facility or Activity to be Provided

Sunshine Coast Regional Council will undertake works, namely the management, operation, promotion and development of the Montville Town Centre Beautification and Improvement Project, including cleaning and works for access to the Montville Town Centre.

4. The Estimated Cost of Implementing the Overall Plan

The estimated cost of carrying out the service, facility or activity is \$41,619 in the 2018/19 financial year. A special rate of 0.1219 cents per dollar rateable valuation will be levied on each property within the benefited area, including strata titled units. However, in accordance with section 94(10) of the *Local Government Regulation 2012* Council has imposed a minimum amount of the special rate. For the 2018/19 financial year the minimum is set at \$264 per property per annum.

5. Estimated Time for Implementing the Overall Plan

The Overall Plan provides for the costs associated with the Montville Town Centre Beautification and Improvement Project for the 2018/19 financial year. The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2019.

APPENDIX 2 - OVERALL PLAN

Twin Waters Maintenance Charge

1. Special Charge for Twin Waters Maintenance

The responsibilities for the maintenance of a number of stages of the Twin Waters Development were transferred to council prior to 2018/19. The previous Maroochy Shire Council, Lend Lease Developments (LLD) and representatives of the Twin Waters Future Maintenance Committee (FMC) determined how the maintenance for the Twin Waters Residential Community would be carried out into the future. The work undertaken has given the stakeholders a clear understanding of the asset types, service levels and issues surrounding the ongoing maintenance of the Twin Waters Residential Community.

2. The Benefitted Area to Which the Special Charge Applies

The special charge for Twin Waters Maintenance applies to all rateable land within the Sunshine Coast Regional Council local government area within the area delineated on the plan below. The land or its occupier specially benefits or will specially benefit, or has or will have special access to, the service, facility or activity supplied or provided. Properties subject to the special charge fall within the area delineated on the attached plan – Twin Waters Maintenance Benefit Area. The special charge will be levied on all properties within the defined benefitted area at differential levels according to the degree of benefit or special access, in council's opinion, to which the rateable property or its occupier is deemed to derive. The charge will be levied on the following basis:

Living Choice Twin Waters Retirement Village (Property number 89200)	\$1175
All other properties	\$113

3. The Service, Facility or Activity to be Provided

Sunshine Coast Regional Council will provide a landscaping and maintenance service to the Twin Waters Residential Community over and above the standard level of service applied by the regional council.

4. The Estimated Cost of Implementing the Overall Plan

The overall operational costs associated with the provision of the higher level Twin Waters Maintenance service for the 2018/19 financial year has been determined to be approximately \$124,386.

5. Estimated Time for Implementing the Overall Plan

The Overall Plan provides for the costs associated with contributing towards the operation of Twin Waters Maintenance service for the 2018/19 financial year. The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2019.

APPENDIX 3 - OVERALL PLAN

Rural Fire Charge

1. Special Charge for Assistance to Sunshine Coast Rural Fire Brigades

Sunshine Coast Regional Council recognises that it is beyond the fundraising ability of the volunteers that staff the rural fire brigades within Sunshine Coast Regional Council local government area to raise the funds to meet their operational costs and to acquire and maintain the necessary equipment to conduct their activities. Therefore, to provide financial assistance to Sunshine Coast Rural Fire Brigade Groups and their constituent Rural Fire Brigades, council has resolved to make and levy a special charge for the 2018/19 financial year upon all rateable land within Sunshine Coast Regional Council area which will, in the council's opinion, specially benefit from the services provided by the Rural Fire Brigades listed below.

2. The Benefitted Area to Which the Special Charges Applies

Council has formed the opinion that the land or its occupier specially benefits or will specially benefit, or has or will have special access to, the service, facility or activity supplied or provided by the Rural Fire Brigades listed below. The special charge for the Rural Fire Charge applies to all rateable land within the Sunshine Coast Regional Council area not included within the Urban Fire Service Area and which falls within the Gazetted Rural Fire Brigade area maps for the Rural Fire Brigades listed below.

Rural Fire Charge

Rural Fire Board Area	Annual Charge
Belli Park	\$25
Bli Bli & District	\$25
Conondale	\$25
Beerwah & District	\$25
Crystal Waters Village	\$25
Doonan	\$25
Eudlo	\$25
Eumundi	\$25
Glasshouse Mountains	\$25
Ilkley & District	\$25
Image Flat/Cooloolabin	\$25
Keils Mountain	\$25
Kenilworth	\$25
Kureelpa	\$25
Landsborough	\$25
Maleny & District	\$25
Mapleton	\$25
Maroochy River	\$25
Montville	\$25
Obi Obi	\$25

Rural Fire Board Area	Annual Charge
Palmwoods	\$25
Peachester	\$25
Starlight	\$25
Valdora/Yandina Creek	\$25
Verrierdale	\$25
West Woombye	\$25
Yandina/North Arm	\$25

The Service, Facility or Activity to be Provided

The funds raised by the special charge will assist the Brigades within the Sunshine Coast Regional Council local government area by providing funding for the purchase of equipment and operational costs and training initiatives required by the Queensland Fire and Emergency Services. This will enable the Brigades to direct more time toward:

- (a) prevention of rural fires;
- (b) education of residents; and
- (c) training of volunteers.

3. The Estimated Cost of Implementing the Overall Plan

The estimated cost of implementing the Overall Plan is \$409,000. Council will distribute these funds to the various Rural Fire Brigade Groups in accordance with the following procedures:

- 3.1 Each Rural Fire Brigade Group (listed below at section 3.4 of this plan) is to determine the proposed distribution calculation of Levy Funds in consultation with the Sunshine Coast Rural Fire Brigade Finance Committee;
- 3.2 The council generates two rate runs per financial year. Following the first rate run of the year the rural fire levy funds collected by the council will be available for payment to each Rural Fire Brigade Group; and
- 3.3 To obtain the full amount of the moneys levied by the Sunshine Coast Regional Council by way of the special charge, the full amount being available following the second rate run of the year, each Rural Fire Brigade must submit to the Queensland Fire and Emergency Services (Caloundra Office) Area Director Rural Operations and their Rural Fire Brigade Group (listed below at section 3.4) the following:
 - (a) audited statements of expenditure and receipts from the Rural Fire Brigade for the 2016/17 financial year's operations;
 - (b) estimates (budget) of the 2018/19 financial year's operations for the Rural Fire Brigade, being part of a three year rolling plan;
 - (c) details of the composition of the Brigade;
 - (d) minutes of the annual meeting of the Rural Fire Brigade; and
 - (e) details of outstanding equipment requisitioned from the State Government and the anticipated time frame (if applicable).

When the Queensland Fire and Emergency Services (Caloundra Office) Area Director Rural Operations is satisfied that the documentation submitted meets the requirements set out at section 3.3 of this plan, the Area Director will then submit a recommendation by March 2019 to the Manager Finance of the council to distribute all of the funds raised by the special charge.

Upon receipt of the above recommendation, the Manager Finance of the council is authorised to consider and approve the forwarding of all of the funds raised by the special charge to the Rural Fire Brigade Group.

3.4 The Rural Fire Brigade Groups within the Sunshine Coast Regional Council area are:

- Maroochy North Rural Fire Brigade Group
- Maroochy South Rural Fire Brigade Group
- Caloundra Rural Fire Brigade Group.

The amount of levy funds to be distributed to each of the Rural Fire Brigade Groups is to be the amount of the funds raised by the special charge from the designated service area of the brigades that make up each Rural Fire Brigade Group.

4. Estimated Time for Implementing the Overall Plan

This Overall Plan provides for the costs associated with contributing towards the purchase of equipment, for operational costs and training initiatives by the Rural Fire Brigades and Rural Fire Brigade Groups for the 2018/19 financial year. The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2019.

APPENDIX 4 - OVERALL PLAN

Brightwater Estate Landscaping Charge

1. Special Charge for Brightwater Estate Landscaping

Additional responsibility for the maintenance of the Brightwater Estate is being transferred to council progressively through the 2018/19 financial year. Sunshine Coast Regional Council and the developer, Stockland, determined how the maintenance for the Brightwater Estate would be carried out into the future. The work undertaken has given the stakeholders a clear understanding of the asset types, service levels and issues surrounding the ongoing maintenance of the Brightwater Estate.

2. The Benefitted Area to Which the Special Charge Applies

The special charge for Brightwater Estate Landscaping applies to all rateable land within the Sunshine Coast Regional Council local government area within the area delineated on the plan below. The land or its occupier specially benefits or will specially benefit, or has or will have special access to, the service, facility or activity supplied or provided. Charges will commence progressively on each registered plan comprising the Brightwater Estate two years after the date of registration of the plan with the Registrar of Titles. All rateable lots on the registered plans within the area delineated on the attached plan of the Brightwater Estate are subject to this charge.

The special charge will be levied according to the degree of benefit or special access which the land or the occupier of the land is deemed to derive. The charges so made will be applied to all rateable properties, the land or the occupier, pro-rata and commencing two years after each lot was registered. The charge will be levied on the following basis:

Brightwater Shopping Centre (Property number 232054)	\$3744
Brightwater Hotel (Property number 232595)	\$1872
All other properties	\$144



3. The Service, Facility or Activity to be Provided

Sunshine Coast Regional Council will provide a landscaping and maintenance service to the Brightwater Estate over and above the standard level of service applied by the regional council.

4. The Estimated Cost of Implementing the Overall Plan

The overall operational costs associated with the provision of the higher level Brightwater Estate landscaping service for the 2018/19 financial year has been determined to be approximately \$294,450

5. Estimated Time for Implementing the Overall Plan

The Overall Plan provides for the costs associated with contributing towards the operation of Brightwater Estate Landscaping service for the 2018/19 financial year. The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2019.

APPENDIX 5 - OVERALL PLAN

Sunshine Cove Maintenance Charge

1. Special Charge for Sunshine Cove Maintenance

The responsibilities for the maintenance of a number of stages of the Sunshine Cove Development were transferred to council on 17 March 2011. Sunshine Coast Regional Council and Felix Hill Pty Ltd (as trustee for The Sunshine Unit Trust) determined how the maintenance for the Sunshine Cove Residential Community would be carried out into the future.

2. The Benefitted Area to Which the Special Charge Applies

The special charge for Sunshine Cove Maintenance applies to all rateable land within the Sunshine Coast Regional Council local government area within the area delineated on the plan below. The land or its occupier specially benefit or will specially benefit, or has or will have special access to, the service, facility or activity supplied or provided. Properties subject to the special charge fall within the area delineated on the attached map. As new lots are registered within the Sunshine Cove Development they will be subject to the charge in this financial year if they fall within the area delineated on the below plan of the Sunshine Cove Development. The annual charge will be pro-rata and commence from the date of registration of the lot.



Legend

Levy Name

 Sunshine Cove Levy

The special charge will be levied on all properties within the defined benefited area at differential levels according to the degree of benefit or special access, in council's opinion, to which the land or occupier of the land is deemed to derive. The charge will be levied on the following basis:

Sunshine Cove Retirement Village (future)	\$1135
All other properties	\$129

3. The Service, Facility or Activity to be Provided

Sunshine Coast Regional Council will provide a landscaping and maintenance service to the Sunshine Cove Residential community over and above the standard level of service applied by the regional council.

4. The Estimated Cost of Implementing the Overall Plan

The overall operational costs associated with the provision of the higher level Sunshine Cove maintenance service for the 2018/19 financial year has been determined to be approximately \$170,905.

5. Estimated Time for Implementing the Overall Plan

The Overall Plan provides for the costs associated with contributing towards the operation of Sunshine Cove Maintenance service for the 2018/19 financial year. The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2019.

4. The Estimated Cost of Implementing the Overall Plan

The overall operational cost associated with the provision of the higher level Mooloolah Island maintenance service for the 2018/19 financial year has been determined to be \$5559.

5. Estimated Time for Implementing the Overall Plan

The Overall Plan provides for the costs associated with contributing towards the operation of Mooloolah Island maintenance service for the 2018/19 financial year. The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2019.

APPENDIX 7 – 2018/19 Land Use Codes

Land Use Code*	Land Use Code Title
01	Vacant urban land
02	Single dwelling
03	Multiple dwelling (dual occupancy, secondary dwelling or flats)
04	Large home site - vacant
05	Large home site - dwelling
06	Outbuilding
07	Guest house/private hotel/hostel/bed and breakfast
08	Community title scheme unit(s)
09	Group title multi or single dwelling
10	Combined multiple dwelling and shop
11	Shop (single)
12	Shops – shopping group (more than 6 shops)
13	Shops – shopping group (2 to 6 shops)
14	Shops - main retail or Shops - main retail (where the rateable value is less than \$3 million)
15	Shops - secondary retail or Shops - secondary retail (where the rateable value is less than \$3 million)
16	Drive-in shopping centres or Drive in shopping centres (where the rateable value is less than \$3 million)
17	Restaurant/fast food outlet
18	Special tourist attraction
19	Walkway/ramp
20	Marina
21	Retirement village, aged people home (non-medical care or mixed non-medical and medical care)
22	Car park
23	Retail warehouse
24	Sales area
25	Office(s)
26	Funeral parlour
27	Private hospital/convalescent home (medical care)
28	Warehouse & bulk Stores
29	Transport terminal
30	Service station

4. 2018/19 Revenue Statement - Appendix 7

Land Use Code*	Land Use Code Title
31	Oil depots
32	Wharf
33	Builders yard & contractors yard
34	Cold stores & ice works
35	General industry
36	Light industry
37	Noxious/offensive industry
38	Advertising hoarding
39	Harbour industry
40	Extractive
41	Child care centre
42	Hotel & tavern
43	Motel
44	Nurseries/garden centres
45	Theatres/cinemas
46	Drive In theatres
47	Licensed club
48	Sports club/facilities
49	Caravan Park
50	Other club (non business)
51	Religious
52	Cemeteries
53	Secondary Land Use Code for commonwealth ownership only
54	Secondary Land Use Code for state ownership only
55	Library
56	Showgrounds/racecourses
57	Parks & gardens
58	Educational
59	Secondary Land Use Code for local government ownership only
60	Sheep grazing
61	Sheep breeding
64	Livestock grazing - breeding
65	Livestock grazing - breeding and fattening
66	Livestock grazing - fattening

4. 2018/19 Revenue Statement - Appendix 7

Land Use Code*	Land Use Code Title
67	Goats
68	Dairy Cattle - quota milk
69	Dairy Cattle - non quota milk
70	Cream
71	Oil seeds
72	Vacant land – valuation discounted subdivided land
73	Grains
74	Turf farms
75	Sugar cane
76	Tobacco
77	Cotton
78	Rice
79	Orchards
80	Tropical Fruit
81	Pineapple
82	Vineyards
83	Small crops and fodder irrigated
84	Small crops and fodder non irrigated
85	Pigs
86	Horses
87	Poultry
88	Forestry & logs
89	Animals (special), boarding kennels/cattery
91	Transformers, utility installation
92	Defence Force establishments
93	Peanuts
94	Vacant rural land
95	Reservoir, dams, bores
96	Public hospitals
97	Welfare homes/institutions
99	Community protection centre
100	Sunshine Coast Airport, Sunshine Coast Airport Precinct

* As determined by the Sunshine Coast Council, based on the Land Use Codes provided by the Department of Natural Resources, Mines and Energy.

APPENDIX 8 – Development Types – Maroochydore City Centre Priority Development Area - Waste Management Charge

Defined Uses	Development Type
Bar	Non-residential - Type 1
Bulk landscape supplies	Non-residential - Type 2
Car Wash	Non-residential - Type 2
Caretakers accommodation	Residential
Child care centre	Non-residential - Type 2
Club (where licensed)	Non-residential - Type 1
Club (where not licensed)	Non-residential - Type 2
Community care centre	Non-residential - Type 2
Community residence	Residential
Community use	Non-residential - Type 2
Dual occupancy	Residential
Dwelling house	Residential
Dwelling unit	Residential
Educational establishment	Non-residential - Type 2
Emergency services	Non-residential - Type 2
Food and drink outlet	Non-residential - Type 1
Function facility	Non-residential - Type 2
Funeral parlour	Non-residential - Type 2
Garden centre	Non-residential - Type 2
Hardware and trade supplies	Non-residential - Type 2
Health care services	Non-residential - Type 2
Hospital	Non-residential - Type 2
Hotel	Non-residential - Type 1
Indoor sport and recreation	Non-residential - Type 2
Landing	Non-residential - Type 2
Major sport, recreation and entertainment facility	Non-residential - Type 2
Market	Non-residential - Type 2
Motel	Non-residential - Type 2
Multiple dwelling	Residential
Nightclub entertainment facility	Non-residential - Type 1
Office	Non-residential - Type 2

4. 2018/19 Revenue Statement – Appendix 8

Defined Uses	Development Type
Outdoor sales	Non-residential - Type 2
Outdoor sport and recreation	Non-residential - Type 2
Parking station	Non-residential - Type 2
Place of worship	Non-residential - Type 2
Research and technology industry	Non-residential - Type 2
Residential care facility	Non-residential - Type 2
Resort complex	Non-residential - Type 2
Retirement facility	Non-residential - Type 2
Rooming accommodation	Non-residential - Type 2
Sales office	Non-residential - Type 2
Service industry	Non-residential - Type 2
Service station	Non-residential - Type 2
Shop	Non-residential - Type 2
Shopping centre	Non-residential - Type 2
Short term accommodation (other than a Motel)	Non-residential - Type 2
Showroom	Non-residential - Type 2
Telecommunications facility	Non-residential - Type 2
Theatre	Non-residential - Type 2
Tourist attraction	Non-residential - Type 2
Utility installation	Non-residential - Type 2
Veterinary services	Non-residential - Type 2



Strategic Policy

2018/19 Revenue Policy

Corporate Plan reference:	5.6 Information, systems and process underpin quality decisions and enhance customer relationships 5.6.19 – Sustainable financial position maintained	
Endorsed by Council on:	17 May 2018	Reference Number: OM18/66
Manager responsible for policy:	Chief Financial Officer, Business Performance Group	

Policy purpose

The purpose of this Revenue Policy is to set out the principles used by Council for:

- levying rates and charges;
- granting concessions for rates and charges;
- recovering overdue rates and charges; and
- cost-recovery methods.

Policy outcome

The Revenue Policy will be applied by Council in the development of the annual budget for the 2018/19 financial year.

Policy scope

The Revenue Policy applies to all areas identified in Section 193 of the *Local Government Regulation 2012*.

Policy statement

The Levying of Rates and Charges

Council levies rates and charges to fund the provision of valuable services to our community. When adopting its annual budget Council will set rates and charges at a level that will provide for both current and future community requirements. Council will apply the principle of transparency in making rates and charges.

1. General Rates

General Rate revenue provides essential whole of community services not funded through subsidies, grants, contributions or donations received from other entities, or not provided for by other levies or charges. Council will consider all full cost recovery options before calculating the general rate.

Council is required to raise an amount of revenue it sees as being appropriate to maintain assets and provide services to the region as a whole. In deciding how that revenue is raised, Council has formed the opinion that a differential general rating scheme, based primarily on land use, provides the most equitable basis for the distribution of the general rate burden.

The rateable value for each property is the basis for determining the amount of the general rate levied. Council recognises that significant valuation fluctuations may have an adverse effect on pensioners. Council has implemented a Deferment of General Rates Policy to provide eligible pensioners with the opportunity to apply for a deferment of general rates.

2. Special and Separate Rates and Charges

Where appropriate Council will fund certain services, facilities or activities by means of separate or special rates or charges.

In accordance with Section 94 of the *Local Government Regulation 2012* Council will levy special rates and charges on certain properties that are considered to be specially benefited by the provision of a specific service, facility or activity.

Special rates are based on the rateable value of the land and special charges are a flat charge per property, where this is considered to provide a more equitable basis for the sharing of the cost.

In accordance with Section 103 of the *Local Government Regulation 2012* Council will levy a separate rate or charge on all rateable land in the region to fund a particular service, facility or activity where Council believes that the service, facility or activity is a key in achieving council's vision to be Australia's most sustainable region – healthy, smart, creative.

3. Other Charges

In general, Council will be guided by the principle of user pays in making all other charges.

The Levying of Rates and Charges

In levying rates and charges, Council will apply the principles of:

- consistency, by scheduling the issue of rate notices on a half yearly basis;
- communication, by advising ratepayers about rate notice issue dates and discount dates;
- clarity, by providing meaningful information on rate notices to enable ratepayers to clearly understand their responsibilities; and
- flexibility, by providing payment arrangements to ratepayers in financial difficulty, along with a wide array of payment options.

In making and levying rates and charges, Council will be guided by the principles of:

- equitable distribution of the general rates burden as broadly as possible;
- transparency in the making and levying of rates;
- flexibility, to take account of changes in the local economy;
- clarity in terms of responsibilities (council's and ratepayers') in regard to the rating process;
- National Competition Policy legislation where applicable; and

- having in place a rating regime that is efficient to administer.

The Purpose of and Granting of Concessions for rates and charges

Under Chapter 14, Part 10, section 121 of the *Local Government Regulation 2012* Council may grant a concession. The concession may only be of the following types;

- a rebate of all or part of the rates or charges;
- an agreement to defer payment of the rates and charges;
- an agreement to accept a transfer of unencumbered land in full or part payment of rates.

In accordance with Section 120(1)(a) of the *Local Government Regulation 2012*, Council has determined that eligible pensioners who are property owners are entitled to receive concessions on rates and various other services that Council provides to the community. The purpose of the concessions for pensioners are to assist pensioner property owners to remain in their own home by reducing the financial impact of rates and charges.

In accordance with Section 120(1)(b) of the *Local Government Regulation 2012* other charitable organisations, community groups, and sporting associations may also be entitled to concessions. The purpose of these concessions is to encourage and support charitable organisations, community groups, and sporting associations as they contribute to the health and well-being of the community and the social cohesion of the region.

In accordance with Section 120(1)(d) of the *Local Government Regulation 2012* concessions may be granted if the concession will encourage the economic development of all or part of the local government area. In accordance with the provisions of the Sunshine Coast Investment Incentive Scheme an approved business or enterprise may be entitled to a concession in the form of a deferment of general rates for such period as Council may determine from time to time.

In exercising these concession powers Council will be guided by the principles of:

- transparency, by making clear the requirements necessary to receive concessions; and
- communication, by raising the awareness of target groups that may qualify for these concessions; and
- equity, by ensuring that all applicants of the same type receive the same concession.

The Recovery of Rates and Charges

Council will exercise its rate recovery powers pursuant to the provisions of Chapter 4 Part 12 of the *Local Government Regulation 2012* in order to reduce the overall rate burden on ratepayers, and will be guided by the principles of:

- equity, by treating all ratepayers in similar circumstances in the same manner;
- transparency, by making clear the obligations of ratepayers and the processes used by Council in assisting them to meet their financial obligations; and
- flexibility, by accommodating ratepayers' needs through short-term payment arrangements.

Cost Recovery Fees

All fees and charges will be set with reference to full cost pricing. Cost recovery fees will be charged up to a maximum of full cost. Commercial charges will be at commercial rates. Council acknowledges the community benefit associated with not-for-profit organisations conducting

activities on the Sunshine Coast, and therefore all not-for-profit organisations are exempt from cost recovery fees for applications to conduct activities requiring an approval on public and private land within the region.

New Development Costs

Developer contributions for infrastructure are determined each year in accordance with the philosophy that a developer should pay reasonable and relevant contributions towards the capital cost of the provision of infrastructure to meet past and future augmentation costs associated with this new development, subject to State Government requirements. Infrastructure agreements are negotiated outcomes between Council and the developer.

Guiding principles

Council is required to prepare and adopt a Revenue Policy in accordance with Section 193 of the *Local Government Regulation 2012*. The Revenue Policy must be reviewed annually and in sufficient time to allow an annual budget that is consistent with the Revenue Policy to be adopted for the next financial year.

Accordingly, the principles contained within the Revenue Policy are applied in the determination of the Revenue Statement, rates, fees and charges.

Roles and responsibilities

All council staff are bound by the principles outlined in this policy in determining the level of rates, fees and charges, and in the application of concessions relating to those rates, fees and charges.

Measurement of success

Financial sustainability indicators remain within target ranges and Council maintains a strong financial position through adequate and equitable revenue streams.

Definitions

All words within this policy have the meaning assigned under the Dictionary from the schedule contained within the *Local Government Regulation 2012*

Related policies and legislation

Local Government Act 2009

Local Government Regulation 2012

Version control:

Version	Reason/ Trigger	Change (Y/N)	Endorsed/ Reviewed by	Date
1.0	Created	N	Special Statutory Budget Meeting	02/06/2014
1.1	Annual Review	Y	Manager Finance	30/03/2017
1.1	Endorsement	N	Council	15/06/2017
1.2	Annual Review	N	Manager Finance	30/03/2018
1.2	Endorsement	N	Council	17/05/2018



Strategic Policy

2018/19 Debt Policy

Corporate Plan reference:	5.6 Information, systems and process underpin quality decisions and enhance customer relationships 5.6.19 – Sustainable financial position maintained	
Endorsed by Council on:	17 May 2018	Reference Number: OM18/65
Manager responsible for policy:	Chief Financial Officer, Business Performance Group	

Policy purpose

The purpose of this policy is to ensure the sound management of Council's existing and future debt.

Policy outcome

The policy will provide clear guidance for staff in the management of Council's debt portfolio and maintenance of appropriate debt and debt service levels.

Policy scope

This policy applies to all Councillors and council staff and extends to all borrowing activities of Council and any controlled entities.

Policy statement

New borrowings will only be made to fund capital expenditure, for a period less than or equal to the estimated useful life of the asset(s) and for no more than 20 years.

New borrowings will be undertaken in accordance with the Queensland Treasury Corporation Guidelines, the *Statutory Bodies Financial Arrangements Act 1982* and Section 192 of the *Local Government Regulation 2012*.

Borrowing Purposes

- Council will not utilise loan funding to finance operating activities or recurrent expenditure.
- Council undertakes full analysis of all funding options as outlined in the Long Term Financial Forecast, including a forward program of capital works, to determine loan funding requirements.
- Council recognises that infrastructure demands placed upon Council can often only be met through borrowings, but will always be mindful of the additional cost incurred by the community

when assets are acquired through borrowings, as this increases the cost of providing capital infrastructure.

- Council will endeavour to fund all capital renewal projects from operating cash flows and borrow only for new or upgrade capital projects, having regard to sound financial management principles and giving consideration to inter-generational equity for the funding of long term infrastructure projects.
- Where capital expenditure is deferred from one year to the next, the drawdown of approved loan funds will be reviewed to minimise interest expenses.
- Borrowings for infrastructure that provides a return on assets will take priority over borrowing for other assets.

Debt Term

Where capital projects are financed through borrowings, Council will repay the loans within a term not exceeding the life of those assets, and over a term that optimises cash flow efficiency. Loans undertaken for core Sunshine Coast capital investment are planned to be repaid within a twelve (12) year period. Loans undertaken for Region Making projects may have a term of greater than twelve years.

- If surplus funds become available, and where it is advantageous to Council, one-off loan repayments will be made to reduce the term of existing loans.
- In an environment of fluctuating interest rates, and where there is a distinct economic advantage to Council, consideration will be given to renegotiating any outstanding loans to obtain the best long-term benefit to Council.

Repayment Ability

Council will maintain close scrutiny of debt levels to ensure that relative sustainability indicators will not exceed target parameters recommended by Queensland Treasury Corporation and *Local Government Regulation 2012*.

Borrowing Sources

Council will raise all external borrowings at the most competitive rates available and from sources available as defined by legislation. Consideration will be given to provision of loans to business units from surplus cash reserves held by Council by way of an internal loan.

Proposed Borrowings

Proposed Borrowings planned for the current financial year and the next nine financial years are outlined in Appendix A, in accordance with Section 192 *Local Government Regulation 2012*.

Internal Loans

The provision and approval of an internal loan will depend on the availability of surplus funds at the time of application and the capacity of the business unit or operational activity to repay the loan.

- All applications for internal loans will be made by reference to the Finance Branch for consideration in accordance with the Long Term Financial Forecast.
- The term of the loan will be appropriate to the life of the asset being financed.

- In all cases, where business units are subject to the provisions of the National Competition Policy, the cost to the business unit will be no less than what would apply to an equivalent private sector business. The interest rate will be the sum of:
 - (a) the equivalent QTC borrowing rate for the proposed term;
 - (b) the QTC administration charge; and
 - (c) an additional margin above the QTC borrowing rate.
- The interest rate applicable to internal loans relating to operational activities of Council will be the actual borrowing cost from QTC including administrative charges.

Council may, upon reasonable notice being given, require repayment of part or all of the balance of the loan at any time, which would require the business unit to convert the outstanding balance of the loan to an external facility.

- Provision for the repayment of the loan will be included in the annual budget for the business unit.

Guiding principles

The purpose of establishing this policy is to:

- Provide a comprehensive view of Council's long term debt position and the capacity to fund infrastructure growth for the region;
- Increase awareness of issues concerning debt management;
- Enhance the understanding between Councillors, community groups and council staff by documenting policies and guidelines;
- Demonstrate to government and lending institutions that Council has a disciplined approach to borrowing.

Roles and responsibilities

Pursuant to Section 192 *Local Government Regulation 2012*, Council must prepare a debt policy each year that states the new borrowings planned for the current financial year and the next nine financial years.

The Finance Branch will review the cash flow requirements prior to loan proceeds being drawn down to minimise interest expenses.

Measurement of success

Financial sustainability indicators remain within target ranges and the provision of necessary infrastructure is not constrained through the lack of capital funding.

Details of outstanding loans will be reported annually in Council's Financial Statements and Annual Report.

Definitions

Business unit – A business activity within Council structure subject to the application of full cost pricing principles as defined under the National Competition Policy.

Inter-generational equity – This relates to the fairness of the distribution of the costs and benefits of a policy when costs and benefits are borne by different generations (i.e. the principle whereby those who derive a direct benefit from the service or infrastructure provided actually pay for that service).

QTC – Queensland Treasury Corporation.

Related policies and legislation

- *Local Government Act 2009*
- *Local Government Regulation 2012*
- *Statutory Bodies Financial Arrangements Act 1982*
- *Statutory Bodies Financial Arrangements Regulation 2007*

Version control:

Version	Reason/ Trigger	Change (Y/N)	Endorsed/ Reviewed by	Date
1.0	Adopted			2 June 2015
1.1	Annual Review	Y		19 February 2016
	Endorsement		Council	16 June 2016
1.2	Annual Review	Y		
	Endorsement		Council	15 June 2017
1.3	Annual Review	Y		
	Endorsement		Council	17 May 2018

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Appendix A

Schedule of proposed external borrowings:

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
SCC Business Units	\$18,857	\$16,453	\$16,624	\$15,747	\$5,302	\$4,700	\$14,471	\$1,906	\$9,860	\$8,870
Brisbane Road Car Park	\$16,000	\$2,000	-	-	-	-	-	-	-	-
Maroochydore City Centre	\$25,135	\$4,584	\$13,436	\$4,947	\$14,046	\$10,780	\$8,918	\$15,421	\$9,724	\$17,543
Sunshine Coast Airport Project	\$131,867	\$86,186	\$25,871	-	-	-	-	-	-	-
	\$191,859	\$109,223	\$55,931	\$20,695	\$19,348	\$15,480	\$23,389	\$17,327	\$19,584	\$26,413

Note that Council operates a central treasury model and as such does not generally provide debt funding for specific projects or assets but rather uses debt funding to finance Council's balance sheet, with the exception being for strategic projects.



Strategic Policy

2018/19 Investment Policy

Corporate Plan reference:	5.6 Information, systems and process underpin quality decisions and enhance customer relationships 5.6.19 – Sustainable financial position maintained	
Endorsed by Council on:	17 May 2018	Reference Number: OM18/64
Manager responsible for policy:	Chief Financial Officer, Business Performance Group	

Policy purpose

The intent of this document is to outline Sunshine Coast Council's investment policy and guidelines regarding the investment of surplus funds, with the objective to maximise earnings within approved risk guidelines and to ensure the security of funds.

Policy outcome

Maximised investment earnings within investment parameters whilst ensuring the security of funds.

Policy scope

This policy applies to the investment of all funds held by Sunshine Coast Council (Council).

Policy statement

Council will maintain an active investment strategy with the following goals:

- Maximise investment returns from investment activities
- Exceed the benchmark of the Bloomberg AusBond Bill (BAUBIL) Index
- Invest only in investments as authorised under current legislation
- Invest only with approved institutions
- Invest to protect capital value of investments

Guiding principles

Council's overall objective is to invest its funds at the most advantageous rate of interest available to it at the time, for that investment type, and in a way that it considers most appropriate given the circumstances. 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 being required to sell an investment.

Investment activities shall preserve capital as a principal objective of the investment portfolio. Investments will be performed in a manner that seek to ensure security of principal of the overall portfolio. This would include managing credit and interest rate risk with given risk management parameters and avoiding any transactions that would prejudice confidence in Council or its associated entities.

Credit Risk

Council will evaluate and assess credit risk prior to investment. Credit risk is the risk of loss due to the failure of an investment issuer or guarantor. The investment officers will minimise credit risk in the investment portfolio by prequalifying all transactions including the brokers/securities dealers with which they do business, diversify the portfolio and limit transactions to secure investments.

Interest Rate Risk

The investment officers shall seek to minimise the risk of a change in the market value of the portfolio because of a change in interest rates. This would be achieved by considering the cash flow requirements of Council and structuring the portfolio accordingly. This will avoid having to sell securities prior to maturity in the open market. Secondly, interest rate risk can be limited by investing in shorter term securities (ie less than 12 months).

Investment Parameters and Guidelines

Council investments are limited to those prescribed by Section 6 of the *Statutory Bodies Financial Arrangements Act 1982* (hereafter “SBFAA”) for local governments with Category 2 investment powers, which allows for investment with Queensland Treasury Corporation or Queensland Investment Corporation, along with a range of other higher-rated counterparties without further approval.

The SBFAA includes a list of prohibited investments that require Treasurer approval including derivative based instruments, non-Australian dollars and maturity maximum greater than three years.

It is noted that for the purposes of this investment portfolio, the percentage limits apply effective from the date of purchase as a percentage of the market value of the portfolio. No more than 20 per cent of the portfolio is to be invested in Floating Rate Notes.

The following table sets Council’s investment parameters, where maximum percentage of funds can be invested within each category:

<i>Short Term Rating (S&P Global Ratings) or equivalent</i>	<i>Individual Counterparty Limit</i>	<i>Total Limit</i>
QIC / QTC Pooled Cash Management Fund	100%	100%
A-1+ Financial Institutions	40%	100%
A1+ Bond Mutual Funds	30%	50%
A-1 Financial Institutions	40%	80%
A-2 Financial Institutions	40%	80%
A-3 Financial Institutions	10%	30%
Unrated	Nil	Nil

Maturity

The maturity structure of the portfolio will reflect a maximum term to maturity of three (3) years and includes an interest rate reset of no longer than twelve (12) months.

Authority

Council has been granted authority to exercise Category 2 investment power under Part 6 of the SBFAA.

Authority for implementation of the Investment Policy is delegated by Council to the Chief Executive Officer. The Chief Executive Officer has then delegated authority to the Group Executive Business Performance Group, and Chief Financial Officer in accordance with the *Local Government Act 2009*, Section 257 (1) (b) – Delegation of local government powers.

For the purposes of the appointment of an external fund manager pursuant to Section 59 of the SBFAA, to operate in a manner consistent with this policy will constitute compliance.

New investment products

A new investment product requires a full risk assessment by the Chief Financial Officer and Coordinator Financial Accounting (including compliance with the Act).

Breaches

Deposits are in the first instance deemed to be “unbreakable”, that is, no early exit. Where Council holds an investment that is downgraded below the minimum acceptable rating level, as prescribed under regulation for the investment arrangement, or where limits for different risk categories or where counterparty limits are breached, an assessment will be undertaken once the change becomes known. Any breach of this Investment Policy is to be reported to the Group Executive Business Performance Group and Chief Financial Officer.

Roles and responsibilities

The Group Executive Business Performance Group, and the Chief Financial Officer are authorised to invest Sunshine Coast Council’s operating funds at their discretion in investments consistent with this Investment Policy and legislation. The Financial Accounting and Treasury Unit are responsible for the operations and management of the funds.

Investments will be managed with the care, diligence and skill that a prudent person would exercise in managing the affairs of other persons. This includes having in place appropriate reporting requirements that ensure the investments are being reviewed and overseen regularly.

Investment officers are to manage the investment portfolios not for speculation, but for investment and in accordance with the spirit of this Investment Policy. Investment officers are to avoid any transaction that might harm confidence in Council. They will monitor and manage cash flow when making an investment decision.

Ethics and conflicts of interest

Consideration will be given to ethical investment principles in determining the approved counterparty lists for investment of funds.

Investment officers/employees shall refrain from personal activities that would conflict with the proper execution and management of Sunshine Coast Council’s investment portfolio. This includes activities that would impair the investment officer’s ability to make impartial decisions.

This policy requires that employees and investment officers disclose to the Chief Executive Officer any conflict of interest on any investment positions that could be related to the investment portfolio.

Delegation of authority

Authority for implementation of the Investment Policy is delegated by Council to the Chief Executive Officer in accordance with the *Local Government Act 2009*, Section 257 (1) (b) – Delegation of local government powers.

Authority for the day-to-day management of Council's Investment Portfolio is to be delegated by the Chief Executive Officer to the Group Executive Business Performance Group, and the Chief Financial Officer, in accordance with Section 259 of the *Local Government Act 2009*, and subject to regular reviews from the Chief Executive Officer.

Criteria of authorised dealers and broker

Council will maintain a list of authorised financial institutions and securities brokers that the investment officers may deal with. These financial intermediaries must have a minimum long term rating of at least either BBB+ (S&P Global Ratings) or the equivalent Fitch or Moody's ratings of BBB+ and Baa1 respectively.

All transactions undertaken on behalf of the investment portfolio of Council will be executed either by Sunshine Coast Council directly, or through securities brokers registered as Australian Financial Service Licensees (AFS) with an established sales presence in Australia, or direct issuers that directly issue their own securities which are registered on Sunshine Coast Council's approved list of brokers/dealers and direct issuers.

Safekeeping and custody

Each transaction will require written confirmation by the broker/dealer/bank. Council will hold security documents, or alternatively a third party custodian authorised by the Chief Financial Officer and evidenced by safekeeping receipts may hold security documents.

Measurement of success

A summary of investments, amount invested and comparison above benchmark, at a minimum, is included in the monthly Financial Performance Report to Council Ordinary Meetings.

The benchmark target is to be set equal to or above the Bloomberg AusBond Bank Bill (BAUBIL) Index.

Definitions

BBSW – The **Bank Bill Swap Rate**, commonly known as **BBSW**, is simply the *short term swap rate*. In Australia, BBSW is the term used for interest rate swaps of six months or less, anything dated longer than six months is simply referred to as a *swap rate*

Bloomberg AusBond Bank Bill (BAUBIL) Index - widely considered to be the industry benchmark for short term cash fund performance and is used by market participants as a means of comparing the returns generated by the various cash funds available in the market.

Ethical Investment Principles – Investment in companies or industries that promote positive approaches to environmental, social and corporate governance issues; or the avoidance of

investment in industries deemed harmful to health or the environment. These principles have been recognised by the United Nations Principles for Responsible Investment.¹

Financial Institution is defined as an authorised deposit-taking institution within the meaning of the *Banking Act 1959 (Cwlth)*, Section 5.²

Investments are defined as arrangements that are undertaken or acquired for producing income and apply only to the cash investments of Sunshine Coast Council.

Market Value is the price at which an instrument can be purchased or sold in the current market.

QIC – Queensland Investment Corporation.

QTC – Queensland Treasury Corporation.

Related policies and legislation

Statutory Bodies Financial Arrangements Act 1982

Statutory Bodies Financial Arrangements Regulation 2007

Local Government Act 2009

Banking Act 1959 (Cwlth)

Version control:

Version	Reason/ Trigger	Change (Y/N)	Endorsed/ Reviewed by	Date
1.0	Created	N	Special Statutory Budget Meeting	9/6/2014
1.1	Annual Review	Y	Manager Finance	19/2/2016
1.1	Endorsement		Council	
1.2	Annual Review	Y	Manager Finance	
1.2	Endorsement		Council	18/5/2017
1.3	Annual Review	Y	Chief Financial Officer	12/4/2018
1.3	Endorsement		Council	17/5/2018

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¹ Further information on the United Nations Principles for Responsible Investment, including a schedule of Australian signatories, can be obtained from the following website <http://www.unpri.org/principles/>

² For a list of authorised deposit taking institutions, refer to the website of the Australian Prudential Regulation Authority: <http://www.apra.gov.au/adi/>.

SUNSHINE COAST COUNCIL - TOTAL

MEASURES OF FINANCIAL SUSTAINABILITY

For period ending 30 June 2019

	Budget	Forward Estimate									
	2018 \$'000	2019 \$'000	2020 \$'000	2021 \$'000	2022 \$'000	2023 \$'000	2024 \$'000	2025 \$'000	2026 \$'000	2027 \$'000	2028 \$'000
Operating Performance											
Operating Performance Ratio (%)	1.8%	5.4%	7.9%	7.6%	11.9%	11.5%	11.8%	9.4%	8.5%	13.3%	12.1%
Fiscal Flexibility											
Council controlled revenue (%)	79.0%	77.0%	76.8%	77.5%	71.4%	75.8%	76.5%	81.1%	83.2%	77.4%	77.4%
Total debt service cover ratio (times)	2.5 x	2.9 x	3.0 x	3.2 x	3.7 x	3.5 x	3.5 x	3.2 x	3.0 x	3.7 x	3.5 x
Net Financial Liabilities Ratio (%)	29.4%	76.1%	88.6%	93.9%	24.4%	25.6%	21.3%	17.6%	11.5%	6.1%	1.8%
Liquidity											
Cash expense cover ratio (months)	9.1	7.1	7.4	7.2	9.0	8.7	8.4	8.8	9.0	8.6	8.4
Asset Sustainability											
Asset Sustainability Ratio (%)	83.0%	75.6%	85.7%	67.3%	67.6%	67.3%	68.5%	67.1%	64.9%	66.2%	60.8%

Operating Performance Ratio

Measures the extent to which operating revenues raised cover operational expenses only or are available for capital funding purposes or other purposes

Calculation: Operating Result (excluding capital items) as a percentage of operating revenue

Target: between 0% and 10%

Net Financial Liabilities Ratio

Measures the extent to which the net financial liabilities of Council can be repaid from operating revenues.

Calculation: (Total liabilities - current assets) / total operating revenue (excl. capital items)

Target: not greater than 60%

Council Controlled Revenue Ratio

Indicates the degree of reliance on external funding sources such as operating subsidies, donations and contributions. Council's financial flexibility improves the higher the level of its own source revenue

Calculation: Net rates, levies and charges & fees and charges / total operating revenue

Target: Greater than 60%

Cash Expense Cover Ratio

Indicates the number of months council can continue paying its immediate expenses without additional cash loans.

Calculation: (Current year's cash and cash equivalents balance / total operating expenses - depreciation and amortisation - finance costs charged by OTC - interest paid on overdraft) * 12

Target: Greater than 3 months.

Total Debt Service Cover Ratio

Indicates the ability to repay loan funds. A low cover indicates constrained financial flexibility and limited capacity to manage unforeseen financial shocks.

Calculation: (Operating result (excluding capital items) + depreciation and amortisation + gross interest expense) / (gross interest expense + prior year current interest bearing liabilities)

Target: Greater than 2 times

Asset Sustainability Ratio

This ratio reflects the extent to which the infrastructure assets managed by Council are being replaced as they reach the end of their useful lives.

Calculation: Capital expenditure on replacement assets (renewals) / depreciation expense

Target: greater than 90%

BUDGET

2018/19

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