

2024-25

BUDGET

Supporting our community





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Acknowledgements

Council wishes to thank all contributors and stakeholders involved in the development of this document.

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1. Mayor's speech

Today, I'm delighted to stand before you to speak to Sunshine Coast Council's [2024-25 Budget](#) – my first as our region's Mayor.

This is a Budget that first and foremost shows we are listening to our community.

It will continue to prepare the region for a bright future while providing a renewed focus on supporting people now.

I'm proud to say that the Budget – the first for this term of Council – includes benefits for everyone.

Community is at the heart of every decision and every inclusion.

We have put our residents first by enhancing public spaces, parks and infrastructure for all - shaping a healthier, happier and more connected region.

We are delivering the high service standards our residents and visitors deserve while ensuring financial responsibility.

We're improving transport, roads and pathways to ensure smoother travel and building first-class sport and community hubs.

Our \$283 million Capital Works program is also creating local jobs and bolstering local industries.

We're encouraging people to shop local, study here and unite for exciting events that will bring us together and help businesses thrive.

Supporting our community

Our residents will be supported thanks to increased pensioner concessions, initiatives for housing and family violence prevention as well as programs that will boost our health and wellbeing.



We've also adjusted rate charges to maintain fairness despite the State's property valuation increases.

Our environment is also front and centre. We are dedicated to protecting our natural habitats, rejuvenating ecosystems and restoring coastal areas.

This Council wanted to deliver a Budget that contains benefits for all residents no matter where they live – from the north to the south, east to west, and everywhere in between.

So, what can you expect and look forward to?

Well, there will be new footpaths, cycleways and road upgrades.

We have also allocated more funds for Council's vast outdoor operations, which care for almost 1100 hectares of parklands and reserves – equivalent to almost 1500 football fields.

This is in response to what our residents told us was important to them.

We will make our outdoor spaces more beautiful by reducing wait times for trees to be trimmed and grass to be mowed. This, of course, will help us catch up on the backlog created by the extended wet weather we have all experienced.

There is also a greater investment in improving Council roads by identifying and fixing potholes more swiftly. And we have significantly increased our investment in sealing gravel roads, this year allocating \$8 million, up from \$5 million last financial year.

These are all examples of our Council listening and delivering for those we serve.

Our hinterland will be further supported, including our historic centres of Maleny, Eumundi and Nambour, which are fortunate to have such passionate and engaged communities. They will receive much-needed funds to enhance streetscapes and facilities, which I'm sure will delight residents, visitors and businesses.

The key investments in this Budget include:

- \$391 million to develop a strong community,
- \$289 million to maintain and enhance our environment and liveability,
- \$37 million to build our resilient economy, and
- \$140 million to deliver service excellence.

We will invest \$29 million in improving roads and almost \$20 million in park, turf and landscape maintenance.

There's \$13.2 million for libraries, as well as \$4 million for grants and developing partnerships with those making a difference in our community.

Creating healthier communities

Sport and recreation will also benefit with \$18 million allocated this financial year to the new Honey Farm Sports Precinct and \$7.4 million to upgrade the Kawana Waters Regional Aquatic Centre.

Another \$1.5 million will rebuild the Caloundra City Churches Soccer Clubhouse and fields.

Moffat Beach will get \$3.9 million in Council's Budget to support a seawall stabilisation with major remediation work to begin mid-next year.

Caloundra will receive a huge boost, receiving more than \$27 million to finalise construction of a new district library and community heart that will revitalise its CBD.

More than \$9 million will be invested in the upgrade of the Nambour waste precinct at Bli Bli to sustainably manage our region's future waste.

This includes a new Resource Recovery Centre, landfill improvements and planning for a renewable energy facility.

\$2.9 million will go to Maleny to advance the Maple Street streetscape project, while \$960,000 will be spent on the picturesque town's Mountain View lookout parking area.

In September, Coolum Beach residents will see work begin on the upgrade to Lions and Norrie Job Park thanks to a \$1.6 million allocation.

\$775,000 will deliver a welcoming arrival hub at the Maroochy Bushland Botanic Garden in Tanawha, making this attraction even more beautiful and a must-see if you have not already visited.

Hinterland hubs are receiving a major boost with:

- more than \$3.3 million dedicated to the Eumundi Town Centre,
- \$1.8 million invested in the Nambour Administration Precinct, and
- \$700,000 provided for the Namba Place revitalisation project.

More than \$2 million will make a walk, ride or run even more enjoyable at Warana, thanks to a broad 1km pathway with new showers, seats and bike racks.

This is part of the Coastal Pathway, which is co-funded by the State Government.

Residents at Battery Hill, Caloundra will welcome \$1.6 million to upgrade the stormwater drainage system from Buderim Street to Coondibah Creek.

Council will invest \$17.5 million in the construction of the Caloundra Transport Corridor Upgrade, which will reduce congestion in that area.

\$5.8 million will progress what was considered "a missing link" - the Stringybark Road pedestrian and cyclist bridge at Sippy Downs.

Rates and charges

This Budget understands that many in our community have been impacted by the cost-of-living pressures affecting so many across our nation.

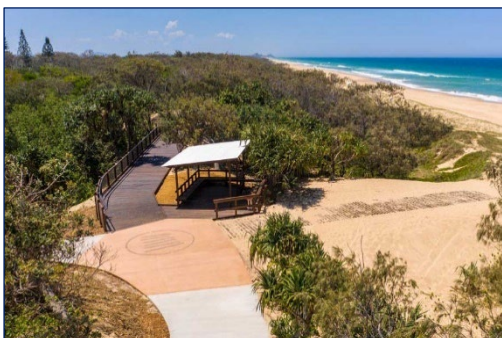
While Council is required, by law, to use the State Government's valuation figures to calculate the general rate, we have made adjustments to our rating scheme to mitigate the full impact of the valuation increase.

The majority of owner occupiers pay the Minimum General Rate.

This will rise by 5% in 2024-25, which is an increase of \$1.36 per week to \$1,477.

Overall, total rates and charges, including waste and levies, for the majority of owner occupiers will increase by less than \$2 a week to \$2,053 per annum.

This has been balanced with the challenge of accommodating the rising costs of delivering infrastructure and services.



Division 4 – Funds to boost wellbeing, lifestyle

\$2.1 million allocated for Bokarina-Warana Coastal Pathway Beach Access 233 to 229

Support for pensioners

I am pleased to announce that all eligible pensioners will benefit from a 5% increase in their rates concession, saving our pensioners \$4.6 million.

This is aimed at helping those in our community who are less able to increase their incomes to offset cost-of-living pressures.

A single pensioner on a full pension will now receive a \$304 concession per year, while a pensioner couple on a full pension will receive a \$238 concession.

Single and couple part pensioners will now receive \$152 and \$87 concessions, respectively.

And in good news for pensioners who have just purchased a home on the Sunshine Coast and are eligible for a pensioner rate concession, we have waived the three-year waiting period.

Housing and homelessness

Like many regions across Australia, the Sunshine Coast is experiencing housing affordability challenges and increased levels of homelessness. Council recognises that this is a situation that is difficult to quickly rectify.

It is a crisis that requires more effort from all tiers of government, as well as the private sector and industry and community organisations.

We must work together, and all do what we can to help.

This Budget will continue to support the initiatives of Council's [Sunshine Coast Housing and Homelessness Action Plan](#), launched last year.

This includes providing infrastructure charge rebates for eligible community organisations and a reduced Development Application fee for not-for-profit development applicants.

It supports the continued preparation of a New Planning Scheme that will consider opportunities for more diverse housing types across the region.

We will jointly investigate affordable and social housing development opportunities, including funding and partnership models, using underutilised and suitable Council properties.

We are also providing new funding to employ a Public Safety Liaison Officer. They will work in public spaces with people who are experiencing homelessness to enhance safety, connection and, when appropriate, help link them to support services.

How we are supporting the economy

This Budget will help forge a \$33 billion economy by supporting Council's newly refreshed [Regional Economic Development Strategy](#).

The strategy is growing the number of jobs in high value industries, increasing exports of locally produced goods and elevating household incomes.

Council is working closely with small businesses as well as promoting the Sunshine Coast as an ideal location for starts-ups, scale-ups and investors.

Our successful [Major Events strategy](#) will deliver more than \$100 million in economic benefits.

Council's strong partnership with Visit Sunshine Coast will ensure the region continues to attract the visitors that are so vital to the prosperity of our tourism and hospitality businesses.

Australia's most sustainable region. Healthy, Smart, Creative

Our Resilient Economy: Driving jobs and prosperity across the region



Knowledge
Economy



Digital
Economy



Production
Economy



Green
Economy



Visitor
Economy



Place Based
Economy

Enhancing our environment

Councillors, this Budget will help grow our region's reputation as a champion of the environment.

This, of course, is backed by our [Sunshine Coast Biosphere](#), one of only five in Australia.

The Biosphere is a way of life – and it's not just about our environment.

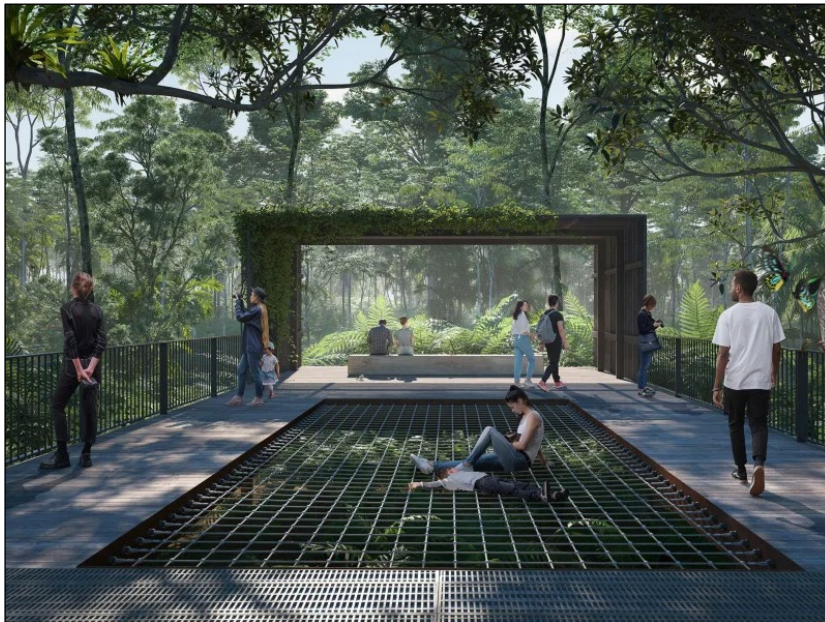
Our Biosphere is about creating thriving communities and energising our local economy, while placing the highest value on our natural surroundings.

This Budget showcases our commitment and contributions to all three elements with an emphasis on nurturing our natural surroundings.

Council's [Environment Levy](#) of \$82, paid by all ratepayers, will remain the same as last year.

The levy will be used to protect and enhance our precious environment, including native plants and animals, waterways and wetlands, and coastal areas.

It will also support the expansion and management of Council's conservation estate for a range of habitat preservation, catchment management and coastal rehabilitation projects.



Division 5 – Funding for streetscapes, natural attractions.

This Budget will deliver a wide variety of important works across our hinterland region including \$300,000 allocated to the Sunshine Coast Ecological Park.

Image - Artistic impression

Transport Levy and improving safety

Connecting our communities and encouraging travel behaviour change is also of great importance. This will be a benefit from the proceeds of the [Transport Levy](#), which remains the same as last year, at \$47 per property.

For the first time, Council is going to re-allocate an additional \$3.3 million of the \$7.3 million raised by the Levy to safety-related projects for those most at risk. This is making your Transport Levy work harder for you. Priority will be given to pedestrian safety around schools, retirement villages and medical facilities, aiding the young, elderly and those with mobility issues.

It's so important that these types of projects get underway sooner rather than later to help the more vulnerable people in our community.

The Transport Levy will also support Council's contribution to future public transport needs, with \$1.5 million – 20% of what is raised – being invested into the [Futures Fund](#) this year.

In 2024-25, \$1 million of the almost \$25 million Futures Fund will be allocated to advance the State Government's business case for the [Sunshine Coast Public Transport project](#). It will also advance preparations to deliver the Direct Sunshine Coast Rail project, which will link Beerwah to Aura and Caloundra and eventually, we hope, to Maroochydore. These long-awaited projects will provide more travel choices and reduce our dependence on cars.

Council will provide \$300,000 to investigate, in partnership with [TransLink](#), a high-frequency, hop-on, hop-off bus service linking key coastal destinations.

We will keep looking for better ways to connect our communities.



Division 7 – Projects improve travel and lifestyle.

\$5.8 million to be invested in the Stringybark Road footbridge at Sippy Downs, which crosses between Divisions 6 and 7.

This project will increase pedestrian and cyclist safety and give our residents an alternative to using the car, decreasing the number of vehicles on our roads.

Image - Artistic impression

Arts and Heritage Levy

The [Arts and Heritage Levy](#) will increase by \$2 to \$20 to raise more than \$3 million.

This will fund initiatives that develop and deliver projects as part of the Sunshine Coast Creative Arts Plan.

These will provide career pathways for local artists as well as programs to entice more people into the arts and expand audiences.

The funding will support the growth of Council's multi-arts Horizon Festival, which is a world-class cultural offering.

The Heritage Levy component underpins the Sunshine Coast Heritage Plan, which brings our regional history to life, conserves heritage assets and maintains our museums and heritage organisations.

Our golden opportunity as Games draw closer

This Budget will also help us create a legacy from the golden opportunity that is the [Brisbane 2032 Olympic and Paralympic Games](#).

The Games, which we are proudly co-hosting, may still be eight years away, but the benefits will be arriving soon and will last long after the global event.

This financial year, we will invest \$7 million in the \$148 million Sunshine Coast Stadium expansion project. This project is primarily funded by the Queensland and Australian Governments and includes a Council contribution of \$17 million over three financial years.

The expansion will deliver additional seating, taking the total fixed seating capacity to more than 10,500 people.



Image – Sunshine Coast Stadium – Artistic impression

Early works will start later this year with construction planned to begin in 2025 – creating an estimated 650 jobs.

It is due for completion in 2027, for our community to enjoy well before the Games come to the Sunshine Coast.

Conclusion

In conclusion, this Budget is not about money, it's about people.

It aims to improve the lives of all those in our special and wonderful communities.

We have prioritised the small things, the basics that we hope will make a big difference to the everyday lives of us all.

We have taken a thoughtful and balanced approach to address cost-of-living pressures.

We have also responded to the impressive growth within the region and commit to delivering the high level of services our community deserves.

Councillors, I congratulate and thank each of you, for your input and deliberations and for the difficult decisions we had to make, as we crafted this Budget together. We have been responsible.

I also want to acknowledge and thank our Acting CEO Debra Robinson, the Executive Leadership Team and our Finance experts for their thorough and extensive work in helping bring this Budget together for our consideration today.

And to all of our officers who helped us develop this document.

As we pledged when we took on our roles in this new Council, we have listened and put our community first.

This is something of which we should all be proud.

Councillors, I commend our Council's 2024-25 Budget to the Chamber and to our community.

Mayor Rosanna Natoli
Sunshine Coast Council

2. Budget snapshot

This Budget includes:

- \$391 million to develop a strong community
- \$289 million to maintain and enhance our environment and liveability
- \$37 million to build our resilient economy
- \$140 million to deliver service excellence.

Services and program highlights:

- \$29.2 million for road maintenance of sealed and unsealed roads
- \$7.6 million for dredging and beach renourishment works
- \$13.2 million for libraries
- \$19.7 million for park, turf and landscape maintenance
- \$2.4 million for our sponsorship of major events
- \$4 million for grants and partnerships.

Key local projects in Council's \$283 million Capital Works Program include:

Road/cycleway network

- \$25 million to reseal and rehabilitate Council's sealed road network
- \$1.5 million for Commissioners Flat Road, Peachester for road safety
- \$17.5 million to construct the Caloundra Transport Corridor Upgrade
- \$5.8 million to continue construction of Stringybark Road pedestrian and cyclist bridge, Sippy Downs*
- \$1.9 million to upgrade North Arm Road Gravel Road to sealed road standard
- \$1.7 million to upgrade Lakewood Drive and Monak Road Gravel Road to sealed road standard
- \$5.8 million to upgrade the Power Road and Dixon Road, Buderim intersection

Stormwater

- \$1.6 million to upgrade the drainage system at Buderim Street to Coondibah Creek, Battery Hill

Streetscaping

- \$3.4 million to finalise placemaking and streetscape works in Eumundi Town Centre
- \$2.9 million to continue work on Maleny Business Centre Streetscape works, Maple Street+
- \$3.7 million to begin delivery of the Mooloolaba Foreshore Stage 2 Central Meeting Place Streetscape works+

Sport and Recreation

- \$18.1 million to continue construction of the Honey Farm Sports and Recreation Precinct
- \$7.4 million to complete upgrade of Kawana Waters Regional Aquatic Centre+
- \$1.5 million for rebuild of Caloundra City Churches Soccer Clubhouse and Fields

Community Facilities

- \$27.2 million to finalise construction of the new district library and community meeting space at Caloundra
- \$7 million for construction of the Outdoor Stadium Expansion
- \$1.8 million to progress design of Nambour Administration Precinct

Coast, Canals and Waterways

- \$3.9 million for Moffat Beach Seawall Stabilisation Works*
- \$3.5 million for Golden Beach Foreshore Upgrade TS Onslow to Nelson Street*

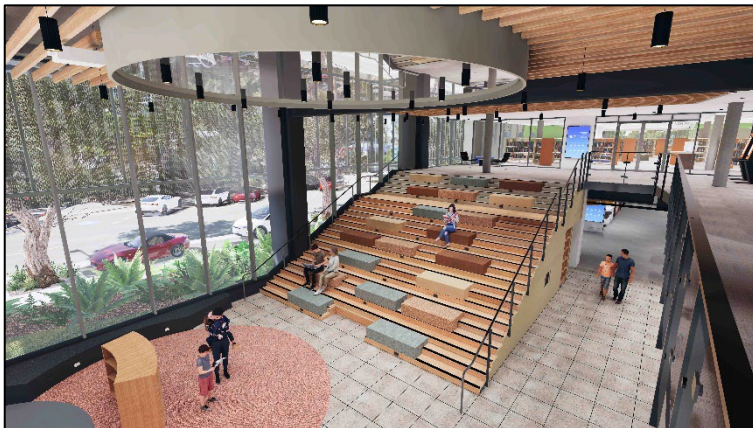
Environmental Tracks Trails and Infrastructure

- \$1.2 million for development of Sunshine Coast Nature Base Recreation Precinct at Maroochy River**

*Proudly funded by the Queensland Government in association with Sunshine Coast Council

**Proudly funded by the Queensland Government and Australian Government in association with Sunshine Coast Council

+Proudly funded by the Australian Government in association with Sunshine Coast Council

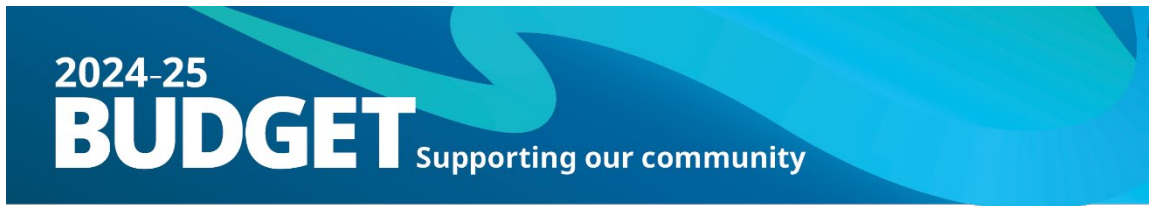


Division 2 – There are many worthy projects in Division 2 which support our local community.

Caloundra CBD will receive more than \$27 million in funding for the state-of-the-art district library and community meeting space.

Image - Artistic impression

3. Media release at 2024-25 Budget Adoption



Community at heart of 2024-25 Budget

Sunshine Coast Council has handed down its 2024-25 Budget that promises to “make a difference to people’s daily lives”.

While this Budget prepares the region for growth and a bright future, it provides a renewed focus on supporting our community now.

Sunshine Coast Mayor Rosanna Natoli said the Budget – the first for this term of Council – included benefits for everyone.

“Community is at the heart of every decision made in this Budget,” Mayor Natoli said.

“We are putting community first, with a focus on community spaces, parklands and infrastructure for all.

“We’re improving transport, roads, pathways and community facilities, ensuring smoother travel and better sports and community spaces.

“Our residents will be supported thanks to increased pensioner rates concessions, initiatives for housing and family violence prevention and programs to shape a healthy, connected community.

“We’ve also made changes to our rate charges, to ensure fairness despite the State’s increased property valuations.

“Our local businesses and our economy are being supported with a capital works program that is creating jobs.

“Our environment is also front and centre with projects and programs that protect our habitat, rejuvenate our ecosystems and restore our coastal areas.

“This Council wanted this Budget to contain benefits for all residents no matter where they live, from the north to the south, east to west and everywhere in between.

“We are mindful of our community’s expectations and want to deliver the high standard of services our residents and visitors deserve while balancing that with being financially responsible.”

Supporting our community

Enhancing our natural assets and lifestyle

Mayor Natoli said there would be more funds for Council's vast outdoor operations, which cared for almost 1100 hectares of parklands and reserves – equivalent to almost 1500 football fields.

"This Budget is a result of listening and responding to what our community wants - it is designed to reduce wait times for trees to be trimmed and grass to be mowed.

"In fact, over the next four years, we will boost anticipated spending by almost \$28 million, investing in our parks and gardens, including increasing our arborist activities."

\$283 million capital works program

Mayor Natoli said, backed by a [\\$283 million Capital Works program](#), the Budget would target the small things that made a big difference to people's lives each day.

"This will range from creating pathways, cycleways and footbridges that will keep us healthy and connected, to shaping beautiful outdoor spaces so we can better bond with nature and each other," she said.

"There is also a greater investment in improving our roads by identifying and fixing potholes more swiftly and by significantly increasing our investment in sealing gravel roads in our hinterland – this year allocating \$8 million, up from \$5 million.

"Our hinterland will be further supported, including our historic centres of Maleny, Eumundi and Nambour, which have such passionate and engaged communities.

"They will receive much-needed funds to enhance their streetscapes and facilities, which will delight residents, visitors and businesses."



Division 1 – Project investments make a difference.

Cribb Street streetscape project at Landsborough has received \$200,000* to complete the final stages.

**Proudly funded by the Queensland Government in association with Sunshine Coast Council.*

Image - Artistic impression

Supporting our community

Capital works program highlights include:

- \$2.1 million will make a walk, ride or run even more enjoyable from Beach Access 233 to 229 at Warana, thanks to a 1km, 3m-wide pathway with beach showers, new seats and bike racks. This is part of the Coastal Pathway, which is co-funded by the State Government.
- A \$7.4 million investment in the Kawana Waters Regional Aquatic Centre, includes a new building, amenities, car parking and kiosk.
- Hinterland hubs are receiving a major boost with more than \$3.3 million injected into the Eumundi Town Centre, \$1.8 million invested in the Nambour Administration Precinct and \$700,000 for the Nambour Namba Place revitalisation project.
- \$2.5 million will be invested in the safety of our region's roads, with gravel road upgrades for North Arm Road in North Arm, Ferntree Creek Road in Kulangoor and Colemans Farm Road in Yandina.
- \$27.2 million to finalise construction of the new district library and community meeting space at Caloundra.
- A \$17.5 million investment in road safety and reducing congestion as part of Stage 1 of the Caloundra Transport Corridor Upgrade.
- The Mooloolaba Foreshore Stage 2 Central Meeting Place is set to receive the first instalment of \$3.7 million towards this significant revitalisation investment project to begin creating an enhanced community space. The project includes more beachfront parkland, new accessible pathways and viewing deck, improved access to the beach and foreshore and new modern public amenities. The project will also receive \$8 million in Australian Government funding for coastal protection works to construct a terraced seawall.
- \$2.9 million will be allocated to beautify Maleny as part of the Maple Street streetscape project, while \$960,000 will be spent on Maleny's Mountain View lookout parking area.
- \$775,000 will deliver a welcoming arrival hub at the Maroochy Bushland Botanic Garden in Tanawha.
- The Sippy Creek Animal Pound will receive \$300,000 to replace its air conditioning system, improving ventilation, heating and cooling.

Supporting our community

- \$5.8 million will help connect two communities via the Stringybark Road Footbridge Pathway and Active Transport Link at Sippy Downs.
- \$1.2 million will deliver stormwater upgrades throughout Buderim at Cornmeal Creek, Illawong Street and Glenmount Road.
- More than \$1 million will be injected into pathway improvements and pedestrian safety upgrades in Mudjimba, Maroochydore and Coolum, while a family favourite is sure to be the playground upgrades at Power Memorial Park in Mudjimba to complement works Council has already delivered in this area.
- \$9.2 million will be invested in the continued upgrade of the Nambour waste precinct at Bli Bli to sustainably manage our region's future waste. This includes a new Resource Recovery Centre, landfill improvements and planning for a new renewable energy facility.
- \$1.6 million will see work begin in September on the upgrade to Lions and Norrie Job Park, Coolum Beach, which will include to a new toilet block, barbecue shelter, fitness equipment, pathways, landscaping and a timber pedestrian bridge.
- \$1.5 million will be invested in improvements to Commissioners Flat Road at Peachester, improving road safety.



Division 9 - Enjoying outdoors gets even better.

Work will begin in 2024 on the upgrade to Lions and Norrie Job Park, Coolum Beach, with almost \$1.6 million allocated to a new toilet block, barbecue shelter, fitness equipment, pathways and timber pedestrian bridge and landscaping.

Excitingly, you'll soon be able to get your hearts thumping on a new pump track in the park.

Image – Artistic impression

Supporting our community

Responsible Budget with community at its core

“This Budget understands that many in our community have been impacted by cost-of-living pressures affecting so many across our nation,” Mayor Natoli said.

“While Council is required, by law, to use the State Government’s valuation figures to calculate the general rate, we have made adjustments to mitigate the full impact of the valuation increase.

“The majority of owner-occupiers will remain on the minimum general rate of \$1,477 per annum – an increase of \$70.50 per annum (5 per cent) or \$1.36 per week.

“Overall, rates and charges, including waste and levies, for the majority of owner occupiers on the minimum general rate will increase by less than \$2 a week to \$2053 per annum.

“More than 60 per cent of residential ratepayers pay the minimum general rate.

“This has been balanced with the challenge of accommodating the increasing costs of delivering infrastructure and services.

“I am also pleased to announce that all eligible pensioners will benefit from a 5 per cent increase in their pensioner rate concession, collectively saving our pensioners \$4.6 million. This is aimed to help those in our community who are unable to increase their incomes to offset cost-of-living pressures. A single pensioner on a full pension will now receive \$304 per year, while a pensioner couple on a full pension will receive \$238 per year. Single and couple part pensioners will now receive \$152 and \$87 per year, respectively. And in good news for pensioners who have just purchased a home on the Sunshine Coast - they will now be immediately eligible for the pensioner rate concession as we have waived the three-year waiting period.

“We are also mindful that many people may be experiencing financial hardship and we encourage them to contact Council before their rates are due to [arrange a payment-by-instalments agreement](#) over a six-month period, without interest being charged.”

Housing and homelessness support

Mayor Natoli said that like many regions across Australia, the Sunshine Coast was experiencing significant housing affordability challenges and increased levels of homelessness.

“Council recognises that this is a situation that is difficult to quickly rectify and one that requires effort from all tiers of government, as well as the private sector, relevant

Supporting our community

industry associations and peak bodies as well as community housing organisations,” she said.

“This Budget will continue to support the initiatives of the [Sunshine Coast Housing and Homelessness Action Plan 2023](#).

“This includes providing infrastructure charges rebates for eligible community organisations, a reduced Development Application fee for not-for-profit development applicants and a New Planning Scheme that will consider opportunities for more diverse housing types across the region.

“We will investigate affordable and social housing development opportunities, including funding and partnership models, using underutilised and suitable Council land and/or buildings.

“We are also providing new funding to employ a Public Safety Liaison Officer, who will work in public spaces with people who are experiencing homelessness, to enhance safety, connection and, when appropriate, assist linking them with support services and pathways to exit homelessness.”

How we are supporting the economy

This Budget will help forge a \$33 billion economy by supporting Council’s newly refreshed [Regional Economic Development Strategy](#).

“The strategy is growing the number of jobs in high value industries, increasing exports of locally produced goods and elevating household incomes,” Mayor Natoli said.

“Council is working closely with small businesses as well as promoting the Sunshine Coast as an ideal location for start-ups, scale-ups and investors.

“Our successful [Major Events Strategy](#) will deliver more than \$100 million in economic benefits.

“Council’s strong partnership with Visit Sunshine Coast will also ensure the region continues to attract the visitors so vital to the prosperity of our tourism and hospitality businesses.”



Supporting our community

Emphasis on environment and sustainability

Mayor Natoli said the Budget would help grow the region's reputation as a champion of sustainability, evidenced by its designation as a UNESCO Biosphere.

"The [Sunshine Coast Biosphere](#) is our commitment to a sustainable future," she said.

"The Biosphere is a way of life, caring for our environment, creating thriving communities and growing our local economy.

"It is another example of how we are working with our community to nurture and enhance our environment and quality of life."

Council's [Environment Levy](#) of \$82, paid by all ratepayers, will remain the same as last year.

The levy will be used to protect and enhance our valued natural environment, including our native plants and animals, waterways and wetlands and coastal areas.

It will continue to support the expansion and management of Council's conservation estate for a range of habitat preservation, catchment management and coastal rehabilitation projects.

The [Healthy Coast program](#) will invest more than \$1.7 million in coastal dunal rehabilitation, shoreline erosion management and coastal health monitoring.

Another \$1.1 million will go towards managing invasive plants and animals.

Community connections

Connecting our communities and encouraging travel behaviour change will also be front and centre of the work delivered using the proceeds of the [Transport Levy](#) - which remains the same as last year, at \$47 per property.

Mayor Natoli said Council, for the first time, would reallocate an additional \$3.3 million of the \$7.3 million raised to schedule the highest priority safety-related projects for those most at risk.

"Priority will be given to projects that enhance pedestrian safety around schools, retirement villages and medical facilities, aiding the young, elderly and those with mobility issues," she said.

"It's important that these types of projects get underway sooner rather than later to help the more vulnerable people in our community, more quickly."

The Transport Levy will also support Council's contribution to future public transport needs, with \$1.5 million (20 per cent) being invested into the [Futures Fund](#) this year.

Supporting our community

In 2024-25, \$1 million of the \$24.7 million Futures Fund will be allocated to advance the State Government’s business case preparation for the Sunshine Coast Public Transport project and advance preparations to deliver the Direct Sunshine Coast Rail project.

The levy will also continue supporting trial transport services from Conondale to Maleny and Peachester to Beerwah ([FlexiLink](#)); the door-to-door service for eligible persons to their nearest centre once a week (Council Link); the Kenilworth Community Transport Services, and the Yandina bus service realignment.

It will also improve accessibility at bus stops and continue to implement the [ThinkChange](#) program encouraging reduced vehicle use in favour of public or active transport. Council will provide \$300,000 to investigate, in partnership with TransLink, a high-frequency, hop-on, hop-off bus service linking key coastal destinations.



Celebrating Arts and Heritage

The Arts and Heritage Levy will increase by \$2 to \$20 to raise more than \$3.1 million.

The \$2 increase will be allocated to the Arts Program, increasing it to \$6 per rateable property. This will raise \$312,858 to fund Sunshine Coast Creative Arts Plan 2023-2038 initiatives that develop and deliver projects that provide both career pathways for local artists and programs to build local participants and audiences.

Mayor Natoli said the increase to the levy would also support the growth and development of Council’s multi-arts Horizon Festival, a world-class cultural offering that will showcase the region before, during and after the Brisbane 2032 Olympic and Paralympic Games.

“It will also create a Cultural Olympiad futures fund to support the costs to deliver an appropriate cultural program, anticipated to reach \$1.25 million by 2032,” she said.

The Heritage Levy component underpins the Sunshine Coast Heritage Plan 2021–2031, which backs new research into regional stories, conserves our region’s heritage assets - including State Heritage-listed Bankfoot House and its nationally significant collection - and supports our region’s community museums and heritage organisations through grants, practical workshops, professional development, community programs, collaborative marketing and events.

Supporting our community

Creating a legacy from a golden opportunity

Mayor Natoli said the [Brisbane 2032 Olympic and Paralympic Games](#), which the Sunshine Coast would proudly co-host, may be eight years away, but the benefits for our region would be arriving soon and would last long after the global event.

“It’s exciting to see a huge investment of \$7 million into the \$148 million Sunshine Coast Stadium expansion project this financial year,” Mayor Natoli said.

“The project is primarily funded by the Queensland and Australian Governments and includes a Council contribution of \$17 million over three financial years.”

The expansion will deliver additional seating, taking total fixed seating capacity to more than 10,500. By utilising the mounds at the northern and southern ends, the stadium will have a total capacity of approximately 14,500.

Additional temporary seating will be installed to boost the total seating capacity to 20,000 to accommodate the Olympic football (soccer) matches in 2032.

Early works will start later this year with construction planned to start in 2025, creating an estimated 650 jobs. It is due for completion in 2027 for the community to enjoy well before the Games come to the Sunshine Coast.

The 2024-25 Budget was adopted at a Special Meeting on Thursday, 20 June 2024.

Division 3 – Sport and recreation lovers rejoice

The Honey Farm Sports and Recreation Precinct receives \$18 million this financial year. Once completed it will feature purpose-built sporting fields and ovals, playgrounds, active youth and play spaces for biking, skateboarding, nature trails, wetland experiences, dog-friendly facilities and opportunities for community events.

Image - Artistic impression



4. Rating comparison

2024-2025 Revenue Statement

Following recent budget discussions and the adoption of the Revenue Policy on 30 May 2024, Council is now in a position to adopt the [Revenue Statement for the 2024-25](#) financial year. For the 2024-25 financial year a system of differential general rating with 49 categories will be applied.

The land valuation data issued to property owners in March 2024 by the Department of Resources is legislatively required to be used by council to calculate the general rate. The land valuation data reflected significant changes since the last valuation in 2022, with residential increases ranging from 10.2% in Sippy Downs, to 56% in Marcoola, 59.4% in Mooloolah Valley and 87.7% in Kenilworth. The overall median value for residential land in the region is \$450,000, an increase of 32.4%. Industrial land valuations increased on average by 65.1%.

The average land valuation increase across all land usage types in the region was 36%. This increase does not translate to a corresponding increase in Council's general rates.

Prior to setting the differential general rates, detailed in the 2024-2025 Revenue Statement, extensive rate modelling was undertaken to reduce the impact of the valuation increases upon the general rate charge. For example, residential rate category valuation band maximums have increased and cents in the dollar charges have decreased. The valuation threshold for owner occupied properties to incur the Minimum General Rate has increased from \$378,906 to \$505,072. Even with these extensive changes applied, the full impact of the wide-ranging valuation increase could not be completely removed for all property owners. However, as a key modelling outcome the majority of owner-occupied residential properties continue to incur the Minimum Differential General Rate.

The Minimum Differential General Rate for the 2024-25 financial year has increased by 5.0% to \$1,477. Transitory accommodation unit rate categories have increased by 5.0%, in line with the increase applied to other rate categories. The rate category for transitory houses has increased by 10%. The average rate increase for a property used for long term rental is 5%.

The [pensioner rate concessions](#) have increased by 5% for the 2024-25 financial year benefitting 25,600 property owners. A pensioner living alone in their own home in receipt of the maximum amount of pension will now receive a Pensioner Rate Concession of \$304 per annum. A pensioner couple living in their own home in receipt of the maximum amount of pension will now receive a Pensioner Rate Concession of \$238 per annum.

The [Environment Levy](#) has not increased, remaining at \$82 per annum. The [Arts & Heritage Levy](#) has increased by \$2 to \$20 per annum.

The [Transport Levy](#) has not increased, remaining at \$47 per annum. The budget proposed provides for following amendments:

- the [Transport Levy Policy](#) for 2024-25 be amended to provide for the proportion of revenue from the Transport Levy that is directed to the Futures Fund to be reduced from approximately 60% to approximately 20%
- 40% of Transport Levy revenue (approximately \$3.0 million) be directed to the program initiative that aims to enhance the safety of the most vulnerable members of the Sunshine Coast community, noting that the program for delivering projects to this value will extend beyond the 2024-25 financial year
- the Transport Levy Policy for 2024-25 be amended to provide for unspent or uncommitted Transport Levy revenue raised in 2024-25 to be directed to Transport Levy restricted cash.

Waste Management domestic waste charges for the 2024-25 financial year have increased on average 7.9%. The cost of a 240 litre domestic waste container serviced weekly has increased by \$28.30 from \$360.30 to \$388.60. The cost of a 240 litre domestic garden organics bin serviced fortnightly has increased by \$2 from \$36 to \$38.

In accordance with the *Waste Reduction and Recycling Act 2011*, as amended by the *Waste Reduction and Recycling (Waste Levy) Amendment Act 2011*, all domestic and commercial waste collection charges are inclusive of the costs to service the Queensland Waste Levy.

The change in rates and charges from 2023-24 to 2024-25 is detailed below:

Total Rates and Charges	2023-24	2024-25	Variation \$
Minimum Differential General Rate	\$1,406.50	\$1,477.00	\$70.50
240 litre Wheelie Bin*	\$360.30	\$388.60	\$28.30
240 litre Garden Organics Bin	\$36.00	\$38.00	\$2.00
Environment Levy	\$82.00	\$82.00	\$0.00
Public Transport Levy	\$47.00	\$47.00	\$0.00
Total Rates and Charges	\$1,949.80	\$2,052.60	\$102.80
*includes 240 litre recycle bin			

5. Council's core services

Corporate Plan 2024-2028

The 2024-25 Budget provides the annual operational activities and identifies corporate responsibilities and resources to support the delivery of the Sunshine Coast Council [Corporate Plan 2024-2028](#). Council's annual budget allocates resources for key activities, projects and core service delivery.

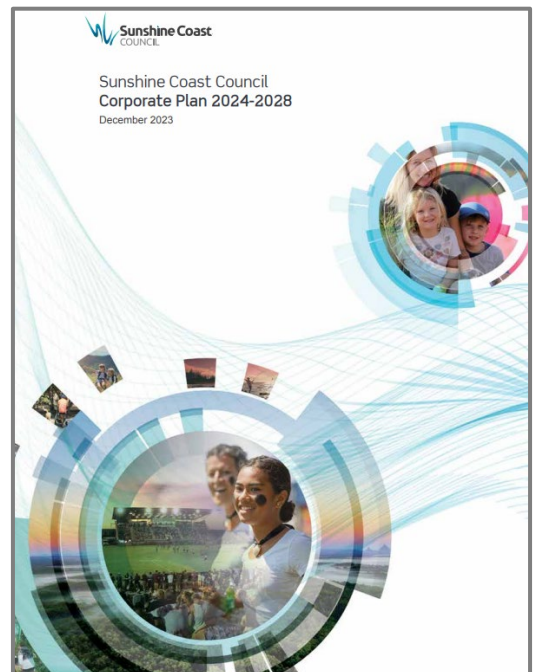
Each operational activity aligns with one of Council's strategic goals:

1. **Our Strong Community**
2. **Our Environment and Liveability**
3. **Our Resilient Economy**
4. **Our Service Excellence**
5. **Our Outstanding Organisation.**

The Sunshine Coast Council Corporate Plan 2024-2028 (the Corporate Plan) was adopted by Council on 14 December 2023. Once adopted, the Corporate Plan becomes the business planning document which will guide the operations of Council over the next five years in advancing Council's vision as Australia's most sustainable region – Healthy. Smart. Creative.

The Corporate Plan also continues to strive for balance between driving economic opportunities, maintaining and enhancing environmental values and ensuring community well-being - whilst maturing our organisation's approach to deliver service excellence and fostering an agile, innovative, sustainable and ethical workplace where our people are proud to work.

Council's corporate plan is reviewed annually to ensure it remains responsive to, and reflective of, any changes in the operating environment and remains consistent with Council's directions and strategic priorities.



The timing for the annual review and adoption of the Corporate Plan ordinarily coincides with the early stages of the annual Council budget process, which commences in October each year. Contemporary corporate and annual resource planning practice supports having an updated corporate plan in place to shape and inform annual resource (budget) planning activities and deliberations. Council may, however, amend its corporate plan by resolution, at any time.

Corporate Plan 2024-2028 updates:

During 2023 the Environment and Liveability Strategy (ELS) and the Regional Economic Development Strategy 2013-2033 (REDS) have been refreshed following community consultation. These regional strategies shape the pathways, strategic priorities and progress indicators within the regional goals of the Corporate Plan. The updates within the Corporate Plan 2024-2028 will maintain the alignment between Council's long, medium and short-term planning.

Council's review of the Corporate Plan 2023-2027 identified limited need for change, with the majority of updates made to the following goals:

- **Environment and Liveability Goal:**

- minor updates to reflect revised priorities from the Environment and Liveability Strategy and Resource Recovery Strategy 2023 adopted by Council on 26 October 2023 and 16 November 2023 respectively.

- **Resilient Economy Goal:**

- amendments to the strategic pathways and priorities to align to the refresh of the Regional Economic Development Strategy 2013-2033 adopted by Council on 26 October 2023
- updates to the priorities to align to the Major Events Strategy refresh adopted by Council on 24 August 2023 and reflect the intent to diversify the events portfolio to incorporate more culture and lifestyle events while enhancing the geographic spread of major events across the region.

OUR ENVIRONMENT AND LIVEABILITY 	OUR RESILIENT ECONOMY 
<p>Our natural assets, healthy environment and liveability credentials are maintained and enhanced.</p> <p>Strategic pathways</p> <ul style="list-style-type: none">• A resilient region shaped by clever planning and good design• Protection and enhancement of our natural assets and distinctive landscapes• Responsive, accessible and well managed assets and infrastructure• Transitioning to a sustainable and affordable way of living• A reputation for innovation and sustainability.	<p>Our resilient, high-value economy of choice drives business performance, investment and enduring employment.</p> <p>Strategic pathways</p> <ul style="list-style-type: none">• Leadership, sustainability and equity• Investment and growth• Business retention and expansion• Innovation, technological advancement and scaling up• Talent and skills• A major and regional event destination

Operational Plan 2024-25

The implementation of the Corporate Plan is progressed by cascading the goals and pathways into the annual Operational Plan and considering the priority activities identified by Council for the next financial year, which are allocated resources through the annual budget development process.

The [Operational Plan 2024-25](#) advances the strategic goals and pathways from the Corporate Plan and establishes Council's priority activities for the financial year and outlines the delivery responsibility. This line of sight to our Corporate Plan enables Council to monitor progress and keep our community informed as we advance the goals for our region.

Over the next 12 months Council will continue to engage with our community, and our business and industry sectors, in an inclusive manner as we progress our strategic priorities, including:

- advancing our shared goal of a strong community through the refreshed Sunshine Coast Community Strategy and Action Plan
- raising awareness and implementing support initiatives for key social issues with a focus on homelessness and domestic and family violence prevention
- developing the next version of the Active Transport Plan that recognises walking and riding as an essential part of an integrated transport system
- continuing our emphasis on sustainability by building a more resilient Sunshine Coast region through our waste initiatives, emission reduction, climate risk management and progressing a dark sky reserve for current and future generations to enjoy
- delivering a resilient economy through strong advocacy, providing support for local businesses and fostering innovation and digital capability within the region
- undertaking a service review program to keep a focus on appropriate, efficient and effective delivery models that provide value for our community



- implementing the Customer Experience Roadmap to keep our customers at the centre of everything we do, and
- developing an Organisational Excellence Strategy to build the capabilities, capacity and agility of the organisation to implement regional objectives and respond to the needs of our community.

The Sunshine Coast is a special place, from the beaches to the hinterland there is something for people of all abilities to enjoy. It is critical that we continue to provide a focus on maintaining and enhancing the liveability of our region through clever planning and good design, especially as we progress the new Sunshine Coast Planning Scheme and consider legacy outcomes from the Brisbane 2032 Olympic and Paralympic Games.

The proposed new planning scheme has been informed by preliminary consultation with our community and is progressing through a State Interest Review with the Queensland Government, prior to undertaking formal public consultation.

The Operational Plan 2024-25 identifies 86 activities and 31 service outputs that will be the basis of regular progress reporting to our community. Council will publish quarterly reports on our website to update our community on the progress of the Operational Plan activities, key service statistics and outstanding service achievements. There is a lot to be proud of across our Sunshine Coast region and Council looks forward to working together to continue to progress our vision and deliver important services for our community.

Division 10 - Hinterland hubs to be revitalised



More than \$3.3 million will be invested in the Eumundi Town Centre to transform Memorial Drive as part of Stage 1 of the streetscape project.

The new and improved streetscape will feature more tranquil outdoor seating, more shade, trees and plants and two new pedestrian crossings.

The ever-popular Eumundi Markets will also benefit with \$550,000 to renew electrical infrastructure.

Image – Artistic impression

6. Financial Statements

The 2024-25 budget has been developed to ensure long term financial sustainability for the Sunshine Coast region and totals \$963 million.

Sunshine Coast Council's budgeted total operating result for the 2024-25 year is \$23.0 million, consisting of a positive core operating result of \$27.6 million and a negative operating result of \$4.6 million for the Maroochydore City Centre project. The positive core operating result is used to fund key growth infrastructure projects included in the Capital Works Program as well as service Council's debt.

Consolidated asset management plans and the local government infrastructure plans were used to frame the development of the \$283 million 2024-25 Capital Works Program.

Attachment 2 details a statement of income and expenditure for Core Council operations and financial statements for the Region Shaping Project being Maroochydore City Centre.

Council has a number of commercial business activities with Waste and Resource Management, Sunshine Coast Holiday Parks and Quarries contributing to the overall 2024-25 financial result.

Section 169(3) of the *Local Government Regulation 2012* requires the statement of income and expenditure to include each of the following:

- a) Rates and utility charges excluding discounts and rebates
- b) contributions from developers
- c) fees and charges
- d) interest
- e) grants and subsidies
- f) depreciation
- g) finance costs
- h) net result and
- i) estimated costs of significant business activities and commercial business units.

Sunshine Coast Council Core

Council's 2024-25 core operating result of \$27.6 million consists of \$610.1 million of operating revenue, funding \$582.5 million of operating expenses.

Operating Revenue

Rates and charges as detailed in the Revenue Statement account for 70% of Council's operating income estimated at \$427.6 million for 2024-25.

Fees and charges form the next largest contribution to Council's income, with a budget of \$77.2 million, consisting of \$56 million in general cost recovery and commercial charges and \$21.2 million in development and plumbing services fees. Council adopted the 2024-25 Fees and Charges registers at the 30 May Ordinary Meeting.

The following revenue streams from Unitywater are included in the budget totalling \$52.5 million:

- Interest on shareholder loans \$17.5 million
- dividends \$24.5 million
- tax equivalents \$10.5 million.

Council will also receive external grants and contributions totalling \$16.1 million comprising:

- the Federal Assistance Grant of \$11.1 million
- the Libraries State Resources Grant of \$1.5 million
- \$1.9 million of funding received from Queensland Reconstruction Authority

Council estimates its interest received on investments for 2024-25 to be \$14.9 million.

Division 6 – Support for spaces that unite.

A total of \$857,000 will fund parks and gardens across the division including the first stage of the Khancoban Drive Park upgrade, with a recent community engagement process guiding project's design.

Image – Khancoban Drive Park



Operating Expenditure

The 2024-25 operational budget sees \$578.5 million invested in Council core services and align to the 2024–28 Corporate Plan:

Corporate Plan 2024 - 2028	Operational expenditure \$'000
Our Strong Community	212,878
Community and Cultural Development and Partnerships	14,848
Community Venues	10,732
Disaster Management	1,068
Libraries	19,251
Lifeguards	7,051
Roads, Cycleways and Pathways	129,083
Public Lighting	10,517
Sporting Facilities	20,329
Our Environment and Liveability	225,165
Beaches, Foreshore, Coastal Infrastructure & Canals	10,498
Bushland Conservation and Habitat	28,138
Recreation Parks, Trails and Facilities	72,898
Rivers Streams Estuaries and Water Bodies	2,946
Stormwater Drainage	11,470
Sustainable Growth and Network Planning	16,495
Waste and Resource Management	82,720
Our Resilient Economy	33,044
Economic Development	20,572
Holiday Parks	12,472
Our Service Excellence	102,754
Development Services	22,687
Cemeteries	2,541
Local Amenity and Local Laws	13,732
Public Health	4,026
Quarries	4,834
Customer and Community Relations	8,086
Property Management	35,973
Road Network Management	10,876

In delivering Council services, employee costs account for \$186.1 million with an additional \$23.1 million of employee costs included in the delivery of capital projects. The workforce of 1,879.3 full time equivalents (FTE) will deliver the outcomes arising from this budget.

Depreciation expense of \$115.7 million is included in the summary above and reflects Council's growing asset base which is in excess of \$6.3 billion.

Capital Expenditure

The 2024-25 capital works program sees \$283 million invested in Council core services and align to the 2024–28 Corporate Plan.

The 10-year forecast identifies the investment in infrastructure assets of \$2.4 billion funded from the operating result, revenue raised to fund depreciation, capital contributions from State and Commonwealth Government grants, developers, and loan funding.

Maroochydore City Centre

Operating expenses for 2024-25 total \$4.6 million consisting of \$2.1 million interest expense, \$2.0 million company contribution for SunCentral Maroochydore Pty Ltd and \$504,000 of depreciation expense.

As at 30 June 2024, total life to date forecast project expenditure is \$203.2 million. Total forecast revenues received is \$48 million. The closing debt balance for 2023-24 is forecast at \$100.2 million.

The financial statements relating to the Maroochydore City Centre project are included in this document.

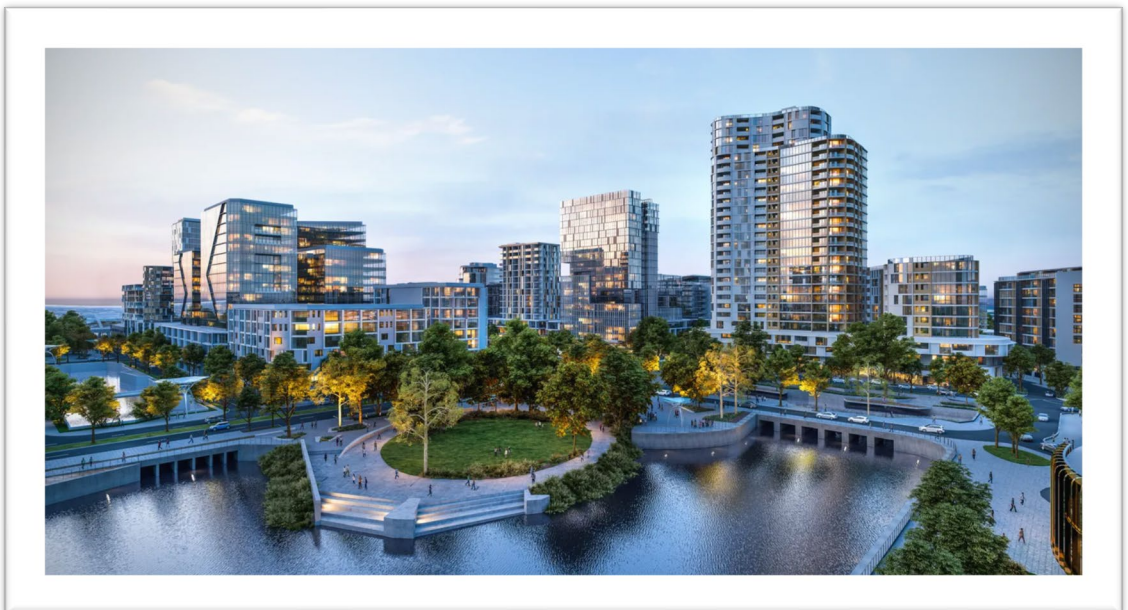


Image - Maroochydore City Centre – Artistic impression

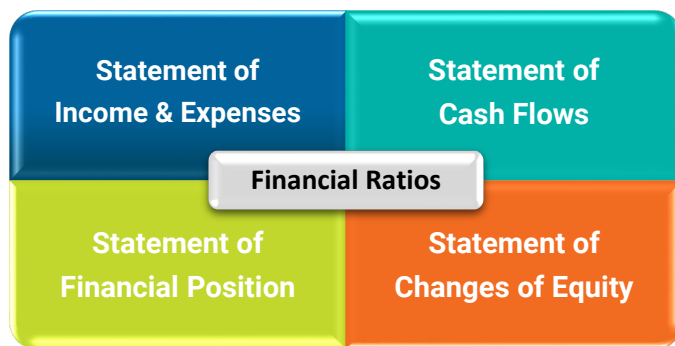
The Financial Statements have been prepared in accordance with legislative requirements and reflect the anticipated operational activities of Council over the 2024-25 financial year, plus forecast for the nine following years.

These financial statements have been prepared in accordance with Council's Financial Sustainability Plan and adopted strategies and policies including the Debt Policy, Investment Policy and Revenue Policy for 2024-25.

This report complies with Council's legislative obligations and the Organisation Policy on Competition Reform Compliance.

Sunshine Coast Council has retained its current credit rating of **Strong** with an improved outlook of **Neutral**.

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 on 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.

Legal

Section 169 of the *Local Government Regulation 2012* identifies all elements required for inclusion in Council's budget.

Under section 170 of *Local Government Regulation 2012*, a local government must adopt its budget for a financial year after 31 May in the year before the financial year and before 1 August in the financial year, or a later day decided by the Minister.

Under this regulation, Council must prepare an accrual based budget for each financial year which is consistent with Council's Long Term Financial Forecast, Financial Plan, five (5) year Corporate Plan and annual Operational Plan (as previously adopted).

The budget must show prescribed financial information for the current year and two following years together with details of relevant measures of financial sustainability (ratios) for the current year and nine following years.

Section 172 of the *Local Government Regulation 2012* details what must be included in the Revenue Statement.

Policy

These financial statements have been prepared in accordance with Council's Financial Sustainability Plan and adopted strategies and policies including the Debt Policy, Investment Policy and Revenue Policy for 2024-25.

This report complies with Council's legislative obligations and the Organisation Policy on Competition Reform Compliance.

Division 8 - New energy brings opportunity.



Council will be spending \$200,000+ upgrading the Power Memorial Park playground, to complement the works that will be delivered in this area.

+Proudly funded by the Australian Government in association with Sunshine Coast.

Image - Memorial Park

SUNSHINE COAST COUNCIL - TOTAL

STATEMENT OF INCOME AND EXPENSES

For period ending 30 June



Sunshine Coast Council - Total Statement of Income and Expense

	For Period Ending 30 June											
	Forecast Year End		Proposed Budget		Forecast							
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Operating Revenue												
Gross Rates & Utility Charges	411,891	432,840	458,225	486,947	509,211	534,530	559,021	586,870	613,812	644,447	674,088	
Interest from Rates & Utilities	790	790	806	822	838	855	872	890	907	926	944	
Less Discounts, Pensioner Remissions	(5,735)	(6,022)	(6,233)	(6,476)	(6,703)	(6,964)	(7,208)	(7,489)	(7,751)	(8,053)	(8,335)	
Net Rates & Utility Charges	406,946	427,607	452,798	481,293	503,347	528,421	552,685	580,270	606,968	637,319	666,697	
Fees & Charges	79,254	77,152	80,624	84,582	88,228	92,388	96,378	100,929	105,295	110,275	115,053	
Interest Received from Investments	15,350	14,883	13,394	12,725	12,088	12,088	12,088	12,088	12,088	12,088	12,088	
Grants and Subsidies - Recurrent	18,537	16,129	16,129	16,129	16,129	16,129	16,129	16,129	16,129	16,129	16,129	
Operating Contributions	320	320	320	320	320	320	320	320	320	320	320	
Unitywater Participation	52,438	52,500	54,443	54,443	56,300	56,300	56,300	56,300	56,300	56,300	56,300	
Other Revenue	18,436	18,775	22,123	19,854	19,924	33,162	31,948	30,255	28,065	32,969	25,331	
Internal Revenues	3,977	2,720	2,795	2,877	2,956	3,043	3,127	3,219	3,308	3,405	3,499	
Total Operating Revenue	695,258	610,085	642,625	672,221	699,292	741,851	768,975	799,511	828,474	868,805	895,417	
Operating Expenses												
Employee costs	176,994	186,081	193,525	199,330	205,310	211,470	217,814	224,348	231,078	238,011	245,151	
Materials & Services	242,231	234,321	243,529	253,017	261,864	274,067	283,581	296,552	308,782	317,579	335,580	
Finance Costs	12,809	13,284	13,589	14,115	14,827	14,927	15,190	15,292	14,446	13,381	12,344	
Company Contributions	4,657	4,149	4,183	4,227	4,272	4,317	4,363	4,211	4,259	4,308	4,058	
Depreciation	105,674	115,664	119,446	125,439	131,809	138,476	147,406	156,447	165,705	174,251	182,919	
Other Expenses	26,874	29,587	29,797	31,024	31,769	32,531	33,312	34,112	34,930	35,769	36,627	
Recurrent Capital Expenses	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	
Total Operating Expenses	573,239	587,086	608,070	631,152	653,851	679,788	705,666	734,951	763,201	787,299	820,680	
Operating Result	22,019	22,999	34,555	41,069	45,441	62,063	63,309	64,550	65,274	81,507	74,737	
Non-recurrent Revenue & Expenses												
Capital Revenue												
Capital Grants and Subsidies	99,758	25,000	19,111	19,354	5,944	4,800	4,969	4,799	4,799	4,799	4,799	
Capital Contributions	32,481	33,629	33,448	33,358	33,358	33,358	33,358	33,358	33,358	33,358	33,358	
Contributed Assets	82,820	74,538	76,401	78,311	80,269	82,276	84,333	86,441	88,502	90,817	93,088	
Total Capital Revenue	215,059	133,167	128,961	131,023	119,570	120,433	122,660	124,598	126,759	128,974	131,245	
Non-recurrent Expenses												
Profit/Loss on disposal, revaluation & impairment	-	-	-	-	-	-	-	-	-	-	-	
Movements in landfill and quarry provisions	(2,982)	(2,982)	(3,041)	(3,102)	(3,164)	(3,227)	(3,292)	(3,358)	(3,425)	(3,493)	(3,563)	
Assets transferred to third parties	-	-	-	-	-	-	-	-	-	-	-	
NET RESULT	234,096	153,185	160,475	168,990	161,847	179,269	182,677	185,791	188,606	206,988	202,419	

SUNSHINE COAST COUNCIL - TOTAL

STATEMENT OF FINANCIAL POSITION

For period ending 30 June

	For Period Ending 30 June												
	Forecast		Forecast										
	Year End	Proposed Budget	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current Assets													
Cash & Investments	245,121	187,980	164,292	136,551	117,319	124,954	129,180	139,462	152,756	193,241	193,241	238,540	
Trade and other receivables	21,450	22,159	23,351	24,700	25,772	26,989	28,166	29,503	30,796	32,265	33,686	33,686	
Inventories	4,035	4,065	4,095	4,126	4,158	4,191	4,225	4,259	4,294	4,330	4,367	4,367	
Other Financial Assets	34,284	35,141	36,019	36,920	37,843	38,789	39,758	40,752	41,771	42,815	43,886	43,886	
Non-current assets classified as held for sale	4,180	4,285	4,392	4,502	4,614	4,730	4,848	4,969	5,093	5,221	5,351	5,351	
Total Current Assets	309,070	253,629	232,150	206,799	189,705	199,652	206,177	218,945	234,710	277,873	277,873	325,830	
Non-Current Assets													
Trade and other receivables	434,893	434,893	434,893	434,893	434,893	434,893	434,893	434,893	434,893	434,893	434,893	434,893	
Property, plant & equipment	6,286,702	6,651,390	7,004,148	7,381,841	7,747,109	8,121,524	8,508,605	8,879,200	9,252,291	9,625,637	10,004,432	10,004,432	
Investment in associates	538,213	538,213	538,213	538,213	538,213	538,213	538,213	538,213	538,213	538,213	538,213	538,213	
Long Term Inventories	36,568	36,568	36,568	36,568	36,568	36,568	36,568	36,568	36,568	36,568	36,568	36,568	
Intangible assets	8,368	8,368	8,368	8,368	8,368	8,368	8,368	8,368	8,368	8,368	8,368	8,368	
Total Non-Current Assets	7,304,744	7,669,433	8,022,191	8,399,884	8,765,152	9,139,557	9,526,648	9,897,243	10,270,333	10,643,679	11,022,475	11,022,475	
TOTAL ASSETS	7,613,814	7,923,061	8,254,340	8,606,683	8,954,857	9,339,219	9,732,825	10,116,188	10,505,044	10,921,552	11,348,305	11,348,305	
Current Liabilities													
Trade and other payables	80,414	81,225	84,239	87,189	89,970	93,384	96,355	99,979	103,510	106,469	111,108	111,108	
Short Term Borrowings	24,084	25,975	27,983	30,480	33,467	35,992	38,963	42,042	42,296	42,649	42,308	42,308	
Provisions	47,806	49,111	50,452	51,830	53,246	54,700	56,195	57,731	59,309	60,930	62,596	62,596	
Other	27,152	27,831	28,527	29,240	29,971	30,720	31,488	32,275	33,082	33,909	34,757	34,757	
Total Current Liabilities	179,457	184,143	191,201	198,739	206,654	214,796	223,002	232,028	238,198	243,958	250,770	250,770	
Non-Current Liabilities													
Long Term Borrowings	419,427	413,460	409,653	408,899	396,093	385,633	371,669	340,927	306,343	273,189	244,348	244,348	
Long Term Provisions	89,169	91,621	94,141	96,730	99,390	102,123	104,931	107,817	110,782	113,829	116,959	116,959	
Total Non-Current Liabilities	508,596	505,082	503,794	505,629	495,483	487,756	476,601	448,744	417,125	387,017	361,306	361,306	
TOTAL LIABILITIES	688,053	689,225	694,995	704,367	702,137	702,553	699,602	680,772	655,323	630,976	612,076	612,076	
NET COMMUNITY ASSETS	6,925,761	7,233,837	7,559,345	7,902,316	8,252,721	8,636,667	9,033,223	9,435,416	9,849,721	10,290,576	10,736,228	10,736,228	
Community Equity													
Asset revaluation surplus	1,477,961	1,633,829	1,798,910	1,972,942	2,156,550	2,349,281	2,551,213	2,762,673	2,983,357	3,213,408	3,452,825	3,452,825	
Retained Earnings	5,447,800	5,600,008	5,760,434	5,929,374	6,096,171	6,287,387	6,482,010	6,672,744	6,866,364	7,077,168	7,283,403	7,283,403	
TOTAL COMMUNITY EQUITY	6,925,761	7,233,837	7,559,345	7,902,316	8,252,721	8,636,667	9,033,223	9,435,416	9,849,721	10,290,576	10,736,228	10,736,228	

SUNSHINE COAST COUNCIL - TOTAL

STATEMENT OF CHANGES IN EQUITY

For period ending 30 June

	For Period Ending 30 June												
	Forecast Year End 2024 \$'000	Proposed Budget		Forecast								2034 \$'000	
		2025 \$'000	2026 \$'000	2027 \$'000	2028 \$'000	2029 \$'000	2030 \$'000	2031 \$'000	2032 \$'000	2033 \$'000			
Capital Accounts													
Asset Revaluation Reserve													
Balance at beginning of period	1,387,937	1,477,961	1,633,829	1,798,910	1,972,942	1,972,942	2,156,550	2,349,281	2,551,213	2,762,673	2,983,357	3,213,408	3,452,825
Asset revaluation adjustments	90,024	155,868	165,082	174,031	183,609	183,609	192,730	192,730	201,932	211,459	220,684	230,052	239,417
Transfers to capital, reserves and shareholdings	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance at end of period	1,477,961	1,633,829	1,798,910	1,972,942	2,156,550	2,349,281	2,551,213	2,762,673	2,983,357	3,213,408	3,452,825	3,702,860	3,949,659
Retained Earnings													
Balance at beginning of period	5,206,467	5,447,800	5,600,008	5,760,434	5,929,374	5,929,374	6,096,171	6,287,387	6,482,010	6,672,744	6,866,364	7,077,168	7,283,403
Net result for the period	233,159	153,185	160,475	168,990	161,847	168,990	179,269	179,269	182,677	185,791	188,608	206,988	202,419
Transfers to capital, reserves and shareholdings	8,174	-	-	4,949	4,949	-	11,947	11,947	11,946	4,943	5,012	3,816	3,816
Transfers from capital, reserves and shareholdings	-	(977)	(49)	(50)	-	-	-	-	-	-	-	-	-
Asset revaluation adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance at end of period	5,447,800	5,600,008	5,760,434	5,929,374	6,096,171	6,287,387	6,482,010	6,672,744	6,866,364	7,077,168	7,283,403	7,500,987	7,709,648
Total													
Balance at beginning of period	6,594,404	6,925,761	7,233,837	7,559,345	7,902,316	7,902,316	8,252,721	8,252,721	8,636,667	9,033,223	9,435,416	9,849,721	10,290,576
Net result for the period	233,159	153,185	160,475	168,990	161,847	168,990	179,269	179,269	182,677	185,791	188,608	206,988	202,419
Transfers to capital, reserves and shareholdings	8,174	-	-	4,949	4,949	-	11,947	11,947	11,946	4,943	5,012	3,816	3,816
Transfers from capital, reserves and shareholdings	-	(977)	(49)	(50)	-	-	-	-	-	-	-	-	-
Asset revaluation adjustments	90,024	155,868	165,082	174,031	183,609	183,609	192,730	192,730	201,932	211,459	220,684	230,052	239,417
Balance at end of period	6,925,761	7,233,837	7,559,345	7,902,316	8,252,721	8,252,721	8,636,667	9,033,223	9,435,416	9,849,721	10,290,576	10,736,228	11,189,676

SUNSHINE COAST COUNCIL - TOTAL

STATEMENT OF CASH FLOW

For period ending 30 June

	For Period Ending 30 June												
	Forecast Year End 2024 \$'000	Proposed Budget 2025 \$'000	Forecast										2034 \$'000
			2026 \$'000	2027 \$'000	2028 \$'000	2029 \$'000	2030 \$'000	2031 \$'000	2032 \$'000	2033 \$'000			
Cash flows from operating activities													
Operating Result	22,019	22,999	34,555	41,069	45,441	62,063	63,309	64,550	65,274	81,507	74,737		
Adjustments for:													
Depreciation	105,674	115,664	119,446	125,439	131,809	138,476	147,406	156,447	165,705	174,251	182,919		
Interest and dividends received	(67,788)	(67,383)	(67,837)	(67,167)	(68,388)	(68,388)	(68,388)	(68,388)	(68,388)	(68,388)	(68,388)		
Landfill Quarry Provision	(2,982)	(2,982)	(3,041)	(3,102)	(3,164)	(3,227)	(3,292)	(3,356)	(3,425)	(3,493)	(3,563)		
Finance Costs	12,809	13,284	13,589	14,115	14,827	14,927	15,190	15,292	14,446	13,381	12,344		
Change in Working Capital	15,059	3,547	5,361	5,240	5,449	6,040	5,744	6,346	6,409	5,777	7,624		
Net cash inflow (outflow) from operating activities	84,791	85,130	102,075	115,593	125,374	149,891	159,969	170,890	180,021	203,035	205,674		
Cash flows from investing activities													
Payments for property, plant and equipment	(291,465)	(249,318)	(231,256)	(251,328)	(227,784)	(226,381)	(236,379)	(221,369)	(225,030)	(223,064)	(222,267)		
Proceeds from disposal non current assets	132,239	58,629	52,560	52,712	39,301	38,157	38,327	38,157	38,157	38,157	38,157		
Capital grants, subsidies, contributions, donations	67,788	67,393	67,837	67,167	68,388	68,388	68,388	68,388	68,388	68,388	68,388		
Interest and dividends received	(12,809)	(13,284)	(13,589)	(14,115)	(14,827)	(14,927)	(15,190)	(15,292)	(14,446)	(13,381)	(12,344)		
Net cash inflow (outflow) from investing activities	(104,247)	(136,590)	(124,449)	(145,563)	(134,922)	(134,763)	(144,854)	(130,116)	(132,931)	(129,900)	(128,067)		
Cash flows from financing activities													
Proceeds from borrowings	28,542	20,294	26,669	32,709	23,183	28,500	28,075	11,550	8,500	10,000	10,000		
Repayment of borrowing	(24,084)	(25,975)	(27,983)	(30,480)	(33,467)	(35,992)	(38,963)	(42,042)	(42,296)	(42,649)	(42,306)		
Net cash inflow (outflow) from financing activities	4,458	(5,681)	(1,314)	2,230	(10,284)	(7,492)	(10,888)	(30,492)	(33,796)	(32,649)	(32,308)		
Net increase (decrease) in cash held	(14,999)	(57,141)	(23,688)	(27,741)	(19,233)	7,636	4,226	10,282	13,294	40,485	45,299		
Cash at beginning of reporting period	260,120	245,121	187,980	164,292	136,551	117,319	124,954	129,180	139,462	152,756	193,241		
Cash at end of reporting period	245,121	187,980	164,292	136,551	117,319	124,954	129,180	139,462	152,756	193,241	238,540		

SUNSHINE COAST COUNCIL - TOTAL

MEASURES OF FINANCIAL SUSTAINABILITY

For period ending 30 June

Sunshine Coast Council - Total Measures of Financial Sustainability		For Period Ending 30 June											
		Target Tier 2 Council	Forecast Year End 2024	Proposed Budget 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Financial Capacity													
	Council Controlled Revenue Ratio	> 60%	81.7%	82.7%	83.0%	84.2%	84.6%	83.7%	84.4%	85.2%	86.0%	86.0%	87.3%
Operating Performance													
	Operating Surplus Ratio	> 0%	3.7%	3.8%	5.4%	6.1%	6.5%	8.4%	8.2%	8.1%	7.9%	9.4%	8.3%
	Operating Cash Ratio	> 0%	23.6%	24.9%	26.1%	26.9%	27.5%	29.0%	29.4%	29.6%	29.6%	31.0%	30.2%
Liquidity													
	Unrestricted Cash Expense Cover Ratio (months)	> 2 months	2.1 months	2 months	2 months	1.7 months	1.4 months	1.5 months	1.8 months	2 months	1.9 months	2.3 months	2.7 months
	Total Cash expense cover ratio (months)	> 3 months	6.5 months	4.9 months	4.2 months	3.3 months	2.8 months	2.8 months	2.9 months	3 months	3.1 months	3.9 months	4.6 months
Asset Management													
	Asset Sustainability Ratio (%)	> 60%	79.3%	79.6%	78.4%	72.2%	69.5%	70.3%	68.7%	88.5%	106.9%	95.2%	65.7%
Debt Servicing Capacity													
	Total debt service cover ratio (times)	> 2 times	5.3 times	3.8 times	4 times	4 times	3.9 times	4.2 times	4.1 times	4.1 times	4.3 times	4.8 times	4.9 times
	Leverage Ratio (times per year)	0 - 4 times	3.5 times	3.2 times	2.8 times	2.6 times	2.4 times	2.1 times	1.9 times	1.7 times	1.5 times	1.2 times	1.1 times
	Net Financial Liabilities Ratio (%)	< 60%	64.4%	72.1%	72.7%	74.7%	73.9%	68.4%	64.8%	58.4%	51.4%	41.2%	32.6%

SUNSHINE COAST COUNCIL - TOTAL**BUSINESS ACTIVITY STATEMENT**

For period ending 30 June 2025

Business Activity Statement

For Period Ending 30 June

	Quarries Business Unit	Waste & Resource Management	Sunshine Coast Holiday Parks	Total Business Activities
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Revenue				
Net Rates & Utility Charges	-	84,008	-	84,008
Fees & Charges	153	15,424	23,020	38,597
Operating Grants and Subsidies	-	-	-	-
Operating Contributions	-	277	-	277
Other Revenue	78	6,774	-	6,852
Internal Revenues	2,621	1,326	-	3,946
Community Service Obligations	458	1,655	-	2,113
Total Revenue	3,309	109,463	23,020	135,793
Operating Expenses				
Employee Costs	933	4,219	275	5,427
Materials and Services	2,773	62,842	8,024	73,639
Internal Consumption/Charges	559	4,756	2,539	7,854
Other Expenses	157	246	503	906
Competitive Neutrality Costs	66	473	792	1,330
Total Operating Expenses	4,488	72,537	12,132	89,156
Earnings before Interest, Tax, Depreciation and Amortisation	(1,178)	36,927	10,888	46,637
Landfill Provision Expense	-	2,982	-	2,982
Depreciation Expense	255	7,082	1,157	8,494
Earnings before Interest and Tax	(1,433)	26,863	9,731	38,142
Interest Expense	63	4,423	275	4,760
Earnings before Tax	(1,496)	22,440	9,456	33,382
Income Tax Equivalent	-	6,732	2,837	10,015
Net Result after Tax	(1,496)	15,708	6,619	23,367

SUNSHINE COAST COUNCIL - CORE

STATEMENT OF INCOME AND EXPENSES

For period ending 30 June

	For Period Ending 30 June												
	Forecast		Forecast										
	Year End	Proposed Budget	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Operating Revenue													
Gross Rates & Utility Charges	411,891	432,840	459,225	486,947	509,211	534,530	559,021	586,870	613,812	644,447	674,088		
Interest from Rates & Utilities	790	790	806	822	838	855	872	890	907	926	944		
Less Discounts, Pensioner Remissions	(5,735)	(6,022)	(6,233)	(6,476)	(6,703)	(6,964)	(7,208)	(7,489)	(7,751)	(8,053)	(8,335)		
Net Rates & Utility Charges	406,946	427,607	452,798	481,293	503,347	528,421	552,685	580,270	606,968	637,319	666,697		
Fees & Charges	79,254	77,152	80,624	84,582	88,228	92,388	96,378	100,929	105,295	110,275	115,053		
Interest Received from Investments	15,350	14,883	13,394	12,725	12,088	12,088	12,088	12,088	12,088	12,088	12,088		
Grants and Subsidies - Recurrent	18,537	16,129	16,129	16,129	16,129	16,129	16,129	16,129	16,129	16,129	16,129		
Operating contributions	320	320	320	320	320	320	320	320	320	320	320		
Unitwater Participation	52,438	52,500	54,443	54,443	56,300	56,300	56,300	56,300	56,300	56,300	56,300		
Other Revenue	18,136	18,775	19,150	19,533	19,924	20,322	20,729	21,143	21,566	21,988	22,438		
Internal Revenues	3,977	2,720	2,795	2,877	2,956	3,043	3,127	3,219	3,308	3,405	3,499		
Total Operating Revenue	594,958	610,085	639,652	671,901	699,292	729,012	757,756	790,399	821,974	857,834	892,524		
Operating Expenses													
Employee costs	176,994	186,081	193,525	199,330	205,310	211,470	217,814	224,348	231,078	238,011	245,151		
Materials & Services	242,231	234,301	243,529	253,017	261,864	274,067	283,581	296,552	308,782	317,579	336,580		
Finance Costs	10,511	11,208	11,627	12,270	13,101	13,328	13,715	13,946	13,233	12,302	11,391		
Company Contributions	2,032	2,141	2,183	2,227	2,272	2,317	2,363	2,411	2,459	2,508	2,558		
Depreciation	104,792	115,160	118,766	124,557	130,785	137,324	145,564	154,297	163,555	173,369	182,037		
Other Expenses	26,874	29,587	29,797	31,024	31,769	32,531	33,312	34,112	34,930	35,769	36,627		
Recurrent Capital Expenses	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000		
Total Operating Expenses	567,434	582,478	603,427	626,425	649,101	675,037	700,349	729,666	758,038	783,538	817,344		
Operating Result	27,524	27,607	36,225	45,475	50,191	53,975	57,407	60,734	63,937	74,297	75,180		
Non-recurrent Revenue & Expenses													
Capital Revenue													
Capital Grants and Subsidies	99,758	25,000	19,111	19,354	5,944	4,800	4,969	4,799	4,799	4,799	4,799		
Capital Contributions	32,481	33,629	33,448	33,358	33,358	33,358	33,358	33,358	33,358	33,358	33,358		
Contributed Assets	82,820	74,538	76,401	78,311	80,269	82,276	84,333	86,441	88,602	90,817	93,088		
Total Capital Revenue	215,059	133,167	128,961	131,023	119,570	120,433	122,660	124,598	126,759	128,974	131,245		
Non-recurrent Expenses													
Profit/Loss on disposal, revaluation & impairment	-	-	-	-	-	-	-	-	-	-	-		
Movements in landfill and quarry provisions	(2,982)	(2,982)	(3,041)	(3,102)	(3,164)	(3,227)	(3,292)	(3,358)	(3,425)	(3,493)	(3,563)		
Assets transferred to third parties	-	-	-	-	-	-	-	-	-	-	-		
NET RESULT	239,601	157,793	162,145	173,396	166,597	171,180	176,775	181,974	187,271	199,778	202,861		

SUNSHINE COAST COUNCIL - CORE

STATEMENT OF FINANCIAL POSITION

For period ending 30 June

	For Period Ending 30 June												
	Forecast Year End	Proposed Budget		Forecast									
		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Current Assets													
Cash & Investments	313,662	266,369	249,548	231,347	221,985	226,689	229,617	240,530	257,088	295,954	346,159		
Trade and other receivables	21,450	22,159	23,351	24,700	25,772	26,989	28,166	29,503	30,796	32,265	33,686		
Inventories	1,186	1,216	1,246	1,277	1,309	1,342	1,376	1,410	1,445	1,481	1,518		
Other Financial Assets	34,284	35,141	36,019	36,920	37,843	38,789	39,758	40,752	41,771	42,815	43,886		
Non-current assets classified as held for sale	4,180	4,285	4,392	4,502	4,614	4,730	4,848	4,969	5,093	5,221	5,351		
Total Current Assets	374,762	329,169	314,557	298,745	291,533	298,538	303,765	317,164	336,194	377,736	430,600		
Non-Current Assets													
Trade and other receivables	434,893	434,893	434,893	434,893	434,893	434,893	434,893	434,893	434,893	434,893	434,893		
Property, plant & equipment	6,196,102	6,562,271	6,915,758	7,294,384	7,655,726	8,019,346	8,396,323	8,764,125	9,134,352	9,504,766	9,880,626		
Investment in associates	537,713	537,713	537,713	537,713	537,713	537,713	537,713	537,713	537,713	537,713	537,713		
Long Term Inventories	-	-	-	-	-	-	-	-	-	-	-		
Intangible assets	7,079	7,079	7,079	7,079	7,079	7,079	7,079	7,079	7,079	7,079	7,079		
Total Non-Current Assets	7,175,787	7,541,956	7,895,443	8,274,069	8,635,412	8,999,031	9,376,008	9,743,811	10,114,038	10,484,451	10,860,312		
TOTAL ASSETS	7,550,549	7,871,125	8,210,000	8,572,814	8,926,944	9,297,570	9,679,773	10,060,975	10,450,232	10,862,187	11,290,912		
Current Liabilities													
Trade and other payables	80,414	81,225	84,239	87,189	89,970	93,384	96,355	99,979	103,510	106,469	111,108		
Short Term Borrowings	19,099	20,232	22,106	24,465	27,312	29,693	32,517	35,445	38,544	41,777	45,152		
Provisions	47,456	48,761	50,102	51,480	52,896	54,350	55,845	57,381	58,959	60,580	62,246		
Other	27,152	27,831	28,527	29,240	29,971	30,720	31,488	32,275	33,082	33,909	34,757		
Total Current Liabilities	174,122	178,049	184,974	192,374	200,149	208,147	216,205	225,081	231,096	237,136	245,074		
Non-Current Liabilities													
Long Term Borrowings	324,165	323,700	325,904	331,302	324,792	320,775	313,405	289,411	261,733	234,771	210,151		
Long Term Provisions	89,169	91,621	94,141	96,730	99,390	102,123	104,931	107,817	110,782	113,829	116,959		
Total Non-Current Liabilities	413,334	415,321	420,045	428,032	424,182	422,898	418,336	397,228	372,515	348,600	327,109		
TOTAL LIABILITIES	587,456	593,371	605,019	620,406	624,330	631,045	634,542	622,308	603,611	585,736	572,183		
NET COMMUNITY ASSETS	6,964,093	7,277,754	7,604,981	7,952,409	8,302,614	8,666,525	9,045,232	9,438,666	9,846,621	10,276,451	10,718,729		
Community Equity													
Asset revaluation surplus	1,477,461	1,633,329	1,798,410	1,972,442	2,156,050	2,348,781	2,550,713	2,762,173	2,982,857	3,212,908	3,452,325		
Retained Earnings	5,486,632	5,644,425	5,806,570	5,979,967	6,146,564	6,317,744	6,494,519	6,676,493	6,863,765	7,063,542	7,266,404		
TOTAL COMMUNITY EQUITY	6,964,093	7,277,754	7,604,981	7,952,409	8,302,615	8,666,525	9,045,232	9,438,666	9,846,621	10,276,451	10,718,729		

SUNSHINE COAST COUNCIL - CORE

STATEMENT OF CASH FLOW

For period ending 30 June

	For Period Ending 30 June												
	Forecast Year End		Proposed Budget		Forecast								
	2024	2025	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities													
Operating Result	27,524	27,607	36,225	45,475	50,191	53,975	57,407	60,794	63,937	74,297		75,180	
Adjustments for:													
Depreciation	104,792	115,160	118,766	124,557	130,785	137,324	145,564	154,297	163,555	173,369		182,037	
Interest and dividends received	(67,788)	(67,383)	(67,837)	(67,167)	(68,388)	(68,388)	(68,388)	(68,388)	(68,388)	(68,388)		(68,388)	
Landfill Quarry Provision	(2,982)	(2,982)	(3,041)	(3,102)	(3,164)	(3,227)	(3,292)	(3,358)	(3,425)	(3,493)		(3,563)	
Finance Costs	10,511	11,208	11,627	12,270	13,101	13,328	13,715	13,946	13,233	12,302		11,391	
Change in Working Capital	15,059	3,547	5,361	5,240	5,449	6,040	5,744	6,346	6,409	5,777		7,624	
Net cash inflow (outflow) from operating activities	87,116	87,158	104,102	117,272	127,974	139,051	150,750	163,578	175,321	193,864		204,281	
Cash flows from investing activities													
Payments for property, plant and equipment	(291,465)	(249,318)	(231,256)	(251,328)	(227,784)	(226,381)	(236,379)	(221,369)	(225,030)	(223,064)		(222,267)	
Proceeds from disposal non current assets	-	-	-	-	-	-	-	-	-	-		-	
Capital grants, subsidies, contributions, donations	132,239	59,629	52,560	52,712	39,301	38,157	38,327	38,157	38,157	38,157		38,157	
Interest and dividends received	67,788	67,383	67,837	67,167	68,388	68,388	68,388	68,388	68,388	68,388		68,388	
Finance Costs	(10,511)	(11,208)	(11,627)	(12,270)	(13,101)	(13,328)	(13,715)	(13,946)	(13,233)	(12,302)		(11,391)	
Net cash inflow (outflow) from investing activities	(101,949)	(134,514)	(122,486)	(143,718)	(133,196)	(133,164)	(143,380)	(128,774)	(131,718)	(128,821)		(127,113)	
Cash flows from financing activities													
Proceeds from borrowings	28,542	20,294	26,669	32,709	23,183	28,500	28,075	11,550	8,500	10,000		10,000	
Repayment of borrowing	(18,099)	(20,232)	(22,106)	(24,465)	(27,312)	(29,683)	(32,517)	(35,445)	(35,544)	(36,177)		(36,962)	
Net cash inflow (outflow) from financing activities	10,443	62	4,563	8,244	(4,129)	(1,193)	(4,442)	(23,895)	(27,044)	(26,177)		(26,962)	
Net increase (decrease) in cash held	(4,391)	(47,294)	(16,821)	(18,202)	(9,352)	4,694	2,928	10,912	16,559	38,865		50,205	
Cash at beginning of reporting period	318,053	313,662	286,369	249,548	231,347	221,985	226,689	229,617	240,530	257,088		295,954	
Cash at end of reporting period	313,662	266,369	249,548	231,347	221,995	226,689	229,617	240,530	257,088	295,954		346,159	

Sunshine Coast Council - Core Statement of Cash Flow

MAROOCHYDORE CITY CENTRE PROJECT

STATEMENT OF INCOME AND EXPENSES

For period ending 30 June

	For Period Ending 30 June												
	Forecast	Proposed	Forecast										
	Year End	Budget	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Operating Revenue													
Interest Received from Investments	300	-		320				12,840	11,219	9,112	6,500	10,971	2,893
Other Revenue													
Total Operating Revenue	300	-	300	320	2,973	12,840	11,219	9,112	6,500	10,971	2,893		
Operating Expenses													
Employee costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Materials & Services	-	20	-	-	-	-	-	-	-	-	-	-	-
Finance Costs	2,298	2,076	1,845	1,599	1,726	1,475	1,345	1,213	1,079	953			953
Company Contributions	2,625	2,008	2,000	2,000	2,000	2,000	1,800	1,800	1,800	1,500			1,500
Depreciation	882	504	882	882	1,024	1,152	1,842	2,150	2,150	882			882
Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Recurrent Capital Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenses	5,805	4,608	4,727	4,751	4,750	4,751	5,317	5,295	5,163	3,761	3,335		
Operating Result	(5,505)	(4,608)	(4,407)	(4,407)	(1,670)	8,088	5,902	3,817	1,337	7,210	(442)		
Non-recurrent Revenue & Expenses													
Capital Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Grants and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-recurrent Expenses													
Profit/Loss on disposal, revaluation & impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Movements in landfill and quarry provisions	-	-	-	-	-	-	-	-	-	-	-	-	-
Assets transferred to third parties	-	-	-	-	-	-	-	-	-	-	-	-	-
NET RESULT	(5,505)	(4,608)	(4,407)	(4,407)	(1,670)	8,088	5,902	3,817	1,337	7,210	(442)		

Maroochydore City Centre Project Statement of Income and Expense

MAROCHYDRE CITY CENTRE PROJECT

STATEMENT OF FINANCIAL POSITION

For period ending 30 June

	For Period Ending 30 June												
	Forecast		Forecast										
	Year End	Proposed Budget	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current Assets													
Cash & investments	(68,541)	(78,389)	(85,256)	(94,795)	(104,676)	(101,735)	(100,437)	(101,068)	(102,713)	(104,333)	(102,713)	(107,619)	
Trade and other receivables		2,849	2,849	2,849	2,849	2,849	2,849	2,849	2,849	2,849	2,849	2,849	
Other Financial Assets													
Non-current assets classified as held for sale													
Total Current Assets	(65,692)	(75,540)	(82,407)	(91,946)	(101,827)	(98,886)	(97,588)	(98,219)	(101,484)	(101,484)	(99,864)	(104,770)	
Non-Current Assets													
Trade and other receivables													
Property, plant & equipment	90,600	89,119	88,390	87,458	91,383	102,178	112,282	115,075	117,938	120,871	120,871	123,805	
Investment in associates	500	500	500	500	500	500	500	500	500	500	500	500	
Long Term Inventories	36,568	36,568	36,568	36,568	36,568	36,568	36,568	36,568	36,568	36,568	36,568	36,568	
Intangible assets	1,289	1,289	1,289	1,289	1,289	1,289	1,289	1,289	1,289	1,289	1,289	1,289	
Total Non-Current Assets	128,957	127,476	126,747	125,815	129,740	140,536	150,640	153,432	156,296	159,228	159,228	162,163	
TOTAL ASSETS	63,265	51,937	44,340	33,869	27,913	41,650	53,052	55,213	54,812	59,365	59,365	57,392	
Current Liabilities													
Trade and other payables													
Short Term Borrowings	5,985	5,743	5,877	6,015	6,155	6,299	6,446	6,597	6,752	6,907	7,062	7,217	
Provisions	350	350	350	350	350	350	350	350	350	350	350	350	
Other													
Total Current Liabilities	6,335	6,093	6,227	6,365	6,505	6,649	6,796	6,947	7,102	7,257	7,412	7,567	
Non-Current Liabilities													
Long Term Borrowings	95,262	89,760	83,749	77,597	71,301	64,858	58,264	51,516	44,609	38,418	34,197	30,000	
Long Term Provisions													
Total Non-Current Liabilities	95,262	89,760	83,749	77,597	71,301	64,858	58,264	51,516	44,609	38,418	34,197	30,000	
TOTAL LIABILITIES	101,597	95,854	89,976	83,962	77,807	71,507	65,061	58,464	51,711	45,240	39,893	34,567	
NET COMMUNITY ASSETS	(38,332)	(43,917)	(45,636)	(50,093)	(49,893)	(29,858)	(12,009)	(3,250)	3,100	14,125	17,499	22,879	
Community Equity													
Asset revaluation surplus	500	500	500	500	500	500	500	500	500	500	500	500	
Retained Earnings	(38,832)	(44,417)	(46,136)	(50,592)	(50,393)	(30,358)	(12,509)	(3,750)	2,600	13,625	16,999	22,379	
TOTAL COMMUNITY EQUITY	(38,332)	(43,917)	(45,636)	(50,092)	(49,893)	(29,858)	(12,009)	(3,250)	3,100	14,125	17,499	22,879	

MAROOCHYDRE CITY CENTRE PROJECT

STATEMENT OF CHANGES IN EQUITY

For period ending 30 June

	For Period Ending 30 June											
	Forecast		Forecast									
	Year End	Proposed Budget	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Capital Accounts												
Asset Revaluation Reserve												
Balance at beginning of period	500	500	500	500	500	500	500	500	500	500	500	500
Asset revaluation adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to capital, reserves and shareholdings	-	-	-	-	-	-	-	-	-	-	-	-
Balance at end of period	500	500	500	500	500	500	500	500	500	500	500	500
Retained Earnings												
Balance at beginning of period	(41,501)	(38,832)	(44,417)	(46,136)	(50,592)	(50,592)	(50,592)	(50,592)	(50,592)	(50,592)	(50,592)	(50,592)
Net result for the period	(5,505)	(4,608)	(1,670)	(4,407)	(4,750)	(4,750)	(4,750)	(4,750)	(4,750)	(4,750)	(4,750)	(4,750)
Transfers to capital, reserves and shareholdings	8,174	-	-	-	4,949	4,949	4,949	4,949	4,949	4,949	4,949	4,949
Transfers from capital, reserves and shareholdings	-	(977)	(49)	(60)	-	-	-	-	-	-	-	-
Asset revaluation adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Balance at end of period	(38,832)	(44,417)	(46,136)	(50,592)	(50,592)	(50,592)	(50,592)	(50,592)	(50,592)	(50,592)	(50,592)	(50,592)
Total												
Balance at beginning of period	(41,001)	(38,332)	(43,917)	(45,636)	(50,092)	(50,092)	(50,092)	(50,092)	(50,092)	(50,092)	(50,092)	(50,092)
Net result for the period	(5,505)	(4,608)	(1,670)	(4,407)	(4,750)	(4,750)	(4,750)	(4,750)	(4,750)	(4,750)	(4,750)	(4,750)
Transfers to capital, reserves and shareholdings	8,174	-	-	-	4,949	4,949	4,949	4,949	4,949	4,949	4,949	4,949
Transfers from capital, reserves and shareholdings	-	(977)	(49)	(60)	-	-	-	-	-	-	-	-
Asset revaluation adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Balance at end of period	(38,332)	(43,917)	(45,636)	(50,092)	(50,092)	(50,092)	(50,092)	(50,092)	(50,092)	(50,092)	(50,092)	(50,092)

MAROCHYDRE CITY CENTRE PROJECT

STATEMENT OF CASH FLOW

For period ending 30 June

	For Period Ending 30 June												
	Forecast Year End		Proposed Budget		Forecast								
	2024	2025	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Cash flows from operating activities													
Operating Result	(5,505)	(4,608)	(4,608)	(1,670)	(4,407)	(4,750)	8,088	5,902	3,817	1,337	7,210	(442)	
Adjustments for:													
Depreciation	882	504	504	680	882	1,024	1,152	1,842	2,150	2,150	882	882	
Interest and dividends received	-	-	-	-	-	-	-	-	-	-	-	-	
Landfill Quarry Provision	-	-	-	-	-	-	-	-	-	-	-	-	
Finance Costs	2,298	2,076	2,076	1,963	1,845	1,726	1,599	1,475	1,345	1,213	1,079	953	
Change in Working Capital	-	-	-	-	-	-	-	-	-	-	-	-	
Change in Receivables	-	-	-	-	-	-	-	-	-	-	-	-	
Change in Inventories	-	-	-	-	-	-	-	-	-	-	-	-	
Change in Payables	-	-	-	-	-	-	-	-	-	-	-	-	
Net cash inflow (outflow) from operating activities	(2,325)	(2,028)	(2,028)	973	(1,680)	(2,000)	10,840	9,219	7,312	4,700	9,171	1,393	
Cash flows from investing activities													
Payments for property, plant and equipment	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds from disposal non current assets	-	-	-	-	-	-	-	-	-	-	-	-	
Capital grants, subsidies, contributions, donations	-	-	-	-	-	-	-	-	-	-	-	-	
Interest and dividends received	-	-	-	-	-	-	-	-	-	-	-	-	
Finance Costs	(2,298)	(2,076)	(2,076)	(1,963)	(1,845)	(1,726)	(1,599)	(1,475)	(1,345)	(1,213)	(1,079)	(953)	
Net cash inflow (outflow) from investing activities	(2,298)	(2,076)	(2,076)	(1,963)	(1,845)	(1,726)	(1,599)	(1,475)	(1,345)	(1,213)	(1,079)	(953)	
Cash flows from financing activities													
Proceeds from borrowings	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(5,985)	(5,743)	(5,743)	(5,877)	(6,015)	(6,155)	(6,299)	(6,446)	(6,597)	(6,752)	(6,472)	(5,346)	
Net cash inflow (outflow) from financing activities	(5,985)	(5,743)	(5,743)	(5,877)	(6,015)	(6,155)	(6,299)	(6,446)	(6,597)	(6,752)	(6,472)	(5,346)	
Net increase (decrease) in cash held	(10,608)	(9,847)	(9,847)	(6,867)	(9,539)	(9,881)	2,941	1,298	(631)	(3,265)	1,620	(4,907)	
Cash at beginning of reporting period	(57,933)	(68,541)	(68,541)	(78,389)	(85,256)	(94,795)	(104,676)	(101,735)	(100,437)	(101,068)	(104,333)	(102,713)	
Cash at end of reporting period	(68,541)	(78,389)	(78,389)	(85,256)	(94,795)	(104,676)	(101,735)	(100,437)	(101,068)	(104,333)	(102,713)	(107,619)	

2024-25 CAPITAL PROGRAM

In 2025 dollars



Sunshine Coast Council Capital Program (in 2025 dollars)

	Proposed Budget	Forecast											
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Sunshine Coast Council Core Capital Program													
Aerodromes	1,525	5,399	832	6,213	3,100	200	200	200	200	200	200	200	200
Buildings & Facilities	28,286	25,620	13,640	13,193	40,371	38,800	24,968	30,418	30,908	30,908	28,943	28,943	28,943
Coast & Canals	6,200	8,350	4,840	1,700	2,645	2,750	5,574	5,770	5,763	5,763	6,341	6,341	6,341
Minor Works	5,862	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
Environmental Assets	4,120	7,466	10,966	3,000	2,840	2,720	5,544	5,750	5,623	5,623	6,206	6,206	6,206
Holiday Parks	2,881	2,995	4,610	3,045	3,045	2,280	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Parks & Gardens	10,480	9,719	16,561	17,700	10,700	16,200	19,794	20,078	19,451	19,451	21,804	21,804	21,804
Sports Facilities	20,738	14,390	12,250	3,550	3,100	7,025	11,250	11,100	11,050	11,050	11,050	11,050	11,050
Stormwater	14,318	16,270	13,409	13,078	14,281	18,720	17,609	15,607	16,132	16,132	16,881	16,881	16,881
Transportation	99,213	92,121	90,088	96,225	92,474	111,474	102,906	106,033	103,567	103,567	107,792	107,792	107,792
Total Sunshine Coast Council Core Capital Program	193,624	187,831	172,696	163,204	178,056	205,669	195,344	202,455	200,194	200,194	206,817	206,817	206,817
Other Capital Program													
Disaster Recovery Funding Arrangements	4,590	-	-	-	-	-	-	-	-	-	-	-	-
Fleet	3,500	3,500	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Information Communication Technology	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Waste	12,882	16,936	26,265	15,780	24,575	29,210	13,025	10,075	10,870	10,870	10,950	10,950	10,950
Corporate Major Projects	39,730	24,742	36,367	28,500	2,000	10,000	-	-	-	-	-	-	-
Strategic Land & commercial Properties	18,992	17,247	7,000	11,300	12,750	2,500	4,000	3,500	3,000	3,000	3,000	3,000	3,000
Total Other Capital Program	89,694	72,425	82,632	68,580	52,325	54,710	30,025	26,575	26,870	26,870	19,450	19,450	19,450
SCC Total Capital Works Program	283,318	260,256	255,328	231,784	230,381	260,379	225,369	229,030	227,064	227,064	226,267	226,267	226,267

2024-25 MINOR CAPITAL WORKS PROGRAM

Project Number	Project Name	Division	Suburb	Budget Allocation
K7624	Basketball/Netball Court – contribution to design and construction	Division 1	Glasshouse Mountains	\$70,000
K4202	Mill Park Boundary Fence installation - Stage Two	Division 1	Beerwah	\$130,000
K7625	Old Gympie Road - Pathway Construction continuation	Division 1	Beerwah	\$50,000
K7626	Emma Place Park – Pathway	Division 1	Beerwah	\$70,000
K3837	Skippy Park - Exercise Equipment installation - Stage 2	Division 1	Landsborough	\$60,000
K2914	Beerwah Cemetery contribution to the Carpark and Entry Statement works	Division 1	Beerwah	\$20,000
K3826	Jensen Park - Pathway construction	Division 2	Golden Beach	\$15,000
K1713	Pelican Waters/Golden Beach Dog Off Leash Area Construction (Budget Top Up)	Division 2	Pelican Waters	\$50,000
K5501	Ballinger Beach – Beach Access 261 extra seating along embankment of access ramp (Budget Top Up)	Division 2	Dicky Beach	\$20,000
K2565	Moffat Beach Precinct Place Plan development	Division 2	Moffat Beach	\$100,000
K1046	Dicky Beach Entry Beautification - staged construction of improvement works	Division 2	Dicky Beach	\$200,000
K7628	Apex Park Boat Ramp - Installation of Paddle Sport Washdown facility	Division 2	Golden Beach	\$20,000
K1551	Coochin Park Seating - Install 2x Bench seats and slabs	Division 2	Dicky Beach	\$17,000
K1468	Kings Beach Foreshore Park - Dog Bowl	Division 2	Kings Beach	\$10,000
K1467	Clarke Place Park - Dog Bowl	Division 2	Happy Valley	\$10,000
TBA	Pathway Project – location to be advised	Division 2	To be Advised	\$35,000
H9234	Oceanic Drive - Pathway missing link between Bandaroo Street and Palkana Drive	Division 3	Warana	\$12,000

Project Number	Project Name	Division	Suburb	Budget Allocation
K7629	<i>Bokarina Boulevard Park - Exercise Equipment - Investigation & concept plan</i>	<i>Division 3</i>	<i>Bokarina</i>	<i>\$5,000</i>
K7449	<i>Beach Access 252 Firetail Court - Bench Seat</i>	<i>Division 3</i>	<i>Wurtulla</i>	<i>\$10,000</i>
H7494	<i>Aroona Park - Playground Shade</i>	<i>Division 3</i>	<i>Aroona</i>	<i>\$55,000</i>
K5472	<i>Dune Vista Drive - Raised Pedestrian Crossing Priority</i>	<i>Division 3</i>	<i>Bokarina</i>	<i>\$125,000</i>
K7630	<i>Limosa Street Pathway - Stage 2</i>	<i>Division 3</i>	<i>Aroona</i>	<i>\$33,000</i>
K7448	<i>Viridian Circuit Park - Exercise Area Shade</i>	<i>Division 3</i>	<i>Birtinya</i>	<i>\$55,000</i>
K7496	<i>Coongarra Esplanade - Construction of formal parking bays in verge with connecting pathway to network</i>	<i>Division 3</i>	<i>Wurtulla</i>	<i>\$100,000</i>
K7669	<i>Westaway Parade – Installation of Drinking Fountain (with Bottle Filler and Dog Bowl)</i>	<i>Division 3</i>	<i>Currimundi</i>	<i>\$25,000</i>
K6290	<i>Kingsford Smith Parade and Alex Parade - Pathway (Budget Top Up)</i>	<i>Division 4</i>	<i>Maroochydore</i>	<i>\$10,000</i>
K7631	<i>Coopers Lookout Park - Extra bench seating</i>	<i>Division 4</i>	<i>Buddina</i>	<i>\$12,000</i>
K6607	<i>Pierce Park - Bench Seat installation</i>	<i>Division 4</i>	<i>Maroochydore</i>	<i>\$8,000</i>
K7632	<i>Kawana Surf Club - Drinking Fountain</i>	<i>Division 4</i>	<i>Buddina</i>	<i>\$20,000</i>
K3848	<i>Perraton Green Park - Shade Sail Installation over Playground</i>	<i>Division 4</i>	<i>Mooloolaba</i>	<i>\$65,000</i>
K7344	<i>Saleng Park - Shade over Playground</i>	<i>Division 4</i>	<i>Warana</i>	<i>\$50,000</i>
K4864	<i>Kevin Asmus Park – contribution to accessibility pathways throughout the park</i>	<i>Division 4</i>	<i>Buddina</i>	<i>\$20,000</i>
K6272	<i>Tantula Road West – new pathway bench seat</i>	<i>Division 4</i>	<i>Alexandra Headlands</i>	<i>\$8,000</i>
K7633	<i>Bermagui Crescent - Zebra Crossing and speed cushions installation</i>	<i>Division 4</i>	<i>Kawana</i>	<i>\$100,000</i>
K7635	<i>Alice Street - Pathway Construction</i>	<i>Division 4</i>	<i>Alexandra Headlands</i>	<i>\$20,000</i>
K3222	<i>Alex Bluff Foreshore Park – Shelter Lighting x 2</i>	<i>Division 4</i>	<i>Alexandra Headlands</i>	<i>\$25,000</i>

Project Number	Project Name	Division	Suburb	Budget Allocation
K7636	<i>Pacific Park Bench Seats</i>	<i>Division 4</i>	<i>Mooloolaba</i>	<i>\$16,000</i>
K7677	<i>Nelson Park Tree Planting</i>	<i>Division 4</i>	<i>Alexandra Headland</i>	<i>\$15,000</i>
TBA	<i>Under Bridge treatment to deter loitering</i>	<i>Division 4</i>	<i>Various</i>	<i>\$8,000</i>
K7227	<i>North Maleny Road - Pathway Construction Stage 1</i>	<i>Division 5</i>	<i>North Maleny</i>	<i>\$100,000</i>
K5444	<i>Margaret Street and Little Main Street all abilities access ramp (Budget Top Up)</i>	<i>Division 5</i>	<i>Palmwoods</i>	<i>\$50,000</i>
K5491	<i>Western Avenue – Pathway</i>	<i>Division 5</i>	<i>Montville</i>	<i>\$175,000</i>
K7638	<i>Coral Street - 2x Bench Seats</i>	<i>Division 5</i>	<i>Maleny</i>	<i>\$16,000</i>
K7639	<i>Federation Park - "overflow" car park design</i>	<i>Division 5</i>	<i>Palmwoods</i>	<i>\$25,000</i>
K7640	<i>Macadamia Drive Bench Seat and Pathway</i>	<i>Division 5</i>	<i>Maleny</i>	<i>\$15,000</i>
K7641	<i>Old Gympie Road - Design for truncation and gentler curve</i>	<i>Division 5</i>	<i>Glenview</i>	<i>\$20,000</i>
K7679	<i>Glenview Road - Pathway contribution</i>	<i>Division 5</i>	<i>Glenview</i>	<i>\$40,000</i>
K7642	<i>Harmony Boulevard Park - Parkrun pathway Markers and Signage</i>	<i>Division 6</i>	<i>Palmview</i>	<i>\$10,000</i>
K5956	<i>Brightwater Estate - Design raised wombat crossings</i>	<i>Division 6</i>	<i>Mountain Creek</i>	<i>\$25,000</i>
K6414	<i>Khancoban Drive Park - District Park Development</i>	<i>Division 6</i>	<i>Buderim</i>	<i>\$50,000</i>
K7643	<i>Jingellic Drive - Pathway Continuation Stage 2</i>	<i>Division 6</i>	<i>Buderim</i>	<i>\$250,000</i>
K7645	<i>Palmview Dog Off Leash Area Expansion - Site Investigation and Consultation</i>	<i>Division 6</i>	<i>Palmview</i>	<i>\$5,000</i>
K7651	<i>Street Tree Planting</i>	<i>Division 6</i>		<i>\$10,000</i>
K7652	<i>Palmview/Harmony Wombat Crossing Investigation and Concept Design</i>	<i>Division 6</i>	<i>Palmview</i>	<i>\$25,000</i>
K7653	<i>Bellflower Road Retirement Resort Pathway to Bus Stop</i>	<i>Division 6</i>	<i>Sippy Downs</i>	<i>\$24,000</i>

Project Number	Project Name	Division	Suburb	Budget Allocation
K7654	Garema Court Easement Pathway	Division 6	Mountain Creek	\$34,000
K7655	Corner Woorilla Crescent and Doolooma Street - Installation of Street Light	Division 6	Sippy Downs	\$1,000
K7683	Kona Court - Kerb and Channel Renewal	Division 6	Mountain Creek	\$15,000
K6041	Ash Park, - Public Amenities Construction	Division 7	Diddillibah	\$200,000
K4015	Buderim Pump Track construction (Budget Top Up)	Division 7	Buderim	\$60,000
K7657	Kuluin Neighbourhood Park - Static Fitness Equipment installation	Division 7	Kuluin	\$70,000
K7656	Parsons Road Pathway – Survey and Design next section	Division 7	Forest Glen	\$30,000
K7658	Grammer School Way - Design and Construction of raised Pedestrian Crossing and footpath	Division 7	Forest Glen	\$100,000
H9944	Stringybark Road - Small Footbridge construction (Budget Top Up)	Division 7	Buderim	\$20,000
H9946	Martins Creek Camphor Laurel Removal - Continuation of staged removal	Division 7	Buderim	\$10,000
K5475	Lumeah Drive – Pathway (Budget Top Up)	Division 8	Mt Coolum	\$15,000
H5263	Power Memorial Park - Playground Lighting	Division 8	Mudjimba	\$35,000
H7184	Glen Retreat Park - Shelters Lighting	Division 8	Marcoola	\$30,000
H6131	Ridge Road - Pathway Missing section	Division 8	Maroochydore	\$55,000
K2765	Tinnanbar Park - Playground Shade Sails	Division 8	Sunshine Cove	\$80,000
K7659	Free Tree Days	Division 8		\$2,400
K7660	Main Road redirect/widen pathway	Division 8	Maroochydore	\$20,000
K7662	Biminni Drive Pathway - Missing section	Division 8	Yaroomba	\$80,000
K7612	Marcoola Reserve Netball and Basketball Hoops installation	Division 8	Marcoola	\$50,000

Project Number	Project Name	Division	Suburb	Budget Allocation
K7663	<i>Mt Gul"um Park - Investigation/Concept Design for a Half Basketball/Netball Court</i>	<i>Division 8</i>	<i>Marcoola</i>	<i>\$5,000</i>
K7701	<i>Marcoola Esplanade – car park extension</i>	<i>Division 8</i>	<i>Marcoola</i>	<i>\$70,000</i>
K7702	<i>Eliza Peatling Park – Lighting of BBQ area.</i>	<i>Division 8</i>	<i>Pacific Paradise</i>	<i>\$5,000</i>
K7703	<i>Wilkins Park - Public Consultation for future improvements</i>	<i>Division 8</i>	<i>Pacific Paradise</i>	<i>\$15,000</i>
K7704	<i>Beach Access 124 - Investigation and concept design for all abilities access ramp to beach</i>	<i>Division 8</i>	<i>Mudjimba</i>	<i>\$15,000</i>
K3347	<i>Lions Norrie Job Park - Pump Track Detailed Design</i>	<i>Division 9</i>	<i>Coolum</i>	<i>\$150,000</i>
K5471	<i>Havana Road East/West - Lighting infrastructure installation</i>	<i>Division 9</i>	<i>Coolum Beach</i>	<i>\$100,000</i>
K5955	<i>Wharf Road - Pathway construction continuation</i>	<i>Division 9</i>	<i>Bli Bli</i>	<i>\$38,000</i>
K6413	<i>The Avenue - New Pathway Corner Doral Drive</i>	<i>Division 9</i>	<i>Peregian Springs</i>	<i>\$12,000</i>
K1383	<i>Lowes Lookout Stage 1 Pathway Construction (Budget Top Up)</i>	<i>Division 9</i>	<i>Coolum</i>	<i>\$60,000</i>
K7522	<i>View Court – pathway Investigation and Design</i>	<i>Division 9</i>	<i>Parklakes</i>	<i>\$40,000</i>
K2559	<i>Tea Tree Park - Dog off Leash Area Stage 1 - fence and gate entrance construction</i>	<i>Division 10</i>	<i>Yandina</i>	<i>\$140,000</i>
K3790	<i>Con and Olive Daetz Park - Improvements</i>	<i>Division 10</i>	<i>Nambour</i>	<i>\$25,000</i>
K7664	<i>Stevens Street - Carpark Design</i>	<i>Division 10</i>	<i>Yandina</i>	<i>\$50,000</i>
K7665	<i>Mapleton Basketball/Netball Half Court construction</i>	<i>Division 10</i>	<i>Mapleton</i>	<i>\$70,000</i>
K7666	<i>Kenilworth Town Centre Pathways Renewal</i>	<i>Division 10</i>	<i>Kenilworth</i>	<i>\$50,000</i>
K4047	<i>Cilento Park Playground - Shade Sail</i>	<i>Division 10</i>	<i>Nambour</i>	<i>\$65,000</i>
K7667	<i>Kenilworth Town Centre Place Improvements</i>	<i>Division 10</i>	<i>Kenilworth</i>	<i>\$100,000</i>

Project Number	Project Name	Division	Suburb	Budget Allocation
K6414	Khancoban Drive Park - District Park Development Contribution	Mayor	Buderim	\$50,000
K4162	Maroochy Regional Bushland Botanical Garden - Multi Use Pathway Upgrade.	Mayor	Tanawha	\$30,000
K3418	Moffat Beach all abilities access Ramp to the beach	Mayor	Moffat Beach	\$60,000
K7207	Coolum Beach DDA compliant beach access ramp - Design	Mayor	Coolum	\$50,000
K6416	Sunshine Coast Surf Management Plan contribution	Mayor		\$100,000
K7624	Basketball/Netball Court – contribution to design and construction	Mayor	Glasshouse Mountains	\$70,000
K7665	Mapleton Basketball/Netball Half Court construction	Mayor	Mapleton	\$50,000
K5983	Kenilworth Town Park Playground Fence Extension – Contribution	Mayor	Kenilworth	\$60,000
K7679	Glenview Road - Pathway contribution	Mayor	Glenview	\$30,000



The Olympic Games are scheduled to be held from 23 July to 8 August 2032 and the Paralympic Games from 24 August to 5 September 2032.

7. 2024-2025 Revenue Statement

2024-2025 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 20 June 2024 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
 - Arts & 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)
 - Twin Waters Maintenance Charge
 - Rural Fire Charge
 - Brightwater Estate Landscaping Charge
 - Sunshine Cove Maintenance Charge
 - Mooloolah Island Maintenance Charge
- Utility Charges
- Administration which includes Pensioner Concessions, Differential General Rate Concessions, Differential General Rate Deferrals, Differential General Rate Exemptions
- The criteria used to decide the amount of cost-recovery fees
- The criteria used to decide the amount of the charges for a commercial business activity's goods and services
- Whether Council has made a resolution limiting an increase of rates and charges.

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 2024 to the 31 December 2024, and 1 January 2025 to the 30 June 2025 respectively. Each rate notice includes one half of the annual rates and charges levied for the financial year.

In accordance with section 118 of the *Local Government Regulation 2012*, and section 115 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 2024-2025, the levy is 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. Council pensioner concessions as shown in section 2.3 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 will only be made for up to a maximum of twelve months prior to the current rating period in accordance with the provisions of section 3.2.4, excluding adjustments arising from accepted objection notices relating to owner use of non-domiciled property for 28 days or more per 6-month rating period for properties categorised in Differential General Rate Categories 16UT, 16RT, 17UT, 17RT, 18UT, 18RT, 19UT, 19RT, 27T or 29T (which are detailed further below).

Adjustment for rates and charges levied in the prior twelve months where a principal place of residence adjustment is sought, will **not** be made where; a property has been categorised in Differential General Rate Categories 16, 16UT, 16RT, 17, 17UT, 17RT, 18, 18UT, 18RT, 19, 19UT, 19RT, 27, 27T, 29 or 29T, and the owner/s have not provided a completed differential general rate objection notice **and** sufficient supporting

documents for each relevant rating period advising that the property is their principal place of residence per section 3.2.4 of this Revenue Statement.

For rates notices issued after 1 July 2024, an owner of non-domiciled property categorised in 16UT, 16RT, 17UT, 17RT, 18UT, 18RT, 19UT, 19RT, 27T or 29T may submit a completed Differential General Rate Objection Form – Transitory Accommodation non-domiciled property owner use (TA Objection Form), with the required supporting information, where the non-domiciled property owner has exclusively used the property for 28 days or more in a 6-month rating period. Council will accept one TA Objection Form per 6-month rating period and if accepted, adjustments will only be made from the start of the 6-month rating period to which the objection relates.

2.3 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 meet the following eligibility criteria.

2.3.1 Eligibility Criteria

To qualify for Council's Pensioner Rate Concession, the ratepayer must qualify for the 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) Veteran Gold Card (also known as a Gold Card or Repatriation Health Card) 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/s), 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 only apply 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 name of the co-owner de facto/spouse, is not listed on cards and therefore when assessing the proportionate share of property ownership of the applicant the co-owner de facto/spouse portion is consequently incorporated; 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 habitable residence on the land which complies with the *Queensland Building Act 1975*.

Should the eligibility criteria for the Queensland Government Pensioner Rate Subsidy be revised, the updated criteria will apply.

2.3.2 Method of Calculation – Per Property

Method of calculation - per property*		
*25% of the Differential General Rate subject to the following maximum amounts		
Pension Rate	Sole title to the property	Joint title to the property
Maximum level of pension (full pension)	\$304 per annum maximum	\$238 per annum maximum
Not Maximum level of pension (part pension)	\$152 per annum maximum	\$87 per annum maximum

2.3.2.1 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 \$304 per annum.

2.3.2.2 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 who meet the eligibility criteria in section 2.3.1, the concession will be 25% of the differential general rate up to a maximum amount of \$238 per annum.

2.3.2.3 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 \$152 per annum.

2.3.2.4 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 who meet the eligibility criteria in section 2.3.1, the concession will be 25% of the differential general rate up to a maximum amount of \$87 per annum.

2.3.3 Pensioner Rate Concession and/or Queensland Government Pensioner Rate Subsidy adjustment for previous rating periods

Where a pensioner requests a Pensioner Rate Concession is applied to a previous rating period, requests must be submitted to council in writing with supporting evidence to council's satisfaction, in addition an Application for Pension Rate/Subsidy Concession form and a copy of the Pensioner Concession Card must be submitted. Council, in its sole discretion, may determine whether to grant the request in relation to the Council Pensioner Rate Concession.

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

- (a) The applicant's 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 council or the Department

of Communities, Disability Services and Seniors, 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. If the Subsidy will not be granted, Council will not grant the concession.

2.4 Concessions for Rates & Charges

2.4.1 Rates and Charges Debt Concession

In accordance with section 120 of the *Local Government Regulation 2012*, a concession by way of an agreement to defer payment of rates and charges may be granted to landowners that satisfy council that payment of the rates and charges for their Principal Place of Residence 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 may be up to a maximum of 12 months as determined by Council. The granting of this concession will be subject to conditions as included in council resolutions, policy and procedural documents prepared from time to time.

2.4.1.1 Additional Charges

In accordance with section 125(3) of the *Local Government Regulation 2012* an additional charge can accrue on all rates and charges in arrears in return for council agreeing to defer the payment. The additional charge will be equivalent to compound interest, calculated in daily rests from the due date stated in the rate notice until paid in full and will be set at the *90 day Bank Bill Yield Rate*.

2.4.2 Deferral 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 deferral of the differential general rate will apply to:

- Eligible Pensioners.
- Eligible Business/Enterprises.

2.4.2.1 Deferral for Eligible Pensioners

To assist eligible *pensioners* who Council is satisfied have experienced large increases in the value of their property as determined by the Department of Resources or have experienced financial hardship council may allow deferral of up to 50% of the differential general rate under section 120(1)(a) of the *Local Government Regulation 2012*. The deferred rates will accumulate as a debt against the property until it is sold, or

until the death of the ratepayer, or until the property is transferred from the ownership of the concession applicant, or until such time as determined by council and detailed in Council's conditions of acceptance of the deferral application, whichever is the sooner. If the property is sold or transferred, the deferred rates are payable in full upon settlement of the sale or transfer. If the ratepayer dies, the deferred rates are payable in full within 30 days of the death of the ratepayer.

The deferment of differential general rates applies only to properties owned by eligible pensioners categorised in Differential General Rates Categories 1, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 28 & 30 (principal place of residence rate categories).

To be eligible to defer up to 50% of the differential general rate the applicant must;

- complete, lodge and have accepted by council the prescribed application form; and
- own no less than 50% of the property and occupy the property as their principal place of residence; and
- have no overdue rates and charges on the said property at the time of application; and
 - be the holder of either:
 - (a) a Pension Concession Card issued by Centrelink or the Department of Veteran Affairs; **or**
 - (b) a Veteran Gold Card (also known as a Gold Card or Repatriation Health Card) issued by the Department of Veteran Affairs.

2.4.2.2 Deferment for Businesses or Enterprises

Eligible businesses or enterprises may be allowed to defer payment of up to 50% of the differential general rates under Chapter 4, Part 10 of the *Local Government Regulation 2012*, section 120(1)(d).

To assist eligible businesses and enterprises, council may allow deferment of up to 50% 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 transferred or until the payment is required in accordance with the conditions of council's approval of the deferment application, whichever is sooner.

2.4.2.3 Additional Charges

Additional charges may be applied to all deferred differential general rates under section 125(3) of the *Local Government Regulation 2012*. The additional charges will be equivalent to compound interest, calculated in daily rests from the due date stated in the rate notice until paid in full and will be set at the *90 day Bank Bill Yield Rate*.

2.4.2.4 Application to Defer

Ratepayers will be required to apply for a deferment of the differential general rate.

2.4.3 Concessions for Non-profit or Arts/Cultural Development Organisations

Council may grant 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 and directly used by an entity whose objects do not include making a profit, or owned and directly used by 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 a rebate of 100% of the differential general rate. Council must be satisfied that the land for which the concession is sought is used directly for not-for-profit activities or services being delivered directly by the eligible organisation who is the landowner. Applications received during the current year that fall within the categories above may be granted a differential general rate concession for the year if Council is satisfied the eligibility criteria have been met. The granting of this concession will be subject to conditions as included in council resolutions, procedural and application documents prepared from time to time.

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 change of land use for a property in receipt of a differential general rate concession or if they no longer meet the eligibility criteria for the concession.

2.5 Differential General Rate Exemptions

Section 93 (3) of the *Local Government Act 2009* states that certain land is exempt from differential general rates. Additionally, section 73 of the *Local Government Regulation 2012* provides details of 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), to (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; or
 - (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; or
 - (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.

2.6 Outstanding Rates and Charges

2.6.1 Interest Charges

Interest Charges will be applied to all overdue rates or charges under section 133 of the *Local Government Regulation 2012* from the day the rates or charges become overdue. The interest will be compound interest, calculated on daily rests. For a day on or after 1 July 2024 the interest rate will be 12.35% per annum.

2.6.2 Arrangements to Pay

Pursuant to section 129 of the *Local Government Regulation 2012*, council will allow ratepayers to enter into an arrangement to pay rates and charges for a particular six month rating period, by either fortnightly or monthly instalments. The arrangement will allow the full payment of rates and charges by the end of the current six month rating period within which the arrangement is established. A separate arrangement is required for each six month rating period and arrangements may not be entered into where there are overdue rates and charges from prior rating periods. Where a ratepayer defaults on an arrangement to pay, the arrangement will be cancelled, and interest applied from the date of default in accordance with section 2.6.1 of this Revenue Statement. The establishment of arrangements to pay will be subject to the requirements included in procedural and application documents prepared from time to time.

2.6.3 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 may 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 to 146 of the *Local Government Regulation 2012*, council has the power to sell the property for the recovery of outstanding rates and charges, which have been overdue for at least three years. Vacant land and commercial properties can be sold after one year where judgment has been entered.

2.6.4 Sale of Land for Arrears of Rates & Charges

In order for the Council to exercise its powers to sell or acquire land for overdue rates or charges, it must comply with the requirements set out in the *Local Government Act 2009* and *Local Government Regulation 2012*, including but not limited to the following:

- Some or all of the overdue rates and charges have been overdue for at least,
 - generally three years; or

- if the rates or charges were levied on vacant land or land used for commercial properties and the local government have obtained judgment – one year; or
- if the rates or charges were levied for a mining claim – three months.
- The Council may, by resolution, decide to sell the land.
- The Council 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 notice of auction issued within six months after the Notice of Intention to Sell the land is issued.
- The Council must end the procedures if the overdue rates and charges and all expenses the council incurs in attempting to sell the land are paid in full.

The CEO has the authority to remove a property from the Sale of Land list or defer the sale of the property and reschedule the auction to a later date within the timeframes prescribed by the *Local Government Regulation 2012*.

2.7 Fees and Charges

Section 97 of the *Local Government Act 2009* allows a local government to fix a cost recovery fee.

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 and Traditional Owners conducting activities on the Sunshine Coast. 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. All applications from Traditional Owners of the Kabi Kabi and Jinibara people are exempt from cost-recovery application fees in relation to tourism and cultural business activities occurring on community 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 2024-2025 financial year are set out in the Register of General Cost-Recovery Fees and Commercial Charges 2024-2025 as adopted.

Land valuation fees issued by the Department of Resources will be passed on to land owners via the rate notice.

2.8 Definitions

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

Terms Used	Explanation
<i>90 day Bank Bill Yield Rate</i>	the monthly average yield of 90-day bank accepted bills published by the Reserve Bank of Australia for the month of March in the financial year immediately before the financial year to which this Revenue Statement refers, rounded to 2 decimal places. For 2024-2025 this is 4.35%.
<i>Community Title Scheme</i>	a community titles scheme under 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 property containing two dwelling houses or dwelling units on the same rateable lot (one valuation), whether or not attached, capable of being used by separate households.
<i>dwelling house</i>	a separate building that is used or is adapted to be used for principal residential purposes .
<i>dwelling unit</i>	a room or group of rooms that is used or is adapted to be used for principal residential purposes .
<i>full payment</i>	cleared payment of the amount of the most recently issued rates notice. 'Cleared' payment means money which council can immediately withdraw from its bank accounts or be used 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.
<i>high-rise unit</i>	strata lots within a complex containing greater than four stories above the ground.
<i>land parcel or parcel of land</i>	a lot or any part of a lot which is registered with the Department of Resources, and which is capable of being occupied separately regardless of whether a separate title is held for such lot or part of a lot.
<i>land use codes</i>	the land use codes used by council, derived from the Department of Resources detailed at Appendix 7.
<i>low-rise unit</i>	strata lots within a complex containing no more than four stories above the ground.
<i>multi dwelling</i>	dual occupancy, secondary dwelling or flats, on the same rateable lot (one valuation), categorised under land use code 03 or for dwelling units on the same rateable lot (one valuation) categorised under land use code 08 or 09.
<i>non-residential purposes</i>	all purposes other than residential purposes .
<i>non-domiciled property</i>	property that is not the owner's declared residential address for electoral, taxation, driving, government social security or national health registration purposes, or any other form of evidence deemed acceptable by the council <u>and</u> is categorised within rating categories 16RT, 16UT, 17RT, 17UT, 18RT, 18UT, 19RT, 19UT, 27T, 29T.
<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 excludes those rates and charges covered by an approved arrangement to pay where payments are being maintained in accordance with the approved arrangement.
<i>owner</i>	has the meaning given in the <i>Local Government Act 2009</i> for the term owner of land.

<p><i>predominant use</i></p>	<p>the single use, or in the case of multiple usages, the main use, for which in the opinion of the council the property is being used or could potentially be used by virtue of the improvements or activities conducted upon the property.</p>
<p><i>pensioner</i></p>	<p>in accordance with the <i>Local Government Regulation 2012</i>, a person who is the holder of a pensioner concession card issued by the department of the Commonwealth responsible for administering the <i>Social Security Act 1991 (Cwlth)</i> or the <i>Veterans' Entitlements Act 1986 (Cwlth)</i>.</p>
<p><i>primary production purposes</i></p>	<p>land used or 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 harvesting of crops or the rearing of livestock; <u>and</u> where a farming concession is granted by the Department of Resources in accordance with Chapter 2, Part 2, Division 5, Subdivision 2 of the <i>Land Valuation Act 2010</i>.</p>
<p><i>premises</i></p>	<p>includes:</p> <ul style="list-style-type: none"> (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.
<p><i>principal place of residence</i></p>	<p>(A) a single dwelling house, or single 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</p> <p>(B) a multi dwelling house or multi dwelling unit that is the place of residence where at least one owner being a pensioner who complies with the eligibility criteria contained in the Queensland Government's Rate Subsidy Scheme predominantly resides.</p> <p>(C) rateable land within a community title scheme that is identified by land use code 08 community title scheme unit within a Retirement Village <u>and</u> the community title scheme unit is owned by the Retirement Village operator <u>and</u> occupied under a current lease of 90 years or more</p>

which specifies the unit occupant is responsible for payment of the general rate.

In establishing **principal place of residence** council may consider, but not be limited to, the **owner's** declared address for electoral, taxation, driving, government social security or national health registration purposes, or any other form of evidence deemed acceptable by the council.

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**, a single **dwelling unit**, or a **multi dwelling** house or a **multi dwelling** unit that is:

- (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, unless the specific criteria (C) above applies; 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 where:
 - (i) a **premises** being renovated remains the registered **principal place of residence of the owner** for electoral, taxation, driving, government social security or national health registration purposes and that the **owner/s** do not own any other **property** which they claim to be their **principal place of residence**; or
 - (ii) a **property** is vacant due to the **owner/s** absence on an extended holiday, provided that the **property** remains vacant for the entire period of their absence; or
 - (iii) a **property** is vacant due to the **owner/s** absence due to work commitments, provided that the absence is confirmed in writing by the owner's employer to council's satisfaction and the **property** remains vacant or is occupied by immediate family members only during the period of the owner's absence; or

	<p>(iv) the owner is absent due to medical reasons of the owner or a close relative and this is confirmed in writing by a health professional to council's satisfaction.</p> <p>(c) not owned by a natural person, e.g. owned by a company, excepting where the ratepayer residing at the property as their principal place of residence is the company owner; or</p> <p>(d) multi dwelling (dual occupancy or a secondary dwelling) on the same rateable lot (one valuation) whether or not the properties are attached (except as outlined in (B) above); or</p> <p>(e) a property categorised as transitory accommodation within rating categories 16RT, 16UT, 17RT, 17UT, 18RT, 18UT, 19RT, 19UT, 27T, 29T.</p>
<p><i>principal residential purpose(s)</i></p>	<p>a dwelling house or dwelling unit used solely for a principal place of residence, not used as transitory accommodation, 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 Description and Identification set out in the Differential General Rates Table included in council's 2024-2025 Revenue Statement; and/or</p> <p>(b) engaging in a hobby or pastime 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/single, kerb-side sales and stalls, provided any such activity conforms with and does not exceed the Description and Identification set out in the Differential General Rates Table included in council's 2024-2025 Revenue Statement.</p>
<p><i>property</i></p>	<p>a parcel or parcels of land recorded together within council's systems for rating and charging purposes.</p>

<i>rateable land</i>	has the meaning given in section 93(2) of the Local Government Act 2009 .
<i>rateable value</i>	the value of land for the financial year as issued by the Department of Resources 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, 27T, 28, 29, 29T or 30 as set out in the Differential General Rates Table included in council's 2024-2025 Revenue Statement. Any residential premises that does not comply with the 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, 27T, 28, 29, 29T or 30 as set out in the Differential General Rates Table (Table 1) included in council's 2024-2025 Revenue Statement, is deemed to be non-residential purposes .
<i>retirement lifestyle village</i>	land that is a single lot and not subject to a community title scheme , or is a group title multi dwelling , and that is used to accommodate older members of the community or retired persons who are at least 50 years of age, and all persons occupy the land for a principal place of residence purpose and hold a long term licence/lease to occupy the land, and own the dwelling house/dwelling unit upon the land to which they hold a licence/lease to occupy. Excludes caravan parks and mixed uses i.e. only applicable to the single use of principal place of residence .
<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 under a retirement village scheme 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 Regional Council local government area delineated on Map 2.
<i>secondary dwelling</i>	a dwelling used in conjunction with a dwelling house or dwelling unit on the same rateable lot (one valuation). For example, may be constructed under a dwelling house, be

	attached or freestanding from the dwelling house, may be a separate self-contained part of a dwelling house or dwelling unit .
<i>shopping centre purposes</i>	land which has a predominant use of major retail activities or retail warehouses.
<i>single dwelling</i>	land which contains a single dwelling house or a single dwelling unit only.
<i>strata lot</i>	a lot created pursuant to the <i>Body Corporate and Community Management Act 1997, Mixed Use Development Act 1993</i> , 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, as identified in council's Planning Scheme, and is 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>	<p>where a property is offered or available, or used, for rental in a temporary manner, generally associated with, but not limited to, holiday rental letting, typically for a rental period or rental periods of less than 42 consecutive days at any one time. (Note: Transitory Accommodation listings or advertising/marketing, for example, such as on publicly available websites and/or with real estate agents, will constitute evidence of the property being offered or available).</p> <p>Despite the above, the following is not transitory accommodation:</p> <p>(a) a room in a property that is offered or available, or used, for holiday rental letting within a principal place of residence <u>and</u> the owner/s reside at the property when the room is offered, available or used for holiday rental letting; or</p>

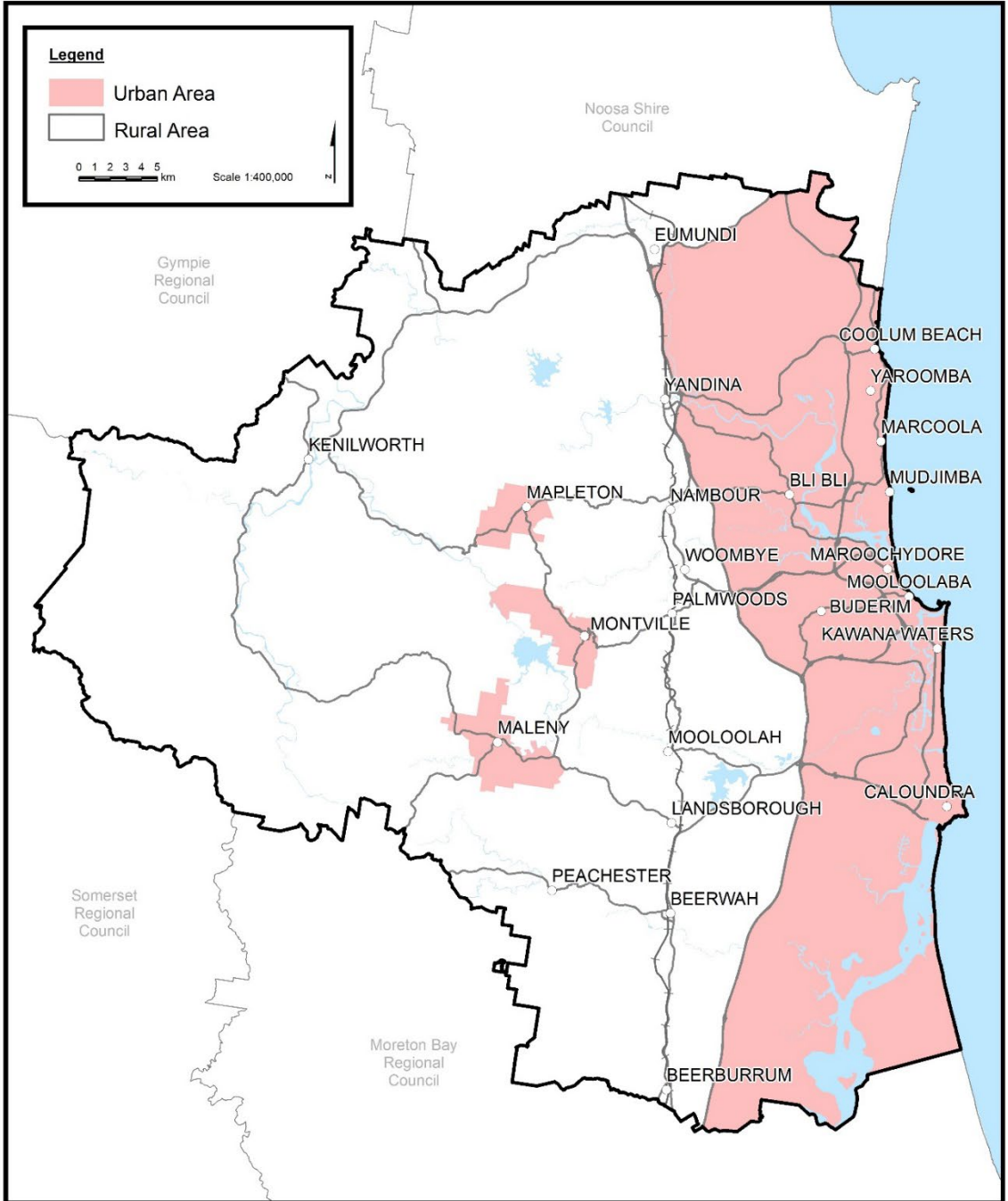
	<p>(b) a property with a documented tenancy agreement in place that meets the requirements of the <i>Residential Tenancies and Rooming Accommodation Act 2008</i>, <u>and</u> the agreement is for a period of 42 consecutive days or more; or</p> <p>(c) the specific time period detailed on a Differential General Rate Objection Form – Transitory Accommodation non-domiciled property owner use for 28 days or more (TA Objection Form) <u>and</u> the TA Objection Form has been accepted by council as meeting the criteria for non-domiciled property owner use for 28 days or more in accordance with section 2.2, and section 3.2.4, and the conditions detailed on the TA Objection Form.</p> <p>For the purposes of clarity, where a multi dwelling is used to provide transitory accommodation the predominant use definition is applied. Without limiting the meaning, the following is a predominant use of transitory accommodation: where 50% or more of a multi dwelling is offered or available or used as transitory accommodation.</p>
<p><i>urban</i></p>	<p>the urban areas shown on Map 2 (shaded pink areas), within the Sunshine Coast Regional Council local government area delineated on Map 2.</p>
<p><i>vacant land</i></p>	<p>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 excludes land that is used for car parking or in conjunction with any commercial activity or commercial land use, examples of which include but are not limited to, heavy vehicle or machinery parking, outdoor storage areas, assembly areas or land used for <i>primary production purposes</i>. Commercial activities are rated within commercial & industrial rate categories 2RN, 2UN, 2R, 2U, 3R, 3U, 4U, 4R, 5, 25, 25A,25B, 26 or for <i>primary production purposes</i> rate category 1 applies.</p>

Any terms not defined in this Revenue Statement will be as defined under the *Local Government Act 2009*, the *Local Government Regulation 2012* and supporting regulations and if not defined there the term will be given the meaning determined by council.

MAP 1 – Sunshine Coast Council Region



MAP 2 – Urban and Rural Areas



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 the 2024-2025 financial year.

3.1.2 Differential General Rates

Sunshine Coast Regional Council will not make a resolution limiting the increases in differential general rates for the 2024-2025 financial year.

3.2 Rates to Apply

3.2.1 Explanation

The applicable Differential General Rates for the financial year ending 30 June 2025 are identified in *Table 2 Schedule of Rates*, as adopted in the 2024-2025 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 Resources.

3.2.2 Differential General Rates

There will be 49 differential general rating categories in 2024-2025. The categories and the relevant description and identification of those categories are outlined in *Table 1 Differential General Rates*.

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 \$195,700

2UN Urban Commercial & Industrial with a rateable value from \$0 to \$195,700

2R Rural Commercial & Industrial with a rateable value from \$195,701 to \$399,000

2U Urban Commercial & Industrial with a rateable value from \$195,701 to \$399,000

- 3R** Rural Commercial & Industrial with a rateable value from \$399,001 to \$950,000
- 3U** Urban Commercial & Industrial with a rateable value from \$399,001 to \$950,000
- 4R** Rural Commercial & Industrial with a rateable value greater than \$950,000
- 4U** Urban Commercial & Industrial with a rateable value greater than \$950,000
- 4I** Iconic Tourism, Entertainment/Leisure or Tourism Attraction related industry
- 5** Extractive Industries
- 6** Residential/Vacant Land/Other with a rateable value from \$0 to \$560,500
- 7** Residential/Vacant Land/Other with a rateable value from \$560,501 to \$850,000
- 8** Residential/Vacant Land/Other with a rateable value from \$850,001 to \$1,085,400
- 9** Residential/Vacant Land/Other with a rateable value from \$1,085,401 to \$1,246,200
- 10** Residential/Vacant Land/Other with a rateable value from \$1,246,201 to \$1,447,200
- 11** Residential/Vacant Land/Other with a rateable value from \$1,447,201 to \$1,608,000
- 12** Residential/Vacant Land/Other with a rateable value from \$1,608,001 to \$1,943,000
- 13** Residential/Vacant Land/Other with a rateable value from \$1,943,001 to \$2,362,500
- 14** Residential/Vacant Land/Other with a rateable value from \$2,362,501 to \$4,300,000
- 15** Residential/Vacant Land/Other with a rateable value over \$4,300,000
- 16** Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$0 to \$810,000
- 16RT** Residential - Rural Transitory Accommodation with a rateable value from \$0 to \$810,000
- 16UT** Residential - Urban Transitory Accommodation with a rateable value from \$0 to \$810,000

- 17** Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$810,001 to \$1,010,000
- 17RT** Residential - Rural Transitory Accommodation with a rateable value from \$810,001 to \$999,385
- 17UT** Residential - Urban Transitory Accommodation with a rateable value from \$810,001 to \$999,385
- 18** Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$1,010,001 to \$1,485,200
- 18RT** Residential - Rural Transitory Accommodation with a rateable value from \$999,386 to \$1,485,200
- 18UT** Residential - Urban Transitory Accommodation with a rateable value from \$999,386 to \$1,485,200
- 19** Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value over \$1,485,200
- 19RT** Residential - Rural Transitory Accommodation with a rateable value over \$1,485,200
- 19UT** Residential - Urban Transitory Accommodation with a rateable value over \$1,485,200
- 20** Vacant Land with a rateable value over \$1,300,000 and total area greater than 1500 square metres.
- 21** Lots less than 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 \$3,000,000 to \$6,750,000
- 25** Shopping Centres with a rateable value from \$6,750,001 to \$10,999,998
- 25A** Shopping Centres with a rateable value from \$10,999,999 to \$22,500,000
- 25B** Shopping Centres with a rateable value from \$22,500,001 to \$45 million
- 26** Shopping Centres with a rateable value over \$45 million
- 27** High-rise Units - Not Principal Place of Residence/Multi Dwelling
- 27T** High-rise Units - Transitory Accommodation
- 28** High-rise Units - Principal Place of Residence
- 29** Low-rise Units - Not Principal Place of Residence/Multi Dwelling

29T Low-rise Units - 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 'Description' and 'Identification' columns of Table 1 Differential General Rates.

3.2.3 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*.

3.2.4 Objecting to a Differential General Rate Category

In accordance with section 90(2) of the *Local Government Regulation 2012* the only ground for objecting to the rating category for the land is that the owner considers the land should belong to a different rating 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 with the required supporting documentation.

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; or
- (b) a longer period that the local government allows.

Sunshine Coast Regional Council will only accept a differential general rate objection notice in the financial year for which the rates have been levied. However, for objections relating to owner use of non-domiciled property for 28 days or more in a 6-month rating period for properties categorised in Differential General Rate Categories 16UT, 16RT, 17UT, 17RT, 18UT, 18RT, 19UT, 19RT, 27T or 29T, objections will be accepted for the January to June rating period up until 31 August of that year.

In accordance with section 2.2, adjustment to rates and charges as a result of a differential general rate objection notice will only be made for up to a maximum of twelve months prior to the current rating period, **except** for accepted objection notices arising from owner use of non-domiciled property used for 28 days or more in a 6-month rating period for properties categorised in Differential General Rate Categories 16UT, 16RT, 17UT, 17RT, 18UT, 18RT, 19UT, 19RT, 27T or 29T. For such objections,

adjustments will only be made from the start of the 6-month rating period to which the objection relates.

3.2.5 Principal Place of Residence Exceptions

Where a land owner who owns a property categorised in Differential General Rate Category 16, 17, 18, 19, 27 or 29, makes an objection under section 90 of the *Local Government Regulation 2012*, and either of the following apply:

- (a) the owner is using the *dual-occupancy* or *secondary dwelling* on the property to provide accommodation to a member of their immediate family and the family member being housed has special circumstances such as a physical or mental disability or safety and privacy concerns; or
- (b) in the case of a *dual-occupancy* or *secondary dwelling* only, all dwelling components (i.e. the main dwelling and the secondary dwelling) are verified as being occupied by the registered owners of the property who live in the dwelling components on a separate and independent basis,

the Council may, in its discretion, treat the property as their principal place of residence for the purposes of determining the Differential General Rate Category.

3.3 Concessions

Council pensioner concessions as mentioned in section 2.3 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

Pursuant to section 81 of the *Local Government Regulation 2012*, the categories into which rateable land is categorised, the description of those categories and, pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, the method by which land is to be identified and included in the appropriate category is detailed within Table 1 below:

Table 1 – Differential General Rates

Category	Description	Identification
1. Agricultural		
1	This category will apply where the land is: a. used for primary production purposes , or has the potential	Land to which the following land use codes apply: 44 nursery garden centre 60 sheep grazing

Table 1 – Differential General Rates

Category	Description	Identification
	<p>predominant use by virtue of its 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.</p>	<p>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) 93 peanuts</p>
2RN. Rural Commercial & Industrial with a rateable value from \$0 to \$195,700		
2RN	<p>This category will apply where the land has a rateable value from \$0 to \$195,700 and 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. not included in category 4I, and</p> <p>c. located in a rural area as delineated on Map 2.</p>	<p>Land 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) 09 group title multi dwelling or group title vacant land 10 combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet 11 shop/office (single) with or without accommodation</p>

Table 1 – Differential General Rates

Category	Description	Identification
		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 centre
		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
		58 educational
		89 animals (special), boarding kennels/cattery
		91 transformers/utility installation

Table 1 – Differential General Rates

Category	Description	Identification
2UN. Urban Commercial & Industrial with a rateable value from \$0 to \$195,700		
2UN	<p>This category will apply where the land has a rateable value from \$0 to \$195,700 and is:</p> <ul style="list-style-type: none"> a. used for <i>non-residential purposes</i>, or has the potential <i>predominant use</i> by virtue of its improvements or activities conducted upon the land of <i>non-residential purposes</i>; and b. not included in category 4I, and c. located in an <i>urban</i> area as delineated on Map 2. 	<p>Land to which the following <i>land use codes</i> apply:</p> <ul style="list-style-type: none"> 07 guest house/private hotel/hostel/bed and breakfast 08 <i>community title scheme</i> unit(s) 09 <i>group title multi dwelling</i> or <i>group title vacant land</i> 10 combination of single or multiple dwellings/residential <i>with</i> single or multiple commercial/shop/office/food outlet 11 shop/office (single) with or without accommodation 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 centre 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

Table 1 – Differential General Rates

Category	Description	Identification
		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 58 educational 89 animals (special), boarding kennels/cattery 91 transformers/utility installation
2R. Rural Commercial & Industrial with a rateable value from \$195,701 to \$399,000		
2R	<p>This category will apply where the land has a rateable value from \$195,701 to \$399,000 and 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. not included in category 4I, and c. located in a rural area as delineated on Map 2. 	<p>Land 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) 09 group title multi dwelling or group title vacant land 10 combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet 11 shop/office (single) with or without accommodation 12 shops – shopping group (more than 6 shops)

Table 1 – Differential General Rates

Category	Description	Identification
		13 shops – shopping group (2 to 6 shops)
		14 shops main retail
		15 shop secondary retail
		16 drive-in shopping centre
		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
		58 educational
		89 animals (special), boarding kennels/cattery
		91 transformers/utility installation

Table 1 – Differential General Rates

Category	Description	Identification
2U. Urban Commercial & Industrial with a rateable value from \$195,701 to \$399,000		
2U	<p>This category will apply where the land has a rateable value from \$195,701 to \$399,000 and 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. not included in category 4I, and c. located in an urban area as delineated on Map 2. 	<p>Land 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) 09 group title multi dwelling or group title vacant land 10 combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet 11 shop/office (single) with or without accommodation 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 centre 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

Table 1 – Differential General Rates

Category	Description	Identification
		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 58 educational 89 animals (special), boarding kennels/cattery 91 transformers/utility installation
3R. Rural Commercial & Industrial with a rateable value from \$399,001 to \$950,000		
3R	<p>This category will apply where the land has a rateable value from \$399,001 to \$950,000 and 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. not included in category 4I, and</p> <p>c. located in a rural area as delineated on Map 2.</p>	<p>Land to which the following land use codes apply:</p> 07 guest house/private hotel/hostel/bed and breakfast 08 community title scheme unit(s) 09 group title multi dwelling or group title vacant land 10 combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet 11 shop/office (single) with or without accommodation 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 centre 17 restaurant/fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 23 retail warehouse

Table 1 – Differential General Rates

Category	Description	Identification
		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 58 educational 89 animals (special), boarding kennels/cattery 91 transformers/utility installation
3U. Urban Commercial & Industrial with a rateable value from \$399,001 to \$950,000		
3U	This category will apply where the land has a rateable value from \$399,001 to \$950,000 and is: <ol style="list-style-type: none"> 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 not included in category 4I, and 	Land to which the following land use codes apply: <ol style="list-style-type: none"> guest house/private hotel/hostel/bed and breakfast community title scheme unit(s) group title multi dwelling or group title vacant land combination of single or multiple dwellings/residential with single or

Table 1 – Differential General Rates

Category	Description	Identification
	c. located in an urban area as delineated on Map 2.	multiple commercial/shop/office/food outlet 11 shop /office (single) with or without accommodation 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 centre 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

Table 1 – Differential General Rates

Category	Description	Identification
		58 educational 89 animals (special), boarding kennels/cattery 91 transformers/utility installation
4R. Rural Commercial & Industrial with a rateable value greater than \$950,000		
4R	<p>This category will apply where the land has a rateable value greater than \$950,000; or, for land used for shops main retail, shop secondary retail, drive in shopping centre or retail warehouse (land use codes 14, 15, 16, 23 refer) where the land has a rateable value greater than \$950,000 and less than \$3,000,000; and 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. not included in category 1, 4I, 24, 25, 25A, 25B, 26; and</p> <p>c. located in a rural area as delineated on Map 2.</p>	<p>Land to which the following land use codes apply:</p> 07 guest house/private hotel/hostel/bed and breakfast 08 community title scheme unit(s) 09 group title multi dwelling or group title vacant land 10 combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet 11 shop/office (single) with or without accommodation 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 centre 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

Table 1 – Differential General Rates

Category	Description	Identification
		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 58 educational 89 animals (special), boarding kennels/cattery 91 transformers/utility installation
4U. Urban Commercial & Industrial with a rateable value greater than \$950,000		
4U	<p>This category will apply where the land has a rateable value greater than \$950,000; or, for land used for shops main retail, shop secondary retail, drive in shopping centre or retail warehouse (land use codes 14, 15, 16, 23 refer) where the land has a rateable value greater than \$950,000 and less than \$3,000,000; and 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. not included in category 1, 4I, 24, 25, 25A, 25B, 26; and</p> <p>c. located in an urban area as delineated on Map 2.</p>	<p>Land to which the following land use codes apply:</p> 07 guest house/private hotel/hostel/bed and breakfast 08 community title scheme unit(s) 09 group title multi dwelling or group title vacant land 10 combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet 11 shop/office (single) with or without accommodation 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 centre 17 restaurant/ fast food outlet

Table 1 – Differential General Rates

Category	Description	Identification
		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
		58 educational
		89 animals (special), boarding kennels/cattery
		91 transformers/utility installation

Table 1 – Differential General Rates

Category	Description	Identification
4I. Iconic Tourism, Entertainment / Leisure or Tourism Attraction related industry		
<p>4I</p>	<p>This category will apply where the land is; used for special tourism attraction purposes (land use code 18 refers) and has a rateable value greater than \$850,000; used for sports club/facility purposes (land use code 48 refers) and has a rateable value greater than \$4,900,000; used for race course purposes (land use code 56 refers) with a rateable value over \$3,200,000; and 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. used for iconic tourism activities or entertainment/leisure activities, or tourism attraction activities or tourism related industry purposes or entertainment/leisure related industry purposes or tourism attraction related industry purposes.</p>	<p>Land to which one of the following land use codes apply</p> <p>18 special tourist attraction 48 sports club/facilities 56 race course</p> <p>and one of the following property numbers apply; property number 166386 Big Kart Track, property number 239029 The Big Pineapple, property number 43000 Sea Life Sunshine Coast, property number 29377 The Ginger Factory, property number 221819 Sunshine Coast Turf Club, property number 171510 Aussie World and The Pub, property number 233443 Australia Zoo, property number 14232 Palmer Coolum Resort and property number 122307 Twin Waters Resort.</p>
5. Extractive Industries		
<p>5</p>	<p>a. This category will apply where the land is 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. is used for extractive industry purposes.</p>	<p>Land to which the following land use codes apply:</p> <p>40 extractive industry</p>

Table 1 – Differential General Rates

Category	Description	Identification
6. Residential/Vacant Land/Other with a rateable value from \$0 to \$560,500		
6	Applies to land with a rateable value from \$0 to \$560,500, not otherwise included in the following 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, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
7. Residential/Vacant Land/Other with a rateable value from \$560,501 to \$850,000		
7	Applies to land with a rateable value from \$560,501 to \$850,000, not otherwise included in the following 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, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
8. Residential/Vacant Land/Other with a rateable value from \$850,001 to \$1,085,400		
8	Applies to land with a rateable value from \$850,001 to \$1,085,400, not otherwise included in the following 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, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
9. Residential/Vacant Land/Other with a rateable value from \$1,085,401 to \$1,246,200		
9	Applies to land with a rateable value from \$1,085,401 to \$1,246,200 not otherwise included in the following 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,	

Table 1 – Differential General Rates

Category	Description	Identification
	23, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
10. Residential/Vacant Land/Other with a rateable value from \$1,246,201 to \$1,447,200		
10	Applies to land with a rateable value from \$1,246,201 to \$1,447,200 not otherwise included in the following 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, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
11. Residential/Vacant Land/Other with a rateable value from \$1,447,201 to \$1,608,000		
11	Applies to land with a rateable value from \$1,447,201 to \$1,608,000 not otherwise included in the following 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, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
12. Residential/Vacant Land/Other with a rateable value from \$1,608,001 to \$1,943,000		
12	Applies to land with a rateable value from \$1,608,001 to \$1,943,000 not otherwise included in the following 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, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	

Table 1 – Differential General Rates

Category	Description	Identification
13. Residential/Vacant Land/Other with a rateable value from \$1,943,001 to \$2,362,500		
13	Applies to land with a rateable value from \$1,943,001 to \$2,362,500 not otherwise included in the following 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, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
14. Residential/Vacant Land/Other with a rateable value from \$2,362,501 to \$4,300,000		
14	Applies to land with a rateable value from \$2,362,501 to \$4,300,000 not otherwise included in the following 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, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
15. Residential/Vacant Land/Other with a rateable value over \$4,300,000		
15	Applies to land with a rateable value over \$4,300,000 not otherwise included in the following 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, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	

Table 1 – Differential General Rates

Category	Description	Identification
16. Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$0 to \$810,000		
16	<p>This category will apply where the land has a rateable value from \$0 to \$810,000 and 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. not used as a principal place of residence and;</p> <p>c. does not fall into category 16RT or 16UT.</p>	<p>Land, to which the following land use codes apply:</p> <p>02 single dwelling, 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling, 09 group title multi dwelling or group title single dwelling.</p>
16RT. Residential - Rural Transitory Accommodation with a rateable value from \$0 to \$810,000		
16RT	<p>This category will apply where the land has a rateable value from \$0 to \$810,000 and 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. is defined as transitory accommodation; and</p> <p>c. located in a rural area as delineated on Map 2.</p>	<p>Land to which the following land use codes apply:</p> <p>02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling</p>
16UT. Residential - Urban Transitory Accommodation with a rateable value from \$0 to \$810,000		
16UT	<p>This category will apply where the land has a rateable value from \$0 to \$810,000 and 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>Land to which the following land use codes apply:</p> <p>02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling</p>

Table 1 – Differential General Rates

Category	Description	Identification
	b. is defined as transitory accommodation ; and c. located in an urban area as delineated on Map 2.	
17. Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$810,001 to \$1,010,000		
17	This category will apply where the land has a rateable value from \$810,001 to \$1,010,000 and 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. not used as a principal place of residence and; c. does not fall into category 17RT or 17UT.	Land to which the following land use codes apply: 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling
17RT. Residential - Rural Transitory Accommodation with a rateable value from \$810,001 to \$999,385		
17RT	This category will apply where the land has a rateable value from \$810,001 to \$999,385 and 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. is defined as transitory accommodation ; and c. located in a rural area as delineated on Map 2.	Land to which the following land use codes apply: 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling

Table 1 – Differential General Rates

Category	Description	Identification
17UT. Residential - Urban Transitory Accommodation with a rateable value from \$810,001 to \$999,385		
17UT	<p>This category will apply where the land has a rateable value from \$810,001 to \$999,385 and 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. is defined as transitory accommodation; and c. located in an urban area as delineated on Map 2. 	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling
18. Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$1,010,001 to \$1,485,200		
18	<p>This category will apply where the land has a rateable value from \$1,010,001 to \$1,485,200 and 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. not used as a principal place of residence and; c. does not fall into category 18RT or 18UT. 	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling
18RT. Residential - Rural Transitory Accommodation with a rateable value from \$999,386 to \$1,485,200		
18RT	<p>This category will apply where the land has a rateable value from \$999,386 to \$1,485,200 and 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 	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling

Table 1 – Differential General Rates

Category	Description	Identification
	b. is defined as transitory accommodation ; and c. located in a rural area as delineated on Map 2.	09 group title multi dwelling or group title single dwelling
18UT. Residential - Urban Transitory Accommodation with a rateable value from \$999,386 to \$1,485,200		
18UT	This category will apply where the land has a rateable value from \$999,386 to \$1,485,200 and 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. is defined as transitory accommodation ; and c. located in an urban area as defined in Map 2.	Land to which the following land use codes apply: 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling
19. Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value over \$1,485,200		
19	This category will apply where the land has a rateable value over \$1,485,200 and 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. not used as a principal place of residence and; c. does not fall into category 19RT or 19UT.	Land to which the following land use codes apply: 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling

Table 1 – Differential General Rates

Category	Description	Identification
19RT. Residential - Rural Transitory Accommodation with a rateable value over \$1,485,200		
19RT	<p>This category will apply where the land has a rateable value over \$1,485,200 and 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. is defined as transitory accommodation; and</p> <p>c. located in a rural area as delineated on Map 2.</p>	<p>Land to which the following land use codes apply:</p> <p>02 single dwelling</p> <p>03 multi dwelling (dual occupancy, secondary dwelling or flats)</p> <p>05 large homesite - dwelling</p> <p>09 group title multi dwelling or group title single dwelling</p>
19UT. Residential - Urban Transitory Accommodation with a rateable value over \$1,485,200		
19UT	<p>This category will apply where the land has a rateable value over \$1,485,200 and 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. is defined as transitory accommodation; and</p> <p>c. located in an urban area as delineated on Map 2.</p>	<p>Land to which the following land use codes apply:</p> <p>02 single dwelling</p> <p>03 multi dwelling (dual occupancy, secondary dwelling or flats)</p> <p>05 large homesite - dwelling</p> <p>09 group title multi dwelling or group title single dwelling</p>
20. Vacant Land with a rateable value over \$1,300,000 and total area greater than 1500 square metres		
20	<p>This category 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 and the rateable value is greater than \$1,300,000.</p>	<p>Land to which the following land use codes apply:</p> <p>01 vacant land</p> <p>04 large homesite - vacant</p> <p>06 outbuildings</p>

Table 1 – Differential General Rates

Category	Description	Identification
21. Lots less than 20 square metres, Pump Stations, Stock Grazing Permit, Strata Garage		
21	This category will apply where the land is: a. subject to a Stock Grazing Permit; b. a Pump Station; or c. a small lot or strata garage less than 20 square metres.	
22. Land Subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the <i>Land Valuation Act 2010</i>		
22	This category will apply where the land is subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the <i>Land Valuation Act 2010</i> .	Land to which the following land use codes apply: 72 vacant land – valuation discounted subdivided land.
23. Retirement Villages & Nursing Homes		
23	This category will apply where the land is used for retirement village purposes or retirement lifestyle village purposes or nursing home purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land.	Land to which the following land use codes apply: 21 retirement village , aged people home (non-medical care or mixed medical and non-medical care). 211 retirement lifestyle village
24. Shopping Centres with a rateable value from \$3,000,000 to \$6,750,000		
24	This category will apply where the land has a rateable value from \$3,000,000 to \$6,750,000 and is 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 .	Land to which the following land use codes apply: 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse

Table 1 – Differential General Rates

Category	Description	Identification
25. Shopping Centres with a rateable value from \$6,750,001 to \$10,999,998		
25	This category will apply where the land has a rateable value from \$6,750,001 to \$10,999,998 and is 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 .	Land to which the following land use codes apply: 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse
25A. Shopping Centres with a rateable value from \$10,999,999 to \$22,500,000		
25A	This category will apply where the land has a rateable value from \$10,999,999 to \$22,500,000 and is 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 .	Land to which the following land use codes apply: 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse
25B. Shopping Centres with a rateable value from \$22,500,001 to \$45 million		
25B	This category will apply where the land has a rateable value from \$22,500,001 to \$45 million and is 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 .	Land to which the following land use codes apply: 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse
26. Shopping Centres with a rateable value over \$45 million		
26	This category will apply where the land has a rateable value over \$45 million and is 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 .	Land to which the following land use codes apply: 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse

Table 1 – Differential General Rates

Category	Description	Identification
27. High-rise Units - Not Principal Place of Residence/Multi Dwelling		
27	<p>This category 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. part of a community title scheme with a high rise unit or group title multi dwelling with a high rise unit; and c. not used as a principal place of residence; and d. does not fall into category 27T. 	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 08 community title scheme unit(s) 09 group title multi dwelling unit
27T. High-rise Units - Transitory Accommodation		
27T	<p>This category 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. part of a community title scheme with a high rise unit or group title multi dwelling with a high rise unit; and c. is defined as transitory accommodation. 	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 08 community title scheme unit(s) 09 group title multi dwelling unit

Table 1 – Differential General Rates

Category	Description	Identification
28. High-rise Units - Principal Place of Residence		
<p>28</p>	<p>This category 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. part of a community title scheme with a high rise unit or group title multi dwelling with a high rise unit; and c. used as a principal place of residence. 	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 08 community title scheme unit(s) 09 group title multi dwelling unit
29. Low-rise Units - Not Principal Place of Residence/Multi Dwelling		
<p>29</p>	<p>This category 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. part of a community title scheme with a low rise unit or group title multi dwelling with a low rise unit; and c. not used as a principal place of residence; and d. does not fall into category 29T. 	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 08 community title scheme unit(s) 09 group title multi dwelling unit

Table 1 – Differential General Rates

Category	Description	Identification
29T. Low-rise Units - Transitory Accommodation		
29T	<p>This category 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. part of a community title scheme with a low rise unit or group title multi dwelling with a low rise unit; and c. is defined as transitory accommodation. 	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 08 community title scheme unit(s) 09 group title multi dwelling unit
30. Low-rise Units - Principal Place of Residence		
30	<p>This category 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. part of a community title scheme with a low rise unit or group title multi dwelling with a low rise unit; and c. used as a principal place of residence. 	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 08 community title scheme unit(s) 09 group title multi dwelling unit
31. Other Significant Commercial & Industrial		
31	<p>This category will apply where the land is located within the Sunshine Coast Airport Precinct and is used for an airport or other significant industry or non-residential purposes.</p>	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 100 Sunshine Coast Airport, Sunshine Coast Airport Precinct

Table 2 – Schedule of Rates

Pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, the differential general rate to be made and levied for each differential general rate category and, pursuant to section 77 of the *Local Government Regulation 2012*, the minimum general rate to be made and levied for each differential general rate category, is as set out in Table 2 below:

Table 2 - Schedule of Rates

Category		Differential General Rate cents in dollar	Minimum Differential General Rate
1	Agricultural	0.2094	\$1,477
2RN	Rural Commercial & Industrial - \$0 to \$195,700 RV*	0.9770	\$1,604
2UN	Urban Commercial & Industrial - \$0 to \$195,700RV	0.9865	\$1,607
2R	Rural Commercial & Industrial - \$195,701 to \$399,000 RV	0.7056	\$1,912
2U	Urban Commercial & Industrial - \$195,701 to \$399,000 RV	0.7057	\$1,931
3R	Rural Commercial & Industrial - \$399,001 to \$950,000 RV	0.6578	\$2,816
3U	Urban Commercial & Industrial - \$399,001 to \$950,000 RV	0.6878	\$2,816
4R	Rural Commercial & Industrial - over \$950,000 RV	0.5891	\$6,250
4U	Urban Commercial & Industrial - over \$950,000 RV	0.6647	\$6,535
4I	Iconic Tourism, Entertainment / Leisure or Tourism Attraction related industry	0.8751	\$11,524
5	Extractive Industries	0.4814	\$2,163
6	Residential/Vacant Land/Other - \$0 to \$560,500 RV	0.2924	\$1,477
7	Residential/Vacant Land/Other - \$560,501 to \$850,000 RV	0.2423	\$1,639
8	Residential/Vacant Land/Other - \$850,001 to \$1,085,400 RV	0.2305	\$2,060
9	Residential/Vacant Land/Other - \$1,085,401 to \$1,246,200 RV	0.2267	\$2,502

10	Residential/Vacant Land/Other - \$1,246,201 to \$1,447,200 RV	0.2231	\$2,826
11	Residential/Vacant Land/Other - \$1,447,201 to \$1,608,000 RV	0.2167	\$3,229
12	Residential/Vacant Land/Other - \$1,608,001 to \$1,943,000 RV	0.2020	\$3,485
13	Residential/Vacant Land/Other - \$1,943,001 to \$2,362,500 RV	0.1776	\$3,925
14	Residential/Vacant Land/Other - \$2,362,501 to \$4,300,000 RV	0.1714	\$4,196
15	Residential/Vacant Land/Other - over \$4,300,000RV	0.0841	\$7,371
16	Residential - Not Principal Place of Residence/Multi Dwelling - \$0 to \$810,000 RV	0.3242	\$1,773
16RT	Residential - Rural Transitory Accommodation - \$0 to \$810,000 RV	0.7350	\$3,094
16UT	Residential - Urban Transitory Accommodation - \$0 to \$810,000 RV	0.7778	\$3,402
17	Residential - Not Principal Place of Residence/Multi Dwelling - \$810,001 to \$1,010,000 RV	0.2763	\$2,627
17RT	Residential - Rural Transitory Accommodation - \$810,001 to \$999,385 RV	0.6876	\$5,954
17UT	Residential - Urban Transitory Accommodation - \$810,001 to \$999,385 RV	0.6903	\$6,301
18	Residential - Not Principal Place of Residence/Multi Dwelling - \$1,010,001 to \$1,485,200 RV	0.2762	\$2,791
18RT	Residential - Rural Transitory Accommodation - \$999,386 to \$1,485,200 RV	0.6875	\$6,872
18UT	Residential - Urban Transitory Accommodation - \$999,386 to \$1,485,200 RV	0.6659	\$6,899
19	Residential - Not Principal Place of Residence/Multi Dwelling - over \$1,485,200 RV	0.2442	\$4,103

19RT	Residential - Rural Transitory Accommodation - over \$1,485,200 RV	0.6871	\$10,211
19UT	Residential - Urban Transitory Accommodation - over \$1,485,200 RV	0.5855	\$9,891
20	Vacant Land with a rateable value over \$1,300,000 and total area greater than 1500 square metres	0.5174	\$9,697
21	Stock Grazing Permits, Pump Stations and small lots less than 20 square metres	0.6912	\$218
22	Land which is subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the <i>Land Valuation Act 2010</i>	0.1755	No Minimum
23	Retirement Villages & Nursing Homes	0.5612	\$1,477
24	Shopping Centres - \$3,000,000 to \$6,750,000 RV	1.4784	\$58,142
25	Shopping Centres - \$6,750,001 to \$10,999,998 RV	1.4648	\$99,795
25A	Shopping Centres - \$10,999,999 to \$22,500,000RV	1.9321	\$212,533
25B	Shopping Centres - \$22,500,001 to \$45 million RV	1.9352	\$493,241
26	Shopping Centres - over \$45 million RV	3.3239	\$2,308,882
27	High-rise Units - Not Principal Place of Residence/Multi Dwelling	0.8710	\$2,735
27T	High-rise Units - Transitory Accommodation	1.8422	\$4,530
28	High-rise Units - Principal Place of Residence	0.7823	\$2,265
29	Low-rise Units - Not Principal Place of Residence/Multi Dwelling	0.4930	\$1,773
29T	Low-rise Units - Transitory Accommodation	1.2023	\$2,954
30	Low-rise Units - Principal Place of Residence	0.4152	\$1,477
31	Other Significant Commercial & Industrial	0.2604	No Minimum
*RV = Rateable Valuation			

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

The Montville Beautification Levy is a special rate to be levied under section 94(1)(b)(i) of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*. The Overall Plan and Annual Implementation Plan for the Montville Beautification Levy is included as *Appendix 1*.

4.1.2 Rate to Apply

The applicable rate for the financial year ended 30 June 2025 will be 0.0851 cents in the dollar of rateable valuation with a minimum of \$292 per annum as adopted in the 2024-2025 budget. The rate so made will be applied to all rateable land including *strata lots* within the benefited area delineated on Map A 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 benefit area.

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 design, development and provision of the works for, and/or works for access to, the Montville Town Centre, including beautification and improvements over and above the standard level of service applied by Council;
- managing, operating and developing the Montville Town Centre Beautification and Improvement Project undertaken or proposed to be undertaken by the council, which provides increased accessibility and amenity over and above the standard level of service applied by Council.

4.1.4 Concessions

Council pensioner concessions as mentioned in section 2.3 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

The Twin Waters Maintenance Charge is a special charge to be levied under section 94(1)(b)(i) of the *Local Government Act 2009* and section 94 of the *Local Government*

Regulation 2012. The Overall Plan and Annual Implementation Plan for the Twin Waters Maintenance Charge is included as *Appendix 2*.

4.2.2 Charge to Apply

The applicable charges for the financial year ended 30 June 2025 will be as follows:

Details	Amount
Living Choice Twin Waters Retirement Village (property number 89200)	\$1,344
Twin Waters Aged Care Home (property number 247510)	\$647
All other properties	\$130

The charges so made will be applied to all rateable land including *strata lots* within the benefited area delineated on Map B in *Appendix 2*.

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 Charge Benefit Area* over and above the standard level of service applied by Council. Further, due to their size and number of residents, the amount of the special charge applicable to the Twin Waters Aged Care Home (property number 247510) and the Living Choice Twin Waters Retirement Village (property number 89200) is larger than the special charge payable by other rateable land to which the Overall Plan applies.

4.2.4 Concessions

Council pensioner concessions as shown in section 2.3 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

4.3.1 Basis of Charge

The Rural Fire Charge is a special charge to be levied under section 94(1)(b)(i) of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*. The Rural Fire Charge is levied for the purpose of assisting the Rural Fire Brigades in the areas where the charge is applied with the operations, maintenance and provision of buildings, land and/or equipment for those Rural Fire Brigades. The Overall Plan for the

Rural Fire Charge 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 from the fire emergency response capability that is provided by the Rural Fire Brigades, whose capability would be substantially or completely diminished if the Rural Fire Brigades did not receive the funding provided by Council as a direct consequence of the levying of the special charge.

4.3.2 Charge to Apply

The land to which this charge is to be applied is identified by the Gazetted Rural Fire Brigade area maps for each particular Rural Fire Brigade area. All such lands are deemed to benefit from this charge as a result of the Rural Fire Brigade operating in the area. Properties which fall within the boundaries of two Rural Fire Brigades will only be levied a charge for one Rural Fire Brigade. Such charges will apply to all rateable land within the Rural Fire Brigade areas which are listed in the table at 4.3.4 except for the exclusions as listed below.

4.3.3 Exclusions

The Rural Fire Charge does not apply to 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 to 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 specified below per rateable land within the Rural Fire Brigade area.

Rural Fire Charge

Rural Fire Brigade 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
Palmwoods	\$25
Peachester	\$25
Starlight	\$25
Valdora/Yandina Creek	\$25
Verrierdale	\$25
West Woombye	\$25
Yandina/North Arm	\$25

4.3.5 Concessions

Council pensioner concessions as shown in section 2.3 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

The Brightwater Estate Landscaping Charge is a special charge to be levied under section 94(1)(b)(i) of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*. The Overall Plan and Annual Implementation Plan for the Brightwater Estate Landscaping Charge is included as *Appendix 4*.

4.4.2 Charge to Apply

The applicable charge for the full financial year ended 30 June 2025 will be as follows:

Details	Amount
Brightwater Shopping Centre (property number 232054)	\$2496
Brightwater Hotel (property number 232595)	\$1248
All other properties	\$96

The charges so made will be applied to all rateable land including *strata lots* within the benefited area delineated on Map C in *Appendix 4*, pro-rata and commencing two years after the lot was registered with the Department of Resources.

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 Landscaping Charge Benefit Area* over and above the standard level of service applied by Council. Further, due to their size and patronage, the amount of the special charge applicable to the Brightwater Shopping Centre (Property number 232054) and the Brightwater Hotel (Property number 232595) is larger than the special charge payable by other rateable land to which the Overall Plan applies.

4.5 Sunshine Cove Maintenance Charge

4.5.1 Basis of Charge

The Sunshine Cove Maintenance Charge is a special charge to be levied under section 94(1)(b)(i) of the *Local Government Act 2009* and section 94 of the *Local Government*

Regulation 2012. The Overall Plan for the Sunshine Cove Maintenance Charge is included as *Appendix 5*.

4.5.2 Charge to Apply

The applicable charges for the financial year ended 30 June 2025 will be as follows:

Details	Amount
Sunshine Cove Retirement Village (future)	\$1359
Aged Care Home located at Sunshine Cove (property number 232868)	\$679
All other properties	\$156

The charges so made will be applied to all rateable land including *strata lot* within the benefited area delineated on Map D in *Appendix 5*.

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 Maintenance Charge Benefit Area* over and above the standard level of service applied by Council. Further, due to their size and number of residents, the amount of the special charge applicable to the Sunshine Cove Retirement Village (future) and the Aged Care Home (property number 232868) located at Sunshine Cove is larger than the special charge payable by other rateable land to which the Overall Plan applies.

4.5.4 Concessions

Council pensioner concessions as shown in section 2.3 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

The Mooloolah Island Maintenance Charge is a special charge to be levied under section 94(1)(b)(i) of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*. The Overall Plan for the Mooloolah Island Maintenance Charge is included as *Appendix 6*.

4.6.2 Charge to Apply

The applicable charge for the full financial year ended 30 June 2025 will be \$154 per rateable land. The charges so made will be applied to all rateable land including *strata lots* within the benefited area delineated on Map E in *Appendix 6*.

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 Charge Benefit Area*.

4.6.4 Concessions

Council pensioner concessions as shown in section 2.3 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* and section 99 of the *Local Government Regulation 2012* 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 this section 5.1 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 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; or
 - (iv) garden organics 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:

- (e) 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

- (f) 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, 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 Garden Organics

A minimum of a 240 litre waste container for the collection of garden organics serviced fortnightly applies to all domestic premises within the local government area of council where waste collection services are, or can be, made available and where the land size is between 300m³ and 5000m³ subject to approved exemptions.

Domestic premises, for the minimum of a 240 litre waste container for the collection of garden organics, is land that is recorded under one of the differential general rate categories 1, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT or 23 as shown in section 3 or land used for domestic purposes that is not rateable land and where Council has been requested to provide the service.

All garden organics utility charges for domestic premises shall be calculated in accordance with the utility charge details listed in Table 3.

5.1.4 Inclusions

Domestic premises

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

- (g) 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; or
- (h) if more than two 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), require the supply and servicing of waste containers as follows:
- (i) 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
 - (ii) 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
 - (iii) 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

- (iv) 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
 - (v) 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; or
 - (vi) 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
- (i) charge waste management utility charges for each collection of waste from the domestic premises in accordance with section 5.1.11.

Commercial premises

If commercial premises are in an area designated by council as an area in which council will conduct general 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 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
 - (ii) 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 5.1.12.

Also, if commercial premises are in an area designated by council as an area in which council will conduct general 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 240 litre

waste container for the collection of commercial waste from the commercial premises, is not adequate, then council may:

- (c) 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 240 litre waste container, or multiple 240 litre waste containers, serviced weekly; or
 - (ii) 1, or multiple, low noise waste containers having a capacity of 660 litres or 1100 litres, serviced weekly; or
 - (iii) 1, or multiple, bulk waste containers having a capacity of 1m³, 1.5m³, 2m³, 3m³ or 4.5m³ serviced weekly; or
 - (iv) 1, or multiple, compactor waste containers having a capacity of 17m³, 19m³ or 23m³ serviced weekly; and
- (d) charge waste management utility charges for each other commercial waste service in accordance with section 5.1.12.

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:

- (e) 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 or 4.5m³ 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
- (f) charge waste management utility charges for each other recyclable waste service in accordance with section 5.1.12.

If:

- (g) the premises which comprise a community titles scheme include both domestic premises and commercial premises, and
- (h) 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 standalone waste containers for the storage of commercial waste and standalone waste containers for the storage of domestic waste,

Council may:

- (i) 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; or
- (viii) 1, or multiple, 4.5m³ bulk waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and 1, or multiple, 4.5m³ bulk waste containers for the collection of recyclable waste from the premises serviced fortnightly; and
- (j) 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, recyclable waste and garden organics calculated in accordance with section 5.1.11 except that, for the purposes of the calculation, each reference in section 5.1.11 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:

- (k) a 140 litre waste container
- (l) a 240 litre waste container
- (m) 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, recyclable waste or garden organics.

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, recyclable waste or garden organics.

5.1.5 Exclusions

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

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

5.1.6 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 5.1.7, and/or the Waste Management Service Availability Charge in section 5.1.8, 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.

5.1.7 Waste Management Facility Charge for domestic premises

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 \$160 per annum shall apply to all rateable land within the local government area of council if the land is used for domestic premises and:

- (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 5.1.11, or section 5.2.7.

However, the Waste Management Facility Charge will not be levied in respect of vacant land, as defined in section 2.8, or rateable land recorded under the differential general rate categories 20, 21 or 22 as shown in section 3.

5.1.8 Waste Management Service Availability Charge for commercial premises

The Waste Management Service Availability Charge assists in meeting the costs associated in providing broader waste management services that benefit the whole community.

A Waste Management Service Availability Charge of \$388.60 per annum shall apply to all rateable land within the local government area of council if the land is used for commercial premises and:

- (a) does not currently receive an available general waste collection service; and
- (b) is not levied with a waste management utility charge in accordance with section 5.1.12, section or section 5.2.8.

However, the Waste Management Service Availability Charge will not be levied in respect of vacant land, as defined in section 2.8, or rateable land recorded under the differential general rate categories 20, 21 or 22 as shown in section 3.

5.1.9 Minimum charges for domestic services listed in Table 3 in section 5.1.11

A minimum charge of \$358.60 per annum per premises will apply if:

- (a) the premises form part of a community titles scheme; and
- (b) 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 \$358.60, the minimum charge of \$358.60 per premises per annum shall be applied.

Minimum charges for domestic services listed in Table 3 in section 5.1.11 shall not apply to properties within the Maroochydore City Centre Priority Development Area.

5.1.10 Minimum charges for commercial services listed in Table 4 in section 5.1.12

A minimum charge of \$484. per annum per commercial premises will apply if:

- (a) the premises form part of a community titles scheme; and
- (b) 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 \$484.00, the minimum charge of \$484.00 per premises per annum shall be applied.

Minimum charges for commercial services listed in Table 4 in section 5.1.12 shall not apply to properties within the Maroochydore City Centre Priority Development Area.

5.1.11 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 1, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 23, 27, 27T, 28, 29, 29T, or 30 as shown in section 3 or land used for domestic purposes that is not rateable land and where Council has been requested to provide the service.

All waste management utility charges for domestic premises, other than those located within the Maroochydore City Centre Priority Development Area, shall be calculated in accordance with the utility charge details listed below in Table 3.

Table 3

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*	\$358.60
240 litre waste container for domestic waste serviced weekly + 240 litre or 360 litre waste container for recyclable waste serviced fortnightly*	\$388.60
140 litre waste container for domestic waste (infirm) serviced weekly + 240 litre or 360 litre waste container for recyclable waste serviced fortnightly (infirm)*	\$358.60
240 litre waste container for domestic waste (infirm) serviced weekly + 240 litre or 360 litre waste container for recyclable waste serviced fortnightly (infirm)*	\$388.60

Waste management utility charge for each waste container per service	Total Annual Charge
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)*	\$455.90
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)*	\$485.90
660 litre low noise waste container for domestic waste serviced weekly + 660 litre waste container for recyclable waste serviced fortnightly*	\$1,524.60
1100 litre low noise waste container for domestic waste serviced weekly + 1100 litre waste container for recyclable waste serviced fortnightly*	\$2,233.30
1m ³ waste container for domestic waste serviced weekly + 1m ³ waste container for recyclable waste serviced fortnightly*	\$1,937.10
1.5m ³ waste container for domestic waste serviced weekly + 1.5m ³ waste container for recyclable waste serviced fortnightly*	\$2,877.50
2m ³ waste container for domestic waste serviced weekly + 2m ³ waste container for recyclable waste serviced fortnightly*	\$3,817.80
3m ³ waste container for domestic waste serviced weekly + 3m ³ waste container for recyclable waste serviced fortnightly*	\$5,698.50
*Waste services to which section 5.1.9 applies.	
240 litre waste container for garden organics serviced weekly	\$76.00**
240 litre waste container for garden organics (on property) serviced weekly	\$100.00**
660 litre low noise waste container for garden organics serviced weekly***	\$204.00**
1100 litre low noise waste container for garden organics serviced weekly*** (current services only)	\$338.00**
**Waste containers for the collection of garden organics are serviced fortnightly therefore only 50% of annual charge applies.	
***Low noise waste containers for garden organics not available to premises with 140 litre or 240 litre waste container for domestic waste.	

5.1.12 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 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 24, 25, 25A, 25B, 26 or 31 as shown in section 3 or land used for commercial purposes that is not rateable land and where Council has been requested to provide the service.

All waste management utility charges for commercial premises, other than those located within the Maroochydore City Centre Priority Development Area, shall be calculated in accordance with the utility charge details listed as follows in Table 4.

Table 4

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* (current services only)	\$454.00
240 litre waste container for commercial waste serviced weekly + 240 litre or 360 litre waste container for recyclable waste*	\$484.00
140 litre waste container for commercial waste (on property) serviced weekly + 240 litre or 360 litre waste container for recyclable waste (on property)* (current services only)	\$550.80
240 litre waste container for commercial waste (on property) serviced weekly + 240 litre or 360 litre waste container for recyclable waste (on property)*	\$580.80
660 litre low noise waste container for commercial waste serviced weekly*	\$1,428.40
1100 litre low noise waste container for commercial waste serviced weekly*	\$2,248.40
1m ³ waste container for commercial waste serviced weekly*	\$2,047.20
1.5m ³ waste container for commercial waste serviced weekly*	\$2,988.30
2m ³ waste container for commercial waste serviced weekly*	\$3,985.70
3m ³ waste container for commercial waste serviced weekly*	\$5,979.20
4.5m ³ waste container for commercial waste serviced weekly* (current services only)	\$8,876.50
17m ³ compactor waste container for commercial waste serviced weekly*	\$72,466.10
19m ³ compactor waste container for commercial waste serviced weekly*	\$80,805.00
23m ³ compactor waste container for commercial waste serviced weekly*	\$96,943.80
*Waste services to which section 5.1.10 applies.	
240 litre waste container for garden organics serviced weekly**	\$76.00**
240 litre waste container for garden organics serviced weekly (on property)**	\$100.00**

660 litre low noise waste container for garden organics serviced weekly**	\$204.00**
1100 litre low noise waste container for garden organics serviced weekly** (current services only)	\$338.00**
**Waste containers for garden organics are serviced fortnightly therefore only 50% of annual charge applies.	
240 litre waste container for recyclable waste serviced weekly	\$49.20
240 litre waste container for recyclable waste (on property) serviced weekly	\$61.50
360 litre waste container for recyclable waste serviced weekly	\$67.60
360 litre waste container for recyclable waste (on property) serviced weekly	\$83.60
660 litre low noise waste container for recyclable waste serviced weekly	\$383.60
1100 litre low noise waste container for recyclable waste serviced weekly	\$511.20
1m ³ waste container for recyclable waste serviced weekly	\$418.00
1.5m ³ waste container for recyclable waste serviced weekly	\$621.10
2m ³ waste container for recyclable waste serviced weekly	\$824.20
3m ³ waste container for recyclable waste serviced weekly	\$1,231.20
4.5m ³ waste container for recyclable waste serviced weekly (current services only)	\$1,802.90
23m ³ compactor waste container for recyclable waste serviced weekly	\$18,916.50
1m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly ***	\$221.70
1.5m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly ***	\$325.90
2m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly ***	\$430.90
3m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly ***	\$651.00
4.5m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly *** (current services only)	\$976.60

38m ³ compactor waste container for recyclable waste (but limited to cardboard) serviced weekly ***	\$14,743.60
***Each collection service for the collection of recyclable waste (but limited to cardboard) must be authorised by Waste and Resource Management (of Sunshine Coast Regional Council).	

5.1.13 Additional charges

Waste Management charges for extra services of a domestic or commercial waste container are issued via a Sundry Debtor Invoice. These charges are outlined in council's Register of General Cost-Recovery Fees and Commercial Charges.

Council may charge Waste Management charges for extra services in circumstances where a missed service has been reported due to the waste container not being presented for collection prior to the service vehicle attending, necessitating the service vehicle to return to collect the waste. Council will issue a Sundry Debtor Invoice equivalent to an extra service charge as outlined in council's Register of General Cost-Recovery Fees and Commercial Charges.

Charges which remain outstanding for a period greater than 90 days after the due date for payment will be transferred to the associated rate account and included on a supplementary rate notice.

5.1.14 Concessions

Council pensioner concessions as shown in section 2.3 will not be applied to the waste management utility charges specified in sections 5.1.7, 5.1.8, 5.1.9, 5.1.11 or 5.1.12.

5.1.15 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 Maroochydore City Centre Priority Development Area - Waste Management Utility 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* and section 99 of the *Local Government Regulation 2012* 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 Maroochydore City Centre Priority Development Area.

5.2.2 Charge to apply (general)

Waste management utility charges, in accordance with sections 5.2.7, 5.2.8 and 5.2.9, as applicable, shall apply to all commercial premises and domestic premises within the Maroochydore 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 5.2.12 below.

The waste management utility charges, calculated in accordance with sections 5.2.7, 5.2.8 and 5.2.9, apply to commercial premises and domestic premises within the Maroochydore City Centre Priority Development Area in lieu of waste management utility charges calculated in accordance with sections 5.1.9, 5.1.10, 5.1.11 and 5.1.12.

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 Maroochydore City Centre Priority Development Area, that:

- (a) waste management utility charges, calculated in accordance with sections 5.2.7, 5.2.8 and 5.2.9, do not apply to the premises, but waste management utility charges, calculated in accordance with sections 5.1.9, 5.1.10, 5.1.11 and 5.1.12, apply to the premises; or
- (b) waste management utility charges, calculated in accordance with sections 5.1.9, 5.1.10, 5.1.11 and 5.1.12, and waste management utility charges, calculated in accordance with sections 5.2.7, 5.2.8 and 5.2.9, 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 in accordance with 5.2.8. 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; or
- (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 5.1.7 and the Waste Management Service Availability Charge specified in section 5.1.8 are payable (as relevant) 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 Maroochydore City Centre Priority Development Area Waste Management Utility Charge for domestic premises

Under this section 5.2, all waste management utility charges for domestic premises in the Maroochydore City Centre Priority Development Area 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	\$160.00
	2 or more bedrooms	\$160.00

5.2.8 Calculation of Maroochydore City Centre Priority Development Area Waste Management Utility Charge for commercial premises

Under this section 5.2, all waste management utility charges for commercial premises in the Maroochydore City Centre Priority Development Area shall be, subject to section 5.2.9, calculated in accordance with the utility charge table details as listed below and are inclusive of servicing the State Government waste disposal levy.

Development Type	Criteria for Charge	Total Annual Charge
Commercial Type 1	Per 100m ² gross floor area (GFA) (pro-rata)	\$820.10
Commercial Type 2	Per 100m ² gross floor area (GFA) (pro-rata)	\$199.40

5.2.9 Minimum charges

A minimum charge of \$820.10 per annum per premises will apply if the premises are commercial premises Type 1.

A minimum charge of \$199.40 per annum per premises will apply if the premises are commercial premises Type 2.

5.2.10 Additional charges

In addition to a waste management utility charge, certain premises in the Maroochydore City Centre Priority Development Area are required to pay the Prescribed Services Charge as further explained in section 7 of this Revenue Statement.

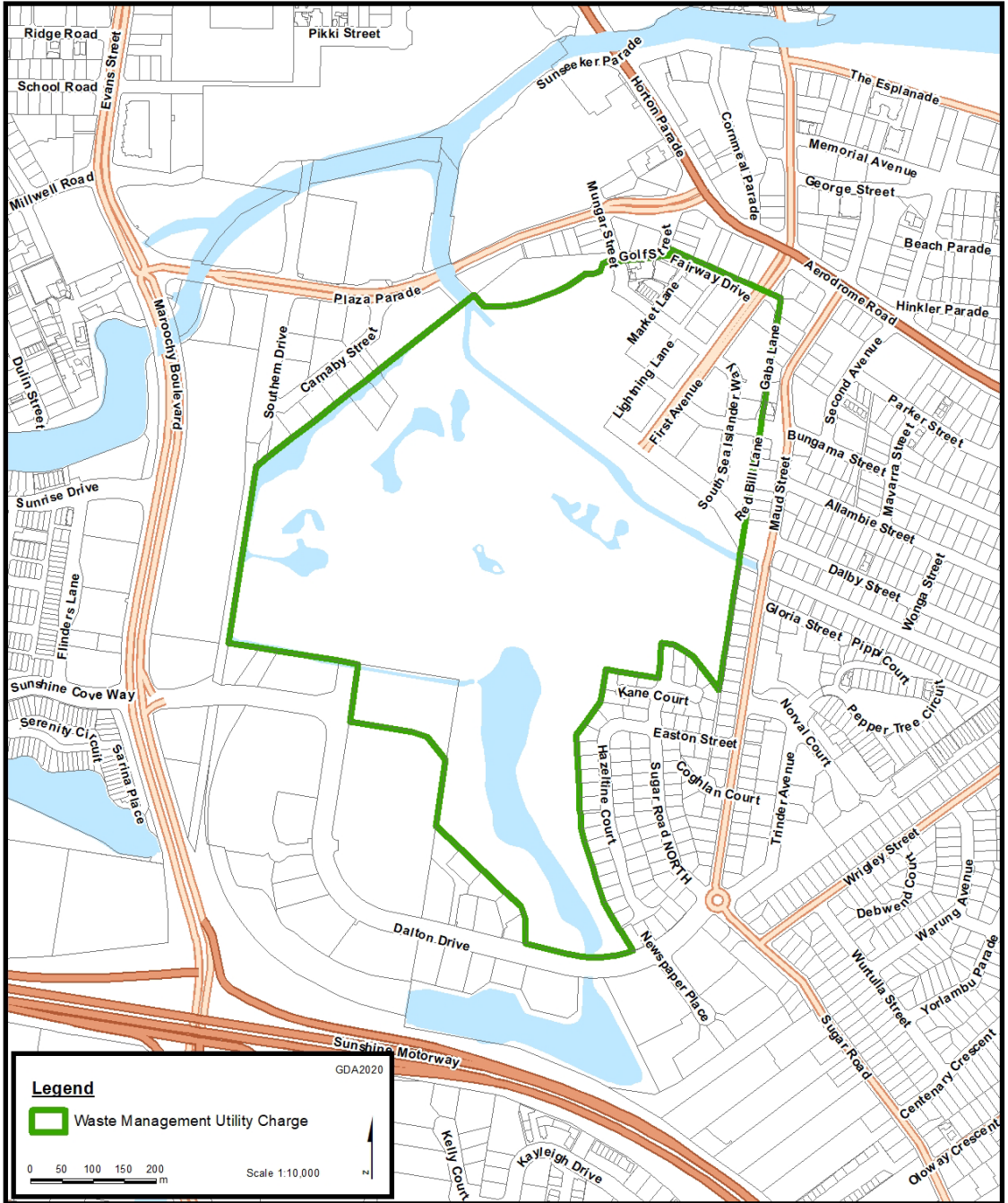
5.2.11 Concessions

Council pensioner concessions as shown in section 2.3 will not be applied to the Maroochydore City Centre Priority Development Area waste management utility charges specified in this section 5.2.

5.2.12 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.

5.2.13 Maroochydore City Centre Priority Development Area – Waste Management Utility Charge - Map



5.3 Definitions

In this section 5, the following definitions apply:

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

commercial premises, 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 is carried out

and includes all land categorised under one of the differential general rate categories 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 24, 25, 25A, 25B, 26 or 31 as shown in section 3 or land exempt from rating used for commercial purposes.

commercial waste is waste, other than garden organics, 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, a waste container fitted with a mechanical device which is capable of compacting the content of the waste container.

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

domestic premises, 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

and includes all land categorised under one of the differential general rate categories 1, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 23, 27, 27T, 28, 29, 29T or 30 as shown in section 3 or land exempt from rating used for domestic purposes.

domestic waste is waste, other than domestic clean-up waste, garden organics, 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
 - (iv) garden organics.

garden organics, grass cuttings, trees, tree pruning's, bushes or shrubs, or similar matter produced as a result of the ordinary use or occupation of premises no bigger than 200 millimetres (mm) in any direction.

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

infirm, upon application, 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.

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, 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, 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, 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, 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, clean and inoffensive waste accepted under council's recycling service for the local government area of Council.

regulated waste, see the *Environmental Protection Regulation 2008*.

standard general waste container, a waste container of a type approved by Council.

waste container, a container for storing domestic waste, commercial waste, recyclable waste or garden organics at premises in Council's local government area.

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 2024-2025 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 but not limited to:

- The acquisition, protection and management of environmentally significant land.
- Major on-ground rehabilitation and regional planning, management and research projects that assist in the protection and enhancement of our biodiversity, waterways and wetlands and coastal areas.
- 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 2025 will be \$82. The charge will apply to all rateable land including *strata lots* within the Sunshine Coast Regional Council area.

6.1.3 Basis of Charge Calculation

The amount of the charge has been calculated on the basis of the estimated cost to implement the initiatives set out in section 6.1.1. 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 \$82 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.

6.1.4 Concessions

Concessions as shown in section 2.3 will not apply to this charge.

6.1.5 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 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 2024-2025 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 levy revenue to fund or leverage selected eligible transport infrastructure for multi-modal transport outcomes that have priority but cannot be provided in a timely manner through existing funding mechanisms.
- Allowing council to influence the bringing forward of investment in State and Federal Government transport network improvements.
- Enabling council to enter into partnerships with the State Government, and potentially third party interests, to jointly fund selected eligible transport infrastructure and initiatives.
- 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 Regional Council local government area.
- Develop and maintain a broad understanding of likely future strategic transport 'disruptions';
- Building a Transport Futures Fund directed at achieving long term, multi-modal transport infrastructure outcomes; and
- Complementing Council's vision and supporting the objectives of Council's *Integrated Transport Strategy*.

6.2.2 Charge to Apply

The applicable charge for the financial year ended 30 June 2025 will be \$47. The charge will apply to all rateable land including *strata lots* within the Sunshine Coast Regional Council local government area.

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 and achieve long term outcomes. 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 \$47 per annum is to be levied equally on all rateable land in the region.

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

6.2.4 Concessions

Concessions as shown in section 2.3 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 Arts & 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 Arts & Heritage Levy, a separate charge, will be made and levied for the 2024-2025 financial year on all rateable land in the Sunshine Coast Regional Council area to fund arts and cultural heritage projects, in line with the goals and strategies endorsed within the Sunshine Coast Heritage Plan 2021-2031, the Sunshine Coast Creative Arts Plan 2023-2038, in accordance with Council's Arts & Heritage Levy Policy.

Revenue from the Arts & Heritage Levy will be expended on a range of facilities, programs, projects and activities concerned with the preservation and promotion of the region's history and cultural heritage, the development and promotion of a sustainable arts ecology, and to trigger the support of other government and non-government partners. Specifically, the Arts & Heritage Levy will be used to achieve key heritage outcome areas, goals and activities, identified in the:

- Sunshine Coast Heritage Plan 2021-2031 including but not limited to:
 - Knowledge Programs: Including research projects, digitisation initiatives and accessibility programs in relation to the history and heritage of the region.
 - Conservation Programs: Including Heritage Advisory Services, heritage incentives, and conservation/preservation projects on council-owned heritage properties, places, and objects.
 - Support Programs: Including Arts & Heritage Levy Grants programs such as Community Partnership Funding Program, Events and Exhibitions Program, Collections Support Program, Cultural Support Program; heritage sector development and community education workshops.
 - Communication Programs: Including cultural tourism programs within the Horizon Festival, marketing initiatives, and interpretive exhibitions, digital stories, and trails.
 - Capital Works Programs: Including infrastructure building works, as outlined in the Heritage Plan and Regional Arts Infrastructure Framework.
 - Arts & Heritage Levy Management: Resourcing costs associated directly with the administration of the Arts & Heritage Levy.
- Sunshine Coast Creative Arts Plan 2023-2038, including but not limited to:
 - Local artists and artistic content is developed and celebrated: including the development and support of programs that help creative ideas become sustainable businesses and enable First Nations to self-determine arts programs and activities.
 - Arts Audiences and creative development flourish through investment and development: including incentive programs to provide pathways and development opportunities for local artists and arts workers and investment strategic partnerships with significant arts organisations to help deliver the Arts Plan outcomes.
 - A dedicated network of places and spaces for artists to connect, create and collaborate, including negotiating and facilitating access to affordable spaces for artists to make, exhibit and perform.
 - Embedding Art and Creativity in the identity and the experience of the Sunshine Coast including support of the philanthropic programs of the Sunshine Coast Arts Foundation and the development of an audience participation strategy to grow local participation and arts audiences in creative and artistic endeavours across the region.

6.3.2 Charge to Apply

The applicable charge for the financial year ended 30 June 2025 will be \$20. The charge will apply to all rateable land including *strata lots* within the Sunshine Coast Regional Council.

6.3.3 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 the establishment of an arts and heritage program 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 \$20 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 arts and heritage program and from the implementation of the initiatives listed in section 6.3.1 that are funded by the charge.

6.3.4 Concessions

Council pensioner concessions as shown in section 2.3 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.

7. PRESCRIBED SERVICES CHARGE

7.1 Basis of charge

The Prescribed Services Charge applies to properties within the Maroochydore City Centre Priority Development Area (PDA) in accordance with the Maroochydore City Centre Infrastructure Agreement 2017. The Prescribed Services Charge contributes towards the capital costs, and operation and maintenance costs of the Automated Waste Collection System (AWCS) which services the PDA. The Prescribed Services Charge is calculated in accordance with the Prescribed Services Charge Plan which is adopted annually by Council and published on Council's website. Table 11 of the Prescribed Services Charge Plan sets out the Prescribed Services Charge for different development types.

7.2 Notices

The Prescribed Services Charge will appear on rate notices and is payable by the due date shown on the rates notice. Section 2.1 of this Revenue Statement sets out the Council billing frequency which applies to this charge. If the Prescribed Services Charge begins to apply to certain premises during a financial year, it will be charged on a pro-rata basis.

7.3 Interest

In accordance with the Maroochydore City Centre Infrastructure Agreement 2017, interest will be applied to all overdue Prescribed Services Charge payments. The interest will be compound interest, calculated on daily rests and the rate will be 11% per annum.

7.4 Concessions

Council pensioner concessions as shown in section 2.3 do NOT apply to the Prescribed Services Charge.

APPENDIX 1

OVERALL PLAN - Montville Beautification Levy

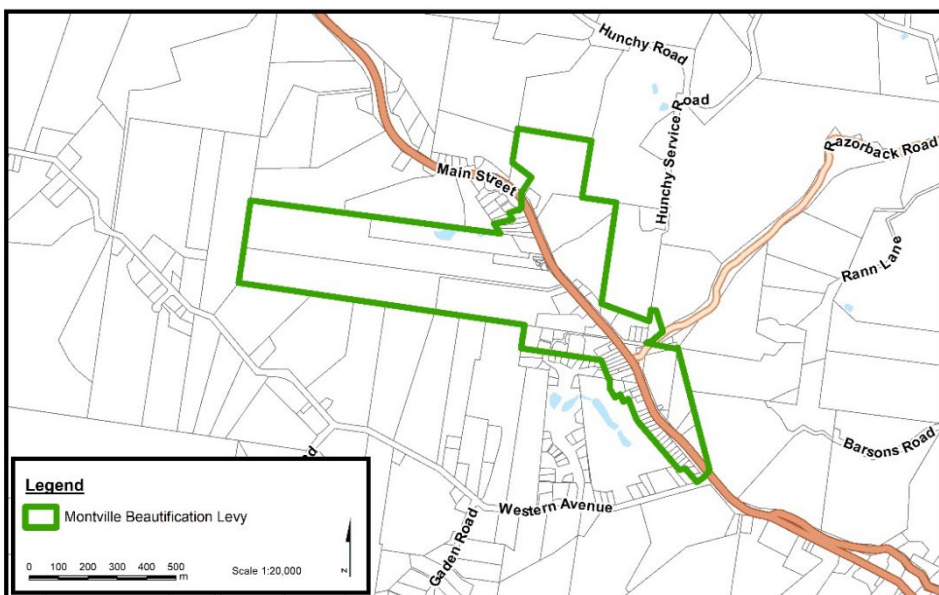
1. Special Rate for the improvement of the Montville Town Centre

The Montville Beautification Levy is a special rate to be levied under section 94(1)(b)(i) of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*. The overall plan for the Montville Beautification Levy was adopted by Council at its 2021/2022 budget meeting. This overall plan was amended by Council at its 2022/2023 budget meeting and at the 2023/2024 budget meeting. The overall plan for the Montville Beautification Levy, incorporating the 2022/2023 and 2023/2024 amendments, is detailed below.

2. The benefited area to which the Special Rate applies

The Montville Beautification Levy special rate for the Montville Town Centre Beautification and Improvement Project, applies to all rateable land including *strata lots* within the area delineated on Map A 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 Map A below, specially benefits or will specially benefit, or has or will have special access to, the service, facility or activity supplied or provided because the additional works and improvements to the Montville Town Centre provide increased accessibility and amenity over and above the standard level of service applied by Council.

Map A - Montville Beautification Levy Benefit Area



3. The service, facility or activity to be provided

Sunshine Coast Regional Council will undertake works, namely the Montville Town Centre Beautification and Improvement Project, including design, development and provision of the works for, and/or works for access to, the Montville Town Centre including beautification and improvements over and above the standard level of service applied by Council.

4. The estimated cost of implementing the Overall Plan

The overall cost of carrying out the service, facility or activity detailed above associated with the Montville Town Centre Beautification and Improvement Project has been determined to be approximately \$240,337.

5. The estimated time for implementing the Overall Plan

The estimated time for carrying out the Overall Plan is five years concluding on 30 June 2026. The Overall Plan is subject to periodic review, at least annually.

ANNUAL IMPLEMENTATION PLAN - Montville Beautification Levy

The Annual Implementation Plan sets out the actions or processes that are to be carried out in the 2024-2025 financial year in accordance with the Overall Plan for the area identified as the Montville Beautification Levy Benefit Area identified at Map A above.

The actions or process to be undertaken pursuant to the Overall Plan include:

- Design and development of the works for, and/or works for access to, the Montville Town Centre in preparation for implementation during the period of the Overall Plan;
- provision of the works to increase amenity, and/or access to, the Montville Town Centre, including beautification and improvements over and above the standard level of service applied by Council;
- managing, operating and developing the Montville Town Centre Beautification and Improvement Project undertaken or proposed to be undertaken by the council, which provides increased accessibility and amenity over and above the standard level of service applied by council.

The estimated cost of the Annual Implementation Plan for 2024-2025 is \$47,500.

For the 2024-2025 financial year a special rate of 0.0851 cents in the dollar of rateable valuation will be levied on all rateable land within the Montville Beautification Levy Benefit Area identified at Map A above, including *strata lots*. Additionally, in accordance with section 94(10) of the *Local Government Regulation 2012* council has imposed a minimum amount of the special rate. For the 2024-2025 financial year the minimum is \$292 per property per annum.

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. 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.

The overall plan for the Twin Waters Maintenance Charge was adopted by Council at its 2021-2022 budget meeting. This overall plan was amended by Council at its 2022-2023 budget meeting and at the 2023-2024 budget meeting. The overall plan for the Twin Waters Maintenance Charge, incorporating the 2022-2023 and 2023-2024 amendments, is detailed below.

2. The benefitted area to which the special charge applies

The Twin Waters Maintenance special charge applies to all rateable land including *strata lots* within the area delineated on Map B below as the Twin Waters Maintenance Charge Benefit Area. 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 of a landscaping and maintenance service to the Twin Waters Residential Community over and above the standard level of service applied by Council. The special charge will be levied on all rateable land 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 land or its occupier is deemed to derive. Due to their size and number of residents, the amount of the special charge applicable to the Living Choice Twin Waters Retirement Village (property number 89200) and to the Twin Waters Aged Care Home (property number 247510) is larger than the special charge payable by other rateable land to which the Overall Plan applies.

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 Council.

4. The estimated cost of implementing the Overall Plan

The estimated cost of carrying out the Overall Plan for the provision of the higher level Twin Waters Maintenance service has been determined to be approximately \$662,243.

5. The estimated time for implementing the Overall Plan

The estimated time for carrying out the Overall Plan is five years concluding on 30 June 2026. The Overall Plan is subject to periodic review, at least annually.

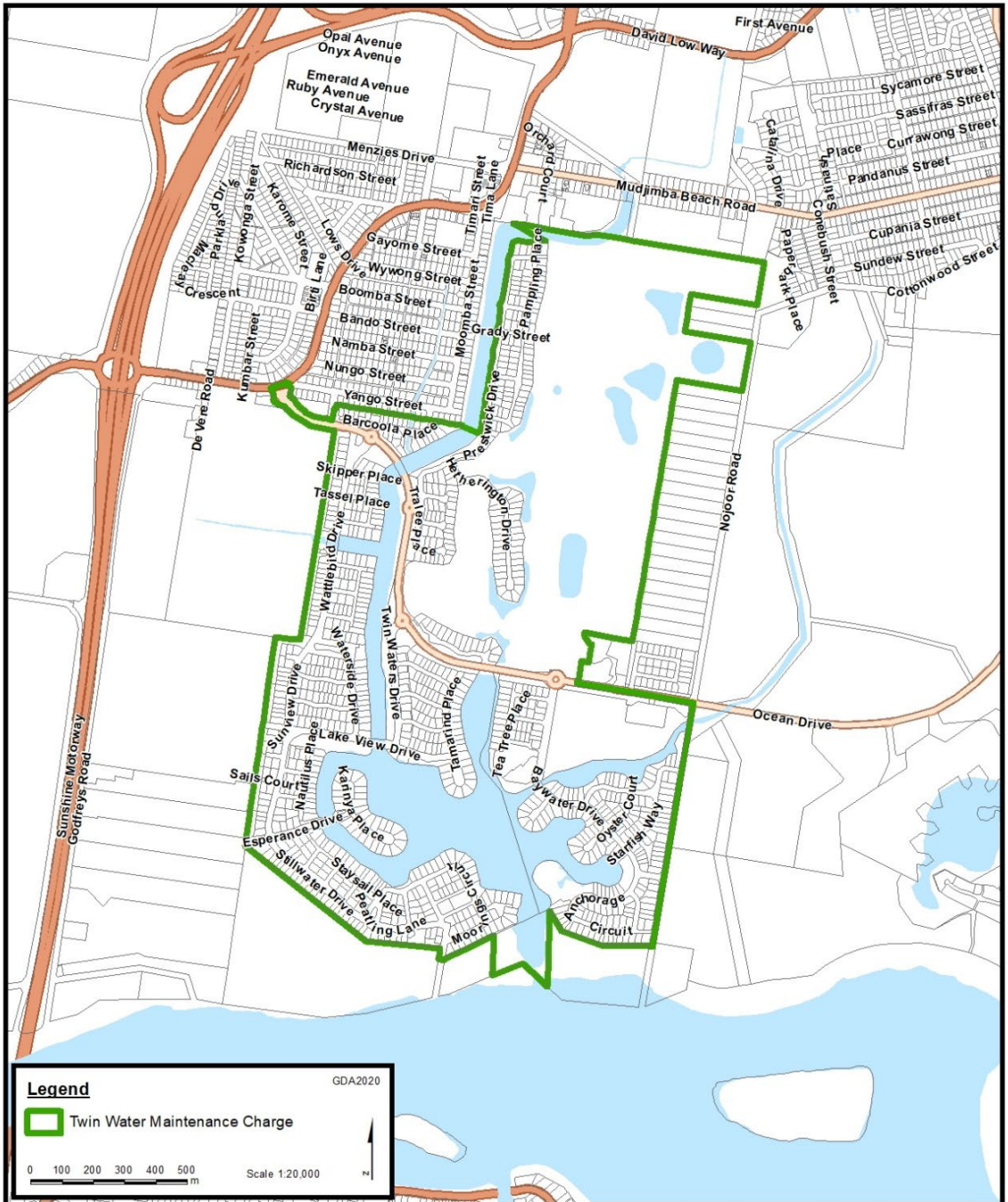
ANNUAL IMPLEMENTATION PLAN - Twin Waters Maintenance Charge

The Annual Implementation Plan sets out the actions or processes that are to be carried out in the 2024-2025 financial year in accordance with the Overall Plan for the area identified as the Twin Waters Maintenance Charge Benefit Area identified at Map B below.

The actions or process to be undertaken include providing a landscaping and maintenance service within the Twin Waters Maintenance Charge Benefit Area (Map B below refers) over and above the standard level of landscaping and maintenance services applied by council. The estimated cost of the Annual Implementation Plan for 2024-2025 is \$132,901. For the 2024-2025 financial year the charge will be levied on the following basis:

Details	2024-2025 Annual Charge
Living Choice Twin Waters Retirement Village (property number 89200)	\$1344
Twin Waters Aged Care Home (property number 247510)	\$647
All other properties	\$130

Map B - Twin Waters Maintenance Charge Benefit Area



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 2024-2025 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 from the fire emergency response capability that is provided by the Rural Fire Brigades, whose capability would be substantially or completely diminished if the Rural Fire Brigades did not receive the funding provided to them by Council as a direct consequence of the levying of the special charge. 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 excluding 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 to D (as per Schedule 1 - *Fire and Rescue Service Regulation 2011*).

The charge will be levied on the following basis:

Rural Fire Brigade Area	2024-2025 Annual Charge
Belli Park	\$25
Bli Bli & District	\$25
Conondale	\$25
Beerwah & District	\$25
Crystal Waters Village	\$25
Doonan	\$25

Rural Fire Brigade Area	2024-2025 Annual Charge
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

3. 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.

4. The estimated cost of implementing the Overall Plan

The estimated cost of implementing the Overall Plan has been determined to be approximately \$559,300. 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.

5. The estimated time for implementing the Overall Plan

The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2025.

APPENDIX 4

OVERALL PLAN - Brightwater Estate Landscaping Charge

1. Special charge for Brightwater Estate Landscaping

Responsibility for the maintenance of the Brightwater Estate has been transferred to council progressively. 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.

The overall plan for the Brightwater Estate Landscaping Charge was adopted by Council at its 2021-2022 budget meeting. This overall plan was amended by Council at its 2022-2023 budget meeting and at the 2023-2024 budget meeting. The overall plan for the Brightwater Estate Landscaping Charge, incorporating the 2022-2023 and 2023-2024 amendments, is detailed below.

2. The benefitted area to which the special charge applies

The special charge for Brightwater Estate Landscaping applies to all rateable land including *strata lots* within the area delineated on Map C below as the Brightwater Estate Landscaping Charge Benefit Area. The land or its occupier specially benefits or will specially benefit, from the provision of a landscaping and maintenance service to the Brightwater Estate over and above the standard level of service applied by Council. Charges will commence progressively for each registered lot within the Brightwater Estate two years after the date of registration of the plan creating the lot with the Registrar of Titles. All rateable land including *strata lots* within the area delineated on the plan below of the Brightwater Estate are subject to this charge.

The special charge will be levied according to the degree of benefit or special access, in council's opinion, to which the land or the occupier of the land is deemed to derive. The charges so made will be applied to all rateable land, the land or the occupier, pro-rata and commencing two years after each lot was registered. Due to size and patronage, the amount of the special charge applicable to the Brightwater Shopping Centre (property number 232054) and Brightwater Hotel (Property number 232595) is larger than the special charge payable by other rateable land to which the Overall Plan applies.

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 Council.

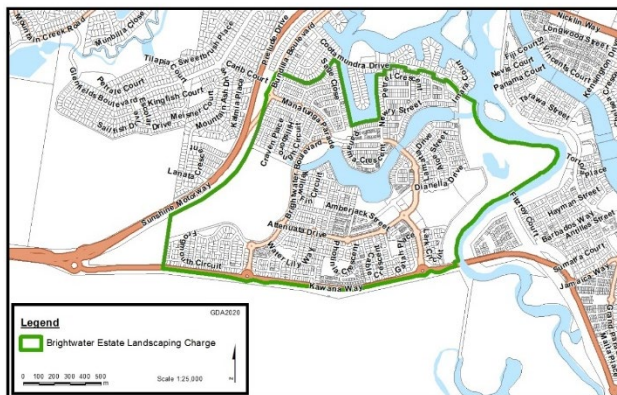
4. The estimated cost of implementing the Overall Plan

The estimated cost of carrying out the Overall Plan for the provision of the higher level Brightwater Estate landscaping service has been determined to be approximately \$1,112,865.

5. The estimated time for implementing the Overall Plan

The estimated time for carrying out the Overall Plan is five years concluding on 30 June 2026. The Overall Plan is subject to periodic review, at least annually.

Map C – Brightwater Estate Landscaping Charge Benefit Area



ANNUAL IMPLEMENTATION PLAN - Brightwater Estate Landscaping Charge

The Annual Implementation Plan sets out the actions or processes that are to be carried out in the 2024-2025 financial year in accordance with the Overall Plan for the area identified as the Brightwater Estate Landscaping Charge Benefit Area identified at Map C above.

The actions or process to be undertaken include providing a landscaping and maintenance service within the Brightwater Estate Landscaping Charge Benefit Area (Map C above refers) over and above the standard level of landscaping and maintenance services applied by council. The estimated cost of the Annual Implementation Plan for 2024-2025 is \$211,002. For the 2024-2025 financial year the charge will be levied on the following basis:

Details	2024-2025 Annual Charge
Brightwater Shopping Centre (property number 232054)	\$2496
Brightwater Hotel (property number 232595)	\$1248
All other properties	\$96

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. 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.

The overall plan for the Sunshine Cove Maintenance Charge was adopted by Council at its 2021/2022 budget meeting. This overall plan was amended by Council at its 2022/2023 budget meeting and the 2023/2024 budget meeting. The overall plan for the Sunshine Cove Maintenance Charge, incorporating the 2022/2023 and 2023/2024 amendments, is detailed below.

2. The benefitted area to which the special charge applies

The special charge for Sunshine Cove Maintenance applies to all rateable land including *strata lots* within the area delineated on Map D below as the Sunshine Cove Maintenance Charge Benefit Area. The land or its occupier specially benefit or will specially benefit, from a landscaping and maintenance service being provided to the Sunshine Cove Residential community, over and above the standard level of service applied by Council.

As new lots within the Sunshine Cove Development are registered with the Registrar of Titles they will be subject to the charge in this financial year. The annual charge will be pro-rata and commence from the date of registration of the lot. The special charge will be levied on all rateable land including *strata lots* within the defined benefitted 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. Due to its size and number of residents, the amount of the special charge applicable to the Sunshine Cove Retirement Village and the Aged Care Home (property number 232868) located at Sunshine Cove is larger than the special charge payable by other rateable land to which the Overall Plan applies.

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 Council.

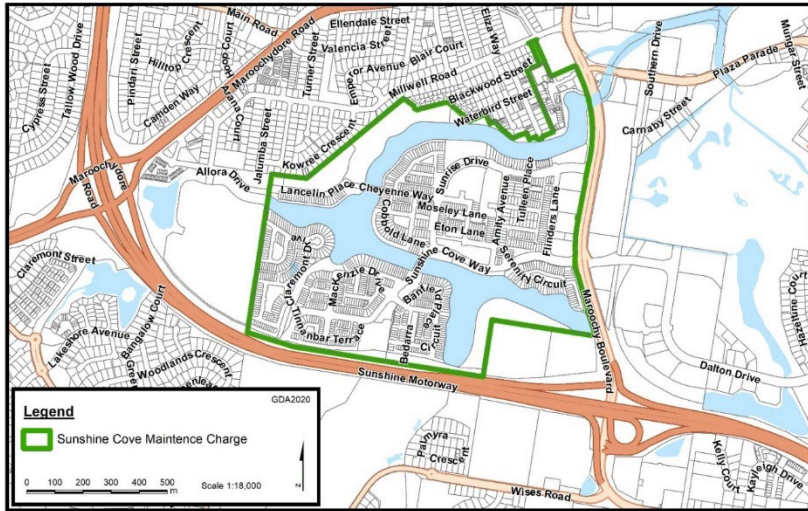
4. The estimated cost of implementing the Overall Plan

The overall operational costs associated with the provision of the higher level Sunshine Cove maintenance service has been determined to be approximately \$889,455.

5. The estimated time for implementing the Overall Plan

The estimated time for carrying out the Overall Plan is five years concluding on 30 June 2026. The Overall Plan is subject to periodic review, at least annually.

Map D - Sunshine Cove Maintenance Charge Benefit Area



ANNUAL IMPLEMENTATION PLAN - Sunshine Cove Maintenance Charge

The Annual Implementation Plan sets out the actions or processes that are to be carried out in the 2024-2025 financial year in accordance with the Overall Plan for the area identified as the Sunshine Cove Maintenance Charge Benefit Area identified at Map D above.

The actions or process to be undertaken include providing a landscaping and maintenance service within the Sunshine Cove Maintenance Charge Benefit Area (Map D above refers) over and above the standard level of landscaping and maintenance services applied by council. The estimated cost of the Annual Implementation Plan for 2024-2025 is \$182,240. For the 2024-2025 financial year the charge will be levied on the following basis:

Details	2024-2025 Annual Charge
Sunshine Cove Retirement Village (future)	\$1359
Aged Care Home located at Sunshine Cove (property number 232868)	\$679
All other properties	\$156

APPENDIX 6 - OVERALL PLAN

Mooloolah Island Maintenance Charge

1. Special charge for Mooloolah Island Maintenance

A request was made to council from members of Mooloolah Island residents, that council investigate the opportunity to implement a special charge for an above normal standard maintenance to streetscapes. A survey was posted to all 34 rateable land on 23 February 2013, with 28 responses received by council. Of those responses, 24 residents voted YES which is 85.7% majority in favour of the levy. The survey letter stated a 75% acceptance level would be required for the levy to be initiated. The council and Mooloolah Island Residential Community decided on the scope of works to be delivered into the future which provides a higher service standard to lawn areas.

2. The benefitted area to which the special charge applies

The special charge for Mooloolah Island Maintenance applies to all rateable land including *strata lots* within the area delineated on Map E below. The land or its owner specially benefits or will specially benefit, from Council providing a landscaping and maintenance service to the Mooloolah Island Residential community, over and above the standard level of service applied by Council.

Map E - Mooloolah Island Maintenance Charge Benefit Area



A special charge of one hundred and fifty four dollars (\$154) for the financial year ended 30 June 2025 for Mooloolah Island Maintenance Charge applies to all rateable land including *strata lots* within the benefitted area.

3. The service, facility or activity to be provided

Sunshine Coast Regional Council will provide a landscaping and maintenance service to the Mooloolah Island residents over and above the standard level of service applied by Council.

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 2024-2025 financial year has been determined to be \$5311.

5. The estimated time for implementing the Overall Plan

The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2025.

APPENDIX 7 – 2024-2025 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 dwelling or Group title single dwelling or group title vacant land
10	Combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet
11	Shop/office (single) with or without accommodation
12	Shops – shopping group (more than 6 shops)
13	Shops – shopping group (2 to 6 shops)
14	Shops – main retail
15	Shops – secondary retail
16	Drive-in shopping centres
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)
211	Retirement lifestyle village
22	Car park
23	Retail warehouse

Land Use Code*	Land Use Code Title
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
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

Land Use Code*	Land Use Code Title
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 – school, kindergarten, university
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
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

Land Use Code*	Land Use Code Title
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 (one or both may apply)
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 Regional Council, based on the Land Use Codes provided by the Department of Resources.

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

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

Defined Uses	Development Type
Market	Commercial - Type 2
Motel	Commercial - Type 2
Multiple dwelling	Residential
Nightclub entertainment facility	Commercial - Type 1
Office	Commercial - Type 2
Outdoor sales	Commercial - Type 2
Outdoor sport and recreation	Commercial - Type 2
Parking station	Commercial - Type 2
Place of worship	Commercial - Type 2
Research and technology industry	Commercial - Type 2
Residential care facility	Commercial - Type 2
Resort complex	Commercial - Type 2
Retirement facility	Commercial - Type 2
Rooming accommodation	Commercial - Type 2
Sales office	Commercial - Type 2
Service industry	Commercial - Type 2
Service station	Commercial - Type 2
Shop	Commercial - Type 2
Shopping centre	Commercial - Type 2
Short term accommodation (other than a Motel)	Commercial - Type 2
Showroom	Commercial - Type 2
Telecommunications facility	Commercial - Type 2
Theatre	Commercial - Type 2
Tourist attraction	Commercial - Type 2
Utility installation	Commercial - Type 2
Veterinary services	Commercial - Type 2

8. 2024-25 Revenue Policy

Strategic Policy

2024/25 Revenue Policy

	Endorsed by Council:	OM24/31
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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.

The Revenue Policy will be applied by Council in the development of the annual budget for the 2024/25 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. Differential General Rates

Differential 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 differential general rate for each rating category.

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 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 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 or charges.

In accordance with Section 120(1)(a) of the *Local Government Regulation 2012*, Council has determined that eligible pensioners who are property owners may receive concessions. The purpose of these concessions is 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* charitable organisations, community groups, and sporting associations, whose objects do not include making a profit 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)(c) of the *Local Government Regulation 2012* concessions may be granted if the payment of the rates or charges will cause hardship to the landowner. The purpose of these concessions is to assist ratepayers in hardship circumstances by reducing the short-term cash flow impact of paying rates and charges, by for example providing a longer period over which to pay rates and charges.

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 and Traditional Owners conducting activities on the Sunshine Coast. 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. All applications from Traditional Owners of the Kabi Kabi and Jinibara people are exempt from cost-recovery application fees in relation to tourism and cultural business activities occurring on community land within the Sunshine Coast Regional Council local government area.

New Development Costs

Developer contributions for infrastructure are determined each year. Developers 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.

Revenue Principles

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 payment 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 differential 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.

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

Policy review

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.

Roles and responsibilities

Role	Responsibility
Council	Endorsement authority for setting this policy and for all material and non-material changes to this policy.
Chief Executive Officer (CEO)	Responsible for executing the Revenue Policy.
Group Executive Business Performance, the Chief Financial Officer and Finance Branch	Bound by the principles outlined in this policy in the making, levying and recovery of rates and charges, and in the application of concessions relating to those rates and charges.
All council employees	Bound by the principles outlined in this policy in determining cost recovery and commercial fees and charges, and in the application of an exemption relating to those fees and charges.
Executive Leadership Team (ELT)	Provides advice to the CEO and/or Council on setting this policy and all proposed changes to this policy. Provides feedback to the policy sponsor and policy holder regarding the scope of approaching reviews.

Group Executive (GE), Business Performance	Policy sponsor.
Manager, Chief Financial Officer	Policy holder.
Coordinator Financial Operations	Leads this policy’s development, including communication, implementation, review and reporting.

Measurements of success

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

Definitions

Refer to Council’s Policy Framework for definitions of common terms. The following contains definitions for terms specific to this policy. For otherwise undefined terms, the plain English meaning informs interpretation.

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

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Appendix

Policy information					
Title	2024/25 Revenue Policy				
Purpose	<p>The purpose of this Revenue Policy is to set out the principles used by Council for:</p> <ul style="list-style-type: none"> levying rates and charges; granting concessions for rates and charges; recovering overdue rates and charges; and cost-recovery methods. <p>The Revenue Policy will be applied by Council in the development of the annual budget for the 2024/25 financial year.</p>				
Document number	D2023/558334				
Corporate Plan reference	<table border="1"> <tr> <td>Goal Pathway</td> <td>Our Outstanding Organisation Maintain a sustainable organisation that is well placed to respond to the needs of our growing region</td> </tr> <tr> <td>Service Output</td> <td>Financial and procurement services</td> </tr> </table>	Goal Pathway	Our Outstanding Organisation Maintain a sustainable organisation that is well placed to respond to the needs of our growing region	Service Output	Financial and procurement services
Goal Pathway	Our Outstanding Organisation Maintain a sustainable organisation that is well placed to respond to the needs of our growing region				
Service Output	Financial and procurement services				
Category	Statutory				
Subcategory	Financial				
Approved	OM24/31				
Approval date	30 May 2024				
Effective date	1 July 2024				
Review schedule	<p>In accordance with Section 193 of the <i>Local Government Regulation 2012</i>, the Revenue Policy is 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.</p> <p>Reviewed policy document must be Council endorsed.</p>				
Last review	25 May 2023				
Next review	May 2025				
Policy holder	The Manager responsible for this policy is: Chief Financial Officer.				
Approval authority	Council has authority to endorse material changes.				

Related documents	
Legislation	Local Government Act 2009 Local Government Regulation 2012
Operational documents	Revenue Statement

Version Control				
Version	Reason/Trigger	Change	Endorsed/Reviewed by	Date
1.0	Created	No	Special Statutory Budget Meeting	02/06/2014
2.0	Annual Review	Yes	Manager Finance	30/03/2017
2.	Endorsement	No	Council	15/06/2017
3.0	Annual Review	Yes	Chief Financial Officer	30/03/2018
3.0	Endorsement	No	Council	17/05/2018
4.0	Annual Review	Yes	Chief Financial Officer	02/04/2019
4.0	Endorsement	No	Council	23/05/2019
5.0	Annual Review	Yes	Chief Financial Officer	07/05/2020
5.0	Endorsement	Yes	Council	11/06/2020
6.0	Annual Review	Yes	Chief Financial Officer	19/03/2021
6.0	Endorsement	No	Council	27/05/2021
7.0	Annual Review	No	Chief Financial Officer	27/02/2022
7.0	Endorsement	No	Council	26/05/2022
8.0	Annual Review	No	Chief Financial Officer	27/03/2023
8.0	Endorsement	No	Council	25/05/2023
9.0	Annual Review	No	Chief Financial Officer	10/04/2024
9.0	Endorsement	No	Council	23/05/2024
10.0	Annual Review	No	Chief Financial Officer	08/04/2024
10.0	Endorsement	No substantive change, human rights assessment completed, template updated.	Council – OM24/31	30/05/2024

9. 2024-25 Debt Policy

Strategic Policy

2024/25 Debt Policy

	Endorsed by Council:	OM24/30
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Policy purpose

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

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 as a disciplined approach to borrowing.

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* (Qld) and Section 192 of the *Local Government Regulation 2012* (Qld).

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 Councils' 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 provide the opportunity for a return on assets will take priority over borrowings 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 12 year period. Loans undertaken for Region Making projects may have a term of greater than 12 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* (Qld).

Borrowing Sources

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

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 Council's 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 Queensland Treasury Corporation (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.

Policy review

Pursuant to Section 192 *Local Government Regulation 2012* (Qld), 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.

Roles and responsibilities

Role	Responsibility
Council	Endorsement authority for setting this policy and for all material and non-material changes to this policy.
Chief Executive Officer (CEO)	Responsible for executing the Debt Policy.
Executive Leadership Team (ELT)	Provides advice to the CEO and/or Council on setting this policy and all proposed changes to this policy. Provides feedback to the policy sponsor and policy holder regarding the scope of approaching reviews.
Group Executive (GE), Business Performance	Policy sponsor.
Manager, Chief Financial Officer	Policy holder.
Coordinator Financial Services	Leads this policy's development, including communication, implementation, review, and reporting.

Measurements of success

Council's Financial sustainability indicators as outlined in Sustainability Framework Financial Management (Sustainability) Guidelines 2023 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.

Sustainability Ratio Measures	Target Ranges sought
Total Debt Service Cover Ratio	Greater than 2 times
Net Financial Liabilities Ratio	Not greater than 60%

Definitions

Refer to Council’s Policy Framework for definitions of common terms. The following contains definitions for terms specific to this policy. For otherwise undefined terms, the plain English meaning informs interpretation.

Term	Definition
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 pay for that service).
QTC	Queensland Treasury Corporation.
Surplus cash reserves	The amount of unrestricted cash exceeding the unrestricted cash expense cover ratio of 4.5 months

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Appendix

Policy information		
Title	2024-25 Debt Policy	
Purpose	The purpose of this policy is to ensure the sound management of Council's existing and future debt.	
Document number	D2023/293547	
Corporate Plan reference	Goal Pathway Service Output	Our Outstanding Organisation Maintain a sustainable organisation that is well placed to respond to the needs of our growing region. Financial and procurement services
Category	Statutory	
Subcategory	Financial	
Approved	OM24/30	
Approval date	30 May 2024	
Effective date	1 July 2024	
Review schedule	A full review must be undertaken every year, and reviewed policy document must be provided to highest level approval authority for endorsement. Reviews may occur more regularly as required, having regard to a policy risk assessment.	
Last review	25 May 2023	
Next review	May 2025	
Policy holder	The Manager responsible for this policy is: Chief Financial Officer.	
Approval authority	Council has authority to endorse material and not-material changes.	
Related documents		
Legislation	<i>Local Government Act 2009</i> <i>Local Government Regulation 2012</i> <i>Statutory Bodies Financial Arrangements Act 1982</i> <i>Statutory Bodies Financial Arrangements Regulation 2007</i>	

Policy	Financial Management (Sustainability) Guideline 2023
Operational documents	Long Term Financial Forecast

Version Control				
Version	Reason/Trigger	Change	Endorsed/Reviewed by	Date
1.0	Adopted	No	Council	27 May 2021
2.0	Yearly adoption	No	Council	26 May 2022
3.0	Yearly adoption	No	Council	25 May 2023
4.0	Yearly adoption	New Template, minor non-material changes to improve clarity. Human rights assessment undertaken.	Council OM24/30	30 May 2024

Appendix A

Schedule of proposed external borrowings:

\$'000	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Sunshine Coast Council	\$20,294	\$26,669	\$32,709	\$23,183	\$28,500	\$28,075	\$11,550	\$8,500	\$10,000	\$10,000	\$0

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.

10. 2024-25 Investment Policy

Strategic Policy

2024/25 Investment Policy

	Endorsed by Council:	OM24/32
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Policy purpose

The purpose 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 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

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 recall an investment.

Investment activities shall preserve capital as a principal objective of the investment portfolio.

Investments will be performed in a manner that seeks to ensure security of principal of the overall portfolio. This would include managing credit risk and interest rate risk within 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.

Cash Flow Risk and Interest Rate Risk

The investment officers shall seek to minimise the risk of a change in the market value of the portfolio due to fluctuating interest rates and changes to financial institution credit ratings (S&P Global). This risk will be mitigated by ensuring that the portfolio is managed in accordance with the strict investment policy guidelines, specifically counter party limits, and by limiting investments to short term maturities i.e. less than 12-month terms.

Cash flow risk can be mitigated by considering the cash flow requirements of Council and structuring the portfolio accordingly to avoid having to recall investments prior to maturity.

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 high-rated counterparties without further approval.

The SBFAA includes a list of prohibited investments that requires Treasurer's 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 out Council's investment parameters, where maximum percentage of funds can be invested within each category:

Short Term Rating (S&P Global Ratings) or equivalent	Individual Counterparty Limit	Total Limit
QIC / QTC Pooled Cash Management Fund A-1+	100%	100%
A-1+ Financial Institutions	100%	100%
A-1+ Bond Mutual Funds	30%	50%
A-1 Financial Institutions	60%	100%
A-2 Financial Institutions	60%	90%
A-3 Financial Institutions	10%	30%
Unrated	Nil	Nil

Maturity

The maturity structure of the portfolio will reflect a maximum term of (1) year to maturity. With CEO approval (as per Schedule 2 to Delegation No. 2 by the Chief Executive Officer), this may be extended to a maximum term of three (3) years.

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 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 delegated by the Chief Executive Officer to the Group Executive Business Performance Group, and the Chief Financial Officer (delegation 2019-C-023), in accordance with Section 259 of the *Local Government Act 2009*, and subject to regular reviews from the Chief Executive Officer.

Appointment of an external fund manager to manage all or part of Council's investments, requires Treasurer's approval pursuant to Section 59 of the SBFAA.

New investment products

A new investment product requires a full risk assessment prepared by the Treasury Officer and submitted to 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 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.

Ethics and conflicts of interest

Consideration will be given to ethical investment principles in determining the approved counterparty limits 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 that could be related to the investment portfolio.

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 short-term rating of at least either A-3 (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.

Policy review

This policy is reviewed annually as part of the budget process.

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 Team 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.

Role	Responsibility
Council	Endorsement authority for setting this policy and for all material changes to this policy. Able to endorse non-material changes.
Chief Executive Officer (CEO)	Approval authority for any non-material change to this policy.
Executive Leadership Team (ELT)	Provides advice to the CEO and/or Council on setting this policy and all proposed changes to this policy. Provides feedback to the policy sponsor and policy holder regarding the scope of approaching reviews.

Group Executive (GE), Business Performance	Policy sponsor. Approval authority for any minor non-material changes to this policy.
Chief Financial Officer	Policy holder.
Coordinator Financial Accounting	Leads this policy's development, including communication, implementation, review and reporting.

Measurements 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.

Measure	Outcome sought
Bloomberg AusBond Bank Bill (BAUBIL) Index	Equal or exceed
Compliance with legislation	No breaches
Invest only with approved institutions	No breaches
Invest to protect capital value of investments	No losses

Related legislation, policies, strategies and documents

All individuals engaged in dealings within the scope of this policy are required to fulfil the ethical and behavioural obligations as defined in legislation.

Definitions

Refer to Council's Policy Framework for definitions of common terms. The following contains definitions for terms specific to this policy. For otherwise undefined terms, the plain English meaning informs interpretation.

Term	Definition
Bank Bill Swap Rate (BBSW)	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	This is 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.
Counterparty limits	The maximum possible exposure to a specified financial institution or group of financial institutions
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.
Financial Institution	An authorised deposit-taking institution within the meaning of the <i>Banking Act 1959</i> (Cwlth), Section 5.
Investments	Arrangements that are undertaken or acquired for producing income and apply only to the cash investments of Sunshine Coast Council.
Market Value	The price at which an instrument can be purchased or sold in the current market.
QIC	Queensland Investment Corporation
QTC	Queensland Treasury Corporation

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Appendix

Policy information					
Title	2024/25 Investment Policy				
Purpose	The purpose 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.				
Document number	D2023/333877				
Corporate Plan reference	<table border="1"> <tr> <td>Goal Pathway</td> <td>Our outstanding organisation Maintain a sustainable organisation that is well placed to respond to the needs of our growing region</td> </tr> <tr> <td>Service Output</td> <td>Financial and procurement services</td> </tr> </table>	Goal Pathway	Our outstanding organisation Maintain a sustainable organisation that is well placed to respond to the needs of our growing region	Service Output	Financial and procurement services
Goal Pathway	Our outstanding organisation Maintain a sustainable organisation that is well placed to respond to the needs of our growing region				
Service Output	Financial and procurement services				
Category	Statutory				
Subcategory	Financial				
Approved	OM24/32				
Approval date	30 May 2024				
Effective date	1 July 2024				
Review schedule	A full review must be undertaken within every four years, and reviewed policy document must be provided to highest level approval authority for endorsement. Reviews may occur more regularly as required, having regard to a policy risk assessment.				
Last review	2023				
Next review	2025				
Policy holder	The Manager responsible for this policy is: Chief Financial Officer				
Approval authority	Council has authority to endorse material changes. CEO has approval authority for any non-material change to the policy. Relevant Group Executive has authority to approve minor non-material changes.				

Related documents	
Legislation	<i>Statutory Bodies Financial Arrangements Act 1982</i> <i>Statutory Bodies Financial Arrangements Regulation 2019</i> <i>Local Government Act 2009</i> <i>Banking Act 1959 (Cwlth)</i>
Policy	
Operational documents	

Version Control				
Version	Reason/Trigger	Change	Endorsed/Reviewed by	Date
1.0	Created	N	Council	9/6/2014
1.1	Annual review	Y	Manager Finance	19/2/2016
1.1	Endorsement		Council	2016
1.2	Annual Review	Y	Manager Finance	2017
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
1.4	Annual Review	Y	Chief Financial Officer	2019
1.4	Endorsement		Council	23/5/2019
1.5	Annual Review	Y	Chief Financial Officer	28/4/2020
1.5	Endorsement	Y	Council	11/6/2020
1.6	Annual Review		Chief Financial Officer	14/4/2021
1.6	Endorsement		Council	27/5/2021
1.7	Annual Review	N	Chief Financial Officer	27/4/2022
1.7	Endorsement		Council	26/5/2022
1.8	Annual Review	Y	Chief Financial Officer	20/3/2023
1.8	Endorsement		Council	25/5/2023
1.9	Annual Review	N	Chief Financial Officer	12/4/2024
1.9	Endorsement	New template, minor non-material changes to improve clarity. Human rights assessment undertaken.	Council - OM24/32	30/5/2024



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