

Agenda

Special Meeting Budget Adoption (2016/2017)

Thursday, 16 June 2016

commencing at 9.00am

Council Chambers, Corner Currie and Bury Streets, Nambour

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1 DECLARATION OF OPENING

On establishing there is a quorum, the Chair will declare the meeting open.

2 RECORD OF ATTENDANCE AND LEAVE OF ABSENCE**3 OBLIGATIONS OF COUNCILLORS****3.1 DECLARATION OF MATERIAL PERSONAL INTEREST ON ANY ITEM OF BUSINESS**

Pursuant to Section 172 of the *Local Government Act 2009*, a councillor who has a material personal interest in an issue to be considered at a meeting of the local government, or any of its committees must –

- (a) inform the meeting of the councillor's material personal interest in the matter; and
- (b) leave the meeting room (including any area set aside for the public), and stay out of the meeting room while the matter is being discussed and voted on.

3.2 DECLARATION OF CONFLICT OF INTEREST ON ANY ITEM OF BUSINESS

Pursuant to Section 173 of the *Local Government Act 2009*, a councillor who has a real or perceived conflict of interest in a matter to be considered at a meeting of the local government, or any of its committees must inform the meeting about the councillor's personal interest the matter and if the councillor participates in the meeting in relation to the matter, how the councillor intends to deal with the real or perceived conflict of interest.

4 REPORTS DIRECT TO COUNCIL**4.1 CORPORATE SERVICES****4.1.1 2016/17 REVENUE STATEMENT****File No: Budget Development****Author: Manager Finance
Corporate Services Department****Appendices: App A - 2016/17 Revenue Statement 13****PURPOSE**

The purpose of this report is for council to adopt the 2016/17 Revenue Statement.

EXECUTIVE SUMMARY

Section 169(2)(b) of the *Local Government Regulation 2012* requires council to include a Revenue Statement in the annual budget. The Revenue Statement is an explanatory statement, detailing the revenue measures adopted in the budget (**Appendix A**).

Section 172 of the *Local Government Regulation 2012* details what must be contained in the Revenue Statement and Section 193(2) states that the guidelines for preparing the Revenue Statement may be included in the Revenue Policy.

The key inclusions in the attached Revenue Statement include:

- a general rate increase of 2.5%
- a 1.7% increase for 240 litre and 140 litre waste bin services
- combined general rates and utility charges increase by 2.2% in line with the Local Government Association of Queensland (LGAQ) Council Cost Index
- a \$20 increase in total across the separate charges for the environment, public transport and heritage levies
- Tourism and Major Events Levy increased by 10%, with a minimum of \$90.80
- continuation of pensioner concessions, currently estimated at \$3.3 million
- continuation of the early payment discount, currently estimated at \$8.1 million.

The effects of property valuations conducted by the Department of Natural Resources and Mines have been incorporated. Note that some properties will experience a change greater or lesser than the general rates increase of 2.5% due to fluctuations in property valuations.

OFFICER RECOMMENDATION 1

That Council receive Table 1 of the 2016/17 Revenue Statement and, for the purpose of adopting the Revenue Statement and Section 81 of the *Local Government Regulation 2012* levying differential general rates for the 2016/17 financial year, Council now adopts the differential general rating categories and the description of those rating categories detailed in Table 1 and more generally described as follows:

- (i) **differential category 1, being land where a primary production concession is granted by the Department of Natural Resources and Mines in accordance with Chapter 2, Part 2, Division 5, Subdivision 2 of the *Land Valuation Act 2010***
- (ii) **differential categories 2 to 4 inclusive being commercial and industrial land that is used primarily for commerce or industry in particular urban centres and rural localities, other than land used for another rural production industry**

- (1) differential category 2 valuation to \$175,000
- (2) differential category 3 valuation from \$175,001 to \$400,000
- (3) differential category 4 valuation over \$400,000
- (iii) differential category 5 being commercial and industrial land that is used solely for extractive industries
- (iv) differential categories 6 to 15 inclusive, being vacant land or residential land that is used for residential purposes in particular urban centres and rural localities, and is the owner's principal place of residence
 - (1) differential category 6 valuation to \$280,000
 - (2) differential category 7 valuation from \$280,001 to \$450,000
 - (3) differential category 8 valuation from \$450,001 to \$550,000
 - (4) differential category 9 valuation from \$550,001 to \$700,000
 - (5) differential category 10 valuation from \$700,001 to \$800,000
 - (6) differential category 11 valuation from \$800,001 to \$920,000
 - (7) differential category 12 valuation from \$920,001 to \$1,100,000
 - (8) differential category 13 valuation from \$1,100,001 to \$1,400,000
 - (9) differential category 14 valuation from \$1,400,001 to \$2,500,000
 - (10) differential category 15 valuation over \$2,500,000
- (v) differential categories 16 to 19 inclusive, being residential land that is used for residential purposes in particular urban centres and rural localities, and is not the owner's principal place of residence
 - (1) differential category 16 valuation to \$420,000
 - (2) differential category 17 valuation from \$420,001 to \$500,000
 - (3) differential category 18 valuation from \$500,001 to \$750,000
 - (4) differential category 19 valuation over \$750,000
- (vi) differential category 20 being vacant land, including land comprising of more than one registered lot where a single valuation has been issued for the multiple lots, with a valuation greater than \$1,000,000 and a total area greater than 1500 square meters
- (vii) differential category 21, being land that is
 - (1) subject to a Stock Grazing Permit, or
 - (2) a Pump Station, or
 - (3) a small lot or strata garage less than 20 square metres
- (viii) differential category 22, being vacant land subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the *Land Valuation Act 2010*
- (ix) differential category 23, being land that is used for retirement villages purposes and/or aged people home providing non-medical care, or a mixture of medical and non-medical care
- (x) differential categories 24 to 26 inclusive, being land that 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
 - (1) differential category 24 valuation from \$3,000,000 to \$15,000,000
 - (2) differential category 25 valuation over \$15,000,000, which does not fall into differential category 26
 - (3) differential category 26 applies to land in Maroochydore where the rateable value is over \$30,000,000

- (xi) differential categories 27 and 29, being residential land that is used for residential purposes, subject to a community title, and is not the owner's principal place of residence:
 - (1) differential category 27 all strata units within a complex containing greater than 4 stories above the ground
 - (2) differential category 29 all strata units within a complex containing no more than 4 stories above the ground
- (xii) differential categories 28 and 30, being residential land that is used for residential purposes, subject to a community title, and is the owner's principal place of residence:
 - (1) differential category 28 all strata units within a complex containing greater than 4 stories above the ground
 - (2) differential category 30 all strata units within a complex containing no more than 4 stories above the ground
- (xiii) other land being any other type of land.

OFFICER RECOMMENDATION 2

That Council:

- (a) receive the balance of the 2016/17 Revenue Statement and adopts Section 1 Introduction, Section 2 Administration, Section 3 General Rates (excluding Table 1), Section 4 Special Rates and Charges, Section 5 Utility Charges and Section 6 Separate Charges together with appendices 1 to 8 inclusive of the Revenue Statement
- (b) makes and levies the following Special Rates and Charges under Section 94 of the *Local Government Act 2009* in respect to the rateable land identified below and for that purpose identifies and adopts the below Overall Plans and sets the charge or rate payable as prescribed and in accordance with the adopted Overall Plan as follows:
 - (i) Montville Beautification Levy for the supply or provision of the service facility or activity on all rateable land on Main Street Montville located between Western Avenue and Hoffman Close, Montville described in the Overall Plan Appendix 1 of the tabled 2016/17 Revenue Statement
 - (ii) Twin Waters Maintenance Charge for the supply or provision of the service facility or activity on all rateable land within the benefitted area as delineated on the map attached to the Overall Plan Appendix 2 of the tabled 2016/17 Revenue Statement
 - (iii) Tourism and Major Events Levy for the supply or provision of the service facility or activity on all rateable land described or identified on the map in the Overall Plan Appendix 3 of the tabled 2016/17 Revenue Statement
 - (iv) Rural Fire Charge for the supply or provision of the service facility or activity on all rateable land described in the Overall Plan Appendix 4 of the tabled 2016/17 Revenue Statement
 - (v) Brightwater Estate Landscaping Charge for the supply or provision of the service facility or activity on all rateable land described or identified on the map in the Overall Plan Appendix 5 of the tabled 2016/17 Revenue Statement

- (vi) **Sunshine Cove Maintenance Charge for the supply or provision of the service facility or activity on all rateable land described or identified on the map in the Overall Plan Appendix 6 of the tabled 2016/17 Revenue Statement**
- (vii) **Mooloolah Island Maintenance Charge for the supply or provision of the service facility or activity on all rateable land described or identified on the map in the Overall Plan Appendix 7 of the tabled 2016/17 Revenue Statement**
- (c) **makes and levies differential general rates, utility charges and separate rates and charges for the 2016/17 financial year pursuant to Section 94 of the *Local Government Act 2009* at the rates specified in the tabled 2016/17 Revenue Statement**
- (d) **has determined pursuant to Section 118 of the *Local Government Regulation 2012* that rates and charges must be paid within 30 days after issuing of rates notices**
- (e) **has determined pursuant to Section 130 of the *Local Government Regulation 2012* to allow a 5% discount of the general rate or \$200 per annum (whichever is the lesser) for the payment of rates and charges in accordance with the tabled Revenue Statement 2016/17**
- (f) **has determined pursuant to Section 129 of the *Local Government Regulation 2012* to allow payment of certain rates and charges by instalments in accordance with the tabled 2016/17 Revenue Statement**
- (g) **has determined pursuant to Section 119 of the *Local Government Regulation 2012*, to grant, in accordance with the tabled 2016/17 Revenue Statement, a concession to certain ratepayers**
- (h) **has determined that where payment has not been received by the due date for rates and charges, pursuant to Section 120 of the *Local Government Regulation 2012*, Council will assess and may apply upon application a Rates and Charges Debt Concession subject to conditions and**
- (i) **has determined that where some or all of the rates and charges have been outstanding for greater than 3 years, Council by resolution may commence the sale of land process pursuant to Sections 140 - 143 of the *Local Government Regulation 2012*.**

FINANCE AND RESOURCING

The 2016/17 Budget has been developed with the inclusion of the rates and charges as detailed in the Revenue Statement.

An operating surplus of \$30.9 million has been achieved with net rates and utility charges of \$259.3 million.

CORPORATE PLAN

Corporate Plan Theme: *A public sector leader*

Emerging Priority: 5.2 - A financially sustainable organisation

Strategy: 5.2.2 - Ensure council's finances are well managed and systems are in place to analyse performance, generate revenue, reduce costs and manage contracts

CONSULTATION

Internal Consultation

The development of the 2016/17 Revenue Statement has involved consultation and engagement through Councillor meetings and discussions, including:

- Budget Workshop, 16 November 2015
- Budget Workshop, 15 February 2016
- Budget Workshop, 19 April 2016
- Budget Workshop, 16 and 17 May 2016
- Mayor presents budget to Councillors to comply with S107A(2) *Local Government Act 2009*, 1 June 2016
- Special Statutory Meeting, 9 June 2016.

External Consultation

No external consultation was required for this report.

Community Engagement

No community engagement was required for this report.

PROPOSAL

Following recent budget discussions and the adoption of the Revenue Policy on 9 June 2016, council is now in a position to adopt the Revenue Statement for the 2016/17 financial year. The combined increase for general rates and waste management utility charges will be 2.2%.

The general rate revenue for the 2016/17 financial year will continue to be levied using a system of differential general rating. The system includes 30 differential categories with 18 differential bands used for residential properties and a minimum general rate set at \$1,138.

The general rate increase of 2.5% results in a minimum general rate for the 2016/17 financial year of \$1,138, an increase of \$28 per annum from \$1,110 per annum in 2015/16. There are 62% of residential ratepayers on the minimum general rate.

The effects of property valuations conducted by the Department of Natural Resources and Mines have been incorporated. Note that some properties will experience a change greater or lesser than the general rates increase of 2.5% due to fluctuations in property valuations.

The three separate charges levied in the region have increased collectively by \$20, the Environment Levy increased by \$10 to \$70 per annum, the Public Transport Levy increased by \$7 to \$27 per annum, and the Heritage Levy increased by \$3 to \$8 per annum.

The special rates and charges for Montville Beautification, Twin Waters Maintenance, Brightwater Estate Landscaping, Sunshine Cove Maintenance and Mooloolah Island Maintenance have increased by 1.7 % in the 2016/17 financial year.

The Tourism and Major Events Levy has increased by 10% and a minimum of \$90.80 applies.

The continuation of pensioner concessions for the 2016/17 financial year is currently estimated at \$3.3 million. There are approximately 21,000 eligible pensioner properties comprising of:

- 9,000 properties owned by ratepayers receiving a part pension
- 12,000 properties owned by ratepayers receiving a full pensioners.

Waste Management charges for the 2016/17 financial year have increased by 1.7%:

- the cost of a 140 litre wheelie bin has increased by \$4.00, from \$235.00 to \$239.00

- the cost of a 240 litre wheelie bin has increased by \$4.60, from \$271.40 to \$276.00
- the cost for a holding tank pump out (fortnightly services) has increased by \$46.10, from \$2,712.50 to \$2,758.60 per annum.

The change in total rates and utility charges from 2015/16 to 2016/17 is:

Total Rates and Charges	2015/16	2016/17	\$ Variation
Minimum general rate	\$1,110.00	\$1,138.00	\$28.00
240 litre wheelie bin	\$271.40	\$276.00	\$4.60
Environment Levy	\$60.00	\$70.00	\$10.00
Public Transport Levy	\$20.00	\$27.00	\$7.00
Heritage Levy	\$5.00	\$8.00	\$3.00
Gross Rates and Charges	\$1,466.40	\$1,519.00	\$52.60
Discount (general rate only)	\$55.50	\$56.90	\$1.40
Net Rates and Charges	\$1,410.90	\$1,462.10	\$51.20

Legal

Section 169(2)(b) of the *Local Government Regulation 2012* requires that council include in the annual budget a Revenue Statement.

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

Policy

The 2016/17 Revenue Statement is consistent with the Revenue Policy 2016/17.

Risk

Budget parameters include general rates growth of 1.9%. The growth rate will need to be closely monitored throughout the year with any changes reflected in budget reviews.

Previous Council Resolution

Special Meeting 9 June 2016, Council Resolution (SM16/4) - Revenue Policy for 2016/17:
That Council:

- receive and note the report titled “Revenue Policy 2016/17” and*
- adopt the 2016/2017 Revenue Policy (Appendix A)*

Related Documentation

Revenue Statement has been developed in accordance with the principals outlined in the Revenue Policy 2016/17.

Critical Dates

The Revenue Statement must be adopted as part of the annual budget, any delay to the 16 June 2016 adoption impacts on the ability to issue rate notices in July 2016.

Implementation

The Revenue Statement sets out the details of the rates and charges that will be levied during the 2016/17 financial year.

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 16 June 2016 to adopt the following revenue statement, which provides details of the following:

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

2. ADMINISTRATION

2.1 Issue of Rates Notices

Separate rates 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 2016 to the 31 December 2016, and 1 January 2017 to the 30 June 2017 respectively. Each notice includes one half of the annual rates and charges levied.

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. Adjustments to rates and charges levied in prior financial years will only be done in exceptional circumstances. Adjustment for rates and charges levied in prior financial years will not be done where:

- (a) a property has been categorised in Differential General Rate Categories 16,17,18,19, 27 or 29 (i.e. not principal place of residence) and the owner/s have not provided a declaration that the property is his/ her/ their principal place of residence per section 3.2.3 of this revenue statement.
- (b) a property has been categorised as Transitory Accommodation – Urban or Transitory Accommodation – Rural for the purposes of levying the Tourism and Major Events Levy and the owner/s have not provided a Tourism and Major Events Levy declaration form advising council that the property is not offered for short term residential rental.

2.3 Early Payment Discount

Discounts for prompt payments will be allowed on the rates and charges stipulated in council's revenue statement as having discount applying to them. Such discounts are allowed in accordance with Section 130 of the *Local Government Regulation 2012*.

2.3.1 Method of Calculation

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

- (a) 5% of the general rate; or
- (b) \$200.00 per annum (i.e. \$100.00 for each half yearly rate period)

whichever is the lesser amount.

In the case of pensioners complying with the eligibility criteria contained in the Queensland Government's Rate Subsidy Scheme and Retirement Villages as per differential general rate category 23, the half yearly discount offered will be 5% of the general rates. No maximum will apply.

No Discount is allowable on the following charges which may appear on the rates notice:

- Emergency Management Levy
- All Special Rates
- All Special Charges
- All Separate Charges
- Waste Management Charges
- Change of Ownership Fee
- Backflow Device Registration Fee
- Valuation Fee
- Holding Tanks
- Any property charge relating to the provision of temporary services or the carrying out of council works on or in connection with the property
- Any non-rate item included on the rate notice
- Legal costs incurred by council in rate collection
- Interest charges on overdue rates

Revenue Statement

- Any other rate, charge or amount unless a discount is specifically permitted by this revenue statement.

2.3.2 Payments Made Before the Due Date

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

2.3.3 Allowance of Early Payment Discount for Late Payments

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

2.3.3.1 Payments made after the Due Date

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

- Illness involving hospitalisation and/ or incapacitation of the ratepayer at or around the due date for payment; or
- The death or major trauma (accident/ life threatening illness/ emergency operation) of the ratepayer and/ or associated persons (Spouse/ Children/ Parents) at or around the due date for payment; or
- The loss of records resulting from factors beyond the ratepayer's control (Fire/ Flood etc.); or
- as a result of a change of ownership, where council received notification between the generation of the rates notice and the due date for payment

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

2.3.3.2 Late payments Due to Delivery Difficulties

Discount will be allowed following the non-receipt of the rates notice by the ratepayer or the non-receipt or late receipt of the rates payment by council where the reason for such non-receipt or late receipt is separately substantiated by:

- a written statement from the ratepayer detailing non receipt of the rates notice provided discount has not been allowed on a previous late payment in similar circumstances in the last five (5) years; or
- other evidence that payment of the rates was made by the ratepayer at the time, but did not reach council due to circumstances beyond the control of the ratepayer; or
- where an administrative error occurred at the Department of Natural Resources and Mines which resulted in the rates notice being incorrectly addressed by council.

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

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

- as a result of the failure of the ratepayer to ensure that council was given correct notification of the postal address for service of notices prior to the issue of the rate notices; or
- as a result of the failure of the ratepayer to ensure that council was given the correct notification of the email address for service of the notices prior to the issue of the rate notices where the option for delivery by electronic means has been selected.

2.3.3.3 Administrative Errors

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

Revenue Statement

2.3.3.4 Payment Errors

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

- WHERE THE AMOUNT OF THE ERROR IS \$50.00 OR LESS

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

- WHERE THE AMOUNT OF THE ERROR EXCEEDS \$50.00

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

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

2.4 Pensioner Concession

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

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

2.4.1 Eligibility Criteria

For Queensland Government Pensioner Rate Subsidy

The pensioner:

1. Must possess a current, valid qualifying concession card, namely:
 - Pensioner Concession Card issued by Centrelink or the Department of Veteran Affairs **OR**
 - Repatriation Health (Gold) Card - (for all Conditions) issued by the Department of Veteran Affairs; and
2. Must be the owner (either solely or jointly), or be an eligible life tenant, in accordance with the guidelines for the State Government Rate Subsidy Scheme, of property within the region which is their principal place of residence, AND must have (either solely or jointly) with a co-owner, the legal responsibility for payment of rates and charges which are levied in respect of the said property by the council. In the case of joint ownership, the subsidy will apply only to the approved pensioner's proportionate share of the applicable rates and charges, except where the co-owners are an approved pensioner and his/ her spouse. In this situation the concession will apply to the full amount of applicable rates and charges; and
3. Must, if a 'first time' applicant, lodge and complete the prescribed application to be entitled to a 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
4. Must, if an 'existing' applicant, lodge another application if required by council OR on the acquisition of a replacement property within the Sunshine Coast Council region.

For Council's Pensioner Rate Concession

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

5. have owned, or otherwise paid rates on, property within the Sunshine Coast Council region for the preceding 3 years. Pensioner concession may be allowed where the applicant has paid rates on property within the Sunshine Coast Council region for 5 of the last 10 years, so long as the "gap" between ownerships in this period does not exceed 12 months. If currently not eligible and upon meeting the qualifying period of 3 years, rating concession will be applied from the start of the next rating period. Discretion may be applied in relation to contribution to

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the Sunshine Coast Council region regarding continuous residency, consistent with pensioner concession arrangements as listed above.

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

2.4.2 Method of Calculation – Per Property

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

2.4.2.1 Single Owner on the Maximum Rate of Pension

Where the pensioner is in receipt of the maximum level of pension and is the sole owner of the property that is their principal place of residence the concession will be 25% of the general rate up to a maximum amount of \$230.00 per annum.

2.4.2.2 Joint Owner on the Maximum Rate of Pension

Where the pensioner is in receipt of the maximum level of pension and the property is their principal place of residence and owns the property jointly with one or more people per eligibility criteria in section 2.4.1, the concession will be 25% of the general rate up to a maximum amount of \$180.00 per annum.

2.4.2.3 Single Owner not on the Maximum Rate of Pension

Where the pensioner is not in receipt of the maximum level of pension and is the sole owner of the property that is their principal place of residence the concession will be 25% of the general rate up to a maximum amount of \$115.00 per annum.

2.4.2.4 Joint Owner not on the Maximum Rate of Pension

Where the pensioner is not in receipt of the maximum level of pension and the property is their principal place of residence and owns the property jointly with one or more people per eligibility criteria in section 2.4.1, the concession will be 25% of the general rate up to a maximum amount of \$65.00 per annum.

2.5 Outstanding Rates and Charges

2.5.1 Interest Charges

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

2.5.2 Arrangements to Pay

Arrangements to pay in accordance with Section 129 of the *Local Government Regulation 2012*, will be entered into if applied for by the ratepayer and where there are no overdue rates and charges from previous rating periods and the ratepayer and council agree that such arrangements will allow the outstanding rates or charges payable to be paid by the end of the current half - financial year. No recovery action will be taken on any instalment payment that is not overdue.

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

2.5.3 Rates & Charges Balances Outstanding

Where the rates and charges remain unpaid, a reminder notice will be issued.

Where rates and charges remain unpaid after the reminder notice period, further recovery action will be commenced, 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*.

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As per Sections 138 - 144 of the *Local Government Regulation 2012*, council has the power to sell the property for the recovery of outstanding rates and charges, which are overdue for 3 years or more. Vacant land and commercial properties can be sold after 1 year where judgment has been entered.

2.5.4 Rates & Charges Debt Concession

In accordance with Section 120 of the *Local Government Regulation 2012*, a concession by way of an agreement to defer payment, for a period of up to 12 months, for rates and charges, may be granted to landowners that satisfy Council that payment of the rates and charges will cause them hardship.

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

In accordance with Section 125(3) of the *Local Government Regulation 2012* a premium will accrue on all rates and charges in arrears. The premium will be equivalent to 11% compound interest, calculated on daily rests (per section 2.5.1).

2.5.5 Sale of Land for Arrears of Rates & Charges

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

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

2.6 Deferment of 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 general rates.

The deferment of the general rate will apply to:

- Eligible Pensioners
- Eligible Business / Enterprises

2.6.1 Deferment for Eligible Pensioners

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

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

The deferment of general rates applies only to ratepayers categorised in Differential General Rates Categories 1, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 28 & 30.

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

- own and occupy the property; and
- have no overdue rates and charges on the said property; and
- be the holder of a Pension Concession Card issued by Centrelink or the Department of Veteran Affairs; **OR**
- a Repatriation Health (Gold) Card issued by the Department of Veteran Affairs; **OR**
- a Commonwealth Seniors Health Card; **OR**
- a Queensland Seniors Card issued by the Queensland State Government.

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

2.6.2 Deferment for Businesses or Enterprises

Eligible businesses or enterprises will be allowed under Chapter 4, Part 10 of the *Local Government Regulation 2012*, Section 120(1)(d).

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

2.6.3 Additional Charges

Additional charges will be applied to all deferred general rates under Section 122(5) of the *Local Government Regulation 2012*. The additional charges will be equivalent to compound interest, calculated in daily rests and will be set at the 90 day bank bill rate as at the adoption of the 2016/17 Budget.

2.6.4 Application to Defer

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

2.7 General Rate Exemptions and Concessions

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

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

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

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

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- (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 the following:
 - (i) accommodation associated with the protection of children;
 - (ii) accommodation for students;
 - (iii) educational, training or information services aimed at improving labour market participation or leisure opportunities;
- (e) land used for a cemetery.

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

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

The concession will be 100% of the general rate. Applications received during the 2016/17 year that fall within the categories above will be granted a general rate concession for the year. If a property has previously been granted a general rate concession in the 2015/16 year the owner will not be required to re-apply to obtain the concession for the 2016/17 financial year, however they may be required to provide proof of their ongoing eligibility if requested to do so. Property owners must immediately notify council if there is a substantive change of land use for a property in receipt of a general rate concession.

2.8 Fees and Charges

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

All fees and charges will be set with reference to full cost pricing. Cost-recovery fees will be charged up to a maximum of full cost. Commercial charges will be at commercial rates. Council acknowledges the community benefit associated with not-for-profit organisations conducting activities on the Sunshine Coast, and therefore all not-for-profit organisations are exempt from cost recovery fees for applications to conduct activities requiring an approval on public and private land within the Sunshine Coast Council region.

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 2016/17 financial year are set out in the Register of General Cost-Recovery Fees and Commercial Charges 2016/17 as previously adopted.

2.9 Definitions

Community Title Scheme	premises situated on land in respect of which a Community Title Scheme or Layered Community Title Scheme has been and remains registered pursuant to the <i>Body Corporate and Community Management Act 1997</i> .
Differential General Rates Table	means Table 1 and Table 2 in this revenue statement.
due date	is the due date for payment as shown on the rate notice.
dwelling house	a separate building that is used or is adapted to be used for principal residential purposes .
dwelling unit	a room or group of rooms that is used or is adapted to be used for principal residential purposes .
full payment	the amount of the most recently issued rates notice less any applicable discount. These payments are also cleared on the transaction date. 'Cleared' payment means money which can be transferred to council's bank accounts at the time of the transaction or at the end of the day.
group title multi dwelling	land with 09 Land Use Code which contains multiple dwellings.
group title single dwelling:	land with 09 Land Use Code which contains a single dwelling house only.
group title vacant land	land with 09 Land Use Code which does not contain any improvements.
high-rise unit	all strata units within a complex as defined under the <i>Body Corporate and Community Management Act 1997</i> containing greater than 4 stories above the ground.
land parcel	any parcel which is registered with the Department of Natural Resources and Mines as a separate subdivision, re-subdivision, allotment, lot, section or portion and which is capable of being occupied separately regardless of whether a separate title is held for such parcel.
land use codes	land use codes approved by the Sunshine Coast Regional Council effective from 1 July 2016.
low-rise unit	all strata units within a complex defined under the <i>Body Corporate and Community Management Act 1997</i> containing no more than 4 stories above the ground.
non-residential purposes	is classified as all land that does not conform to the definition of residential purposes .
overdue rates	has the meaning assigned to that term by Section 132 of the <i>Local Government Regulation 2012</i> . Without limiting that definition, overdue rates generally means those rates and charges remaining unpaid after the due date for payment, as prescribed in a rate notice issued to ratepayers. Overdue rates exclude all rates, charges and premiums of any current arrangement to pay.
owner	for purposes of the differential general rates table and associated provisions means; (a) the 'registered proprietor';

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	<p>(b) a resident Life Tenant, nominated as such by the terms of a will or Family/ Supreme Court Order, and having been specifically given responsibility for payment of all Rates and Charges;</p> <p>(c) a resident lessee of an Auction Perpetual Lease, the terms of any such lease must provide for the lessee to be responsible for the payment of rates and charges and the lessee must be granted title to the land in fee simple at the conclusion of the lease.</p>
predominant use	is the single use, or in the case of multiple usages, the predominant use, for which in the opinion of the council the property is being used or could potentially be used by virtue of improvements or activities conducted upon the property .
primary production purposes	land available for the business or industry of grazing, dairying, pig farming, poultry farming, viticulture, orcharding, apiculture, horticulture, aquaculture, vegetable growing, the growing of crops of any kind, forestry; or any other business or industry involving the cultivation of soils, the gathering in of crops or the rearing of livestock; and where a farming concession is granted by the Department of Natural Resources and Mines in accordance with Chapter 2, Part 2, Division 5, Subdivision 2 of the <i>Land Valuation Act 2010</i> .
premises	includes: <ul style="list-style-type: none"> (a) the whole or any part of any building, structure, or land; and (b) any construction works whether on private land, Crown land, council land or any public place.
principal place of residence	<p>a single dwelling house or dwelling unit that is the place of residence at which at least one natural person who constitutes the owner/s of the land predominantly resides, or a multi dwelling house or multi dwelling unit that is the place of residence where at least one owner is a pensioner who complies with the eligibility criteria contained in the Queensland Government's Rate Subsidy Scheme resides. In establishing principal place of residence council may consider, but not be limited to, the owner's declared address for electoral, taxation, government social security or national health registration purposes, or any other form of evidence deemed acceptable by the council.</p> <p>Without limiting the above meaning the following cases do not comply with the definition of a principal place of residence namely a single dwelling house or a single dwelling unit or a multi dwelling house or a multi dwelling unit that is;</p> <ul style="list-style-type: none"> (a) not occupied by at least one person/s who constitutes the owner/s, but occupied by any other person/s, whether in return for rent or remuneration or not, including members of the owner's family; or (b) not occupied, whether permanently or temporarily (for more than 120 days of the financial year), including for the purposes of renovation or redevelopment, except in the case where; <ul style="list-style-type: none"> (i) a premises being renovated remains the registered principal place of residence for the purposes specified above and that the owner/s do not own any other property which they claim to be their principal place of residence; and (ii) a property is vacant for a period longer than 120 continuous days of the financial year due to the owner/s absence on an extended holiday, provided that the property remains vacant for the entire period of their absence.

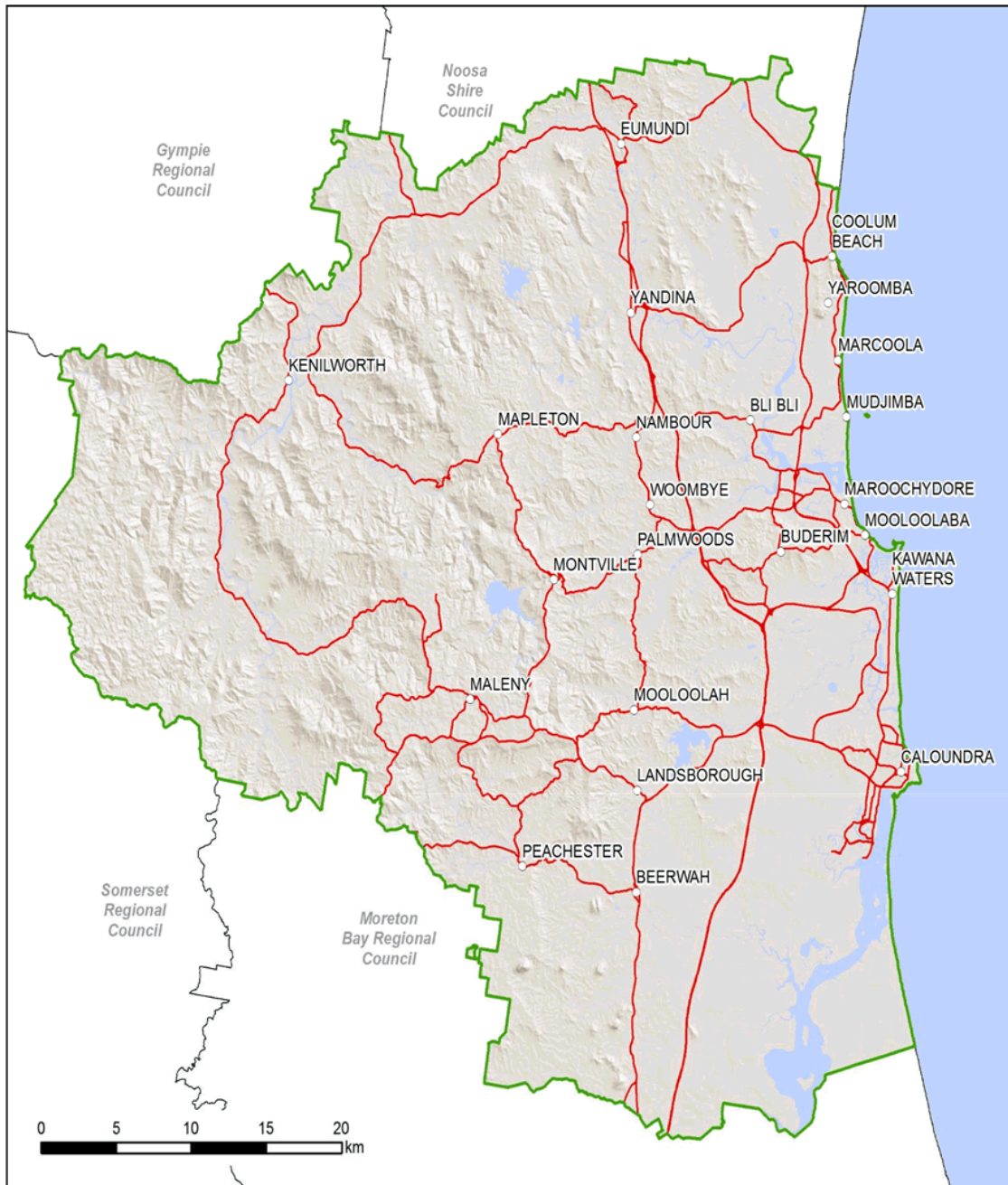
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	<p>(iii) a property is occupied by the owner/s less than 120 days of the financial year due to the owner/s absence due to work commitments, provided that the absence is confirmed by the employer and the property remains vacant or is occupied by immediate family members only during the period of the owner's absence.</p> <p>(iv) The owner is absent due to medical reasons of the owner or a close relative and this is confirmed by a health professional.</p> <p>(c) not owned by a natural person e.g. owned by a company, excepting where the ratepayer resides at the property as their principal place of residence.</p>
principal residential purpose(s)	<p>means the purpose of a use of a dwelling house or dwelling unit where that purpose is solely for a principal place of residence not containing any improvements of a non-residential nature nor comprising any non-residential or commercial activity unless such improvements or activity is limited to;</p> <p>(a) the owner/s working from home being either self-employed or working for their employer either permanently or temporarily, provided any such activity conforms with and does not exceed the conditions set out in the Differential General Rates Table included in council's Revenue Statement 2016/17, and/or;</p> <p>(b) engaging in a hobby or past-time that involves the sale, manufacture or provision of goods or services and/or the reception of customers to view, purchase or consult on any such goods or services on site, including low-key, kerb-side sales and stalls, provided any such activity conforms with and does not exceed the conditions set out in the Differential General Rates Table included in council's Revenue Statement 2016/17.</p>
property	a parcel or parcels of land recorded together within council's systems for rating and charging purposes.
rateable property	property that is not exempted in accordance with Section 93 of the <i>Local Government Act 2009</i> .
rateable value	is the value of land for the financial year as issued by the Department of Natural Resources and Mines in accordance with the <i>Land Valuation Act 2010</i> .
residential purpose(s)	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, 17, 18, 19, 27, 28, 29 or 30 as set out in the Differential General Rates Table included in council's Revenue Statement 2016/17. Any residential premises that exceeds the "Assessment Criteria" for Differential Rating Categories 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 27, 28, 29 or 30 as set out in the Differential General Rates Table included in council's Revenue Statement 2016/17, is deemed to be non-residential purposes .
retirement village	is a registered premise where older members of the community or retired persons reside, or are to reside, in independent living units or serviced units in accordance with the <i>Retirement Villages Act 1999</i> .
shopping centre purposes	land which has a predominant use of major retail activities or retail warehouses.

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short term residential/transitory accommodation	is temporary accommodation being rental of a nature generally associated with holiday rental letting, typically for a period or periods of less than 28 consecutive days at any one time during the 2016/17 financial year. Includes those properties within land use code 07 which by the nature of their usage are categorised as Transitory Accommodation.
single residential dwelling	land which contains a single dwelling house or a single dwelling unit only.
strata unit	is scheme land as defined under the <i>Body Corporate and Community Management Act 1997</i> , <i>Mixed Use Development Act 1993</i> , or similar strata title legislation.
vacant land	land devoid of buildings or structures with the exception of outbuildings or other minor structures not designed or used for human habitation or occupation. It does not apply to land that is used for car parking or in conjunction with any commercial activity, e.g. heavy vehicle or machinery parking, outdoor storage areas, assembly areas or rural activities such as cultivation, grazing or agistment. Any terms not defined in this revenue statement will be as defined under the <i>Local Government Act 2009</i> and supporting regulations and if not defined there the term will be given the meaning determined by council.

MAP 1 – SCC Region



3. GENERAL RATES

3.1 Basis of Rates

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.

The Sunshine Coast Regional Council will use a system of differential general rating for 2016/17. A differential system of rates provides equity through recognising the use of the property and the financial impact on ratepayers. These factors, along with the rateable value of the land, have been considered in determining the differential general rate. Sunshine Coast Regional Council will not make a resolution limiting the increases in general rates for the 2016/17 financial year.

3.2 Rates to Apply

The applicable rates for the financial year ending 30 June 2017 are identified in *Table 2 Schedule of Rates*, as adopted in the 2016/17 council budget. The rate will apply to the rateable value of lands which are within the Sunshine Coast Regional Council area as provided by the Department of Natural Resources and Mines.

3.2.1 Differential General Rates

There will be 30 differential general rating categories in 2016/17. The categories and the relevant criteria are outlined in *Table 1 Differential General Rates*. Land use codes are listed at Appendix 8.

For the purpose of making and levying differential general rates for the financial year on all rateable land in the regional council area, the council determines that:

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

- 1 Rural & Agricultural
- 2 Commercial & Industrial with a rateable value from \$0 to \$175,000
- 3 Commercial & Industrial with a rateable value from \$175,001 to \$400,000
- 4 Commercial & Industrial with a rateable value greater than \$400,000
- 5 Extractive Industries
- 6 Residential/Vacant Land/Other with a rateable value from \$0 to \$280,000
- 7 Residential/Vacant Land/Other with a rateable value from \$280,001 to \$450,000
- 8 Residential/Vacant Land/Other with a rateable value from \$450,001 to \$550,000
- 9 Residential/Vacant Land/Other with a rateable value from \$550,001 to \$700,000
- 10 Residential/Vacant Land/Other with a rateable value from \$700,001 to \$800,000
- 11 Residential/Vacant Land/Other with a rateable value from \$800,001 to \$920,000
- 12 Residential/Vacant Land/Other with a rateable value from \$920,001 to \$1,100,000
- 13 Residential/Vacant Land/Other with a rateable value from \$1,100,001 to \$1,400,000
- 14 Residential/Vacant Land/Other with a rateable value from \$1,400,001 to \$2,500,000
- 15 Residential/Vacant Land/Other with a rateable value over \$2,500,000
- 16 Residential - not principal place of residence - with a rateable value from \$0 to \$420,000
- 17 Residential - not principal place of residence - with a rateable value from \$420,001 to \$500,000
- 18 Residential - not principal place of residence - with a rateable value from \$500,001 to \$750,000
- 19 Residential - not principal place of residence - with a rateable value over \$750,000
- 20 Vacant Land with a rateable value over \$1,000,000 and total area greater than 1500 square meters.
- 21 Lots < 20m², Pump Stations, Stock Grazing Permit, Strata Garage

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- 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 \$15,000,000
 - 25 Shopping Centres with a rateable value over \$15,000,000 not in Category 26
 - 26 Shopping Centres in Maroochydore with a rateable value over \$30,000,000
 - 27 High-rise Units – not principal place of residence
 - 28 High-rise Units – principal place of residence
 - 29 Low-rise Units – not principal place of residence
 - 30 Low-rise Units – principal place of residence
- (ii) the criteria by which land is to be categorised are specified in the 'General Criteria' and 'Specific Criteria' columns of the Differential General Rates Table opposite the identification of the particular category.

3.2.2 Minimum General Rates

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

3.2.3 Objecting to a Differential General Rate Category

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

In accordance with Section 90(3) of the *Local Government Regulation 2012* the owner may object by giving the local government an objection notice. Section 90(4) of the *Local Government Regulation 2012* details the form an objection notice should take.

Section 90(5) of the *Local Government Regulation 2012* specifies that the owner must give the objection notice within:

- (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 assess general rate objections. Objections for rates levied in the current or previous financial years will be assessed. In exceptional circumstances, an adjustment to the General Rate Category will be made for up to a maximum of seven (7) years, except for those circumstances detailed in 2.2(a) where no adjustment will be made.

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

3.2.4 Principal Place of Residence Exceptions

Where a landowner makes an objection, who:

- (a) has a property that would, but for the provisions of this paragraph, be categorised in Differential General Rate Category 16, 17, 18, 19, 27 or 29; and
- (b) is using the property to provide accommodation to a member of their immediate family, and
- (c) the family member being housed has special circumstances such as a physical or mental disability or safety and privacy concerns that preclude ownership of the property in their name as a viable option

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

3.3 Discounts and Concessions

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

3.4 Notices

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

Table 1 - Differential General Rates

Category	General Criteria	Specific Criteria
1.	<p>This criteria will apply where the land is:</p> <p>a. used for primary production purposes, or has the potential 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; and</p> <p>c. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.</p>	<p>Subject to meeting the General Criteria, land where a primary production concession is granted by the Department of Natural Resources and Mines in accordance with Chapter 2, Part 2, Division 5, Subdivision 2 of the <i>Land Valuation Act 2010</i> and to which the following land use codes apply:</p> <p>44 nursery garden centre 60 sheep grazing 61 sheep breeding 64 livestock grazing – breeding 65 livestock grazing – breeding and fattening 66 livestock grazing – fattening 67 goats 68 dairy cattle – quota milk 69 dairy cattle – non-quota milk 70 cream 71 oilseeds 73 grains 74 turf farm 75 sugar cane 76 tobacco 77 cotton 78 rice 79 orchard 80 tropical fruit 81 pineapple 82 vineyard 83 small crops and fodder irrigated 84 small crops & fodder non-irrigated 85 pigs 86 horses 87 poultry 88 forestry and logs, or 89 animals (special), boarding kennels / cattery 93 peanuts.</p>
2.	<p>This criterion will apply where the land is:</p> <p>a. used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes; and</p> <p>b. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.</p>	<p>Subject to meeting the General Criteria, land, with a rateable value from \$0 to \$175,000, to which the following land use codes apply:</p> <p>07 guest house / private hotel / hostel / bed and breakfast 08 community title scheme unit(s), not used for residential purposes or vacant land 09 group title multi dwelling not used for residential purposes or vacant land 10 combined multiple dwelling and shop 11 shop (single) 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail 15 shop secondary retail 16 drive-in shopping center 17 restaurant/ fast food outlet 18 special tourist attraction 19 walkway/ ramp 20 marina 22 car park 23 retail warehouse 24 sales area</p>

Revenue Statement

Table 1 - Differential General Rates

Category	General Criteria	Specific Criteria
		25 office(s) 26 funeral parlour 27 private hospital / convalescent home (medical care) 28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf 33 builder's yard/ contractor's yard 34 cold store/ ice works 35 general industry 36 light industry 37 noxious/ offensive industry 38 advertising – hoarding 39 harbour industry 41 child care centre 42 hotel/ tavern 43 motel 44 nursery / garden centre 45 theatres / cinemas 46 drive-in theatres 47 licensed club 48 sports club/ facilities 49 caravan park 50 other club (non business) 52 cemetery 91 transformers, utility installation
3.	This criterion will apply where the land is: a. used for non-residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes ; and b. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land, with a rateable value from \$175,001 to \$400,000 to which the following land use codes apply: 07 guest house / private hotel / hostel / bed and breakfast 08 community title scheme unit(s), not used for residential purposes or vacant land 09 group title multi dwelling not used for residential purposes or vacant land 10 combined multiple dwelling and shop 11 shop (single) 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail 15 shop secondary retail 16 drive-in shopping center 17 restaurant/ fast food outlet 18 special tourist attraction 19 walkway/ ramp 20 marina 22 car park 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 private hospital / convalescent home (medical care) 28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf 33 builder's yard/ contractor's yard 34 cold store/ ice works 35 general industry 36 light industry

Revenue Statement

Table 1 - Differential General Rates

Category	General Criteria	Specific Criteria
		37 noxious/ offensive industry 38 advertising – hoarding 39 harbour industry 41 child care centre 42 hotel/ tavern 43 motel 44 nursery / garden centre 45 theatres / cinemas 46 drive-in theatres 47 licensed club 48 sports club/ facilities 49 caravan park 50 other club (non business) 52 cemetery 91 transformers, utility installation
4.	This criterion will apply where the land is: a. used for non-residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes ; and b. characterised by one of the land use codes in the adjacent specific criteria vacant attributable to this category.	Subject to meeting the General Criteria, land, with a rateable value greater than \$400,000 to which the following land use codes apply: 07 guest house / private hotel / hostel / bed and breakfast 08 community title scheme unit(s), not used for residential purposes or vacant land 09 group title multi dwelling not used for residential purposes or vacant land 10 combined multiple dwelling and shop 11 shop (single) 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail (where the rateable value is less than \$3 million) 15 shop secondary retail (where the rateable value is less than \$3 million) 16 drive-in shopping center (where the rateable value is less than \$4 million) 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

Revenue Statement

Table 1 - Differential General Rates

Category	General Criteria	Specific Criteria
		48 sports club/ facilities 49 caravan park 50 other club (non business) 52 cemetery 91 transformers, utility installation
5.	This criterion will apply where the land is: a. used for non-residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes ; and b. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land to which the following land use codes apply: 40 extractive industry.
6.	Applies only where land does not fall within categories: 1, 2, 3, 4, 5, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 or 30	Subject to meeting the General Criteria, land with a rateable value from \$0 to \$280,000 has been included in this category.
7.	Applies only where land does not fall within categories: 1, 2, 3, 4, 5, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 or 30	Subject to meeting the General Criteria, land with a rateable value from \$280,001 to \$450,000, has been included in this category.
8.	Applies only where land does not fall within categories: 1, 2, 3, 4, 5, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 or 30	Subject to meeting the General Criteria, land with a rateable value from \$450,001 to \$550,000, has been included in this category.
9.	Applies only where land does not fall within categories: 1, 2, 3, 4, 5, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 or 30	Subject to meeting the General Criteria, land with a rateable value from \$550,001 to \$700,000, has been included in this category.
10.	Applies only where land does not fall within categories: 1, 2, 3, 4, 5, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 or 30	Subject to meeting the General Criteria, land with a rateable value from \$700,001 to \$800,000, has been included in this category.
11.	Applies only where land does not fall within categories: 1, 2, 3, 4, 5, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 or 30	Subject to meeting the General Criteria, land with a rateable value from \$800,001 to \$920,000, has been included in this category.
12.	Applies only where land does not fall within categories: 1, 2, 3, 4, 5, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 or 30	Subject to meeting the General Criteria, land with a rateable value from \$920,001 to \$1,100,000, has been included in this category.
13.	Applies only where land does not fall within categories: 1, 2, 3, 4, 5, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 or 30	Subject to meeting the General Criteria, land with a rateable value from \$1,100,001 to \$1,400,000, has been included in this category.
14.	Applies only where land does not fall within categories: 1, 2, 3, 4, 5, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 or 30	Subject to meeting the General Criteria, land with a rateable value from \$1,400,001 to \$2,500,000, has been included in this category.
15.	Applies only where land does not fall within categories: 1, 2, 3, 4, 5, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 or 30	Subject to meeting the General Criteria, land with a rateable value over \$2,500,000 has been included in this category.

Revenue Statement

Table 1 - Differential General Rates

Category	General Criteria	Specific Criteria
16.	This criterion will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land with a rateable value from \$0 to \$420,000 to which the following land use codes apply: 02 single dwelling, not used as a principal place of residence 03 multi dwelling (flats) 05 large homesite - dwelling, not used as a principal place of residence 09 group title single dwelling, not used as a principal place of residence
17.	This criterion will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land with a rateable value from \$420,001 to \$500,000 to which the following land use codes apply: 02 single dwelling, not used as a principal place of residence 03 multi dwelling (flats) 05 large homesite - dwelling, not used as a principal place of residence 09 group title single dwelling, not used as a principal place of residence
18.	This criterion will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land with a rateable value from \$500,001 to \$750,000 to which the following land use codes apply: 02 single dwelling, not used as a principal place of residence 03 multi dwelling (flats) 05 large homesite - dwelling, not used as a principal place of residence 09 group title single dwelling, not used as a principal place of residence
19.	This criterion will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land with a rateable value over \$750,000 to which the following land use codes apply: 02 single dwelling, not used as a principal place of residence 03 multi dwelling (flats) 05 large homesite - dwelling, not used as a principal place of residence 09 group title single dwelling, not used as a principal place of residence
20.	This criterion will apply where one or more parcels of land that is valued together and is vacant land with a total area greater than 1500 square meters.	Subject to meeting the General Criteria, land, where the area is greater than 1,500 square meters and the rateable value is greater than \$1 million, to which the following land use codes apply: 01 vacant urban land 04 large homesite - vacant 06 Outbuildings
21.	This criterion will apply where the land is: a. classified by council to be subject to a Stock Grazing Permit; b. classified by council to be a Pump Station; or c. classified by council to be a small lot or strata garage less than 20 square meters	
22.	This criterion will apply where the land is: a. subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the Land Valuation Act 2010; and	Subject to meeting the General Criteria, land to which the following land use codes apply:

Revenue Statement

Table 1 - Differential General Rates

Category	General Criteria	Specific Criteria
	b. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.	72 vacant land – valuation discounted subdivided land.
23.	This criterion will apply where the land is: a. used for retirement village purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land; and b. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land to which the following land use codes apply: 21 retirement village, aged people home (non-medical care).
24.	This criterion will apply where the land is: a. used for shopping centre purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of shopping centre purposes ; and b. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land, where the rateable value is from \$3,000,000 to \$15,000,000 to which the following land use codes apply: 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse
25.	This criterion will apply where the land is: a. used for shopping centre purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of shopping centre purposes ; and b. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land, where the rateable value is over \$15,000,000 to which the following land use codes apply: 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse which does not fall into category 26.
26.	This criterion will apply where the land is: a. used for shopping centre purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of shopping centre purposes ; and b. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land in Maroochydore where the rateable value is over \$30,000,000 to which the following land use codes apply: 16 drive-in shopping centre
27.	This criterion will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land to which the following land use codes apply: 08 community title scheme with a high-rise unit not used as a principal place of residence . 09 group title multi dwelling with a high-rise unit not used as a principal place of residence
28.	This criterion will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land to which the following land use codes apply: 08 community title scheme with a high-rise unit used as a principal place of residence . 09 group title multi dwelling with a high-rise unit used as a principal place of residence .

Revenue Statement

Table 1 - Differential General Rates

Category	General Criteria	Specific Criteria
<p>29.</p>	<p>This criterion will apply where the land is:</p> <p>a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and</p> <p>b. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.</p>	<p>Subject to meeting the General Criteria, land to which the following land use codes apply:</p> <p>08 community title scheme with a low-rise unit not used as a principal place of residence.</p> <p>09 group title multi dwelling with a low-rise unit not used as a principal place of residence.</p>
<p>30.</p>	<p>This criterion will apply where the land is:</p> <p>a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and</p> <p>b. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.</p>	<p>Subject to meeting the General Criteria, land to which the following land use codes apply:</p> <p>08 community title scheme with a low-rise unit used as a principal place of residence.</p> <p>09 group title multi dwelling with a low-rise unit used as a principal place of residence.</p>

Revenue Statement

Table 2 - Schedule of Rates

Category		General Rate cents in \$	Minimum General Rate
1	Rural & Agricultural	0.5435	\$1,138
2	Commercial & Industrial - \$0 to \$175,000 RV	0.8172	\$1,138
3	Commercial & Industrial - \$175,001 to \$400,000 RV	0.7566	\$1,430
4	Commercial & Industrial over \$400,000 RV	0.7573	\$3,026
5	Extractive Industries	0.7030	\$1,573
6	Residential/Vacant Land/Other - \$0 to \$280,000 RV	0.4474	\$1,138
7	Residential/Vacant Land/Other - \$280,001 to \$450,000 RV	0.4159	\$1,253
8	Residential/Vacant Land/Other - \$450,001 to \$550,000 RV	0.4127	\$1,872
9	Residential/Vacant Land/Other - \$550,001 to \$700,000 RV	0.4099	\$2,270
10	Residential/Vacant Land/Other - \$700,001 to \$800,000 RV	0.4064	\$2,869
11	Residential/Vacant Land/Other - \$800,001 to \$920,000 RV	0.3945	\$3,251
12	Residential/Vacant Land/Other - \$920,001 to \$1,100,000 RV	0.3802	\$3,629
13	Residential/Vacant Land/Other - \$1,100,001 to \$1,400,000 RV	0.3611	\$4,182
14	Residential/Vacant Land/Other - \$1,400,001 to \$2,500,000 RV	0.3346	\$5,055
15	Residential/Vacant Land/Other over \$2,500,000 RV	0.3229	\$8,365
16	Residential - Not Principal Place of Residence \$0 to \$420,000 RV	0.5164	\$1,367
17	Residential - Not Principal Place of Residence \$420,001 to \$500,000 RV	0.5130	\$2,169
18	Residential - Not Principal Place of Residence \$500,001 to \$750,000 RV	0.5121	\$2,565
19	Residential - not Principal Place of Residence over \$750,000 RV	0.5032	\$3,841
20	Vacant Land with a rateable value over \$1,000,000 and total area greater than 1500 square meters.	0.9019	\$9,019
21	Stock Grazing Permits, Pump Stations and small lots less than 20 square metres	0.6057	\$169
22	Land which is subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the <i>Land Valuation Act 2010</i>	0.2528	No minimum
23	Retirement Villages & Nursing Homes	0.7088	\$1,138
24	Shopping Centres – \$3 million to \$15 million RV	1.1225	\$38,141
25	Shopping Centres – over \$15 million RV not in Category 26	1.4068	\$115,056
26	Shopping Centres – Maroochydore over \$30 million RV	2.3808	\$1,510,366
27	High-rise Units – not principal place of residence	1.1103	\$2,108
28	High-rise Units – principal place of residence	1.0428	\$1,755
29	Low-rise Units – not principal place of residence	0.7925	\$1,367
30	Low-rise Units – principal place of residence	0.6958	\$1,138

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 general rate will apply only to the combined total of the rateable valuations for the subject property.

4. SPECIAL RATES AND CHARGES

4.1 Montville Beautification Levy

4.1.1 Basis of Rate

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

4.1.2 Rate to Apply

The applicable rate for the financial year ended 30 June 2017 will be 0.1160 cents in the \$ of rateable valuation with a minimum of \$252 per annum as adopted in the 2016/17 budget. The rate so made will be applied to all rateable properties within the benefited area delineated on the map in Appendix 1, being properties on Main Street between Western Avenue and Hoffman Close, Montville. These properties are in the Montville Town Centre Improvement Project.

4.1.3 Basis of Charge Calculation

Council considers that the rateable land described above or its occupier has benefited 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 the works for, and/or works for access to the Montville Town Centre, including cleaning; and
- managing, operating, promoting and developing the Montville Town Centre Improvement Project undertaken or proposed to be undertaken by the council.

4.1.4 Discounts and Concessions

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

4.1.5 Notices

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

4.2 Twin Waters Maintenance Charge

4.2.1 Basis of Charge

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

4.2.2 Charge to Apply

The applicable charges for the financial year ended 30 June 2017 will be as follows:

Living Choice Twin Waters Retirement Village (Property number 89200)	\$1,118.00
All other properties	\$107.00

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

4.2.3 Basis of Charge Calculation

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

4.2.4 Discounts and Concessions

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

4.2.5 Notices

Section 2.1 of this revenue statement sets out the council billing frequency and method that will be applied to this charge.

Revenue Statement

4.3 Tourism and Major Events Levy

4.3.1 Basis of Rate

Special rates and charges are to be levied under Section 94(1)(b)(i) of the *Local Government Act 2009*. The *Tourism and Major Events Levy Overall Plan* is included as *Appendix 3*.

4.3.2 Rates to Apply

Description of Land	Special Rate - Cents per dollar of Rateable Value	Minimum
A. Transitory Accommodation - Urban	0.2980	\$90.80
B. Transitory Accommodation - Rural	0.2235	\$90.80
C. Commercial and Industrial - Urban	0.1490	\$90.80
D. Commercial and Industrial - Rural	0.1117	\$90.80
E. Iconic Tourism	0.2980	\$90.80

The rates so made will be applied to all rateable properties in the Sunshine Coast Council region which have been identified on the map appearing in the Overall Plan at Appendix 3 of the Revenue Statement or can be categorised as Transitory Accommodation – Urban, Transitory Accommodation - Rural, Commercial and Industrial - Urban, Commercial and Industrial - Rural, and Iconic Tourism. Properties identified as within land use categories 07 by the nature of their usage are categorised as Transitory Accommodation. The boundary between coastal and non-coastal districts is predominantly defined as the Bruce Highway and is shown on the map contained in Appendix 3. No minimum will apply to strata titled mini storage units.

4.3.3 Basis of Charge Calculation

Council considers that the rateable land described above or its occupier, has specially benefited or will specially benefit, or has or will have special access to, the service, facility or activity supplied or provided by the Tourism and Major Events Levy, from promotion of the tourism industry strategies carried out by council or approved external agencies, at differential levels reflecting the degree to which the land or occupier is considered to derive benefit.

4.3.4 Discounts and Concessions

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

4.3.5 Notices

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

4.4 Rural Fire Charge

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

4.4.1 Basis of Charge

Special rates and charges are to be levied under Section 94(1)(b)(i) of the *Local Government Act 2009*. The Rural Fire Charge is levied for the purpose of assisting the Rural Fire Boards in the areas where the charge is applied with the operations, maintenance and provision of buildings, land and/or equipment for those Rural Fire Boards. The *Rural Fire Charge Overall Plan* is included as *Appendix 4*. All funds raised from this special charge are forwarded to the Rural Fire Brigade Group.

4.4.2 Charge to Apply

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

Revenue Statement

4.4.3 Exclusions

That land which is:

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

4.4.4 Basis of Charge Calculation

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

Rural Fire Charge

Rural Fire Board Area	Annual Charge
Belli Park	\$25.00
Bli Bli & District	\$25.00
Conondale	\$25.00
Beerwah & District	\$25.00
Crystal Waters Village	\$25.00
Doonan	\$25.00
Eudlo	\$25.00
Eumundi	\$25.00
Glasshouse Mountains	\$25.00
Ilkley & District	\$25.00
Image Flat / Cooloolabin	\$25.00
Keils Mountain	\$25.00
Kenilworth	\$25.00
Kureelpa	\$25.00
Landsborough	\$25.00
Maleny & District	\$25.00
Mapleton	\$25.00
Maroochy River	\$25.00
Montville	\$25.00
Obi Obi	\$25.00
Palmwoods	\$25.00
Peachester	\$25.00
Starlight	\$25.00
Valdora / Yandina Creek	\$25.00
Verrierdale	\$25.00
West Woombye	\$25.00
Yandina / North Arm	\$25.00

4.4.5 Discounts and Concessions

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

4.4.6 Notices

Section 2.1 of this revenue statement sets out the council billing frequency and method that will be applied to this charge.

Revenue Statement

4.5 Emergency Management Levy

4.5.1 Basis of Charge

The council is required to collect the Emergency Management Levy in accordance with the *Fire and Emergency Services Act 1990*. All funds raised from this levy are forwarded to the Queensland Fire and Emergency Services.

For the financial year 2016/17, the rates are those as prescribed by the *Fire and Rescue Service Regulation 2011*, which is subject to alteration from time to time and are therefore outside the Sunshine Coast Regional Council's discretion.

4.5.2 Discounts and Concessions

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

4.5.3 Notices

Section 2.1 of this revenue statement sets out the council billing frequency and method that will be applied to this charge.

4.6 Brightwater Estate Landscaping Charge

4.6.1 Basis of Charge

Special rates and charges are to be levied under Section 94(1)(b)(i) of the *Local Government Act 2009*. The *Brightwater Estate Landscaping Overall Plan* is included as *Appendix 5*.

4.6.2 Charge to Apply

The applicable charge for the full financial year ended 30 June 2017 will be as follows:

Brightwater Shopping Centre (Property number 232054)	\$4,056.00
Brightwater Hotel (Property number 232595)	\$2,028.00
All other properties	\$156.00

The charges so made will be applied to all rateable properties within the benefited area delineated on the map in *Appendix 5*, pro-rated and commencing two years after the lot was registered.

4.6.3 Basis of Charge Calculation

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

4.6.4 Discounts and Concessions

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

4.6.5 Notices

Section 2.1 of this revenue statement sets out the council billing frequency and method that will be applied to this charge.

4.7 Sunshine Cove Maintenance Charge

4.7.1 Basis of Charge

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

4.7.2 Charge to Apply

The applicable charges for the financial year ended 30 June 2017 will be as follows:

Sunshine Cove Retirement Village (future)	\$1,080.00
All other properties	\$123.00

Revenue Statement

The charges so made will be applied to all rateable properties within the benefited area delineated on the map in Appendix 6, including lots created pursuant to the *Body Corporate and Community Management Act 1997*, the *Mixed Use Development Act 1993* and similar strata title legislation.

4.7.3 Basis of Charge Calculation

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

4.7.4 Discounts and Concessions

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

4.7.5 Notices

Section 2.1 of this revenue statement sets out the council billing frequency and method that will be applied to this charge.

4.8 Mooloolah Island Maintenance Charge

4.8.1 Basis of Charge

Special rates and charges are to be levied under Section 94(1)(b)(i) of the *Local Government Act 2009*. The *Mooloolah Island Maintenance Overall Plan* is included as *Appendix 7*.

4.8.2 Charge to Apply

The applicable charge for the full financial year ended 30 June 2017 will be \$161.00 per rateable property. The charges so made will be applied to all rateable properties within the benefited area delineated on the map in Appendix 7, including lots created pursuant to the *Body Corporate and Community Management Act 1997*, the *Mixed Use Development Act 1993* and similar strata title legislation.

4.8.3 Basis of Charge Calculation

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

4.8.4 Discounts and Concessions

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

4.8.5 Notices

Section 2.1 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 Charge

Utility Charges - Cleansing – Waste Removal charges are to be levied pursuant to Section 94(1)(b)(ii) of the *Local Government Act 2009* for the purpose of defraying the costs of operating, maintaining and managing the disposal of waste in respect of all lands and premises.

5.1.2 Charge to Apply

Charges, in accordance with section 5.1.8 or section 5.1.9, shall apply to all lands and/ or premises within the council area where waste services are, or can be made available. Services shall be provided in all cases sufficient to cater for the quantity and types of wastes generated at each premises.

5.1.3 Inclusions

Residential Properties:

Council has determined, on application, to make available at no additional charge a 240 litre or a 360 litre recycle bin service, collected fortnightly, for each 140 or 240 litre waste bin at the premises. Council may, at its discretion, provide a recycle low noise bin or recycle bulk bin service of equivalent capacity to the capacity of the entitled recycle wheelie bin(s) at no additional charge.

Council has determined, on application, to make available at no additional charge a recycle bin service of the same or similar capacity to each waste low noise or waste bulk bin service at the premises.

Non-residential Properties:

Council has determined, on application, to make available at no additional charge a 240 litre or a 360 litre recycle bin service for each waste bin service at the premises in accordance with section 5.1.9.

Premises that require additional 240 litre or 360 litre recycle bin services or that require a recycle low noise bin or recycle bulk bin service will be charged in accordance with section 5.1.9.

For Strata/Group Titled mixed use premises consisting of both residential and non-residential units sharing waste services, council will make available a recycle bin service of the same or similar capacity to the waste bin service in accordance with charges in section 5.1.8.

A maximum weight of 80kg applies to all 140 litre, 240 litre and 360 litre waste, recycling and garden waste services. A maximum weight of 200 kilograms per cubic metre or per 1000 litres applies to all bulk and low noise bin services i.e. waste, recycling, garden waste and cardboard.

Waste Compactor Bin services shall be entitled to recycling services equivalent to the cubic metre capacity of their compactor bin.

5.1.4 Exclusions

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

5.1.5 Cancellations or Change of Service

Service cancellations and/or suspensions are not permitted for premises that are intermittently occupied such as holiday homes, or temporarily vacant premises awaiting sale or rental occupancy. Such premises, which are intermittently occupied for a portion of the year, are required to pay the full annual charge.

Service cancellations are permitted in the following circumstances:

- Following demolition of premises – pro-rata adjustments allowed, and
- Premises that will be vacant for a full year and will not be intermittently occupied, or offered for sale or rent. Cancellation must be made in the form required by council The Waste Management Facility Charge shall apply to premises with approved cancellations for the duration of the cancellation period.

Revenue Statement

Garden Waste Bins:

Service cancellations may be requested at any time; however a pro rata refund will not be made (No refund applies for service cancelled within a rating period).

5.1.6 Waste Management Facility Charge

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

The Waste Management Facility Charge of \$123.00 per annum shall apply to all rateable properties within the Council Area not currently receiving a collection service and not incurring a charge in accordance with charges in section 5.1.8 or section 5.1.9. The Waste Management Facility Charge will not be charged to vacant land, as shown in section 2.9 or recorded under the differential general rate categories 20, 21 and 22, as shown in section 3.

5.1.7 Minimum Charges

A charge of \$185.00 per annum shall as a minimum apply to all units in Strata / Group Titled premises sharing a waste service.

For example, where a shared service is used in Strata/Group Titled premises instead of individual waste bins and the individual units apportioned total charge is less than \$185.00, the minimum charge of \$185.00 per unit per annum shall be applied.

5.1.8 Calculation of Charge – Residential Properties

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

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

Once Weekly Service (except otherwise stated)	Total Charge
Waste Bin -140 litre + Recycle Bin fortnightly service 240 or 360 litre	\$239.00
Waste Bin - 240 litre + Recycle Bin fortnightly service 240 or 360 litre	\$276.00
Waste Bin on property - 140 Litre + Recycle Bin fortnightly service 240 or 360 litre	\$298.50
Waste Bin on property - 240 Litre + Recycle Bin fortnightly service 240 or 360 litre	\$345.80
Waste Low Noise Bin - 660 litre + Recycle Bin fortnightly service 660 litre	\$1,107.50
Waste Low Noise Bin - 1100 litre + Recycle Bin fortnightly service 1100 litre	\$1,626.20
Waste Bulk Bin - 1m ³ + Recycle Bin fortnightly service 1m ³	\$1,407.50
Waste Bulk Bin - 1.5m ³ + Recycle Bin fortnightly service 1.5m ³	\$2,089.90
Waste Bulk Bin - 2m ³ + Recycle Bin fortnightly service 2m ³	\$2,772.30
Waste Bulk Bin - 3m ³ + Recycle Bin fortnightly service 3m ³	\$4,137.20
Garden Waste Bin - 240 litre*	\$120.00*
Garden Waste Bin on property - 240 litre*	\$150.00*
Garden Waste Low Noise Bin - 660 litre*	\$330.00*
Garden Waste Low Noise Bin - 1100 litre*	\$550.00*

*Garden waste bins are serviced fortnightly therefore only 50% of annual charge applies

5.1.9 Calculation of Charge – Non Residential Properties

Non-residential properties for the calculation of waste management charges is land that recorded under differential general rate categories 1, 2, 3, 4, 5, 24, 25 or 26 as shown in section 3.

Revenue Statement

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

Once Weekly Service (except otherwise stated)	Total Charge
Waste Bin -140 litre + Recycle Bin service 240 or 360 litre	\$239
Waste Bin - 240 litre + Recycle Bin service 240 or 360 litre	\$276
Waste Bin on property - 140 litre + Recycle Bin service 240 or 360 litre	\$298.50
Waste Bin on property - 240 litre + Recycle Bin service 240 or 360 litre	\$345.80
Waste Low Noise Bin - 660 litre + Recycle Bin service 240 or 360 litre	\$817.70
Waste Low Noise Bin - 1100 litre + Recycle Bin service 240 or 360 litre	\$1,239.70
Waste Bulk Bin - 1 m ³ + Recycle Bin service 240 or 360 litre	\$1,091.20
Waste Bulk Bin - 1.5 m ³ + Recycle Bin service 240 or 360 litre	\$1,620.10
Waste Bulk Bin - 2 m ³ + Recycle Bin service 240 or 360 litre	\$2,148.90
Waste Bulk Bin - 3 m ³ + Recycle Bin service 240 or 360 litre	\$3,205.60
Waste Bulk Bin - 4.5 m ³ + Recycle Bin service 240 or 360 litre	\$4,792.10
Waste Compactor Bin - 17 m ³	\$41,101.00
Waste Compactor Bin – 19 m ³	\$46,068.10
Waste Compactor Bin - 23 m ³	\$50,502.70
Waste Compactor Bin - 30 m ³	\$72,884.00
Waste Compactor Bin – 55 m ³	\$131,421.30
Garden Waste Bin - 240 litre*	\$120.00*
Garden Waste Bin on property - 240 litre*	\$150.00*
Garden Waste Low Noise Bin - 660 litre*	\$330.00*
Garden Waste Low Noise Bin - 1100 litre*	\$550.00*
*Garden waste bins are serviced fortnightly therefore only 50% of annual charge applies	
Recycle Bin - 240 litre	\$36.60
Recycle Bin - 360 litre	\$50.90
Recycle Low Noise Bin - 660 litre	\$289.90
Recycle Low Noise Bin - 1100 litre	\$386.50
Recycle Bulk Bin - 1 m ³	\$316.30
Recycle Bulk Bin – 1.5 m ³	\$469.90
Recycle Bulk Bin - 2 m ³	\$623.40
Recycle Bulk Bin - 3 m ³	\$931.60
Recycle Bulk Bin – 4.5 m ³	\$1,382.00
Cardboard Recycle Bulk Bin - 1 m ^{3**}	\$170.00
Cardboard Recycle Bulk Bin – 1.5 m ^{3**}	\$250.00
Cardboard Recycle Bulk Bin – 2 m ^{3**}	\$375.00
Cardboard Recycle Bulk Bin - 3 m ^{3**}	\$500.00
Cardboard Recycle Bulk Bin – 4.5 m ^{3**}	\$750.00
Cardboard Recycle Bulk Bin – 8 m ^{3**}	\$1,330.00
**Cardboard Recycle Bulk Bin services must be authorised by Waste and Resource Management	

5.1.10 Discounts and Concessions

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

Revenue Statement

5.1.11 Notices

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

5.2 Holding Tank Charge

5.2.1 Basis of Charge

Utility Charges - Cleansing - Holding Tank Pump out Charges are to be levied pursuant to Section 94(1)(b)(ii) of the *Local Government Act 2009* for the purpose of defraying the costs of providing the service.

5.2.2 Charge to Apply

Charges shall apply to all lands and/ or premises within the council area with a holding tank. Services shall be provided in all cases sufficient to cater for the quantity of waste generated at each premises in accordance with section 5.2.4.

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

Additional services outside of a premises set service frequency (e.g. fortnightly) are available and are charged in accordance with Council's Fees and Charges.

5.2.3 Service Frequencies

Service cancellations and/ or suspensions are not permitted for premises that are intermittently occupied such as holiday homes. Such premises, which are intermittently occupied for a portion of the year, are required to pay the full annual charge for their set service frequency. Permanently occupied premises which will be vacant for a minimum period of six (6) weeks may be subject to a service suspension upon lodgement of application to and approval by Waste and Resource Management.

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

After hours services defined as overnight between 6.00pm to 6.00am Monday through to Saturday and all hours Sunday to Monday 6.00am are charged in accordance with council's Fees and Charges.

5.2.4 Calculation of Charge

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

Holding Tank Services	Service Charge (annual)
52 services (weekly)	\$5,517.20
26 services (fortnightly)	\$2,758.60
13 services (4 weekly)	\$1,379.30

5.2.5 Discounts and Concessions

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

5.2.6 Notices

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

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*. The Environment Levy, a separate charge, will be made and levied for the 2016/17 financial year on all rateable land in the Sunshine Coast Regional Council area to fund the costs of a range of strategic environmental management initiatives including:

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

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

6.1.2 Charge to Apply

The applicable charge for the financial year ended 30 June 2017 will be \$70.00. The charge will apply to all rateable land within the Sunshine Coast Regional Council area.

6.1.3 Exclusions

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

6.1.4 Basis of Charge Calculation

Council considers that the benefit to any particular rateable land from the range of strategic environmental management initiatives listed in 6.1.1 cannot be distinguished from the benefit to any other particular rateable land. Accordingly a separate charge of \$70.00 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 6.1.1 that are funded by the charge.

6.1.5 Discounts and Concessions

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

6.1.6 Notices

Section 2.1 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*. The Transport Levy, a separate charge, will be made and levied for the 2016/17 financial year on all rateable land in the Sunshine Coast Regional Council area to fund strategic transport infrastructure, services and initiatives, including major initiatives in the region in accordance with Council's Transport Levy Policy, to achieve outcomes and undertake activities including but not limited to:

- Utilising transport levy revenue to fund or leverage selected eligible transport infrastructure for public transport or multi-modal outcomes that have priority but cannot be provided in a timely manner through existing funding mechanisms;
- Allowing Council to influence State and Federal Government transport network investments, or bringing forward of investments, to attract State and Federal funding;
- Enabling Council to enter into partnerships with the State Government, and potentially third party interests, to jointly fund selected eligible transport infrastructure and services;
- Enabling Council to fund selected eligible initiatives, projects and services for community benefit;

Revenue Statement

- Enabling Council to raise awareness within the community of travel choices, leading to a change of travel behaviour, to increase the use of sustainable transport and related network operation;
- An increased level of community awareness on the current and future transport issues facing the Sunshine Coast;
- Supporting public transport services through improvements to kerbside infrastructure ;
- Investing in works that have a genuine multi modal outcome, with significant benefit/s to public transport capability, including bus and transit priority measures on council roads and green links to provide penetration through developed areas; and;
- Building a transport futures fund directed at achieving long term multi-modal transport infrastructure outcomes and key projects.

6.2.2 Charge to Apply

The applicable charge for the financial year ended 30 June 2017 will be \$27.00 per rateable property. The charge will apply to all rateable land within the Sunshine Coast Regional Council

6.2.3 Basis of Charge Calculation

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 \$27.00 per annum is to be levied equally on all rateable land in the region.

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

6.2.4 Discounts and Concessions

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

6.2.5 Notices

Section 2.1 of this revenue statement sets out the council billing frequency and method that will be applied to this charge.

6.3 Heritage Levy

6.3.1 Basis of Charge

Separate charges are to be levied under Section 94(1) (b) (iii) of the *Local Government Act 2009*. The Heritage Levy, a separate charge, will be made and levied for the 2016/17 financial year on all rateable land in the Sunshine Coast Regional Council area to fund a cultural heritage program for the management, protection and improvement of the heritage of the region. Revenue from the Heritage Levy will be expended on a range of emerging priorities and key projects, as decided by council with advice from the Cultural Heritage Reference Group, as described below:

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

6.3.2 Charge to Apply

The applicable charge for the financial year ended 30 June 2017 will be \$8.00. The charge will apply to all rateable land within the Sunshine Coast Regional Council.

6.3.3 Basis of Charge Calculation

Council considers that the benefit to any particular rateable land from the establishment of a heritage program for the management, protection and improvement of the region's heritage, which includes initiatives listed in 6.3.1, cannot be distinguished from the benefit to any other particular

Revenue Statement

rateable land. Accordingly a separate charge of \$8.00 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 heritage program and from the implementation of the initiatives listed in 6.3.1 that are funded by the charge.

6.3.4 Discounts and Concessions

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

6.3.5 Notices

Section 2.1 of this revenue statement sets out the council billing frequency and method that will be applied to this charge.

APPENDIX 1 - OVERALL PLAN

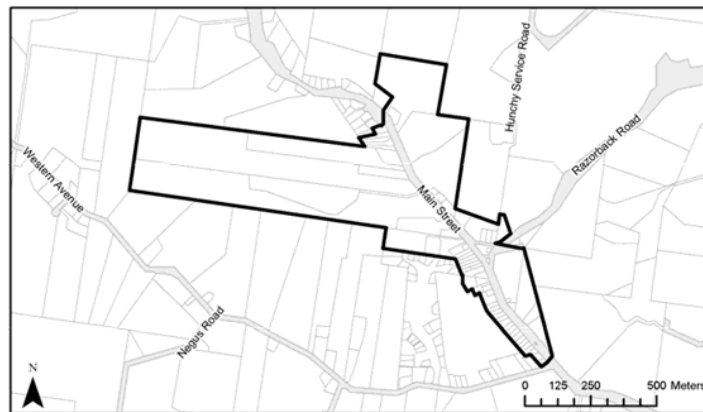
Montville Beautification Levy

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

During the 2016/17 financial year council will undertake works, namely the management, operation, promotion and development of the Montville Town Centre Improvement Project, including cleaning and works for access to the Montville Town Centre.

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

Council has formed the opinion that all rateable properties on Main Street, Montville, between Western Avenue and Hoffman Close, Montville, have specially benefited or will specially benefit, or has or will have special access to, the service, facility or activity supplied or provided and has resolved to levy a special rate to recover the cost.



Legend

 Montville Beautification Levy

3. The Service, Facility or Activity to be Provided

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

4. The Estimated Cost of Implementing the Overall Plan

The estimated cost of carrying out the service, facility or activity is approximately \$33,000 in the 2016/17 financial year. A special rate of point one one six zero (0.1160) cents per dollar rateable valuation will be levied on each property within the benefited area, including strata titled units. However, in accordance with Section 94(10) of the *Local Government Regulation 2012* Council has imposed a minimum amount of the special rate. For the 2016/17 financial year the minimum is set at \$252.00 per property per annum.

5. Estimated Time for Implementing the Overall Plan

The Overall Plan provides for the costs associated with the beautification of the Montville Town Centre for the 2016/17 financial year. The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2017.

APPENDIX 2 - OVERALL PLAN

Twin Waters Maintenance Charge

1. Special Charge for Twin Waters Maintenance

The responsibilities for the maintenance of a number of stages of the Twin Waters Development were transferred to council prior to 2016/17. The previous Maroochy Shire Council, Lend Lease Developments (LLD) and representatives of the Twin Waters Future Maintenance Committee (FMC) determined how the maintenance for the Twin Waters Residential Community would be carried out into the future. The work undertaken has given the stakeholders a clear understanding of the asset types, service levels and issues surrounding the ongoing maintenance of the Twin Waters Residential Community.

2. The Benefitted Area to Which the Special Charge Applies

The special charge for Twin Waters Maintenance applies to all rateable land within the Sunshine Coast Regional Council local government area which will, in the council's opinion, have specially benefited or will specially benefit, or has or will have special access to, the service, facility or activity supplied or provided. Properties subject to the special charge fall within the area delineated on the attached plan – Twin Waters Maintenance Benefit Area.

The special charge will be levied on all properties within the defined benefited area at differential levels according to the degree of benefit to which the rateable property or its occupier is deemed to derive. The charge will be levied on the following basis:

Living Choice Twin Waters Retirement Village (Property number 89200)	\$1,118.00
All other properties	\$ 107.00

3. The Service, Facility or Activity to be Provided

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

4. The Estimated Cost of Implementing the Overall Plan

The overall operational costs associated with the provision of the higher level Twin Waters Maintenance service for the 2016/17 financial year has been determined to be approximately \$114,252. The special charge levied on the rateable land will yield a sum of approximately \$108,653 for the 2016/17 financial year.

Total Maintenance Cost 2016/17	\$ 259,663
Cost for Higher Level Service	\$ 114,252
Special Charge Revenue	\$ 108,653

5. Estimated Time for Implementing the Overall Plan

The Overall Plan provides for the costs associated with contributing towards the operation of Twin Waters Maintenance service for the 2016/17 financial year. The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2017.

Revenue Statement - Appendix 2

Twin Waters Maintenance Benefit Area



Legend

 Twin Waters Maintenance Charge

APPENDIX 3 - OVERALL PLAN

Tourism and Major Events Levy

1. Service, Facility or Activity to be Provided

The service, facility or activity for the Overall Plan will be the promotion and advancement of the region through the conduct of the Business Plan developed by the industry representative, Visit Sunshine Coast, and promotion and sponsorship of significant events through the Major and Regional Events Strategy for the Sunshine Coast region. This will include investing in regional tourism destination and tactical marketing, major events of economic significance - sponsorship, research, visitor information centres and product and industry skills development. Council will also consider funding key projects identified in the regional economic development strategy.

2. The Benefited Area to Which the Special Rate Applies

Council has formed the opinion that businesses and accommodation properties offered for short term rental in the region will gain benefit from increased visitation resulting from tourism promotion and major events activities funded by Council and carried out by approved agencies, and that benefits will accrue both directly from expenditures by tourists and tourism service businesses, and indirectly through incomes generated by the community from employment in the tourism industry.

A special rate for the 2016/17 financial year will be levied upon all rateable land within the Sunshine Coast Regional Council area which will, in council's opinion, have specially benefited or will specially benefit, or has or will have special access to, the service, facility or activity supplied or provided, either directly or indirectly, and as either a primary beneficiary or a beneficiary of lesser order. These rateable lands are categorised as Transitory Accommodation - Urban, Transitory Accommodation - Rural, Commercial and Industrial - Urban, Commercial and Industrial - Rural, and Iconic Tourism. The rateable lands subject to the Special Rate or Charge are those properties identified as "current levy properties" on the map appearing in the Overall Plan and all other rateable properties that can be categorised as one of the following:

- Transitory Accommodation - Urban
- Transitory Accommodation - Rural
- Commercial and Industrial - Urban
- Commercial and Industrial - Rural
- Iconic Tourism.

In accordance with Section 94(10) of the *Local Government Regulation 2012* council has imposed a minimum amount for each category of the special rate. No Minimum will apply to strata titled mini storage units.

Description of Land	Special Rate - Cents per dollar of Rateable Value	Minimum
A. Transitory Accommodation - Urban	0.2980	\$90.80
B. Transitory Accommodation - Rural	0.2235	\$90.80
C. Commercial and Industrial - Urban	0.1490	\$90.80
D. Commercial and Industrial - Rural	0.1117	\$90.80
E. Iconic Tourism	0.2980	\$90.80

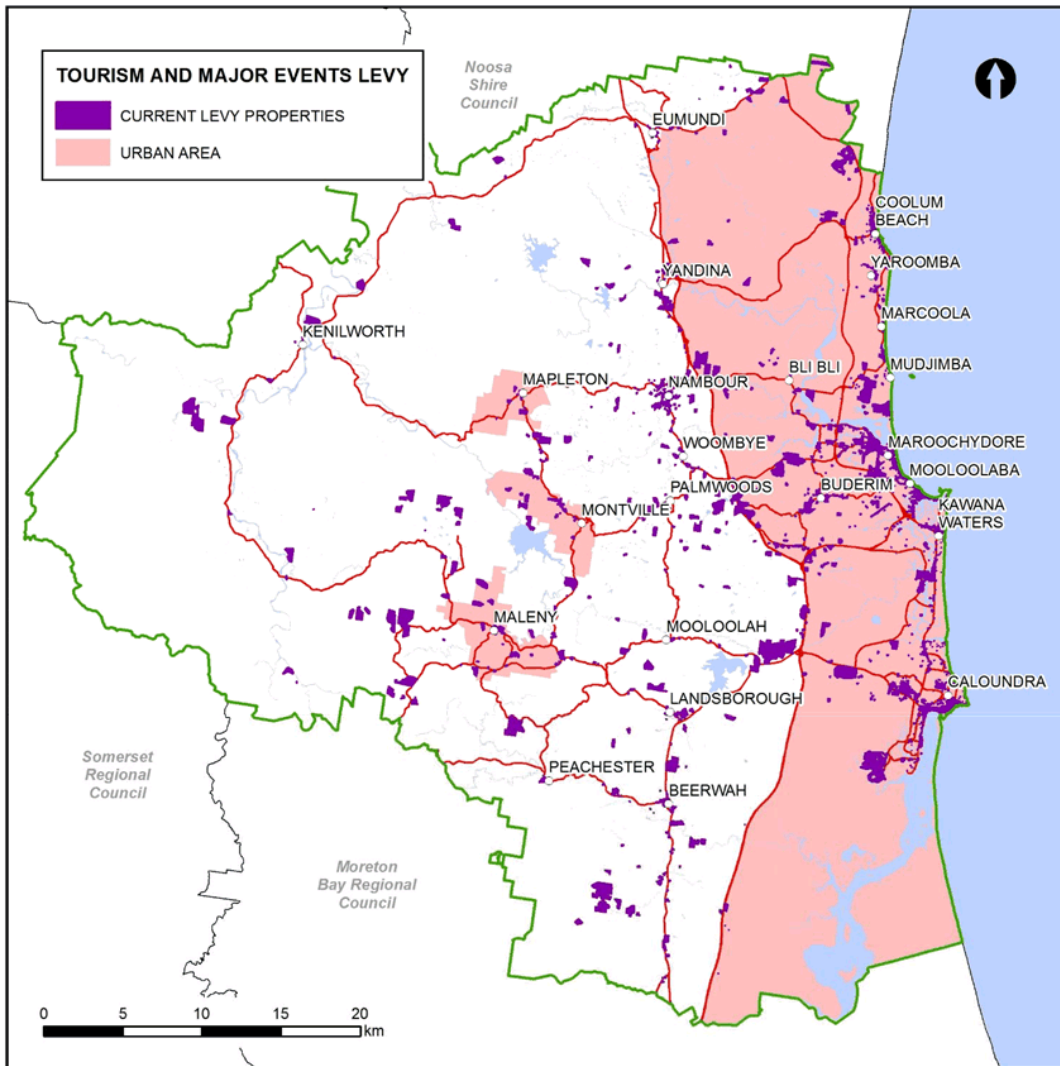
Iconic Tourism includes those parcels of rateable land that are used wholly or partly for Australia Zoo, Big Kart Track, Corbould Park Racetrack, Aussie World, Pelican Waters Golf Club, Tranquil Park, Caloundra RSL Club, Nambour RSL Club, Maroochy RSL Club, Sunshine Plaza, Palmer Coolum Resort, Twin Waters Resort, Ginger Factory, Underwater World Sealife Mooloolaba, The Big Pineapple and any new development completed during the 2016/17 financial year that council considers to be an iconic tourist attraction.

Revenue Statement - Appendix 3

Transitory Accommodation is defined as properties which are offered for short term residential rental, of a nature generally associated with holiday rental letting, typically for a period or periods of less than 28 consecutive days at any one time during the 2016/17 financial year. Properties identified as within Land Use Code 07 (Appendix 8 - Land Use Codes 2016/17 refers) by the nature of their usage are categorised as Transitory Accommodation. The properties to be included in the urban areas for the purpose of determining both transitory accommodation and commercial and industrial categories is shown on the attached map. All properties not falling within the urban area as shown will be designated as rural.

Commercial and Industrial is defined as properties as defined in the Revenue Statement's Table 1 – Differential General Rates, under categories 2,3,4,5,24,25 and mini storage units with the exception of those properties that fall into land use code 07 that by the nature of their usage are categorised as Transitory Accommodation.

Tourism and Major Events Levy



Revenue Statement - Appendix 3

3. The Estimated Cost of Implementing the Overall Plan

It is anticipated that the cost of implementing the Overall Plan will be in the order of \$5.70 million and the special rate will raise a total of approximately \$5.70 million in the 2016/17 financial year. Levy funds will be allocated by council throughout the 2016/17 financial year.

4. Estimated Time for Implementing the Overall Plan

The Overall Plan provides for the costs associated with contributing towards the operation of the tourism and major & regional events service for the 2016/17 financial year. The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2017.

APPENDIX 4 - 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 2016/17 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

The special charge for the Rural Fire Charge applies to all rateable land within the Sunshine Coast Regional Council area not included within the Urban Fire Service Area and which falls within the Gazetted Rural Fire Brigade area maps for the Rural Fire Brigades listed below.

Rural Fire Charge

Rural Fire Board Area	Annual Charge
Belli Park	\$25.00
Bli Bli & District	\$25.00
Conondale	\$25.00
Beerwah & District	\$25.00
Crystal Waters Village	\$25.00
Doonan	\$25.00
Eudlo	\$25.00
Eumundi	\$25.00
Glasshouse Mountains	\$25.00
Ilkley & District	\$25.00
Image Flat / Cooloolabin	\$25.00
Keils Mountain	\$25.00
Kenilworth	\$25.00
Kureelpa	\$25.00
Landsborough	\$25.00
Maleny & District	\$25.00
Mapleton	\$25.00
Maroochy River	\$25.00
Montville	\$25.00
Obi Obi	\$25.00
Palmwoods	\$25.00
Peachester	\$25.00
Starlight	\$25.00
Valdora / Yandina Creek	\$25.00
Verrierdale	\$25.00
West Woombye	\$25.00
Yandina / North Arm	\$25.00

The Service, Facility or Activity to be Provided

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

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

3. The Estimated Cost of Implementing the Overall Plan

The special charge will raise a total of approximately \$399,125. Council will distribute these funds to the various Rural Fire Brigade Groups in accordance with the following procedures:

- 3.1 Each Rural Fire Brigade Group (listed below at section 4.4 of this plan) is to determine the proposed distribution calculation of Levy Funds in consultation with the Sunshine Coast Rural Fire Brigade Finance Committee;
- 3.2 The council generates two rate runs per financial year. Following the first rate run of the year the rural fire levy funds collected by the council will be available for payment to each Rural Fire Brigade Group; and
- 3.3 To obtain the full amount of the moneys levied by the Sunshine Coast Regional Council by way of the special charge, the full amount being available following the second rate run of the year, each Rural Fire Brigade must submit to the Queensland Fire and Emergency Services (Caloundra Office) Area Director Rural Operations and their Rural Fire Brigade Group (listed below at section 4.4) the following:
 - (a) audited statements of expenditure and receipts from the Rural Fire Brigade for the 2015/16 financial year's operations;
 - (b) estimates (budget) of the 2016/17 financial year's operations for the Rural Fire Brigade, being part of a three year rolling plan;
 - (c) details of the composition of the Brigade;
 - (d) minutes of the annual meeting of the Rural Fire Brigade; and
 - (e) details of outstanding equipment requisitioned from the State Government and the anticipated time frame (if applicable).

When the Queensland Fire and Emergency Services (Caloundra Office) Area Director Rural Operations is satisfied that the documentation submitted meets the requirements set out at section 3.3 of this plan, the Area Director will then submit a recommendation by March 2017 to the Manager Finance of the council to distribute all of the funds raised by the special charge.

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

- 3.4 The Rural Fire Brigade Groups within the Sunshine Coast Regional Council area are:
 - Maroochy North Rural Fire Brigade Group
 - Maroochy South Rural Fire Brigade Group
 - Caloundra Rural Fire Brigade Group

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

4. Estimated Time for Implementing the Overall Plan

This Overall Plan provides for the costs associated with contributing towards the purchase of equipment, for operational costs and training initiatives by the Rural Fire Brigades and Rural Fire Brigade Groups for the 2016/17 financial year. The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2017.

APPENDIX 5 - OVERALL PLAN

Brightwater Estate Landscaping Charge

1. Special Charge for Brightwater Estate Landscaping

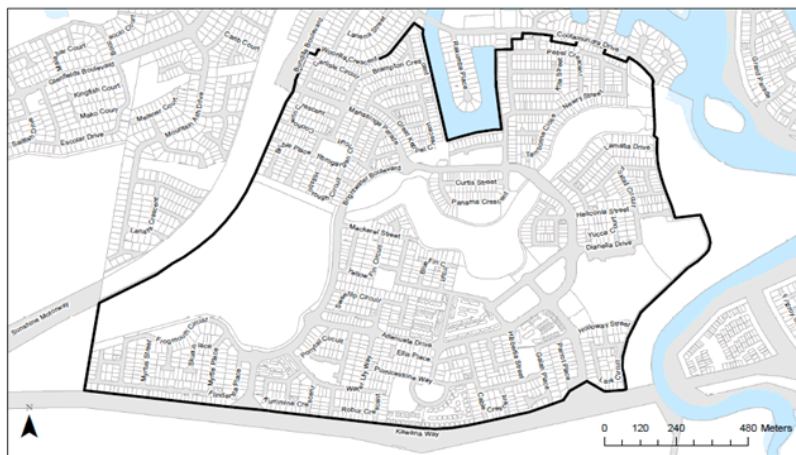
Additional responsibility for the maintenance of the Brightwater Estate is being transferred to Council progressively through the 2016/17 financial year. Sunshine Coast Regional Council and the developer, Stockland, determined how the maintenance for the Brightwater Estate would be carried out into the future. The work undertaken has given the stakeholders a clear understanding of the asset types, service levels and issues surrounding the ongoing maintenance of the Brightwater Estate.

2. The Benefitted Area to Which the Special Charge Applies

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

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

Brightwater Shopping Centre (Property number 232054)	\$4,056.00
Brightwater Hotel (Property number 232595)	\$2,028.00
All other properties	\$ 156.00



Legend
Levy Name
 Brightwater Estate Landscaping Charge

3. The Service, Facility or Activity to be Provided

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

Revenue Statement - Appendix 5

4. The Estimated Cost of Implementing the Overall Plan

The overall operational costs associated with the provision of the higher level Brightwater Estate landscaping service for the 2016/17 financial year has been determined to be approximately \$163,502. For the 2016/17 financial year the special charge levied on the rateable land will yield a sum of approximately \$178,776.

Total Maintenance Cost 2016/17	\$380,237
Cost for Higher Level Service	\$163,502
Special Charge Revenue	\$178,776

5. Estimated Time for Implementing the Overall Plan

The Overall Plan provides for the costs associated with contributing towards the operation of Brightwater Estate Landscaping service for the 2016/17 financial year. The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2017.

APPENDIX 6 - OVERALL PLAN

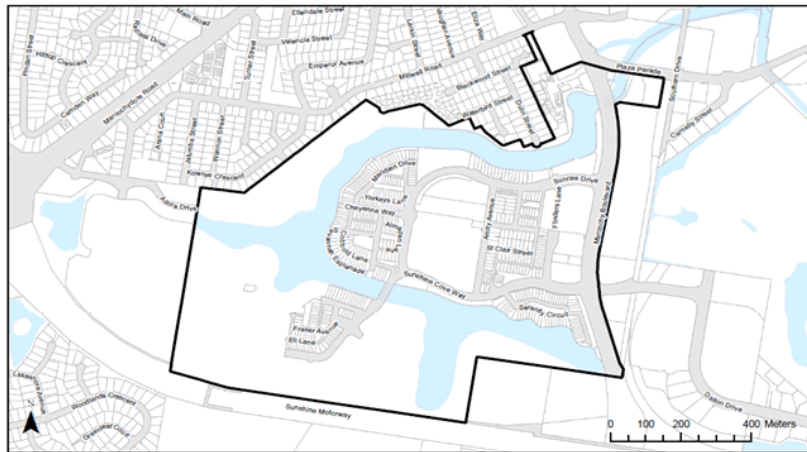
Sunshine Cove Maintenance Charge


1. Special Charge for Sunshine Cove Maintenance

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

2. The Benefitted Area to Which the Special Charge Applies

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



Legend
Levy Name
 Sunshine Cove Levy

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

Sunshine Cove Retirement Village (future)	\$1,080.00
All other properties	\$ 123.00

3. The Service, Facility or Activity to be Provided

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

4. The Estimated Cost of Implementing the Overall Plan

The overall operational costs associated with the provision of the higher level Sunshine Cove maintenance service for the 2016/17 financial year has been determined to be approximately \$134,562.

Revenue Statement - Appendix 6

For the 2016/17 financial year the special charge levied on the rateable land will yield a sum of approximately \$46,836.

Total Maintenance Cost 2016/17	\$354,111
Cost for Higher Level Service	\$134,562
Special Charge Revenue	\$ 46,836

5. Estimated Time for Implementing the Overall Plan

The Overall Plan provides for the costs associated with contributing towards the operation of Sunshine Cove Maintenance service for the 2016/17 financial year. The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2017.

APPENDIX 7 - OVERALL PLAN

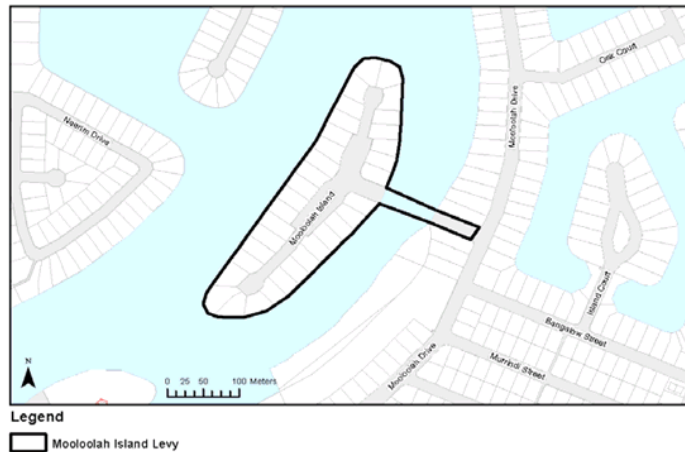
Mooloolah Island Maintenance Charge

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 properties 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 within the Sunshine Coast Regional Council local government area which will, in the council's opinion, have specially benefited or will specially benefit, or has or will have special access to, the service, facility or activity supplied or provided. Properties subject to the special charge fall within the area delineated on the attached map.



A special charge of one hundred and sixty one dollars (\$161.00) for the financial year ended 30 June 2017 for Mooloolah Island Maintenance Charge applies to all rateable properties which will, in the council's opinion, specially benefit from this service.

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 the regional 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 2016/17 financial year has been determined to be approximately \$5,328. The special charge levied on the rateable land will yield a sum of approximately \$5,474.

Total Maintenance Cost 2016/17	\$10,655
Cost for Higher Level Service	\$ 5,328
Special Charge Revenue	\$ 5,474

5. Estimated Time for Implementing the Overall Plan

The Overall Plan provides for the costs associated with contributing towards the operation of Mooloolah Island maintenance service for the 2016/17 financial year. The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2017.

APPENDIX 8 – 2016/17 Land Use Codes

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

Revenue Statement - Appendix 8

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

Revenue Statement - Appendix 8

Land Use Code*	Land Use Code Title
79	Orchards
80	Tropical Fruit
81	Pineapple
82	Vineyards
83	Small crops and fodder irrigated
84	Small crops and fodder non irrigated
85	Pigs
86	Horses
87	Poultry
88	Forestry & logs
89	Animals (special), boarding kennels / cattery
91	Transformers, utility installation
92	Defence Force establishments
93	Peanuts
94	Vacant rural land
95	Reservoir, dams, bores
96	Public hospitals
97	Welfare homes / institutions
99	Community protection centre

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

4.1.2 ADOPTION OF 2016/2017 BUDGET AND FORWARD ESTIMATES FOR THE 2017/2018 TO 2025/2026 FINANCIAL YEARS

File No:	SCRC Budget Development
Author:	Manager Finance Corporate Services Department
Appendices:	App A - 2016/17 Budget Schedules83 App B - Schedule of Capital Works91
Attachments:	Att 1 - Region Making Projects 2016/17 Budget Schedules93

PURPOSE

This report presents the 2016/2017 Budget and forward estimates for the Sunshine Coast Council for adoption.

EXECUTIVE SUMMARY

Sections 169 to 171 of the *Local Government Regulation 2012* prescribe the requirements for the adoption of Council's budget. This report complies with and exceeds the disclosure requirements of the regulation.

Included in the appendices are the following financial statements and forward estimates:

Sunshine Coast Council Total

Appendix A

- Statements of Income and Expenses
- Statement of Financial Position
- Statement of Changes in Equity
- Statement of Cash Flows
- Statements of Income and Expenses – Business Activities
- Change in Rates and Utility charges
- Measures of Financial Sustainability

Appendix B

- Schedule of Capital Works by Program

Included in Attachment 1 are the following financial statements and forward estimates:

Sunshine Coast Council Core

- Statement of Income and Expenses

Maroochydore City Centre

- Statement of Income and Expenses
- Statement of Financial Position
- Statement of Cash Flows

Solar Farm

- Statement of Income and Expenses
- Statement of Financial Position
- Statement of Cash Flows

Sunshine Coast Airport Runway Project

- Statement of Income and Expenses
- Statement of Financial Position
- Statement of Cash Flows

Palmview

- Statement of Income and Expenses

Schedule of Capital Works

- By Sub-program

The 2016/2017 budget has been developed to ensure long term financial sustainability for Sunshine Coast Council. The 2016/2017 Budget totals \$717 million with some of the more significant highlights of the budget being:

- A budget which includes a positive operating result of \$30.9 million
- A general rate increase of 2.5%
- A 1.7% increase to Waste Management charges for a wheelie bin
- Combined this results in a 2.2% increase which is in line with the LGAQ CCI
The LGAQ Council Cost Index is calculated from a 50% weighted, 5 year moving average of changes in the CPI for Brisbane and the Road and Bridge Construction Cost Index for Queensland (ABS).
- \$20 total increase to key levies of Environment, Transport and the Heritage levies to allow Council to continue to invest in the environment, and plan for future transport and heritage initiatives. This will be the first increase for the Environment and Heritage levies since amalgamation, and the first increase for the Transport levy since its introduction in 2009/10.
- Tourism and Major Events Levy increase of 10%, with a minimum of \$90.80
- Continuation of pensioner concessions, estimated at \$3.3 million for the 2016/17 year
- Continuation of early payment discounts, estimated at \$8.1 million for the 2016/17 year
- A total Capital Works Program of \$252 million including three Region Making Projects for the 2016/17 and future years:
 - \$53 million for the continuation of the development of the new Maroochydhore City Centre, which is projected to be cash neutral over the life of the project (i.e. no net cost to the ratepayer) and will yield \$330 million worth of public realm assets such as roads, parks, waterways and community infrastructure. Council anticipates to invest \$430 million over the life of the project, which will be recouped from land sales.
 - \$31 million to complete the development of the Solar Farm which will see Sunshine Coast Council become Australia's first local government organisation to build a utility scale solar farm to offset its entire electricity consumption.
 - \$25 million for the Sunshine Coast Airport Runway Project. The project will deliver a new runway fully compliant with regulatory standards, runway end taxiway loops, an expanded apron and terminal facilities, a new air traffic control tower and associated infrastructure.

Under the *Local Government Regulation 2012*, Council must prepare an accrual based budget for each financial year which is consistent with Council's Long Term Financial Forecast (summary included in the appendices), 5-year Corporate Plan and Annual Operational Plan. To comply with the regulation, Council must also publish results against a series of measures of financial sustainability for the budget year and the next nine (9) financial years.

The budgeted statements are aligned with Council's Long Term Financial Forecast, Financial Plan, Corporate Plan, Operational Plan and the Department of Infrastructure, Local Government and Planning financial sustainability measures in the 2016/17 budget year and each of the subsequent nine (9) years.

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

The Net Financial Liabilities Ratio (reflecting the extent to which the net financial liabilities of Council can be repaid from operating revenue) exceeds the target range in years 2019 to 2021. The 10 year Capital Works Program includes \$347 million for Sunshine Coast Airport Runway Project over 5 years commencing from 2016/17. Council's debt funding of the Sunshine Coast Airport Runway Project will require the Net Financial Liabilities Ratio target to be exceeded in years 2019 to 2021.

Consultation with Queensland Treasury Corporation (QTC) was undertaken for the financial assessment of the Sunshine Coast Airport Runway Project, particularly Council's ability to manage the Net Financial Liabilities ratio. QTC have stated their acceptance of Council exceeding the target Net Financial Liabilities ratio range for years 2019 to 2021, subject to further review of the Sunshine Coast Airport Runway Project business case.

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

National Competition Policy reform provisions contained in the *Local Government Act 2009* (the Act) require Council's nominated 'business activities' to apply the competitive neutrality principle to their operations.

OFFICER RECOMMENDATION

That Council:

- (a) receive and note the report titled “Adoption of the 2016/2017 Budget and Forward Estimates for the 2017/2018 to 2025/2026 Financial Years”
- (b) adopt the 2016/2017 Budget Schedules (Appendix A) including Forward Estimates and
- (c) adopt the 2016/2017 Capital Works Program, endorse the indicative four-year program for the period 2017/2018 to 2020/2021, and note the five-year program for the period 2021/2022 to 2025/2026 (Appendix B).

FINANCE AND RESOURCING

This report sets the budget for 2016/2017 financial year and outlines the forecast financial position of Council over the subsequent nine (9) years, including projected cash levels, capital works and intended borrowings.

CORPORATE PLAN

Corporate Plan Goal:	<i>A public sector leader</i>
Outcome:	5.2 - A financially sustainable organisation
Operational Activity:	5.2.2 - Ensure council's finances are well managed and systems are in place to analyse performance, generate revenue, reduce costs and manage contracts

CONSULTATION

Internal Consultation

The development of the 2016/2017 budget has involved consultation and engagement through councillor meetings and discussions including:

- Budget Workshop, 6 October 2015
- Budget Workshop, 16 November 2015
- Officer-level meetings November 2015 to April 2016
- Individual Councillor meetings during January 2016
- Budget Workshop, 15 February 2016
- Budget Workshop, 19 April 2016
- Budget Workshop, 16 & 17 May 2016
- Mayors presents budget to Councillors to comply with *S107A(2) Local Government Act 2009*, 1 June 2016
- Special Statutory Meeting, 9 June 2016

All departments and branches have participated in the formation of the attachments and recommendations associated with this report.

External Consultation

Consultation with Queensland Treasury Corporation (QTC) was undertaken for the financial assessment of the Sunshine Coast Airport Runway Project, particularly Council's ability to manage the Net Financial Liabilities ratio. QTC have stated their acceptance of Council exceeding the target Net Financial Liabilities ratio range for years 2019 to 2021, subject to further review of the Sunshine Coast Airport Runway Project business case.

Community Engagement

No community engagement is required for this report.

PROPOSAL

The 2016/17 budget has been developed to ensure long term financial sustainability for the Sunshine Coast region and totals \$717 million.

Sunshine Coast Council's budgeted operating result for the 2016/2017 year is a \$30.9 million operating surplus. The 2016/2017 budget has been developed with no reduction of existing services, and includes the budgeted operating impacts of the Solar Farm and Maroochydore City Centre. This operating surplus is used to fund key growth infrastructure projects included in the Capital Works Program as well as service Council's debt.

For Sunshine Coast Council, an operating surplus in excess of \$25 million is very important to ensure sufficient cash is generated to service our debt.

General rates have increased by 2.5%, and Waste Management charges for a wheelie bin by 1.7%. Combined this results in a 2.2% increase which is in line with the LGAQ Council Cost Index.

The key levies of Environment, Transport and Heritage levies have increased collectively by \$20 to allow Council to continue to invest in the environment, and plan for future transport and heritage initiatives. This will be the first increase for the Environment and Heritage levies since amalgamation, and the first increase for the Transport levy since its introduction in 2009/10.

The Tourism and Major Events Levy has increased by 10%, with a minimum of \$90.80.

Pensioner concessions and early payment discounts will continue, with budgets of \$3.3 million and \$8.1 million respectively.

Consolidated asset management plans were used to frame the development of the \$252 million 2016/2017 Capital Works Program. The Capital Works Program includes three Region Making Projects for the 2016/17 and future years:

- \$53 million for the continuation of the development of the new Maroochydore City Centre, which is projected to be cash neutral over the life of the project (i.e. no net cost to the ratepayer) and will yield \$330 million worth of public realm assets such as roads, parks, waterways and community infrastructure. Council anticipates to invest \$430 million over the life of the project, which will be recouped from land sales.
- \$31 million to complete the development of the Solar Farm which will see Sunshine Coast Council become Australia's first local government organisation to build a utility scale solar farm to offset its entire electricity consumption.
- \$25 million for the Sunshine Coast Airport Runway Project. The project will deliver a new runway fully compliant with regulatory standards, runway end taxiway loops, an expanded apron and terminal facilities, a new air traffic control tower and associated infrastructure

Council has a number of commercial business activities with Sunshine Coast Airport, Waste and Resource Management, Sunshine Coast Holiday Parks and Quarries contributing to the overall 2016/2017 financial result.

The following revenue streams from Unitywater are included in the budget:

- Interest on shareholder loans \$23.9 million
- dividends \$19.8 million
- tax equivalents \$6.3 million.

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.

The above items are included in **Appendix A**.

Section 169(5) of the *Local Government Regulation 2012* regulation requires the inclusion of the following measures of financial sustainability:-

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

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

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

Results and commentary follow.

Key Financial Ratios, Definitions and Benchmarks

2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Operating Performance									
<u>Operating surplus ratio (%)</u>									
Target: 0% - 10%									
7.4%	7.7%	7.8%	9.5%	9.2%	6.7%	8.3%	8.9%	9.5%	10.4%
Fiscal Flexibility									
<u>Council controlled revenue ratio (%)</u>									
Target: greater than 60%									
76.9%	76.5%	77.0%	75.3%	77.3%	78.3%	77.2%	77.7%	78.2%	78.6%
<u>Total debt service cover ratio (times)</u>									
Target: Greater than 2 times									
4.7	4.3	4.1	4.3	4.0	3.6	3.7	3.7	3.7	3.6
<u>Net financial liabilities ratio (%)</u>									
Target: Less than 60%									
40.5%	51.9%	65.2%	92.7%	93.3%	16.9%	13.0%	8.7%	5.8%	0.0%
Liquidity									
<u>Cash expense cover ratio (months)</u>									
Target: Greater than 3 months									
8.5	8.5	8.5	8.8	9.1	8.9	9.3	9.4	9.4	9.6
Asset Sustainability									
<u>Asset sustainability ratio (%)</u>									
Target: Greater than 90%									
85.5%	76.3%	76.5%	73.6%	76.2%	75.6%	77.5%	72.9%	74.5%	73.4%

The Operating Surplus Ratio measures the extent to which operating revenues raised cover operational expenses only, or is available for capital funding purposes or other purposes.

The Council Controlled Revenue Ratio indicates the degree of reliance on external funding sources such as operating subsidies, donations and contributions. Council's financial flexibility improves the higher the level of its Council controlled revenue.

The Total Debt Service Cover Ratio indicates the ability to repay loan funds. A low cover indicates constrained financial flexibility and limited capacity to manage unforeseen financial shocks.

The Net Financial Liabilities Ratio measures the extent to which the net financial liabilities of Council can be repaid from operating revenues.

The Cash Expense Cover Ratio indicates the number of months Council can continue paying its immediate expenses without additional cash loans.

The Asset Sustainability Ratio reflects the extent to which the infrastructure assets managed by Council are being replaced as they reach the end of their useful lives.

Region Making Projects

The following region making projects align with Council's vision - "to be Australia's most sustainable region – vibrant, green, diverse", from an economic, social and environmental perspective.

Maroochydore City Centre

Maroochydore City Centre will be instrumental in building and strengthening the region, providing a mix of residential, commercial, retail, civic and community uses in order to develop a thriving and vibrant business district and city centre, complementing and enhancing Maroochydore's existing business offering.

The project will also enable the delivery of much needed infrastructure to the Sunshine Coast community as well as creating significant opportunities for economic development and employment.

The Maroochydore City Centre development is projected to be cash neutral over the life of the project (i.e. no net cost to the ratepayer), and will yield \$330 million worth of public realm assets such as roads, parks, waterways and community infrastructure.

Budgeted capital expenditure of \$53.1 million in 2016/2017 will be funded from loans. Over the 10 year forecast period, budgeted capital expenditure of \$218 million will be funded through new loans and sale of developed lots.

The Maroochydore City Centre debt will peak at \$136 million in 2024/2025 which includes the initial purchase of the site from the Horton Park Golf Club.

Council's Key Financial Ratios demonstrate that borrowings for this region making project do not adversely impact Council's long term financial sustainability.

Solar Farm

Sunshine Coast Council has taken the next step in becoming Australia's first local government organisation to build a solar farm. The Valdora Solar Farm facility will offset Sunshine Coast Council's entire electricity consumption at its facilities and operations.

The project will see a 15 megawatt (MW) solar farm installed on Council-owned property on Yandina-Coolum Road in Valdora. The solar farm will cover 24 hectares of the 49 hectare site. \$31 million has been budgeted to complete the development of the Solar Farm in the 2016/17 year. The solar farm is scheduled to be operational in April 2017.

Council's Key Financial Ratios demonstrate that borrowings for this region making project do not adversely impact Council's long term financial sustainability.

Sunshine Coast Airport Runway Project

The Sunshine Coast Airport Runway Project represents the ongoing development of an airport that has been operating and evolving for more than 50 years. As the region continues to grow the airport must expand to meet the needs of the community and to continue to support the development of the region's economy.

The Runway Project will deliver a new 2450m x 45m runway fully compliant with regulatory standards, runway end taxiway loops, an expanded apron and terminal facilities, a new air traffic control tower and associated infrastructure.

The project will enable direct flights to more destinations across Australia, Asia and the Western Pacific, enhancing national and global connections. It will generate jobs and economic growth, boost tourism, help export businesses and secure air access to the Sunshine Coast for generations to come.

The Queensland State Coordinator General's report delivered on 19 May 2016 has approved the Environmental Impact Statement (EIS) for the Sunshine Coast Airport Expansion Project.

It is envisaged the new runway will be open and operating in 2020. \$25 million has been budgeted for the Sunshine Coast Airport Runway Project in 2016/17.

Budget in detail

Brief discussions on each of the major line items of the budget are outlined below.

Operating Revenue

Net Rates and Utility Charges \$259.3 million

General rates have increased by 2.5% and Waste Management charges for a wheelie bin by 1.7%. The Tourism and Major Events Levy has increased by 10% (\$90.80 minimum).

\$20 total increase to key levies of Environment, Transport and the Heritage levies to allow Council

The key levies of Environment, Transport and Heritage levies have increased collectively by \$20 to allow Council to continue to invest in the environment, and plan for future transport and heritage initiatives. This will be the first increase for the Environment and Heritage levies since amalgamation, and the first increase for the Transport levy since its introduction in 2009/10.

Pensioner concessions and early payment discounts will continue, with budgets of \$3.3 million and \$8.1 million respectively.

A conservative approach has been taken with regards to anticipated growth in properties, with 1.9% growth incorporated into the 2016/2017 budget.

Full details of Council's rates and charges are outlined in the Revenue Statement 2016/2017.

Fees and Charges \$62.8 million

The major components of fees and charges are general (\$48.7 million revenue) and development assessment (\$14.1 million revenue). Fees and Charges revenue is projected to increase by \$2.9 million over the prior financial year.

Interest Received from Investments \$8.6 million

Interest from investment of surplus cash throughout the year is estimated at \$8.6 million. Interest from Council's investments continue to be negatively impacted by the reduction in interest rates.

Grants and Subsidies - Recurrent \$12.1 million

The major recurrent grants and subsidies include general purpose Federal grants \$10.3 million and State library grant \$1.5 million. These amounts are in line with the prior year.

Operating Contributions \$706,000

This line predominantly relates to the revenue Council receives from sale of recycled materials managed at the Materials Recovery Facility.

Interest Received from Unitywater \$23.9 million

Interest from Council's Unitywater investment has been estimated at \$23.9 million and remains unchanged from the prior year.

Dividends Received \$26.1 million

This item consists of Unitywater dividends of \$19.8 million and tax equivalents of \$6.3 million. The amounts are in line with the prior year.

Other Revenue \$19.2 million

Council revenues in this line are mainly attributable to lease revenue of \$7.8 million, sale of recovered materials from transfer stations of \$1.7 million, commissions and sundry revenue of \$2.4 million. The Maroochydore City Centre development has forecast \$7.3 million of land sales and contributions for the 2016/17 year.

Internal Revenues \$6.2 million

The \$6.2 million of internal revenues represent "sales" from Council's internal service providers to the capital program. Major "sales" include quarry products (\$5.0 million) and heavy plant hire (\$1.2 million).

Operating Expenses

Employee Costs \$128.4 million

Employee costs of \$128.4 million represent the operational employee costs of the organisation with an additional \$7.0 million of employee costs being charged directly to capital. Employee costs include all employee related expenditure including items such as superannuation, fringe benefits tax and workers compensation insurance. Total increase over the prior year is 4.2% which includes an additional 16.9 full time equivalent (FTE) established positions, bringing the total organisation establishment to 1,526 FTE.

Materials and Services \$161.7 million

The 2016/2017 budget for materials and services has been increased by applicable allowances for growth and price.

The major expense in this category is \$86.7 million worth of contract services for waste collection and disposal and maintenance of parks, gardens, roads, beaches and foreshores to maintain Council's current service levels.

Other components in this category include events and grants of \$7.7 million, made up of \$2.6 million in community partnerships, grants and sports field maintenance programs, \$1.0 million in cultural programs, \$625,000 for the events program (New Year's Eve, Festive Season Trees and Banners, Australia Day, Naming of the Sunshine Coast and citizenship ceremonies) and \$253,000 in the Regional Arts Development Fund (RADF).

Finance Costs \$9.7 million

This line item is made up of interest on Council's loans from Queensland Treasury Corporation of \$8.8 million and bank and merchant fees of \$842,000.

Company Contributions \$1.4 million

This represents Council's contribution to its wholly owned company The Events Centre, of \$1.4 million and represents an increase of 16.7% compared to the prior year.

Depreciation \$68.9 million

The budget includes depreciation expense of \$68.9 million and has increased by \$2.1 million over the prior year due to Council's investment in capital works and increased asset base.

Other Expenses \$17.9 million

Major components include software maintenance, licenses and subscriptions \$5.1 million, motor vehicle leases \$4.0 million, contributions and donations \$3.8 million, office equipment leases \$2.0 million, and building leases \$827,000.

Contributions and donations are made up of major events funding of \$1.9 million, Sunshine Coast Investment Scheme of \$840,000, payments to the rural fire brigade \$386,000 and payments to community organisations for Christmas festivities \$146,000.

Community Service Obligations and Competitive Neutrality Adjustments

The application of National Competition Policy Reform for 2016/2017 will be presented to Council at the 16 June 2016 Ordinary Meeting. The key recommendations for the 2016-2017 financial year resulting from the annual review of the application of National Competition Policy reforms to Council's business activities are outlined in this report.

The recommended business activity structure for 2016/2017 is as follows:

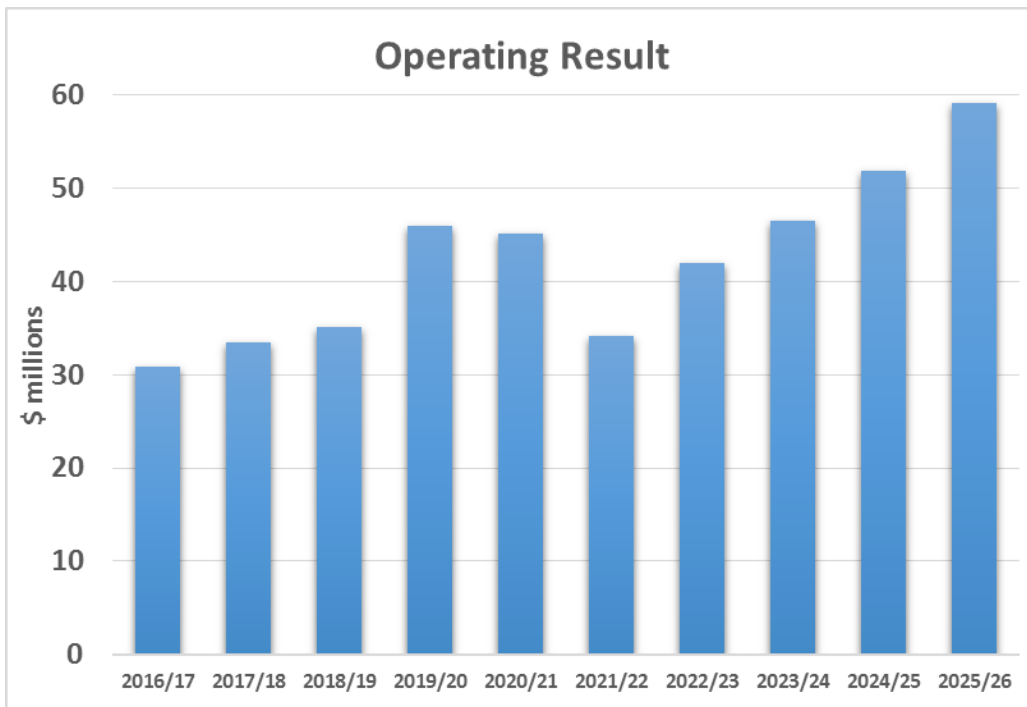
- Apply Full Cost Pricing to the Waste & Resources Management significant business activity
- Apply the Code of Competitive Conduct to Sunshine Coast Airport, Sunshine Coast Holiday Parks, and Quarries business activities.

National Competition Policy reform provisions contained in the Act require Council's nominated "business activities" to apply the competitive neutrality principle to their operations. Competitive neutrality aims to promote efficient competition between Council businesses and private sector businesses. Specifically, the application of competitive neutrality seeks to ensure that Council's business activities do not benefit from competitive advantages over their private sector competitors simply by virtue of their public sector ownership.

A key component of competitive neutrality is full cost pricing. Prices are required to be set to fully recover all the relevant costs of supplying a product or service, including the recovery of all of the direct and indirect costs of running the business.

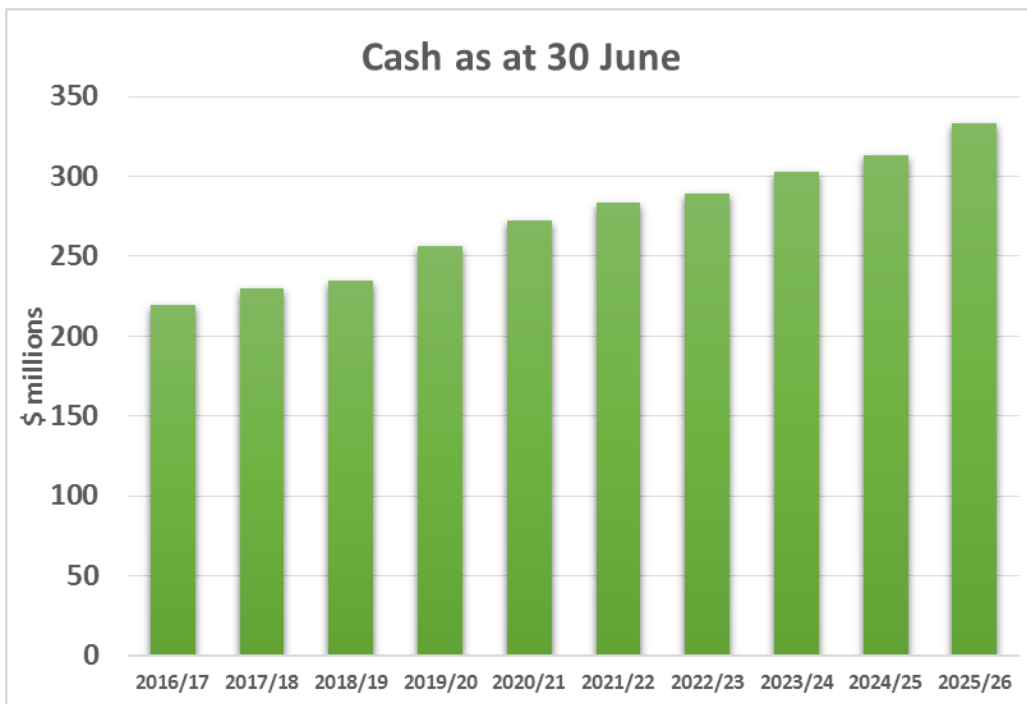
Operating Result

The following graph, which shows Council’s operating result for the period 2016/2017 to 2025/2026 net of capital revenues, is a strong indicator of Council’s ongoing financial sustainability.



Statement of Cash Flows

Over the coming 10 years it is anticipated that Council will maintain a consistent cash balance at above QTC minimum requirements, while investing in key region making projects.



Statement of Financial Position

Non-current assets are estimated to grow to \$7,005 million by 2026 – an increase of \$1,886 million over 10 years. This growth reflects Council's strong investment in capital works. The majority of works for the Solar Farm will occur during 2016/17. The solar farm is scheduled to be operational in April 2017.

Work has commenced on a range of pre-construction activities that are necessary to ensure adequate preparation for the delivery of the construction stage of the Sunshine Coast Airport Runway Project. These activities are vital in ensuring that sufficient information is available to proceed to determine the delivery strategy which achieves best value for money, adequately identifies and assigns risk, and facilitates the completion of the Project within the defined timeframe.

Actual physical work on the project site will not commence until final approval has been received from the Federal Department of Environment in relation to matters regulated under the Environment Protection and Biodiversity Conservation Act 1999. The Sunshine Coast Airport Runway project has scheduled completion planned for 2020/21.

The Maroochydore City Centre development is a 20 year project, with non-current assets estimated to increase to \$257 million by 2026.

It is planned that Council's overall debt will decrease by \$44 million to \$250 million in 2026. Council's debt will peak at \$658 million in 2020/21. The transaction relating to the Sunshine Coast Airport Runway Project has been estimated to decrease debt by \$347 million in 2021/22.

Consultation with Queensland Treasury Corporation (QTC) was undertaken for the financial assessment of the Sunshine Coast Airport Runway Project, particularly Council's ability to manage the Net Financial Liabilities ratio. QTC have stated their acceptance of Council exceeding the target Net Financial Liabilities ratio range for years 2019 to 2021, subject to further review of the Sunshine Coast Airport Runway Project business case.

Financial Sustainability

Under the *Local Government Regulation 2012*, Council must prepare an accrual based budget for each financial year which is consistent with Council's Long Term Financial Forecast (summary included in the appendices), 5-year Corporate Plan and Annual Operational Plan. To comply with the Regulation, Council must also publish results against a series of measures of financial sustainability for the budget year and the next nine (9) financial years.

The budgeted statements are aligned with Council's Long Term Financial Forecast, Financial Plan, Corporate Plan, Operational Plan and the Department of Infrastructure, Local Government and Planning financial sustainability measures in the 2016/2017 budget year and each of the subsequent nine (9) years.

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

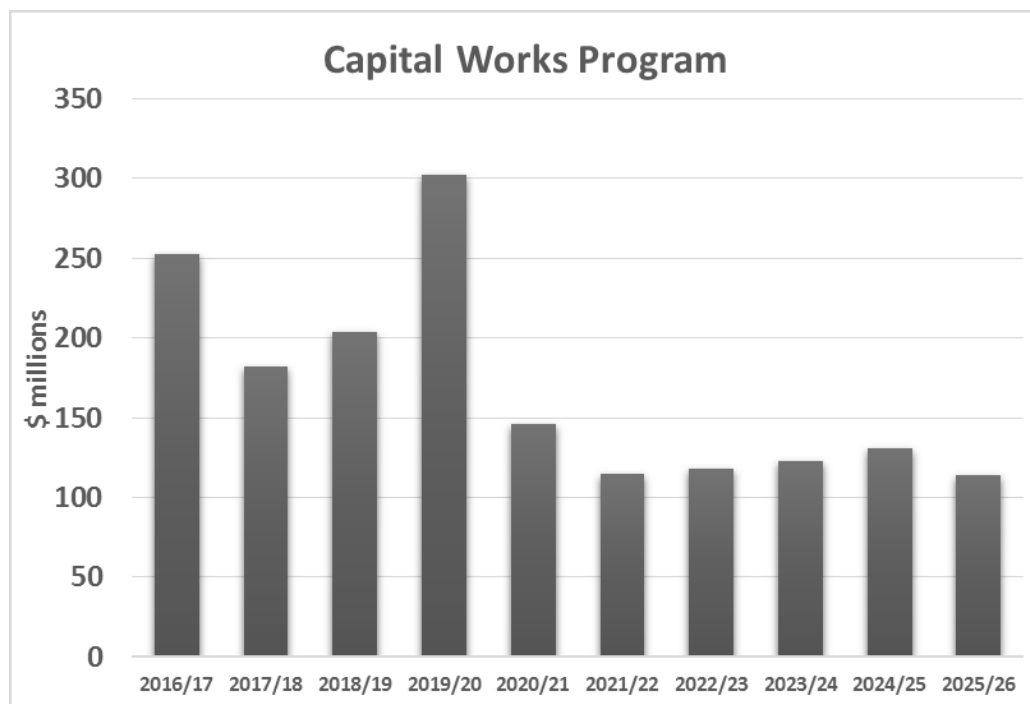
The Net Financial Liabilities Ratio (reflecting the extent to which the net financial liabilities of Council can be repaid from operating revenue) exceeds the target range in years 2019 to 2021. The 10 year capital works program includes \$347 million for Sunshine Coast Airport Runway Project over 5 years commencing from 2016/17. Council's debt funding of the Sunshine Coast Airport Runway Project will require the Net Financial Liabilities Ratio target to be exceeded in years 2019 to 2021.

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

Capital Expenditure

The 10 year forecast identifies the investment in infrastructure assets of almost \$1.7 billion funded from the operating surplus, revenue raised to fund depreciation, capital contributions from State and Commonwealth Government grants, developers, and loan funding. The Sunshine Coast Airport Runway Project has estimated capital works of \$347 million over 5 years commencing 2016/17.

A graph of the estimated Capital Works Program by year for the period 2016/2017 to 2025/2026 is below.



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 out years together with details of relevant measures of financial sustainability (ratios) for the current year and nine out years.

Policy

These financial statements have been prepared in accordance with Council's Financial Sustainability Plan and adopted strategies.

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

Risk

The 2016/2017 budget includes revenue that is based upon growth assumptions for general rates, waste management and fees and charges.

Although Council will be undertaking a number of significant capital projects with substantial financial risks, appropriate measures are being taken to manage these risks.

Previous Council Resolution

Special Meeting 9 June 2016, Council Resolution (SM16/2) - Investment Policy for 2016/17:

That Council:

- (a) receive and note the report titled "**Investment Policy for 2016/17**" and
- (b) adopt the 2016/17 Investment Policy (Appendix A)

Special Meeting 9 June 2016, Council Resolution (SM16/3) - Debt Policy for 2016/17:

That Council:

- (a) receive and note the report titled "**2016/17 for Debt Policy**" and
- (b) adopt the 2016/17 Debt Policy (Appendix A).

Special Meeting 9 June 2016, Council Resolution (SM16/4) - Revenue Policy for 2016/17:

That Council:

- (a) receive and note the report titled "**Revenue Policy 2016/17**" and
- (b) adopt the 2016/2017 Revenue Policy (Appendix A)

Ordinary Meeting 21 April 2016, Council Resolution (OM16/52) 2016/2017 Procurement Policy:

That Council:

- (a) receive and note the report titled "**2016/2017 Procurement Policy**"
- (b) adopt the 2016/2017 Procurement Policy (Appendix A) and
- (b) receive and note the Local Preference in Procurement Guidelines (Appendix B) as amended.

Special Meeting 9 June 2016, Council Resolution (SM16/1) - Register of General Cost-Recovery Fees and Commercial Charges 2016/2017:

That Council:

- (a) receive and note the report titled "**Register of General Cost-Recovery Fees and Commercial Charges 2016/17**"
- (b) adopt the fees detailed in the Register of General Cost-Recovery Fees and Commercial Charges 2016/17 (Appendix A)

- (c) *resolve that, in relation to those cost-recovery fees to which Section 97 of the Local Government Act 2009 apply:*
 - (i) *the applicant is the person liable to pay these fees*
 - (ii) *the fee must be paid at or before the time the application is lodged*
- (d) *delegate to the Chief Executive Officer the power to amend commercial charges to which Section 262(3)(c) of the Local Government Act 2009 apply and*
- (e) *waive the residential parking permit fees (product ID 7546) currently charged for the Nambour Hospital precinct until 30 June 2017, or upon the opening of the Sunshine Coast Public University Hospital, whichever is the sooner.*

Ordinary Meeting 19 May 2016, Council Resolution (OM16/70) Register of Cost-recovery Fees and Commercial Charges 2016/2017:

That Council:

- (a) *receive the report titled “**Register of Cost-recovery Fees and Commercial Charges 2016/17**”*
- (b) *adopt the fees detailed in the Register of Cost-recovery Fees and Commercial Charges for Development Services 2016/17 (Appendix A and B)*
- (c) *resolve that, in relation to those cost-recovery fees to which Section 97 of the Local Government Act 2009 apply:*
 - (i) *the applicant is the person liable to pay these fees and*
 - (ii) *the fee must be paid at or before the time the application is lodged and*
- (d) *delegate to the Chief Executive Officer the power to amend commercial charges to which section 262(3)(c) of the Local Government Act 2009 apply.*

Related Documentation

2016/2017 Budget reports.

The application of National Competition Policy Reform for 2016/2017 will be presented to Council at the 16 June 2016 Ordinary Meeting.

Critical Dates

Whilst the budget must be adopted before 1 August 2016, any delay to the 16 June 2016 adoption of the budget impacts on the ability to issue rate notices in July 2016.

Implementation

When adopted, the budget will be loaded in Council's finance system in preparation for the new financial year and will be monitored via monthly reports to Council and regular budget reviews.

STATEMENT OF INCOME AND EXPENSES

For the period ending 30 June 2017

SUNSHINE COAST COUNCIL TOTAL

	Current Budget 2015/16 \$000	Forecast Budget 2016/17 \$000	Forward Estimate								
			2017/18 \$000	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$000	2024/25 \$000	2025/26 \$000
Operating Revenue											
Gross Rates & Utility Charges	254,248	271,352	282,976	295,162	307,873	322,722	338,285	354,597	371,695	389,615	408,397
Interest from Rates & Utilities	1,277	1,340	1,346	1,353	1,360	1,367	1,374	1,380	1,387	1,394	1,401
Less Discounts, Pensioner Remissions	(11,435)	(13,353)	(13,860)	(14,387)	(14,990)	(15,622)	(16,282)	(16,973)	(17,696)	(18,452)	(19,241)
Net Rates & Utility Charges	244,090	259,339	270,463	282,129	294,243	308,467	323,376	339,005	355,386	372,556	390,557
Fees & Charges	59,878	62,787	64,513	66,352	68,243	70,597	73,033	75,131	77,776	80,472	83,217
Interest Received from Investments	8,530	8,603	8,874	9,101	9,503	9,964	10,344	10,842	11,745	12,655	13,565
Grants and Subsidies - Recurrent	12,115	12,077	12,077	12,077	12,077	12,077	12,077	12,077	12,077	12,077	12,077
Operating contributions	1,136	706	706	706	706	706	706	706	706	706	706
Interest Received from Unitywater	23,933	23,933	23,933	23,933	23,933	23,933	23,933	23,933	23,933	23,933	23,933
Dividends Received	26,162	26,162	26,162	26,162	26,162	26,162	26,162	26,162	28,927	29,182	29,482
Other Revenue	13,673	19,189	24,577	25,391	40,097	31,623	29,677	31,153	32,046	32,604	33,708
Internal Revenues	6,458	6,170	6,340	6,520	6,706	6,938	7,177	7,424	7,681	7,946	8,220
Community Service Obligations	-	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	395,974	418,965	437,645	452,372	481,670	490,466	506,485	503,882	524,276	545,131	567,687
Operating Expenses											
Employee costs	123,264	128,392	131,923	135,683	139,550	144,364	149,345	154,497	159,828	165,342	171,046
Materials & Services	152,141	161,701	168,274	174,763	186,576	189,425	198,415	193,129	201,792	210,784	220,517
Internal Expenditure	-	-	-	-	-	-	-	-	-	-	-
Finance Costs	9,618	9,684	11,712	11,497	11,048	10,575	22,149	9,106	8,245	7,459	5,587
Company Contributions	1,218	1,421	1,446	1,474	1,502	1,539	1,578	1,617	1,658	1,699	1,741
Depreciation	66,773	68,920	72,546	75,264	78,068	80,004	80,951	83,146	85,314	86,589	87,634
Other Expenses	18,647	17,924	18,247	18,594	18,947	19,421	19,906	20,404	20,914	21,437	21,973
Competitive Neutrality Adjustments	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenses	371,661	388,041	404,149	417,275	435,690	445,328	472,344	461,900	477,750	493,310	508,498
Operating Result	24,313	30,924	33,496	35,097	45,979	45,138	34,141	41,983	46,526	51,821	59,189
Capital Revenue											
Capital Grants and Subsidies	11,343	12,525	7,660	7,806	7,954	8,153	8,357	8,566	8,780	9,000	9,225
Capital Contributions	23,000	22,000	25,200	25,200	21,200	18,200	18,200	18,200	18,200	18,200	18,200
Contributed Assets	67,624	60,000	60,000	60,000	55,000	50,000	45,000	46,125	47,278	48,460	49,672
Other Capital Revenue	-	-	-	-	-	-	-	-	-	-	-
Net Result	126,281	125,449	126,356	128,103	130,134	121,491	105,698	114,874	120,784	127,481	136,286

STATEMENT OF FINANCIAL POSITION

For the period ending 30 June 2017

SUNSHINE COAST COUNCIL TOTAL

	Current Budget 2015/16 \$000	Forecast Budget 2016/17 \$000	Forward Estimate									
			2017/18 \$000	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$000	2024/25 \$000	2025/26 \$000	
CURRENT ASSETS												
Cash & Investments	295,508	219,048	229,665	234,915	256,320	271,988	283,308	288,789	302,388	313,276	332,870	
Trade and other receivables	20,770	14,604	15,297	15,883	17,291	17,471	18,061	18,882	19,706	20,548	21,462	
Inventories	3,596	15,079	5,477	6,331	8,623	2,934	2,963	4,171	7,669	9,306	3,707	
Other Financial Assets	26,600	27,052	27,079	27,566	27,593	28,255	28,283	28,962	28,990	29,686	29,715	
Non-current assets classified as held for sale	-	-	-	-	-	-	-	-	-	-	1	
	346,475	275,783	277,518	284,695	309,827	320,649	332,614	340,803	358,753	372,816	387,754	
NON CURRENT ASSETS												
Trade and other receivables	434,394	434,394	434,394	434,394	434,394	434,394	434,394	434,394	434,394	434,394	434,395	
Property, plant & equipment	3,663,290	3,997,857	4,272,728	4,561,583	4,937,427	5,169,010	5,020,675	5,223,389	5,434,911	5,659,289	5,879,380	
Investment in associates	539,213	539,213	539,213	539,213	539,213	539,213	539,213	539,213	539,213	539,213	539,213	
Capital works in progress	125,813	131,873	131,784	132,496	135,355	136,830	135,537	133,993	133,391	135,019	136,046	
Intangible assets	16,491	16,491	16,491	16,491	16,491	16,491	16,491	16,491	16,491	16,491	16,491	
	4,779,201	5,119,828	5,394,610	5,684,177	6,062,880	6,295,938	6,146,310	6,347,480	6,558,400	6,784,406	7,005,524	
TOTAL ASSETS	5,125,676	5,395,612	5,672,128	5,968,872	6,372,706	6,616,587	6,478,924	6,688,283	6,917,153	7,157,222	7,393,279	
CURRENT LIABILITIES												
Trade and other payables	56,627	58,906	60,841	62,879	64,968	67,502	70,143	72,894	75,762	78,751	81,867	
Borrowings	14,615	17,785	20,117	22,288	24,868	26,592	28,556	30,670	33,660	36,978	39,763	
Provisions	13,584	13,815	13,829	14,077	14,091	14,429	14,444	14,790	14,805	15,160	15,175	
Other	9,939	10,108	10,118	10,300	10,310	10,558	10,568	10,821	10,832	11,092	11,103	
	94,765	100,614	104,904	109,545	114,238	119,081	123,710	129,176	135,058	141,981	147,907	
NON CURRENT LIABILITIES												
Borrowings	279,604	317,516	372,755	442,353	614,257	631,039	266,014	247,842	240,387	232,456	210,044	
Provisions	26,712	27,166	27,193	27,682	27,709	28,374	28,402	29,084	29,112	29,811	29,840	
	306,316	344,682	399,947	470,036	641,966	659,413	294,416	276,926	269,499	262,267	239,884	
TOTAL LIABILITIES	401,082	445,296	504,852	579,580	756,204	778,493	418,126	406,102	404,558	404,248	387,791	
NET COMMUNITY ASSETS	4,724,594	4,950,316	5,167,276	5,389,292	5,616,502	5,838,093	6,060,798	6,282,182	6,512,596	6,752,975	7,005,488	
COMMUNITY EQUITY												
Asset revaluation surplus	1,019,391	1,113,142	1,209,117	1,308,485	1,411,097	1,516,846	1,639,612	1,751,988	1,867,583	1,986,541	2,108,910	
Retained Earnings	294,727	426,697	547,681	670,329	794,928	910,770	1,010,708	1,119,717	1,234,535	1,355,956	1,486,100	
Capital	3,410,478	3,410,478	3,410,478	3,410,478	3,410,478	3,410,478	3,410,478	3,410,478	3,410,478	3,410,478	3,410,478	
TOTAL COMMUNITY EQUITY	4,724,595	4,950,316	5,167,276	5,389,292	5,616,502	5,838,093	6,060,798	6,282,182	6,512,596	6,752,975	7,005,488	

STATEMENT OF CHANGES IN EQUITY

For the period ending 30 June 2017

SUNSHINE COAST COUNCIL TOTAL

	Current Budget 2015/16 \$000	Forecast Budget 2016/17 \$000	Forward Estimate								
			2017/18 \$000	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$000	2024/25 \$000	2025/26 \$000
Capital Accounts											
Balance at beginning of period	3,410,478	3,410,478	3,410,478	3,410,478	3,410,478	3,410,478	3,410,478	3,410,478	3,410,478	3,410,478	3,410,478
Transfers to capital, reserves and shareholdings	-	-	-	-	-	-	-	-	-	-	-
Balance at end of period	3,410,478	3,410,478	3,410,478	3,410,478	3,410,478	3,410,478	3,410,478	3,410,478	3,410,478	3,410,478	3,410,478
Asset Revaluation Reserve											
Balance at beginning of period	930,867	1,020,519	1,113,142	1,209,117	1,308,485	1,411,097	1,516,846	1,639,612	1,751,988	1,867,583	1,986,541
Asset revaluation adjustments	88,524	92,622	95,975	99,368	102,612	105,750	122,766	112,376	115,596	118,957	122,369
Balance at end of period	1,019,391	1,113,142	1,209,117	1,308,485	1,411,097	1,516,846	1,639,612	1,751,988	1,867,583	1,986,541	2,108,910
Retained Earnings											
Balance at beginning of period	167,324	294,726	426,697	547,681	670,329	794,928	910,770	1,010,708	1,119,717	1,234,535	1,355,956
Net result for the period	126,281	125,449	126,356	128,103	130,134	121,491	105,698	114,874	120,784	127,481	136,286
Transfers from capital, reserves and shareholdings	1,122	6,522	(5,372)	(5,456)	(5,535)	(5,649)	(5,760)	(5,865)	(5,966)	(6,059)	(6,142)
Balance at end of period	294,727	426,697	547,681	670,329	794,928	910,770	1,010,708	1,119,717	1,234,535	1,355,956	1,486,100
TOTAL											
Balance at beginning of period	4,508,669	4,725,723	4,950,316	5,167,276	5,389,292	5,616,502	5,838,093	6,060,798	6,282,182	6,512,596	6,752,975
Net result for the period	126,281	125,449	126,356	128,103	130,134	121,491	105,698	114,874	120,784	127,481	136,286
Transfers to capital, reserves and shareholdings	-	-	-	-	-	-	-	-	-	-	-
Transfers from capital, reserves and shareholdings	1,122	6,522	(5,372)	(5,456)	(5,535)	(5,649)	(5,760)	(5,865)	(5,966)	(6,059)	(6,143)
Asset revaluation adjustments	88,524	92,622	95,975	99,368	102,612	105,750	122,766	112,376	115,596	118,957	122,369
Balance at end of period	4,724,594	4,950,316	5,167,276	5,389,292	5,616,502	5,838,093	6,060,798	6,282,182	6,512,596	6,752,975	7,005,487

STATEMENT OF CASH FLOWS

For the period ending 30 June 2017

SUNSHINE COAST COUNCIL TOTAL

	Current Budget 2015/16 \$000	Forecast Budget 2016/17 \$000	Forward Estimate									
			2017/18 \$000	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$000	2024/25 \$000	2025/26 \$000	
Cash flows from operating activities												
Receipts from customers	337,766	358,868	370,422	384,219	413,387	420,705	436,735	430,210	449,773	468,450	490,180	
Payments to suppliers and employees	(287,854)	(317,165)	(319,081)	(329,474)	(343,455)	(349,274)	(364,136)	(364,256)	(383,290)	(398,577)	(409,878)	
Interest and dividends received	59,902	60,038	60,315	60,549	60,958	61,425	61,813	64,767	65,992	67,164	68,382	
Finance costs	(9,618)	(10,951)	(13,073)	(12,820)	(12,260)	(11,816)	(23,272)	(10,119)	(9,195)	(8,417)	(6,563)	
Net cash inflow (outflow) from operating activities	100,195	90,790	98,583	102,474	118,631	121,040	111,140	120,602	123,281	128,620	142,121	
Cash flows from investing activities												
Payments for property, plant and equipment	(158,804)	(247,524)	(179,365)	(203,066)	(302,035)	(151,518)	(124,313)	(127,388)	(133,911)	(142,206)	(132,399)	
Proceeds from disposal non current assets	800	880	968	1,065	1,171	1,288	348,684	1,559	1,715	1,886	2,075	
Capital grants, subsidies, contributions and donations	34,343	34,525	32,860	33,006	29,154	26,353	26,557	26,766	26,980	27,200	27,425	
Finance Costs	-	-	-	-	-	-	-	-	-	-	-	
Net cash inflow (outflow) from investing activities	(123,660)	(212,119)	(145,537)	(168,995)	(271,709)	(123,877)	250,928	(99,063)	(105,216)	(113,120)	(102,899)	
Cash flows from financing activities												
Proceeds from borrowings	41,234	61,036	75,356	91,887	196,772	43,373	10,798	12,498	26,205	29,047	17,350	
Repayment of borrowing	(14,188)	(16,167)	(17,785)	(20,117)	(22,288)	(24,868)	(361,548)	(28,556)	(30,670)	(33,660)	(36,978)	
Net cash inflow (outflow) from financing activities	27,046	44,869	57,571	71,770	174,483	18,505	(350,749)	(16,058)	(4,466)	(4,613)	(19,628)	
Net increase (decrease) in cash held	3,580	(76,460)	10,617	5,249	21,405	15,669	11,319	5,481	13,599	10,887	19,594	
Cash at beginning of reporting period	291,928	295,508	219,048	229,665	234,915	256,320	271,988	283,308	288,789	302,388	313,276	
Cash at end of reporting period	295,508	219,048	229,665	234,915	256,320	271,988	283,308	288,789	302,388	313,276	332,870	

2016/17 BUDGET - FINANCIAL STATEMENTS					
STATEMENT OF INCOME AND EXPENSES					
For the period ending 30 June 2017					
					BUSINESS ACTIVITIES
	Quarries Business Unit \$000	Sunshine Coast Airport \$000	Waste & Resource Management \$000	Sunshine Coast Holiday Parks \$000	Total Business Activities \$000
Revenue					
Net Rates & Utility Charges	-	-	47,488	-	43,939
Fees & Charges	42	14,668	6,189	13,991	32,408
Operating grants and subsidies	-	-	-	-	-
Internal sales/recoveries	7,259	3	835	-	8,787
Community Service Obligations	-	124	546	-	664
Operating contributions	-	-	673	-	1,103
Interest Revenue	-	-	-	-	-
Profit/Loss on Disposal of Assets	-	-	-	-	-
Other Revenue	-	5,625	1,912	-	7,678
Total Revenue	7,301	20,421	57,643	13,991	94,579
Operating Expenses					
Employee costs	912	2,849	2,387	282	6,304
Materials and Services	4,385	4,669	31,686	5,048	44,590
Other Expenses	34	362	1,139	149	1,688
Internal consumption/charges	1,585	1,270	2,899	1,340	6,687
Competitive neutrality costs	4	669	279	374	1,450
Total Operating Expenses	6,920	9,820	38,389	7,194	60,718
Earnings before Interest, Tax, Depreciation and Amortisation	381	10,601	19,254	6,798	33,861
Depreciation Expense	199	1,906	2,811	563	5,256
Earnings before Interest and Tax	183	8,695	16,443	6,235	28,605
Interest Expense	32	2,862	3,089	93	6,419
Earnings before Tax	150	5,833	13,353	6,142	22,185
Income tax equivalent	45	1,750	4,006	1,842	6,656
Net Result after Tax	105	4,083	9,347	4,299	17,835

CHANGE IN RATES AND UTILITY CHARGES

For the period ending 30 June 2017

Total Rates & Charges	2015/16 \$	2016/17 \$	Variation \$
Minimum General Rate	1,110.00	1,138.00	28.00
240 litre Wheelie Bin	271.40	276.00	4.60
Environment Levy	60.00	70.00	10.00
Transport Levy	20.00	27.00	7.00
Heritage Levy	5.00	8.00	3.00
Gross Rates & Charges	1,466.40	1,519.00	52.60
Discount (general rate only)	55.50	56.90	1.40
Net Rates & Charges	1,410.90	1,462.10	51.20

Notes:

General rates have increased by 2.5%

Wheelie Bin charge has increased by 1.7%

Combined this results in a 2.2% increase in line with the LGAQ CCI Index

Levies have collectively increased by \$20

MEASURES OF FINANCIAL SUSTAINABILITY

For the period ending 30 June 2017

SUNSHINE COAST COUNCIL TOTAL

	Forecast Budget 2016/17 \$000	Forward Estimate								
		2017/18 \$000	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$000	2024/25 \$000	2025/26 \$000
Operating Performance										
Operating Surplus Ratio (%)	7.4%	7.7%	7.8%	9.5%	9.2%	6.7%	8.3%	8.9%	9.5%	10.4%
Fiscal Flexibility										
Council controlled revenue (%)	76.9%	76.5%	77.0%	75.3%	77.3%	78.3%	77.2%	77.7%	78.2%	78.6%
Total debt service cover ratio (times)	4.7	4.3	4.1	4.3	4.0	3.6	3.7	3.7	3.7	3.6
Net Financial Liabilities Ratio (%)	40.5%	51.9%	65.2%	92.7%	93.3%	16.9%	13.0%	8.7%	5.8%	0.0%
Liquidity										
Cash expense cover ratio (months)	8.5	8.5	8.5	8.8	9.1	8.9	9.3	9.4	9.4	9.6
Asset Sustainability										
Asset Sustainability Ratio (%)	85.5%	76.3%	76.5%	73.6%	76.2%	75.6%	77.5%	72.9%	74.5%	73.4%

Operating Surplus Ratio

Measures the extent to which operating revenues raised cover operational expenses only or are available for capital funding purposes or other purposes.
Calculation: Operating Result (excluding capital items) as a percentage of operating revenue.

Target: between 0% and 10%

Council Controlled Revenue Ratio

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

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

Target: Greater than 60%

Net Financial Liabilities Ratio

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

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

Target: not greater than 60%.

Cash Expense Cover Ratio

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

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

Target: Greater than 3 months.

Total Debt Service Cover Ratio

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

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

Target: Greater than 2 times

Asset Sustainability Ratio

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

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

Target: greater than 90%.

CAPITAL WORKS PROGRAM - in 2016/17 dollars

For the period ending 30 June 2017

SUNSHINE COAST COUNCIL TOTAL

	Forecast Budget 2016/17 \$000	Forward Estimate								
		2017/18 \$000	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$000	2024/25 \$000	2025/26 \$000
Sunshine Coast Council Core Capital Program										
Aerodromes	175	600	785	500	500	500	500	500	500	500
Buildings & Facilities	9,156	11,230	9,425	6,241	6,380	5,743	6,348	5,830	6,401	5,900
Coast & Canals	1,220	1,320	2,307	2,100	2,130	2,050	2,605	2,057	2,087	4,074
Divisional Allocations	4,504	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400
Environmental Assets	4,837	470	335	685	1,025	1,200	2,300	1,100	2,200	2,200
Fleet	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Holiday Parks	2,254	1,192	961	361	161	721	721	865	865	865
Information Communication Technology	2,827	4,070	4,592	3,602	3,200	3,200	3,200	3,200	3,200	3,200
Parks & Gardens	12,734	11,231	12,571	11,722	12,275	12,028	12,493	10,490	10,222	12,320
Quarries	580	1,235	1,010	160	430	710	560	185	485	160
Sotmater	4,697	6,742	10,994	10,679	7,755	7,146	8,486	8,853	9,570	6,392
Strategic Land & commercial Properties	5,431	1,250	500	500	500	500	500	500	500	500
Sunshine Coast Airport	4,133	1,810	2,000	2,540	1,875	2,173	2,675	2,190	5,725	3,225
Transportation	54,179	47,782	48,590	47,094	53,971	57,397	52,138	47,133	46,421	48,537
Waste	12,793	11,868	7,608	8,759	3,336	4,476	4,904	9,220	7,420	7,420
Total Sunshine Coast Council Core Capital Program	122,519	108,199	109,078	102,343	100,937	105,243	104,830	99,523	102,996	102,693
Corporate Major Projects Capital Program										
Corporate Major Projects	21,271	4,300	4,300	4,300	-	-	-	-	-	-
Total Corporate Major Projects Capital Program	21,271	4,300	4,300	4,300	-	-	-	-	-	-
Region Making Capital Program										
Maroochydore City Centre	53,083	18,452	21,134	28,548	10,212	10,006	13,294	23,554	28,102	11,701
Solar Farm	30,915	1,000	-	-	-	-	-	-	-	-
Sunshine Coast Airport Runway Project	24,890	50,170	69,412	166,853	34,717	-	-	-	-	-
Total Region Making Capital Program	108,888	69,622	90,546	195,401	44,929	10,006	13,294	23,554	28,102	11,701
SCC Total Capital Works Program	252,677	182,120	203,924	302,045	145,866	115,249	118,124	123,077	131,098	114,394

* Note: Sunshine Coast Airport Runway Project includes escalation and capitalised interest

STATEMENT OF INCOME AND EXPENSES

For the period ending 30 June 2017

SUNSHINE COAST COUNCIL CORE

	Current Budget 2015/16 \$000	Forecast Budget 2016/17 \$000	Forward Estimate									
			2017/18 \$000	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$000	2024/25 \$000	2025/26 \$000	
Operating Revenue												
Gross Rates & Utility Charges	254,248	271,352	282,976	295,162	307,873	322,722	338,285	354,597	371,695	389,615	408,397	
Interest from Rates & Utilities	1,277	1,340	1,346	1,353	1,360	1,367	1,374	1,380	1,387	1,394	1,401	
Less Discounts, Pensioner Remissions	(11,435)	(13,353)	(13,860)	(14,387)	(14,990)	(15,622)	(16,282)	(16,973)	(17,696)	(18,452)	(19,241)	
Net Rates & Utility Charges	244,090	259,339	270,463	282,129	294,243	308,467	323,376	339,005	355,386	372,556	390,557	
Fees & Charges	59,878	62,787	64,513	66,352	68,243	70,597	73,033	75,553	78,159	80,856	83,645	
Interest Received from Investments	8,530	8,603	8,874	9,101	9,503	9,964	10,344	10,842	11,745	12,655	13,565	
Grants and Subsidies - Recurrent	12,115	12,077	12,077	12,077	12,077	12,077	12,077	12,077	12,077	12,077	12,077	
Operating contributions	1,136	706	706	706	706	706	706	706	706	706	706	
Interest Received from Unitywater	23,933	23,933	23,933	23,933	23,933	23,933	23,933	23,933	23,933	23,933	23,933	
Dividends Received	26,162	26,162	26,162	26,162	26,162	26,162	26,162	26,162	26,162	26,162	26,162	
Other Revenue	13,673	11,523	11,840	12,177	12,524	12,957	13,404	13,866	14,344	14,839	15,351	
Internal Revenues	6,458	6,170	6,340	6,520	6,706	6,938	7,177	7,424	7,681	7,946	8,220	
Community Service Obligations	-	-	-	-	-	-	-	-	-	-	-	
Total Operating Revenue	395,974	411,299	424,908	439,158	454,098	471,800	490,212	509,567	530,193	551,730	574,217	
Operating Expenses												
Employee costs	123,264	128,392	131,923	135,683	139,550	144,364	149,345	154,497	159,828	165,342	171,046	
Materials & Services	152,141	159,560	165,624	172,118	178,765	186,652	194,915	203,573	212,645	222,153	232,118	
Internal Expenditure	-	(145)	-	-	-	-	-	-	-	-	-	
Finance Costs	9,618	9,327	10,005	9,868	9,501	9,114	8,465	7,825	7,145	6,520	4,931	
Company Contributions	1,218	1,421	1,446	1,474	1,502	1,539	1,578	1,617	1,658	1,699	1,741	
Depreciation	66,365	68,365	70,995	73,647	76,266	78,035	78,862	80,962	83,097	84,129	85,175	
Other Expenses	18,647	17,924	18,247	18,594	18,947	19,421	19,906	20,404	20,914	21,437	21,973	
Competitive Neutrality Adjustments	-	-	-	-	-	-	-	-	-	-	-	
Total Operating Expenses	371,253	384,844	398,240	411,383	424,531	439,125	453,070	468,877	485,285	501,280	516,984	
Operating Result	24,721	26,455	26,667	27,775	29,567	32,675	37,142	40,690	44,908	50,450	57,233	
Capital Revenue												
Capital Grants and Subsidies	11,343	12,525	7,660	7,806	7,954	8,153	8,357	8,566	8,780	9,000	9,225	
Capital Contributions	23,000	22,000	22,000	22,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	
Contributed Assets	67,624	60,000	60,000	60,000	55,000	50,000	45,000	46,125	47,278	48,460	49,672	
Other Capital Revenue	-	-	-	-	-	-	-	-	-	-	-	
Net Result	126,689	120,980	116,328	117,581	110,521	108,828	108,499	113,381	118,966	125,910	134,129	

STATEMENT OF INCOME AND EXPENSES

For the period ending 30 June 2017

SOLAR FARM

	Current Budget 2015/16 \$000	Forecast Budget 2016/17 \$000	Forward Estimate								
			2017/18 \$000	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$000	2024/25 \$000	2025/26 \$000
Operating Revenue											
Gross Rates & Utility Charges											
Interest from Rates & Utilities											
Less Discounts, Pensioner Remissions											
Net Rates & Utility Charges	-	-	-	-	-	-	-	-	-	-	-
Fees & Charges											
Interest Received from Investments											
Grants and Subsidies - Recurrent											
Operating contributions											
Interest Received from Unitywater											
Dividends Received											
Other Revenue	-	324	2,755	2,932	3,070	3,171	3,236	3,264	3,258	3,217	3,142
Internal Revenues											
Community Service Obligations											
Total Operating Revenue	-	324	2,755	2,932	3,070	3,171	3,236	3,264	3,258	3,217	3,142
Operating Expenses											
Employee costs		-	-	-	-	-	-	-	-	-	-
Materials & Services	-	(553)	(124)	(212)	(235)	(259)	(283)	(307)	(332)	(358)	(384)
Internal Expenditure		145									
Finance Costs	-	356	1,420	1,362	1,301	1,237	1,171	1,103	1,031	957	880
Company Contributions											
Depreciation	-	194	774	774	774	774	774	774	774	774	774
Other Expenses											
Competitive Neutrality Adjustments											
Total Operating Expenses	-	143	2,069	1,923	1,839	1,752	1,662	1,569	1,473	1,373	1,270
Operating Result	-	181	685	1,009	1,231	1,419	1,574	1,695	1,785	1,844	1,872
Capital Revenue											
Capital Grants and Subsidies											
Capital Contributions											
Contributed Assets											
Other Capital Revenue											
Net Result	-	181	685	1,009	1,231	1,419	1,574	1,695	1,785	1,844	1,872

STATEMENT OF FINANCIAL POSITION

For the period ending 30 June 2017

SOLAR FARM

	Current Budget 2015/16 \$000	Forecast Budget 2016/17 \$000	Forward Estimate								
			2017/18 \$000	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$000	2024/25 \$000	2025/26 \$000
CURRENT ASSETS											
Cash & Investments	26,183	(5,887)	(6,880)	(6,608)	(6,175)	(5,617)	(4,970)	(4,271)	(3,553)	(2,850)	(2,197)
Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-
Other Financial Assets	-	-	-	-	-	-	-	-	-	-	-
	26,183	(5,887)	(6,880)	(6,608)	(6,175)	(5,617)	(4,970)	(4,271)	(3,553)	(2,850)	(2,197)
NON CURRENT ASSETS											
Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-
Property, plant & equipment	11,261	41,982	42,208	41,435	40,661	39,888	39,114	38,340	37,567	36,793	36,019
Investment in associates	-	-	-	-	-	-	-	-	-	-	-
Capital works in progress	-	-	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-	-	-
	11,261	41,982	42,208	41,435	40,661	39,888	39,114	38,340	37,567	36,793	36,019
TOTAL ASSETS	37,444	36,095	35,328	34,827	34,486	34,271	34,143	34,069	34,014	33,943	33,822
CURRENT LIABILITIES											
Trade and other payables	-	-	-	-	-	-	-	-	-	-	-
Borrowings	1,530	1,452	1,510	1,571	1,635	1,701	1,769	1,841	1,915	1,992	2,073
Provisions	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
	1,530	1,452	1,510	1,571	1,635	1,701	1,769	1,841	1,915	1,992	2,073
NON CURRENT LIABILITIES											
Borrowings	35,914	34,462	32,952	31,380	29,746	28,045	26,276	24,435	22,520	20,528	18,455
Provisions	-	-	-	-	-	-	-	-	-	-	-
	35,914	34,462	32,952	31,380	29,746	28,045	26,276	24,435	22,520	20,528	18,455
TOTAL LIABILITIES	37,444	35,914	34,462	32,952	31,380	29,746	28,045	26,276	24,435	22,520	20,528
NET COMMUNITY ASSETS	-	181	866	1,875	3,106	4,525	6,099	7,794	9,579	11,423	13,295
COMMUNITY EQUITY											
Asset revaluation surplus	-	-	-	-	-	-	-	-	-	-	-
Retained Earnings	-	181	866	1,875	3,106	4,525	6,099	7,794	9,579	11,423	13,295
Capital	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY EQUITY	-	181	866	1,875	3,106	4,525	6,099	7,794	9,579	11,423	13,295

STATEMENT OF CASH FLOWS

For the period ending 30 June 2017

SOLAR FARM

	Current Budget 2015/16 \$000	Forecast Budget 2016/17 \$000	Forward Estimate								
			2017/18 \$000	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$000	2024/25 \$000	2025/26 \$000
Cash flows from operating activities											
Receipts from customers	-	324	2,755	2,932	3,070	3,171	3,236	3,264	3,258	3,217	3,142
Payments to suppliers and employees	-	407	124	212	235	259	283	307	332	358	384
Interest and dividends received	-	-	-	-	-	-	-	-	-	-	-
Finance costs	-	(356)	(1,420)	(1,362)	(1,301)	(1,237)	(1,171)	(1,103)	(1,031)	(957)	(880)
Net cash inflow (outflow) from operating activities	-	375	1,459	1,782	2,005	2,193	2,347	2,469	2,559	2,617	2,646
Cash flows from investing activities											
Payments for property, plant and equipment	(9,866)	(30,915)	(1,000)	-	-	-	-	-	-	-	-
Proceeds from disposal non current assets	-	-	-	-	-	-	-	-	-	-	-
Capital grants, subsidies, contributions and donations	-	-	-	-	-	-	-	-	-	-	-
Finance Costs	-	-	-	-	-	-	-	-	-	-	-
Net cash inflow (outflow) from investing activities	(9,866)	(30,915)	(1,000)	0	0	0	0	0	0	0	0
Cash flows from financing activities											
Proceeds from borrowings	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1,793)	(1,530)	(1,452)	(1,510)	(1,571)	(1,635)	(1,701)	(1,769)	(1,841)	(1,915)	(1,992)
Net cash inflow (outflow) from financing activities	(1,793)	(1,530)	(1,452)	(1,510)	(1,571)	(1,635)	(1,701)	(1,769)	(1,841)	(1,915)	(1,992)
Net increase (decrease) in cash held	(11,659)	(32,070)	(993)	272	433	558	646	700	718	702	654
Cash at beginning of reporting period	37,842	26,183	(5,887)	(6,880)	(6,608)	(6,175)	(5,617)	(4,970)	(4,271)	(3,553)	(2,850)
Cash at end of reporting period	26,183	(5,887)	(6,880)	(6,608)	(6,175)	(5,617)	(4,970)	(4,271)	(3,553)	(2,850)	(2,197)

STATEMENT OF INCOME AND EXPENSES

For the period ending 30 June 2017

MAROOCHYDORE CITY CENTRE

	Current Budget 2015/16 \$000	Forecast Budget 2016/17 \$000	Forward Estimate								
			2017/18 \$000	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$000	2024/25 \$000	2025/26 \$000
Operating Revenue											
Gross Rates & Utility Charges	-	-	-	-	-	-	-	-	-	-	-
Interest from Rates & Utilities	-	-	-	-	-	-	-	-	-	-	-
Less Discounts, Pensioner Remissions	-	-	-	-	-	-	-	-	-	-	-
Net Rates & Utility Charges	-	-	-	-	-	-	-	-	-	-	-
Fees & Charges	-	-	-	-	-	-	-	-	-	-	-
Interest Received from Investments	-	-	-	-	-	-	-	-	-	-	-
Grants and Subsidies - Recurrent	-	-	-	-	-	-	-	-	-	-	-
Operating contributions	-	-	-	-	-	-	-	-	-	-	-
Interest Received from Unitywater	-	-	-	-	-	-	-	-	-	-	-
Dividends Received	-	-	-	-	-	-	-	-	-	-	-
Other Revenue	-	7,342	9,983	10,282	24,502	15,495	13,038	14,023	14,443	14,548	15,215
Internal Revenues	-	-	-	-	-	-	-	-	-	-	-
Community Service Obligations	-	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	-	7,342	9,983	10,282	24,502	15,495	13,038	14,023	14,443	14,548	15,215
Operating Expenses											
Employee costs	-	-	-	-	-	-	-	-	-	-	-
Materials & Services	-	2,693	2,774	2,857	8,047	3,031	3,783	3,897	4,014	4,014	4,258
Internal Expenditure	-	-	-	-	-	-	-	-	-	-	-
Finance Costs	-	-	-	-	-	-	-	-	-	-	-
Company Contributions	-	-	-	-	-	-	-	-	-	-	-
Depreciation	408	361	778	844	1,028	1,196	1,316	1,411	1,443	1,686	1,686
Other Expenses	-	-	-	-	-	-	-	-	-	-	-
Competitive Neutrality Adjustments	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenses	408	3,054	3,552	3,701	9,074	4,227	5,099	5,308	5,457	5,700	5,944
Operating Result	(408)	4,288	6,431	6,581	15,428	11,268	7,938	8,715	8,986	8,848	9,270
Capital Revenue											
Capital Grants and Subsidies	-	-	-	-	-	-	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-
Contributed Assets	-	-	-	-	-	-	-	-	-	-	-
Other Capital Revenue	-	-	-	-	-	-	-	-	-	-	-
Net Result	(408)	4,288	6,431	6,581	15,428	11,268	7,938	8,715	8,986	8,848	9,270

STATEMENT OF FINANCIAL POSITION

For the period ending 30 June 2017

MAROCHYDRE CITY CENTRE

	Current Budget 2015/16 \$000	Forecast Budget 2016/17 \$000	Forward Estimate								
			2017/18 \$000	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$000	2024/25 \$000	2025/26 \$000
CURRENT ASSETS											
Cash & Investments	11,545	(25,333)	(28,549)	(33,018)	(26,439)	(24,445)	(25,190)	(26,393)	(31,198)	(38,808)	(38,333)
Trade and other receivables	-	422	574	592	1,410	891	750	807	831	837	875
Inventories	2,096	13,553	3,950	4,776	7,067	1,341	1,368	2,538	6,034	7,632	2,031
Other Financial Assets	-	-	-	-	-	-	-	-	-	-	-
	13,641	(11,358)	(24,025)	(27,650)	(17,962)	(22,213)	(23,072)	(23,049)	(24,333)	(30,339)	(35,425)
NON CURRENT ASSETS											
Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-
Property, plant & equipment	44,123	77,820	102,791	119,675	135,367	145,928	152,162	161,187	179,554	203,392	214,406
Investment in associates	500	500	500	500	500	500	500	500	500	500	500
Capital works in progress	31,862	37,922	37,833	38,545	41,404	42,879	41,586	40,042	39,440	41,068	42,095
Intangible assets	-	-	-	-	-	-	-	-	-	-	-
	76,485	116,242	141,124	158,720	177,271	189,307	194,248	201,729	219,495	244,960	257,001
TOTAL ASSETS	90,126	104,884	117,099	131,070	159,309	167,095	171,175	178,680	195,161	214,622	221,576
CURRENT LIABILITIES											
Trade and other payables	-	-	-	-	-	-	-	-	-	-	-
Borrowings	5,936	4,790	5,397	6,109	7,072	7,520	8,004	8,659	9,820	11,317	12,265
Provisions	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
	5,936	4,790	5,397	6,109	7,072	7,520	8,004	8,659	9,820	11,317	12,265
NON CURRENT LIABILITIES											
Borrowings	84,598	96,214	101,391	108,070	119,918	115,988	111,646	109,782	116,115	125,230	121,965
Provisions	-	-	-	-	-	-	-	-	-	-	-
	84,598	96,214	101,391	108,070	119,918	115,988	111,646	109,782	116,115	125,230	121,965
TOTAL LIABILITIES	90,534	101,005	106,788	114,178	126,990	123,508	119,650	118,440	125,935	136,547	134,230
NET COMMUNITY ASSETS	(408)	3,880	10,311	16,892	32,319	43,587	51,525	60,240	69,226	78,075	87,346
COMMUNITY EQUITY											
Asset revaluation surplus	-	-	-	-	-	-	-	-	-	-	-
Retained Earnings	(408)	3,880	10,311	16,892	32,319	43,587	51,525	60,240	69,226	78,075	87,346
Capital	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY EQUITY	(408)	3,880	10,311	16,892	32,319	43,587	51,525	60,240	69,226	78,075	87,346

STATEMENT OF CASH FLOWS

For the period ending 30 June 2017

MAROCHYDORE CITY CENTRE

	Current Budget 2015/16 \$000	Forecast Budget 2016/17 \$000	Forward Estimate									
			2017/18 \$000	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$000	2024/25 \$000	2025/26 \$000	
Cash flows from operating activities												
Receipts from customers	-	7,342	9,983	10,282	24,502	15,495	13,038	14,023	14,443	14,548	15,215	
Payments to suppliers and employees	(2,096)	(13,553)	(3,950)	(4,776)	(7,067)	(1,341)	(1,368)	(2,538)	(6,034)	(7,632)	(2,031)	
Interest and dividends received	-	-	-	-	-	-	-	-	-	-	-	
Finance costs	-	(1,267)	(1,360)	(1,323)	(1,212)	(1,240)	(1,123)	(1,014)	(949)	(958)	(976)	
Net cash inflow (outflow) from operating activities	(2,096)	(7,479)	4,673	4,183	16,223	12,913	10,546	10,471	7,460	5,958	12,207	
Cash flows from investing activities												
Payments for property, plant and equipment	(15,799)	(38,930)	(13,671)	(16,042)	(22,455)	(7,438)	(7,434)	(10,464)	(19,760)	(24,180)	(9,415)	
Proceeds from disposal non current assets	-	-	-	-	-	-	-	-	-	-	-	
Capital grants, subsidies, contributions and donations	-	-	-	-	-	-	-	-	-	-	-	
Finance Costs	-	-	-	-	-	-	-	-	-	-	-	
Net cash inflow (outflow) from investing activities	(15,799)	(38,930)	(13,671)	(16,042)	(22,455)	(7,438)	(7,434)	(10,464)	(19,760)	(24,180)	(9,415)	
Cash flows from financing activities												
Proceeds from borrowings	31,660	13,906	10,574	12,787	18,920	3,590	3,662	6,794	16,153	20,432	9,000	
Repayment of borrowing	(1,721)	(4,376)	(4,790)	(5,397)	(6,109)	(7,072)	(7,520)	(8,004)	(8,659)	(9,820)	(11,317)	
Net cash inflow (outflow) from financing activities	29,940	9,530	5,784	7,390	12,811	(3,482)	(3,858)	(1,210)	7,495	10,612	(2,317)	
Net increase (decrease) in cash held	12,045	(36,878)	(3,215)	(4,469)	6,579	1,993	(745)	(1,203)	(4,805)	(7,610)	475	
Cash at beginning of reporting period	(500)	11,545	(25,333)	(28,549)	(33,018)	(26,439)	(24,445)	(25,190)	(26,393)	(31,198)	(38,808)	
Cash at end of reporting period	11,545	(25,333)	(28,549)	(33,018)	(26,439)	(24,445)	(25,190)	(26,393)	(31,198)	(38,808)	(38,333)	

STATEMENT OF INCOME AND EXPENSES

For the period ending 30 June 2017

PALMVIEW

	Forecast Budget 2016/17 \$000	Forward Estimate								
		2017/18 \$000	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$000	2024/25 \$000	2025/26 \$000
Operating Revenue										
Gross Rates & Utility Charges										
Interest from Rates & Utilities										
Less Discounts, Pensioner Remissions										
Net Rates & Utility Charges	-	-	-	-	-	-	-	-	-	-
Fees & Charges										
Interest Received from Investments										
Grants and Subsidies - Recurrent										
Operating contributions										
Interest Received from Unitywater										
Dividends Received										
Other Revenue	-									
Internal Revenues										
Community Service Obligations										
Total Operating Revenue	-	-	-	-	-	-	-	-	-	-
Operating Expenses										
Employee costs										
Materials & Services										
Internal Expenditure										
Finance Costs	-	288	267	246	224	201	178	154	129	103
Company Contributions										
Depreciation	-	-	-	-	-	-	-	-	-	-
Other Expenses										
Competitive Neutrality Adjustments										
Total Operating Expenses	-	288	267	246	224	201	178	154	129	103
Operating Result	-	(288)	(267)	(246)	(224)	(201)	(178)	(154)	(129)	(103)
Capital Revenue										
Capital Grants and Subsidies										
Capital Contributions		3,200	3,200	3,200	200	200	200	200	200	200
Contributed Assets										
Other Capital Revenue										
Net Result	-	2,912	2,933	2,954	(24)	(1)	22	46	71	97

STATEMENT OF INCOME AND EXPENSES

for the period ending 30 June 2016

AIRPORT RUNWAY PROJECT

	Budget 2016 \$000	Forward Estimate									
		2017 \$000	2018 \$000	2019 \$000	2020 \$000	2021 \$000	2022 \$000	2023 \$000	2024 \$000	2025 \$000	2026 \$000
Operating Revenue											
Gross Rates & Utility Charges											
Interest from Rates & Utilities											
Less Discounts, Pensioner Remissions											
Net Rates & Utility Charges	-	-	-	-	-	-	-	-	-	-	-
Fees & Charges	-	-	-	-	-	-	-	-	-	-	-
Interest Received from Investments											
Grants and Subsidies - Recurrent											
Operating contributions											
Interest Received from Unitywater	-	-	-	-	-	-	-	-	-	-	-
Dividends Received	-	-	-	-	-	-	-	2,450	2,765	3,020	3,320
Other Revenue											
Internal Revenues											
Community Service Obligations											
Total Operating Revenue	-	-	-	-	-	-	-	2,450	2,765	3,020	3,320
Operating Expenses											
Employee costs											
Materials & Services		-	-	-	-	-	-	-	-	-	-
Internal Expenditure											
Finance Costs	-	-	-	-	-	-	-	-	-	-	-
Company Contributions											
Depreciation											
Other Expenses											
Competitive Neutrality Adjustments	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenses	-	-	-	-	-	-	-	-	-	-	-
Operating Result	-	-	-	-	-	-	-	2,450	2,765	3,020	3,320
Capital Revenue											
Capital Grants and Subsidies	-	-	-	-	-	-	-	-	-	-	-
Capital Contributions											
Contributed Assets											
Other Capital Revenue											
Net Result	-	-	-	-	-	-	-	2,450	2,765	3,020	3,320

STATEMENT OF FINANCIAL POSITION
 for the period ending 30 June 2016

AIRPORT RUNWAY PROJECT

	Budget 2016 \$000	Forward Estimate									
		2017 \$000	2018 \$000	2019 \$000	2020 \$000	2021 \$000	2022 \$000	2023 \$000	2024 \$000	2025 \$000	2026 \$000
CURRENT ASSETS											
Cash & Investments	-	-	-	-	-	-	-	2,450	5,215	8,235	11,555
Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-
Other Financial Assets	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as held for sale	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	2,450	5,215	8,235	11,555
NON CURRENT ASSETS											
Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-
Property, plant & equipment	1,225	26,115	76,285	145,697	312,550	347,267	45,718	45,718	45,718	45,718	45,718
Investment in associates	-	-	-	-	-	-	-	-	-	-	-
Capital works in progress	-	-	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-	-	-
	1,225	26,115	76,285	145,697	312,550	347,267	45,718	45,718	45,718	45,718	45,718
TOTAL ASSETS	1,225	26,115	76,285	145,697	312,550	347,267	45,718	48,168	50,933	53,953	57,273
CURRENT LIABILITIES											
Trade and other payables	-	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-	-	-
Provisions	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
NON CURRENT LIABILITIES											
Borrowings	1,225	26,115	76,285	145,697	312,550	347,267	-	-	-	-	-
Provisions	-	-	-	-	-	-	-	-	-	-	-
	1,225	26,115	76,285	145,697	312,550	347,267	-	-	-	-	-
TOTAL LIABILITIES	1,225	26,115	76,285	145,697	312,550	347,267	-	-	-	-	-
NET COMMUNITY ASSETS	-	-	-	-	-	-	45,718	48,168	50,933	53,953	57,273
COMMUNITY EQUITY											
Asset revaluation surplus	-	-	-	-	-	-	45,718	45,718	45,718	45,718	45,718
Retained Earnings	-	-	-	-	-	-	-	2,450	5,215	8,235	11,555
Capital	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY EQUITY	-	-	-	-	-	-	45,718	48,168	50,933	53,953	57,273

STATEMENT OF CASH FLOWS

for the period ending 30 June 2016

AIRPORT RUNWAY PROJECT

	Budget 2016 \$000	Forward Estimate									
		2017 \$000	2018 \$000	2019 \$000	2020 \$000	2021 \$000	2022 \$000	2023 \$000	2024 \$000	2025 \$000	2026 \$000
Cash flows from operating activities											
Receipts from customers	-	-	-	-	-	-	-	-	-	-	-
Payments to suppliers and employees	-	-	-	-	-	-	-	-	-	-	-
Interest and dividends received	-	-	-	-	-	-	-	2,450	2,765	3,020	3,320
Finance costs	-	-	-	-	-	-	-	-	-	-	-
Net cash inflow (outflow) from operating activities	-	-	-	-	-	-	-	2,450	2,765	3,020	3,320
Cash flows from investing activities											
Payments for property, plant and equipment	(1,225)	(24,890)	(50,170)	(69,412)	(166,853)	(34,717)	-	-	-	-	-
Proceeds from disposal non current assets	-	-	-	-	-	-	347,267	-	-	-	-
Capital grants, subsidies, contributions and donations	-	-	-	-	-	-	-	-	-	-	-
Finance Costs	-	-	-	-	-	-	-	-	-	-	-
Net cash inflow (outflow) from investing activities	(1,225)	(24,890)	(50,170)	(69,412)	(166,853)	(34,717)	347,267	-	-	-	-
Cash flows from financing activities											
Proceeds from borrowings	1,225	24,890	50,170	69,412	166,853	34,717	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	(347,267)	-	-	-	-
Net cash inflow (outflow) from financing activities	1,225	24,890	50,170	69,412	166,853	34,717	(347,267)	-	-	-	-
Net increase (decrease) in cash held	-	-	-	-	-	-	-	2,450	2,765	3,020	3,320
Cash at beginning of reporting period	-	-	-	-	-	-	-	-	2,450	5,215	8,235
Cash at end of reporting period	-	-	-	-	-	-	-	2,450	5,215	8,235	11,555

CAPITAL WORKS PROGRAM - in 2016/17 dollars
 For the period ending 30 June 2017

TOTAL SUNSHINE COAST COUNCIL

		Forecast Budget 2016/17 \$000	Forward Estimate								
			2017/18 \$000	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$000	2024/25 \$000	2025/26 \$000
Sunshine Coast Council Base Capital Program											
AERODROMES	Caloundra Aerodrome - Airside	25	450	450	500	500	500	500	500	500	500
	Caloundra Aerodrome - Landside	150	150	335	-	-	-	-	-	-	-
AERODROMES Total		175	600	785	500	500	500	500	500	500	500
BUILDINGS & FACILITIES	Community Facilities	6,316	5,359	6,235	4,191	4,330	3,743	4,298	3,780	4,351	3,850
	Corporate Buildings	2,545	2,816	1,190	2,050	2,050	2,000	2,050	2,050	2,050	2,050
	I.A Community Facilities	295	3,055	2,000	-	-	-	-	-	-	-
BUILDINGS & FACILITIES Total		9,156	11,230	9,425	6,241	6,380	5,743	6,348	5,830	6,401	5,900
COAST AND CANALS	Coast, Canals and Waterways	1,220	1,320	2,307	2,100	2,130	2,050	2,605	2,057	2,087	4,074
COAST AND CANALS Total		1,220	1,320	2,307	2,100	2,130	2,050	2,605	2,057	2,087	4,074
DIVISIONAL ALLOCATIONS	Divisional Allocation	4,504	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400
DIVISIONAL ALLOCATIONS Total		4,504	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400
ENVIRONMENTAL ASSETS	Environmental Tracks Trails and Infrastructure	186	310	335	685	1,025	800	900	800	900	900
	Environmental Visitor and Education Facilities	4,651	160	-	-	-	400	1,400	300	1,300	1,300
ENVIRONMENTAL ASSETS Total		4,837	470	335	685	1,025	1,200	2,300	1,100	2,200	2,200
FLEET	Plant Replacement	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
FLEET Total		3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
HOLIDAY PARKS	Holiday Parks	2,254	1,192	961	361	161	721	721	865	865	865
HOLIDAY PARKS Total		2,254	1,192	961	361	161	721	721	865	865	865
INFORMATION COMMUNICATION	Corporate Solutions	710	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200
	Line of Business Solutions	954	-	-	-	-	-	-	-	-	-
	Whole of Council Commodity Investments	609	-	-	-	-	-	-	-	-	-
	ICTS Cloud transition	554	870	1,392	402	-	-	-	-	-	-
INFORMATION COMMUNICATION TECHNOLOGY Total		2,827	4,070	4,592	3,602	3,200	3,200	3,200	3,200	3,200	3,200
PARKS AND GARDENS	Beach Accesses & Dunal Areas Development	241	170	150	150	230	230	400	300	400	400
	Cemeteries	142	183	219	203	163	158	158	160	180	180
	LGIP Recreation Parks	1,400	1,900	2,650	2,900	3,225	2,600	2,400	2,900	2,600	3,300
	LGIP Sports Facilities	800	2,400	3,900	2,900	3,400	3,900	4,700	2,900	3,000	4,400
	Recreation Park and Landscape Amenity	5,317	5,308	4,652	4,170	3,807	3,640	3,310	3,630	3,442	3,440
	Sport & Recreation Facilities	4,834	1,270	1,000	1,400	1,450	1,500	1,525	600	600	600
	Recreational Tracks & Trails	-	-	-	-	-	-	-	-	-	-
PARKS AND GARDENS Total		12,734	11,231	12,571	11,722	12,275	12,028	12,493	10,490	10,222	12,320
QUARRIES	Quarries	580	1,235	1,010	160	430	710	560	185	485	160
QUARRIES Total		580	1,235	1,010	160	430	710	560	185	485	160
STORMWATER	LGIP Stormwater	1,007	2,347	4,852	6,014	3,033	2,611	3,726	2,293	3,140	2,332
	Stormwater Management	3,410	3,685	5,662	3,990	4,240	4,115	4,340	6,160	6,030	3,660
	Stormwater Quality Management	280	710	480	675	482	420	420	400	400	400
STORMWATER Total		4,697	6,742	10,994	10,679	7,755	7,146	8,486	8,853	9,570	6,392
STRATEGIC LAND & COMMERCIAL PROPERTIES	Environmental Land	1,100	-	-	-	-	-	-	-	-	-
	Land Re-Development	-	-	-	-	-	-	-	-	-	-
	LGIP Transport Corridors	3,781	-	-	-	-	-	-	-	-	-
	LGIP Social Land	400	-	-	-	-	-	-	-	-	-
	Strategic Land, Economic Development & Innovation	-	500	500	500	500	500	500	500	500	500
	Commercial Property	150	750	-	-	-	-	-	-	-	-
STRATEGIC LAND & COMMERCIAL PROPERTIES Total		5,431	1,250	500	500	500	500	500	500	500	500

CAPITAL WORKS PROGRAM - in 2016/17 dollars
For the period ending 30 June 2017

TOTAL SUNSHINE COAST COUNCIL

		Forecast Budget 2016/17 \$000	Forward Estimate								
			2017/18 \$000	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$000	2024/25 \$000	2025/26 \$000
SUNSHINE COAST AIRPORT	Airside	1,730	180	970	505	260	375	75	75	75	75
	Landside	2,403	1,630	1,030	2,035	1,615	1,798	2,600	2,115	5,650	3,150
SUNSHINE COAST AIRPORT Total		4,133	1,810	2,000	2,540	1,875	2,173	2,675	2,190	5,725	3,225
TRANSPORTATION	Bridges	4,402	2,700	2,809	2,771	3,750	3,550	4,050	3,550	3,550	3,550
	Car parks	2,503	1,240	320	792	1,032	1,032	1,032	1,032	1,032	1,032
	Gravel Road Network	2,600	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
	LGIP Active Transport	2,448	2,200	1,764	878	2,524	2,495	2,646	1,823	1,761	1,505
	LGIP Transportation	7,170	10,050	8,640	10,640	9,750	12,950	10,150	10,250	7,400	10,050
	Pedestrian & Cyclist Enabling Facilities	457	455	860	560	560	560	560	560	660	612
	Public Transport Infrastructure	2,645	1,060	560	560	560	560	560	560	560	560
	Reseals and Rehabilitation	22,890	18,000	19,000	19,000	20,000	20,000	20,000	19,000	20,000	20,000
	Road Safety	175	500	800	350	500	500	500	500	500	500
	Sealed Road Network	1,462	1,095	3,010	1,850	3,088	3,448	2,348	1,748	1,988	1,998
	Strategic Pathway & On Road Cycle Networks	100	200	835	1,741	1,200	1,200	1,200	550	670	670
	Street lighting	142	72	72	72	72	72	72	80	80	80
	Streetscapes - Corridors	-	-	-	-	400	530	500	500	-	-
	Streetscapes - Local Centres	2,362	4,160	2,530	1,180	1,535	1,525	1,030	1,230	1,230	1,230
	Streetscapes - Major Centres	3,700	1,900	3,200	2,450	4,250	4,225	2,740	1,500	2,740	2,500
	Transport Management	250	150	190	250	250	250	250	250	250	250
	Transport Renewals	873	1,000	1,000	1,000	1,500	1,500	1,500	1,000	1,000	1,000
TRANSPORTATION Total		54,179	47,782	48,590	47,094	53,971	57,397	52,138	47,133	46,421	48,537
WASTE	Waste Avoidance and Minimisation	927	8,030	170	170	1,170	170	170	170	170	170
	Waste Collection	3,294	3,000	-	-	-	-	-	-	-	-
	Waste Disposal	8,572	838	7,438	8,589	2,166	4,306	4,734	9,050	7,250	7,250
WASTE Total		12,793	11,868	7,608	8,759	3,336	4,476	4,904	9,220	7,420	7,420
Total Sunshine Coast Council Base Capital Program		122,519	108,199	109,078	102,343	100,937	105,243	104,830	99,523	102,996	102,693
Corporate Major Projects											
Total Corporate Major Projects		21,271	4,300	4,300	4,300	-	-	-	-	-	-
Region Making Capital Program											
SCC DELIVERY	Multiple Sub Programs	11,012	12,639	7,226	7,472	7,919	7,713	7,486	7,353	7,531	7,811
SUNCENTRAL DELIVERY	Multiple Sub Programs	42,071	5,813	13,908	21,076	2,293	2,293	5,808	16,201	20,571	3,890
MAROOCHYDORE PRIORITY DEVELOPMENT AREA Total		53,083	18,452	21,134	28,548	10,212	10,006	13,294	23,554	28,102	11,701
SOLAR FARM Total		30,915	1,000	-	-	-	-	-	-	-	-
SUNSHINE COAST AIRPORT RUNWAY TOTAL *		24,890	50,170	69,412	166,853	35,942	-	-	-	-	-
Total Region Making Capital Program		108,888	69,622	90,546	195,401	46,154	10,006	13,294	23,554	28,102	11,701
Total Capital Works Program		252,677	182,120	203,924	302,045	147,092	115,249	118,124	123,077	131,098	114,394

* Note: Sunshine Coast Airport Runway Project includes escalation and capitalised interest

5 CONFIDENTIAL SESSION

Nil

6 NEXT MEETING

Nil

7 MEETING CLOSURE