

Agenda

Special Meeting (Budget)

Thursday, 26 June 2014

commencing at 9:00am

Council Chambers, Corner Currie and Bury Streets, Nambour

TABLE OF CONTENTS

ITEM	SUBJECT	PAGE NO
1	DECLARATION OF OPENING	5
2	RECORD OF ATTENDANCE AND LEAVE OF ABSENCE	5
3	OBLIGATIONS OF COUNCILLORS	5
3.1	DECLARATION OF MATERIAL PERSONAL INTEREST ON ANY ITEM OF BUSINESS	5
3.2	DECLARATION OF CONFLICT OF INTEREST ON ANY ITEM OF BUSINESS	5
4	REPORTS DIRECT TO COUNCIL	7
4.1	CORPORATE SERVICES	7
4.1.1	REVENUE STATEMENT 2014/2015	7
4.1.2	ADOPTION OF 2014/2015 BUDGET AND FORWARD ESTIMATES FOR THE 2015/2016 TO 2023/2024 FINANCIAL YEARS.....	63
5	CONFIDENTIAL SESSION	83
6	NEXT MEETING.....	83
7	MEETING CLOSURE.....	83

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 REVENUE STATEMENT 2014/2015****File No:** SCRC Budget Development**Author:** Manager Finance
Corporate Services Department**Appendices:** App A - Revenue Statement 2014/2015 13

PURPOSE

The purpose of this report is for council to adopt the Revenue Statement 2014/2015.

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:

- An overall general rate increase of 5%
- A 7.5% increase in the cost for a 240 litre wheelie bin, and a 15.1% increase in the cost of a 140 litre wheelie bin. These increases are in line with a three year full cost pricing path for all wheelie bin services.
- No increase to holding tank charges
- No increase in key levies such as the environment, public transport and heritage
- Continuation of the standard pension concessions as implemented in the 2012/2013 financial year with a total budget of \$3.1 million
- Continuation of the early payment discount, valued at \$7.5 million

OFFICER RECOMMENDATION

That Council:

- (a) receive and note the report titled "Revenue Statement 2014/2015"
- (b) pursuant to Section 81 of the *Local Government Regulation 2012* has determined that for the purpose of levying differential general rates for the 2014/2015 financial year the different categories of rateable land and a description of those categories is as follows:
 - (i) differential category 1, being land where a primary production concession is granted by the Department of Natural Resources & 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 owners 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 owners 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 \$10,000,000
 - (2) differential category 25 valuation over \$10,000,000, 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 owners 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 a maximum of 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 owners 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 a maximum of 4 stories above the ground
- (xiii) other land being any other type of land
- (c) adopts the 2014/2015 Revenue Statement (Appendix A) ("the Revenue Statement") in accordance with Section 169(2)(b) of the *Local Government Regulation 2012* and also adopts pursuant to Section 94 of the *Local Government Regulation 2012* the overall plans for the special rates and charges for the following and appearing in the Revenue Statement, namely:
 - (i) Montville Beautification Levy
 - (ii) Twin Waters Maintenance Charge
 - (iii) Tourism and Major Events Levy
 - (iv) Rural Fire Charge
 - (v) Brightwater Estate Landscaping Charge
 - (vi) Sunshine Cove Maintenance Charge and
 - (vii) Mooloolah Island Maintenance Charge
- (d) levies differential general rates, special rates and charges for those properties identified in the Overall Plan relevant to their area, utility charges and separate rates and charges for the 2014/2015 financial year pursuant to Section 94 of the *Local Government Act 2009* at the rates included within the Revenue Statement
- (e) has determined, pursuant to Section 118 of the *Local Government Regulation 2012*, that rates and charges must be paid within 30 days of the issuing of rates notices
- (f) has determined to allow a discount for the payment of rates and charges pursuant to Section 130 of the *Local Government Regulation 2012* in accordance with the Revenue Statement and
- (g) has determined to allow payment of certain rates and/or charges by instalments and concessions to certain classes of ratepayer pursuant to Section 129 and Section 119 of the *Local Government Regulation 2012* in accordance with the Revenue Statement.

FINANCE AND RESOURCING

The 2014/2015 Budget has been developed with the inclusion of the rates and charges as detailed in the Revenue Statement.

An operating surplus of \$13.1 million has been achieved with net rates and utility charges of \$235.8 million.

CORPORATE PLAN

Corporate Plan Theme: *Great governance*

Emerging Priority: 8.1 - Ethical, accountable and transparent decision-making

Strategy: 8.1.1 - Develop and implement a governance framework that provides transparent and accountable processes and enhances council's reputation

Corporate Plan Theme: *Great governance*

Emerging Priority: 8.1 - Ethical, accountable and transparent decision-making

Strategy: 8.1.2 - Ensure legislative compliance and awareness

Corporate Plan Theme: *Great governance*

Emerging Priority: 8.3 – Strong financial management

Strategy: 8.3.2 – Ensure council's financial performance is well managed and leads to a strong financial position.

CONSULTATION

Internal Consultation

The development of the 2014/2015 Revenue Statement has involved consultation and engagement through Councillor meetings and discussions, including:

- Budget Workshop, 4 November 2013
- Budget Workshop, 24 & 25 February 2014
- Budget Workshop, 17 & 18 March 2014
- Budget Workshop, 7 & 8 April 2014
- Budget Workshop, 12 & 13 May 2014
- Special Budget Statutory Meeting, 2 June 2014

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 at the Statutory Budget Meeting on 2 June 2014, council is now in a position to adopt the Revenue Statement for the 2014/2015 financial year.

The general rate revenue for the 2014/2015 financial year will continue to be levied using a system of differential general rating. The system includes 30 differential categories with 17 differential bands used for residential properties and a minimum general rate set at \$1,078.

The general rate increase of 5% results in a minimum general rate for the 2014/2015 financial year of \$1,078, an increase of \$51 per annum from \$1,027 per annum in 2013/2014.

There are 67% of residential ratepayers on the minimum general rate, consistent with previous years.

The three separate charges levied in the region remain unchanged, the Environment Levy at \$60 per annum, the Public Transport Levy at \$20 per annum, and the Heritage Levy at \$5 per annum.

The Twin Waters Maintenance Charge, Sunshine Cove Maintenance Charge, Mooloolah Island Maintenance Charge and the Brightwater Estate Landscaping Charge have had a CPI increase in their total revenue.

No changes to pensioner concessions have been made for the 2014/2015 financial year. Approximately 19,700 property owners are eligible pensioners. Of those just under 8,800 have sole title to their property and 10,900 properties have more than one pensioner owner, resulting in a total of approximately 19,700 properties being eligible for a council concession in the coming financial year, totaling \$3.1 million.

Waste Management charges have been increased in line with a 3 year full cost pricing path for wheelie bins.

The cost of a 140 litre wheelie bin has increased by \$30.00, from \$199.00 to \$229.00. The cost of a 240 litre wheelie bin has increased by \$18.50, from \$246.00 to \$264.50.

There are no changes to the Holding tank charges.

The percentage change in total rates and utility charges from 2013/14 to 2014/15 is 5.1%.

Total Rates & Charges	2013/14	2014/15	\$ Variation	% Variation
Minimum general rate	\$1,027.00	\$1,078.00	\$51.00	5.0%
240 litre wheelie bin	\$246.00	\$264.50	\$18.50	7.5%
Environment Levy	\$60.00	\$60.00	\$0.00	0.0%
Public Transport Levy	\$20.00	\$20.00	\$0.00	0.0%
Heritage Levy	\$5.00	\$5.00	\$0.00	0.0%
Gross Rates & Charges	\$1,358.00	\$1,427.50	\$69.50	5.1%
Discount (general rate only)	\$51.35	\$53.90	\$2.55	5.0%
Net Rates & Charges	\$1,306.65	\$1,373.60	\$66.95	5.1%

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 Revenue Statement 2014/2015 is consistent with the Revenue Policy 2014/2015.

Risk

Budget parameters include general rates growth of 1.4%. The growth rate will need to be closely monitored throughout the year with any reductions reflected in budget reviews.

Previous Council Resolution

At the Council Special Budget Meeting held on 2 June 2014, council made the following resolution (SM 14/16):

That Council:

- (a) receive and note the report titled "Revenue Policy 2014/2015" and*
- (b) endorse the Revenue Policy 2014/2015 (Appendix A).*

Related Documentation

Revenue Statement has been developed in accordance with the principals outlined in the Revenue Policy 2014/2015.

Critical Dates

The Revenue Statement must be adopted as part of the annual budget in order for the bi-annual rates to be issued before the end of July 2014.

Implementation

The Revenue Statement sets out the details of the rates and charges that will be levied during the 2014/2015 financial year.

Revenue Statement

REVENUE STATEMENT

1. INTRODUCTION	4
2. ADMINISTRATION	5
2.1 Issue of Rates Notices	5
2.2 Adjustment of Rates and Charges	5
2.3 Early Payment Discount	5
2.3.1 Method of Calculation	5
2.3.2 Payments Made Before the Due Date	6
2.3.3 Allowance of Early Payment Discount for Late Payments	6
2.4 Pensioner Concessions	7
2.4.1 Eligibility Criteria	7
2.4.2 Method of Calculation	8
2.5 Outstanding Rates and Charges	8
2.5.1 Interest Charges	8
2.5.2 Arrangements to Pay	8
2.5.3 Rates and Charges Balances Outstanding	8
2.6 Deferment of General Rates	9
2.6.1 Deferment for Pensioners	9
2.6.2 Deferment for Businesses or Enterprises	9
2.6.3 Interest Charges	9
2.6.4 Application to Defer	9
2.7 General Rate Exemptions and Concessions	9
2.8 Fees and Charges	11
2.9 Definitions	11
3. GENERAL RATES	15
3.1 Basis of Rates	15
3.2 Rates to Apply	15
3.2.1 Differential General Rates	15
3.2.2 Minimum General Rates	16
3.2.3 Objecting to a Differential General Rate Category	16
3.2.4 Hardship	16
3.3 Discounts and Concessions	17
3.4 Notices	17
4. SPECIAL RATES AND CHARGES	25
4.1 Montville Beautification Levy	25
4.1.1 Basis of Rate	25
4.1.2 Rate to Apply	25
4.1.3 Basis of Charge Calculation	25
4.1.4 Discounts and Concessions	25
4.1.5 Notices	25
4.2 Twin Waters Maintenance Charge	25
4.2.1 Basis of Charge	25
4.2.2 Charge to Apply	25
4.2.3 Basis of Charge Calculation	25
4.2.4 Discounts and Concessions	25
4.2.5 Notices	25
4.3 Tourism and Major Events Levy	26
4.3.1 Basis Of Rate	26
4.3.2 Rates to Apply	26
4.3.3 Basis of Charge Calculation	26
4.3.4 Discounts and Concessions	26
4.3.5 Notices	26
4.4 Rural Fire Charge	26
4.4.1 Basis of Charge	26
4.4.2 Charge to Apply	26
4.4.3 Exclusions	27

Revenue Statement

4.4.4	Basis of Charge Calculation	27
4.4.5	Discounts and Concessions	27
4.4.6	Notices	27
4.5	Emergency Management Fire Rescue Levy	28
4.5.1	Basis of Charge	28
4.6	Brightwater Estate Landscaping Charge	28
4.6.1	Basis of Charge	28
4.6.2	Charge to Apply	28
4.6.3	Basis of Charge Calculation	28
4.6.4	Discounts and Concessions	28
4.6.5	Notices	28
4.7	Sunshine Cove Maintenance Charge	28
4.7.1	Basis of Charge	28
4.7.2	Charge to Apply	28
4.7.3	Basis of Charge Calculation	29
4.7.4	Discounts and Concessions	29
4.7.5	Notices	29
4.8	Mooloolah Island Maintenance Charge	29
4.8.1	Basis of Charge	29
4.8.2	Charge to Apply	29
4.8.3	Basis of Charge Calculation	29
4.8.4	Discounts and Concessions	29
4.8.5	Notices	29
5.	UTILITY CHARGES	30
5.1	Waste Management Charge	30
5.1.1	Basis of Charge	30
5.1.2	Charge to Apply	30
5.1.3	Inclusions	30
5.1.4	Exclusions	30
5.1.5	Cancellations or Change of Service	30
5.1.6	Waste Management Facility Charge	31
5.1.7	Minimum Charges	31
5.1.8	Calculation of Charge	31
5.1.9	Discounts and Concessions	32
5.1.10	Notices	32
5.2	Holding Tank Charge	32
5.2.1	Basis of Charge	32
5.2.2	Charge to Apply	32
5.2.3	Exclusions	32
5.2.4	Calculation of Charge	33
5.2.5	Discounts and Concessions	33
5.2.6	Notices	33
6.	SEPARATE CHARGES	34
6.1	Environment Levy	34
6.1.1	Basis of Charge	34
6.1.2	Charge to Apply	34
6.1.3	Exclusions	34
6.1.4	Basis of Charge Calculation	34
6.1.5	Discounts and Concessions	34
6.1.6	Notices	34
6.2	Transport Levy	34
6.2.1	Basis of Charge	34
6.2.2	Charge to Apply	35
6.2.3	Basis of Charge Calculation	35
6.2.4	Discounts and Concessions	35
6.2.5	Notices	35
6.3	Heritage Levy	35

Revenue Statement

6.3.1	Basis of Charge	35
6.3.2	Charge to Apply	36
6.3.3	Basis of Charge Calculation	36
6.3.4	Discounts and Concessions	36
6.3.5	Notices	36

APPENDIX LISTING

APPENDIX 1 - Overall Plan, Montville Beautification Levy	37
APPENDIX 2 - Overall Plan, Twin Waters Maintenance Charge	38
APPENDIX 3 - Overall Plan, Tourism and Major Events Levy	40
APPENDIX 4 - Overall Plan, Rural Fire Charge	43
APPENDIX 5 - Overall Plan, Brightwater Estate Landscaping Charge	45
APPENDIX 6 - Overall Plan, Sunshine Cove Maintenance Charge	46
APPENDIX 7 - Overall Plan, Mooloolah Island Maintenance Charge	48

1. INTRODUCTION

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 26 June 2014 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 and Interest
- The criteria used to decide the amount of cost-recovery fees and
- 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 shall 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 2014 to the 31 December 2014, and 1 January 2015 to the 30 June 2015 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 may 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 shall be allowed on the rates and charges stipulated in council's revenue statement as having discount applying to them. Such discounts are allowed pursuant to 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

Revenue Statement

- Interest charges on overdue rates
- Any other rate, charge or amount unless a discount is specifically permitted by this revenue statement.

2.3.2 Payments Made Before the Due Date

A discount shall 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 shall 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 the 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
- 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
- The loss of records resulting from factors beyond the ratepayer's control (Fire/ Flood etc.)

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; or
- as a result of a change of ownership, where council received notification of the change of ownership after the issue of the rates notice.

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

Revenue Statement

period. The extended discount period will be equivalent to that period provided to other ratepayers and will commence from the date council specifies.

2.3.3.4 Payment Errors

Where there is an apparent accidental short payment of the rates resulting from a miscalculation of the net amount due, arising from the payment of a number of rate notices at one time (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

The Ratepayer will be advised in writing of the error and 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 Concessions

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

2.4.1 Eligibility Criteria

The pensioner:

1. Must comply with eligibility criteria contained in the Queensland Government's Rate Subsidy Scheme and 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 concession 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 concession. 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 concession 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 latter date. Such entitlement shall 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 region. Entitlements to a concession will continue without interruption if such application is received within a month of the request for a new application or of the property settlement; and
5. Must have owned, or otherwise paid rates on, property within the region for the preceding 3 years. Pensioner concession may be allowed where the applicant has paid rates on property within the region for 5 of the last 10 years, so long as the "gap" between ownerships in this period does not exceed 12 months. Discretion may be applied in relation to contribution to the region regarding continuous residency, consistent with pensioner concession arrangements as

Revenue Statement

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

Pension Rate	Sole title to the property	Joint title to the property
Maximum level of pension	\$230 p.a. maximum	\$180 p.a. maximum
Not Maximum level of pension	\$115 p.a. maximum	\$65 p.a. 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 has sole title to the property that is their principal place of residence the concession shall 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 owns the property jointly with one or more people per eligibility criteria in section 2.4.1, the concession shall 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 has sole title to the property that is their principal place of residence the concession shall 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 owns the property jointly with one or more people per eligibility criteria in section 2.4.1, the concession shall 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 shall be applied to all *Overdue Rates or Charges* under Section 133 of the *Local Government Regulation 2012*. The interest shall be compound interest, calculated on daily rests. The interest rate shall be 11% per annum.

2.5.2 Arrangements to Pay

Arrangements to pay pursuant to Section 129 of the *Local Government Regulation 2012*, will be entered into 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 and 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*.

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 filed.

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.

Council's pensioner rate deferment concession for eligible pensioners shall be allowed under Chapter 4, Part 10 of the *Local Government Regulation 2012*, Section 120(1)(a) and council's business and enterprise rate deferment concession to eligible businesses or enterprises shall be allowed under Chapter 4, Part 10 of the *Local Government Regulation 2012*, Section 120(1)(d).

2.6.1 Deferment for Pensioners

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.

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

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 Interest Charges

Interest Charges, or the payment of an additional charge, shall be applied to all deferred general rates under Section 122(5) of the *Local Government Regulation 2012*. The interest shall be compound interest, calculated in daily rests. The interest rate shall be set at the 90 day bank bill rate as at the adoption of the 2014/15 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 the due date for payment 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.

Revenue Statement

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 paragraph (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
 - (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 rates 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 shall be 100% of the general rate. Applications received during the 2014/15 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 2013/14 year the owner will not be required to re-apply to obtain the concession for the 2014/15 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 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 2014/15 financial year are set out in the Register of General Cost-recovery Fees and Commercial Charges 2014/15 as previously adopted.

2.9 Definitions

Community Title Scheme: premises situated on land in respect of which a Community Title Scheme has been and remains registered pursuant to the *Body Corporate and Community Management Act 1997*.

Differential General Rates Table: means Table 1 (page 17) and Table 2 (page 24) 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: shall be 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 *Body Corporate and Community Management Act 1997* containing greater than 4 stories above the ground.

land parcel: shall mean any parcel which is registered with the Titles Office 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 those land use codes approved by the Sunshine Coast Regional Council effective from 1 July 2014.

low-rise unit: all *strata units* within a complex defined under the *Body Corporate and Community Management Act 1997* containing a maximum of 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 *Local Government Regulation 2012*. Without limiting that definition, Overdue Rates shall generally mean those rates and charges remaining unpaid after the *due date* for payment, as prescribed in a rate notice

Revenue Statement

issued to ratepayers. Overdue rates shall 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';
- (b) a resident Life Tenant, nominated as such by the terms of a will or Family/ Supreme Court Order, and having been specifically given responsibility for payment of all Rates and Charges;
- (c) a resident lessee of an Auction Perpetual Lease, the terms of any such lease must provide for the lessee to be responsible for the payment of rates and charges and the lessee must be granted title to the land in fee simple at the conclusion of the lease.

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 *Land Valuation Act 2010*.

premises: includes:

- (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: 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** where at least one owner is a pensioner who complies with the eligibility criteria contained in the Queensland Government's Rate Subsidy Scheme. 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.

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** that is;

- (a) not occupied by at least one person/s who constitutes the **owner's**, but occupied by any other person/s, whether in return for rent or remuneration or not, including members of the **owner's** family; 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:
 - (i) a **premises** being renovated remains the registered **principal place of residence** for the purposes specified above and that the **owner's** do not own any other **property** which they claim to be their **principal place of residence**; and
 - (ii) a **property** is vacant for a period longer than 120 continuous days of the **financial year** due to the **owner's** absence on an extended holiday, provided that the **property** remains vacant for the entire period of their absence.
 - (iii) a **property** is occupied by the owner/s less than 120 days of the **financial year** due to the **owner's** absence due to work commitments, provided that the absence is confirmed by the employer and the **property** remains vacant or is occupied by immediate family members only during the period of their absence.
 - (iv) The owner is absent due to medical reasons of the owner or a close relative and this is confirmed by a health professional or a Commonwealth Carer's Pension.
- (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.

Revenue Statement

principal residential purpose(s): 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;

- (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 2014/15, and/or;
- (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 2014/15.

property: a parcel or parcels of land recorded together within council's systems for rating and charging purposes.

rateable property: that are not exempted in accordance with Section 93 of the *Local Government Act 2009*.

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 *Land Valuation Act 2010*.

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 2014/15. 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 2014/15, 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 *Retirement Villages Act 1999*.

shopping centre purposes: land which has a **predominant use** of major retail activities or retail warehouses.

short term residential/transitory accommodation: is temporary accommodation provided for periods of 28 days or less during any part of the current financial year.

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 *Body Corporate and Community Management Act 1997*, *Mixed Use Development Act 1993*, 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 shall be as defined under the *Local Government Act 2009* and supporting regulations and if not defined there the term will be given the meaning determined by council.

Revenue Statement

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 shall be applied to the rateable value of properties.

The Sunshine Coast Regional Council will use a system of differential general rating for 2014/15. 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 2014/15 financial year.

3.2 Rates to Apply

The applicable rates for the financial year ending 30 June 2015 are identified in *Table 2 Schedule of Rates*, as adopted in the 2014/15 council budget. The rate shall 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 2014/15. The categories and the relevant criteria are outlined in *Table 1 Differential General Rates*. An explanation of the land use codes is contained in the document "*Sunshine Coast Regional Council Land Use Codes 1st July 2014*".

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/Other with a rateable value from \$0 to \$280,000
 - 7 Residential/Other with a rateable value from \$280,001 to \$450,000
 - 8 Residential/Other with a rateable value from \$450,001 to \$550,000
 - 9 Residential/Other with a rateable value from \$550,001 to \$700,000
 - 10 Residential/Other with a rateable value from \$700,001 to \$800,000
 - 11 Residential/Other with a rateable value from \$800,001 to \$920,000
 - 12 Residential/Other with a rateable value from \$920,001 to \$1,100,000
 - 13 Residential/Other with a rateable value from \$1,100,001 to \$1,400,000
 - 14 Residential/Other with a rateable value from \$1,400,001 to \$2,500,000
 - 15 Residential/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

Revenue Statement

- 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
- 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 \$10,000,000
- 25 Shopping Centres with a rateable value over \$10,000,000 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 as being in a particular one of those categories 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* (page 24). 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 Regional Coast Council will only accept objections to rates category within the current financial year in which the rates were levied.

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.

No objections for rates levied in previous financial years will be accepted; consequently no adjustments for rates levied in previous financial years will be made on the basis of incorrectly categorised land.

3.2.4 Hardship

Where a landowner:

- (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

Revenue Statement

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 shall be applied to this rate.

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)</p>

Revenue Statement

Table 1 - Differential General Rates

Category	General Criteria	Specific Criteria
		14 shops CBD 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 hospital / convalescent home (medical care, private) 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 CBD 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)

Revenue Statement

Table 1 - Differential General Rates

Category	General Criteria	Specific Criteria
		26 funeral parlour 27 hospital / convalescent home (medical care, private) 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
4.	This criterion will apply where the land is: a. used for <i>non-residential purposes</i> , or has the potential <i>predominant use</i> by virtue of its improvements or activities conducted upon the land of <i>non-residential purposes</i> ; and b. characterised by one of the <i>land use codes</i> in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land, with a rateable value greater than \$400,000 to which the following <i>land use codes</i> apply: 07 guest house / private hotel / hostel / bed and breakfast 08 <i>community title scheme</i> unit(s), not used for <i>residential purposes</i> or <i>vacant land</i> 09 <i>group title multi dwelling</i> not used for <i>residential purposes</i> or <i>vacant land</i> 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 CBD (where the rateable value is less than \$4 million) 15 shop (secondary retail) - (where the rateable value is less than \$4 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 hospital / convalescent home (medical care, private) 28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf

Revenue Statement

Table 1 - Differential General Rates

Category	General Criteria	Specific Criteria
		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
5.	This criterion will apply where the land is: a. used for <i>non-residential purposes</i> , or has the potential <i>predominant use</i> by virtue of its improvements or activities conducted upon the land of <i>non-residential purposes</i> ; and b. characterised by one of the <i>land use codes</i> in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land to which the following <i>land use codes</i> 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:	Subject to meeting the General Criteria, land with a rateable value from \$1,100,001 to \$1,400,000, has

Revenue Statement

Table 1 - Differential General Rates

Category	General Criteria	Specific Criteria
	1, 2, 3, 4, 5, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 or 30	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.
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 a rateable value is greater than \$1 million, to which the following land use codes apply: 01 vacant urban land 04 vacant large homesite 06 Outbuildings
21.	This criterion will apply where the land is: a. classified by council to be subject to a	

Revenue Statement

Table 1 - Differential General Rates

Category	General Criteria	Specific Criteria
	Stock Grazing Permit; b. classified by council to be a Pump Station; and 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 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: 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 \$10,000,000 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 \$10,000,000 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.

Revenue Statement

Table 1 - Differential General Rates

Category	General Criteria	Specific Criteria
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 .
29.	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 Low-rise unit not used as a principal place of residence . 09 group title multi dwelling with a Low-rise unit not used as a principal place of residence .
30.	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 Low-rise unit used as a principal place of residence . 09 group title multi dwelling with a Low-rise unit used as a principal place of residence .

Revenue Statement

Table 2 - Schedule of Rates

Category		General Rate cents in \$	Minimum General Rate
1	Rural & Agricultural	0.5474	\$1,078
2	Commercial & Industrial - \$0 to \$175,000 RV	0.7741	\$1,078
3	Commercial & Industrial \$175,001 to \$400,000 RV	0.7347	\$1,355
4	Commercial & Industrial over \$400,000 RV	0.7311	\$2,939
5	Extractive Industries	0.7202	\$1,490
6	Residential/Other - \$0 to \$280,000 RV	0.4514	\$1,078
7	Residential/Other - \$280,001 to \$450,000 RV	0.4301	\$1,264
8	Residential/Other - \$450,001 to \$550,000 RV	0.4293	\$1,935
9	Residential/Other - \$550,001 to \$700,000 RV	0.4237	\$2,361
10	Residential/Other - \$700,001 to \$800,000 RV	0.4011	\$2,966
11	Residential/Other - \$800,001 to \$920,000 RV	0.3885	\$3,209
12	Residential/Other - \$920,001 to \$1,100,000 RV	0.3792	\$3,574
13	Residential/Other - \$1,100,001 to \$1,400,000 RV	0.3404	\$4,171
14	Residential/Other - \$1,400,001 to \$2,500,000 RV	0.3395	\$4,766
15	Residential/Other over \$2,500,000 RV	0.3169	\$8,487
16	Residential - Not Principal Place of Residence \$0 to \$420,000 RV	0.5313	\$1,295
17	Residential - Not Principal Place of Residence \$420,001 to \$500,000 RV	0.5276	\$2,231
18	Residential - Not Principal Place of Residence \$500,001 to \$750,000 RV	0.5224	\$2,639
19	Residential - not Principal Place of Residence over \$750,000 RV	0.5195	\$3,918
20	Vacant Land with a rateable value over \$1,000,000 and total area greater than 1500 square meters.	0.9057	\$8,299
21	Stock Grazing Permits, Pump Stations and small lots less than 20 square metres	0.5737	\$160
22	Land which is subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the <i>Land Valuation Act 2010</i>	0.2708	No minimum
23	Retirement Villages & Nursing Homes	0.7298	\$1,078
24	Shopping Centres- \$3 million to \$10 million RV	1.0144	\$36,127
25	Shopping Centres – over \$10 million RV not in Category 26	1.3917	\$111,359
26	Shopping Centres - Maroochydore over \$30 million RV	2.5228	\$1,430,610
27	High-rise Units – not principal place of residence	1.0583	\$1,995
28	High-rise Units – principal place of residence	0.9862	\$1,662
29	Low-rise Units – not principal place of residence	0.7773	\$1,295
30	Low-rise Units – principal place of residence	0.6826	\$1,078

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.

Revenue Statement

4. SPECIAL RATES AND CHARGES

4.1 Montville Beautification Levy

4.1.1 Basis of Rate

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

4.1.2 Rate to Apply

The applicable rate for the financial year ended 30 June 2015 shall be 0.1140 cents in the \$ of rateable valuation with a minimum of \$248 per annum as adopted in the 2014/15 budget. The rate so made shall 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 has benefited or will benefit:

- from the provision of the works for, and/or works for access to; and
- the managing, cleaning, operating, promoting and developing of 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 shall 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 may 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 2015 shall be as follows:

Living Choice Twin Waters Retirement Village (Property number 89200)	\$1,099.00
All other properties	\$115.00

The charges so made shall 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 has benefited or will benefit 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 shall 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 may 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	0.2499	\$75.00
B. Transitory Accommodation - Rural	0.1874	\$75.00
C. Commercial and Industrial - Urban	0.1250	\$75.00
D. Commercial and Industrial - Rural	0.0937	\$75.00
E. Iconic Tourism	0.2499	\$75.00

The rates so made shall be applied to all rateable properties in the region which have been categorised as Transitory Accommodation – Urban, Transitory Accommodation - Rural, Commercial and Industrial - Urban, Commercial and Industrial - Rural, and Iconic Tourism. 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 shall apply to strata titled mini storage units.

4.3.3 Basis of Charge Calculation

Council considers that the rateable land described above has benefited, or will benefit, either directly or indirectly, 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 shall 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 shall apply.

4.4.1 Basis of Charge

Special rates and charges may 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 shall 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 shall 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
Coochin Creek	\$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 shall 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 2014/15, 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 shall 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 may 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 2015 shall be \$168.00 per rateable property. The charges so made shall 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 has benefited or will benefit 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 shall 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 may 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 2015 shall be as follows:

Sunshine Cove Retirement Village (future)	\$1,062.00
All other properties	\$118.00

The charges so made shall 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.

Revenue Statement

4.7.3 Basis of Charge Calculation

Council considers that the rateable land described above has benefited or will benefit 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 shall 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 may 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 2015 shall be \$154.00 per rateable property. The charges so made shall 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 has benefited or will benefit 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 shall 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 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

Council has determined, on application, to make available at no additional charge a 240 litre or a 360 litre recycling bin, collected fortnightly, for each 140, or 240 litre Waste Bin at the premises.

Council may, at its discretion, provide a bulk bin recycling or cardboard service of equivalent capacity to the capacity of the entitled recycling wheelie bin(s).

Council has determined, on application, for each bulk waste service provided to the premises, council will make available a recycling or cardboard service of the same or similar capacity to the bulk waste bin service at no additional charge. Council may, at its discretion, provide this recycling or cardboard collection service at no additional charge either weekly or fortnightly.

Where additional bulk recycling services are requested above the 'no charge entitlement', the additional bulk recycling or cardboard service will incur a charge in accordance with Section 5.1.8.

Compactor Bulk waste services greater than 4.5 cubic metres shall be entitled to a recycling or cardboard service equivalent to 4.5 cubic metres of recycling capacity at no additional charge.

A maximum weight of 200 kilograms per cubic metre applies to all bulk waste, bulk recycling and bulk cardboard container services.

Each property may have an optional garden waste bin in accordance with section 5.1.8.

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 (Note: If services are cancelled and occupancy subsequently occurs during the financial year, the full annual charge shall apply.)

Where 80 litre waste bins are currently in service, a program of phase out to replace with 140 litre waste bin services over the budget year will be implemented. The 80 litre service is no longer available to new customers.

Optional Garden Waste Bin:

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).

Revenue Statement

5.1.6 Waste Management Facility Charge

The Waste Management Facility Charge assists in meeting the costs associated in providing waste management services as a whole to the overall community.

The Waste Management Facility Charge of \$118 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 5.1.8. 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 \$176.00 per annum shall as a minimum apply to all properties in Strata / Group Titled units sharing a waste service.

For example, where a shared service is used in Strata / Group Titled units instead of individual waste bins and the individual units apportioned total charge is less than \$176.00, the Waste Management Base Charge of \$176.00 per unit per annum shall be applied.

5.1.8 Calculation of Charge

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

Once Weekly Service (except otherwise stated)	Total Charge
Waste Bin - 80 litre + Recycling Bin fortnightly service – 240 litre	\$206.00
Waste Bin -140 litre + Recycling Bin fortnightly service – 240 litre	\$229.00
Waste Bin - 240 litre + Recycling Bin fortnightly service – 240 litre	\$264.50
On Property - 80 Litre + Recycling Bin fortnightly service – 240 litre	\$248.00
On Property - 140 Litre + Recycling Bin fortnightly service – 240 litre	\$286.00
On Property - 240 Litre + Recycling Bin fortnightly service – 240 litre	\$331.00
Additional / Alternative Recycling Bin – 240 litre or 360 litre (fortnightly)*	No charge
Garden Waste Bin - 240 litre**	\$140.00
Garden Waste Bulk Bin - 660 litre low noise	\$315.00
Garden Waste Bulk Bin - 1100 litre low noise	\$420.00
Bulk Waste Bin - 660 litre low noise	\$1,160.00
Bulk Waste Bin - 1100 litre low noise	\$1,934.00
Bulk Waste Bin - 1 cubic metre	\$1,598.00
Bulk Waste Bin - 1.5 cubic metre	\$2,397.00
Bulk Waste Bin - 2 cubic metre	\$3,196.00
Bulk Waste Bin - 3 cubic metre	\$4,794.00
Bulk Waste Bin - 4.5 cubic metre	\$6,512.00
Compactor Bulk Waste Bin - 17 cubic metre	\$39,390.00
Compactor Bulk Waste Bin - 19 cubic metre	\$44,150.00
Compactor Bulk Waste Bin - 23 cubic metre	\$48,400.00
Compactor Bulk Waste Bin - 50 cubic metre	\$125,950.00
Additional Bulk Recycling Bin - 660 litre low noise	\$315.00
Additional Bulk Recycling Bin - 1100 litre low noise	\$420.00
Additional Bulk Recycling Bin - 1 cubic metre	\$345.00

Revenue Statement

5.1.8 Calculation of Charge continued

Once Weekly Service (except otherwise stated)	Total Charge
Additional Bulk Recycling Bin – 1.5 cubic metre	\$515.00
Additional Bulk Recycling Bin - 2 cubic metre	\$680.00
Additional Bulk Recycling Bin - 3 cubic metre	\$1,015.00
Additional Bulk Recycling Bin – 4.5 cubic metre	\$1,515.00
Additional Bulk Cardboard Bin - 1 cubic metre	\$345.00
Additional Bulk Cardboard Bin – 1.5 cubic metre	\$515.00
Additional Bulk Cardboard Bin – 3 cubic metre	\$1,015.00
Additional Bulk Cardboard Bin – 4.5 cubic metre	\$1,515.00
Additional Bulk Cardboard Bin - 8 cubic metre	\$2,685.00
Waste Management Facility Charge – (Section 5.1.6)	\$118.00
*Additional / Alternative Recycling Bin - 240 litre or 360 litre - must be authorised by Waste and Resource Management	
**240 litre Garden waste bins are serviced fortnightly therefore only 50% of annual charge applies	

5.1.9 Discounts and Concessions

An early payment discount as shown in section 2.2 and council pensioner concessions as shown in section 2.3 shall NOT be applied to these charges.

5.1.10 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 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. Such charges shall apply to all lands and/or premises with a holding tank.

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 lands and/or premises set service frequency (e.g. fortnightly) are available and are charged in accordance with Council's Fees and Charges.

5.2.3 Exclusions

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 unless due to exceptional circumstances as evaluated and authorised by Waste and Resources Management. Such premises, which are intermittently occupied for a portion of the year, are required to pay the full annual charge. Service frequency reductions are available through a Cyclic Service frequency and are charged in accordance with council's Fees and Charges.

Revenue Statement

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)	\$5,288.00
26 services (fortnightly)	\$2,644.00
13 services (4 weekly)	\$1,322.00

5.2.5 Discounts and Concessions

An early payment discount as shown in section 2.2 and council pensioner concessions as shown in section 2.3 shall NOT 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 may be levied under Section 94(1)(b)(iii) of the *Local Government Act 2009*. The Environment Levy, a separate charge, shall be made and levied for the 2014/15 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 2015 shall be \$60.00. The charge shall 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 \$60.00 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 shall 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 may be levied under Section 94(1)(b)(iii) of the *Local Government Act 2009*. The Transport Levy, a separate charge, shall be made and levied for the 2014/15 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;

Revenue Statement

- Enabling council to fund selected eligible initiatives, projects and services for community benefit;
- Enabling council to raise awareness within the community of travel choices, leading to a change of travel behaviour, to increase the use of sustainable transport and related network operation;
- An increased level of community awareness on the current and future transport issues facing the Sunshine Coast;
- Supporting public transport services through improvements to kerbside infrastructure and public transport 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;
- Generally, investments to improve public transport use and access on the Sunshine Coast; 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 2015 shall be \$20.00 per rateable property. The charge shall 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 the 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 \$20.00 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 shall 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 may be levied under Section 94(1) (b) (iii) of the *Local Government Act 2009*. The Heritage Levy, a separate charge, shall be made and levied for the 2014/15 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 (SCHR) Heritage Advisory Service (HAS);
- Cultural Heritage Levy Management: Resourcing costs associated directly with the administration of the Cultural Heritage Levy.

Revenue Statement

6.3.2 Charge to Apply

The applicable charge for the financial year ended 30 June 2015 shall be \$5.00. The charge shall 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 rateable land. Accordingly a separate charge of \$5.00 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 shall 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

APPENDIX 1 - OVERALL PLAN

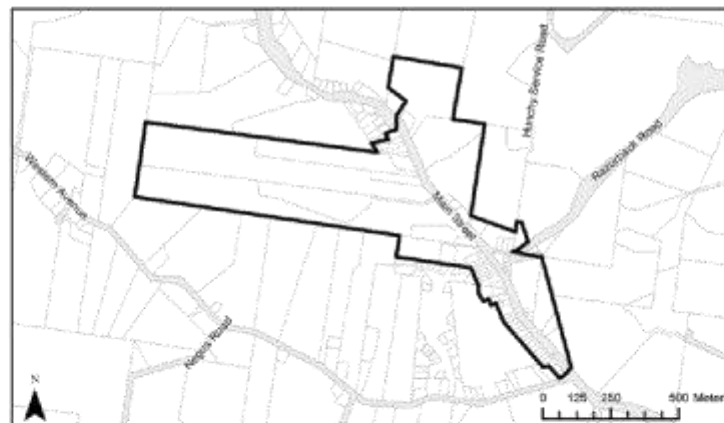
Montville Beautification Levy

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

During the 2014/15 financial year council will undertake works aimed at managing, cleaning, operating, promoting and developing the Montville Town Centre Improvement Project, including works for access to the Montville Town Centre.

2. The Rateable Land 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, will gain special benefit from this project and has resolved to levy a special rate to recover the cost.



Legend

□ Montville Beautification Levy

3. The Service to be Provided

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

4. The Estimated Cost of Implementing the Overall Plan

The levy will raise approximately \$31,550 in the 2014/15 financial year. A special rate of point one one four zero (0.1140) 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 2014/15 financial year the minimum is set at \$248.00 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 2014/15 financial year.

Appendix 2

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 2014/15. 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 Rateable Land 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, specially benefit from this service. 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 occupier of the land is deemed to derive. The charge will be levied on the following basis:

Living Choice Twin Waters Retirement Village	\$1,099.00
All other properties	\$115.00

3. The Service 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

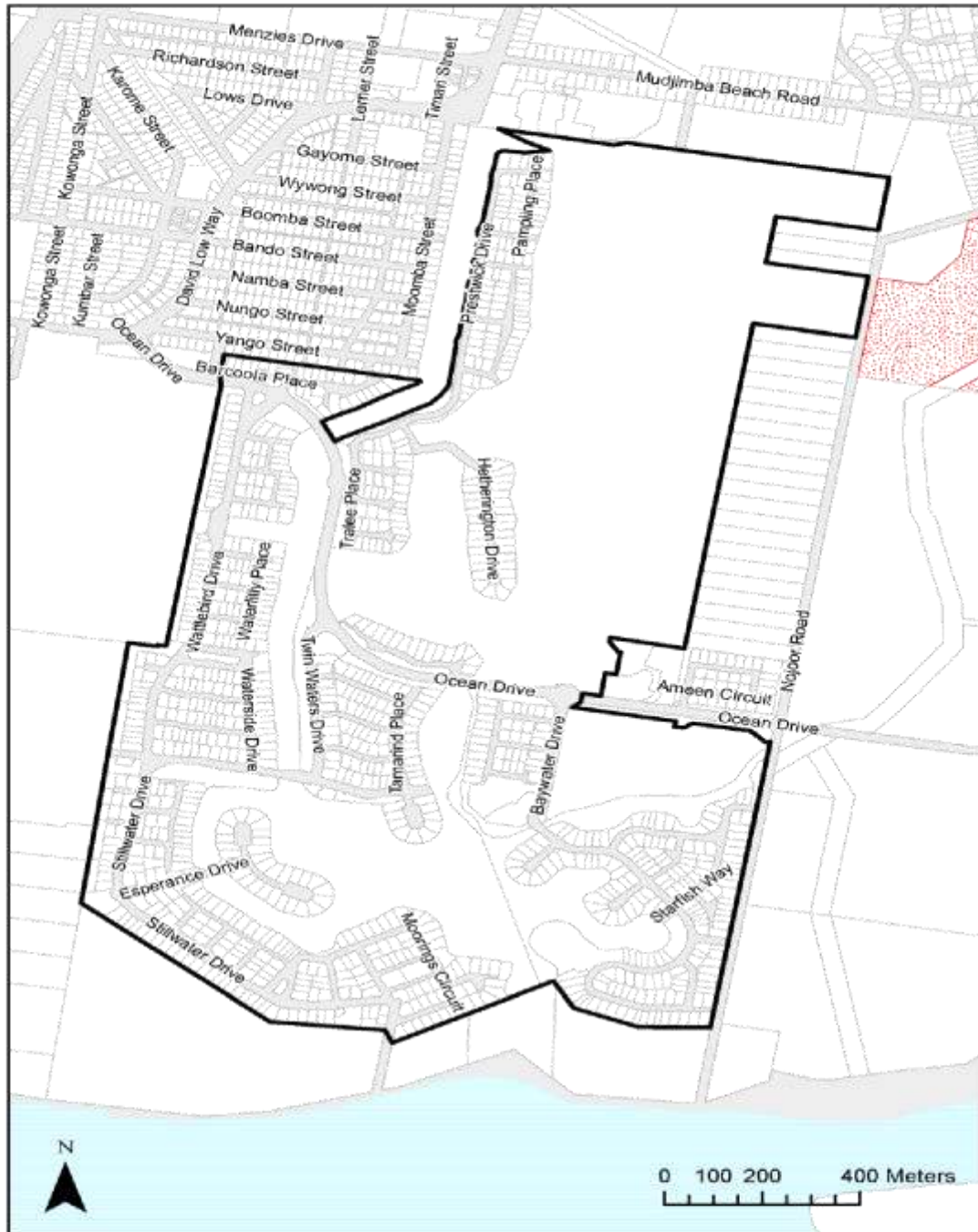
The overall operational costs associated with the provision of the additional Twin Waters Maintenance service for the 2014/15 financial year has been determined to be approximately \$122,042. The special charge levied on the rateable land will yield a sum of approximately \$116,590 for the 2014/15 financial year.

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 2014/15 financial year.

Appendix 2

Twin Waters Maintenance Benefit Area



Legend

 Twin Waters Maintenance Charge

APPENDIX 3 - OVERALL PLAN

Tourism and Major Events Levy

1. Special Rate for Tourism Promotion in the Sunshine Coast Region

As tourism is a Sunshine Coast key economic driver the Sunshine Coast Regional Council, together with representatives of tourism, business and community organisations have been collaborating to reform the tourism industry to ensure its long term sustainability. These reforms are designed to give the industry stronger influence and council's role will be confined to one of banker, collecting funds but allowing the industry to determine how the money should be invested to best develop the industry in the region. Council will invest in a range of emerging priorities and key strategies that will bring about its vision of becoming Australia's most sustainable 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 Rateable Land to Which the Special Rate Applies

Sunshine Coast Regional Council has agreed to fund the promotion of tourism and related activities through the levying of a special rate for the 2014/15 financial year upon all rateable land within the Sunshine Coast Regional Council area which has been categorised as Transitory Accommodation – Urban, Transitory Accommodation - Rural, Commercial and Industrial - Urban, Commercial and Industrial - Rural, and Iconic Tourism which will, in council's opinion, receive a benefit from tourism, either directly or indirectly, and as either a primary beneficiary or a beneficiary of lesser order. However, 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.

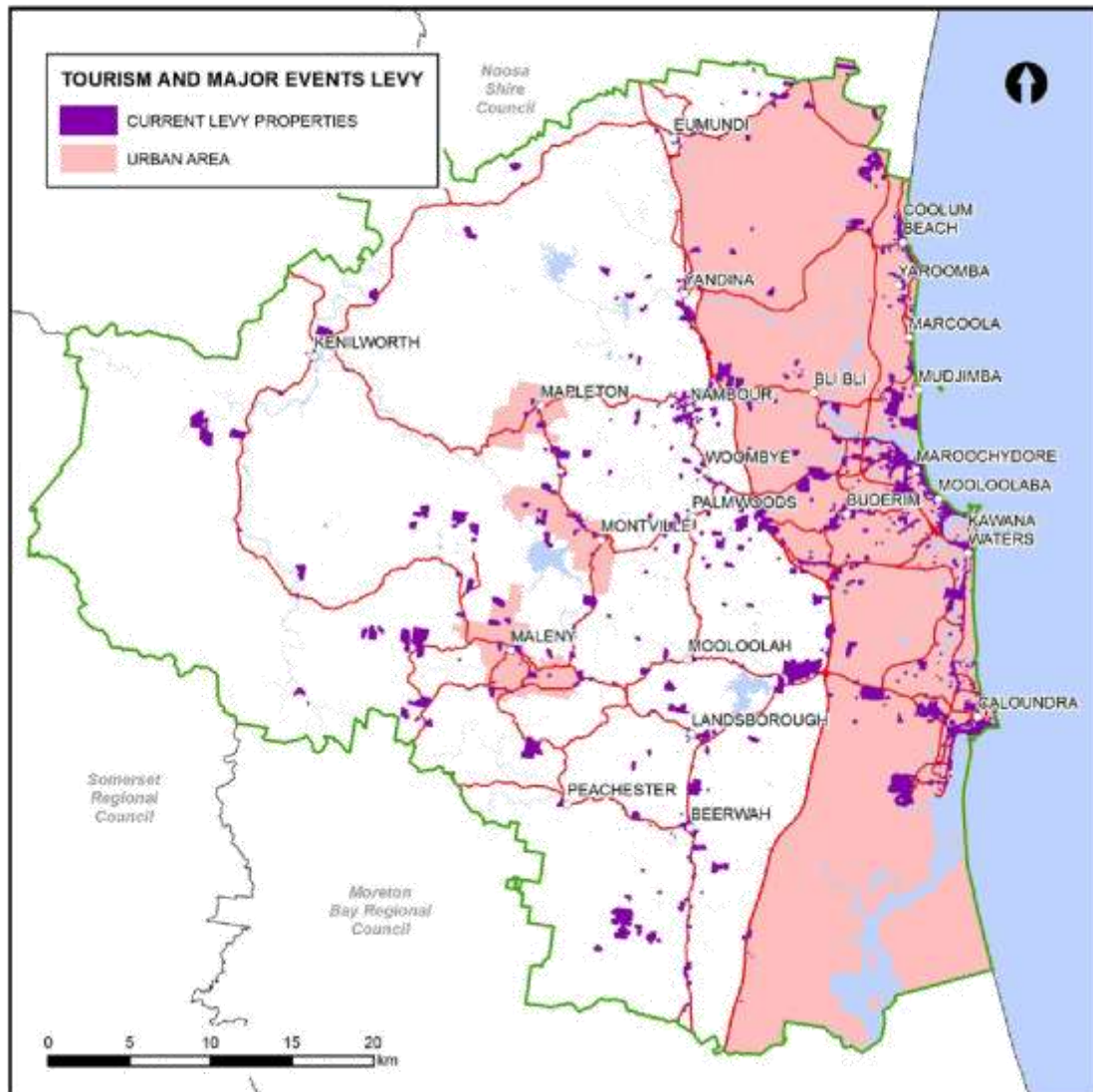
Description of Land	Special Rate - Cents per dollar of Rateable Value	Minimum
A. Transitory Accommodation - Urban	0.2499	\$75.00
B. Transitory Accommodation - Rural	0.1874	\$75.00
C. Commercial and Industrial - Urban	0.1250	\$75.00
D. Commercial and Industrial - Rural	0.0937	\$75.00
E. Iconic Tourism	0.2499	\$75.00

Iconic Tourism includes those parcels of rateable land that are used wholly or partly for Australia Zoo, Big Kart Track, Corbould Park Racetrack, Ettamogah Pub and Aussieworld, 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, The Big Pineapple and any new development completed during the 2014/15 financial year that council considers to be an iconic tourist attraction.

Transitory accommodation is defined as properties which are offered for short term residential rental, being rental for a period of less than 28 days, at any time during the 2014/15 financial year. 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.

Appendix 3

Tourism and Major Events Levy



3. The Service to be Provided

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 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.

Appendix 3

4. The Estimated Cost of Implementing the Overall Plan

It is anticipated that the special rate will raise a total of approximately \$4,700,000 in the 2014/15 financial year.

A prerequisite of a three year funding deed between council and Sunshine Coast Destination Ltd (SCDL), the Sunshine Coast's regional tourism body, requires SCDL to submit an annual business plan (2014/15) seeking funding support to council for consideration. Council will also receive funding requests for major events from external groups or boards, as well as allocating funds to key council priorities.

Levy funds will be allocated by council throughout the 2014/15 financial year and any unexpended funds remaining at the end of the year may be transferred to a subsequent similar plan, if any.

5. Estimated Time for Implementing the Overall Plan

The Overall Plan provides for the costs associated with contributing towards the operation of the tourism service for the 2014/15 financial year.

Appendix 4

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 2014/15 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 Rateable Land 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
Coochin Creek	\$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

Appendix 4

The Service 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 \$382,450. 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 makes two rate runs per financial year. Following the first rate run of the year the rural fire levy funds collected by the council shall 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 2013/14 financial year's operations;
 - (b) estimates (budget) of the 2014/15 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 2015 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 2014/15 financial year.

Appendix 5

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 2014/15 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 Rateable Land 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, specially benefit from this service. 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.



3. The Service to be Provided

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

4. The Estimated Cost of Implementing the Overall Plan

The overall operational costs associated with the provision of the additional Brightwater Estate landscaping service for the 2014/15 financial year has been determined to be approximately \$178,711 once council is fully responsible for maintenance of the estate.

A special charge of one hundred and sixty eight dollars (\$168.00) for the financial year ended 30 June 2015 for Brightwater Estate Landscaping Charge applies to all rateable properties which will, in the council's opinion, specially benefit from this service. The charges so made shall be applied to all rateable properties as described in section 2, pro-rated and commencing two years after each lot was registered.

For the 2014/15 financial year the special charge levied on the rateable land will yield a sum of approximately \$134,870.

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 2014/15 financial year.

Appendix 6

APPENDIX 6 - OVERALL PLAN

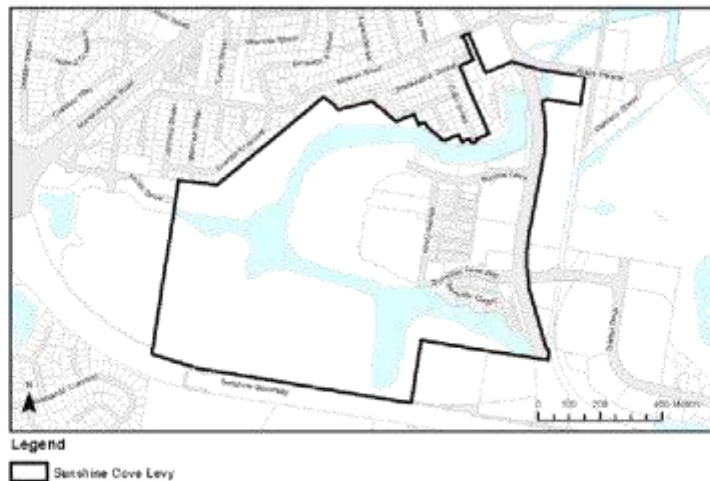
Sunshine Cove Maintenance Charge

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 Rateable Land 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, specially benefit from this service. 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.



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)	\$1,062.00
All other properties	\$118.00

3. The Service 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 additional Sunshine Cove maintenance service for the 2014/15 financial year has been determined to be approximately \$69,944.

Appendix 6

Total Maintenance Cost 2014/15	\$171,268
Cost for Above Normal Service	\$ 69,944
BAL Charge Revenue (240 Properties)	\$ 28,320

For the 2014/15 financial year the special charge levied on the rateable land will yield a sum of approximately \$28,320.

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 2014/15 financial year.

Appendix 7

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 Rateable Land 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, specially benefit from this service. Properties subject to the special charge fall within the area delineated on the attached map.



A special charge of one hundred and fifty four dollars (\$154.00) for the financial year ended 30 June 2015 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 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 landscape maintenance is estimated at \$10,381 and of this \$5,100 is contributed to the above standard Mooloolah Island maintenance service. The special charge levied on the rateable land will yield a sum of approximately \$5,236 and is based on 34 rateable properties:

Total Maintenance Cost 2014/15	\$ 10,381
Cost for Above Normal Service	\$ 5,145
BAL Charge Revenue (34 Properties)	\$ 5,236

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 2014/15 financial year.

4.1.2 ADOPTION OF 2014/2015 BUDGET AND FORWARD ESTIMATES FOR THE 2015/2016 TO 2023/2024 FINANCIAL YEARS

File No:	SCRC Budget Development
Author:	Manager Finance Corporate Services Department
Appendices:	App A - 2014/2015 Budget Schedules73

PURPOSE

This report presents the 2014/2015 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:

1. Statements of Income and Expenses
2. Change in Rates and Utility charges
3. Statement of Financial Position
4. Statement of Changes in Equity
5. Statement of Cash Flows
6. Measures of Financial Sustainability
7. Schedule of Capital Works

The 2014/2015 budget has been developed in conjunction with a review of the organisational structure to ensure long term financial viability for the Sunshine Coast region. The 2014/2015 Budget totals \$509 million with some of the more significant highlights of the budget being:

- A budget which includes a positive operating result of \$13 million
- A general rate increase of 5%
- No increase in key levies such as the Environment, Transport and the Heritage levies
- Tourism and Major Events Levy increased by 10%, with a minimum of \$75
- Continuation of pension remissions, currently estimated at \$3.1 million
- Continuation of early payment discounts, currently estimated at \$7.5 million
- A total Capital Works Program of \$114 million.

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 with the exception of the Asset Sustainability Ratio (reflecting the ongoing development of council's asset management plans), Council is meeting or exceeding the Department of Local Government, Community Recovery and Resilience financial sustainability measures in the 2014/2015 budget year and each of the subsequent nine (9) years.

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 2014/2015 Budget and Forward Estimates for the 2015/2016 to 2023/2024 Financial Years"
- (b) adopt the 2014/2015 Capital Works Program, endorse the indicative four-year program for the period 2015/2016 to 2018/2019, and note the five-year program for the period 2019/2020 to 2023/2024 (Appendix A) and
- (c) adopt the 2014/2015 Budget Schedules (Appendix A) including Forward Estimates.

FINANCE AND RESOURCING

This report sets the budget for 2014/2015 financial year and outlines the forecast financial position of Council over the subsequent 9 years, including projected cash levels, capital works and intended borrowings.

CORPORATE PLAN

- | | |
|------------------------------|--|
| Corporate Plan Theme: | Great governance |
| Emerging Priority: | 8.1 - Ethical, accountable and transparent decision-making |
| Strategy: | 8.1.2 - Ensure legislative compliance and awareness |
| Corporate Plan Theme: | Great governance |
| Emerging Priority: | 8.3 - Strong financial management |
| Strategy: | 8.3.1 - Develop long term financial plans and indicators to achieve optimum use of resources and alignment to strategic priorities |
| Corporate Plan Theme: | Great governance |
| Emerging Priority: | 8.3 - Strong financial management |
| Strategy: | 8.3.2 - Ensure council's financial performance is well managed and leads to a strong financial position |

CONSULTATION

Internal Consultation

The development of the 2014/2015 budget has involved consultation and engagement through councillor meetings and discussions including:

- Budget Workshop, 4 November 2013
- Budget Workshop, 24 & 25 February 2014
- Budget Workshop, 17 & 18 March 2014
- Budget Workshop, 7 & 8 April 2014
- Budget Workshop, 12 & 13 May 2014
- Special Budget Statutory Meeting, 2 June 2014

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

External Consultation

Queensland Treasury Corporation (QTC) was consulted through a review of council's cash management and liquidity.

Community Engagement

No community engagement is required for this report.

PROPOSAL

The 2014/2015 budget has been framed under a backdrop of organisational change. The budget reflects changes implemented through the de-amalgamation process and the organisation review.

During the de-amalgamation process, QTC predicted an operating deficit for the remaining Sunshine Coast Council of \$8.5 million for the 2014/2015 year, followed by deficit positions for the following two years.

Sunshine Coast Council's operating result for the 2014/2015 year is a \$13.1 million operating surplus. The turnaround from the QTC predictions is over \$22 million. This has been achieved through cost savings from the organisation review and diligent review of goods and services costs. The 2014/2015 budget has been developed with no reduction of existing services.

Sunshine Coast Council has out-performed all financial indicators predicted by QTC. This allows for Council to build on the outputs from the organisation review to continue to operate in a financially sustainable manner into the future.

Further, the 2014/2015 budget has been developed upon the framework of the following key budget principles:

- Maintain or increase cash levels
- Maintain or decrease debt levels and
- Operating result to contribute towards new capital expenditure and debt redemption.

The 2014/2015 budget delivers a positive operating result of \$13 million whilst maintaining core service delivery. This operating result is used to fund key growth infrastructure projects included in the Capital Works Program as well as service Council's debt.

The general rates increase has been limited to 5% in recognition of the significant cost pressures facing Council while noting our ratepayers are exposed to many of the same cost increases.

Consolidated asset management plans were used to frame the development of the 2014/2015 Capital Works Program, with some projects being extended over a longer timeframe as a result of revised priorities and funding constraints.

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 2014/2015 financial result.

In addition to these businesses, Council also has one wholly owned enterprise - Sunshine Coast Events Centre that supports the cultural diversity of the region.

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 and
- loan repayments \$4.8 million.

At a glance some of the more significant highlights of the 2014/2015 budget include:

- A budget which includes a positive operating result of \$13 million
- A general rate increase of 5%
- No increase in key levies such as the Environment, Transport and the Heritage levies
- Tourism and Major Events Levy increased by 10% a minimum of \$75
- Continuation of pension remissions, currently estimated at \$3.1 million
- Continuation of early payment discounts, currently estimated at \$7.5 million
- A total Capital Works Program of \$114 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**.

In addition, brief discussions on each of the major line items of the budget are outlined below.

Operating Revenue

Net Rates and Utility Charges

General rates have increased by 5% and Waste Management charges for the 240 litre wheelie bin are increasing by 7.5%. The Environment Levy (\$60), Transport Levy (\$20) and the Heritage Levy (\$5) have not increased in the 2014/15 Budget. The Tourism and Major Events Levy has increased by 10% (\$75 minimum).

Pensioner remissions, estimated at \$3.1 million and the 5% early payment discounts estimated at \$7.5 million have been maintained in the 2014/2015 budget.

A conservative approach has been taken with regards to anticipated growth in properties, with 1.4% growth incorporated into the budget.

Full details of Council's rates and charges are outlined in the Revenue Statement 2014/2015.

Fees and Charges

The two major components of fees and charges are general (\$41.1 million revenue) and development assessment (\$9.5 million revenue). Both categories continue to be impacted by current economic pressures.

Interest Received from Investments

Interest from Council's Unitywater investment has been estimated at \$23.9 million, with the balance (\$7.3 million) being interest from investment of surplus cash throughout the year. Interest from Council's investments has been negatively impacted by the reduction in interest rates and a reduction in the level of funds available for investment.

Grants and Subsidies - Recurrent

The major recurrent grants and subsidies include general purpose Federal grants (\$8.1 million), and libraries (\$1.2 million).

Operating Contributions

This line item includes development infrastructure charges that are operating in nature.

Dividends Received

Dividends are comprised of Unitywater dividends of \$19.8 million and tax equivalents of \$6.3 million.

Other Revenue

Council revenues in this line are mainly attributable to lease revenue (\$5.6 million), sale of recyclables (\$2.3 million) and commissions and sundry revenue of \$2.0 million.

Internal Revenues

The \$6.8 million of internal revenues represent "sales" from council's internal service providers to the capital program. Major "sales" include quarry products (\$4.8 million) and heavy plant hire (\$1.7 million).

Operating Expenses

Employee Costs

Employee costs of \$117.2 million represent the operational employee costs of the organisation with an additional \$11.9 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.

Employee costs have been increased by 2.6% in the 2014/2015 budget. This budget has also been impacted by the outcome of the organisational review, resulting in overall cost reductions of \$10.0 million.

Materials and Services

The 2014/2015 budget for materials and services has been increased by applicable allowances for growth and price. As mentioned earlier, Council is also impacted by some of the key cost pressures being experienced by normal households. The budget includes increases of 8.0% for electricity and 5.5% for fuel.

Events and grants total \$6 million, made up of \$2.5 million in community partnerships grants and sports field maintenance programs, \$626,000 in cultural programs, \$570,000 for the festive season program (New Years Eve, Australia Day and citizenship ceremonies), \$526,000 in community and civic events and \$130,000 in the regional arts development fund.

Finance Costs

This line item is mainly made up of interest on Council's loans from Queensland Treasury Corporation of \$12.3 million and bank and merchant fees of \$700,000.

Company Contributions

This line item represents contributions to Council's wholly owned company Sunshine Coast Events Centre of \$1.2 million.

Depreciation

The budget includes depreciation expense of \$64.2 million. There may be some change in this line item during the year through reviews of Council asset management plans, asset replacement values and useful lives.

Other Expenses

Major components include motor vehicle leases (\$4.3 million), office equipment leases (\$2.1 million), software maintenance (\$3.4 million), building leases (\$844,000) and contributions and donations (\$2.0 million). Contributions and donations are made up of major events funding of \$1.0 million, payments to Sunshine Coast Airport trans-tasman flights (\$210,000), Christmas festivities (\$180,000), and the rural fire brigade (\$380,000).

Community Service Obligations and Competitive Neutrality Adjustments

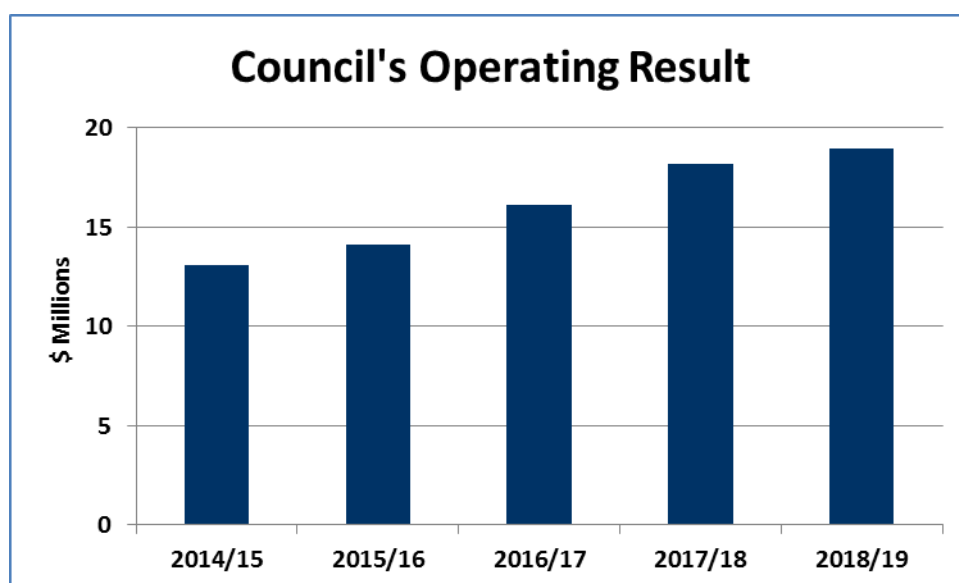
At the Special Budget Statutory Meeting of 2 June 2014 (SM14/18), Council applied the National Competition Policy reforms to its business activities. Full Cost Pricing was applied to the Waste & Resource Management significant business activity and the Code of Competitive Conduct was applied to Sunshine Coast Airport, Sunshine Coast Holiday Parks and the Quarries Business Units.

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 enjoy 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 2014/2015 to 2018/2019 net of capital revenues is a strong indicator of Council's ongoing financial sustainability.



As at 30 June 2019 (the end of the published out year statements), some key sustainability statistics are cash \$166 million, non-current assets \$5,160 million, debt \$227 million and current year operating result \$19 million.

Financial Sustainability

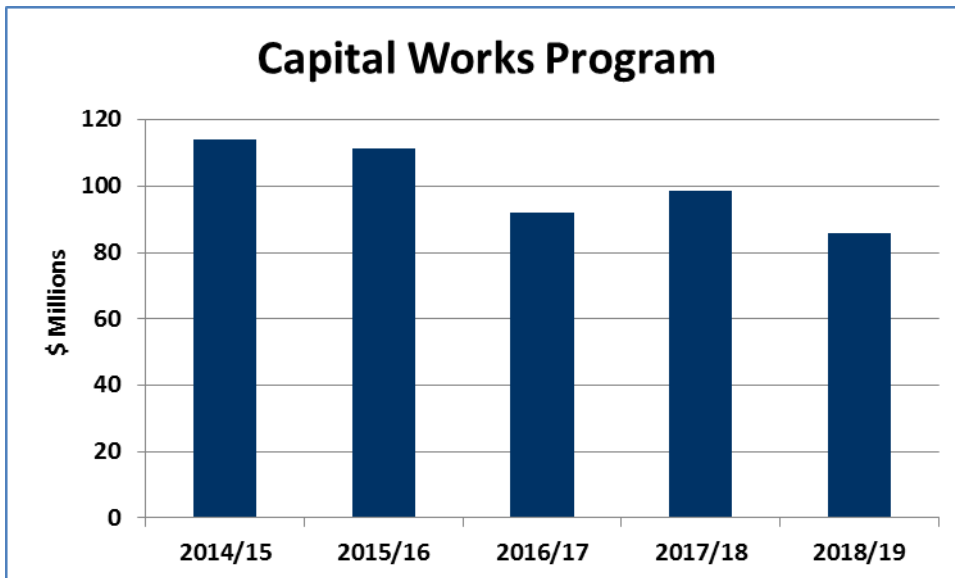
Under the *Local Government Regulation 2012*, council must prepare an accrual based budget for each financial year which is consistent with Council's Long Term Financial Forecast, five (5) year Corporate Plan and Annual Operational Plan. To comply with the Regulation, council must also publish results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

The 2014/2015 budget results against each of the Department of Local Government, Community Recovery and Resilience financial sustainability measures are provided in Appendix A. With the exception of the asset sustainability ratio, Council is meeting or bettering the LGA indicator in the 2014/2015 budget year and each of the subsequent 9 years. The result for the asset sustainability ratio reflects the development phase of council's asset management plans and is also linked to the planned review of asset replacement values and useful lives.

Capital Expenditure

The 10-year financial forecast has identified moderate increases in general rates required to finance increasing costs associated with growth of the asset base and scope of activities required. The forecast identifies the investment in infrastructure assets of over \$930 million, funded from the operating surplus, capital contributions from State and Commonwealth Government grants, developers, and moderate loan funding.

A graph of the estimated Capital Works Program by year for the period 2014/2015 to 2018/2019 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 2014/2015 budget includes revenue that is based upon growth assumptions in relation to general rates, waste management and fees and charges.

Previous Council Resolution

Special Meeting 2 June 2014 – Council Resolution (SM14/18) - Application of National Competition Policy Reform 2014-2015:

That Council:

- (a) *receive and note the report titled “**Application of National Competition Policy Reform 2014-2015**” and*
- (b) *apply Full Cost Pricing to the Waste and Resource Management significant business activity for the 2014-2015 financial year in accordance with section 44(1)(b) of the Local Government Act 2009 and*
- (c) *apply the Code of Competitive Conduct to the following business activities for the 2014-2015 financial year in accordance with section 47 of the Local Government Act 2009:*
 - (i) *Sunshine Coast Airport*
 - (ii) *Sunshine Coast Holiday Parks and*
 - (iii) *Quarries.*

Special Meeting 2 June 2014 – Council Resolution (SM14/15) - Investment and Debt Policy for 2014/2015 :

That Council:

- (a) *receive and note the report titled “**Investment Policy and Debt Policy for 2014/2015**”*
- (b) *adopt the 2014/2015 Investment Policy (Appendix A) and*
- (c) *adopt the 2014/2015 Debt Policy (Appendix B).*

Special Meeting 2 June 2014 – Council Resolution (SM14/21) - Proposed 2014/15 Budget for Adoption 26 June 2014:

That Council:

- (a) *receive and note the report titled “**Proposed 2014/15 Budget for Adoption 26 June 2014**” and*
- (b) *receive the proposed 2014/15 Budget included as Appendix A to this report.*

Special Meeting 2 June 2014 – Council Resolution (SM14/16) - Revenue Policy 2014/2015:

That Council:

- (a) *receive and note the report titled “**Revenue Policy 2014/2015**” and*
- (b) *adopt the 2014/2015 Revenue Policy (Appendix A).*

Special Meeting 2 June 2014 – Council Resolution (SM 14/17) - 2014/2015 Procurement Policy:

That Council:

- (a) *receive and note the report titled “**2014/2015 Procurement Policy**” and*
- (b) *adopt the 2014/2015 Procurement Policy (Appendix A).*

Special Meeting 2 June 2014 – Council Resolution (SM14/14) - Register of Cost-Recovery Fees and Commercial Charges 2014/2015:

That Council:

- (a) receive and note the report titled “**Register of General Cost-recovery Fees and Commercial Charges 2014/2015**”
- (b) adopt the fees detailed in the Register of General Cost-recovery Fees and Commercial Charges 2014/2015 (Appendix A) as amended
- (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.

Special Meeting 2 June 2014 – Council Resolution (SM14/13) - Register of Cost-Recovery Fees and Commercial Charges for Development Services 2014/2015:

That Council:

- (a) receive and note the report titled “**Register of Cost-Recovery Fees and Commercial Charges for Development Services 2014/2015**”
- (b) adopt the fees detailed in the Register of Cost-recovery Fees and Commercial Charges for Development Services 2014/15 (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.

Special Meeting 2 June 2014 – Council Resolution (SM14/20) - 2014/15 to 2023/24 Capital Works Program:

That Council:

- (a) receive and note the report titled “**2014/15 to 2023/24 Capital Works Program**” and
- (b) endorse the 2014/15 to 2023/24 Capital Works Program, as outlined in Appendix A, for inclusion of the 2014/15 Capital Works Program in the budget adoption on 26 June 2014

Related Documentation

All the 2014/2015 Budget reports and briefing papers.

Critical Dates

Whilst the budget must be adopted before 1 August 2014, any delay in the adoption of the budget impacts on the ability to issue rate notices in July 2014.

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.

2014/15 BUDGET - FINANCIAL STATEMENTS**STATEMENT OF INCOME AND EXPENSES**

for the period ending 30 June 2015

TOTAL COUNCIL

	Estimated Position 2013/14 \$000	Budget 2014/15 \$000	Forward Estimate 2015/16 \$'000	Forward Estimate 2016/17 \$000	Forward Estimate 2017/18 \$000	Forward Estimate 2018/19 \$000	Forward Estimate 2019/20 \$000	Forward Estimate 2020/21 \$000	Forward Estimate 2021/22 \$000	Forward Estimate 2022/23 \$000	Forward Estimate 2023/24 \$000
Operating Revenue											
Gross Rates & Utility Charges	262,008	245,558	261,111	276,159	292,018	308,544	326,359	345,029	365,023	386,200	408,680
Interest from Rates & Utilities	2,053	1,527	1,300	1,273	1,125	1,193	1,264	1,340	1,420	1,504	1,594
Less Discounts, Pensioner Remissions	(11,374)	(11,265)	(12,325)	(13,125)	(13,977)	(14,885)	(15,842)	(16,862)	(17,948)	(19,091)	(20,309)
Net Rates & Utility Charges	252,687	235,820	250,086	264,307	279,166	294,852	311,781	329,507	348,495	368,613	389,945
Fees & Charges	54,684	50,668	52,607	54,570	55,386	56,096	57,147	58,420	59,785	61,259	62,786
Interest Received from Investments	9,012	7,336	7,495	7,881	7,955	8,277	8,437	8,705	8,508	8,543	8,438
Grants and Subsidies - Recurrent	11,391	9,569	9,569	9,569	9,569	9,569	9,569	9,569	9,569	9,569	9,569
Operating contributions	570	541	550	553	557	561	565	569	573	577	581
Interest Received from Unity Water	25,205	23,933	25,163	25,555	25,903	25,903	25,903	25,903	25,903	25,903	25,903
Dividends Received	28,001	26,162	24,722	24,321	23,966	23,967	24,003	23,999	23,967	23,967	23,971
Other Revenue	16,333	10,085	10,263	10,451	10,642	10,838	11,038	11,242	11,449	11,661	11,878
Internal Revenues	7,575	6,835	5,188	5,276	5,363	5,451	5,540	5,627	5,715	5,803	5,891
Community Service Obligations	-	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	405,458	370,949	385,643	402,483	418,507	435,514	453,983	473,541	493,964	515,895	538,962
Operating Expenses											
Employee costs	130,596	117,212	121,512	125,553	129,729	134,046	138,442	142,983	147,675	152,448	157,378
Materials & Services	162,428	146,431	150,621	158,053	165,647	173,646	181,949	190,680	201,330	212,431	225,569
Internal Expenditure	-	-	-	-	-	-	-	-	-	-	-
Finance Costs	14,564	13,406	13,950	14,549	14,280	14,403	14,274	14,214	13,478	12,881	11,918
Company Contributions	1,152	1,187	1,187	1,187	1,187	1,187	1,187	1,187	1,187	1,187	1,187
Depreciation	63,118	64,186	66,217	68,811	70,942	74,071	78,133	81,842	85,610	90,550	94,714
Other Expenses	18,575	15,450	18,046	18,237	18,573	19,198	19,809	20,498	21,334	21,894	22,468
Competitive Neutrality Adjustments	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenses	390,433	357,872	371,533	386,390	400,358	416,551	433,794	451,404	470,614	491,391	513,234
Operating Result	15,025	13,077	14,110	16,093	18,149	18,963	20,189	22,137	23,350	24,504	25,728
Capital Revenue											
Capital Grants and Subsidies	12,662	2,320	2,320	2,320	2,320	2,320	2,320	2,320	2,320	2,320	2,320
Capital Contributions	7,206	7,400	10,800	12,300	10,800	10,800	9,400	9,800	9,000	9,200	9,400
Contributed Assets	19,400	24,000	24,624	25,272	25,920	26,592	27,288	28,008	28,728	29,472	30,240
Other Capital Revenue	4,472	4,783	-	-	-	-	-	-	-	-	-
Net Result	58,765	51,580	51,854	55,985	57,189	58,675	59,197	62,265	63,398	65,496	67,686

2014/15 BUDGET - FINANCIAL STATEMENTS
STATEMENT OF INCOME AND EXPENSES

for the period ending 30 June 2015

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	-	-	45,230	-	45,230
Fees & Charges	922	11,082	6,184	12,568	30,756
Operating grants and subsidies	-	-	-	-	-
Internal sales/recoveries	7,518	4	1,148	-	8,670
Community Service Obligations	-	120	636	-	756
Operating contributions	-	-	373	-	373
Interest Revenue	-	-	-	-	-
Profit/Loss on Disposal of Assets	-	-	-	-	-
Other Revenue	-	4,895	2,297	88	7,281
Total Revenue	8,440	16,101	55,868	12,656	93,065
Operating Expenses					
Employee costs	1,049	2,151	2,554	313	6,066
Materials & Services	5,729	3,914	33,887	4,715	48,245
Other Expenses	98	336	1,669	105	2,208
Internal consumption/charges	904	1,188	2,837	1,333	6,262
Competitive neutrality costs	9	856	322	473	1,660
Total Expenses	7,788	8,445	41,269	6,940	64,441
Earnings before Interest, Tax, Depreciation and Amortisation	652	7,656	14,599	5,716	28,623
Depreciation Expense	503	1,831	2,922	651	5,908
Earnings before Interest and Tax	149	5,825	11,677	5,065	22,716
Interest Expense	32	2,985	3,632	108	6,757
Earnings before Tax	117	2,840	8,045	4,957	15,959
Income tax equivalent	35	852	2,414	1,487	4,788
Net Result after Tax	82	1,988	5,632	3,470	11,171

2014/15 BUDGET - FINANCIAL STATEMENTS
CHANGE IN RATES AND UTILITY CHARGES
for the period ending 30 June 2015

Total Rates & Charges	2013/14	2014/15	Variation	Variation
	\$	\$	\$	%
Minimum general rate	1,027.00	1,078.00	51.00	5.0%
240 litre wheelie bin	246.00	264.50	18.50	7.5%
Environment Levy	60.00	60.00	-	0.0%
Public Transport Levy	20.00	20.00	-	0.0%
Heritage Levy	5.00	5.00	-	0.0%
Gross Rates & Charges	1,358.00	1,427.50	69.50	5.1%
Discount (general rate only)	51.35	53.90	2.55	5.0%
Net Rates & Charges	1,306.65	1,373.60	66.95	5.1%

2014/15 BUDGET - FINANCIAL STATEMENTS
STATEMENT OF FINANCIAL POSITION

TOTAL COUNCIL

	Estimated Position 2013/14 \$000	Budget 2014/15 \$000	Forward Estimate 2015/16 \$'000	Forward Estimate 2016/17 \$000	Forward Estimate 2017/18 \$000	Forward Estimate 2018/19 \$000	Forward Estimate 2019/20 \$000	Forward Estimate 2020/21 \$000	Forward Estimate 2021/22 \$000	Forward Estimate 2022/23 \$000	Forward Estimate 2023/24 \$000
CURRENT ASSETS											
Cash & Investments	169,876	155,889	155,081	157,576	162,267	166,002	168,782	165,034	163,465	161,842	161,532
Trade and other receivables	26,422	19,277	20,662	22,029	23,364	24,741	26,250	27,844	29,551	31,361	33,277
Inventories	1,309	1,343	1,378	1,414	1,451	1,489	1,528	1,568	1,609	1,651	1,694
Other Financial Assets	25,271	25,928	26,602	27,294	28,004	28,732	29,479	30,245	31,031	31,838	32,666
Non-current assets classified as held for sale	2,390	2,390	2,390	2,390	2,390	2,390	2,390	2,390	2,390	2,390	2,390
	225,268	204,627	206,113	210,703	217,476	223,354	228,429	227,081	228,046	229,082	231,559
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	434,394
Property, plant & equipment	3,358,034	3,507,552	3,663,007	3,803,901	3,956,283	4,099,298	4,251,835	4,399,094	4,553,090	4,705,081	4,864,389
Investment in associates	538,193	538,193	538,193	538,193	538,193	538,193	538,193	538,193	538,193	538,193	538,193
Capital works in progress	68,052	68,052	68,052	68,052	68,052	68,052	68,052	68,052	68,052	68,052	68,052
Intangible assets	17,193	18,444	20,002	20,496	20,393	19,680	18,620	17,567	16,562	15,563	14,570
	4,415,866	4,566,635	4,723,648	4,865,036	5,017,315	5,159,617	5,311,094	5,457,300	5,610,291	5,761,283	5,919,608
TOTAL ASSETS	4,641,134	4,771,262	4,929,761	5,075,739	5,234,791	5,382,971	5,539,523	5,684,381	5,838,337	5,990,365	6,151,167
CURRENT LIABILITIES											
Trade and other payables	39,085	33,220	33,597	33,172	34,983	35,179	37,102	37,823	39,749	41,051	43,250
Borrowings	13,516	14,816	17,163	18,910	21,230	23,548	26,284	28,667	31,467	34,236	37,414
Provisions	16,185	14,508	15,040	15,540	16,057	16,591	17,135	17,697	18,278	18,869	19,479
Other	7,743	7,944	8,151	8,363	8,580	8,803	9,032	9,267	9,508	9,755	10,009
	76,509	70,488	73,951	75,985	80,850	84,121	89,553	93,454	99,002	103,911	110,152
NON CURRENT LIABILITIES											
Borrowings	210,686	210,692	217,729	210,819	209,589	203,941	199,557	184,290	170,823	151,287	132,373
Provisions	27,435	28,149	28,881	29,632	30,403	31,193	32,004	32,836	33,689	34,565	35,463
	238,121	238,841	246,610	240,451	239,992	235,134	231,561	217,126	204,512	185,852	167,836
TOTAL LIABILITIES	314,630	309,329	320,561	316,436	320,842	319,255	321,114	310,580	303,514	289,763	277,988
NET COMMUNITY ASSETS	4,326,504	4,461,933	4,609,200	4,759,303	4,913,949	5,063,716	5,218,409	5,373,801	5,534,823	5,700,602	5,873,179
COMMUNITY EQUITY											
Asset revaluation surplus	681,600	763,462	848,875	937,993	1,030,450	1,126,542	1,226,038	1,329,165	1,435,789	1,546,072	1,659,961
Retained Earnings	189,401	173,367	163,005	161,557	160,014	169,149	174,717	181,019	187,383	195,403	202,919
Capital	3,455,503	3,525,104	3,597,320	3,659,753	3,723,485	3,768,025	3,817,654	3,863,617	3,911,651	3,959,127	4,010,299
TOTAL COMMUNITY EQUITY	4,326,504	4,461,933	4,609,200	4,759,303	4,913,949	5,063,716	5,218,409	5,373,801	5,534,823	5,700,602	5,873,179

2014/15 BUDGET - FINANCIAL STATEMENTS
STATEMENT OF CHANGES IN EQUITY

TOTAL COUNCIL

	Estimated Position 2013/14 \$000	Budget 2014/15 \$000	Forward Estimate 2015/16 \$'000	Forward Estimate 2016/17 \$000	Forward Estimate 2017/18 \$000	Forward Estimate 2018/19 \$000	Forward Estimate 2019/20 \$000	Forward Estimate 2020/21 \$000	Forward Estimate 2021/22 \$000	Forward Estimate 2022/23 \$000	Forward Estimate 2023/24 \$000
Capital Accounts											
Balance at beginning of period	4,408,964	3,455,503	3,525,104	3,597,320	3,659,753	3,723,485	3,768,025	3,817,654	3,863,617	3,911,651	3,959,127
Transfers to capital, reserves and shareholdings	83,765	69,601	72,216	62,433	63,732	44,540	49,629	45,963	48,034	47,476	51,172
Transfers from capital, reserves and shareholdings	(1,037,226)										
Balance at end of period	3,455,503	3,525,104	3,597,320	3,659,753	3,723,485	3,768,025	3,817,654	3,863,617	3,911,651	3,959,127	4,010,299
Asset Revaluation Reserve											
Balance at beginning of period	604,493	681,600	763,462	848,875	937,993	1,030,450	1,126,542	1,226,038	1,329,165	1,435,789	1,546,072
Asset revaluation adjustments	77,107	81,862	85,413	89,118	92,457	96,092	99,496	103,127	106,624	110,283	113,889
Transfers to capital, reserves and shareholdings											
Balance at end of period	681,600	763,462	848,875	937,993	1,030,450	1,126,542	1,226,038	1,329,165	1,435,789	1,546,072	1,659,961
Retained Earnings											
Balance at beginning of period	189,400	189,401	173,367	163,005	161,557	160,014	169,149	174,717	181,019	187,383	195,403
Net result for the period	58,765	51,580	51,854	55,985	57,189	58,675	59,197	62,265	63,398	65,496	67,688
Transfers to capital, reserves and shareholdings	(58,764)	(51,580)	(41,176)	(43,812)	(46,522)	(48,013)	(49,941)	(52,615)	(54,563)	(56,470)	(58,471)
Transfers from capital, reserves and shareholdings		(16,025)	(21,040)	(13,621)	(12,210)	(1,527)	(3,688)	(3,348)	(2,471)	(1,006)	(1,701)
Adjustments		(9)									
Balance at end of period	189,401	173,367	163,005	161,557	160,014	169,149	174,717	181,019	187,383	195,403	202,919
TOTAL											
Balance at beginning of period	5,202,857	4,326,504	4,461,933	4,609,200	4,759,303	4,913,949	5,063,716	5,218,409	5,373,801	5,534,823	5,700,602
Net result for the period	58,765	51,580	51,854	55,985	57,189	58,675	59,197	62,265	63,398	65,496	67,688
Transfers to capital, reserves and shareholdings	25,001	18,021	31,040	18,621	17,210	(3,473)	(312)	(6,652)	(6,529)	(8,994)	(7,299)
Transfers from capital, reserves and shareholdings	(1,037,226)	(16,025)	(21,040)	(13,621)	(12,210)	(1,527)	(3,688)	(3,348)	(2,471)	(1,006)	(1,701)
Asset revaluation adjustments	77,107	81,853	85,413	89,118	92,457	96,092	99,496	103,127	106,624	110,283	113,889
Balance at end of period	4,326,504	4,461,933	4,609,200	4,759,303	4,913,949	5,063,716	5,218,409	5,373,801	5,534,823	5,700,602	5,873,179

2014/15 BUDGET - FINANCIAL STATEMENTS
STATEMENT OF CASH FLOWS

TOTAL COUNCIL

Statement of Cash Flows	Estimated Position 2013/14 \$'000	Budget 2014/15 \$'000	Forward Estimate 2015/16 \$'000	Forward Estimate 2016/17 \$'000	Forward Estimate 2017/18 \$'000	Forward Estimate 2018/19 \$'000	Forward Estimate 2019/20 \$'000	Forward Estimate 2020/21 \$'000	Forward Estimate 2021/22 \$'000	Forward Estimate 2022/23 \$'000	Forward Estimate 2023/24 \$'000
Cash flows from operating activities											
Receipts from customers	338,781	311,610	319,681	336,082	352,113	368,580	386,541	405,567	425,917	447,516	470,378
Payments to suppliers and employees	(288,869)	(278,057)	(274,330)	(291,716)	(301,457)	(325,883)	(336,340)	(357,371)	(371,210)	(389,141)	(406,750)
Interest and dividends received	64,271	58,958	58,680	59,030	58,949	59,340	59,607	59,947	59,798	59,917	59,906
Finance costs	(14,563)	(13,406)	(13,950)	(14,549)	(14,280)	(14,403)	(14,274)	(14,214)	(13,478)	(12,881)	(11,918)
Net cash inflow (outflow) from operating activities	99,620	79,105	90,081	88,847	95,325	87,634	95,534	93,929	101,027	105,411	112,618
Cash flows from investing activities											
Payments for property, plant and equipment	(169,569)	(113,892)	(113,993)	(96,609)	(105,644)	(94,489)	(103,626)	(97,713)	(104,049)	(102,587)	(109,710)
Proceeds from disposal non current assets	900	4,800	800	800	800	800	800	800	800	800	800
Capital grants, subsidies, contributions and donations	19,868	9,720	13,120	14,620	13,120	13,120	11,720	12,120	11,320	11,520	11,720
Net movement in loans and advances	4,472	4,774									
Net cash inflow (outflow) from investing activities	(144,329)	(94,598)	(100,073)	(81,189)	(91,724)	(80,569)	(91,106)	(84,793)	(91,929)	(90,267)	(97,190)
Cash flows from financing activities											
Proceeds from borrowings	15,000	14,500	24,200	12,000	20,000	17,900	21,900	13,400	18,000	14,700	18,500
Repayment of borrowing	(13,516)	(13,194)	(14,816)	(17,163)	(18,910)	(21,230)	(23,548)	(26,284)	(28,667)	(31,467)	(34,236)
Net cash inflow (outflow) from financing activities	1,484	1,306	9,384	(5,163)	1,090	(3,330)	(1,648)	(12,884)	(10,667)	(16,767)	(15,736)
Net increase (decrease) in cash held	(43,225)	(14,187)	(608)	2,495	4,691	3,735	2,780	(3,748)	(1,569)	(1,623)	(310)
Cash at beginning of reporting period	213,101	169,876	155,689	155,081	157,576	162,267	166,002	168,782	165,034	163,465	161,842
Cash at end of reporting period	169,876	155,689	155,081	157,576	162,267	166,002	168,782	165,034	163,465	161,842	161,532

2014/15 BUDGET - FINANCIAL STATEMENTS
MEASURES OF FINANCIAL SUSTAINABILITY

	Estimated Position 2013/14 \$000	Budget 2014/15 \$000	Forward Estimate 2015/16 \$'000	Forward Estimate 2016/17 \$000	Forward Estimate 2017/18 \$000	Forward Estimate 2018/19 \$000	Forward Estimate 2019/20 \$000	Forward Estimate 2020/21 \$000	Forward Estimate 2021/22 \$000	Forward Estimate 2022/23 \$000	Forward Estimate 2023/24 \$000
Operating Surplus Ratio	3.7%	3.5%	3.7%	4.0%	4.3%	4.4%	4.4%	4.7%	4.7%	4.7%	4.8%
Net Financial Liabilities Ratio	22.0%	28.2%	29.7%	26.3%	24.7%	22.0%	20.4%	17.6%	15.3%	11.8%	8.6%
Asset Sustainability Ratio	77.0%	67.0%	75.0%	71.0%	75.0%	60.0%	63.0%	63.0%	63.0%	62.0%	63.0%

Operating Surplus Ratio (excluding capital revenues)

Measures the extent to which operating revenues raised cover operational expenses only or are available for capital funding purposes or other purposes.
 Calculation: Operating Surplus/(Deficit) divided by total operating revenue, expressed as a %.
 Target: between 0% and 10%

Net Financial Liabilities Ratio

Measures the extent to which the net financial liabilities of Council can be repaid from operating revenues.
 Calculation: (total liabilities less current assets) divided by total operating revenue, expressed as a %.
 Target: not greater than 60%.

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 the replacement of infrastructure assets (renewals) divided by depreciation expense, expressed as a %.
 Target: greater than 90%.

2014/15 BUDGET - FINANCIAL STATEMENTS
CAPITAL WORKS PROGRAM

Program	Sub Program	Budget 2014/15 \$000	Forward Estimate 2015/16 \$'000	Forward Estimate 2016/17 \$000	Forward Estimate 2017/18 \$000	Forward Estimate 2018/19 \$000	Forward Estimate 2019/20 \$000	Forward Estimate 2020/21 \$000	Forward Estimate 2021/22 \$000	Forward Estimate 2022/23 \$000	Forward Estimate 2023/24 \$000
BUILDINGS & FACILITIES	Commercial Property	50	50	50	50	50	50	50	50	50	50
	Community Facilities	2,690	2,635	4,335	3,328	3,370	3,458	3,520	3,603	3,687	3,700
	Corporate Buildings	2,307	1,990	1,881	1,951	1,988	1,981	2,000	2,000	2,000	2,000
	I.A Community Facilities	-	980	1,980	7,110	500	1,880	260	980	160	560
BUILDINGS & FACILITIES Total		5,047	5,655	8,226	12,439	5,908	7,369	5,830	6,633	5,897	6,310
COAST AND CANALS	Coast, Canals and Waterways	2,070	1,900	1,920	2,250	1,956	2,050	2,071	2,050	2,100	2,100
COAST AND CANALS Total		2,070	1,900	1,920	2,250	1,956	2,050	2,071	2,050	2,100	2,100
DIVISIONAL ALLOCATIONS	Divisional Allocation	3,335	3,590	3,845	3,845	3,845	3,845	3,845	3,845	3,845	3,845
DIVISIONAL ALLOCATIONS Total		3,335	3,590	3,845	3,845	3,845	3,845	3,845	3,845	3,845	3,845
ENVIRONMENTAL ASSETS	Environmental Infrastructure Rehabilitation and Renewals	25	105	108	40	95	475	300	300	400	500
	Environmental Tracks Trails and Infrastructure	331	603	154	210	130	165	310	300	300	300
	Environmental Visitor and Education Facilities	570	493	538	750	700	400	400	400	400	300
ENVIRONMENTAL ASSETS Total		926	1,200	800	1,000	925	1,040	1,010	1,000	1,100	1,100
FLEET	Plant Replacement	1,290	800	800	800	800	800	800	800	800	800
FLEET Total		1,290	800	800	800	800	800	800	800	800	800
PARKS AND GARDENS	Beach Accesses & Dunal Areas Development	212	315	335	315	200	200	230	230	260	300
	Cemeteries	268	69	44	78	48	90	84	70	70	100
	PIP Recreation Parks	2,176	3,089	3,048	2,710	3,209	4,095	4,141	4,015	3,888	3,900
	PIP Sports Facilities	2,835	2,165	1,930	2,580	2,450	1,750	1,600	1,800	2,000	2,055
	Recreation Park and Landscape Amenity	3,101	3,063	2,984	2,671	2,532	2,736	2,737	2,900	3,070	3,100
	Recreational Sports Facilities	160	214	200	200	420	250	250	300	350	400
	Recreational Tracks & Trails	275	275	-	-	-	-	-	-	-	-
PARKS AND GARDENS Total		9,027	9,199	8,541	8,554	8,859	9,121	9,042	9,315	9,638	9,855
STORMWATER	PIP Stormwater	1,012	1,126	1,017	879	1,085	1,202	1,188	1,310	1,290	1,310
	Stormwater Management	4,371	4,365	4,252	4,341	4,402	4,487	4,620	4,730	4,670	5,326
	Stormwater Quality Management	819	794	979	957	633	653	641	580	576	97
STORMWATER Total		6,202	6,285	6,248	6,177	6,120	6,342	6,429	6,620	6,536	6,733
TRANSPORTATION	Bridges	2,000	2,875	2,045	2,059	1,708	1,901	2,100	2,200	2,200	2,200
	Car parks	1,008	632	411	352	512	512	532	512	1,532	800
	Gravel Road Network	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
	Pedestrian & Cyclist Enabling Facilities	658	658	658	658	660	660	660	660	660	660
	PIP Active Transport	651	1,945	1,070	1,300	1,530	1,406	1,445	1,031	2,080	1,440
	PIP Transportation	12,160	10,320	7,520	7,070	7,620	8,150	6,120	6,620	5,980	7,020
	Public Transport Infrastructure	560	560	560	560	560	560	560	560	560	560
	Reseals and Rehabilitation	18,000	18,800	20,000	20,000	20,000	20,000	20,000	20,000	20,000	21,000
	Sealed Road Network	1,602	858	821	1,054	2,877	1,761	1,088	1,178	2,568	848
	Strategic Pathway & On Road Cycle Networks	1,940	640	640	640	640	640	640	640	240	910
	Street lighting	72	72	72	72	72	72	72	72	72	80
	Streetscapes - Corridors	2,800	-	-	-	-	-	400	530	500	500
	Streetscapes - Local Centres	330	330	2,815	3,780	30	380	1,190	355	530	530
	Streetscapes - Major Centres	1,000	3,500	250	-	250	1,620	4,050	4,450	1,725	1,740
	Transport Levy	1,000	-	-	-	-	-	-	-	-	-
	Transport Renewals	507	705	730	765	726	704	703	704	772	804
TRANSPORTATION Total		47,286	44,895	40,592	41,310	40,186	41,366	42,560	42,412	42,429	42,092

2014/15 BUDGET - FINANCIAL STATEMENTS

CAPITAL WORKS PROGRAM

Program	Sub Program	Budget 2014/15 \$000	Forward Estimate 2015/16 \$'000	Forward Estimate 2016/17 \$000	Forward Estimate 2017/18 \$000	Forward Estimate 2018/19 \$000	Forward Estimate 2019/20 \$000	Forward Estimate 2020/21 \$000	Forward Estimate 2021/22 \$000	Forward Estimate 2022/23 \$000	Forward Estimate 2023/24 \$000
INFORMATION COMMUNICATION TECHNOLOGY	Information Communication Technology	2,768	3,630	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200
INFORMATION COMMUNICATION TECHNOLOGY Total		2,768	3,630	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200
STRATEGIC LAND & COMMERCIAL PROPERTIES	Environmental Land	1,278	1,090	983	1,579	1,579	1,579	1,579	1,579	1,579	1,579
	PIP Open Space	183	1,707	1,021	1,207	1,223	1,239	1,435	1,453	1,472	1,500
	Strategic Land, Economic Development & Innovation	17,240	-	-	-	-	-	-	-	-	-
STRATEGIC LAND & COMMERCIAL PROPERTIES Total		18,701	2,797	2,004	2,786	2,802	2,818	3,014	3,032	3,051	3,079
AERODROMES	Caloundra Aerodrome - Airside	255	-	-	-	400	450	450	-	-	-
	Caloundra Aerodrome - Landside	326	310	-	-	-	-	-	-	-	500
AERODROMES Total		581	310	-	-	400	450	450	-	-	500
SUNSHINE COAST AIRPORT	Airside	2,713	7,125	2,050	80	3,142	110	-	50	-	50
	Landside	2,435	6,912	6,683	7,210	2,285	5,045	90	1,909	85	508
SUNSHINE COAST AIRPORT Total		5,148	14,037	8,733	7,290	5,427	5,155	90	1,959	85	558
HOLIDAY PARKS	Holiday Parks	1,158	1,996	921	1,721	1,921	1,721	1,721	921	921	1,065
HOLIDAY PARKS Total		1,158	1,996	921	1,721	1,921	1,721	1,721	921	921	1,065
QUARRIES	Quarries	1,950	3,950	2,880	2,835	1,250	1,310	780	870	1,135	960
QUARRIES Total		1,950	3,950	2,880	2,835	1,250	1,310	780	870	1,135	960
WASTE	Waste Avoidance and Minimisation	319	6,525	1,722	170	170	170	170	170	170	170
	Waste Disposal	8,084	4,462	1,610	4,300	2,000	5,150	3,400	5,000	3,500	5,750
WASTE Total		8,403	10,987	3,332	4,470	2,170	5,320	3,570	5,170	3,670	5,920
Total Capital Works Program		113,892	111,231	92,041	98,676	85,768	91,907	84,412	87,827	84,407	88,117

5 CONFIDENTIAL SESSION

6 NEXT MEETING

Nil

7 MEETING CLOSURE