

2023-24

BUDGET



Stronger.
Better.
Sustainable.



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1. Mayor's Message

I am delighted to have the honour to present Sunshine Coast Council's 2023/24 Budget, the 12th I have presented as this region's Mayor.

In fact, it is one that makes history as Sunshine Coast Council's first billion-dollar budget.

It will "deliver now and for the future", investing in projects and continuing to deliver essential services that will enrich how we live, work and play.

It also highlights Council's unwavering commitment to shaping a stronger, better and more sustainable region – as we continue on the journey to realise our vision of being Australia's most sustainable region.

This budget shows we are a Council committed to maintaining the high quality of services our community deserves and enjoys and factors in the rising costs associated with materials and labour, a challenge facing industries, organisations and governments everywhere.

The wave of exciting projects brought to life by this commitment today will secure jobs into the future, work to repair the impacts of extreme weather, encourage people of all ages and capabilities to be more active, help us better enjoy our wonderful outdoor lifestyle, and preserve our environmental assets.

Investing in infrastructure is a cornerstone of our budgetary plan, as we aim to create a vibrant and sustainable future for the Sunshine Coast.

The 2023/24 Capital Works Program will be worth \$331 million.

This includes support for a number of long-awaited transformational projects, some delivered with the help of contributions from the State and Federal Government - for which we are grateful.

These projects will vastly improve the way we move around and enjoy our Sunshine Coast and provide easier access to business and lifestyle centres like Mooloolaba, Nambour and Caloundra.

Lifestyle, the beautification of our towns – from the mountains to the sea – and better connecting our communities is also a major focus and will enjoy considerable investment.

It is important to note however this budget does not focus solely on infrastructure. We are equally committed to investing in community programs that promote social cohesion, environmental stewardship and economic growth.

We recognise the inter-connectedness of these aspects and strive for a balanced approach.

By supporting community programs, protecting our environment and stimulating our economy, we create a thriving and sustainable community.



Council recognises that a number of residents are finding it difficult to make ends meet as cost-of-living pressures intensify.

We have worked hard to keep the minimum general rate increase for owner-occupiers to below CPI.

The majority of owner-occupied properties will see a \$1.42 per week increase in their general rate. This 5.55% increase is below CPI.

This budget also recognises the unique challenges our pensioners face.

That's why eligible pensioners are front and centre of this budget - benefiting from a 7% increase in their pensioner rate concession.

Despite the challenges our region has faced over the past few years, we remain in a strong financial position, maintaining our strong credit rating with Queensland Treasury Corporation – one of only four councils in Queensland with this highest rating.

I am also proud to announce our Council is forecast to achieve a strong operating result of \$24.6 million, enabling continued investment in the capital program and repaying our debt, while ensuring that we remain in a position to continue to deliver for our community.

Once again, we have put local first – our local communities, our local environment and our local businesses.

In summary, we are maintaining and improving services in a cost-effective and responsive manner, and managing our community assets for current and future generations.

We are focusing on the needs of our community today, next year and well into the future.

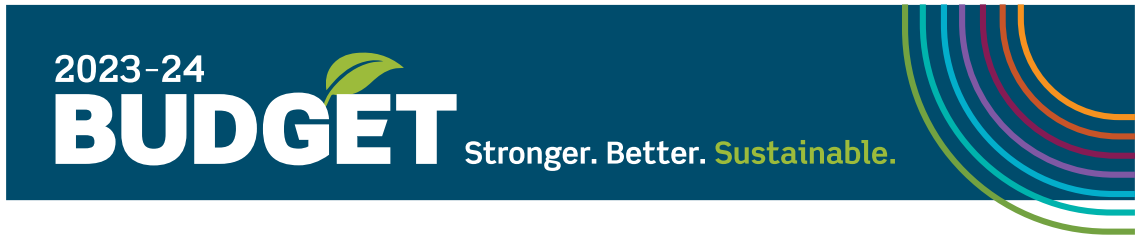
We have taken a thoughtful and balanced approach to address the cost-of-living pressures, while responding to growth within the region, while still maintaining council's financial position, so we continue to remain sustainable in all forms.

MAYOR MARK JAMIESON
SUNSHINE COAST COUNCIL

2. Budget snapshot

- A budget with a positive operating result of \$24.5 million.
- A \$1 billion budget to deliver a strong, better and sustainable Sunshine Coast.
- A \$331 million Capital Works Program that:
 - invests in job-creating local infrastructure projects
 - provides work for local trades and businesses
 - improves access to services and facilities for our communities across the Sunshine Coast.
- A 5.55% or \$74 increase in the Minimum General Rate.
- The Environment Levy will increase by \$2 to \$82. The Arts and Heritage levy will increase by \$2 to \$18. The Transport levy will increase by \$2 to \$47.
- The cost to collect a standard 240 litre domestic wheelie and recycling bin will increase by \$27.60 to \$360.30.
- Overall, rates and charges for the majority of owner occupiers on the minimum general rate will increase by \$107.60 to \$1913.80 - or 5.96%.
- All pensioners will benefit from a 7% increase in their pensioner rate concession.
- Sole homeowners on full pensions will now receive a \$290 concession, an increase of \$19.
- Those on part pensions will also benefit, with their annual concession increasing to maximums of \$145 and \$83 (sole and joint title), increasing from \$136 and \$77, respectively, last financial year.

3. Media releases at 2023/24 Budget Adoption



How historic budget will transform way we live

Services, community and sustainability are at the heart of Sunshine Coast Council's budget this year, with projects, programs and events being delivered across the region.

The first billion-dollar budget in the history of the Sunshine Coast Council will “deliver now and for the future”.

Foreshore transformations, traffic-busting road improvements, a new district library, world-class sporting precincts and preserving and celebrating the environment are key inclusions in the newly adopted 2023/24 budget.

Sunshine Coast Council Mayor Mark Jamieson said this year's \$1 billion budget demonstrated Council's unwavering commitment to shaping a stronger, better and more sustainable region.

“This is a budget that will deliver now and for the future, investing in projects that will enrich how we live, work and play,” Mayor Jamieson said.

“It will maintain the high quality of services our community deserves and enjoys and factors in the rising costs associated with materials and labour, a challenge facing industries, organisations and governments everywhere.

The investments contained in this budget will secure jobs into the future, work to repair the impacts of extreme weather, encourage people of all ages and capabilities to be more active, help us better enjoy our wonderful outdoor lifestyle, and preserve our environmental assets.

In developing the 2023/24 Budget we have taken a thoughtful and balanced approach, minimising rate and levy increases to assist our community with the challenges associated with cost-of-living pressures.”

Wave of exciting projects rolls in

Mayor Jamieson said the Capital Works Program for 2023/24 would be \$331 million.

“This includes support for a number of major long-awaited projects, some delivered with contributions from the State and Federal Government, that will vastly improve the way we move around the Sunshine Coast and give us easier access to business and lifestyle centres like Mooloolaba and Caloundra.”

“Lifestyle, the beautification of our hinterland and coastal towns, and community connectivity are also going to enjoy considerable investment.”

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Highlights include:

- More than \$21 million invested in the region's new [district library](#) at Caloundra, which is part of a vibrant [creative community hub](#) that will create a wonderful centrepiece for locals and help activate the vital coastal town and surrounding communities.
- More than \$21 million invested to upgrade the Nambour waste precinct at Bli Bli, to sustainably manage our future waste and take another step towards our goal to become a zero-net emissions organisation by 2041.
- [The Mooloolaba Central Meeting Place](#), a place where our community can gather, celebrate and connect with nature and each other, will receive an investment of \$7 million.
- The final section of the [Brisbane Road upgrade](#) in Mooloolaba will be built, between Kyamba Court and Tuckers Creek Bridge, thanks to funds totalling \$5.5 million.
- More than \$5 million will flow to improve road safety and reduce congestion and advance the [Caloundra Transport Corridor Upgrade](#).
- A \$6 million investment in a new attractive streetscape that will soon transform First Avenue, Maroochydore, into a vibrant, shaded and inclusive CBD, providing businesses, residents and visitors a more inviting space to live, work and play.
- Almost \$3 million to finalise placemaking and streetscape works in Eumundi Town Centre.
- Beautifying Maleny's main street and historic Landsborough's streetscapes, along with enhancing Mary Cairncross and the Maroochy Regional Bushland Botanic Gardens have also attracted significant funding.
- Hinterland areas worst hit by landslips during last year's weather events, including Bald Knob, Wootha, Glenview, Eudlo, Peachester, Montville and Maleny, will receive more than \$40 million to rebuild and rectify damages thanks to the Australian and Queensland governments' Disaster Recovery Funding Arrangements.
- \$24 million has been allocated to key sporting projects, including the evolution of the Honey Farm Road Sports Precinct, Kawana Waters Regional Aquatic Centre and expansion of Sunshine Coast Stadium.

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Cost-effective and responsible budget

Mayor Jamieson said that despite the challenges our region had faced over the past few years, Council was forecast to achieve a strong operating result of \$24.6 million.

“This will enable continued investment in the capital program and repaying debt, while ensuring Council remains in a position to continue to deliver for the community,” Mayor Jamieson said.

“We are maintaining our focus on fiscal responsibility, delivering services in a cost-effective and responsive manner and managing our community assets for current and future generations.

We have also been mindful of the expectations of our community and the standard of services they seek from our Council.

We have focused on minimising the rate increase, and balancing this with the challenge of accommodating the increasing costs of delivering infrastructure and services.

We are maintaining our focus on fiscal responsibility, delivering services in a cost-effective and responsive manner and managing our community assets for current and future generations.”

Mayor Jamieson said Council recognised that a number of residents were finding it difficult to make ends meet as cost-of-living pressures intensified.

“Council has worked hard to keep the minimum general rate increase for owner-occupiers to below CPI.

The majority of owner-occupied properties will see a \$1.42 per week increase in their general rate. This 5.55% increase is below CPI.

Anyone experiencing financial hardship can contact Council before their rates are due and arrange a payment-by-instalments agreement over a six-month period to 31 December, without interest being charged.”

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Rate changes at a glance

- Rates for the owner-occupiers on the minimum general rate – the majority of residential properties – will increase by \$74 (\$1.42 per week) to \$1,406.50 per annum - a 5.55% rise
- The environment levy will increase by \$2 to \$82
- The Transport Levy will increase by \$2 to \$47
- The Arts and Heritage Levy will increase by \$2 to \$18
- A 240 litre wheelie bin service charge will increase by \$27.60 to \$360.30
- Overall, rates and charges for the majority of owner occupiers on the minimum general rate will increase by \$107.60 to \$1,913.80 - or 5.96%.

All eligible pensioners will benefit from a 7% increase in their pensioner rate concession.

Sole homeowners on full pensions will receive a \$290 annual concession (up from \$271 in 2022/23) and those with joint title to the property will receive a maximum of \$227 per annum (up from \$212). Those on part pensions will also benefit, with their annual concession increasing to maximums of \$145 and \$83 (single and joint title), increasing from \$136 and \$77 last financial year.



Division 10 - \$265,000 allocated for Nambour Showgrounds Amenity Upgrade, Nambour

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Emphasis on liveability and sustainability

“We are building the future prosperity and liveability of our region, keeping an emphasis on sustainability in all forms,” Mayor Jamieson said.

Council’s Environment Levy, paid by all ratepayers, will rise \$2 a year to \$82.

Raising \$12.5 million, the Environment Levy will be invested in protecting and enhancing our valued natural environment, including our native plants and animals, waterways and wetlands and coastal environments.

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

“There are now 7,866 hectares of conservation estate across the Sunshine Coast, including 407 hectares purchased through the Environment Levy in this term of Council,” Mayor Jamieson said.

“Our Council is leading the way to be a zero net emissions organisation and for the community to be low carbon by 2041.”

Connecting our communities and encouraging travel behaviour change will also be front and centre of the work delivered with the proceeds of the Transport Levy, which also rises by \$2 to \$47.

Raising \$7.1 million, the Transport Levy will support Council’s contribution to the development of the detailed business case for the Sunshine Coast Public Transport project being led by the Department of Main Roads.

It will also progress the implementation of the five-year travel change behaviour program, improve bus stops and support two Flexilink services as well as the Council Link service for eligible pensioners travelling to their nearest centre.

The Arts and Heritage Levy will increase by \$2 to \$18 to raise more than \$2.5 million.

This will further support the [Sunshine Coast Arts Plan 2018-2038](#), which develops and delivers projects to provide career pathways for local emerging artists.

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

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Transitory (short stay accommodation) rate changes

Mayor Jamieson said one of the greatest challenges both the community and Council had grappled with recently was the many previous long term rental homes and units now being used for short stay accommodation.

“This has contributed to the longer-term rental shortage on the Sunshine Coast,” Mayor Jamieson said.

“And we are not the only local government facing this challenge - many long-term renters and communities across the world have felt the impacts.

To remain consistent with other south east Queensland tourism destinations, short stay accommodation properties have been reviewed and benchmarked, resulting in rate increases comparable to those of other local government organisations.

We wanted to encourage owners to leave properties in, or return them to, the long-term rental market.”

Property owners have the option to return their properties to the longer-term rental market and reduce their rates should they choose to.

FAST FACTS:

This \$1 billion budget includes:

- \$366 million to develop a strong community
- \$327 million to maintain and enhance our environment and liveability
- \$41 million to build our resilient economy
- \$156 million to deliver service excellence.

Services and program highlights:

- \$26 million for road maintenance of sealed and unsealed roads
- \$7.2 million for dredging and beach renourishment works
- \$12.9 million for library hubs
- \$17.6 million for park, turf and landscape maintenance
- \$3.2 million for our sponsorship of major events
- And \$3.7 million for grants and partnerships.

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Key local projects in Council's \$331 million Capital Works Program include:

Road/cycleway network

- \$24.5 million to reseal and rehabilitate Council's sealed road network
- \$5.5 million to finalise the upgrade of Brisbane Road, Mooloolaba including the new Mayes Canal Bridge
- \$5.4 million to begin construction on the Oval Avenue and Gosling Street Upgrade, Caloundra
- \$4 million to finalise Stage 2 and 3 of North Arm-Yandina Creek Road Upgrade, Yandina Creek
- \$3.6 million to finalise Stage 4 of Camp Flat Road Upgrade, Bli Bli*
- \$2.3 million to construct Stringybark Road pedestrian and cyclist bridge, Sippy Downs*
- \$2 million to upgrade Brandenburg Road, Mooloolah Valley

Streetscaping

- \$7.8 million to deliver the proposed Mooloolaba Foreshore Central Meeting Place Streetscape works
- \$6 million to begin construction on the major streetscape upgrade of First Avenue, Maroochydore*
- \$2.8 million to finalise placemaking and streetscape works in Eumundi Town Centre*
- \$1.7 million to begin construction of Nambour Namba Place Streetscape Improvements
- \$1.3 million to continue work on Maleny Business Centre Streetscape works, Maple Street
- \$1.1 million to complete Stage 2 of Landsborough Streetscape works*

Sport and Recreation

- \$14.4 million to begin construction of the new Honeyfarm Road Sports Precinct
- \$9.1 million to upgrade Kawana Waters Regional Aquatic Centre
- \$2.9 million to design and replace roof structure at Caloundra Indoor Sports Stadium*
- \$1.6 million to begin construction on Coolum Sports Complex Intersection*
- \$700,000 to upgrade North Shore Multi-Sports Change Room, Mudjimba*

Community Facilities

- \$21.7 million to begin construction of the new district library and community meeting space, Caloundra
- \$3.1 million to finalise detailed design of Sunshine Coast Stadium Expansion
- \$3 million to progress design of Nambour Administration Precinct
- \$706,000 to begin detailed design on Sippy Downs Library and Community Venue

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Coast, Canals and Waterways

- \$2.2 million to finalise Caloundra Headland Coastal Pathway*
- \$950,000 to renew revetment walls throughout the region
- \$500,000 Bradman Avenue Revetment Walls renewals

*State Funding

**Federal Funding

2023/24 Minimum General Rate Notice

The majority of owner-occupiers will remain on the minimum general rate of \$1406.50 per annum – an increase of \$74 per annum or \$1.42 per week.

Total Rates and Charges	2022/23 \$	2023/24 \$	Variation \$
Minimum General Rate	1,332.50	1,406.50	74.00
240 Litre Wheelie Bin, recycling bin and green bin	332.70	360.30	27.60
Environment Levy	80.00	82.00	2.00
Transport Levy	45.00	47.00	2.00
Arts and Heritage Levy	16.00	18.00	2.00
Total Rates and Charges	1,806.20	1,913.80	107.60

Council’s 2023/24 budget was adopted on 22 June 2023.



Division 6 - Sippy Downs Forest Park – New District Park

Forest Park now includes new amenities building, shelters, BBQ’s, three playground areas, park furniture, pathways and boardwalks, park lighting, garden beds and open space lawn areas.

2023/24 Budget

Council adopted the 2023/24 budget at a Special Meeting on 22 June 2023.



The first billion-dollar budget in the history of the Sunshine Coast will “create now and for the future”.

Foreshore transformations, traffic-busting road improvements, a new district library, world-class sporting precincts and preserving and celebrating the environment are key inclusions in the 2023/24 budget.

The 2023/24 Council budget was adopted at a Special Meeting on 22 June 2023.

Budget snapshot

- A budget with a positive operating result of \$24.5 million.
- A \$1 billion budget to deliver a strong, better and sustainable Sunshine Coast.
- A \$331 million Capital Works Program that:
 - invests in job-creating local infrastructure projects
 - provides work for local trades and businesses
 - improves access to services and facilities for our communities across the Sunshine Coast.
- A 5.55% or \$74 increase in the Minimum General Rate.
- The Environment Levy will increase by \$2 to \$82. The Arts and Heritage levy will increase by \$2 to \$18. The Transport levy will increase by \$2 to \$47.
- The cost to collect a standard 240 litre domestic wheelie and recycling bin will increase by \$27.60 to \$360.30.
- Overall, rates and charges for the majority of owner occupiers on the minimum general rate will increase by \$107.60 to \$1913.80 - or 5.96%
- All pensioners will benefit from a 7% increase in their pensioner rate concession.

- Sole homeowners on full pensions will now receive a \$290 concession, an increase of \$19.
- Those on part pensions will also benefit, with their annual concession increasing to maximums of \$145 and \$83 (sole and joint title), increasing from \$136 and \$77, respectively, last financial year.

Budget news

There's something for you in the 2023/24 Budget.

\$366 million to develop a Strong Community including:

- \$19.9 million for Community and Cultural Development and Partnerships
- \$14.3 million for Community Venues
- \$2.9 million for Disaster Management
- \$41.9 million for Libraries
- \$6.1 million for Lifeguards
- \$204.4 million for Roads, Cycleways and Pathways
- \$12 million for Public Lighting
- \$64 million for Sporting Facilities

\$327 million to maintain and enhance our Environment and Liveability including:

- \$17.2 million for Beaches, Foreshore, Coastal Infrastructure and Canals
- \$40.7 million for Bushland Conservation and Habitat
- \$102.9 million for Recreation Parks, Trails and Facilities
- \$3.1 million for Rivers Streams Estuaries and Water Bodies
- \$30.7 million for Stormwater Drainage
- \$20.8 million for Sustainable Growth and Network Planning
- \$111.7 million for Waste and Resource Management

\$41 million to build our Resilient Economy including:

- \$25.9 million for Economic Development
- \$15 million for Holidays Parks

\$156 million to deliver Service Excellence including:

- \$31.9 million for Development Services
- \$3.7 million for Cemeteries
- \$18.2 million for Local amenity and local laws

- \$4.9 million for Public health
- \$4.1 million for Quarries
- \$0.5 million for Customer and community relations
- \$50.3 million for Property management
- \$42.5 million for Road network management

Key local projects in Council's \$331 million Capital Works Program include:

Road/cycleway network

- \$24.5 million to reseal and rehabilitate council's sealed road network
- \$5.5 million to finalise the upgrade of Brisbane Road, Mooloolaba including the new Mayes Canal Bridge
- \$5.4 million to begin construction on the Oval Avenue and Gosling Street Upgrade, Caloundra
- \$4.0 million to finalise Stage 2 and 3 of North Arm-Yandina Creek Road Upgrade, Yandina Creek
- \$3.6 million to finalise Stage 4 of Camp Flat Road Upgrade, Bli Bli*
- \$2.3 million to begin design of Stringybark Road Footbridge and Pathway, Sippy Downs*
- \$2 million to upgrade Brandenburg Road



Division 7

- \$650,000 for Maroochy Multi-Sports Lighting, Maroochydore (total cost \$900,000 over two years)
- \$297,000 for Maroochy Multi-Sports Development Plan, Maroochydore

Streetscaping

- \$7.8 million to deliver the proposed Mooloolaba Foreshore Central Meeting Place Streetscape works
- \$6 million to begin construction on the major streetscape upgrade of First Avenue, Maroochydore*
- \$2.8 million to finalise placemaking and streetscape works in Eumundi Town Centre*
- \$1.7 million to begin construction of Nambour Namba Place Streetscape Improvements
- \$1.3 million to continue work on Maleny Business Centre Streetscape works, Maple Street
- \$1.1 million to complete Stage 2 of Landsborough Streetscape works*



Division 5

\$1.5 million
allocated for Maple
Street - Maleny
Streetscape, Maleny

Sport and Recreation

- \$14.4 million to begin construction of the new Honeyfarm Road Sports Precinct
- \$9.1 million to upgrade Kawana Waters Regional Aquatic Centre
- \$2.9 million to design and replace roof structure at Caloundra Indoor Sports Stadium*
- \$1.6 million to begin construction on Coolum Sports Complex Intersection*
- \$700,000 to upgrade North Shore Multi-Sports Change Room, Mudjimba*

Community Facilities

- \$21.7 million to begin construction of the new district library and community meeting space, Caloundra
- \$3.1 million to finalise detailed design of Sunshine Coast Stadium Expansion
- \$3 million to progress design of Nambour Administration Precinct
- \$706,000 to begin detailed design on Sippy Downs Library and Community Venue

Coast, Canals and Waterways

- \$2.2 million to finalise Caloundra Headland Coastal Pathway*
- \$950,000 to renew revetment walls throughout the region
- \$500,000 Bradman Avenue Revetment Walls renewals

*State Funding

**Federal Funding

Division 3

- \$9.12 million allocated for Kawana Waters Regional Aquatic Centre
- \$3.074 million for Sunshine Coast Stadium expansion preparation



Investing in our future

The Arts and Heritage, Transport and Environment levies, paid by all ratepayers, enable us to preserve and celebrate our cultural heritage and arts, plan for our region's future transport needs and build on our investment in our natural assets.

Arts and Heritage Levy raises \$2.75 million

The Arts and Heritage Levy will increase by \$2 to \$18.

The Arts Program will increase by \$1 to \$4, and will go directly to achieving the vision and goals of the Sunshine Coast Arts Plan 2018–2038 which includes developing and delivering projects which:

- provide career pathways for the Sunshine Coast's local emerging artists
- continue developing a sustainable advocacy and philanthropic approach to support the sector
- support sustainable business models in the arts and creative industries sector
- support content creation by our region's artists, and specifically First Nations artistic content
- increase participation in the arts to support our region's cultural vibrancy.

The Heritage Program will increase by \$1 to \$14, and will continue to be spent on achieving the outcomes of the Sunshine Coast Heritage Plan 2021–2031 including:

- supporting new research into regional stories
- conserving our region's heritage assets, including State Heritage-listed Bankfoot House and State Heritage-listed Landsborough Museum and the significant collections of both facilities
- supporting our region's community museums and heritage organisations through grants, practical workshops, professional development, community programs, collaborative marketing and events
- supporting cultural heritage projects developed in collaboration with the First Nations Peoples of our region – Kabi Kabi People, Jinibara People, and the Descendants of Australian South Sea Islander Peoples.

Transport Levy raises \$7.1 million

The Transport Levy will increase by \$2 to \$47, and will be allocated to:

- supporting the development of the Detailed Business Case for the Sunshine Coast Public Transport project being led by the Department of Transport and Main Roads
- progressing the implementation of the five-year travel change behaviour program 'ThinkChange'

- improving access links to bus stops as well as initiatives for trial bus service changes and pilots
- supporting the trial RideScore initiative, which was well received at its launch last year
- supporting the two Flexilink services as well as the Council Link service for eligible persons travelling to their nearest centre
- supporting research and investigations to understand changes over time in how people travel.

Environment Levy raises \$12.5 million

The Environment Levy will increase by \$2 to \$82 and will be allocated to:

- supporting the implementation of the Environment and Liveability Strategy
- protecting and enhancing our valued natural environment, including our native plants and animals, waterways and wetlands and coastal environments
- funding the purchase and management of land for conservation, catchment and coastal rehabilitation projects
- supporting partnerships with private landholders, plus environment and community groups.

The budget was developed in conjunction with:

- Council's Operational Plan 2023/24
- and in accordance with Council's Financial Sustainability Plan 2015-2025.

Division 8 - Maroochydore, Millwell Park – Play equipment and cricket pitch



Replacement of multi-play equipment and surrounding softfall material. New rubber wear pad to existing swing set. Renewal of existing cricket pitch and tree planting.

4. Rating comparison

2023/24 Revenue Statement

Following recent budget discussions and the adoption of the Revenue Policy on 25 May 2023, Council is now in a position to adopt the Revenue Statement for the 2023/24 financial year. For the 2023/24 financial year a system of differential general rating with 49 categories will be applied. Two new rate categories for shopping centres have been added to the rating scheme.

The Minimum Differential General Rate for the 2023/24 financial year has increased by 5.55% to \$1,406.50. Transitory Accommodation rate categories have been reviewed and benchmarked, as a result an average general rate increase of 44% has been applied. The average rate increase for a property used for long term rental is 5.55%.

The pensioner rate concessions have increased by 7% for the 2023/24 financial year benefitting 24,500 property owners. A pensioner living alone in their own home in receipt of the maximum amount of pension will now receive a Pensioner Rate Concession of \$290 per annum. A pensioner couple living in their own home in receipt of the maximum amount of pension will now receive a Pensioner Rate Concession of \$227 per annum.

The Environment Levy has increased by \$2 to \$82 per annum. The Transport Levy and the Arts & Heritage Levy have increased by \$2 each to \$47 per annum and \$18 per annum respectively.

Waste Management domestic waste charges for the 2023/24 financial year have increased on average 8%. The cost of a 240 litre domestic waste container serviced weekly has increased by \$27.60 from \$332.70 to \$360.30.

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

The change in rates and charges from 2022/23 to 2023/24 is detailed below:

Total Rates and Charges	2022/23 \$	2023/24 \$	Variation \$
Minimum Differential General Rate	1,332.50	1,406.50	74.00
240 litre domestic waste container	332.70	360.30	27.60
Environment Levy	80.00	82.00	2.00
Public Transport Levy	45.00	47.00	2.00
Arts and Heritage Levy	16.00	18.00	2.00
Total Rates and Charges	1,806.20	1,913.80	107.60

5. Council's core services

The 2023/24 Budget provides the annual operational activities and identifies corporate responsibilities and resources to support the delivery of the Sunshine Coast Council Corporate Plan 2023-2027. Council's annual budget allocates resources for key activities, projects and core service delivery.

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

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

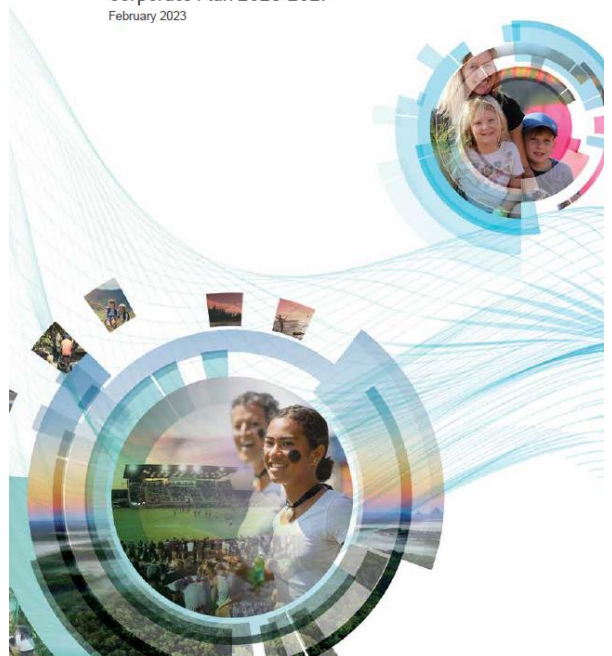
The Sunshine Coast Council Corporate Plan 2023-2027 was adopted on 23 February 2023. Once adopted, the Sunshine Coast Council Corporate Plan 2023-2027 becomes the business planning document which will guide the operations of Council for the next five years (or until amended or replaced). All strategies, services, programs and projects progressed during that time should align with one or more of the strategic goals articulated in the Sunshine Coast Council Corporate Plan 2023-2027.

Section 165 (2) of the *Local Government Regulation 2012* provides that a local government must adopt its five-year corporate plan in sufficient time to allow an annual operational plan and budget to be adopted for the first financial year that is covered by the corporate plan.

Adoption of the proposed Sunshine Coast Council Corporate Plan 2023-2027 at this meeting allows Council to finalise consideration of capital and operating priorities and associated resources within the parameters of the new corporate plan; and for the forthcoming annual Operational Plan and budget to be finalised and considered by Council prior to June 30, 2023. Implementation of the Corporate and Operational Plan as well the supporting budget become effective on 1 July 2023.



Sunshine Coast Council
Corporate Plan 2023-2027
February 2023



The Sunshine Coast Council Corporate Plan 2023-2027 outlines the goals, pathways and strategic priorities for the next five years to advance our vision as Australia's most sustainable region – Healthy. Smart. Creative.

Our region is continuing to experience growth rates higher than other regions in the nation. A balanced and integrated approach to planning is critical to effectively manage our resources, natural and economic assets, maintain our thriving communities and achieve our vision and goals. Council's corporate plan is reviewed annually to ensure it remains responsive to, and reflective of, any changes in the operating environment and remains consistent with Council's directions and strategic priorities.

The Sunshine Coast Council Corporate Plan 2023-2027 has been informed by the consultation with our community across a broad range of activities, including the Community Satisfaction Survey 2022 as well as internal engagement on key changes that have arisen since the last Plan was adopted on 26 May 2022.



This review identified limited need for change, the most significant updates that are proposed in the Sunshine Coast Council Corporate Plan 2023-2027 are as follows:

Our Strong Community

- Emphasising the importance of transport as our region grows, particularly Council's role in progressing active transport options, encouraging modal shift and advocating for the needs of our community to other levels of government
- Building greater awareness of the opportunities that the 2032 Olympic and Paralympic Games provides for our community, particularly in relation to legacy planning and advocating for infrastructure investment.

Our Environment and Liveability

- Recognising the Sunshine Coast is now a UNESCO Biosphere reserve and further articulating the relevance of this for our region
- Realigning the Waste and Resource Management Service output to Our Environment and Liveability goal to reflect Council's modern approach to managing waste and the contribution this makes to several of our environmental objectives
- Ensuring the important role of the Sunshine Coast Planning Scheme has in maintaining and enhancing our region's liveability is recognised.

Our Resilient Economy

- Incorporating a priority that leverages the opportunities of the 2032 Olympic and Paralympic Games to attract and secure major events to the region
- Increasing the capacity of our local businesses to expand and adapt to new opportunities, including a focus on local buy and export opportunities.

Our Service Excellence

- Providing pathways that focus on providing positive customer experiences and leveraging technology to optimise delivery models and deliver value to our community.

Our Outstanding Organisation

- Enhancing the focus on sustainability in everything we do to provide a clear focus on our vision
- Developing an integrated vision narrative that articulates key attributes of the Sunshine Coast in 2041 to support further planning and engagement
- Embedding a shared organisational culture that positively influences our behaviours as each employee lives our values and contributes to our vision and goals
- Embedding the United Nations Sustainable Development Goals in Council's strategies and plans, including the Corporate Plan 2023-2027
- Ensuring climate change adaptation is embedded into our everyday business to work towards a zero-net emissions organisation
- Contemporising our governance framework to support evidence-based decision making that is responsive to the changing needs of our community.

6. Financial Statements

The 2023/24 budget has been developed to ensure long term financial sustainability for the Sunshine Coast region and totals \$1 billion.

Sunshine Coast Council's budgeted total operating result for the 2023/24 year is \$24.6 million, consisting of a positive core operating result of \$30.1 million and a negative operating result of \$5.5 million for the Maroochydore City Centre project. The positive core operating result is used to fund key growth infrastructure projects included in the Capital Works Program as well as service Council's debt.

Consolidated asset management plans and the local government infrastructure plans were used to frame the development of the \$331 million 2023/24 Capital Works Program.

This document includes the statement of income and expenditure is for Core Council operations and financial statements for the Region Shaping Project being Maroochydore City Centre.

Council has a number of commercial business activities with Waste and Resource Management, Sunshine Coast Holiday Parks and Quarries contributing to the overall 2023/24 financial result.

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

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

Division 1 - Baringa, Town Park – Shade sail and table tennis.



Shade sail and table tennis unit have been erected at Baringa Town Park. Works also included the installation of a hopscotch court and two new play elements under the shade sail.

The above items are summarised below.

Sunshine Coast Council Core

Council's 2023/24 core operating result of \$30.1 million consists of \$590.3 million of operating revenue, funding \$560.2 million of operating expenses.

Operating Revenue

Rates and charges as detailed in the Revenue Statement account for 70% of Council's operating income estimated at \$405.3 million for 2023/24.

Fees and charges form the next largest contribution to Council's income, with a budget of \$82.3 million, consisting of \$60.2 million in general cost recovery and commercial charges and \$22.1 million in development and plumbing services fees. Council adopted the 2023/24 Fees and Charges registers at the 25 May 2023 Ordinary Meeting.

The following revenue streams from Unitywater are included in the budget totalling \$52.4 million:

- Interest on shareholder loans \$19.3 million
- dividends \$15.7 million
- tax equivalents \$17.4 million.

Council will also receive external grants and contributions totalling \$15 million comprising:

- the Federal Assistance Grant of \$11 million
- the Libraries State Resources Grant of \$1.8 million
- \$150,000 for the Skilling Queenslanders for Work First Start Traineeship program
- \$915,000 of funding received from Queensland Reconstruction Authority.

Council estimates its interest received on investments for 2023/24 to be \$13.9 million.

Division 2 - Dicky Beach, Beerburrum Street – Interpretive Area



The Dicky Beach precinct viewing deck and beach access 266 is now open to the public.

Operating Expenditure

The 2023/24 operational budget sees \$560.2 million invested in Council core services and aligns to the 2023-2027 Corporate Plan.

In delivering Council services, employee costs account for \$176.2 million with an additional \$22.9 million of employee costs included in the delivery of capital projects. The workforce of 1,877 full time equivalents (FTE) will deliver the outcomes arising from this budget.

Depreciation expense of \$105 million is included in the summary above and reflects Council's growing asset base which is in excess of \$6 billion.

Capital Expenditure

The 2023/24 capital works program sees \$331 million invested in Council core services and aligns to the 2023-2027 Corporate Plan.

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



Division 4 – Mooloolaba Foreshore – Stage 1B Northern Parkland

New parkland including playground, amenities building, BBQ shelter, viewing deck with beach access, seating, lighting, drop off parking, planting and open space areas.

Maroochydore City Centre

Council received \$20 million of land sale and infrastructure charges revenue for 2022/23, which is significantly above the current budget for 2022/23. The additional revenue is contributed to the bring forward of land sales from future years. The land sales allow for an early repayment of debt associated with the project, providing saved interest expense and a positive market value adjustment due to changing interest rates.

The budget for 2023/24 revenue is \$300,000 consisting of infrastructure charges revenue from the completion of commercial buildings within Stage 1. Operating expenses for 2023/24 total \$5.8 million consisting of \$2.3 million interest expense, \$2.6 million company contribution for Suncentral Maroochydore Pty Ltd and \$882,000 of depreciation expense.

As at 30 June 2023, total life to date forecast project expenditure is \$198.1 million. Total forecast revenues are \$41.9 million. The closing debt balance for 2022/23 is forecast at \$107.6 million subject to interest rates at the time of debt repayment occurring in June 2023.

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



Maroochydore City Centre – Artist's impression

Corporate Plan 2023-2027	\$
Our Strong Community	366,019
Community and Cultural Development and Partnerships	19,909
Community Venues	14,307
Disaster Management	2,992
Libraries	41,981
Lifeguards	6,149
Roads, Cycleways and Pathways	204,467
Public Lighting	12,014
Sporting Facilities	64,199
Our Environment and Liveability	327,487
Beaches, Foreshore, Coastal Infrastructure & Canals	17,203
Bushland Conservation and Habitat	40,751
Recreation Parks, Trails and Facilities	102,957
Rivers Streams Estuaries and Water Bodies	3,168
Stormwater Drainage	30,788
Sustainable Growth and Network Planning	20,822
Waste and Resource Management	111,797
Our Resilient Economy	41,034
Economic Development	25,944
Holiday Parks	15,091
Our Service Excellence	156,375
Development Services	31,951
Cemeteries	3,729
Local Amenity and Local Laws	18,253
Public Health	4,932
Quarries	4,112
Customer and Community Relations	509
Property Management	50,330
Road Network Management	42,560

Financial Statements *continued*

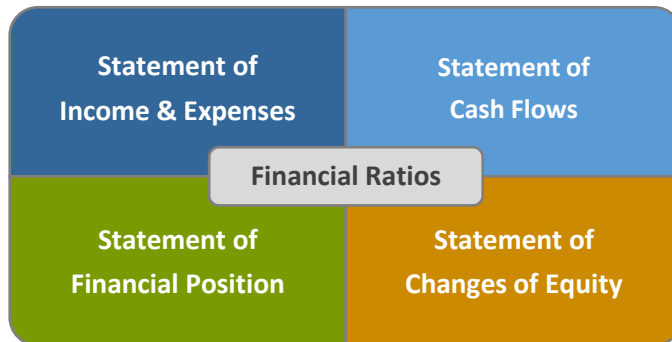
The Financial Statements have been prepared in accordance with legislative requirements and reflect the anticipated operational activities of Council over the 2023/24 financial year, plus forecast for the nine following years.

These financial statements have been prepared in accordance with Council's Financial Sustainability Plan and adopted strategies and policies including the Debt Policy, Investment Policy and Revenue Policy for 2023/24.

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

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

Financial Statements contained within this report include:



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

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

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

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

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

Legal

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

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

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

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

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

Policy

These financial statements have been prepared in accordance with Council's Financial Sustainability Plan and adopted strategies and policies including the Debt Policy, Investment Policy and Revenue Policy for 2023/24.

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



Division 9 - \$655,000 allocated for Lions-Norrie Job Park Landscape, Coolum Beach

SUNSHINE COAST COUNCIL - TOTAL

STATEMENT OF INCOME AND EXPENSES

For period ending 30 June

	For Period Ending 30 June											
	Current Forecast*	Original Budget		Forecast								
		2023 \$'000	2024 \$'000	2025 \$'000	2026 \$'000	2027 \$'000	2028 \$'000	2029 \$'000	2030 \$'000	2031 \$'000	2032 \$'000	2033 \$'000
Operating Revenue												
Gross Rates & Utility Charges	374,999	410,295	430,242	449,492	468,857	488,966	510,061	531,968	554,948	578,814	603,848	
Interest from Rates & Utilities	610	790	806	822	838	855	872	890	907	926	944	
Less Discounts, Pensioner Remissions	(5,411)	(5,735)	(5,959)	(6,168)	(6,408)	(6,632)	(6,891)	(7,132)	(7,410)	(7,670)	(7,969)	
Net Rates & Utility Charges	370,198	405,349	425,089	444,146	463,287	483,189	504,042	525,726	548,445	572,070	596,823	
Fees & Charges	67,857	82,335	85,430	87,944	90,572	93,238	96,025	98,851	101,805	104,802	107,934	
Interest Received from Investments	16,449	13,850	13,157	11,842	11,250	10,687	10,687	10,687	10,687	10,687	10,687	
Grants and Subsidies - Recurrent	16,167	14,977	14,228	14,228	14,228	14,228	14,228	14,228	14,228	14,228	14,228	
Operating contributions	320	320	320	320	320	320	320	320	320	320	320	
Unitywater Participation	52,438	52,438	52,438	54,378	54,378	54,378	54,378	54,378	54,378	54,378	54,378	
Other Revenue	36,656	17,787	22,012	32,937	32,768	35,085	36,795	42,917	44,865	41,640	31,908	
Internal Revenues	2,260	3,560	3,665	3,765	3,877	3,983	4,101	4,213	4,338	4,457	4,588	
Total Operating Revenue	562,344	590,615	616,339	649,561	670,679	695,108	720,575	751,321	779,066	802,582	820,867	
Operating Expenses												
Employee costs	163,092	176,203	183,849	191,144	196,878	202,784	208,868	215,134	221,588	228,235	235,082	
Materials & Services	216,327	235,600	242,462	251,133	259,694	267,927	277,086	285,891	295,691	305,110	315,598	
Finance Costs	13,167	13,137	13,639	15,273	16,158	16,231	15,449	14,605	13,617	12,591	11,487	
Company Contributions	4,483	4,657	4,697	4,114	4,156	4,199	4,243	4,288	4,134	4,180	4,228	
Depreciation	101,214	105,674	110,914	115,315	119,892	125,985	132,361	140,923	149,576	158,422	166,530	
Other Expenses	24,447	26,732	27,373	28,030	28,703	29,392	30,097	30,820	31,559	32,317	33,092	
Recurrent Capital Expenses	6,737	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	
Total Operating Expenses	529,468	566,003	587,135	609,008	629,481	650,518	672,104	695,661	720,166	744,855	770,017	
Operating Result	32,877	24,612	29,204	40,553	41,198	44,590	48,472	55,660	58,900	57,727	50,850	
Non-recurrent Revenue & Expenses												
Capital Revenue												
Capital Grants and Subsidies	35,014	70,836	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	
Capital Contributions	34,180	32,384	33,528	33,348	33,258	33,258	33,258	33,258	33,258	33,258	33,258	
Contributed Assets	50,417	82,820	74,538	76,401	78,311	80,259	82,276	84,333	86,441	88,602	90,817	
Total Capital Revenue	119,610	186,040	120,362	122,045	123,864	125,822	127,829	129,886	131,994	134,155	136,370	
Non-recurrent Expenses												
Profit/Loss on disposal, revaluation & impairment	-	-	-	-	-	-	-	-	-	-	-	
Movements in landfill and quarry provisions	(3,010)	(3,070)	(3,132)	(3,194)	(3,256)	(3,323)	(3,390)	(3,458)	(3,527)	(3,597)	(3,669)	
Assets transferred to third parties	-	-	-	-	-	-	-	-	-	-	-	
NET RESULT	149,477	207,582	146,434	159,404	161,805	167,089	172,911	182,088	187,368	188,285	183,551	

* Reflects the Statement of Estimated Financial Position for 2022/23

SUNSHINE COAST COUNCIL - TOTAL

STATEMENT OF FINANCIAL POSITION

For period ending 30 June

	For Period Ending 30 June											
	Current Forecast*	Original Budget		Forecast								
		2023 \$'000	2024 \$'000	2025 \$'000	2026 \$'000	2027 \$'000	2028 \$'000	2029 \$'000	2030 \$'000	2031 \$'000	2032 \$'000	2033 \$'000
Current Assets												
Cash & Investments	267,414	206,833	128,077	122,784	111,364	130,108	147,742	179,545	217,174	238,237	247,546	
Trade and other receivables	19,400	21,357	22,341	23,242	24,153	25,096	26,083	27,107	28,179	29,290	30,454	
Inventories	3,879	3,905	3,931	3,958	3,986	4,014	4,043	4,073	4,104	4,135	4,167	
Other Financial Assets	22,558	23,122	23,700	24,292	24,899	25,522	26,160	26,814	27,484	28,171	28,876	
Non-current assets classified as held for sale	9,502	9,740	9,983	10,233	10,489	10,751	11,020	11,295	11,578	11,867	12,164	
Total Current Assets	322,753	264,955	188,032	184,509	174,890	195,491	215,049	248,834	288,519	311,700	323,206	
Non-Current Assets												
Trade and other receivables	434,393	434,393	434,393	434,393	434,393	434,393	434,393	434,393	434,393	434,393	434,393	
Property, plant & equipment	5,852,188	6,278,100	6,679,060	7,019,476	7,361,824	7,675,862	8,009,230	8,342,780	8,677,524	9,044,269	9,418,450	
Investment in associates	538,213	538,213	538,213	538,213	538,213	538,213	538,213	538,213	538,213	538,213	538,213	
Long Term Inventories	36,568	36,568	36,568	36,568	36,568	36,568	36,568	36,568	36,568	36,568	36,568	
Intangible assets	10,087	10,087	10,087	10,087	10,087	10,087	10,087	10,087	10,087	10,087	10,087	
Total Non-Current Assets	6,864,157	7,297,361	7,698,322	8,038,737	8,381,085	8,695,123	9,028,491	9,362,042	9,696,785	10,063,530	10,437,712	
TOTAL ASSETS	7,186,911	7,562,316	7,886,354	8,223,246	8,555,975	8,890,614	9,243,540	9,610,876	9,985,304	10,375,231	10,760,918	
Current Liabilities												
Trade and other payables	72,232	79,169	81,874	84,842	87,515	90,163	93,011	95,832	98,866	101,871	105,104	
Short Term Borrowings	23,983	24,084	25,509	27,433	30,244	32,313	33,532	34,748	35,905	35,144	34,553	
Provisions	42,231	43,383	44,566	45,782	47,032	48,315	49,634	50,990	52,382	53,813	55,283	
Other	44,208	45,314	46,446	47,607	48,798	50,018	51,288	52,590	53,864	55,210	56,590	
Total Current Liabilities	182,664	191,950	198,396	205,665	213,588	220,809	227,446	234,119	241,017	246,038	251,531	
Non-Current Liabilities												
Long Term Borrowings	418,571	421,510	436,040	438,553	425,234	395,575	364,129	329,727	295,738	269,744	235,775	
Long Term Provisions	103,222	106,060	108,977	111,974	115,053	118,217	121,468	124,808	128,241	131,767	135,391	
Total Non-Current Liabilities	521,793	527,570	545,017	550,527	540,287	513,792	485,597	454,535	423,978	401,511	371,166	
TOTAL LIABILITIES	704,456	719,520	743,413	756,192	753,875	734,601	713,043	688,654	664,995	647,549	622,697	
NET COMMUNITY ASSETS	6,482,454	6,842,797	7,142,941	7,467,054	7,802,100	8,156,012	8,530,497	8,922,221	9,320,309	9,727,682	10,138,221	
Community Equity												
Asset revaluation surplus	1,335,291	1,479,877	1,634,565	1,799,323	1,972,615	2,154,488	2,344,115	2,541,805	2,747,582	2,951,658	3,184,831	
Retained Earnings	5,147,163	5,362,919	5,508,377	5,667,731	5,829,486	6,001,524	6,186,382	6,380,416	6,572,726	6,766,023	6,953,390	
TOTAL COMMUNITY EQUITY	6,482,454	6,842,797	7,142,942	7,467,054	7,802,101	8,156,012	8,530,496	8,922,221	9,320,309	9,727,681	10,138,221	

* Reflects the Statement of Estimated Financial Position for 2022/23

SUNSHINE COAST COUNCIL - TOTAL

STATEMENT OF CHANGES IN EQUITY

For period ending 30 June

	For Period Ending 30 June												
	Current Forecast*	Original Budget		Forecast								2033 \$'000	
		2023 \$'000	2024 \$'000	2025 \$'000	2026 \$'000	2027 \$'000	2028 \$'000	2029 \$'000	2030 \$'000	2031 \$'000	2032 \$'000		
Capital Accounts													
Asset Revaluation Reserve													
Balance at beginning of period	1,211,487	1,335,291	1,479,877	1,634,565	1,799,323	1,972,615	1,972,615	2,154,488	2,344,115	2,541,805	2,747,582	2,961,658	2,961,658
Asset revaluation adjustments	123,804	144,586	154,687	164,758	173,292	181,874	181,874	189,626	197,691	205,777	214,076	223,173	223,173
Transfers to capital, reserves and shareholdings	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance at end of period	1,335,291	1,479,877	1,634,565	1,799,323	1,972,615	1,972,615	2,154,488	2,344,115	2,541,805	2,747,582	2,961,658	3,184,831	3,184,831
Retained Earnings													
Balance at beginning of period	5,000,730	5,147,163	5,362,919	5,508,377	5,667,731	5,829,486	5,829,486	6,001,524	6,186,382	6,380,416	6,572,726	6,766,023	6,766,023
Net result for the period	149,477	207,582	146,434	159,404	161,805	167,089	167,089	172,911	182,088	187,368	188,285	183,551	183,551
Transfers to capital, reserves and shareholdings	-	8,174	-	-	-	4,949	4,949	11,947	11,946	4,943	5,012	3,816	3,816
Transfers from capital, reserves and shareholdings	(3,044)	-	(977)	(49)	(50)	-	-	-	-	-	-	-	-
Asset revaluation adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance at end of period	5,147,163	5,362,919	5,508,377	5,667,731	5,829,486	6,001,524	6,186,382	6,380,416	6,572,726	6,766,023	6,953,390	6,953,390	6,953,390
Total													
Balance at beginning of period	6,188,137	6,463,553	6,823,896	7,124,041	7,448,153	7,783,200	7,783,200	8,137,111	8,511,596	8,903,321	9,301,408	9,708,781	9,708,781
Net result for the period	149,477	207,582	146,434	159,404	161,805	167,089	167,089	172,911	182,088	187,368	188,285	183,551	183,551
Transfers to capital, reserves and shareholdings	-	8,174	-	-	-	4,949	4,949	11,947	11,946	4,943	5,012	3,816	3,816
Transfers from capital, reserves and shareholdings	2,136	-	(977)	(49)	(50)	-	-	-	-	-	-	-	-
Asset revaluation adjustments	123,804	144,586	154,687	164,758	173,292	181,874	181,874	189,626	197,691	205,777	214,076	223,173	223,173
Balance at end of period	6,463,553	6,823,896	7,124,041	7,448,153	7,783,200	8,137,111	8,511,596	8,903,321	9,301,408	9,708,781	10,119,320	10,119,320	10,119,320

* Reflects the Statement of Estimated Financial Position for 2022/23

SUNSHINE COAST COUNCIL - TOTAL

STATEMENT OF CASH FLOW

For period ending 30 June

	For Period Ending 30 June											
	Current Forecast*	Original Budget		Forecast								
		2023 \$'000	2024 \$'000	2025 \$'000	2026 \$'000	2027 \$'000	2028 \$'000	2029 \$'000	2030 \$'000	2031 \$'000	2032 \$'000	2033 \$'000
Cash flows from operating activities												
Operating Result	32,877	24,612	29,204	40,553	41,198	44,590	48,472	55,660	58,900	57,727	50,850	
Adjustments for:												
Depreciation	101,214	105,674	110,914	115,315	119,892	125,985	132,361	140,923	149,576	158,422	166,530	
Interest and dividends received	(64,258)	(66,288)	(65,595)	(66,220)	(65,628)	(65,065)	(65,065)	(65,065)	(65,065)	(65,065)	(65,065)	
Landfill Quarry Provision	(3,010)	(3,070)	(3,132)	(3,194)	(3,258)	(3,323)	(3,390)	(3,458)	(3,527)	(3,597)	(3,669)	
Finance Costs	13,167	13,137	13,839	15,273	16,158	16,231	15,449	14,605	13,617	12,591	11,487	
Change in Working Capital	34,811	9,249	6,106	6,571	6,391	6,460	6,745	6,815	7,118	7,189	7,511	
Net cash inflow (outflow) from operating activities	114,801	83,314	94,336	108,297	114,753	124,877	134,571	149,480	160,619	167,266	167,643	
Cash flows from investing activities												
Payments for property, plant and equipment	(234,855)	(326,724)	(284,007)	(215,503)	(209,943)	(172,077)	(181,874)	(180,443)	(185,236)	(218,087)	(222,912)	
Proceeds from disposal non current assets	69,194	103,220	45,824	45,643	45,553	45,553	45,553	45,553	45,553	45,553	45,553	
Capital grants, subsidies, contributions, donations	64,258	66,288	65,595	66,220	65,628	65,065	65,065	65,065	65,065	65,065	65,065	
Interest and dividends received	(13,167)	(13,137)	(13,839)	(15,273)	(16,158)	(16,231)	(15,449)	(14,605)	(13,617)	(12,591)	(11,487)	
Net cash inflow (outflow) from investing activities	(114,571)	(170,353)	(186,428)	(118,942)	(114,920)	(77,690)	(86,704)	(84,430)	(88,235)	(120,060)	(123,781)	
Cash flows from financing activities												
Proceeds from borrowings	6,240	28,542	41,845	32,755	18,990	3,870	3,300	1,500	1,150	9,000	-	
Repayment of borrowing	(49,348)	(24,084)	(25,509)	(27,433)	(30,244)	(32,313)	(33,532)	(34,748)	(35,905)	(35,144)	(34,553)	
Net cash inflow (outflow) from financing activities	(43,108)	4,457	16,336	5,322	(11,254)	(28,443)	(30,232)	(33,248)	(34,755)	(26,144)	(34,553)	
Net increase (decrease) in cash held	(42,878)	(82,581)	(78,755)	(5,294)	(11,420)	18,744	17,634	31,802	37,629	21,063	9,310	
Cash at beginning of reporting period	332,292	289,414	206,833	128,077	122,784	111,364	130,108	147,742	179,545	217,174	238,237	
Cash at end of reporting period	289,414	206,833	128,077	122,784	111,364	130,108	147,742	179,545	217,174	238,237	247,546	

* Reflects the Statement of Estimated Financial Position for 2022/23

SUNSHINE COAST COUNCIL - TOTAL

MEASURES OF FINANCIAL SUSTAINABILITY

For period ending 30 June

		For Period Ending 30 June										
		Original Budget	Forward Estimate									
Target	Tier 2 Council	2024 \$'000	2025 \$'000	2026 \$'000	2027 \$'000	2028 \$'000	2029 \$'000	2030 \$'000	2031 \$'000	2032 \$'000	2033 \$'000	
Financial Capacity												
	Council Controlled Revenue Ratio	> 60%	82.6%	81.9%	82.6%	82.9%	83.3%	83.1%	83.5%	84.3%	85.9%	
Operating Performance												
	Operating Surplus Ratio	> 0%	4.2%	6.2%	6.1%	6.4%	6.7%	7.4%	7.6%	7.2%	6.2%	
	Operating Cash Ratio	> 0%	24.3%	25.0%	26.4%	26.9%	27.2%	28.1%	28.5%	28.5%	27.9%	
Liquidity												
	Unrestricted Cash Expense Cover Ratio (months)	> 2 months	2.6 months	1.3 months	1.7 months	2.1 months	2.3 months	2.8 months	3.5 months	3.7 months	3.8 months	
	Total Cash expense cover ratio (months)	> 3 months	5.6 months	3.3 months	2.7 months	3.1 months	3.4 months	4 months	4.7 months	5 months	5 months	
Asset Management												
	Asset Sustainability Ratio (%)	> 60%	88.0%	78.7%	72.3%	70.2%	67.2%	66.2%	61.2%	60.2%	60.2%	
Debt Servicing Capacity												
	Total debt service cover ratio (times)	> 2 times	3.8 months	3.9 months	3.7 months	3.8 months	3.9 months	4.2 months	4.4 months	4.7 months	4.9 months	
	Leverage Ratio (times per year)	0 - 4 times	3.6 times	4.1 times	3.5 times	3.1 times	2.7 times	2.3 times	1.9 times	1.7 times	1.5 times	
	Net Financial Liabilities Ratio (%)	< 60%	78.6%	91.7%	87.9%	79.1%	70.6%	60.0%	49.8%	43.3%	38.0%	

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

For period ending 30 June 2024

Business Activity Statement

For Period Ending 30 June

	Quarries Business Unit	Waste & Resource Management	Sunshine Coast Holiday Parks	Total Business Activities
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Revenue				
Net Rates & Utility Charges	-	84,008	-	84,008
Fees & Charges	3,352	15,424	21,196	39,972
Operating Grants and Subsidies	-	-	-	-
Operating Contributions	-	277	-	277
Other Revenue	39	6,774	-	6,813
Internal Revenues	3,263	1,606	-	4,869
Community Service Obligations	543	1,527	-	2,070
Total Revenue	7,197	109,616	21,196	138,009
Operating Expenses				
Employee Costs	310	3,707	262	4,279
Materials and Services	6,017	63,727	7,597	77,340
Internal Consumption/Charges	343	4,424	1,764	6,531
Other Expenses	193	3,983	368	4,544
Competitive Neutrality Costs	46	529	680	1,256
Total Operating Expenses	6,909	76,370	10,671	93,950
Earnings before Interest, Tax, Depreciation and Amortisation	288	33,246	10,525	44,059
Landfill Provision Expense	-	3,070	-	3,070
Depreciation Expense	236	6,323	1,172	7,731
Earnings before Interest and Tax	52	23,854	9,352	36,328
Interest Expense	66	3,743	231	4,040
Earnings before Tax	(14)	20,111	9,121	32,289
Income Tax Equivalent	-	6,033	2,736	9,687
Net Result after Tax	(14)	14,078	6,385	22,602

SUNSHINE COAST COUNCIL - CORE

STATEMENT OF INCOME AND EXPENSES

For period ending 30 June

	For Period Ending 30 June											
	Current Forecast*	Original Budget		Forecast							2033	
	2023 \$'000	2024 \$'000	2025 \$'000	2026 \$'000	2027 \$'000	2028 \$'000	2029 \$'000	2030 \$'000	2031 \$'000	2032 \$'000	2033 \$'000	
Operating Revenue												
Gross Rates & Utility Charges	374,999	410,295	430,242	449,492	468,857	488,966	510,061	531,968	554,948	578,814	603,848	
Interest from Rates & Utilities	610	790	806	822	838	855	872	890	907	926	944	
Less Discounts, Pensioner Remissions	(6,411)	(5,735)	(6,959)	(6,168)	(6,408)	(6,632)	(6,891)	(7,132)	(7,410)	(7,670)	(7,969)	
Net Rates & Utility Charges	370,198	405,349	425,089	444,146	463,287	483,189	504,042	525,726	548,445	572,070	596,823	
Fees & Charges	67,857	82,335	85,430	87,944	90,572	93,238	96,025	98,851	101,805	104,802	107,934	
Interest Received from Investments	11,820	13,850	13,157	11,842	11,250	10,687	10,687	10,687	10,687	10,687	10,687	
Grants and Subsidies - Recurrent	16,167	14,977	14,228	14,228	14,228	14,228	14,228	14,228	14,228	14,228	14,228	
Operating contributions	320	320	320	320	320	320	320	320	320	320	320	
Unhwater Participation	52,438	52,438	52,438	54,378	54,378	54,378	54,378	54,378	54,378	54,378	54,378	
Other Revenue	18,136	17,487	19,365	19,751	20,144	20,545	20,955	21,372	21,798	22,232	22,675	
Internal Revenues	2,260	3,560	3,665	3,765	3,877	3,983	4,101	4,213	4,338	4,457	4,588	
Total Operating Revenue	539,195	590,315	613,691	636,374	658,056	680,569	704,735	729,775	755,999	783,174	811,633	
Operating Expenses												
Employee costs	163,092	176,203	183,849	191,144	196,878	202,784	208,868	215,134	221,588	228,235	235,082	
Materials & Services	209,475	235,600	242,462	251,133	259,694	267,927	277,086	285,891	295,691	305,110	315,598	
Finance Costs	10,242	10,839	11,762	13,310	14,312	14,507	13,848	13,131	12,272	11,379	10,407	
Company Contributions	1,858	2,032	2,072	2,114	2,156	2,199	2,243	2,288	2,334	2,380	2,428	
Depreciation	101,094	104,792	110,032	114,433	119,010	124,961	131,209	139,081	147,426	156,272	165,648	
Other Expenses	24,447	26,732	27,373	28,030	28,703	29,392	30,097	30,820	31,569	32,317	33,092	
Recurrent Capital Expenses	6,737	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	
Total Operating Expenses	516,945	560,197	581,550	604,163	624,754	645,769	667,351	690,345	714,870	739,693	766,255	
Operating Result	22,250	30,117	32,141	32,211	33,302	34,799	37,384	39,431	41,128	43,481	45,378	
Non-recurrent Revenue & Expenses												
Capital Revenue												
Capital Grants and Subsidies	35,014	70,836	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	
Capital Contributions	32,000	32,884	33,528	33,348	33,258	33,258	33,258	33,258	33,258	33,258	33,258	
Contributed Assets	50,417	82,820	74,538	76,401	78,311	80,269	82,276	84,333	86,441	88,602	90,817	
Total Capital Revenue	117,430	186,040	120,362	122,045	123,864	125,822	127,829	129,886	131,994	134,155	136,370	
Non-recurrent Expenses												
Profit/Loss on disposal, revaluation & impairment	-	-	-	-	-	-	-	-	-	-	-	
Movements in landfill and quarry provisions	(3,010)	(3,070)	(3,132)	(3,194)	(3,258)	(3,323)	(3,390)	(3,458)	(3,527)	(3,597)	(3,669)	
Assets transferred to third parties	-	-	-	-	-	-	-	-	-	-	-	
NET RESULT	136,670	213,088	149,371	151,062	153,908	157,298	161,823	165,859	169,596	174,039	178,080	

SUNSHINE COAST COUNCIL - CORE

STATEMENT OF FINANCIAL POSITION

For period ending 30 June

	For Period Ending 30 June													
	Current Forecast*	Original Budget	Forecast											
			2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Current Assets														
Cash & Investments	325,348	275,374	204,655	196,234	182,249	196,513	208,366	228,682	253,104	264,618	274,113			
Trade and other receivables	19,400	21,357	22,341	23,242	24,153	25,096	26,083	27,107	28,179	29,290	30,454			
Inventories	1,030	1,096	1,082	1,109	1,137	1,168	1,194	1,224	1,255	1,286	1,318			
Other Financial Assets	22,568	23,122	23,700	24,292	24,899	25,522	26,160	26,814	27,484	28,171	28,876			
Non-current assets classified as held for sale	9,502	9,740	9,983	10,233	10,489	10,751	11,020	11,295	11,578	11,867	12,164			
Total Current Assets	377,837	330,648	261,761	255,111	242,927	259,047	272,824	295,123	321,599	335,233	346,925			
Non-Current Assets														
Trade and other receivables	434,393	434,393	434,393	434,393	434,393	434,393	434,393	434,393	434,393	434,393	434,393			
Property, plant & equipment	5,761,588	6,187,500	6,590,319	6,931,666	7,274,946	7,585,059	7,907,632	8,231,078	8,563,029	8,926,912	9,298,159			
Investment in associates	537,713	537,713	537,713	537,713	537,713	537,713	537,713	537,713	537,713	537,713	537,713			
Long Term Inventories	-	-	-	-	-	-	-	-	-	-	-			
Intangible assets	8,798	8,798	8,798	8,798	8,798	8,798	8,798	8,798	8,798	8,798	8,798			
Total Non-Current Assets	6,742,492	7,168,404	7,571,223	7,912,570	8,255,850	8,565,963	8,888,535	9,211,982	9,543,933	9,907,816	10,279,063			
TOTAL ASSETS	7,120,330	7,499,051	7,832,984	8,167,680	8,498,777	8,825,010	9,161,359	9,507,105	9,865,532	10,243,048	10,625,988			
Current Liabilities														
Trade and other payables	72,232	79,169	81,874	84,842	87,515	90,163	93,011	96,832	98,866	101,871	105,104			
Short Term Borrowings	17,159	18,059	19,527	21,337	24,030	26,978	27,074	28,163	29,191	28,297	28,013			
Provisions	41,881	43,033	44,216	45,432	46,682	47,965	49,284	50,640	52,032	53,463	54,933			
Other	44,208	45,314	46,446	47,607	48,798	50,018	51,268	52,550	53,864	55,210	56,590			
Total Current Liabilities	175,480	185,615	192,065	199,218	207,025	214,125	220,637	227,184	233,953	238,841	244,641			
Non-Current Liabilities														
Long Term Borrowings	318,173	326,247	346,756	355,481	348,492	325,289	300,426	272,734	245,588	226,574	198,838			
Long Term Provisions	105,222	106,060	108,977	111,974	115,053	118,217	121,468	124,808	128,241	131,767	135,391			
Total Non-Current Liabilities	423,395	432,308	455,733	467,454	463,545	443,506	421,894	397,543	373,828	358,342	334,228			
TOTAL LIABILITIES	598,875	617,923	647,797	666,673	670,570	657,630	642,531	624,727	607,782	597,182	578,870			
NET COMMUNITY ASSETS	6,523,455	6,881,129	7,185,187	7,501,008	7,828,207	8,167,379	8,518,828	8,882,378	9,257,751	9,645,866	10,047,118			
Community Equity														
Asset revaluation surplus	1,334,791	1,479,377	1,634,065	1,798,823	1,972,115	2,153,988	2,343,615	2,541,305	2,747,082	2,961,158	3,184,331			
Retained Earnings	5,188,664	5,401,751	5,551,123	5,702,184	5,856,092	6,013,390	6,175,214	6,341,072	6,510,668	6,684,707	6,862,787			
TOTAL COMMUNITY EQUITY	6,523,455	6,881,129	7,185,188	7,501,007	7,828,207	8,167,379	8,518,828	8,882,378	9,257,751	9,645,866	10,047,118			

SUNSHINE COAST COUNCIL - CORE

STATEMENT OF CASH FLOW

For period ending 30 June

	For Period Ending 30 June											
	Current Forecast*	Original Budget		Forecast								
		2023 \$'000	2024 \$'000	2025 \$'000	2026 \$'000	2027 \$'000	2028 \$'000	2029 \$'000	2030 \$'000	2031 \$'000	2032 \$'000	2033 \$'000
Cash flows from operating activities												
Operating Result	22,250	30,117	32,141	32,211	33,302	34,799	37,384	39,431	41,128	43,481	45,378	
Adjustments for:												
Depreciation	101,094	104,792	110,032	114,433	119,010	124,961	131,209	139,081	147,426	156,272	165,648	
Interest and dividends received	(64,258)	(66,288)	(65,595)	(66,220)	(65,628)	(65,065)	(65,065)	(65,065)	(65,065)	(65,065)	(65,065)	
Landfill Quarry Provision	(3,010)	(3,070)	(3,132)	(3,194)	(3,258)	(3,323)	(3,390)	(3,458)	(3,527)	(3,597)	(3,669)	
Finance Costs	10,242	10,839	11,762	13,310	14,312	14,507	13,848	13,131	12,272	11,379	10,407	
Change in Working Capital	26,477	9,249	6,106	6,571	6,391	6,460	6,745	6,815	7,118	7,189	7,511	
Net cash inflow (outflow) from operating activities	92,795	85,639	91,313	97,110	104,130	112,337	120,730	129,935	139,352	149,659	160,210	
Cash flows from investing activities												
Payments for property, plant and equipment	(234,391)	(326,724)	(284,007)	(215,503)	(209,943)	(172,077)	(181,874)	(180,443)	(185,236)	(218,087)	(222,912)	
Proceeds from disposal non current assets	67,014	103,220	45,824	45,643	45,553	45,553	45,553	45,553	45,553	45,553	45,553	
Capital grants, subsidies, contributions, donations	64,258	66,288	65,595	66,220	65,628	65,065	65,065	65,065	65,065	65,065	65,065	
Interest and dividends received	(10,242)	(10,839)	(11,762)	(13,310)	(14,312)	(14,507)	(13,848)	(13,131)	(12,272)	(11,379)	(10,407)	
Finance Costs	(113,361)	(168,055)	(184,350)	(116,950)	(113,074)	(75,965)	(85,103)	(82,955)	(86,890)	(118,848)	(122,701)	
Net cash inflow (outflow) from investing activities	(113,361)	(168,055)	(184,350)	(116,950)	(113,074)	(75,965)	(85,103)	(82,955)	(86,890)	(118,848)	(122,701)	
Cash flows from financing activities												
Proceeds from borrowings	6,240	28,542	41,845	32,755	18,990	3,870	3,300	1,500	1,150	9,000	-	
Repayment of borrowing	(17,159)	(18,099)	(19,527)	(21,337)	(24,030)	(25,978)	(27,074)	(28,163)	(29,191)	(28,297)	(28,013)	
Net cash inflow (outflow) from financing activities	(10,919)	10,442	22,318	11,418	(5,040)	(22,108)	(23,774)	(26,663)	(28,041)	(19,297)	(28,013)	
Net increase (decrease) in cash held	(31,485)	(71,973)	(70,719)	(8,421)	(13,985)	14,264	11,853	20,316	24,421	11,514	9,496	
Cash at beginning of reporting period	378,932	347,347	275,374	204,655	196,234	182,249	196,513	208,366	228,682	253,104	264,618	
Cash at end of reporting period	347,347	275,374	204,655	196,234	182,249	196,513	208,366	228,682	253,104	264,618	274,113	

Sunshine Coast Council - Core Statement of Cash Flow

MAROOCHYDORE CITY CENTRE PROJECT

STATEMENT OF INCOME AND EXPENSES

For period ending 30 June

	For Period Ending 30 June											
	Current Forecast		Original Budget		Forecast							
	2023 \$'000	2024 \$'000	2025 \$'000	2026 \$'000	2027 \$'000	2028 \$'000	2029 \$'000	2030 \$'000	2031 \$'000	2032 \$'000	2033 \$'000	
Operating Revenue												
Interest Received from Investments	4,629		2,648	13,187	12,624	14,540	15,840	21,545	23,067	19,408	9,233	
Other Revenue	18,520	300										
Total Operating Revenue	23,149	300	2,648	13,187	12,624	14,540	15,840	21,545	23,067	19,408	9,233	
Operating Expenses												
Employee costs	6,852	-	-	-	-	-	-	-	-	-	-	-
Materials & Services	2,925	2,298	2,078	1,963	1,845	1,725	1,600	1,474	1,346	1,212	1,080	
Finance Costs	2,625	2,625	2,625	2,000	2,000	2,000	2,000	2,000	1,800	1,800	1,800	
Company Contributions	120	882	882	882	882	1,024	1,152	1,842	2,150	2,150	882	
Depreciation												
Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Recurrent Capital Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenses	12,522	5,805	5,585	4,845	4,727	4,749	4,752	5,316	5,296	5,162	3,762	
Operating Result	10,627	(5,505)	(2,937)	8,342	7,896	9,791	11,088	16,229	17,772	14,245	5,472	
Non-recurrent Revenue & Expenses												
Capital Revenue												
Capital Grants and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-
Capital Contributions	2,180	-	-	-	-	-	-	-	-	-	-	-
Contributed Assets	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Revenue	2,180	-	-	-	-	-	-	-	-	-	-	-
Non-recurrent Expenses												
Profit/Loss on disposal, revaluation & impairment	-	-	-	-	-	-	-	-	-	-	-	-
Movements in landfill and quarry provisions	-	-	-	-	-	-	-	-	-	-	-	-
Assets transferred to third parties	-	-	-	-	-	-	-	-	-	-	-	-
NET RESULT	12,807	(5,505)	(2,937)	8,342	7,896	9,791	11,088	16,229	17,772	14,245	5,472	

Maroochydore City Centre Project
Statement of Income and Expense

MAROOCHYDRE CITY CENTRE PROJECT

STATEMENT OF CHANGES IN EQUITY

For period ending 30 June

	For Period Ending 30 June												
	Current Forecast	Original Budget	Forecast									2033 \$'000	
			2023 \$'000	2024 \$'000	2025 \$'000	2026 \$'000	2027 \$'000	2028 \$'000	2029 \$'000	2030 \$'000	2031 \$'000		2032 \$'000
Capital Accounts													
Asset Revaluation Reserve													
Balance at beginning of period	500	500	500	500	500	500	500	500	500	500	500	500	500
Asset revaluation adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to capital, reserves and shareholdings	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance at end of period	500	500	500	500	500	500	500	500	500	500	500	500	500
Retained Earnings													
Balance at beginning of period	(45,602)	(41,501)	(38,832)	(42,746)	(34,453)	(26,606)	(11,867)	(11,168)	11,168	39,343	62,058	81,316	81,316
Net result for the period	12,807	(5,505)	(2,937)	8,342	7,896	9,791	11,088	16,229	16,229	17,772	14,245	5,472	5,472
Transfers to capital, reserves and shareholdings	-	8,174	-	-	-	4,949	11,947	11,946	11,946	4,943	5,012	3,816	3,816
Transfers from capital, reserves and shareholdings	(8,705)	-	(977)	(49)	(50)	-	-	-	-	-	-	-	-
Asset revaluation adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance at end of period	(41,501)	(38,832)	(42,746)	(34,453)	(26,606)	(11,867)	11,168	39,343	62,058	81,316	81,316	90,603	90,603
Total													
Balance at beginning of period	(45,102)	(35,821)	(33,152)	(37,066)	(28,773)	(20,926)	(6,187)	16,848	16,848	45,023	67,738	86,996	86,996
Net result for the period	12,807	(5,505)	(2,937)	8,342	7,896	9,791	11,088	16,229	16,229	17,772	14,245	5,472	5,472
Transfers to capital, reserves and shareholdings	-	8,174	-	-	-	4,949	11,947	11,946	11,946	4,943	5,012	3,816	3,816
Transfers from capital, reserves and shareholdings	(3,525)	-	(977)	(49)	(50)	-	-	-	-	-	-	-	-
Asset revaluation adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance at end of period	(35,821)	(33,152)	(37,066)	(28,773)	(20,926)	(6,187)	16,848	45,023	67,738	86,996	86,996	96,283	96,283

Maroochydore City Centre Project
Statement of Changes in Equity

MAROOCHYDRE CITY CENTRE PROJECT

STATEMENT OF CASH FLOW

For period ending 30 June

	For Period Ending 30 June												
	Current Forecast	Original Budget	Forecast									2033 \$'000	
			2023 \$'000	2024 \$'000	2025 \$'000	2026 \$'000	2027 \$'000	2028 \$'000	2029 \$'000	2030 \$'000	2031 \$'000		2032 \$'000
Cash flows from operating activities													
Operating Result	10,627	(5,505)	(2,937)	8,342	7,896	9,791	11,088	16,229	17,772	14,245	5,472		
Adjustments for:													
Depreciation	120	882	882	882	882	1,024	1,152	1,842	2,150	2,150	882		
Interest and dividends received	-	-	-	-	-	-	-	-	-	-	-		
Landfill Quarry Provision	-	-	-	-	-	-	-	-	-	-	-		
Finance Costs	2,925	2,298	2,078	1,963	1,845	1,725	1,600	1,474	1,346	1,212	1,080		
Change in Working Capital	8,333	-	-	-	-	-	-	-	-	-	-		
Net cash inflow (outflow) from operating activities	22,005	(2,325)	23	11,187	10,624	12,540	13,840	19,545	21,267	17,608	7,433		
Cash flows from investing activities													
Payments for property, plant and equipment	(464)	-	-	-	-	-	-	-	-	-	-		
Proceeds from disposal non current assets	-	-	-	-	-	-	-	-	-	-	-		
Capital grants, subsidies, contributions, donations	2,180	-	-	-	-	-	-	-	-	-	-		
Interest and dividends received	-	-	-	-	-	-	-	-	-	-	-		
Finance Costs	(2,925)	(2,298)	(2,078)	(1,963)	(1,845)	(1,725)	(1,600)	(1,474)	(1,346)	(1,212)	(1,080)		
Net cash inflow (outflow) from investing activities	(1,209)	(2,298)	(2,078)	(1,963)	(1,845)	(1,725)	(1,600)	(1,474)	(1,346)	(1,212)	(1,080)		
Cash flows from financing activities													
Proceeds from borrowings	-	-	-	-	-	-	-	-	-	-	-		
Repayment of borrowing	(32,189)	(5,985)	(5,981)	(6,097)	(6,214)	(6,334)	(6,459)	(6,585)	(6,714)	(6,847)	(6,540)		
Net cash inflow (outflow) from financing activities	(32,189)	(5,985)	(5,981)	(6,097)	(6,214)	(6,334)	(6,459)	(6,585)	(6,714)	(6,847)	(6,540)		
Net increase (decrease) in cash held	(11,393)	(10,608)	(8,036)	3,128	2,565	4,481	5,781	11,486	13,208	9,548	(186)		
Cash at beginning of reporting period	(46,540)	(57,933)	(68,541)	(76,578)	(73,450)	(70,886)	(66,405)	(60,624)	(49,138)	(35,930)	(26,381)		
Cash at end of reporting period	(57,933)	(68,541)	(76,578)	(73,450)	(70,886)	(66,405)	(60,624)	(49,138)	(35,930)	(26,381)	(26,567)		

Maroochydore City Centre Project
Statement of Cash Flow

2023/24 CAPITAL PROGRAM

In 2024 dollars

	Original Budget	Forecast										
		2024 \$'000	2025 \$'000	2026 \$'000	2027 \$'000	2028 \$'000	2029 \$'000	2030 \$'000	2031 \$'000	2032 \$'000	2033 \$'000	
Sunshine Coast Council Core Capital Program												
Aerodromes	845	4,593	1,636	832	3,100	6,213	3,100	200	200	200	200	200
Buildings & Facilities	32,139	26,496	26,149	36,035	19,798	19,798	50,321	29,300	14,620	14,620	25,494	25,494
Coast & Canals	8,177	2,950	3,050	2,390	1,700	1,700	2,645	2,750	2,750	2,750	2,750	2,750
Minor Works	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
Environmental Assets	4,645	3,000	2,800	2,800	3,000	3,000	2,840	2,720	2,720	2,720	2,760	2,760
Fleet	5,242	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Holiday Parks	2,556	1,530	3,835	4,500	2,245	2,245	2,280	2,000	2,000	2,000	2,000	2,000
Information Communication Technology	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Parks & Gardens	11,871	8,967	6,319	10,961	10,000	10,000	8,500	7,000	7,000	7,000	7,000	7,000
Sports Facilities	19,438	20,495	16,015	11,500	5,550	5,550	3,300	5,725	3,100	3,100	1,050	1,050
Quarries	-	-	-	-	-	-	-	-	-	-	-	-
Stormwater	17,845	20,346	16,344	13,679	14,224	14,224	14,009	16,406	11,683	11,683	10,331	10,331
Transportation	116,600	105,443	73,630	84,355	74,168	74,168	65,361	73,554	67,312	67,312	62,708	62,708
Waste	25,203	35,296	25,086	17,185	2,810	2,810	2,255	2,230	2,465	2,465	470	470
Total Sunshine Coast Council Core Capital Program	260,062	247,617	193,363	202,737	158,203	158,203	173,076	160,665	149,244	139,405	133,263	133,263
Corporate Major Projects Capital Program												
Corporate Major Projects	32,975	24,310	12,560	14,127	10,000	10,000	-	-	-	-	-	-
Strategic Land & commercial Properties	37,680	16,080	13,580	12,000	4,500	4,500	7,500	2,500	3,000	4,300	4,300	4,300
Total Corporate Major Projects Capital Program	70,655	40,390	26,140	26,127	14,500	14,500	7,500	2,500	3,000	4,300	4,300	4,300
SCC Total Capital Works Program	330,716	288,007	219,503	228,864	172,703	172,703	180,576	163,165	152,244	143,705	137,563	137,563

2023/24 MINOR CAPITAL WORKS PROGRAM

Project Number	Project Name	Division	Suburb	Budget Allocation
K5958	Old Gympie Road Pathway continuation	Division 1	Beerwah	\$35,000
K4096	Howard Walker Park Fence Install	Division 1	Peachester	\$120,000
K5466	Emma Place Pathway connection through to Coochin Twins Estate	Division 1	Beerwah	\$70,000
K5467	Beerburrum Streetscape Improvements	Division 1	Beerburrum	\$40,000
K4202	Mill Park Boundary Fence Installation – Stage One	Division 1	Beerwah	\$100,000
K5973	Canavan Gracie - Active Parks Bellvista Community Engagement for possible Dog Off Leash Area location	Division 1	Caloundra West	\$5,000
K5468	Free Tree Day	Division 1		\$1,000
H8225	Clarke Place Park Happy Valley Bubbler	Division 2	Caloundra	\$20,000
K3847	King Street Pathway – Construction of Section 1 and 2	Division 2	Kings Beach	\$128,000
K5501	Ballinger Beach - Beach Access 261 extra seating along embankment of access ramp	Division 2	Dicky Beach	\$44,000
H7269	Shelly Beach Park Drinking Foundation Installation	Division 2	Shelly Beach	\$30,000
K1713	Pelican Waters/Golden Beach Dog Off Leash Area Investigation/Consultation	Division 2	Pelican Waters	\$100,000
K5498	Golden Beach Shops Installation 2x Bike Hoops	Division 2	Golden Beach	\$5,000
K5499	Free Tree Day x 2	Division 2		\$1,000
K1890	Moffat Beach Traffic Study implementation	Division 2	Moffat Beach	\$100,000
K5500	Queen of Colonies Parade Pathway and fence realignment	Division 2	Moffat Beach	\$45,000
H6458	Kawana Way Underpass and Pathway Solar Lighting	Division 3	Birtinya	\$32,000
K3838	Ridgehaven Park Dog of Leash Area Extension	Division 3	Aroona	\$40,000

Project Number	Project Name	Division	Suburb	Budget Allocation
K5501	<i>Ballinger Beach - Beach Access 261 extra seating along embankment of access ramp and install 3x bar stool seats along rail</i>	<i>Division 3</i>	<i>Dicky Beach</i>	<i>\$44,000</i>
K4900	<i>Westaway Parade Boat Ramp Carpark and picnic combo</i>	<i>Division 3</i>	<i>Currimundi</i>	<i>\$65,000</i>
K3357	<i>Bokarina Beach Park Half Basketball Court (top up)</i>	<i>Division 3</i>	<i>Bokarina</i>	<i>\$55,000</i>
K5502	<i>Minkara Street Street Tree Plantings</i>	<i>Division 3</i>	<i>Warana</i>	<i>\$11,000</i>
K4327	<i>Limosa Crescent Pathway</i>	<i>Division 3</i>	<i>Aroona</i>	<i>\$37,000</i>
K4330	<i>Mandarra Drive Pathway</i>	<i>Division 3</i>	<i>Wurtulla</i>	<i>\$34,000</i>
K4328	<i>Grebe Street Pathway</i>	<i>Division 3</i>	<i>Caloundra West</i>	<i>\$15,000</i>
K4363	<i>Ketch Street Pathway</i>	<i>Division 3</i>	<i>Wurtulla</i>	<i>\$31,000</i>
K5503	<i>Lake Kawana Boulevard Nicklin Way Intersection Lighting of Pine Tree and Uplight Place Signage</i>	<i>Division 3</i>	<i>Bokarina</i>	<i>\$50,000</i>
K3370	<i>Croydon Avenue Car Parking Bays and Drainage Works (top up)</i>	<i>Division 3</i>	<i>Currimundi</i>	<i>\$57,000</i>
K5504	<i>Corner Bokarina Boulevard and Longboard Parade garden to turf conversion</i>	<i>Division 3</i>	<i>Bokarina</i>	<i>\$6,500</i>
K2609	<i>John Hotton Park Community Engagement – Park Shelter detailed design</i>	<i>Division 4</i>	<i>Warana</i>	<i>\$10,000</i>
K3439	<i>Bermagui Crescent raised Pedestrian Crossing</i>	<i>Division 4</i>	<i>Buddina</i>	<i>\$150,000</i>
K1896	<i>4th Avenue 1x Wombat Crossings</i>	<i>Division 4</i>	<i>Maroochydore</i>	<i>\$100,000</i>
K4254	<i>Grand Parade Dog Off Leach Area Extension</i>	<i>Division 4</i>	<i>Parrearra</i>	<i>\$100,000</i>
K4864	<i>Kevin Asmus Park DDA Play Space Fence</i>	<i>Division 4</i>	<i>Buddina</i>	<i>\$50,000</i>
K5505	<i>Nelsen Park Island “Sisters by Choice” Sculpture Renewal</i>	<i>Division 4</i>	<i>Alexandra Headland</i>	<i>\$15,000</i>
K3905	<i>Emerald Woods Park new pathway</i>	<i>Division 4</i>	<i>Mooloolaba</i>	<i>\$43,000</i>
K5453	<i>Tesch Park Shade Sail installation</i>	<i>Division 5</i>	<i>Maleny</i>	<i>\$65,000</i>

Project Number	Project Name	Division	Suburb	Budget Allocation
K5444	Corner Margaret Street and Little Main Street all abilities access pathway design and construction	Division 5	Palmwoods	\$50,000
K5455	Mooloolah Recreation Reserve Playground Shade Sail	Division 5	Mooloolah Valley	\$65,000
K4012	Fig Tree Place Park Bollards Installation	Division 5	Maleny	\$4,000
H9013	Federation Park Dog of Leash Area – Installation of Dog Agility Equipment	Division 5	Palmwoods	\$20,000
H9232	Mooloolah Recreation Park Tap and Dog Bowl Installation	Division 5	Mooloolah Valley	\$5,000
K1020	Maleny Entrance Welcome Sign Construction (top up)	Division 5	Maleny	\$70,000
K5458	Montville Entry Statement upgrade works (Contribution)	Division 5	Montville	\$5,000
K5456	Stanley River Road bitumen showgrounds entrance	Division 5	Maleny	\$20,000
K5491	Western Avenue investigation and design of pathway from Russell Family Park to The Narrows Road	Division 5	Montville	\$60,000
H4264	Mountain View Road – Design Pathway from McCarthy Road to McCarthy Lookout	Division 5	Maleny	\$60,000
K5496	Coral Street Pathway Construction from Cooperative Park Boardwalk to Coral Street	Division 5	Maleny	\$40,000
K5486	Mooloolaba Tennis Club Pickle Ball Courts Construction (Contribution)	Division 6	Mountain Creek	\$100,000
K1055	Jingellic Drive - Pathway Staged Construction	Division 6	Buderim	\$50,000
K1456	Glenfields Neighbourhood Park Amenity Block (top up)	Division 6	Mountain Creek	\$105,000
K5487	Khancoban Park Dog Off Leash Signage	Division 6	Buderim	\$5,000
K1456	Glenfields Neighbourhood Park Landscape Plan	Division 6	Mountain Creek	\$25,000
H9544	Durrack Place Park Basketball Half Court – design and costing	Division 6	Buderim	\$5,000
K5489	Sippy Downs Dog Off Leash Area Extension	Division 6	Sippy Downs	\$100,000

Project Number	Project Name	Division	Suburb	Budget Allocation
K5494	Brightwater Community Park power supply installation	Division 6	Mountain Creek	\$15,000
K1841	Brightwater Sportsground installation of double plate BBQ	Division 6	Mountain Creek	\$30,000
H6216	Brightwater Community Park installation of Dog Drinking Bowl	Division 6	Mountain Creek	\$10,000
K5492	Street Tree Plan – scope and develop	Division 6		\$10,000
K5493	Gossamer Drive Kangaroo warning signage and associated works	Division 6	Buderim	\$20,000
K5956	Brightwater Estate Investigation/Design Wombat Crossings	Division 6	Mountain Creek	\$10,000
K5957	Glenfields Boulevard Safety Improvements investigation	Division 6	Mountain Creek	\$10,000
K5495	Oakmont Drive Park Complete Survey of Residents on park improvements	Division 6	Buderim Pines	\$5,000
K3351	Elizabeth Street to Clithero Street School Drop Off / Pick Up (contribution)	Division 7	Buderim	\$100,000
K5483	4 Ballinger Court Solar Light on handrail of footbridge	Division 7	Buderim	\$3,200
H6149	Parsons Road Footpath continuation	Division 7	Forest Glen	\$30,000
K5485	Owen Creek Road Pedestrian Refuge – Design only	Division 7	Forest Glen	\$40,000
K3246	Buderim Village Park Ping Pong Table Installation	Division 7	Buderim	\$30,000
K4208	Conara Road Bollard and Gate Install (contribution)	Division 7	Kunda Park	\$10,000
K4015	Buderim Pump Track Construction	Division 7	Buderim	\$100,000
K5484	Lindsay Road Pathway investigation and design	Division 7	Buderim	\$20,000
H9946	Martins Creek Camphor Laurel removal	Division 7	Buderim	\$10,000
K3346	Toral Drive - extra on street parking (top up)	Division 7	Buderim	\$40,000
K1362	Marcoola Beach Streetscape Renewal (contribution)	Division 8	Marcoola	\$100,000

Project Number	Project Name	Division	Suburb	Budget Allocation
K5133	South Coolum Road New Pathway	Division 8	Coolum	\$20,000
K5474	Karumba Place Amenity Reserve Bench Seat and Slab	Division 8	Maroochydore	\$8,000
K5481	Kayak Launch Ramp Sunshine Cove	Division 8	Sunshine Cove	\$45,000
K5482	Sunshine Cove Pavilion Design	Division 8	Maroochydore	\$16,000
K5480	Geeribach Lane Beach Shower (Dual showers)	Division 8	Yaroomba	\$30,000
K5479	Birrahl Park extra-long Picnic Table Combo	Division 8	Yaroomba	\$12,000
K4212	Magenta Drive Park – Shade Sail and Picnic Combo	Division 8	Coolum	\$70,000
K5478	Cooinda Crescent Pathway	Division 8	Maroochydore	\$24,000
K5477	Ocean Drive Bike Racks at Bus Stop	Division 8	Twin Waters	\$3,000
K5476	Free Tree Days	Division 8		\$3,000
K5475	Lumeah Drive Pathway Construction	Division 8	Mount Coolum	\$60,000
K5446	Re-creation of Owen Cavanagh Surf Mural (contribution)	Division 8	Pacific Paradise	\$15,000
K2403	Tickle Park Pandanus Trees Foreshore Seating	Division 9	Coolum Beach	\$35,000
K1383	Lowes Lookout Pathway construction	Division 9	Coolum Beach	\$80,000
K4299	Waigani Street Park Playground Seating	Division 9	Bli Bli	\$6,000
K3347	Lions Norrie Job Park Pump Track construction	Division 9	Coolum	\$100,000
K5473	Peregian Springs School Stop Drop and Go waiting area shelter	Division 9	Peregian Springs	\$60,000
K5471	Havana Road East-West Lighting Design	Division 9	Coolum Beach	\$10,000
K5955	Bli Bli Pathways Construction	Division 9	Bli Bli	\$50,000
K3267	Tickle Park Playground Shade (top up)	Division 9	Coolum Beach	\$7,000

Project Number	Project Name	Division	Suburb	Budget Allocation
K1518	<i>Coolum Connections - Urban Design to Link Parks and Paths</i>	<i>Division 9</i>	<i>Coolum Beach</i>	<i>\$100,000</i>
K5949	<i>Petrie Creek Parklands Landscaping outcomes from Landscape Plan</i>	<i>Division 10</i>	<i>Nambour</i>	<i>\$15,000</i>
K5470	<i>Petrie Creek Parklands connecting pathway network to walk/ride bridge</i>	<i>Division 10</i>	<i>Nambour</i>	<i>\$150,000</i>
K5950	<i>Petrie Creek Masterplan Implementation</i>	<i>Division 10</i>	<i>Nambour</i>	<i>\$255,000</i>
K3219	<i>King George VI Memorial Park – extension to existing fence line (top up)</i>	<i>Division 10</i>	<i>Yandina</i>	<i>\$5,000</i>
K5953	<i>Removal of weed species trees</i>	<i>Division 10</i>		<i>\$15,000</i>
K5954	<i>Mapleton / Montville Road Pathway Survey Design</i>	<i>Division 10</i>	<i>Mapleton</i>	<i>\$50,000</i>
K2705	<i>Coastal Pathway Beach Access 233 to 229 (contribution)</i>	<i>Mayor</i>	<i>Warana</i>	<i>\$50,000</i>
H5729	<i>Maroochy Regional Bushland Botanic Garden Arrival Hub (contribution)</i>	<i>Mayor</i>	<i>Tanawha</i>	<i>\$50,000</i>
K5544	<i>Eumundi Tennis Club Lighting infrastructure renewal</i>	<i>Mayor</i>	<i>Eumundi</i>	<i>\$120,000</i>
H9256	<i>Outrigger Boat Ramp Carparking (contribution)</i>	<i>Mayor</i>	<i>Minyama</i>	<i>\$50,000</i>
H3892	<i>Lions-Norrie Job Park Landscape Plan Implementation (contribution)</i>	<i>Mayor</i>	<i>Coolum</i>	<i>\$50,000</i>
K5447	<i>Windansea Boardriders Clubhouse Kitchen installation (contribution)</i>	<i>Mayor</i>	<i>Currimundi</i>	<i>\$50,000</i>
K5449	<i>Maleny Bowls Club construct all abilities amenity (contribution)</i>	<i>Mayor</i>	<i>Maleny</i>	<i>\$80,000</i>
K1362	<i>Marcoola Beach Streetscape (contribution)</i>	<i>Mayor</i>	<i>Marcoola</i>	<i>\$50,000</i>

7. 2023/24 Revenue Statement

2023/24 REVENUE STATEMENT

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1. INTRODUCTION

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

Pursuant to sections 169(2) and 172 of the *Local Government Regulation 2012*, Council hereby resolves at the Special Meeting on 22 June 2023 to adopt the following Revenue Statement, which provides details of the following:

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

2. ADMINISTRATION

2.1 Issue of Rates Notices

Separate rate notices will be issued in the first six months of the financial year (July to December), and in the second half of the financial year (January to June), for the billing periods 1 July 2023 to the 31 December 2023, and 1 January 2024 to the 30 June 2024 respectively. Each rate notice includes one half of the annual rates and charges levied for the financial year.

In accordance with section 118 of the *Local Government Regulation 2012*, and section 115 of the *Fire and Emergency Services Act 1990* all rates and charges and the State Government's Emergency Management Levy are to be paid by the due date shown on the rate notice.

The council is required to collect the Emergency Management Levy in accordance with the *Fire and Emergency Services Act 1990* and this levy is included on the rate notice. The council billing frequency and method noted above will be applied to the Emergency Management Levy. All funds raised from this levy are forwarded to the Queensland Fire and Emergency Services. For the financial year 2023/24, the levy is as prescribed by the *Fire and Rescue Service Regulation 2011*, which is subject to alteration from time to time and are therefore outside the Sunshine Coast Regional Council's discretion. Council pensioner concessions as shown in section 2.3 will not be applied to the Emergency Management Levy.

2.2 Adjustment of Rates and Charges

Supplementary rates notices for variations in rates and charges will be issued as required during the financial year. It is the owner's responsibility to check that all rates and charges are correct at the time of the issue of the rate notice.

Adjustment to rates and charges will only be made for up to a maximum of twelve months prior to the current rating period in accordance with the provisions of section 3.2.4, excluding adjustments arising from the application of criteria (C) of the Principal Place of Residence definition detailed in section 2.8 which will only be made from the start of the period of the current rate notice. Adjustment for rates and charges levied in the prior twelve months will **not** be made where; a property has been categorised in Differential General Rate Categories 16,16UT,16RT, 17,17UT,17RT,18,18UT,18RT,19,19UT,19RT, 27, 27T, 29 or 29T and the owner/s have not provided a completed differential general rate objection notice **and** sufficient supporting documents for each relevant rating period advising that the property is their principal place of residence per section 3.2.4 of this Revenue Statement.

2.3 Pensioner Concession

Council's Pensioner Rate Concession to eligible pensioners will be allowed under Chapter 4, Part 10 of the *Local Government Regulation 2012*.

To qualify for council's Pensioner Rate Concession the ratepayer must meet the following eligibility criteria and **MUST ALSO** qualify for the Queensland Government Pensioner Rate Subsidy.

2.3.1 Eligibility Criteria

For Queensland Government Pensioner Rate Subsidy

The pensioner:

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

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

For the Sunshine Coast Regional Council Pensioner Rate Concession

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

- (a) Have owned property within the Sunshine Coast Regional Council local government area for the preceding three years; or
- (b) Paid rates on property within the Sunshine Coast Regional Council local government area for five of the last ten years, so long as the "gap" between ownerships in this period does not exceed twelve months.

Upon meeting the above qualifying period of three years, the rating concession will be applied from the start of the next rating period. Discretion may be applied in relation to the contribution to the Sunshine Coast Regional Council local government area regarding continuous residency, consistent with pensioner concession arrangements as listed above.

For holders of the Repatriation Health (Gold) Card issued by the Department of Veteran Affairs who have been classified as Totally and Permanently Incapacitated the ownership requirements detailed above are waived.

2.3.2 Method of Calculation – Per Property

Method of calculation - per property*		
*25% of the Differential General Rate subject to the following maximum amounts		
Pension Rate	Sole title to the property	Joint title to the property
Maximum level of pension (full pension)	\$290 per annum maximum	\$227 per annum maximum
Not Maximum level of pension (part pension)	\$145 per annum maximum	\$83 per annum maximum

2.3.2.1 Single Owner on the Maximum Rate of Pension

Where the *pensioner* is in receipt of the maximum level of pension and is the sole owner of the property that is their principal place of residence the concession will be 25% of the differential general rate up to a maximum amount of \$290 per annum.

2.3.2.2 Joint Owner on the Maximum Rate of Pension

Where the *pensioner* is in receipt of the maximum level of pension and the property is their principal place of residence and owns the property jointly with one or more people who meet the eligibility criteria in section 2.3.1, the concession will be 25% of the differential general rate up to a maximum amount of \$227 per annum.

2.3.2.3 Single Owner not on the Maximum Rate of Pension

Where the *pensioner* is not in receipt of the maximum level of pension and is the sole owner of the property that is their principal place of residence the concession will be 25% of the differential general rate up to a maximum amount of \$145 per annum.

2.3.2.4 Joint Owner not on the Maximum Rate of Pension

Where the *pensioner* is not in receipt of the maximum level of pension and the property is their principal place of residence and owns the property jointly with one or more people who meet the eligibility criteria in section 2.3.1, the concession will be 25% of the differential general rate up to a maximum amount of \$83 per annum.

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

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

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

- (a) The applicant's pension has been granted and backdated, or their pensioner status restored retrospectively as a result of a proper appeal process with Centrelink or Department of Veteran Affairs, thereby preventing them from applying at the date of grant; or,
- (b) a person's failure to be granted the Queensland Government Pensioner Rate Subsidy and/or the Sunshine Coast Regional Council Pensioner Concession has resulted from an acknowledged error on the part of council or the Department of Communities, Disability Services and Seniors, or a person professionally advising the pensioner, such as a solicitor or financial adviser.

All written backdate requests will be forwarded to State Government Concession Services by council for review and to determine if a Queensland Government Pensioner Rate Subsidy will be granted. If the Subsidy will not be granted, Council will not grant the concession.

2.4 Concessions for Rates & Charges

2.4.1 Rates and Charges Debt Concession

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

2.4.1.1 Additional Charges

In accordance with section 125(3) of the *Local Government Regulation 2012* an additional charge can accrue on all rates and charges in arrears in return for council agreeing to defer the payment. The additional charge will be equivalent to compound

interest, calculated in daily rests from the due date stated in the rate notice until paid in full and will be set at the *90 day Bank Bill Yield Rate*.

2.4.2 Deferment of Differential General Rates

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

The deferment of the differential general rate will apply to:

- Eligible Pensioners.
- Eligible Business/Enterprises.

2.4.2.1 Deferment for Eligible Pensioners

To assist eligible *pensioners* who Council is satisfied have experienced large increases in the value of their property as determined by the Department of Resources or have experienced financial hardship council may allow deferment of up to 50% of the differential general rate under section 120(1)(a) of the *Local Government Regulation 2012*. The deferred rates will accumulate as a debt against the property until it is sold, or until the death of the ratepayer, or until the property is transferred from the ownership of the concession applicant, or until such time as determined by council and detailed in Council's conditions of acceptance of the deferral application, whichever is the sooner. If the property is sold or transferred, the deferred rates are payable in full upon settlement of the sale or transfer. If the ratepayer dies, the deferred rates are payable in full within 30 days of the death of the ratepayer.

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

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

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

2.4.2.2 Deferment for Businesses or Enterprises

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

To assist eligible businesses and enterprises, council may allow deferment of up to 50% of the differential general rate to approved applicants under the Sunshine Coast Regional Council Investment Incentive Scheme. The deferred rates will accumulate as a debt against the property until it is sold or transferred or until the payment is required in accordance with the conditions of council's approval of the deferment application, whichever is sooner.

2.4.2.3 Additional Charges

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

2.4.2.4 Application to Defer

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

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

Council may grant a differential general rate concession to land identified in section 120(1)(b) of the *Local Government Regulation 2012* to the extent council is satisfied the land is owned and directly used by an entity whose objects do not include making a profit, or owned and directly used by an entity that provides assistance or encouragement for arts or cultural development, and is one of the following:

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

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

If a property has previously been granted a differential general rate concession in the previous financial year the owner will not be required to re-apply to obtain the

concession for the current financial year, however they may be required to provide proof of their ongoing eligibility if requested to do so. Property owners must immediately notify council if there is a change of land use for a property in receipt of a differential general rate concession or if they no longer meet the eligibility criteria for the concession.

2.5 Differential General Rate Exemptions

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

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

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

- (a) land owned by a religious entity if the land is less than 20ha and is used for 1 or more of the following purposes:
 - (i) religious purposes, including, for example, public worship;
 - (ii) the provision of education, health or community services, including facilities for aged persons and persons with disabilities;
 - (iii) the administration of the religious entity;
 - (iv) housing incidental to a purpose mentioned in subparagraph (i), to (iii);
- (b) land vested in, or placed under the management and control of, a person under an Act for:
 - (i) a public purpose that is a recreational or sporting purpose; or
 - (ii) a charitable purpose.
- (c) land used for purposes of a public hospital if:
 - (iii) the public hospital is
 - (A) part of a private hospital complex; or
 - (B) a private and public hospital complex; and
 - (iv) the land used for the purposes is more than 2ha and is separated from the rest of the complex;
- (d) land owned by a community organisation if the land is less than 20ha and is used for providing one of the following:
 - (v) accommodation associated with the protection of children;
 - (vi) accommodation for students;
 - (vii) educational, training or information services aimed at improving labour market participation or leisure opportunities;
- (e) land used for a cemetery.

2.6 Outstanding Rates and Charges

2.6.1 Interest Charges

Interest Charges will be applied to all overdue rates or charges under section 133 of the *Local Government Regulation 2012* from the day the rates or charges become overdue. The interest will be compound interest, calculated on daily rests. For a day on or after 1 July 2023 the interest rate will be 11.64% per annum.

2.6.2 Arrangements to Pay

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

2.6.3 Overdue Rates and Charges

Where the rates and charges remain unpaid and an arrangement to pay has not been made, a reminder notice will be issued. Where rates and charges remain unpaid after the reminder notice period, further recovery action may commence, which may include being referred to an external Debt Recovery Agent. Council may also undertake court proceedings to recover overdue rates and charges in accordance with section 134 of the *Local Government Regulation 2012*.

As per sections 138 to 146 of the *Local Government Regulation 2012*, council has the power to sell the property for the recovery of outstanding rates and charges, which have been overdue for at least three years. Vacant land and commercial properties can be sold after one year where judgment has been entered.

2.6.4 Sale of Land for Arrears of Rates & Charges

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

- Some or all of the overdue rates and charges have been overdue for at least,
 - generally three years; or
 - if the rates or charges were levied on vacant land or land used for commercial properties and the local government have obtained judgment – one year; or
 - if the rates or charges were levied for a mining claim – three months.
- The Local Government may, by resolution, decide to sell the land.

- The Local Government must as soon as practicable give all interested parties a Notice of Intention to Sell the land.
- Procedures for selling the land must be commenced generally three months after the Notice of Intention to Sell the land is issued and notice of auction issued within six months after the Notice of Intention to Sell the land is issued.
- The Local Government must end the procedures if the overdue rates and charges and all expenses the local government incurs in attempting to sell the land are paid in full.

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

2.7 Fees and Charges

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

All fees and charges will be set with reference to full cost pricing. Cost-recovery fees will be charged up to a maximum of full cost and reflect as far as possible the actual cost of providing services and facilities. Commercial charges will be at commercial rates. Council acknowledges the community benefit associated with not-for-profit organisations and Traditional Owners conducting activities on the Sunshine Coast. All not-for-profit organisations are exempt from cost recovery fees for applications to conduct activities requiring an approval on public and private land within the Sunshine Coast Regional Council local government area. All applications from Traditional Owners of the Kabi Kabi and Jinibara people are exempt from cost-recovery application fees in relation to tourism and cultural business activities occurring on community land within the Sunshine Coast Regional Council local government area.

Section 172(1)(d) of the *Local Government Regulation 2012* provides that if the local government conducts a business activity on a commercial basis the Revenue Statement must state the criteria used to decide the amount of the charges for the activity's goods and services. Commercial charges will be charged at commercial rates for a business activity conducted by council on a commercial basis and all commercial charges for the 2023/24 financial year are set out in the Register of General Cost-Recovery Fees and Commercial Charges 2023/24 as adopted.

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

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

calculated on daily rests in accordance with the Infrastructure Agreement and the rate will be 11% per annum.

2.8 Definitions

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

Terms Used	Explanation
<i>90 day Bank Bill Yield Rate</i>	the monthly average yield of 90-day bank accepted bills published by the Reserve Bank of Australia for the month of March in the financial year immediately before the financial year to which this Revenue Statement refers, rounded to 2 decimal places. For 2023/24 this is 3.64%.
<i>Community Title Scheme</i>	a community titles scheme under the <i>Body Corporate and Community Management Act 1997</i> .
<i>Differential General Rates Table</i>	Table 1 and Table 2 in this Revenue Statement.
<i>due date</i>	the due date for payment as shown on the rate notice.
<i>dual occupancy</i>	a property containing two dwelling houses or dwelling units on the same rateable lot (one valuation), whether or not attached, capable of being used by separate households.
<i>dwelling house</i>	a separate building that is used or is adapted to be used for principal residential purposes .
<i>dwelling unit</i>	a room or group of rooms that is used or is adapted to be used for principal residential purposes .
<i>full payment</i>	cleared payment of the amount of the most recently issued rates notice. 'Cleared' payment means money which council can immediately withdraw from its bank accounts or be used at the time of the transaction or at the end of the day.
<i>group title multi dwelling</i>	land with 09 Land Use Code which contains multiple dwellings.
<i>group title single dwelling</i>	land with 09 Land Use Code which contains a single dwelling house only.
<i>group title vacant land</i>	land with 09 Land Use Code which does not contain any improvements.
<i>high-rise unit</i>	strata lots within a complex containing greater than four stories above the ground.

<i>land parcel or parcel of land</i>	a lot or any part of a lot which is registered with the Department of Resources and which is capable of being occupied separately regardless of whether a separate title is held for such lot or part of a lot.
<i>land use codes</i>	the land use codes used by council, derived from the Department of Resources detailed at Appendix 7.
<i>low-rise unit</i>	strata lots within a complex containing no more than four stories above the ground.
<i>multi dwelling</i>	dual occupancy, secondary dwelling or flats, on the same rateable lot (one valuation), categorised under land use code 03.
<i>non-residential purposes</i>	all purposes other than residential purposes .
<i>overdue rates</i>	has the meaning assigned to that term by section 132 of the <i>Local Government Regulation 2012</i> . Without limiting that definition, overdue rates generally means those rates and charges remaining unpaid after the due date for payment, as prescribed in a rate notice issued to ratepayers. Overdue rates excludes those rates and charges covered by an approved arrangement to pay where payments are being maintained in accordance with the approved arrangement.
<i>owner</i>	has the meaning given in the <i>Local Government Act 2009</i> for the term owner of land.
<i>predominant use</i>	the single use, or in the case of multiple usages, the main use, for which in the opinion of the council the property is being used or could potentially be used by virtue of the improvements or activities conducted upon the property .
<i>pensioner</i>	in accordance with the <i>Local Government Regulation 2012</i> , a person who is the holder of a pensioner concession card issued by the department of the Commonwealth responsible for administering the Social Security Act 1991 (Cwlth) or the Veterans' Entitlements Act 1986 (Cwlth).
<i>primary production purposes</i>	land used or available for the business or industry of grazing, dairying, pig farming, poultry farming, viticulture, orchard, apiculture, horticulture, aquaculture, vegetable growing, the growing of crops of any kind, forestry; or any other business or industry involving the cultivation of soils, the harvesting of crops or the rearing of livestock; <u>and</u> where a farming concession is granted by the Department of Resources in accordance with Chapter 2, Part 2, Division 5, Subdivision 2 of the <i>Land Valuation Act 2010</i> .

<i>premises</i>	<p>includes:</p> <p>(e) the whole or any part of any building, structure, or land</p> <p>(f) any construction works whether on private land, Crown land, council land or any public place.</p>
<i>principal place of residence</i>	<p>(A) a single <i>dwelling house</i>, single <i>dwelling unit</i> that is the place of residence at which at least one natural person who constitutes the <i>owner/s</i> of the land predominantly resides; or</p> <p>(B) a <i>multi dwelling</i> house or <i>multi dwelling</i> unit that is the place of residence where at least one <i>owner</i> is a pensioner who complies with the eligibility criteria contained in the Queensland Government's Rate Subsidy Scheme predominantly resides.</p> <p>(C) <i>rateable land</i> within a <i>community title scheme</i> that is identified by land use code 08 <i>community title scheme</i> unit within a <i>Retirement Village</i> <u>and</u> the <i>community title scheme</i> unit is <i>owned</i> by the <i>Retirement Village</i> operator <u>and</u> occupied under a current lease of 90 years or more which specifies the unit occupant is responsible for payment of the General Rate.</p> <p>In establishing <i>principal place of residence</i> council may consider, but not be limited to, the <i>owner's</i> declared address for electoral, taxation, government social security or national health registration purposes, or any other form of evidence deemed acceptable by the council.</p> <p>Without limiting the above meaning the following cases do not comply with the definition of a <i>principal place of residence</i>, namely a single <i>dwelling house</i>, a single <i>dwelling unit</i>, or a <i>multi dwelling</i> house or a <i>multi dwelling</i> unit that is:</p> <p>(g) not occupied by at least one person/s who constitutes the <i>owner/s</i>, but occupied by any other person/s, whether in return for rent or remuneration or not, including members of the <i>owner's</i> family, unless the specific criteria (C) above applies; or</p> <p>(h) not occupied, whether permanently or temporarily for more than 120 days of the <i>financial year</i>, including for the purposes of renovation or redevelopment, except in the case where;</p> <p>(viii) a <i>premises</i> being renovated remains the registered <i>principal place of residence</i> of the <i>owner</i> for electoral, taxation, government social security or national health registration purposes and that the <i>owner/s</i> do not own any other <i>property</i> which they claim to be their <i>principal place of residence</i>; and</p>

	<ul style="list-style-type: none"> (ix) a property is vacant due to the owner/s absence on an extended holiday, provided that the property remains vacant for the entire period of their absence. (x) a property is vacant due to the owner/s absence due to work commitments, provided that the absence is confirmed in writing by the owner's employer to council's satisfaction and the property remains vacant or is occupied by immediate family members only during the period of the owner's absence. (xi) The owner is absent due to medical reasons of the owner or a close relative and this is confirmed in writing by a health professional to council's satisfaction. (i) not owned by a natural person, e.g. owned by a company, excepting where the ratepayer residing at the property as their principal place of residence is the company owner. (j) multi dwelling (dual occupancy or a secondary dwelling) on the same rateable lot (one valuation) whether or not the properties are attached (except as outlined in (B) above). (k) a property categorised as transitory accommodation within rating categories 16RT, 16UT, 17RT, 17UT, 18RT, 18UT, 19RT, 19UT, 27T, 29T.
<p><i>principal residential purpose(s)</i></p>	<p>a dwelling house or dwelling unit used solely for a principal place of residence, not used as transitory accommodation, not containing any improvements of a non-residential nature nor comprising any non-residential or commercial activity unless such improvements or activity is limited to;</p> <ul style="list-style-type: none"> (l) the owner/s working from home being either self-employed or working for their employer either permanently or temporarily, provided any such activity conforms with and does not exceed the Description and Identification set out in the Differential General Rates Table included in council's 2023/24 Revenue Statement, and/or (m) engaging in a hobby or pastime that involves the sale, manufacture or provision of goods or services and/or the reception of customers to view, purchase or consult on any such goods or services on site, including low-key/single, kerb-side sales and stalls, provided any such activity conforms with and does not exceed the Description and Identification set out in the Differential General Rates Table included in council's 2023/24 Revenue Statement.

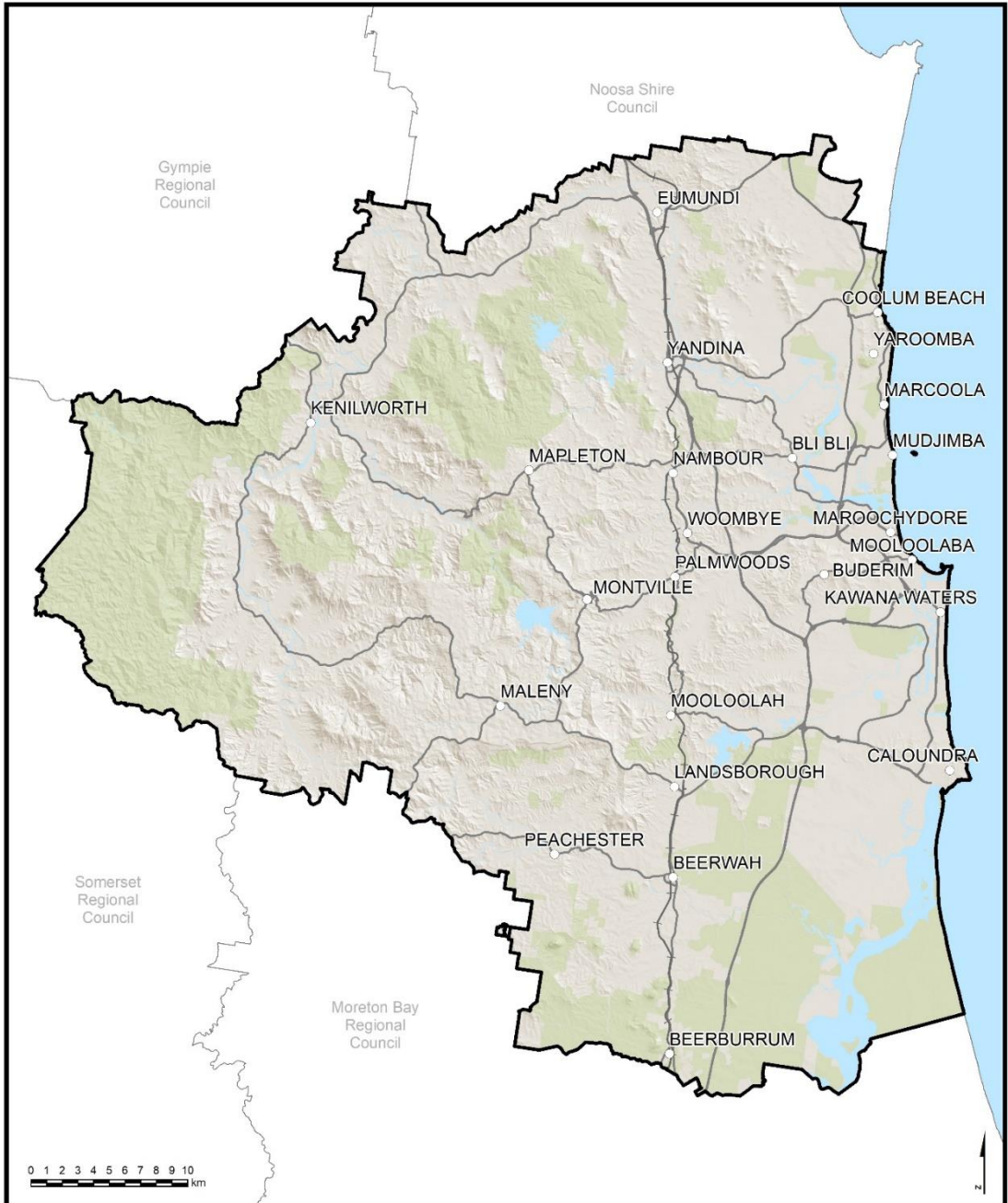
<i>property</i>	a parcel or parcels of land recorded together within council's systems for rating and charging purposes.
<i>rateable land</i>	has the meaning given in section 93(2) of the <i>Local Government Act 2009</i> .
<i>rateable value</i>	the value of land for the financial year as issued by the Department of Resources in accordance with the <i>Land Valuation Act 2010</i> .
<i>residential purpose(s)</i>	land that is in, or if it were categorised would be in, Differential Rating Categories 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 27, 27T, 28, 29, 29T or 30 as set out in the Differential General Rates Table included in council's 2023/24 Revenue Statement. Any residential premises that does not comply with the Description and Identification for Differential Rating Categories 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 27, 27T, 28, 29, 29T or 30 as set out in the Differential General Rates Table (Table 1) included in council's 2023/24 Revenue Statement, is deemed to be non-residential purposes .
<i>retirement lifestyle village</i>	land that is a single lot and not subject to a community title scheme or is a group title multi dwelling , and that is used to accommodate older members of the community or retired persons who are at least 50 years of age, and all persons occupy the land for a principal place of residence purpose and hold a long term licence/lease to occupy the land, and own the dwelling house/dwelling unit upon the land to which they hold a licence/lease to occupy. Excludes caravan parks and mixed uses i.e. only applicable to the single use of principal place of residence .
<i>retirement village</i>	a registered premise where older members of the community or retired persons reside, or are to reside, in independent living units or serviced units under a retirement village scheme in accordance with the <i>Retirement Villages Act 1999</i> .
<i>rural</i>	the rural area shown on Map 2 (unshaded white areas), within the Sunshine Coast Regional Council local government area delineated on Map 2.
<i>secondary dwelling</i>	a dwelling used in conjunction with a dwelling house or dwelling unit on the same rateable lot (one valuation). For example, may be constructed under a dwelling house, be attached or freestanding from the dwelling house, may be a separate self-contained part of a dwelling house or dwelling unit .

<i>shopping centre purposes</i>	land which has a predominant use of major retail activities or retail warehouses.
<i>single dwelling</i>	land which contains a single dwelling house or a single dwelling unit only.
<i>strata lot</i>	a lot created pursuant to the <i>Body Corporate and Community Management Act 1997, Mixed Use Development Act 1993</i> , or similar strata title legislation.
<i>Sunshine Coast Airport and Sunshine Coast Airport Precinct</i>	land which is located within either the Sunshine Coast Airport or Sunshine Coast Airport Precinct, as identified in council's Planning Scheme, and is for activities associated, related or connected with the provision, management and operation of an airport facility; including passenger terminal, freight, car parking facilities, storage and industrial facilities. The intention of this description is to cover all properties used for a range of purposes located within the footprint of the Sunshine Coast Airport and Sunshine Coast Airport Precinct, an area as identified in Council's Planning Scheme.
<i>transitory accommodation</i>	<p>where a property is offered or available, or used, for rental in a temporary manner, generally associated with, but not limited to, holiday rental letting, typically for a rental period or rental periods of less than 42 consecutive days at any one time. (Note: Transitory Accommodation listings or advertising/marketing, for example, on such as publicly available websites and/or with real estate agents, will constitute evidence of the property being offered or available).</p> <p>Without limiting the meaning the following is not transitory accommodation;</p> <p>(a) a room in a property that is offered or available, or used, for holiday rental letting within a principal place of residence and the owner/s reside at the property when the room is offered, available or used for holiday rental letting; or</p> <p>(b) a property with a documented tenancy agreement in place that meets the requirements of the <i>Residential Tenancies and Rooming Accommodation Act 2008</i> and the agreement is for a period of 42 consecutive days or more.</p> <p>For the purposes of clarity, where a multi dwelling is used to provide transitory accommodation the predominant use definition is applied. Without limiting the meaning, the following is a predominant use of transitory accommodation: where 50% or more of a dwelling house or dwelling unit or strata lot or multi-dwelling is offered or</p>

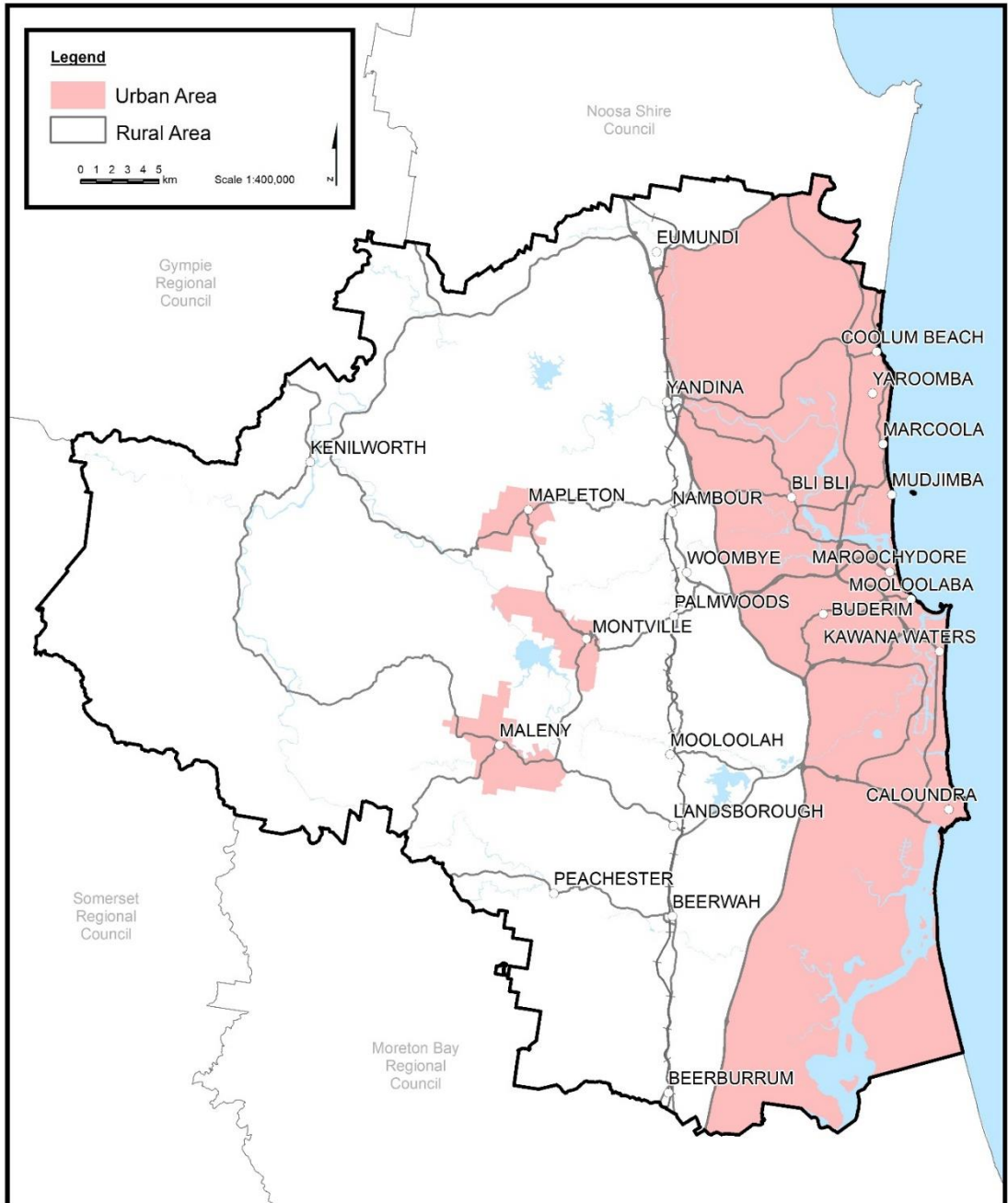
	available as transitory accommodation , this includes where the users of the transitory accommodation may have access to other areas of the property , for example, living areas, parking space, gardens, pool, patios/decks etc.
<i>urban</i>	the urban areas shown on Map 2 (shaded pink areas), within the Sunshine Coast Regional Council local government area delineated on Map 2.
<i>vacant land</i>	land devoid of buildings or structures with the exception of outbuildings or other minor structures not designed or used for human habitation or occupation. It excludes land that is used for car parking or in conjunction with any commercial activity or commercial land use, examples of which include but are not limited to, heavy vehicle or machinery parking, outdoor storage areas, assembly areas or land used for <i>primary production purposes</i> . Commercial activities are rated within commercial & industrial rate categories 2RN, 2UN, 2R, 2U, 3R, 3U, 4U, 4R, 5, 25, 25A, 25B, 26 or for <i>primary production purposes</i> rate category 1 applies.

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

MAP 1 – Sunshine Coast Council Region



MAP 2 – Urban and Rural Areas



3. DIFFERENTIAL GENERAL RATES

3.1 Basis of Rates

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

3.1.1 Outline

The Sunshine Coast Regional Council will use a system of differential general rating for the 2023/24 financial year.

3.1.2 Differential General Rates

Sunshine Coast Regional Council will not make a resolution limiting the increases in differential general rates for the 2023/24 financial year.

3.2 Rates to Apply

3.2.1 Explanation

The applicable Differential General Rates for the financial year ending 30 June 2024 are identified in *Table 2 Schedule of Rates*, as adopted in the 2023/24 Council budget. The rate will apply to the rateable value of lands which are within the Sunshine Coast Regional Council area as provided by the Department of Resources.

3.2.2 Differential General Rates

There will be 49 differential general rating categories in 2023/24. The categories and the relevant description and identification of those categories are outlined in *Table 1 Differential General Rates*.

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

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

- 1** Agricultural
- 2RN** Rural Commercial & Industrial with a rateable value from \$0 to \$110,000 RV*
- 2UN** Urban Commercial & Industrial with a rateable value from \$0 to \$103,000 RV
- 2R** Rural Commercial & Industrial with a rateable value from \$110,001 to \$210,000 RV
- 2U** Urban Commercial & Industrial with a rateable value from \$103,001 to \$210,000 RV
- 3R** Rural Commercial & Industrial with a rateable value from \$210,001 to \$500,000 RV
- 3U** Urban Commercial & Industrial with a rateable value from \$210,001 to \$500,000 RV

- 4R** Rural Commercial & Industrial with a rateable value greater than \$500,000
- 4U** Urban Commercial & Industrial with a rateable value greater than \$500,000
- 4I** Iconic Tourism, Entertainment/Leisure or Tourism Attraction related industry
- 5** Extractive Industries
- 6** Residential/Vacant Land/Other with a rateable value from \$0 to \$420,000 RV
- 7** Residential/Vacant Land/Other with a rateable value from \$420,001 to \$650,000 RV
- 8** Residential/Vacant Land/Other with a rateable value from \$650,001 to \$810,000 RV
- 9** Residential/Vacant Land/Other with a rateable value from \$810,001 to \$930,000 RV
- 10** Residential/Vacant Land/Other with a rateable value from \$930,001 to \$1,080,000 RV
- 11** Residential/Vacant Land/Other with a rateable value from \$1,080,001 to \$1,200,000 RV
- 12** Residential/Vacant Land/Other with a rateable value from \$1,200,001 to \$1,450,000 RV
- 13** Residential/Vacant Land/Other with a rateable value from \$1,450,001 to \$1,750,000 RV
- 14** Residential/Vacant Land/Other with a rateable value from \$1,750,001 to \$3,200,200 RV
- 15** Residential/Vacant Land/Other with a rateable value over \$3,200,200
- 16** Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$0 to \$595,000 RV
- 16RT** Residential - Rural Transitory Accommodation with a rateable value from \$0 to \$595,000 RV
- 16UT** Residential - Urban Transitory Accommodation with a rateable value from \$0 to \$595,000 RV
- 17** Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$595,001 to \$715,000 RV
- 17RT** Residential - Rural Transitory Accommodation with a rateable value from \$595,001 to \$715,000 RV
- 17UT** Residential - Urban Transitory Accommodation with a rateable value from \$595,001 to \$715,000 RV

- 18** Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$715,001 to \$1,070,000 RV
- 18RT** Residential - Rural Transitory Accommodation with a rateable value from \$715,001 to \$1,070,000 RV
- 18UT** Residential - Urban Transitory Accommodation with a rateable value from \$715,001 to \$1,070,000 RV
- 19** Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value over \$1,070,000 RV
- 19RT** Residential - Rural Transitory Accommodation with a rateable value over \$1,070,000
- 19UT** Residential - Urban Transitory Accommodation with a rateable value over \$1,070,000
- 20** Vacant Land with a rateable value over \$1 million and total area greater than 1500 square metres.
- 21** Lots less than 20 square metres, Pump Stations, Stock Grazing Permit, Strata Garage
- 22** Land Subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the *Land Valuation Act 2010*
- 23** Retirement Villages & Nursing Homes
- 24** Shopping Centres with a rateable value from \$3 million to \$6 million RV
- 25** Shopping Centres with a rateable value from \$6,000,001 to \$10 million RV
- 25A** Shopping Centres with a rateable value from \$10,000,001 to \$20 million RV
- 25B** Shopping Centres with a rateable value from \$20,000,001 to \$45 million RV
- 26** Shopping Centres with a rateable value over \$45 million
- 27** High-rise Units - Not Principal Place of Residence
- 27T** High-rise Units - Transitory Accommodation
- 28** High-rise Units - Principal Place of Residence
- 29** Low-rise Units - Not Principal Place of Residence
- 29T** Low-rise Units - Transitory Accommodation
- 30** Low-rise Units - Principal Place of Residence
- 31** Other Significant Commercial & Industrial

* RV- Rateable Valuation

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

3.2.3 Minimum Differential General Rates

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

3.2.4 Objecting to a Differential General Rate Category

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

In accordance with section 90(3) of the *Local Government Regulation 2012* the owner may object by giving the local government an objection notice. Section 90(4) of the *Local Government Regulation 2012* details the form an objection notice should take. Sunshine Coast Regional Council will assess differential general rate objections submitted on an approved form with the required supporting documentation.

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

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

Sunshine Coast Regional Council will only accept a differential general rate objection notice in the financial year for which the rates have been levied.

Adjustment to rates and charges as a result of a differential general rate objection notice will only be made for up to a maximum of twelve months prior to the current rating period in accordance with section 2.2, except for objection notices arising from the application of criteria (C) of the Principal Place of Residence definition detailed in section 2.8, which will only be made from the start of the period of the current rate notice.

3.2.5 Principal Place of Residence Exceptions

Where a land owner makes an objection under section 90 of the *Local Government Regulation 2012*, who:

- (a) owns a property categorised in Differential General Rate Category 16, 17, 18, 19, 27 and 29;
- (b) is using the *dual-occupancy* or *secondary dwelling* on the property to provide accommodation to a member of their immediate family; and
- (c) the family member being housed has special circumstances such as a physical or mental disability or safety and privacy concerns; or
- (d) in the case of a *dual-occupancy* or *secondary dwelling* only, all dwelling components (i.e. the main dwelling and the secondary dwelling) are verified as being occupied by the registered owners of the property who live in the dwelling components on a separate and independent basis,

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

3.3 Concessions

Council pensioner concessions as mentioned in section 2.3 will be applied to this rate for qualifying ratepayers.

3.4 Notices

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

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

Table 1 – Differential General Rates

Category	Description	Identification
1. Agricultural		
1	<p>This category 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.</p>	<p>Land to which the following land use codes apply:</p> <p>44 nursery garden centre 60 sheep grazing 61 sheep breeding 64 livestock grazing – breeding 65 livestock grazing – breeding and fattening 66 livestock grazing – fattening 67 goats 68 dairy cattle – quota milk 69 dairy cattle – non-quota milk 70 cream 71 oilseeds 73 grains 74 turf farm 75 sugar cane 76 tobacco 77 cotton 78 rice 79 orchard 80 tropical fruit 81 pineapple 82 vineyard 83 small crops and fodder irrigated 84 small crops & fodder non-irrigated 85 pigs 86 horses 87 poultry 88 forestry and logs 89 animals (special) 93 peanuts</p>

Table 1 – Differential General Rates

Category	Description	Identification
2RN. Rural Commercial & Industrial with a rateable value from \$0 to \$110,000		
2RN	<p>This category will apply where the land has a rateable value from \$0 to \$110,000 and is:</p> <p>a. used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes; and</p> <p>b. not included in category 4I, and</p> <p>c. located in a rural area as delineated on Map 2.</p>	<p>Land to which the following land use codes apply:</p> <p>07 guest house/private hotel/hostel/bed and breakfast</p> <p>08 community title scheme unit(s)</p> <p>09 group title multi dwelling or group title vacant land</p> <p>10 combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet</p> <p>11 shop/office (single) with or without accommodation</p> <p>12 shops – shopping group (more than 6 shops)</p> <p>13 shops – shopping group (2 to 6 shops)</p> <p>14 shops main retail</p> <p>15 shop secondary retail</p> <p>16 drive-in shopping centre</p> <p>17 restaurant/fast food outlet</p> <p>18 special tourist attraction</p> <p>19 walkway/ramp</p> <p>20 marina</p> <p>22 car park</p> <p>23 retail warehouse</p> <p>24 sales area</p> <p>25 office(s)</p> <p>26 funeral parlour</p> <p>27 private hospital/convalescent home (medical care)</p> <p>28 warehouse and bulk store</p> <p>29 transport terminal</p> <p>30 service station</p> <p>31 oil depot</p> <p>32 wharf</p> <p>33 builder's yard/contractor's yard</p> <p>34 cold store/ice works</p> <p>35 general industry</p> <p>36 light industry</p> <p>37 noxious/offensive industry</p> <p>38 advertising – hoarding</p> <p>39 harbour industry</p> <p>41 child care centre</p> <p>42 hotel/tavern</p> <p>43 motel</p> <p>44 nursery/garden centre</p> <p>45 theatres/cinemas</p> <p>46 drive-in theatres</p> <p>47 licensed club</p> <p>48 sports club/facilities</p> <p>49 caravan park</p>

Table 1 – Differential General Rates

Category	Description	Identification
		50 other club (non-business) 52 cemetery 89 animals (special), boarding kennels/cattery 91 transformers/utility installation
2UN. Urban Commercial & Industrial with a rateable value from \$0 to \$103,000		
2UN	<p>This category will apply where the land has a rateable value from \$0 to \$103,000 and is:</p> <p>a. used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes; and</p> <p>b. not included in category 4I, and</p> <p>c. located in an urban area as delineated on Map 2.</p>	<p>Land to which the following land use codes apply:</p> <p>07 guest house/private hotel/hostel/bed and breakfast 08 community title scheme unit(s) 09 group title multi dwelling or group title vacant land 10 combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet 11 shop/office (single) with or without accommodation 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail 15 shop secondary retail 16 drive-in shopping centre 17 restaurant/fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 private hospital/convalescent home (medical care) 28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf 33 builder's yard/contractor's yard 34 cold store/ice works 35 general industry 36 light industry 37 noxious/offensive industry 38 advertising – hoarding 39 harbour industry 41 child care centre 42 hotel/tavern 43 motel</p>

Table 1 – Differential General Rates

Category	Description	Identification
		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 89 animals (special), boarding kennels/cattery 91 transformers/utility installation
2R. Rural Commercial & Industrial with a rateable value from \$110,001 to \$210,000		
2R	<p>This category will apply where the land has a rateable value from \$110,001 to \$210,000 and is:</p> <p>a. used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes; and</p> <p>b. not included in category 4I, and</p> <p>c. located in a rural area as delineated on Map 2.</p>	<p>Land to which the following land use codes apply:</p> 07 guest house/private hotel/hostel/bed and breakfast 08 community title scheme unit(s) 09 group title multi dwelling or group title vacant land 10 combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet 11 shop/office (single) with or without accommodation 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail 15 shop secondary retail 16 drive-in shopping centre 17 restaurant/fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 private hospital/convalescent home (medical care) 28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf 33 builder's yard/contractor's yard 34 cold store/ice works 35 general industry

Table 1 – Differential General Rates

Category	Description	Identification
		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 89 animals (special), boarding kennels/cattery 91 transformers/utility installation
2U. Urban Commercial & Industrial with a rateable value from \$103,001 to \$210,000		
2U	<p>This category will apply where the land has a rateable value from \$103,001 to \$210,000 and is:</p> <p>a. used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes; and</p> <p>b. not included in category 4I, and</p> <p>c. located in an urban area as delineated on Map 2.</p>	<p>Land to which the following land use codes apply:</p> 07 guest house/private hotel/hostel/bed and breakfast 08 community title scheme unit(s) 09 group title multi dwelling or group title vacant land 10 combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet 11 shop/office (single) with or without accommodation 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail 15 shop secondary retail 16 drive-in shopping centre 17 restaurant/fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 private hospital/convalescent home (medical care) 28 warehouse and bulk store

Table 1 – Differential General Rates

Category	Description	Identification
		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 89 animals (special), boarding kennels/cattery 91 transformers/utility installation
3R. Rural Commercial & Industrial with a rateable value from \$210,001 to \$500,000		
3R	<p>This category will apply where the land has a rateable value from \$210,001 to \$500,000 and is:</p> <p>a. used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes; and</p> <p>b. not included in category 4I, and</p> <p>c. located in a rural area as delineated on Map 2.</p>	<p>Land to which the following land use codes apply:</p> 07 guest house/private hotel/hostel/bed and breakfast 08 community title scheme unit(s) 09 group title multi dwelling or group title vacant land 10 combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet 11 shop/office (single) with or without accommodation 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail 15 shop secondary retail 16 drive-in shopping centre 17 restaurant/fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 23 retail warehouse

Table 1 – Differential General Rates

Category	Description	Identification
		24 sales area 25 office(s) 26 funeral parlour 27 private hospital/convalescent home (medical care) 28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf 33 builder's yard/contractor's yard 34 cold store/ice works 35 general industry 36 light industry 37 noxious/offensive industry 38 advertising – hoarding 39 harbour industry 41 child care centre 42 hotel/tavern 43 motel 44 nursery/garden centre 45 theatres/cinemas 46 drive-in theatres 47 licensed club 48 sports club/facilities 49 caravan park 50 other club (non-business) 52 cemetery 89 animals (special), boarding kennels/cattery 91 transformers/utility installation
3U. Urban Commercial & Industrial with a rateable value from \$210,001 to \$500,000		
3U	<p>This category will apply where the land has a rateable value from \$210,001 to \$500,000 and is:</p> <p>a. used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes; and</p> <p>b. not included in category 4I, and</p> <p>c. located in an urban area as delineated on Map 2.</p>	<p>Land to which the following land use codes apply:</p> 07 guest house/private hotel/hostel/bed and breakfast 08 community title scheme unit(s) 09 group title multi dwelling or group title vacant land 10 combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet 11 shop /office (single) with or without accommodation 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail 15 shop secondary retail

Table 1 – Differential General Rates

Category	Description	Identification
		16 drive-in shopping centre 17 restaurant/ fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 private hospital/convalescent home (medical care) 28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf 33 builder's yard/contractor's yard 34 cold store/ice works 35 general industry 36 light industry 37 noxious/offensive industry 38 advertising – hoarding 39 harbour industry 41 child care centre 42 hotel/tavern 43 motel 44 nursery/garden centre 45 theatres/cinemas 46 drive-in theatres 47 licensed club 48 sports club/facilities 49 caravan park 50 other club (non-business) 52 cemetery 89 animals (special), boarding kennels/cattery 91 transformers/utility installation
4R. Rural Commercial & Industrial with a rateable value greater than \$500,000		
4R	<p>This category will apply where the land has a rateable value greater than \$500,000; or, for land used for shops main retail, shop secondary retail, drive in shopping centre or retail warehouse (<i>land use codes</i> 14, 15, 16, 23 refer) where the land has a rateable value greater than \$500,000 and less than \$3,000,000; and is:</p> <p>a. used for <i>non-residential purposes</i>, or has the potential <i>predominant use</i> by virtue of its improvements or activities</p>	<p>Land to which the following <i>land use codes</i> apply:</p> 07 guest house/private hotel/hostel/bed and breakfast 08 <i>community title scheme</i> unit(s) 09 <i>group title multi dwelling</i> or <i>group title vacant land</i> 10 combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet

Table 1 – Differential General Rates

Category	Description	Identification
	<p>conducted upon the land of non-residential purposes; and</p> <p>b. not included in category 1, 4I, 24, 25, 25A, 25B, 26; and</p> <p>c. located in a rural area as delineated on Map 2.</p>	<p>11 shop/office (single) with or without accommodation</p> <p>12 shops – shopping group (more than 6 shops)</p> <p>13 shops – shopping group (2 to 6 shops)</p> <p>14 shops main retail</p> <p>15 shop secondary retail</p> <p>16 drive-in shopping centre</p> <p>17 restaurant/ fast food outlet</p> <p>18 special tourist attraction</p> <p>19 walkway/ramp</p> <p>20 marina</p> <p>22 car park</p> <p>23 retail warehouse</p> <p>24 sales area</p> <p>25 office(s)</p> <p>26 funeral parlour</p> <p>27 private hospital/convalescent home (medical care)</p> <p>28 warehouse and bulk store</p> <p>29 transport terminal</p> <p>30 service station</p> <p>31 oil depot</p> <p>32 wharf</p> <p>33 builder's yard/contractor's yard</p> <p>34 cold store/ice works</p> <p>35 general industry</p> <p>36 light industry</p> <p>37 noxious/offensive industry</p> <p>38 advertising – hoarding</p> <p>39 harbour industry</p> <p>41 child care centre</p> <p>42 hotel/tavern</p> <p>43 motel</p> <p>44 nursery/garden centre</p> <p>45 theatres/cinemas</p> <p>46 drive-in theatres</p> <p>47 licensed club</p> <p>48 sports club/facilities</p> <p>49 caravan park</p> <p>50 other club (non-business)</p> <p>52 cemetery</p> <p>89 animals (special), boarding kennels/cattery</p> <p>91 transformers/utility installation</p>
4U. Urban Commercial & Industrial with a rateable value greater than \$500,000		
4U	<p>This category will apply where the land has a rateable value greater than \$500,000; or, for land used for shops main retail, shop secondary retail, drive in shopping centre or retail warehouse (land use codes 14, 15,</p>	<p>Land to which the following land use codes apply:</p> <p>07 guest house/private hotel/hostel/bed and breakfast</p> <p>08 community title scheme unit(s)</p>

Table 1 – Differential General Rates

Category	Description	Identification
	<p>16, 23 refer) where the land has a rateable value greater than \$500,000 and less than \$3,000,000; and is:</p> <p>a. used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes; and</p> <p>b. not included in category 1, 41, 24, 25, 25A, 25B, 26; and</p> <p>c. located in an urban area as delineated on Map 2.</p>	<p>09 group title multi dwelling or group title vacant land</p> <p>10 combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet</p> <p>11 shop/office (single) with or without accommodation</p> <p>12 shops – shopping group (more than 6 shops)</p> <p>13 shops – shopping group (2 to 6 shops)</p> <p>14 shops main retail</p> <p>15 shop secondary retail</p> <p>16 drive-in shopping centre</p> <p>17 restaurant/ fast food outlet</p> <p>18 special tourist attraction</p> <p>19 walkway/ramp</p> <p>20 marina</p> <p>22 car park</p> <p>23 retail warehouse</p> <p>24 sales area</p> <p>25 office(s)</p> <p>26 funeral parlour</p> <p>27 private hospital/convalescent home (medical care)</p> <p>28 warehouse and bulk store</p> <p>29 transport terminal</p> <p>30 service station</p> <p>31 oil depot</p> <p>32 wharf</p> <p>33 builder's yard/contractor's yard</p> <p>34 cold store/ice works</p> <p>35 general industry</p> <p>36 light industry</p> <p>37 noxious/offensive industry</p> <p>38 advertising – hoarding</p> <p>39 harbour industry</p> <p>41 child care centre</p> <p>42 hotel/tavern</p> <p>43 motel</p> <p>44 nursery/garden centre</p> <p>45 theatres/cinemas</p> <p>46 drive-in theatres</p> <p>47 licensed club</p> <p>48 sports club/facilities</p> <p>49 caravan park</p> <p>50 other club (non-business)</p> <p>52 cemetery</p> <p>89 animals (special), boarding kennels/cattery</p> <p>91 transformers/utility installation</p>

Table 1 – Differential General Rates

Category	Description	Identification
4I. Iconic Tourism, Entertainment / Leisure or Tourism Attraction related industry		
4I	<p>This category will apply where the land is; used for special tourism attraction purposes (land use code 18 refers) and has a rateable value greater than \$850,000; used for licensed club purposes (land use code 47 refers) and has a rateable value greater than \$1,600,000; used for sports club/facility purposes (land use code 48 refers) and has a rateable value greater than \$4,900,000; used for race course purposes (land use code 56 refers) with a rateable value over \$3,200,000; and is;</p> <p>a. used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes; and</p> <p>b. used for iconic tourism activities or entertainment/leisure activities, or tourism attraction activities or tourism related industry purposes or entertainment/leisure related industry purposes or tourism attraction related industry purposes.</p>	<p>Land to which one of the following land use codes apply</p> <p>18 special tourist attraction 47 licensed club 48 sports club/facilities 56 race course</p> <p>and one of the following property numbers apply; property number 166386 Big Kart Track, property number 239029 The Big Pineapple, property number 120180 Nambour RSL (Returned and Services League), property number 43000 Sea Life Sunshine Coast, property number 29377 The Ginger Factory, property number 106063 Maroochy RSL (Returned and Services League), property number 220902 Caloundra RSL (Returned and Services League), property number 221819 Sunshine Coast Turf Club, property number 171510 Aussie World and The Pub, property number 223890 Pelican Waters Golf Club, property number 233443 Australia Zoo, property number 14232 Palmer Coolum Resort and property number 122307 Twin Waters Resort.</p>
5. Extractive Industries		
5	<p>a. This category will apply where the land is used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes; and</p> <p>b. is used for extractive industry purposes.</p>	<p>Land to which the following land use codes apply:</p> <p>40 extractive industry</p>
6. Residential/Vacant Land/Other with a rateable value from \$0 to \$420,000		
6	<p>Applies to land with a rateable value from \$0 to \$420,000, not otherwise included in the following categories:</p> <p>1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.</p>	

Table 1 – Differential General Rates

Category	Description	Identification
7. Residential/Vacant Land/Other with a rateable value from \$420,001 to \$650,000		
7	Applies to land with a rateable value from \$420,001 to \$650,000, not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
8. Residential/Vacant Land/Other with a rateable value from \$650,001 to \$810,000		
8	Applies to land with a rateable value from \$650,001 to \$810,000, not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
9. Residential/Vacant Land/Other with a rateable value from \$810,001 to \$930,000		
9	Applies to land with a rateable value from \$810,001 to \$930,000 not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
10. Residential/Vacant Land/Other with a rateable value from \$930,001 to \$1,080,000		
10	Applies to land with a rateable value from \$930,001 to \$1,080,000 not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	

Table 1 – Differential General Rates

Category	Description	Identification
11. Residential/Vacant Land/Other with a rateable value from \$1,080,001 to \$1,200,000		
11	Applies to land with a rateable value from \$1,080,001 to \$1,200,000 not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
12. Residential/Vacant Land/Other with a rateable value from \$1,200,001 to \$1,450,000		
12	Applies to land with a rateable value from \$1,200,001 to \$1,450,000 not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
13. Residential/Vacant Land/Other with a rateable value from \$1,450,001 to \$1,750,000		
13	Applies to land with a rateable value from \$1,450,001 to \$1,750,000 not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
14. Residential/Vacant Land/Other with a rateable value from \$1,750,001 to \$3,200,200		
14	Applies to land with a rateable value from \$1,750,001 to \$3,200,200 not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
15. Residential/Vacant Land/Other with a rateable value over \$3,200,200		
15	Applies to land with a rateable value over \$3,200,200 not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18,	

Table 1 – Differential General Rates

Category	Description	Identification
	18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
16. Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$0 to \$595,000		
16	<p>This category will apply where the land has a rateable value from \$0 to \$595,000 and is:</p> <ul style="list-style-type: none"> a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and b. not used as a principal place of residence and; c. does not fall into category 16RT or 16UT. 	<p>Land, to which the following land use codes apply:</p> <ul style="list-style-type: none"> 02 single dwelling, 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling, 09 group title multi dwelling or group title single dwelling.
16RT. Residential - Rural Transitory Accommodation with a rateable value from \$0 to \$595,000		
16RT	<p>This category will apply where the land has a rateable value from \$0 to \$595,000 and is:</p> <ul style="list-style-type: none"> a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and b. is defined as transitory accommodation; and c. located in a rural area as delineated on Map 2. 	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling
16UT. Residential - Urban Transitory Accommodation with a rateable value from \$0 to \$595,000		
16UT	<p>This category will apply where the land has a rateable value from \$0 to \$595,000 and is:</p> <ul style="list-style-type: none"> a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and b. is defined as transitory accommodation; and c. located in an urban area as delineated on Map 2. 	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling

Table 1 – Differential General Rates

Category	Description	Identification
17. Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$595,001 to \$715,000		
17	<p>This category will apply where the land has a rateable value from \$595,001 to \$715,000 and is:</p> <ul style="list-style-type: none"> a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and b. not used as a principal place of residence and; c. does not fall into category 17RT or 17UT. 	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling
17RT. Residential - Rural Transitory Accommodation with a rateable value from \$595,001 to \$715,000		
17RT	<p>This category will apply where the land has a rateable value from \$595,001 to \$715,000 and is:</p> <ul style="list-style-type: none"> a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and b. is defined as transitory accommodation; and c. located in a rural area as delineated on Map 2. 	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling
17UT. Residential - Urban Transitory Accommodation with a rateable value from \$595,001 to \$715,000		
17UT	<p>This category will apply where the land has a rateable value from \$595,001 to \$715,000 and is:</p> <ul style="list-style-type: none"> a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and b. is defined as transitory accommodation; and c. located in an urban area as delineated on Map 2. 	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling

Table 1 – Differential General Rates

Category	Description	Identification
18. Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$715,001 to \$1,070,000		
18	<p>This category will apply where the land has a rateable value from \$715,001 to \$1,070,000 and is:</p> <ul style="list-style-type: none"> a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and b. not used as a principal place of residence and; c. does not fall into category 18RT or 18UT. 	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling
18RT. Residential - Rural Transitory Accommodation with a rateable value from \$715,001 to \$1,070,000		
18RT	<p>This category will apply where the land has a rateable value from \$715,001 to \$1,070,000 and is:</p> <ul style="list-style-type: none"> a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and b. is defined as transitory accommodation; and c. located in a rural area as delineated on Map 2. 	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling
18UT. Residential - Urban Transitory Accommodation with a rateable value from \$715,001 to \$1,070,000		
18UT	<p>This category will apply where the land has a rateable value from \$715,001 to \$1,070,000 and is:</p> <ul style="list-style-type: none"> a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and b. is defined as transitory accommodation; and c. located in an urban area as defined in Map 2. 	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling

Table 1 – Differential General Rates

Category	Description	Identification
19. Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value over \$1,070,000		
19	<p>This category will apply where the land has a rateable value over \$1,070,000 and is:</p> <p>a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and</p> <p>b. not used as a principal place of residence and;</p> <p>c. does not fall into category 19RT or 19UT.</p>	<p>Land to which the following land use codes apply:</p> <p>02 single dwelling</p> <p>03 multi dwelling (dual occupancy, secondary dwelling or flats)</p> <p>05 large homesite - dwelling</p> <p>09 group title multi dwelling or group title single dwelling</p>
19RT. Residential - Rural Transitory Accommodation with a rateable value over \$1,070,000		
19RT	<p>This category will apply where the land has a rateable value over \$1,070,000 and is:</p> <p>a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and</p> <p>b. is defined as transitory accommodation; and</p> <p>c. located in a rural area as delineated on Map 2.</p>	<p>Land to which the following land use codes apply:</p> <p>02 single dwelling</p> <p>03 multi dwelling (dual occupancy, secondary dwelling or flats)</p> <p>05 large homesite - dwelling</p> <p>09 group title multi dwelling or group title single dwelling</p>
19UT. Residential - Urban Transitory Accommodation with a rateable value over \$1,070,000		
19UT	<p>This category will apply where the land has a rateable value over \$1,070,000 and is:</p> <p>a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and</p> <p>b. is defined as transitory accommodation; and</p> <p>c. located in an urban area as delineated on Map 2.</p>	<p>Land to which the following land use codes apply:</p> <p>02 single dwelling</p> <p>03 multi dwelling (dual occupancy, secondary dwelling or flats)</p> <p>05 large homesite - dwelling</p> <p>09 group title multi dwelling or group title single dwelling</p>

Table 1 – Differential General Rates

Category	Description	Identification
20. Vacant Land with a rateable value over \$1 million and total area greater than 1500 square metres		
20	This category will apply where one or more parcels of land that is valued together and is vacant land with a total area greater than 1500 square metres and the rateable value is greater than \$1 million.	Land to which the following land use codes apply: 01 vacant land 04 large homesite - vacant 06 outbuildings
21. Lots less than 20 square metres, Pump Stations, Stock Grazing Permit, Strata Garage		
21	This category will apply where the land is: a. subject to a Stock Grazing Permit; b. a Pump Station; or c. a small lot or strata garage less than 20 square metres.	
22. Land Subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the Land Valuation Act 2010		
22	This category will apply where the land is subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the <i>Land Valuation Act 2010</i> .	Land to which the following land use codes apply: 72 vacant land – valuation discounted subdivided land.
23. Retirement Villages & Nursing Homes		
23	This category will apply where the land is used for retirement village purposes or retirement lifestyle village purposes or nursing home purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land.	Land to which the following land use codes apply: 21 retirement village , aged people home (non-medical care or mixed medical and non-medical care). 211 retirement lifestyle village
24. Shopping Centres with a rateable value from \$3 million to \$6 million		
24	This category will apply where the land has a rateable value from \$3 million to \$6 million and is used for shopping centre purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of shopping centre purposes .	Land to which the following land use codes apply: 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse
25. Shopping Centres with a rateable value from \$6,000,001 to \$10 million		
25	This category will apply where the land has a rateable value from \$6,000,001 to \$10 million and is used for shopping centre	Land to which the following land use codes apply:

Table 1 – Differential General Rates

Category	Description	Identification
	<i>purposes</i> , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of shopping centre purposes .	14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse
25A. Shopping Centres with a rateable value from \$10,000,001 to \$20 million		
25A	This category will apply where the land has a rateable value from \$10,000,001 to \$20 million and is used for shopping centre purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of shopping centre purposes .	Land to which the following land use codes apply: 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse
25B. Shopping Centres with a rateable value from \$20,000,001 to \$45 million		
25B	This category will apply where the land has a rateable value from \$20,000,001 to \$45 million and is used for shopping centre purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of shopping centre purposes .	Land to which the following land use codes apply: 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse
26. Shopping Centres with a rateable value over \$45 million		
26	This category will apply where the land has a rateable value over \$45 million and is used for shopping centre purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of shopping centre purposes .	Land to which the following land use codes apply: 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse
27. High-rise Units - Not Principal Place of Residence		
27	This category 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. part of a community title scheme with a high rise unit or group title multi dwelling with a high rise unit ; and c. not used as a principal place of residence ; and d. does not fall into category 27T.	Land to which the following land use codes apply: 08 community title scheme unit(s) 09 group title multi dwelling unit
27T. High-rise Units - Transitory Accommodation		
27T	This category will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities	Land to which the following land use codes apply: 08 community title scheme unit(s)

Table 1 – Differential General Rates

Category	Description	Identification
	<p>conducted upon the land of residential purposes; and</p> <p>b. part of a community title scheme with a high rise unit or group title multi dwelling with a high rise unit; and</p> <p>c. is defined as transitory accommodation.</p>	09 group title multi dwelling unit
28. High-rise Units - Principal Place of Residence		
28	<p>This category will apply where the land is:</p> <p>a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and</p> <p>b. part of a community title scheme with a high rise unit or group title multi dwelling with a high rise unit; and</p> <p>c. used as a principal place of residence.</p>	<p>Land to which the following land use codes apply:</p> <p>08 community title scheme unit(s)</p> <p>09 group title multi dwelling unit</p>
29. Low-rise Units - Not Principal Place of Residence		
29	<p>This category will apply where the land is:</p> <p>a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and</p> <p>b. part of a community title scheme with a low rise unit or group title multi dwelling with a low rise unit; and</p> <p>c. not used as a principal place of residence; and</p> <p>d. does not fall into category 29T.</p>	<p>Land to which the following land use codes apply:</p> <p>08 community title scheme unit(s)</p> <p>09 group title multi dwelling unit</p>
29T. Low-rise Units - Transitory Accommodation		
29T	<p>This category will apply where the land is:</p> <p>a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and</p> <p>b. part of a community title scheme with a low rise unit or group title multi dwelling with a low rise unit; and</p> <p>c. is defined as transitory accommodation.</p>	<p>Land to which the following land use codes apply:</p> <p>08 community title scheme unit(s)</p> <p>09 group title multi dwelling unit</p>

Table 1 – Differential General Rates

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

Table 2 - Schedule of Rates

Category		Differential General Rate cents in dollar	Minimum Differential General Rate
1	Agricultural	0.3818	\$1,406.50
2RN	Rural Commercial & Industrial - \$0 to \$110,000 RV*	1.4494	\$1,528
2UN	Urban Commercial & Industrial - \$0 to \$103,000 RV	1.5525	\$1,530
2R	Rural Commercial & Industrial - \$110,001 to \$210,000 RV	0.8799	\$1,595
2U	Urban Commercial & Industrial - \$103,001 to \$210,000 RV	0.9957	\$1,600
3R	Rural Commercial & Industrial - \$210,001 to \$500,000 RV	0.8051	\$1,849
3U	Urban Commercial & Industrial - \$210,001 to \$500,000 RV	0.9003	\$2,091
4R	Rural Commercial & Industrial - over \$500,000 RV	0.8041	\$4,026
4U	Urban Commercial & Industrial - over \$500,000 RV	0.9001	\$4,503
4I	Iconic Tourism, Entertainment / Leisure or Tourism Attraction related industry	0.9540	\$10,131
5	Extractive Industries	0.6590	\$2,060
6	Residential/Vacant Land/Other - \$0 to \$420,000 RV	0.3712	\$1,406.50
7	Residential/Vacant Land/Other - \$420,001 to \$650,000 RV	0.3180	\$1,559.10
8	Residential/Vacant Land/Other - \$650,001 to \$810,000 RV	0.2989	\$2,067
9	Residential/Vacant Land/Other - \$810,001 to \$930,000 RV	0.2985	\$2,422
10	Residential/Vacant Land/Other - \$930,001 to \$1,080,000 RV	0.2984	\$2,777
11	Residential/Vacant Land/Other - \$1,080,001 to \$1,200,000 RV	0.2983	\$3,223
12	Residential/Vacant Land/Other - \$1,200,001 to \$1,450,000 RV	0.2828	\$3,580
13	Residential/Vacant Land/Other - \$1,450,001 to \$1,750,000 RV	0.2818	\$4,101
14	Residential/Vacant Land/Other - \$1,750,001 to \$3,200,200 RV	0.2527	\$4,932
15	Residential/Vacant Land/Other - over \$3,200,200 RV	0.2459	\$8,087
16	Residential - Not Principal Place of Residence/Multi Dwelling - \$0 to \$595,000 RV	0.4192	\$1,689
16RT	Residential - Rural Transitory Accommodation - \$0 to \$595,000 RV	0.9384	\$2,813
16UT	Residential - Urban Transitory Accommodation - \$0 to \$595,000 RV	0.9671	\$3,093

17	Residential - Not Principal Place of Residence/Multi Dwelling - \$595,001 to \$715,000 RV	0.3665	\$2,495
17RT	Residential - Rural Transitory Accommodation - \$595,001 to \$715,000 RV	0.8049	\$5,584
17UT	Residential - Urban Transitory Accommodation - \$595,001 to \$715,000 RV	0.8865	\$5,755
18	Residential - Not Principal Place of Residence/Multi Dwelling - \$715,001 to \$1,070,000 RV	0.3664	\$2,621
18RT	Residential - Rural Transitory Accommodation - \$715,001 to \$1,070,000 RV	0.8049	\$5,756
18UT	Residential - Urban Transitory Accommodation - \$715,001 to \$1,070,000 RV	0.8439	\$6,339
19	Residential - Not Principal Place of Residence/Multi Dwelling - over \$1,070,000 RV	0.3663	\$3,921
19RT	Residential - Rural Transitory Accommodation - over \$1,070,000 RV	0.8102	\$8,613
19UT	Residential - Urban Transitory Accommodation - over \$1,070,000 RV	0.8600	\$9,030
20	Vacant Land with a rateable value over \$1 million and total area greater than 1500 square metres	0.7132	\$9,235
21	Stock Grazing Permits, Pump Stations and small lots less than 20 square metres	0.6583	\$208
22	Land which is subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the <i>Land Valuation Act 2010</i>	0.2227	No Min.
23	Retirement Villages & Nursing Homes	0.6096	\$1,406.50
24	Shopping Centres - \$3 million to \$6 million RV	1.5554	\$55,373
25	Shopping Centres - \$6,000,001 to \$10 million RV	1.5538	\$93,325
25A	Shopping Centres - \$10,000,001 to \$20 million RV	1.8433	\$155,381
25B	Shopping Centres - \$20,000,001 to \$45 million RV	1.8430	\$368,660
26	Shopping Centres - over \$45 million RV	3.1656	\$2,198,935
27	High-rise Units - Not Principal Place of Residence	1.0985	\$2,605
27T	High-rise Units - Transitory Accommodation	2.3425	\$4,315
28	High-rise Units - Principal Place of Residence	1.0257	\$2,157
29	Low-rise Units - Not Principal Place of Residence	0.6657	\$1,689
29T	Low-rise Units - Transitory Accommodation	1.6254	\$2,813
30	Low-rise Units - Principal Place of Residence	0.5569	\$1,406.50
31	Other Significant Commercial & Industrial	0.3074	No Min.
*RV – Rateable Valuation			

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

4. SPECIAL RATES AND CHARGES

4.1 Montville Beautification Levy

4.1.1 Basis of Rate

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

4.1.2 Rate to Apply

The applicable rate for the financial year ended 30 June 2024 will be 0.0983 cents in the dollar of rateable valuation with a minimum of \$292 per annum as adopted in the 2023/24 budget. The rate so made will be applied to all rateable land including *strata lots* within the benefited area delineated on Map A in *Appendix 1*, being properties on Main Street between Western Avenue and Hoffman Close, Montville. These properties are in the Montville Town Centre Beautification and Improvement Project benefit area.

4.1.3 Basis of Charge Calculation

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

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

4.1.4 Concessions

Council pensioner concessions as mentioned in section 2.3 will NOT be applied to this rate.

4.1.5 Notices

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

4.2 Twin Waters Maintenance Charge

4.2.1 Basis of Charge

The Twin Waters Maintenance Charge is a special charge to be levied under section 94(1)(b)(i) of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*. The Overall Plan and Annual Implementation Plan for the Twin Waters Maintenance Charge is included as *Appendix 2*.

4.2.2 Charge to Apply

The applicable charges for the financial year ended 30 June 2024 will be as follows:

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

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

4.2.3 Basis of Charge Calculation

Council considers that the rateable land described above or its occupier specially benefits or will specially benefit from, or has or will have special access to, the service, facility or activity supplied or provided through the provision of landscaping and maintenance services in the *Twin Waters Maintenance Charge Benefit Area* over and above the standard level of service applied by Council. Further, due to their size and number of residents, the amount of the special charge applicable to the Twin Waters Aged Care Home (property number 247510) and the Living Choice Twin Waters Retirement Village (property number 89200) is larger than the special charge payable by other rateable land to which the Overall Plan applies.

4.2.4 Concessions

Council pensioner concessions as shown in section 2.3 will NOT be applied to this charge.

4.2.5 Notices

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

4.3 Rural Fire Charge

4.3.1 Basis of Charge

The Rural Fire Charge is a special charge to be levied under section 94(1)(b)(i) of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*. The Rural Fire Charge is levied for the purpose of assisting the Rural Fire Brigades in the areas where the charge is applied with the operations, maintenance and provision of buildings, land and/or equipment for those Rural Fire Brigades. The Overall Plan for the Rural Fire Charge is included as *Appendix 3*. All funds raised from this special charge are forwarded to the Rural Fire Brigade Group. Council considers that in the areas where the charge is applied, detailed below, the rateable land or its occupier, specially benefits from the fire emergency response capability that is provided by the Rural Fire Brigades, whose capability would be substantially or completely diminished if the Rural Fire Brigades did not receive the funding provided by Council as a direct consequence of the levying of the special charge.

4.3.2 Charge to Apply

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

4.3.3 Exclusions

That land which is both:

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

4.3.4 Basis of Charge Calculation

The charge will be a set charge specified below per rateable land within the Rural Fire Brigade area.

Rural Fire Charge

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

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

4.3.5 Concessions

Council pensioner concessions as shown in section 2.3 will NOT be applied to this charge.

4.3.6 Notices

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

4.4 Brightwater Estate Landscaping Charge

4.4.1 Basis of Charge

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

4.4.2 Charge to Apply

The applicable charge for the full financial year ended 30 June 2024 will be as follows:

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

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

4.4.3 Basis of Charge Calculation

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

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

4.5 Sunshine Cove Maintenance Charge

4.5.1 Basis of Charge

The Sunshine Cove Maintenance Charge is a special charge to be levied under section 94(1)(b)(i) of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*. The Overall Plan for the Sunshine Cove Maintenance Charge is included as *Appendix 5*.

4.5.2 Charge to Apply

The applicable charges for the financial year ended 30 June 2024 will be as follows:

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

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

4.5.3 Basis of Charge Calculation

Council considers that the rateable land described above or its occupier specially benefits or will specially benefit, or has or will have special access to, the service, facility or activity supplied or provided through the provision of landscaping and maintenance services in the *Sunshine Cove Maintenance Charge Benefit Area* over and above the standard level of service applied by Council. Further, due to their size and number of residents, the amount of the special charge applicable to the Sunshine Cove Retirement Village (future) and the Aged Care Home (property number 232868) located at Sunshine Cove is larger than the special charge payable by other rateable land to which the Overall Plan applies.

4.5.4 Concessions

Council pensioner concessions as shown in section 2.3 will NOT be applied to this charge.

4.5.5 Notices

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

4.6 Mooloolah Island Maintenance Charge

4.6.1 Basis of Charge

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

4.6.2 Charge to Apply

The applicable charge for the full financial year ended 30 June 2024 will be \$154 per rateable land. The charges so made will be applied to all rateable land including *strata lots* within the benefited area delineated on Map E in *Appendix 6*.

4.6.3 Basis of Charge Calculation

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

4.6.4 Concessions

Council pensioner concessions as shown in section 2.3 will NOT be applied to this charge.

4.6.5 Notices

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

5. UTILITY CHARGES

5.1 Waste Management Charge

5.1.1 Basis of utility charge

Utility charges for waste management, including cleansing and waste removal activities, are levied pursuant to section 94(1)(b)(ii) of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012* for the purpose of defraying the costs of operating, maintaining and managing the collection and disposal of waste from all lands and premises in council's local government area.

5.1.2 Charge to apply

Charges, in accordance with section 5.1.11 or 5.1.12 shall apply to all lands and/or premises within the local government area of council where waste collection services are, or can be, made available.

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

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

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

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

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

- (a) the number of standard general waste containers to be supplied to the premises; and
- (b) the size and type of each standard general waste container to be supplied to the premises; and
- (c) the nature of the general waste to be stored in each standard general waste container supplied to the premises; and
- (d) how often council will arrange for the collection of general waste from each standard general waste container supplied to the premises.

5.1.3 Garden Organics

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

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

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

5.1.4 Inclusions

Domestic premises

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

- (g) require the supply and servicing of waste containers, at a frequency considered necessary by council, but in any event not less frequently than the following:
 - (i) one 140 litre waste container for the collection of domestic waste from the domestic premises serviced weekly and one 240 litre waste container for the collection of recyclable waste from the domestic premises serviced fortnightly; or
 - (ii) one 140 litre waste container for the collection of domestic waste from the domestic premises serviced weekly and one 360 litre waste container for

- the collection of recyclable waste from the domestic premises serviced fortnightly; or
- (iii) one 240 litre waste container for the collection of domestic waste from the domestic premises serviced weekly and one 240 litre waste container for the collection of recyclable waste from the domestic premises serviced fortnightly; or
 - (iv) one 240 litre waste container for the collection of domestic waste from the domestic premises serviced weekly and one 360 litre waste container for the collection of recyclable waste from the domestic premises serviced fortnightly; or
- (h) if more than two domestic premises are located on land, for example, domestic premises located on a community title scheme, and the place set aside for the keeping of waste containers for the domestic premises on the land is not adequate to accommodate waste containers for the collection of domestic waste and recyclable waste in the number specified in paragraph (a), (i), (ii), (iii) or (iv):
- (i) 1, or multiple, 660 litre low noise waste containers for the collection of domestic waste from the domestic premises located on the land serviced weekly and 1, or multiple, 660 litre low noise waste containers for the collection of recyclable waste from the domestic premises located on the land serviced fortnightly; or
 - (ii) 1, or multiple, 1100 litre low noise waste containers for the collection of domestic waste from the domestic premises located on the land serviced weekly and 1, or multiple, 1100 litre low noise waste containers for the collection of recyclable waste from the domestic premises located on the land serviced fortnightly; or
 - (iii) 1, or multiple, 1m³ waste containers for the collection of domestic waste from the domestic premises located on the land serviced weekly and 1, or multiple, 1m³ waste containers for the collection of recyclable waste from the domestic premises located on the land serviced fortnightly; or
 - (iv) 1, or multiple, 1.5m³ waste containers for the collection of domestic waste from the domestic premises located on the land serviced weekly and 1, or multiple, 1.5m³ waste containers for the collection of recyclable waste from the domestic premises located on the land serviced fortnightly; or
 - (v) 1, or multiple, 2m³ waste containers for the collection of domestic waste from the domestic premises located on the land serviced weekly and 1, or multiple, 2m³ waste containers for the collection of recyclable waste from the domestic premises located on the land serviced fortnightly; or
 - (vi) 1, or multiple, 3m³ waste containers for the collection of domestic waste from the domestic premises located on the land serviced weekly and 1, or multiple, 3m³ waste containers for the collection of recyclable waste from the domestic premises located on the land serviced fortnightly; and

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

Commercial premises

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

- (j) require the supply and servicing of waste containers, at a frequency considered necessary by council, but in any event not less frequently than the following:
 - (i) one 240 litre waste container for the collection of commercial waste from the commercial premises serviced weekly and one 240 litre waste container for the collection of recyclable waste from the commercial premises serviced weekly; or
 - (ii) one 240 litre waste container for the collection of commercial waste from the commercial premises serviced weekly and one 360 litre waste container for the collection of recyclable waste from the commercial premises serviced weekly; and
- (k) charge waste management utility charges for each collection of waste from the commercial premises in accordance with section 5.1.12.

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

- (l) require the supply and servicing, for the collection of commercial waste from the commercial premises (each an “other commercial waste service”), of waste containers, at a frequency considered necessary by council, but in any event not less frequently than the following:
 - (i) a second 240 litre waste container, or multiple 240 litre waste containers, serviced weekly; or
 - (ii) 1, or multiple, low noise waste containers having a capacity of 660 litres or 1100 litres, serviced weekly; or
 - (iii) 1, or multiple, bulk waste containers having a capacity of 1m³, 1.5m³, 2m³, 3m³ or 4.5m³ serviced weekly; or
 - (iv) 1, or multiple, compactor waste containers having a capacity of 17m³, 19m³ or 23m³ serviced weekly; and
- (m) charge waste management utility charges for each other commercial waste service in accordance with section 5.1.12.

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

- (n) require the supply and servicing, for the collection of recyclable waste from the commercial premises (each an “other recyclable waste service”), of waste containers, at a frequency considered necessary by council, but in any event not less frequently than the following:
 - (i) a second 240 litre waste container, or multiple 240 litre waste containers, serviced weekly; or
 - (ii) a second 360 litre waste container, or multiple 360 litre waste containers, serviced weekly; or
 - (iii) 1, or multiple, low noise waste containers having a capacity of 660 litres or 1100 litres, serviced weekly; or
 - (iv) 1, or multiple, bulk waste containers having a capacity of 1m³, 1.5m³, 2m³, 3m³ or 4.5m³ serviced weekly; or
 - (v) 1, or multiple, compactor waste containers having a capacity of 23m³ serviced weekly; or
 - (vi) 1, or multiple, bulk waste containers for recyclable waste (but limited to cardboard) having a capacity of 1m³, 1.5m³, 2m³, 3m³ or 4.5m³ serviced weekly; or
 - (vii) 1, or multiple, compactor waste containers for recyclable waste (but limited to cardboard) having a capacity of 38m³ serviced weekly; and
- (o) charge waste management utility charges for each other recyclable waste service in accordance with section 5.1.12.

If:

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

Council may:

- (r) require, having regard to the nature and volume of the general waste produced as a result of the ordinary use or occupation of the premises comprising the community titles scheme, the supply and servicing of waste containers, at a

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

- (i) multiple 240 litre waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and multiple 240 litre waste containers for the collection of recyclable waste from the premises serviced fortnightly; or
 - (ii) 1, or multiple, 660 litre low noise waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and 1, or multiple, 660 litre low noise waste containers for the collection of recyclable waste from the premises serviced fortnightly; or
 - (iii) 1, or multiple, 1100 litre low noise waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and 1, or multiple, 1100 litre low noise waste containers for the collection of recyclable waste from the premises serviced fortnightly; or
 - (iv) 1, or multiple, 1m³ bulk waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and 1, or multiple, 1m³ bulk waste containers for the collection of recyclable waste from the premises serviced fortnightly; or
 - (v) 1, or multiple, 1.5m³ bulk waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and 1, or multiple, 1.5m³ bulk waste containers for the collection of recyclable waste from the premises serviced fortnightly; or
 - (vi) 1, or multiple, 2m³ bulk waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and 1, or multiple, 2m³ bulk waste containers for the collection of recyclable waste from the premises serviced fortnightly; or
 - (vii) 1, or multiple, 3m³ bulk waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and 1, or multiple, 3m³ bulk waste containers for the collection of recyclable waste from the premises serviced fortnightly; or
 - (viii) 1, or multiple, 4.5m³ bulk waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and 1, or multiple, 4.5m³ bulk waste containers for the collection of recyclable waste from the premises serviced fortnightly; and
- (s) charge the premises which comprise the community titles scheme, including both commercial premises and domestic premises, waste management utility charges for the collection of commercial waste, domestic waste, recyclable waste and garden organics calculated in accordance with section 5.1.11 except that, for the purposes of the calculation, each reference in section 5.1.11 to domestic waste shall be deemed to be a reference to commercial waste and domestic waste.

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

- (t) a 140 litre waste container
- (u) a 240 litre waste container
- (v) a 360 litre waste container.

The maximum weight of 80kg applies regardless of whether the waste container is for the storage of domestic waste, commercial waste, recyclable waste or garden organics.

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

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

The maximum weight of 200kg applies regardless of whether the waste stored in the waste container is domestic waste, commercial waste, recyclable waste or garden organics.

5.1.5 Exclusions

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

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

5.1.6 Cancellations or change of service

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

Waste collection service cancellations are permitted in the following circumstances:

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

An application for cancellation and/or suspension must be made in the form required by council. The Waste Management Facility Charge specified in section 5.1.7, and/or the Waste Management Service Availability Charge in section 5.1.8, is payable in respect of premises which are the subject of a cancellation or suspension approved by council regardless of the duration of the cancellation or suspension.

5.1.7 Waste Management Facility Charge for domestic premises

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

A Waste Management Facility Charge of \$152.30 per annum shall apply to all rateable land within the local government area of council if the land is used for domestic premises and:

- (a) does not currently receive a waste management collection service; and
- (b) is not levied with a waste management utility charge in accordance with section 5.1.11, or section 5.2.7.

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

5.1.8 Waste Management Service Availability Charge for commercial premises

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

A Waste Management Service Availability Charge of \$360.30 per annum shall apply to all rateable land within the local government area of council if the land is used for commercial premises and:

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

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

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

A minimum charge of \$330.30 per annum per premises will apply if:

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

For example, where a shared waste collection service is used in a community titles scheme for the premises comprising the scheme, instead of each premises utilising an individual waste container, and the individual premises apportioned total charges less than \$330.30, the minimum charge of \$330.30 per premises per annum shall be applied.

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

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

A minimum charge of \$453.10 per annum per commercial premises will apply if:

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

For example, where a shared waste collection service is used in a community titles scheme for the premises comprising the scheme, instead of each premises utilising an individual waste container, and the individual premises apportioned total charges less than \$453.10, the minimum charge of \$453.10 per premises per annum shall be applied.

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

5.1.11 Calculation of waste management utility charge for domestic premises

Domestic premises, for the calculation of waste management utility charges, is land that is recorded under one of the differential general rate categories 1, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 23, 27, 27T, 28, 29, 29T, or 30 as shown in section 3 or land used for domestic purposes that is not rateable land and where Council has been requested to provide the service.

All waste management utility charges for domestic premises shall be calculated in accordance with the utility charge details listed below in Table 3.

Table 3

Waste management utility charge for each waste container per service	Total Annual Charge
140 litre waste container for domestic waste serviced weekly + 240 litre or 360 litre waste container for recyclable waste serviced fortnightly*	\$330.30
240 litre waste container for domestic waste serviced weekly + 240 litre or 360 litre waste container for recycleable waste serviced fortnightly*	\$360.30
140 litre waste container for domestic waste (infirm) serviced weekly + 240 litre or 360 litre waste container for recyclable waste serviced fortnightly (infirm)*	\$330.30
240 litre waste container for domestic waste (infirm) serviced weekly + 240 litre or 360 litre waste container for recyclable waste serviced fortnightly (infirm)*	\$360.30
140 litre waste container for domestic waste (on property) serviced weekly + 240 litre or 360 litre waste container for recyclable waste serviced fortnightly (on property)*	\$422.90

Waste management utility charge for each waste container per service	Total Annual Charge
240 litre waste container for domestic waste (on property) serviced weekly + 240 litre or 360 litre waste container for recyclable waste serviced fortnightly (on property)*	\$452.90
660 litre low noise waste container for domestic waste serviced weekly + 660 litre waste container for recyclable waste serviced fortnightly*	\$1,426.80
1100 litre low noise waste container for domestic waste serviced weekly + 1100 litre waste container for recyclable waste serviced fortnightly*	\$2,084.90
1m ³ waste container for domestic waste serviced weekly + 1m ³ waste container for recyclable waste serviced fortnightly*	\$1,806.70
1.5m ³ waste container for domestic waste serviced weekly + 1.5m ³ waste container for recyclable waste serviced fortnightly*	\$2,683.10
2m ³ waste container for domestic waste serviced weekly + 2m ³ waste container for recyclable waste serviced fortnightly*	\$3,559.60
3m ³ waste container for domestic waste serviced weekly + 3m ³ waste container for recyclable waste serviced fortnightly*	\$5,312.50
*Waste services to which section 5.1.9 applies.	
240 litre waste container for garden organics serviced weekly	\$72.00**
240 litre waste container for garden organics (on property) serviced weekly	\$94.00**
660 litre low noise waste container for garden organics serviced weekly***	\$196.00**
1100 litre low noise waste container for garden organics serviced weekly*** (current services only)	\$328.00**
**Waste containers for the collection of garden organics are serviced fortnightly therefore only 50% of annual charge applies.	
***Low noise waste containers for garden organics not available to premises with 140 litre or 240 litre waste container for domestic waste.	

5.1.12 Calculation of waste management utility charge for commercial premises

Commercial premises, for the calculation of waste management utility charges, is land that is recorded under one of the differential general rate categories 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 24, 25, 25A, 25B, 26 or 31 as shown in section 3 or land used for commercial purposes that is not rateable land and where Council has been requested to provide the service.

All waste management utility charges for commercial premises shall be calculated in accordance with the utility charge details listed as follows in Table 4.

Table 4

Waste management utility charge for each waste container per service	Total Annual Charge
140 litre waste container for commercial waste serviced weekly + 240 litre or 360 litre waste container for recyclable waste* (current services only)	\$423.10
240 litre waste container for commercial waste serviced weekly + 240 litre or 360 litre waste container for recyclable waste*	\$453.10
140 litre waste container for commercial waste (on property) serviced weekly + 240 litre or 360 litre waste container for recyclable waste (on property)* (current services only)	\$515.30
240 litre waste container for commercial waste (on property) serviced weekly + 240 litre or 360 litre waste container for recyclable waste (on property)*	\$545.30
660 litre low noise waste container for commercial waste serviced weekly*	\$1,342.10
1100 litre low noise waste container for commercial waste serviced weekly*	\$2,110.70
1m ³ waste container for commercial waste serviced weekly*	\$1,922.00
1.5m ³ waste container for commercial waste serviced weekly*	\$2,804.40
2m ³ waste container for commercial waste serviced weekly*	\$3,740.40
3m ³ waste container for commercial waste serviced weekly*	\$5,611.30
4.5m ³ waste container for commercial waste serviced weekly*	\$8,329.00
17m ³ compactor waste container for commercial waste serviced weekly*	\$66,910.60
19m ³ compactor waste container for commercial waste serviced weekly*	\$74,604.80
23m ³ compactor waste container for commercial waste serviced weekly*	\$89,479.80
*Waste services to which section 5.1.10 applies.	
240 litre waste container for garden organics serviced weekly**	\$72.00**
240 litre waste container for garden organics serviced weekly (on property)**	\$94.00**
660 litre low noise waste container for garden organics serviced weekly**	\$196.00**

1100 litre low noise waste container for garden organics serviced weekly** (current services only)	\$328.00**
**Waste containers for garden organics are serviced fortnightly therefore only 50% of annual charge applies.	
240 litre waste container for recyclable waste serviced weekly	\$46.80
240 litre waste container for recyclable waste (on property) serviced weekly	\$58.60
360 litre waste container for recyclable waste serviced weekly	\$64.40
360 litre waste container for recyclable waste (on property) serviced weekly	\$79.60
660 litre low noise waste container for recyclable waste serviced weekly	\$365.30
1100 litre low noise waste container for recyclable waste serviced weekly	\$486.90
1m ³ waste container for recyclable waste serviced weekly	\$398.10
1.5m ³ waste container for recyclable waste serviced weekly	\$591.60
2m ³ waste container for recyclable waste serviced weekly	\$785.00
3m ³ waste container for recyclable waste serviced weekly	\$1,172.50
4.5m ³ waste container for recyclable waste serviced weekly	\$1,717.10
23m ³ compactor waste container for recyclable waste serviced weekly	\$18,015.70
1m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly ***	\$211.20
1.5m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly ***	\$310.40
2m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly ***	\$410.30
3m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly ***	\$620.00
4.5m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly ***	\$930.10
38m ³ compactor waste container for recyclable waste (but limited to cardboard) serviced weekly ***	\$14,041.50
***Each collection service for the collection of recyclable waste (but limited to cardboard) must be authorised by Waste and Resource Management (of Sunshine Coast Regional Council).	

5.1.13 Additional charges

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

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

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

5.1.14 Concessions

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

5.1.15 Notices

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

5.2 Maroochydore City Centre Priority Development Area - Waste Management Utility Charge

5.2.1 Basis of charge

Utility charges for waste management, including waste removal activities, are levied pursuant to section 94(1)(b)(ii) of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012* for the purpose of defraying the costs of operating, maintaining and managing the collection and disposal of waste from all lands and premises in council's local government area, including the Maroochydore City Centre Priority Development Area.

5.2.2 Charge to apply (general)

Waste management utility charges, in accordance with sections 5.2.7, 5.2.8 and 5.2.9, as applicable, shall apply to all commercial premises and domestic premises within the Maroochydore City Centre Priority Development Area which are directly or indirectly connected to the Automated Waste Collection Service (AWCS) of council. The commercial premises and domestic premises subject to the Waste Management Utility Charge fall within the area delineated on the map shown at section 5.2.12 below.

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

5.2.3 Charge to apply (specific)

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

- (c) waste management utility charges, calculated in accordance with sections 5.2.7, 5.2.8 and 5.2.9, do not apply to the premises, but waste management utility charges, calculated in accordance with sections 5.1.11 and 5.1.12, apply to the premises; or
- (d) waste management utility charges, calculated in accordance with sections 5.1.11 and 5.1.12, and waste management utility charges, calculated in accordance with sections 5.2.7, 5.2.8 and 5.2.9, apply to the premises.

5.2.4 Development types

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

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

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

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

5.2.5 Exclusions

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

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

5.2.6 Cancellation of service

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

Waste Management Utility Charge cancellations are permitted in the following circumstances:

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

An application for cancellation and/or suspension must be made in the form required by council. The Waste Management Facility Charge specified in section 5.1.7 and section 5.1.8 is payable in respect of premises which are the subject of a cancellation or suspension approved by council regardless of the duration of the cancellation or suspension.

5.2.7 Calculation of Maroochydore City Centre Priority Development Area Waste Management Utility Charge for domestic premises

Under this section 5.2, all waste management utility charges for domestic premises in the Maroochydore City Centre Priority Development Area shall be calculated in accordance with the utility charge table details as listed below.

Particulars of Premises	Criteria for Charge	Total Annual Charge
Domestic premises	1 bedroom	\$226.50
	2 bedrooms	\$241.50
	3 or more bedrooms	\$256.00

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

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

Development Type	Criteria for Charge	Total Annual Charge
Commercial Type 1	Per 100m ² gross floor area (GFA) (pro-rata)	\$781.00
Commercial Type 2	Per 100m ² gross floor area (GFA) (pro-rata)	\$222.50

5.2.9 Minimum charges

A minimum charge of \$781.00 per annum per premises will apply if the premises are commercial premises Type 1.

A minimum charge of \$226.50 per annum per premises will apply if the premises are commercial premises Type 2.

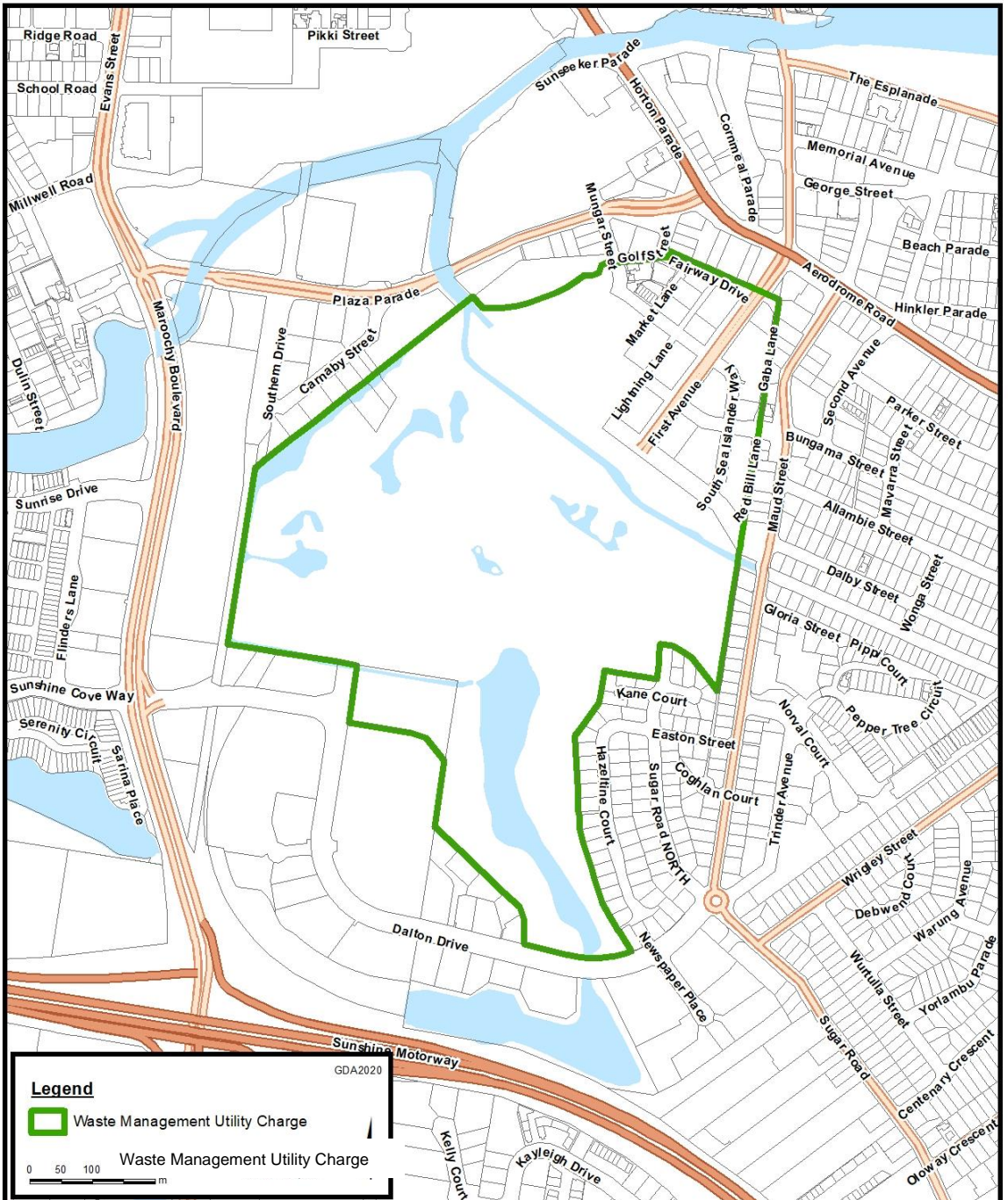
5.2.10 Concessions

Council pensioner concessions as shown in section 2.3 will not be applied to the Maroochydore City Centre Priority Development Area waste management utility charges specified in this section 5.

5.2.11 Notices

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

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



5.3 Definitions

In this section 5, the following definitions apply:

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

commercial premises, any of the following types of premises:

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

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

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

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

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

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

domestic premises, any of the following types of premises:

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

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

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

general waste means:

- (k) waste other than regulated waste; and

- (l) any of the following:
 - (i) commercial waste
 - (ii) domestic waste
 - (iii) recyclable waste
 - (iv) garden organics.

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

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

infirm, upon application, for the collection of waste from a waste container at premises, includes:

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

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

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

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

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

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

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

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

premises, includes each of the following:

- (m) domestic premises
- (n) government premises
- (o) industrial premises

(p) commercial premises

(q) a building and the land on which a building is situated.

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

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

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

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

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

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

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

6. SEPARATE CHARGES

6.1 Environment Levy

6.1.1 Basis of Charge

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

The Environment Levy, a separate charge, will be made and levied for the 2023/24 financial year on all rateable land in the Sunshine Coast Regional Council area to fund the costs of a range of strategic environmental management initiatives including but not limited to:

- The acquisition, protection and management of environmentally significant land.
- Major on-ground rehabilitation and regional planning, management and research projects that assist in the protection and enhancement of our biodiversity, waterways and wetlands and coastal areas.
- Engagement and support for the community that is involved in the protection and enhancement of the Sunshine Coast environment.

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

6.1.2 Charge to Apply

The applicable charge for the financial year ended 30 June 2024 will be \$82. The charge will apply to all rateable land including *strata lots* within the Sunshine Coast Regional Council area.

6.1.3 Basis of Charge Calculation

The amount of the charge has been calculated on the basis of the estimated cost to implement the initiatives. Council considers that the benefit to any particular rateable land from the range of strategic environmental management initiatives listed in section 6.1.1 cannot be distinguished from the benefit to any other particular rateable land. Accordingly a separate charge of \$82 per annum is to be levied equally on all rateable land in the region.

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

6.1.4 Concessions

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

6.1.5 Notices

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

6.2 Transport Levy

6.2.1 Basis of Charge

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

The Transport Levy, a separate charge, will be made and levied for the 2023/24 financial year on all rateable land in the Sunshine Coast Regional Council area to fund strategic transport infrastructure, services and initiatives, including major initiatives in the region in accordance with Council's Transport Levy Policy, to achieve outcomes and undertake activities including but not limited to:

- Utilising Levy revenue to fund or leverage selected eligible transport infrastructure for multi-modal transport outcomes that have priority but cannot be provided in a timely manner through existing funding mechanisms.
- Allowing council to influence the bringing forward of investment in State and Federal Government transport network improvements.
- Enabling council to enter into partnerships with the State Government, and potentially third party interests, to jointly fund selected eligible transport infrastructure and initiatives;
- Enabling council to fund selected eligible initiatives, projects and services for community benefit.
- Enabling council to raise awareness within the community of travel choices, leading to a change of travel behaviour, to increase the use of sustainable transport and related network operation.
- An increased level of community awareness on the current and future transport issues facing the Sunshine Coast Regional Council local government area.
- Develop and maintain a broad understanding of likely future strategic transport 'disruptions';
- Building a Transport Futures Fund directed at achieving long term, multi-modal transport infrastructure outcomes; and
- Complementing Council's vision and supporting the objectives of Council's *Integrated Transport Strategy*.

6.2.2 Charge to Apply

The applicable charge for the financial year ended 30 June 2024 will be \$47. The charge will apply to all rateable land including *strata lots* within the Sunshine Coast Regional Council local government area.

6.2.3 Basis of Charge Calculation

The amount of the charge has been calculated on the basis of the estimated cost to implement the initiatives and achieve long term outcomes. Council considers that the benefit to any particular rateable land from funding transport initiatives, in accordance with Council's Transport Levy Policy cannot be distinguished from the benefit to any other particular rateable land. Accordingly a separate charge of \$47 per annum is to be levied equally on all rateable land in the region.

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

6.2.4 Concessions

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

6.2.5 Notices

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

6.3 Arts & Heritage Levy

6.3.1 Basis of Charge

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

The Arts & Heritage Levy, a separate charge, will be made and levied for the 2023/24 financial year on all rateable land in the Sunshine Coast Regional Council area to fund arts and cultural heritage projects, in line with the goals and strategies endorsed within the Sunshine Coast retirement Plan 2021-2031, the Sunshine Coast Arts Plan 2018-2038, in accordance with Council's Arts & Heritage Levy Policy.

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

- Sunshine Coast Heritage Plan 2021-2031 including but not limited to:
 - Knowledge Programs: Including research projects, digitisation initiatives and accessibility programs in relation to the history and heritage of the region.
 - Conservation Programs: Including Heritage Advisory Services, heritage incentives, and conservation/preservation projects on council-owned heritage properties, places, and objects.
 - Support Programs: Including Arts & Heritage Levy Grants programs such as Community Partnership Funding Program, Events and Exhibitions Program, Collections Support Program, Cultural Support Program; heritage sector development and community education workshops.
 - Communication Programs: Including cultural tourism programs within the Horizon Festival, marketing initiatives, and interpretive exhibitions, digital stories, and trails.
 - Capital Works Programs: Including infrastructure building works, as outlined in the Heritage Plan and Regional Arts Infrastructure Framework.
 - Arts & Heritage Levy Management: Resourcing costs associated directly with the administration of the Arts & Heritage Levy.

- Sunshine Coast Arts Plan 2018-38, including but not limited to:
 - Local artists and artistic content is developed and celebrated: including the development and support of programs that help creative ideas become sustainable businesses and enable First Nations to self-determine arts programs and activities.
 - Arts Audiences and creative development flourish through investment and development: including incentive programs to provide pathways and development opportunities for local artists and arts workers and investment strategic partnerships with significant arts organisations to help deliver the Arts Plan outcomes.
 - A dedicated network of places and spaces for artists to connect, create and collaborate, including negotiating and facilitating access to affordable spaces for artists to make, exhibit and perform.
 - Embedding Art and Creativity in the identity and the experience of the Sunshine Coast including support of the philanthropic programs of the Sunshine Coast Arts Foundation and the development of an audience participation strategy to grow local participation and arts audiences in creative and artistic endeavours across the region.

6.3.2 Charge to Apply

The amount of the charge has been calculated on the basis of the estimated cost to implement the initiatives. The applicable charge for the financial year ended 30 June 2024 will be \$18. The charge will apply to all rateable land including *strata lots* 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 an arts and heritage program which includes initiatives listed in section 6.3.1, cannot be distinguished from the benefit to any other particular rateable land. Accordingly a separate charge of \$18 per annum is to be levied equally on all rateable land in the region.

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

6.3.4 Concessions

Council pensioner concessions as shown in section 2.3 will not apply to this charge.

6.3.5 Notices

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

APPENDIX 1

OVERALL PLAN - Montville Beautification Levy

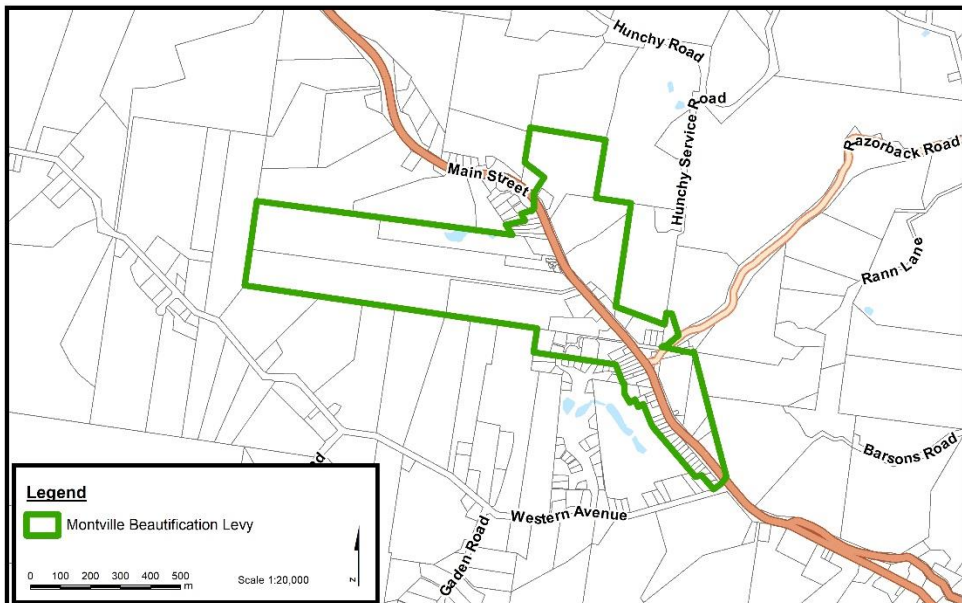
1. Special Rate for the improvement of the Montville Town Centre

The Montville Beautification Levy is a special rate to be levied under section 94(1)(b)(i) of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*. The overall plan for the Montville Beautification Levy was adopted by Council at its 2021/2022 budget meeting. This overall plan was amended by Council at its 2022/2023 budget meeting. For 2023/2024 it is proposed to further amend the overall plan by way of increasing the estimated cost of carrying out the overall plan to \$240,337, and extending the estimated time for implementing the overall plan by 2 years to 30 June 2026. The overall plan for the Montville Beautification Levy, incorporating the 2022/2023 and 2023/2024 amendments, is detailed below.

2. The benefitted area to which the Special Rate applies

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

Map A - Montville Beautification Levy Benefit Area



3. The service, facility or activity to be provided

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

4. The estimated cost of implementing the Overall Plan

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

5. The estimated time for implementing the Overall Plan

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

ANNUAL IMPLEMENTATION PLAN - Montville Beautification Levy

The Annual Implementation Plan sets out the actions or processes that are to be carried out in the 2023/24 financial year in accordance with the Overall Plan for the area identified as the Montville Beautification Levy Benefit Area identified at Map A above.

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

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

The estimated cost of the Annual Implementation Plan for 2023/24 is \$47,500.

For the 2023/24 financial year a special rate of 0.0983 cents in the dollar of rateable valuation will be levied on all rateable land within the Montville Beautification Levy Benefit Area identified at Map A above, including *strata lots*. Additionally, in accordance with section 94(10) of the *Local Government Regulation 2012* council has imposed a minimum amount of the special rate. For the 2023/24 financial year the minimum is \$292 per property per annum.

APPENDIX 2

OVERALL PLAN - Twin Waters Maintenance Charge

1. Special charge for Twin Waters Maintenance

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

The overall plan for the Twin Waters Maintenance Charge was adopted by Council at its 2021/2022 budget meeting. This overall plan was amended by Council at its 2022/2023 budget meeting. For 2023/2024 it is proposed to further amend the overall plan by way of increasing the estimated cost of carrying out the overall plan to \$662,243, and extending the estimated time for implementing the overall plan by 1 year to 30 June 2026. The overall plan for the Twin Waters Maintenance Charge, incorporating the 2022/2023 and 2023/2024 amendments, is detailed below.

2. The benefitted area to which the special charge applies

The Twin Waters Maintenance special charge applies to all rateable land including *strata lots* within the area delineated on Map B below as the Twin Waters Maintenance Charge Benefit Area. The land or its occupier specially benefits or will specially benefit, or has or will have special access to, the service, facility or activity supplied or provided of a landscaping and maintenance service to the Twin Waters Residential Community over and above the standard level of service applied by Council. The special charge will be levied on all rateable land within the defined benefitted area at differential levels according to the degree of benefit or special access, in council's opinion, to which the rateable land or its occupier is deemed to derive. Due to their size and number of residents, the amount of the special charge applicable to the Living Choice Twin Waters Retirement Village (property number 89200) and to the Twin Waters Aged Care Home (property number 247510) is larger than the special charge payable by other rateable land to which the Overall Plan applies.

3. The service, facility or activity to be provided

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

4. The estimated cost of implementing the Overall Plan

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

5. The estimated time for implementing the Overall Plan

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

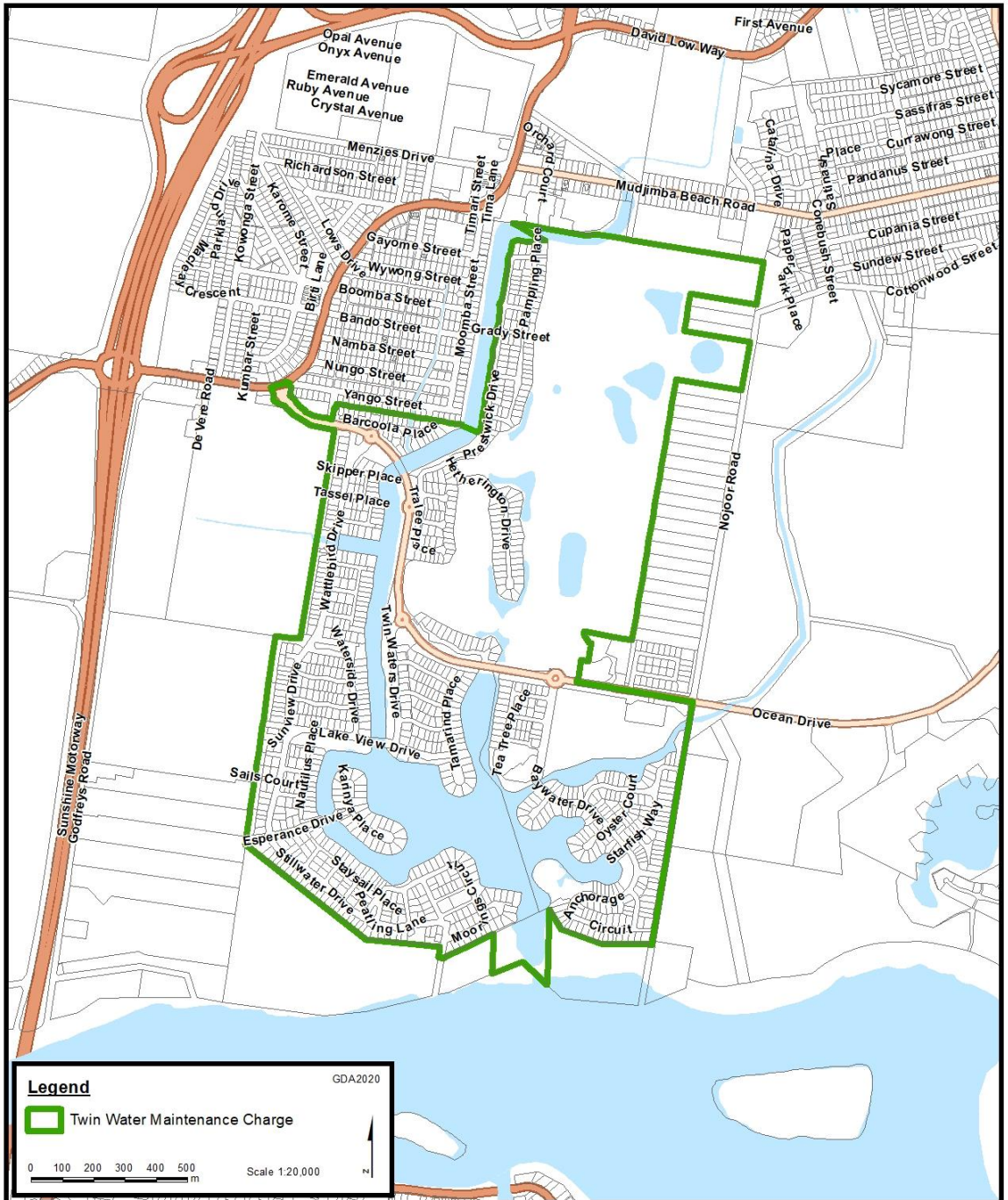
ANNUAL IMPLEMENTATION PLAN - Twin Waters Maintenance Charge

The Annual Implementation Plan sets out the actions or processes that are to be carried out in the 2023/24 financial year in accordance with the Overall Plan for the area identified as the Twin Waters Maintenance Charge Benefit Area identified at Map B below.

The actions or process to be undertaken include providing a landscaping and maintenance service within the Twin Waters Maintenance Charge Benefit Area (Map B below refers) over and above the standard level of landscaping and maintenance services applied by council. The estimated cost of the Annual Implementation Plan for 2023/24 is \$122,320. For the 2023/24 financial year the charge will be levied on the following basis:

Details	2023/24 Annual Charge
Living Choice Twin Waters Retirement Village (property number 89200)	\$1344
Twin Waters Aged Care Home (property number 247510)	\$647
All other properties	\$130

Map B - Twin Waters Maintenance Charge Benefit Area



APPENDIX 3

OVERALL PLAN - Rural Fire Charge

1. Special charge for assistance to Sunshine Coast Rural Fire Brigades

Sunshine Coast Regional Council recognises that it is beyond the fundraising ability of the volunteers that staff the rural fire brigades within Sunshine Coast Regional Council local government area to raise the funds to meet their operational costs and to acquire and maintain the necessary equipment to conduct their activities. Therefore, to provide financial assistance to Sunshine Coast Rural Fire Brigade Groups and their constituent Rural Fire Brigades, council has resolved to make and levy a special charge for the 2023/24 financial year upon all rateable land within Sunshine Coast Regional Council area which will, in the council's opinion, specially benefit from the services provided by the Rural Fire Brigades listed below.

2. The benefitted area to which the special charges applies

Council has formed the opinion that the land or its occupier specially benefits from the fire emergency response capability that is provided by the Rural Fire Brigades, whose capability would be substantially or completely diminished if the Rural Fire Brigades did not receive the funding provided to them by Council as a direct consequence of the levying of the special charge. The special charge for the Rural Fire Charge applies to all rateable land within the Sunshine Coast Regional Council area not included within the Urban Fire Service Area and which falls within the Gazetted Rural Fire Brigade area maps for the Rural Fire Brigades listed below excluding that land which is both:

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

The charge will be levied on the following basis:

Rural Fire Brigade Area	2023/24 Annual Charge
Belli Park	\$25
Bli Bli & District	\$25
Conondale	\$25
Beerwah & District	\$25
Crystal Waters Village	\$25
Doonan	\$25
Eudlo	\$25
Eumundi	\$25
Glasshouse Mountains	\$25

Rural Fire Brigade Area	2023/24 Annual Charge
Ilkley & District	\$25
Image Flat/Cooloolabin	\$25
Keils Mountain	\$25
Kenilworth	\$25
Kureelipa	\$25
Landsborough	\$25
Maleny & District	\$25
Mapleton	\$25
Maroochy River	\$25
Montville	\$25
Obi Obi	\$25
Palmwoods	\$25
Peachester	\$25
Starlight	\$25
Valdora/Yandina Creek	\$25
Verrierdale	\$25
West Woombye	\$25
Yandina/North Arm	\$25

3. The service, facility or activity to be provided

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

- (c) prevention of rural fires;
- (d) education of residents; and
- (e) training of volunteers.

4. The estimated cost of implementing the Overall Plan

The estimated cost of implementing the Overall Plan has been determined to be approximately \$559,300. The Rural Fire Brigade Groups within the Sunshine Coast Regional Council area are:

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

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

5. The estimated time for implementing the Overall Plan

The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2024.

APPENDIX 4

OVERALL PLAN - Brightwater Estate Landscaping Charge

1. Special charge for Brightwater Estate Landscaping

Responsibility for the maintenance of the Brightwater Estate has been transferred to council progressively. Sunshine Coast Regional Council and the developer, Stockland, determined how the maintenance for the Brightwater Estate would be carried out into the future. The work undertaken has given the stakeholders a clear understanding of the asset types, service levels and issues surrounding the ongoing maintenance of the Brightwater Estate.

The overall plan for the Brightwater Estate Landscaping Charge was adopted by Council at its 2021/2022 budget meeting. This overall plan was amended by Council at its 2022/2023 budget meeting. For 2023/2024 it is proposed to further amend the overall plan by way of increasing the estimated cost of carrying out the overall plan to \$1,112,865, and extending the estimated time for implementing the overall plan by 1 year to 30 June 2026. The overall plan for the Brightwater Estate Landscaping Charge, incorporating the 2022/2023 and 2023/2024 amendments, is detailed below.

2. The benefitted area to which the special charge applies

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

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

3. The service, facility or activity to be provided

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

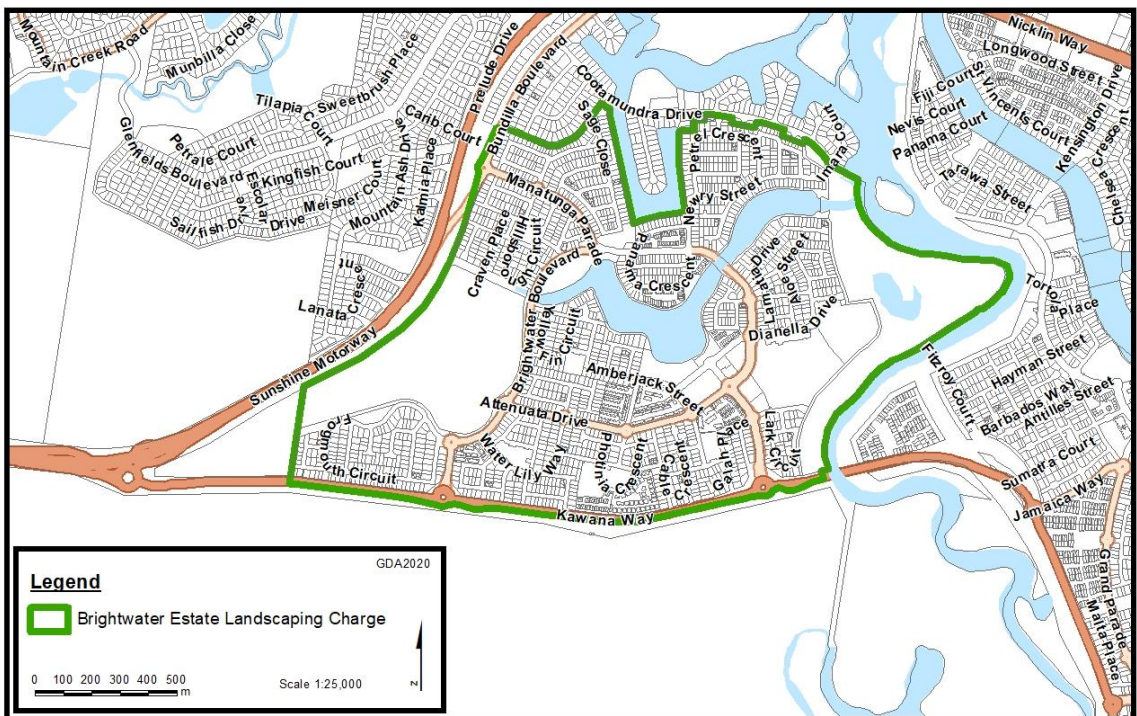
4. The estimated cost of implementing the Overall Plan

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

5. The estimated time for implementing the Overall Plan

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

Map C – Brightwater Estate Landscaping Charge Benefit Area



ANNUAL IMPLEMENTATION PLAN - Brightwater Estate Landscaping Charge

The Annual Implementation Plan sets out the actions or processes that are to be carried out in the 2023/24 financial year in accordance with the Overall Plan for the area identified as the Brightwater Estate Landscaping Charge Benefit Area identified at Map C above.

The actions or process to be undertaken include providing a landscaping and maintenance service within the Brightwater Estate Landscaping Charge Benefit Area (Map C above refers) over and above the standard level of landscaping and maintenance services applied by council. The estimated cost of the Annual

Implementation Plan for 2023/24 is \$211,002. For the 2023/24 financial year the charge will be levied on the following basis:

Details	2023/24 Annual Charge
Brightwater Shopping Centre (property number 232054)	\$2496
Brightwater Hotel (property number 232595)	\$1248
All other properties	\$96

APPENDIX 5

OVERALL PLAN - Sunshine Cove Maintenance Charge

1. Special charge for Sunshine Cove Maintenance

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

The overall plan for the Sunshine Cove Maintenance Charge was adopted by Council at its 2021/2022 budget meeting. This overall plan was amended by Council at its 2022/2023 budget meeting. For 2023/2024 it is proposed to further amend the overall plan by way of increasing the estimated cost of carrying out the overall plan to \$889,455, and extending the estimated time for implementing the overall plan by 1 year to 30 June 2026. The overall plan for the Sunshine Cove Maintenance Charge, incorporating the 2022/2023 and 2023/2024 amendments, is detailed below.

2. The benefitted area to which the special charge applies

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

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

3. The service, facility or activity to be provided

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

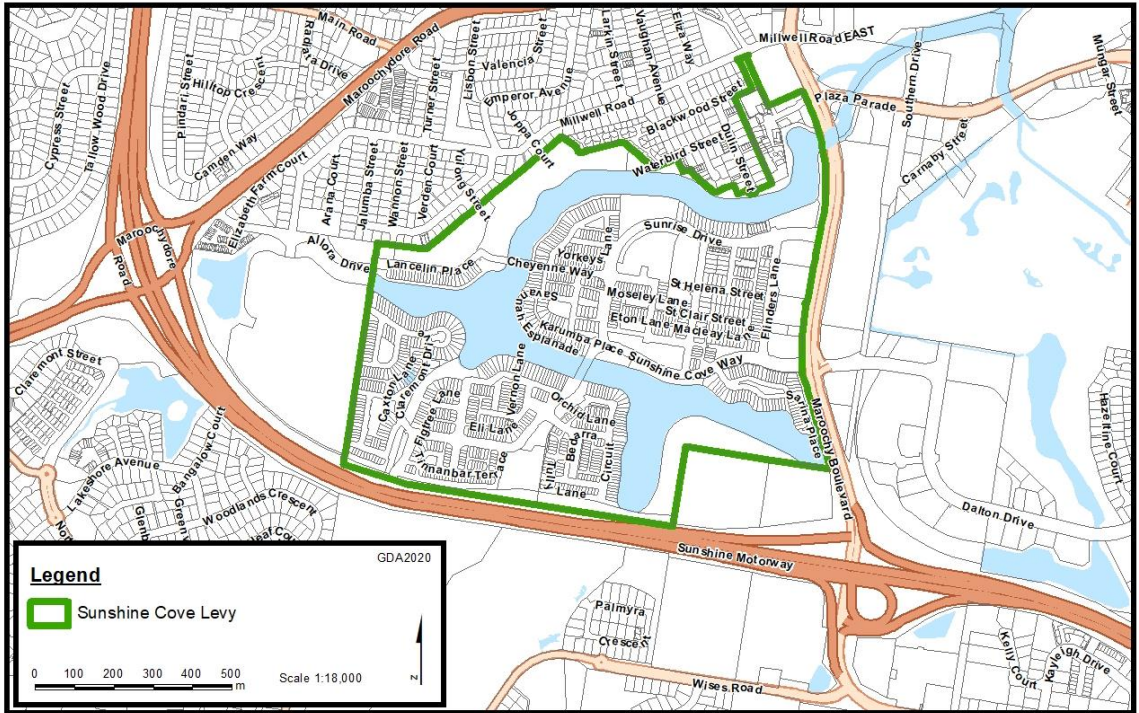
4. The estimated cost of implementing the Overall Plan

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

5. The estimated time for implementing the Overall Plan

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

Map D - Sunshine Cove Maintenance Charge Benefit Area



ANNUAL IMPLEMENTATION PLAN - Sunshine Cove Maintenance Charge

The Annual Implementation Plan sets out the actions or processes that are to be carried out in the 2023/24 financial year in accordance with the Overall Plan for the area identified as the Sunshine Cove Maintenance Charge Benefit Area identified at Map D above.

The actions or process to be undertaken include providing a landscaping and maintenance service within the Sunshine Cove Maintenance Charge Benefit Area (Map D above refers) over and above the standard level of landscaping and maintenance services applied by council. The estimated cost of the Annual Implementation Plan for 2023/24 is \$182,240. For the 2023/24 financial year the charge will be levied on the following basis:

Details	2023/24 Annual Charge
Sunshine Cove Retirement Village (future)	\$1359
Aged Care Home located at Sunshine Cove (property number 232868)	\$679
All other properties	\$156

APPENDIX 6 - OVERALL PLAN

Mooloolah Island Maintenance Charge

1. Special charge for Mooloolah Island Maintenance

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

2. The benefitted area to which the special charge applies

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

Map E - Mooloolah Island Maintenance Charge Benefit Area



A special charge of one hundred and fifty four dollars (\$154) for the financial year ended 30 June 2024 for Mooloolah Island Maintenance Charge applies to all rateable land including *strata lots* within the benefitted area.

3. The service, facility or activity to be provided

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

4. The estimated cost of implementing the Overall Plan

The overall operational cost associated with the provision of the higher level Mooloolah Island maintenance service for the 2023/24 financial year has been determined to be \$5311.

5. The estimated time for implementing the Overall Plan

The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2024.

APPENDIX 7 – 2023/24 Land Use Codes

Land Use Code*	Land Use Code Title
01	Vacant urban land
02	Single dwelling
03	Multiple dwelling (dual occupancy, secondary dwelling or flats)
04	Large home site – vacant
05	Large home site – dwelling
06	Outbuilding
07	Guest house/private hotel/hostel/bed and breakfast
08	Community title scheme unit(s)
09	Group title multi dwelling or Group title single dwelling or group title vacant land
10	Combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet
11	Shop/office (single) with or without accommodation
12	Shops – shopping group (more than 6 shops)
13	Shops – shopping group (2 to 6 shops)
14	Shops – main retail
15	Shops – secondary retail
16	Drive-in shopping centres
17	Restaurant/fast food outlet
18	Special tourist attraction
19	Walkway/ramp
20	Marina
21	Retirement village, aged people home (non-medical care or mixed non-medical and medical care)
211	Retirement lifestyle village
22	Car park
23	Retail warehouse
24	Sales area
25	Office(s)
26	Funeral parlour
27	Private hospital/convalescent home (medical care)
28	Warehouse & bulk Stores
29	Transport terminal
30	Service station
31	Oil depots

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

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

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

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

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

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

8. 2023/24 Revenue Policy



Strategic Policy

2023/24 Revenue Policy

Corporate Plan reference:	S28 - Financial and procurement services – financial and procurement management and governance, ensuring effective business management and legislative compliance, coordination and development of Council's budget process, administration of financial systems, sundry debtors, accounts payable, financial and asset accounting, treasury, procurement, contract and supply functions.	
Endorsed by Council on:	25 May 2023	Reference Number: OM23/43
Manager responsible for policy:	Chief Financial Officer, Business Performance Group	

Policy statement

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

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

The Revenue Policy will be applied by Council in the development of the annual budget for the 2023/24 financial year.

Policy scope

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

Policy Requirements

The Levying of Rates and Charges

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

1. Differential General Rates

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

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

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

2. Special and Separate Rates and Charges

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

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

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

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

3. Other Charges

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

The Purpose of and Granting of Concessions for Rates and Charges

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

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

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

In accordance with Section 120(1)(b) of the *Local Government Regulation 2012* charitable organisations, community groups, and sporting associations, whose objects do not include making a profit may also be entitled to concessions. The purpose of these concessions is to encourage and support charitable organisations, community groups, and sporting associations as they contribute to the health and well-being of the community and the social cohesion of the region.

In accordance with Section 120(1)(c) of the *Local Government Regulation 2012* concessions may be granted if the payment of the rates or charges will cause hardship to the landowner. The purpose of these concessions is to assist ratepayers in hardship circumstances by reducing the short-term cash flow impact of paying rates and charges, by for example providing a longer period over which to pay rates and charges.

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

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

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

The Recovery of Rates and Charges

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

- equity, by treating all ratepayers in similar circumstances in the same manner;

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

Cost Recovery Fees

All fees and charges will be set with reference to full cost pricing. Cost recovery fees will be charged up to a maximum of full cost. Commercial charges will be at commercial rates. Council acknowledges the community benefit associated with not-for-profit organisations and Traditional Owners conducting activities on the Sunshine Coast. All not-for-profit organisations are exempt from cost recovery fees for applications to conduct activities requiring an approval on public and private land within the region. All applications from Traditional Owners of the Kabi Kabi and Jinibara people are exempt from cost-recovery application fees in relation to tourism and cultural business activities occurring on community land within the Sunshine Coast Regional Council local government area.

New Development Costs

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

Principles

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

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

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

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

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

Roles and responsibilities

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

The Chief Executive Officer is responsible for executing the Revenue Policy. Group Executive Business Performance, the Chief Financial Officer and Finance Branch are bound by the principles outlined in this policy in the levying and recovery of rates and charges, and in the application of concessions relating to those rates and charges. All council staff are bound by the principles outlined in this policy in determining cost recovery and commercial fees and charges, and in the application of an exemption relating to those fees and charges.

Measurement of success

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

Policy commitment

Council employees and Councillors covered in the scope of this policy consistently demonstrate and uphold the intent, objectives and principles of this policy. Nothing in this policy requires or authorises an employee of Council or Councillor to act in any way that is contrary to law. Any instances of non-compliance will be managed in accordance with any relevant codes of conduct, policies and legislation dealing with conduct and/or disciplinary action.

Definitions

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

Related policies and legislation

Local Government Act 2009

Local Government Regulation 2012

Version control:

Version:	Reason/ Trigger	Change (Y/N)	Endorsed/ Reviewed by	Date
1.0	Created	N	Special Statutory Budget Meeting	02/06/2014
2.0	Annual Review	Y	Manager Finance	30/03/2017
2.0	Endorsement	N	Council	15/06/2017
3.0	Annual Review	Y	Chief Financial Officer	30/03/2018
3.0	Endorsement	N	Council	17/05/2018
4.0	Annual Review	Y	Chief Financial Officer	02/04/2019
4.0	Endorsement	N	Council	23/05/2019
5.0	Annual Review	Y	Chief Financial Officer	07/05/2020

5.0	Endorsement	Y	Council	11/06/2020
6.0	Annual Review	Y	Chief Financial Officer	19/03/2021
6.0	Endorsement	N	Council	27/05/2021
7.0	Annual Review	N	Chief Financial Officer	27/02/2022
8.0	Annual Review	N	Chief Financial Officer	27/03/2023

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9. 2023/24 Debt Policy



Strategic Policy

2023/24 Debt Policy

Corporate Plan reference:	S28 - Financial and procurement services – financial and procurement management and governance, ensuring effective business management and legislative compliance, coordination and development of Council’s budget process, administration of financial systems, sundry debtors, accounts payable, financial and asset accounting, treasury, procurement, contract and supply functions.
Endorsed by Council on:	25 May 2023 Reference Number: OM23/42
Manager responsible for policy:	Chief Financial Officer, Business Performance Group

Policy statement

The purpose of this policy is to ensure the sound management of Council’s existing and future debt. The policy will provide clear guidance for staff in the management of Council’s debt portfolio and maintenance of appropriate debt and debt service levels.

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

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

Policy scope

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

Policy requirements

Borrowing Purposes

- Council will not utilise loan funding to finance operating activities or recurrent expenditure.

- Council undertakes full analysis of all funding options as outlined in the Long Term Financial Forecast, including a forward program of capital works, to determine loan funding requirements.
- Council recognises that infrastructure demands placed upon Council can often only be met through borrowings, but will always be mindful of the additional cost incurred by the community when assets are acquired through borrowings, as this increases the cost of providing capital infrastructure.
- Council will endeavour to fund all capital renewal projects from operating cash flows and borrow only for new or upgrade capital projects, having regard to sound financial management principles and giving consideration to inter-generational equity for the funding of long term infrastructure projects.
- Where capital expenditure is deferred from one year to the next, the drawdown of approved loan funds will be reviewed to minimise interest expenses.
- Borrowings for infrastructure that provide the opportunity for a return on assets will take priority over borrowings for other assets.

Debt Term

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

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

Repayment Ability

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

Borrowing Sources

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

Internal Loans

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

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

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

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

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

Principles

The purpose of establishing this policy is to:

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

Roles and responsibilities

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

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

Measurement of success

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

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

Policy commitment

Council employees and Councillors covered in the scope of this policy consistently demonstrate and uphold the intent, objectives and principles of this policy. Nothing in this policy requires or authorises an employee of Council or Councillor to act in any way that is contrary to law. Any instances of non-compliance will be managed in accordance with any

relevant codes of conduct, policies and legislation dealing with conduct and/or disciplinary action.

Related legislation, policies, strategies and documents

All individuals engaged in dealings within the scope of this policy are required to fulfil the ethical and behavioural obligations as defined in legislation. In the event of an inconsistency between any provision of this policy and any provision of the following related legislation, policies, strategies and documents, the provisions of the related legislation, policies, strategies and documents shall prevail, unless the CEO or Council expressly waive a provision of this policy by prior agreement. For further assistance please contact the Manager of Corporate Governance.

Definitions

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

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

QTC – Queensland Treasury Corporation.

Related policies and legislation

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

Version control:

Version	Reason/ Trigger	Change (Y/N)	Endorsed/ Reviewed by	Date
1.0	Adopted			27 May 2021
2.0	Adopted			26 May 2022
3.0	Adopted			25 May 2023

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Appendix A

Schedule of proposed external borrowings:

\$'000	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Sunshine Coast Council	\$28,542	\$41,845	\$32,755	\$18,990	\$3,870	\$3,300	\$1,500	\$1,150	\$9,000	\$0

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

10. 2023/24 Investment Policy



Strategic Policy	
2023/24 Investment Policy	
Corporate Plan reference:	S28 - Financial and procurement services – financial and procurement management and governance, ensuring effective business management and legislative compliance, coordination and development of Council’s budget process, administration of financial systems, sundry debtors, accounts payable, financial and asset accounting, treasury, procurement, contract and supply functions.
Endorsed by Council on:	25 May 2023 Reference Number: OM23/41
Manager responsible for policy:	Chief Financial Officer, Business Performance Group

Policy statement

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

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

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

Policy scope

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

Principles

Council's overall objective is to invest its funds at the most advantageous rate of interest available to it at the time, for that investment type, and in a way that it considers most appropriate given the circumstances. The investment portfolio will maintain sufficient liquidity to meet all reasonably anticipated operating cash flow requirements of Council, as and when they fall due, without incurring significant transaction costs due to being required to recall an investment.

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

Credit Risk

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

Cash Flow Risk and Interest Rate Risk

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

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

Investment Parameters and Guidelines

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

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

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

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

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

Maturity

The maturity structure of the portfolio will reflect a maximum term of (1) year to maturity. With management approval, this may be extended to a maximum term of three (3) years.

Authority

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

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

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

New investment products

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

Breaches

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

Roles and responsibilities

The Group Executive Business Performance Group, and the Chief Financial Officer are authorised to invest Sunshine Coast Council's operating funds at their discretion in

investments consistent with this Investment Policy and legislation. The Financial Accounting and Treasury Unit are responsible for the operations and management of the funds.

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

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

Ethics and conflicts of interest

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

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

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

Delegation of authority

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

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

Criteria of authorised dealers and broker

Council will maintain a list of authorised financial institutions and securities brokers that the investment officers may deal with. These financial intermediaries must have a minimum short-term rating of at least either A-3 (S&P Global Ratings) or the equivalent Fitch or Moody's ratings of BBB+ and Baa1 respectively.

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

Safekeeping and custody

Each transaction will require written confirmation by the broker/dealer/bank. Council will hold security documents.

Measurement of success

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

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

Policy commitment

Council employees and Councillors covered in the scope of this policy consistently demonstrate and uphold the intent, objectives and principles of this policy. Nothing in this policy requires or authorises an employee of Council or Councillor to act in any way that is contrary to law. Any instances of non-compliance will be managed in accordance with any relevant codes of conduct, policies and legislation dealing with conduct and/or disciplinary action.

Related legislation, policies, strategies and documents

All individuals engaged in dealings within the scope of this policy are required to fulfil the ethical and behavioural obligations as defined in legislation. In the event of an inconsistency between any provision of this policy and any provision of the following related legislation, policies, strategies and documents, the provisions of the related legislation, policies, strategies and documents shall prevail, unless the CEO or Council expressly waive a provision of this policy by prior agreement. For further assistance please contact the Manager of Corporate Governance.

Definitions

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

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

Ethical Investment Principles – Investment in companies or industries that promote positive approaches to environmental, social and corporate governance issues; or the avoidance of investment in industries deemed harmful to health or the environment. These principles have been recognised by the United Nations Principles for Responsible Investment.¹

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

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

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

QIC – Queensland Investment Corporation.

QTC – Queensland Treasury Corporation.

Related policies and legislation

Statutory Bodies Financial Arrangements Act 1982

Statutory Bodies Financial Arrangements Regulation 2007

Local Government Act 2009

Banking Act 1959 (Cwlth)

Version control:

Version	Reason/ Trigger	Change (Y/N)	Endorsed/ Reviewed by	Date
1.0	Created	N	Special Statutory Budget Meeting	9/6/2014
1.1	Annual Review	Y	Manager Finance	19/2/2016
1.1	Endorsement		Council	
1.2	Annual Review	Y	Manager Finance	
1.2	Endorsement		Council	18/5/2017
1.3	Annual Review	Y	Chief Financial Officer	12/4/2018
1.3	Endorsement		Council	17/5/2018
1.4	Annual Review	Y	Chief Financial Officer	
1.4	Endorsement		Council	23/5/2019
1.5	Annual Review	Y	Chief Financial Officer	28/4/2020
1.5	Endorsement	Y	Council	11/06/2020
1.6	Annual Review		Chief Financial Officer	14/4/2021
1.6	Endorsement		Council	27/5/2021
1.7	Annual Review	N	Chief Financial Officer	27/04/2022
1.8	Endorsement		Council	26/5/2022
1.9	Annual Review	Y	Chief Financial Officer	20/3/2023
1.10	Endorsement		Council	25/5/2023

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

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

11. 2023/24 Derivative Policy



Strategic Policy	
2023/24 Derivative Policy	
Corporate Plan reference:	S28 - Financial and procurement services – financial and procurement management and governance, ensuring effective business management and legislative compliance, coordination and development of Council’s budget process, administration of financial systems, sundry debtors, accounts payable, financial and asset accounting, treasury, procurement, contract and supply functions.
Endorsed by Council on:	22 June 2023 Reference Number: SM23/2
Manager responsible for policy:	Chief Financial Officer, Business Performance Group

Policy statement

This policy outlines the minimum requirements for statutory bodies to manage and administer derivative transactions. A derivative is a financial contract that derives its value from an underlying asset, commodity, liability or index as defined under the *Statutory Bodies Financial Arrangements Act 1982* (SBFA Act).

When used prudently, derivatives can offer efficient and effective methods for reducing certain financial risks and achieving cash flow and budget certainty. In accordance with section 54 of the SBFA Act, a local government may only enter into a derivative transaction for the purpose of hedging underlying exposures (e.g. foreign currency, commodity price and interest rate risks).

This policy is to be read and complied with in accordance with:

- Part 7, Division 1 of the SBFA Act
- Information Sheet 3.18 Derivative Transactions in the Financial Accountability Handbook
- Council’s Investment and Debt policies

Policy scope

This policy applies to all derivative transactions undertaken by Sunshine Coast Council.

Principles

Sunshine Coast Council will manage risk in hedging all major exposures, in part or in full. The extent of the hedged amount will be determined given due regard to the certainty of the exposure.

Use of derivatives

Foreign exchange risk:

- Transacting in Australian dollars (A\$) for goods primarily manufactured overseas carries risks. For fixed price procurement contracts, foreign exchange risk margins are usually embedded into the transaction. Alternatively, suppliers often build in exchange rate variation clauses which means that the A\$ payment amount is unknown until the payment date and may be materially higher. Departments and statutory bodies are required to manage their foreign exchange (FX) price risks in accordance with the Financial Accountability Handbook (Information Sheet 3.18) and/or in consultation with Treasury and Queensland Treasury Corporation (QTC) as appropriate.

Derivatives may also be appropriate to manage interest rate and commodity exposures:

- Interest rate risk arises when either borrowing costs or investment returns are affected by changes to the underlying level of interest rates.
- Commodity price risk exists where changes in the price of a physical commodity (e.g. fuel) impact upon a business's cost structure and cash flows.

A framework for risk management

Risk management involves taking deliberate action to reduce the amount of a given risk to an acceptable level and requires:

- Establishment of risk appetite
- Identification of risks or exposures
- Quantification of the level of risk
- Evaluation of exposures
- Management of the risks:
 - Will the exposure be hedged?
 - How much should be hedged?
 - When should the exposure be hedged?
 - What sorts of products can be utilised?
- Performance monitoring

Policy details

Authority

In January 2020, a General Approval was issued under Part 9 of the SBFA Act for all prescribed statutory bodies to enter into derivative transactions through QTC. For Local Governments, a prescribed statutory body means it is listed in Schedule 8 of the Statutory Bodies Financial Arrangements Regulation 2019 as a body that may enter into derivative transactions.

Derivative requirements

The General Approval is subject to the following conditions:

- a) The statutory body must have a risk management policy for derivative transactions in accordance with the guidance contained in Information Sheet 3.18 Derivative Transactions in the Financial Accountability Handbook (formerly contained in the *Derivative Transactions Policy Guidelines*).
- b) The statutory body must conduct all derivative transactions entered into under the General Approval through QTC.
- c) The derivative transaction must be for the purpose of hedging foreign exchange or interest rate risks that arise in the normal course of business.
- d) The derivative transaction must be related to either:
 - foreign currency, or
 - interest rates on a current or future borrowing position.
 - For foreign currency derivative transactions:
For any transaction when QTC Supply Chain Payment Solution (SCPS) is used, there is no restriction on the term and value limit of the derivative transaction; and
 - For any transactions when the SCPS is not used, the underlying transaction being hedged must be below a limit of AUD \$25 million per transaction and the term of the derivative transaction must be less than two (2) years and one (1) month.
- e) For interest rate derivatives:
 - the value hedged by the derivative transaction must not exceed the proposed loan amount, and
 - the term of the derivative transaction must not exceed two (2) years and one (1) month. Outside these parameters, a specific approval must be applied for from Queensland Treasury.

Dual currency pricing

Procurement officers must identify the opportunity to transact in a foreign currency. This includes:

- ensuring that provisions are included in tender and contract documentation that dual currency quotes are required where relevant. A dual currency quote is a quote in AUD along with an alternative quote in the supplier's preferred currency. This applies to both local and overseas suppliers.
- providing the supplier's dual currency quotes to QTC for advice on the lowest AUD outcome on proposed transactions.

Supply Chain Payment Solution (SCPS)

QTC has developed the SCPS to assist Queensland Government clients mitigate the impact of supplier embedded foreign exchange risk margins and currency fluctuation clauses. The solution enables statutory bodies to continue recording Australian dollar payables while achieving cost saving benefits from contracting in a foreign currency. This is achieved by QTC becoming responsible for the relevant payment obligation and derivative execution.

Reporting

Section 55 of the SBFA Act requires a statutory body that enters into derivative transactions to provide reports to the Treasurer and Minister who administers the SBFA Act, at the times prescribed under a regulation, containing:

- details sufficient to identify the transaction
- a statement about the underlying exposure the statutory body is hedging
- the stated purpose of the derivative transaction, including details of the Treasurer's approval and compliance with any approved conditions, and
- details of any realised or unrealised gains or losses from transactions.

QTC will provide regular reports including outstanding derivatives transactions and any realised or unrealised gains. Local governments will be responsible for reviewing the information and lodging the report.

The QTC reports do not remove the need for statutory bodies to account for the derivative in their financial statements. QTC will provide monthly derivative reports including the A\$ mark-to-market values.

Other considerations

- consider the overall appropriateness of any derivative transaction including the organisation's capacity to put in place the appropriate management, control and accountability systems
- understand the appropriate roles and responsibilities of Council, senior management, finance/treasury and QTC in relation to derivative transaction.

Measurement of success

Council will provide regular reports to the Treasurer, Minister and Council as per the Reporting section of this policy.

Definitions

Council Employee - the CEO, senior contract employees, contract employees, award employees, casual employees, part-time employees, contractors, contingent workers, agency casual and volunteers

FX – foreign exchange

Hedge – a hedge is a strategy that seeks to limit risk exposures in financial assets

QTC – Queensland Treasury Corporation

SBFA Act - Statutory Bodies Financial Arrangements Act 1982

SCPS – Supply Chain Payment Solution

Statutory Body – includes Council

Policy commitment

Council employees and Councillors covered in the scope of this policy consistently demonstrate and uphold the intent, objectives and principles of this policy. Nothing in this policy requires or authorises an employee of Council or Councillor to act in any way that is contrary to law. Any instances of non-compliance will be managed in accordance with any relevant codes of conduct, policies and legislation dealing with conduct and/or disciplinary action.

Related legislation, policies, strategies and documents

All individuals engaged in dealings within the scope of this policy are required to fulfil the ethical and behavioral obligations as defined in legislation. In the event of an inconsistency between any provision of this policy and any provision of the following related legislation, policies, strategies and documents, the provisions of the related legislation, policies, strategies and documents shall prevail, unless the CEO or Council expressly waive a provision of this policy by prior agreement.

For further assistance please contact the Manager of Corporate Governance.

Other documents

- Australian Accounting Standard (AASB) 9 Financial Instruments
- AASB 7 Financial Instruments: Disclosures

Version control:

Version	Reason/ Trigger	Change (Y/N)	Endorsed/ Reviewed by	Date
1.0	Create new			10/05/2023



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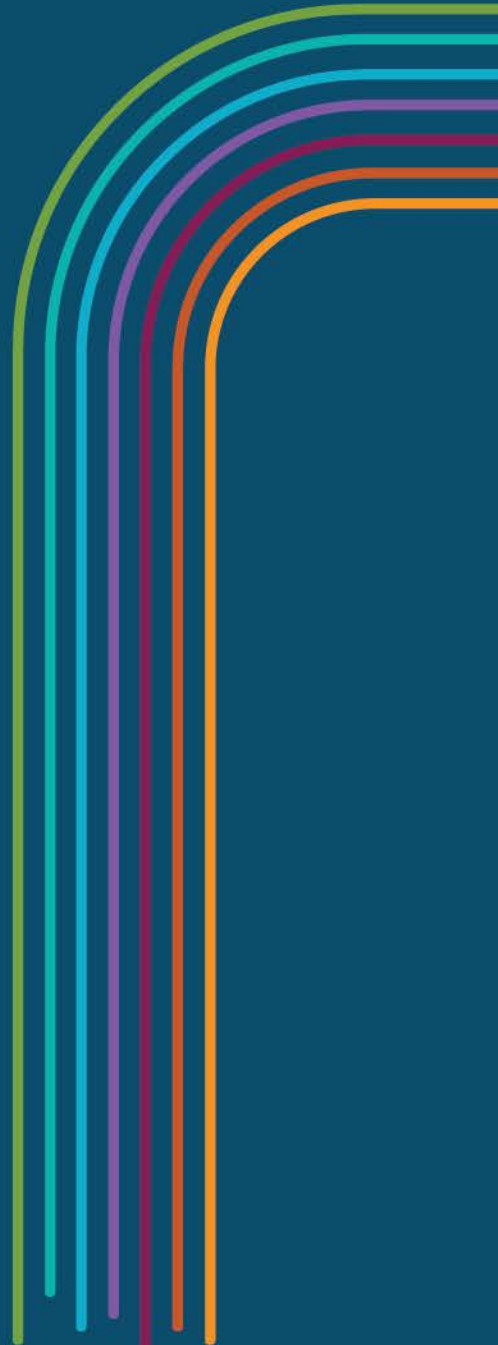
sunshinecoast.qld.gov.au
mail@sunshinecoast.qld.gov.au
T 07 5475 7272
Locked Bag 72 Sunshine Coast Mail Centre Qld 4560

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Disclaimer

Information contained in this document is based on available information at the time of writing. All figures and diagrams are indicative only and should be referred to as such. While the Sunshine Coast Regional Council has exercised reasonable care in preparing this document it does not warrant or represent that it is accurate or complete. Council or its officers accept no responsibility for any loss occasioned to any person acting or refraining from acting in reliance upon any material contained in this document.



sunshinecoast.qld.gov.au
mail@sunshinecoast.qld.gov.au
T 07 5475 7272
Locked Bag 72 Sunshine Coast Mail Centre Qld 4560

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