

Agenda

Special Meeting (2024-25 Budget Adoption) Thursday, 20 June 2024

commencing at 9:00am

Sunshine Coast City Hall Chamber, 54 First Avenue, Maroochydore

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SPECIAL MEETING

NOTICE

18 June 2024

Dear Councillors, Group Executives and relevant staff,

In accordance with Section 254C(2) of the *Local Government Regulation 2012*, I wish to advise that a Special Meeting to consider the proposed 2024-2025 Budget and the proposed 2024-2025 Operational Plan for Sunshine Coast Regional Council, has been convened for

20 June 2024

commencing at 9.00am.

A handwritten signature in blue ink, appearing to read "D. Robinson".

Debra Robinson | Acting Chief Executive Officer

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1 DECLARATION OF OPENING

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

2 WELCOME AND OPENING**3 RECORD OF ATTENDANCE AND LEAVE OF ABSENCE****4 INFORMING OF CONFLICTS OF INTEREST****4.1 PRESCRIBED CONFLICTS OF INTEREST**

Pursuant to section 150EL of the *Local Government Act 2009* (the Act), a Councillor who has a prescribed conflict of interest in an issue to be considered at a meeting of the local government must –

- (a) immediately inform the meeting of the prescribed conflict of interest including the particulars stated in section 150EL(4) of the Act and
- (b) pursuant to section 150EM(2) of the Act must leave the place at which the meeting is being held, including any area set aside for the public, and stay away from the place while the matter is being discussed and voted on.

4.2 DECLARABLE CONFLICTS OF INTEREST

Pursuant to section 150EQ of the *Local Government Act 2009*, a Councillor who has a declarable conflict of interest in a matter to be considered at a meeting of the local government, must stop participating in the meeting and immediately inform the meeting of the declarable conflict of interest including the particulars stated in section 150EQ(4) of the Act.



If the Councillor with a declarable conflict of interest does not voluntarily decide not to participate in the decision, pursuant to section 150ES(3)(a) of the Act the eligible Councillors must, by resolution, decide

- (a) whether the Councillor may participate in the decision despite the Councillors conflict of interest or
- (b) that the Councillor must not participate in the decision and must leave the place at which the meeting is being held, including any area set aside for the public and stay away while the eligible Councillors discuss and vote on the matter.

The Councillor with the declarable conflict of interest must comply with any conditions the eligible Councillors impose per section 150ES(4) and (5) of the Act.

5 REPORTS DIRECT TO COUNCIL

5.1 OPERATIONAL PLAN 2024-25

File No: Council Meetings
Author: Manager, Strategy and Policy
 Civic Governance
Appendices: App A - Operational Plan 2024-25..... 11  

PURPOSE

This report presents to Council for consideration the Sunshine Coast Council Operational Plan 2024-25 which, if adopted, will form the basis of quarterly progress reporting to the community for the financial year.

EXECUTIVE SUMMARY

The Sunshine Coast Council Corporate Plan 2024-2028 (the Corporate Plan) outlines the goals, pathways and strategic priorities over the next five years as we advance our vision as Australia’s most sustainable region.

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

The Operational Plan 2024-25 (Appendix A) identifies 86 operational activities that are funded for delivery through the annual budget. The Operational Plan also assigns lead responsibility for delivery and reporting on the progress of activities over the next 12 months.

Progress reports on the delivery of the Operational Plan 2024-25 as well as service highlights will be presented to Council each quarter and made publicly available through Council’s website.

OFFICER RECOMMENDATION

That Council:

- (a) receive and note the report titled “Operational Plan 2024-25”**
- (b) adopt the Operational Plan 2024-25 (Appendix A) and**
- (c) authorise the Chief Executive Officer to make minor administrative amendments to the Operational Plan 2024-25 (if required) prior to publication.**

FINANCE AND RESOURCING

The development of the Operational Plan 2024-25 is funded from the core operational budget of the Civic Governance Group. The production of the document does not in itself

generate any additional funding requirements. All activities identified in the Operational Plan 2024-25 are funded and consistent with the 2024-25 Council budget.

CORPORATE PLAN

Corporate Plan Goal: *Our outstanding organisation*

Outcome: We serve our community by providing this great service

Operational Activity: 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.

CONSULTATION

Councillor Consultation

All Councillors were engaged in the development of the Operational Plan 2024-25 through budget workshops.

Internal Consultation

The Operational Plan 2024-25 has been developed consistent with the annual budget and has involved close collaboration with the Finance Branch as well as the Corporate Governance Branch in relation to managing operational risks.

This is a whole of Council document and internal engagement has occurred across all Group's in the organisational structure:

- Built Infrastructure Group
- Business Performance Group
- Civic Governance Group
- Customer and Planning Services Group
- Economic and Community Development Group
- Liveability and Natural Assets Group

External Consultation

There has been no external consultation undertaken in relation to this report as the Operational Plan is developed in tandem with, and as part of, Council's annual budget process.

Community Engagement

There has been no external community engagement specifically in relation to this report, although it should be noted that community engagement was undertaken as part of the development of the regional strategies and Corporate Plan which set the longer-term

strategic priorities that cascade into the Operational Plan. Community engagement is also a facet of delivering various activities within the Operational Plan.

PROPOSAL

The Operational Plan 2024-25 outlines the activities to be resourced through the 2024-25 annual budget and identifies the lead responsibility for the delivery, management of operational risk and reporting on the implementation of those activities through the quarterly and annual reports. The operational plan gives effect (on an annual basis) to the delivery and advancement of the goals nominated in Council's Corporate Plan 2024-2028.

Each operational activity in the plan aligns with one of Council's corporate plan goals:

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

Every operational plan activity included in the document is:

- funded through the annual budget
- directly aligned to the Corporate Plan 2024-2028, and
- has been written in a way that articulates to the community what is being delivered over the financial year.

The activities within the Operational Plan 2024-25 are further cascaded into service and business plans, as well as individual performance plans to provide line of sight between the operational activities and ensure clear responsibility for delivery.

Legal

Section 104(5) of the *Local Government Act 2009* and section 175 of the *Local Government Regulation 2012* set out the requirements and content for an Operational Plan.

The regulation further provides that the operational plan must:

- a) be consistent with the annual budget
- b) state how a Council will progress the implementation of the five-year corporate plan
- c) state how a Council will manage operational risks, and
- d) include annual performance plans for each commercialised business unit where applicable (not applicable for Sunshine Coast Council at the time of developing).

The Sunshine Coast Council Operational Plan 2024-25 has been developed consistent with the requirements of the *Local Government Act 2009* and *Local Government Regulation 2012*.

Policy

The Operational Plan 2024-25 is consistent with current policy requirements and is aligned to the Sunshine Coast Council's Corporate Plan 2024-2028, which is the organisation's primary

strategic planning document required by legislation and guides the strategic direction, work program and allocation of resources to advance Council's vision for the region.

Risk

Council has developed and implemented a risk management framework based on ISO 31000 which assists employees to identify, manage and monitor risks associated with implementing the operational activities identified in the Operational Plan 2024-25.

The main risk associated with the Operational Plan 2024-25 is the reputational risk of not progressing operational activities on time and within allocated budgets. This is largely mitigated by ensuring all activities are funded through the annual budget, monitoring delivery through Council's systems and providing quarterly updates on progress to the community.

Previous Council Resolution

Special Meeting 22 June 2023 - Council Resolution (SM23/1)

That Council:

- (a) receive and note the report titled "Operational Plan 2023/24"*
- (b) adopt the Operational Plan 2023/24 (Appendix A) and*
- (c) authorise the Chief Executive Officer to make minor administrative amendments to the Operational Plan 2023/24 (if required) prior to publication.*

Related Documentation

Sunshine Coast Corporate Plan 2024-2028

Sunshine Coast Annual Budget 2024-25

Critical Dates

The Operational Plan 2024-25 and the annual Budget 2024-25 are complementary documents and are developed in parallel to provide consistency between the operational activities and the resourcing allocations determined as part of the annual Budget.

Both the Operational Plan and the annual Budget should be adopted in time for delivery to commence on 1 July 2024.

Implementation

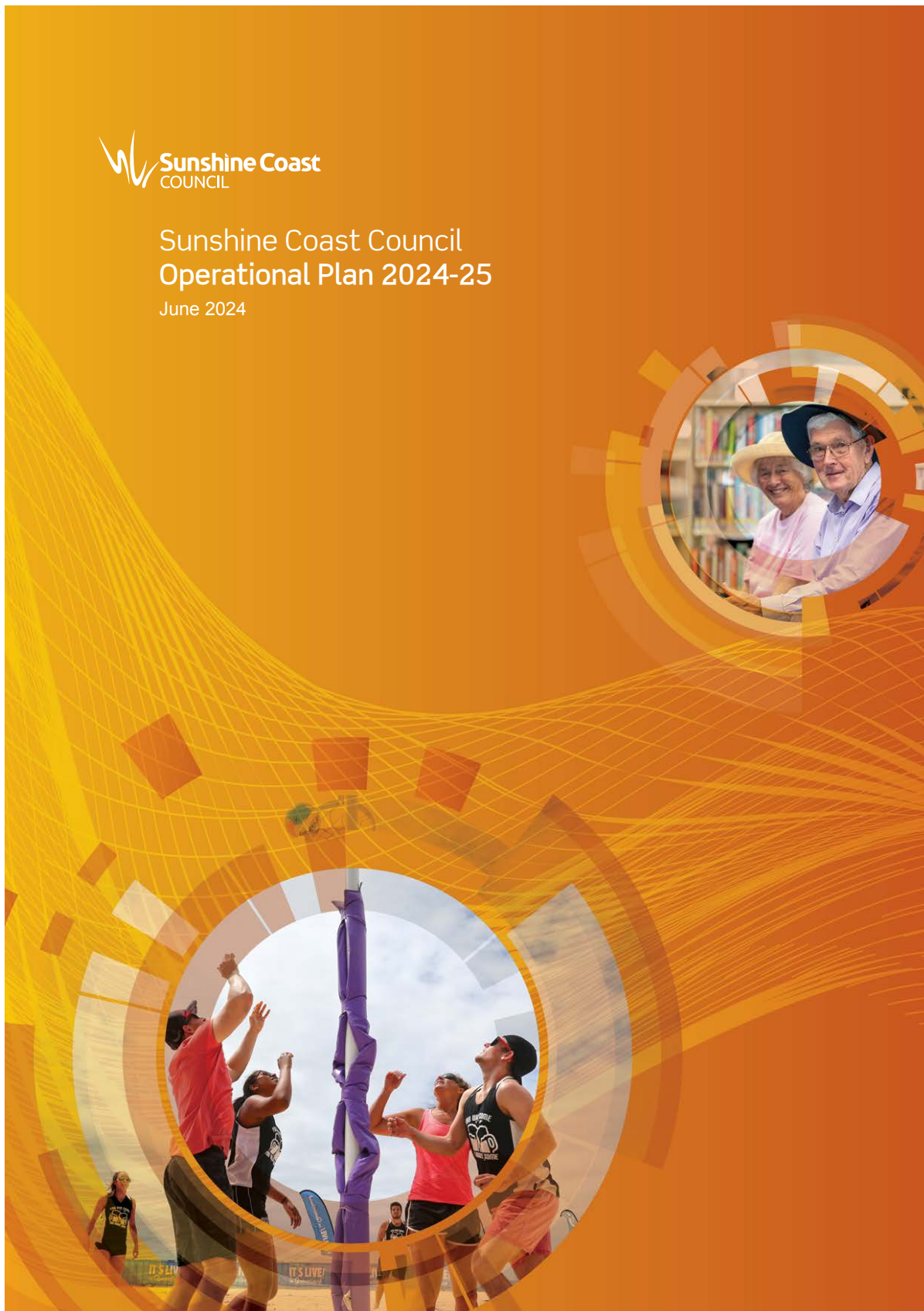
Should the recommendation be accepted by Council, it is noted that the Acting Chief Executive Officer will:

- Notify all staff of the adoption of the Operational Plan 2024-25, providing access to a digital copy of the document and aligning internal systems and processes as required.
- Ensure Council's external website is updated with a digital copy of the Operational Plan 2024-25.
- Provide a digital copy to the Queensland State Library for record keeping.



Sunshine Coast Council Operational Plan 2024-25

June 2024



Acknowledgement of Traditional Custodians

Sunshine Coast Council acknowledges the Sunshine Coast Country, home of the Kabi Kabi peoples and the Jinibara peoples, the Traditional Custodians, whose lands and waters we all now share. We recognise that these have always been places of cultural, spiritual, social and economic significance. The Traditional Custodians' unique values, and ancient and enduring cultures, deepen and enrich the life of our community.

We commit to working in partnership with the Traditional Custodians and the broader First Nations Aboriginal (and Torres Strait Islander) communities to support self-determination through economic and community development.

Truth telling is a significant part of our journey. We are committed to better understanding the collective histories of the Sunshine Coast and the experiences of First Nations peoples. Legacy issues resulting from colonisation are still experienced by Traditional Custodians and First Nations people.

We recognise our shared history and will continue to work in partnership to provide a foundation for building a shared future with the Kabi Kabi and the Jinibara peoples. We wish to pay respect to their Elders – past, present and emerging, and acknowledge the important role First Nations people continue to play within the Sunshine Coast community.

Together, we are all stronger.

Edition June 2024
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Acknowledgements

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

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 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.

Image credits

Ben Vos productions for Horizon Festival 2017, 2018, 2019 (pages 6, 14, 16 and 26)

Nic Morley for Horizon Festival 2022, Dawn Awakening (page 2)

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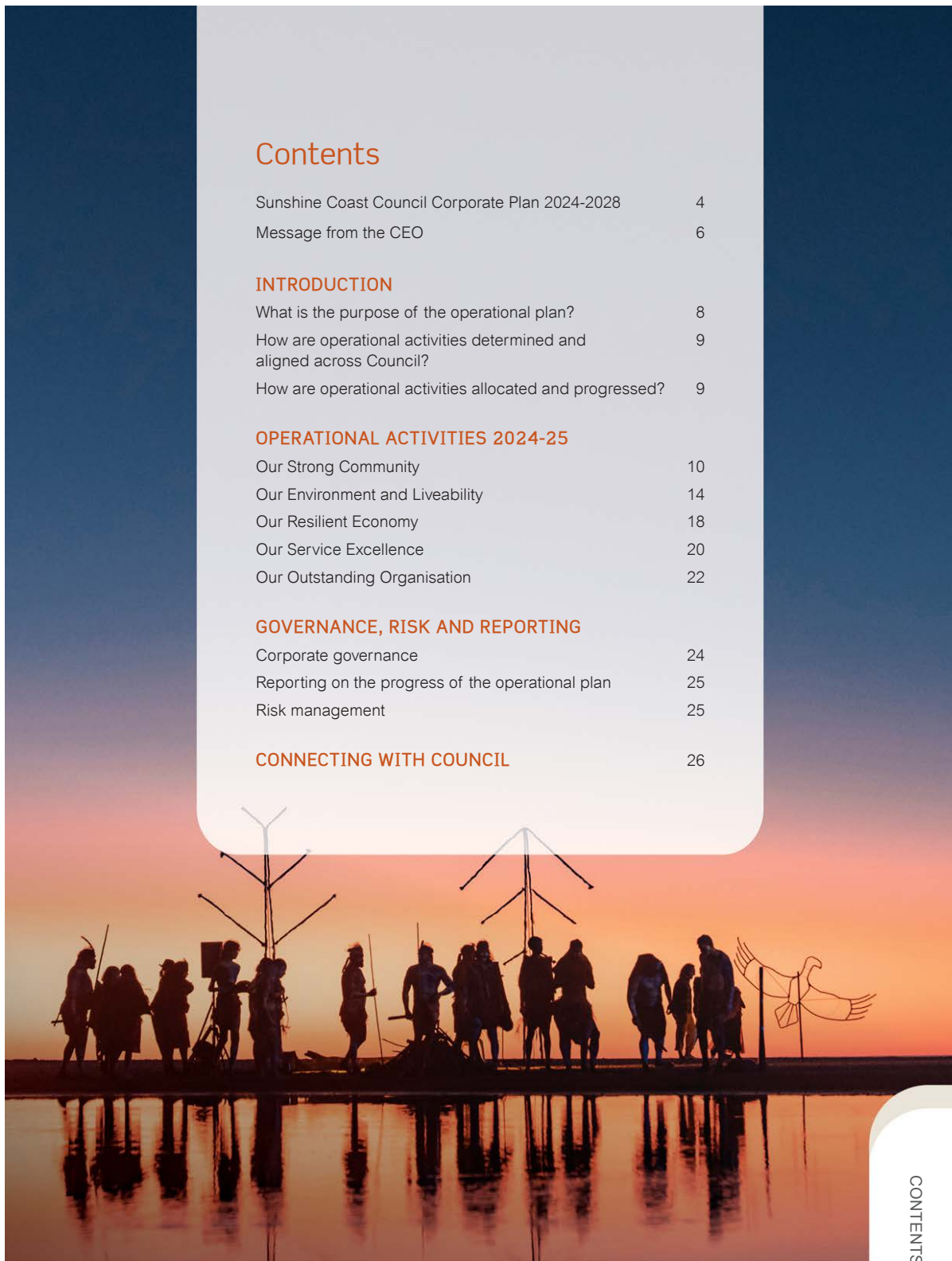
OPERATIONAL ACTIVITIES 2024-25

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Sunshine Coast Council Corporate Plan 2024-2028

OUR VISION

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

OUR PURPOSE

To serve our community with excellence, respect our past, and position our region for the future.

OUR VALUES

Care

We care for people and places

Respect

We respect everyone

Trust

We trust and empower

Curious

We explore possibilities

Connected

We are better together

OUR GOALS

OUR STRONG COMMUNITY



Our communities are connected and thriving places where people are included, treated with respect and opportunities are available for all.

Strategic pathways

- Healthy and active communities
- Vibrant community places and spaces that are inclusive, accessible and adaptable
- An inclusive community, with opportunities for everyone
- Connected, resilient communities, with the capacity to respond to local issues
- Creative and innovative approaches to building a strong community.

OUR SERVICE EXCELLENCE



Our services are inclusive and responsive to the needs of our community to deliver positive experiences for our customers.

OUR OUTSTANDING ORGANISATION




Our organisation lives its values and is high performing, sustainable, innovative and community focused, marked by great people, good governance and regional leadership.





5.2 2024-25 BUDGET ADOPTION


File No: Council Meetings


Author: Chief Financial Officer
Business Performance Group

Appendices: App A - 2024-25 Budget Adoption Papers 93 [↓](#) 

Attachments: Att 1 - Financial Statements - Core and Region Shaping Projects
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Att 2 - Environment Levy Program 2024-25 267 [↓](#) 

Att 3 - Arts and Heritage Levy Program 2024-25 269 [↓](#) 

Att 4 - Transport Levy Program 2024-25 271 [↓](#) 

PURPOSE

This report presents for adoption, the 2024-25 Budget, forward estimates and Revenue Statement for the 2024-25 financial year.

EXECUTIVE SUMMARY

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

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

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

The 2024-25 Budget Papers and Revenue Statement are detailed within this report as prescribed under section 170 of the *Local Government Regulation 2012*. This report complies with and exceeds the disclosure requirements of the *Local Government Act 2009* and the *Local Government Regulation 2012*.

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

- An operational budget with a positive operating result of \$27.6 million
- A total capital works program of \$283 million
- The Revenue Statement incorporating:
 - A 5% differential general rate increase for the Minimum General Rate
 - A 5% increase in pensioner rate concessions, benefitting 25,600 property owners

- Removal of the 3 year residency waiting period for the pensioner rate concession
- A \$28.30 increase in the 240 litre wheelie bin charge
- A \$2.00 increase in the 240 litre garden organics bin charge
- A \$2.00 increase in the Arts and Heritage Levy
- No change to the Transport Levy
- No change to the Environment Levy
- A 5.27% total rates and charges increase for properties charged the Minimum General Rate

Officer recommendations shown below are consistent with the advice received from the Queensland Audit Office and the Local Government Association of Queensland that all Councils utilise the best practice rating and budget resolutions.

OFFICER RECOMMENDATION

That Council:

1. STATEMENT OF ESTIMATED FINANCIAL POSITION

receive and note Appendix A, pursuant to section 205 of the *Local Government Regulation 2012*, the statement of the financial operations and financial position of the Council in respect to the 2023-24 financial year.

2. ADOPTION OF BUDGET

adopt Appendix A as tabled, pursuant to sections 169 and 170 of the *Local Government Regulation 2012*, Council's budget for 2024-25 financial year incorporating:

- i. the statement of income and expenditure
- ii. the statement of financial position
- iii. the statement of changes in equity
- iv. the statement of cash flow
- v. the relevant measures of financial sustainability
- vi. the long-term financial forecast
- vii. the Debt Policy (adopted by Council resolution on 30 May 2024)
- viii. the Revenue Policy (adopted by Council resolution on 30 May 2024)
- ix. the total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget
- x. the Revenue Statement
- xi. Council's 2024-25 Capital Works Program, endorsing the indicative four-year program for the period 2026 to 2029, and noting the five-year program for the period 2030 to 2034

- xii. the rates and charges to be levied for the 2024-25 financial year and other matters as detailed below in clauses 3 to 10
- xiii. the 2024-25 Minor Capital Works Program
- xiv. the Strategic Environment Levy Policy
- xv. the Strategic Arts and Heritage Levy Policy
- xvi. the Strategic Transport Levy Policy and
- xvii. Prescribed Services Charge Plan (No. 2) 2024-25 Financial Year.

3. DIFFERENTIAL GENERAL RATES

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

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)</p>

Category	Description	Identification
		93 peanuts
2RN. Rural Commercial & Industrial with a rateable value from \$0 to \$195,700		
<p>2RN</p>	<p>This category will apply where the land has a rateable value from \$0 to \$195,700 and is:</p> <ul style="list-style-type: none"> a. used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes; and b. not included in category 4I, and c. located in a rural area as delineated on Map 2 in section 2.8 of the 2024-2025 Revenue Statement. 	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 07 guest house/private hotel/hostel/bed and breakfast 08 community title scheme unit(s) 09 group title multi dwelling or group title vacant land 10 combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet 11 shop/office (single) with or without accommodation 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail 15 shop secondary retail 16 drive-in shopping centre 17 restaurant/fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 private hospital/convalescent home (medical care) 28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf 33 builder’s yard/contractor’s yard 34 cold store/ice works 35 general industry 36 light industry 37 noxious/offensive industry 38 advertising – hoarding 39 harbour industry 41 child care centre 42 hotel/tavern 43 motel 44 nursery/garden centre

Category	Description	Identification
		45 theatres/cinemas 46 drive-in theatres 47 licensed club 48 sports club/facilities 49 caravan park 50 other club (non-business) 52 cemetery 58 educational 89 animals (special), boarding kennels/cattery 91 transformers/utility installation
2UN. Urban Commercial & Industrial with a rateable value from \$0 to \$195,700		
2UN	<p>This category will apply where the land has a rateable value from \$0 to \$195,700 and is:</p> <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 in section 2.8 of the 2024-2025 Revenue Statement.</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

Category	Description	Identification
		34 cold store/ice works 35 general industry 36 light industry 37 noxious/offensive industry 38 advertising – hoarding 39 harbour industry 41 child care centre 42 hotel/tavern 43 motel 44 nursery/garden centre 45 theatres/cinemas 46 drive-in theatres 47 licensed club 48 sports club/facilities 49 caravan park 50 other club (non-business) 52 cemetery 58 educational 89 animals (special), boarding kennels/cattery 91 transformers/utility installation
<p>2R. Rural Commercial & Industrial with a rateable value from \$195,701 to \$399,000</p>		
<p>2R</p>	<p>This category will apply where the land has a rateable value from \$195,701 to \$399,000 and is:</p> <ul style="list-style-type: none"> a. used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes; and b. not included in category 4I, and c. located in a rural area as delineated on Map 2 in section 2.8 of the 2024-2025 Revenue Statement. 	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 07 guest house/private hotel/hostel/bed and breakfast 08 community title scheme unit(s) 09 group title multi dwelling or group title vacant land 10 combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet 11 shop/office (single) with or without accommodation 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail 15 shop secondary retail 16 drive-in shopping centre 17 restaurant/fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 23 retail warehouse 24 sales area

Category	Description	Identification
		25 office(s) 26 funeral parlour 27 private hospital/convallescent home (medical care) 28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf 33 builder’s yard/contractor’s yard 34 cold store/ice works 35 general industry 36 light industry 37 noxious/offensive industry 38 advertising – hoarding 39 harbour industry 41 child care centre 42 hotel/tavern 43 motel 44 nursery/garden centre 45 theatres/cinemas 46 drive-in theatres 47 licensed club 48 sports club/facilities 49 caravan park 50 other club (non-business) 52 cemetery 58 educational 89 animals (special), boarding kennels/cattery 91 transformers/utility installation
<p>2U. Urban Commercial & Industrial with a rateable value from \$195,701 to \$399,000</p>		
<p>2U</p>	<p>This category will apply where the land has a rateable value from \$195,701 to \$399,000 and is:</p> <ul style="list-style-type: none"> a. used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes; and b. not included in category 4I, and c. located in an urban area as delineated on Map 2 in section 2.8 of the 2024-2025 Revenue Statement. 	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 07 guest house/private hotel/hostel/bed and breakfast 08 community title scheme unit(s) 09 group title multi dwelling or group title vacant land 10 combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet 11 shop/office (single) with or without accommodation 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops)

Category	Description	Identification
		14 shops main retail 15 shop secondary retail 16 drive-in shopping centre 17 restaurant/fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 private hospital/convalescent home (medical care) 28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf 33 builder's yard/contractor's yard 34 cold store/ice works 35 general industry 36 light industry 37 noxious/offensive industry 38 advertising – hoarding 39 harbour industry 41 child care centre 42 hotel/tavern 43 motel 44 nursery/garden centre 45 theatres/cinemas 46 drive-in theatres 47 licensed club 48 sports club/facilities 49 caravan park 50 other club (non-business) 52 cemetery 58 educational 89 animals (special), boarding kennels/cattery 91 transformers/utility installation
3R. Rural Commercial & Industrial with a rateable value from \$399,001 to \$950,000		
3R	This category will apply where the land has a rateable value from \$399,001 to \$950,000 and is: a. used for non-residential purposes , or has the potential predominant use by virtue of its improvements or activities	Land to which the following land use codes apply: 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

Category	Description	Identification
	<p>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 in section 2.8 of the 2024-2025 Revenue Statement.</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>58 educational</p> <p>89 animals (special), boarding kennels/cattery</p>

Category	Description	Identification
		91 transformers/utility installation
3U. Urban Commercial & Industrial with a rateable value from \$399,001 to \$950,000		
3U	<p>This category will apply where the land has a rateable value from \$399,001 to \$950,000 and is:</p> <p>a. used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes; and</p> <p>b. not included in category 4I, and</p> <p>c. located in an urban area as delineated on Map 2 in section 2.8 of the 2024-2025 Revenue Statement.</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>

Category	Description	Identification
		45 theatres/cinemas 46 drive-in theatres 47 licensed club 48 sports club/facilities 49 caravan park 50 other club (non-business) 52 cemetery 58 educational 89 animals (special), boarding kennels/cattery 91 transformers/utility installation
4R. Rural Commercial & Industrial with a rateable value greater than \$950,000		
4R	<p>This category will apply where the land has a rateable value greater than \$950,000; or, for land used for shops main retail, shop secondary retail, drive in shopping centre or retail warehouse (land use codes 14, 15, 16, 23 refer) where the land has a rateable value greater than \$950,000 and less than \$3,000,000; and is:</p> <p>a. used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes; and</p> <p>b. not included in category 1, 4I, 24, 25, 25A, 25B, 26; and</p> <p>c. located in a rural area as delineated on Map 2 in section 2.8 of the 2024-2025 Revenue Statement.</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

Category	Description	Identification
		34 cold store/ice works 35 general industry 36 light industry 37 noxious/offensive industry 38 advertising – hoarding 39 harbour industry 41 child care centre 42 hotel/tavern 43 motel 44 nursery/garden centre 45 theatres/cinemas 46 drive-in theatres 47 licensed club 48 sports club/facilities 49 caravan park 50 other club (non-business) 52 cemetery 58 educational 89 animals (special), boarding kennels/cattery 91 transformers/utility installation
<p>4U. Urban Commercial & Industrial with a rateable value greater than \$950,000</p>		
<p>4U</p>	<p>This category will apply where the land has a rateable value greater than \$950,000; or, for land used for shops main retail, shop secondary retail, drive in shopping centre or retail warehouse (<i>land use codes</i> 14, 15, 16, 23 refer) where the land has a rateable value greater than \$950,000 and less than \$3,000,000; and is:</p> <ul style="list-style-type: none"> a. used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes; and b. not included in category 1, 4I, 24, 25, 25A, 25B, 26; and c. located in an urban area as delineated on Map 2 in section 2.8 of the 2024-2025 Revenue Statement. 	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 07 guest house/private hotel/hostel/bed and breakfast 08 community title scheme unit(s) 09 group title multi dwelling or group title vacant land 10 combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet 11 shop/office (single) with or without accommodation 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail 15 shop secondary retail 16 drive-in shopping centre 17 restaurant/ fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 23 retail warehouse 24 sales area

Category	Description	Identification
		25 office(s) 26 funeral parlour 27 private hospital/convalescent home (medical care) 28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf 33 builder's yard/contractor's yard 34 cold store/ice works 35 general industry 36 light industry 37 noxious/offensive industry 38 advertising – hoarding 39 harbour industry 41 child care centre 42 hotel/tavern 43 motel 44 nursery/garden centre 45 theatres/cinemas 46 drive-in theatres 47 licensed club 48 sports club/facilities 49 caravan park 50 other club (non-business) 52 cemetery 58 educational 89 animals (special), boarding kennels/cattery 91 transformers/utility installation
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 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>Land to which one of the following land use codes apply</p> <p>18 special tourist attraction 48 sports club/facilities 56 race course</p> <p>and one of the following property numbers apply; property number 166386 Big Kart Track, property number 239029 The Big Pineapple, property number 43000 Sea Life Sunshine Coast, property number 29377 The Ginger Factory, property number 221819 Sunshine Coast Turf Club, property number 171510 Aussie World and The Pub, property number 233443 Australia Zoo, property number 14232</p>

Category	Description	Identification
	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.	Palmer Coolum Resort and property number 122307 Twin Waters Resort.
5. Extractive Industries		
5	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 b. is used for extractive industry purposes.	Land to which the following land use codes apply: 40 extractive industry
6. Residential/Vacant Land/Other with a rateable value from \$0 to \$560,500		
6	Applies to land with a rateable value from \$0 to \$560,500, not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
7. Residential/Vacant Land/Other with a rateable value from \$560,501 to \$850,000		
7	Applies to land with a rateable value from \$560,501 to \$850,000, not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
8. Residential/Vacant Land/Other with a rateable value from \$850,001 to \$1,085,400		
8	Applies to land with a rateable value from \$850,001 to \$1,085,400, not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
9. Residential/Vacant Land/Other with a rateable value from \$1,085,401 to \$1,246,200		
9	Applies to land with a rateable value from \$1,085,401 to \$1,246,200 not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT,	

Category	Description	Identification
	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 \$1,246,201 to \$1,447,200		
10	Applies to land with a rateable value from \$1,246,201 to \$1,447,200 not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
11. Residential/Vacant Land/Other with a rateable value from \$1,447,201 to \$1,608,000		
11	Applies to land with a rateable value from \$1,447,201 to \$1,608,000 not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
12. Residential/Vacant Land/Other with a rateable value from \$1,608,001 to \$1,943,000		
12	Applies to land with a rateable value from \$1,608,001 to \$1,943,000 not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
13. Residential/Vacant Land/Other with a rateable value from \$1,943,001 to \$2,362,500		
13	Applies to land with a rateable value from \$1,943,001 to \$2,362,500 not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
14. Residential/Vacant Land/Other with a rateable value from \$2,362,501 to \$4,300,000		
14	Applies to land with a rateable value from \$2,362,501 to \$4,300,000 not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	

Category	Description	Identification
15. Residential/Vacant Land/Other with a rateable value over \$4,300,000		
15	Applies to land with a rateable value over \$4,300,000 not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
16. Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$0 to \$810,000		
16	This category will apply where the land has a rateable value from \$0 to \$810,000 and is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. not used as a principal place of residence and; c. does not fall into category 16RT or 16UT.	Land, to which the following land use codes apply: 02 single dwelling, 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling, 09 group title multi dwelling or group title single dwelling .
16RT. Residential - Rural Transitory Accommodation with a rateable value from \$0 to \$810,000		
16RT	This category will apply where the land has a rateable value from \$0 to \$810,000 and is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. is defined as transitory accommodation ; and c. located in a rural area as delineated on Map 2 in section 2.8 of the 2024-2025 Revenue Statement.	Land to which the following land use codes apply: 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling
16UT. Residential - Urban Transitory Accommodation with a rateable value from \$0 to \$810,000		
16UT	This category will apply where the land has a rateable value from \$0 to \$810,000 and is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. is defined as transitory accommodation ; and	Land to which the following land use codes apply: 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling

Category	Description	Identification
	c. located in an urban area as delineated on Map 2 in section 2.8 of the 2024-2025 Revenue Statement.	
17. Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$810,001 to \$1,010,000		
17	This category will apply where the land has a rateable value from \$810,001 to \$1,010,000 and is: <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. 	Land to which the following land use codes apply: <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 \$810,001 to \$999,385		
17RT	This category will apply where the land has a rateable value from \$810,001 to \$999,385 and is: <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 in section 2.8 of the 2024-2025 Revenue Statement. 	Land to which the following land use codes apply: <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 \$810,001 to \$999,385		
17UT	This category will apply where the land has a rateable value from \$810,001 to \$999,385 and is: <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 	Land to which the following land use codes apply: <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

Category	Description	Identification
	c. located in an urban area as delineated on Map 2 in section 2.8 of the 2024-2025 Revenue Statement.	
18. Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$1,010,001 to \$1,485,200		
18	This category will apply where the land has a rateable value from \$1,010,001 to \$1,485,200 and is: <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. 	Land to which the following land use codes apply: <ul style="list-style-type: none"> 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling
18RT. Residential - Rural Transitory Accommodation with a rateable value from \$999,386 to \$1,485,200		
18RT	This category will apply where the land has a rateable value from \$999,386 to \$1,485,200 and is: <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 in section 2.8 of the 2024-2025 Revenue Statement. 	Land to which the following land use codes apply: <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 \$999,386 to \$1,485,200		
18UT	This category will apply where the land has a rateable value from \$999,386 to \$1,485,200 and is: <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 	Land to which the following land use codes apply: <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

Category	Description	Identification
	c. located in an urban area as defined in Map 2 in section 2.8 of the 2024-2025 Revenue Statement.	
19. Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value over \$1,485,200		
19	<p>This category will apply where the land has a rateable value over \$1,485,200 and is:</p> <ul style="list-style-type: none"> a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and b. not used as a principal place of residence and; c. does not fall into category 19RT or 19UT. 	<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
19RT. Residential - Rural Transitory Accommodation with a rateable value over \$1,485,200		
19RT	<p>This category will apply where the land has a rateable value over \$1,485,200 and is:</p> <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 in section 2.8 of the 2024-2025 Revenue Statement. 	<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
19UT. Residential - Urban Transitory Accommodation with a rateable value over \$1,485,200		
19UT	<p>This category will apply where the land has a rateable value over \$1,485,200 and is:</p> <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 in section 2.8 of the 2024-2025 Revenue Statement. 	<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

Category	Description	Identification
20. Vacant Land with a rateable value over \$1,300,000 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 \$1,300,000.	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 <i>Land Valuation Act 2010</i>		
22	This category will apply where the land is subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the <i>Land Valuation Act 2010</i> .	Land to which the following land use codes apply: 72 vacant land – valuation discounted subdivided land.
23. Retirement Villages & Nursing Homes		
23	This category will apply where the land is used for retirement village purposes or retirement lifestyle village purposes or nursing home purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land.	Land to which the following land use codes apply: 21 retirement village , aged people home (non-medical care or mixed medical and non-medical care). 211 retirement lifestyle village
24. Shopping Centres with a rateable value from \$3,000,000 to \$6,750,000		
24	This category will apply where the land has a rateable value from \$3,000,000 to \$6,750,000 and is used for shopping centre purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of shopping centre purposes .	Land to which the following land use codes apply: 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse
25. Shopping Centres with a rateable value from \$6,750,001 to \$10,999,998		
25	This category will apply where the land has a rateable value from \$6,750,001 to \$10,999,998 and is used for shopping centre purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of shopping centre purposes .	Land to which the following land use codes apply: 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse

Category	Description	Identification
25A. Shopping Centres with a rateable value from \$10,999,999 to \$22,500,000		
25A	This category will apply where the land has a rateable value from \$10,999,999 to \$22,500,000 and is used for shopping centre purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of shopping centre purposes .	Land to which the following land use codes apply: 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse
25B. Shopping Centres with a rateable value from \$22,500,001 to \$45 million		
25B	This category will apply where the land has a rateable value from \$22,500,001 to \$45 million and is used for shopping centre purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of shopping centre purposes .	Land to which the following land use codes apply: 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse
26. Shopping Centres with a rateable value over \$45 million		
26	This category will apply where the land has a rateable value over \$45 million and is used for shopping centre purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of shopping centre purposes .	Land to which the following land use codes apply: 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse
27. High-rise Units - Not Principal Place of Residence/Multi Dwelling		
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

Category	Description	Identification
27T. High-rise Units - Transitory Accommodation		
<p>27T</p>	<p>This category will apply where the land is:</p> <ul style="list-style-type: none"> a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and b. part of a community title scheme with a high rise unit or group title multi dwelling with a high rise unit; and c. is defined as transitory accommodation. 	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 08 community title scheme unit(s) 09 group title multi dwelling unit
28. High-rise Units - Principal Place of Residence		
<p>28</p>	<p>This category will apply where the land is:</p> <ul style="list-style-type: none"> a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and b. part of a community title scheme with a high rise unit or group title multi dwelling with a high rise unit; and c. used as a principal place of residence. 	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 08 community title scheme unit(s) 09 group title multi dwelling unit
29. Low-rise Units - Not Principal Place of Residence/Multi Dwelling		
<p>29</p>	<p>This category will apply where the land is:</p> <ul style="list-style-type: none"> a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and b. part of a community title scheme with a low rise unit or group title multi dwelling with a low rise unit; and c. not used as a principal place of residence; and d. does not fall into category 29T. 	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 08 community title scheme unit(s) 09 group title multi dwelling unit

Category	Description	Identification
29T. Low-rise Units - Transitory Accommodation		
29T	This category will apply where the land is: <ol style="list-style-type: none"> 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 part of a community title scheme with a low rise unit or group title multi dwelling with a low rise unit; and is defined as transitory accommodation. 	Land to which the following land use codes apply: 08 community title scheme unit(s) 09 group title multi dwelling unit
30. Low-rise Units - Principal Place of Residence		
30	This category will apply where the land is: <ol style="list-style-type: none"> 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 part of a community title scheme with a low rise unit or group title multi dwelling with a low rise unit; and used as a principal place of residence. 	Land to which the following land use codes apply: 08 community title scheme unit(s) 09 group title multi dwelling unit
31. Other Significant Commercial & Industrial		
31	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 .	Land to which the following land use codes apply: 100 Sunshine Coast Airport, Sunshine Coast Airport Precinct
Definitions of terms used in the above table are detailed in section 2.8 of the 2024-2025 Revenue Statement.		

- (b) Council delegates to the Chief Executive Officer the power, pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, to identify the rating category to which each parcel of rateable land belongs.
- (c) Pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, the differential general rate to be made and levied for each differential general rate category and, pursuant to section 77 of the *Local Government Regulation 2012*, the minimum differential general rate to be made and levied for each differential general rate category, is as follows:

Category		Differential General Rate cents in dollar	Minimum Differential General Rate
1	Agricultural	0.2094	\$1,477
2RN	Rural Commercial & Industrial - \$0 to \$195,700 RV*	0.9770	\$1,604
2UN	Urban Commercial & Industrial - \$0 to \$195,700 RV	0.9865	\$1,607
2R	Rural Commercial & Industrial - \$195,701 to \$399,000 RV	0.7056	\$1,912
2U	Urban Commercial & Industrial - \$195,701 to \$399,000 RV	0.7057	\$1,931
3R	Rural Commercial & Industrial - \$399,001 to \$950,000 RV	0.6578	\$2,816
3U	Urban Commercial & Industrial - \$399,001 to \$950,000 RV	0.6878	\$2,816
4R	Rural Commercial & Industrial - over \$950,000 RV	0.5891	\$6,250
4U	Urban Commercial & Industrial - over \$950,000 RV	0.6647	\$6,535
4I	Iconic Tourism, Entertainment / Leisure or Tourism Attraction related industry	0.8751	\$11,524
5	Extractive Industries	0.4814	\$2,163
6	Residential/Vacant Land/Other - \$0 to \$560,500 RV	0.2924	\$1,477
7	Residential/Vacant Land/Other - \$560,501 to \$850,000 RV	0.2423	\$1,639
8	Residential/Vacant Land/Other - \$850,001 to \$1,085,400 RV	0.2305	\$2,060
9	Residential/Vacant Land/Other - \$1,085,401 to \$1,246,200 RV	0.2267	\$2,502
10	Residential/Vacant Land/Other - \$1,246,201 to \$1,447,200 RV	0.2231	\$2,826
11	Residential/Vacant Land/Other - \$1,447,201 to \$1,608,000 RV	0.2167	\$3,229
12	Residential/Vacant Land/Other - \$1,608,001 to \$1,943,000 RV	0.2020	\$3,485
13	Residential/Vacant Land/Other - \$1,943,001 to \$2,362,500 RV	0.1776	\$3,925
14	Residential/Vacant Land/Other - \$2,362,500 to \$4,300,000 RV	0.1714	\$4,196
15	Residential/Vacant Land/Other - over \$4,300,000 RV	0.0841	\$7,371
16	Residential - Not Principal Place of Residence/Multi Dwelling - \$0 to \$810,000 RV	0.3242	\$1,773
16RT	Residential - Rural Transitory Accommodation - \$0 to \$810,000 RV	0.7350	\$3,094
16UT	Residential - Urban Transitory Accommodation - \$0 to \$810,000 RV	0.7778	\$3,402
17	Residential - Not Principal Place of Residence/Multi Dwelling - \$810,001 to \$1,010,000 RV	0.2763	\$2,627
17RT	Residential - Rural Transitory Accommodation - \$810,001 to \$999,385 RV	0.6876	\$5,954
17UT	Residential - Urban Transitory Accommodation - \$810,001 to \$999,385 RV	0.6903	\$6,301
18	Residential - Not Principal Place of Residence/Multi Dwelling - \$1,010,001 to \$1,485,200 RV	0.2762	\$2,791
18RT	Residential - Rural Transitory Accommodation - \$999,386 to \$1,485,200 RV	0.6875	\$6,872
18UT	Residential - Urban Transitory Accommodation - \$999,386 to \$1,485,200 RV	0.6659	\$6,899
19	Residential - Not Principal Place of Residence/Multi Dwelling - over \$1,485,200 RV	0.2442	\$4,103

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

*RV = Rateable Valuation

4. SEPARATE CHARGES

Environment Levy

Pursuant to section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, Council make and levy a separate charge, to be known as the "Environment Levy", in the sum of \$82 per rateable assessment, to be levied equally on all rateable land in the region, for the purposes of funding a range of strategic environmental management initiatives in accordance with Council's Environment Levy Policy.

Arts & Heritage Levy

Pursuant to section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, Council make and levy a separate charge, to be known as the "Arts & Heritage Levy", in the sum of \$20 per rateable assessment, to be levied equally on all rateable land in the region, for the purposes of funding a range of arts and cultural heritage initiatives in accordance with the goals and strategies endorsed within the Sunshine Coast

Heritage Plan 2021-2031, the Sunshine Coast Creative Arts Plan 2023-2038, in accordance with Council's Arts & Heritage Levy Policy.

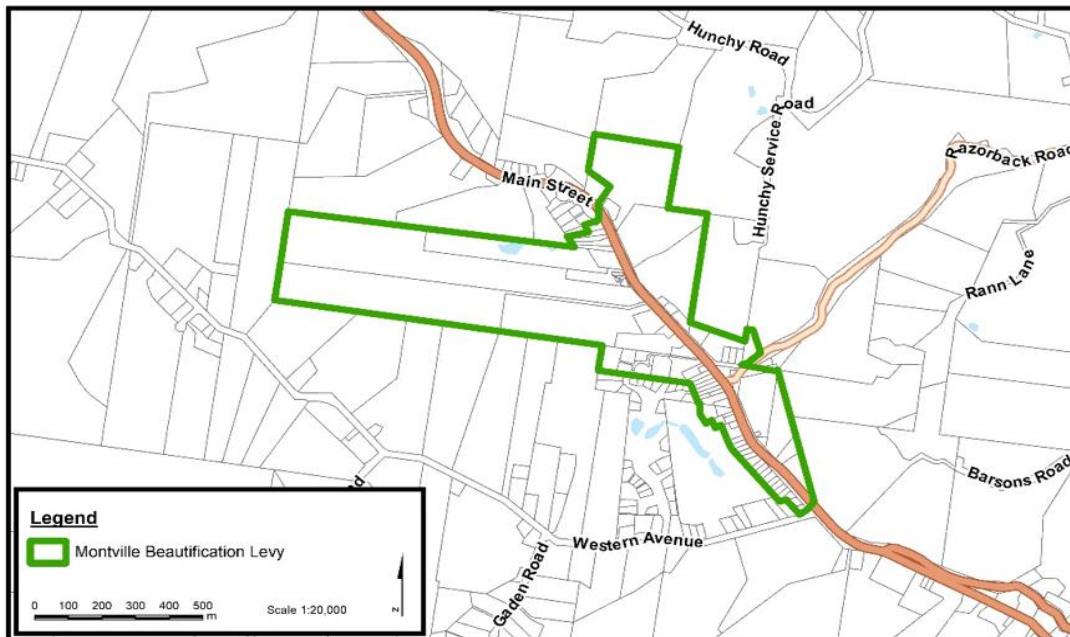
Transport Levy

Pursuant to section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, Council make and levy a separate charge, to be known as the "Transport Levy", in the sum of \$47 per rateable assessment, to be levied equally on all rateable land in the region, for the purposes of funding strategic transport infrastructure, services and initiatives, including major initiatives in the region in accordance with Council's Transport Levy Policy.

5. SPECIAL RATES AND CHARGES

Montville Beautification Levy

- (a) Pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council make and levy a special rate to be known as the "Montville Beautification Levy" of 0.0851 cents in the dollar of rateable valuation with a minimum of \$292 per annum, on all rateable land to which the overall plan applies (as delineated on Map 1 below), to fund the development, management and operation of the Montville Town Centre Beautification and Improvement Project.
- (b) The overall plan for the Montville Beautification Levy was first adopted by Council at its 2021-2022 budget meeting. This overall plan was amended by Council at its 2022-2023 budget meeting and at the 2023-2024 budget meeting. The service, facility or activity for which the overall plan is made is mentioned in Appendix 1 of the 2024-2025 Revenue Statement incorporating the 2022-2023 and 2023-2024 amendments. The estimated time for carrying out the overall plan is five years concluding on 30 June 2026 and the estimated cost of carrying out the overall plan is \$240,337.
- (c) The rateable land to which the plan applies (as delineated on Map 1 below) or its occupier specially benefits from the service, facility or activity funded by the special rate 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 1 - Montville Beautification Levy Benefit Area

(d) For the 2024-2025 financial year, the annual implementation plan is as follows:

The actions or process to be undertaken pursuant to the overall plan include:

- i. 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;
- ii. 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;
- iii. managing, maintaining, operating and developing the Montville Town Centre Beautification and Improvement Project undertaken or proposed to be undertaken by the Council, which provides increased accessibility and amenity over and above the standard level of service applied by Council.

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

Twin Waters Maintenance Charge

- (a) Pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council make and levy a special charge to be known as the "Twin Waters Maintenance Charge", of \$1344 for Living Choice Twin Waters Retirement Village (property number 89200), \$647 for the Twin Waters Aged Care Home (property number 247510), and \$130 for all other rateable land to which the overall plan applies (as delineated on Map 2 below), to fund a landscaping and maintenance service to the Twin Waters Residential Community over and above the standard level of service applied by Council.
- (b) The overall plan for the Twin Waters Maintenance Charge was first adopted by Council at its 2021-2022 budget meeting. This overall plan was amended by Council at its

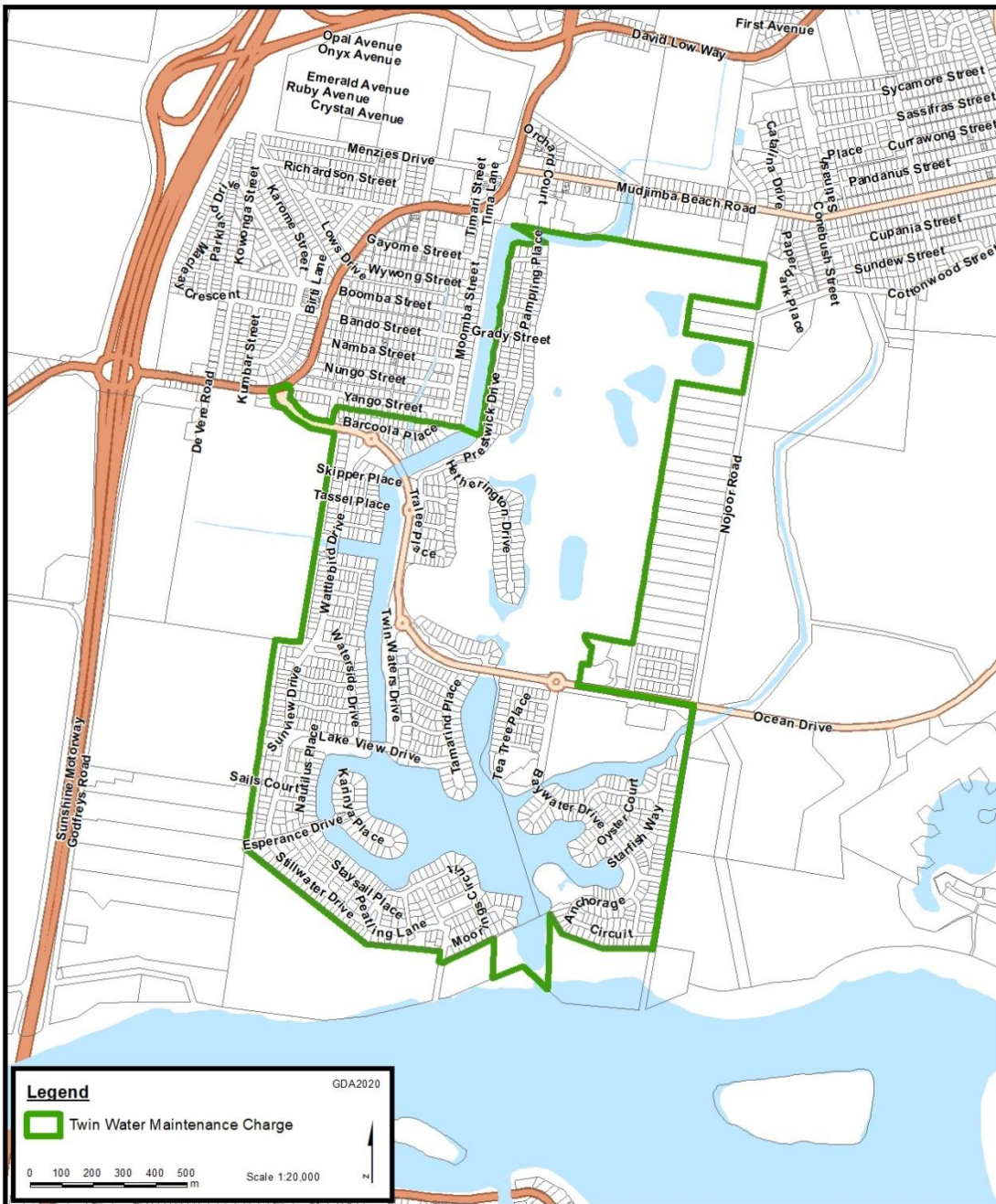
2022-2023 budget meeting and at the 2023-2024 budget meeting. The service, facility or activity for which the overall plan is made is mentioned in Appendix 2 of the 2024-2025 Revenue Statement incorporating the 2022-2023 and 2023-2024 amendments. The estimated time for carrying out the overall plan is five years concluding on 30 June 2026 and the estimated cost of carrying out the overall plan is \$662,243.

- (c) The rateable land to which the plan applies (as delineated on Map 2 below) or its occupier specially benefits from the service, facility or activity funded by the special charge as they reside in the area delineated on Map 2 (below) where the service, facility or activities undertaken provide a landscaping and maintenance service to the Twin Waters Residential Community 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 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 all other rateable land to which the overall plan applies.

- (d) For the 2024-2025 financial year, the annual implementation plan is as follows:

The actions or process to be undertaken include providing a landscaping and maintenance service within the Twin Waters Maintenance Charge Benefit Area (Map 2 below refers) over and above the standard level of landscaping and maintenance services applied by Council. The estimated cost of the Annual Implementation Plan for 2024-2025 is \$132,901.

Map 2 - Twin Waters Maintenance Charge Benefit Area



Rural Fire Charge

- (a) Pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council make and levy a special charge to be known as the "Rural Fire Charge" of \$25, on all rateable land to which the overall plan applies, to fund rural fire brigades within Sunshine Coast Regional Council local government area to meet their operational costs and to acquire and maintain the necessary equipment to conduct their activities.
- (b) The overall plan for the Rural Fire Charge is as follows:
 - i. The service, facility or activity for which the overall plan is made is mentioned in Appendix 3 of the 2024-2025 Revenue Statement and is to fund rural fire 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.

- ii. The rateable land to which the overall plan applies is mentioned in Appendix 3 of the 2024-2025 Revenue Statement and applies to all rateable land 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 in the table below.

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

- iii. The estimated cost of carrying out the overall plan is \$559,300.

- iv. The estimated time for carrying out the overall plan is one year concluding on 30 June 2025.

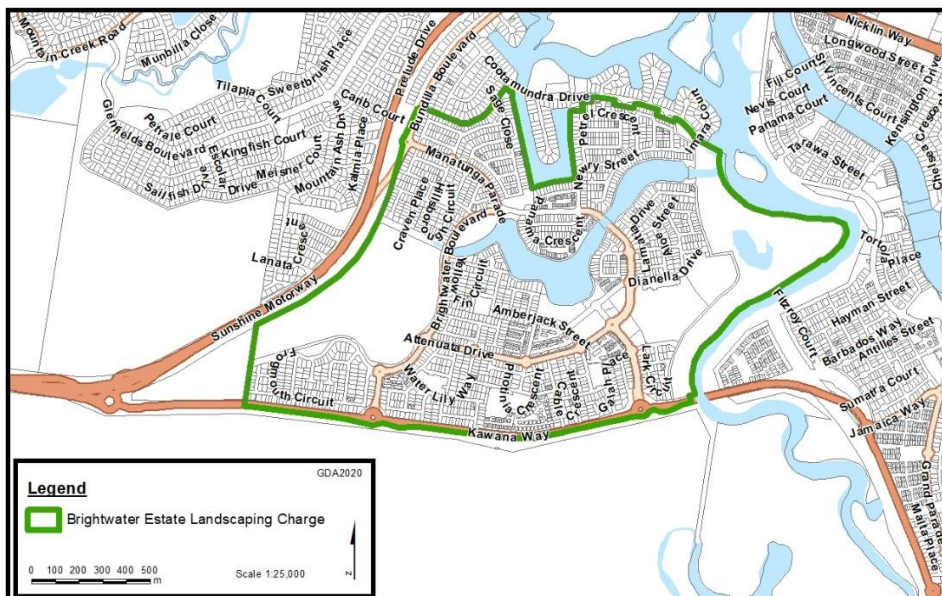
- (c) The rateable land or its occupier specially benefits from the fire emergency response capability that is provided by the Rural Fire Brigades, whose capability would be substantially or completely diminished if the Rural Fire Brigades did not receive the

funding provided to them by Council as a direct consequence of the levying of the special charge.

Brightwater Estate Landscaping Charge

- (a) Pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council make and levy a special charge to be known as the "Brightwater Estate Landscaping Charge" of \$2496 for Brightwater Shopping Centre (property number 232054), \$1248 for Brightwater Hotel (property number 232595), and \$96 for all other properties, on all rateable land to which the overall plan applies (as delineated on Map 3 below), to fund a landscaping and maintenance service to the Brightwater Estate over and above the standard level of service applied by Council.
- (b) The overall plan for the Brightwater Estate Landscaping Charge was first adopted by Council at its 2021-2022 budget meeting. This overall plan was amended by Council at its 2022-2023 budget and at the 2023-2024 budget meeting. The service, facility or activity for which the overall plan is made is mentioned in Appendix 4 of the 2024-2025 Revenue Statement incorporating the 2022-2023 and 2023-2024 amendments. The estimated time for carrying out the overall plan is five years concluding on 30 June 2026 and the estimated cost of carrying out the overall plan is \$1,112,865.
- (c) The rateable land to which the plan applies (as delineated on Map 3 below) or its occupier specially benefits from the service, facility or activity funded by the special charge as they reside in the area delineated on Map 3 (below) where the service, facility or activities undertaken provide a landscaping and maintenance service to the Brightwater Estate, over and above the standard level of service applied by Council. Further, 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 all other rateable land to which the overall plan applies.

Map 3 - Brightwater Estate Landscaping Charge Benefit Area



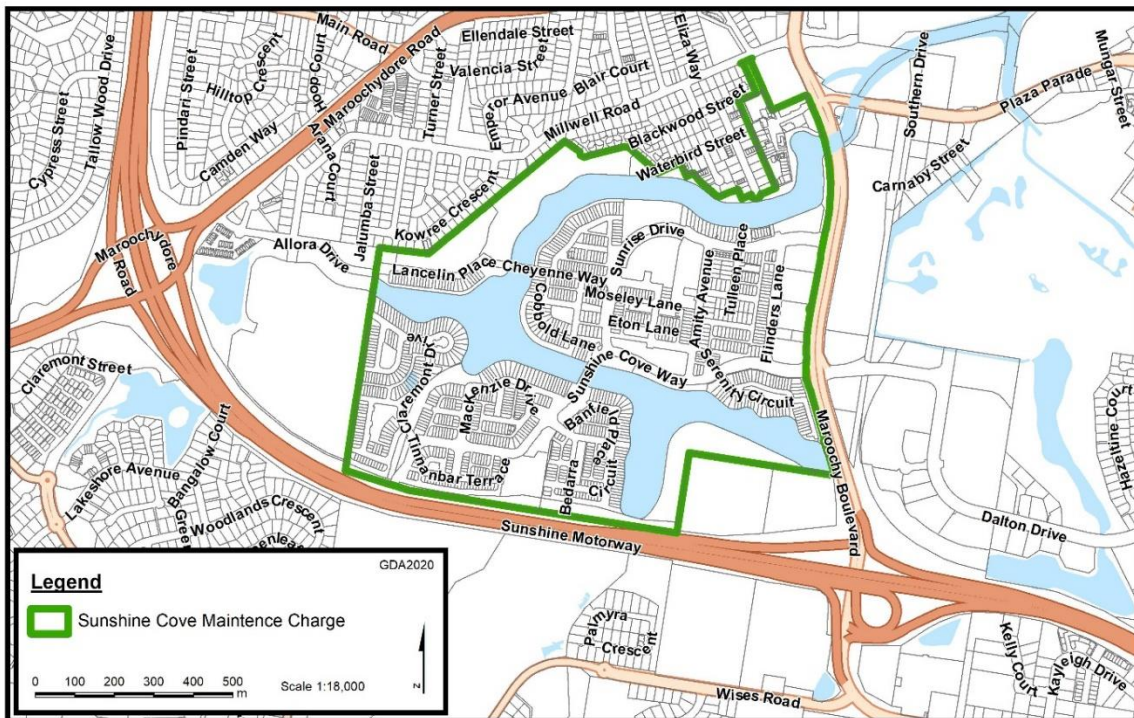
- (d) For the 2024-2025 financial year, the annual implementation plan is as follows:

The actions or process to be undertaken include providing a landscaping and maintenance service within the Brightwater Estate Landscaping Charge Benefit Area (Map 3 above refers) over and above the standard level of landscaping and maintenance services applied by Council. The estimated cost of the Annual Implementation Plan for 2024-2025 is \$211,002.

Sunshine Cove Maintenance Charge

- (a) Pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council make and levy a special charge to be known as the "Sunshine Cove Maintenance Charge" of \$1359 for Sunshine Cove Retirement Village (future), \$679 for the Aged Care Home located at Sunshine Cove (property number 232868), and \$156 for all other properties, on all rateable land to which the overall plan applies (as delineated on Map 4 below), to fund a landscaping and maintenance service to the Sunshine Cove community over and above the standard level of service applied by Council.
- (b) The overall plan for the Sunshine Cove Maintenance Charge was first adopted by Council at its 2021-2022 budget meeting. This overall plan was amended by Council at its 2022-2023 budget meeting and at the 2023-2024 budget meeting. The service, facility or activity for which the overall plan is made is mentioned in Appendix 5 of the 2024-2025 Revenue Statement incorporating the 2022-2023 and 2023-2024 amendments. The estimated time for carrying out the overall plan is five years concluding on 30 June 2026 and the estimated cost of carrying out the overall plan is \$889,455.
- (c) The rateable land to which the plan applies (as delineated on Map 4 below) or its occupier specially benefits from the service, facility or activity funded by the special charge as they reside in the area delineated on Map 4 (below) where the service, facility or activities undertaken provide a landscaping and maintenance service to the Sunshine Cove Residential community, over and above the standard level of service applied by Council. Further, due to its size and number of residents, the amount of the special charge applicable to the Sunshine Cove Retirement Village (future) and the Aged Care Home located at Sunshine Cove (property number 232868) is larger than the special charge payable by all other rateable land to which the overall plan applies.

Map 4 - Sunshine Cove Maintenance Charge Benefit Area



- (d) For the 2024-2025 financial year, the annual implementation plan is as follows:
 The actions or process to be undertaken include providing a landscaping and maintenance service within the Sunshine Cove Maintenance Charge Benefit Area (Map 4 above refers) over and above the standard level of landscaping and maintenance services applied by Council. The estimated cost of the Annual Implementation Plan for 2024-2025 is \$182,240.

Mooloolah Island Maintenance Charge

- (a) Pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council make and levy a special charge, to be known as the "Mooloolah Island Maintenance Charge", of \$154, on all rateable land to which the overall plan applies (as delineated on Map 5 below), to fund a landscaping and maintenance service to the Mooloolah Island residents over and above the standard level of service applied by Council.
- (b) The overall plan for the Mooloolah Island Maintenance Charge is as follows:
 - i. The service, facility or activity for which the overall plan is made is mentioned in Appendix 6 of the 2024-2025 Revenue Statement and is a landscaping and maintenance service to the Mooloolah Island residents over and above the standard level of service applied by Council.
 - ii. The rateable land to which the overall plan applies is mentioned in Appendix 6 of the 2024-2025 Revenue Statement and this is all rateable land within the area delineated on Map 5 below.
 - iii. The estimated cost of carrying out the overall plan is \$5311.
 - iv. The estimated time for carrying out the overall plan is one year concluding on 30 June 2024.

- (c) The rateable land to which the plan applies (as delineated on Map 5 below) or its occupier specially benefits from the service, facility or activity funded by the special charge as they reside in the area delineated on Map 5 (below) where the service, facility or activities undertaken provide a landscaping and maintenance service to the Mooloolah Island residents, over and above the standard level of service applied by Council.

Map 5 - Mooloolah Island Maintenance Charge area



6. WASTE MANAGEMENT UTILITY CHARGES

Pursuant to section 7 of the *Waste Reduction and Recycling Regulation 2011*, the entire local government area governed by the Sunshine Coast Regional Council is designated by Council as a waste collection area.

Pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council make and levy waste management utility charges, for the supply of waste management services by the Council as follows:

- (a) Council identifies the following categories of waste as follows:
- i. Recyclable Waste is clean and inoffensive waste that is accepted by Council under Council's waste recycling service for the local government area of Council.
 - ii. Garden Organics is grass cuttings, trees, tree prunings, bushes or shrubs, or similar matter produced as a result of the ordinary use or occupation of premises no bigger than 200 millimeters (mm) in any direction.

-
- iii. 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.
 - iv. 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.
 - v. 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.
 - vi. General waste is waste other than regulated waste; and any of the following, commercial waste, domestic waste, recyclable waste or garden organics.
- (b) Council identifies the following approved standard waste containers and categories of waste that may be stored within them as follows:
- 140 litre waste container for domestic waste
 - 240 litre waste container for domestic or commercial waste or garden organics
 - 660 litre low noise waste container for domestic or commercial waste
 - 1100 litre low noise waste container for domestic or commercial waste
 - 1m³ waste container for domestic or commercial waste
 - 1.5m³ waste container for domestic or commercial waste
 - 2m³ waste container for domestic or commercial waste
 - 3m³ waste container for domestic or commercial waste
 - 4.5m³ waste container for commercial waste
 - 17m³ compactor waste container for commercial waste
 - 19m³ compactor waste container for commercial waste
 - 23m³ compactor waste container for commercial waste
 - 240 litre waste container for garden organics
 - 660 litre low noise waste container for garden organics
 - 1100 litre low noise waste container for garden organics
 - 240 litre waste container for recyclable waste
 - 360 litre waste container for recyclable waste
 - 660 litre low noise waste container for recyclable waste
 - 1100 litre low noise waste container for recyclable waste
 - 1m³ waste container for recyclable waste
 - 1.5m³ waste container for recyclable waste
 - 2m³ waste container for recyclable waste
 - 3m³ waste container for recyclable waste
-

- 4.5m³ waste container for recyclable waste
- 23m³ compactor waste container for recyclable waste
- 1m³ waste container for recyclable waste (but limited to cardboard)
- 1.5m³ waste container for recyclable waste (but limited to cardboard)
- 2m³ waste container for recyclable waste (but limited to cardboard)
- 3m³ waste container for recyclable waste (but limited to cardboard)
- 4.5m³ waste container for recyclable waste (but limited to cardboard)
- 38m³ compactor waste container for recyclable waste (but limited to cardboard)

(c) Council make and levy waste management utility charges, for the supply of waste management services by the Council, as follows:

i. A Waste Management Facility Charge of \$160 per annum shall apply to all rateable land within the local government area of Council if the land is used for domestic premises and:

(A) does not currently receive a waste management collection service; and

(B) is not levied with a waste management utility charge in accordance with section 5.1.11 or section 5.2.7 of the 2024-2025 Revenue Statement and as detailed below in Table 1 and Table 3,

excluding vacant land, as defined in section 2.8 of the 2024-2025 Revenue Statement, or rateable land recorded under the differential general rate categories 20, 21 or 22 as shown in section 3 of the 2024-2025 Revenue Statement.

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

(A) does not currently receive a waste management collection service; and

(B) is not levied with a waste management utility charge in accordance with section 5.1.12 or section 5.2.8 of the 2024-2025 Revenue Statement and as detailed below in Table 2 and Table 4,

excluding vacant land, as defined in section 2.8 of the 2024-2025 Revenue Statement, or rateable land recorded under the differential general rate categories 20, 21 or 22 as shown in section 3 of the 2024-2025 Revenue Statement.

iii. The charges detailed below in Table 1 apply to domestic premises, other than those located within the Maroochydore City Centre Priority Development Area, which 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 of the 2024-2025 Revenue Statement and detailed above under clause 3 Differential General Rates, or land used for domestic purposes that is not rateable land and where Council has been requested to provide the service.

Table 1 – Waste Management Utility Charges for Domestic Premises

Waste management utility charge for each waste container per service	Total Annual Charge
140 litre waste container for domestic waste serviced weekly + 240 litre or 360 litre waste container for recyclable waste serviced fortnightly*	\$358.60
240 litre waste container for domestic waste serviced weekly + 240 litre or 360 litre waste container for recycleable waste serviced fortnightly*	\$388.60
140 litre waste container for domestic waste (infirm) serviced weekly + 240 litre or 360 litre waste container for recyclable waste serviced fortnightly (infirm)*	\$358.60
240 litre waste container for domestic waste (infirm) serviced weekly + 240 litre or 360 litre waste container for recyclable waste serviced fortnightly (infirm)*	\$388.60
140 litre waste container for domestic waste (on property) serviced weekly + 240 litre or 360 litre waste container for recyclable waste serviced fortnightly (on property)*	\$455.90
240 litre waste container for domestic waste (on property) serviced weekly + 240 litre or 360 litre waste container for recyclable waste serviced fortnightly (on property)*	\$485.90
660 litre low noise waste container for domestic waste serviced weekly + 660 litre waste container for recyclable waste serviced fortnightly*	\$1,524.60
1100 litre low noise waste container for domestic waste serviced weekly + 1100 litre waste container for recyclable waste serviced fortnightly*	\$2,233.30
1m ³ waste container for domestic waste serviced weekly + 1m ³ waste container for recyclable waste serviced fortnightly*	\$1,937.10
1.5m ³ waste container for domestic waste serviced weekly + 1.5m ³ waste container for recyclable waste serviced fortnightly*	\$2,877.50
2m ³ waste container for domestic waste serviced weekly + 2m ³ waste container for recyclable waste serviced fortnightly*	\$3,817.80
3m ³ waste container for domestic waste serviced weekly + 3m ³ waste container for recyclable waste serviced fortnightly*	\$5,698.50
*Waste services to which section 5.1.9 in the 2024-2025 Revenue Statement applies a Minimum Charge of \$358.60.	
240 litre waste container for garden organics serviced weekly	\$76.00**
240 litre waste container for garden organics (on property) serviced weekly	\$100.00**
660 litre low noise waste container for garden organics serviced weekly***	\$204.00**
1100 litre low noise waste container for garden organics serviced weekly*** (current services only)	\$338.00**
**Waste containers for the collection of garden organics are serviced fortnightly therefore only 50% of annual charge applies.	
***Low noise waste containers for garden waste not available to premises with 140 litre or 240 litre waste container for domestic waste.	
Definitions of the terms used in the above table are detailed in section 5.3 of the 2024-2025 Revenue Statement.	

- iv. The charges detailed below in Table 2 apply to commercial premises, other than those located within the Maroochydore City Centre Priority Development Area, which 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 of the 2024-2025 Revenue Statement and detailed above under clause 3 Differential General Rates, or land used for

commercial purposes that is not rateable land and where Council has been requested to provide the service.

Table 2 – Waste Management Utility Charges for Commercial Premises

Waste management utility charge for each waste container per service	Total Annual Charge
140 litre waste container for commercial waste serviced weekly + 240 litre or 360 litre waste container for recyclable waste* (current services only)	\$454.00
240 litre waste container for commercial waste serviced weekly + 240 litre or 360 litre waste container for recyclable waste*	\$484.00
140 litre waste container for commercial waste (on property) serviced weekly + 240 litre or 360 litre waste container for recyclable waste (on property)* (current services only)	\$550.80
240 litre waste container for commercial waste (on property) serviced weekly + 240 litre or 360 litre waste container for recyclable waste (on property)*	\$580.80
660 litre low noise waste container for commercial waste serviced weekly*	\$1,428.40
1100 litre low noise waste container for commercial waste serviced weekly*	\$2,248.40
1m ³ waste container for commercial waste serviced weekly*	\$2,047.20
1.5m ³ waste container for commercial waste serviced weekly*	\$2,988.30
2m ³ waste container for commercial waste serviced weekly*	\$3,985.70
3m ³ waste container for commercial waste serviced weekly*	\$5,979.20
4.5m ³ waste container for commercial waste serviced weekly* (current services only)	\$8,876.50
17m ³ compactor waste container for commercial waste serviced weekly*	\$72,466.10
19m ³ compactor waste container for commercial waste serviced weekly*	\$80,805.00
23m ³ compactor waste container for commercial waste serviced weekly*	\$96,943.80
*Waste services to which section 5.1.10 in the 2024-2025 Revenue Statement applies a Minimum Charge of \$484.	
240 litre waste container for garden organics serviced weekly**	\$76.00**
240 litre waste container for garden organics serviced weekly (on property)**	\$100.00**
660 litre low noise waste container for garden organics serviced weekly**	\$204.00**
1100 litre low noise waste container for garden organics serviced weekly** (current services only)	\$338.00**
**Waste containers for garden organics are serviced fortnightly therefore only 50% of annual charge applies.	
240 litre waste container for recyclable waste serviced weekly	\$49.20
240 litre waste container for recyclable waste (on property) serviced weekly	\$61.50
360 litre waste container for recyclable waste serviced weekly	\$67.60
360 litre waste container for recyclable waste (on property) serviced weekly	\$83.60
660 litre low noise waste container for recyclable waste serviced weekly	\$383.60
1100 litre low noise waste container for recyclable waste serviced weekly	\$511.20
1m ³ waste container for recyclable waste serviced weekly	\$418.00
1.5m ³ waste container for recyclable waste serviced weekly	\$621.10

Waste management utility charge for each waste container per service	Total Annual Charge
2m ³ waste container for recyclable waste serviced weekly	\$824.20
3m ³ waste container for recyclable waste serviced weekly	\$1,231.20
4.5m ³ waste container for recyclable waste serviced weekly (current services only)	\$1,802.90
23m ³ compactor waste container for recyclable waste serviced weekly	\$18,916.50
1m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly ***	\$221.70
1.5m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly ***	\$325.90
2m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly ***	\$430.90
3m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly ***	\$651.00
4.5m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly *** (current services only)	\$976.60
38m ³ compactor waste container for recyclable waste (but limited to cardboard) serviced weekly ***	\$14,743.60
*** Each collection service for the collection of recyclable waste (but limited to cardboard) must be authorised by Waste and Resource Management (of Sunshine Coast Regional Council).	
Definitions of the terms used in the above table are detailed in section 5.3 of the 2024-2025 Revenue Statement.	

- v. The charges detailed below in Table 3 shall apply to domestic premises and the charges detailed below in Table 4 shall apply to commercial 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 Maroochydore City Centre Priority Development Area Waste Management Utility Charge fall within the area delineated on Map 6 below and as also detailed in section 5.2 of the 2024-2025 Revenue Statement. The waste management utility charges, which apply to commercial premises and domestic premises within the Maroochydore City Centre Priority Development Area are in lieu of waste management utility charges calculated in accordance with Table 1 and Table 2 above, except as outlined in section 5.2.3 of the 2024-2025 Revenue Statement. A minimum charge of \$820.10 per annum per premises will apply if the premises are commercial premises Type 1 within the Maroochydore City Centre Priority Development Area. A minimum charge of \$199.40 per annum per premises will apply if the premises are commercial premises Type 2 within the Maroochydore City Centre Priority Development Area. Appendix 8 in the 2024-2025 Revenue Statement defines Type 1 and Type 2 commercial premises.

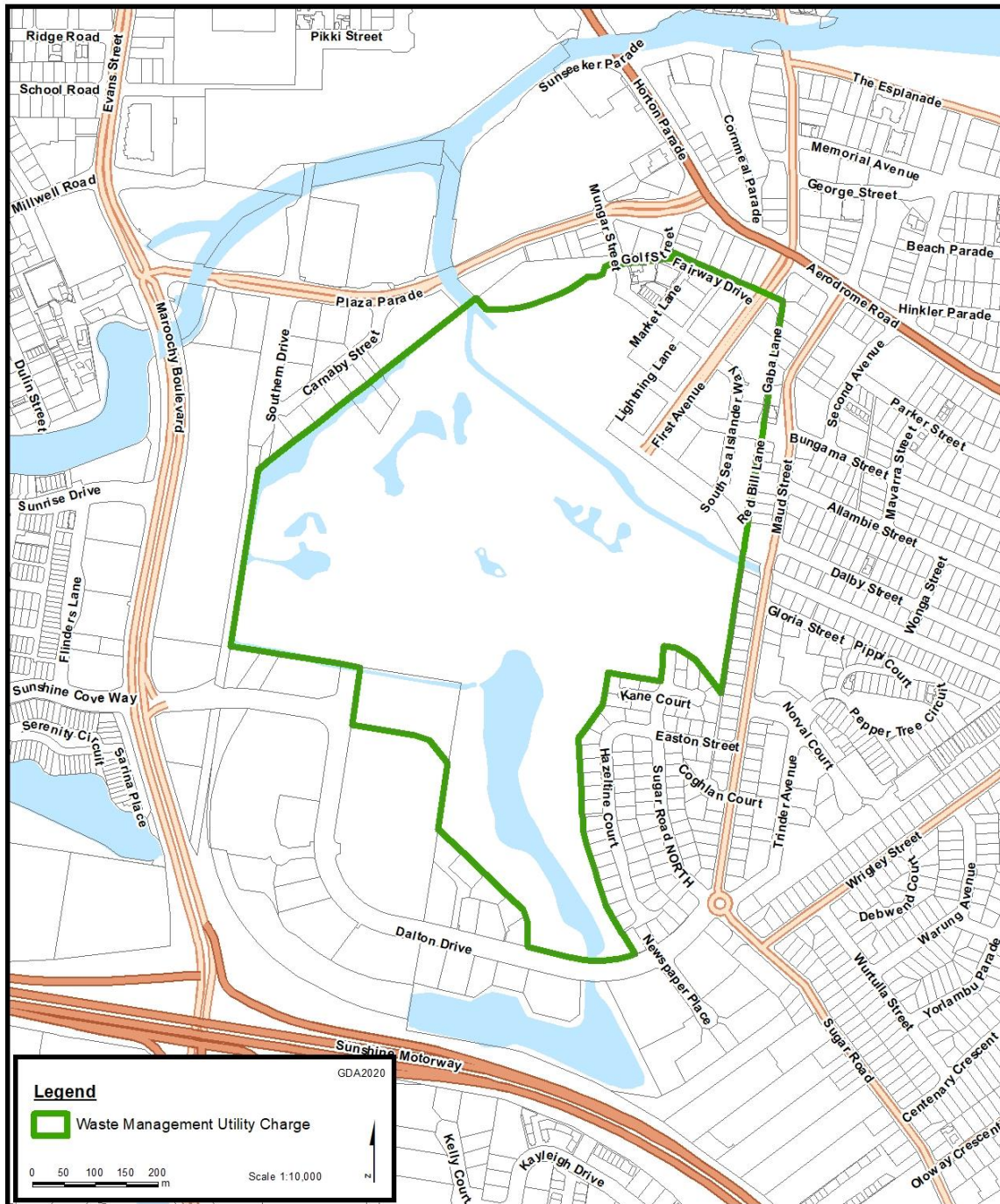
Table 3. Maroochydore City Centre Priority Development Area – Waste Management Utility Charge – Domestic Premises

Particulars of Premises	Criteria for Charge	Total Annual Charge
Domestic premises	1 bedroom	\$160
	2 or more bedrooms	\$160

Table 4. Maroochydore City Centre Priority Development Area – Waste Management Utility Charge – Commercial Premises

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

Map 6 - Maroochydore City Centre Priority Development Area



7. INTEREST

Pursuant to section 133 of the *Local Government Regulation 2012*, compound interest on daily rests at the rate of twelve point three five percent (12.35%) per annum is to be charged on all overdue rates or charges.

8. LEVY AND PAYMENT

Pursuant to section 107 of the *Local Government Regulation 2012* and section 114 of the *Fire and Emergency Services Act 1990*, Council's rates and charges, and the State Government's Emergency Management Levy be levied:

- for the half year 1 July to 31 December - in July and
- for the half year 1 January to 30 June - in January.

Pursuant to section 118 of the *Local Government Regulation 2012*, that Council's rates and charges, and the State Government's Emergency Management Levy, be paid within 31 days after the date of issue of the rate notice.

9. PAYING RATES AND CHARGES BY INSTALMENTS

Pursuant to section 129 of the *Local Government Regulation 2012*, Council will allow rates and charges for each six month rating period during the 2024-2025 financial year to be paid by fortnightly or monthly instalments during the relevant rating period, subject to the requirements in section 2.6.2 of the 2024-2025 Revenue Statement.

10. CONCESSIONS

- (a) Pursuant to sections 120,121 and 122 of the *Local Government Regulation 2012*, Council grants a concession, subject to the conditions set out in section 2.3 in the 2024-2025 Revenue Statement, by way of a rebate of part of the differential general rate levied for the amounts detailed in Table 6 (below) in accordance with criteria detailed in Table 6 below and detailed in section 2.3 in the 2024-2025 Revenue Statement, for those ratepayers who qualify for the Queensland Government Pensioner Rate Subsidy.

Table 6 – Pensioner Rate Concession

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

- (b) Pursuant to section 120, 121 and 122 of the *Local Government Regulation 2012*, Council grants a concession by way of an agreement to defer payment of rates and charges levied to a ratepayer for a property within rating categories 1, 6 to 15, 28 and 30, if

Council are satisfied the criteria in section 2.4.1 in the 2024-2025 Revenue Statement have been met upon assessment of the required application and subject to the conditions set out in section 2.4.1 in the 2024-2025 Revenue Statement.

- (c) Pursuant to section 120, 121 and 122 of the *Local Government Regulation 2012*, Council grants a concession by way of an agreement to defer payment of differential general rates levied for those ratepayers who meet the qualifying criteria detailed in section 2.4.2.1 in the 2024-2025 Revenue Statement for a property within rating categories 1, 6 to 15, 28 and 30, if Council are satisfied the criteria in the 2024-2025 Revenue Statement have been met upon assessment of the required application and subject to the conditions set out in section 2.4.2 in the 2024-2025 Revenue Statement.
- (d) Pursuant to section 120, 121 and 122 of the *Local Government Regulation 2012*, Council grants a concession by way of an agreement to defer payment of differential general rates levied for those ratepayers who meet the qualifying criteria detailed in section 2.4.2.2 in the 2024-2025 Revenue Statement, if Council are satisfied the criteria in the 2024-2025 Revenue Statement have been met upon assessment of the required application and subject to the conditions set out in section 2.4.2 in the 2024-2025 Revenue Statement.
- (e) Pursuant to section 120, 121 and 122 of the *Local Government Regulation 2012*, Council grants a concession subject to the conditions set out in section 2.4.3 in the 2024-2025 Revenue Statement by way of a rebate of the differential general rates levied where 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, if Council are satisfied the criteria and conditions in section 2.4.3 in the 2024-2025 Revenue Statement have been met upon assessment of the required application and the entity 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.

FINANCE AND RESOURCING

This report sets the budget for 2024-25 financial year and outlines the forecast financial position of Council over the subsequent nine (9) years, including projected cash levels, capital works and intended borrowings. The 2024-25 Budget has been developed with the inclusion of the rates and charges as detailed in the 2024-2025 Revenue Statement.

CORPORATE PLAN

Corporate Plan Goal: ***Our outstanding organisation***

Outcome:

Operational Activity:

We serve our community by providing this great service 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.

CONSULTATION

Councillor Consultation

The development of the 2024-25 Budget and Revenue Statement has involved consultation and engagement through Councillor meetings and discussions.

Internal Consultation

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

External Consultation

A Credit Review was also undertaken by QTC based on the current financial year and projections included in Council’s Long Term Financial Model.

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

Community Engagement

No community engagement is required for this report.

PROPOSAL

The 2024-25 Budget Adoption Papers comprise of two major documents, the Revenue Statement and the Financial Statements including Long Term Forecasts.

2024-2025 Revenue Statement

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

The land valuation data issued to property owners in March 2024 by the Department of Resources is legislatively required to be used by council to calculate the general rate. The land valuation data reflected significant changes since the last valuation in 2022, with residential increases ranging from 10.2% in Sippy Downs, to 56% in Marcoola, 59.4% in Mooloolah Valley and 87.7% in Kenilworth. The overall median value for residential land in

the region is \$450,000, an increase of 32.4%. Industrial land valuations increased on average by 65.1%.

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

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

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

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

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

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

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

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

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

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

Total Rates and Charges	2023-24	2024-25	\$ Variation
Minimum Differential General Rate	\$1,406.50	\$1477.00	\$70.50
240 litre Wheelie Bin*	\$360.30	\$388.60	\$28.30
240 litre Garden Organics Bin	\$36.00	\$38.00	\$2.00
Environment Levy	\$82.00	\$82.00	\$0.00
Public Transport Levy	\$47.00	\$47.00	\$0.00
Arts and Heritage Levy	\$18.00	\$20.00	\$2.00
Total Rates and Charges	\$1,949.80	\$2,052.60	\$102.80
<small>*includes 240 litre recycle bin</small>			

Financial Statements

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

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

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

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

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

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

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

The above items are included in Appendix A and summarised below.

Sunshine Coast Council Core

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

Operating Revenue

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

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

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

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

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

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

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

Operating Expenditure

The 2024-25 operational budget sees \$578.5 million invested in Council core services and align to the 2024 – 2028 Corporate Plan:

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

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

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

Capital Expenditure

The 2024-25 capital works program sees \$283 million invested in Council core services and align to the 2024 – 2028 Corporate Plan:

	Capital expenditure \$'000
Corporate Plan 2024 - 2028	
Our Strong Community	177,842
Community and Cultural Development and Partnerships	238
Community Venues	1,730
Disaster Management	17
Libraries	33,430
Lifeguards	113
Roads, Cycleways and Pathways	90,176
Public Lighting	1,499
Sporting Facilities	50,640
Our Environment and Liveability	64,317
Beaches, Foreshore, Coastal Infrastructure & Canals	11,162
Bushland Conservation and Habitat	4,636
Recreation Parks, Trails and Facilities	17,766
Rivers Streams Estuaries and Water Bodies	47
Stormwater Drainage	14,731
Sustainable Growth and Network Planning	1,564
Waste and Resource Management	14,411
Our Resilient Economy	3,456
Economic Development	329
Holiday Parks	3,127
Our Service Excellence	37,702
Development Services	363
Cemeteries	419
Local Amenity and Local Laws	220
Public Health	902
Quarries	77
Customer and Community Relations	129
Property Management	11,782
Road Network Management	23,809

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

Maroochydore City Centre

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

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

The financial statements relating to the Maroochydore City Centre project are included in attachment 1.

Legal

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

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

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

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

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

Policy

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

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

Risk

The 2024-25 budget includes revenue that is based upon growth assumptions for general rates, waste management and fees and charges.

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

Previous Council Resolution

Ordinary Meeting 30 May 2024 – Debt Policy for 2024-25:

Council Resolution (OM24/30)

That Council:

- (a) receive and note the report titled "**Debt Policy for 2024/25**" and
- (b) adopt the 2024/25 Debt Policy (Appendix A).

Ordinary Meeting 30 May 2024 – Revenue Policy for 2024-25:**Council Resolution** (OM24/31)

That Council:

- (a) receive and note the report titled "**Revenue Policy for 2024/25**" and
- (b) adopt the 2024/25 Revenue Policy (Appendix A).

Ordinary Meeting 30 May 2024 – Investment Policy for 2024-25:**Council Resolution** (OM24/32)

That Council:

- (a) receive and note the report titled "**Investment Policy for 2024/25**" and
- (b) adopt the 2024/25 Investment Policy (Appendix A).

Ordinary Meeting 30 May 2024 – Register of General Cost-Recovery Fees and Commercial Charges 2024-25:**Council Resolution** (OM24/33)

That Council:

- (a) receive and note the report titled "**Register of General Cost-Recovery Fees and Commercial Charges 2024/25**"
- (b) adopt the fees detailed in the Register of General Cost-Recovery Fees and Commercial Charges 2024/25 (Appendix A)
- (c) resolve that, in relation to those cost-recovery fees to which Section 97 of the Local Government Act 2009 apply:
 - (i) the applicant is the person liable to pay these fees
 - (ii) the fee must be paid at or before the time the application is lodged, and
- (d) delegate to the Chief Executive Officer the power
 - (i) to amend commercial charges to which Section 262(3)(c) of the Local Government Act 2009 apply and
 - (ii) to determine a reasonable fee based on cost recovery principles when a price on application is requested.

Ordinary Meeting 30 May 2024 – Development Services Registers of Cost-Recovery Fees and Commercial Charges 2024-25:**Council Resolution** (OM24/34)

That Council:

- (a) *receive and note the report titled “**Development Services Register of Cost-recovery Fees and Commercial Charges 2024/25**”*
- (b) *adopt the fees detailed in the Development Services Register of Cost-recovery Fees and Commercial Charges for Sunshine Coast Council 2024/25 in Appendix A*
- (c) *resolve that, in relation to those cost recovery fees to which Section 97 of the Local Government Act 2009 apply:*
 - (i) *the applicant is the person liable to pay these fees and*
 - (ii) *the fee must be paid at or before the time the application is lodged and*
- (d) *delegate to the Chief Executive Officer the power:*
 - (i) *to amend commercial charges to which section 262(3) (c) of the Local Government Act 2009 apply and*
 - (ii) *to determine a reasonable fee based on cost recovery principles when a price on application is requested.*

Related Documentation

2024-25 Budget reports.

Critical Dates

Whilst the budget must be adopted before 1 August 2024, any delay to the 20 June 2024 adoption of the budget impacts on the ability to issue rate notices in July 2024.

Implementation

Should the recommendation be accepted by Council, it is noted that the Chief Executive Officer will:

1. Apply the 2024-2025 Revenue Statement in levying rates and charges.
2. Council’s operational and capital budget is monitored via monthly reports to Council and regular budget reviews, ensuring financial sustainability is maintained for 2024-25.

An external review of Council’s budget will be undertaken by Queensland Treasury Corporation as part of the annual Credit Review process which is scheduled to occur late 2024.

6 NEXT MEETING

The next Ordinary Meeting will be held on 24 July 2024 in the Sunshine Coast City Hall Chamber, 54 First Avenue, Maroochydore.

7 MEETING CLOSURE