

Agenda

Special Meeting

Monday, 1 June 2026

commencing at 9:00 AM

Sunshine Coast City Hall Chamber, 54 First Avenue, Maroochydore

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NOTICE OF MEETING

SPECIAL MEETING 1 June 2026

29 May 2026

Councillors,

In accordance with Section 254C(2)(b) of the *Local Government Regulation 2012*, I wish to advise that a Special Meeting to consider the following matters has been convened:

- 2026-27 Related Policies and Matters
- 2026-27 Statutory Policies - Investment, Debt and Revenue
- Register of General Cost - Recovery Fees and Commercial Charges 2026-27
- Development Services Register of Cost-Recovery Fees and Commercial Charges 2026-27
- Operational Plan 2026-27
- Budget 2026-27 Adoption

The Special Meeting will take place on 1 June 2026, commencing at 9.00am.

A handwritten signature in black ink that reads "John Baker".

John Baker | 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 BUDGET 2026-27 RELATED POLICIES AND MATTERS

File No:	Council Meetings
Author:	Coordinator Financial Services Finance and Commercial Partnerships
Appendices:	App A - 2026-27 Environment Levy Policy.....13 ↓ App B - 2026-27 Arts and Heritage Levy Policy.....21 ↓ App C - 2026-27 Transport Levy Policy31 ↓ App D - Prescribed Services Charge Plan No 4 2026-2743 ↓
Attachments:	Att 1 - 2026-27 Environment Levy Program65 ↓ Att 2 - 2026-27 Arts and Heritage Levy Program.....67 ↓ Att 3 - 2026-27 Transport Levy Program.....69 ↓ Att 4 - Transport Futures Fund Plan 202671 ↓

PURPOSE

This report seeks the adoption of the Environment Levy Policy, Arts and Heritage Levy Policy, Transport Levy Policy and Prescribed Services Charge Plan No 4 for the 2026-27 financial year.

EXECUTIVE SUMMARY

The **Environment Levy** supports protecting and improving our natural environment. It funds things like land purchases for conservation, major environmental projects, community education, and day-to-day environmental management. For 2026-27, the policy has been updated to allow Council to pause land purchases for up to three years if needed, and to recognise work that improves coastal resilience.

The **Arts and Heritage Levy** funds projects that celebrate local culture, support artists, and protect our heritage. It aligns with Council's long-term arts and heritage plans. Updates this year include changes to funding allocations, the introduction of a new Facility Development Fund, broader support for heritage conservation activities, and improvements to how unspent funds are managed.

The **Transport Levy** supports building a safer, more connected and sustainable transport network. This includes funding for transport infrastructure, services, and initiatives that encourage people to use public and active transport. Updates this year recognise active transport (like walking and cycling) as a key focus, clarify how funds are managed, and support longer-term investment planning.

The **Prescribed Services Charge Plan No. 4** relates to the Maroochydore City Centre and ensures Council can fairly recover the cost of delivering specialised waste services in that area, in line with an existing agreement.

Together, these policies and the charge plan provide a clear and transparent way for Council to fund key environmental, cultural, transport and specialised waste service priorities for the year ahead.

OFFICER RECOMMENDATION

That Council:

- (a) receive and note the report titled “Budget 2026-27 Related Policies and Matters”
- (b) adopt the 2026-27 Environment Levy Policy (Appendix A) and note supporting program included in the 2026-27 budget (Attachment 1)
- (c) adopt the 2026-27 Arts and Heritage Levy Policy (Appendix B) and note supporting program included in the 2026-27 budget (Attachment 2)
- (d) adopt the 2026-27 Transport Levy Policy (Appendix C) and note supporting program (Attachment 3) and Transport Futures Fund Plan (Attachment 4) included in the 2026-27 budget, and
- (e) adopt the Prescribed Services Charge Plan (No. 4) 2026-27 (Appendix D).

FINANCE AND RESOURCING

Any financial implications associated with these policies have been incorporated into the proposed 2026-27 budget and are subject to Council’s budget adoption. No additional funding is required as part of this decision.

CORPORATE PLAN

Corporate Plan Goal: *Organisational excellence*

Outcome: We serve our community by providing this great service

Operational Activity: S31 - Financial Management - Strategic management of Council's finances, assets, procurement and contracts that support effective supplier relationship, resource allocation and financial sustainability.

CONSULTATION**Councillor Consultation**

Consultation and engagement was conducted with Councillors during the 2026-27 Budget development process.

Internal Consultation

Internal consultation was conducted with Executive Leadership Team during the 2026-27 Budget development process.

External Consultation

No external consultation was required for this report.

Community Engagement

No community engagement was required for this report.

PROPOSAL

Environment Levy Policy

The 2026–27 Environment Levy Policy reaffirms Council’s commitment to preserving and enhancing the Sunshine Coast’s natural environment through strategic investment and governance. Guided by the Environment and Liveability Strategy, the policy outlines the allocation and management of levy revenue across key themes including environmental acquisition, major environmental projects, community education and support, and operational management. It ensures transparency, adaptability, and alignment with long-term sustainability goals, supporting the vision of the Sunshine Coast as Australia’s most sustainable region. The 2026-27 Environment Levy Policy is included in Appendix A.

The Environment Levy Policy was reviewed as part of the 2026–27 budget process. It has been updated to allow a temporary pause in the annual allocation of revenue for land acquisition, with allocations to resume within three years. The policy also now includes the wording “and coastal resilience” under the Environmental Operational Management theme to better reflect resilience activities.

The value of the levy will be set as part of the 2026-27 Budget adoption.

Arts and Heritage Levy Policy

The 2026–27 Arts and Heritage Levy Policy outlines Council’s commitment to fostering cultural vitality and preserving the Sunshine Coast’s rich heritage through transparent and accountable investment. Aligned with the Sunshine Coast Heritage Plan 2021–2031 and the Creative Arts Plan 2023–2038, the policy directs levy revenue toward projects that conserve cultural heritage, support local artists, and enhance community engagement. With dedicated funding streams including the Facility Development Fund and the Cultural Olympiad Futures Fund the policy ensures long-term support for infrastructure, programming, and partnerships that celebrate identity, creativity, and shared history. The 2026-27 Arts and Heritage Levy Policy is included in Appendix B.

The Arts and Heritage Levy Policy has been reviewed as part of the 2026-27 budget process and includes updates to funding amounts and percentage allocations between the Arts Levy and Heritage Levy, along with amendments to the associated policy settings. A new “Facility Development Fund” will be introduced for the 2026–2027 financial year, and the scope of the Built Heritage Conservation Fund will be broadened to support a wider range of eligible activities. In addition, the approach to managing unspent funds has been revised to ensure more effective allocation and use.

The value of the levy will be set as part of the 2026-27 Budget adoption.

Transport Levy Policy

The 2026–27 Transport Levy Policy outlines Council’s strategic approach to enhancing the Sunshine Coast’s integrated transport network through targeted investment and planning. Focused on promoting safe, connected, and sustainable travel choices, the policy supports multi-modal corridor development, travel behaviour change, and infrastructure improvements. Revenue from the levy is allocated to initiatives that deliver community and economic benefits. The 2026-27 Transport Levy Policy is included in Appendix C.

The Transport Levy Policy has been reviewed as part of the 2026-27 budget process and the amended policy has been expanded to recognise Active Transport as a potential outcome

aligned with the policy's objectives. Within the Guiding Principles, revisions clarify that the Transport Levy will no longer provide a revenue contribution to the Transport Futures Fund, while continuing to direct any unspent or unallocated funds into the Futures Fund. Additional minor wording changes also recognise that longer-term planning horizons may be applied when considering investments from the Transport Futures Fund. Furthermore, new activity items have been included to support investment in active transport links and associated infrastructure, facilitating the development of an integrated transport network that encourages public and active transport use and supports initiatives such as The Wave.

The value of the levy will be set as part of the 2026-27 Budget adoption.

Prescribed Services Charge Plan No 4 2026-27

The Prescribed Services Charge Plan (No. 4) for the 2026–27 financial year is proposed for adoption in accordance with Special Condition 7.4(a)(i) of the Maroochydore City Centre Infrastructure Agreement 2017. This condition requires the Council to prepare and adopt a charge plan annually to ensure the transparent and equitable recovery of costs associated with delivering prescribed infrastructure services within the Maroochydore City Centre Priority Development Area (PDA), included in Appendix D.

Legal

There are no direct legal implications arising from this policy. The policy is consistent with relevant legislative requirements.

Policy

The Environment Levy, Arts and Heritage Levy and Transport Levy policies and the Prescribed Services Charges Plan are reviewed annually as part of the budget development process.

Risk

There are no significant risks associated with this matter.

Previous Council Resolution**Special Meeting 7 July 2025 (SM25/3)**

That Council:

- (a) receive and note the report titled "2025-26 Policies and Other Matters"*
- (b) adopt the 2025-26 Debt Policy (Appendix A)*
- (c) adopt the 2025-26 Environment Levy Policy (Appendix B) and note supporting program included in the 2025-26 budget (Attachment 1)*
- (d) adopt the 2025-26 Arts and Heritage Levy Policy (Appendix C) and note supporting program included in the 2025-26 budget (Attachment 2)*
- (e) adopt the 2025-26 Transport Levy Policy (Appendix D) and note supporting program*

- included in the 2025-26 budget (Attachment 3), and*
(f) *adopt the Prescribed Services Charge Plan (No. 3) 2025-26.*

Related Documentation

The Environment Levy, Arts and Heritage Levy and Transport Levy Policies and the Prescribed Services Charge Plan (No. 4) form part of the annual budget.

Critical Dates

These policies and prescribed services charge plan underpin elements of the 2026-27 budget which is proposed for adoption at the Special Meeting (Budget Adoption) on 1 June 2026.

Implementation

Should the recommendation be accepted by Council, it is noted that the Chief Executive Officer will apply the Environment Levy, Arts and Heritage Levy and Transport Levy Policies and the Prescribed Services Charge Plan (No. 4) for the making and levying of rates and charges for the 2026-27 financial year.

Strategic Policy

Environment Levy Policy

	Endorsed by Council:	
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Policy purpose

This policy establishes council's position for the allocation and management of revenue raised through the Environment Levy and the implementation of the Environment Levy Program.

Policy scope

This policy applies to all endorsed projects, programs, initiatives and any other expenses funded, wholly or partly, by the Environment Levy revenue.

Policy statement

Council is committed to the preservation and enhancement of the natural environment.

Council's Environment and Liveability Strategy provides the strategic direction to deliver a healthy environment and liveable Sunshine Coast.

The Strategy includes strategic natural environment outcomes which the Environment Levy Program contributes to achieving. These are that (by 2041):

- Our native plants, animals and habitats are healthy, resilient and valued by the community.
- Waterways and wetlands are healthy, resilient to change and valued by the community.
- Our coastal areas are healthy, resilient to climate change impacts and support sustainable use.

Policy outcome

The application of the Policy will:

- support council's vision for the Sunshine Coast as Australia's most sustainable region – healthy, smart, creative.
- contribute to maintaining and enhancing the region's natural assets, healthy environment and liveability credentials to achieve the corporate goal of: *Our Environment and Liveability*.
- deliver strategic outcomes that preserve and enhance the region's natural environment as guided by the *Environment and Liveability Strategy*.
- guide the development and implementation of an annual Environment Levy Program.
- support council's management and expenditure of revenue raised through the Environment Levy.

Environment Levy | Strategic Policy

Guiding principles

Development and implementation of the Environment Levy Program is guided by the following principles:

- projects, programs and initiatives align with the strategic directions of the Environment and Liveability Strategy.
- projects, programs and initiatives are adaptive and responsive to current and emerging environmental issues.
- decision-making is accountable and transparent and demonstrates principles of good governance.

Environment Levy Revenue

- The annual Environment Levy charge per rateable property is reviewed and determined as part of council's annual revenue statement.
- All revenue collected from the Environment Levy is allocated to the annual Environment Levy Program and four funding themes.
- All revenue collected including any revenue raised through approved Environment Levy business activities is held and accounted for separately from Council's general revenue.
- Environment Levy revenue, including restricted cash should not be available at any time for expenditure as general revenue.
- Any unspent funds at the end of the financial year are returned to the Environment Levy restricted cash.
- Environment Levy restricted cash funds can be used in the development of the annual Environment Levy Program.
- Environment Levy restricted cash can be used to fund the acquisition of land when allocated funds for this theme have been expended during the financial year.
- Anticipated underspends from endorsed Environment Levy projects can be used to support a demonstrated need for additional funds of other endorsed Environment Levy projects during the financial year. These budget amendments are reflected in the budget review process.
- The Environment Levy Policy and Program can be used for leveraging funding through grants and partnership opportunities offered by government and other organisations. However, future financial commitments cannot be made unless endorsed by council.

Environment Levy Program

The Environment Levy Program (the Program) consists of a range of projects, programs and initiatives that deliver strategic and effective outcomes that protect and enhance the natural environment including our biodiversity, waterways and coastal foreshore assets.

A multi-year Program is developed and reviewed annually by the Integrated Environment Team and presented to council for consideration and adoption during budget preparations.

Environment Levy | Strategic Policy

Environment Levy revenue is allocated and managed across the following funding themes:

1. Land acquisition

- Environmentally significant lands are acquired to assist in the strategic protection and enhancement of biodiversity values and ecological processes.
- Lands can be acquired to create strategic and new habitat areas that consolidate existing environment reserves and build landscape connectivity.
- Approval to acquire a property is through council resolution.
- Funding can be expended on costs associated with the land purchase, planning and legal matters, the establishment of the acquired land and legally binding protection mechanisms.
- Acquisition funding may contribute towards the purchase of land that also provides for the delivery of a range of other strategic outcomes that are consistent with this Policy.
- The annual allocation of revenue to acquire land may be paused, with the allocation to resume after a period of no more than three years.
- The revenue is not to be used to acquire land for parks where the primary purpose is recreation, although nature-based recreation and economic opportunities are considered in the assessment of properties.
- Additional funds may be borrowed to assist with purchasing environmentally significant land if approved by council.
- Newly acquired land is established as per the requirements determined by an initial site assessment and property management plans.
- Property development initiatives that maintain or enhance conservation and appropriate nature based recreational and environmental educational values may be undertaken on land acquired through the Environment Levy to raise additional revenue or recoup some of the costs associated with the acquisition.
- Suitable properties may be considered for re-sale following the application of a legally binding mechanism to protect its environmental values, to recoup acquisition costs.
- Any acquisition and disposal of land is carried out in accordance with the *Local Government Act 2009*.

2. Major projects

- Major on ground rehabilitation and regional planning, management and research projects which align and inform the implementation of council's environmental strategies/plans can be funded.
- High profile and integrated flagship projects, including major green spaces, that deliver major environmental outcomes for a given location and facilitate access and the sustainable use of the Sunshine Coast's natural assets may be considered and funded.

Environment Levy | Strategic Policy

3. Community engagement and support

- Environmental partnership, grant, assistance and engagement initiatives and projects to build community capacity and stronger stakeholder partnerships can be funded.
- Environment Levy partnerships and grants funding is distributed in accordance with the associated endorsed guidelines and policies.

4. Environmental Operational Management

- Operational activities that assist to manage the natural environment in accordance with Council's environmental strategies/plans and service levels can be funded.
- Funding can be used to complement operational expenditure relevant to employee costs, materials and services costs, and on-costs and overheads associated with the delivery of nominated environmental operational management activities.
- The suitability of annual operational management activities are reviewed annually.
- Appropriate operational activities include:
 - planning and operational management of Environment Levy acquired lands;
 - fire management planning and operations for council managed lands;
 - planning, programming and operational management of Council's environment education facilities;
 - delivery of catchment conservation partnership and coastal resilience initiatives;
 - implementation of the Sunshine Coast Council Local Government Area Biosecurity Plan 2017, including education and engagement initiatives; and
 - addressing flying fox community environmental issues including research, education, roost monitoring and management options in accordance with Council Regional Flying Fox Management Plan.

Environment Levy communication and reporting

- Significant program outcomes will be promoted throughout the year using appropriate communication tools.
- An annual Environment Levy report will be prepared and presented to Council each year.
- Expenditure of Environment Levy revenue and restricted cash figures will be reported quarterly to Council through the budget review process.

Policy review

This policy is reviewed annually as part of the development of the Environment Levy Program and associated budget.

Roles and responsibilities

Role	Responsibility
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Environment Levy | Strategic Policy

Council	Council review and endorse the Environment Levy charge, Policy and Program, and the annual report.
Director Sustainable Growth and Planning	Policy sponsor.
Manager, Environment & Sustainability Policy	Policy holder.
Integrated Environment Team	The Integrated Environment Team prepare policy revisions, consider new funding proposals and prepare an annual Environment Levy Program for council consideration.
Council officers	Council officers implement the Environment Levy Program and report on achievements in accordance with the endorsed Policy and associated guideline.

Measurements of success

The success of this policy will be measured by:

- ongoing support from Council and the community for the continuation of the levy being raised as a separate charge to support the preservation and enhancement of the region's natural environment
- the development, implementation and communication of an Environment Levy Program in accordance with this policy and the organisational guideline

Definitions

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

Term	Definition
Environment	refers to the term used to describe the natural (not man-made) environment of the region and includes the natural ecological systems of air, water, soil and associated species of flora and fauna.
Environmental strategies and/plans	refers to the strategic natural environment directions in the council endorsed Environment and Liveability Strategy and associated strategies/plans.
Good governance	governance arrangements include approval and endorsement requirements at key stages of a project or proposal, the identification of roles and responsibilities of project managers, steering committee and stakeholder groups and regularly communicating outcomes and achievements to Council, rate payers and the broader Sunshine Coast community.
Integrated Environment Team	a team of council officers from the Liveability and Natural Assets and Customer Engagement and Planning Services Groups that oversee the development and implementation of the Environment Levy Program.

Environment Levy | Strategic Policy

© Sunshine Coast Regional Council 2009-current.

Environment Levy | Strategic Policy

Appendix

Policy information							
Title	Environment Levy Policy						
Purpose	This policy establishes council's position for the allocation and management of revenue raised through the Environment Levy and the implementation of the Environment Levy Program.						
Document number							
Corporate Plan reference	<table border="1"> <tr> <td>Goal</td> <td>Our Environment & Liveability</td> </tr> <tr> <td>Pathways</td> <td> A resilient region shaped by clever planning and good design Protection and enhancement of our natural assets and distinctive landscapes Responsive, accessible and well managed assets and infrastructure </td> </tr> <tr> <td>Service Outputs</td> <td> Beaches, Foreshores, coastal infrastructure and canals Bushland conservation and habitat Rivers, streams, estuaries and water bodies </td> </tr> </table>	Goal	Our Environment & Liveability	Pathways	A resilient region shaped by clever planning and good design Protection and enhancement of our natural assets and distinctive landscapes Responsive, accessible and well managed assets and infrastructure	Service Outputs	Beaches, Foreshores, coastal infrastructure and canals Bushland conservation and habitat Rivers, streams, estuaries and water bodies
Goal	Our Environment & Liveability						
Pathways	A resilient region shaped by clever planning and good design Protection and enhancement of our natural assets and distinctive landscapes Responsive, accessible and well managed assets and infrastructure						
Service Outputs	Beaches, Foreshores, coastal infrastructure and canals Bushland conservation and habitat Rivers, streams, estuaries and water bodies						
Category	Strategic						
Subcategory	Administrative						
Approved							
Approval date							
Effective date							
Review schedule	This policy is reviewed annually as part of the development of the Environment Levy Program and development of the annual budget.						
Last review	Mar 2026						
Next review	Mar 2027						
Policy holder	The Manager responsible for this policy is: Manager, Environment and Sustainability Policy.						
Approval authority	Council has authority to endorse material changes. CEO has approval authority for any non-material change to the policy. Relevant Group Executive has authority to approve minor non-material changes.						
Related documents							
Legislation	Local Government Act 2009						

Environment Levy | Strategic Policy

Policy	Sunshine Coast Council Corporate Plan – 2025-2030 Sunshine Coast Environment and Liveability Strategy Any other Commonwealth, state or council policies that provide guidance to the implementation of this Policy and associated Program.
Operational documents	

Version Control				
Version	Reason/Trigger	Change	Endorsed/Reviewed by	Date
1.0	Revised Environment Levy Policy	Yes	Council	25 June 2013 (SM13/09)
2.0	Review of Environment Levy Policy and Program	Yes	Council	19 June 2014 (OM14/85)
3.0	Review of Environment Levy Policy and Program	Yes	Council	9 June 2016 (SM16/5)
4.0	Administrative changes	Yes	Council	20 July 2017 (OM17/119)
5.0	Administrative changes	Yes		March 2018
6.0	Environment Levy Audit recommendation	Yes		11 March 2019
7.0	Administrative updates and wording to reflect major green spaces.	Yes		28 April 2021
8.0	Administrative changes	Yes	Council SM24/04	February 2024
9.0	Administrative changes	Yes		7 July 2025 (OM)
10.0	Annual Adoption	No	Council SM25/3	7 July 2025
11.0	Administrative changes	Yes	Council SM7/5	7 May 2026

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Strategic Policy

Arts and Heritage Levy

Endorsed by Council:

Policy purpose

The Arts and Heritage Levy Policy (the Policy) outlines the administrative principles that provide direction for allocation of the Arts and Heritage Levy (the Levy) revenue towards endorsed projects and programs in an effective, open and accountable way.

The primary purpose of this Policy is to direct investment towards both arts and cultural heritage projects that respond to the region's emerging and most critical challenges, in line with the endorsed goals and strategies within the:

- Sunshine Coast Heritage Plan 2021-2031, and
- Sunshine Coast Creative Arts Plan 2023-2038.

This Levy will be set aside specifically for facilities, programs, projects and activities concerned with the preservation and promotion of the region's history and cultural heritage, the development and promotion of a sustainable arts ecology, and to trigger the support of other government and non-government partners.

Policy scope

The Policy applies to all programs, projects, activities or incentives that are directly or indirectly funded or supported, wholly or partly, by the Arts and Heritage Levy.

The scope of this Policy is to provide direction for funding initiatives that complement the core business captured by the organisation's endorsed Sunshine Coast Heritage Plan 2021-2031 and the Sunshine Coast Creative Arts Plan 2023-2038.

Council will review the amount of the Levy as part of adopting its annual revenue statement and the annual Arts Program and Heritage Program to be supported by the Levy as part of adopting its annual financial budget, to ensure it aligns with this Policy.

Policy statement

Council demonstrates its commitment to supporting arts and cultural heritage outcomes through the collection of the Levy, recognising the important role that both sectors and industries play in shaping and influencing our sense of community, belonging, cultural vitality and identity in a time of unprecedented growth and change.

It is the intention of Council that the Levy will be used to:

1. Document, research, conserve, protect, promote and provide access to those tangible and intangible items, places, facilities and events that define the stories, history and values of the people, communities and culture of the Sunshine Coast.

5.2 BUDGET 2026-27 STATUTORY POLICIES - INVESTMENT, DEBT AND REVENUE

File No: Council Meetings

Author: Trish Rudd, Manager Finance
Finance and Commercial Partnerships

Appendices: App A - 2026-27 Investment Policy 85 [↓](#)
App B - 2026-27 Debt Policy 93 [↓](#)
App C - 2026-27 Revenue Policy 101 [↓](#)

Attachments: Att 1 - 2026-27 Debt Policy - track changes 107 [↓](#)
Att 2 - 2026-27 Revenue Policy - track changes 115 [↓](#)

PURPOSE

This report seeks the adoption of the Investment Policy, Debt Policy, and Revenue Policy to apply for the 2026-27 financial year.

EXECUTIVE SUMMARY

The *Local Government Regulation 2012*, sections 191 to 193, requires Council to prepare a Debt Policy, Revenue Policy, and Investment Policy annually. Section 169(2)(c) of the *Local Government Regulation 2012* (Qld) requires that Council include in the budget a Revenue Policy.

1. The Investment Policy (Appendix A) outlines Council’s investment objectives and overall risk philosophy along with procedures for achieving the goals related to investment stated in the policy.

There have been no changes to the existing Investment Policy.
2. The Debt Policy (Appendix B) provides clear guidelines for loan raising, requiring an assessment of the impact of any borrowing decision on Council’s long-term financial sustainability.

The Debt Policy has been reviewed with minor amendments proposed to the Debt term from 12 to 15 years and an update to the Working Capital section. All changes to the policy are identified in Attachment 1.
3. The Revenue Policy (Appendix C) sets out the principles for:
 - a. Levying rates and charges.
 - b. Granting concessions for rates and charges.
 - c. Recovering overdue rates and charges.
 - d. Cost-recovery methods.
 - e. Considering rates and charges concessions.
 - f. Determining the extent to which the physical and social infrastructure costs for a new development are to be funded by charges for the development.

A local government must review its Revenue Policy annually and in sufficient time to allow an annual budget that is consistent with the Revenue Policy to be adopted for the next financial year.

The Revenue Policy has been reviewed, with minor amendments proposed. The revised policy remains closely aligned with the legislative requirements and articulates five key principles, including a focus on fiscal and financial sustainability. An additional concession has been included to reflect legislative changes, having regard to the cost of living in the locality where land is situated. All proposed changes are detailed in Attachment 2.

These three policies, Debt Policy, Investment Policy and the Revenue Policy, form part of the Council's overall system of financial management, as required under section 104(5)(c) of the *Local Government Act 2009*.

OFFICER RECOMMENDATION

That Council:

- (a) **receive and note the report titled "Budget 2026-27 Statutory Policies - Investment, Debt and Revenue",**
- (b) **adopt the 2026-27 Investment Policy (Appendix A),**
- (c) **adopt the 2026-27 Debt Policy (Appendix B), and**
- (d) **adopt the 2026-27 Revenue Policy (Appendix C).**

FINANCE AND RESOURCING

Investment Policy: Investment revenue is included in the 2026-27 budget and has been calculated on predicted daily cash balances and anticipated interest rates.

Debt Policy: The proposed borrowings and associated finance costs are included in the budget. New loans are generally not drawn down until late in the financial year to minimise interest expenses during the year, with normal repayments commencing in the following period.

Revenue Policy: The framework does not place any financial and resourcing obligations on Council but provides the principles for revenue raising for the 2026-27 Budget.

CORPORATE PLAN

Corporate Plan Goal:	<i>Organisational excellence</i>
Strategic Pathway:	We serve our community by providing this great service
Operational Activity:	S31 - Financial Management - Strategic management of Council's finances, assets, procurement and contracts that support effective supplier relationship, resource allocation and financial sustainability.

CONSULTATION

Councillor Consultation

Councillor E Hungerford and Councillor J Broderick have received advice of this report.

Internal Consultation

Internal consultation was conducted with Councillors and the Executive Leadership Team.

External Consultation

External consultation was conducted with Queensland Treasury Corporation (QTC).

Community Engagement

No community engagement was required for this report.

PROPOSAL

The *Local Government Regulation 2012* sections 191 to 193 require Council to prepare and adopt an Investment Policy, Debt Policy, and Revenue Policy annually. These policies form part of the Council’s overall system of financial management, as required under section 104(5)(c) of the *Local Government Act 2009*.

1. Investment Policy

The Investment Policy must outline Council’s overall investment objectives, risk philosophy and procedures for achieving the goals related to investment stated in the policy.

Council’s overall philosophy is that priority is given to the preservation of capital invested over investment returns.

Investment Parameters and Guidelines

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

The SBFAA includes a list of prohibited investments that require Treasurer approval including derivative based instruments, non-Australian dollars, and maturity maximum greater than 3 (three) years.

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

Short Term Rating (S&P global Ratings) or equivalent	Individual Counterparty Limit	Total Limit
QIC /. QTC Pooled Cash Management Fund A-1+	100%	100%
A-1+ Financial Institutions	100%	100%

Short Term Rating (S&P global Ratings) or equivalent	Individual Counterparty Limit	Total Limit
A-1+ Bond Mutual Funds	30%	50%
A-1 Financial Institutions	60%	100%
A-2 Financial Institutions	60%	90%
A-3 Financial Institutions	10%	30%
Unrated	Nil	Nil

2. Debt Policy

Council's borrowing activities are governed by the *Statutory Bodies Financial Arrangements Act 1982*. The Debt Policy provides clear guidelines on loan raising and requires an assessment of the impact of any borrowing decision on Council's long-term financial sustainability.

All borrowing proposals are subject to evaluation by the Department of Local Government, Water and Volunteers. In addition, Queensland Treasury Corporation undertakes annual credit reviews to assess that Council's borrowing capacity remains consistent with the debt policy.

3. Revenue Policy

The Revenue Policy establishes a framework to ensure Council's revenue-raising activities are lawful, fair, transparent and sustainable.

Council applies the following principles when setting rates, charges, concessions, cost-recovery fees and developer contributions:

- a. Equity - distributional fairness in the application of legislative rating processes, ensuring the differential general rates burden is distributed as equitably and broadly as possible across the community.
- b. Efficiency - having in place a rating regime that is cost effective and efficient to administer and supports timely revenue collection.
- c. Consistency - uniform application of the rules by treating ratepayers in similar circumstances in the same manner.
- d. Clarity - by providing meaningful information to assist ratepayers understand their rates, charges, concessions and payment obligations, ensuring relevant information is clear and available.
- e. Flexibility - within legislative and policy requirements, by providing payment arrangements to ratepayers experiencing financial difficulty and providing a range of payment options.
- f. Fiscal and financial sustainability - revenue raising functions support sound financial management and enable Council to meet its annual budgetary and long-term financial requirements aligned to the Corporate Plan.

The policy also outlines:

- a. Targeted concessions to support pensioners, not-for-profit organisations, economic development initiatives, ratepayers experiencing financial hardship or short-term cost of living impacts in the locality where their land is located.
- b. Cost recovery principles, with fees generally set up to full cost, while recognising community benefit through exemptions for not-for-profit organisations and Traditional Owners in specified circumstances.
- c. Developer contribution arrangements, ensuring developers contribute reasonably to the cost of infrastructure needed to service new development, in accordance with legislative requirements.

Legal

The Investment Policy, Debt Policy, and Revenue Policy forms part of the Council's overall system of financial management, as required under Section 104(5)(c) of the *Local Government Act 2009* (Qld).

The *Local Government Regulation 2012* (Qld), section 169(2)(c) requires that Council include a Revenue Policy in the budget.

The *Local Government Regulation 2012* (Qld), sections 191 to 193 detail what must be included in the Investment, Debt and Revenue Policies.

In applying section 58 of the *Human Rights Act 2019* (Qld) a human rights assessment has been undertaken, and the assessment finding is that the 2026-27 Revenue Policy is compatible with the human rights protected by the Act. In undertaking the assessment, property rights were identified as being engaged, and it is found that the 2026-27 Revenue Policy does not extend beyond that which is a statutory requirement in the *Local Government Regulation 2012* (Qld) and therefore all impact on property rights in this instance is compatible with the *Human Rights Act 2019* (Qld).

Policy

The Investment, Debt and Revenue policies are reviewed annually as part of the budget development process.

Risk

A key purpose of the Investment Policy is to minimise Council's exposure to credit and interest rate risk. Proposed investments are assessed against a risk matrix with maximum exposure levels for individual counterparties and for each credit rating.

The Debt Policy provides the opportunity for restructure of the debt portfolio in the event of significant fluctuations in borrowing interest rates. Further, borrowing is restricted to Queensland Treasury Corporation under legislation without specific approval from the Treasurer under the advice of the Department of Local Government, Water and Volunteers.

No risks have been identified relating to the Revenue Policy.

Previous Council Resolution**Ordinary Meeting 21 May 2025 (OM25/40)**

That Council:

- (a) *receive and note the report titled “**Investment, Debt and Revenue Policies for 2025-26**” and*
- (b) *adopt the 2025-26 Investment Policy (Appendix A)*
- (c) *adopt the 2025-26 Debt Policy (Appendix B) and*
- (d) *adopt the 2025-26 Revenue Policy (Appendix C).*

Related Documentation

The Investment, Debt and Revenue Policies form part of the annual budget.

Critical Dates

These policies underpin elements of the 2026-27 budget which will be presented to Council for final adoption at the Special Meeting (Budget Adoption) to be held 1 June 2026.

Implementation

The Investment Policy sets the boundaries of investment and includes the overall philosophy and strategy for investment of surplus funds for the 2026-27 financial year.

The Debt Policy sets the required loan borrowings for the 2026-27 financial year which are included in the borrowing application to the Department of Local Government, Water and Volunteers.

Should the recommendation be accepted by Council, it is noted that the Chief Executive Officer will apply the Revenue Policy for the making and levying of rates and charges for the 2026-27 financial year.

5.3 REGISTER OF GENERAL COST-RECOVERY FEES AND COMMERCIAL CHARGES 2026-27

File No: Council Meetings

Author: Coordinator Financial Services
Finance and Commercial Partnerships

Appendices: App A - Register of General Cost-Recovery Fees and Commercial Charges 2026-27 5/134

Attachments: Att 1 - General Cost-Recovery Fees and Commercial Charges 2026-27 Notes 71/0134

PURPOSE

To seek adoption of the fees and charges (Appendix A) as Council’s Register of General Cost-Recovery Fees and Commercial Charges 2026-27. Development Assessment Fees are excluded from this Register and are considered separately through the report titled “Development Services Register of Cost-Recovery Fees and Commercial Charges 2026-27”.

EXECUTIVE SUMMARY

General cost-recovery fees and commercial charges revenue for 2026-27 is forecast to be approximately \$86 million (Table 1). The budget parameter for fee increases is 6.0%.

This report asks Council to adopt the 2026-27 Register (Appendix A) and confirm the statutory settings for cost-recovery fees and delegated authority for commercial charges.

The Register includes 1,561 fees across 34 service areas comprising:

- 251 cost-recovery fees; and
- 1,310 commercial charges.

Key changes in the 2026-27 Register include:

- 78 fees increased by more than the 6.0% budget parameter
- 61 new fees; and
- 31 deleted fees.

Cost-recovery fees have been calculated on a full cost-recovery basis where possible using Activity Based Costing methodology to ensure compliance with the Local Government Act 2009. Commercial charges may be set above full cost following consideration of market conditions and other relevant factors.

OFFICER RECOMMENDATION**That Council:**

- (a) receive and note the report titled "Register of General Cost-Recovery Fees and Commercial Charges 2026-27"
- (b) adopt the fees detailed in the Register of General Cost-Recovery Fees and Commercial Charges 2026-27 (Appendix A)
- (c) resolve that, in relation to those cost-recovery fees to which Section 97 of the *Local Government Act 2009* applies:
 - (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* applies; and
 - (ii) to determine a reasonable fee based on cost-recovery principles when a price on application is requested.

FINANCE AND RESOURCING

General cost-recovery fees and commercial charges revenue for 2026-27 is forecast to be \$86 million.

Table 1 below details the forecasted general fees and charges revenue for 2026-27 by Directorate and function.

Table 1:

Function	No. of Fees	Forecast Fees and Charges Revenue \$'000
Infrastructure and Natural Assets	262	39,013
Coastal, Lakes and Wetlands	15	26
Collection Services	40	735
Community Catchment Partnerships	2	-
Environmental Education and Recreation	24	-
Natural Areas Management	4	-
Parking Business Unit	18	1,171
Parks and Gardens	8	36
Quarry Services	78	12,814
Transport Infrastructure Assets	10	14
Waste Diversion and Disposals	63	24,217
Sustainable Growth and Planning	14	183
BM Strategic Planning	11	-
Strategic Flooding and Stormwater	3	183

Function	No. of Fees	Forecast Fees and Charges Revenue \$'000
Community Strengthening	1,180	18,226
BM Community Planning and Development	1	-
Cemetery Services	150	1,832
Community Land Permits and Parking	89	6,911
Community Sport	69	154
Creative Arts and Events	1	32
Cultural Heritage Services	3	-
Healthy Places	69	1,804
Library Services	146	378
Response Services	68	3,758
Sports Venues	361	1,614
Venue 114 and Comm. Spaces	223	1,743
Business Transformation and Performance	4	86
BM Ethical Standards	3	9
Strategy and Policy Coordination Services	1	77
Finance and Commercial Partnerships	101	28,367
Asset Information Management	3	-
BM Business & Innovation	11	-
Facilities Management	8	-
Financial Operations	4	3,071
Land Management	7	-
Legal Services	13	28
Strategic Property	7	64
Sunshine Coast Holiday Parks	48	25,204
TOTAL	1,561	85,875

CORPORATE PLAN

Corporate Plan Goal: *Organisational excellence*

Strategic Pathway: We serve our community by providing this great service

Operational Activity: S31 - Financial Management - Strategic management of Council's finances, assets, procurement and contracts that support effective supplier relationship, resource allocation and financial sustainability.

CONSULTATION

Councillor Consultation

Consultation has been undertaken with all Councillors during the Budget Development process.

Internal Consultation

Managers responsible for fees and charges across Council reviewed cost-recovery fees and commercial charges relevant to their branch and obtained Director endorsement for the proposed fees.

Consultations have been held with:

- Managers of all Branches responsible for fees and charges
- Coordinator Business and Technical
- Team Leader Land Information Services
- General Counsel
- Contracts Manager Sunshine Coast Holiday Parks
- Team Leaders Sport and Community Venues
- Team Leaders Environmental Operations
- Coordinator Business Operations Waste Management

External Consultation

There has been no external consultation undertaken specifically for this report, as the annual review of fees and charges is undertaken as part of Council's budget development process.

Community Engagement

There has been no separate community engagement undertaken specifically for this report.

PROPOSAL

The Finance Branch facilitated and coordinated with Managers and Team Leaders the review of general cost-recovery fees and commercial charges for the annual budget process. A Fees and Charges briefing was held with Councillors to present the Register of General Cost-Recovery Fees and Commercial Charges for 2026-27.

The general principle in setting general cost-recovery fees and commercial charges is that the costs of services should be borne by those who benefit from them.

Cost-recovery fees covered under Section 97 of the *Local Government Act 2009* are required to be set equal to or less than cost of providing that service.

Charges which are commercial in nature come under Section 262(3)(c) of the *Local Government Act 2009*. Commercial charges are set with commercial considerations generally being increased by the budget parameter fee increase of 6.0%.

Legal

Local Government Act 2009:

- Section 97 Cost-Recovery Fees
- Section 98 Register of Cost-Recovery Fees
- Section 262(3)(c) Commercial Charges

Local Government Regulation 2012:

- Section 172 Revenue Statement
- Section 193 Revenue Policy.

A New Tax System (Goods and Services Tax) Act 1999.

Policy

General Cost-Recovery Fees and Commercial Charges are adopted by Council each financial year and can be amended during the year if need be. Authority to amend cost-recovery fees lies with Council while the authority to amend commercial fees may be delegated to the Chief Executive Officer.

Risk

Where user charges do not meet the cost of providing the service, subsidy from general rates may be required, impacting achievement of a balanced operating result.

If the Register is not adopted and published in time for 1 July 2026, operational and customer service impacts may occur (including system and billing updates).

**Previous Council Resolution
Ordinary Meeting 21 May 2025 (OM25/41)**

That Council:

- (a) *receive and note the report titled "Register of General Cost-Recovery Fees and Commercial Charges 2025-26"*
- (b) *adopt the fees detailed in the Register of General Cost-Recovery Fees and Commercial Charges 2025-26 (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.*

Related Documentation

Local Government Act 2009

Local Government Regulation 2012

Critical Dates

The 2026-27 cost-recovery fees and commercial charges apply from 1 July 2026. Adopting the fees and charges prior to adopting the 2026-27 budget in full allows advance notice for users and the community.

Implementation

Should the recommendation be accepted by Council, the General Register of Cost-Recovery Fees and Commercial Charges 2026-27 (Appendix A) will be implemented from 1 July 2026 and published on Council's website.

5.4 DEVELOPMENT SERVICES REGISTER OF COST-RECOVERY FEES AND COMMERCIAL CHARGES 2026-27

File No: Council Meetings

Author: Business Integration & Improvement Lead
Sustainable Growth and Planning

Appendices: App A - DRAFT Development Services Register of Cost Recovery Fees and Commercial Charges 2026-27 81/134

Attachments: Att 1 - Development Services Comparison of 2025-26 Fees and Charges to proposed 2026-27 Fees and Charges 115/134
Att 2 - Urban Development Institute of Australia (UDIA) Queensland Research Foundation - Fees and Charges 2025 Update 127/115

PURPOSE

The purpose of this report is to seek adoption of the proposed Development Services Register for Cost Recovery Fees and Commercial Charges 2025/26 (refer to Appendix A).

EXECUTIVE SUMMARY

The Development Services Register of Cost Recovery Fees and Commercial Charges (the Register) includes relevant fees and charges for assessment and services associated with planning, engineering, environment, building and plumbing.

Under the *Local Government Act 2009*, Council can set cost recovery fees for services such as the processing of a development application. However, Council has a statutory obligation to ensure cost recovery fees do not exceed the cost to undertake the services, list these fees in a register, and regularly review these fees.

A 6% increase in the pricing parameter of the fees has been proposed in the Register. The details on the specific proposed changes in the Register are outlined in the Development Services Comparison of 2025/26 Fees and Charges to 2026/27 (refer to Attachment 1).

Council will continue to provide a range of existing fee incentives already included in the current Register, including a 50% reduction of fees for not-for-profit organisations and maintaining the 50% discounted fee incentive for the Nambour Special Entertainment Precinct.

Fees included in Section 7 - Environmentally Relevant Activity and Section 18 - Historical Planning Scheme Policy Contributions of the Register are governed by State policy, which has not been released at the time of preparing this Report. These fees will be updated in the Register prior to the release on 1 July 2026. The Development Services Register for Cost-recovery Fees and Commercial Charges 2026/27 will apply from 1 July 2026.

OFFICER RECOMMENDATION**That Council:**

- (a) receive and note the report titled “Development Services Register of Cost-Recovery Fees and Commercial Charges 2026-27”**
- (b) adopt the fees detailed in the Development Services Register of Cost-recovery Fees and Commercial Charges 2026/27 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.**

FINANCE AND RESOURCING

There are several factors within the development environment that impact on the forecasting of Development Services revenue projections, including:

- Broader economic conditions and the underlying demand for development stock.
- Confidence in the local development market – impacted by the broader business environment and relevant policy.
- The structure of development application fees generally includes a base fee plus a unit charge; therefore the size of an application is an important (and largely unknown) factor in forecasting revenue.

In recent years, the building and development industry on the Sunshine Coast has been affected by elevated construction material costs, skilled labour shortages, and broader cost-of-living pressures. Ongoing uncertainty with interest rates and inflation as well as the anticipation of the adoption of the proposed planning scheme have had an impact on the type and volume of development applications lodged with Council.

Development activity returned to more typical levels in 2024–25 post the pandemic peak and remained steady in 2025–26. Looking ahead to 2026–27, it is expected that activity will continue to be influenced by economic conditions, with potential for moderate growth as planning certainty increases and major development initiatives progress.

Taking into consideration the changes proposed to the existing fees and introduction of new fees in the 2026/27 Register as outlined in this paper, it is anticipated that the Branch will maintain the forecasted revenue amount of \$21.6 million for next financial year. However, it should be noted that this additional revenue is based on application numbers and work received being similar to what has been received over the past 12-month period as well as the development industry continuing to lodge similar application types into the next financial

year. Development Services may also experience an uptake in application volumes in anticipation of the proposed new Planning Scheme.

It is important to acknowledge that approximately 70% of the activities and services carried out by Development Services generate revenue. This includes development, operational work and plumbing application fees, plumbing inspection and certification fees, development advice, searches, and fines. The remaining Development Services Branch functions are non-fee-paying services such as appeals management, compliance, general development information/enquiry services, business improvement and administrative support. Taking into consideration cost recovery principles under the *Local Government Act 2009*, the resultant revenue and expenses in the Branch need to align with fee paying and non-fee-paying services.

Development Services Branch will continue to support the community, the customers, and the development industry in delivering our services while maintaining an appropriate balance between operational expenses and revenue.

CORPORATE PLAN

Corporate Plan Goal: *Managing for growth*

Strategic Pathway: We serve our community by providing this great service

Operational Activity: S19 - Urban Planning and Development assessment - Providing strategic and statutory urban planning, infrastructure planning and charges, development assessment and compliance services.

CONSULTATION

Councillor Consultation

The Mayor and Councillors have been consulted in relation to this report.

Internal Consultation

A number of internal staff have been consulted in order to develop the Register:

- Director, Sustainable Growth and Planning.
- Coordinator Planning Assessment, Development Services.
- Manager, Development Services.
- Coordinator Specialist Services, Development Services.
- Coordinator Plumbing Services, Development Services.
- Coordinator Appeal Management and Compliance, Development Services.
- Financial Services Branch.
- Urban Growth Projects.

External Consultation

Benchmarking comparison undertaken by the Urban Development Institute of Australia, including specific fee benchmarking identified with other South East Queensland Councils (refer to Attachment 2).

Community Engagement

There has been no community engagement undertaken in relation to this report.

PROPOSAL

Development Services Branch undertakes an end-to-end role in the development cycle – from approval of subdivisions and development applications, to overseeing plumbing assessment and compliance actions as well as providing important feedback into policy positions and their operational impact.

Under the *Local Government Act 2009*, Council can set cost recovery fees for services such as the processing of a development application. However, Council has a statutory obligation to ensure cost recovery fees do not exceed the cost to undertake the services, list these fees in a register and regularly review these fees.

Fees included in Section 7 - Environmentally Relevant Activity and Section 18 - Historical Planning Scheme Policy Contributions of the Register are governed by State policy, which has not been released at the time of preparing this Report. These fees will be updated in the Register prior to the release on 1 July 2026.

The below information has been used to assist in updating the proposed 2026/27 Register:

- Attachment 1 – Development Services Comparison of 2025/26 Fees and Charges.
- Proposed 2026/27 Fees and Charges.
- Attachment 2 – Urban Development Institute of Australia (UDIA) Queensland Research Foundation Fees and Charges 2024 Update provides a comparison of fees for specific use types for a number Council's across the State.

It is proposed to increase our fees by 6% in the 2026/27 Register. A number of minor format and administrative changes have been made to the Register for ease of understanding and to help further clarify some of the fees.

The more specific proposed changes are included in Appendix A and outlined below in detail:

- *Section 2.7 Refund of Fees* – Wording has been refined to clarify the timeframe used to determine applicable refund amounts. Refunds for Minor Change applications have been explicitly referenced; these were previously omitted, resulting in inconsistent refund outcomes. The distinction between Domestic and Commercial application refunds has been removed to reduce unnecessary administrative complexity. Refund percentages have been rationalised into a single, consistent rate across both categories (for example, the previous rates of 90% for Domestic and 80% for Commercial applications have been consolidated to a uniform rate of 85%).
- *Section 3.2 Meetings* – Pre-lodgement Meeting Service - In the 2025–26 financial year, the base pre-lodgement meeting fee was increased to \$960 to include attendance by two Development Planners and one Development Engineer, with an additional fee of \$260 applied for attendance by each additional officer. Over the year, variability was observed in engineering attendance at these meetings. To address this inconsistency and streamline administration, the fee model is being simplified. A flat fee of \$1,020 (\$960 + 6%) is proposed, allowing attendance by up to four Council officers.

- Reference to State Facilitated Development pre-application requests has also been added to ensure that service can be covered under this fee type.
- The fee for Design Advice Meetings is to be removed for the 2026/27 financial year in response to low utilisation of this service. The removal of the fee is intended to encourage early engagement with Council's design specialists and support improved design outcomes. The impact of this change will be monitored over the forthcoming year to inform whether the reintroduction of a fee in future financial years is warranted.
- *Section 3.3 Pre-Assessment* – Plan sealing pre-assessment has been removed due to low uptake. Future requests will be covered by existing written advice or assessment of technical report processes.
- *Section 4.3 Other Information and Services* – The Draft Conditions service is proposed to be discontinued. While the service has generated moderate revenue, this is outweighed by the significant staff time required, the administrative complexity of the process, and misalignment with good practice principles associated with issuing conditions prior to formally indicating likely approval. The service also presents a risk of extending statutory assessment timeframes, particularly where applicants seek to negotiate draft conditions. Noting that Council's statutory assessment processes provide appropriate mechanisms for issuing compliant and defensible conditions, the Draft Conditions service is no longer considered necessary or efficient. Discontinuation of the service and removal of the associated fee will streamline workflows, reduce administrative overhead, and support clearer and more consistent assessment pathways for both applicants and officers.
- *Section 5 Dwelling House and Dual Occupancy* – Requests for building work associated with a Dwelling House, and other changes to a development approval where Council acts as a Concurrence Agency, Responsible Entity or Affected Entity, have been charged on a two-tier fee basis according to the number of non-compliances. This structure was introduced in the 2024/25 financial year. The two-tier fee model requires officers to verify the number of non-compliances at lodgement, with incorrect selections resulting in additional processing time and avoidable delays for applicants. As statutory assessment requirements and processing effort are generally comparable regardless of the number of non-compliances, the current fee differential is not considered proportionate. It is proposed to replace the two-tier structure (\$730 and \$1,395) with a single fee of \$980. This approach simplifies lodgement, improves customer experience, and provides more appropriate cost recovery, with no net reduction in fee revenue based on 2025/26 application volumes. For consistency, the equivalent fee for a Material Change of Use for a Dwelling House has been reduced to the lower fee.
- *Section 10 Operational Work - Assessment* – Refinement has been made to the intent of Operational Work application fees to improve clarity and to capture applications where landscape plans are lodged separately from civil engineering works, consistent with industry practice for certain developments. Landscaping operational work has been identified as a distinct fee category and is charged based on site area: Sites less than 1,250 m²: \$1,325 or Sites greater than 1,250 m²: \$1,750. Additional wording has also been included to clarify that this category also applies to operational work undertaken under a variation approval prior to the approval of a Development Permit for Reconfiguring a Lot or Material Change of Use. The revised wording clearly

differentiates this fee from those in Sections 10.2.1 and 10.2.2. The Vegetation Clearing fee has been standardised to a single fee of \$385, consistent with other Written Advice fees. The fee is no longer dependent on the area of vegetation cleared (previously differentiated at 50 m²), reducing complexity and improving consistency.

- *Section 15 Post Development Approval Process* – Fees have been simplified to include a minor fee for either; changing up to 5 conditions or making a change to approved plans or; a higher single fee for all other changes. Current wording does not capture where the other change also changes the level of assessment, requiring additional assessment processes and reporting. This fee has been clarified to two minimum fees being \$5,230 for code assessment and a higher fee of \$7,845 for impact assessment.
- *Section 17 Plumbing and Drainage Works* – A priority inspection fee has been added. Customers are increasingly requesting same day inspections rather than providing the legislated 48-hour notice, creating operational pressures for staff and inspectors. Introducing a fee for same day requests will encourage compliance with the *Plumbing and Drainage Act 2018*.

Legal

Local Government Act 2009

- Section 98 Register of Cost-recovery Fees.
- Section 262(3)(c) Commercial Charges.

Local Government Regulation 2012

- Section 172 Revenue Statement.
- Section 193 Revenue Policy.

Policy

Fees and charges are adopted by Council for each financial year and can be amended during the year.

Risk

The continual variability of the development market and legislative changes necessitate the increase and ongoing review of fees and charges to ensure that we have sufficient fee revenue for cost-recovery and resourcing.

Previous Council Resolution

Ordinary Meeting 21 May 2025 (OM25/42)

That Council:

- (a) receive and note the report titled "Development Services Register of Cost-Recovery Fees and Commercial Charges 2025-26"*
- (b) adopt the fees detailed in the Development Services Register of Cost-recovery Fees and Commercial Charges for Sunshine Coast Council 2025-26 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:*
 - (iii) to amend commercial charges to which section 262(3) (c) of the Local Government Act 2009 apply and*
 - (iv) to determine a reasonable fee based on cost recovery principles when a price on application is requested.*

Related Documentation

Local Government Act 2009

Local Government Regulation 2012

Critical Dates

The Development Services Register for Cost-recovery Fees and Commercial Charges 2026/27 will apply from 1 July 2026.

Implementation

Should the recommendation be accepted by Council, it is noted that the Chief Executive Officer will ensure the Development Service Register for Cost-recovery Fees and Commercial Charges 2026/27 will become operational for new application and services from 1 July 2026. The Register will be published on Council's website.

5.5 OPERATIONAL PLAN 2026-27

File No: Council Meetings

Author: Manager Strategy and Policy
Business Transformation and Performance

Appendices: App A - Sunshine Coast Council Operational Plan 2026-27.... 143 [↓](#)

PURPOSE

This report presents to Council for consideration the Sunshine Coast Council Operational Plan 2026-27 outlining the priority activities that will advance the Corporate Plan 2025-30 over the next financial year.

EXECUTIVE SUMMARY

The Corporate Plan 2025-30 (Corporate Plan) outlines Council's strategic direction over the 5-year period, including the vision, goals and strategic priorities as well as the outcome indicators that are used to monitor progress.

The Corporate Plan is implemented through an annual operational plan. The goals and strategic pathways outlined in the Corporate Plan cascade into the operational plan, with resource allocations determined through the annual budget development process.

The Sunshine Coast Council Operational Plan 2026-27 (Operational Plan) **(Appendix A)** details 52 activities to be progressed over the financial year and includes Council's role in working with community, volunteers, business, industry and other tiers of government to achieve these activities.

The Operational Plan includes Council's 34 service outputs that together with the operational activities provide a holistic view of Council's business and the collective impact for our community.

Progress on the Operational Plan is monitored through quarterly reports to Council and an annual report at the end of the financial year. These reports are made publicly available on Council's website and provide an important mechanism for accountability and transparency between Council and our community.

OFFICER RECOMMENDATION

That Council:

- (a) receive and note the report titled "Operational Plan 2026-27" and**
- (b) adopt the Sunshine Coast Council Operational Plan 2026-27 (Appendix A).**

FINANCE AND RESOURCING

The Operational Plan is developed in-house and there are no additional costs associated with the development and production of this document. All activities identified in this Operational Plan are funded and consistent with the 2026-27 Council Budget.

CORPORATE PLAN

Corporate Plan Goal: *Organisational excellence*

Outcome:

We serve our community by providing this great service

Operational Activity:

S29 - Strategy and Planning - Provision of integrated strategy, corporate planning and performance monitoring that inform corporate reporting and prioritisation processes as well as advocacy for state and federal funding partnerships.

CONSULTATION

Councillor Consultation

All Councillors were engaged in the development of the Operational Plan 2026-27.

Internal Consultation

The Operational Plan has been developed at an enterprise level with engagement across all Director's and their management teams.

External Consultation

External consultation is not required for the Operational Plan as it is driven internally to identify what Council will deliver over the financial year to progress the Corporate Plan, noting that the Corporate Plan was informed by community engagement activities.

Community Engagement

Community engagement is not required for the Operational Plan as it is driven internally to identify what Council will deliver over the financial year to progress the Corporate Plan, noting the Corporate Plan was informed by community engagement activities.

PROPOSAL

The Sunshine Coast Council Operational Plan 2026-27 outlines the priority activities to be resourced through the 2026-27 Council Budget to progress the goals in the Corporate Plan 2025-30. Reporting on the implementation of those activities will occur through the quarterly and annual reports.

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

- Strong Community
- Environment and Liveability
- Resilient Economy
- Managing for Growth
- Organisational Excellence.

The activities within the Operational Plan 2026-27 are cascaded into Directorate, Branch and individual plans to provide line of sight from the Corporate Plan to 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 2026-27 has been developed consistent with the requirements of the *Local Government Act 2009* and *Local Government Regulation 2012*.

Policy

Section 175 of the *Local Government Regulation 2012* requires annual preparation and adoption of an Operational Plan and requires that the local government must then discharge its responsibilities in a manner consistent with the endorsed Operational Plan.

Council's Policy Framework guides the development of policy setting contained within Council's planning documents. The Operational Plan is consistent with the current policy requirements, and the activities will be delivered in alignment with Council policy positions.

Risk

Council actively manages risk with risk management plans, policies and guidelines to ensure an enterprise approach to the identification, management and monitoring of potential risks, including those associated with implementing the activities identified in the Operational Plan.

Risk associated with operational activities not being delivered on time and/or within allocated budgets is managed by ensuring all activities are funded through the annual budget and delivery is closely monitored through Council's internal systems with quarterly progress reports made available to Council and the community.

Previous Council Resolution**Special Meeting 7 July 2025 (SM25/1)**

That Council:

- (a) receive and note the report titled "Operational Plan 2025-26" and
- (b) adopt the Operational Plan 2025-26 (Appendix A).

Related Documentation

Sunshine Coast Council Corporate Plan 2025-30.

Sunshine Coast Council 2026-27 Council Budget.

Critical Dates

The Operational Plan 2026-27 and the Council Budget are developed in parallel to provide consistency between the operational activities and the resourcing allocations determined as part of the annual Budget.

Implementation

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

- Provide employees access to a digital copy of the Operational Plan 2026-27 and align internal systems and processes to enable delivery and monitoring.
- Ensure Council's external website is updated with a digital copy of the Operational Plan 2026-27.
- Provide a digital copy to the Queensland State Library for record keeping.

5.6 BUDGET 2026-27 ADOPTION

File No: Council Meetings

Authors: Coordinator Financial Services
Finance and Commercial Partnerships
Coordinator Financial Operations
Finance and Commercial Partnerships

Appendices: App A - Budget 2026-27215 [↓](#)

Attachments: Att 1 - 2025-26 Statement of Estimated Financial Position335 [↓](#)

PURPOSE

This report presents for adoption, the Budget 2026-27, forward estimates and Revenue Statement for the 2026-27 financial year.

EXECUTIVE SUMMARY

The 2026-27 Budget provides the annual operational activities and identifies corporate responsibilities and resources to support the delivery of the Sunshine Coast Council Corporate Plan 2025-30. Council’s annual budget allocates resources for key activities, projects and core service delivery which is aligned with both the 5-year Corporate Plan and Annual Operational Plan.

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

1. Strong community
2. Environment and liveability
3. Resilient economy
4. Managing for growth
5. Organisational excellence.

The 2026-27 Budget Papers and Revenue Statement are detailed within this report as prescribed under section 169 and 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*.

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

1. STATEMENT OF ESTIMATED FINANCIAL POSITION

That Council receive and note the statement of estimated financial operations and financial position of the Council in respect to the 2025-26 financial year as set out in Attachment 1 pursuant to section 205 of the *Local Government Regulation 2012*.

2. DIFFERENTIAL GENERAL RATES

(a) For the 2026-27 financial year, and 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:

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
1. Agricultural		
1	This category will apply where the land is: <ul style="list-style-type: none"> 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 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. 	Land to which the following land use codes apply: <ul style="list-style-type: none"> 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

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
		86 horses 87 poultry 88 forestry and logs 89 animals (special) 93 peanuts
2C. Commercial & Industrial with a rateable value from \$0 to \$276,000		
2C	<p>This category will apply where the land has a rateable value from \$0 to \$276,000 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 or 4l.</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/convallescent home (medical care) 28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
		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 childcare 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
3C. Commercial & Industrial with a rateable value from \$276,001 to \$590,000		
3C	<p>This category will apply where the land has a rateable value from \$276,001 to \$590,000 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 or 4l.</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

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
		16 drive-in shopping centre 17 restaurant/fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 private hospital/convalescent home (medical care) 28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf 33 builder's yard/contractor's yard 34 cold store/ice works 35 general industry 36 light industry 37 noxious/offensive industry 38 advertising – hoarding 39 harbour industry 41 childcare 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
4C. Commercial & Industrial with a rateable value from \$590,001 to \$1,250,000		
4C	This category will apply where the land has a rateable value greater than \$590,001; or, for land used for shops main retail, shop secondary retail, drive in	Land to which the following <i>land use codes</i> apply:

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
	<p>shopping centre or retail warehouse (land use codes 14, 15, 16, 23 refer) where the land has a rateable value greater than \$590,001 and less than \$1,000,000; 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, 24A, 24B, 24, 25, 25A, 25B, 26.</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 childcare centre</p> <p>42 hotel/tavern</p> <p>43 motel</p>

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
		44 nursery/garden centre 45 theatres/cinemas 46 drive-in theatres 47 licensed club 48 sports club/facilities 49 caravan park 50 other club (non-business) 52 cemetery 58 educational 89 animals (special), boarding kennels/cattery 91 transformers/utility installation
5C. Commercial & Industrial with a rateable value greater than \$1,250,000		
5C	<p>This category will apply where the land has a rateable value greater than \$1,250,000; 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, or 4l.</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) 17 restaurant/fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 24 sales area 25 office(s) 26 funeral parlour 27 private hospital/convalescent home (medical care) 28 warehouse and bulk store 29 transport terminal

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
		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 childcare 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 \$1,000,000; used for racecourse purposes (land use code 56 refers) with a rateable value over \$3,200,000; and is;</p> <p>a. used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes; and</p> <p>b. used for iconic tourism activities or entertainment/leisure activities, or tourism attraction activities or tourism related industry purposes or entertainment/leisure related industry</p>	<p>Land to which one of the following land use codes apply</p> <p>18 special tourist attraction 56 racecourse</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 280246 The Wharf, Mooloolaba, property number 14232</p>

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
	purposes or tourism attraction related industry purposes.	Palmer Coolum Resort and property number 122307 Twin Waters Resort.
5. Extractive Industries		
5	<p>a. This category will apply where the land is used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes; and</p> <p>b. is used for extractive industry purposes.</p>	<p>Land to which the following land use codes apply:</p> <p>40 extractive industry</p>
6. Residential/Vacant Land/Other with a rateable value from \$0 to \$730,000		
6	<p>Applies to land with a rateable value from \$0 to \$730,000, not otherwise included in the following categories:</p> <p>1, 2C, 3C, 4C, 5C 4I, 5, 16, 16T, 17, 17T, 18, 18T, 19, 19T, 20, 21, 22, 23, 23A, 23B, 23C, 23D, 23E, 23F, 23G, 23H, 23I, 23J, 24A, 24B, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.</p>	
7. Residential/Vacant Land/Other with a rateable value from \$730,001 to \$1,090,000		
7	<p>Applies to land with a rateable value from \$730,001 to \$1,090,000, not otherwise included in the following categories:</p> <p>1, 2C, 3C, 4C, 5C 4I, 5, 16, 16T,17, 17T, 18, 18T, 19, 19T, 20, 21, 22, 23, 23A, 23B, 23C, 23D, 23E, 23F, 23G, 23H, 23I, 23J, 24A, 24B, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.</p>	
8. Residential/Vacant Land/Other with a rateable value from \$1,090,001 to \$1,414,000		
8	<p>Applies to land with a rateable value from \$1,090,001 to \$1,414,000, not otherwise included in the following categories:</p> <p>1, 2C, 3C, 4C, 5C 4I, 5, 16, 16T,17, 17T, 18, 18T, 19, 19T, 20, 21, 22, 23, 23A, 23B, 23C, 23D, 23E, 23F, 23G, 23H, 23I, 23J, 24A,</p>	

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
	24B, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
9. Residential/Vacant Land/Other with a rateable value from \$1,414,001 to \$1,599,999		
9	Applies to land with a rateable value from \$1,414,001 to \$1,599,999, not otherwise included in the following categories: 1, 2C, 3C, 4C, 5C 4I, 5, 16, 16T, 17, 17T, 18, 18T, 19, 19T, 20, 21, 22, 23, 23A, 23B, 23C, 23D, 23E, 23F, 23G, 23H, 23I, 23J, 24A, 24B, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
10. Residential/Vacant Land/Other with a rateable value from \$1,600,000 to \$1,850,100		
10	Applies to land with a rateable value from \$1,600,000 to \$1,850,100, not otherwise included in the following categories: 1, 2C, 3C, 4C, 5C 4I, 5, 16, 16T, 17, 17T, 18, 18T, 19, 19T, 20, 21, 22, 23, 23A, 23B, 23C, 23D, 23E, 23F, 23G, 23H, 23I, 23J, 24A, 24B, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
11. Residential/Vacant Land/Other with a rateable value from \$1,850,101 to \$2,099,900		
11	Applies to land with a rateable value from \$1,850,101 to \$2,099,900, not otherwise included in the following categories: 1, 2C, 3C, 4C, 5C 4I, 5, 16, 16T, 17, 17T, 18, 18T, 19, 19T, 20, 21, 22, 23, 23A, 23B, 23C, 23D, 23E, 23F, 23G, 23H, 23I, 23J, 24A, 24B, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
12. Residential/Vacant Land/Other with a rateable value from \$2,099,901 to \$2,500,100		
12	Applies to land with a rateable value from \$2,099,901 to \$2,500,100 not otherwise included in the following categories: 1, 2C, 3C, 4C, 5C 4I, 5, 16, 16T, 17, 17T, 18, 18T, 19, 19T, 20, 21, 22, 23, 23A, 23B,	.

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
	23C, 23D, 23E, 23F, 23G, 23H, 23I, 23J, 24A, 24B, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
13. Residential/Vacant Land/Other with a rateable value from \$2,500,101 to \$3,099,900		
13	Applies to land with a rateable value from \$2,500,101 to \$3,099,900 not otherwise included in the following categories: 1, 2C, 3C, 4C, 5C 4I, 5, 16, 16T, 17, 17T, 18, 18T, 19, 19T, 20, 21, 22, 23, 23A, 23B, 23C, 23D, 23E, 23F, 23G, 23H, 23I, 23J, 24A, 24B, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
14. Residential/Vacant Land/Other with a rateable value from \$3,099,901 to \$5,603,000		
14	Applies to land with a rateable value from \$3,099,901 to \$5,603,000 not otherwise included in the following categories: 1, 2C, 3C, 4C, 5C 4I, 5, 16, 16T, 17, 17T, 18, 18T, 19, 19T, 20, 21, 22, 23, 23A, 23B, 23C, 23D, 23E, 23F, 23G, 23H, 23I, 23J, 24A, 24B, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
15. Residential/Vacant Land/Other with a rateable value over \$5,603,000		
15	Applies to land with a rateable value over \$5,603,000 not otherwise included in the following categories: 1, 2C, 3C, 4C, 5C 4I, 5, 16, 16T, 17, 17T, 18, 18T, 19, 19T, 20, 21, 22, 23, 23A, 23B, 23C, 23D, 23E, 23F, 23G, 23H, 23I, 23J, 24A, 24B, 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 \$1,004,400		
16	This category will apply where the land has a rateable value from \$0 to \$1,004,400 and is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities	Land, to which the following land use codes apply: 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats)

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
	<p>conducted upon the land of residential purposes; and</p> <p>b. not used as a principal place of residence and;</p> <p>c. does not fall into category 16T.</p>	<p>05 large homesite - dwelling</p> <p>09 group title multi dwelling or group title single dwelling.</p>
16T. Residential - Transitory Accommodation with a rateable value from \$0 to \$1,004,400		
16T	<p>This category will apply where the land has a rateable value from \$0 to \$1,004,400 and is:</p> <p>a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and</p> <p>b. used as transitory accommodation.</p>	<p>Land to which the following land use codes apply:</p> <p>02 single dwelling</p> <p>03 multi dwelling (dual occupancy, secondary dwelling or flats)</p> <p>05 large homesite - dwelling</p> <p>09 group title multi dwelling or group title single dwelling.</p>
17. Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$1,004,401 to \$1,450,000		
17	<p>This category will apply where the land has a rateable value from \$1,004,401 to \$1,450,000 and is:</p> <p>a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and</p> <p>b. not used as a principal place of residence and;</p> <p>c. does not fall into category 17T.</p>	<p>Land to which the following land use codes apply:</p> <p>02 single dwelling</p> <p>03 multi dwelling (dual occupancy, secondary dwelling or flats)</p> <p>05 large homesite - dwelling</p> <p>09 group title multi dwelling or group title single dwelling.</p>
17T. Residential - Transitory Accommodation with a rateable value from \$1,004,401 to \$1,450,000		
17T	<p>This category will apply where the land has a rateable value from \$1,004,401 to \$1,450,000 and is:</p> <p>a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and</p> <p>b. used as transitory accommodation.</p>	<p>Land to which the following land use codes apply:</p> <p>02 single dwelling</p> <p>03 multi dwelling (dual occupancy, secondary dwelling or flats)</p> <p>05 large homesite - dwelling</p> <p>09 group title multi dwelling or group title single dwelling.</p>

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
18. Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$1,450,001 to \$2,100,000		
18	<p>This category will apply where the land has a rateable value from \$1,450,001 to \$2,100,000 and is:</p> <ul style="list-style-type: none"> a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and b. not used as a principal place of residence and; c. does not fall into category 18T. 	<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.
18T. Residential - Transitory Accommodation with a rateable value from \$1,450,001 to \$2,100,000		
18T	<p>This category will apply where the land has a rateable value from \$1,450,001 to \$2,100,000 and is:</p> <ul style="list-style-type: none"> a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and b. used as transitory accommodation. 	<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
19. Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value over \$2,100,000		
19	<p>This category will apply where the land has a rateable value over \$2,100,000 and is:</p> <ul style="list-style-type: none"> a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and b. not used as a principal place of residence and; c. does not fall into category 19T. 	<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

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
19T. Residential - Transitory Accommodation with a rateable value over \$2,100,000		
19T	This category will apply where the land has a rateable value over \$2,100,000 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. used as transitory accommodation .	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
20. Vacant Land with a rateable value over \$1,300,000 and total area greater than 1,500 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 1,500 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 Land Valuation Act 2010		
22	This category will apply where the land is subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the <i>Land Valuation Act 2010</i> .	Land to which the following land use codes apply: 72 vacant land - valuation discounted subdivided land.
23. Nursing Home/Aged Care Home		
23	This category will apply where the land is used for nursing home/aged care home purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of nursing home/aged care home use.	Land to which the following land use codes apply: 212 aged people home (non-medical care or mixed medical and non-medical care).

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
23A. Retirement Village and Retirement Lifestyle Villages - 0 to 40 independent dwelling units		
23A	This category will apply where the land is used for a retirement village or retirement lifestyle village purposes, or has the potential predominant use of these purposes, and: a. contains up to and including 40 independent dwelling units .	Land to which the following land use codes apply: 21 retirement village. 211 retirement lifestyle village.
23B. Retirement Villages and Retirement Lifestyle Villages - 41 to 80 independent dwelling units		
23B	This category will apply where the land is used for a retirement village or retirement lifestyle village purposes, or has the potential predominant use of these purposes, and: a. contains not less than 41 and not more than 80 independent dwelling units .	Land to which the following land use codes apply: 21 retirement village. 211 retirement lifestyle village.
23C. Retirement Villages and Retirement Lifestyle Villages - 81 to 120 independent dwelling units		
23C	This category will apply where the land is used for a retirement village or retirement lifestyle village purposes, or has the potential predominant use of these purposes, and: a. contains not less than 81 and not more than 120 independent dwelling units .	Land to which the following land use codes apply: 21 retirement village. 211 retirement lifestyle village.
23D. Retirement Villages and Retirement Lifestyle Villages - 121 to 160 independent dwelling units		
23D	This category will apply where the land is used for a retirement village or retirement lifestyle village purposes, or has the potential predominant use of these purposes, and: a. contains not less than 121 and not more than 160 independent dwelling units .	Land to which the following land use codes apply: 21 retirement village. 211 retirement lifestyle village.

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
23E. Retirement Villages and Retirement Lifestyle Villages - 161 to 200 independent dwelling units		
23E	This category will apply where the land is used for a retirement village or retirement lifestyle village purposes, or has the potential predominant use of these purposes, and: a. contains not less than 161 and not more than 200 independent dwelling units .	Land to which the following land use codes apply: 21 retirement village. 211 retirement lifestyle village.
23F. Retirement Villages and Retirement Lifestyle Villages - 201 to 240 independent dwelling units		
23F	This category will apply where the land is used for a retirement village or retirement lifestyle village purposes, or has the potential predominant use of these purposes, and: a. contains not less than 201 and not more than 240 independent dwelling units .	Land to which the following land use codes apply: 21 retirement village. 211 retirement lifestyle village.
23G. Retirement Villages and Retirement Lifestyle Villages - 241 to 280 independent dwelling units		
23G	This category will apply where the land is used for a retirement village or retirement lifestyle village purposes, or has the potential predominant use of these purposes, and: a. contains not less than 241 and not more than 280 independent dwelling units .	Land to which the following land use codes apply: 21 retirement village. 211 retirement lifestyle village.
23H. Retirement Villages and Retirement Lifestyle Villages - 281 to 320 independent dwelling units		
23H	This category will apply where the land is used for a retirement village or retirement lifestyle village purposes, or has the potential predominant use of these purposes, and:	Land to which the following land use codes apply: 21 retirement village. 211 retirement lifestyle village.

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
	a. contains not less than 281 and not more than 320 independent dwelling units .	
23I. Retirement Villages and Retirement Lifestyle Villages - 321 to 360 independent dwelling units		
23I	This category will apply where the land is used for a retirement village or retirement lifestyle village purposes, or has the potential predominant use of these purposes, and: a. contains not less than 321 and not more than 360 independent dwelling units .	Land to which the following land use codes apply: 21 retirement village. 211 retirement lifestyle village.
23J. Retirement Villages and Retirement Lifestyle Villages - 361 independent dwelling units and above		
23J	This category will apply where the land is used for a retirement village or retirement lifestyle village purposes, or has the potential predominant use of these purposes, and: a. contains 361 or more independent dwelling units .	Land to which the following land use codes apply: 21 retirement village. 211 retirement lifestyle village.
24A. Shopping Centres with a rateable value from \$1,000,000 to \$2,000,000		
24A	This category will apply where the land has a rateable value from \$1,000,000 to \$2,000,000 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
24B. Shopping Centres with a rateable value from \$2,000,001 to \$2,999,999		
24B	This category will apply where the land has a rateable value from \$2,000,001 to \$2,999,999 and is used for shopping centre purposes or has the potential predominant use by virtue of its improvements or activities conducted	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

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
	upon the land of <i>shopping centre purposes</i> .	
24. Shopping Centres with a rateable value from \$3,000,000 to \$7,100,000		
24	This category will apply where the land has a rateable value from \$3,000,000 to \$7,100,000 and is used for <i>shopping centre purposes</i> or has the potential <i>predominant use</i> by virtue of its improvements or activities conducted upon the land of <i>shopping centre purposes</i> .	Land to which the following <i>land use codes</i> 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 \$7,100,001 to \$13,100,000		
25	This category will apply where the land has a rateable value from \$7,100,001 to \$13,100,000 and is used for <i>shopping centre purposes</i> or has the potential <i>predominant use</i> by virtue of its improvements or activities conducted upon the land of <i>shopping centre purposes</i> .	Land to which the following <i>land use codes</i> apply: 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse
25A. Shopping Centres with a rateable value from \$13,000,001 to \$22,500,000		
25A	This category will apply where the land has a rateable value from \$13,000,001 to \$22,500,000 and is used for <i>shopping centre purposes</i> or has the potential <i>predominant use</i> by virtue of its improvements or activities conducted upon the land of <i>shopping centre purposes</i> .	Land to which the following <i>land use codes</i> 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 <i>shopping centre purposes</i> or has the potential <i>predominant use</i> by virtue of its improvements or activities conducted upon the land of <i>shopping centre purposes</i> .	Land to which the following <i>land use codes</i> apply: 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
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
27T. High-rise Units - Transitory Accommodation		
27T	This category will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities 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 transitory accommodation .	Land to which the following land use codes apply: 08 community title scheme unit(s) 09 group title multi dwelling unit
28. High-rise Units - Principal Place of Residence		
28	This category will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities	Land to which the following land use codes apply: 08 community title scheme unit(s)

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
	<p>conducted upon the land of residential purposes; and</p> <p>b. part of a community title scheme with a high-rise unit or group title multi dwelling with a high-rise unit; and</p> <p>c. used as a principal place of residence.</p>	09 group title multi dwelling unit
29. Low-rise Units - Not Principal Place of Residence/Multi Dwelling		
29	<p>This category will apply where the land is:</p> <p>a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and</p> <p>b. part of a community title scheme with a low-rise unit or group title multi dwelling with a low-rise unit; and</p> <p>c. not used as a principal place of residence; and</p> <p>d. does not fall into category 29T.</p>	<p>Land to which the following land use codes apply:</p> <p>08 community title scheme unit(s)</p> <p>09 group title multi dwelling unit</p>
29T. Low-rise Units - Transitory Accommodation		
29T	<p>This category will apply where the land is:</p> <p>a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and</p> <p>b. part of a community title scheme with a low-rise unit or group title multi dwelling with a low-rise unit; and</p> <p>c. used as transitory accommodation.</p>	<p>Land to which the following land use codes apply:</p> <p>08 community title scheme unit(s)</p> <p>09 group title multi dwelling unit</p>
30. Low-rise Units - Principal Place of Residence		
30	<p>This category will apply where the land is:</p> <p>a. used for residential purposes, or has the potential predominant use by</p>	<p>Land to which the following land use codes apply:</p> <p>08 community title scheme unit(s)</p>

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
	virtue of its improvements or activities conducted upon the land of residential purposes ; and b. part of a community title scheme with a low-rise unit or group title multi dwelling with a low-rise unit ; and c. used as a principal place of residence .	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 2026-27 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. In doing so, the Chief Executive Officer may have regard to, but is not necessarily bound by, the identification data appearing in Column 3 - Identification* above.
- (c) For the 2026-27 financial year, and 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	0.1818	\$1,771
2C	Commercial & Industrial - \$0 to \$276,000 RV*	0.9437	\$1,927
3C	Commercial & Industrial - \$276,001 to \$590,000 RV	0.6810	\$2,605
4C	Commercial & Industrial - \$590,001 to \$1,250,000 RV	0.6466	\$4,018
5C	Commercial & Industrial - over \$1,250,000 RV	0.6423	\$8,083
4I	Iconic Tourism, Entertainment / Leisure or Tourism Attraction related industry	0.9942	\$13,815

5	Extractive Industries	0.5771	\$2,593
6	Residential/Vacant Land/Other - \$0 to \$730,00 RV	0.2775	\$1,771
7	Residential/Vacant Land/Other - \$730,001 to \$1,090,000 RV	0.2297	\$2,026
8	Residential/Vacant Land/Other - \$1,090,001 to \$1,414,000 RV	0.2210	\$2,504
9	Residential/Vacant Land/Other - \$1,414,001 to \$1,599,999 RV	0.2208	\$3,126
10	Residential/Vacant Land/Other - \$1,600,000 to \$1,850,100 RV	0.2170	\$3,533
11	Residential/Vacant Land/Other - \$1,850,101 to \$2,099,900 RV	0.2045	\$4,015
12	Residential/Vacant Land/Other - \$2,099,901 to \$2,500,100 RV	0.1953	\$4,295
13	Residential/Vacant Land/Other - \$2,500,101 to \$3,099,900 RV	0.1625	\$4,884
14	Residential/Vacant Land/Other - \$3,099,901 to \$5,603,000 RV	0.1536	\$5,038
15	Residential/Vacant Land/Other - over \$5,603,000 RV	0.0700	\$8,606
16	Residential - Not Principal Place of Residence/Multi Dwelling - \$0 to \$1,004,400 RV	0.3158	\$2,125
16T	Residential - Transitory Accommodation - \$0 to \$1,004,400 RV	0.7760	\$4,253
17	Residential - Not Principal Place of Residence/Multi Dwelling - \$1,004,401 to \$1,450,000 RV	0.2640	\$3,173
17T	Residential - Transitory Accommodation - \$1,004,401 to \$1,450,000 RV	0.6909	\$7,794
18	Residential - Not Principal Place of Residence/Multi Dwelling - \$1,450,001 to \$2,100,000 RV	0.2606	\$3,829
18T	Residential - Transitory Accommodation - \$1,450,001 to \$2,100,000 RV	0.6702	\$10,020
19	Residential - Not Principal Place of Residence/Multi Dwelling - over \$2,100,000 RV	0.2367	\$5,475
19T	Residential - Transitory Accommodation - over \$2,100,000 RV	0.6062	\$14,075
20	Vacant Land with a rateable value over \$1,300,000 and total area greater than 1500 square metres	0.5189	\$11,625
21	Stock Grazing Permits, Pump Stations and small lots less than 20 square metres	0.8286	\$261
22	Land which is subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the <i>Land Valuation Act 2010</i>	0.1665	No Minimum
23	Nursing Homes/Aged Care Homes	0.5559	\$1,771
23A	Retirement Villages and Retirement Lifestyle Villages - 0 to 40 independent dwelling units	0.5559	\$12,177
23B	Retirement Villages and Retirement Lifestyle Villages - 41 to 80 independent dwelling units	0.5559	\$18,491
23C	Retirement Villages and Retirement Lifestyle Villages - 81 to 120 independent dwelling units	0.5559	\$36,531

23D	Retirement Villages and Retirement Lifestyle Villages - 121 to 160 independent dwelling units	0.5559	\$54,571
23E	Retirement Villages and Retirement Lifestyle Villages - 161 to 200 independent dwelling units	0.5559	\$72,611
23F	Retirement Villages and Retirement Lifestyle Villages - 201 to 240 independent dwelling units	0.5559	\$90,651
23G	Retirement Villages and Retirement Lifestyle Villages - 241 to 280 independent dwelling units	0.5559	\$108,691
23H	Retirement Villages and Retirement Lifestyle Villages - 281 to 320 independent dwelling units	0.5559	\$126,731
23I	Retirement Villages and Retirement Lifestyle Villages - 321 to 360 independent dwelling units	0.5559	\$144,771
23J	Retirement Villages and Retirement Lifestyle Villages - 361 independent dwelling units and above	0.5559	\$162,811
24A	Shopping Centres - \$1,000,000 to \$2,000,000 RV	0.7587	\$14,008
24B	Shopping Centres - \$2,000,001 to \$2,999,999 RV	0.6983	\$20,131
24	Shopping Centres - \$3,000,000 to \$7,100,000 RV	1.7373	\$75,946
25	Shopping Centres - \$7,100,001 to \$13,100,000 RV	1.7370	\$130,350
25A	Shopping Centres - \$13,000,001 to \$22,500,000 RV	1.7369	\$328,374
25B	Shopping Centres - \$22,500,001 to \$45 million RV	2.1905	\$960,555
26	Shopping Centres - over \$45 million RV	3.9075	\$3,015,859
27	High-rise Units - Not Principal Place of Residence/Multi Dwelling	0.9891	\$3,278
27T	High-rise Units - Transitory Accommodation	2.0584	\$5,430
28	High-rise Units - Principal Place of Residence	0.9002	\$2,716
29	Low-rise Units - Not Principal Place of Residence/Multi Dwelling	0.5194	\$2,125
29T	Low-rise Units - Transitory Accommodation	1.2990	\$3,542
30	Low-rise Units - Principal Place of Residence	0.4343	\$1,771
31	Other Significant Commercial & Industrial	0.3122	No Minimum
*RV = Rateable Valuation			

3. SEPARATE CHARGES

Environment Levy

For the 2026-27 financial year, and 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 and Heritage Levy

For the 2026-27 financial year, and 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 and 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 projects 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 and Heritage Levy Policy.

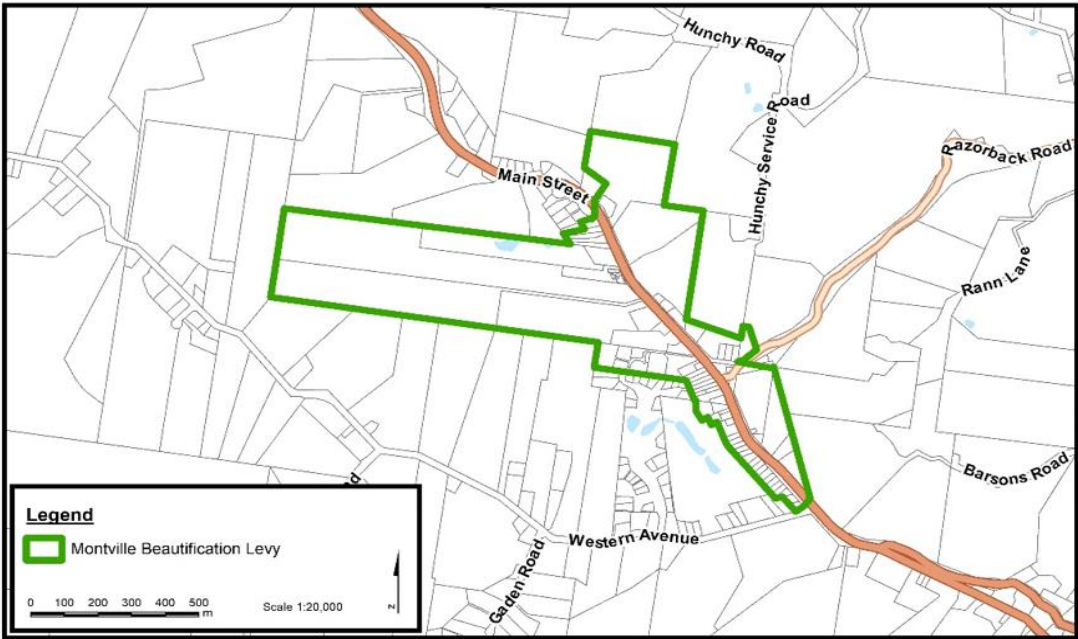
Transport Levy

For the 2026-27 financial year, and 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 \$44.00 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.

4. SPECIAL RATES AND CHARGES**Montville Beautification Levy**

- (a) For the 2026-27 financial year, and 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 0.0621 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 2021-22 budget meeting. This overall plan was amended by Council at its 2022-23 budget meeting and at the 2023-24 budget meeting. For 2026-27, the overall plan is further amended by way of increasing the estimated cost of carrying out the overall plan to \$288,006, and extending the estimated time for implementing the overall plan by one year to 30 June 2027.
- (c) The service, facility or activity for which the overall plan is made is mentioned in Appendix 1 of the 2026-27 Revenue Statement incorporating the 2022-23, 2023-24 and 2026-27 amendments. The estimated time for carrying out the overall plan is six years concluding on 30 June 2027 and the estimated cost of carrying out the overall plan is \$288,006.
- (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 2026-27 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 2026-27 is \$47,600.

Twin Waters Maintenance Charge

- (a) For the 2026-27 financial year, and 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 2021-22 budget meeting. This overall plan was amended by Council at its 2022-23 budget meeting, 2023-24 budget meeting and 2025-26 budget meeting. For 2026-

27, the overall plan is further amended by way of increasing the estimated cost of carrying out the overall plan to \$1,415,770. The service, facility or activity for which the overall plan is made is mentioned in Appendix 2 of the 2026-27 Revenue Statement incorporating the 2022-23, 2023-24, 2025-26 and 2026-27 amendments. The estimated time for carrying out the overall plan is ten years concluding on 30 June 2031 and the estimated cost of carrying out the overall plan is \$1,415,770.

- (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 2026-27 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 2026-27 is \$135,300.

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 Rural Fire Service Queensland.

- ii. The rateable land to which the overall plan applies is mentioned in Appendix 3 of the 2026-27 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 \$680,200.

- iv. The estimated time for carrying out the overall plan is one year concluding on 30 June 2027.

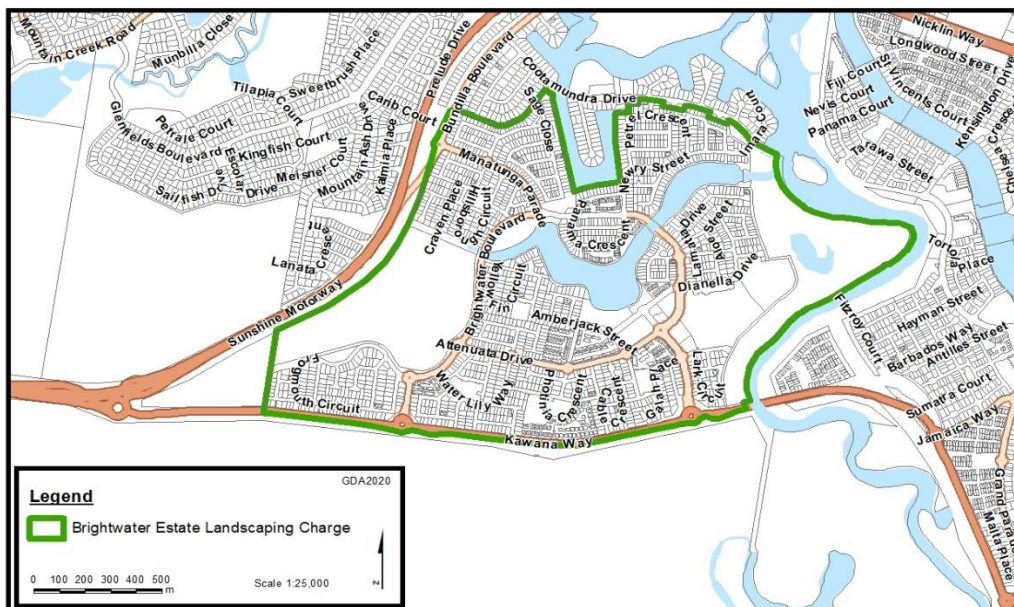
- (d) The rateable land or its occupier specially benefits from the fire emergency response capability that is provided by the Rural Fire Brigades, whose capability would be substantially or completely diminished if the Rural Fire Brigades did not receive the

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

Brightwater Estate Landscaping Charge

- (a) For the 2026-27 financial year, and 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 2021-22 budget meeting. This overall plan was amended by Council at its 2022-23 budget meeting, 2023-24 budget meeting and 2025-26 budget meeting. The service, facility or activity for which the overall plan is made is mentioned in Appendix 4 of the 2026-27 Revenue Statement incorporating the 2022-23, the 2023-24 amendments and 2025-26 amendments. The estimated time for carrying out the overall plan is ten years concluding on 30 June 2031 and the estimated cost of carrying out the overall plan is \$2,398,769.
- (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



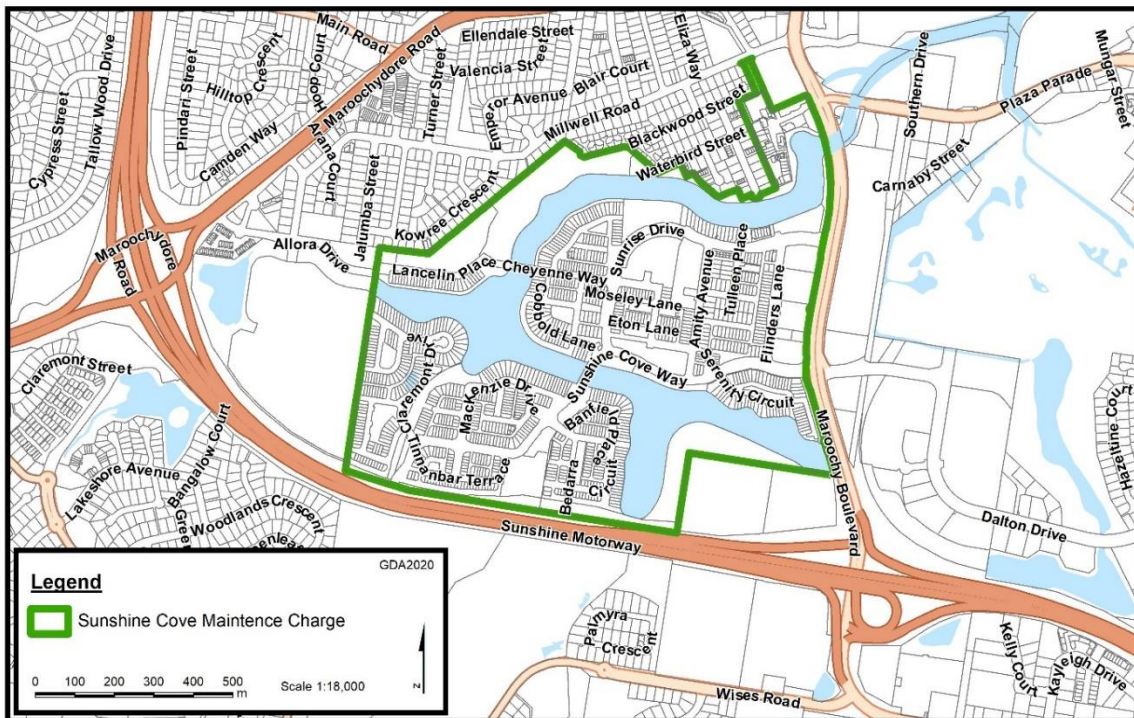
- (d) For the 2026-27 financial year, the annual implementation plan is as follows:

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 2026-27 is \$238,564.

Sunshine Cove Maintenance Charge

- (a) For the 2026-27 financial year, and 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 2021-22 budget meeting. This overall plan was amended by Council at its 2022-23 budget meeting and at the 2023-24 budget meeting and the 2025-26 budget meeting. The service, facility or activity for which the overall plan is made is mentioned in Appendix 5 of the 2026-27 Revenue Statement incorporating the 2022-2023 amendment, 2023-24 amendment and the 2025-26 amendment. The estimated time for carrying out the overall plan is ten years concluding on 30 June 2031 and the estimated cost of carrying out the overall plan is \$1,911,463,
- (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 2026-27 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 2026-27 is \$186,812.

Mooloolah Island Maintenance Charge

- (a) For the 2026-27 financial year, and 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 2026-27 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 2026-27 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 \$5236.
 - iv. The estimated time for carrying out the overall plan is one year concluding on 30

June 2027.

- (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



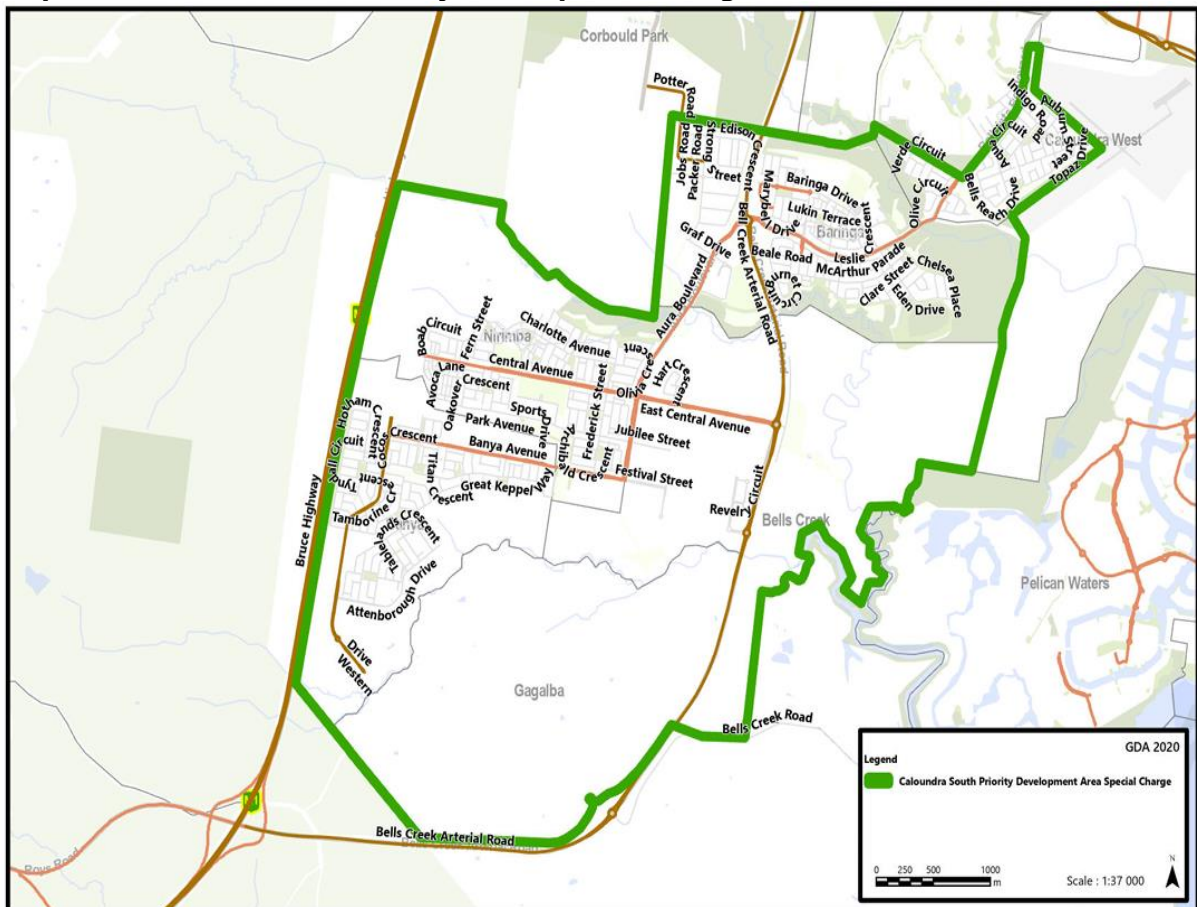
Caloundra South Priority Development Area Special Charge

- (a) For the 2026-27 financial year, and 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 "Caloundra South Priority Development Area Special Charge" of \$1305 for the Retirement Village, Halcyon Coves, Banya (property number 279342), \$675 for the Retirement Village, Halcyon Nirimba (property number 266978), \$405 for local shopping centres (up to 2,500 square metres gross floor area), \$1170 for district shopping centres (over 2500 and up to 7,000 square metres gross floor area), \$1755 for Major Retail (over 7,000 and up to 20,000 square metres gross floor area) including Aura Home and Light Centre (property number 280224) and for the Major Shopping Centre stage 1 (future), \$4995 for the Major Shopping Centre stage 2 (future), \$6075 for the Major Shopping Centre stage 3 (future), \$8235 for the Major Shopping Centre stage 4 (future), \$9675 for the Major Shopping Centre stage 5 (future), \$90 for commercial/industrial properties applied to rate categories 2C, 3C, 4C, 5C, 5, 4I, 24A, 24B, 24, 25, 25A, 25B, 26 (except if separately listed above) and \$45 for all other properties, on all rateable land to which the overall plan applies (as delineated on Map 6 below), to fund a landscaping and maintenance service to the designated public footpaths and associated planted areas, road verges, public spaces and stormwater

drainage reserve vegetation to the Caloundra South Priority Development Area community over and above the standard level of service applied by Council in other parts of Council’s local government area.

- (b) The overall plan for the Caloundra South Priority Development Area Special Charge was first adopted by Council at its 2026-27 budget meeting. The estimated time for carrying out the overall plan is five years concluding on 30 June 2031 and the estimated cost of carrying out the overall plan is \$2,366,813.
- (c) The rateable land to which the plan applies (as delineated on Map 6 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 6 (below) where the service, facility or activities undertaken provide a landscaping and maintenance service to the designated public footpaths and associated planted areas, road verges, public spaces and stormwater drainage reserve vegetation service to the Caloundra South Priority Development Area community, over and above the standard level of service applied by Council. Specifically, due to the rateable land’s area, patronage or number of residents, the amount of the special charge applicable to the Retirement Village Halcyon Coves (property number 279342), Retirement Village Halcyon Nirimba (property number 266978), commercial/industrial properties, local and district shopping centres, Major Retail including the Aura Home and Light Centre (property number 280224), and the Major Shopping Centre (future) is larger than the special charge payable by other rateable land to which the overall plan applies.

Map 6 - Caloundra South Priority Development Charge area



(d) For the 2026-27 financial year, the annual implementation plan is as follows:

The actions or process to be undertaken include providing a landscaping and maintenance service to the designated public footpaths and associated planted areas, road verges, public spaces and stormwater drainage reserve vegetation within the Caloundra South Priority Development Area (Map 6 above refers) over and above the standard level of service applied by Council in other parts of Council's local government area. The estimated cost of the Annual Implementation Plan for 2026-27 is \$438,705.

5. WASTE MANAGEMENT UTILITY CHARGES

For the 2026-27 financial year, and pursuant to section 5 of the *Waste Reduction and Recycling Regulation 2023* 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, is 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
- 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 \$210.70 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 2026-27 Revenue Statement and as detailed below in Table 1 and Table 3,

excluding vacant land, as defined in section 2.8 of the 2026-27 Revenue Statement, or rateable land recorded under the differential general rate categories 20, 21 or 22 as shown in section 3 of the 2026-27 Revenue Statement.

- ii. A Waste Management Service Availability Charge of \$535.40 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 2026-27 Revenue Statement and as detailed below in Table 2 and Table 4,

excluding vacant land, as defined in section 2.8 of the 2026-27 Revenue Statement, or rateable land recorded under the differential general rate categories 20, 21 or 22 as shown in section 3 of the 2026-27 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, 16T, 17, 17T, 18, 18T, 19, 19T, 23, 23A, 23B, 23C, 23D, 23E, 23F, 23G, 23H, 23I, 23J, 27, 27T, 28, 29, 29T, or 30 as shown in section 3 of the 2026-27 Revenue Statement and detailed above under clause 2 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*	\$505.40
240 litre waste container for domestic waste serviced weekly + 240 litre or 360 litre waste container for recyclable waste serviced fortnightly*	\$535.40
140 litre waste container for domestic waste (infirm) serviced weekly + 240 litre or 360 litre waste container for recyclable waste serviced fortnightly (infirm)*	\$505.40
240 litre waste container for domestic waste (infirm) serviced weekly + 240 litre or 360 litre waste container for recyclable waste serviced fortnightly (infirm)*	\$535.40
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)*	\$635.00
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)*	\$665.00

Waste management utility charge for each waste container per service	Total Annual Charge
660 litre low noise waste container for domestic waste serviced weekly + 660 litre waste container for recyclable waste serviced fortnightly*	\$2,076.30
1100 litre low noise waste container for domestic waste serviced weekly + 1100 litre waste container for recyclable waste serviced fortnightly*	\$3,184.60
1m ³ waste container for domestic waste serviced weekly + 1m ³ waste container for recyclable waste serviced fortnightly*	\$2,649.00
1.5m ³ waste container for domestic waste serviced weekly + 1.5m ³ waste container for recyclable waste serviced fortnightly*	\$3,935.90
2m ³ waste container for domestic waste serviced weekly + 2m ³ waste container for recyclable waste serviced fortnightly*	\$5,222.80
3m ³ waste container for domestic waste serviced weekly + 3m ³ waste container for recyclable waste serviced fortnightly*	\$7,796.60
*Waste services to which; section 5.1.7 in the 2026-27 Revenue Statement applies; and section 5.1.9 in the 2026-27 Revenue Statement applies a Minimum Charge of \$505.40.	
240 litre waste container for garden organics serviced weekly	\$101.00**
240 litre waste container for garden organics (on property) serviced weekly	\$133.00**
660 litre low noise waste container for garden organics serviced weekly***	\$272.00**
1100 litre low noise waste container for garden organics serviced weekly***	\$450.00**
**Waste containers for the collection of garden organics are serviced fortnightly therefore only 50% of annual charge applies.	
***Low noise waste containers for garden organics not available to premises with 140 litre or 240 litre waste container for domestic waste.	
Definitions of the terms used in the above table are detailed in section 5.3 of the 2026-27 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 2C, 3C, 4C, 5C, 4I, 5, 24A, 24B, 24, 25, 25A, 25B, 26 or 31 as shown in section 3 of the 2026-27 Revenue Statement and detailed above under clause 2 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)	\$630.50

Waste management utility charge for each waste container per service	Total Annual Charge
240 litre waste container for commercial waste serviced weekly + 240 litre or 360 litre waste container for recyclable waste*	\$660.50
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)	\$759.20
240 litre waste container for commercial waste (on property) serviced weekly+ 240 litre or 360 litre waste container for recyclable waste (on property)*	\$789.20
660 litre low noise waste container for commercial waste serviced weekly*	\$1,938.40
1100 litre low noise waste container for commercial waste serviced weekly*	\$3,055.10
1m ³ waste container for commercial waste serviced weekly*	\$2,781.30
1.5m ³ waste container for commercial waste serviced weekly*	\$4,062.20
2m ³ waste container for commercial waste serviced weekly*	\$5,417.90
3m ³ waste container for commercial waste serviced weekly*	\$8,127.70
4.5m ³ waste container for commercial waste serviced weekly* (current services only)	\$12,068.80
17m ³ compactor waste container for commercial waste serviced weekly*	\$100,870.80
19m ³ compactor waste container for commercial waste serviced weekly*	\$112,489.90
23m ³ compactor waste container for commercial waste serviced weekly*	\$135,011.80
*Waste services to which; section 5.1.8 in the 2026-27 Revenue Statement applies; and section 5.1.10 in the 2026-27 Revenue Statement applies a Minimum Charge of \$660.50.	
240 litre waste container for garden organics serviced weekly**	\$101.00**
240 litre waste container for garden organics serviced weekly (on property)**	\$133.00**
660 litre low noise waste container for garden organics serviced weekly**	\$272.00**
1100 litre low noise waste container for garden organics serviced weekly**	\$450.00**
**Waste containers for garden organics are serviced fortnightly therefore only 50% of annual charge applies.	
240 litre waste container for recyclable waste serviced weekly	\$64.80
240 litre waste container for recyclable waste (on property) serviced weekly	\$81.00
360 litre waste container for recyclable waste serviced weekly	\$89.00
360 litre waste container for recyclable waste (on property) serviced weekly	\$110.00
660 litre low noise waste container for recyclable waste serviced weekly	\$505.00

Waste management utility charge for each waste container per service	Total Annual Charge
1100 litre low noise waste container for recyclable waste serviced weekly	\$673.10
1m ³ waste container for recyclable waste serviced weekly	\$550.30
1.5m ³ waste container for recyclable waste serviced weekly	\$817.80
2m ³ waste container for recyclable waste serviced weekly	\$1,085.20
3m ³ waste container for recyclable waste serviced weekly	\$1,621.10
4.5m ³ waste container for recyclable waste serviced weekly (current services only)	\$2,373.90
23m ³ compactor waste container for recyclable waste serviced weekly	\$24,907.40
1m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly ***	\$292.00
1.5m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly ***	\$429.10
2m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly ***	\$567.30
3m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly ***	\$857.20
4.5m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly *** (current services only)	\$1,285.90
38m ³ compactor waste container for recyclable waste (but limited to cardboard) serviced weekly ***	\$19,413.00
***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 2026-27 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 7 below and as also detailed in section 5.2 of the 2026-27 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 2026-27 Revenue Statement. A minimum charge of \$1,035.06 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 \$314.14

per annum per premises will apply if the premises are commercial premises Type 2 within the Maroochydore City Centre Priority Development Area. Appendix 9 in the 2026-27 Revenue Statement defines Type 1 and Type 2 commercial premises.

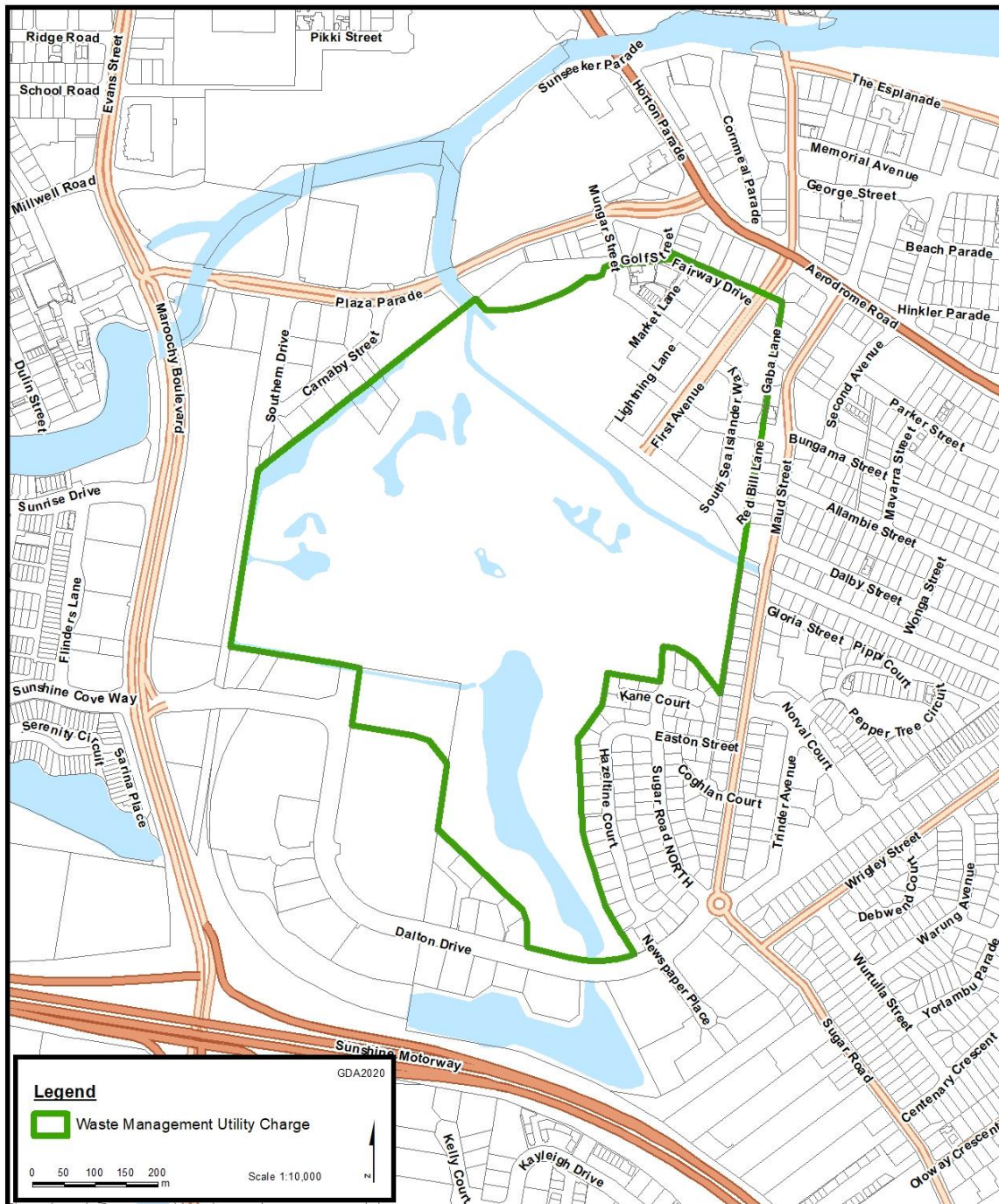
Table 3. Maroochydore City Centre Priority Development Area – Waste Management Utility Charge – Domestic Premises

Particulars of Premises	Criteria for Charge	Total Annual Charge
Domestic premises	1 bedroom	\$210.70
	2 or more bedrooms	\$210.70

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)	\$1,035.06
Commercial Type 2	Per 100m ² gross floor area (GFA) (pro-rata)	\$314.14

Map 7 - Maroochydore City Centre Priority Development Area



6. INTEREST

Pursuant to section 133 of the *Local Government Regulation 2012*, compound interest on daily rests at the rate of eight per cent (8%) per annum is to be charged on all overdue rates or charges for a day on and from 1 July 2026 until 30 June 2027.

7. LEVY AND PAYMENT

Pursuant to section 107 of the *Local Government Regulation 2012* and section 152O of the *Fire 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.

8. 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 2026-27 financial year to be paid by weekly, fortnightly or monthly instalments during the relevant rating period, subject to:

- (a) the ratepayer first making application for payment by instalments; and
- (b) the ratepayer complying with all the requirements as detailed in section 2.6.2 of the 2026-27 Revenue Statement.

9. 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 2026-27 Revenue Statement, by way of a rebate of part of the differential general rate levied for the amounts detailed in Table 5 (below) in accordance with criteria detailed in Table 5 below and detailed in section 2.3 in the 2026-27 Revenue Statement, for those ratepayers who qualify for the Queensland Government Pensioner Rate Subsidy.

Table 5 – 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)	\$343.00 per annum maximum	\$268.00 per annum maximum
Not Maximum level of pension (part pension)	\$171.50 per annum maximum	\$98.00 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 2026-27 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 2026-27 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 2026-27 Revenue Statement for a property within rating categories 1, 6 to 15, 28 and 30, if Council are satisfied the criteria in the 2026-27 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 2026-27 Revenue Statement.
- (e) 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 2026-27 Revenue Statement, if Council are satisfied the criteria in the 2026-27 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 2026-27 Revenue Statement.
- (f) 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 2026-27 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 2026-27 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.
- (g) Pursuant to section 120, 121 and 122 of the *Local Government Regulation 2012*, Council grants a concession by way of a rebate of no more than 50% of the difference between the differential general rates levied in 2025-26, and the differential general rates to be levied in 2026-27, for those eligible business and enterprise ratepayers who meet the qualifying criteria detailed in section 2.4.4 in the 2026-27 Revenue Statement, if Council are satisfied the criteria in the 2026-27 Revenue Statement have been met upon assessment of the required application and subject to the conditions set out in section 2.4.4 in the 2026-27 Revenue Statement.

10. ADOPTION OF BUDGET

That Council adopt Appendix A as tabled, pursuant to sections 169 and 170 of the *Local Government Regulation 2012*, as Council's budget for 2026-27 financial year incorporating:

Budget for 2026-27 financial year and the next two financial years on an accrual basis:

- 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. capital works program

The long-term financial forecast for a period of 10 years:

- vi. the statement of income and expenditure
- vii. the statement of financial position
- viii. the statement of changes in equity
- ix. the statement of cash flow
- x. capital works program
- xi. the relevant measures of financial sustainability
- xii. the significant business activity statement
- xiii. the Revenue Policy
- xiv. 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
- xv. the Revenue Statement for the period 1 July 2026 to 30 June 2027
- xvi. the rates and charges to be levied for the 2026-27 financial year and other matters as detailed above in clauses 2 to 9; and
- xvii. the 2026-27 Minor Capital Works Program.

FINANCE AND RESOURCING

This report sets the budget for 2026-27 financial year and the next two financial years, on an accrual basis and the forecast financial position of Council over the subsequent nine (9) years, including projected cash levels, capital works and intended borrowings. The 2026-27 Budget has been developed with the inclusion of the rates and charges as detailed in the 2026-27 Revenue Statement.

CORPORATE PLAN

Corporate Plan Goal: *Organisational excellence*

Outcome: We serve our community by providing this great service

Operational Activity: S31 - Financial Management - Strategic management of Council's finances, assets, procurement and contracts that support effective supplier relationship, resource allocation and financial sustainability.

CONSULTATION

Councillor Consultation

The 2026-27 Budget and Revenue Statement has been developed through ongoing engagement and consultation with Councillors throughout the budget process.

Internal Consultation

All directorates 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 Queensland Treasury Corporation based on the current financial year and projections included in Council's Long Term Financial Model.

Community Engagement

To support the growing and diverse community, the Citizens Panel has provided feedback to Council on budget and services priorities.

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 adopted strategies and policies including the Debt Policy, Investment Policy and Revenue Policy for 2026-27.

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

Risk

The following key elements of the 2026-27 budget are based on management estimates and assumptions:

- Rates and charges revenue includes population and property growth forecasts
- Interest revenue and Finance costs include interest rate forecasts
- Depreciation includes asset valuation, useful life and asset condition estimates and,
- Recurrent capital expenditure includes capitalisation estimates.

Management has used its best endeavours and judgment to determine suitable estimates and assumptions based on the available data, with reference to independent sources and relevant historic information where possible. There is a risk that the actual results may vary from the estimates. Material variances will be monitored and reported to Council through the Monthly Financial Performance Report and periodic budget reviews.

Related Documentation

2026-27 Budget reports.

Critical Dates

The budget must be adopted before 1 August 2026, and after 31 May 2026. Any delay to the adoption of the budget impacts on the ability to issue rate notices in July 2026.

Implementation

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

1. Apply the 2026-27 Revenue Statement in levying rates and charges.
2. Monitor progress on Council's operational and capital budget via monthly reports to Council and regular budget reviews, ensuring financial sustainability is maintained for 2026-27.

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 early 2027.

6 NEXT MEETING

The next Ordinary Meeting will be held on 18 June 2026 in the Sunshine Coast City Hall Chamber, 54 First Avenue, Maroochydore.

7 MEETING CLOSURE