

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

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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.

Arts and Heritage Levy | Strategic Policy

2. Develop local artists and local content, grow local participation and audiences, and embed art and creativity into the identity and experience of the Sunshine Coast.

Council will provide transparent and equitable processes in the management and administration of the Levy. All requests for support, information and access to funds will be managed through a consistent process in accordance with both the 10 -year Sunshine Coast Heritage Plan 2021-2031 and the 15-year Sunshine Coast Creative Arts Plan 2023-2038, and any other associated Council strategies, priorities and guidelines.

Principles

The Policy is guided by the following principles:

1. Effective, open and accountable program delivery.
2. Best practice conservation and innovative solutions to protect, conserve and share the Sunshine Coast's cultural heritage.
3. Best practice and creative solutions to support, develop and showcase the Sunshine Coast's vibrant arts sector.
4. Strong working partnerships with the First Nations Peoples of the Sunshine Coast, the heritage industry and networks, the arts sector and networks, the community, and government stakeholders.

Levy Outcomes

Specifically, the Levy will be used to achieve the key heritage outcome areas and goals, identified in the:

Sunshine Coast Heritage Plan 2021-2031:

1. Knowledge: Heritage, its value and significance to the Sunshine Coast community, is comprehensively identified, researched, recorded and shared.
2. Conservation: Best practice conservation management and innovative solutions protect and conserve the Sunshine Coast's natural and cultural heritage for current and future generations.
3. Support: Provide opportunities to stimulate understanding, activation and appreciation of the region's cultural heritage.
4. Communication: Increased visibility of heritage to strengthen community identity, resilience, and awareness of Sunshine Coast's cultural heritage.
5. Advocacy: Key decision makers have an increased awareness and appreciation of the region's diverse heritage.

and

Sunshine Coast Creative Arts Plan 2023-2038:

1. Empower First Nations: First Nations creativity and contemporary cultural expression is celebrated, emboldened and self-determined.
2. Build capacity: the region's creative artists and sector are professional, skilled and connected.
3. Strengthen engagement: arts audiences grow through genuine participation and a diverse range of meaningful and tailored experiences.

Arts and Heritage Levy | Strategic Policy

4. Boost infrastructure: dynamic places and innovative approaches enable artists and audiences to connect, create and share.
5. Cultivate identity: our reputation as a creative region attracts attention, talent and investment.

Policy application

Revenue collected from the Levy will be allocated for activities as described in the annual:

1. Heritage Levy Program, which will be developed in alignment with the Sunshine Coast Council Heritage Plan 2021-2031, associated cultural heritage priorities and strategies, and
2. Arts Levy Program, which will be developed in alignment with the Sunshine Coast Creative Arts Plan 2023-2038, associated arts priorities and strategies.

The program of activities will be provided for Council's consideration and endorsement during annual budget preparations.

The Levy may be used for leveraging grants and partnership opportunities from the state and federal governments and other agencies, provided there is no impediment to achieving the agreed outcomes of Levy funding.

Financial management of Levy revenue must be in accordance with relevant legislation and Council policies, plans and strategies.

Management of Arts and Heritage Levy revenue allocations and program

All revenue including any revenue raised through approved Levy business activities is to be held separately from Council's general revenue and shall not at any time be available for expenditure as general revenue.

Annually, the levy will collect \$20 per rateable property. Of this levy amount:

1. \$10 per rateable property will be allocated to the annual priorities outlined in the endorsed Sunshine Coast Heritage Plan 2021-2031 and will include:
 - a. Eighteen per cent (18%) of this proportion of the Levy, or as determined annually by Council, to be allocated to a "Facility Development Fund" to deliver infrastructure improvements to Council's museums, in line with the Capital Works Program, Facility Development Asset Management Plans, or other identified priorities.
 - b. A further six per cent (6%) of this proportion of the Levy, or as determined annually by Council, to be set aside to the established "Built Heritage Conservation Fund" to undertake ongoing maintenance of Council owned or managed State or Locally listed heritage properties including those that are leased by community groups or associations. The maintenance costs will be in line with maintenance and conservation plans.
 - c. The Heritage Levy Futures Fund will be placed on hold for 2026-27, with the balance to remain restricted, subject to annual review.
 - d. Any unspent funds from the annual Heritage Levy program at the end of the financial year to be allocated to a restricted "Facility Development Fund".
2. \$10 per rateable property of the levy will be allocated to the annual priorities outlined in the endorsed Sunshine Coast Creative Arts Plan 2023-2038 and will include:

Arts and Heritage Levy | Strategic Policy

- a. \$1 per rateable property of this proportion of the Levy, will be set aside to the established "Cultural Olympiad Futures Fund" to help deliver a world-class cultural offer that will showcase the region during the lead up to, and beyond, the Olympic and Paralympic Games Brisbane 2032.
- b. Any unspent funds from the annual Arts Levy program at the end of the financial year will be allocated to the restricted "Cultural Olympiad Fund".

Both programs will be endorsed by Council as part of the annual budget adoption process. An Appendices to the Sunshine Coast Council Annual Report will be developed, outlining how the Arts and Heritage Levy has achieved the outcomes of the Sunshine Coast Creative Arts Plan 2023-2038 and the Sunshine Coast Heritage Plan 2021-2031, for Council information.

At the end of each financial year, unspent and unrestricted levy funds may be available for expenditure in the following financial year or moved to one or more of the six restricted funds to achieve outcomes as outlined in Council's adopted Sunshine Coast Heritage Plan 2021-2031 or Sunshine Coast Creative Arts Plan 2028-2038.

Policies, plans, strategies, legislation and legal frameworks, and the principles of the Burra Charter, First Peoples: A Roadmap for Enhancing Indigenous Engagement in Museums and Galleries, and National Standards for Australian Museums and Galleries, should be considered in all relevant applications of this policy.

Raising additional revenue

Where approved by Council or the Chief Executive Officer as appropriate, revenue may be raised through the following business activities of the Levy:

1. Other investment funds set up for direct benefit and management of Levy monies including borrowings, sinking funds and possibly carry-over funds (where approved by Council)
2. Charging public and private individuals and organisations for goods and services rendered through programs and activities conducted under the Levy
3. Offering opportunities for ratepayers and other interested entities to donate additional funds into a Levy trust for future investment in protection of the region's cultural heritage values.

Policy review

This Policy will be reviewed annually as part of Council's annual budget process.

Roles and responsibilities

Role	Responsibility
Council	Endorsement authority for setting this policy and for all material changes to this policy. Able to endorse non-material changes.
Chief Executive Officer (CEO)	Approval authority for any non-material change to this policy.

Arts and Heritage Levy | Strategic Policy

Executive Leadership Team (ELT)	Provides advice to the CEO and/or Council on setting this policy and all proposed changes to this policy. Provides feedback to the policy sponsor and policy holder regarding the scope of approaching reviews.
Group Executive (GE), Community Strengthening	Policy sponsor. Approval authority for any minor non-material changes to this policy.
Manager, Arts, Heritage and Libraries	Policy holder.
Coordinator Cultural Heritage Services; Coordinator Creative Arts and Events	Leads this policy's development, including communication, implementation, review and reporting.

Measurements of success

The key measurements for success of the Arts and Heritage Levy will be the successful implementation of the Levy funded programs delivered annually to deliver the actions identified in the Sunshine Coast Heritage Plan 2021-2031 and the Sunshine Coast Creative Arts Plan 2023-2038, including the associated Key Performance Indicators which are outlined in both Plans.

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
Art and Heritage Collections	Includes all Art, Public Art, and Cultural Heritage collections owned and managed by the Sunshine Coast Council.
Built heritage	Buildings or structures and their environments valued by a community because of their historic, scientific, aesthetic, social or architectural significance to that community and which, because of their heritage significance, may appear on the Register of the National Estate, the register of the National Trust of Australia and/or state, territory or local government heritage registers.
Cultural facilities/venues/galleries	Spaces, facilities and infrastructure that are focal points for community to develop cohesion, cultural identity and a sense of place.
Cultural heritage	The preservation of culture through the collection, protection and management of valued objects, places, history and ideas that represent ways of life of particular groups of people, both indigenous and non-indigenous, connected with a particular place.

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Culture	The identity and values that a community develops over time which defines them as a distinctive group and which are to be remembered, celebrated and preserved for future generations.
Indigenous	Persons of Aboriginal or Torres Strait Islander descent who identify as an Aboriginal or Torres Strait Islander and who are accepted as such by the community in which they live.
Intangible cultural heritage	Knowledge, traditions, rituals, skills, stories and histories associated with a particular community and place, created over time and transmitted (in most cases orally) from generation to generation within that community and which contribute to a sense of a community identity and continuity.
Movable cultural heritage	Objects and artefacts, whether artistic, technological or natural, that people create or collect because they are considered to be an important part of a community's cultural heritage. Such objects and artefacts are usually housed and preserved in museums, galleries, libraries, archives or keeping places.
Natural heritage	Areas used for outdoor recreation such as national or state parks or reserves, and other natural areas on the Register of the National Estate or similar state or territory registers.
Public Art	May comprise of standalone artworks or may be incorporated into buildings, infrastructure, or open space. Public art can be permanent or temporary, external or internal to any building or place, or integrated into functional infrastructure. It can be, visual, acoustic, interactive, craft or design.

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Appendix

Policy information					
Title	Strategic Policy – Arts and Heritage Levy				
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.				
Document number					
Corporate Plan reference	<table border="1"> <tr> <td>Goal Pathway</td> <td>A strong community</td> </tr> <tr> <td>Service Output</td> <td>In all our communities, people are included, treated with respect and opportunities are available to all Community and Cultural Development and Partnership</td> </tr> </table>	Goal Pathway	A strong community	Service Output	In all our communities, people are included, treated with respect and opportunities are available to all Community and Cultural Development and Partnership
Goal Pathway	A strong community				
Service Output	In all our communities, people are included, treated with respect and opportunities are available to all Community and Cultural Development and Partnership				
Category	Statutory				
Subcategory	Financial				
Approved					
Approval date					
Effective date					
Review schedule	A full review must be undertaken within every four years, and reviewed policy document must be provided to highest level approval authority for endorsement. Reviews may occur more regularly as required, having regard to a policy risk assessment.				
Last review	2026				
Next review	2027				
Policy holder	The Manager responsible for this policy is: Manager, Arts, Heritage and Libraries				
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					

Title | Strategic Policy

<p>Legislation</p>	<p>Federal:</p> <ul style="list-style-type: none"> • The Australia ICOMOS Charter for Places of Cultural Significance, The Burra Charter (2013) • <i>Aboriginal and Torres Strait Islander Heritage Protection Act 1984</i> • <i>Copyright Amendment (Moral Rights) Act 2000</i> • <i>Disability Discrimination Act 1992</i> • <i>Environment Protection and Biodiversity Conservation Act 1999</i> <p>State:</p> <ul style="list-style-type: none"> • <i>Aboriginal Cultural Heritage Act 2003</i> • <i>Environmental Protection Act 1994</i> • <i>Libraries and Archives Act 1988</i> • <i>Local Government Act 2009</i> • <i>National Trust of Queensland Act 1963</i> • <i>Queensland Art Gallery Act 1987</i> • <i>Queensland Heritage Act 1992</i> • <i>Queensland Planning Provisions 2009</i> • <i>Sustainable Planning Act 2009</i> • <i>SEQ Regional Plan (Shaping SEQ) 2017</i> • <i>Torres Strait Islander Cultural Heritage Act 2003</i> • <i>Tourism and Events Queensland Act 2012</i>
<p>Policy</p>	<p>Federal:</p> <ul style="list-style-type: none"> • <i>Revive 2023 (Australia's five-year Cultural Policy)</i> <p>State:</p> <ul style="list-style-type: none"> • <i>Creative Together 2020 – 2030</i> • <i>Grow 2022 – 2026</i> • <i>Towards Tourism 2032</i> <p>Local:</p> <ul style="list-style-type: none"> • <i>Sunshine Coast Heritage Plan 2021-2031</i> • <i>Sunshine Coast Creative Arts Plan 2023-2038</i> • <i>Sunshine Coast Council Corporate Plan 2024-2028</i> • <i>Environment and Liveability Strategy 2017</i>

Title | Strategic Policy

Operational documents	<p>Federal:</p> <ul style="list-style-type: none"> • <i>Australian Best Practice Guide to Collecting Cultural Material 2015</i> <p>Local:</p> <ul style="list-style-type: none"> • <i>Sunshine Coast Regional Arts Infrastructure Framework 2019</i> • <i>Arts and Heritage Levy annual Council endorsed programs</i>
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Version Control				
Version	Reason/Trigger	Change	Endorsed/Reviewed by	Date
1.0	Create new			24 June 2010
2.0	Corporate Structure changes	Amended to align with amended corporate structure and update strategic framework. Non-material changes.		February 2014
2.01	Review of all policies	Amendments following policy review Feb 2015. Non-Material changes		March 2015
3.0	Annual review	Reviewed and updated. Adopted by Council Special Meeting June 2016	9 June 2016, SM16/7	9 June 2016
3.1	Organisational Structure changes	Updated as per new Organisational Structure. Non-material changes		22 November 2017
3.2	Corporate Plan 2018-2022 - updated	Updated to align with Corporate Plan 2018-2022 references and updated references to policies and legislation. Non- material changes		7 February 2019
4.0	Annual review	Reviewed and updated to include new Built Heritage Conservation Fund	22 August 2019, OM19/122	22 August 2019

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5.0	Updated to align to newly endorsed (reviewed) Sunshine Coast Heritage Plan 2021-2031	references, policies and legislation updated, discontinuation of Sunshine Coast Heritage Reference Group. Non-Material changes		22 February 2021
6.0	Levy increased and policy expanded.	Reviewed and expanded to provide a revenue source to achieve the outcomes of the SC Arts Plan 2018-2038.	23 June 2022, Council Special Meeting	23 June 2022
7.0	Annual review and updated to reflect levy increase for 23/24	Reviewed and updated to reflect levy increase for 23/24	22 June 23, Council Special Meeting (Budget Adoption)	22 June 2023
8.0	Reviewed and updated to reflect levy increase and policy changes.	Changes reflect: <ul style="list-style-type: none"> - the reviewed (and endorsed) Sunshine Coast Creative Arts Plan 2023-2038 - - Levy increase for 24/25 Introduction of new restricted fund – Cultural Olympiad Futures Fund 	Council SM24/04	20 June 2024
9.0	Reviewed and updated to reflect percentage and policy changes	Changes to funding amounts, percentages, and associated policy; addition of "Facility Development Fund" for 2026-2027; broadening of scope of Built Heritage Conservation Fund; revised direction for unspent funds	TBC	TBC

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Strategic Policy

Transport Levy

	Endorsed by Council:	TBC
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Policy purpose

The purpose of the Transport Levy Policy (the Policy) is to support the delivery of an integrated transport network which provides safe, connected travel choices and contributes positively to both the wellbeing of its users and the sustainability of our region.

The Policy recognises the Sunshine Coast public transport system needs significant improvement and seeks to support the progressive enhancement of the system by enabling the related planning and design of the multi-modal corridors that will provide accessible transport choices for all, regardless of age, gender, socio economic status or mobility needs.

The purpose of the Policy is to provide a basis for utilising revenue raised through the Transport Levy (the Levy) on rateable properties in the Sunshine Coast Regional Council (Council).

Policy scope

The Policy relates to any new or continuing initiative that is funded with revenue from the Levy and applies to all Councillors, Council staff, contractors and others associated with any existing or new transport levy initiative. The Policy:

- Complements Council's vision: *Australia's most sustainable region: Connected. Liveable. Thriving.*
- Supports the objectives of Council's Integrated Transport Strategy
- Supports multi-modal transport corridor planning and development providing for the future transport needs of the Sunshine Coast Regional Council local government area either as a sole participant or in a partnered way (primarily with the State Government)
- Assists in leveraging investment in projects to improve multi-modal transport infrastructure and services and to influence State and Federal Government funding priorities
- Seeks to leverage outcomes related to major non-infrastructure-based projects with the State and Federal Governments
- Enables bringing forward selected major transport projects to achieve economic development outcomes for business and industry, particularly in partnership with others
- Establishes and guides the utilisation of a 'Transport Futures Fund' to apply strategically with its principal focus being the coastal corridor mass transit initiative
- Enables ready reaction to emerging issues and relevant opportunities
- Seeks more efficient use of private cars, distinct modal shift from private cars to public passenger transport, and broader travel behaviour change to more sustainable modes

Transport Levy | Strategic Policy

- Sources relevant, reliable transport data for analysis, forecasting and trend identification
- Tracks potential transport “disruptors” and evaluation of any strategic transport impacts
- Allows approaches by external agencies, institutions and partners offering significant partnered opportunities with broad community benefit
- Applies to external agencies, institutions and partners to the extent possible.

Policy statement

Sunshine Coast Council recognises, through its Integrated Transport Strategy, the important role of all transport modes in providing for the movement of people and goods, thereby creating a connected community supporting an economically viable and sustainable region. This commitment is demonstrated by activity through the Levy and will assist the transition to more sustainable travel choices by individuals and will assist coping with expected growth.

The State Government co-ordinates and delivers State roads, provision of public transport (rail, bus etc.) and strategic cycle networks throughout Queensland through various Divisions of the Department of Transport and Main Roads. Council expects the State to meet its role and the associated responsibilities through timely investment to deal with growth and improvement to the existing transport system.

Council has a role in local roads and pedestrian and cycle networks predominantly. Council has a role in providing local bus stops but does not provide public transport services.

It is not intended for the Levy to be linked directly to, or deliberately subsidise, established transport budget programs financed through existing funding streams and mechanisms, except as resolved by Council.

It is not intended that Council takes on roles and activities typically left to ‘market forces’ to provide (e.g., technology elements, specific transport service types, etc.).

Integration of initiatives and timely programming of projects are essential to achieve viable transport networks to move people.

The transition of people from using cars to using more sustainable transport modes of travel (public passenger and active transport) for some of their journeys, as growth continues, is necessary. This will help utilise the capacity of existing alternative networks and alleviate or delay the need for investment addressing road capacity constraints. This may be more relevant if there is any sustained onset of externalities or sector ‘disruptors,’ e.g., changed habits, market changes, etc.

Resources and actions are primarily directed to purely local government related responsibilities and community outcomes. However, Council could consider directing resources into partnering beneficial multi-modal transport projects in a timely manner and potentially consider participation in non-traditional areas in an informed, selected and limited way, if there is a demonstrable and direct community benefit.

The Policy is not intended to replace what can realistically be achieved through the effective use of existing budget revenues and external funding sources, complemented with mechanisms for effective land use planning and its integration with multi-modal transport solutions.

Transport Levy | Strategic Policy

Potential examples of outcomes of the desired aims are:

- Road corridors – bring-forward selected beneficial multi-modal projects/initiatives with the State, solely by Council or with development
- Public Transport – improvements to infrastructure, services, stops, user systems, information systems, priority works
- Active Transport - improvements to path and crossing infrastructure to support safe, inclusive access for vulnerable pedestrians to public transport networks and key community facilities (eg schools, medical facilities and shops) reducing car reliance
- Travel Behaviour Change - focused on individual and community wide benefits and outcomes.

Policy outcomes

The Policy provides guidance to ensure the effective allocation of revenue raised from the Levy.

The Policy applies to selected eligible transport improvements considered of value to the community, delivered in a timely manner and supporting economic activity.

The Policy will bring forward beneficial multi-modal transport outcomes beyond the reach of currently available funding streams.

The creation of strong partnerships, particularly with the State, will be required to deliver on policy outcomes and to facilitate:

- Policy development
- Improved advocacy capacity
- Delivering catalyst projects with economic development potential
- Creating a more sustainable travel culture which benefits the transport networks and the community overall
- Directing 'seed funding' to attract improved and earlier transport investment by the State Government
- Partnering the delivery of mutually beneficial transport projects in line with policy guidelines.

The outcomes of the Policy include:

- Utilising Levy revenue to fund or leverage selected eligible transport infrastructure for multi-modal transport outcomes that have priority but cannot be provided in a timely manner through existing funding mechanisms
- Allowing Council to influence the bringing forward of investment in State and Federal Government transport network improvements
- Enabling Council to enter into partnerships with the State Government, and potentially third party interests, to jointly fund selected eligible transport infrastructure and initiatives
- Enabling Council to fund selected eligible initiatives, projects and services for community benefit
- Enabling Council to raise awareness within the community of travel choices, leading to a change of travel behaviour, to increase the use of sustainable transport and related network operation

Transport Levy | Strategic Policy

- An increased level of community awareness on the current and future transport issues facing the Sunshine Coast Regional Council local government area
- Develop and maintain a broad understanding of likely future strategic transport 'disruptions'.
- Enable a Transport Futures Fund directed at achieving long term, multi-modal, transport infrastructure outcomes.

Communications

The Policy and its intended application and outcomes will be communicated with the community.

All relevant matters will primarily be communicated through the Council website and include other methods as appropriate and as opportunities arise.

Recognise and promote the results of the Levy through effective branding and signing (where applicable) of infrastructure projects and services.

Feedback on initiatives or wider consultation on relevant Levy and broader transport related issues will occur periodically through appropriate mechanisms or as opportunity arises.

Policy application

Guiding principles

All revenue collected annually from the Transport Levy will be allocated to an approved program of initiatives with any balance directed to the Transport Futures Fund. From 2017-18, the contribution to the Transport Futures Fund (or associated activities of its primary focus) was targeted to be about 60% of Transport Levy revenue. For 2025-26, the contribution to the Transport Futures Fund (or associated activities of its primary focus) is targeted to be about 15% of Transport Levy revenue. From 2026–27 onwards, the Transport Levy will cease providing a revenue contribution to the Transport Futures Fund. From 2024-25 onwards any unspent or uncommitted revenue, identified at financial year's end (excluding valid commitments attracting carryover approval), will be transferred into the Transport Levy restricted cash. Transport Levy restricted cash can be used to support the delivery of Transport Levy initiatives.

All revenue collected will be accounted for separately to ensure that established processes governing collection and the management of allocations to specific qualifying projects and outcomes are followed. Any subsidy, grant or revenue generated by the application of this funding should also be included in the accounting of the Levy. Accrued interest on funds held in the Transport Futures Fund will remain with the Transport Futures Fund.

The annual Transport Levy Program should contain a generic outline of the types of projects within Sub-Programs. Sufficient background information relating to an outline, timing and resources is to be available or provided to enable Council to confirm compliance with the Policy.

A longer planning horizon may be applied when considering investment by the Transport Futures Fund and associated Transport Futures Fund Plan.

There is no intention to deliberately supplement or take on core budget program elements.

Some initiatives will need to incorporate a sunset clause, agreed timetable or performance measures for continuance.

Activities for which revenue from the levy can be used include:

Transport Levy | Strategic Policy

- Investing in major strategic transport initiatives that have a genuine multi-modal outcome, with significant benefit(s) to public transport capability, including road improvements which may include bus and transit priority measures on Council roads and green links to provide penetration through developed areas
- Investing in the planning, design and delivery of active transport links and supportive infrastructure to enable the development of an integrated transport network that supports the use of public and active transport Delivery of 'The Wave' station precinct works providing active transport connectivity between the public transport node and the local catchment
- Contributing to support trials of flexible public transport services to meet specific community needs (subject to investigation, demonstration of value for money, consideration of other benefits, and approvals)
- Taking advantage of opportunities through other agency activities benefitting increased public transport patronage by supporting issues such as travel behaviour change, education/information material
- Advancing selected investigations to bring forward beneficial strategic transport outcomes on the Sunshine Coast Regional Council local government area (includes coastal corridor mass transit)
- Working in partnership with the Department of Transport and Main Roads to bring forward infrastructure improvements giving public transport an advantage (priority measures) on State Government roads and corridors, such as queue jumps and green links which have local benefit
- Bringing forward major planned multi-modal infrastructure improvements which have a significant economic and community benefit
- Maximizing the use of the existing networks, adding resilience and limiting delays while maintaining safety, through transport network improvements
- Assisting with advice, strategies and supportive actions to improve transport outcomes for specific eligible events (Note: event organisers' responsibilities to provide and deliver management plans for transport and parking remain as part of the approval process)
- Developing and selectively implementing coordinated travel behaviour change programs to improve transport outcomes
- The establishment of a Transport Futures Fund, supported by the Transport Futures Fund Plan with initial primary focus on the coastal corridor mass transit initiative and then to target specific strategic, long term, staged, transport projects which secure the transport needs of the Sunshine Coast Regional Council local government area
- Utilising selective investigations and data analysis of transport related topics to inform Council of trends, relevant measures, and future risks and opportunities
- Providing short term (project based) resources to specifically plan, develop and/or deliver approved projects and initiatives under the Levy
- Other program initiatives as directed by Council.

Activities for which revenue from the levy cannot be used include:

- Funding must not be directed towards maintenance costs for transport infrastructure

Transport Levy | Strategic Policy

- Funding must not be directed towards employing long term resources to specifically plan, develop or deliver approved projects and initiatives under the Transport Levy
- Funding must not be applied to programs or projects beyond the scope of the Policy
- Funding must not be applied to initiatives that could be identified as funding ‘business as usual’ activities and responsibilities of the Department of Transport and Main Roads which would normally occur or be required if the Levy was not in place, except as directed by Council. This includes but is not limited to:
 - Provision of new transport network infrastructure or upgraded existing infrastructure to deal with current or future capacity issues and safety
 - Provision of new services, or the improvement of existing services related to known development proposals or specific milestones
 - Ability to procure improvement through statutory or other mechanisms
 - Improvement of a minor change or an operationally necessary matter.

Policy review

This Policy will be reviewed upon the election of a new Council, or as directed by Council.

Roles and responsibilities

The Mayor and Transport Portfolio Councillors will establish a relationship with the Minister(s) for Transport and Main Roads.

Council staff will establish and maintain an effective working relationship with relevant officers of the Department of Transport and Main Roads and public transport providers.

In taking a “One Network” approach, the Department of Transport and Main Roads is the likely primary partner and external stakeholder.

The wider range of transport roles and responsibilities is outlined in the Integrated Transport Strategy.

Any application of the Transport Futures Fund will be guided by the Transport Futures Fund Plan and applied through a resolution of Council or through a budget review process.

Role	Responsibility
Council	Approves and monitors the Transport Levy Policy, Transport Futures Fund, Transport Futures Fund Plan and associated activities. Local Government is not tasked with managing or operating public transport. This is legislated as a State responsibility and the community would expect this responsibility to continue to be met by the State.
Department of Transport and Main Roads	Plans, integrates and manages the road, rail and bus networks across Queensland through: <ul style="list-style-type: none"> • Translink Division dealing with the current and short-term public transport network and also regulating and managing taxi services, limousine services, ride share services and other transport services

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	<ul style="list-style-type: none"> Policy, Planning and Investment Division dealing with planning for longer term public transport infrastructure and service network, the strategic road network and principal cycle network Regional offices dealing with local road planning studies and delivery of State transport programs. <p>Plays a role in partnering agree initiatives.</p>
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Chief Executive Officer (CEO)	Presents an annual Transport Levy program through the budget process. Monitors the status and progress of the Transport Levy Program. Reports annually to Council.
Executive Leadership Team (ELT)	Provides advice to the CEO and/or Council on setting the Policy and all proposed changes to the Policy. Provides feedback to the Policy sponsor and Policy holder regarding the scope of approaching reviews.
Director, Sustainable Growth and Planning	Policy sponsor. Approval authority for any minor non-material changes to this policy.
Manager, Urban Growth Projects	Policy holder.
Co-ordinator, Transport Strategy & Policy	Leads the Policy's development, including communication, implementation, review and reporting. Leads development of an annual Transport Levy Program.
Respective Council Group/Branch/Unit	Implementation of annual Transport Levy Program initiatives will occur in line with the substantive role.

Measurements of success

Measure	Outcome sought
The rate of vehicle registrations compared to the rate of population growth. (Source: Department of Transport and Main Roads)	Gradual decline in the ratio.
The patronage levels of public transport on the Sunshine Coast Regional Council local government area.	Increase in the use of public transport.

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
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Business as usual	Describes all activities within the usual roles and responsibilities by any entity which would normally have occurred, or be required, without the existence of the Levy.
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Transport Levy | Strategic Policy

Appendix

Policy information	
Title	Transport Levy
Purpose	<p>The Transport Levy Policy (the Policy) is aimed to improving the strategic integrated transport network and supporting its users understanding to travel effectively, efficiently and more sustainably.</p> <p>The Policy, while providing a strong focus on improvement of the public transport system for the Sunshine Coast Regional Council local government area, has an additional element related to securing and supporting the future strategic major transport needs of the Sunshine Coast Regional Council local government area, primarily relating to multi-modal corridors and infrastructure which assist economic activity.</p> <p>The purpose of the Policy is to provide a basis for utilising revenue raised through the Transport Levy (the Levy) on rateable properties in the Sunshine Coast Regional Council (Council).</p>
Document number	D2023/333860
Corporate Plan reference	<p>Goal Pathway Our Strong Community Connected, resilient communities, with the capacity to respond to local issues</p> <p>Service Output Roads, cycleways and pathways</p>
Category	Strategic
Subcategory	Administrative
Approved	
Approval date	
Effective date	
Review schedule	A full review must be undertaken every four years, and the reviewed document must be provided to highest level approval authority for endorsement. Reviews may occur more regularly as required, having regard to a suitable risk assessment.
Last review	
Next review	
Policy holder	The Manager responsible for this policy is: Manager, Urban Growth Projects
Approval authority	Council has authority to endorse material changes. CEO has approval authority for any non-material change to the policy. Relevant Director has authority to approve minor non-material changes.

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Related documents	
Legislation	<p>The following is a listing of legislation which may play a role in the Policy:</p> <ul style="list-style-type: none"> • <i>Local Government Act 2009</i> • <i>Local Government Regulation 2012</i> • <i>Transport Operations (Road Use Management) Act 1995</i> • <i>Traffic Regulation 1962</i> • <i>Transport Operations (Road Use Management—Road Rules) Regulation 2009</i> • <i>Transport Planning and Coordination Act 1994</i> • <i>Transport Planning and Coordination Regulation 2005</i> • <i>Transport Operations (Passenger Transport) Act 1994</i> • <i>Transport Operations (Passenger Transport) Regulation 2005</i> • <i>Transport Operations (Passenger Transport) Standard 2010</i> • <i>Transport Infrastructure Act 1994</i> • <i>Transport Infrastructure (Rail) Regulation 2006</i> • <i>Transport Infrastructure (State-controlled Roads) Regulation 2006</i> • <i>Disability Discrimination Act 1992.</i>
Policy	<p>Internal Documents</p> <ul style="list-style-type: none"> • Integrated Transport Strategy • Transport Futures Fund Plan
Operational documents	<p>Standards</p> <ul style="list-style-type: none"> • Australian Standards – various • Public Transport Infrastructure Manual. <p>External Documents</p> <ul style="list-style-type: none"> • Regional Transport Plan for SEQ (Department of Transport and Main Roads) • Queensland Transport and Roads Investment Program (QTRIP) (updated annually) • Creating Better Connections for Queenslanders (Department of Transport and Main Road) • Southern Sunshine Coast Public Transport Strategy (Department of Transport and Main Roads).

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Version Control				
Version	Reason/Trigger	Change	Endorsed/Reviewed by	Date
1.0	Created New Transport Levy Policy 2014 to replace former Public Transport Levy Policy 2012	Yes	Council (OM14/86)	19/06/2014
2.0	Non-material change. (Clarification of treatment of accrued interest related to the Transport Futures Fund)	Yes	Policy Owner	09/02/2015
3.0	Non-material change. (Minor wording and title updating)	Yes	Council (SM16/6)	09/06/2016
3.1	Non-material change. (Updated branding and department names)	No	Corporate Governance	11/01/2017
4.0	Non-material change. (Corporate Plan update)	Yes	Council (OM17/120)	20/07/2017
4.1	Non-material change. (Update organisational arrangements and minor wording)	Yes	Policy Owner	19/03/2018
4.2	Non-material change. (Corporate Plan update and Strategy name change)	Yes	Policy Owner	22/01/2019
5.0	Non-material change. (Corporate Plan update and minor wording)	Yes	Policy Owner	07/05/2020
5.1	Non-material change. (Corporate Plan update and minor wording)	Yes	Policy Owner	16/03/2021
5.2	Non-material change. (Corporate Plan update and minor wording)	Yes	Policy Owner	17/03/2022
5.3	Non-material change. (Updated references to Groups and removal of indicative Five Year Program)	Yes	Policy Owner	16/03/2023
5.4	Non-material change. (Inserted text into new policy template, included more detail in roles and responsibilities section, revised extent of process actions listed for Transport Levy Program development, minor rewording and reformatting)	Yes	Policy Owner	29/04/2024
6.0	Material Change (Amended content of the Guiding principles under the Policy application heading to allocate about 20% of Transport Levy revenue to the Capital Transport Futures Fund for the 2024/25 financial year. Under the same headings include the provision for unspent or uncommitted revenue to be transferred to Transport Levy restricted cash for revenue raised in 2024/25. Under the heading "Activities from which revenue can be used", include an additional dot point stating "Other program initiatives as directed by Council")	Yes	Council (SM24/04)	20/06/2024

Transport Levy | Strategic Policy

7.0	<p>Material Change. (Amended reference to commencement date within the content of the Guiding principles under the Policy application heading. The amended provision seeks to allocate about 15% of Transport Levy revenue to the Transport Futures Fund for the 2025-26 financial year.</p> <p>Under the same heading include the provision for unspent or uncommitted revenue to be transferred to Transport Levy restricted cash for revenue raised from 2024-25.</p> <p>Under the same heading include the provision for Transport Levy restricted cash to be used to support delivery of Transport Levy initiatives.</p>	Yes	Council (SM25/3)	07/07/2025
8.0	<p>Material Change (Amended the following minor rewording under Policy scope to acknowledge the utilisation of the Transport Futures Fund, under Policy Statement additional wording to acknowledge Active Transport as a potential outcome of a desired aim, under Guiding principles wording change to acknowledge that the Transport Levy will cease to provide a revenue contribution to the Transport Futures Fund and that it will continue to direct unspent or unallocated funds to the Transport Futures Fund. Also, minor rewording to acknowledge that a longer planning may be applied when considering investment in the Transport Futures Fund. Additional dot points under activities to include the investment in active transport links and supportive infrastructure to enable the development of an integrated transport network that supports the use of public transport and active transport and works to support The Wave.</p>	Yes		

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Maroochydore City Centre Infrastructure Agreement 2017



**Prescribed Services Charge Plan (No. 4)
2026/27 Financial Year**

Made under the Maroochydore City Centre Infrastructure Agreement 2017, Special Condition 7.4(a)(i) (Prescribed Services Charge Plan)

This document has effect on and from 1 July 2025 being the date stated in Special Condition 7.4(b) (Prescribed Services Charge Plan).

This document upon taking effect is to be provided to the Minister for Economic Development Queensland under Special Condition 7.4(d) of the Maroochydore City Centre Infrastructure Agreement 2017.

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Part 1 Introduction

1. Short title

This document may be referred to as the *Prescribed Services Charge Plan (No. 2)2024/25 Financial Year*.

2. Commencement

This document has effect on and from 1 July 2025 .

3. Relationship to the Infrastructure Agreement

This document has been prepared under Special Condition 7.5 of the Maroochydore City Centre Infrastructure Agreement 2017 (**Infrastructure Agreement**).

4. Purpose

The purpose of this document is to state the following:

- (a) the Projected Development (Waste) for the Development Land (Part 2);
- (b) the Projected Demand for the Public Pneumatic Waste Infrastructure (Part 3);
- (c) the Public Pneumatic Waste Infrastructure which is intended to service Projected Demand at the Desired Standard of Service (Part 4);
- (d) the Prescribed Services Charge for the Public Pneumatic Waste Infrastructure (Part 5);
- (e) the Projected Development (Waste) Schedule (Part 6).

5. Interpretation

- (a) In this document, unless the context and subject matter otherwise includes or requires, a word which is capitalised has the meaning in Special Condition 7.2 and **clause 2.1** of the Infrastructure Agreement.
- (b) If a word is not defined in this document, the word is to have a meaning given to it by **clause 2.2** in the Infrastructure Agreement which is relevant to the context or subject matter in which the word is used.
- (c) A reference to a word in this document is to be interpreted in accordance with **clause 2.3** in the Infrastructure Agreement which is relevant to the context or subject matter in which the word is used.

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Part 2 Projected Development (Waste)

6. Purpose of Part 2

Part 2 states the Projected Development (Waste) upon which the planning and funding of the Public Pneumatic Waste Infrastructure is based, in particular the following:

- (a) the applicable uses under the Applicable Planning Instrument to which the relevant development types apply;
- (b) the Projected Development (Waste) of the Development Land.

7. Development type and the Applicable Planning Instrument

In accordance with Special Condition 7.5(a) of the Infrastructure Agreement:

- (a) the uses under the Applicable Planning Instrument in Table 1, Column 1 are included in the development type in Table 1, Column 2; and
- (b) a use under the Applicable Planning Instrument which is included in the other uses or other development use category in Table 1, Column 1 is to be based on an assessment of the use and demand placed upon the Public Pneumatic Waste Infrastructure.

Table 1 – Applicable uses under the Applicable Planning Instrument

Column 1 Uses under the Applicable Planning Instrument which is currently the Development Scheme		Column 2 Development type
Defined uses	Use category	
Animal keeping	Rural use	Other development
Bar	Sport, recreation and entertainment use	Type 1 development
Bulk landscape supplies	Retail use	Type 2 development
Car Wash	Commercial use	Type 2 development
Caretakers accommodation	Residential use	Attached dwellings
Cemetery	Service, community and other uses	Type 2 development
Child care centre	Service, community and other uses	Type 2 development
Club (where licensed)	Sport, recreation and entertainment use	Type 1 development
Club (where not licensed)	Sport, recreation and entertainment use	Type 2 development
Community care centre	Service, community and other uses	Type 2 development
Community residence	Residential use	Attached dwellings
Community use	Service, community and other uses	Type 2 development
Crematorium	Service, community and other uses	Type 2 development
Dual occupancy	Residential use	Attached dwellings
Dwelling house	Residential use	Detached dwellings
Dwelling unit	Residential use	Attached dwellings

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Column 1		Column 2 Development type
Uses under the Applicable Planning Instrument which is currently the Development Scheme		
Defined uses	Use category	
Educational establishment	Service, community and other uses	Type 2 development
Emergency services	Service, community and other uses	Type 2 development
Filling or excavation	Other development use	Other development
Food and drink outlet	Retail use	Type 1 development
Function facility	Sport, recreation and entertainment use	Type 2 development
Funeral parlour	Service, community and other uses	Type 2 development
Garden centre	Retail use	Type 2 development
Hardware and trade supplies	Commercial use	Type 2 development
Health care services	Commercial use	Type 2 development
Health care services	Service, community and other uses	Type 2 development
Home based business	Other uses	Other development
Hospital	Service, community and other uses	Type 2 development
Hotel	Sport, recreation and entertainment use	Type 1 development
Indoor sport and recreation	Sport, recreation and entertainment use	Type 2 development
Intensive horticulture	Rural use	Other development
Landing	Sport, recreation and entertainment use	Type 2 development
Major sport, recreation and entertainment facility	Sport, recreation and entertainment use	Type 2 development
Market	Retail use	Type 2 development
Material change of use	Other development use	Other development
Minor building work or demolition work	Other development use	Other development
Motel	Commercial use	Type 2 development
Multiple dwelling	Residential use	Attached dwellings
Nightclub entertainment facility	Sport, recreation and entertainment use	Type 1 development
Office	Commercial use	Type 2 development
Operational work	Other development use	Other development
Other uses not listed will be determined at the time of the Application	Other uses	Other development
Other uses not listed will be determined at the time of the Application	Other development use	Other development
Outdoor sales	Retail use	Type 2 development
Outdoor sport and recreation	Sport, recreation and entertainment use	Type 2 development
Park	Sport, recreation and entertainment use	Type 2 development
Parking station	Commercial use	Type 2 development

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Column 1		Column 2 Development type
Uses under the Applicable Planning Instrument which is currently the Development Scheme		
Defined uses	Use category	
Place of worship	Service, community and other uses	Type 2 development
Reconfiguring a lot	Other development use	Other development
Relocatable home park	Other uses	Other development
Research and technology industry	Industrial use	Type 2 development
Residential care facility	Residential use	Type 2 development
Resort complex	Sport, recreation and entertainment use	Type 2 development
Retirement facility	Residential use	Type 2 development
Rooming accommodation	Residential use	Type 2 development
Sales office	Commercial use	Type 2 development
Service industry	Industrial use	Type 2 development
Service station	Retail use	Type 2 development
Shop	Retail use	Type 2 development
Shopping centre	Retail use	Type 2 development
Short term accommodation (other than a Motel)	Residential use	Type 2 development
Showroom	Retail use	Type 2 development
Substation	Other development use	Other development
Telecommunications facility	Service, community and other uses	Type 2 development
Theatre	Sport, recreation and entertainment use	Type 2 development
Tourist attraction	Sport, recreation and entertainment use	Type 2 development
Tourist park	Other uses	Other development
Utility installation	Service, community and other uses	Type 2 development
Veterinary services	Commercial use	Type 2 development
Wholesale nursery	Rural use	Other development

8. Projected Development (Waste) of the Development Land

The Projected Development (Waste) of the Development Land is stated in Table 2 in accordance with Special Condition 7.5(a) of the Infrastructure Agreement which has been worked out by reference to the Projected Development for the Development Land that is stated in the Proposed Development Plan.

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Table 2 – Projected Development of the Development Land

Column 1 Development type	Column 2 Unit of demand	Column 3 Projected Development (Waste) of the Development Land
Attached dwelling	Dwelling of 1 Bedroom	847
	Dwelling of 2 or more Bedrooms	3,122
Type 1 development	m ² GFA	54,000
Type 2 development	m ² GFA	189,000
Other development	Dwelling or m ² GFA	To be determined by the Waste Infrastructure Authority

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Part 3 Projected Demand for the Public Pneumatic Waste Infrastructure

9. Purpose of Part 3

Part 3 states the Projected Demand for the Public Pneumatic Waste Infrastructure for the Projected Development (Waste) of the Development Land.

10. Demand generation rates

The Projected Demand for the Public Pneumatic Waste Infrastructure for the Projected Development (Waste) is worked out by reference to the Demand Generation Rates in Table 3 and where there is more than one use the demand is to be determined by adding together the demand for each use, in accordance with Special Condition 7.5(b) of the Infrastructure Agreement.

Table 3 – Demand Generation Rates for the Public Pneumatic Waste Infrastructure

Column 1 Development type	Column 2 Unit of demand	Column 3 Demand Generation Rate for Public Pneumatic Waste Infrastructure
Attached dwelling	Dwelling of 1 Bedroom	0.9
	Dwelling of 2 or more Bedrooms	1
Type 1 development	100m ² GFA ⁽¹⁾	2.8
Type 2 development	100m ² GFA ⁽¹⁾	0.6
Other development	Dwelling or 100m ² GFA ⁽¹⁾	To be determined by the Waste Infrastructure Authority ⁽²⁾

Notes:

- (1) *The applicable development type has a Demand Generation Rate which is to be worked out on a pro-rata basis of the unit of demand, other than for development of less than 100m² GFA which is deemed to have the Demand Generation Rate that is applicable to 100m² GFA.*
- (2) *The Demand Generation Rate for other development is to be determined by the Waste Infrastructure Authority in accordance with Special Condition 7.5(b) of the Infrastructure Agreement.*

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11. Projected Demand for the Public Pneumatic Waste Infrastructure for the Projected Development (Waste) of the Development Land

The Projected Demand for the Public Pneumatic Waste Infrastructure for the Projected Development (Waste) is stated in Table 4 in accordance with Special Condition 7.5(b) of the Infrastructure Agreement.

Table 4 – Projected Demand for the Public Pneumatic Waste Infrastructure for the Projected Development (Waste)

Column 1 Development type	Column 2 Unit of demand	Column 3 Projected Demand for Public Pneumatic Waste Infrastructure (EDU)
Attached dwelling	Dwelling of 1 Bedroom	762.3
	Dwelling of 2 or more Bedrooms	3,122
Type 1 development	100m ² GFA ⁽¹⁾	1,512
Type 2 development	100m ² GFA ⁽¹⁾	1,116
Other development	Dwelling or 100m ² GFA ⁽¹⁾	To be determined by the Waste Infrastructure Authority ⁽²⁾
Projected Demand for the Public Pneumatic Waste Infrastructure (Total EDU)		6,512

Notes:

- (1) *The applicable development type has a Projected Demand which is to be worked out on a pro-rata basis of the unit of demand, other than for development of less than 100m² GFA which is deemed to have the Demand Generation Rate that is applicable to 100m² GFA.*
- (2) *The Demand Generation Rate for other development is to be determined by the Waste Infrastructure Authority in accordance with Special Condition 7.5(b) of the Infrastructure Agreement.*

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Part 4 Public Pneumatic Waste Infrastructure

12. Purpose of Part 4

Part 4 states the following for the Public Pneumatic Waste Infrastructure:

- (a) the Desired Standard of Service for the Public Pneumatic Waste Infrastructure;
- (b) the Plans for Public Pneumatic Waste Infrastructure;
- (c) the Schedule of Capital Costs of the Public Pneumatic Waste Infrastructure;
- (d) the Schedule of Operation and Maintenance Costs of the Public Pneumatic Waste Infrastructure;
- (e) the Total Annual Costs of the Public Pneumatic Waste Infrastructure.

13. Desired Standard of Service

The standards for the performance of the Public Pneumatic Waste Infrastructure to service the Projected Demand are stated in the Desired Standard of Service in Special Condition 7.5(c)(i) of the Infrastructure Agreement.

14. Plans for Public Pneumatic Waste Infrastructure

The Plans for Public Pneumatic Waste Infrastructure identified in Table 5 and included in **schedule 2** are based on the level of planning stated in Table 5 in accordance with Special Condition 7.5(c)(ii) of the Infrastructure Agreement.

Table 5 – Plans for Public Pneumatic Waste Infrastructure

Column 1 Public Pneumatic Waste Infrastructure item	Column 2 Level of planning	Column 3 Plans for Public Pneumatic Waste Infrastructure
Public Pneumatic Waste Infrastructure	Conceptual	PSCP Drawing 1

15. Schedule of Capital Costs

The Schedule of Capital Costs of the Public Pneumatic Waste Infrastructure states in Table 6 the following for the Public Pneumatic Waste Infrastructure in accordance with Special Condition 7.5(c)(iii) of the Infrastructure Agreement:

- (a) each item of infrastructure for the establishment and replacement of the Public Pneumatic Waste Infrastructure;
- (b) the Projected Establishment Date of each Public Pneumatic Waste Infrastructure item;
- (c) the Projected Replacement Date of each Public Pneumatic Waste Infrastructure item;
- (d) the Capital Costs of each Public Pneumatic Waste Infrastructure item;
- (e) the Adjusted Capital Costs of each Public Pneumatic Waste Infrastructure item;

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- (f) the Annual Capital Costs of each Public Pneumatic Waste Infrastructure item;
- (g) the total Annual Capital Costs for the Public Pneumatic Waste Infrastructure.

Table 6 – Schedule of Capital Costs for the Public Pneumatic Waste Infrastructure

Column 1 Public Pneumatic Waste Infrastructure item	Column 2 Projected Establishment Date	Column 3 Projected Replacement Date	Column 4 Capital Costs of the Public Pneumatic Waste Infrastructure item (\$)		Column 5 Adjusted Capital Costs of the Public Pneumatic Waste Infrastructure item (\$)	Column 6 Annual Capital Costs of the Public Pneumatic Waste Infrastructure item (\$)
			Land Contribution	Work Contribution		
Planning, project management, design and construction (collection station and pipework)	2015-2024	30	200,000	19,533,342	23,939,788	797,992.92
Future pipe supply and fit	2024-2034	30	0	19,000,000	19,000,000	633,333.33
Other stages pits and pipes	2017	30	0	10,000,000	0 ⁽¹⁾	0
Total Annual Capital Costs of the Public Pneumatic Waste Infrastructure						\$1,431,326.25

Notes:

- (1) *The Capital Costs for this Public Pneumatic Waste Infrastructure item has not been included in the Annual Capital Costs of the Public Pneumatic Waste Infrastructure as it is to be funded by the Infrastructure Proponent.*

16. Schedule of Operation and Maintenance Costs

The Schedule of Operation and Maintenance Costs of the Public Pneumatic Waste Infrastructure states in Table 7 the following for the Public Pneumatic Waste Infrastructure in accordance with Special Condition 7.5(c)(v) of the Infrastructure Agreement:

- (a) the Projected Service Life of each Public Pneumatic Waste Infrastructure item;
- (b) the Whole of Life Operation and Maintenance Costs of each Public Pneumatic Waste Infrastructure item;
- (c) the Annual Operation and Maintenance Costs of each Public Pneumatic Waste Infrastructure item;
- (d) the total Annual Operation and Maintenance Costs of the Public Pneumatic Waste Infrastructure.

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Table 7 – Schedule of Operation and Maintenance Costs for the Public Pneumatic Waste Infrastructure

Column 1 Infrastructure item	Column 2 Projected Service Life	Column 3 Whole of Life Operation and Maintenance Costs of the Public Pneumatic Waste Infrastructure item	Column 4 Annual Operation and Maintenance Costs of the Public Pneumatic Waste Infrastructure item
Operating and maintenance cost	30	16,431,473	547,715.77
Total Annual Operation and Maintenance Costs of the Public Pneumatic Waste Infrastructure			\$547,715.77

17. Total Annual Costs

The Total Annual Costs of the Public Pneumatic Waste Infrastructure are stated in Table 8 in accordance with Special Condition 7.5(c)(d) of the Infrastructure Agreement.

Table 8 – Total Annual Costs of the Public Pneumatic Waste Infrastructure

Column 1 Item No	Column 2 Description of item	Column 3 Table reference	Column 4 Amount (\$)
1	Total Annual Costs of the Public Pneumatic Waste Infrastructure	Table 6	1,431,326.25
2	Total Annual Operation and Maintenance Costs of the Public Pneumatic Waste Infrastructure	Table 7	547,715.77
Total Annual Costs of the Public Pneumatic Waste Infrastructure⁽¹⁾ (Item 1 + Item 2)			\$1,979,042.02

Notes:

- (1) *The total Annual Costs of the Public Pneumatic Waste Infrastructure does not include the community service obligation for the Public Pneumatic Waste Infrastructure, which is to be separately provided for by the Council.*

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Part 5 Prescribed Services Charge for the Public Pneumatic Waste Infrastructure

18. Purpose of Part 5

Part 5 states the following for the purpose of working out the Prescribed Services Charge for the Public Pneumatic Waste Infrastructure in accordance with Special Condition 7.6(c) of the Infrastructure Agreement:

- (a) the Prescribed Services Charge Rate;
- (b) the Developed Lot Demand for each development type;
- (c) the Prescribed Services Charge for each development type.

19. Prescribed Services Charge Rate

The Prescribed Services Charge Rate is stated in Table 9 in accordance with Special Condition 7.5(e)(i) of the Infrastructure Agreement.

Table 9 – Prescribed Services Charge Rate

Column 1 Item	Column 2 Calculation	Column 3 Table Reference	Column 4 Calculation unit (\$/EDU)
1	Total Annual Costs for the Public Pneumatic Waste Infrastructure	Table 8	1,979,042.02
2	Projected Demand for the Public Pneumatic Waste Infrastructure (Total EDU)	Table 4	6,512 EDU
Prescribed Services Charge Rate (Item 1 ÷ Item 2)			\$303.89 /EDU

20. Developed Lot Demand

The Developed Lot Demand for each development type is stated in Table 10 in accordance with Special Condition 7.5(e)(ii) of the Infrastructure Agreement.

Table 10 – Developed Lot Demand

Column 1 Development type	Column 2 Unit of demand	Column 3 Developed Lot Demand (EDU)
Attached dwelling	Dwelling of 1 Bedroom	0.9
	Dwelling of 2 or more Bedrooms	1

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Column 1 Development type	Column 2 Unit of demand	Column 3 Developed Lot Demand (EDU)
Type 1 development	100m ² GFA ⁽¹⁾	2.8
Type 2 development	100m ² GFA ⁽¹⁾	0.6
Other development	Dwelling or 100m ² GFA ⁽¹⁾	To be determined by the Waste Infrastructure Authority ⁽²⁾

Notes:

- (1) The applicable development type has a Developed Lot Demand which is to be worked out on a pro-rata basis of the unit of demand, other than for development of less than 100m² GFA which is deemed to have the Demand Generation Rate that is applicable to 100m² GFA.
- (2) The Demand Generation Rate for other development is to be determined by the Waste Infrastructure Authority in accordance with Special Condition 7.5(e)(ii) of the Infrastructure Agreement.

21. Prescribed Services Charge

The Prescribed Services Charge for each development type is stated in Table 11 in accordance with Special Condition 7.5(f) of the Infrastructure Agreement.

Table 11 – Prescribed Services Charge

Column 1 Development type	Column 2 Unit of demand	Column 3 Prescribed Services Charge (\$) (Prescribed Services Charge Rate in Table 9 x the Developed Lot Demand in Table 10)
Attached dwelling	Dwelling of 1 Bedroom	\$273.50
	Dwelling of 2 or more Bedrooms	\$303.89
Type 1 development	100m ² GFA ⁽¹⁾	\$850.90
Type 2 development	100m ² GFA ⁽¹⁾	\$182.34
Other development	Dwelling or 100m ² GFA ⁽¹⁾	To be determined by the Waste Infrastructure Authority ⁽²⁾

Notes:

- (1) The applicable development type has a Prescribed Services Charge which is to be worked out on a pro-rata basis of the unit of demand, other than for development of less than 100m² GFA which is deemed to have the Demand Generation Rate that is applicable to 100m² GFA.
- (2) The Demand Generation Rate for other development is to be determined by the Waste Infrastructure Authority in accordance with Special Condition 7.5(f) of the Infrastructure Agreement.

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Part 6 Projected Development (Waste) Schedule

22. Purpose of Part 6

Part 6 states the following for the purpose of working out the Developed Lot Demand for the Public Pneumatic Waste Infrastructure:

- (a) Projected Development for the Development Land that is stated in the Proposed Development Plan;
- (b) Projected Development (Waste);
- (c) Projected Demand;
- (d) Developed Lot Demand.

23. Projected Development (Waste) Schedule

The Projected Development (Waste) Schedule is in **schedule 1** in accordance with Special Condition 7.5(f).

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Schedule 1 Projected Development (Waste) Schedule

Column 1 Lot type	Column 2 Description	Column 3 Projected Development (see Proposed Development Plan)			Column 4 Projected Development (Waste)				Column 5 Projected Demand (EDU)				Column 6 Developed Lot Demand (EDU)							
		Residential (Dwelling)	Commercial (m ² /GFA)	Retail (m ² /GFA)	Attached Dwellings		Type 1 development (m ² /GFA)	Type 2 development (m ² /GFA)	Other development (Dwelling or m ² /GFA)	Attached Dwellings		Type 1 development (m ² /GFA)	Type 2 development (m ² /GFA)	Other development (Dwelling or m ² /GFA)	Attached Dwellings		Type 1 development (m ² /GFA)	Type 2 development (m ² /GFA)	Other development (Dwelling or m ² /GFA)	
					Dwelling 1 Bedroom	Dwelling 2 or more Bedroom				Dwelling 1 Bedroom	Dwelling 2 or more Bedroom				Dwelling 1 Bedroom	Dwelling 2 or more Bedroom				
Projected Development - Proposed Development Plan (No.2) 2021																				
Projected Development at Commencement Date																				
Former Development Land Lots	Former Lot 41 on SP 130328	3,969	150,000	65,000	847	3,122	26,000	189,000	Not applicable	762	3,122	72,800	113,400	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	
	Former Lot 2 on RP 868296																			
	Former Lot 2 on SP 154798																			
	Former Lot 7 on SP 239529																			
Development Stage 1A																				
Proposed Developable Lots	Lot 10 on SP305311	0	2,500	400	0	0	351	2549	Not applicable	0	0	983	1,529	Not applicable					4,554	

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Developable Lot subject to a Prescribed Lot Dealing Document	Lot 20 on SP305311	175	320	395	37	138	87	628	Not applicable	33	138	242	377	Not applicable	18	140	420	2,262	
Developed Lot	N/A	0	0	0	0	0	0	0	Not applicable	0	0	0	0	Not applicable	N/A	N/A	N/A	N/A	N/A
Development Stage 1B																			
Developable Lots	Lot 30 on SP305312	128	22,942	19,760	27	101	5,167	37,535	Not applicable	24	101	14,467	22,521	Not applicable	<i>Future Development</i>				
	Lot 40 on SP305312														<i>Future Development</i>				
	Lot 50 & 600 on SP305312														55	195	595	1,218	
	Lot 60 on SP305312														0	0	280	2,402	0
	Lot 71 on SP308184														0	0	448	10,381	
	Proposed Lot 21 as indicatively identified on Proposed Subdivision Plan Drawing No. 14422.PP.02 Rev.														0	0	0	0	0

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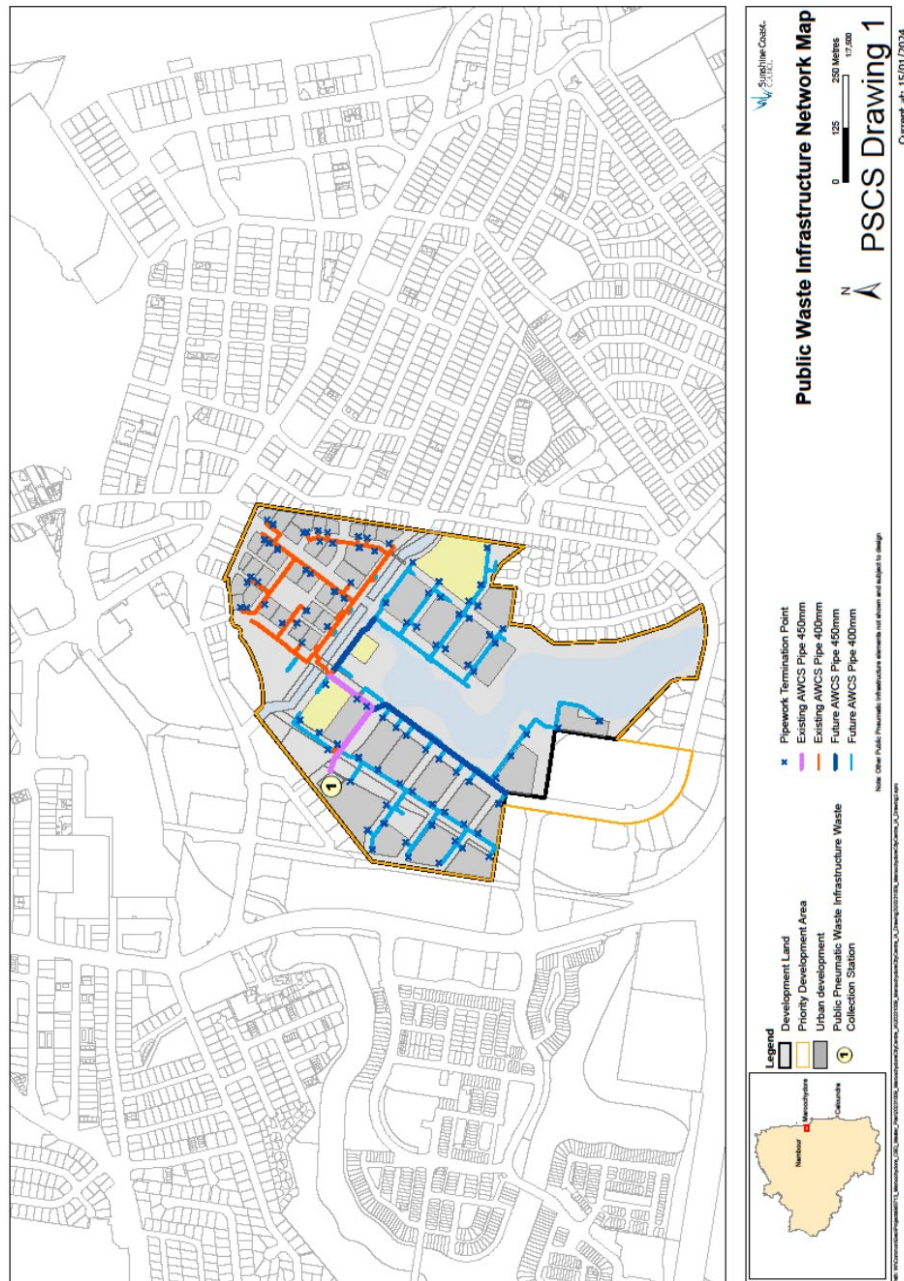
Developable Lot not subject to a Prescribed Lot Dealing Document	Lot 80 on SP305312	0	9,304	462	0	0	1,182	8,584	Not applicable	0	0	3,309	5,151	Not applicable	0	0	55.4	9607.78	0	
Developable Lots subject to a Prescribed Lot Dealing Document	Lot 130 on SP 305312	181	210	395	38	143	73	532	Not applicable	34	143	205	319	Not applicable	0	152	207	325	0	
	Lots 74 on SP 308194	63	0	185	13	50	22	163	Not applicable	12	50	63	98	Not applicable	0	0	0	6,521	0	
Developed Lots	Lots 120 on SP 305312	0	4,100	907	0	0	606	4,401	Not applicable	0	0	1,696	2,641	Not applicable	0	0	779	4,227	0	
	Lot 100 on SP305312	0	0	0	0	0	0	0	Not applicable	0	0	0	0	Not applicable	0	0	0	0	0	
	Lot 110 on SP305312	0	0	0	0	0	0	0	Not applicable	0	0	0	0	Not applicable	0	0	0	369	0	
	Lot 900 on SP 305312	0	0	0	0	0	0	0	Not applicable	0	0	0	0	Not applicable	0	0	0	0	0	
Development Stage 1C																				
Proposed Developable Lot	Proposed lot 10 as indicatively identified on Proposed Subdivision Plan Stage 1 Drawing No. 14422.PP.01 Rev G	0	7,105	100	0	0	872	6,333	Not applicable	0	0	2,441	3,800	Not applicable						<i>Future Development</i>
Development Stage 1D																				

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Proposed Developable Lots	Proposed lot 11 as indicatively identified on Proposed Subdivision Plan Stage 1 Drawing No. 14422.PP.01 Rev G	53	3,789	7,396	11	42	1,353	9,832	Not applicable	10	42	3,789	5,899	Not applicable	Future Development		
	Proposed lot 12 as indicatively identified on Proposed Subdivision Plan Stage 1 Drawing No. 14422.PP.01 Rev G .														Future Development		
Balance Land																	
Proposed Development Land Lot (Balance Lot)	Proposed lot 20 as indicatively identified on Proposed Subdivision Plan Stage 1 Drawing No. 14422.PP.01 Rev G in.	3,369	100,000	35,000	707	2,662	16,335	118,665	Not applicable	637	2,662	45,738	71,199	Not applicable	Future Development		

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Schedule 2 Plans for Public Pneumatic Waste Infrastructure



Document history

This table lists the superseded Prescribed Services Charge Plans.

Prescribed Services Charge Plan	Effective date	Replacement date
Prescribed Services Charge Plan (No. 1) 2017	Commencement Date	30 June 2024



Environment Levy Program

Initiative	Comments	Budget
		2027 \$'000
ENVIRONMENTAL ACQUISITION THEME		
Conserving Our Biodiversity		
Establishment of Environment Levy Acquired Properties	Undertake planning and on-ground actions to establish Environment Levy acquired properties.	600
Planning and Legal for Environment Levy Land Acquisitions	Undertake the planning and legal requirements and works to protect acquired lands in perpetuity.	5
Environmental Acquisition Projects Total		605
MAJOR PROJECT THEME		
Conserving Our Biodiversity		
Marine Turtle Conservation Plan	Implement the Marine Turtle Conservation Plan.	120
Shorebird Conservation Program 2025-2030	Understand habitat use, population dynamics, and threats of migratory and resident shorebirds in the SCC LGA; raise the profile and increase awareness of migratory and resident shorebirds; provide safe roosting, feeding and nesting areas to improve conservation outcomes for these protected species.	80
Koala Conservation and Management	Implement the Sunshine Coast Koala Conservation Plan through on-ground actions, education and research.	60
Macropod Conservation and Management	Implement the Sunshine Coast Macropod Conservation Plan.	33
Planning for Improved Fauna Movement	Better understand the impact of road infrastructure on fauna movement, and to plan and implement the recommendations—improving fauna movement between priority habitat areas across the Sunshine Coast Council local government area.	35
Keeping Our Waterways and Wetlands Healthy		
Moreton Mill Fishway	To contribute to the successful \$2 million grant through the Australian Government's Urban Rivers and Catchments Program, to remediate Moreton Mill weir by installing rock ramp fishway.	400
Resilient River Initiative	Partnership support for regionally coordinated catchment planning and management initiatives.	357
Mary River Water Quality Monitoring Program	Assess the ecological health of the upper Mary River and its catchment area to track progress against our ELS target and guide local management actions.	60
Healthy Coast		
Coastal Dunal Rehabilitation Program	Undertake coastal rehabilitation through on-ground ecological restoration works across dunes and rocky headlands.	990
Coastal Health Monitoring Program	Undertake baseline coastal ecological monitoring to understand local variability and external reference conditions.	200
Shoreline Erosion Management	Undertake targeted coastal dunal rehabilitation works that support implementation of the Shoreline Erosion Management Plan.	120
Expanding Our Green Space		
Mountain View Green Space Initiatives	Support research, planning and delivery for the Mountain View major green space including the lands of the Sunshine Coast Ecological Park.	320
Blue Heart Major Green Space	Support implementation of the Blue Heart Implementation Plan through targeted planning, research and activation projects.	180
Building Our Knowledge		
Healthy Land and Water Partnership	Support regionally coordinated catchment and waterway health assessment and reporting and regional catchment and waterways research, planning and management initiatives.	160
Major Projects Total		3,115
COMMUNITY EDUCATION AND SUPPORT THEME		
Conserving Our Biodiversity		
Environment Levy Partnerships	Funding towards operational expenses to not-for-profit community organisations whose operations and/or services contribute to the enhancement and protection of the environment.	668
Voluntary Conservation Agreement Initiatives	Provide support to establish vegetation protection covenants and Voluntary Conservation Agreements and ongoing maintenance on environmentally significant private land.	550
Landholder Environment Grants	The purpose of the grants is to protect and enhance the natural assets and biodiversity of the Sunshine Coast and promote ecologically sustainable management of the region's environmental values.	330
Land for Wild Incentives	To provide Land for Wildlife members with native plants, nest boxes and monitoring, weed control training, and reference and other materials to increase environmental outcomes across Land for Wildlife properties.	110
Our Environment Forum	Funding to support a networking event for all involved in environmental conservation on the Sunshine Coast to learn about current issues, management approaches and work towards a sustainable future.	45
Environment Levy Grants	Assistance for not-for-profit community-based organisations to undertake on-ground projects that make a positive and ongoing contribution to the region's biodiversity and waterways values.	15

Initiative	Comments	Budget
		2027 \$'000
Healthy Coast Coastal Education and Engagement	Engage the Sunshine Coast community and students through education and interpretive programs to support and achieve effective coastal management.	125
Managing Our Invasive Plants and Animals Pest Action and Engagement Program	To support biosecurity measures to address invasive plant and animal management on the Sunshine Coast. This meets council's legislative responsibilities under the Biosecurity Act 2014 and safeguards our economy, agricultural and tourism industries, environment and way of life from the biosecurity threats.	100
Celebrating People and Nature Kids in Action Program	KIA is a true multi-award-winning legacy initiative, connecting schools with local environment groups, and promoting learning exchanges between future and current environmental custodians.	155
Building Our Knowledge Cultural Burn Workshops	Engage with Kabi Kabi and Jinibara First Nations People and other regional First Nations groups to deliver an annual Cultural Burn Workshop to heal country and provide knowledge sharing and capacity building opportunities for our First Nations and wider communities and council staff.	31
Community Engagement & Support Projects Total		2,129
ENVIRONMENTAL OPERATIONAL MANAGEMENT THEME		
Conserving Our Biodiversity Maintenance of Environment Levy Conservation Estate	Undertake ongoing maintenance of acquired Environment Levy properties to endorsed service levels.	1,821
Environmental Operational Expenses	Support salaries and wages, education facilities, conservation estate management and Community Conservation Partnerships.	1,683
Flying fox research and education	Develop and deliver an annual program of research, monitoring and education to support effective long term management and conservation of local Flying Fox species.	48
Operational Fire Management	Risk management activities including fire break maintenance and fuel reduction to improve resilience to the environment reserve network.	300
Keeping Our Waterways and Wetlands Healthy Construction Management and Waterway Improvement	Improve construction management practices and erosion and sediment control compliance to improve waterway health.	266
Healthy Coast Beach Renourishment and Foreshore Protection	Undertake risk management activities including beach renourishment and dredging activities to improve resilience of coastal areas.	1,500
Regional Sand Sourcing and Nourishment Program Study	Investigate and gain approvals for an offshore sand source in the Sunshine Coast region to support future nourishment campaigns at Mooloolaba Beach and other open coast locations.	694
Coastal Process Model - Disaster Management Capability	Create a model for use during disaster events to run erosion predictions with predictions from the Bureau of Meteorology (BOM) to ascertain where the region may be at risk during the event.	100
ICOLL Management	Undertake activities to support the ongoing, risk based management of intermittently Closed and Open Lakes and Lagoons across the Sunshine Coast.	80
Managing Our Invasive Plants and Animals Pest management operational expenses - project management	To fund three officer roles to support biosecurity measures to address invasive plant and animal management on the Sunshine Coast. This meets council's legislative responsibilities under the Biosecurity Act 2014 and safeguards our economy, agricultural and tourism industries, environment and way of life from the biosecurity threats.	423
Weed Management Pilot Program/Maleny Community Precinct/DMR Stockpile Cnr Curramore	The purpose of this project is to undertake a variety of weed management control options at key locations and present the outcomes through education and extension to the broader community. Additionally, we will explore alternative weed management practices, including innovative technology, for invasive plant identification, management, monitoring and surveillance.	300
Building Our Knowledge Fire Management Planning and Ecological Monitoring	Environment Reserve Digital Fire Management Plans & Fire Ecological Monitoring.	65
Environmental Operational Management Projects Total		7,280
Total Environment Levy Program		13,128



Cultural Heritage Program

For Period Ending 30 June

Initiative	Comments	Budget
		2027 \$'000
Knowledge		
Research and accessibility projects	Research, digitisation, and online accessibility projects including Historian in Residence.	15
Knowledge Total		15
Conservation		
Managing heritage places and collections	Bankfoot House Heritage Precinct, Landsborough Museum Operational and programming costs	285
Conservation Total		285
Support		
Heritage grants, funding and partnerships	Supports 17 regional community museums and heritage organisations through programs including Cultural Support Grants, Events and Exhibitions Grants, Collections Care Grants and Community Partnership Funding Program.	233
Support Total		233
Communication		
Heritage tourism and trails	Interpretive trails, interpretive signage, and digital projects in association with internal partners.	63
Communication Total		63
Other		
Facility Development Fund	To deliver infrastructure improvements to Council's museums, in line with the Capital Works Program, Facility Development Asset Management Plans, or other identified priorities.	288
Built Heritage Conservation Fund	Support for council owned, community leased, local or state heritage listed places.	96
Advocacy and Management	Costs associated with resourcing Levy delivery requirements. Council Resolution (SM11/35); (OM21/113)	621
Other Total		1,005
Total Cultural Heritage Program		1,601



Arts Levy Program

For Period Ending 30 June

Initiative	Comments	Budget
		2026 \$'000
Arts Grants, Funding and Partnerships	Grants, funding and partnerships to support key regional arts initiatives and organisations.	401
Regional Gallery	Implement a revenue priority to maintain current service levels.	90
First Nations Arts	First Nations Arts activity developed in consultation with the Sunshine Coast Arts Advisory Board and First Nations Reference Group in alignment with the First Nations Strategic Arts Plan and RAP objectives.	80
Horizon and Cultural Olympiad readiness	Supports Horizon to continue to extend its reach and impact, lead Cultural Olympiad sector readiness as per 2032 Legacy Plan.	870
Cultural Olympiad futures fund	Restricted fund with a cumulative allocation to support our contractual obligations in delivering cultural activation aligned to Brisbane 2032	160
Total Arts Levy Program		1,601



Transport Levy Program

Initiative	Comments	Budget
		2027 \$'000
Service Improvements		
Trial FlexiLink Service - Conondale - Maleny	Continuation of the existing trial pre-booked service linking residents to existing public transport services at Maleny.	185
Trial FlexiLink Service - Peachester - Beerwah	Continuation of the existing trial pre-booked service linking residents to existing rail services at Beerwah.	30
Trial Council Link	Continue the existing targeted trial 'door to door' service for eligible persons to their nearest centre once per week.	145
Kenilworth Community Transport Service	Contribution to community run, pre-booked, transport service for Kenilworth and surrounds.	3
Trial Maroochydore – Alexandra Headland Weekend Bus Loop (Route 616)	Trial in partnership with Translink/TMR for a period of 12 months, the provision of a high frequency hop-on-hop-off bus loop connecting Sunshine Cove, Maroochydore and Alexandra Headland. Trial Route 613 commenced in December 2025 and will continue over two financial years. This funding is required for the 2026-27 portion of the trial.	115
Late night transport services trials for Nambour Special Entertainment Precinct and Maroochydore Entertainment Precinct	Trial in partnership with Translink/TMR for a period of 12 months, the provision of a late night transport trial supporting the Maroochydore Entertainment Precinct. Trial Route 616 commenced in July 2025 and will continue over two financial years. This funding is required for the 2026-27 portion of the trial.	42
Service Improvements Total		520
Safety for the Most Vulnerable		
Vulnerable Pedestrian Program	Undertake design development for the highest priority projects, providing the basis for the projects to proceed to construction leveraging State Government Funding for suitable safety-related project.	4,478
Vulnerable Pedestrian Program (Forward Design Program)	Delivery of forward design program to ensure market readiness.	522
Safety for the Most Vulnerable Total		5,000
Infrastructure Assets		
Speed Awareness Monitoring (SAM) Signs	Expand the current Speed Awareness Monitoring sign program to address speeding concerns more effectively. Install additional signs and footings aiming to rotate every six months.	106
Infrastructure Assets Total		106
User Benefits		
Trial RideScore Active Schools Program	Continuation of the Trial RideScore Active School Travel program, addition of 3 schools to the program in 2027.	226
Behaviour Change Activities	Co-ordination and delivery of Behaviour Change/ThinkChange program and initiatives.	110
Mobility Mapping	Undertake mobility mapping for priority areas including Eumundi (post streetscape upgrades) and Sippy Downs (including the Albany Lakes recreation trails) and making the data publicly available via Sunshine Coast Mobility Map.	70
Mobility Mapping Enhancements to Support Vision Impaired	Investigate feasibility and compatibility of integrating Councils mobility mapping data to provide enhanced access for people with vision impairment.	8
Pathway Whole of Region Condition Survey	Undertake a whole of region path network survey to inform Council of locations where improvements are necessary to improve safety and resilience in the active transport network.	200
User Benefits Total		614
Research, Planning & Investigations		
Transport Data and Network Monitoring	Continue to complete transport layout designs and include in the transport network efficiency model, reviewing impacts to the transport network and KPIs.	80
Electronic Household Travel Survey contribution	Contribution to TMR to expand surveyed household sample size and improve data reliability on region wide travel characteristics over time.	65
2026 ABS Traffic Census Counts	Undertake traffic surveys and analyse data outputs for input into transport model. Undertake in parallel to Census Year 2026.	350
Transport Model Analysis	Continue transport model upgrades with a focus on the remaining modules that consider public transport, public parking stations, commercial vehicle and airport module and model calibration.	310
Research, Planning & Investigations Total		805
Total Expenditure funded from Transport Levy		7,044

Transport Futures Fund (TFF)

Initiative	Comments	Budget
		2027 \$'000
Direct Sunshine Coast Rail - The Wave	Continued support for the planning and delivery of The Wave and associated projects to maximise benefits to the community.	529
B2032 and The Wave Precinct Planning and Design Delivery	Scoping and design of projects identified for delivery through the Transport Futures Fund. These projects will deliver a precinct approach and compliment projects identified through The Wave Interface Deed and will connect to Brisbane 2032 Olympic and Paralympic Games venues and event sites.	706
Total Expenditure Withdrawn from Transport Futures Fund		1,236
Total Transport Levy Program		8,280



Transport Futures Fund		
	Endorsed by Council:	

Plan background

The Transport Futures Fund Plan (Plan) is required to guide investment and management of the Transport Futures Fund (Fund) and support the Transport Levy Policy (Policy).

Plan purpose

This Plan provides a basis for utilising the funding raised through the Policy and allocated to the Fund which:

- gives Council a funding capacity for specific strategic projects directed at achieving long term, multi-modal, transport infrastructure outcomes
- will be applied selectively by Council direction after consideration of a detailed proposal
- enables decisions which help secure the strategic long term transport needs for the community.

Plan scope

The Fund is tasked with the funding of strategically beneficial transport outcomes for the Sunshine Coast, where such funding would not otherwise be available, in a timely manner.

This is likely to include the provision of projects and initiatives aimed at achieving major, long-term, multi-modal infrastructure outcomes and strategies such as:

- Major transport projects
- Major transport corridors – protection or acquisition
- Mass Transit planning and contribution (and potential precursors)
- Bring forward of major transport elements
- Transport Futures Fund accumulation.

The Fund should not replace the funding of projects that can realistically be delivered through the timely and effective use of existing capital programs and revenues as well as mechanisms for effective land use planning.

Plan financial

The Fund can receive contributions from the revenue raised through the Levy applied under the Policy on a regular or irregular basis. Additional funding can be received from any dedicated increases to the Levy applied under the Policy as directed by Council.

The accumulation of revenue in the Fund is a valid scenario.

Transport Futures Fund | Plan

The Fund can only be expended through a formal direction of Council.

The intention is that the Fund be directed at achieving major, long term, multi-modal, transport infrastructure outcomes beyond the reach of currently available funding streams.

Plan evaluation criteria

Sunshine Coast Council recognises the important role transport plays in providing for the movement of people and goods, thereby creating an economically viable and sustainable region. A number of current transport programs and funding mechanisms exist and it is not intended that the Fund replaces or relies on these. It can be used as complementing existing arrangements to achieve desired outcomes.

Any proposal will initially need to be assessed for qualification and subjected to the attached 'Proposal Filtering Process'.

Qualifying projects or initiatives will then be evaluated against the following criteria:

- Strategic - wider transport network benefit (area; population served; trip volume)
- Long term – deals with today but provides for future needs (beyond now)
- Multi-Modal – provides for more than car based solution (preferable)
- Infrastructure – creates or results in a Council asset (preferable)
- Timing / Bring forward
- Scale – physical and financial.

The following matters inform further consideration and refinement of a proposal:

- Sole or Partnered
- Staged or ultimate solution.

To assist evaluation, proposals will respond to each of the above criteria and associated matters and describe the scope and timing of work to which any funding will be applied. Additionally, the funding required, its timing and how it is provided will be detailed.

Any proposal provided to Council for approval of expenditure from the Fund will include core information which incorporates these evaluations, options considerations, risks in progressing or not, the community benefit to be derived and all other relevant supporting information. The supporting documentation considered by Council will include an expected outline of the overall process and the relevant roles and responsibilities to achieve the timely outcome, including ongoing status reporting.

Plan guidelines

Projects funded under the Fund should conform to the Policy requirements and to any existing organisational policy or specifically introduced guidelines to apply across all, or to specific, projects.

The amount of the funds in the Transport Futures Fund and its application will be reported at least annually to Council.

Transport Futures Fund | Plan

Plan review

The Plan will be reviewed in line with any review of the Policy.

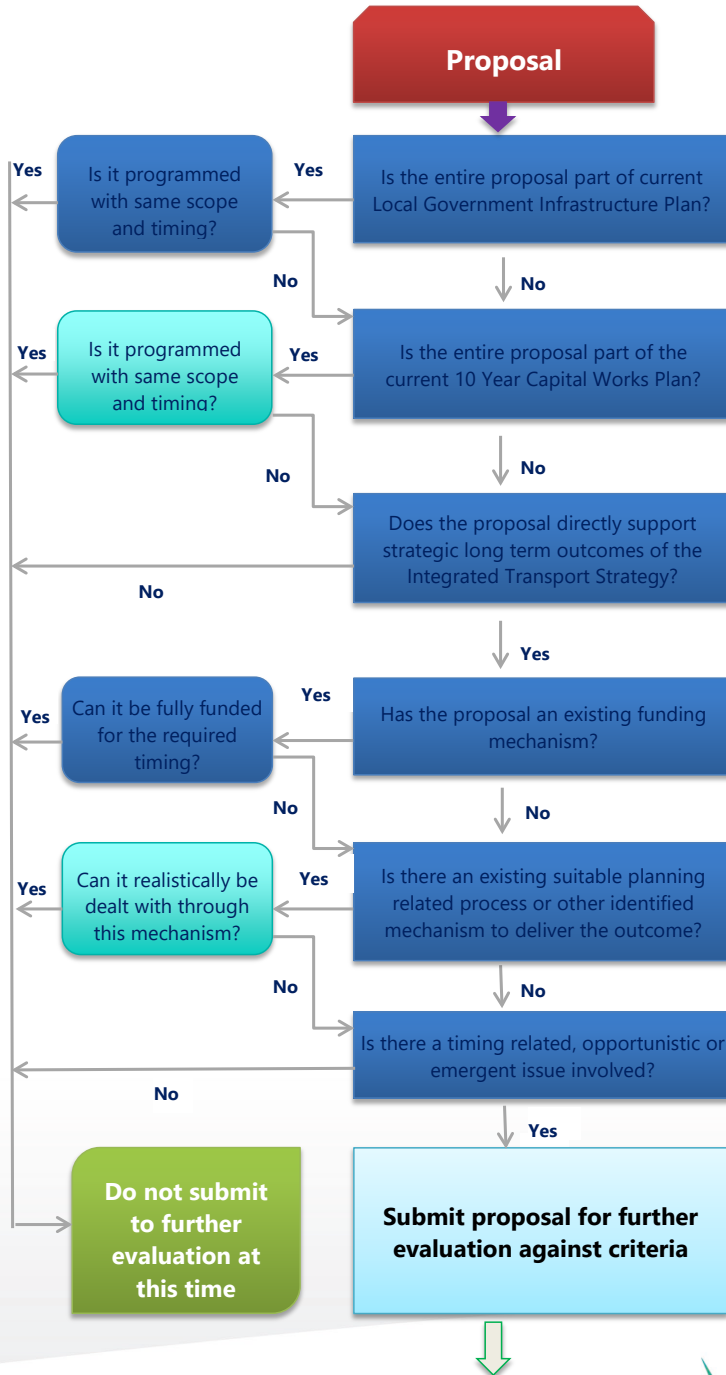
Plan allocations

All allocations of funding directed by Council will be recorded in the following schedule for ready reference.

Ref	Project / Initiative	Funds Allocated	Direction Reference	Timing

Transport Futures Fund | Plan

Proposal Filtering Process



Transport Futures Fund | Plan

Roles and responsibilities

All proposal submissions and preliminary evaluations will be submitted to the Urban Growth Projects Branch for compliance check, review and submission to Council in partnership with the originating Branch for decision.

Role	Responsibility
Executive Leadership Team (ELT)	Provides advice to the Director on setting this plan and all proposed material changes to this plan, as appropriate. Provides feedback to the Director and plan holder regarding the scope of approaching reviews, as appropriate.
Director, Sustainable Growth and Planning Services	Policy sponsor. Approval authority for all material and non-material change to this plan.
Manager Urban Growth	Plan holder.
Co-ordinator, Transport Strategy & Policy	Leads this plan's development, including communication, implementation, review and reporting.

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Transport Futures Fund | Plan

Appendix

Plan information					
Title	Transport Futures Fund				
Purpose	<p>This Plan provides a basis for utilising the funding raised through the Policy and allocated to the Fund which:</p> <ul style="list-style-type: none"> gives Council a funding capacity for specific strategic projects directed at achieving long term, multi-modal, transport infrastructure outcomes will be applied selectively by Council direction after consideration of a detailed proposal enables decisions which help secure the strategic long term transport needs for the community. 				
Document number	<Business Area to include EDDIE reference of document seeking endorsement. Corporate Governance to update with FINAL EDDIE reference>				
Corporate Plan reference	<table border="1"> <tr> <td>Goal Pathway</td> <td>Our Strong Community Connected, resilient communities, with the capacity to respond to local issues</td> </tr> <tr> <td>Service Output</td> <td>Roads, cycleways and pathways</td> </tr> </table>	Goal Pathway	Our Strong Community Connected, resilient communities, with the capacity to respond to local issues	Service Output	Roads, cycleways and pathways
Goal Pathway	Our Strong Community Connected, resilient communities, with the capacity to respond to local issues				
Service Output	Roads, cycleways and pathways				
Category	Strategic				
Director approval date	June 2016				
Effective date	June 2016				
Review schedule	A full review must be undertaken within every four years, and reviewed policy document must be provided to highest level approval authority for endorsement. Reviews may occur more regularly as required, having regard to a policy risk assessment.				
Last review					
Next review					
Policy holder	The Manager responsible for this policy is: Manager Urban Growth				
Approval authority	<p>Council has authority to endorse material changes. CEO has approval authority for any non-material change to the plan. Relevant Director has authority to approve minor non-material changes.</p>				

Transport Futures Fund | Plan

Related documents	
Legislation	<p>The following is a listing of legislation which may play a role in the Policy:</p> <ul style="list-style-type: none"> • Local Government Act 2009 • Local Government Regulation 2012 • Transport Operations (Road Use Management) Act 1995 • Traffic Regulation 1962 • Transport Operations (Road Use Management—Road Rules) Regulation 2009 • Transport Planning and Coordination Act 1994 • Transport Planning and Coordination Regulation 2005 • Transport Operations (Passenger Transport) Act 1994 • Transport Operations (Passenger Transport) Regulation 2005 • Transport Operations (Passenger Transport) Standard 2010 • Transport Infrastructure Act 1994 • Transport Infrastructure (Rail) Regulation 2006 • Transport Infrastructure (State-controlled Roads) Regulation 2006 • Disability Discrimination Act 1992.
Policy	Transport Levy Policy
Operational documents	<p>Standards</p> <ul style="list-style-type: none"> • Australian Standards – various • Public Transport Infrastructure Manual. <p>External Documents</p> <ul style="list-style-type: none"> • Regional Transport Plan for SEQ (Department of Transport and Main Roads) • Queensland Transport and Roads Investment Program (QTRIP) (updated annually) • Creating Better Connections for Queenslanders (Department of Transport and Main Road) • Southern Sunshine Coast Public Transport Strategy (Department of Transport and Main Roads).

Transport Futures Fund | Plan

Version Control				
Version	Reason/Trigger	Change	Endorsed/Reviewed by	Date
1.0	Create New		SM16/6	09/06/2016
1.1	Draft Revised – 2021 Transport Futures Fund Plan.	Yes	Policy Owner	16/03/2021
1.2	Updated with minor position title and Group references amended.	Yes	Policy Owner	16/03/2023
1.3	Minor position and organisational title references amended. Updated new template.	Yes	Policy Owner	29/04/2024
1.4	Minor position and organisational title references amended.	Yes	Policy Owner	

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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.

Strategic Policy

2026-27 Investment policy

	Endorsed by Council:	
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Policy purpose

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

Policy scope

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

Policy statement

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

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

Credit Risk

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

Cash Flow Risk and Interest Rate Risk

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

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

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Investment Parameters and Guidelines

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

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

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

The following table sets 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%
A-1+ Bond Mutual Funds	30%	50%
A-1 Financial Institutions	60%	100%
A-2 Financial Institutions	60%	90%
A-3 Financial Institutions	10%	30%
Unrated	Nil	Nil

Maturity

The maturity structure of the portfolio will reflect a maximum term of one (1) year to maturity. With CEO approval (as per Schedule 2 to Delegation No. 2 by the Chief Executive Officer), this may be extended to a maximum term of three (3) years.

Authority

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

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

From 1 July 2026, authority for the day-to-day management of Council's Investment Portfolio is delegated by the Chief Executive Officer to the Chief Financial Officer and the Manager Finance, in

2026-27 Investment policy | Strategic Policy

accordance with Section 259 of the *Local Government Act 2009*, and subject to regular reviews from the Chief Executive Officer.

Appointment of an external fund manager to manage all or part of Council's investments, requires Treasurer's approval pursuant to Section 59 of the SBFAA.

New investment products

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

Breaches

Deposits are in the first instance deemed to be "unbreakable", that is, no early exit.

Where Council holds an investment that is downgraded below the minimum acceptable rating level, as prescribed under regulation for the investment arrangement, or where limits for different risk categories or counterparty limits are breached, an assessment will be undertaken once the change becomes known.

Any breach of this Investment Policy is to be reported to the Chief Financial Officer and the Manager Finance.

Ethics and conflicts of interest

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

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

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

Criteria of authorised dealers and brokers

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

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

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Safekeeping and custody

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

Policy review

This policy is reviewed annually as part of the budget process.

Roles and responsibilities

The Chief Financial Officer and the Manager Finance are authorised to invest Sunshine Coast Council's operating funds at their discretion in investments consistent with this Investment Policy and legislation. The Financial Accounting and Treasury Team are responsible for the operations and management of the funds.

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

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

All individuals engaged in dealings within the scope of this policy are required to fulfil the ethical and behavioural obligations as defined in legislation.

Role	Responsibility
Council	Endorsement authority for setting this policy and for all material changes to this policy. Able to endorse non-material changes.
Chief Executive Officer (CEO)	Approval authority for any non-material change to this policy.
Executive Leadership Team (ELT)	Provides advice to the CEO and/or Council on setting this policy and all proposed changes to this policy. Provides feedback to the policy sponsor and policy holder regarding the scope of approaching reviews.
Chief Financial Officer	Policy sponsor. Approval authority for any minor non-material changes to this policy.
Manager Finance	Policy holder.
Coordinator Financial Accounting	Leads this policy's development, including communication, implementation, review and reporting.
Council	Endorsement authority for setting this policy and for all material changes to this policy. Able to endorse non-material changes.

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Measurements of success

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

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

Measure	Outcome sought
Bloomberg AusBond Bank Bill (BAUBIL) Index	Equal or exceed
Compliance with legislation	No breaches
Invest only with approved institutions	No breaches
Invest to protect capital value of investments	No losses

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
Bloomberg AusBond Bank Bill (BAUBIL) Index	This is widely considered to be the industry benchmark for short term cash fund performance and is used by market participants as a means of comparing the returns generated by the various cash funds available in the market.
Counterparty limits	The maximum possible exposure to a specified financial institution or group of financial institutions
Ethical Investment Principles	Investment in companies or industries that promote positive approaches to environmental, social and corporate governance issues; or the avoidance of investment in industries deemed harmful to health or the environment. These principles have been recognised by the United Nations Principles for Responsible Investment.
Financial Institution	An authorised deposit-taking institution within the meaning of the <i>Banking Act 1959</i> (Cwlth), Section 5.
Investments	Arrangements that are undertaken or acquired for producing income and apply only to the cash investments of Sunshine Coast Council.
Market Value	The price at which an instrument can be purchased or sold in the current market.
QIC	Queensland Investment Corporation
QTC	Queensland Treasury Corporation

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2026-27 Investment policy | Strategic Policy

Appendix

Policy information							
Title	2026-27 Investment policy						
Purpose	The purpose of this document is to outline Sunshine Coast Council's investment policy and guidelines regarding the investment of surplus funds with the objective to maximise earnings within approved risk guidelines and to ensure the security of funds.						
Document number	D2026/356162						
Corporate Plan reference	<table border="1"> <tr> <td>Goal</td> <td>Organisational excellence</td> </tr> <tr> <td>Pathway</td> <td>We serve our community by providing this great service</td> </tr> <tr> <td>Service Output</td> <td>S31 - Financial Management - Strategic management of Council's finances, assets, procurement and contracts that support effective supplier relationship, resource allocation and financial sustainability.</td> </tr> </table>	Goal	Organisational excellence	Pathway	We serve our community by providing this great service	Service Output	S31 - Financial Management - Strategic management of Council's finances, assets, procurement and contracts that support effective supplier relationship, resource allocation and financial sustainability.
Goal	Organisational excellence						
Pathway	We serve our community by providing this great service						
Service Output	S31 - Financial Management - Strategic management of Council's finances, assets, procurement and contracts that support effective supplier relationship, resource allocation and financial sustainability.						
Category	Statutory						
Subcategory	Financial						
Approved							
Approval date							
Effective date	1 July 2026						
Review schedule	A full review is undertaken at least annually as part of the budget process. Reviews may occur more regularly as required, having regard to a policy risk assessment.						
Last review	2025						
Next review	2027						
Policy holder	The Manager responsible for this policy is: Manager Finance						
Approval authority	Council has authority to endorse material changes. CEO has approval authority for any non-material change to the policy. Relevant Director is authority to approve minor non-material changes.						
Related documents							
Legislation	<i>Statutory Bodies Financial Arrangements Act 1982 (Qld)</i> <i>Statutory Bodies Financial Arrangements Regulation 2019 Qld)</i> <i>Local Government Act 2009 (Qld)</i> <i>Local Government Regulation 2012 (Qld)</i> <i>Banking Act 1959 (Cwlth)</i>						
Policy	Derivatives Policy						

2026-27 Investment policy | Strategic Policy

Operational documents

Version control				
Version	Reason/Trigger	Change	Endorsed/Reviewed by	Date
1.0	Created	N	Council	9/06/2014
1.1	Annual review	Y	Manager Finance	19/02/2016
1.1	Endorsement		Council	2016
1.2	Annual Review	Y	Manager Finance	2017
1.2	Endorsement		Council	18/05/2017
1.3	Annual Review	Y	Chief Financial Officer	12/04/2018
1.3	Endorsement		Council	17/05/2018
1.4	Annual Review	Y	Chief Financial Officer	2019
1.4	Endorsement		Council	23/05/2019
1.5	Annual Review	Y	Chief Financial Officer	28/04/2020
1.5	Endorsement	Y	Council	11/06/2020
1.6	Annual Review		Chief Financial Officer	14/04/2021
1.6	Endorsement		Council	27/05/2021
1.7	Annual Review	N	Chief Financial Officer	27/04/2022
1.7	Endorsement		Council	26/05/2022
1.8	Annual Review	Y	Chief Financial Officer	20/03/2023
1.8	Endorsement		Council	25/05/2023
1.9	Annual Review	N	Chief Financial Officer	12/04/2024
1.9	Endorsement	New template, minor non-material changes to improve clarity. Human rights assessment undertaken.	Council	30/05/2024
1.10	Annual Review	N	Chief Financial Officer	
1.10	Endorsement	N	Council	21/05/2025
2.0	Annual review	N	Manager Finance	8/04/2026
2.0	Annual review		Chief Financial Officer	
2.0	Endorsement		Council	21/05/2026

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Strategic Policy

2026-27 Debt Policy		
	Endorsed by Council:	SM26/

Policy purpose

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

The purpose of establishing this policy is to:

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

Policy scope

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

Policy statement

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

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

Borrowing purposes

- Council will not utilise loan funding to finance operating activities or recurrent expenditure.
- Council undertakes full analysis of all funding options as outlined in Council’s Long-Term Financial Forecast, including a forward program of capital works, to determine loan funding requirements.
- Council recognises that infrastructure demands placed upon Council can often only be met through borrowings but will always be mindful of the additional cost incurred by the community when assets are acquired through borrowings, as this increases the cost of providing capital infrastructure.



2026-27 Debt Policy | Strategic Policy

- Council endeavour to fund all capital renewal projects from operating cash flows and borrow only for new or upgrade capital projects, having regard to sound financial management principles and giving consideration to inter-generational equity for the funding of long-term infrastructure projects.
- Where capital expenditure is deferred from one year to the next, the drawdown of approved loan funds will be reviewed to minimise interest expenses.
- Borrowings for infrastructure that provide the opportunity for a return on assets will take priority over borrowings for other assets.

Debt term

Where capital projects are financed through borrowings, Council will repay the loans within a term not exceeding the life of those assets, and over a term that optimises cash flow efficiency. Loans undertaken for core Sunshine Coast capital investment are planned to be repaid within a 15-year period. Loans undertaken for Corporate Major Projects may have a term of greater than 15 years.

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

Repayment ability

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

Borrowing sources

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

Internal loans

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

- All applications for internal loans will be made by reference to the Finance Branch for consideration in accordance with Council's Long-Term Financial Forecast.
- The term of the loan will be appropriate to the life of the asset being financed.
- In all cases, where business units are subject to the provisions of the National Competition Policy, the cost to the business unit will be no less than what would apply to an equivalent private sector business. The interest rate will be the sum of:
 - (a) the equivalent Queensland Treasury Corporation (QTC) borrowing rate for the proposed term,

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- (b) the QTC administration charge, and
- (c) an additional margin above the QTC borrowing rate.
- The interest rate applicable to internal loans relating to operational activities of Council will be the actual borrowing cost from QTC including administrative charges.
- Council may, upon reasonable notice being given, require repayment of part or all of the balance of the loan at any time, which would require the business unit to convert the outstanding balance of the loan to an external facility.
- Provision for the repayment of the loan will be included in the annual budget for the business unit.

Working Capital

Council employs a working capital facility to assist with short-term cash flow requirements. This facility operates as a revolving line of credit to a maximum amount of \$50 million and is excluded from annual new borrowing limits.

Council will review its cash flow in line with annual budgets, long term forecasting and projected borrowings to ensure sufficient cash is available to meet financial commitments for each financial year and into the future.

Any approved working capital limit will only be used by Council for operational liquidity management purposes with all drawdowns repaid in full within six (6) months.

Policy review

Pursuant to Section 192 *Local Government Regulation 2012 (Qld)*, Council must prepare a debt policy each year that states the new borrowings planned for the current financial year and the next nine (9) financial years.

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

Roles and responsibilities

Role	Responsibility
Council	Endorsement authority for setting this policy and for all material changes to this policy. Able to endorse non-material changes.
Chief Executive Officer (CEO)	Approval authority for any non-material change to this policy.
Executive Leadership Team (ELT)	Provides advice to the CEO and/or Council on setting this policy and all proposed changes to this policy. Provides feedback to the policy sponsor and policy holder regarding the scope of approaching reviews.
Chief Financial Officer	Policy sponsor. Approval authority for any minor non-material changes to this policy.

2026-27 Debt Policy | Strategic Policy

Manager, Finance	Policy holder.
Coordinator Financial Services	Leads this policy’s development, including communication, implementation, review and reporting.

Measurements of success

Council’s Financial Sustainability Indicators as outlined in the Financial Management (Sustainability) Guideline 2024 version 1, remain within target ranges and the provision of necessary infrastructure is not constrained through lack of capital funding.

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

Financial sustainability measure	Target sought
Unrestricted Cash Expense Cover Ratio (months)	Greater than 2 months
Leverage Ratio (times per year)	0 - 4 times

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
Business unit	A business activity within Council structure subject to the application of full cost pricing principles as defined under the National Competition Policy
Inter-generational equity	This relates to the fairness of the distribution of the costs and benefits of a policy when costs and benefits are borne by different generations (i.e. the principle whereby those who derive a direct benefit from the service or infrastructure provided pay for that service).
QTC	Queensland Treasury Corporation
Surplus cash reserves	The amount of unrestricted cash exceeding the unrestricted cash expense cover ratio of 4.5 months

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2026-27 Debt Policy | Strategic Policy

Appendix

Policy information			
Title	2026-27 Debt Policy		
Purpose	The purpose of this policy is to ensure the sound management of Council's existing and future debt.		
Document number	TBA		
Corporate Plan reference	<table border="1"> <tr> <td>Goal Pathway</td> <td>Organisational excellence Develop a Long-Term Financial Sustainability Plan for Council to guide service levels and resourcing decisions for current and future generations</td> </tr> </table>	Goal Pathway	Organisational excellence Develop a Long-Term Financial Sustainability Plan for Council to guide service levels and resourcing decisions for current and future generations
Goal Pathway	Organisational excellence Develop a Long-Term Financial Sustainability Plan for Council to guide service levels and resourcing decisions for current and future generations		
Category	Statutory		
Subcategory	Financial		
Approved	OM26/xx		
Approval date	18 June 2026		
Effective date	18 June 2026		
Review schedule	A full review must be undertaken every year, and reviewed policy document must be provided to highest level approval authority for endorsement. Reviews may occur more regularly as required, having regard to a policy risk assessment.		
Last review	2026		
Next review	2027		
Policy holder	The Manager responsible for this policy is: Manager, Finance		
Approval authority	Council has authority to endorse material changes. CEO has approval authority for any non-material change to the policy. Chief Financial Officer has authority to approve minor non-material changes.		
Related documents			
Legislation	<i>Local Government Act 2009</i> <i>Local Government Regulation 2012</i> <i>Statutory Bodies Financial Arrangements Act 1982</i> <i>Statutory Bodies Financial Arrangements Regulation 2019</i>		
Policy	Financial Management (Sustainability) Guideline 2024 version 1		
Operational documents	Long-Term Financial Forecast		

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Version Control				
Version	Reason/Trigger	Change	Endorsed/Reviewed by	Date
1.0	Adopted	No	Council	27 May 2021
2.0	Annual adoption	No	Council	26 May 2022
3.0	Annual adoption	No	Council	25 May 2023
4.0	Annual adoption	New template, minor non-material changes to improve clarity. Human rights assessment undertaken.	Council	30 May 2024
5.0	Annual review	No	Manager Finance	17 April 2025
5.1	Annual adoption	No	Council	21 May 2025
5.2	Annual adoption	Include borrowings amount for 10 years in Appendix A and include a working capital facility paragraph.	Council	7 July 2025
5.3	Annual adoption	Updated working capital section.	Council	1 June 2026

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Appendix A

Schedule of proposed external borrowings

\$'000	Budget			Forecast						
	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Sunshine Coast Council	\$21,103	\$44,270	\$11,700	\$66,886	\$15,000	\$10,000	\$15,600	\$0	\$0	\$0

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

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Strategic Policy

2026-27 Revenue Policy		
	Endorsed by Council:	

Policy purpose

To set out the principles used by Council for:

- levying rates and charges
- granting concessions for rates and charges
- recovering overdue rates and charges
- cost-recovery methods
- considering rates and charges concessions, and
- determining the extent to which the physical and social infrastructure costs for a new development are to be funded by charges for the development.

The Revenue Policy must be applied in development of the 2026-27 annual budget.

Policy scope

This policy applies to the Sunshine Coast Council in regards to all areas identified in section 193 of the *Local Government Regulation 2012* (Qld).

Policy statement

Revenue raising principles

In addition to meeting all relevant legislative requirements, Council will apply the following principles to the levying of rates and charges, granting of concessions for rates and charges, recovery of overdue rates and charges, and determining cost-recovery methods:

- **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.
- **efficiency** - having in place a rating regime that is cost effective and efficient to administer and supports timely revenue collection.
- **consistency** - uniform application of the rules by treating ratepayers in similar circumstances in the same manner.
- **clarity** - by providing meaningful information to assist ratepayers understand their rates, charges, concessions and payment obligations, ensuring relevant information is clear and available.



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- **flexibility** - within legislative and policy requirements, by providing payment arrangements to ratepayers experiencing financial difficulty and providing a range of payment options.
- **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 purpose of granting concessions for rates and charges

Council may grant a concession in accordance with section 121 of the *Local Government Regulation 2012* (Qld). The concession may only be of the following types:

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

In accordance with the *Local Government Regulation 2012* (Qld) section 193(1)(b), the purpose of the concessions Council applies are detailed below:

- **Concessions for Pensioners**

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

- **Concessions for Non-profit community, sporting, cultural or arts organisations**

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

- **Concession for cost of living in the locality**

In accordance with Section 120(1)(c) of the *Local Government Regulation 2012* (Qld), Council may grant concessions having regard to the cost of living in the locality where land is situated. The purpose of these concessions is to provide short-term cash-flow assistance to ratepayers for such period as Council may determine from time to time.

- **Concessions for financial hardship**

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

- **Concessions for economic development**

2026-27 Revenue Policy | Strategic Policy

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

Cost recovery fees

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

New development costs

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

Policy review

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

Roles and responsibilities

Role	Responsibility
Council	Endorsement authority for setting this policy and for all material and non-material changes to this policy. Able to endorse non-material changes.
Chief Executive Officer (CEO)	Responsible for executing the Revenue Policy. Approval authority for any non-material change to this policy.
Chief Financial Officer, Manager Finance, and Finance Branch	Bound by the principles outlined in this policy in the making, levying and recovery of rates and charges, and in the application of concessions relating to those rates and charges.

2026-27 Revenue Policy | Strategic Policy

All Council employees	Bound by the principles outlined in this policy in determining cost recovery and commercial fees and charges, and in the application of an exemption relating to those fees and charges.
Executive Leadership Team (ELT)	Provides advice to the CEO and/or Council on setting this policy and all proposed changes to this policy. Provides feedback to the policy sponsor and policy holder regarding the scope of approaching reviews.
Chief Financial Officer	Policy sponsor. Approval authority for any minor non-material changes to this policy.
Manager Finance	Policy holder.
Coordinator Financial Operations	Leads this policy's development, including communication, implementation, review, and reporting.

Measurements of success

Financial sustainability indicators, reported in the Annual Report, remain within target ranges and Council maintains a strong financial position through adequate and equitable revenue streams.

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2026-27 Revenue Policy | Strategic Policy

Appendix

Policy information							
Title	2026-27 Revenue Policy						
Purpose	To set out the principles used by Council for: <ul style="list-style-type: none"> levying rates and charges granting concessions for rates and charges recovering overdue rates and charges cost-recovery methods considering rates and charges concessions, and determining the extent to which the physical and social infrastructure costs for a new development are to be funded by charges for the development. The Revenue Policy must be applied in development of the 2026-27 annual budget.						
Document number	D2026/379534						
Corporate Plan reference	<table border="1"> <tr> <td>Goal</td> <td>Organisational excellence</td> </tr> <tr> <td>Pathway</td> <td>We serve our community by providing this great service</td> </tr> <tr> <td>Service Output</td> <td>S31 - Financial Management - Strategic management of Council's finances, assets, procurement and contracts that support effective supplier relationship, resource allocation and financial sustainability.</td> </tr> </table>	Goal	Organisational excellence	Pathway	We serve our community by providing this great service	Service Output	S31 - Financial Management - Strategic management of Council's finances, assets, procurement and contracts that support effective supplier relationship, resource allocation and financial sustainability.
Goal	Organisational excellence						
Pathway	We serve our community by providing this great service						
Service Output	S31 - Financial Management - Strategic management of Council's finances, assets, procurement and contracts that support effective supplier relationship, resource allocation and financial sustainability.						
Category	Statutory						
Subcategory	Financial						
Approved	<Corporate Governance to INSERT OM Reference>						
Approval date	May 2026						
Effective date	1 July 2026						
Review schedule	In accordance with Section 193 of the <i>Local Government Regulation 2012</i> (Qld), the Revenue Policy is reviewed annually and in sufficient time to allow an annual budget that is consistent with the Revenue Policy to be adopted for the next financial year. Reviewed policy document must be Council endorsed.						
Last review	March 2026						
Next review	April 2027						
Policy holder	The Manager responsible for this policy is: Manager Finance.						
Approval authority	Council has authority to endorse material changes. CEO has approval authority for any non-material change to the policy. The Chief Financial Officer has authority to approve minor non-material changes.						

2026-27 Revenue Policy | Strategic Policy

Related documents	
Legislation	Local Government Act 2009 (Qld) Local Government Regulation 2012 (Qld)
Operational documents	Revenue Statement

Version Control				
Version	Reason/Trigger	Change	Endorsed/Reviewed by	Date
1.0	Created	No	Special Budget Meeting	02/06/2014
2.0	Annual Review	Yes	Manager Finance	30/03/2017
2.	Endorsement	No	Council	15/06/2017
3.0	Annual Review	Yes	Chief Financial Officer	30/03/2018
3.0	Endorsement	No	Council	17/05/2018
4.0	Annual Review	Yes	Chief Financial Officer	02/04/2019
4.0	Endorsement	No	Council	23/05/2019
5.0	Annual Review	Yes	Chief Financial Officer	07/05/2020
5.0	Endorsement	Yes	Council	11/06/2020
6.0	Annual Review	Yes	Chief Financial Officer	19/03/2021
6.0	Endorsement	No	Council	27/05/2021
7.0	Annual Review	No	Chief Financial Officer	27/02/2022
7.0	Endorsement	No	Council	26/05/2022
8.0	Annual Review	No	Chief Financial Officer	27/03/2023
8.0	Endorsement	No	Council	25/05/2023
9.0	Annual Review	No	Chief Financial Officer	10/04/2024
9.0	Endorsement	No	Council	23/05/2024
10.0	Annual Review	No	Chief Financial Officer	08/04/2024
10.0	Endorsement	No substantive change, human rights assessment completed, template updated.	Council	30/05/2024
11.0	Annual Review	No substantive change, updated the Corporate Plan references	Manager Finance	07/04/2025
11.0	Endorsement	No	Council OM25/40	21/05/2025
12.0	Annual Review	Review and revise content and format, aligning guiding principles to the fiscal responsibilities. Updated human rights assessment.	Coordinator Manager Finance CFO	10/04/2026
12.0	Endorsement		Council	01/06/2026

Strategic Policy

20256-267 Debt Policy

	Endorsed by Council:	SM256/
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Policy purpose

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

The purpose of establishing this policy is to:

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

Policy scope

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

Policy statement

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

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

Borrowing purposes

- Council will not utilise loan funding to finance operating activities or recurrent expenditure.
- Council undertakes full analysis of all funding options as outlined in Council's Long-Term Financial Forecast, including a forward program of capital works, to determine loan funding requirements.
- Council recognises that infrastructure demands placed upon Council can often only be met through borrowings but will always be mindful of the additional cost incurred by the community when assets are acquired through borrowings, as this increases the cost of providing capital infrastructure.

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- Council ~~will~~ endeavour to fund all capital renewal projects from operating cash flows and borrow only for new or upgrade capital projects, having regard to sound financial management principles and giving consideration to inter-generational equity for the funding of long-term infrastructure projects.
- Where capital expenditure is deferred from one year to the next, the drawdown of approved loan funds will be reviewed to minimise interest expenses.
- Borrowings for infrastructure that provide the opportunity for a return on assets will take priority over borrowings for other assets.

Debt term

Where capital projects are financed through borrowings, Council will repay the loans within a term not exceeding the life of those assets, and over a term that optimises cash flow efficiency. Loans undertaken for core Sunshine Coast capital investment are planned to be repaid within a ~~15~~~~4~~~~2~~-year period. Loans undertaken for Corporate Major Projects may have a term of greater than ~~12~~~~1~~~~5~~ years.

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

Repayment ability

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

Borrowing sources

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

Internal loans

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

- All applications for internal loans will be made by reference to the Finance Branch for consideration in accordance with Council's Long-Term Financial Forecast.
- The term of the loan will be appropriate to the life of the asset being financed.
- In all cases, where business units are subject to the provisions of the National Competition Policy, the cost to the business unit will be no less than what would apply to an equivalent private sector business. The interest rate will be the sum of:
 - (a) the equivalent Queensland Treasury Corporation (QTC) borrowing rate for the proposed term,

2025~~6~~-26~~7~~ Debt Policy | Strategic Policy

- (b) the QTC administration charge, and
- (c) an additional margin above the QTC borrowing rate.
- The interest rate applicable to internal loans relating to operational activities of Council will be the actual borrowing cost from QTC including administrative charges.
- Council may, upon reasonable notice being given, require repayment of part or all of the balance of the loan at any time, which would require the business unit to convert the outstanding balance of the loan to an external facility.
- Provision for the repayment of the loan will be included in the annual budget for the business unit.

Working Capital

~~Council will seek to establish an ongoing working capital facility arrangement with Queensland Treasury Corporation during 2025-26 to provide a short-term line of credit for any unexpected volatility in cash balances.~~

~~Council employs a The working capital facility to assist with short-term cash flow requirements. will be limited to a maximum amount of \$50 million. This facility operates as a revolving line of credit to a maximum amount of \$50 million and is excluded from annual new borrowing limits.~~

Council will review its cash flow in line with annual budgets, long term forecasting and projected borrowings to ensure sufficient cash is available to meet financial commitments for each financial year and ~~beyond into the future.~~

Any approved working capital limit will only be used by Council for operational liquidity management purposes with all drawdowns repaid in full within six (6) months.

Policy review

Pursuant to Section 192 *Local Government Regulation 2012 (Qld)*, Council must prepare a debt policy each year that states the new borrowings planned for the current financial year and the next nine (9) financial years.

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

Roles and responsibilities

Role	Responsibility
Council	Endorsement authority for setting this policy and for all material changes to this policy. Able to endorse non-material changes.
Chief Executive Officer (CEO)	Approval authority for any non-material change to this policy.
Executive Leadership Team (ELT)	Provides advice to the CEO and/or Council on setting this policy and all proposed changes to this policy.

2025~~6~~-26~~7~~ Debt Policy | Strategic Policy

	Provides feedback to the policy sponsor and policy holder regarding the scope of approaching reviews.
Chief Financial Officer	Policy sponsor. Approval authority for any minor non-material changes to this policy.
Manager, Finance	Policy holder.
Coordinator Financial Services	Leads this policy's development, including communication, implementation, review and reporting.

Measurements of success

Council's Financial Sustainability Indicators as outlined in the Financial Management (Sustainability) Guideline 2024 version 1, remain within target ranges and the provision of necessary infrastructure is not constrained through lack of capital funding.

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

Financial sustainability measure	Target sought
Unrestricted Cash Expense Cover Ratio (months)	Greater than 2 months
Leverage Ratio (times per year)	0 - 4 times

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
Business unit	A business activity within Council structure subject to the application of full cost pricing principles as defined under the National Competition Policy
Inter-generational equity	This relates to the fairness of the distribution of the costs and benefits of a policy when costs and benefits are borne by different generations (i.e. the principle whereby those who derive a direct benefit from the service or infrastructure provided pay for that service).
QTC	Queensland Treasury Corporation
Surplus cash reserves	The amount of unrestricted cash exceeding the unrestricted cash expense cover ratio of 4.5 months

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2025~~6~~-26~~7~~ Debt Policy | Strategic Policy

Appendix

Policy information			
Title	2025 6 -26 7 Debt Policy		
Purpose	The purpose of this policy is to ensure the sound management of Council's existing and future debt.		
Document number	TBA		
Corporate Plan reference	<table border="1"> <tr> <td>Goal Pathway</td> <td>Organisational excellence Develop a Long-Term Financial Sustainability Plan for Council to guide service levels and resourcing decisions for current and future generations</td> </tr> </table>	Goal Pathway	Organisational excellence Develop a Long-Term Financial Sustainability Plan for Council to guide service levels and resourcing decisions for current and future generations
Goal Pathway	Organisational excellence Develop a Long-Term Financial Sustainability Plan for Council to guide service levels and resourcing decisions for current and future generations		
Category	Statutory		
Subcategory	Financial		
Approved	OM25 6 / xx		
Approval date	7 July 2025 18 June 2026		
Effective date	7 July 2025 18 June 2026		
Review schedule	A full review must be undertaken every year, and reviewed policy document must be provided to highest level approval authority for endorsement. Reviews may occur more regularly as required, having regard to a policy risk assessment.		
Last review	202 6 5		
Next review	202 7 6		
Policy holder	The Manager responsible for this policy is: Manager, Finance		
Approval authority	Council has authority to endorse material changes. CEO has approval authority for any non-material change to the policy. Chief Financial Officer has authority to approve minor non-material changes.		
Related documents			
Legislation	<i>Local Government Act 2009</i> <i>Local Government Regulation 2012</i> <i>Statutory Bodies Financial Arrangements Act 1982</i> <i>Statutory Bodies Financial Arrangements Regulation 2019</i>		
Policy	Financial Management (Sustainability) Guideline 2024 version 1		
Operational documents	Long-Term Financial Forecast		

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Version Control				
Version	Reason/Trigger	Change	Endorsed/Reviewed by	Date
1.0	Adopted	No	Council	27 May 2021
2.0	Annual adoption	No	Council	26 May 2022
3.0	Annual adoption	No	Council	25 May 2023
4.0	Annual adoption	New template, minor non-material changes to improve clarity. Human rights assessment undertaken.	Council	30 May 2024
5.0	Annual review	No	Manager Finance	17 April 2025
5.1	Annual adoption	No	Council	21 May 2025
5.2	Annual adoption	Include borrowings amount for 10 years in Appendix A and include a working capital facility paragraph.	Council	7 July 2025
<u>5.3</u>	<u>Annual adoption</u>	<u>Updated working capital section.</u>	<u>Council</u>	<u>18 June 2026</u>

2025~~6~~-26~~7~~ Debt Policy | Strategic Policy

Appendix A

Schedule of proposed external borrowings:

\$'000	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Sunshine Coast Council	\$51,571	\$35,547	\$43,399	\$64,264	\$49,803	\$22,808	\$20,474	\$14,181	\$5,064	\$3,163

\$'000	Budget			Forecast						
	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Sunshine Coast Council	\$21,103	\$44,270	\$11,700	\$66,886	\$15,000	\$10,000	\$15,600	\$0	\$0	\$0

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

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Strategic Policy

~~2025-26~~ 2026-27 Revenue Policy

	Endorsed by Council:	<Corporate Governance INSERT Ordinary Meeting Date and OM reference once endorsed>
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Policy purpose

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

- levying rates and charges
- granting concessions for rates and charges
- recovering overdue rates and charges, ~~and~~
- ~~cost-recovery methods and~~
- ~~considering rates and charges the purpose for concessions that Council intends to grant for rates and charges, and~~
- ~~determining the extent to which the physical and social infrastructure costs for a new development are to be funded by charges for the development.~~

The Revenue Policy ~~will be~~ must be applied ~~by Council in the~~ development of the 2026-27 annual budget ~~for the 2026-27 financial year.~~

Policy scope

~~This policy applies to the Sunshine Coast Council in regards~~ The Revenue Policy applies to all areas identified in ~~Section section~~ 193 of the *Local Government Regulation 2012* (Qld).

Policy statement

Revenue raising principles ~~The Levying of Rates and Charges~~

In addition to meeting all relevant legislative requirements, Revenue Principles

~~In levying rates and charges, Council will apply the following principles to the levying of rates and charges, granting of concessions for rates and charges, recovering of overdue rates and charges, and to determining cost-recovery methods:~~

- ~~equity - consistent~~ equity - distributonal 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.
- ~~efficiency - having in place a rating regime that is cost effective and efficient to administer and supports timely revenue collection.~~
- ~~and accountability in revenue decision-making processes and outcomes, including ensuring relevant information is clear and available.~~ consistency - uniform application of the rules by treating ratepayers in similar circumstances in the same manner.
- ~~clarity - by providing meaningful information to assist ratepayers understand their rates, charges concessions, and payment obligations, ensuring relevant information is clear and available.~~



- **flexibility** - within legislative and policy requirements, by providing payment arrangements to ratepayers experiencing financial difficulty and providing a range of payment options.
- **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 purpose of granting concessions for rates and charges

Under Chapter 14, Part 10, section 121 of the *Local Government Regulation 2012 (Qld)* Council may grant a concession in accordance with section 121 of the *Local Government Regulation 2012 (Qld)*. The concession may only be of the following types:

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

In accordance with the *Local Government Regulation 2012 (Qld)* section 193(1)(b), the purpose of the concessions that Council will apply are detailed below.

Concessions for Pensioners

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

Concessions for Non-profit community, sporting, cultural or arts organisations

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

Concession for cost of living in the locality

In accordance with Section 120(1)(c) of the *Local Government Regulation 2012 (Qld)*, Council may grant concessions having regard to the cost of living in the locality where land is situated. The purpose of these concessions is to provide short-term cash-flow assistance to ratepayers for such period as Council may determine from time to time.

Concessions for financial hardship

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

Concessions for economic development

In accordance with Section 120(1)(e) of the *Local Government Regulation 2012 (Qld)* concessions may be granted if the concession will encourage the economic development of all or part of the local government area. In accordance with the provisions of the Sunshine Coast Investment

Incentive Scheme an approved business or enterprise may be entitled to a concession in the form of a deferment of general rates for such period as Council may determine from time to time.

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

• ~~Differential General Rates~~

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

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

~~The rateable value for each property is the basis for determining the amount of the general rate levied. Council recognises that significant valuation fluctuations may have an adverse effect on~~

2026-27 Revenue Policy | Strategic Policy

pensioners. Council has implemented a Deferment of General Rates Policy to provide eligible pensioners with the opportunity to apply for a deferment of general rates.

- ~~Special and Separate Rates and Charges~~

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

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

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

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

- ~~Other Charges~~

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

~~The Purpose of and Granting of Concessions for Rates and Charges~~

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

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

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

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

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

2026-27 Revenue Policy | Strategic Policy

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

~~In exercising these concession powers Council will be guided by the principles of;~~
~~transparency, by making clear the requirements necessary to receive concessions;~~
~~communication, by raising the awareness of target groups that may qualify for these concessions;~~
~~equity, by ensuring that all applicants of the same type receive the same concession.~~

~~The Recovery of Rates and Charges~~

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

~~equity, by treating all ratepayers in similar circumstances in the same manner,~~
~~transparency, by making clear the obligations of ratepayers and the processes used by Council in assisting them to meet their financial obligations,~~
~~flexibility, by accommodating ratepayers' needs through short term payment arrangements.~~

Cost Recovery Fees

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

New Development Costs

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

~~Revenue Principles~~

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

2026-27 Revenue Policy | Strategic Policy

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

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

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

Policy review

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

Roles and responsibilities

Role	Responsibility
Council	Endorsement authority for setting this policy and for all material and non-material changes to this policy. Able to endorse non-material changes.
Chief Executive Officer (CEO)	Responsible for executing the Revenue Policy. Approval authority for any non-material change to this policy.
Chief Financial Officer, Manager Finance, and Finance Branch	Bound by the principles outlined in this policy in the making, levying and recovery of rates and charges, and in the application of concessions relating to those rates and charges.
All council employees	Bound by the principles outlined in this policy in determining cost recovery and commercial fees and charges, and in the application of an exemption relating to those fees and charges.



2026-27 Revenue Policy | Strategic Policy

Executive Leadership Team (ELT)	Provides advice to the CEO and/or Council on setting this policy and all proposed changes to this policy. Provides feedback to the policy sponsor and policy holder regarding the scope of approaching reviews.
Chief Financial Officer	Policy sponsor. Approval authority for any minor non-material changes to this policy.
Manager Finance	Policy holder.
Coordinator Financial Operations	Leads this policy's development, including communication, implementation, review, and reporting.

Measurements of success

Financial sustainability indicators, [reported in the Annual Report](#), remain within target ranges and Council maintains a strong financial position through adequate and equitable revenue streams.

Definitions

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2026-27 Revenue Policy | Strategic Policy

Appendix

Policy information			
Title	2026-27 Revenue Policy		
Purpose	<p>To set out the principles used by Council for:</p> <ul style="list-style-type: none"> levying rates and charges granting concessions for rates and charges recovering overdue rates and charges determine cost-recovery methods considering rates and charges concessions, and determining the extent to which the physical and social infrastructure costs for a new development are to be funded by charges for the development. <p>The Revenue Policy must be applied in development of the 2026-27 annual budget. The purpose of this Revenue Policy is to set out the principles used by Council for;</p> <p>levying rates and charges granting concessions for rates and charges recovering overdue rates and charges and cost-recovery methods.</p> <p>The Revenue Policy will be applied by Council in the development of the annual budget for the 2026-27 financial year.</p>		
Document number	<Business Area to include EDDIE reference of document seeking endorsement, Corporate Governance to update with FINAL EDDIE reference>		
Corporate Plan reference	<table border="0"> <tr> <td style="vertical-align: top;"> <p>Goal</p> <p>Pathway</p> <p>Service Output</p> <p>Goal</p> <p>Pathway</p> </td> <td style="vertical-align: top;"> <p>Organisational excellence</p> <p>We serve our community by providing this great service</p> <p>S31 - Financial Management - Strategic management of Council's finances, assets, procurement and contracts that support effective supplier relationship, resource allocation and financial sustainability. Organisational Excellence</p> <p>Develop a Long-Term Financial Sustainability Plan for Council to guide service levels and resourcing decisions for current and future generations. Sustainable service delivery</p> </td> </tr> </table>	<p>Goal</p> <p>Pathway</p> <p>Service Output</p> <p>Goal</p> <p>Pathway</p>	<p>Organisational excellence</p> <p>We serve our community by providing this great service</p> <p>S31 - Financial Management - Strategic management of Council's finances, assets, procurement and contracts that support effective supplier relationship, resource allocation and financial sustainability. Organisational Excellence</p> <p>Develop a Long-Term Financial Sustainability Plan for Council to guide service levels and resourcing decisions for current and future generations. Sustainable service delivery</p>
<p>Goal</p> <p>Pathway</p> <p>Service Output</p> <p>Goal</p> <p>Pathway</p>	<p>Organisational excellence</p> <p>We serve our community by providing this great service</p> <p>S31 - Financial Management - Strategic management of Council's finances, assets, procurement and contracts that support effective supplier relationship, resource allocation and financial sustainability. Organisational Excellence</p> <p>Develop a Long-Term Financial Sustainability Plan for Council to guide service levels and resourcing decisions for current and future generations. Sustainable service delivery</p>		
Category	Statutory		
Subcategory	Financial		
Approved	<Corporate Governance to INSERT OM Reference> OM26/		
Approval date	May 2026		
Effective date	1 July 2026		



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Review schedule	In accordance with Section 193 of the <i>Local Government Regulation 2012</i> (Qld), the Revenue Policy is reviewed annually and in sufficient time to allow an annual budget that is consistent with the Revenue Policy to be adopted for the next financial year. Reviewed policy document must be Council endorsed.
Last review	March 2026
Next review	April 2027
Policy holder	The Manager responsible for this policy is: Manager Finance.
Approval authority	Council has authority to endorse material changes. CEO has approval authority for any non-material change to the policy. The Chief Financial Officer/Relevant Group Executive has authority to approve minor non-material changes. Council has authority to endorse material changes.
Related documents	
Legislation	<i>Local Government Act 2009</i> (Qld) <i>Local Government Regulation 2012</i> (Qld)
Operational documents	Revenue Statement

Version Control				
Version	Reason/Trigger	Change	Endorsed/Reviewed by	Date
1.0	Created	No	Special Budget Meeting	02/06/2014
2.0	Annual Review	Yes	Manager Finance	30/03/2017
2.	Endorsement	No	Council	15/06/2017
3.0	Annual Review	Yes	Chief Financial Officer	30/03/2018
3.0	Endorsement	No	Council	17/05/2018
4.0	Annual Review	Yes	Chief Financial Officer	02/04/2019
4.0	Endorsement	No	Council	23/05/2019
5.0	Annual Review	Yes	Chief Financial Officer	07/05/2020
5.0	Endorsement	Yes	Council	11/06/2020
6.0	Annual Review	Yes	Chief Financial Officer	19/03/2021
6.0	Endorsement	No	Council	27/05/2021
7.0	Annual Review	No	Chief Financial Officer	27/02/2022
7.0	Endorsement	No	Council	26/05/2022
8.0	Annual Review	No	Chief Financial Officer	27/03/2023

2026-27 Revenue Policy | Strategic Policy

8.0	Endorsement	No	Council	25/05/2023
9.0	Annual Review	No	Chief Financial Officer	10/04/2024
9.0	Endorsement	No	Council	23/05/2024
10.0	Annual Review	No	Chief Financial Officer	08/04/2024
10.0	Endorsement	No substantive change, human rights assessment completed, template updated.	Council	30/05/2024
11.0	Annual Review	No substantive change, updated the Corporate Plan references	Manager Finance	07/04/2025
11.0	Endorsement		Council OM25/40	21/05/2025
12.0	Annual Review	Review and revise content and format, aligning guiding principles to the fiscal responsibilities.	CFO Manager Finance	XX/05/20326
12.0	Endorsement		Council	_/05/2026
11.0	Endorsement		Council	_/05/2026

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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:

Operational Activity:

We serve our community by providing this great service 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.

Sunshine Coast Council **Operational Plan 2026-27**



Edition May 2026

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Acknowledgements

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

Reference document

This document should be cited as follows: Sunshine Coast Council Operational Plan 2026-27.

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Traditional acknowledgement

Sunshine Coast Council acknowledges the Sunshine Coast Country, home of the Kabi Kabi peoples and the Jinibara peoples, the Traditional Custodians, whose lands and waters we all now share.

We recognise that these have always been places of cultural, spiritual, social and economic significance. The Traditional Custodians' unique values, and ancient and enduring cultures, deepen and enrich the life of our community.

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

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

We recognise our shared history and will continue to work in partnership to provide a foundation for building a shared future with the Kabi Kabi and the Jinibara peoples.

We wish to pay respect to their Elders – past, present and emerging, and acknowledge the important role First Nations people continue to play within the Sunshine Coast community.

Together, we are all stronger.

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Message from the Chief Executive Officer

The Operational Plan 2026-27 sets out the 52 activities Council will deliver this financial year to progress our Corporate Plan 2025-30. It translates our long-term direction into a funded, accountable program of work — providing our organisation with clear priorities and our community with transparency about what will be delivered and how progress will be measured.

This year's Plan has been developed with discipline. We have reviewed our activities carefully to ensure they are strategically aligned, appropriately timed and funded at a level that is sustainable for our community now and into the future. The result is a focused program, not an ambitious one for its own sake.

Five priorities shape everything in this Plan:

- Financial sustainability — strengthening Council's long-term financial position so we can meet current and future obligations for service delivery, asset management and infrastructure. Activities 5.1.1 through 5.1.5 deliver this priority directly, supported by the Transformation Program and our ongoing service and budget reviews.
- A new planning scheme — completing the review of submissions and progressing the proposed planning scheme for Queensland Government consideration, giving our community and development sector clarity and confidence about how growth will be managed. Activities 4.4.1 and 4.4.2 are the critical path.
- A community-centred organisation — building the foundations of an organisation that listens well, responds effectively and delivers outcomes our residents and customers value. Activity 1.3.1 helps to achieve this, supported by activities across the Organisational Excellence goal, particularly 5.2.1 through 5.2.3 and 5.3.1.
- Brisbane 2032 Olympic and Paralympic Games legacy — embedding the governance and planning structures that ensure Council meets its Host City commitments and positions the Sunshine Coast to realise lasting economic, social and infrastructure benefit from the Games. Activities 1.2.1, 1.2.2 and 4.4.4 are central to this priority.
- Waste management strategy — reviewing our approach to waste management and defining clear investment priorities that will guide regional collaboration across South East Queensland and inform our 10-year capital program. Activities 2.5.1 and 2.5.2 deliver this.

These 5 priorities are not separate from our broader program — they are the areas where focused effort this year will have the greatest long-term consequence. The remaining activities across our 5 goals continue the work of delivering services and infrastructure our community relies on every day.

Progress will be reported quarterly to Council, ensuring accountability and the ability to adjust where circumstances require.

By staying focused, making informed decisions and managing our resources responsibly, we are continuing to advance our vision for the Sunshine Coast as Australia's most sustainable region. Connected. Liveable. Thriving.

John Baker
Chief Executive Officer

Introduction

Purpose

The Sunshine Coast Council (Council) Operational Plan 2026-27 outlines the activities that will be delivered over the financial year, to achieve the vision and goals outlined in the Corporate Plan 2025-30.

Operational Plan activities are funded through the annual Budget and reviewed regularly through quarterly reporting to Council on progress. This assists Council to monitor and adjust our commitments where necessary to ensure they continue to progress towards achieving our Corporate Plan goals.

Reading the Operational Plan

The table below provides definitions for the wording used throughout this document.

Name	Definition
Corporate Plan Goal	Defines the strategic direction for Council to progress our vision as outlined in our Corporate Plan 2025-30.
Key strategy	The key strategy that aligns to and supports delivery of the Operational Plan activities.
Strategic pathway	Describes the strategic pathways that will achieve our Corporate Plan goals and outlined what the future looks like.
Number	A reference for each activity.
Activity	The initiatives that will be delivered to achieve our Corporate Plan priorities.
Council's role	<p>The role Council plays in working with community, volunteers, business, industry and other tiers of government to achieve activities.</p> <p>Deliver: Plan and implement funded services, programs and projects.</p> <p>Facilitate: Assist others to undertake activities by bringing interested parties together.</p> <p>Partner: Collaborate and work with external stakeholders to achieve shared goals.</p> <p>Advocate: Promote the interest of our communities to influence decision makers.</p> <p>Regulate: Regulate activities through local laws and legislation.</p>

Corporate Plan 2025-30

Our Corporate Plan 2025-30 is summarised below showing what Council aims to deliver over the next 5 years to achieve our vision and goals.

Visit Council's Corporate planning and performance webpage to read the full [Corporate Plan 2025-30](#).




Our vision

Australia's most sustainable region.
 Connected. Liveable. Thriving.

Our purpose

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

Our goals

<p>Strong community </p> <p>Strategic pathways:</p> <ul style="list-style-type: none"> Healthy, active communities Vibrant communities Inclusive communities Connected, resilient communities Creative, innovative communities 	<p>Environment and liveability </p> <p>Strategic pathways:</p> <ul style="list-style-type: none"> Clever planning, good design Natural assets, distinctive landscapes Sustainable living Well-planned infrastructure Innovative and sustainable 	<p>Resilient economy </p> <p>Strategic pathways:</p> <ul style="list-style-type: none"> Leadership, sustainability and equity Investment and growth Business retention and expansion Innovation, technological advancement and scaling up Talent and skills A major and regional event destination
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Managing for growth



Strategic pathways:

- A safe, efficient and integrated transport network
- Smart and sustainable mobility
- Well-managed community assets
- Well-defined land use and settlement patterns

Organisational excellence



Strategic pathways:

- Sustainable service delivery
- Build community trust
- Be a great place to work
- Achieve high performance
- Climate ready organisation

Our values

Care:
 we care for people and places.

Respect:
 we respect everyone.

Trust:
 we trust and empower.

Curious:
 we explore possibilities.

Connected:
 we are better together.

Operational Plan 2026-27



Strong community

Goal: Communities thrive through connection with people, places and spaces and staying true to our principles as a welcoming, caring and vibrant community, with opportunities to participate for all.

Key strategy

- Sunshine Coast Community Strategy 2019-2041 (2024 refresh)

The table below outlines the activities we will deliver against each of the Corporate Plan strategic pathways and Council's role in delivering the activity.

Strategic pathway	Number	Activity	Council's role
Healthy, active communities	1.1.1	Deliver prioritised actions from the Sport and Active Recreation Plan 2011-2026 to improve community access to sport across the region, including progressing the Indoor Sports Network Plan 2026, activating football programs at Honey Farm Road Sport and Recreation Precinct and securing tenure for the Coolool State High School Sportsground.	Deliver Advocate Partner
Vibrant communities	1.2.1	Finalise the Sunshine Coast 2032 Legacy Action Plan and begin delivering priority initiatives across sport, arts and community development with our community and key partners, creating lasting benefits for the Sunshine Coast from the Brisbane 2032 Olympic and Paralympic Games.	Deliver Partner
	1.2.2	Shape the planning and design of the expanded Sunshine Coast Stadium, Mountain Bike Centre, Maroochydore Arena and Athletes Village so these venues meet community needs and have viable post-Games use models that support long-term activation and financial sustainability.	Advocate Partner Deliver
	1.2.3	Activate Council's sport and community venues to attract at least 700,000 attendees, with targeted programming that increases use during off-peak periods and ensures our venues are accessible and vibrant year-round.	Deliver
Inclusive communities	1.3.1	Review Council's community engagement framework and operating model to understand what needs to change so our community has more	Deliver

Strategic pathway	Number	Activity	Council's role
		opportunities to have a say in our decisions and residents see their input making a difference.	
Connected, resilient communities	1.4.1	Expand the network of Disaster Management sub-groups, establishing the North Shore and Coolum/Peregian groups that will provide local knowledge and support to prepare, respond and recover from disasters.	Deliver Partner
	1.4.2	Deliver the Community Grants Program with investment focused on Community Strategy priorities, including administering grant rounds, completing a post-round evaluation to assess community impact, and delivering volunteer recognition and capacity building initiatives that strengthen local organisations across the region.	Deliver Partner
	1.4.3	Deliver Council's civic and community events program including citizenship ceremonies, Australia Day and Biosphere community awards, a reimagined festive season program, and a review of the community events calendar to ensure our events reflect the diversity and vibrancy of the Sunshine Coast community.	Deliver
Creative, innovative communities	1.5.1	Deliver the Arts and Heritage Levy programs including reimagining the Horizon Festival, delivering the Regional Arts Development Fund grants program, progressing the Regional Public Art Strategy, and programming at Landsborough Museum and Bankfoot House.	Deliver



Environment and liveability

Goal: Natural assets are preserved and enhanced as we continue to create a built environment and living practices that support a sustainable community.

Key strategies

- Sunshine Coast Environment and Liveability Strategy (2023 edition)
- Sunshine Coast Resource Recovery Strategy 2023
- Coastal Hazard Adaptation Strategy 2021

The table below outlines the activities we will deliver against each of the Corporate Plan strategic pathways and Council's role in delivering the activity.

Strategic pathway	Number	Activity	Council's role
Clever planning, good design	2.1.1	Deliver an Integrated Coastal Management Program including ongoing coastal hazard adaptation precinct planning for priority areas such as Golden Beach, Maroochydore and Mooloolaba.	Deliver
Natural assets, distinctive landscapes	2.2.1	Deliver the Environment Levy Program including strategic land acquisitions and partnering with our community to conserve and enhance our biodiversity, waterways and coastal areas.	Deliver
Sustainable living	2.3.1	Review the current Biosphere management model in consultation with key stakeholders to ensure the Biosphere continues to deliver sustainable outcomes for the future.	Facilitate Partner Advocate
Well-planned infrastructure	2.4.1	Progress priority sport and recreation infrastructure projects including Honey Farm Road and Coolum District Sport and Recreation Projects, with a focus on the construction of fields and facilities to operationalise and activate sports for our community.	Deliver
	2.4.2	Complete construction of the Mooloolaba Foreshore Revitalisation Stage 2 Central Meeting Place and Southern Seawall, creating an enjoyable, accessible, and resilient beachfront.	Deliver
	2.4.3	Complete construction of the First Avenue Streetscape Project, providing safe pedestrian, cycling and vehicle connections within central Maroochydore in a modern and highly functional main street environment.	Deliver
	2.5.1	Commence construction of the new landfill cell within the Nambour waste precinct to expand	Deliver

Strategic pathway	Number	Activity	Council's role
Innovative and sustainable		regional capacity for environmentally responsible waste disposal.	
	2.5.2	Develop a waste management strategy that defines Council's investment priorities, considers alternative large item waste services and establishes Council's position on regional collaboration opportunities across South East Queensland.	Deliver



Resilient economy

Goal: Resilient, high-value economy of choice drives business performance, investment and enduring employment.

Key strategies

- Regional Economic Development Strategy 2013-2033 (2023 refresh)
- Sunshine Coast Major Events Strategy 2018-2028 (2023 refresh)

The table below outlines the activities we will deliver against each of the Corporate Plan strategic pathways and Council's role in delivering the activity.

Strategic pathway	Number	Activity	Council's role
Leadership, sustainability and equity	3.1.1	Deliver priority initiatives from the Regional Economic Development Strategy, including investment attraction initiatives and programs that support our businesses and industries to grow.	Deliver Partner Facilitate Advocate
Investment and growth	3.2.1	Explore and assess alternative development opportunities for the Caloundra Aerodrome to progress implementation of the Master Plan, supporting sustainable growth and economic outcomes for the Sunshine Coast.	Deliver
Business retention and expansion	3.3.1	Review the Local Preference, Social Benefit and First Nations Procurement Guidelines for effectiveness in providing local and social opportunities and deliver priority procurement activities identified in the Stretch Reconciliation Action Plan.	Deliver
A major and regional event destination	3.6.1	Deliver the Major Events Sponsorship Program to promote the region, drive visitation and create lasting benefits for Sunshine Coast businesses and the community as we prepare for the Brisbane 2032 Olympic and Paralympic Games.	Deliver



Managing for growth

Goal: Growth is well managed, connecting urban and transport planning, to maintain our region’s unique characteristics and support sustainable development.

Key strategies

- Integrated Transport Strategy 2018
- Stormwater Management Strategy 2021
- Sunshine Coast Planning Scheme 2014

The table below outlines the activities we will deliver against each of the Corporate Plan strategic pathways and Council’s role in delivering the activity.

Strategic pathway:	Number	Activity	Council’s role
A safe, efficient and integrated transport network	4.1.1	Finalise approvals and progress construction of the Caloundra Transport Corridor Upgrade Project to provide safer and more direct road and active transport access to Caloundra.	Deliver
	4.1.2	Progress construction of Maud Street and complete design for Sugar Road (Maud Street and Sugar Road Upgrade Project) to improve road safety and active transport access to the Maroochydore City Centre.	Deliver
	4.1.3	Partner with the Queensland Government on the planning of The Wave Project, supporting the delivery of a high quality, high frequency and accessible passenger rail and metro-style services.	Partner
	4.1.4	Progress planning of new transport links from west Coolum to the Sunshine Motorway in alignment with the Queensland Government’s plans to install 2 new south facing motorway ramps to alleviate congestion on existing local roads, provide efficient and safe movement, and social connectiveness for our community.	Deliver Partner Advocate
	4.1.5	Deliver the Transport Levy Program, including the implementation of trial transport services, safety initiatives that support our most vulnerable pedestrians and activities to improve integrated transport outcomes across the region.	Deliver
Smart and sustainable mobility	4.2.1	Commence a review of Council’s 2017 Parking Management Plan to establish a contemporary, region-wide approach to parking that supports sustainable growth, manages demand, and ensures	Deliver

Strategic pathway:	Number	Activity	Council's role
		parking decisions keep pace with population growth, changing travel behaviour and the region's long-term liveability objectives.	
	4.2.2	Implement the Active Transport Plan, including expansion of the walking network, improvements to coastal pathway links and initiatives that improve connectivity, and advocacy for safe, inclusive and integrated active transport across the region.	Deliver Advocate
Well-managed community assets	4.3.1	Develop a Strategic Asset Management Plan with clear objectives and well-defined asset management practices to better coordinate how assets are planned, prioritised, maintained and renewed across all service areas, ensuring community safety and supporting sustainable investment decisions.	Deliver
	4.3.2	Develop an asset management plan for Councils Holiday Parks portfolio to optimise performance, grow revenue and ensure contribution to Council's long-term financial sustainability while continuing to support the region's tourism economy.	Deliver
	4.3.3	Progress construction of upgraded stormwater infrastructure to provide increased flood immunity through and adjacent to the Kawana Sports Precinct.	Deliver
	4.3.4	Finalise and implement a staged approach for the Quarry Strategic Business Plan and operating model that balances community value with long-term financial sustainability to support the local economy.	Deliver
	4.3.5	Finalise the Operational Stormwater Network Plan for the region that guides the prioritisation of critical stormwater infrastructure and ensures communities, property and the environment are protected.	Deliver
Well-defined land use and settlement patterns	4.4.1	Complete the review of submissions and progress the proposed planning scheme for consideration by the Queensland Government and Council, aligned with community values and enabling sustainable growth.	Deliver
	4.4.2	Complete the Local Government Infrastructure Plan, considering planning scheme consultation, State Interest Review, and public display outcomes to support efficient infrastructure delivery for our growing communities.	Deliver

Strategic pathway:	Number	Activity	Council's role
	4.4.3	Provide input into the review of the South East Queensland Regional Plan by participating in project working groups, making informal and formal submissions and undertaking advocacy activities to achieve Council's planning and growth objectives.	Advocate
	4.4.4	Progress amendments to the Maroochydore City Centre Development Scheme and Infrastructure Agreements to facilitate the delivery of the vision for this area, including infrastructure to support the Brisbane 2032 Olympic and Paralympic Games.	Deliver Facilitate Partner
	4.4.5	Deliver a redesigned pre-lodgement service model that shortens assessment timeframes by resolving key issues earlier, creates a dedicated pathway for major development that lifts design quality, and significantly improves customer experience and transparency.	Deliver



Organisational excellence

Goal: An agile organisation that achieves high performance by being community centred, building trust and providing a great place to work.

The table below outlines the activities we will deliver against each of the Corporate Plan strategic pathways and Council's role in delivering the activity.

Strategic pathway	Number	Activity	Council's role
Sustainable service delivery	5.1.1	Complete a review of Council's Long-Term Financial Model, including a revised 10-year financial outlook to support informed decision making on service levels and resourcing.	Deliver
	5.1.2	Complete a review of Council's commercial property portfolio and develop an asset optimisation plan to improve performance and increase the value derived from these assets.	Deliver
	5.1.3	Review Council's administrative and depot workspaces to reduce operational costs and ensure Council has the right facilities to support the region's growth and service delivery needs into the future.	Deliver
	5.1.4	Develop a strategic advocacy plan that partners with all levels of government, business, industry and the community to leverage funding for key projects in the region.	Advocate
	5.1.5	Establish a Transformation Program with a focus on ensuring that Council strategies and services are aligned to the needs of the community and delivered in a way that maintains long-term financial sustainability.	Deliver Partner
Build community trust	5.2.1	Develop and implement the Customer Experience Plan to ensure Council designs its services around the needs of the community.	Deliver
	5.2.2	Uplift end-to-end service requests by iteratively working to improve property and rating, asset management, and people systems, to support increased service reliability and customer experience.	Deliver
	5.2.3	Review of Council's website, social media platforms and key communication channels to deliver an integrated, coordinated and effective approach to	Deliver

Strategic pathway	Number	Activity	Council's role
		keep our community informed on the things that matter most to them.	
Be a great place to work	5.3.1	Deliver employee engagement and workforce planning initiatives that support a positive culture and employee experience, developing capabilities to achieve Council's priorities now and into the future.	Deliver Facilitate
	5.3.2	Deliver critical control standards and system improvements to prevent injury, maintain a healthy workplace and keep our community safe.	Deliver
Achieve high performance	5.4.1	Implement a new Enterprise Portfolio Management Office to improve governance, prioritisation of investment and delivery performance to support community needs.	Deliver
	5.4.2	Deliver an updated risk management framework, including a review of strategic risks and a defined risk appetite statement that will strengthen Council's ability to manage risk, allocate resources effectively and deliver sustainable outcomes.	Deliver
Climate ready organisation	5.5.1	Implement and commission a large-scale Battery Energy Storage System to support increased renewable energy use and reduce energy costs.	Deliver
	5.5.2	Establish regional partnerships across the region to build a climate ready organisation and community, preparing our staff, services and critical infrastructure to effectively plan for and respond to changing climate risks.	Deliver Partner

Council services

Together with our operational activities, our services provide a holistic view of Council's business and our collective impact for our community as we advance our vision as Australia's most sustainable region. Connected. Liveable. Thriving.

The table below provides an overview of the 34 service outputs Council currently provides to the community.

Service name	Service description
Strong Community	
Community Development and First Nations Partnerships	Provide community planning, community development, grants, partnerships and programs that contribute to building a strong community, advancing reconciliation and creating opportunities for all.
Lifeguards	Partner with Surf Lifesaving Queensland to provide beach patrols, rescues and water safety education for residents and visitors.
Cemeteries	Provide and maintain cemeteries for burial, ash internment, remembrance and reflection that support people of all cultures, faiths and beliefs in the community.
Arts and Culture	Promote and facilitate opportunities to engage with arts, culture and heritage experiences through the provision of galleries, museums, public art and cultural heritage facilities, and the delivery of education programs, and events.
Libraries	Provide information and learning opportunities through library places and spaces, programs and collections that support personal development, exploration, creation and community connection.
Community and Performance Venues	Provide and maintaining community spaces and performance venues that deliver programs for connection and shared experiences.
Sport and Recreation Facilities	Provide sport and recreation facilities, including outdoor, and indoor facilities, aquatic centres, and showgrounds that support a healthy and active community.
Disaster Resilience and Management	Provide regional disaster management coordination and community resilience services, including preparation, response and recovery.
Environment and Liveability	
Environmental, open space, and social infrastructure planning	Provide environmental, open space and social infrastructure strategy, policy, network planning and advice.

Service name	Service description
Waste and Resource Recovery	Collection and disposal of waste, operation of waste transfer facilities and landfills, recycling and resource recovery, regulation of litter and illegal dumping and provision of community education programs that support a circular economy and environmental health.
Design, Placemaking and Activation	Plan, design and coordinate the delivery of built infrastructure projects and placemaking initiatives to enhance urban spaces and activate places that support self-contained communities, accessibility, sustainability and community well-being.
Recreational Parks, Open Space and Vegetation Management	Plan, design and maintain Council's public open spaces for active and passive recreation.
Coast, Rivers and Waterbodies management	Management of the region's beaches, lakes, wetlands, rivers and constructed water bodies.
Biosecurity and Natural Areas Land Management	Protect and enhance the environmental reserve network, habitats and biodiversity, and protecting public health through management of biosecurity.
Conservation, Nature-based Tourism and Recreation Trails	Provide nature based recreational opportunities including environmental reserves, eco-tours and engagement, and education programs and events.
Resilient Economy	
Tourism and Destination Development	Support the region's tourism economy through major event sponsorships, promoting the region to domestic and international markets and development of regional tourism assets.
Holiday Parks	Support the region's tourism economy through provision of holiday parks including caravan, camping and cabin facilities.
Economic Development	Provide industry and business strategies, programs and initiatives that attract investment and trade, to support the growth of the regional economy and expansion of local businesses and key delivery partners on the Sunshine Coast.
Managing for Growth	
Urban Planning and Development assessment	Provide strategic and statutory urban planning, infrastructure planning and charges, development assessment and compliance services.
Local Amenity and Local Laws	Maintain and regulating local amenity and public health through local laws, regulated parking, community land permits, and environmental health.
Animal Management	Provide animal response services, including the operation of pounds and delivery of education, programs and events.

Service name	Service description
Transport Network	Deliver and maintain Council's transport infrastructure and providing sustainable transport education programs and events that enhance safety, accessibility and connection across the transport network.
Stormwater, Flooding and Drainage	Develop stormwater and flood management plans and deliver infrastructure projects that improve stormwater quality and drainage outcomes.
Power, Light and Energy	Manage energy resources efficiently, developing strategies and solutions that support the provisions of Council's power, electrical, lighting and solar farm infrastructure and assets.
Quarries	Provide quarry products for construction and landscaping that support efficient Council operations and deliver value for money outcomes for our community.
Organisational Excellence	
Elected Council	Provide community leadership, democratic representation, advocacy and decision-making.
Community Engagement, Communications and Customer Services	Deliver community engagement programs, provide timely communication to the community and support positive customer experiences.
People, Wellbeing and Safety	Provide talent acquisition and retention, organisation development, payroll, and safety and wellbeing services that support strong employee and industrial relations and foster diversity and inclusion to deliver a positive employee experience and culture.
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.
Corporate Governance	Provision of corporate governance, legal, audit and risk management services that builds adaptation, resilience and supports transparent, ethical and informed decision making.
Financial Management	Strategic management of Council's finances, assets, procurement and contracts that support effective supplier relationship, resource allocation and financial sustainability.
Council Land, Property and Leasing	Provision of strategic property, leasing, property and facility management for Council's land and buildings.
Commercial Ventures	Management of Council's commercial ventures and projects to generate positive investments and reduce reliance on rates revenue in delivering services to the community.
Information Communication and Technology	Manage Council's technology and information assets and infrastructure through an enterprise approach to IT project, process

Service name	Service description
	and data management that enable digital solutions and make a positive difference to employees and the community.

Reporting and governance

Monitoring progress

The Operational Plan is monitored through reports presented to Council each quarter and an annual report at the end of the financial year, providing an important mechanism for accountability and transparency between Council and our community.

Reports provide information on how we have performed against the activities in the Operational Plan and the outcome indicators in the Corporate Plan. It is an important process for Council to review activities to ensure that allocated budget is having the right impact for our community.

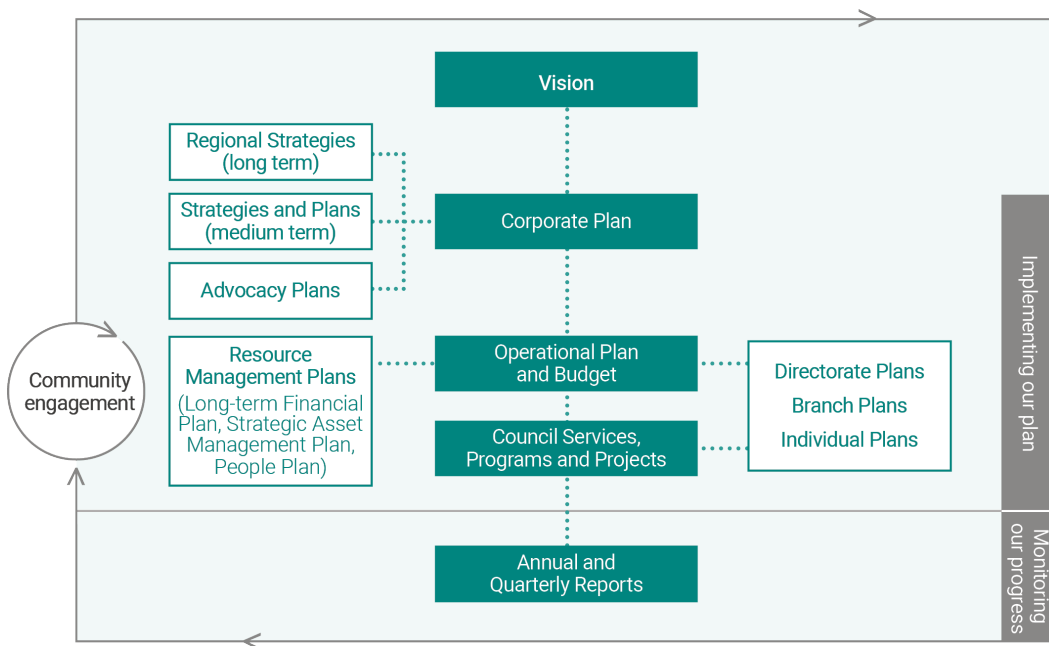
Reports are formally presented to Council at Ordinary Meetings and are published on Council's website.

Corporate governance

Corporate governance is the framework of structures, rules, relationships, systems and processes where direction is set, performance is monitored, risks are managed, accountability is maintained, and culture is developed.

Council seeks to establish a clear line of sight from our long-term vision through to our Corporate Plan, Operational Plan and Budget, services, programs and projects. It supports strategic alignment and enables monitoring of our progress through annual and quarterly reports.

This is illustrated below.



Managing risk

Risk management is a critical component of Council's governance and decision-making framework and supports the achievement of Council's strategic and operational objectives.

Council actively manages risk through several risk management plans, policies and guidelines to ensure an enterprise approach to risk management. Strategic, operational and project risks are regularly reviewed to ensure the mitigation strategies and controls are acceptable and are effective in achieving Council's objectives. Regular risk reports are provided to Council's Audit Committee to support oversight and continuous improvement.

Delivering together

Strong collaboration with our community and effective partnerships are crucial to delivering this Operational Plan and achieving the best outcomes for our region. Together we share a commitment to strengthening the economic, environmental and social outcomes for all.

Through effective delivery of activities outlined in this Operational Plan and the services that directly impact the daily lives of our community we provide a holistic approach for the future of our region.

Together we can make the Sunshine Coast Australia's most sustainable region. Connected. Liveable. Thriving.

To see how we are progressing the Operational Plan, visit Council's corporate planning and performance [webpage](#) and review the quarterly and annual reports.



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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/convalescent 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		
<p>18</p>	<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		
<p>18T</p>	<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		
<p>19</p>	<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

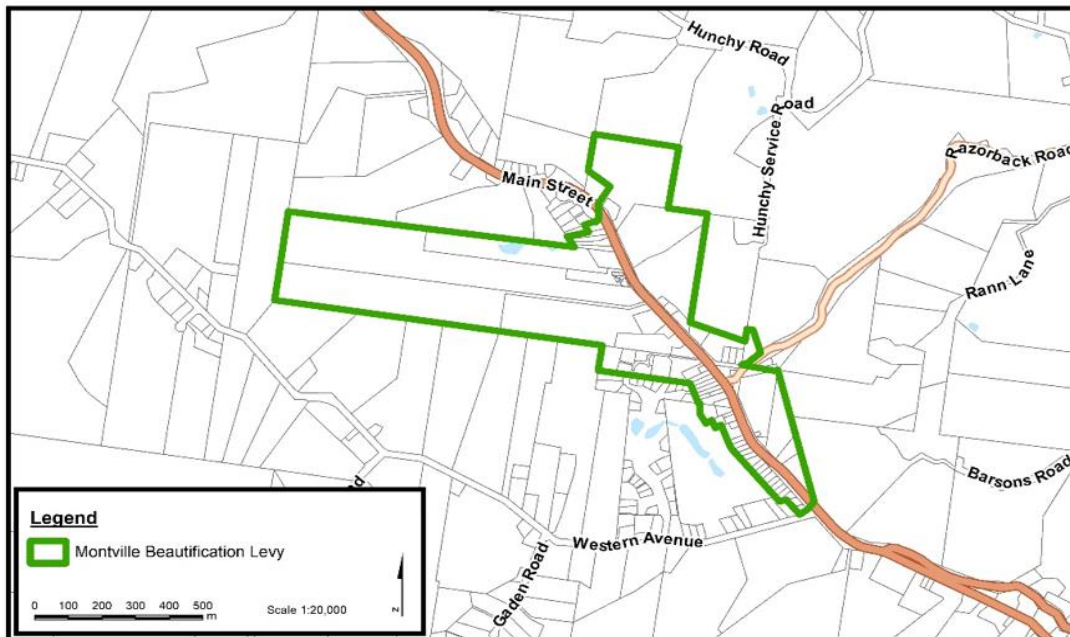
For the 2026-27 financial year, and pursuant to section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, Council make and levy a separate charge, to be known as the "Arts and Heritage Levy", in the sum of \$20 per rateable assessment, to be levied equally 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.

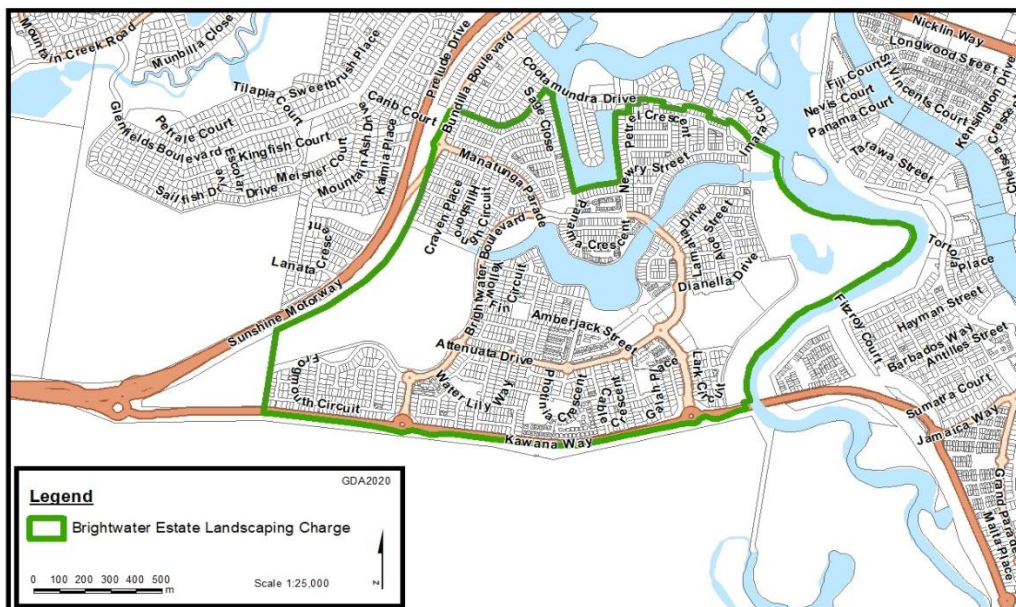
- (d) The rateable land or its occupier specially benefits from the fire emergency response capability that is provided by the Rural Fire Brigades, whose capability would be substantially or completely diminished if the Rural Fire Brigades did not receive the

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



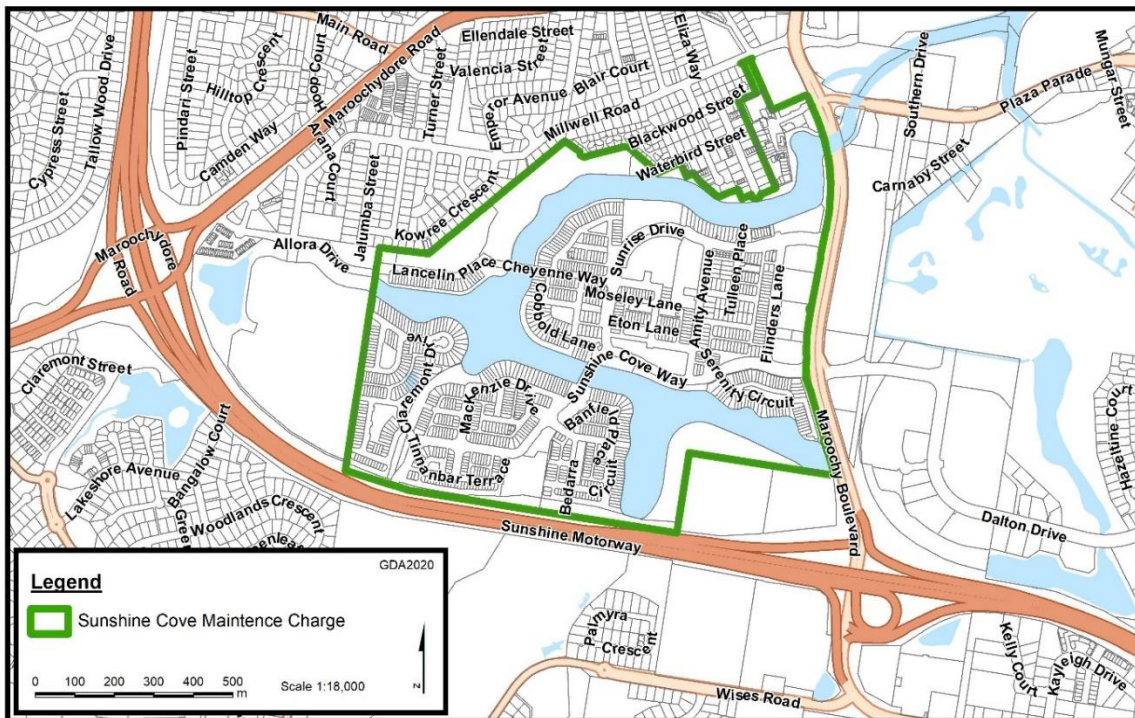
- (d) For the 2026-27 financial year, the annual implementation plan is as follows:

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



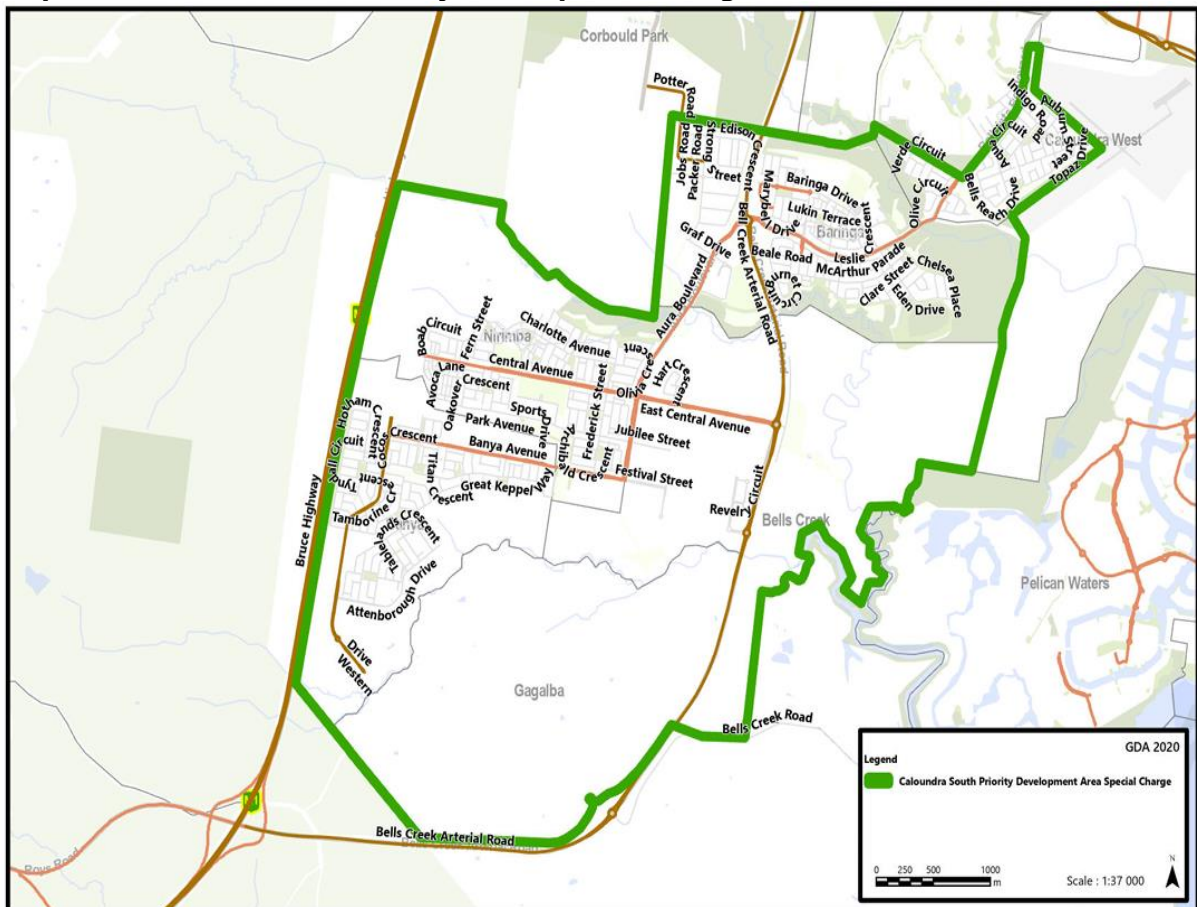
Caloundra South Priority Development Area Special Charge

- (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.

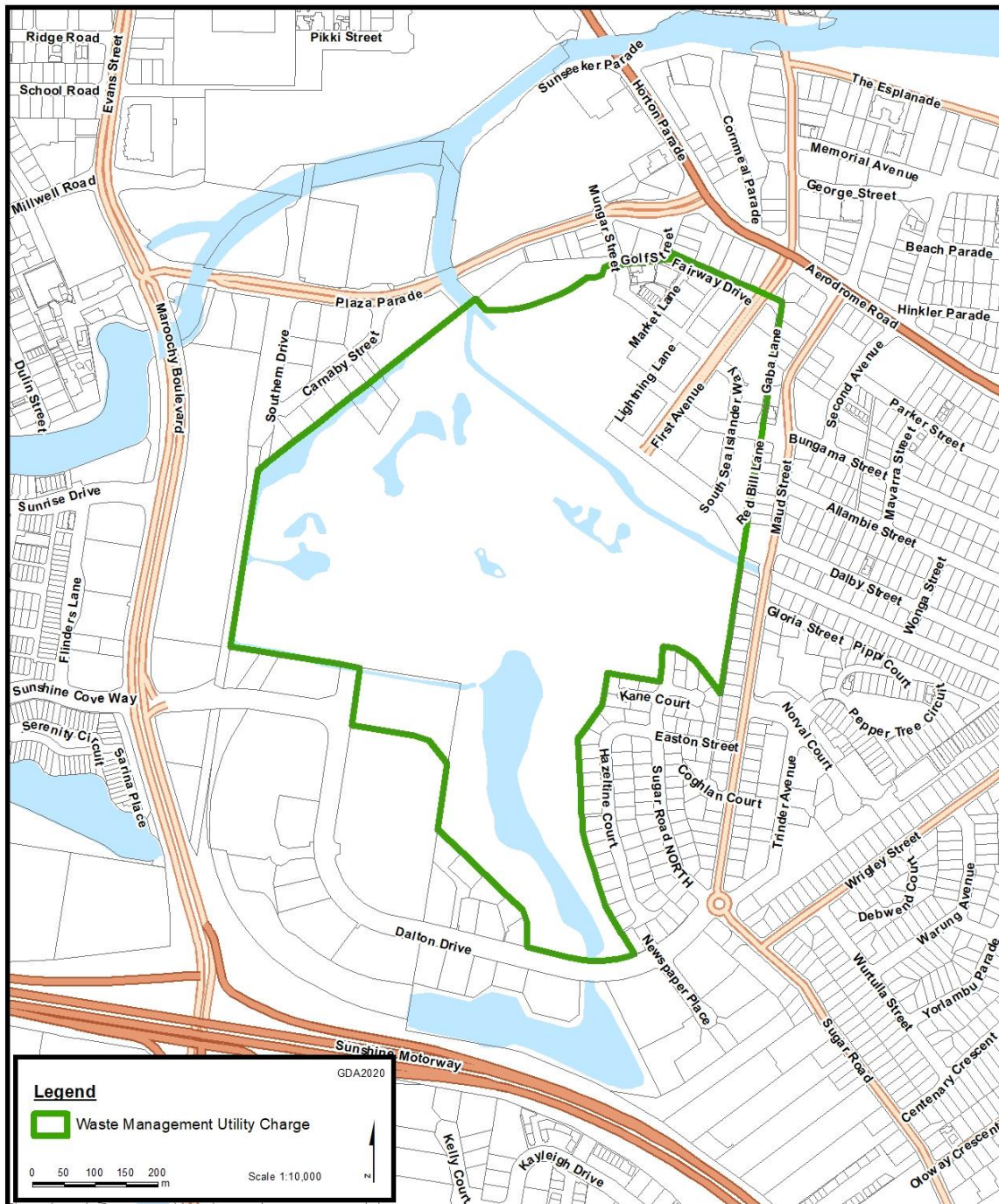
Table 3. Maroochydore City Centre Priority Development Area – Waste Management Utility Charge – Domestic Premises

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.



Sunshine Coast Council - Total Budgeted Statement of Income and Expense (i)

	Forecast Year End	Budget	Budget	Budget
	2026	2027	2028	2029
	\$'000	\$'000	\$'000	\$'000
Operating Revenue				
Gross Rates & Utility Charges	491,798	550,171	578,356	608,881
Interest from Rates & Utilities	714	862	883	905
Less Discounts, Pensioner Remissions	(6,425)	(7,047)	(7,364)	(7,695)
Net Rates & Utility Charges	486,087	543,986	571,875	602,091
Fees & Charges	93,653	108,189	113,661	119,437
Interest Received from Investments	11,590	13,500	13,973	14,462
Grants and Subsidies - Recurrent	17,996	18,091	18,413	18,742
Operating contributions	327	334	334	334
Unitywater Participation	52,500	52,500	52,500	52,500
Other Revenue	29,740	22,243	28,786	30,532
Internal Revenues	2,121	3,695	3,826	3,959
Total Operating Revenue	694,014	762,538	803,368	842,057
Operating Expenses				
Employee costs	200,515	214,270	218,687	228,528
Materials & Services	273,237	300,934	300,594	307,995
Finance Costs	12,404	16,806	18,017	19,136
Company Contributions	4,190	2,112	2,165	2,219
Depreciation	174,234	185,924	193,340	201,054
Other Expenses	32,446	35,114	37,156	39,366
Recurrent Capital Expenses	9,000	15,000	15,420	15,851
Total Operating Expenses	706,026	770,160	785,379	814,149
Operating Result	(12,012)	(7,622)	17,989	27,908
Non-recurrent Revenue & Expenses				
Capital Revenue				
Capital Grants and Subsidies	60,110	80,651	54,648	23,092
Capital Contributions	23,021	24,000	24,000	24,000
Contributed Assets	87,380	87,380	89,827	92,342
Total Capital Revenue	170,511	192,031	168,475	139,434
Non-recurrent Expenses				
Profit/Loss on disposal, revaluation & impairment	(24,410)	(324)	-	-
Movements in landfill and quarry provisions	(3,056)	(3,056)	(3,132)	(3,211)
Recurrent Capital Expenses - Prior Year	(32,000)	-	-	-
Assets transferred to third parties	-	-	-	-
NET RESULT	99,033	181,029	183,332	164,131

Sunshine Coast Council - Total Budgeted Statement of Financial Position (ii)

	Forecast Year End	Budget	Budget	Budget
	2026	2027	2028	2029
	\$'000	\$'000	\$'000	\$'000
Current Assets				
Cash & Investments	283,104	284,371	246,716	203,834
Trade and other receivables	20,652	28,424	29,834	31,352
Inventories	3,994	4,024	4,053	4,083
Other Financial Assets	54,884	56,256	57,662	59,104
Non-current assets classified as held for sale	-	-	-	-
Total Current Assets	362,634	373,075	338,265	298,373
Non-Current Assets				
Trade and other receivables	437,767	437,767	437,767	437,767
Property, plant & equipment	8,337,463	8,715,018	9,164,534	9,578,786
Investment in associates	538,713	538,713	538,713	538,713
Long Term Inventories	36,568	36,568	36,568	36,568
Intangible assets	7,633	7,633	7,633	7,633
Total Non-Current Assets	9,358,144	9,735,699	10,185,215	10,599,467
TOTAL ASSETS	9,720,778	10,108,774	10,523,480	10,897,840
Current Liabilities				
Trade and other payables	132,446	136,797	138,386	143,193
Short Term Borrowings	33,372	32,872	34,365	37,528
Provisions	52,537	53,981	55,466	56,991
Other	29,251	29,983	30,732	31,501
Total Current Liabilities	247,606	253,634	258,949	269,213
Non-Current Liabilities				
Long Term Borrowings	446,553	439,087	447,500	418,509
Long Term Provisions	75,716	77,798	79,937	82,135
Total Non-Current Liabilities	522,269	516,885	527,437	500,644
TOTAL LIABILITIES	769,875	770,519	786,386	769,857
NET COMMUNITY ASSETS	8,950,903	9,338,255	9,737,094	10,127,983
Community Equity				
Asset revaluation surplus	3,241,423	3,447,746	3,663,253	3,890,010
Retained Earnings	5,709,480	5,890,509	6,073,841	6,237,973
TOTAL COMMUNITY EQUITY	8,950,903	9,338,255	9,737,094	10,127,983

Sunshine Coast Council - Total Budgeted Statement of Changes in Equity (iii)

	Forecast Year End	Budget	Budget	Budget
	2026	2027	2028	2029
	\$'000	\$'000	\$'000	\$'000
Capital Accounts				
Asset Revaluation Reserve				
Balance at beginning of period	3,005,727	3,241,423	3,447,746	3,663,253
Asset revaluation adjustments	235,696	206,323	215,507	226,757
Transfers to capital, reserves and shareholdings	-	-	-	-
Balance at end of period	3,241,423	3,447,746	3,663,253	3,890,010
Retained Earnings				
Balance at beginning of period	5,610,447	5,709,480	5,890,509	6,073,841
Net result for the period	99,033	181,029	183,332	164,131
Transfers to capital, reserves and shareholdings	-	-	-	-
Transfers from capital, reserves and shareholdings	-	-	-	-
Asset revaluation adjustments	-	-	-	-
Balance at end of period	5,709,480	5,890,509	6,073,841	6,237,972
Total				
Balance at beginning of period	8,616,173	8,950,903	9,338,255	9,737,094
Net result for the period	99,033	181,029	183,332	164,132
Transfers to capital, reserves and shareholdings	-	-	-	-
Transfers from capital, reserves and shareholdings	-	-	-	-
Asset revaluation adjustments	235,697	206,323	215,507	226,757
Balance at end of period	8,950,903	9,338,255	9,737,094	10,127,983

Sunshine Coast Council - Total Budgeted Statement of Cash Flow (iv)

	Forecast	Budget	Budget	Budget
	Year End			
	2026	2027	2028	2029
	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities				
Operating Result	(12,012)	(7,622)	17,989	27,908
Adjustments for:				
Depreciation	174,234	185,923	193,340	201,054
Interest and dividends received	(64,090)	(66,000)	(66,473)	(66,962)
Landfill Quarry Provision	(3,056)	(3,056)	(3,132)	(3,211)
Finance Costs	12,404	16,806	18,017	19,136
Change in Working Capital	20,309	(564)	3,118	6,310
Net cash inflow (outflow) from operating activities	127,789	125,487	162,859	184,235
Cash flows from investing activities				
Payments for property, plant and equipment	(217,972)	(281,496)	(337,522)	(296,207)
Proceeds from disposal non current assets	8,225	15,200	-	-
Capital grants, subsidies, contributions, donations	83,131	104,651	78,648	47,092
Interest and dividends received	64,090	66,000	66,473	66,962
Finance Costs	(12,404)	(16,806)	(18,018)	(19,136)
Net cash inflow (outflow) from investing activities	(74,930)	(112,451)	(210,419)	(201,289)
Cash flows from financing activities				
Proceeds from borrowings	66,885	21,103	44,270	11,700
Repayment of borrowing	(28,207)	(32,872)	(34,365)	(37,528)
Net cash inflow (outflow) from financing activities	38,678	(11,769)	9,905	(25,828)
Net increase (decrease) in cash held	91,537	1,267	(37,655)	(42,882)
Cash at beginning of reporting period	191,566	283,104	284,371	246,716
Cash at end of reporting period	283,104	284,371	246,716	203,834

Sunshine Coast Council Budgeted Capital Works Program (v)

	Forecast	Budget	Budget	Budget
	Year End			
	2026	2027	2028	2029
	\$'000	\$'000	\$'000	\$'000
Core Capital Program				
Aerodromes	504	190	222	217
Buildings & Facilities	10,992	18,590	19,985	17,632
Coast & Canals	7,363	8,947	5,273	2,925
Environmental Assets	1,976	5,933	15,428	13,877
Minor Works	5,466	10,097	6,216	5,975
Holiday Parks	1,046	2,839	5,977	5,198
Parks & Gardens	12,456	9,851	12,922	14,467
Sports Facilities	20,852	25,071	28,896	11,000
Stormwater	7,791	19,092	29,659	21,120
Transportation	92,186	143,545	136,782	115,204
Total Core Capital Program	160,632	244,155	261,360	207,615
Other Capital Program				
Disaster Recovery Funding Arrangements	14,205	10,056	6,965	-
Fleet	5,279	6,000	8,454	6,518
Waste	24,764	24,240	40,496	70,495
Corporate Major Projects	5,221	9,020	12,101	8,745
Strategic Land & Commercial Properties	16,871	3,025	23,566	18,686
Total Other Capital Program	66,340	52,341	91,582	104,444
SCC Total Capital Works Program	226,972	296,496	352,942	312,059



**Sunshine Coast Council - Total
 Long Term Financial Forecast Statement of Income and Expense (vi)**

For Period Ending 30 June

	Forecast Year End	Budget	Budget	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Operating Revenue											
Gross Rates & Utility Charges	491,798	550,171	578,356	608,881	641,086	679,739	720,841	764,552	799,678	836,465	874,990
Interest from Rates & Utilities	714	862	883	905	928	951	975	999	1,024	1,050	1,076
Less Discounts, Pensioner Remissions	(6,425)	(7,047)	(7,364)	(7,695)	(8,042)	(8,404)	(8,782)	(9,177)	(9,590)	(10,022)	(10,472)
Net Rates & Utility Charges	486,087	543,986	571,875	602,091	633,972	672,286	713,034	756,374	791,112	827,493	865,594
Fees & Charges	93,653	108,189	113,661	119,437	124,239	129,247	134,470	139,916	145,598	151,524	157,707
Interest Received from Investments	11,590	13,500	13,973	14,462	14,968	15,492	16,034	16,595	17,176	17,777	18,399
Grants and Subsidies - Recurrent	17,996	18,091	18,413	18,742	19,078	19,420	19,769	20,125	20,488	20,858	21,236
Operating contributions	327	334	334	334	334	334	334	334	334	334	334
Unitywater Participation	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500
Other Revenue	29,740	22,243	28,786	30,532	26,068	28,378	28,710	28,336	26,718	31,383	32,171
Internal Revenues	2,121	3,695	3,826	3,959	4,098	4,241	4,390	4,544	4,703	4,868	5,038
Total Operating Revenue	694,014	762,538	803,368	842,057	875,257	921,898	969,241	1,018,724	1,058,629	1,106,737	1,152,979
Operating Expenses											
Employee costs	200,515	214,270	218,687	228,528	239,955	249,553	259,535	269,917	280,713	291,942	303,619
Materials & Services	273,237	300,934	300,594	307,995	330,499	350,119	394,593	415,748	385,680	404,435	424,033
Finance Costs	12,404	16,806	18,017	19,136	18,512	20,564	19,843	18,788	17,979	16,388	14,821
Company Contributions	4,190	2,112	2,165	2,219	2,274	2,331	2,389	2,449	2,510	2,573	2,637
Depreciation	174,234	185,924	193,340	201,054	211,082	221,612	234,879	248,943	263,850	279,650	293,606
Other Expenses	32,446	35,114	37,156	39,366	41,760	44,358	47,177	50,240	53,569	57,190	61,132
Recurrent Capital Expenses	9,000	15,000	15,420	15,851	16,295	16,752	17,221	17,703	18,199	18,708	19,232
Total Operating Expenses	706,026	770,160	785,379	814,149	860,377	905,289	975,637	1,023,788	1,022,500	1,070,886	1,119,080
Operating Result	(12,012)	(7,622)	17,989	27,908	14,880	16,609	(6,396)	(5,064)	36,129	35,851	33,899
Non-recurrent Revenue & Expenses											
Capital Revenue											
Capital Grants and Subsidies	60,110	80,651	54,648	23,092	12,548	6,200	4,800	4,800	4,800	4,800	4,800
Capital Contributions	23,021	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000
Contributed Assets	87,380	87,380	89,827	92,342	94,927	97,585	100,318	103,127	106,014	108,983	112,034
Total Capital Revenue	170,511	192,031	168,475	139,434	131,475	127,785	129,118	131,927	134,814	137,783	140,834
Non-recurrent Expenses											
Profit/Loss on disposal, revaluation & impairment	(24,410)	(324)	-	-	-	-	-	-	-	-	-
Movements in landfill and quarry provisions	(3,056)	(3,056)	(3,132)	(3,211)	(3,291)	(3,373)	(3,458)	(3,544)	(3,633)	(3,724)	(3,817)
Recurrent Capital Expenses - Prior Year	(32,000)	-	-	-	-	-	-	-	-	-	-
Assets transferred to third parties	-	-	-	-	-	-	-	-	-	-	-
NET RESULT	99,033	181,029	183,332	164,131	143,064	141,021	119,264	123,319	167,310	169,910	170,916

Sunshine Coast Council - Total

Long Term Financial Forecast Statement of Financial Position (vii)

For Period Ending 30 June

	Forecast Year End	Budget	Budget	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current Assets											
Cash & Investments	283,104	284,371	246,716	203,834	181,948	194,237	227,248	222,132	259,344	307,137	395,112
Trade and other receivables	20,652	28,424	29,834	31,352	32,900	34,721	36,653	38,701	40,407	42,191	44,058
Inventories	3,994	4,024	4,053	4,083	4,114	4,146	4,178	4,211	4,245	4,281	4,316
Other Financial Assets	54,884	56,256	57,662	59,104	60,581	62,096	63,648	65,239	66,870	68,542	70,256
Non-current assets classified as held for sale	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	362,634	373,075	338,265	298,373	279,543	295,200	331,727	330,283	370,866	422,151	513,742
Non-Current Assets											
Trade and other receivables	437,767	437,767	437,767	437,767	437,767	437,767	437,767	437,767	437,767	437,767	437,767
Property, plant & equipment	8,337,463	8,715,018	9,164,534	9,578,786	10,018,881	10,376,202	10,700,841	11,075,554	11,434,158	11,808,557	12,152,666
Investment in associates	538,713	538,713	538,713	538,713	538,713	538,713	538,713	538,713	538,713	538,713	538,713
Long Term Inventories	36,568	36,568	36,568	36,568	36,568	36,568	36,568	36,568	36,568	36,568	36,568
Intangible assets	7,633	7,633	7,633	7,633	7,633	7,633	7,633	7,633	7,633	7,633	7,633
Total Non-Current Assets	9,358,144	9,735,699	10,185,215	10,599,467	11,039,562	11,396,883	11,721,522	12,096,235	12,454,839	12,829,238	13,173,347
TOTAL ASSETS	9,720,778	10,108,774	10,523,480	10,897,840	11,319,105	11,692,083	12,053,249	12,426,518	12,825,705	13,251,389	13,687,089
Current Liabilities											
Trade and other payables	132,446	136,797	138,386	143,193	152,072	159,866	173,802	182,273	178,565	186,805	195,437
Short Term Borrowings	33,372	32,872	34,365	37,528	39,302	43,715	43,986	44,335	44,143	41,309	42,205
Provisions	52,537	53,981	55,466	56,991	58,558	60,169	61,823	63,524	65,270	67,065	68,910
Other	29,251	29,983	30,732	31,501	32,288	33,095	33,923	34,771	35,640	36,531	37,444
Total Current Liabilities	247,606	253,634	258,949	269,213	282,220	296,845	313,534	324,903	323,618	331,710	343,996
Non-Current Liabilities											
Long Term Borrowings	446,553	439,087	447,500	418,509	444,319	411,190	376,933	347,850	303,900	265,423	222,319
Long Term Provisions	75,716	77,798	79,937	82,135	84,393	86,715	89,100	91,550	94,067	96,654	99,313
Total Non-Current Liabilities	522,269	516,885	527,437	500,644	528,712	497,905	466,033	439,400	397,967	362,077	321,632
TOTAL LIABILITIES	769,875	770,519	786,386	769,857	810,932	794,750	779,567	764,303	721,585	693,787	665,628
NET COMMUNITY ASSETS	8,950,903	9,338,255	9,737,094	10,127,983	10,508,173	10,897,333	11,273,682	11,662,215	12,104,120	12,557,602	13,021,461
Community Equity											
Asset revaluation surplus	3,241,423	3,447,746	3,663,253	3,890,010	4,127,136	4,375,276	4,632,361	4,897,575	5,172,169	5,455,740	5,748,683
Retained Earnings	5,709,480	5,890,509	6,073,841	6,237,973	6,381,037	6,522,057	6,641,321	6,764,640	6,931,951	7,101,862	7,272,778
TOTAL COMMUNITY EQUITY	8,950,903	9,338,255	9,737,094	10,127,983	10,508,173	10,897,333	11,273,682	11,662,215	12,104,120	12,557,602	13,021,461

Sunshine Coast Council - Total

Long Term Financial Forecast Statement of Changes in Equity (viii)

For Period Ending 30 June

	Forecast Year End	Budget	Budget	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	2026 \$'000	2027 \$'000	2028 \$'000	2029 \$'000	2030 \$'000	2031 \$'000	2032 \$'000	2033 \$'000	2034 \$'000	2035 \$'000	2036 \$'000
Capital Accounts											
Asset Revaluation Reserve											
Balance at beginning of period	3,005,727	3,241,423	3,447,746	3,663,253	3,890,010	4,127,136	4,375,276	4,632,361	4,897,575	5,172,169	5,455,740
Asset revaluation adjustments	235,696	206,323	215,507	226,757	237,126	248,140	257,085	265,214	274,594	283,571	292,943
Transfers to capital, reserves and shareholding	-	-	-	-	-	-	-	-	-	-	-
Balance at end of period	3,241,423	3,447,746	3,663,253	3,890,010	4,127,136	4,375,276	4,632,361	4,897,575	5,172,169	5,455,740	5,748,683
Retained Earnings											
Balance at beginning of period	5,610,447	5,709,480	5,890,509	6,073,841	6,237,972	6,381,037	6,522,057	6,641,321	6,764,640	6,931,951	7,101,862
Net result for the period	99,033	181,029	183,332	164,131	143,065	141,020	119,264	123,319	167,311	169,911	170,916
Transfers to capital, reserves and shareholding	-	-	-	-	-	-	-	-	-	-	-
Transfers from capital, reserves and shareholding	-	-	-	-	-	-	-	-	-	-	-
Asset revaluation adjustments	-	-	-	-	-	-	-	-	-	-	-
Balance at end of period	5,709,480	5,890,509	6,073,841	6,237,972	6,381,037	6,522,057	6,641,321	6,764,640	6,931,951	7,101,862	7,272,778
Total											
Balance at beginning of period	8,616,173	8,950,903	9,338,255	9,737,094	10,127,983	10,508,173	10,897,333	11,273,682	11,662,215	12,104,120	12,557,602
Net result for the period	99,033	181,029	183,332	164,132	143,064	141,021	119,263	123,319	167,311	169,911	170,916
Transfers to capital, reserves and shareholding	-	-	-	-	-	-	-	-	-	-	-
Transfers from capital, reserves and shareholding	-	-	-	-	-	-	-	-	-	-	-
Asset revaluation adjustments	235,697	206,323	215,507	226,757	237,126	248,139	257,086	265,214	274,594	283,571	292,943
Balance at end of period	8,950,903	9,338,255	9,737,094	10,127,983	10,508,173	10,897,333	11,273,682	11,662,215	12,104,120	12,557,602	13,021,461

Sunshine Coast Council - Total
Long Term Financial Forecast Statement of Cash Flow (ix)

For Period Ending 30 June

	Forecast Year End	Budget	Budget	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities											
Operating Result	(12,012)	(7,622)	17,989	27,908	14,880	16,609	(6,397)	(5,064)	36,129	35,852	33,898
Adjustments for:											
Depreciation	174,234	185,923	193,340	201,054	211,082	221,612	234,879	248,943	263,850	279,650	293,606
Interest and dividends received	(64,090)	(66,000)	(66,473)	(66,962)	(67,468)	(67,992)	(68,534)	(69,095)	(69,676)	(70,277)	(70,899)
Landfill Quarry Provision	(3,056)	(3,056)	(3,132)	(3,211)	(3,291)	(3,373)	(3,458)	(3,544)	(3,633)	(3,724)	(3,817)
Finance Costs	12,404	16,806	18,017	19,136	18,512	20,564	19,843	18,788	17,979	16,388	14,821
Change in Working Capital	20,309	(564)	3,118	6,310	10,435	9,164	15,286	9,798	(1,945)	10,021	10,433
Net cash inflow (outflow) from operating activities	127,789	125,487	162,859	184,235	184,150	196,584	191,620	199,826	242,704	267,910	278,042
Cash flows from investing activities											
Payments for property, plant and equipment	(217,972)	(281,496)	(337,522)	(296,207)	(319,124)	(233,208)	(202,114)	(255,314)	(241,846)	(261,497)	(232,740)
Proceeds from disposal non current assets	8,225	15,200	-	-	-	-	-	-	-	-	-
Capital grants, subsidies, contributions, donations	83,131	104,651	78,648	47,092	36,548	30,200	28,800	28,800	28,800	28,800	28,800
Interest and dividends received	64,090	66,000	66,473	66,962	67,468	67,992	68,534	69,095	69,676	70,277	70,899
Finance Costs	(12,404)	(16,806)	(18,018)	(19,136)	(18,512)	(20,564)	(19,843)	(18,788)	(17,979)	(16,388)	(14,821)
Net cash inflow (outflow) from investing activities	(74,930)	(112,451)	(210,419)	(201,289)	(233,620)	(155,580)	(124,624)	(176,207)	(161,349)	(178,808)	(147,862)
Cash flows from financing activities											
Proceeds from borrowings	66,885	21,103	44,270	11,700	66,886	15,000	10,000	15,600	-	-	-
Repayment of borrowing	(28,207)	(32,872)	(34,365)	(37,528)	(39,302)	(43,715)	(43,986)	(44,335)	(44,143)	(41,309)	(42,205)
Net cash inflow (outflow) from financing activities	38,678	(11,769)	9,905	(25,828)	27,584	(28,715)	(33,986)	(28,735)	(44,143)	(41,309)	(42,205)
Net increase (decrease) in cash held	91,537	1,267	(37,655)	(42,882)	(21,886)	12,289	33,010	(5,116)	37,212	47,793	87,975
Cash at beginning of reporting period	191,566	283,104	284,371	246,716	203,834	181,948	194,237	227,248	222,132	259,344	307,137
Cash at end of reporting period	283,104	284,371	246,716	203,834	181,948	194,237	227,248	222,132	259,344	307,137	395,112

Sunshine Coast Council
Long Term Financial Forecast Capital Works Program (x)

	Forecast Year End	Budget	Budget	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Core Capital Program											
Aerodromes	504	190	222	217	223	230	236	243	250	256	264
Buildings & Facilities	10,992	18,590	19,985	17,632	17,297	9,946	11,413	27,032	16,750	29,880	40,892
Coast & Canals	7,363	8,947	5,273	2,925	4,660	8,503	6,390	17,090	7,279	22,053	21,880
Environmental Assets	1,976	5,933	15,428	13,877	5,400	6,591	6,457	8,328	10,676	9,199	8,982
Minor Works	5,466	10,097	6,216	5,975	6,142	6,314	6,491	6,673	6,860	7,052	7,249
Holiday Parks	1,046	2,839	5,977	5,198	10,337	5,051	3,918	2,427	2,494	3,846	4,152
Parks & Gardens	12,456	9,851	12,922	14,467	23,855	31,855	26,630	21,062	25,805	31,918	18,181
Sports Facilities	20,852	25,071	28,896	11,000	16,447	15,495	11,372	11,272	29,444	39,013	36,283
Stormwater	7,791	19,092	29,659	21,120	21,923	18,012	13,771	23,477	27,605	32,334	20,572
Transportation	92,186	143,545	136,782	115,204	120,891	87,712	83,405	81,926	93,606	82,730	72,824
Total Core Capital Program	160,632	244,155	261,360	207,615	227,175	189,709	170,083	199,530	220,770	258,281	231,279
Other Capital Program											
Disaster Recovery Funding Arrangements	14,205	10,056	6,965	-	-	-	-	-	-	-	-
Fleet	5,279	6,000	8,454	6,518	6,700	6,888	7,082	7,280	7,483	7,693	7,908
Waste	24,764	24,240	40,496	70,495	64,802	42,570	22,453	20,953	5,351	3,590	12,785
Corporate Major Projects	5,221	9,020	12,101	8,745	32,834	7,348	8,741	38,581	26,441	-	-
Strategic Land & Commercial Properties	16,871	3,025	23,566	18,686	3,909	3,444	10,976	6,673	-	10,642	-
Total Other Capital Program	66,340	52,341	91,582	104,444	108,245	60,250	49,252	73,487	39,275	21,925	20,693
SCC Total Capital Works Program	226,972	296,496	352,942	312,059	335,420	249,960	219,335	273,017	260,045	280,206	251,972

Sunshine Coast Council - Total
Measures of Financial Sustainability (xi)

For Period Ending 30 June

	Target Tier 2 Council	Forecast Year End 2026	Budget 2027	Budget 2028	Budget 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast 2035	Forecast 2036
Financial Capacity												
Council Controlled Revenue Ratio	> 60%	83.5%	85.5%	85.3%	85.7%	86.6%	86.9%	87.4%	88.0%	88.5%	88.5%	88.8%
Population Growth Ratio	N/A	1.8%	2.7%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Operating Performance												
Operating Surplus Ratio	> 0%	(1.7)%	(1.0)%	2.2%	3.3%	1.7%	1.8%	(0.7)%	(0.5)%	3.4%	3.2%	2.9%
Operating Cash Ratio	> 0%	25.1%	25.2%	28.2%	29.1%	27.6%	27.7%	25.3%	25.5%	29.7%	29.7%	29.4%
Liquidity												
Unrestricted Cash Expense Cover Ratio (months)**	> 2 months	1.9 months	2.8 months	3.8 months	4 months	4 months	4.1 months	4.1 months	3.7 months	4.2 months	4.7 months	4.7 months
Asset Management												
Asset Sustainability Ratio (%)	> 60%	82.6%	59.0%	66.1%	57.6%	59.1%	53.1%	51.8%	51.3%	50.6%	49.8%	46.9%
Asset Consumption Ratio (%)	> 60%	72.7%	72.8%	72.7%	72.7%	72.8%	72.7%	72.5%	72.4%	72.2%	72.0%	72.0%
Asset Renewal Funding Ratio (%)*	N/A	91.0%	86.0%	63.0%	59.0%	88.0%	98.0%	100.0%	98.0%	103.0%	69.0%	69.0%
Debt Servicing Capacity												
Leverage Ratio (times per year)	0 - 4 times	3 times	2.6 times	2.3 times	2 times	2.1 times	1.9 times	1.8 times	1.6 times	1.2 times	1 times	0 times

*Asset Renewal Funding Ratio calculation is based on Draft Asset Management Plans

** Unrestricted Cash Expense Cover Ratio includes \$50 million Working Capital Facility



Business Activity Statement (xii)

	Quarries Business Unit \$'000	Waste & Resource Management \$'000	Sunshine Coast Holiday Parks \$'000	Total Business Activities \$'000
Revenue				
Net Rates & Utility Charges	-	128,272	-	128,272
Fees & Charges	12,814	24,952	25,364	63,130
Operating grants and subsidies	-	1,971	-	1,971
Operating contributions	-	291	-	291
Other Revenue	20	5,914	-	5,934
Internal Revenues	4,203	1,333	-	5,536
Community Service Obligations	-	1,776	-	1,776
Total Revenue	17,037	164,508	25,364	206,910
Operating Expenses				
Employee costs	-	4,349	307	4,656
Materials and Services	14,877	99,407	8,300	122,583
Internal consumption/charges	114	6,176	2,268	8,557
Other Expenses	1,786	207	498	2,491
Competitive neutrality costs	69	747	977	1,793
Total Operating Expenses	16,846	110,885	12,349	140,080
Operating Result	192	53,624	13,015	66,830
Depreciation Expense	83	20,156	1,430	21,669
Landfill Provision		3,056		
Earnings before Interest and Tax	109	30,412	11,585	45,161
Interest Expense	55	5,044	447	5,546
Earnings before Tax	53	25,367	11,138	39,615
Income Tax Equivalent	16	7,610	3,341	10,968
Net Result After Tax	37	17,757	7,796	25,591

Strategic Policy

xiii.

2026-27 Revenue Policy

	Endorsed by Council:	
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Policy purpose

To set out the principles used by Council for:

- levying rates and charges
- granting concessions for rates and charges
- recovering overdue rates and charges
- cost-recovery methods
- considering rates and charges concessions, and
- determining the extent to which the physical and social infrastructure costs for a new development are to be funded by charges for the development.

The Revenue Policy must be applied in development of the 2026-27 annual budget.

Policy scope

This policy applies to the Sunshine Coast Council in regards to all areas identified in section 193 of the *Local Government Regulation 2012* (Qld).

Policy statement

Revenue raising principles

In addition to meeting all relevant legislative requirements, Council will apply the following principles to the levying of rates and charges, granting of concessions for rates and charges, recovery of overdue rates and charges, and determining cost-recovery methods:

- **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.
- **efficiency** - having in place a rating regime that is cost effective and efficient to administer and supports timely revenue collection.
- **consistency** - uniform application of the rules by treating ratepayers in similar circumstances in the same manner.
- **clarity** - by providing meaningful information to assist ratepayers understand their rates, charges, concessions and payment obligations, ensuring relevant information is clear and available.

2026-27 Revenue Policy | Strategic Policy

- **flexibility** - within legislative and policy requirements, by providing payment arrangements to ratepayers experiencing financial difficulty and providing a range of payment options.
- **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 purpose of granting concessions for rates and charges

Council may grant a concession in accordance with section 121 of the *Local Government Regulation 2012* (Qld). The concession may only be of the following types:

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

In accordance with the *Local Government Regulation 2012* (Qld) section 193(1)(b), the purpose of the concessions Council applies are detailed below:

- **Concessions for Pensioners**

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

- **Concessions for Non-profit community, sporting, cultural or arts organisations**

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

- **Concession for cost of living in the locality**

In accordance with Section 120(1)(c) of the *Local Government Regulation 2012* (Qld), Council may grant concessions having regard to the cost of living in the locality where land is situated. The purpose of these concessions is to provide short-term cash-flow assistance to ratepayers for such period as Council may determine from time to time.

- **Concessions for financial hardship**

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

- **Concessions for economic development**

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

Cost recovery fees

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

New development costs

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

Policy review

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

Roles and responsibilities

Role	Responsibility
Council	Endorsement authority for setting this policy and for all material and non-material changes to this policy. Able to endorse non-material changes.
Chief Executive Officer (CEO)	Responsible for executing the Revenue Policy. Approval authority for any non-material change to this policy.
Chief Financial Officer, Manager Finance, and Finance Branch	Bound by the principles outlined in this policy in the making, levying and recovery of rates and charges, and in the application of concessions relating to those rates and charges.

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All Council employees	Bound by the principles outlined in this policy in determining cost recovery and commercial fees and charges, and in the application of an exemption relating to those fees and charges.
Executive Leadership Team (ELT)	Provides advice to the CEO and/or Council on setting this policy and all proposed changes to this policy. Provides feedback to the policy sponsor and policy holder regarding the scope of approaching reviews.
Chief Financial Officer	Policy sponsor. Approval authority for any minor non-material changes to this policy.
Manager Finance	Policy holder.
Coordinator Financial Operations	Leads this policy's development, including communication, implementation, review, and reporting.

Measurements of success

Financial sustainability indicators, reported in the Annual Report, remain within target ranges and Council maintains a strong financial position through adequate and equitable revenue streams.

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2026-27 Revenue Policy | Strategic Policy

Appendix

Policy information							
Title	2026-27 Revenue Policy						
Purpose	To set out the principles used by Council for: <ul style="list-style-type: none"> levying rates and charges granting concessions for rates and charges recovering overdue rates and charges cost-recovery methods considering rates and charges concessions, and determining the extent to which the physical and social infrastructure costs for a new development are to be funded by charges for the development. The Revenue Policy must be applied in development of the 2026-27 annual budget.						
Document number	D2026/379534						
Corporate Plan reference	<table border="1"> <tr> <td>Goal</td> <td>Organisational excellence</td> </tr> <tr> <td>Pathway</td> <td>We serve our community by providing this great service</td> </tr> <tr> <td>Service Output</td> <td>S31 - Financial Management - Strategic management of Council's finances, assets, procurement and contracts that support effective supplier relationship, resource allocation and financial sustainability.</td> </tr> </table>	Goal	Organisational excellence	Pathway	We serve our community by providing this great service	Service Output	S31 - Financial Management - Strategic management of Council's finances, assets, procurement and contracts that support effective supplier relationship, resource allocation and financial sustainability.
Goal	Organisational excellence						
Pathway	We serve our community by providing this great service						
Service Output	S31 - Financial Management - Strategic management of Council's finances, assets, procurement and contracts that support effective supplier relationship, resource allocation and financial sustainability.						
Category	Statutory						
Subcategory	Financial						
Approved	<Corporate Governance to INSERT OM Reference>						
Approval date	May 2026						
Effective date	1 July 2026						
Review schedule	In accordance with Section 193 of the <i>Local Government Regulation 2012</i> (Qld), the Revenue Policy is reviewed annually and in sufficient time to allow an annual budget that is consistent with the Revenue Policy to be adopted for the next financial year. Reviewed policy document must be Council endorsed.						
Last review	March 2026						
Next review	April 2027						
Policy holder	The Manager responsible for this policy is: Manager Finance.						
Approval authority	Council has authority to endorse material changes. CEO has approval authority for any non-material change to the policy. The Chief Financial Officer has authority to approve minor non-material changes.						

2026-27 Revenue Policy | Strategic Policy

Related documents	
Legislation	Local Government Act 2009 (Qld) Local Government Regulation 2012 (Qld)
Operational documents	Revenue Statement

Version Control				
Version	Reason/Trigger	Change	Endorsed/Reviewed by	Date
1.0	Created	No	Special Budget Meeting	02/06/2014
2.0	Annual Review	Yes	Manager Finance	30/03/2017
2.	Endorsement	No	Council	15/06/2017
3.0	Annual Review	Yes	Chief Financial Officer	30/03/2018
3.0	Endorsement	No	Council	17/05/2018
4.0	Annual Review	Yes	Chief Financial Officer	02/04/2019
4.0	Endorsement	No	Council	23/05/2019
5.0	Annual Review	Yes	Chief Financial Officer	07/05/2020
5.0	Endorsement	Yes	Council	11/06/2020
6.0	Annual Review	Yes	Chief Financial Officer	19/03/2021
6.0	Endorsement	No	Council	27/05/2021
7.0	Annual Review	No	Chief Financial Officer	27/02/2022
7.0	Endorsement	No	Council	26/05/2022
8.0	Annual Review	No	Chief Financial Officer	27/03/2023
8.0	Endorsement	No	Council	25/05/2023
9.0	Annual Review	No	Chief Financial Officer	10/04/2024
9.0	Endorsement	No	Council	23/05/2024
10.0	Annual Review	No	Chief Financial Officer	08/04/2024
10.0	Endorsement	No substantive change, human rights assessment completed, template updated.	Council	30/05/2024
11.0	Annual Review	No substantive change, updated the Corporate Plan references	Manager Finance	07/04/2025
11.0	Endorsement	No	Council OM25/40	21/05/2025
12.0	Annual Review	Review and revise content and format, aligning guiding principles to the fiscal responsibilities. Updated human rights assessment.	Coordinator Manager Finance CFO	10/04/2026
12.0	Endorsement		Council	01/06/2026



CHANGE IN RATES AND UTILITY CHARGES (xiv)

In accordance with section 169(7)&(8) of the Local Government Regulation 2012, the Council is required to report the total value of the change, expressed as a percentage in the rates and utility charges levied for the financial year (2026-27) compared with the rates and utility charges levied in the previous budget (2025-26). The calculation of this percentage for a financial year excludes rebates and discounts applicable on rates and utility charges.

	Adopted Budget 2025-26	Adopted Budget 2026-27	% change from 2025-26 to 2026-27
Gross Rates and Utility Charges	\$499,261,556	\$550,112,366	10.19%

It must be noted that the percentage change is a combined increase across all types of differential general rating categories, special rates and charges, separate charges, and waste utility charges as defined in the Council's revenue statement (included in this budget) with a further allowance made for property growth.

XV.

Sunshine Coast Council 2026-27 Revenue Statement



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1. INTRODUCTION

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

The 2026-27 Revenue Statement applies for the period 1 July 2026 to 30 June 2027.

2. ADMINISTRATION

2.1 Issue of Rates Notices

Separate rate notices will be issued in the first six months of the financial year (July to December), and in the second half of the financial year (January to June), for the billing periods 1 July 2026 to the 31 December 2026, and 1 January 2027 to the 30 June 2027, respectively. Each rate notice includes one half of the annual rates and charges levied for the financial year. Sunshine Coast Regional Council will not make a resolution limiting the increase in rates and charges for the 2026-27 financial year.

In accordance with section 118 of the *Local Government Regulation 2012*, and section 152P of the *Fire Services Act 1990* all rates and charges and the State Government's Emergency Management Levy are to be paid by the due date shown on the rate notice.

The Council is required to collect the Emergency Management Levy in accordance with the *Fire Services Act 1990* and this levy is included on the rate notice. The Council billing frequency and method noted above will be applied to the Emergency Management Levy. All funds raised from this levy are forwarded to the Queensland Fire Department. For the financial year 2026-27, the levy is as prescribed by the *Fire Services Regulation 2011*, which is subject to alteration from time to time and is therefore outside the Sunshine Coast Regional Council's discretion. Council pensioner concessions as shown in section 2.3 will not be applied to the Emergency Management Levy.

2.2 Adjustment of Rates and Charges

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

Adjustment to rates and charges will only be made for up to a maximum of twelve months prior to the current rating period in accordance with the provisions of section 3.2.4, excluding adjustments arising from accepted objection notices relating to owner use of non-domiciled property for 28 days or more per 6-month rating period for properties categorised in Differential General Rate Categories 16T, 17T, 18T, 19T, 27T or 29T (which are detailed further below).

Adjustment for rates and charges levied in the prior twelve months where a principal place of residence adjustment is sought, will **not** be made where; a property has been categorised in Differential General Rate Categories 16, 16T, 17, 17T, 18, 18T, 19, 19T, 27, 27T, 29 or 29T, and the owner/s have not provided a completed differential general rate objection notice **and** sufficient supporting documents for each relevant rating period advising that the property is their principal place of residence per section 3.2.4 of this Revenue Statement.

For rates notices issued after 1 July 2026, an owner of non-domiciled property categorised in 16T, 17T, 18T, 19T, 27T or 29T may submit a completed Differential General Rate Objection Form – Transitory Accommodation non-domiciled property owner use (TA Objection Form), with the required supporting information, where the non-domiciled property owner has exclusively used the

Sunshine Coast Regional Council - 2026-27 Revenue Statement

property for 28 days or more in a 6-month rating period. Council will accept one TA Objection Form per 6-month rating period and if accepted, adjustments will only be made from the start of the 6-month rating period to which the objection relates in the current financial year.

2.3 Pensioner Concession

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

To qualify for Council's Pensioner Rate Concession the ratepayer must meet the following eligibility criteria.

2.3.1 Eligibility Criteria

To qualify for Council's Pensioner Rate Concession, the ratepayer must qualify for the Queensland Government Pensioner Rate Subsidy.

The pensioner:

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

Sunshine Coast Regional Council - 2026-27 Revenue Statement

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

2.3.2 Method of Calculation – Per Property

Method of calculation - per property*		
*25% of the Differential General Rate subject to the following maximum amounts		
Pension Rate Criteria	Ownership Criteria	
	Sole title to the property	Joint title to the property
Maximum level of pension (full pension)	\$343 per annum maximum	\$268 per annum maximum
Not Maximum level of pension (part pension)	\$171.50 per annum maximum	\$98 per annum maximum

2.3.2.1 Single Owner on the Maximum Rate of Pension

Where the *pensioner* is in receipt of the maximum level of pension and is the sole owner of the property that is their principal place of residence the concession will be 25% of the differential general rate up to a maximum amount of \$343 per annum.

2.3.2.2 Joint Owner on the Maximum Rate of Pension

Where the *pensioner* is in receipt of the maximum level of pension and the property is their principal place of residence and owns the property jointly with one or more people who meet the eligibility criteria in section 2.3.1, the concession will be 25% of the differential general rate up to a maximum amount of \$268 per annum.

2.3.2.3 Single Owner not on the Maximum Rate of Pension

Where the *pensioner* is not in receipt of the maximum level of pension and is the sole owner of the property that is their principal place of residence the concession will be 25% of the differential general rate up to a maximum amount of \$171.50 per annum.

2.3.2.4 Joint Owner not on the Maximum Rate of Pension

Where the *pensioner* is not in receipt of the maximum level of pension and the property is their principal place of residence and owns the property jointly with one or more people who meet the eligibility criteria in section 2.3.1, the concession will be 25% of the differential general rate up to a maximum amount of \$98 per annum.

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

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

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

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

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

2.4 Concessions for Rates & Charges

2.4.1 Rates and Charges Debt Concession

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

2.4.1.1 Additional Charges

In accordance with section 125(3) of the *Local Government Regulation 2012* an additional charge can accrue on all rates and charges in arrears in return for Council agreeing to defer the payment. The additional charge will be equivalent to compound interest, calculated in daily rests from the due date stated in the rate notice until paid in full and will be set at the *90-day Bank Bill Yield Rate*.

2.4.2 Deferment of Differential General Rates

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

The deferment of the differential general rate will apply to:

- Eligible Pensioners
- Eligible Business/Enterprises.

2.4.2.1 Deferment for Eligible Pensioners

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

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

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

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

2.4.2.2 Deferment for Businesses or Enterprises

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

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

2.4.2.3 Additional Charges

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

2.4.2.4 Application to Defer

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

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

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

- Boy Scout and Girl Guide Associations
- Surf Lifesaving and Coastguard organisation
- Community Sporting Organisation – Not-for-profit organisations without a commercial liquor licence or a community club liquor licence
- Community Cultural or Arts Organisation – Not-for-profit organisations without a commercial liquor licence or a community club liquor licence
- Charitable Organisations:
 - (a) not-for-profit organisation, and

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- (b) registered as a charity institution or a public benevolent institution, and
- (c) providing benefits directly to the community, and
- (d) endorsed by the Australian Tax Office - Charity Tax Concession.

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

If a property has previously been granted a differential general rate concession in the previous financial year, the owner will not be required to re-apply to obtain the concession for the current financial year, however they may be required to provide proof of their ongoing eligibility if requested to do so. Property owners must immediately notify Council if there is a change of land use for a property in receipt of a differential general rate concession or if they no longer meet the eligibility criteria for the concession.

2.4.4 Concession for eligible businesses or enterprises

Eligible businesses or enterprises may be granted a concession under Chapter 4, Part 10 of the *Local Government Regulation 2012*, section 120(1)(d).

The purpose of the concession is to assist eligible business and enterprise ratepayers in circumstances where:

- Their property was previously rated in the commercial/industrial rate categories that applied in 2025-26 (2RN, 2UN, 2R, 2U, 3R, 3U, 4R and 4U), and
- the land valuation increased with effect from 1 July 2026 to \$3 million or above, and
- the increase in land valuation has resulted in the property being rated within category 24 - Shopping Centres with a rateable value from \$3,000,000 to \$7,100,000.

Council may grant a rebate equivalent to 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.

Applications received during the current year may be granted a differential general rate concession for the year if Council is satisfied the eligibility criteria have been met.

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

2.5 Differential General Rate Exemptions

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

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

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

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

2.6 Outstanding Rates and Charges

2.6.1 Interest Charges

Interest Charges will be applied to all overdue rates or charges under section 133 of the *Local Government Regulation 2012* from the day the rates or charges become overdue. The interest will be compound interest, calculated on daily rests. For a day on or after 1 July 2026 the interest rate will be 8% per annum.

2.6.2 Arrangements to Pay

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

2.6.3 Overdue Rates and Charges

Where the rates and charges remain unpaid and an arrangement to pay has not been made, a reminder notice will be issued. Where rates and charges remain unpaid after the reminder notice period, further recovery action may commence, which may include being referred to an external debt

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recovery agent. Council may also undertake court proceedings to recover overdue rates and charges in accordance with section 134 of the *Local Government Regulation 2012*.

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

2.6.4 Sale of Land for Arrears of Rates & Charges

In order for the Council to exercise its powers to sell or acquire land for overdue rates or charges, it must comply with the requirements set out in the *Local Government Act 2009* and *Local Government Regulation 2012*, including but not limited to the following:

- Some or all of the overdue rates and charges have been overdue for at least,
 - generally three years, or
 - if the rates or charges were levied on vacant land or land used for commercial properties and the local government has obtained judgment – one year, or
 - if the rates or charges were levied for a mining claim – three months.
- The Council may, by resolution, decide to sell the land.
- The Council must as soon as practicable give all interested parties a Notice of Intention to Sell the land.
- Procedures for selling the land must be commenced generally three months after the Notice of Intention to Sell the land is issued and the notice of auction issued within six months after the Notice of Intention to Sell the land is issued.
- The Council must end the procedures if the overdue rates and charges and all expenses the Council incurs in attempting to sell the land are paid in full.

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

2.7 Fees and Charges

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

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

Section 172(1)(d) of the *Local Government Regulation 2012* provides that if the local government conducts a business activity on a commercial basis the Revenue Statement must state the criteria used to decide the amount of the charges for the activity's goods and services. Commercial charges will be charged at commercial rates for a business activity conducted by Council on a commercial basis and all commercial charges for the 2026-27 financial year are set out in the Register of General Cost-Recovery Fees and Commercial Charges 2026-27 as adopted.

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

2.8 Definitions

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

Terms Used	Explanation
<i>90-day Bank Bill Yield Rate</i>	the monthly average yield of 90-day bank accepted bills published by the Reserve Bank of Australia for the month of March in the financial year immediately before the financial year to which this Revenue Statement refers, rounded to 2 decimal places. For 2026-27 this is 4.19%.
<i>Community Title Scheme</i>	a community titles scheme under the <i>Body Corporate and Community Management Act 1997</i> .
<i>Differential General Rates Table</i>	Table 1 and Table 2 in this Revenue Statement.
<i>due date</i>	the due date for payment as shown on the rate notice.
<i>dual occupancy</i>	a property containing two dwelling houses or dwelling units on the same rateable lot (one valuation), whether or not attached, capable of being used by separate households.
<i>dwelling house</i>	a separate building that is used or is adapted to be used for principal residential purposes .
<i>dwelling unit</i>	a room or group of rooms that is used or is adapted to be used for principal residential purposes .
<i>full payment</i>	cleared payment of the amount of the most recently issued rates notice. 'Cleared' payment means money which Council can immediately withdraw from its bank accounts or be used at the time of the transaction or at the end of the day.
<i>group title multi dwelling</i>	land with 09 Land Use Code which contains multiple dwellings.
<i>group title single dwelling</i>	land with 09 Land Use Code which contains a single dwelling house only.
<i>group title vacant land</i>	land with 09 Land Use Code which does not contain any improvements.
<i>high-rise unit</i>	strata lots within a complex containing greater than four stories above the ground.
<i>independent dwelling unit</i>	a self-contained dwelling, with or without a laundry, designed and established for independent living and located within a retirement lifestyle village or a retirement village .
<i>land parcel or parcel of land</i>	a lot or any part of a lot which is registered with the Department of Resources, and which is capable of being occupied separately regardless of whether a separate title is held for such lot or part of a lot.

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<i>land use codes</i>	the land use codes used by Council, derived from the Department of Resources detailed at Appendix 8.
<i>low-rise unit</i>	strata lots within a complex containing no more than four stories above the ground.
<i>multi dwelling</i>	dual occupancy, secondary dwelling or flats, on the same rateable lot (one valuation), categorised under land use code 03 or for dwelling units on the same rateable lot (one valuation) categorised under land use code 08 or 09.
<i>non-residential purposes</i>	all purposes other than residential purposes .
<i>non-domiciled property</i>	property that is <u>not</u> the owner's declared residential address for electoral, taxation, driving, government social security or national health registration purposes, or any other form of evidence deemed acceptable by the Council <u>and</u> is categorised within rating categories 16T, 17T, 18T, 19T, 27T, 29T.
<i>nursing home/aged care home</i>	land used predominantly for the provision of residential aged care, where accommodation is ancillary to ongoing personal, nursing, or clinical care and does not comprise independently occupied or self-contained independent dwelling units . The land is used and operated as a single integrated residential care facility. Where there is a mixed use, for example a nursing home/aged care co-located on the same rateable lot as a <i>retirement village</i> or <i>retirement lifestyle village</i> , the <i>predominant use</i> of the land will apply.
<i>overdue rates</i>	has the meaning assigned to that term by section 132 of the <i>Local Government Regulation 2012</i> . Without limiting that definition, overdue rates generally means those rates and charges remaining unpaid after the due date for payment, as prescribed in a rate notice issued to ratepayers. Overdue rates excludes those rates and charges covered by an approved arrangement to pay where payments are being maintained in accordance with the approved arrangement.
<i>owner</i>	has the meaning given in the <i>Local Government Act 2009</i> for the term owner of land.
<i>predominant use</i>	the single use, or in the case of multiple usages, the main use, for which in the opinion of the Council the property is being used or could potentially be used by virtue of the improvements or activities conducted upon the property .
<i>pensioner</i>	in accordance with the <i>Local Government Regulation 2012</i> , a person who is the holder of a pensioner concession card issued by the department of the Commonwealth responsible for administering the <i>Social Security Act 1991</i> (Cwlth) or the <i>Veterans' Entitlements Act 1986</i> (Cwlth).
<i>primary production purposes</i>	land used or available for the business or industry of grazing, dairying, pig farming, poultry farming, viticulture, orchard, apiculture, horticulture, aquaculture, vegetable growing, the growing of crops of any kind, forestry; or any other business or industry involving the cultivation of soils, the harvesting of crops or the rearing of livestock; <u>and</u> where a farming

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	concession is granted by the Department of Resources in accordance with Chapter 2, Part 2, Division 5, Subdivision 2 of the <i>Land Valuation Act 2010</i> .
<i>premises</i>	includes: (a) the whole or any part of any building, structure, or land (b) any construction works whether on private land, Crown land, Council land or any public place.
<i>principal place of residence</i>	<p>(A) a <u>single dwelling house</u>, or <u>single dwelling unit</u> that is the place of residence at which at least one natural person who constitutes the owner/s of the land predominantly resides, or</p> <p>(B) a multi dwelling house or multi dwelling unit that is the place of residence where at least one owner being a pensioner who complies with the eligibility criteria contained in the Queensland Government's Rate Subsidy Scheme predominantly resides.</p> <p>(C) rateable land within a community title scheme that is identified by land use code 08 community title scheme unit within a registered retirement village <u>and</u> the community title scheme unit is owned by the village operator <u>and</u> occupied under a current lease of 90 years or more which specifies the unit occupant is responsible for payment of the general rate.</p> <p>In establishing principal place of residence Council may consider, but not be limited to, the owner's declared address for electoral, taxation, driving, government social security or national health registration purposes, or any other form of evidence deemed acceptable by the Council.</p> <p>Without limiting the above meaning the following cases do not comply with the definition of a principal place of residence, namely a <u>single dwelling house</u>, a <u>single dwelling unit</u>, or a multi dwelling house or a multi dwelling unit that is:</p> <p>(a) not occupied by at least one person/s who constitutes the owner/s, but occupied by any other person/s, whether in return for rent or remuneration or not, including members of the owner's family, unless the specific criteria (C) above applies, or</p> <p>(b) not occupied, whether permanently or temporarily for more than 120 days of the financial year, including for the purposes of renovation or redevelopment, except where:</p> <p>(i) a premises being renovated remains the registered principal place of residence of the owner for electoral, taxation, driving, government social security or national health registration purposes and that the owner/s do not own any other property which they claim to be their principal place of residence, or</p> <p>(ii) a property is vacant due to the owner/s absence on an extended holiday, provided that the property remains vacant for the entire period of their absence, or</p> <p>(iii) a property is vacant due to the owner/s absence due to work commitments, provided that the absence is confirmed in writing by the owner's employer to Council's satisfaction and the</p>

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	<p>property remains vacant or is occupied by immediate family members only during the period of the owner's absence, or</p> <p>(iv) the owner is absent due to medical reasons of the owner or a close relative and this is confirmed in writing by a health professional to Council's satisfaction.</p> <p>(c) not owned by a natural person, e.g. owned by a company, excepting where the ratepayer residing at the property as their principal place of residence is the company owner, or</p> <p>(d) multi dwelling (dual occupancy or a secondary dwelling) on the same rateable lot (one valuation) whether or not the properties are attached (except as outlined in (B) above), or</p> <p>(e) a property categorised as transitory accommodation within rating categories 16T, 17T, 18T, 19T, 27T, 29T.</p>
<i>principal residential purpose(s)</i>	<p>a dwelling house or dwelling unit used solely for a principal place of residence, not used as transitory accommodation, not including a dwelling house or dwelling unit that is part of a multi dwelling, not containing any improvements of a non-residential nature nor comprising any non-residential or commercial activity unless such improvements or activity is limited to:</p> <p>(a) the owner/s working from home being either self-employed or working for their employer either permanently or temporarily, provided any such activity conforms with and does not exceed the Description and Identification set out in the Differential General Rates Table included in Council's 2026-27 Revenue Statement, and/or</p> <p>(b) engaging in a hobby or pastime that involves the sale, manufacture or provision of goods or services and/or the reception of customers to view, purchase or consult on any such goods or services on site, including low-key/single, kerb-side sales and stalls, provided any such activity conforms with and does not exceed the Description and Identification set out in the Differential General Rates Table included in Council's 2026-27 Revenue Statement.</p>
<i>property</i>	a parcel or parcels of land recorded together within Council's systems for rating and charging purposes.
<i>rateable land</i>	has the meaning given in section 93(2) of the <i>Local Government Act 2009</i> .
<i>rateable value</i>	the value of land for the financial year as issued by the Department of Resources in accordance with the <i>Land Valuation Act 2010</i> .
<i>residential purpose(s)</i>	land that is in, or if it were categorised would be in, Differential Rating Categories 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 16T, 17, 17T, 18, 18T, 19, 19T, 27, 27T, 28, 29, 29T or 30 as set out in the Differential General Rates Table included in Council's 2026-27 Revenue Statement. Any residential premises that does not comply with the Description and Identification for Differential Rating Categories 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 16T, 17, 17T, 18, 18T, 19, 19T, 27, 27T, 28, 29, 29T or 30 as set out in the Differential General Rates Table (Table 1) included in Council's 2026-27 Revenue Statement, is deemed to be non-residential purposes .

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<i>retirement lifestyle village</i>	land which is a single lot and not subject to a community title scheme , operated and registered under the <i>Manufactured Homes (Residential Parks) Act 2003</i> , residents hold a long-term licence/lease to occupy the land and own the independent dwelling units upon the land.
<i>retirement village</i>	land which is a single lot and not subject to a community title scheme , operated and registered under a retirement village scheme in accordance with the <i>Retirement Villages Act 1999</i> . Retired persons reside, or are to reside, in independent dwelling units or serviced units on the land.
<i>secondary dwelling</i>	a dwelling used in conjunction with a dwelling house or dwelling unit on the same rateable lot (one valuation). For example, may be constructed under a dwelling house, be attached or freestanding from the dwelling house, may be a separate self-contained part of a dwelling house or dwelling unit . Note: A dwelling house or dwelling unit with a secondary dwelling on the same rateable lot is a multi dwelling for rating purposes.
<i>shopping centre purposes</i>	land which has a predominant use of major retail activities or retail warehouses.
<i>single dwelling</i>	land which contains a single dwelling house or a single dwelling unit only.
<i>strata lot</i>	a lot created pursuant to the <i>Body Corporate and Community Management Act 1997</i> , <i>Mixed Use Development Act 1993</i> , or similar strata title legislation.
<i>Sunshine Coast Airport and Sunshine Coast Airport Precinct</i>	land which is located within either the Sunshine Coast Airport or Sunshine Coast Airport Precinct, as identified in Council's Planning Scheme, and is for activities associated, related or connected with the provision, management and operation of an airport facility, including passenger terminal, freight, car parking facilities, storage and industrial facilities. The intention of this description is to cover all properties used for a range of purposes located within the footprint of the Sunshine Coast Airport and Sunshine Coast Airport Precinct, an area as identified in Council's Planning Scheme.
<i>transitory accommodation</i>	<p>where a property is offered or available, or used, for rental in a temporary manner, generally associated with, but not limited to, holiday rental letting, typically for a rental period or rental periods of less than 42 consecutive days at any one time. (Note: Transitory Accommodation listings or advertising/marketing, for example, such as on publicly available websites and/or with real estate agents, will constitute evidence of the property being offered or available).</p> <p>Despite the above, the following is not transitory accommodation:</p> <ul style="list-style-type: none"> (a) a room in a property that is offered or available, or used, for holiday rental letting within a principal place of residence and the owner/s reside at the property when the room is offered, available or used for holiday rental letting, or (b) a property with a documented tenancy agreement in place that meets the requirements of the <i>Residential Tenancies and Rooming</i>

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	<p><i>Accommodation Act 2008</i>, and the agreement is for a period of 42 consecutive days or more, or</p> <p>(c) the specific time period detailed on a Differential General Rate Objection Form – Transitory Accommodation non-domiciled property owner use for 28 days or more (TA Objection Form) and the TA Objection Form has been accepted by Council as meeting the criteria for non-domiciled property owner use for 28 days or more in accordance with section 2.2, and section 3.2.4, and the conditions detailed on the TA Objection Form.</p> <p>For the purposes of clarity, where a multi dwelling is used to provide transitory accommodation the predominant use definition is applied. Without limiting the meaning, the following is a predominant use of transitory accommodation: where 50% or more of a multi dwelling is offered or available or used as transitory accommodation.</p>
<p><i>vacant land</i></p>	<p>land devoid of buildings or structures with the exception of outbuildings or other minor structures not designed or used for human habitation or occupation. It excludes land that is used for car parking or in conjunction with any commercial activity or commercial land use, examples of which include but are not limited to, heavy vehicle or machinery parking, outdoor storage areas, assembly areas or land used for primary production purposes. Commercial activities are rated within commercial & industrial rate categories 2C, 3C, 4C, 5C, 5, 24A, 24B, 24, 25, 25A, 25B, 26 or for primary production purposes rate category 1 applies.</p>

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

3. DIFFERENTIAL GENERAL RATES

3.1 Basis of Rates

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

3.1.1 Outline

The Sunshine Coast Regional Council will use a system of differential general rating for the 2026-27 financial year.

3.1.2 Limitation of Increase in Rates and Charges Levied

Pursuant to section 116 of the *Local Government Regulation 2012*, Sunshine Coast Regional Council has not made a resolution limiting the increases in rates or charges for the 2026-27 financial year.

3.2 Rates to Apply

3.2.1 Explanation

The applicable Differential General Rates for the financial year ending 30 June 2027 are identified in *Table 2 Schedule of Rates*, as adopted in the 2026-27 Council budget. The rate will apply to the rateable value of lands which are within the Sunshine Coast Regional Council area as provided by the Department of Resources.

3.2.2 Differential General Rates

There will be 53 differential general rating categories in 2026-27. The categories and the relevant description and identification of those categories are outlined in *Table 1 Differential General Rates*.

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

- (a) the categories into which the rateable land in the regional Council area is to be categorised are:
 - 1 Agricultural
 - 2C Commercial & Industrial with a rateable value from \$0 to \$276,000
 - 3C Commercial & Industrial with a rateable value from \$276,001 to \$590,000
 - 4C Commercial & Industrial with a rateable value from \$590,001 to \$1,250,000
 - 5C Commercial & Industrial with a rateable value greater than \$1,250,000
 - 4I Iconic Tourism, Entertainment/Leisure or Tourism Attraction related industry
 - 5 Extractive Industries
 - 6 Residential/Vacant Land/Other with a rateable value from \$0 to \$730,000
 - 7 Residential/Vacant Land/Other with a rateable value from \$730,001 to \$1,090,000
 - 8 Residential/Vacant Land/Other with a rateable value from \$1,090,001 to \$1,414,000
 - 9 Residential/Vacant Land/Other with a rateable value from \$1,414,001 to \$1,599,999
 - 10 Residential/Vacant Land/Other with a rateable value from \$1,600,000 to \$1,850,100
 - 11 Residential/Vacant Land/Other with a rateable value from \$1,850,101 to \$2,099,900
 - 12 Residential/Vacant Land/Other with a rateable value from \$2,099,901 to \$2,500,100
 - 13 Residential/Vacant Land/Other with a rateable value from \$2,500,101 to \$3,099,900
 - 14 Residential/Vacant Land/Other with a rateable value from \$3,099,901 to \$5,603,000

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- 15 Residential/Vacant Land/Other with a rateable value over \$5,603,000
- 16 Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$0 to \$1,004,400
- 16T Residential - Transitory Accommodation with a rateable value from \$0 to \$1,004,400
- 17 Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$1,004,401 to \$1,450,000
- 17T Residential - Transitory Accommodation with a rateable value from \$1,004,401 to \$1,450,000
- 18 Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$1,450,001 to \$2,100,000
- 18T Residential - Transitory Accommodation with a rateable value from \$1,450,001 to \$2,100,000
- 19 Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value over \$2,100,000
- 19T Residential - Transitory Accommodation with a rateable value over \$2,100,000
- 20 Vacant Land with a rateable value over \$1,300,000 and total area greater than 1500 square metres.
- 21 Lots less than 20 square metres, Pump Stations, Stock Grazing Permit, Strata Garage
- 22 Land Subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the *Land Valuation Act 2010*
- 23 Nursing Homes/Aged Care Homes
- 23A Retirement Villages and Retirement Lifestyle Villages - 0 to 40 independent dwelling units
- 23B Retirement Villages and Retirement Lifestyle Villages - 41 to 80 independent dwelling units
- 23C Retirement Villages and Retirement Lifestyle Villages - 81 to 120 independent dwelling units
- 23D Retirement Villages and Retirement Lifestyle Villages - 121 to 160 independent dwelling units
- 23E Retirement Villages and Retirement Lifestyle Villages - 161 to 200 independent dwelling units
- 23F Retirement Villages and Retirement Lifestyle Villages - 201 to 240 independent dwelling units
- 23G Retirement Villages and Retirement Lifestyle Villages - 241 to 280 independent dwelling units
- 23H Retirement Villages and Retirement Lifestyle Villages - 281 to 320 independent dwelling units
- 23I Retirement Villages and Retirement Lifestyle Villages - 321 to 360 independent dwelling units
- 23J Retirement Villages and Retirement Lifestyle Villages - 361 independent dwelling units and above
- 24A Shopping Centres with a rateable value from \$1,000,000 to \$2,000,000

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- 24B Shopping Centres with a rateable value from \$2,000,001 to \$2,999,999
- 24 Shopping Centres with a rateable value from \$3,000,000 to \$7,100,000
- 25 Shopping Centres with a rateable value from \$7,100,001 to \$13,100,000
- 25A Shopping Centres with a rateable value from \$13,000,001 to \$22,500,000
- 25B Shopping Centres with a rateable value from \$22,500,001 to \$45 million
- 26 Shopping Centres with a rateable value over \$45 million
- 27 High-rise Units - Not Principal Place of Residence/Multi Dwelling
- 27T High-rise Units - Transitory Accommodation
- 28 High-rise Units - Principal Place of Residence
- 29 Low-rise Units - Not Principal Place of Residence/Multi Dwelling
- 29T Low-rise Units - Transitory Accommodation
- 30 Low-rise Units - Principal Place of Residence
- 31 Other Significant Commercial & Industrial

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

3.2.3 Minimum Differential General Rates

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

3.2.4 Objecting to a Differential General Rate Category

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

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

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

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

Sunshine Coast Regional Council will only accept a differential general rate objection notice in the financial year for which the rates have been levied. However, for objections relating to owner use of non-domiciled property for 28 days or more in a 6-month rating period for properties categorised in Differential General Rate Categories 16T, 17T, 18T, 19T, 27T or 29T, objections will be accepted for the January to June rating period up until 31 August of that year.

In accordance with section 2.2, adjustment to rates and charges as a result of a differential general rate objection notice will only be made for up to a maximum of twelve months prior to the current rating period, **except** for accepted objection notices arising from owner use of non-domiciled property used for 28 days or more in a 6-month rating period for properties categorised in Differential General Rate Categories 16T, 17T, 18T, 19T, 27T or 29T. For such objections,

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adjustments will only be made from the start of the 6-month rating period to which the objection relates.

3.2.5 Principal Place of Residence Exceptions

Where a landowner who owns a property categorised in Differential General Rate Category 16, 17, 18, 19, 27 or 29, makes an objection under section 90 of the *Local Government Regulation 2012*, and either of the following apply:

- (a) the owner is using the *dual-occupancy* or *secondary dwelling* on the property to provide accommodation to a member of their immediate family and the family member being housed has special circumstances such as a physical or mental disability or safety and privacy concerns, or
- (b) in the case of a *dual-occupancy* or *secondary dwelling* only, all dwelling components (i.e. the main dwelling and the secondary dwelling) are verified as being occupied by the registered owners of the property who live in the dwelling components on a separate and independent basis,

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

3.3 Concessions

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

3.4 Notices

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

Table 1 – Differential General Rates

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 the appropriate category is detailed within Table 1 below. Council delegates to the Chief Executive Officer the power, pursuant to subsections (4) and (5) of section 81 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* below.

Table 1 – Differential General Rates		
Column 1 - Category	Column 2 - Description	Column 3 - Identification*
1. Agricultural		
1	This category will apply where the land is: a. used for primary production purposes , or has the potential predominant use by virtue of its improvements or activities conducted	Land to which the following land use codes apply: 44 nursery garden centre 60 sheep grazing 61 sheep breeding

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Table 1 – Differential General Rates		
Column 1 - Category	Column 2 - Description	Column 3 - Identification*
	<p>upon the land of primary production purposes; and</p> <p>b. used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes.</p>	<p>64 livestock grazing – breeding</p> <p>65 livestock grazing – breeding and fattening</p> <p>66 livestock grazing – fattening</p> <p>67 goats</p> <p>68 dairy cattle – quota milk</p> <p>69 dairy cattle – non-quota milk</p> <p>70 cream</p> <p>71 oilseeds</p> <p>73 grains</p> <p>74 turf farm</p> <p>75 sugar cane</p> <p>76 tobacco</p> <p>77 cotton</p> <p>78 rice</p> <p>79 orchard</p> <p>80 tropical fruit</p> <p>81 pineapple</p> <p>82 vineyard</p> <p>83 small crops and fodder irrigated</p> <p>84 small crops & fodder non-irrigated</p> <p>85 pigs</p> <p>86 horses</p> <p>87 poultry</p> <p>88 forestry and logs</p> <p>89 animals (special)</p> <p>93 peanuts</p>
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 4I.</p>	<p>Land to which the following land use codes apply:</p> <p>07 guest house/private hotel/hostel/bed and breakfast</p> <p>08 community title scheme unit(s)</p> <p>09 group title multi dwelling or group title vacant land</p> <p>10 combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet</p> <p>11 shop/office (single) with or without accommodation</p>

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Table 1 – Differential General Rates		
Column 1 - Category	Column 2 - Description	Column 3 - Identification*
		12 shops – shopping group (more than 6 shops)
		13 shops – shopping group (2 to 6 shops)
		14 shops main retail
		15 shop secondary retail
		16 drive-in shopping centre
		17 restaurant/fast food outlet
		18 special tourist attraction
		19 walkway/ramp
		20 marina
		22 car park
		23 retail warehouse
		24 sales area
		25 office(s)
		26 funeral parlour
		27 private hospital/convalescent home (medical care)
		28 warehouse and bulk store
		29 transport terminal
		30 service station
		31 oil depot
		32 wharf
		33 builder’s yard/contractor’s yard
		34 cold store/ice works
		35 general industry
		36 light industry
		37 noxious/offensive industry
		38 advertising – hoarding
		39 harbour industry
		41 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

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Table 1 – Differential General Rates		
Column 1 - Category	Column 2 - Description	Column 3 - Identification*
		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> <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>

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Table 1 – Differential General Rates		
Column 1 - Category	Column 2 - Description	Column 3 - Identification*
		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	<p>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 shopping centre or retail warehouse (<i>land use codes</i> 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 <i>non-residential purposes</i>, or has the potential <i>predominant use</i> by virtue of its improvements or activities conducted upon the land of <i>non-residential purposes</i>; and</p> <p>b. not included in category 1, 4I, 24A, 24B, 24, 25, 25A, 25B, 26.</p>	<p>Land to which the following <i>land use codes</i> apply:</p> 07 guest house/private hotel/hostel/bed and breakfast 08 <i>community title scheme</i> unit(s) 09 <i>group title multi dwelling</i> or <i>group title vacant land</i> 10 combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet 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

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Column 1 - Category	Column 2 - Description	Column 3 - Identification*
		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

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Table 1 – Differential General Rates		
Column 1 - Category	Column 2 - Description	Column 3 - Identification*
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> <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>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>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>

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Table 1 – Differential General Rates		
Column 1 - Category	Column 2 - Description	Column 3 - Identification*
		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 purposes or tourism attraction related industry purposes.</p>	<p>Land to which one of the following land use codes apply</p> <p>18 special tourist attraction 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 Palmer Coolum Resort and property number 122307 Twin Waters Resort.</p>

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Table 1 – Differential General Rates		
Column 1 - Category	Column 2 - Description	Column 3 - Identification*
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, 24B, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.</p>	

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Table 1 – Differential General Rates		
Column 1 - Category	Column 2 - Description	Column 3 - Identification*
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, 23C, 23D, 23E, 23F, 23G, 23H, 23I, 23J, 24A, 24B, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	

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Table 1 – Differential General Rates		
Column 1 - Category	Column 2 - Description	Column 3 - Identification*
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 conducted upon the land of residential purposes ; and b. not used as a principal place	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 .

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Table 1 – Differential General Rates		
Column 1 - Category	Column 2 - Description	Column 3 - Identification*
	<i>of residence</i> and; c. does not fall into category 16T.	
16T. Residential - Transitory Accommodation with a rateable value from \$0 to \$1,004,400		
16T	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 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 .
17. Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$1,004,401 to \$1,450,000		
17	This category will apply where the land has a rateable value from \$1,004,401 to \$1,450,000 and is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. not used as a principal place of residence and; c. does not fall into category 17T.	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 .
17T. Residential - Transitory Accommodation with a rateable value from \$1,004,401 to \$1,450,000		
17T	This category will apply where the land has a rateable value from \$1,004,401 to \$1,450,000 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 .

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Table 1 – Differential General Rates		
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	This category will apply where the land has a rateable value from \$1,450,001 to \$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. not used as a principal place of residence and; c. does not fall into category 18T.	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 .
18T. Residential - Transitory Accommodation with a rateable value from \$1,450,001 to \$2,100,000		
18T	This category will apply where the land has a rateable value from \$1,450,001 to \$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
19. Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value over \$2,100,000		
19	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. not used as a principal place of residence and; c. does not fall into category 19T.	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

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Table 1 – Differential General Rates		
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.

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Table 1 – Differential General Rates		
Column 1 - Category	Column 2 - Description	Column 3 - Identification*
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).
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.

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Table 1 – Differential General Rates		
Column 1 - Category	Column 2 - Description	Column 3 - Identification*
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.
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:	Land to which the following land use codes apply: 21 retirement village. 211 retirement lifestyle village.

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Table 1 – Differential General Rates		
Column 1 - Category	Column 2 - Description	Column 3 - Identification*
	a. contains not less than 241 and not more than 280 independent dwelling units .	
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: a. contains not less than 281 and not more than 320 independent dwelling units .	Land to which the following land use codes apply: 21 retirement village. 211 retirement lifestyle village.
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	Land to which the following land use codes apply: 14 shops main retail 15 shop (secondary retail)

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Table 1 – Differential General Rates		
Column 1 - Category	Column 2 - Description	Column 3 - Identification*
	improvements or activities conducted upon the land of shopping centre purposes .	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 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
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 shopping centre purposes or has the potential predominant use by virtue of its improvements or activities conducted upon the land of shopping centre purposes .	Land to which the following land use codes apply: 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse
25. Shopping Centres with a rateable value from \$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 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
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 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

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Table 1 – Differential General Rates		
Column 1 - Category	Column 2 - Description	Column 3 - Identification*
25B. Shopping Centres with a rateable value from \$22,500,001 to \$45 million		
25B	This category will apply where the land has a rateable value from \$22,500,001 to \$45 million and is used for shopping centre purposes or has the potential predominant use by virtue of its improvements or activities conducted upon the land of shopping centre purposes .	Land to which the following land use codes apply: 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse
26. Shopping Centres with a rateable value over \$45 million		
26	This category will apply where the land has a rateable value over \$45 million and is used for shopping centre purposes or has the potential predominant use by virtue of its improvements or activities conducted upon the land of shopping centre purposes .	Land to which the following land use codes apply: 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse
27. High-rise Units - Not Principal Place of Residence/Multi Dwelling		
27	This category will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. part of a community title scheme with a high-rise unit or group title multi dwelling with a high-rise unit ; and c. not used as a principal place of residence ; and d. does not fall into category 27T.	Land to which the following land use codes apply: 08 community title scheme unit(s) 09 group title multi dwelling unit
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	Land to which the following land use codes apply: 08 community title scheme unit(s) 09 group title multi dwelling unit

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Table 1 – Differential General Rates		
Column 1 - Category	Column 2 - Description	Column 3 - Identification*
	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 .	
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 conducted upon the land of residential purposes ; and b. part of a community title scheme with a high-rise unit or group title multi dwelling with a high-rise unit ; and c. used as a principal place of residence .	Land to which the following land use codes apply: 08 community title scheme unit(s) 09 group title multi dwelling unit
29. Low-rise Units - Not Principal Place of Residence/Multi Dwelling		
29	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 low-rise unit or group title multi dwelling with a low-rise unit ; and c. not used as a principal place of residence ; and d. does not fall into category 29T.	Land to which the following land use codes apply: 08 community title scheme unit(s) 09 group title multi dwelling unit

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Table 1 – Differential General Rates		
Column 1 - Category	Column 2 - Description	Column 3 - Identification*
29T. Low-rise Units - Transitory Accommodation		
29T	This category will apply where the land is: <ul style="list-style-type: none"> a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and b. 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 transitory accommodation. 	Land to which the following land use codes apply: <ul style="list-style-type: none"> 08 community title scheme unit(s) 09 group title multi dwelling unit
30. Low-rise Units - Principal Place of Residence		
30	This category will apply where the land is: <ul style="list-style-type: none"> a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and b. part of a community title scheme with a low-rise unit or group title multi dwelling with a low-rise unit; and c. used as a principal place of residence. 	Land to which the following land use codes apply: <ul style="list-style-type: none"> 08 community title scheme unit(s) 09 group title multi dwelling unit
31. Other Significant Commercial & Industrial		
31	This category will apply where the land is located within the Sunshine Coast Airport Precinct and is used for an airport or other significant industry or non-residential purposes .	Land to which the following land use codes apply: <ul style="list-style-type: none"> 100 Sunshine Coast Airport, Sunshine Coast Airport Precinct

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Table 2 – Schedule of Rates

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 general rate to be made and levied for each differential general rate category, is as set out in Table 2 below:

Table 2 - Schedule of Rates

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

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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

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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			

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

4. SPECIAL RATES AND CHARGES

4.1 Montville Beautification Levy

4.1.1 Basis of Rate

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

4.1.2 Rate to Apply

The applicable rate for the financial year ended 30 June 2027 will be 0.0621 cents in the dollar of rateable valuation with a minimum of \$292 per annum as adopted in the 2026-27 budget. The rate so made will be applied to all rateable land including *strata lots* within the benefited area delineated on Map A in *Appendix 1*, being properties on Main Street between Western Avenue and Hoffman Close, Montville. These properties are in the Montville Town Centre Beautification and Improvement Project benefit area.

4.1.3 Basis of Charge Calculation

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

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

4.1.4 Concessions

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

4.1.5 Notices

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

4.2 Twin Waters Maintenance Charge

4.2.1 Basis of Charge

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

4.2.2 Charge to Apply

The applicable charges for the financial year ended 30 June 2027 will be as follows:

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

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

4.2.3 Basis of Charge Calculation

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

4.2.4 Concessions

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

4.2.5 Notices

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

4.3 Rural Fire Charge

4.3.1 Basis of Charge

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

4.3.2 Charge to Apply

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

4.3.3 Exclusions

The Rural Fire Charge does not apply to that land which is both:

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

4.3.4 Basis of Charge Calculation

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

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Rural Fire Charge

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

4.3.5 Concessions

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

4.3.6 Notices

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

4.4 Brightwater Estate Landscaping Charge

4.4.1 Basis of Charge

The Brightwater Estate Landscaping Charge is a special charge to be levied under section 94(1)(b)(i) of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*. The

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Overall Plan and Annual Implementation Plan for the Brightwater Estate Landscaping Charge is included as *Appendix 4*.

4.4.2 Charge to Apply

The applicable charge for the full financial year ended 30 June 2027 will be as follows:

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

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

4.4.3 Basis of Charge Calculation

Council considers that the rateable land described above, or its occupier specially benefits or will specially benefit, or has or will have special access to, the service, facility or activity supplied or provided through the provision of landscaping and maintenance services in the *Brightwater Estate Landscaping Charge Benefit Area* over and above the standard level of service applied by Council. Further, due to their size and patronage, the amount of the special charge applicable to the Brightwater Shopping Centre (Property number 232054) and the Brightwater Hotel (Property number 232595) is larger than the special charge payable by other rateable land to which the Overall Plan applies.

4.4.4 Concessions

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

4.4.5 Notices

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

4.5 Sunshine Cove Maintenance Charge

4.5.1 Basis of Charge

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

4.5.2 Charge to Apply

The applicable charges for the financial year ended 30 June 2027 will be as follows:

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

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

4.5.3 Basis of Charge Calculation

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

4.5.4 Concessions

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

4.5.5 Notices

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

4.6 Mooloolah Island Maintenance Charge

4.6.1 Basis of Charge

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

4.6.2 Charge to Apply

The applicable charge for the full financial year ended 30 June 2027 will be \$154 per rateable land. The charges so made will be applied to all rateable land including *strata lots* within the benefited area delineated on Map E in *Appendix 6*.

4.6.3 Basis of Charge Calculation

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

4.6.4 Concessions

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

4.6.5 Notices

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

4.7 Caloundra South Priority Development Area Special Charge

4.7.1 Basis of Charge

The Caloundra South Priority Development Area Special Charge is a special charge to be levied under section 94(1)(b)(i) of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*. The Overall Plan for the Caloundra South Priority Development Area Special Charge is included as *Appendix 7*.

4.7.2 Charge to Apply

The applicable special charges for the financial year ended 30 June 2027 will be as follows:

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Property Type	Precincts	Amount
Retirement Village - Halcyon Coves, Banya (property number 279342)		\$1,305
Retirement Village - Halcyon Nirimba (property number 266978)		\$675
Local Shopping centres (up to 2,500 square metres gross floor area)	All	\$405
District shopping centres (over 2500 and up to 7,000 square metres gross floor area)	All	\$1,170
Major Retail - (over 7000 and up to 20,000 square metres gross floor area) including Aura Home and Light Centre (property number 280224)	All	\$1,755
Major Shopping Centre Stage 1 (Future)	8	\$1,755
Major Shopping Centre Stage 2 (Future)		\$4,995
Major Shopping Centre Stage 3 (Future)		\$6,075
Major Shopping Centre Stage 4 (Future)		\$8,235
Major Shopping Centre Stage 5 (Future)		\$9,675
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)	All	\$90
All other properties	All	\$45

The charges so made will be applied to all rateable land including *strata lots* within the benefited area delineated on Map F in *Appendix 7*.

4.7.3 Basis of Charge Calculation

The special charge will be levied according to the degree of benefit or special access, to which the land or the occupier of the land is deemed to derive. The special charge will be levied on all rateable land including *strata lots* within the defined benefited area at differential levels according to the degree of benefit or special access, in Council's opinion, to which the land or occupier of the land is deemed to derive. Specifically, due to the rateable land's area, patronage or number of residents, the amount of the special charge applicable to the Retirement Villages, Halcyon Coves (property number 279342) 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.

4.7.4 Concessions

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

4.7.5 Notices

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

5. UTILITY CHARGES

5.1 Waste Management Charge

5.1.1 Basis of utility charge

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

5.1.2 Charge to apply

Charges, in accordance with this section 5.1 shall apply to all lands and/or premises within the local government area of Council where waste collection services are, or can be, made available.

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

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

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

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

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

- (a) the number of standard general waste containers to be supplied to the premises, and
- (b) the size and type of each standard general waste container to be supplied to the premises, and
- (c) the nature of the general waste to be stored in each standard general waste container supplied to the premises, and

- (d) how often Council will arrange for the collection of general waste from each standard general waste container supplied to the premises.

5.1.3 Garden Organics

A minimum of a 240 litre waste container for the collection of garden organics serviced fortnightly applies to all domestic premises within the local government area of Council where waste collection services are, or can be, made available and where the land size is between 300m³ and 5000m³ subject to approved exemptions.

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

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

5.1.4 Inclusions

Domestic premises

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

- (a) require the supply and servicing of waste containers, at a frequency considered necessary by Council, but in any event not less frequently than the following:
 - (i) one 140 litre waste container for the collection of domestic waste from the domestic premises serviced weekly and one 240 litre waste container for the collection of recyclable waste from the domestic premises serviced fortnightly, or
 - (ii) one 140 litre waste container for the collection of domestic waste from the domestic premises serviced weekly and one 360 litre waste container for the collection of recyclable waste from the domestic premises serviced fortnightly, or
 - (iii) one 240 litre waste container for the collection of domestic waste from the domestic premises serviced weekly and one 240 litre waste container for the collection of recyclable waste from the domestic premises serviced fortnightly, or
 - (iv) one 240 litre waste container for the collection of domestic waste from the domestic premises serviced weekly and one 360 litre waste container for the collection of recyclable waste from the domestic premises serviced fortnightly, or
- (b) if more than two domestic premises are located on land, for example, domestic premises located on a community title scheme, and the place set aside for the keeping of waste containers for the domestic premises on the land is not adequate to accommodate waste containers for the collection of domestic waste and recyclable waste in the number specified in paragraph (a), (i), (ii), (iii) or (iv), require the supply and servicing of waste containers as follows:
 - (i) 1, or multiple, 660 litre low noise waste containers for the collection of domestic waste from the domestic premises located on the land serviced weekly and 1, or multiple, 660 litre low noise waste containers for the collection of recyclable waste from the domestic premises located on the land serviced fortnightly, or

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- (ii) 1, or multiple, 1100 litre low noise waste containers for the collection of domestic waste from the domestic premises located on the land serviced weekly and 1, or multiple, 1100 litre low noise waste containers for the collection of recyclable waste from the domestic premises located on the land serviced fortnightly, or
 - (iii) 1, or multiple, 1m³ waste containers for the collection of domestic waste from the domestic premises located on the land serviced weekly and 1, or multiple, 1m³ waste containers for the collection of recyclable waste from the domestic premises located on the land serviced fortnightly, or
 - (iv) 1, or multiple, 1.5m³ waste containers for the collection of domestic waste from the domestic premises located on the land serviced weekly and 1, or multiple, 1.5m³ waste containers for the collection of recyclable waste from the domestic premises located on the land serviced fortnightly, or
 - (v) 1, or multiple, 2m³ waste containers for the collection of domestic waste from the domestic premises located on the land serviced weekly and 1, or multiple, 2m³ waste containers for the collection of recyclable waste from the domestic premises located on the land serviced fortnightly, or
 - (vi) 1, or multiple, 3m³ waste containers for the collection of domestic waste from the domestic premises located on the land serviced weekly and 1, or multiple, 3m³ waste containers for the collection of recyclable waste from the domestic premises located on the land serviced fortnightly, and
- (c) charge waste management utility charges for each collection of waste from the domestic premises in accordance with section 5.1.11.

Commercial premises

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

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

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

- (a) require the supply and servicing, for the collection of commercial waste from the commercial premises (each an "other commercial waste service"), of waste containers, at a

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

- (i) a second 240 litre waste container, or multiple 240 litre waste containers, serviced weekly, or
 - (ii) 1, or multiple, low noise waste containers having a capacity of 660 litres or 1100 litres, serviced weekly, or
 - (iii) 1, or multiple, bulk waste containers having a capacity of 1m³, 1.5m³, 2m³, 3m³ or 4.5m³ serviced weekly, or
 - (iv) 1, or multiple, compactor waste containers having a capacity of 17m³, 19m³ or 23m³ serviced weekly, and
- (b) charge waste management utility charges for each other commercial waste service in accordance with section 5.1.12.

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

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

If:

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

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accommodate both standalone waste containers for the storage of commercial waste and standalone waste containers for the storage of domestic waste,

Council may:

- (c) require, having regard to the nature and volume of the general waste produced as a result of the ordinary use or occupation of the premises comprising the community titles scheme, the supply and servicing of waste containers, at a frequency considered necessary by Council, but in any event not less frequently than the following:
 - (i) multiple 240 litre waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and multiple 240 litre waste containers for the collection of recyclable waste from the premises serviced fortnightly, or
 - (ii) 1, or multiple, 660 litre low noise waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and 1, or multiple, 660 litre low noise waste containers for the collection of recyclable waste from the premises serviced fortnightly, or
 - (iii) 1, or multiple, 1100 litre low noise waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and 1, or multiple, 1100 litre low noise waste containers for the collection of recyclable waste from the premises serviced fortnightly, or
 - (iv) 1, or multiple, 1m³ bulk waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and 1, or multiple, 1m³ bulk waste containers for the collection of recyclable waste from the premises serviced fortnightly, or
 - (v) 1, or multiple, 1.5m³ bulk waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and 1, or multiple, 1.5m³ bulk waste containers for the collection of recyclable waste from the premises serviced fortnightly, or
 - (vi) 1, or multiple, 2m³ bulk waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and 1, or multiple, 2m³ bulk waste containers for the collection of recyclable waste from the premises serviced fortnightly, or
 - (vii) 1, or multiple, 3m³ bulk waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and 1, or multiple, 3m³ bulk waste containers for the collection of recyclable waste from the premises serviced fortnightly, or
 - (viii) 1, or multiple, 4.5m³ bulk waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and 1, or multiple, 4.5m³ bulk waste containers for the collection of recyclable waste from the premises serviced fortnightly, and
- (d) charge the premises which comprise the community titles scheme, including both commercial premises and domestic premises, waste management utility charges for the collection of commercial waste, domestic waste, recyclable waste and garden organics calculated in accordance with section 5.1.11 except that, for the purposes of the calculation, each reference in section 5.1.11 to domestic waste shall be deemed to be a reference to commercial waste and domestic waste.

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

- (a) a 140 litre waste container
- (b) a 240 litre waste container
- (c) a 360 litre waste container.

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

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

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

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

5.1.5 Exclusions

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

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

5.1.6 Cancellations or change of service

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

Waste collection service cancellations are permitted in the following circumstances:

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

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

5.1.7 Waste Management Facility Charge for domestic premises

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

A Waste Management Facility Charge of \$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 domestic waste 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.

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

5.1.8 Waste Management Service Availability Charge for commercial premises

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

A Waste Management Service Availability Charge of \$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 an available commercial waste collection service, and
- (b) is not levied with a waste management utility charge in accordance with section 5.1.12, section or section 5.2.8.

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

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

A minimum charge of \$505.40 per annum per premises will apply if:

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

For example, where a shared waste collection service is used in a community titles scheme for the premises comprising the scheme, instead of each premises utilising an individual waste container, and the individual premises apportioned total charges less than \$505.40, the minimum charge of \$505.40 per premises per annum shall be applied.

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

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

A minimum charge of \$660.50 per annum per commercial premises will apply if:

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

For example, where a shared waste collection service is used in a community titles scheme for the premises comprising the scheme, instead of each premises utilising an individual waste container, and the individual premises apportioned total charges less than \$660.50, the minimum charge of \$660.50 per premises per annum shall be applied.

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

5.1.11 Calculation of waste management utility charge for domestic premises

Domestic premises, for the calculation of waste management utility charges, is land that is recorded under one of the differential general rate categories 1, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 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 or land used for domestic purposes that is not rateable land and where Council has been requested to provide the service.

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All waste management utility charges for domestic premises, other than those located within the Maroochydore City Centre Priority Development Area, shall be calculated in accordance with the utility charge details listed below in Table 3.

Table 3

Waste management utility charge for each waste container per service	Total Annual Charge
140 litre waste container for domestic waste serviced weekly + 240 litre or 360 litre waste container for recyclable waste serviced fortnightly*	\$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
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 and 5.1.9 applies.	
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.	

5.1.12 Calculation of waste management utility charge for commercial premises

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

All waste management utility charges for commercial premises, other than those located within the Maroochydore City Centre Priority Development Area, shall be calculated in accordance with the utility charge details listed as follows in Table 4.

Table 4

Waste management utility charge for each waste container per service	Total Annual Charge
140 litre waste container for commercial waste serviced weekly + 240 litre or 360 litre waste container for recyclable waste* (current services only)	\$630.50
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 and 5.1.10 applies.	
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

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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
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).	

5.1.13 Additional charges

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

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

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

5.1.14 Concessions

Council pensioner concessions as shown in section 2.3 will not be applied to the waste management utility charges specified in sections 5.1.7, 5.1.8, 5.1.9, 5.1.11 or 5.1.12.

5.1.15 Notices

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

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

5.2.1 Basis of charge

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

5.2.2 Charge to apply (general)

Waste management utility charges, in accordance with sections 5.2.7, 5.2.8 and 5.2.9, as applicable, shall apply to all commercial premises and domestic premises within the Maroochydore City Centre Priority Development Area which are directly or indirectly connected to the Automated Waste Collection Service (AWCS) of Council. The commercial premises and domestic premises subject to the Waste Management Utility Charge fall within the area delineated on the map shown at section 5.2.13 below.

The waste management utility charges, calculated in accordance with sections 5.2.7, 5.2.8 and 5.2.9, apply to commercial premises and domestic premises within the Maroochydore City Centre Priority Development Area in lieu of waste management utility charges calculated in accordance with sections 5.1.9, 5.1.10, 5.1.11 and 5.1.12.

5.2.3 Charge to apply (specific)

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

- (a) waste management utility charges, calculated in accordance with sections 5.2.7, 5.2.8 and 5.2.9, do not apply to the premises, but waste management utility charges, calculated in accordance with sections 5.1.9, 5.1.10, 5.1.11 and 5.1.12, apply to the premises, or
- (b) waste management utility charges, calculated in accordance with sections 5.1.9, 5.1.10, 5.1.11 and 5.1.12, and waste management utility charges, calculated in accordance with sections 5.2.7, 5.2.8 and 5.2.9, apply to the premises.

5.2.4 Development types

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

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

The Waste Management Utility Charge for commercial premises is calculated by reference to the gross floor area (GFA) of the commercial premises. For the purposes of the calculation of the Waste Management Utility Charge, the gross floor area of commercial premises means the total floor area

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of all floors of the commercial premises measured from the outside of the external walls of the commercial premises or, if the commercial premises share a common wall—the centre of the common wall.

The Table at *Appendix 9* identifies the relationship between the defined use of commercial premises and its development type for the calculation of waste management utility charges in accordance with 5.2.8. If commercial premises do not fit within a defined use listed in the table at *Appendix 9*, the development type, for the calculation of charges, will be determined by Council.

5.2.5 Exclusions

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

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

5.2.6 Cancellation of service

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

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

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

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

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

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

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

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

Under this section 5.2, all waste management utility charges for commercial premises in the Maroochydore City Centre Priority Development Area shall be, subject to section 5.2.9, calculated in

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accordance with the utility charge table details as listed below and are inclusive of servicing the State Government waste disposal levy.

Development Type	Criteria for Charge	Total Annual Charge
Commercial Type 1	Per 100m ² gross floor area (GFA) (pro-rata)	\$1,035.06
Commercial Type 2	Per 100m ² gross floor area (GFA) (pro-rata)	\$314.14

5.2.9 Minimum charges

A minimum charge of \$1,035.06 per annum per premises will apply if the premises are commercial premises Type 1.

A minimum charge of \$314.14 per annum per premises will apply if the premises are commercial premises Type 2.

5.2.10 Additional charges

In addition to a waste management utility charge, certain premises in the Maroochydore City Centre Priority Development Area are required to pay the Prescribed Services Charge as further explained in section 7 of this Revenue Statement.

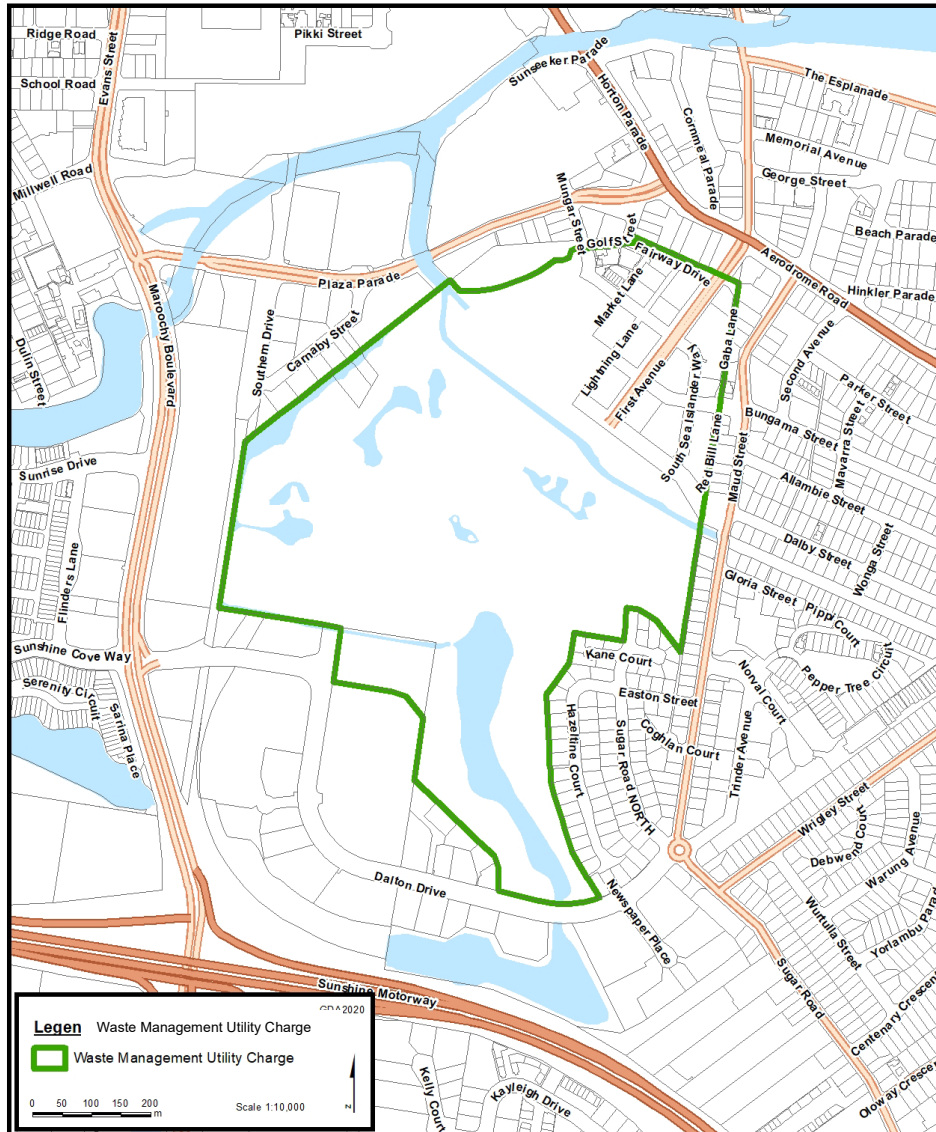
5.2.11 Concessions

Council pensioner concessions as shown in section 2.3 will not be applied to the Maroochydore City Centre Priority Development Area waste management utility charges specified in this section 5.2.

5.2.12 Notices

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

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



5.3 Definitions

In this section 5, the following definitions apply:

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

commercial premises, any of the following types of premises:

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

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

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

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

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

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

domestic premises, any of the following types of premises:

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

and includes all land categorised under one of the differential general rate categories 1, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 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 or land exempt from rating used for domestic purposes.

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

general waste means:

- (a) waste other than regulated waste, and
- (b) any of the following:
 - (i) commercial waste
 - (ii) domestic waste
 - (iii) recyclable waste

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(iv) garden organics.

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

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

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

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

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

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

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

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

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

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

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

premises, includes each of the following:

- (a) domestic premises
- (b) government premises
- (c) industrial premises
- (d) commercial premises
- (e) a building and the land on which a building is situated.

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

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

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

regulated waste, see the *Waste Reduction and Recycling Act 2011, Schedule 1*.

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

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

waste, see *Waste Reduction and Recycling Act 2011*, section 8AA.

6. SEPARATE CHARGES

6.1 Environment Levy

6.1.1 Basis of Charge

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

The Environment Levy, a separate charge, will be made and levied for the 2026-27 financial year on all rateable land in the Sunshine Coast Regional Council area to fund the costs of a range of strategic environmental management initiatives including but not limited to:

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

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

6.1.2 Charge to Apply

The applicable charge for the financial year ended 30 June 2027 will be \$82. The charge will apply to all rateable land including *strata lots* within the Sunshine Coast Regional Council area.

6.1.3 Basis of Charge Calculation

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

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

6.1.4 Concessions

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

6.1.5 Notices

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

6.2 Transport Levy

6.2.1 Basis of Charge

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

The Transport Levy, a separate charge, will be made and levied for the 2026-27 financial year on all rateable land in the Sunshine Coast Regional Council area to fund strategic transport infrastructure, services and initiatives, including major initiatives in the region in accordance with Council's Transport Levy Policy, to achieve outcomes and undertake activities including but not limited to:

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

6.2.2 Charge to Apply

The applicable charge for the financial year ended 30 June 2027 will be \$44.00. The charge will apply to all rateable land including *strata lots* within the Sunshine Coast Regional Council local government area.

6.2.3 Basis of Charge Calculation

The amount of the charge has been calculated on the basis of the estimated cost to implement the initiatives and achieve long term outcomes. Council considers that the benefit to any particular rateable land from funding transport initiatives, in accordance with Council's Transport Levy Policy cannot be distinguished from the benefit to any other particular rateable land. Accordingly, a separate charge of \$44.00 per annum is to be levied equally on all rateable land in the region.

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

6.2.4 Concessions

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

6.2.5 Notices

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

6.3 Arts and Heritage Levy

6.3.1 Basis of Charge

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

The Arts and Heritage Levy, a separate charge, will be made and levied for the 2026-27 financial year on all rateable land in the Sunshine Coast Regional Council area to fund arts and cultural heritage projects, in line with the goals and strategies endorsed within the Sunshine Coast Heritage

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

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

- Sunshine Coast Heritage Plan 2021-2031 including but not limited to:
 - Research and accessibility projects and programs in relation to the history and heritage of the region.
 - Management of heritage places and collections including conservation, advisory services and heritage incentives.
 - Grants, funding and partnerships including Community Partnership Funding Program, Events and Exhibitions Program, Collections Support Program, Cultural Support Program, heritage sector development and community education workshops.
 - Heritage tourism and trails including marketing initiatives, and interpretive exhibitions and digital stories.
 - Facility management, operations, development and maintenance across the region's heritage facilities.
- Sunshine Coast Creative Arts Plan 2023-2038, including but not limited to:
 - Arts grants, funding and partnerships to support key regional arts initiatives and organisations.
 - Developing arts participation and audiences alongside artists and arts and cultural experiences within the region, including First Nations, and via the regional gallery and Horizon festival.
 - Embedding art and creativity in the identity and the experience of the Sunshine Coast including support of philanthropic initiatives, and in readiness for Cultural Olympiad opportunities.

6.3.2 Charge to Apply

The applicable charge for the financial year ended 30 June 2027 will be \$20. The charge will apply to all rateable land including *strata lots* within the Sunshine Coast Regional Council.

6.3.3 Basis of Charge Calculation

The amount of the charge has been calculated on the basis of the estimated cost to implement the initiatives. Council considers that the benefit to any particular rateable land from the establishment of an Arts and Heritage Program which includes initiatives listed in section 6.3.1, cannot be distinguished from the benefit to any other particular rateable land. Accordingly, a separate charge of \$20 per annum is to be levied equally on all rateable land in the region.

All rateable land in the region will benefit from the implementation of Council's Arts and Heritage Program and from the implementation of the initiatives listed in section 6.3.1 that are funded by the charge.

6.3.4 Concessions

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

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6.3.5 Notices

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

7. PRESCRIBED SERVICES CHARGE

7.1 Basis of charge

The Prescribed Services Charge applies to properties within the Maroochydore City Centre Priority Development Area (PDA) in accordance with the Maroochydore City Centre Infrastructure Agreement 2017. The Prescribed Services Charge contributes towards the capital costs, and operation and maintenance costs of the Automated Waste Collection System (AWCS) which services the PDA. The Prescribed Services Charge is calculated in accordance with the Prescribed Services Charge Plan which is adopted annually by Council and published on Council's website. Table 11 of the Prescribed Services Charge Plan sets out the Prescribed Services Charge for different development types.

7.2 Notices

The Prescribed Services Charge will appear on rate notices and is payable by the due date shown on the rates notice. Section 2.1 of this Revenue Statement sets out the Council billing frequency which applies to this charge. If the Prescribed Services Charge begins to apply to certain premises during a financial year, it will be charged on a pro-rata basis.

7.3 Interest

In accordance with the Maroochydore City Centre Infrastructure Agreement 2017, interest will be applied to all overdue Prescribed Services Charge payments. The interest will be compound interest, calculated on daily rests and the rate will be 11% per annum.

7.4 Concessions

Council pensioner concessions as shown in section 2.3 do NOT apply to the Prescribed Services Charge.

APPENDIX 1

OVERALL PLAN - Montville Beautification Levy

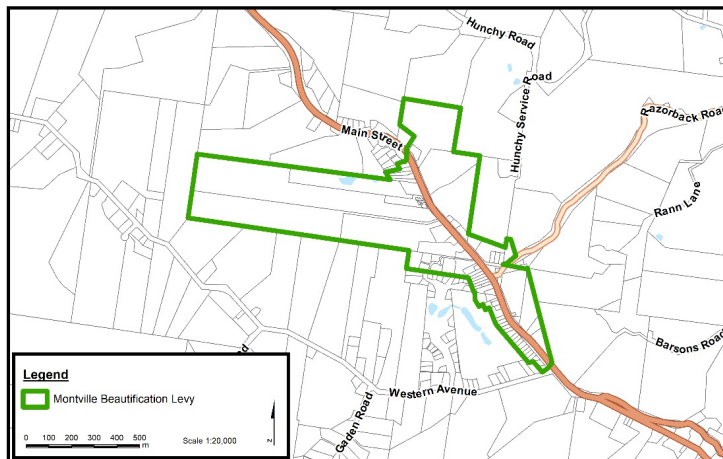
1. Special Rate for the improvement of the Montville Town Centre

The Montville Beautification Levy is a special rate to be levied under section 94(1)(b)(i) of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*. The Overall Plan for the Montville Beautification Levy was adopted by Council at its 2021-22 budget meeting. This Overall Plan was amended by Council at its 2022-23 budget meeting, at the 2023-24 budget meeting and the 2026-27 budget meeting, extending the Overall Plan to 30 June 2027. The Overall Plan for the Montville Beautification Levy, incorporating the 2022-23, 2023-24, and 2026-27 amendments, is detailed below.

2. The benefitted area to which the Special Rate applies

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

Map A - Montville Beautification Levy Benefit Area



3. The service, facility or activity to be provided

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

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4. The estimated cost of implementing the Overall Plan

The overall cost of carrying out the service, facility or activity detailed above associated with the Montville Town Centre Beautification and Improvement Project has been determined to be approximately \$288,006.

5. The estimated time for implementing the Overall Plan

The estimated time for carrying out the Overall Plan is six years concluding on 30 June 2027. The Overall Plan is subject to periodic review.

ANNUAL IMPLEMENTATION PLAN - Montville Beautification Levy

The Annual Implementation Plan sets out the actions or processes that are to be carried out in the 2026-27 financial year in accordance with the Overall Plan for the area identified as the Montville Beautification Levy Benefit Area identified at Map A above.

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

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

The estimated cost of the Annual Implementation Plan for 2026-27 is \$47,600.

For the 2026-27 financial year a special rate of 0.0621 cents in the dollar of rateable valuation will be levied on all rateable land within the Montville Beautification Levy Benefit Area identified at Map A above, including *strata lots*. Additionally, in accordance with section 94(10) of the *Local Government Regulation 2012* Council has imposed a minimum amount of the special rate. For the 2026-27 financial year the minimum is \$292 per property per annum.

APPENDIX 2

OVERALL PLAN - Twin Waters Maintenance Charge

1. Special charge for Twin Waters Maintenance

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

The Overall Plan for the Twin Waters Maintenance Charge was adopted by Council at its 2021-22 budget meeting. This Overall Plan was amended by Council at the 2022-23 budget meeting, the 2023-24 budget meeting and the 2025-26 budget meeting. For 2026-27 it is proposed to amend the Overall Plan by way of increasing the estimated cost of carrying out the Overall Plan to \$1,415,770. The Overall Plan for the Twin Waters Maintenance Charge, incorporating the 2022-23, 2023-24, 2025-26 and 2026-27 amendment, is detailed below.

2. The benefitted area to which the special charge applies

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

3. The service, facility or activity to be provided

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

4. The estimated cost of implementing the Overall Plan

The estimated cost of carrying out the Overall Plan for the provision of the higher level Twin Waters Maintenance service has been determined to be approximately \$1,415,770

5. The estimated time for implementing the Overall Plan

The estimated time for carrying out the Overall Plan is ten years concluding on 30 June 2031. The Overall Plan is subject to periodic review, at least annually.

ANNUAL IMPLEMENTATION PLAN - Twin Waters Maintenance Charge

The Annual Implementation Plan sets out the actions or processes that are to be carried out in the 2026-27 financial year in accordance with the Overall Plan for the area identified as the Twin Waters Maintenance Charge Benefit Area identified at Map B below.

The actions or process to be undertaken include providing a landscaping and maintenance service within the Twin Waters Maintenance Charge Benefit Area (Map B below refers) over and above the

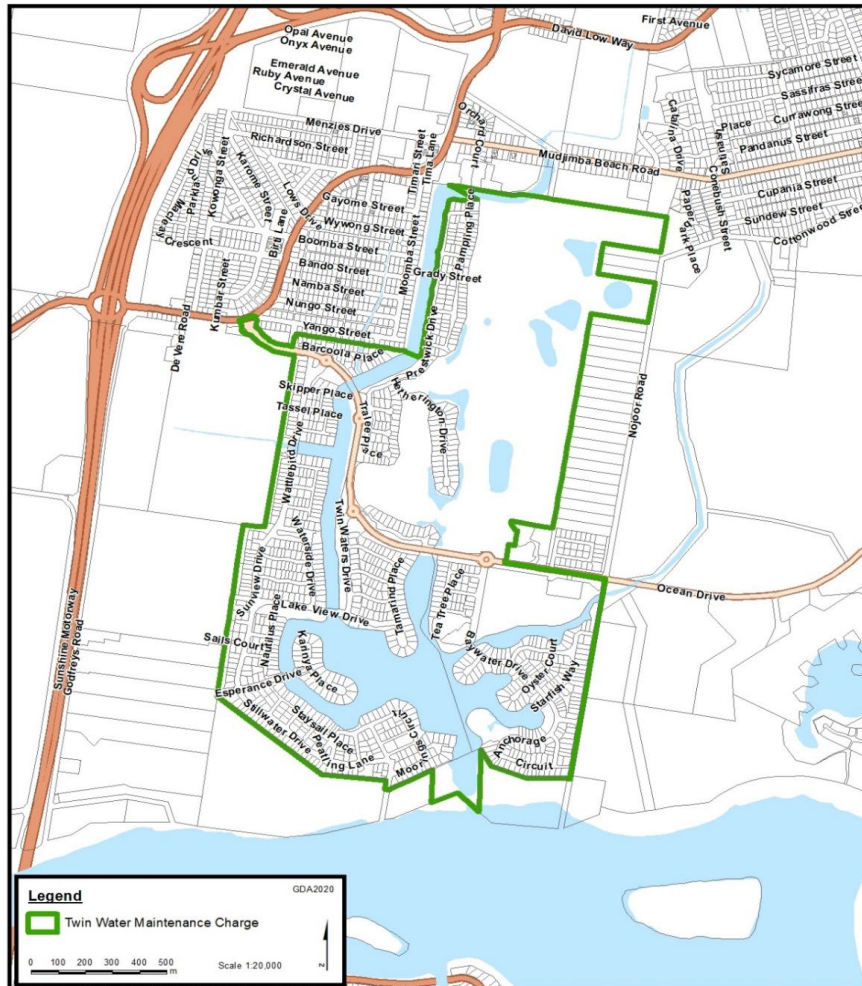
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standard level of landscaping and maintenance services applied by Council. The estimated cost of the Annual Implementation Plan for 2026-27 is \$135,300. For the 2026-27 financial year the charge will be levied on the following basis:

Details	2026-27 Annual Charge
Living Choice Twin Waters Retirement Village (property number 89200)	\$1344
Twin Waters Aged Care Home (property number 247510)	\$647
All other properties	\$130

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Map B - Twin Waters Maintenance Charge Benefit Area



APPENDIX 3

OVERALL PLAN - Rural Fire Charge

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

Sunshine Coast Regional Council recognises that it is beyond the fundraising ability of the volunteers that staff the rural fire brigades within Sunshine Coast Regional Council local government area to raise the funds to meet their operational costs and to acquire and maintain the necessary equipment to conduct their activities. Therefore, to provide financial assistance to Sunshine Coast Rural Fire Brigade Groups and their constituent Rural Fire Brigades, Council has resolved to make and levy a special charge for the 2026-27 financial year upon all rateable land within Sunshine Coast Regional Council area which will, in the Council’s opinion, specially benefit from the services provided by the Rural Fire Brigades listed below.

2. The benefitted area to which the special charges applies

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

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

The charge will be levied on the following basis:

Rural Fire Brigade Area	2026-27 Annual Charge
Belli Park	\$25
Bli Bli & District	\$25
Conondale	\$25
Beerwah & District	\$25
Crystal Waters Village	\$25
Doonan	\$25
Eudlo	\$25
Eumundi	\$25
Glasshouse Mountains	\$25
Ilkley & District	\$25
Image Flat/Cooloolabin	\$25
Keils Mountain	\$25
Kenilworth	\$25
Kureelpa	\$25

Sunshine Coast Council – 2026-27 Revenue Statement

Rural Fire Brigade Area	2026-27 Annual Charge
Landsborough	\$25
Maleny & District	\$25
Mapleton	\$25
Maroochy River	\$25
Montville	\$25
Obi Obi	\$25
Palmwoods	\$25
Peachester	\$25
Starlight	\$25
Valdora/Yandina Creek	\$25
Verrierdale	\$25
West Woombye	\$25
Yandina/North Arm	\$25

3. The service, facility or activity to be provided

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

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

4. The estimated cost of implementing the Overall Plan

The estimated cost of implementing the Overall Plan has been determined to be approximately \$680,200. The Rural Fire Brigade Groups within the Sunshine Coast Regional Council area are:

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

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

5. The estimated time for implementing the Overall Plan

The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2027.

APPENDIX 4

OVERALL PLAN - Brightwater Estate Landscaping Charge

1. Special charge for Brightwater Estate Landscaping

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

The Overall Plan for the Brightwater Estate Landscaping Charge was adopted by Council at its 2021-22 budget meeting. This Overall Plan was amended by Council at the 2022-23 budget meeting, the 2023-24 budget meeting and the 2025-26 budget meeting. The Overall Plan for the Brightwater Estate Landscaping Charge, incorporating the 2022-23 amendment, the 2023-24 amendment, and the 2025-26 amendment, is detailed below.

2. The benefitted area to which the special charge applies

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

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

3. The service, facility or activity to be provided

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

4. The estimated cost of implementing the Overall Plan

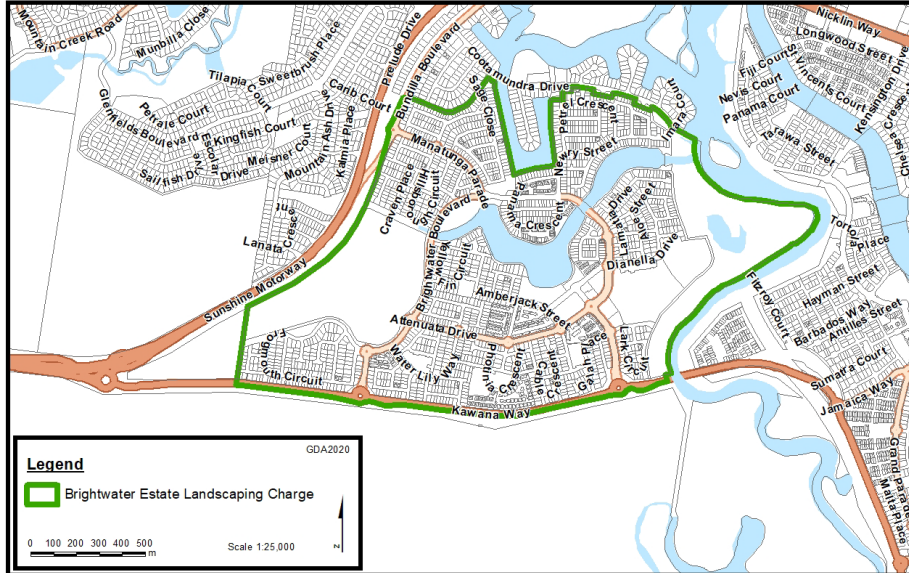
The estimated cost of carrying out the Overall Plan for the provision of the higher level Brightwater Estate landscaping service has been determined to be approximately \$2,398,769.

5. The estimated time for implementing the Overall Plan

The estimated time for carrying out the Overall Plan is ten years concluding on 30 June 2031. The Overall Plan is subject to periodic review, at least annually.

Sunshine Coast Council – 2026-27 Revenue Statement

Map C – Brightwater Estate Landscaping Charge Benefit Area



ANNUAL IMPLEMENTATION PLAN - Brightwater Estate Landscaping Charge

The Annual Implementation Plan sets out the actions or processes that are to be carried out in the 2026-27 financial year in accordance with the Overall Plan for the area identified as the Brightwater Estate Landscaping Charge Benefit Area identified at Map C above.

The actions or process to be undertaken include providing a landscaping and maintenance service within the Brightwater Estate Landscaping Charge Benefit Area (Map C above refers) over and above the standard level of landscaping and maintenance services applied by Council. The estimated cost of the Annual Implementation Plan for 2026-27 is \$238,564 For the 2026-27 financial year the charge will be levied on the following basis:

Details	2026-27 Annual Charge
Brightwater Shopping Centre (property number 232054)	\$2496
Brightwater Hotel (property number 232595)	\$1248
All other properties	\$96

APPENDIX 5

OVERALL PLAN - Sunshine Cove Maintenance Charge

1. Special charge for Sunshine Cove Maintenance

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

The Overall Plan for the Sunshine Cove Maintenance Charge was adopted by Council at its 2021-22 budget meeting. This Overall Plan was amended by Council at the 2022-23 budget meeting, at the 2023-24 budget meeting and the 2025-26 budget meeting. The Overall Plan for the Sunshine Cove Maintenance Charge, incorporating the 2022-23, 2023-24, and 2025-26 amendment, is detailed below.

2. The benefitted area to which the special charge applies

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

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

3. The service, facility or activity to be provided

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

4. The estimated cost of implementing the Overall Plan

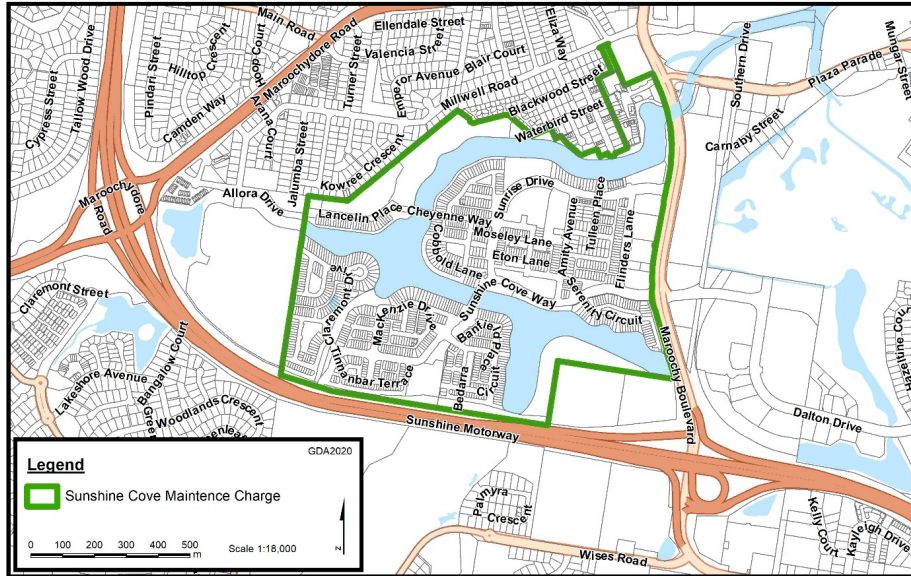
The overall operational costs associated with the provision of the higher level Sunshine Cove maintenance service has been determined to be approximately \$1,911,463.

5. The estimated time for implementing the Overall Plan

The estimated time for carrying out the Overall Plan is ten years concluding on 30 June 2031. The Overall Plan is subject to periodic review, at least annually.

Sunshine Coast Council – 2026-27 Revenue Statement

Map D - Sunshine Cove Maintenance Charge Benefit Area



ANNUAL IMPLEMENTATION PLAN - Sunshine Cove Maintenance Charge

The Annual Implementation Plan sets out the actions or processes that are to be carried out in the 2026-27 financial year in accordance with the Overall Plan for the area identified as the Sunshine Cove Maintenance Charge Benefit Area identified at Map D above.

The actions or process to be undertaken include providing a landscaping and maintenance service within the Sunshine Cove Maintenance Charge Benefit Area (Map D above refers) over and above the standard level of landscaping and maintenance services applied by Council. The estimated cost of the Annual Implementation Plan for 2026-27 is \$186,812. For the 2026-27 financial year the charge will be levied on the following basis:

Details	2026-27 Annual Charge
Sunshine Cove Retirement Village (future)	\$1359
Aged Care Home located at Sunshine Cove (property number 232868)	\$679
All other properties	\$156

APPENDIX 6

OVERALL PLAN - Mooloolah Island Maintenance Charge

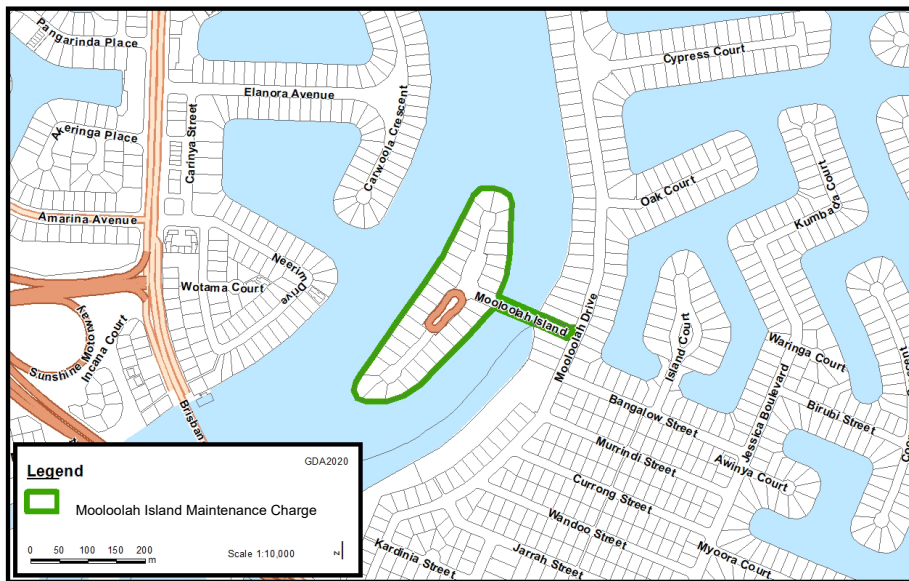
1. Special charge for Mooloolah Island Maintenance

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

2. The benefitted area to which the special charge applies

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

Map E - Mooloolah Island Maintenance Charge Benefit Area



A special charge of \$154 for the financial year ended 30 June 2027 for Mooloolah Island Maintenance Charge applies to all rateable land including *strata lots* within the benefitted area.

3. The service, facility or activity to be provided

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

Sunshine Coast Council – 2026-27 Revenue Statement

4. The estimated cost of implementing the Overall Plan

The overall operational cost associated with the provision of the higher level Mooloolah Island maintenance service for the 2026-27 financial year has been determined to be \$5236.

5. The estimated time for implementing the Overall Plan

The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2027.

APPENDIX 7

OVERALL PLAN - Caloundra South Priority Development Area Special Charge

1. Special charge for the Caloundra South Priority Development Area

The Overall Plan for the Caloundra South Priority Development Area Special Charge was adopted by Council at its 2026-27 budget meeting and is detailed below. In summary, the special charge is for the above standard service level applied to landscaping and maintenance services within the Caloundra South Priority Development Area.

2. The rateable land to which the special charge applies

The special charge applies to all rateable land including *strata lots* within the area delineated on Map F below (being all the land within the Caloundra South Priority Development Area). The land or its occupier specially benefit or will specially benefit, from a landscaping and maintenance service being provided to the Caloundra South Priority Development Area community, over and above the standard level of service applied by Council.

The special charge will be levied according to the degree of benefit or special access, to which the land or the occupier of the land is deemed to derive. The special charge will be levied on all rateable land including *strata lots* within the defined benefited area at differential levels according to the degree of benefit or special access, in Council's opinion, to which the land or occupier of the land is deemed to derive. Specifically, due to the rateable land's area, patronage or number of residents, the amount of the special charge applicable to the Retirement Villages, Halcyon Coves (property number 279342), 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.

3. The service, facility or activity to be provided

Council will provide a landscaping and maintenance service to the designated public footpaths and associated planted areas, road verges, public spaces and stormwater drainage reserve vegetation above the standard level of service otherwise applied by Council in other parts of Council's local government area.

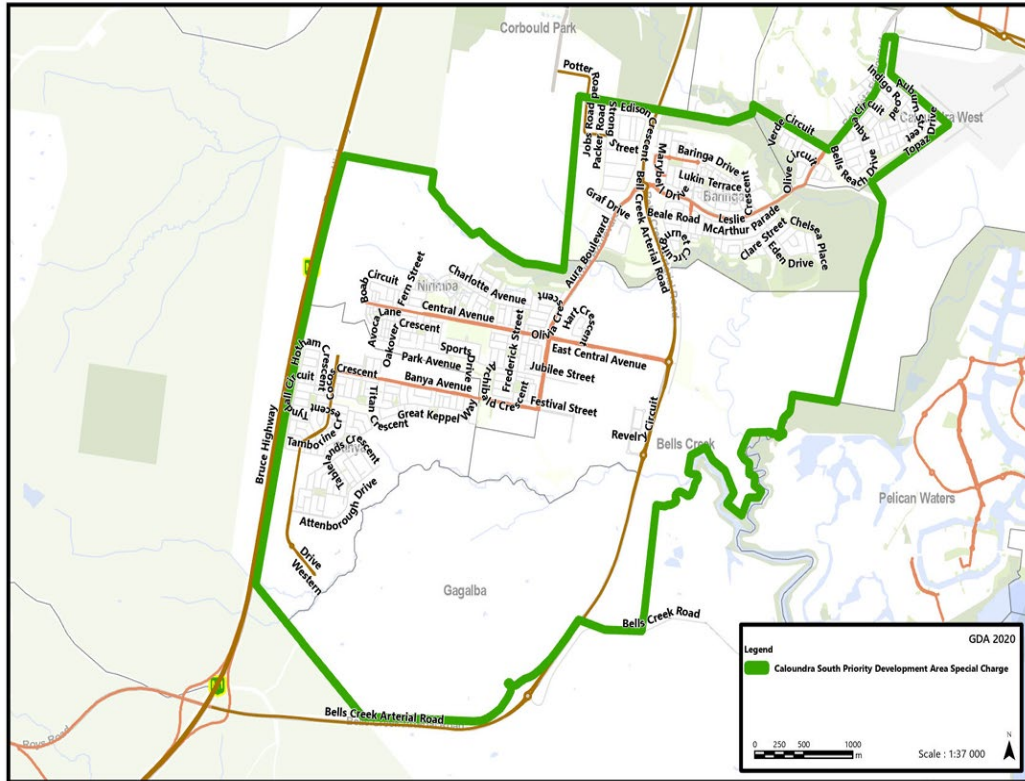
4. The estimated cost of implementing the Overall Plan

The estimated cost of carrying out the Overall Plan \$2,366,813.

5. The estimated time for implementing the Overall Plan

The estimated time for carrying out the Overall Plan is five years concluding on 30 June 2031. The Overall Plan is subject to periodic review, at least annually.

Map F – Caloundra South Priority Development Area Special Charge



ANNUAL IMPLEMENTATION PLAN - Caloundra South Priority Development Area Special Charge

The Annual Implementation Plan sets out the actions or processes that are to be carried out in the 2026-27 financial year for the service, facility or activity to which this special charge applies.

The actions or process to be undertaken include providing the landscaping and maintenance service described at paragraph 3 above within the area to which the overall plan applies (Map F above refers). The estimated cost of the Annual Implementation Plan for 2026-27 is \$438,705. For the 2026-27 financial year the charge will be levied on the following basis:

Property Type	Precincts	2026-27 Annual Charge
Retirement Village - Halcyon Coves, Banya (property number 279342)		\$1,305
Retirement Village - Halcyon Nirimba (property number 266978)		\$675
Local Shopping Centres (up to 2,500 square metres gross floor area)	All	\$405

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District Shopping Centres (over 2500 and up to 7,000 square metres gross floor area)	All	\$1,170
Major Retail - (over 7,000 and up to 20,000 square metres gross floor area) including Aura Home and Light Centre (property number 280224)	All	\$1,755
Major Shopping Centre stage 1 (future)	8	\$1,755
Major Shopping Centre stage 2 (future)		\$4,995
Major Shopping Centre stage 3 (future)		\$6,075
Major Shopping Centre stage 4 (future)		\$8,235
Major Shopping Centre stage 5 (future)		\$9,675
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)	All	\$90
All other properties	All	\$45

Sunshine Coast Council – 2026-27 Revenue Statement

APPENDIX 8 – 2026-27 Land Use Codes

Land Use Code*	Land Use Code Title
01	Vacant urban land
02	Single dwelling
03	Multiple dwelling (dual occupancy, secondary dwelling or flats)
04	Large home site – vacant
05	Large home site – dwelling
06	Outbuilding
07	Guest house/private hotel/hostel/bed and breakfast
08	Community title scheme unit(s)
09	Group title multi dwelling or Group title single dwelling or group title vacant land
10	Combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet
11	Shop/office (single) with or without accommodation
12	Shops – shopping group (more than 6 shops)
13	Shops – shopping group (2 to 6 shops)
14	Shops – main retail
15	Shops – secondary retail
16	Drive-in shopping centres
17	Restaurant/fast food outlet
18	Special tourist attraction
19	Walkway/ramp
20	Marina
21	Retirement village - not group or strata titled
211	Retirement lifestyle village - not group or strata titled
212	Nursing Home/Aged Care Home (mixed non-medical and medical care)
22	Car park
23	Retail warehouse
24	Sales area
25	Office(s)
26	Funeral parlour
27	Private hospital/convalescent home (medical care)
28	Warehouse & bulk Stores
29	Transport terminal
30	Service station
31	Oil depots

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Sunshine Coast Council – 2026-27 Revenue Statement

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

Sunshine Coast Council – 2026-27 Revenue Statement

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

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

Sunshine Coast Council –2026-27 Revenue Statement

APPENDIX 9 – Development Types – Maroochydore City Centre Priority Development Area - Waste Management Utility Charge

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

Sunshine Coast Council –2026-27 Revenue Statement

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



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2026-27 Minor Capital Works Program (xvii)

Outlines Project allocations within Council's 2026-27 Minor Works Program.

Project Number	Project Name	Division	Suburb	Budget Allocation
R0581	Glass House Country Care Pathway Stickers	Division 1	Beerwah	\$2,500
K9164	Beerwah Sports Ground - Managed Campground	Division 1	Beerwah	\$10,000
K9811	Baker Finch Avenue Pathway to Gate	Division 1	Peachester	\$20,000
K3279	Skippy Park Dog Drinking Facility	Division 1	Landsborough	\$20,000
K8372	Meridan Downs Park Drinking Fountain	Division 1	Little Mountain	\$30,000
H4125	Greber Road Pathway	Division 1	Beerwah	\$54,000
K9810	Baker Finch Avenue to Fortune Avenue - Pathway	Division 1	Peachester	\$60,000
K8822	Baringa Dog Park Shelter	Division 1	Baringa	\$80,000
K9930	Storrs Road Pathway - Stage 2	Division 1	Peachester	\$111,000
K9820	Howard Walker Park - Stage 1 Playground	Division 1	Peachester	\$115,000
R0579	Pump Track	Division 1	Skippy Park	\$320,000
K8331	Dicky Beach Skatepark Lighting	Division 2	Dicky Beach	\$25,000
K2565	Moffat Beach Precinct Placemaking	Division 2	Moffat Beach	\$28,000
K8554	Cooroora Street Beach Access 270 Beach Shower	Division 2	Dicky Beach	\$50,000
K9907	Saracen Street Pathway	Division 2	Battery Hill	\$50,000
K8871	Dicky Beach Skate Park Shade Solution	Division 2	Dicky Beach	\$90,000
K9814	Cooroora Street and Crees Parade Coastal Pathway Missing Link	Division 2	Dicky Beach	\$100,000
K9143	Arthur Street to Buderim Street Active Transport contribution	Division 2	Caloundra	\$150,000
K9781	Ballinger Beach Park Improvements	Division 2	Currimundi	\$164,000
H8761	Moffat Beach Foreshore Works	Division 2	Moffat Beach	\$178,000
K9929	Neighbourhood Park Feature Trees	Division 3	Currimundi	\$2,000
K8341	Discovery Drive Pathway	Division 3	Little Mountain	\$10,000
K8648	Wurley Drive Crossing Investigation	Division 3	Wurtulla	\$10,000
K7233	Wyanda Park Drinking Fountain	Division 3	Warana	\$27,000
H7798	Mon Terre Drive Pathway	Division 3	Little Mountain	\$40,000
K9834	Parkhaven Drive Pathway	Division 3	Wurtulla	\$50,000
K9781	Ballinger Beach Park Improvements	Division 3	Currimundi	\$164,000
K9813	Pump Track	Division 3	Birtinya	\$395,000

Project Number	Project Name	Division	Suburb	Budget Allocation
K9825	Reg White Park Improvements	Division 4	Warana	\$5,000
K9619	Lillypilly Place Park - DDA Seat	Division 4	Mooloolaba	\$8,000
R0545	Point Cartwright Smithy's Chair	Division 4	Buddina	\$15,000
K9465	Alex Surf Club Pathway Mural	Division 4	Alexandra Headland	\$25,000
K9819	Beach Access 156 Beach Shower	Division 4	Alexandra Headland	\$25,000
K2040	Des Scanlan Park, Cotton Tree Pool, Boat Shed Precinct Landscape Plan and Detailed Design	Division 4	Maroochydore	\$30,000
K8762	Kevin Asmus Park Play Space - New Pathway Circuit	Division 4	Buddina	\$40,000
H5114	Arunta Street Pathway	Division 4	Buddina	\$50,000
K3848	Perraton Green Park Shade Sails and Play Equipment	Division 4	Mooloolaba	\$95,000
K8359	Nelson Park Entrance Feature and Station 1	Division 4	Alexandra Headland	\$125,000
H8201	Des Scanlan Park Exercise Equipment	Division 4	Maroochydore	\$150,000
K8476	Kawana Island Double Bay Playground Upgrade	Division 4	Kawana Island	\$250,000
K9270	Martin Rungert Park Sandstone Seating	Division 5	Mooloolah Valley	\$2,000
K9824	Maleny Skate Park Historical Sign	Division 5	Maleny	\$15,000
K2682	Maleny Community Precinct - Trail Renewal and Bridge Connection contribution	Division 5	Maleny	\$20,000
K8580	Mooloolah Recreation Reserve Dog Off Leash Area and Cricket Ground Drainage	Division 5	Mooloolah Valley	\$25,000
K5444	Corner Margaret Street and Little Main Street - All Abilities Access	Division 5	Maleny	\$50,000
K9782	North Maleny Road Pathway Stage 2	Division 5	Maleny	\$100,000
K8521	Western Avenue Stage 2	Division 5	Montville	\$628,000
R0582	Nyes Crescent Speed Limit Review	Division 6	Buderim	\$5,000
K9919	Eaton Park Community Garden contribution	Division 6	Sippy Downs	\$6,000
K9572	Elizabeth Daniels Sports Ground Ramp and Carpark - DDA Improvements contribution	Division 6	Buderim	\$20,000
K9916	Cordyline Place Pathway	Division 6	Mountain Creek	\$40,000

Project Number	Project Name	Division	Suburb	Budget Allocation
K9220	Maroochydore Cricket Club Training Wickets contribution	Division 6	Buderim	\$50,000
R0546	Glenfield's Boulevard - Sailfish Drive to Sailfish Drive Pathway	Division 6	Mountain Creek	\$70,000
K9800	Glenfields Neighbourhood Park Play Space Upgrade	Division 6	Mountain Creek	\$100,000
R0572	Durrack Place Park Basketball Half Court	Division 6	Buderim	\$150,000
K7645	Palmview Dog Off Leash Area Expansion	Division 6	Palmview	\$150,000
K2444	Skate Park	Division 6	Mountain Creek	\$200,000
H9946	Martins Creek Camphor Laurel removal	Division 7	Buderim	\$15,000
K8624	Toral Drive Car Parking Bays	Division 7	Buderim	\$15,000
K9176	Parsons Road - Pathway Stage 3 construction	Division 7	Buderim	\$50,000
K8011	Deloraine Drive Park Playground Fence	Division 7	Buderim	\$50,000
K8581	Buderim Pump Track Shade Sail	Division 7	Buderim	\$67,000
H8352	Forest Pines Multipurpose Court	Division 7	Forest Glen	\$75,000
K9924	Forest Rise Court to Jones Roads Stairs	Division 7	Buderim	\$110,000
K9924	Corner Edwin Road and Mons Road Drainage	Division 7	Mons	\$165,000
K6041	Ash Road Park Amenities	Division 7	Diddillibah	\$250,000
K9372	Free Tree Days 2027	Division 8	Division 8	\$3,000
K9904	Millwell Road Pickleball Court	Division 8	Maroochydore	\$10,000
R0587	Marcoola Shops Concrete Infill	Division 8	Marcoola	\$10,000
K9921	Power Memorial Park - War Memorial Cenotaph	Division 8	Mudjimba	\$10,000
R0585	Boardwalk Boulevard - Totems Guidance Signage	Division 8	Mount Coolum	\$10,000
R0586	North Shore Football Club Improvements	Division 8	Twin Waters	\$10,000
K9912	Anzac Avenue Speed Cushions	Division 8	Maroochydore	\$20,000
R0552	Beach Access 94 Stage 2 Concrete Connection	Division 8	Mount Coolum	\$42,000
K9522	Karome Street Pacific Paradise - New Pathway contribution	Division 8	Pacific Paradise	\$50,000
K8192	Birrahl Park Carparking Improvements	Division 8	Yaroomba	\$57,000
R0584	Cottonwood Street - Storage Sheds	Division 8	Mudjimba	\$90,000
K9903	Felix Parry Park Power Connection	Division 8	Marcoola	\$91,000

Project Number	Project Name	Division	Suburb	Budget Allocation
K8756	Wilkins Park Playground Upgrade and Pathways	Division 8	Pacific Paradise	\$150,000
H9073	Felix Parry Park Playground Upgrade	Division 8	Marcoola	\$250,000
R0576	Free Tree Days	Division 9	Division 9	\$0
K9835	McMartin Park Sports Ground - Long Jump Pits	Division 9	Bli Bli	\$10,000
H5074	Muller Park Skate Park Shaded Seating	Division 9	Bli Bli	\$16,000
H7890	Heathfield Road Pathway	Division 9	Coolum	\$20,000
K7207	Coolum Beach - DDA Compliant Beach Access Ramp contribution	Division 9	Coolum	\$50,000
K3347	Lions Norrie Job Park Pump Track contribution	Division 9	Coolum	\$53,000
K9928	Kennedy Road Pathway	Division 9	Bli Bli	\$59,000
R0592	Greenoaks Drive Crossing	Division 9	Coolum	\$60,000
R0559	Havana Road East Lighting Infrastructure Installation	Division 9	Coolum Beach	\$115,000
H9297	Kingfisher Drive Park Multipurpose Half Court	Division 9	Bli Bli	\$130,000
K9852	Quota Park Memorial Sign	Division 10	Nambour	\$3,000
K9301	Isaac Moore Park Bus Stop Relocation	Division 10	Kenilworth	\$12,000
K9302	Elouera Drive Bus Stop Relocation	Division 10	Ninderry	\$12,000
K8005	Post Office Road Bus Stop Bus Shelter	Division 10	Mapleton	\$35,000
R0609	Mapleton Cemetery Granite Veneer	Division 10	Mapleton	\$35,000
K1303	Kenilworth Streetscape Upgrade	Division 10	Kenilworth	\$50,000
K9215	Oxleigh Heights Park Shade Sails	Division 10	Nambour	\$60,000
K7664	Stevens Street Indented Car Parking Bays	Division 10	Yandina	\$98,000
R0608	Stevens Street Missing Link	Division 10	Yandina	\$100,000
K9850	Con And Olive Daetz Park Stages A and D - Court and Playground Upgrade	Division 10	Nambour	\$320,000
K1431	Parklakes Lake 1 Dog Bowl	Mayor	Bli Bli	\$10,000
R0544	Peregian Breeze Park Playground Bench Seat	Mayor	Peregian Beach	\$12,000
K9810	Baker Finch Avenue - Fortune Avenue - Pathway	Mayor	Peachester	\$15,000
K8331	Dicky Beach Skatepark Lighting	Mayor	Dicky Beach	\$50,000
K9844	Mooloolaba Tennis Club 8 Pickleball Courts	Mayor	Mountain Creek	\$50,000
K2041	Muller Park Fenced Dog Off Leash Area - Picnic Shelter	Mayor	Bli Bli	\$55,000

Project Number	Project Name	Division	Suburb	Budget Allocation
K7664	Stevens Street Indented Car Parking Bays	Mayor	Yandina	\$58,000
K7563	Picnic Point Esplanade Revitalisation	Mayor	Maroochydore	\$80,000
R0543	Glenview Road Pathway Extension	Mayor	Glenview	\$147,000
H9073	Felix Parry Park Playground Upgrade	Mayor	Marcoola	\$150,000



Sunshine Coast Council - Total Statement of Income and Expense

	Forecast Year End
	2026 \$'000
Operating Revenue	
Gross Rates & Utility Charges	491,798
Interest from Rates & Utilities	714
Less Discounts, Pensioner Remissions	(6,425)
Net Rates & Utility Charges	486,087
Fees & Charges	93,653
Interest Received from Investments	11,590
Grants and Subsidies - Recurrent	17,996
Operating contributions	327
Unitywater Participation	52,500
Other Revenue	29,740
Internal Revenues	2,121
Total Operating Revenue	694,014
Operating Expenses	
Employee costs	200,515
Materials & Services	273,237
Finance Costs	12,404
Company Contributions	4,190
Depreciation	174,234
Other Expenses	32,446
Recurrent Capital Expenses	9,000
Total Operating Expenses	706,026
Operating Result	(12,012)
Non-recurrent Revenue & Expenses	
Capital Revenue	
Capital Grants and Subsidies	60,110
Capital Contributions	23,021
Contributed Assets	87,380
Total Capital Revenue	170,511
Non-recurrent Expenses	
Profit/Loss on disposal, revaluation & impairment	(24,410)
Movements in landfill and quarry provisions	(3,056)
Recurrent Capital Expenses - Prior Year	(32,000)
Assets transferred to third parties	-
NET RESULT	99,033

Sunshine Coast Council - Total Statement of Financial Position

	Forecast Year End
	2026 \$'000
Current Assets	
Cash & Investments	283,104
Trade and other receivables	20,652
Inventories	3,994
Other Financial Assets	54,884
Non-current assets classified as held for sale	-
Total Current Assets	362,634
Non-Current Assets	
Trade and other receivables	437,767
Property, plant & equipment	8,337,463
Investment in associates	538,713
Long Term Inventories	36,568
Intangible assets	7,633
Total Non-Current Assets	9,358,144
TOTAL ASSETS	9,720,778
Current Liabilities	
Trade and other payables	132,446
Short Term Borrowings	33,372
Provisions	52,537
Other	29,251
Total Current Liabilities	247,606
Non-Current Liabilities	
Long Term Borrowings	446,553
Long Term Provisions	75,716
Total Non-Current Liabilities	522,269
TOTAL LIABILITIES	769,875
NET COMMUNITY ASSETS	8,950,903
Community Equity	
Asset revaluation surplus	3,241,423
Retained Earnings	5,709,480
TOTAL COMMUNITY EQUITY	8,950,903

Sunshine Coast Council - Total Statement of Changes in Equity

	Forecast Year End
	2026
	\$'000
Capital Accounts	
Asset Revaluation Reserve	
Balance at beginning of period	3,005,727
Asset revaluation adjustments	235,696
Transfers to capital, reserves and shareholdings	-
Balance at end of period	3,241,423
Retained Earnings	
Balance at beginning of period	5,610,447
Net result for the period	99,033
Transfers to capital, reserves and shareholdings	-
Transfers from capital, reserves and shareholdings	-
Asset revaluation adjustments	-
Balance at end of period	5,709,480
Total	
Balance at beginning of period	8,616,173
Net result for the period	99,033
Transfers to capital, reserves and shareholdings	-
Transfers from capital, reserves and shareholdings	-
Asset revaluation adjustments	235,697
Balance at end of period	8,950,903

Sunshine Coast Council - Total Statement of Cash Flow

	Forecast
	Year End
	2026
	\$'000
Cash flows from operating activities	
Operating Result	(12,012)
Adjustments for:	
Depreciation	174,234
Interest and dividends received	(64,090)
Landfill Quarry Provision	(3,056)
Finance Costs	12,404
Change in Working Capital	20,309
Net cash inflow (outflow) from operating activities	127,789
Cash flows from investing activities	
Payments for property, plant and equipment	(217,972)
Proceeds from disposal non current assets	8,225
Capital grants, subsidies, contributions, donations	83,131
Interest and dividends received	64,090
Finance Costs	(12,404)
Net cash inflow (outflow) from investing activities	(74,930)
Cash flows from financing activities	
Proceeds from borrowings	66,885
Repayment of borrowing	(28,207)
Net cash inflow (outflow) from financing activities	38,678
Net increase (decrease) in cash held	91,537
Cash at beginning of reporting period	191,566
Cash at end of reporting period	283,104

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