

Related Documentation

Special Meeting

Monday, 1 June 2026

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Budget 2026-27 Related Policies and Matters

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2026-27 Separate Charges

This report seeks Council's adoption of the following policies and plan for 2026-27:

- Environment Levy
- Arts and Heritage Levy
- Transport Levy
- Prescribed Services Charge Plan No. 4

These policies form part of the 2026-27 budget process, with levy values to be set at budget adoption.

2026-27 Environment Levy Policy

The policy sets Council's approach to managing and spending Environment Levy revenue, supporting the preservation and enhancement of the region's natural environment in line with the Environment and Liveability Strategy.

- Funds are managed through an annual Environment Levy Program and used only for environmental purposes.
- Investment is prioritised across land acquisition, major projects, community programs, and environmental management.
- Supports long-term outcomes for biodiversity, waterways and coastal resilience.

Key updates:

- Temporary pause on annual land acquisition funding, with allocations to resume within three years.
- Inclusion of coastal resilience within Environmental Operational Management.

2026-27 Arts and Heritage Levy Policy

The 2026-27 Arts and Heritage Levy Policy directs investment to support cultural heritage and the arts, aligning with the Sunshine Coast Heritage Plan 2021-2031 and Creative Arts Plan 2023-2038.

- Levy funds support programs, projects and partnerships that preserve heritage and grow a vibrant arts sector.
- Funding is allocated across dedicated heritage and arts programs.

Key updates:

- Revised funding amounts and allocations between Arts and Heritage programs.
- New Facility Development Fund to support infrastructure improvements.
- Expanded scope of the Built Heritage Conservation Fund.
- Updated approach to managing unspent funds.

2026-27 Transport Levy Policy

The 2026–27 Transport Levy Policy outlines Council’s approach to enhancing the Sunshine Coast’s integrated transport network through targeted investment and planning.

Key updates:

- Recognition of active transport as a core outcome, with new initiatives supporting active transport links and infrastructure.
- Removal of annual contributions to the Transport Futures Fund.
- Unspent funds retained and redirected to support future transport initiatives.

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).

2026-27 Related Policies and Matters

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.

Thank you



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Budget 2026-27 Statutory Policies Investment, Debt and Revenue

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2026-27 Investment, Debt and Revenue Policies

Purpose

The *Local Government Regulation 2012* requires Council to adopt Investment, Debt and Revenue Policies annually, with the Revenue Policy also included in the annual budget.

These policies form part of Council's overall financial management framework under the *Local Government Act 2009*.

2026-27 Investment Policy

Key features:

- Required annually under the *Local Government Regulation 2012* and forms part of Council's financial management framework.
- Sets boundaries for investing surplus funds, including strategy and guidelines.
- Focus on protecting capital over maximising returns with risk limits.
- No changes from the previous policy.

Investment parameters:

- Limited to *SBFAA* Category 2 investments (e.g. QTC, QIC, approved high-rated counterparties).
- Restrictions apply to derivatives, non-AUD investments, and terms over 3 years.
- Strong focus on diversification, credit risk management and short-term maturities.

Investment approach:

- Maximise returns within approved risk limits.
- Benchmark target to meet or exceed the BAUBIL index.
- Invest only with approved institutions.
- Maintain capital protection.

2026-27 Debt Policy

Key features:

- Required annually under the *Local Government Regulation 2012* and forms part of Council's financial management framework.
- Governed by the *Statutory Bodies Financial Arrangements Act 1982* with a focus on long-term financial sustainability.
- Updates include extending typical debt term from 12 to 15 years and revised working capital provisions.

Borrowing parameters:

- Borrowings limited to capital expenditure only.
- Loan terms aligned to asset life (maximum 20 years).
- No borrowings for operating or recurrent expenditure.

Debt management approach:

- Funding decisions informed by Long-Term Financial Forecast and capital works program.
- Full analysis of funding options undertaken before borrowing.
- Debt levels managed against sustainability indicators.
- Use of internal loans funded from surplus cash, alongside a short-term working capital facility (up to \$50M) to manage liquidity and cash flow.

2026-27 Revenue Policy

Key features:

- Required annually under the *Local Government Regulation 2012*.
- Sets out how Council levies rates, grants concessions, recovers overdue amounts, applies cost recovery and funds infrastructure through charges.
- Reviewed each year to align with financial planning.
- Updated to include five core principles, with a stronger focus on fiscal sustainability and a new cost-of-living concession.

Revenue principles:

- Equity, efficiency, consistency, clarity and flexibility.
- Supports fiscal and financial sustainability.
- Cost recovery set at full cost by default, with target exemptions (e.g. not-for-profit organisations and Traditional Owners).

Concessions framework:

- Pensioners – support to remain in their homes.
- Community groups – support non-profit, sporting and cultural organisations.
- Financial hardship – flexible payment arrangements.
- Economic development – targets incentives (e.g. rate deferments).
- Cost of living – new inclusion.

2026-27 Investment, Debt and Revenue Policies

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).

Thanks for your time



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Register of General Cost-Recovery Fees and Commercial Charges 2026-27

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Fees and Charges

Under the Local Government Act 2009, fees and charges broadly grouped into cost-recovery and commercial categories.

Cost-recovery fees are covered under Section 97(2) of the Local Government Act 2009 (LGA) and include fees for:

- a) Application for a licence, permit, registration or other approval under the LGA
- b) Recording a change of ownership of land
- c) Providing information held under the LGA
- d) Seizing property or animals under the LGA
- e) The performance of another responsibility under the LGA

These fees are required to be set equal to or less than the cost of providing the service.

Charges which are commercial in nature are covered under Section 263(3)(c) of the Local Government Act 2009

Fees and Charges

Key parameters and assumptions for the 2026-27 fees and charges are outlined below:

- A budget parameter of a 6% price increase has been applied.
- General fees and commercial charges are forecast to generate \$86 million in revenue for 2026-27.
- In total, 1,561 fees apply across 34 areas of Council, comprising:
 - 251 cost-recovery fees
 - 1,310 commercial fees
- Key changes in the 2026-2027 Register include 78 fees increased by more than 6.0% budget parameter, 61 new fees and 31 deleted fees
- Cost-recovery fees are reviewed using an Activity Based Costing methodology to ensure compliance with the Local Government Act 2009.

Fees and Charges

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 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 applies; and
 - ii. to determine a reasonable fee based on cost-recovery principles when a price on application is requested.

Thanks for your time



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Development Services Register of Cost Recovery Fees and Commercial Charges 2026/27

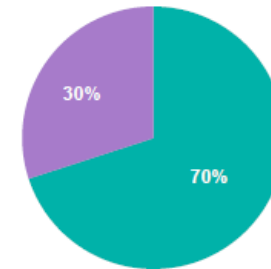
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Opportunities, Trends and Challenges

- Development activity has been consistent.
- Anticipation of new Planning Scheme by the industry.
- Preparation for Brisbane 2032 and potential development opportunities and challenges e.g. Hotels TLPI and incentives.
- Meeting legislative timeframes and processes while balancing community and customer expectations.
- Ability to attract and retain resources in the current employment market.

Register and Branch Overview

- Under Local Government Act 2009, Council can set cost recovery fees for services such as the processing of a development application.
- Council has a statutory obligation to ensure cost recovery fees do not exceed the cost to undertake the services.
- Approximately 70% of the work functions carried out in Development Services Branch are fee generating.



■ Fee Paying Services

- Legislative Administration Support
- Project Management, Assessment and Decision-making for Applications and Referrals
- Specific Development Advice Services
- Public Contributed Assets Inspections and Acceptance
- Plumbing and Drainage Work Inspections and Certification

■ Non-fee Paying Services

- Branch and Team Management/Support
- Stakeholder Education, Engagement and Communication
- General Information and Enquiries
- Development, Building, Plumbing and Environment Compliance and Education
- Pool Safety Compliance
- Appeals, Tribunals and Prosecutions

Updates to 2026/27 Register

- An average increase of 6% is proposed for the majority of the fees in the 2026/27 Register.
- Fees proposed to be decreased or increased more than 6% are outlined in Attachment 1 – Development Services Comparison of 2025/26 Fees and Charges to proposed 2026/27 Fees and Charges.

Refunds

- *Duplicate Payments*
 - Council is required to refund duplicate payments in full; retention of administration fees for duplicate payments ceased in August 2025 and is now formally removed from the Register.
- *Timeframes Clarified*
 - Refund provisions for Development Advice Services, referrals, development approvals and Minor Change applications have been clarified to ensure consistent and transparent refund outcomes.
- *Plumbing & Drainage Refunds*
 - Simplified: Domestic and Commercial refund categories have been consolidated into a single consistent refund rate (85%) to reduce administrative complexity.

Meetings and pre-assessment

- *Pre-lodgement Meetings*
 - Simplified to a flat fee of \$1,020 (indexed) allowing attendance by up to four Council officers, improving flexibility, consistency and fee predictability, and covering State Facilitated Development pre-application requests.
- *Design Advice Meetings*
 - Fee removed for 2026–27 to encourage early engagement with Council’s design specialists; uptake will be monitored to determine whether a fee should be reinstated in future years.
- *Plan Sealing Pre-assessment*
 - Removed due to low uptake (one application to date); future requests can be managed through existing written advice or technical report assessment processes.

Other information and services

- *Draft Conditions Service*
 - Proposed to be discontinued due to low efficiency and high administrative burden.
 - The service requires significant officer time (4–22 hours per request), risks extending assessment timeframes, and duplicates existing statutory processes.
 - Discontinuation will streamline workflows and improve assessment consistency.

Dwelling House and Dual Occupancy

- *Section 5.1.2 – Dwelling House (CARs)*
 - Replace the current two-tier fee structure based on the number of non-compliances (\$730 / \$1,395) with a single fee of \$980, as assessment effort is largely consistent regardless of the number of non-compliances.
 - The two-tier model creates unnecessary verification, additional processing time, and applicant delays; a single fee simplifies lodgement, improves customer experience, and provides appropriate cost recovery with no net revenue impact based on 2025–26 volumes.
 - The equivalent Material Change of Use (MCU) fee for a Dwelling House has also been reduced to \$980 to align treatment across application types.

Operational Work – Assessment & Construction (Sections 10 & 11)

- *Fee clarity and simplification*
 - Refinements to Operational Work fees to improve clarity at lodgement, reduce complexity, and ensure consistent application.
- *Landscaping and vegetation clearing*
 - Separate landscaping fee introduced where plans are lodged independently of civil works (site-based rates), and vegetation clearing standardised to a single \$365 fee.
- *Additional and external works*
 - Wording clarified to capture operational work under variation approvals, and new fees introduced for prestart meetings and inspections associated with external works and multiple Operational Work approvals under the same Material Change of Use.

Post-Approval & Plumbing Works (Sections 15 & 17)

- *Post-approval fee simplification*
 - Fees streamlined to a minor fee for changes to up to five conditions or approved plans, and a single higher fee for all other changes.
- *Assessment level clarity*
 - Fees clarified where changes increase the level of assessment, with minimum fees of \$5,230 (code) and \$7,845 (impact) to reflect additional assessment requirements.
- *Priority plumbing inspections*
 - New same-day priority inspection fee introduced to manage increasing demand, reduce operational pressure, and encourage compliance with statutory notice periods.

Thank you



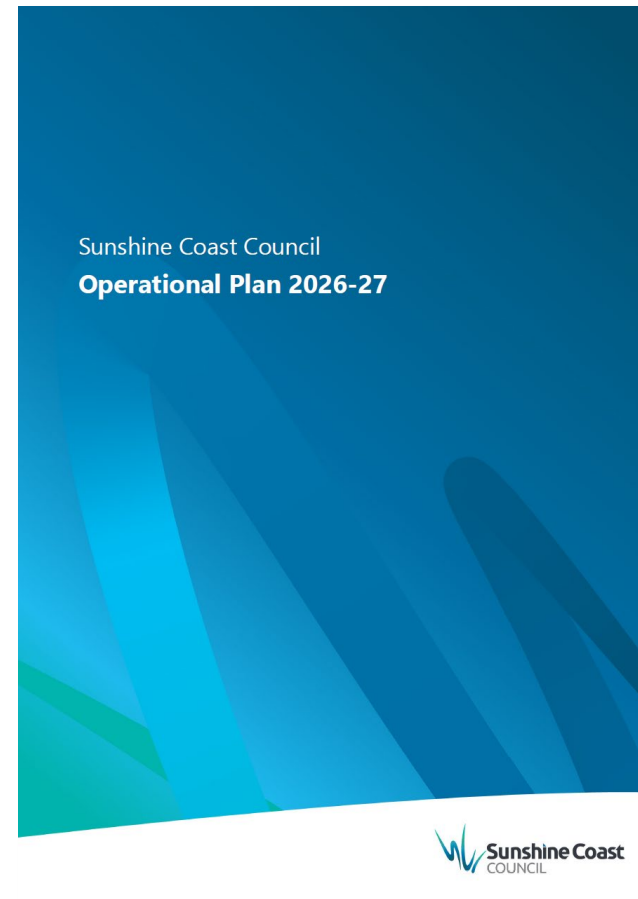
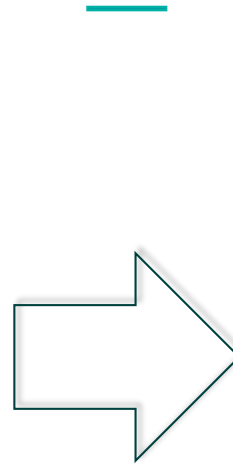
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Sunshine Coast Council Operational Plan 2026-27

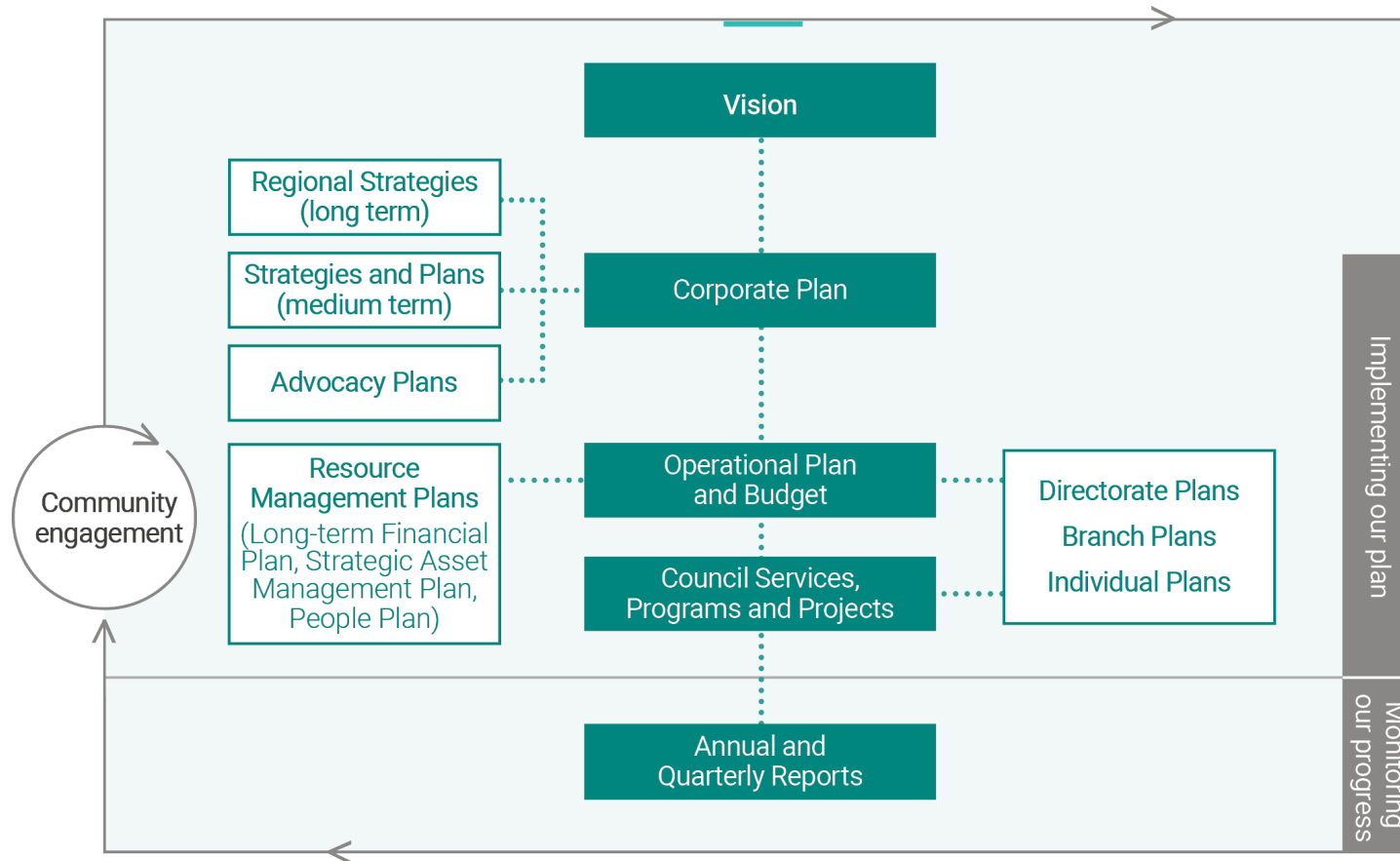
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Strategic Alignment



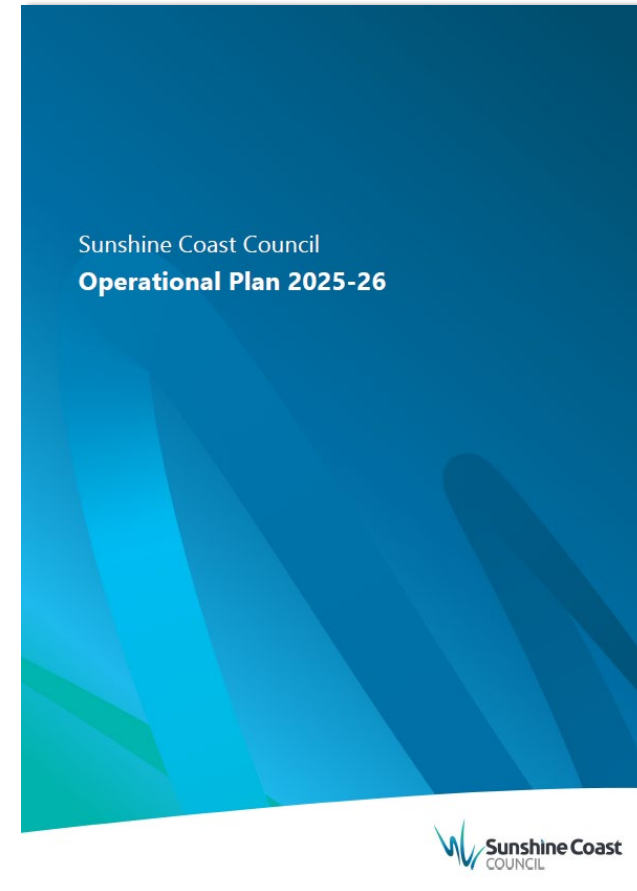
Strategic line of sight

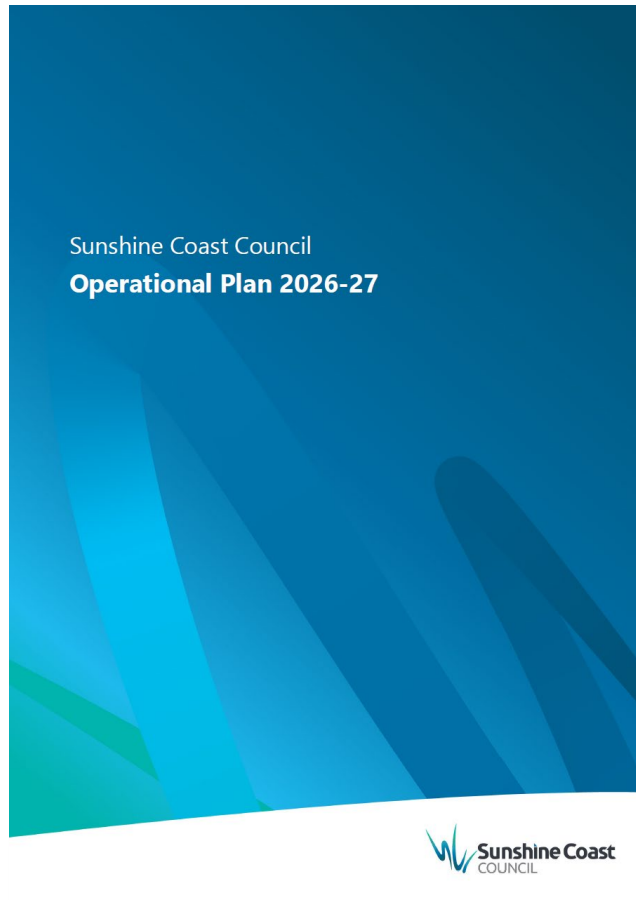


Consistent with the *Local Government Regulations 2012*

Section 175 - Annual operational plan

- consistent with its annual budget
- progress the implementation of the 5-year corporate plan
- manage operational risks.





Sunshine Coast Council Operational Plan 2026-27

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Thank you



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Tough decisions Clear plan

Real pressure

- **Delivering services**
30% more than
4 years ago
- **Construction costs**
up **60%**

Our region continues to **grow**



375,000
people today



509,000
by 2041

What our **community** told us



**Does this deliver
what our community
actually needs?
Now and into the future**



Get the basics right

- Focus on what matters most
- Demonstrate real value for every dollar
- Reduce waste and duplication

Honest about
where we are

Honest about where we are

- The direction is set
- The discipline is non-negotiable
- Our goal is a balanced budget

Tough decisions Clear plan

Rates will rise.
And Council will tighten its belt.

For the majority of
owner-occupiers
rates will rise **9.7%**



Environment Levy

\$82



Arts and Heritage Levy

\$20



Transport Levy

\$44

A more **efficient** Council

- Protect our lifestyle and our environment
- Roads, parks
- Beaches, waste services
- Libraries and community facilities



Every dollar has to **earn its place**

Get back to being a
financially stable Council

**Not everyone
in our community is
equally placed
to absorb a
rate increase**

What this Budget delivers



\$70.9m Caloundra Transport Corridor Upgrade



\$20m to upgrade First Avenue, Maroochydore



\$8.7m Active Transport Corridor



\$27m to reseal and rehabilitate roads



\$34.6m Honey Farm Road Sports Precinct



\$5.7m for a new Caloundra town square



\$5m for the Vulnerable Pedestrian Program



\$21m Mooloolaba Foreshore Revitalisation



Adding value for **every** ratepayer dollar

The region we are **building**





It is an **act of responsibility** to the people who are already here, to our children, and to those who are coming



Tough decisions Clear plan

➤ Shaping a brighter future

Budget 2026-27



➤ Shaping a brighter future

