

2025-26 Budget

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Annual Result - Total Council	Original Budget		Forecast							
	2026 \$,000	2027 \$,000	2028 \$,000	2029 \$,000	2030 \$,000	2031 \$,000	2032 \$,000	2033 \$,000	2034 \$,000	2035 \$,000
Income										
Revenue										
Operating Revenue										
Net Rates, Levies and Charges	\$ 104,276	\$ 108,412	\$ 114,323	\$ 119,388	\$ 124,146	\$ 128,207	\$ 132,372	\$ 136,452	\$ 140,317	\$ 144,873
Fees and Charges	\$ 12,339	\$ 12,735	\$ 13,132	\$ 13,528	\$ 13,922	\$ 14,300	\$ 14,673	\$ 15,057	\$ 15,450	\$ 15,853
Rental Income	\$ 2,348	\$ 2,409	\$ 2,469	\$ 2,529	\$ 2,587	\$ 2,641	\$ 2,694	\$ 2,748	\$ 2,803	\$ 2,859
Interest Received	\$ 3,150	\$ 3,831	\$ 3,059	\$ 2,664	\$ 2,337	\$ 2,074	\$ 2,041	\$ 2,034	\$ 2,083	\$ 2,123
Sales Revenue	\$ 17,308	\$ 17,865	\$ 18,421	\$ 18,977	\$ 19,530	\$ 20,060	\$ 20,583	\$ 21,121	\$ 21,673	\$ 22,239
Unitywater Distributions	\$ 5,950	\$ 5,950	\$ 5,950	\$ 5,950	\$ 5,950	\$ 5,950	\$ 5,950	\$ 5,950	\$ 5,950	\$ 5,950
Other Income	\$ 1,002	\$ 1,035	\$ 1,067	\$ 1,099	\$ 1,131	\$ 1,162	\$ 1,192	\$ 1,223	\$ 1,255	\$ 1,288
Grants, Subsidies, Contributions and Donations	\$ 5,285	\$ 5,406	\$ 5,518	\$ 5,623	\$ 5,722	\$ 5,812	\$ 5,898	\$ 5,986	\$ 6,075	\$ 6,166
Total Operating Revenue	\$ 151,658	\$ 157,644	\$ 163,940	\$ 169,758	\$ 175,325	\$ 180,206	\$ 185,403	\$ 190,571	\$ 195,606	\$ 201,350
Capital Revenue										
Government Subsidies and Grants - Capital	\$ 16,181	\$ 6,905	\$ 5,653	\$ 6,593	\$ 3,163	\$ 2,663	\$ 3,205	\$ 2,725	\$ 2,413	\$ 2,766
Contributions - Assets and Other Non-Monetary	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Contributions - Monetary										
Total Capital Revenue	\$ 17,681	\$ 8,405	\$ 7,153	\$ 8,093	\$ 4,663	\$ 4,163	\$ 4,705	\$ 4,225	\$ 3,913	\$ 4,266
Total Revenue	\$ 169,339	\$ 166,049	\$ 171,093	\$ 177,851	\$ 179,988	\$ 184,369	\$ 190,109	\$ 194,796	\$ 199,519	\$ 205,617
Capital income										
Total Capital Income	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Income	\$ 170,339	\$ 166,049	\$ 171,093	\$ 177,851	\$ 179,988	\$ 184,369	\$ 190,109	\$ 194,796	\$ 199,519	\$ 205,617
Expenses										
Operating Expenses										
Employee Benefits	\$ 59,011	\$ 61,354	\$ 63,782	\$ 66,301	\$ 68,595	\$ 70,631	\$ 73,407	\$ 75,939	\$ 78,190	\$ 81,266
Materials and Services	\$ 65,932	\$ 67,975	\$ 69,845	\$ 71,591	\$ 73,238	\$ 74,903	\$ 76,196	\$ 77,621	\$ 79,072	\$ 80,551
Finance Costs	\$ 2,871	\$ 3,118	\$ 3,442	\$ 3,550	\$ 3,660	\$ 3,659	\$ 3,577	\$ 3,484	\$ 3,392	\$ 3,302
Depreciation and Amortisation	\$ 23,473	\$ 24,838	\$ 26,500	\$ 27,943	\$ 29,351	\$ 30,588	\$ 31,812	\$ 33,106	\$ 34,403	\$ 35,822
Other Expenses	\$ 294	\$ 303	\$ 312	\$ 319	\$ 327	\$ 333	\$ 339	\$ 346	\$ 352	\$ 359
Total Operating Expenses	\$ 151,581	\$ 157,589	\$ 163,880	\$ 169,704	\$ 175,171	\$ 180,114	\$ 185,332	\$ 190,496	\$ 195,410	\$ 201,301
Capital Expenses										
Total Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 151,581	\$ 157,589	\$ 163,880	\$ 169,704	\$ 175,171	\$ 180,114	\$ 185,332	\$ 190,496	\$ 195,410	\$ 201,301
Net Result	\$ 18,758	\$ 8,460	\$ 7,212	\$ 8,147	\$ 4,817	\$ 4,256	\$ 4,776	\$ 4,300	\$ 4,109	\$ 4,315
Operating Result										
Operating Revenue	\$ 151,658	\$ 157,644	\$ 163,940	\$ 169,758	\$ 175,325	\$ 180,206	\$ 185,403	\$ 190,571	\$ 195,606	\$ 201,350
Operating Expenses	\$ 151,581	\$ 157,589	\$ 163,880	\$ 169,704	\$ 175,171	\$ 180,114	\$ 185,332	\$ 190,496	\$ 195,410	\$ 201,301
Operating Result	\$ 77	\$ 55	\$ 59	\$ 54	\$ 154	\$ 93	\$ 71	\$ 75	\$ 196	\$ 49

2025/26 Budget Statements
STATEMENT OF INCOME AND EXPENDITURE
 For the period ending 30 June

Annual Result - Business Activities	Waste Management		Holiday Parks	
	2024/25 \$,000	2025/26 \$,000	2024/25 \$,000	2025/26 \$,000
Income				
Operating Revenue				
Net Rates, Levies and Charges	\$ 16,806	\$ 18,245	\$ -	\$ -
Fees and Charges	\$ 57	\$ 58	\$ -	\$ -
Sale of Goods and Major Services	\$ 7,702	\$ 8,641	\$ 4,010	\$ 4,450
Internal Sales/Recoveries	\$ 573	\$ 598	\$ -	\$ -
Competitive Neutrality Adjustments	\$ 145	\$ 145	\$ -	\$ -
Other Income	\$ 194	\$ 185	\$ 118	\$ -
Grants, Subsidies, Contributions and Donations	\$ -	\$ 52	\$ -	\$ -
Total Operating Revenue	\$ 25,477	\$ 27,923	\$ 4,128	\$ 4,450
Expenses				
Operating Expenses				
Employee Benefits	\$ 2,286	\$ 2,792	\$ 6	\$ 7
Finance Costs	\$ 1,849	\$ 1,816	\$ -	\$ -
Materials and Services	\$ 14,537	\$ 16,184	\$ 2,370	\$ 2,575
Depreciation and Amortisation	\$ 1,037	\$ 1,149	\$ 248	\$ 284
Internal Expenditure	\$ 2,261	\$ 2,281	\$ 333	\$ 344
Competitive Neutrality Adjustments	\$ 1,187	\$ 1,178	\$ 446	\$ 471
Other Expenses	\$ 0	\$ 0	\$ 2	\$ 2
Total Operating Expenses	\$ 23,156	\$ 25,401	\$ 3,405	\$ 3,682
Net Result	\$ 2,321	\$ 2,521	\$ 723	\$ 768

Annual Result - Total Council	Original Budget		Forecast							
	2026 \$,000	2027 \$,000	2028 \$,000	2029 \$,000	2030 \$,000	2031 \$,000	2032 \$,000	2033 \$,000	2034 \$,000	2035 \$,000
Assets										
Current Assets										
Cash and Cash Equivalents	\$ 84,957	\$ 74,890	\$ 67,324	\$ 61,804	\$ 59,479	\$ 55,913	\$ 53,878	\$ 55,185	\$ 55,607	\$ 58,432
Trade and Other Receivables	\$ 14,200	\$ 14,738	\$ 15,426	\$ 16,106	\$ 16,709	\$ 17,231	\$ 17,715	\$ 18,288	\$ 18,791	\$ 19,372
Inventories	\$ 237	\$ 237	\$ 237	\$ 237	\$ 237	\$ 237	\$ 237	\$ 237	\$ 237	\$ 237
Other Current Assets	\$ 1,102	\$ 1,102	\$ 1,102	\$ 1,102	\$ 1,102	\$ 1,102	\$ 1,102	\$ 1,102	\$ 1,102	\$ 1,102
Total Current Assets	\$ 100,496	\$ 90,967	\$ 84,089	\$ 79,249	\$ 77,526	\$ 74,483	\$ 72,931	\$ 74,812	\$ 75,737	\$ 79,144
Non-Current Assets										
Investments	\$ 156,712	\$ 156,712	\$ 156,712	\$ 156,712	\$ 156,712	\$ 156,712	\$ 156,712	\$ 156,712	\$ 156,712	\$ 156,712
Property, Plant & Equipment	\$ 1,467,337	\$ 1,538,612	\$ 1,598,460	\$ 1,656,755	\$ 1,704,483	\$ 1,746,718	\$ 1,787,293	\$ 1,825,341	\$ 1,865,381	\$ 1,904,747
Other Non-Current Assets	\$ 1,317	\$ 1,317	\$ 1,317	\$ 1,317	\$ 1,317	\$ 1,317	\$ 1,317	\$ 1,317	\$ 1,317	\$ 1,317
Total Non-Current Assets	\$ 1,625,365	\$ 1,696,641	\$ 1,756,489	\$ 1,814,783	\$ 1,862,512	\$ 1,904,746	\$ 1,945,322	\$ 1,983,370	\$ 2,023,410	\$ 2,062,776
Total Assets	\$ 1,725,861	\$ 1,787,608	\$ 1,840,578	\$ 1,894,032	\$ 1,940,038	\$ 1,979,230	\$ 2,018,253	\$ 2,058,182	\$ 2,099,147	\$ 2,141,919
Liabilities										
Current Liabilities										
Trade and Other Payables	\$ 10,381	\$ 10,741	\$ 11,064	\$ 11,445	\$ 11,769	\$ 12,073	\$ 12,374	\$ 12,733	\$ 13,037	\$ 13,412
Contract Liabilities	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Borrowings	\$ 1,406	\$ 1,748	\$ 1,961	\$ 2,240	\$ 2,434	\$ 2,516	\$ 2,608	\$ 2,700	\$ 2,596	\$ 2,676
Provisions	\$ 8,103	\$ 8,103	\$ 8,103	\$ 8,103	\$ 8,103	\$ 8,103	\$ 8,103	\$ 8,103	\$ 8,103	\$ 8,103
Other Current Liabilities	\$ 9,569	\$ 9,569	\$ 9,569	\$ 9,569	\$ 9,569	\$ 9,569	\$ 9,569	\$ 9,569	\$ 9,569	\$ 9,569
Total Current Liabilities	\$ 33,459	\$ 34,162	\$ 34,697	\$ 35,357	\$ 35,876	\$ 36,261	\$ 36,654	\$ 37,105	\$ 37,305	\$ 37,760
Non-Current Liabilities										
Borrowings	\$ 26,031	\$ 33,284	\$ 35,733	\$ 39,214	\$ 39,780	\$ 37,264	\$ 34,656	\$ 31,956	\$ 29,360	\$ 26,685
Provisions	\$ 35,183	\$ 35,183	\$ 35,183	\$ 35,183	\$ 35,183	\$ 35,183	\$ 35,183	\$ 35,183	\$ 35,183	\$ 35,183
Other Non-Current Liabilities	\$ 6,120	\$ 6,120	\$ 6,120	\$ 6,120	\$ 6,120	\$ 6,120	\$ 6,120	\$ 6,120	\$ 6,120	\$ 6,120
Total Non-Current Liabilities	\$ 67,334	\$ 74,587	\$ 77,036	\$ 80,517	\$ 81,083	\$ 78,567	\$ 75,959	\$ 73,259	\$ 70,663	\$ 67,988
Total Liabilities	\$ 100,793	\$ 108,749	\$ 111,734	\$ 115,874	\$ 116,959	\$ 114,828	\$ 112,613	\$ 110,365	\$ 107,969	\$ 105,747
Net Community Assets	\$ 1,625,068	\$ 1,678,859	\$ 1,728,844	\$ 1,778,158	\$ 1,823,080	\$ 1,864,401	\$ 1,905,640	\$ 1,947,817	\$ 1,991,178	\$ 2,036,172
Community Equity										
Asset Revaluation Surplus	\$ 417,200	\$ 462,531	\$ 505,304	\$ 546,471	\$ 586,576	\$ 623,641	\$ 660,104	\$ 697,981	\$ 737,233	\$ 777,912
Retained Surplus	\$ 1,207,867	\$ 1,216,327	\$ 1,223,540	\$ 1,231,687	\$ 1,236,504	\$ 1,240,760	\$ 1,245,536	\$ 1,249,836	\$ 1,253,944	\$ 1,258,260
Total Community Equity	\$ 1,625,068	\$ 1,678,859	\$ 1,728,844	\$ 1,778,158	\$ 1,823,079	\$ 1,864,401	\$ 1,905,640	\$ 1,947,817	\$ 1,991,178	\$ 2,036,172

Annual Result - Total Council	Original Budget				Forecast						
	2026 \$,000	2027 \$,000	2028 \$,000	2029 \$,000	2030 \$,000	2031 \$,000	2032 \$,000	2033 \$,000	2034 \$,000	2035 \$,000	
Cash Flows from Operating Activities											
Receipts from Customers	\$ 133,848	\$ 139,525	\$ 146,267	\$ 152,328	\$ 158,139	\$ 163,218	\$ 168,346	\$ 173,293	\$ 178,203	\$ 183,684	
Payments to Suppliers and Employees	(\$ 126,575)	(\$ 131,461)	(\$ 135,804)	(\$ 140,019)	(\$ 144,025)	(\$ 147,752)	(\$ 151,831)	(\$ 155,735)	(\$ 159,500)	(\$ 163,991)	
Dividend Received	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100	
Interest Received	\$ 5,000	\$ 5,681	\$ 4,909	\$ 4,514	\$ 4,187	\$ 3,924	\$ 3,891	\$ 3,884	\$ 3,933	\$ 3,973	
Rental Income	\$ 2,333	\$ 2,404	\$ 2,465	\$ 2,523	\$ 2,582	\$ 2,637	\$ 2,690	\$ 2,743	\$ 2,798	\$ 2,854	
Non-Capital Grants and Contributions	\$ 5,251	\$ 5,396	\$ 5,510	\$ 5,613	\$ 5,714	\$ 5,805	\$ 5,893	\$ 5,977	\$ 6,068	\$ 6,158	
Borrowing Costs	(\$ 682)	(\$ 929)	(\$ 1,253)	(\$ 1,361)	(\$ 1,471)	(\$ 1,470)	(\$ 1,388)	(\$ 1,295)	(\$ 1,203)	(\$ 1,113)	
Net Cash Flow from Operating Activities	\$ 23,274	\$ 24,716	\$ 26,194	\$ 27,698	\$ 29,226	\$ 30,463	\$ 31,700	\$ 32,967	\$ 34,400	\$ 35,665	
Cash flows from Investing Activities											
Payments for property, plant and equipment	(\$ 50,923)	(\$ 49,283)	(\$ 42,075)	(\$ 43,571)	(\$ 35,475)	(\$ 34,257)	(\$ 34,426)	(\$ 31,776)	(\$ 33,691)	(\$ 33,010)	
Proceeds from sale of property, plant and equipment	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grants, subsidies, contributions and donations	\$ 16,181	\$ 6,905	\$ 5,653	\$ 6,593	\$ 3,163	\$ 2,663	\$ 3,205	\$ 2,725	\$ 2,413	\$ 2,766	
Net Cash Flow from Investing Activities	(\$ 33,742)	(\$ 42,378)	(\$ 36,422)	(\$ 36,978)	(\$ 32,312)	(\$ 31,594)	(\$ 31,220)	(\$ 29,051)	(\$ 31,278)	(\$ 30,244)	
Cash Flows from Financing Activities											
Proceeds from borrowings	\$ 5,000	\$ 9,000	\$ 4,410	\$ 5,720	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Repayment of borrowings	(\$ 1,227)	(\$ 1,405)	(\$ 1,748)	(\$ 1,960)	(\$ 2,239)	(\$ 2,434)	(\$ 2,516)	(\$ 2,608)	(\$ 2,700)	(\$ 2,596)	
Net Cash Flow from Financing Activities	\$ 3,773	\$ 7,595	\$ 2,662	\$ 3,760	\$ 761	(\$ 2,434)	(\$ 2,516)	(\$ 2,608)	(\$ 2,700)	(\$ 2,596)	
Total Cash Flows											
Net change in Cash and Cash Equivalent held	(\$ 6,695)	(\$ 10,067)	(\$ 7,567)	(\$ 5,520)	(\$ 2,325)	(\$ 3,565)	(\$ 2,036)	\$ 1,307	\$ 422	\$ 2,825	
Opening Cash and Cash Equivalents	\$ 91,652	\$ 84,957	\$ 74,891	\$ 67,324	\$ 61,804	\$ 59,479	\$ 55,913	\$ 53,878	\$ 55,185	\$ 55,607	
Closing Cash and Cash Equivalents	\$ 84,957	\$ 74,891	\$ 67,324	\$ 61,804	\$ 59,479	\$ 55,913	\$ 53,878	\$ 55,185	\$ 55,607	\$ 58,432	

Annual Result - Total Council	Original Budget	Forecast								
	2026 \$,000	2027 \$,000	2028 \$,000	2029 \$,000	2030 \$,000	2031 \$,000	2032 \$,000	2033 \$,000	2034 \$,000	2035 \$,000
Asset Revaluation Reserve										
Opening Balance	\$ 363,820	\$ 417,200	\$ 462,531	\$ 505,304	\$ 546,471	\$ 586,576	\$ 623,641	\$ 660,104	\$ 697,981	\$ 737,233
Change in Asset Revaluation Surplus	\$ 53,380	\$ 45,331	\$ 42,773	\$ 41,167	\$ 40,105	\$ 37,066	\$ 36,462	\$ 37,878	\$ 39,252	\$ 40,678
Closing Balance	\$ 417,200	\$ 462,531	\$ 505,304	\$ 546,471	\$ 586,576	\$ 623,641	\$ 660,104	\$ 697,981	\$ 737,233	\$ 777,912
Retained Surplus										
Opening Balance	\$ 1,189,109	\$ 1,207,867	\$ 1,216,327	\$ 1,223,540	\$ 1,231,687	\$ 1,236,504	\$ 1,240,760	\$ 1,245,536	\$ 1,249,836	\$ 1,253,944
Net Result	\$ 18,758	\$ 8,460	\$ 7,212	\$ 8,147	\$ 4,817	\$ 4,256	\$ 4,776	\$ 4,300	\$ 4,109	\$ 4,315
Closing Balance	\$ 1,207,867	\$ 1,216,327	\$ 1,223,540	\$ 1,231,687	\$ 1,236,504	\$ 1,240,760	\$ 1,245,536	\$ 1,249,836	\$ 1,253,944	\$ 1,258,260
Total										
Opening Balance	\$ 1,552,929	\$ 1,625,068	\$ 1,678,859	\$ 1,728,844	\$ 1,778,158	\$ 1,823,079	\$ 1,864,401	\$ 1,905,640	\$ 1,947,817	\$ 1,991,178
Net Result	\$ 18,758	\$ 8,460	\$ 7,212	\$ 8,147	\$ 4,817	\$ 4,256	\$ 4,776	\$ 4,300	\$ 4,109	\$ 4,315
Change in Asset Revaluation Surplus	\$ 53,380	\$ 45,331	\$ 42,773	\$ 41,167	\$ 40,105	\$ 37,066	\$ 36,462	\$ 37,878	\$ 39,252	\$ 40,678
Closing Balance	\$ 1,625,068	\$ 1,678,859	\$ 1,728,844	\$ 1,778,158	\$ 1,823,079	\$ 1,864,401	\$ 1,905,640	\$ 1,947,817	\$ 1,991,178	\$ 2,036,172

Annual Result				
Rating Comparison	Rates 2024/25	Rates 2025/26	Variation	
			\$	%
Rate Notice for a Residential Property on the Minimum General Rate				
Service				
Minimum General Rate	\$ 1,362.00	\$ 1,451.00	\$ 89.00	6.5%
3 Bin Waste Collection	\$ 405.50	\$ 438.00	\$ 32.50	8.0%
Environment Levy	\$ 70.00	\$ 75.00	\$ 5.00	7.1%
Sustainable Transport Levy	\$ 30.00	\$ 30.00	\$ -	0.0%
Heritage Levy	\$ 10.00	\$ 10.00	\$ -	0.0%
Bushfire Resilience and Response Levy	\$ 11.50	\$ 11.50	\$ -	0.0%
Gross Rates	\$ 1,889.00	\$ 2,015.50	\$ 126.50	6.7%
Discount (5% of General Rates)	(\$ 68.10)	(\$ 72.55)	(\$ 4.45)	6.5%
Net Rates	\$ 1,820.90	\$ 1,942.95	\$ 122.05	6.7%

Indicator (Tier 3)	Target Tier 3	Original Budget		Forecast								
		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	
Annual Result - Total Council												

In accordance with sections 169(4), (5) and (6) of the Local Government Regulation 2012, Council is required to include a set of financial sustainability measures in its annual budget. These measures, which include set targets, are reported for the budget year and the following nine years, and are consistent with the Financial Management (Sustainability) Guideline issued by the Department of Local Government, Water and Volunteers.

The Queensland Government defines a financially sustainable local government as one that is "able to maintain its financial capital and infrastructure capital over the long term" (Local Government Act 2009, section 104(2)).

Financial Capacity

Council Controlled Revenue Ratio (%)	No target set	76.9%	76.8%	77.7%	78.3%	78.7%	79.1%	79.3%	79.5%	79.6%	79.8%
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Council-controlled revenue is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks.

A higher council-controlled revenue ratio indicates a stronger ability to generate operating revenue without relying on external sources. Councils with a high ratio generally have a healthy rate base and are better able to respond to unexpected financial obligations such as natural disaster recovery.

Net Rates, Levies and Charges add Fees and charges

Total Operating Revenue

Population Growth Ratio	No target set	1.6%	0.6%								
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Population growth is a key driver of a council's operating income, service needs, and infrastructure requirements into the future. A growing council population indicates a greater capacity to generate its own source revenue through rates as well as statutory charges. Population growth also puts additional pressure on councils to invest in new community infrastructure to support service needs.

Prior year estimated population

Previous year estimated population

Operating Performance

Operating Surplus Ratio (%)	Greater than 0%	0.1%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%
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The operating surplus ratio is an indicator of the extent to which operating revenues generated cover operational expenses. Any operating surplus would be available for capital funding or other purposes.

An operating surplus ratio above 0% is an indication that council is managing its finances within its existing funding envelope and generating surplus funds for capital funding or other purposes.

Operating Result

Total Operating Revenue

Indicator (Tier 3)	Target Tier 3	Original Budget	Forecast								
Annual Result - Total Council		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035

Operating Performance (continued)

Operating Cash Ratio (%)	Greater than 0%	16.0%	16.4%	17.0%	17.3%	17.7%	17.8%	17.9%	18.1%	18.3%	18.4%
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The operating cash ratio is a measure of a council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs.

A positive operating cash ratio indicates that a council is generating surplus cash from its core operations, which suggests that council has the ability to self-fund its capital expenditure requirements.

Operating Result add Depreciation and Amortisation add Finance Costs

Total Operating Revenue

Liquidity

Unrestricted Cash Expense Cover Ratio (months)	Greater than 3 months	6.6	5.8	4.9	4.3	4.0	3.6	3.3	3.3	3.3	3.4
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The unrestricted cash expense cover ratio is an indicator of the unconstrained liquidity available to a council to meet ongoing and emergent financial demands, which is a key component to solvency. It represents the number of months a council can continue operating based on current monthly expenses.

A higher unrestricted cash expense cover ratio indicates that a council has sufficient free cash available to contribute to the cost of future planned and unplanned expenditures such as infrastructure investment or disaster recovery.

Total Cash and Equivalents add Current Investments add Available Ongoing QTC Working Capital Facility Limit less Externally Restricted Cash

x 12

Total Operating Expenditure less Depreciation and Amortisation less Finance Costs

Total Cash expense Cover Ratio (months)	Greater than 3 months	8.1	6.9	6.0	5.4	5.0	4.6	4.3	4.3	4.2	4.3
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The total cash expense cover ratio is an indicator of the total liquidity available to a council to meet ongoing and emergent financial demands, which is a key component to solvency. It represents the number of months a council can continue operating based on current monthly expenses.

A higher total cash expense cover ratio indicates that a council has sufficient free cash available to contribute to the cost of future planned and unplanned expenditures such as infrastructure investment or disaster recovery.

Total Cash and Equivalents add Current Investments

x 12

Total Operating Expenditure less Depreciation and Amortisation less Finance Costs

Indicator (Tier 3)	Target Tier 3	Forecast									
		Original Budget 2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Annual Result - Total Council											

Asset Management

Asset Sustainability Ratio	Greater than 80%	104.4%	74.5%	100.8%	114.5%	75.8%	82.2%	79.9%	79.0%	78.1%	77.0%
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The asset sustainability ratio approximates the extent to which the infrastructure assets managed by a council are being replaced as they reach the end of their useful lives.

An asset sustainability ratio close to 100% suggests that a council is spending enough on the renewal of its assets to compensate for the deterioration in its asset base as loosely proxied by its reported depreciation, with outcomes too far below this level being potentially indicative of underspending against capital replacement requirements.

Council has achieved target in most years, with several years falling just below target in later years. This is due to the timing of proposed renewal projects and some upgrade elements not being included in the ratio calculation. On average over the 10 year period Council is achieving a Asset Sustainability Ratio of 85.8%. Further refinement of the renewal program will occur as asset forecasts and capital works programs continue to be reviewed and updated.

Capital Expenditure on Replacement of Infrastructure Assets (Renewals)

Depreciation Expenditure on Infrastructure Assets

Asset Consumption Ratio	Greater than 60%	89.5%	88.7%	87.7%	86.6%	85.4%	83.8%	82.2%	80.8%	79.5%	78.1%
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The asset consumption ratio approximates the extent to which council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community.

The minimum target of 60% indicates that a council's assets are being broadly consumed in line with their estimated useful lives.

Written Down Replacement Cost of Depreciable Infrastructure Assets

Cost of Depreciable Infrastructure Assets

Asset Renewal Funding Ratio	No Target Set	158.6%
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The asset renewal funding ratio measures the ability of a council to fund its projected infrastructure asset renewal/replacements in the future. Ideally, the asset renewal funding ratio should be as close to 100% as possible, as this indicates that a council is appropriately funding and delivering the entirety of its required capital program as outlined by its asset management plans.

Council's current result demonstrates that asset renewal is occurring; however, it also highlights the importance of regularly reviewing and updating Asset Management Plans and long-term forecasts to ensure they are comprehensive and accurately reflect all asset data and renewal requirements.

Total of Planned Capital Expenditure on Infrastructure Asset Renewals over 10 years

Total of Required Capital Expenditure on Infrastructure Asset Renewals over 10 years

Indicator (Tier 3)	Target Tier 3	Forecast										
		Original Budget	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Annual Result - Total Council												

Debt Servicing Capacity

Leverage Ratio	<i>0 - 3 times</i>	1.13	1.36	1.36	1.41	1.36	1.24	1.12	1.01	0.89	0.79
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The leverage ratio is an indicator of a council's ability to repay its existing debt. It measures the relative size of the council's debt to its operating performance.

A higher leverage ratio indicates an increasingly limited capacity to support additional borrowings due to already high debt levels and/or decreasing operational performance, while a lower ratio indicates the opposite.

Book value of Debt

Operating Results add Depreciation and Finance Costs

Net Liabilities Ratio	<i>less than 60%</i>	0.2%	11.3%	16.9%	21.6%	22.5%	22.4%	21.4%	18.7%	16.5%	13.2%
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The Net Liabilities Ratio outlines the level that net debt can be serviced by operating revenues.

A ratio below zero implies that liabilities are less than cash (and other current assets) and there is adequate borrowing capacity available if needed.

Total Liabilities less Current Assets

Total Operating Revenue

Special Rates and Charges Schedule	Special Rate Purpose	2025 \$,000	2026 \$,000	Change %
Noosa Waters Lock and Weir Maintenance Levy	Funding for the operation and maintenance of the lock and weir system which services the Noosa Waters Estate.	\$ 254	\$ 254	0.0%
Noosa Waters Canal Management Levy	The funding of services associated with the inspection, maintenance and future capital works in the Noosa Waters estate canal area to ensure the long-term viability of the canal revetment wall system.	\$ 16	\$ 16	0.2%
Noosa Junction Levy	The funding of projects and initiatives to advance the recommendations of the Noosa Junction Commercial and Economic Planning Strategy. All projects and initiatives are implemented by the Noosa Junction Traders Association.	\$ 181	\$ 181	0.0%
Hastings Street Precinct Levy	The funding of additional asset maintenance and renewal services in the Hasting Street Precinct, which are delivered at a level above and beyond Council's asset service standards. These programmed services are provided at the request of the Hastings Street Association.	\$ 410	\$ 428	4.3%
Noosa Main Beach Levy	To support the cost of the ongoing restoration and maintenance program for the Noosa Heads main beach.	\$ 695	\$ 716	3.0%
Hastings Street Community Safety Program Charge	The funding of safety programs for the Hastings Street precinct. This includes the provision of security patrols, which are managed by the Hastings Street Association.	\$ 191	\$ 199	4.0%
Noosa Junction Streetscape Levy	The funding to progress the master plan for redevelopment of the Noosa Junction Precinct. After consultation with precinct ratepayers this levy program was ceased.	\$ 175	\$ -	(100.0)%
Total Special Rates and Charges		\$ 1,923	\$ 1,795	

Separate Charges Schedule	Separate Charge Purpose	2025 \$,000	2026 \$,000	Change %
Environment Levy	The funding of environmental initiatives for the shire. This includes the acquisition and maintenance of land (including an interest in land) suitable for environment conservation purposes, support for private land conservation partnerships, funding of management and administrative arrangements for the Noosa Biosphere Reserve, an environmental grants program for collaborative community-based initiatives, capacity building and/or research projects, and significant environmental projects or programs that are closely aligned with the Noosa Environment Strategy.	\$ 2,190	\$ 2,360	7.7%
Sustainable Transport Levy	To contribute towards the costs associated with a range of transport services and initiatives related that have the purpose of reducing traffic congestion and demand on the shire road network.	\$ 939	\$ 944	0.6%
Heritage Levy	To fund a cultural heritage program for the management, protection and improvement of the heritage of the shire.	\$ 313	\$ 315	0.6%
Bushfire Resilience and Response Levy	The deliver the Council bushland reserve controlled burn program, ongoing creation, upgrade and maintenance of fire access trails, and also to support volunteer rural fire brigade emergency response operations within the shire.	\$ 706	\$ 707	0.2%
Total Separate Charges		\$ 4,148	\$ 4,326	

Capital Program	Original Budget		Forecast							
	2026 \$,000	2027 \$,000	2028 \$,000	2029 \$,000	2030 \$,000	2031 \$,000	2032 \$,000	2033 \$,000	2034 \$,000	2035 \$,000
Capital Works										
Bridges	\$ 8,924	\$ 865	\$ 1,270	\$ 2,120	\$ 1,500	\$ 1,500	\$ 1,584	\$ 1,624	\$ 1,665	\$ 1,706
Car Parks	\$ -	\$ 216	\$ 175	\$ 227	\$ 232	\$ 238	\$ 244	\$ 250	\$ 257	\$ 263
Cemeteries	\$ 98	\$ 127	\$ 50	\$ 46	\$ 47	\$ 48	\$ 49	\$ 50	\$ 52	\$ 53
Coastal Canals and Waterways	\$ 300	\$ 1,594	\$ 5,789	\$ 7,813	\$ 688	\$ 753	\$ 748	\$ 634	\$ 650	\$ 666
Commercial Land & Property	\$ -	\$ 147	\$ 166	\$ 170	\$ 174	\$ 179	\$ 183	\$ 188	\$ 193	\$ 197
Community Facilities	\$ 3,631	\$ 1,263	\$ 832	\$ 2,053	\$ 2,116	\$ 737	\$ 1,254	\$ 1,271	\$ 1,289	\$ 806
Corporate Buildings	\$ 329	\$ 547	\$ 530	\$ 654	\$ 557	\$ 571	\$ 585	\$ 600	\$ 615	\$ 630
Disaster Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Environmental Assets, Bushland, Tracks and Trails	\$ 2,460	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
Gravel Road Network	\$ 499	\$ 512	\$ 524	\$ 838	\$ 859	\$ 880	\$ 902	\$ 925	\$ 948	\$ 972
Holiday Parks	\$ 109	\$ 66	\$ 68	\$ 274	\$ 323	\$ 394	\$ 408	\$ 417	\$ 426	\$ 428
Libraries & Galleries	\$ 319	\$ 475	\$ 271	\$ 170	\$ 174	\$ 179	\$ 183	\$ 188	\$ 193	\$ 197
Minor Plant & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks & Playgrounds	\$ 988	\$ 2,617	\$ 1,548	\$ 1,913	\$ 1,236	\$ 1,817	\$ 1,299	\$ 1,881	\$ 1,365	\$ 1,950
Pathways & Boardwalks	\$ 1,966	\$ 2,828	\$ 1,618	\$ 2,832	\$ 3,153	\$ 3,725	\$ 3,050	\$ 3,126	\$ 3,205	\$ 3,285
Public Amenities	\$ 690	\$ 1,627	\$ 858	\$ 590	\$ 1,348	\$ 357	\$ 366	\$ 375	\$ 384	\$ 394
Public Transport Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sealed Roads Network	\$ 7,385	\$ 8,500	\$ 9,611	\$ 12,751	\$ 9,938	\$ 10,692	\$ 11,475	\$ 11,762	\$ 12,056	\$ 12,667
Sports Ground and Facilities	\$ 1,261	\$ 991	\$ 2,203	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
Stormwater Drainage	\$ 4,134	\$ 2,358	\$ 2,733	\$ 1,425	\$ 1,936	\$ 1,967	\$ 1,998	\$ 2,031	\$ 2,064	\$ 2,098
Streetscapes and Road Corridors	\$ -	\$ 1,185	\$ 1,214	\$ 1,245	\$ 1,276	\$ 1,308	\$ 1,341	\$ 1,374	\$ 1,409	\$ 1,444
Transport and Infrastructure Management	\$ 546	\$ 1,326	\$ 1,164	\$ 1,943	\$ 1,053	\$ 2,869	\$ 634	\$ 650	\$ 666	\$ 683
Waste Management	\$ 9,942	\$ 15,420	\$ 4,508	\$ 2,300	\$ 3,200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
Total Capital Works	\$ 43,581	\$ 42,663	\$ 36,131	\$ 39,460	\$ 30,910	\$ 28,512	\$ 27,603	\$ 27,645	\$ 28,734	\$ 28,739
Other Works										
Asset Management	\$ 50	\$ 270	\$ 222	\$ 281	\$ 231	\$ 293	\$ 240	\$ 306	\$ 250	\$ 319
Fleet - Plant Replacement	\$ 3,014	\$ 3,572	\$ 1,659	\$ 1,948	\$ 2,399	\$ 3,476	\$ 4,559	\$ 1,991	\$ 2,835	\$ 2,041
Strategic Planning	\$ 2,616	\$ 1,474	\$ 2,645	\$ 308	\$ 323	\$ 323	\$ 323	\$ 323	\$ 323	\$ 323
Zero Emissions Noosa Projects	\$ 390	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Loan Redemption	\$ 1,272	\$ 1,304	\$ 1,419	\$ 1,573	\$ 1,612	\$ 1,653	\$ 1,700	\$ 1,512	\$ 1,549	\$ 1,588
Total Other Works	\$ 7,342	\$ 6,619	\$ 5,945	\$ 4,110	\$ 4,565	\$ 5,745	\$ 6,823	\$ 4,131	\$ 4,958	\$ 4,271
Total Capital Works Program	\$ 50,923	\$ 49,282	\$ 42,075	\$ 43,570	\$ 35,475	\$ 34,257	\$ 34,426	\$ 31,776	\$ 33,691	\$ 33,010

Note: \$78m in fully funded Queensland Reconstruction Authority (QRA) disaster projects resulting from the February 2022 flood event where under construction in FY 2025. Any carryover of construction into FY 2026 has not been included in the above program of works.

Program	Grants	Loans	Levy Reserves	Other Reserves	Depreciation funded Cash Reserve	General Cash Reserve	Total
Asset Management							
Renewal							
Shire Bridge Annual Level 3 Bridge & Structure Inspections					50,000		50,000
Asset Management Total	-	-	-	-	50,000	-	50,000
Bridges							
Renewal							
Tewantin Doonella Bridge Renewal	4,461,756				4,461,756		8,923,511
Bridges Total	4,461,756	-	-	-	4,461,756	-	8,923,511
Cemeteries							
Renewal							
Shire Wide - Cemeteries - Lowering Device					33,803		33,803
Tewantin - Cemetery - Shade Shelter					64,040		64,040
Cemeteries Total	-	-	-	-	97,843	-	97,843
Coastal Canals and Waterways							
Renewal							
Noosa Heads Main Beach Sand Recycling System Pipework Renewal			10,000				10,000
Noosa Shire Council's Noosa Main Beach Sea Wall Detailed Design	50,000				50,000		100,000
Shire Beach Access Renewal Program					26,000		26,000
Shire Beach Shower Renewal Program					64,200		64,200
New, Expansion & Upgrade							
Sunshine Beach - Burgess Creek - Catchment Action Plan	100,000						100,000
Coastal Canals and Waterways Total	150,000	-	10,000	-	140,200	-	300,200

Program	Grants	Loans	Levy Reserves	Other Reserves	Depreciation funded Cash Reserve	General Cash Reserve	Total
Community Facilities							
Renewal							
Noosa Heads - J Audio Visual Equipment 5 Yr Renewal Program					50,000		50,000
Noosaville - Leisure Centre - Security Fencing and Gate Renewal					49,500		49,500
Pomona - Hinterland Art Group - Renewal Works					50,600		50,600
Sunrise Beach - Noosa Aquatic Centre - AMP Renewals Program					200,000		200,000
Sunshine Beach - BCC and Montessori - Renewals Program					35,000		35,000
Sunshine Beach - Montessori School - Renewal of School Toilet Amenities Building					182,850		182,850
New, Expansion & Upgrade							
Noosa Heads - The J - Minor Building Refurbishment					313,400		313,400
Sunshine Beach - Noosa Aquatic Centre - 50m & 25m Filtration System Upgrade	650,000				1,470,000	630,000	2,750,000
Community Facilities Total	650,000	-	-	-	2,351,350	630,000	3,631,350
Corporate Buildings							
Renewal							
Shire Corporate Building Renewal Program					329,300		329,300
Corporate Buildings Total	-	-	-	-	329,300	-	329,300
Environmental Assets, Bushland, Tracks and Trails							
New, Expansion & Upgrade							
Kin Kin - Wahpunga (Trail 4) & Woondum (Trail 3) - Trail Renewal	1,230,000				615,000	615,000	2,460,000
Environmental Assets, Bushland, Tracks and Trails Total	1,230,000	-	-	-	615,000	615,000	2,460,000
Fleet - Plant Replacement							
Renewal							
Council Fleet and Plant Replacement Program				2,964,011			2,964,011
New, Expansion & Upgrade							
Shire Wide - Slim Line Fire Units			50,000				50,000
Fleet - Plant Replacement Total	-	-	50,000	2,964,011	-	-	3,014,011

Program	Grants	Loans	Levy Reserves	Other Reserves	Depreciation funded Cash Reserve	General Cash Reserve	Total
Gravel Road Network							
Renewal							
Shire Gravel Resheeting Program					499,100		499,100
Gravel Road Network Total	-	-	-	-	499,100	-	499,100
Holiday Parks							
Renewal							
Holiday Park Renewal Program				109,000			109,000
Gravel Road Network Total	-	-	-	109,000	-	-	109,000
Libraries and Galleries							
Renewal							
Cooroy Library - Air-conditioning Design upgrade						6,600	6,600
New, Expansion & Upgrade							
Shire - City Deal Public Art Initiative	298,200						298,200
Noosaville Library - Water Bubbler						13,970	13,970
Libraries and Galleries Total	298,200	-	-	-	-	20,570	318,770
Loan Redemption							
New, Expansion & Upgrade							
QTC Capital Debt Redemption						1,272,000	1,272,000
Loan Redemption Total	-	-	-	-	-	1,272,000	1,272,000
Parks & Playgrounds							
Renewal							
Cooran - Pioneer Park - Playground Renewal					270,000		270,000
Shire BBQ Renewal Program					20,000		20,000
Shire Lighting Renewal Program					200,000		200,000
Shire Park Furniture Renewal Program					105,100		105,100
Shire Park Shelter Renewal Program					132,400		132,400
Shire Wide - Parks & Playgrounds Renewal Program					260,000		260,000
Parks & Playgrounds Total	-	-	-	-	987,500	-	987,500

Program	Grants	Loans	Levy Reserves	Other Reserves	Depreciation funded Cash Reserve	General Cash Reserve	Total
Pathways & Boardwalks							
Renewal							
Shire Wide - Pathway Renewal Program					500,000		500,000
New, Expansion & Upgrade							
Noosa North Shore - Teewah Village - Pedestrian Beach Access Improvement					32,189	75,107	107,295
Noosaville - Bluebell Court - Hinterland and local links Pathway	31,000					31,000	62,000
Peregian Beach - Osprey Ave - Pathway renewal and widening	85,815				85,815		171,630
Peregian Beach Coastal Pathway Upgrade and Cycle Street - Stage 1	1,000,000						1,000,000
Tewantin - William Street - Hinterland and local links Pathway	62,750					62,750	125,500
Pathways & Boardwalks Total	1,179,565	-	-	-	618,004	168,857	1,966,425
Public Amenities							
Renewal							
Pomona - Stan Topper Park - Public Amenities N8					95,940		95,940
Tewantin - Moorindil Street - Public Amenities Renewal N16					93,600		93,600
New, Expansion & Upgrade							
Noosaville - Gympie terrace - Changing Places Facility	500,000						500,000
Public Amenities Total	500,000	-	-	-	189,540	-	689,540
Sealed Roads Network							
Renewal							
Shire Kerb & Channel Renewal Program					210,200		210,200
Shire Reseal Program	1,913,000				3,685,600		5,598,600
Shire Wide - Heavy Patching					1,576,000		1,576,000
Sealed Roads Network Total	1,913,000	-	-	-	5,471,800	-	7,384,800

Program	Grants	Loans	Levy Reserves	Other Reserves	Depreciation funded Cash Reserve	General Cash Reserve	Total
Sports Grounds and Facilities							
New, Expansion & Upgrade							
Cooroy Sports Complex - Gymnastics Upgrade & Multi-purpose area	1,261,433						1,261,433
Sports Grounds and Facilities Total	1,261,433	-	-	-	-	-	1,261,433
Stormwater Drainage							
Renewal							
Shire Bio-Retention Basin Renewals Program					52,600		52,600
Shire Pipe Relining / Rehabilitation Renewal Program					220,700		220,700
Shire Pit Structure Renewal Program					120,900		120,900
Sunshine Beach - Ross Crescent - Slope Stabilisation Construction	2,200,000				966,981		3,166,981
Tewantin - Hilton Precinct - Stormwater Drainage Alignment Design					36,000		36,000
New, Expansion & Upgrade							
Noosa Heads - Cooyar Street - Stormwater Bio-basin Upgrade	436,896						436,896
Noosaville - Wylah Street - Stormwater Culvert Renewal					100,000		100,000
Stormwater Drainage Total	2,636,896	-	-	-	1,497,181	-	4,134,077
Strategic Planning							
New, Expansion & Upgrade							
Cooroy - Lake Macdonald Drive - Residential Subdivision	1,900,000						1,900,000
Doonan - Eumundi Landfill - Masterplan & Feasibility Study				400,000			400,000
Noosa Junction Streetscape						51,029	51,029
Tewantin - Noosa Regional Gallery - Master Plan						265,135	265,135
Strategic Planning Total	1,900,000	-	-	400,000	-	316,164	2,616,164

Program	Grants	Loans	Levy Reserves	Other Reserves	Depreciation funded Cash Reserve	General Cash Reserve	Total
Transport and Infrastructure Management							
Renewal							
Shire Forward Planning & Design Program Construction Ready Designs					546,400		546,400
Transport and Infrastructure Management Total	-	-	-	-	546,400	-	546,400
Waste Management							
New, Expansion & Upgrade							
Doonan - Landfill - Leachate Treatment				100,000			100,000
Doonan - Landfill - Missing Link Capping				1,564,900			1,564,900
Doonan - Landfill - North & East Batter Capping				2,176,800			2,176,800
Doonan - Landfill - WHSE Site Upgrades				1,050,000			1,050,000
Doonan - Noosaville/Eumundi Road Landfill Expansion of Resource Recovery Area		5,000,000					5,000,000
Noosa Heads - Hastings St - Compaction Bins				50,000			50,000
Waste Management Total	-	5,000,000	-	4,941,700	-	-	9,941,700
Zero Emissions Program							
New, Expansion & Upgrade							
Emissions Reduction Program Implementation						390,000	390,000
Zero Emissions Program Total	-	-	-	-	-	390,000	390,000
Grand Total	16,180,850	5,000,000	60,000	8,414,711	17,854,973	3,412,590	50,923,123

Financial Year ended 30 June	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Asset Management										
ICT Hardware Replacement		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Shire Wide - Annual Bridge & Structure Inspections	50,000	168,000	172,200	176,600	181,100	185,700	190,400	195,200	200,100	205,200
Shire Wide - Road Pavement Surface Condition Assessment		51,800		54,500		57,300		60,300		
Shire Road Infrastructure Asset Data Management & Condition Program										63,500
Asset Management Total	50,000	269,800	222,200	281,100	231,100	293,000	240,400	305,500	250,100	318,700
Bridges										
Cooroy Mountain Road - Bridge Design & Upgrade		500,000	1,000,000	1,000,000						
Noosa Heads Witta Circle Bridge Renewal			270,000	620,000						
Noosaville Chaplin Park Pedestrian Bridge D&C (Humpty Doo bridge)				500,000	1,500,000	1,500,000				
Noosaville Chaplin Park Pedestrian Bridge Rehabilitation (Humpty Doo Bridge)		300,000								
Shire Bridge Renewal Program							1,584,300	1,624,000	1,664,600	1,706,300
Tewantin Doonella Bridge Renewal	8,923,511									
Tewantin Heritage Park Construction of Timber Footbridge		65,000								
Bridges Total	8,923,511	865,000	1,270,000	2,120,000	1,500,000	1,500,000	1,584,300	1,624,000	1,664,600	1,706,300
Car Parks										
Shire Car Park Renewals		215,500		226,500	232,200	238,100	244,100	250,300	256,600	263,015
Tinbeerwah Community Hall Car Park Sealing and Drainage			175,000							
Car Parks Total	-	215,500	175,000	226,500	232,200	238,100	244,100	250,300	256,600	263,015
Cemeteries										
Cooroy - Cemetery - Driveway entrance			49,671							
Cooroy - Cemetery - New Beams		83,400								
Shire Wide - Cemetery Renewal Program		43,200		45,500	46,700	47,900	49,100	50,400	51,700	53,000
Shire Wide - Cemeteries - Lowering Device	33,803									
Tewantin - Cemetery - Shade Shelter	64,040									
Cemeteries Total	97,843	126,600	49,671	45,500	46,700	47,900	49,100	50,400	51,700	53,000
Coastal Canals and Waterways										
Noosa Heads Main Beach Sand Recycling System Pipework Renewal	10,000		100,000		100,000	150,000	100,000			
Noosa Heads Main Beach Sea Wall Renewal		500,000	4,500,000	7,240,000						
Noosa Main Beach Sea Wall Detailed Design	100,000									
Noosaville - Living Foreshores Hilton Esplanade		292,026								
Noosaville - Renewal Rock Armour Around Noosa River		210,200	215,500	220,900	226,500	232,200	238,100	244,100	250,300	256,600
Noosaville Gympie Terrace Revetment Wall		60,000	630,000							
Noosaville Noosa Waters Lock & Weir Annual Renewal Program		30,000					30,000			
Shire Wide - Beach Shower Renewal Program	64,200	65,900	67,600	69,300	71,100	72,900	74,800	76,700	78,700	80,700
Shire Wide - Beach Access Renewal Program	26,000	269,400	276,200	283,200	290,300	297,600	305,100	312,800	320,700	328,800
Sunshine Beach - Burgess Creek - Catchment Action Plan	100,000	166,800								
Coastal Canals and Waterways Total	300,200	1,594,326	5,789,300	7,813,400	687,900	752,700	748,000	633,600	649,700	666,100

Financial Year ended 30 June	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Commercial Land & Property										
Peregian Beach - Surf Club - Deck Renewal		147,289								
Shire Wide Renewal - Commercial Properties			165,800	170,000	174,300	178,700	183,200	187,800	192,500	197,400
Commercial Land & Property Total	-	147,289	165,800	170,000	174,300	178,700	183,200	187,800	192,500	197,400
Community Facilities										
Noosa Heads - J Audio Visual Equipment Renewal Program	50,000					75,000	75,000	75,000	75,000	75,000
Noosa Heads - The J - Minor Building Refurbishment	313,400	100,000								
Noosa Leisure Centre Stadium Floor Refurbishment		50,000								
Noosaville - Leisure Centre - Design of External Cafe					48,000					
Noosaville - Leisure Centre - Security Fencing and Gate Renewal	49,500									
Noosaville - Non-Powered Water Sports Precinct (NPWS) - Detailed Concept Design			123,000							
Noosaville - Noosa Leisure Centre - Renewal Work		200,000								
Pomona - Hinterland Art Group - Renewal Works	50,600									
Pomona - Museum - Building renewal and exterior painting			186,038							
Shire Wide - Noosa - CCTV			198,000							
Shire Wide – Community Facilities, Libraries & Galleries Renewal Program				500,000	512,500	525,313	538,445	551,906	565,704	579,847
Shire Wide Renewal - Community Centres and Halls				130,300	133,600	137,000	140,500	144,100	147,800	151,500
Sunrise Beach - Noosa Aquatic Centre - AMP Renewals Program	200,000	70,000					500,000	500,000	500,000	
Sunshine Beach - BCC and Montessori - Renewals Program	35,000	35,000								
Sunshine Beach - Montessori School - Renewal of School Toilet Amenities Building	182,850									
Sunshine Beach - Noosa Aquatic Centre - 25M Pool Amenities Building and Lifeguard Tower				1,172,325	1,172,325					
Sunshine Beach - Noosa Aquatic Centre - 50m & 25m Filtration System Upgrade	2,750,000									
Sunshine Beach - Noosa Aquatic Centre - Upgrade Design		110,000								
Sunshine Beach NAC - Amenities Upgrade (Family Change Space)		644,222	325,000							
Sunshine Beach NAC - Dedicated Group Fitness/Multipurpose Room Upgrade				250,000	250,000					
Tewantin - Tait Duke Cottage - Security Upgrades		53,849								
Community Facilities Total	3,631,350	1,263,071	832,038	2,052,625	2,116,425	737,313	1,253,945	1,271,006	1,288,504	806,347
Corporate Buildings										
Tewantin - Admin Building- Mains Hydrant Water		30,259								
Cooroy - Noosa SES Unit - Cooroy Shed refurbishment				110,407						
Shire Corporate Building Renewal Program	329,300	517,000	530,000	543,300	556,900	570,900	585,200	599,900	614,900	630,300
Corporate Buildings Total	329,300	547,259	530,000	653,707	556,900	570,900	585,200	599,900	614,900	630,300
Environmental Assets, Bushland, Tracks and Trails										
Kin Kin - Wahpunga (Trail 4) & Woondum (Trail 3) - Trail Renewal	2,460,000									
Shire Trails Implementation Plan			1,000,000		1,000,000		1,000,000		1,000,000	
Environmental Assets, Bushland, Tracks and Trails Total	2,460,000	-	1,000,000	-	1,000,000	-	1,000,000	-	1,000,000	-
Fleet - Plant Replacement										
Shire Council Fleet and Plant Replacement Program	2,964,011	3,571,524	1,659,054	1,948,462	2,399,090	3,476,120	4,559,248	1,991,102	2,835,014	2,040,880
Shire Wide - Slim Line Fire Units	50,000									
Fleet - Plant Replacement Total	3,014,011	3,571,524	1,659,054	1,948,462	2,399,090	3,476,120	4,559,248	1,991,102	2,835,014	2,040,880

Financial Year ended 30 June	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Gravel Road Network										
Shire Gravel Resheeting Program	499,100	511,600	524,400	537,600	551,100	564,900	579,100	593,600	608,500	623,800
Hinterland Gravel Road Intersection Upgrades (Design & Construct)				300,000	307,500	315,200	323,100	331,200	339,500	348,000
Gravel Road Network Total	499,100	511,600	524,400	837,600	858,600	880,100	902,200	924,800	948,000	971,800
Holiday Parks										
Holiday Parks Infrastructure Renewal Program				158,600	252,200	320,600	333,400	340,000	347,400	347,400
Holiday Park Renewal Program	109,000	65,900	67,600	69,300	71,100	72,900	74,800	76,700	78,700	80,700
Noosaville - Noosa River Holiday Park - Boom Gate Entry				46,200						
Holiday Parks Total	109,000	65,900	67,600	274,100	323,300	393,500	408,200	416,700	426,100	428,100
Libraries & Galleries										
Cooroy - Cooroy Butter factory - Renewal works		29,317								
Cooroy Library - Air-conditioning Design upgrade	6,600									
Noosaville - Noosaville Library - Staff Kitchen Upgrade		39,050								
Noosaville Library - Water Bubbler	13,970									
Shire - City Deal Public Art Initiative	298,200	142,600								
Shire Libraries & Galleries Renewal Program		264,000	270,600	170,000	174,300	178,700	183,200	187,800	192,500	197,400
Libraries & Galleries Total	318,770	474,967	270,600	170,000	174,300	178,700	183,200	187,800	192,500	197,400
Loan Redemption										
QTC Capital Debt Redemption	1,272,000	1,304,000	1,418,906	1,573,000	1,612,000	1,653,000	1,700,000	1,511,500	1,549,300	1,588,100
Loan Redemption Total	1,272,000	1,304,000	1,418,906	1,573,000	1,612,000	1,653,000	1,700,000	1,511,500	1,549,300	1,588,100
Parks & Playgrounds										
Pomona - Cooroora Creek Park - Renewal/ replacement of fitness equipment		180,000								
Noosaville Apex Park Swing Relocation & Replacement			88,550							
Sunrise Beach - Orient Park - Playground Renewal			55,965							
Boreen Point - Foreshore Park - Playground Renewal			236,400							
Black Mountain - Cudgerie Common Playground Renewal			185,000							
Peregian Beach - Playground Renewal		428,250								
Tewantin - Sundial Park - Playground Renewal & Shade Sail		324,000								
Noosa Heads - Noosa Sound Park - Playground Renewal				114,000						
Noosa Heads - Noosa Parade - Lions Park Playground Renewal		324,000								
Cooran - Pioneer Park - Playground Renewal	270,000									
Noosaville - North Rise Park - Playground Renewal				44,000						
Boreen Point - Foreshore Park - Boreen Point Living Foreshore Parks Mgt Plan		75,000								
Shire BBQ & Drinking Fountain Renewal Program		107,700	110,400	113,200	116,100	119,100	122,100	125,200	128,400	131,700
Shire BBQ Renewal Program	20,000									
Shire Lighting Renewal Program	200,000	205,000	210,200	215,500	220,900	226,500	232,200	238,100	244,100	250,300
Shire Park Furniture Renewal Program	105,100	107,800	110,500	113,300	116,200	119,200	122,200	125,300	128,500	131,800
Shire Park Shelter Renewal Program	132,400	48,600	49,900	51,200	52,500	53,900	55,300	56,700	58,200	59,700
Shire Parks & Playgrounds Trunk Network Upgrade - LGIP		550,000		550,000		550,000		550,000		550,000

Financial Year ended 30 June	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Shire Wide - Parks & Playgrounds Renewal Program	260,000	266,500	273,200	712,000	729,900	748,200	766,900	786,100	805,800	826,000
Sunrise Beach Foreshore Reserve Picnic Shelters/ BBQ -LGIP			228,000							
Parks & Playgrounds Total	987,500	2,616,850	1,548,115	1,913,200	1,235,600	1,816,900	1,298,700	1,881,400	1,365,000	1,949,500
Pathways & Boardwalks										
Cooroy - Mary River Road - Hinterland and Local Links Pathway		69,600								
Noosa Heads - Grant Street - Pathway and lighting design			42,000							
Noosa Heads Main Beach Boardwalk Renewal (Seahaven - to Western end)					250,000	750,000				
Noosa North Shore - Teewah Village - Pedestrian Beach Access Improvement	107,295	311,762								
Noosaville - Bluebell Court - Hinterland and local links Pathway	62,000									
Noosaville - Edward Street - Hinterland and local links Pathway			91,960							
Noosaville - Goodchap Street - Pathway Upgrade		150,000	350,000							
Peregian Beach - Osprey Ave - Pathway renewal and widening	171,630	400,470								
Peregian Beach Coastal Pathway Upgrade and Cycle Street	1,000,000	565,000								
Pomona - Hill Street - Hinterland and local links Pathway		178,800								
Pomona - Red Street - Hinterland and local links Pathway			29,645							
Pomona - School Street - Hinterland and local links Pathway		290,400								
Pomona - Walking Network Plan		55,000								
Shire Low Cost-High Impact Walking & Cycling Projects				250,000	256,300	262,800	269,400	276,200	283,200	290,300
Shire Walking & Cycling Strategy Implementation				1,450,000	1,486,300	1,523,500	1,561,600	1,600,700	1,640,800	1,681,900
Shire Wide - Pathway Renewal Program	500,000	500,000	1,104,000	1,131,600	1,159,900	1,188,900	1,218,700	1,249,200	1,280,500	1,312,600
Sunrise Beach - Captains Court - Hinterland and local links Pathway		88,800								
Tewantin - Moorindil Street - Pathway renewal and widening		218,400								
Tewantin - William Street - Hinterland and local links Pathway	125,500									
Pathways & Boardwalks Total	1,966,425	2,828,232	1,617,605	2,831,600	3,152,500	3,725,200	3,049,700	3,126,100	3,204,500	3,284,800
Public Amenities										
Boreen Point - Public Amenities Upgrade		57,600								
Cooroy - Maple Street - Public Amenities Upgrade			376,188							
Noosa Heads - Noosa Spit Amenities Upgrade			481,621							
Noosa Woods Park Upgrade Public Amenities				250,000	1,000,000					
Noosaville - Gympie terrace - Changing Places Facility	500,000	1,569,222								
Pomona - Stan Topper Park - Public Amenities N8	95,940									
Shire Public Amenities Renewal Program				339,500	348,000	356,700	365,700	374,900	384,300	394,000
Tewantin - Moorindil Street - Public Amenities Renewal N16	93,600									
Public Amenities Total	689,540	1,626,822	857,809	589,500	1,348,000	356,700	365,700	374,900	384,300	394,000
Sealed Roads Network										
Walter Hay Drive, Noosaville – Road Safety (Wide Centre Line Treatment)					156,946					
Federal - Middle Creek Road - Road Rehabilitation					180,000	1,640,000				
Moorindil St, Corridor Upgrade Design and Construct		300,000	450,000	2,250,000						
Shire Kerb & Channel Renewal Program	210,200	215,500	220,900	226,500	232,200	238,100	244,100	250,300	256,600	256,600
Shire Reseal Program	5,598,600	5,738,600	5,882,100	6,029,200	6,180,000	6,334,500	6,492,900	6,655,300	6,821,700	6,992,300
Shire Wide - Directional Signage		307,500	315,200	323,100	331,200	339,500	348,000	356,700	365,700	374,900
Shire Wide - Guardrail Renewal		323,100	331,200	339,500	348,000	356,700	365,700	374,900	384,300	709,200

Financial Year ended 30 June	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Shire Wide - Heavy Patching	1,576,000	1,615,400	1,655,800	1,697,200	1,739,700	1,783,200	1,827,800	1,873,500	1,920,400	1,968,500
Shire Wide - Sealing of Unsealed Roads							1,500,000	1,537,500	1,576,000	1,615,400
Cooroy Mountain, Cooroy Mountain Road - Carriageway Widening			185,000	1,665,000						
Hinterland - Road Section Upgrades - (Design & Construct)			461,200				696,000	713,400	731,300	749,600
Peregian Beach D&C New Roundabout David Low Way/ Lowry St/Peregian Esplanade			110,000	220,000	770,000					
Sealed Roads Network Total	7,384,800	8,500,100	9,611,400	12,750,500	9,938,046	10,692,000	11,474,500	11,761,600	12,056,000	12,666,500
Sports Ground and Facilities										
Cooroy Sports Complex - Gymnastics Upgrade & Multi-purpose area	1,261,433	840,955								
Cooroy - Sports Complex - Detailed Design & Delivery		150,000	1,894,800							
Shire Sporting Facilities Infrastructure Upgrades				100,000	100,000	100,000	100,000	100,000	100,000	100,000
Kin Kin Sportsground Upgrade to Oval Facilities & Amenities			307,800							
Sports Ground and Facilities Total	1,261,433	990,955	2,202,600	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Stormwater Drainage										
Cooroy - Six Mile Creek - Catchment Management Plan		560,000								
Noosa Heads - Cooyar Street - Stormwater Bio-basin Upgrade	436,896									
Noosa Heads Cooyar Street (Elanora Terrace to Safari Street) Bio-Retention Basin			193,381							
Noosa Heads Cooyar Street (Opposite Wyandra) Upgrade Bio-Retention System				500,000						
Noosaville - Hilton Esplanade Stormwater Upgrades			1,124,900							
Noosaville - Wylah Street - Stormwater Culvert Renewal	100,000	1,000,000	1,000,000							
Shire Bio-Retention Basin Renewals Program	52,600	54,000	55,400	56,800	58,300	59,800	61,300	62,900	64,500	66,200
Shire Pipe Relining / Rehabilitation Renewal Program	220,700	226,300	232,000	237,800	243,800	249,900	256,200	262,700	269,300	276,100
Shire Pit Structure Renewal Program	120,900	124,000	127,100	130,300	133,600	137,000	140,500	144,100	147,800	151,500
Shire Stormwater Drainage Trunk Network Upgrade - LGIP				500,000	500,000	500,000	500,000	500,000	500,000	500,000
Shire Stormwater Renewal Program					1,000,000	1,020,000	1,040,400	1,061,200	1,082,400	1,104,000
Sunrise Beach Dame Patti Drive Stormwater Outlet Upgrade		106,149								
Sunshine Beach - Bicentennial Drive - Bio-basin Renewal		288,000								
Sunshine Beach - Ross Crescent - Slope Stabilisation Construction	3,166,981									
Tewantin - Hilton Precinct - Stormwater Drainage Alignment Design	36,000									
Stormwater Drainage Total	4,134,077	2,358,449	2,732,781	1,424,900	1,935,700	1,966,700	1,998,400	2,030,900	2,064,000	2,097,800
Strategic Planning										
Cooroy - Lake Macdonald Drive - Residential Subdivision	1,900,000									
Cooran - Sports and Rec - Precinct Master Planning			153,400							
Noosa Heads - Arrivals Precinct - Master Plan		635,000	560,800							
Noosaville - Wallace Park Precinct - Master Plan			146,400							
Cooroy - Cooroy East Local Centre - Infrastructure Master Plan		150,000	176,300							
Tewantin - Noosa Regional Gallery - Master Plan	265,135	113,629								
Riverine - Noosa River Recreational Boat Facilities Study		60,000								
Noosaville - Leisure Centre - Master Plan			492,600							
Doonan - Eumundi Landfill - Masterplan & Feasibility Study	400,000	315,000	315,000							
Shire Wide Precinct & Master Planning			300,000	307,500	323,100	323,100	323,100	323,100	323,100	323,100
Tewantin Foreshore Parkland and Public Realm - Master Plan		200,000	500,000							

Financial Year ended 30 June	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Noosa Junction Streetscape	51,029									
Strategic Planning Total	2,616,164	1,473,629	2,644,500	307,500	323,100	323,100	323,100	323,100	323,100	323,100
Streetscapes and Road Corridors										
Shire Streetscapes Renewal Program		1,184,600	1,214,300	1,244,700	1,275,900	1,307,800	1,340,500	1,374,100	1,408,500	1,443,800
Streetscapes and Road Corridors Total	-	1,184,600	1,214,300	1,244,700	1,275,900	1,307,800	1,340,500	1,374,100	1,408,500	1,443,800
Transport and Infrastructure Management										
Tewantin - Hilton Esplanade - Design of Cycle Street		405,493								
Shire Entry Signage Planning and Renewals			100,000							
Noosa Heads Bus / Multi Model Facility Business Case		160,000	340,000							
Noosa Heads Bus / Multi Model Facility Detailed Design				304,000						
Noosaville Weyba Rd/ Reef St/ Mary St Upgrade Roundabout		100,000	150,000	750,000						
Shire Entry Signage Planning/Design and Future Renewals		100,000								
Shire Forward Planning & Design Program Construction Ready Designs	546,400	560,100	574,200	588,600	603,400	618,500	634,000	649,900	666,200	682,900
Sunshine Beach Ben Lexcen Drive / Eenie Creek Road Upgrade Signalised Intersection				300,000	450,000	2,250,000				
Transport and Infrastructure Management Total	546,400	1,325,593	1,164,200	1,942,600	1,053,400	2,868,500	634,000	649,900	666,200	682,900
Waste Management										
Noosa Heads - Hastings St - Compaction Bins	50,000	225,000	247,500							
Doonan - Landfill - Leachate Treatment	100,000	740,000	2,160,000							
Doonan - Landfill - WHSE Site Upgrades	1,050,000	1,680,000	2,100,000							
Doonan - Landfill - Missing Link Capping	1,564,900									
Doonan - Landfill - North & East Batter Capping	2,176,800	3,775,200								
Doonan - Noosaville/Eumundi Road Landfill Cell 3.1 Design & Construction				2,100,000	3,000,000					
Doonan - Noosaville/Eumundi Road Landfill Expansion of Resource Recovery Area	5,000,000	9,000,000								
Waste Management Renewals				200,000	200,000	200,000	200,000	200,000	200,000	200,000
Waste Management Total	9,941,700	15,420,200	4,507,500	2,300,000	3,200,000	200,000	200,000	200,000	200,000	200,000
ZEN Program										
Emissions Reduction Program Implementation	390,000	-								
ZEN Program Total	390,000	-								
Grand Total	50,923,123	49,282,267	42,075,379	43,570,494	35,475,061	34,256,933	34,425,693	31,776,408	33,691,118	33,009,841

Corporate Plan Reference:	<i>Theme 5: Excellence</i> <i>Objective 5.2 - Continue to deliver a financially sustainable Council that has the resources now and into the future to achieve its strategic objectives. This will be supported through the introduction of enhanced sustainability reporting and performance indicators, as well as ESG (environment social and governance) accounting practices as guided by statutory requirements</i>
Endorsed by Council:	30 June 2025
Policy Author:	Revenue Services Manager

POLICY STATEMENT

Noosa Shire Council (Council) is required to include a Revenue Policy in its annual budget in accordance with section 169(2)(c) of the *Local Government Regulation 2012 (the Regulation)*.

PURPOSE

Section 193(3) of *the Regulation* requires Council to review its Revenue Policy in sufficient time to allow an annual budget that is consistent with its Revenue Policy to be adopted for the next financial year. Under section 193, Council's Revenue Policy must state the principles that Council intends to apply in its 2025/26 Budget for:

- the levying of rates and charges
- the granting of concessions for rates and charges (including the purpose for the concessions)
- the recovery of overdue rates and charges
- cost recovery methods
- the extent to which physical and social infrastructure costs for new developments are to be funded by charges for the development.

SCOPE

This policy applies to all areas identified in Section 193 of *the Regulation* and will be used by Council to guide the development of its Revenue Statement 2025/26.

REVIEW

This policy will be reviewed annually for adoption as part of the annual budget.

DEFINITIONS

Term	Meaning
Noosa Shire Council	The organisation of the Noosa Shire as established by the <i>Local Government Act 2009</i> .
CEO	Chief Executive Officer of Noosa Shire Council
Councillors	The elected representatives of Noosa Shire Council.
Executive Team	Council's team of senior executive officers incorporating the CEO and five Directors.
Shire	The area within Noosa Shire that has been established as the Local Government Area.

COUNCIL POLICY

Council levies rates and charges to fund the provision of specific 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.

General Rates

General rate revenue funds services not otherwise funded through subsidies, grants, contributions or donations from other entities, or not funded by other levies or fees and charges. Council will consider all cost recovery options before determining general rate revenue levels.

Council is required to raise an amount of revenue it sees as being appropriate to maintain and replace assets and provide services to the shire 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 current equitable basis for the distribution of the general rate burden.

The rateable value for each property is the basis for determining the amount of the general rate levied. Council recognises that significant valuation fluctuations may have an adverse effect on pensioners. Therefore, Council provides eligible pensioners with the opportunity to apply for a deferment of general rates, pursuant to the Revenue Statement.

Minimum General Rates

Council will set a different minimum differential general rate for each differential rating category, which takes into account the cost of providing common services that are provided to every ratepayer, as well as general administration costs.

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 *Regulation*, Council will levy special rates or charges on certain properties where:

- the land or its occupier specially benefits from a Council service, facility or activity, or has had, or will have, special access to the service, facility or activity;
- the land is or will be used in a way that specially contributes to the need for the service, facility or activity; or
- the occupier of the land specially contributes to the need for the 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.

However, the amount of the special rate or charge for the particular rateable land may differ from the amount for other rateable land if, in Council's opinion the special benefit from, or the special contribution to the need for the service, facility or activity differs between the parcels.

In accordance with section 103 of the *Regulation*, 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 benefits all land in the region generally and is key in achieving Council's vision for the region.

Other Charges

In general, Council will be guided by the principle of user pays in making all other charges for the supply of a particular service.

The Making and Levying of Rates and Charges

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

- equitable distribution, of the general rates burden as broadly as possible
- transparency, in the making and levying of rates
- clarity by providing meaningful information on rate notices to enable ratepayers to clearly understand their responsibilities
- simplicity by having in place a rating regime that is efficient to administer
- consistency, by scheduling the issue of rate notices on a regular basis
- communication, by advising ratepayers about rate notice issue dates and discount dates
- fiscal responsibility, to ensure sufficient funds are levied to meet Council budgetary requirements
- flexibility, by providing payment arrangements to ratepayers in financial difficulty, along with a wide array of payment option

- sustainability in revenue decisions, by responding to changes in the economy and that support financial strategies and services
- (where appropriate) competitive neutrality and promotion of effective competition, as contemplated by the National Competition Policy legislation, where it will enhance community welfare.

Supplementary Notices

Where the use made of a particular parcel of land varies (e.g., reconfiguration, or vacant land has a building constructed thereon), or a change of valuation is received from the Department of Resources, rates and charges will be amended, and a supplementary rate notice will be issued or confirmation provided in writing (either by email or letter) of revised due amounts.

Interest on Arrears

It is Council policy to ensure that the interests of all ratepayers are protected by discouraging the avoidance of responsibilities for the payment of rates and charges debts. Council will therefore impose an interest rate up to the maximum rate of interest permitted by the *Regulation* on all outstanding rates and charges. Interest will be applied from the day the rates or charges become overdue (including those assessments where an instalment or deferred payment plan has been negotiated) and will be calculated on daily rests.

The Purpose of and Granting of Concessions for Rates and Charges

Council has determined that pensioners as defined by the *Regulation* are entitled to receive concessions on rates and various other services that Council provides to the community. Council may grant a concession for land that is owned by a pensioner, under section 120(1) (a) of the *Regulation*. The purpose of the concessions for pensioners 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 *Regulation* and Council's General Rate Concessions Policy, charitable organisations and community organisations may also be entitled to concessions.

The purpose of these concessions is to encourage and support not for profit organisations, including community groups and sporting associations, as they contribute to the health and well-being of the community and the social cohesion of the shire.

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

- equity and consistency, by ensuring that all applicants of the same type receive the same concession
- transparency and clarity, by making clear the requirements necessary to receive concessions
- simplicity of the framework to understand and administer
- fiscal responsibility to ensure the value of concessions does not unnecessarily burden other ratepayers
- flexibility to allow Council to respond to economic conditions
- sustainability of revenue decisions that support financial strategies and the delivery

of Council services.

The Recovery of Rates and Charges

With respect to the collection of rates and utility charges, Council will exercise its rate recovery powers pursuant to chapter 4, part 12 of the *Regulation*, to maintain liquidity through adequate cash flows to fund operations and to reduce the overall rate burden on ratepayers. This process is outlined in Rates and Charges Debt Management and Recovery Policy 2025/26. In exercising the recovery powers, Council will be guided by the principles of:

- equity, by treating all ratepayers in similar circumstances in the same manner
- fiscal responsibility, by having regard to their capacity to pay
- transparency and clarity, by making clear the obligations of ratepayers and the processes used by Council in assisting them to meet their financial obligations
- consistency, by scheduling reminder notices and recovery of overdue rates and charges within a consistent time frame
- simplicity, in the administration and maintenance of the recovery process
- flexibility, by accommodating ratepayers' needs through short-term payment arrangements
- sustainability, by ensuring overdue rates and charges remain at a level that does not impact Council services.

Cost Recovery Fees

All fees and charges will be set with reference to cost recovery pricing. Commercial charges will be at market rates and / or apply the competitive neutrality principle.

New Development Costs

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

ROLES AND RESPONSIBILITIES

Councillors

Councillors consider and adopt Council's Revenue Policy.

CEO and Executive Team

The CEO and Executive Team endorse the Revenue Policy for Council adoption and provide leadership and commitment in complying with the Revenue Policy and relevant legislation and documents.

Revenue Services

Revenue Services administers the Revenue Policy.

Council Officers

All Council staff are bound by the principles outlined in this policy in determining the level of rates, fees and charges, and in the application of concessions relating to those rates, fees and charges.

RELEVANT LEGISLATION AND POLICIES

Local Government Act 2009

Local Government Regulation 2012

HUMAN RIGHTS AND ANTI-DISCRIMINATION STATEMENT

In developing this policy, the subject matter has been considered in accordance with the requirements of the Queensland *Human Rights Act 2019* and the *Anti-Discrimination Act 1991*. It is considered that the subject matter does not conflict with any human rights or anti-discrimination imperative, and supports a human rights and non-discrimination approach to decision making by Council.

This policy should be read in conjunction with the *Human Rights Act*, Council's Human Rights Policy, and the *Anti-Discrimination Act*.

Version control:

Version	Reason/ Trigger	Change (Y/N)	Endorsed/ Reviewed by	Date
1.0	Create new	N	Director Corporate Services	02 January 2014
2.0	Review	Y	Manager Revenue Services	04 June 2014
3.0	Review	Y	Manager Revenue Services	03 June 2015
4.0	Review	Y	Manager Revenue Services	07 May 2016
5.0	Review	Y	Director Corporate Services	11 May 2017
6.0	Review	Y	Council	06/07/2018
7.0	Review	Y	Council	28/06/2019
8.0	Review	N	Council	10/07/2020
9.0	Review	N	Council	30/06/2021
10.0	Review	N	Council	28/06/2022
11.0	Review	Y	Council	30/06/2023
12.0	Review	Y	Council	28/06/2024
13.0	Review	Y	Council	30/06/2025

REVENUE STATEMENT

2025/26

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1. INTRODUCTION

1.1 Abbreviations

In this Revenue Statement, for brevity and convenience:

- references to the *Act* are to the *Local Government Act 2009*
- references to the *Regulation* are to the *Local Government Regulation 2012*
- references to the Department of Resources are to the Queensland Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development.

1.2 Revenue Statement Adoption

Section 169(2)(b) of the *Regulation* requires a local government to prepare and adopt a Revenue Statement each financial year as part its budget. Section 172 specifies the content to be included in the Statement.

Pursuant to sections 169(2) and 172, Council resolved to adopt this Revenue Statement at a Special Meeting of Council on 30 June 2025.

This Revenue Statement details the following:

- general rates;
- special rates (rates made and levied on some, but not all, rateable land in the shire)
- separate rates (rates made and levied on all rateable land)
- special charges (charges made and levied on some, but not all, rateable land in the shire)
- separate charges (each a charge made and levied equally on all rateable land)
- waste management charges
- holding tank charges
- administration, which covers concessions, discounts, and interest
- cost-recovery fees
- commercial charges for each business activity that Council conducts on a commercial basis.

1.3 Approach to Making/Levying Rates and Charges

Council has developed this Revenue Statement in accordance with its Revenue Policy, which aims to raise revenue sufficient to enable it:

- to deliver a budget that provides a robust financial basis for effective administration of expenditure and debt
- to provide services in a manner directed at safeguarding inter-generational equity within the community, i.e. by endeavouring to meet the needs of the present without compromising the ability of future generations to meet their needs
- to sustain its long-term operational capabilities
- to encourage the development of a vibrant and strong local economy served by appropriate infrastructure and facilities
- to provide certainty of funding for the provision of the infrastructure and services identified in its long-term strategic plans.

Council applies the following criteria to structuring its rates and charges:

- pursuit of effectiveness and efficiency in meeting the objectives (financial, social, economic, environmental, and other) in its corporate plan and policies

- pursuit of equity and fairness, including consistency, in the application of lawful rating and charging principles; in particular, avoiding bias, taking account of all relevant considerations, and disregarding irrelevancies, e.g. perceived personal wealth of ratepayers or ratepayer classes
- pursuit of clarity of expression and presentation, to optimise ratepayer and stakeholder comprehension
- ensuring its revenue decisions support its financial strategies for responsible and maintainable delivery of the infrastructure and services consistently with its long-term planning.

Council seeks to meet those criteria in:

- making, levying, and collecting its rates and charges
- granting and administering rating and charging concessions
- charging for its services and facilities
- charging for competitive/business services and facilities (subject to National Competition Policy)
- imposing cost recovery fees
- funding Council infrastructure.

In making all rates and charges Council will also have regard to:

- transparency - informing the community of the basis of those rates and charges and hence Council's accountability
- creating a rating regime that is cost-effective to administer
- flexibility - taking account of changes in the local economy.

2. ADMINISTRATION

2.1 Issue of Rates Notices

Council will issue rate notices in July 2025 for the billing period 1 July 2025 to 31 December 2025 and in January 2026 for the billing period 1 January 2026 to 30 June 2026.

2.2 Adjustment of Rates and Charges

Supplementary rate 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 when the rate notice is issued. Adjustments to rates and charges levied in prior financial years will not be made.

2.3 Early Payment Discount

Discounts for prompt payment will be allowed on the rates and charges that this Statement stipulates as having discounts applying to them. Such discounts are allowed by section 130 of the *Regulation*.

2.3.1 Method of Calculation

Subject to section 2.3.2 of this Statement, a 5% discount will be allowed on general rates where the net amount shown on the rate notice is paid by the designated due date.

No discount will be allowed on the following charges which may appear on the rates notice:

- State Emergency Management Levy
- special rates and charges
- separate rates and charges
- waste management charges
- change of ownership fee
- rate notice paper fee
- backflow device registration fee
- holding tank charges
- any property charge relating to the provision of temporary services or the carrying out of Council works on or in connection with the property
- any non-rate item included on the rate notice
- legal costs incurred by Council in rate and charge collection
- interest charges on overdue rates and charges; and
- any other rate, charge or amount unless a discount is specifically permitted by this Statement.

2.3.2 Payments Made Before the Due Date

A discount will be allowed where full payment of the current period rates and charges, plus any overdue rates and charges, and interest thereon, is received before the first working day following the due date. This will apply to all payments made at a Council office, an approved agency, or by electronic means. A payment made through an approved agent or by electronic means is deemed received on the transaction date provided by the approved agent or relevant financial institution.

2.3.3 Allowance of Early Payment Discount despite Late Payments

There are occasions when payment is received later than the due date through circumstances beyond the control of the ratepayer. Section 130(10) of the *Regulation* gives Council a discretion to allow the discount in such circumstances.

2.3.3.1 Payments Made after the Due Date

The discount will be allowed if the full payment of the overdue rates and charges is made within a period specified by Council and the applicant provides proof satisfactory to Council of any of the following:

- illness involving hospitalisation and/or incapacitation of the ratepayer at or around the due date for payment
- the death or major trauma (accident/ life threatening illness/ emergency operation) of/to the ratepayer and/or family members (spouse, child, parent) at or around the due date for payment
- the loss of records resulting from factors beyond the ratepayer's control (fire, flood, etc.)

and Council is satisfied that the event was the cause of the ratepayer's failure to make full payment by the due date.

2.3.3.2 Late Payments Due to Delivery Difficulties

The discount will be allowed following non-receipt of the rate notice by the ratepayer, or the non-receipt or late receipt of the rates payment by Council, where the reason for non-receipt or late receipt is separately substantiated to Council's satisfaction by:

- a written statement from the ratepayer detailing non-receipt of the rate notice, provided a discount has not been allowed on a previous late payment in similar circumstances in the last five (5) years; or
- other evidence that payment of the rates was made by the ratepayer at the time, but did not reach Council due to circumstances beyond the control of the ratepayer; or

The discount also may be allowed if:

- the correctly addressed rate notice was returned to Council by Australia Post; and
- evidence provided to Council substantiates that the return was not the result of ratepayer instigation or fault but of an occurrence beyond the ratepayer's reasonable control.

The discount will not be allowed if return of the rate notice results from:

- the failure of the ratepayer to ensure that Council was given correct notification of the postal address for service of notices prior to the issue of the rate notices; or
- the failure of the ratepayer to ensure that Council was given the correct notification of the email address for service of the notices prior to the issue of the rate notices where the option for delivery by electronic means has been selected; or
- a change of ownership, where Council received notification of the change of ownership after the issue of the rates notice.

2.3.3.3 Administrative Errors

An extended discount period will be allowed if Council has failed correctly to issue the rates notice in sufficient time to permit the ratepayer to make payment before expiry of the discount period. The extended discount period will be equivalent to that period provided to other ratepayers and will commence on the date Council specifies.

2.3.3.4 Payment Errors

Where there is an apparent accidental short payment of the rates resulting from a miscalculation of the net amount due, arising from the payment of two or more rate notices at one time (i.e. an addition error) or the tendering of an incorrect amount for a single rate notice (i.e. a transposition error), the discount will be allowed in the following manner:

- Where the amount of the error is \$50.00 or less: Full discount will be allowed, and the amount (if any) that remains underpaid amount will be treated as overdue.

- Where the amount of the error exceeds \$50.00: The ratepayer will be advised in writing of the error and given 14 days to pay the shortfall. If the shortfall is paid by the extended due date so advised, the full discount will be allowed at that time.

In either of those circumstances, a discount will not be allowed if the transposition error or addition error exceeds 20% of the total net rates payable on the single rate notice or on the two or more rate notices at one time.

2.4 Pensioner Concessions

Council's pensioner rate concession to eligible pensioners will be allowed under chapter 4, part 10 of the *Regulation*.

2.4.1 Eligibility Criteria

The pensioner:

- (1) must comply with eligibility criteria contained in the Queensland Government's Pensioner Rate Subsidy Scheme and must possess a current, valid qualifying concession card, namely:
 - (a) a Pensioner Concession Card issued by Centrelink or the Department of Veteran Affairs or
 - (b) a Repatriation Health (Gold) Card - (for all Conditions) issued by the Department of Veteran Affairs; and
- (2) must be the owner (either solely or jointly), or be an eligible life tenant, in accordance with the guidelines for the State Government Rate Subsidy Scheme, of property within the local government area, which is their principal place of residence, and must have (either solely or with a co-owner) the legal responsibility for payment of rates and charges Council levies in respect of the property; and
- (3) must, if a 'first time' applicant, lodge and complete the prescribed application, to become entitled to a rate concession, in which respect:
 - (a) the information on this application form will be used by Council to verify the eligibility of all pensioners (Centrelink and Veteran Affairs pension recipients)
 - (b) upon proof of eligibility, the entitlement to a concession will commence from the latest of:
 - (i) the card start date shown on the Pensioner Concession Card; and
 - (ii) the date of occupation of their principal place of residence; and
 - (iii) the start date of the current rating period
 - (c) such entitlement shall continue until the sale of that property or until the entitlement to a pension ceases to exist; and
- (4) must, if an 'existing' applicant, lodge another application if requested by Council or on the acquisition of a replacement property within the shire; and entitlements to a concession will continue without interruption if such application is received not later than 30 days after the date of the Council request for a new application or the date of the property settlement.

In the case of joint ownership or ownership in common, the concession will apply only to the approved pensioner's proportionate share of the applicable rates and charges, except where the co-owners are an approved pensioner and his/her spouse. The concession will apply to the full amounts of the applicable rates and charge.

The concession will be allowed upon general rate levies only. It will not be allowed upon special or separate rates or charges.

2.4.2 Method of Calculation

The concession will be 25% of the general rate to a maximum amount of \$230.00 per annum; \$115.00 per half year.

2.5 Outstanding Rates and Charges

2.5.1 Interest Charges

Interest will be applied to all overdue rates or charges pursuant to sections 132 and 133 of the *Regulation*. The interest will be compound interest, calculated on daily rests. For a day on or after 1 July 2025 the interest rate will be 12.12% per annum. (Refer to section 2.6.2 concerning how that interest rate was set).

2.5.2 Arrangements to Pay

Arrangements pursuant to section 129 of the *Regulation*, for payment by instalments, will be allowed for properties where there are no overdue rates and charges from previous rating periods and the ratepayer agrees with Council that the outstanding rates or charges will be paid by the end of the current billing period.

An application for an instalment payment arrangement should be received by Council prior to due date of July 2025 or January 2026 levy, but, at Council's discretion, an arrangement to pay may be allowed if Council receives the ratepayer request after one of those dates and is satisfied that:

- (1) the ratepayer did not receive the rate notice when issued and first became aware of unpaid rates and charges upon receiving a reminder notice; or
- (2) another circumstance prevented the ratepayer from making a timely application for an arrangement to pay.

No discount will be allowed for rates and charges that are the subject of an instalment arrangement. Repayments will be calculated as at the time of applying for an arrangement and will not incur interest charges.

Where a ratepayer defaults on an arrangement to pay, the arrangement will be cancelled, and interest will be charged on the overdue rates and charges from the date of default. Additionally, Council will not enter any further arrangements during the rating period covered by the initial arrangement request.

2.6 Deferment of General Rates

Chapter 4, part 10 of the *Regulation* allows Council to grant a rating concession to certain ratepayers by entering an agreement to defer payment of the rates and charges.

Pursuant to sections 120(1)(a), 121(b), and 122(1)(b) of the *Regulation*, Council may allow eligible pensioners to enter an agreement to defer the payment of rates.

2.6.1 Deferrals for Pensioners

To assist eligible pensioners who have experienced large increases in the rateable value of their property as determined by the Department of Resources, or have experienced financial hardship, Council will allow deferment of up to 50% of the general rate. The deferred rates will accumulate as a debt against the property until it is sold or until the death of the ratepayer.

The deferment of general rates applies only to rates payable with respect to land included in Differential General Rates Categories 1, 5, 6, 7, 8, 10, 22, 23, and 25 to 30.

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

- (1) own and occupy the property; and
- (2) have no overdue rates and charges on the property; and
- (3) the/an occupier must hold:
 - (a) a Pension Concession Card issued by Centrelink or the Department of Veteran Affairs; or
 - (b) a Repatriation Health (Gold) Card issued by the Department of Veteran Affairs; or

- (c) a Commonwealth Seniors Health Card; or
- (d) a Queensland Seniors Card issued by the Queensland State Government.

Note that automatic eligibility applies to those ratepayers currently receiving a Pension Concession on their rate notice. Eligibility for those ratepayers with a Seniors Card will be assessed accordingly.

2.6.2 Deferred General Rates Interest Charges

Interest charges, or the payment of an additional charge, will be applied to all general rates deferred under section 122(5) of the *Regulation*. The interest will be compound interest, calculated at daily rests. The interest rate will be set at the 90-day bank bill rate as at the adoption of the 2025/26 Budget.

2.6.3 Application to Defer

Ratepayers will be required to apply for a deferment of the general rate. Upon approval of the application the deferment agreement will continue until Council is notified in writing to cease the agreement, or the property is sold, or the ratepayer's death, or the due date for final payment as specified in the provisions of the deferment agreement.

2.7 General Rate Exemptions and Concessions

By section 93(3) of the *Act*, certain land is exempt from general rates. Section 73 of the *Regulation* further details land that is exempt in accordance with section 93(3)(j)(ii) of the *Act*.

In applying these sections of the *Act* and the *Regulation*, Council will endeavour to raise the awareness of target groups that may qualify for the exemptions.

Under section 73, the following land is exempted for section 93(3)(j)(ii):

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

(5) land used for a cemetery.

2.7.1 General Rate Concession – Community and Not for Profit Organisations

In addition to those classes of land granted a general rate exemption as outlined above; Council also provides general rates concessions to land deemed eligible in accordance with Council's General Rate Concession Policy.

Applications received during the 2025/26 year that meet the policy eligibility requirements will be granted a general rate concession for the year. Property owners must immediately notify Council if there is a substantive change of land use for a property in receipt of a general rate concession.

This general rate concession to eligible property owners will be allowed under section 120(1)(b) of the *Regulation*.

2.7.2 Financial Hardship Concessions

Council also provides concessions in the form of an interest-free payment period of up to 2 years in accordance with Council's Financial Hardship policy.

This general rate concession to eligible property owners will be allowed under section 120(1)(c) of the *Regulation*.

2.7.3 General Rate Concession – Secondary Dwellings

A property that is categorised in Category 25, Non-Strata Residential – 2 to 4 Residences, will be entitled to a concession equivalent to 25% of their general rate if they meet the following criteria: -

- (1) There are only 2 dwellings on the property.
- (2) The secondary dwelling is small-scale and subordinate to the first dwelling, with a maximum gross floor area of 65m² and no more than 2 bedrooms.
- (3) The secondary dwelling is not offered for short-term letting.

Applications received during the 2025/26 year that meet the eligibility requirements will be granted a general rate concession for the year. Property owners must immediately notify Council if there is a substantive change on the property in receipt of a general rate concession if it affects the eligibility criteria.

2.8 Fees and Charges

Section 97 of the *Act* allows Council to fix a cost recovery fee and section 172(1)(c) of the *Regulation* provides that the revenue statement must specify the criteria used to decide the amount of any cost recovery fees. All fees and charges will be set with reference to cost reflective pricing. Cost recovery fees will be charged up to a maximum of full cost.

Any non-profit, volunteer, charitable, community, sporting, or religious organisation not in possession of a permanent liquor or gambling is eligible for a single discount of 50% reduction in development application fees.

Section 172(1)(d) of the *Regulation* provides that if the local government conducts a business activity the Revenue Statement must state the criteria used to decide the amount of the charges for the activity's goods and services. Council has applied the competitive neutrality principle in setting the commercial charges for its business activities, and all such commercial charges for the 2025/26 financial year are set out in the Register of General Cost-Recovery Fees and Commercial Charges 2025/26 as adopted.

2.9 Definitions

community titles lot: a lot in a scheme created under the *Body Corporate and Community Management Act 1997* or a predecessor Act, the *Mixed Use Development Act 1993*, the *Integrated Resort Development Act 1987*, or cognate Queensland legislation.

extractive industry: the dredging, excavating, quarrying, sluicing or winning of materials from the ground.

gross floor area-retail: The method, current for the time being, for measurement of retail tenancy areas in:

- (1) shopping centres;
 - (2) commercial buildings; and
 - (3) strip shops, free standing shops, semi-detached or terrace-type shops in suburban areas,
- published by the Property Council of Australia Limited under the title, *Method of Measurement for Lettable Area*.

home-hosted: the provision, or making available, of a habitable room, for example, a bedroom, studio or cabin of a property, for use by 1 or more persons, other than the owner, whilst the owner resides at the premises.

land use codes: the Department of Resources land use codes.

multi dwelling: dual occupancy, a primary and a secondary dwelling, or flats, on the same lot.

predominant use: for multiple usages, the main use that, in the opinion of Council, is being made of the property or could potentially be made of it by virtue of the improvements made to it or the activities conducted upon it.

primary production: *farming business* as defined by section 48 of the *Land Valuation Act 2010*:

- (1) including grazing, dairying, pig farming, poultry farming, viticulture, orcharding, 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 gathering in of crops or the rearing of livestock; and
- (2) generating, for the land upon which it is conducted, a valuation concession in accordance with *Land Valuation Act* chapter 2, part 2, division 5, subdivision 2.

PPR: means a *dwelling* that is the principal place of residence of which at least one natural person who constitutes the *owner* of the land. In establishing whether a parcel is the owner's *principal place of residence*, Council may consider, without limitation, whether the owner has moved his or her personal belongings into a residence on the land, the *owner's* declared address for electoral, taxation, social security, or national health registration purposes, or any other form of evidence Council considers relevant.

The following dwellings are not *principal places of residence*:

- (1) a dwelling not occupied by at least one person who is the *owner*, but occupied by another person or other persons, whether in return for remuneration or not, including members of the owner's family or
- (2) a dwelling vacant, permanently or temporarily, for more than 120 days in a given year, except where:
 - (a) the dwelling is a place of residence undergoing renovation or redevelopment, and the owner does not own any other property which they claim to be their principal place of residence; or
 - (b) the 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

- (c) the property is vacant due to owner absence upon work commitments, provided that the absence is confirmed by the employer to Council's satisfaction and the property remains vacant or occupied only by immediate family members during the period of the owner's absence; or
 - (d) the owner is absent due to a medical condition of his/her own or of a close relative, and that is confirmed in writing by a health professional to Council's satisfaction; or
- (3) a dwelling not owned by a natural person, e.g. owned by a company, excepting where the dwelling is the principal place of residence of a natural person who is a member of the company owner.

retirement village: a facility where older members of the community or retired persons reside, or are to reside, in independent living units or serviced units, under a retirement village scheme, in accordance with the Retirement Villages Act 1999.

shared facility accommodation: A property such as a guest house or private hotel, where room only or room and meals is/are provided, and having shared facilities, but not a motel.

shopping centre: land used for major retail activities including an integrated shopping centre or showrooms.

strata unit: a community titles lot, other than a lot comprising a detached dwelling.

transitory accommodation: a property, or part of a property, offered, or made available or used, as temporary rented occupation, generally (but not exclusively) as short stay letting.¹

Without limitation, the following is not transitory accommodation:

- (1) an entire property that is offered, available, or used for short-stay letting not exceeding 60 days in the financial year;
- (2) a room within a principal place of residence, which is offered, available or used for short-stay letting not exceeding 90 days in the financial year — Council considers such a letting as home-hosted because the owner/s reside at the property when the room is offered, available or used for the short-stay letting;
- (3) a property the subject of a documented tenancy agreement that meets the requirements of the *Residential Tenancies and Rooming Accommodation Act 2008* and is for a period of more than 90 consecutive days in the financial year;
- (4) shared facility accommodation;
- (5) accommodation in an hotel;
- (6) accommodation in a motel;
- (7) backpacker accommodation; and
- (8) holiday houses used by their owners and not let for commercial gain.

For clarity, where a multi-dwelling is used to provide transitory accommodation, the predominant use definition is applied. Without limitation, where 50% or more of a multi-dwelling is offered, or made available or used, as transitory accommodation, transitory accommodation is the predominant use of the multi-dwelling.

vacant land: land devoid of buildings or structures other than outbuildings or other minor structures not designed or used for human habitation or occupation. Excluded is land used for car parking or in conjunction with commercial activity, e.g. heavy vehicle or machinery parking, outdoor storage, commercial / industrial assembly, or rural activities such as cultivation, grazing or agistment.

Any term not defined in this revenue statement but defined in the *Act* or *Regulation* bears in this revenue statement the meaning ascribed by the *Act* or *Regulation*.

¹ Note: transitory accommodation listings or advertising / marketing, e.g., on publicly available websites and/or with real estate agents, will constitute evidence of the property being offered or available.

3. GENERAL RATES

3.1 Basis of Rates

Section 94 of the *Act* requires Council to levy general rates on all rateable land within the Noosa Shire local government area. Pursuant to section 74 of the *Regulation*, the rates will be calculated using the rateable value of the land.

Pursuant to chapter 4, part 5 of the *Regulation*, Council will use a system of differential general rating for the 2025/26 financial year. Council will not make a resolution limiting the increases in general rates for the 2025/26 financial year.

3.2 Rates to Apply

The applicable rates for the 2025/26 financial year are identified in Table 1 - Schedule of Differential General Rates and Minimum General Rate per Category for 2025-26, as adopted in the 2025/26 Council budget. The rates will apply to the rateable value of lands within Council's local government area as recorded by the Department of Resources.

3.2.1 Differential General Rates

For making and levying differential general rates for the financial year, Council determines, for section 81 of the *Regulation*, that:

- (1) the categories into which rateable land in the Shire is to be categorised are set out in Column 1, Table 1 (below); and
- (2) the descriptions of each category of rateable land are set out in Column 2, Table 1.

Though complementing the Table 1 categories, the Table 2 identification indicia are for guidance only.

For subsections 81(4) and (5), Council delegates to the Chief Executive Officer (*CEO*) the power to identify the rating category to which each parcel of rateable land in the local government area belongs.

In accordance with section 83 of the *Regulation*, the *CEO* has appointed the Director Corporate Services and Revenue Services Manager as categorisation officers.

3.2.2 Minimum General Rates

Council has applied the rate in the dollar and the minimum general rate levy as indicated in Table 1 Columns 3 and 4 respectively. Minimum general rates are levied pursuant to section 77 of the *Regulation*.

3.2.3 Objecting to a Differential General Rate Categorisation

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

In accordance with section 90(3), the owner may object by giving the local government an objection notice. Section 90(4) details what the notice must contain. The notice must be in the form Council has approved.

Section 90(5) requires the owner to give the objection notice within:

- (1) 30 days after the day when the rate notice was issued; or
- (2) a longer period that Council allows.

Council will only accept objections to a rate categorisation within the financial year for which the rates are levied.

By section 91(5) of the *Regulation*: if the CEO decides to change the rating category of the land, the rating category is taken to have been changed from the start of the period to which the relevant rate notice relates.

For *Regulation* section 90(5), no objections for rates levied in previous financial years will be accepted. Consequently, no adjustments for rates levied in previous financial years will be made on the basis of incorrect categorisation.

3.2.4 Special Circumstances Re-categorisation

Where a landowner:

- (1) has a property that is included in differential general rate category 9 or 21; and
- (2) is using the property to provide accommodation to a member of their immediate family, and
- (3) the family member being housed has special circumstances, such as a physical or mental disability or safety and privacy concerns, such that ownership of the property in their name is not viable,

Council may grant the ratepayer relief by re-categorising the property to the equivalent principal place of residence category.

3.3 Discounts

An early payment discount as mentioned in section 2.3 and council pensioner concessions as mentioned in section 2.4 will be applied to the differential general rate for qualifying ratepayers.

Table 1 - Schedule of Differential General Rates and Minimum General Rate per Category for 2025-26

#	Category	Description	Differential General Rate (€ in \$)	Minimum differential general rate (€ in \$)
	Column 1	Column 2	Column 3	Column 4
1	Rural & Agricultural	Land used, or intended to be used, for rural or agricultural or primary production purposes.	0.3167	\$1,741.00
2	Non-Residential	Land which is used, or intended to be used, for non-residential purposes other than land included in categories 1, 3, 4, and 14 - 20.	0.7038	\$1,741.00
3	Extractive Industries Quarries > 50,000 tonnes	Land used for extractive industry, removing more than 50,000 tonnes per annum of material from the earth.	17.595	\$130,575.00
4	Retirement Villages	Land used as a retirement village.	0.9853	\$17,410.00
5	Residential (Principal Place of Residence) and Other - RV <= \$800,000	Land, with a rateable value not exceeding \$800,000 - (a) used as the owner's principal place of residence, other than land in categories 10, 22, 23, and 25 to 36; or (b) not included in any other category.	0.2427	\$1,451.00
6	Residential (Principal Place of Residence) and Other – RV \$800,001 - \$2,500,000	Land, with a rateable value not less than \$800,001 and not exceeding \$2,500,000 - (a) used for as the owner's principal place of residence, other than land in categories 10, 22, 23 and 25 to 36; or (b) not included in any other category.	0.2184	\$1,942.00
7	Residential (Principal Place of Residence) and Other RV \$2,500,001 - \$5,000,000	Land, with a rateable value not less than \$2,500,001 and not exceeding \$5,000,000 - (a) used as the owner's principal place of residence, other than land in categories 10, 22, 23 and 25 to 36; or (b) not included in any other category.	0.1881	\$5,460.00
8	Residential (Principal Place of Residence) and Other RV > \$5,000,000	Land, with a rateable value exceeding \$5,000,000 - (a) used as the owner's principal place of residence other than land in categories 10, 22, 23 and 25 to 36; or (b) not included in any other category.	0.1578	\$9,405.00
9	Residential (Not Principal Place of Residence)	Land used for residential purposes other than as the owner's principal place of residence, other than land in categories 11, 21, 24, and 25 to 36.	0.2912	\$1,741.00
10	Residential Home-Hosted Transitory Accommodation	Land used as the owner's principal place of residence and as transitory accommodation - other than land in categories 23 and 25 to 36.	0.3641	\$2,177.00
11	Residential Transitory Accommodation	Land used as transitory accommodation, other than land in categories 24 and 25 to 36.	0.5825	\$3,482.00
12	Vacant Urban Land – RV > \$1,500,000 and area > 1,500m ²	Vacant land with a rateable value exceeding \$1,500,000, with an area of more than 1,500m ² , in the locality of Castaways Beach or Cooroy or Marcus Beach or Noosa Heads or Noosaville or Peregian Beach or Sunrise Beach or Sunshine Beach or Tewantin, other than land included in category 13.	0.7888	\$11,608.00
13	Vacant land subject to chapter 2, part 2, division 5, subdivision 3 of the <i>Land Valuation Act 2010</i>	Vacant land to which chapter 2, part 2, division 5, subdivision 3 of the <i>Land Valuation Act 2010</i> applies (subdivided land not yet developed (non- <i>Land Act</i> rental)).	0.1456	\$0.00
14	Shopping Centres – gross floor area of 1,000 to 2,500m ²	Land used for a shopping centre, with a gross floor area-retail not less than 1,000 and not exceeding 2,500m ²	0.8798	\$6,964.00
15	Shopping Centres – gross floor area of 2,500 to 5,000m ²	Land used for the purposes of a shopping centre, with a gross floor area-retail not less than 2,501 and not exceeding 5,000m ² .	1.4076	\$27,856.00
16	Shopping Centres – gross floor area of 5,000 to 10,000m ²	Land used for the purposes of a shopping centre, with a gross floor area-retail not less than 5,001 and not exceeding 10,000m ² .	1.7595	\$69,640.00
17	Shopping Centres – gross floor area of 10,000 to 20,000m ²	Land used for the purposes of a shopping centre, with a gross floor area-retail not less than 10,001 and not exceeding 20,000m ² .	2.1114	\$208,920.00
18	Shopping Centres – gross floor area of 20,000 to 30,000m ²	Land used for the purposes of a shopping centre, with a gross floor area-retail not less than 20,001 and not exceeding 30,000 m ² .	2.4633	\$417,840.00
19	Shopping Centres – gross floor area of 30,000 to 40,000m ²	Land used for the purposes of a shopping centre, with a gross floor area-retail not less than 30,001 and not exceeding 40,000 m ² .	2.8152	\$626,760.00
20	Shopping Centres – gross floor area > 40,000m ²	Land used for the purposes of a shopping centre, with a gross floor area-retail exceeding 40,000 m ² .	3.1671	\$835,680.00

21	Strata Units (Not Principal Place of Residence)	Land which is a strata unit used for residential accommodation other than as the owner's principal place of residence, other than land in category 24.	0.4369	\$1,741.00
22	Strata Units (Principal Place of Residence)	Land which is a strata unit used as the owner's principal place of residence other than land in category 23.	0.3641	\$1,451.00
23	Strata Units Home-Hosted Transitory Accommodation	Land which is a strata unit used as the owner's principal place of residence and as transitory accommodation.	0.5461	\$2,177.00
24	Strata Units Transitory Accommodation	Land which is a strata unit used other than as the owner's principal place of residence and used as transitory accommodation.	0.8737	\$3,482.00
25	Non-Strata Residential – 2 to 4 Residences	Land, used for residential purposes, on which there are at least 2 and not more than 4 self-contained flats, studios, cabins or dwellings, other than land in category 31.	0.2912	\$2,902.00
26	Non-Strata Residential – 5 to 9 Residences	Land, used for residential purposes, on which there are not fewer than 5 and not more than 9 self-contained flats, studios, cabins or dwellings, other than land in category 32	0.2912	\$7,255.00
27	Non-Strata Residential – 10 to 14 Residences	Land, used for residential purposes, on which there are not fewer than 10 and not more than 14 self-contained flats, studios, cabins or dwellings, other than land in category 33.	0.2912	\$14,510.00
28	Non-Strata Residential – 15 to 19 Residences	Land, used for residential purposes, on which there are not fewer than 15 and not more than 19 self-contained flats, studios, cabins or dwellings, other than land in category 34.	0.2912	\$21,765.00
29	Non-Strata Residential – 20 to 30 Residences	Land, used for residential purposes, on which there are not fewer than 20 and not more than 29 self-contained flats, studios, cabins or dwellings, other than land in category 35.	0.2912	\$29,020.00
30	Non-Strata Residential – greater than 30 Residences	Land, used for residential purposes, on which there are 30 or more self-contained flats, studios, cabins or dwellings, other than land in category 36.	0.2912	\$43,530.00
31	Non-Strata Residential Transitory Accommodation – 2 to 4 Residences	Land, used for residential purposes, on which there are at least 2 and not more than 4 self-contained flats, studios, cabins or dwellings, and where at least one of the self-contained flats, studios, cabins or dwellings is transitory accommodation.	0.4369	\$5,804.00
32	Non-Strata Residential Transitory Accommodation – 5 to 9 Residences	Land, used for residential purposes, on which there are not fewer than 5 and not more than 9 self-contained flats, studios, cabins or dwellings, and where at least one of the self-contained flats, studios, cabins or dwellings is transitory accommodation.	0.4369	\$14,510.00
33	Non-Strata Residential Transitory Accommodation – 10 to 14 Residences	Land, used for residential purposes, on which there are not fewer than 10 and not more than 14 self-contained flats, studios, cabins or dwellings, and where at least one of the self-contained flats, studios, cabins or dwellings is transitory accommodation.	0.4369	\$29,020.00
34	Non-Strata Residential Transitory Accommodation – 15 to 19 Residences	Land, used for residential purposes, on which there are not fewer than 15 and not more than 19 self-contained flats, studios, cabins or dwellings, and where at least one of the self-contained flats, studios, cabins or dwellings is transitory accommodation.	0.4369	\$43,530.00
35	Non-Strata Residential Transitory Accommodation – 20 to 29 Residences	Land, used for residential purposes, on which there are not fewer than 20 and not more than 29 self-contained flats, studios, cabins or dwellings, and where at least one of the self-contained flats, studios, cabins or dwellings is transitory accommodation.	0.4369	\$58,040.00
36	Non-Strata Residential Transitory Accommodation – 30 or more Residences	Land, used for residential purposes, on which there are 30 or more self-contained flats, studios, cabins or dwellings, and where at least one of the self-contained flats, studios, cabins or dwellings is transitory accommodation.	0.4369	\$87,060.00

Table 2 – Guidance for Table 1

#	Category	Identification (Guidance only)
1	Rural & Agricultural	Land with land use codes 44, 60-61, 64-71, 73-89 and 93, or otherwise identified by the CEO.
2	Non-Residential	Land with land use codes 07-20, 22-39, 41-50, 52 and 91, or as otherwise identified by the CEO.
3	Extractive Industries Quarries > 50,000 tonnes	Land with land use code 40 or as otherwise identified by the CEO.
4	Retirement Villages	Land with land use code 21 or as otherwise identified by the CEO.
5	Residential (Principal Place of Residence) and Other RV <=\$800,000	Land with the following land used codes 01, 02, 04, 05 and 06, or as otherwise identified by the CEO.
6	Residential (Principal Place of Residence) and Other RV \$800,001 - \$2,500,000	Land with land use codes 01, 02, 04, 05 and 06, or as otherwise identified by the CEO.
7	Residential (Principal Place of Residence) and Other RV \$2,500,001 - \$5,000,000	Land with land used codes 01, 02, 04, 05 and 06, or as otherwise identified by the CEO.
8	Residential (Principal Place of Residence) and Other RV > \$5,000,000	Land with land use codes 01, 02, 04, 05 and 06, or as otherwise identified by the CEO.
9	Residential (Not Principal Place of Residence)	Land with land used codes:02 and 05, or as otherwise identified by the CEO.
10	Residential Home-Hosted Transitory Accommodation	Land with land use codes 02 and 05, or as otherwise identified by the CEO.
11	Residential Transitory Accommodation	Land with land used codes 02 and 05, or as otherwise identified by the CEO.
12	Vacant Urban Land – RV > \$1,500,000 and area more than 1,500m ²	Land with land use codes 01, 04 and 06, or as otherwise identified by the CEO.
13	Vacant Land which is subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the Land Valuation Act 2010	Land with land used code 72 or as otherwise identified by the CEO.
14	Shopping Centres – gross floor area of 1,000 to 2,500m ²	Land with land use codes 14, 15, 16 or 23, or as otherwise identified by the CEO.
15	Shopping Centres – gross floor area of 2,500 to 5,000m ²	Land with land used codes 14, 15, 16 or 23 or as otherwise identified by the CEO.
16	Shopping Centres – gross floor area of 5,000 to 10,000m ²	Land with land use codes 14, 15, 16 or 23, or as otherwise identified by the CEO.
17	Shopping Centres – gross floor area of 10,000 to 20,000m ²	Land with land used codes 14, 15, 16 or 23, or as otherwise identified by the CEO.
18	Shopping Centres – gross floor area of 20,000 to 30,000m ²	Land with land use codes 14, 15, 16 or 23, or as otherwise identified by the CEO.
19	Shopping Centres – gross floor area of 30,000 to 40,000m ²	Land with land used codes: 14, 15, 16 or 23, or as otherwise identified by the CEO.
20	Shopping Centres – gross floor area > 40,000m ²	Land with land use codes 14, 15, 16 or 23, or as otherwise identified by the CEO.
21	Strata Units (Not Principal Place of Residence)	Land with land used codes 08 or 09, or as otherwise identified by the CEO.
22	Strata Units (Principal Place of Residence)	Land with land use codes 08 or 09, or as otherwise identified by the CEO.
23	Strata Units Home-Hosted Transitory Accommodation	Land with land used codes: 08 or 09, or as otherwise identified by the CEO.
24	Strata Units Transitory Accommodation	Land with land use codes 08 or 09, or as otherwise identified by the CEO.
25	Non-Strata Residential – 2 to 4 Residences	Land with land used code 03 or as otherwise identified by the CEO.
26	Non-Strata Residential – 5 to 9 Residences	Land with land use code 03 or as otherwise identified by the CEO.
27	Non-Strata Residential – 10 to 14 Residences	Land with land used code 03 or as otherwise identified by the CEO.
28	Non-Strata Residential – 15 to 19 Residences	Land with land use code 03 or as otherwise identified by the CEO.
29	Non-Strata Residential – 20 to 30 Residences	Land with land used code 03 or as otherwise identified by the CEO.
30	Non-Strata Residential – greater than 30 Residences	Land with land use code 03 or as otherwise identified by the CEO.
31	Non-Strata Residential Transitory Accommodation – 2 to 4 Residences	Land with land used code 03 or as otherwise identified by the CEO.
32	Non-Strata Residential Transitory Accommodation – 5 to 9 Residences	Land with land use code 03 or as otherwise identified by the CEO.
33	Non-Strata Residential Transitory Accommodation – 10 to 14 Residences	Land with land used code 03 or as otherwise identified by the CEO.
34	Non-Strata Residential Transitory Accommodation – 15 to 19 Residences	Land with land use code 03 or as otherwise identified by the CEO.
35	Non-Strata Residential Transitory Accommodation – 20 to 30 Residences	Land with land used code 03 or as otherwise identified by the CEO.
36	Non-Strata Residential Transitory Accommodation – 30 or more Residences	Land with land use code 03 or as otherwise identified by the CEO.

4. SPECIAL RATES AND CHARGES

Basis

Section 94(1)(b)(i) of the *Act* permits Council to levy special rates and charges.

4.1 Noosa Waters Lock and Weir Maintenance Levy

The Noosa Waters Lock and Weir Maintenance Levy is a special rate under section 94(1)(b)(i) of the *Act* and section 94 of the *Regulation*.

4.1.1 Rate to Apply

The annual rate for the financial year ending 30 June 2026 is 0.01984 cents in the \$ of rateable valuation for all rateable properties within the benefited area, with a minimum of \$172.50 per annum as adopted in the 2025/26 budget.

4.1.2 Land to which the rate applies

The land delineated on the map in Appendix 1, item 2, including community titles lots.

4.1.3 Service, facility or activity

The service, facility or activity for which the charge is levied is described in Appendix 1, Item 3.

4.1.4 Basis of Charge Calculation

Council considers that the rateable land described above derives a special benefit from the service, facility and activity referred to above.

4.1.5 Overall Plan

The Noosa Waters Lock and Weir Maintenance Overall Plan is included in Appendix 1.

4.1.6 Annual Implementation Plan

The annual implementation plan for the 2025/26 financial year is included in Appendix 1.

4.1.7 Discounts

An early payment discount as shown in section 2.3 and Council pensioner concessions as shown in section 2.4 will not apply to this special rate.

4.2 Noosa Waters Canal Maintenance Levy

The Noosa Waters Canal Maintenance Levy is a special rate under section 94(1)(b)(i) of the *Act* and section 94 of the *Regulation*.

4.2.1 Rate to Apply

The annual rate for the financial year ending 30 June 2026 is 0.00127 cents in the \$ of rateable valuation for all rateable properties within the benefited area, with a minimum of \$11.00 per annum as adopted in the 2025/26 budget.

4.2.2 Land to which the rate applies

The land delineated on the map in Appendix 2, including community titles lots.

4.2.3 Service, facility or activity

The service, facility or activity for which the charge is levied is described in Appendix 2, Item 3.

4.2.4 Basis of Levy Calculation

Council considers that the rateable land described above derives a special benefit from the service, facility and activity referred to above.

4.2.5 Overall Plan

The Noosa Waters Canal Maintenance Overall Plan is included in Appendix 2.

4.2.6 Annual Implementation Plan

The Annual Implementation Plan for the 2025/26 financial year is included in Appendix 2.

4.2.7 Discounts

An early payment discount as shown in section 2.3 and Council pensioner concessions as shown in section 2.4 will not apply to this rate.

4.3 Noosa Junction Levy

The Noosa Junction Levy is a special rate under section 94(1)(b)(i) of the *Act* and section 94 of the *Regulation*.

4.3.1 Rate to Apply

The annual rate for the financial year ending 30 June 2026 is 0.2459 cents in the dollar of rateable valuation for all rateable properties within the benefited area.

4.3.2 Land to which the rate applies

The land delineated on the map in Appendix 3, including community titles lots.

4.3.3 Service, facility or activity

The service, facility or activity for which the charge is levied is described in Appendix 3, Item 3.

4.3.4 Basis of Charge Calculation

Council considers that the rateable land described above derives a special benefit from the service, facility or activity referred to above.

4.3.5 Overall Plan

The Noosa Junction Overall Plan is included in Appendix 3.

4.3.6 Discounts

An early payment discount as shown in section 2.3 and Council pensioner concessions as shown in section 2.4 will not apply to this rate.

4.4 Hastings Street Precinct Levy

The Hastings Street Precinct Levy is a special rate under section 94(1)(b)(i) of the *Act* and section 94 of the *Regulation*.

4.4.1 Rates to Apply

The annual rates for the financial year ending 30 June 2026 are 0.07985 cents in the \$ of rateable valuation for all rateable properties within the benefited area delineated on map 4A, and 0.01123 cents in the \$ of rateable valuations for all rateable properties within the benefited areas delineated on maps 4B, 4C & 4D, with a minimum of \$59.00 per annum for all properties within the benefited areas as delineated on maps 4A, 4B, 4C and 4D as adopted in the 2025/26 budget.

4.4.2 Land to which the rate applies

The land delineated on the maps in Appendix 4, including community titles lots.

4.4.3 Service, facility or activity

The service, facility or activity for which the charge is levied is described in Appendix 4, Item 3.

4.4.4 Basis of Charge Calculation

Council considers that the rateable land described above derives a special benefit from the service, facility and activity referred to above at differential levels reflecting the degree to which the land or occupier is considered to derive benefit.

4.4.5 Overall Plan

The Hastings Street Precinct Overall Plan is included in Appendix 4.

4.4.6 Annual Implementation Plan

The annual implementation plan for the 2025/26 financial year is included in Appendix 4.

4.4.7 Discounts

An early payment discount as shown in section 2.3 and Council pensioner concessions as shown in section 2.4 will not apply to this rate.

4.5 Noosa Main Beach Levy

The Noosa Main Beach Levy is a special rate under section 94(1)(b)(i) of the *Act* and section 94 of the *Regulation*.

4.5.1 Rates to Apply

The annual rates for the financial year ending 30 June 2026 are 0.13470 cents in the \$ of rateable valuation for all rateable properties within the benefited area delineated on map 5A, and 0.02120 cents in the \$ of rateable valuations for all rateable properties within the benefited areas delineated on maps 5B, 5C & 5D, with a minimum of \$56.00 per annum for all properties within the benefited areas as delineated on maps 5A, 5B, 5C and 5D as adopted in the 2025/26 budget.

4.5.2 Land to which the rate applies

The land delineated on the maps in Appendix 5, including community titles lots.

4.5.3 Service, facility or activity

The service, facility or activity for which the charge is levied is described in Appendix 5, Item 3.

4.5.4 Basis of Charge Calculation

Council considers that the rateable land described above derives a special benefit from the service, facility and activity referred to above at differential levels reflecting the degree to which the land or occupier is considered to derive benefit.

4.5.5 Overall Plan

The Main Beach Overall Plan is included in Appendix 5.

4.5.6 Annual Implementation Plan

The annual implementation plan for the 2025/26 financial year is included in Appendix 5.

4.5.7 Discounts

An early payment discount as shown in section 2.3 and Council pensioner concessions as shown in section 2.4 will not apply to this rate.

4.6 Hastings Street Community Safety Program Charge

The Hastings Street Community Safety Program Charge is a special charge under section 94(1)(b)(i) of the *Act* and section 94 of the *Regulation*.

4.6.1 Charges to Apply

The applicable annual charges for the financial year ending 30 June 2026 are:

Category	Annual Charge 2025/26
Category A - All community titles lots and all other properties with an area of up to 600m ² .	\$220.43
Category B - All properties with an area between 601 and 2,000m ² .	\$1,392.99
Category C - All properties with an area over 2,000m ² .	\$6,703.13

4.6.2 Land to which the charge applies

The land delineated on the maps in Appendix 6, including community titles lots.

4.6.3 Service, facility or activity

The service, facility or activity for which the charge is levied is described in Appendix 6, Item 3.

4.6.4 Basis of Charge Calculation

Council considers that the rateable land described above derives a special benefit from the service, facility and activity referred to above at differential levels reflecting the degree to which the land or occupier is considered to derive benefit.

4.6.5 Overall Plan

The Hastings Street Community Safety Overall Plan is included in Appendix 6.

4.6.6 Annual Implementation Plan

The annual implementation plan for the 2025/26 financial year is included in Appendix 6.

4.6.7 Discounts

An early payment discount as shown in section 2.3 and Council pensioner concessions as shown in section 2.4 will not apply to this charge.

5. UTILITY CHARGES

5.1 Waste Management Charge

5.1.1 Basis of Charge

Section 94(1)(b)(ii) of the *Act* permits the levy of waste management charges for the purpose of defraying the costs of operating, maintaining and managing the disposal of waste in the Noosa Shire.

The term “bin” in Sections 5.1.3 to 5.1.10 describes a “standard general waste container” specified in Local Law No 7 (Waste Management) 2018.

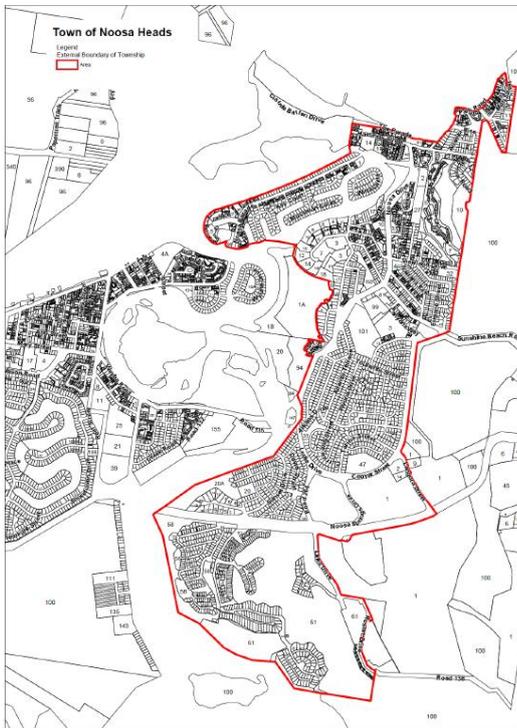
5.1.2 Charges to Apply

Charges shall apply to all properties within the designated waste collection areas and the defined recycling collection area of the shire where solid waste and recycling collection services are, or can be made available. Services shall be provided in all cases sufficient to cater for the quantity and types of waste generated at each property.

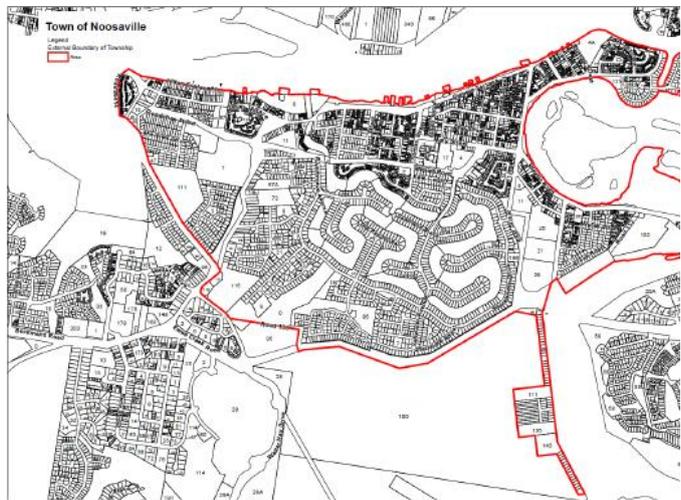
Council will levy the charges on all properties in the designated waste collection service areas (as extended if applicable) that are presently serviced, able to be serviced, or commencing receipt of a service.

Single dwellings and duplexes within the defined garden waste collection service area delineated in the maps below will be charged a garden waste collection service unless exempted under section 5.1.4.

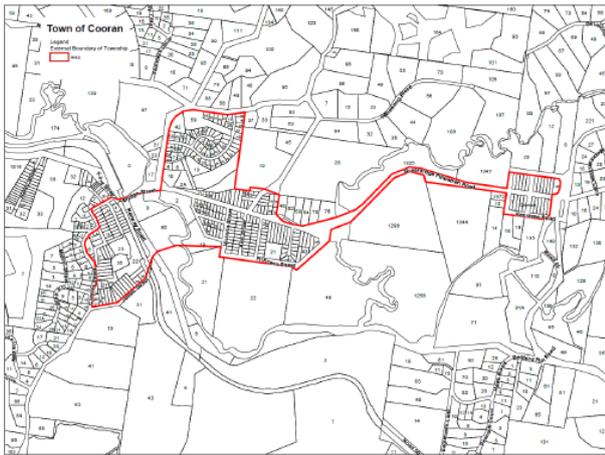
Map 7A



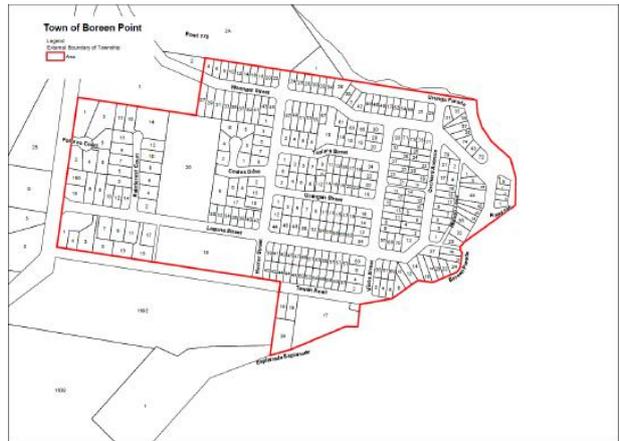
Map 7B



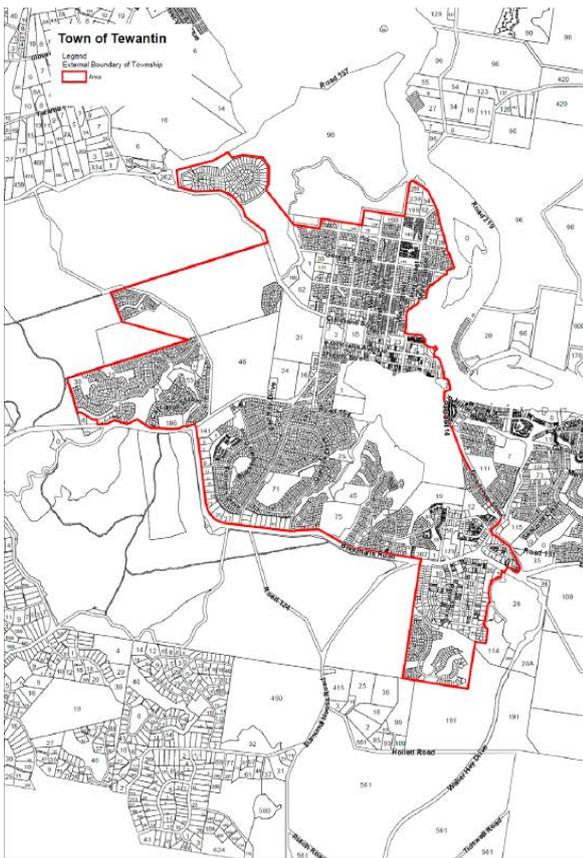
Map 7C



Map 7D



Map 7E



Map 7F



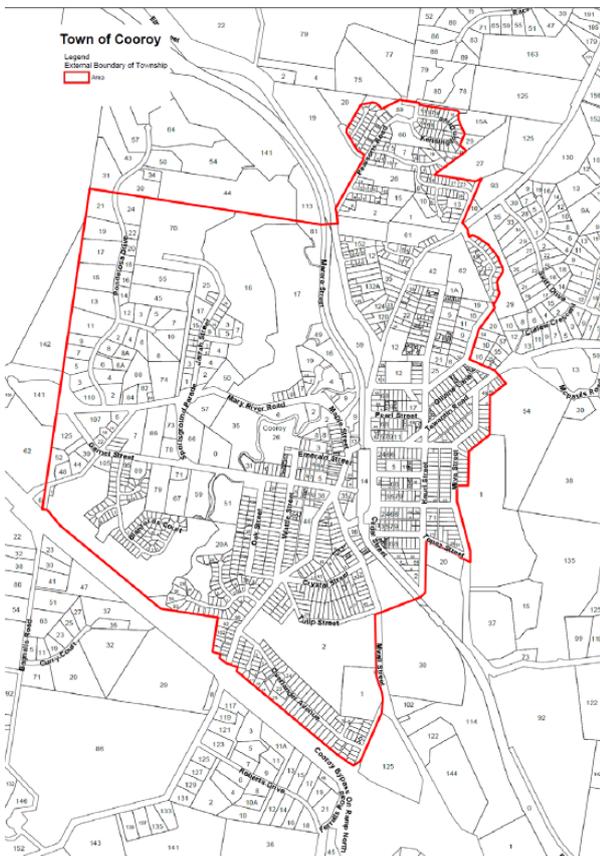
Map 7G



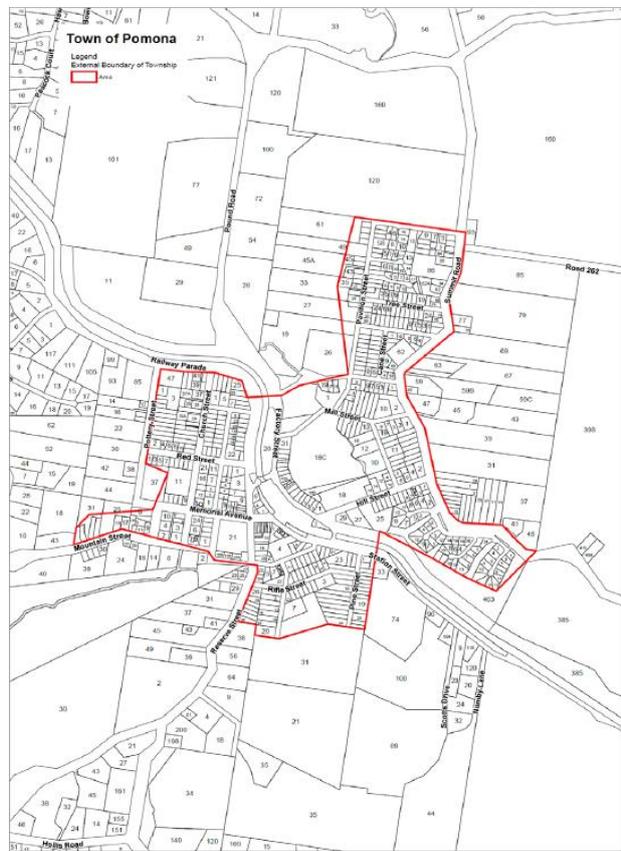
Map 7H



Map 7I



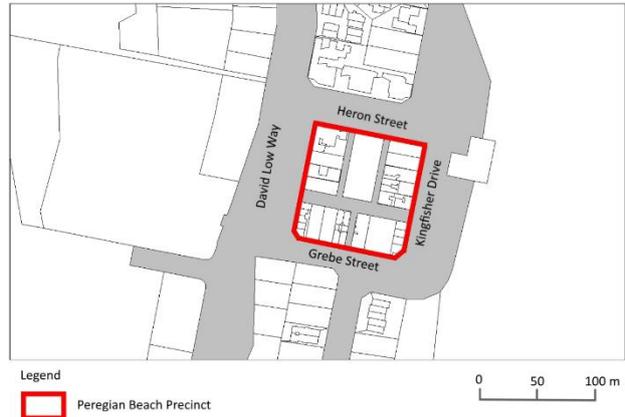
Map 7J



Map 7K



Map 7L



5.1.3 Inclusions

For single dwellings and duplexes within the defined garden waste collection area Council will provide a 140-litre or a 240-litre waste bin collected weekly, a 240-litre recycling bin and 240-litre garden waste recycling bin (each collected fortnightly on alternative weeks).

An optional 240-litre or 360-litre garden waste recycling bin collected fortnightly is also available to properties other than single dwelling and duplexes within the defined garden waste collection area.

For properties outside the defined garden waste collection area Council will provide a 140-litre or a 240-litre waste bin collected weekly, and a 240-litre recycling bin collected fortnightly, to those properties that are able to be serviced.

An optional 240-litre or 360-litre garden waste recycling bin collected fortnightly is also available to any property within 5 kilometres of the defined garden waste service area.

Additional service capacity can be requested – see 5.1.7 for the applicable charges.

A maximum load limit of 2,500 kilograms applies to all bulk waste and bulk recycling bin services.

5.1.4 Exclusions

That land which is 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.

The owner of a single dwelling or duplex located in the mandated garden waste service area may apply for an exemption from the garden waste recycling service.

To obtain the exemption, the owner must provide:

- evidence demonstrating that the area of the land on which the dwelling or duplex is situated (including common areas in community titles complexes) does not exceed 400m²; or

- evidence that they employ a gardening contractor who regularly removes all garden waste from the property to Council's resource recovery facility or other approved location.

Service cancellations are not permitted for properties that are intermittently occupied such as holiday homes, or temporarily vacant premises awaiting sale or rental occupancy. Such premises, which are intermittently occupied for a portion of the year, are required to pay the full annual charge.

5.1.5 Minimum Charge

A minimum charge equivalent to \$252.00 per annum shall apply to all properties receiving a waste service. For example, where a bulk waste service is shared by strata / group titled units instead of individual waste bins, a minimum charge per unit equivalent to \$252.00 per annum shall be applied.

5.1.6 Adjustment of Waste Management Charges

Where the number of bins or frequency of service is altered at any time during the financial year, a supplementary rates notices may be issued.

Service cancellations are permitted:

- following demolition of premises – pro-rata adjustments allowed or
- if premises will be vacant for a full year and will not be intermittently occupied, or offered for sale or rent – cancellation must be made in the form required by Council.

Note: If services are cancelled and occupancy subsequently occurs during the financial year, the full annual charge will apply.

It is the owner's responsibility to check that all waste management charges are correct at the time of the issue of the rate notice. Council will not adjust waste management charges levied in prior financial years.

5.1.7 Calculation of Residential Charges (wheelie bins)

The charges will be those specified in the tables below. The Queensland Government Waste Levy is included within the charges levied on general waste bins.

Standard Service (unless otherwise stated) General Waste Bin – Weekly Recycling Waste Bin – Fortnightly Garden Waste Bin - Fortnightly	Permanent Service Annual Charge 2025/26		
	Base Charge	Waste Levy	Total
2 Bin Services			
Waste Bin (140/240L) + Recycling Bin (240L)	\$346.50	\$22.50	\$369.00
Waste Bin (140/240L) + Recycling Bin (360L)	\$363.50	\$22.50	\$386.00
Waste Bin (360L) + Recycling Bin (240L)	\$446.25	\$33.75	\$480.00
Waste Bin (360L) + Recycling Bin (360L)	\$463.25	\$33.75	\$497.00
3 Bin Services			
Waste Bin (140/240L) + Recycling Bin (240L) + Garden Waste Bin (240L)	\$415.50	\$22.50	\$438.00
Waste Bin (140/240L) + Recycling Bin (360L) + Garden Waste Bin (240L)	\$432.50	\$22.50	\$455.00
Waste Bin (140/240L) + Recycling Bin (240L) + Garden Waste Bin (360L)	\$440.50	\$22.50	\$463.00
Waste Bin (140/240L) + Recycling Bin (360L) + Garden Waste Bin (360L)	\$457.50	\$22.50	\$480.00
Waste Bin (360L) + Recycling Bin (240L) + Garden Waste Bin (240L)	\$524.25	\$33.75	\$558.00
Waste Bin (360L) + Recycling Bin (360L) + Garden Waste Bin (240L)	\$541.25	\$33.75	\$575.00
Waste Bin (360L) + Recycling Bin (240L) + Garden Waste Bin (360L)	\$549.25	\$33.75	\$583.00
Waste Bin (360L) + Recycling Bin (360L) + Garden Waste Bin (360L)	\$566.25	\$33.75	\$600.00

Standard Service (unless otherwise stated) General Waste Bin – Weekly Recycling Waste Bin – Fortnightly Garden Waste Bin - Fortnightly	Permanent Service Annual Charge 2025/26		
	Base Charge	Waste Levy	Total
Additional Services			
Additional Waste Bin - 140/240L*	\$346.50	\$22.50	\$369.00
Additional Waste Bin - 360L*	\$446.25	\$33.75	\$480.00
Additional Recycling Bin - 240L	\$72.00	N/A	\$72.00
Additional Recycling Bin - 360L	\$89.00	N/A	\$89.00
Optional or Additional Garden Waste Bin - 240L	\$75.00	N/A	\$75.00
Optional or Additional Garden Waste Bin - 360L	\$100.00	N/A	\$100.00

* Includes a minimum 240L Recycling Bin (fortnightly service)

5.1.8 Calculation of Residential Charges (bulk bins)

The charges will be in accordance with the charge table details as listed below. The Queensland Government Waste Levy is included within the charges levied on general waste bins.

Standard Service (unless otherwise stated) General Waste Bin – Weekly Recycling Waste Bin – Weekly Cardboard Bin – Weekly Garden Waste Bin - Weekly	Permanent Service Annual Charge 2024/25		
	Base Charge	Waste Levy	Total
Bulk Waste Bin Services			
Bulk Waste Bin - 1100L low noise	\$1,973.29	\$193.71	\$2,167.00
Bulk Waste Bin - 1 cubic metre	\$1,802.90	\$176.10	\$1,979.00
Bulk Waste Bin - 1.5 cubic metre	\$2,666.85	\$264.15	\$2,931.00
Bulk Waste Bin - 2 cubic metre	\$3,530.79	\$352.21	\$3,883.00
Bulk Waste Bin - 3 cubic metre	\$5,258.69	\$528.31	\$5,787.00
Bulk Waste Bin – 4.5 cubic metre	\$8,798.46	\$2,641.54	\$11,440.00
Compactor Bulk Waste Bin - 3 cubic metre	\$13,989.97	\$1,761.03	\$15,751.00
Compactor Bulk Waste Bin - greater than 3 cubic metre	Price on Application		
Bulk Recycling Bin Services			
Bulk Recycling Bin - 1100L low noise (weekly service)	\$1,165.00	N/A	\$1,165.00
Bulk Recycling Bin - 1100L low noise (fortnightly service)	\$583.00	N/A	\$583.00
Bulk Recycling Bin - 1100L low noise (4 weekly service)	\$291.00	N/A	\$291.00
Bulk Garden Waste Bin Services			
Bulk Garden Waste Bin - 1100L low noise	\$1,020.00	N/A	\$1,020.00
Bulk Garden Waste Bin - 1100L low noise (fortnightly)	\$510.00	N/A	\$510.00

5.1.9 Calculation of Non-Residential Charges (wheelie bins)

For all properties outside of the defined Peregian Beach Precinct as defined in section 5.1.11, charges shall be in accordance with the charge table details as listed below. The Queensland Government Waste Levy is included within the charges levied on general waste bins.

Standard Service (unless otherwise stated) General Waste Bin – Weekly Recycling Waste Bin – Fortnightly Garden Waste Bin - Fortnightly	Permanent Service Annual Charge 2025/26		
	Base Charge	Waste Levy	Total
Waste Bin - 140/240L	\$362.17	\$97.83	\$460.00
Waste Bin - 360L	\$487.25	\$146.75	\$634.00
Minimum Recycling Charge	\$72.00	N/A	\$72.00
Recycling Bin - 240L (weekly service)	\$144.00	N/A	\$144.00
Recycling Bin - 240L (fortnightly service)	\$72.00	N/A	\$72.00
Recycling Bin - 360L (weekly service)	\$178.00	N/A	\$178.00
Recycling Bin - 360L (fortnightly service)	\$89.00	N/A	\$89.00
Garden Waste - 240L	\$75.00	N/A	\$75.00
Garden Waste - 360L	\$100.00	N/A	\$100.00

5.1.10 Calculation of Non-Residential Charges (bulk bins)

All charges shall be in accordance with the charge table details as listed below. The Queensland Government Waste Levy is included within the charges levied on general waste bins.

Standard Service (unless otherwise stated) General Waste Bin – Weekly Recycling Waste Bin – Weekly Cardboard Bin – Weekly Garden Waste - Weekly	Permanent Service Annual Charge 2025/26		
	Base Charge	Waste Levy	Total
Bulk Waste Bin Services			
Bulk Waste Bin - 1100L low noise	\$2,126.29	\$645.71	\$2,772.00
Bulk Waste Bin - 1 cubic metre	\$1,941.99	\$587.01	\$2,529.00
Bulk Waste Bin - 1.5 cubic metre	\$2,875.49	\$880.51	\$3,756.00
Bulk Waste Bin - 2 cubic metre	\$3,807.98	\$1,174.02	\$4,982.00
Bulk Waste Bin - 3 cubic metre	\$5,674.97	\$1,761.03	\$7,436.00
Compactor Bulk Waste Bin - 3 cubic metre	\$15,375.91	\$5,870.09	\$21,246.00
Compactor Bulk Waste Bin - greater than 3 cubic metre	Price on Application		
Minimum Recycling Charge	\$144.00	N/A	\$144.00
Bulk Recycling Bin Services			
Bulk Recycling Bin - 1100L low noise (weekly service)	\$1,165.00	N/A	\$1,165.00
Bulk Recycling Bin - 1100L low noise (fortnightly service)	\$583.00	N/A	\$583.00
Bulk Recycling Bin - 1100L low noise (4 weekly service)	\$291.00	N/A	\$291.00
Bulk Garden Waste Bin Services		N/A	
Bulk Garden Waste Bin - 1100L low noise	\$1,020.00	N/A	\$1,020.00
Bulk Garden Waste Bin - 1100L low noise (fortnightly)	\$510.00	N/A	\$510.00
Bulk Cardboard Bin Services		N/A	
Cardboard Bin - 1100L (weekly service)	\$653.00	N/A	\$653.00
Cardboard Bin - 1100L (fortnightly service)	\$327.00	N/A	\$327.00
Cardboard Bin - 1100L (4 weekly service)	\$176.00	N/A	\$176.00
Cardboard Bin – 1.5 cubic metre (weekly service)	\$921.00	N/A	\$921.00

Standard Service (unless otherwise stated) General Waste Bin – Weekly Recycling Waste Bin – Weekly Cardboard Bin – Weekly Garden Waste - Weekly	Permanent Service Annual Charge 2025/26		
	Base Charge	Waste Levy	Total
Cardboard Bin – 1.5 cubic metre (fortnightly)	\$461.00	N/A	\$461.00
Cardboard Bin – 1.5 cubic metre (4 weekly service)	\$246.00	N/A	\$246.00
Cardboard Bin - 3 cubic metre (weekly service)	\$1,842.00	N/A	\$1,842.00
Cardboard Bin - 3 cubic metre (fortnightly)	\$921.00	N/A	\$921.00
Cardboard Bin - 3 cubic metre (4 weekly service)	\$485.00	N/A	\$485.00
Cardboard Bin - 4.5 cubic metre (weekly service)	\$2,762.00	N/A	\$2,762.00
Cardboard Bin - 4.5 cubic metre (fortnightly service)	\$1,381.00	N/A	\$1,381.00
Cardboard Bin - 4.5 cubic metre (4 weekly service)	\$723.00	N/A	\$723.00

5.1.11 Peregian Beach Precinct

For the Peregian Beach Precinct as defined in map 7L, all waste management utility charges shall be levied on each separate tenancy and/or lot in accordance with the charge table details as listed below rather than on the bin charges identified in preceding sections. The Queensland Government Waste Levy is included within the charges levied.

Peregian Beach Precinct	Permanent Service Annual Charge 2025/26		
	Base Charge	Waste Levy	Total
Category A - Single retail / business premises	\$631.98	\$147.02	\$779.00
Category B - Café business premises	\$1,895.94	\$441.06	\$2,337.00
Category C - Restaurant/large cafe premises	\$4,423.85	\$1,029.15	\$5,453.00

5.1.12 Discounts

An early payment discount as shown in section 2.3 and Council pensioner concessions as shown in section 2.4 will not apply to these charges.

5.2 Holding Tank Charge

5.2.1 Basis of Charge

Waste management holding tank pump out charges are to be levied pursuant to section 94(1) (b) (ii) of the *Act* for the purpose of defraying the costs of providing the service.

5.2.2 Charge to Apply

Charges shall apply to all lands and/or premises within the shire where waste services are, or can be made available. Services shall be provided in all cases sufficient to cater for the quantity and types of waste generated at each premises. Such charges shall apply to all lands and/or premises which are required an Act, to receive a holding tank pump out.

Holding tank pump out charges are based on a maximum volume of 5,000 litres per service. Quantities in excess of 5,000 litres are charged at a per-litre rate in accordance with Council's fees and charges schedule.

5.2.3 Calculation of Charge

The charges will be those listed in the table below.

Holding Tank Services	Permanent Service Annual Charge 2025/26
Twice Weekly	\$19,611.00
Weekly	\$9,806.00
Fortnightly	\$4,905.00
4 Weekly	\$2,453.00
6 Weekly	\$1,636.00
8 Weekly	\$1,227.00
10 Weekly	\$983.00
12 Weekly	\$819.00
16 Weekly	\$615.00
24 Weekly	\$410.00

5.2.4 Discounts

An early payment discount as shown in section 2.3 and Council pensioner concessions as shown in section 2.4 will not apply to this charge.

6. SEPARATE RATES AND CHARGES

Section 94(1)(b)(iii) of the *Act* permits the levy of separate rates and charges. Section 103(2) of the *Regulation* specifies that Council may fix a minimum amount for the rate or charge. Separate rates or charges must be, and will be, levied equally upon all rateable land in the Noosa local government area to fund services, facilities, or activities not funded by other Council levies but benefiting the local government area generally.

6.1 Environment Levy

6.1.1 Basis of Charge

The Environment Levy, a separate charge, will be levied for the 2025/26 financial year on all rateable land in the Noosa local government area to fund a range of strategic environmental initiatives including (without limitation):

- the acquisition of land (including an interest in land) identified as suitable for conservation purposes, and the maintenance and environmental restoration of that land
- support of private land conservation partnerships (such as Land for Wildlife and Voluntary Conservations Agreement programs), where such involvement is in keeping with the purpose of the levy
- management and administrative arrangements for the Noosa Biosphere Reserve
- an environmental grants program for collaborative community-based initiatives, capacity building and/or research projects that are in keeping with the purpose of the levy; and
- support of significant environmental projects and programs related to key Council strategies and plans, for protecting and enhancing, the resilience of Noosa's natural environment.

6.1.2 Charge to Apply

The charge for the financial year ended 30 June 2026 will be \$75.00.

6.1.3 Basis of Charge Calculation

Council considers that the benefit to any particular rateable land from its strategic environmental management initiatives cannot be distinguished from the benefit to any other particular rateable land. Accordingly, the separate charge will be levied equally on all rateable land in the Noosa local government area

6.1.4 Discounts

An early payment discount as shown in section 2.3 and Council pensioner concessions as shown in section 2.4 will not apply to this charge.

6.2 Sustainable Transport Levy

6.2.1 Basis of Charge

The Sustainable Transport Levy, a separate charge, will be levied for the 2025/26 financial year on all rateable land in the Noosa local government area to meet the costs of a range of services and initiatives related to transport and related initiatives that have the purpose of reducing traffic congestion and demand on the Noosa road network.

The funding is primarily aimed at sustainably managing congestion and reducing demand for increased capacity on the road network and car parking.

Initiatives may include (without limitation):

- entering partnerships with other tiers of government to investigate, trial, and / or deliver sustainable transport services
- supporting public transport services through the provision of new, or improvements to existing, kerb-side and public transport infrastructure such as bus shelters and facilities at transport hubs
- establishing and operating transport systems such as park and ride facilities or shuttle bus services
- investigating, acquiring and operating intelligent transport systems to manage congestion and inform motorists and transport users
- providing behaviour change programs including, for example, school-based programs to reduce congestion; and
- providing flexible transport services to meet demonstrated community need.

6.2.2 Charge to Apply

The charge for the financial year ended 30 June 2026 shall be \$30.00 per rateable property.

6.2.3 Basis of Charge Calculation

Council considers that the benefit to any particular rateable land from the funding of sustainable transport services and initiatives cannot be distinguished from the benefit to any other particular rateable land. Accordingly, the separate charge will be levied equally on all rateable land in the Noosa local government area.

6.2.4 Discounts

An early payment discount as shown in section 2.3 and Council pensioner concessions as shown in section 2.4 will not apply to this charge.

6.3 Heritage Levy

6.3.1 Basis of Charge

The Heritage Levy, a separate charge, will be levied for the 2025/26 financial year on all rateable land in the Noosa local government area to fund a cultural heritage program for the management, protection and improvement of the heritage of the area.

Revenue from the levy will be expended on a range of emerging priorities and key projects, as decided by Council with advice from relevant stakeholders, as described below:

- Heritage Assets: the preservation of Council-owned heritage infrastructure, sites or collections and the acquisition of heritage assets by Council.
- Heritage Projects: funding heritage projects and initiatives by Council, alone or in partnership with the community.
- Heritage Co-ordination and Advice: undertaking routine heritage co-ordination and engaging heritage professionals, architects, and other consultants as required.
- Heritage Sector Sustainability: undertaking activities that assist or support the ongoing sustainability and development of local heritage-focused organisations.

6.3.2 Charge to Apply

The charge for the financial year ended 30 June 2026 will be \$10.00.

6.3.3 Basis of Charge Calculation

Council considers that the benefit to any particular rateable land from the establishment of the cultural heritage program cannot be distinguished from the benefit to any other particular rateable land. Accordingly, the separate charge will be levied equally on all rateable land in the Noosa local government area

6.3.4 Discounts

An early payment discount as shown in section 2.3 and Council pensioner concessions as shown in section 2.4 will not apply to this charge.

6.4 Bushfire Resilience and Response Levy

6.4.1 Basis of Levy

The Bushfire Resilience and Response Levy, a separate rate, will be levied for the 2025/26 financial year on all rateable land in the Noosa local government area, to fund a range of services and initiatives related to a bushfire management prevention and response program directed at reducing bushfire risk to shire properties.

The funding is primarily aimed at delivering the Council bushland reserve controlled burn program, ongoing creation, upgrade, and maintenance of fire access trails, and at supporting volunteer fire brigade emergency response operations within the area.

6.4.2 Levy to Apply

The rate for the financial year ending 30 June 2026 will be 0.0031 cents in the \$ of rateable value, with a minimum of \$11.50 per annum as adopted in the 2025/26 budget.

6.4.3 Basis of Charge Calculation

Council considers that the benefit to any particular rateable land from the establishment of a bushfire resilience and response program cannot be distinguished from the benefit to any other particular rateable land. Accordingly, the separate rate will be levied equally on all rateable land in the Noosa local government area.

6.4.4 Discounts

An early payment discount as shown in section 2.3 and Council pensioner concessions as shown in section 2.4 will not apply to this charge.

APPENDIX 1: NOOSA WATERS LOCK AND WEIR MAINTENANCE LEVY OVERALL PLAN

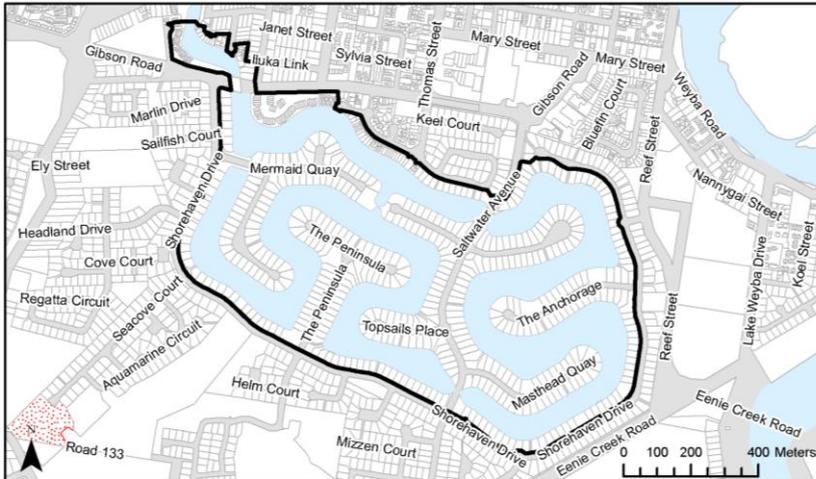
1. Special Rate for the Maintenance of the Noosa Waters Lock and Weir

Maintenance and operation of the Noosa Waters canal system is the responsibility of Council. Council has developed long-term cost projections associated with the operations and maintenance of the lock and weir system at an appropriate level of service.

2. The Rateable Land to Which the Special Rate Applies

The waterfront allotments in the Noosa Waters estate, as delineated in the map 1 below.

Map 1



Legend

 Noosa Waters Lock and Weir Maintenance Levy

3. Service, facility or activity

The service, facility or activity for which the rate is levied is the operation and maintenance of the lock and weir system servicing the Noosa Waters Estate.

Provision of the service, facility or activity is likely to be ongoing, i.e. to continue indefinitely, and thus to be the subject of further overall plans after the implementation period for this plan expires.

4. The Estimated Cost of Implementing the Overall Plan

The estimated cost of carrying out the overall plan is \$3.0 million.

5. Estimated Time for Implementing the Overall Plan

The original overall plan, with a 10-year implementation ended 30 June 2025.

The time estimated for implementing this overall plan is 10 years, beginning 1 July, 2025 and ending 30 June 2035.

It is anticipated that a levy will be made in future years as the service, facility and activities undertake are an on-going program.

2025/26 ANNUAL IMPLEMENTATION PLAN

The annual implementation plan for the financial year ending 30 June 2026 is to continue the operation and maintenance of the lock and weir system servicing the Noosa Waters Estate, and to continue making repayments upon the loan raised by Council to fund implementation of the overall plans.

The estimated cost of implementation works proposed to be undertaken by Council this financial year is \$59,791 in operation and maintenance, and \$197,313 in loan repayments.

APPENDIX 2: NOOSA WATERS CANAL MAINTENANCE LEVY OVERALL PLAN

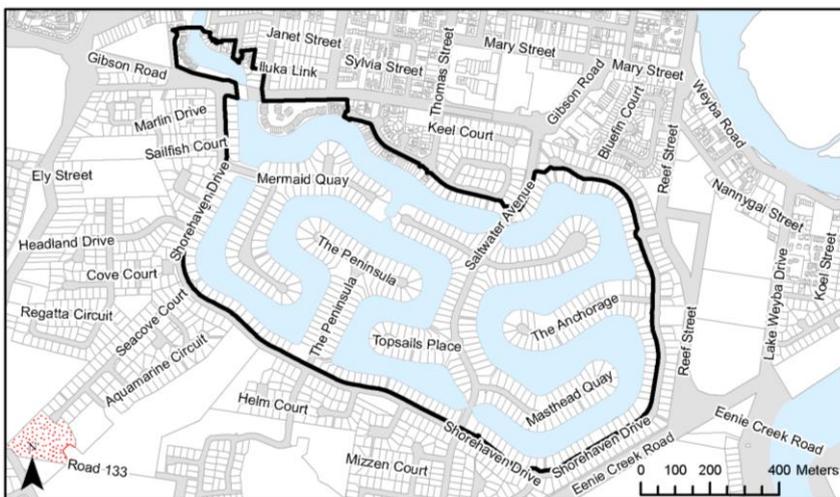
1. Special Rate for the Maintenance of the Noosa Waters Revetment Walls

Following remedial work undertaken by Council in the Noosa Waters estate canal area to address structural problems with the revetment walls, Council has decided to implement an inspection, maintenance and future works program upon advice from appropriately qualified consulting engineers. Council has developed long-term cost projections associated with the inspection, maintenance and future works in the Noosa Waters estate canal area to provide support at a level considered appropriate to ensure the long-term viability of the canal revetment wall system.

2. The Rateable Land to Which the Special Rate Applies

The waterfront allotments in the Noosa Waters estate as delineated in the map 2 below. As approximately 8.5% of the properties bordering the canals are Council-owned or -controlled, Council will contribute 8.5% of the ongoing costs for this program, and the remainder of the costs will be met from revenue raised by the special levy.

Map 2



3. Service, facility or activity

The service, facility or activity is the inspection, maintenance and undertaking of remedial works in the Noosa Waters estate canal area to support the revetment wall system.

The program, which is designed to maintain the structural integrity of the revetment wall system, will support the following works:

- (1) an ongoing program of inspections of the area by Council staff and an appropriately qualified consulting engineer, which will include leasing of survey equipment and the performance of the physical survey work including survey of scour protection profiles
- (2) periodic maintenance and works required to maintain scour protection profiles, including t contractor engagement to establish a work site and undertake maintenance in the Noosa Waters estate canal area, to maintain the structural integrity of the revetment wall system — maintenance works include the provision of rock to canal areas adjoining revetment walls to assist with the wall structure integrity
- (3) works to address structural problems with the revetment walls in the Noosa Waters Estate, but for clarity, the scope of the works does not include any works that are or have been undertaken that are known to Council as Stage 2 works.

Provision of the service, facility or activity is ongoing, i.e., likely to continue indefinitely, and thus to be the subject of further overall plans after the implementation period for this plan expires.

4. The Estimated Cost of Implementing the Overall Plan

The estimated cost for carrying out the overall plan is \$212,952.

5. Estimated Time for Implementing the Overall Plan

The original overall plan, with a 10-year implementation ended 30 June 2025.

The time estimated for implementing this overall plan is 10 years, beginning 1 July, 2025 and ending 30 June 2035.

It is anticipated that a levy will be made in future years as the service, facility and activities undertake are an on-going program.

2025/26 ANNUAL IMPLEMENTATION PLAN

The annual implementation plan for the financial year ending 30 June 2026 is to continue the routine inspection program, undertake scour protection maintenance and also a review of the canal profiles to determine the scope of necessary future works.

The estimated cost of implementation works proposed to be undertaken by Council this financial year is \$16,278.

APPENDIX 3: NOOSA JUNCTION LEVY OVERALL PLAN

1. Special Levy for the Development of a Commercial Strategy for Noosa Junction

Following requests from the Noosa Junction Traders Association (*Traders Association*) and Noosa Junction property owners in 2007, the former Noosa Council agreed to engage consultants to undertake a study and develop a Commercial Strategy for Noosa Junction in 2008. During the 2008/09 financial year the Traders Association requested the Sunshine Coast Regional Council to begin implementation of the recommendations of the Noosa Junction Commercial and Economic Planning Strategy (*Planning Strategy*), and this has continued over subsequent years.

Council has received a further request from the Traders Association to continue to fund projects and initiatives that will be implemented in 2025/26 to advance the recommendations of the Planning Strategy.

2. The Rateable Land to Which the Special Rates Applies

Properties subject to the special rate fall within the area delineated on as delineated on Map 3 below.

Map 3



3. Service, facility or Activity

The Traders Association will, in consultation with Council, implement projects and initiatives as set out in the 2025/26 Work Plan including recommendations of the Planning Strategy. Council will provide levy funding to the Traders Association for that Association to implement those projects and initiatives on the basis that the Traders Association satisfies Council that it has in place the appropriate governance arrangements and that the 2025/26 Work Plan has been approved by Council before any levy funds are transferred to and expended by the Traders Association.

4. The Estimated Cost of Implementing the Overall Plan

The Noosa Junction Levy will raise \$181,325 in the 2025/26 financial year. This amount will contribute toward implementing recommendations of the Planning Strategy. However, to ensure sufficient funds to implement all recommendations, the Traders Association will seek to raise funds from other sources including membership fees.

5. Estimated Time for Implementing the Overall Plan

The estimated time for implementing the overall plan is one year, ending 30 June 2026. It is anticipated that further levies will be made in future years as the need for the services, facilities and activities will be ongoing.

APPENDIX 4: HASTINGS STREET PRECINCT LEVY

OVERALL PLAN

1. Special Rate for the Provision of Additional Services to the Hastings Street Precinct

In response to requests from the Hastings Street Association Inc., Council has agreed to provide additional services above the standard level applied throughout the local government area with the understanding that this increased level of service will be funded by a special levy as follows:

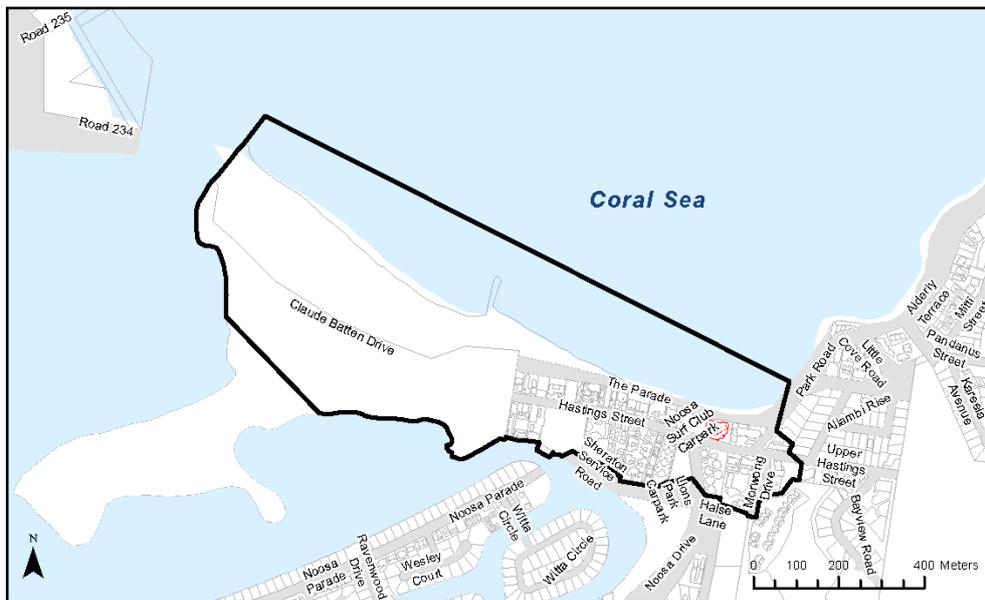
- a) 70% by way of a special rate levied on benefited properties within the Hastings Street precinct (as delineated on map 4A)
- b) 30% by way of a special rate levied on benefited properties in the surrounding areas (as delineated on map 4B, 4C & 4D).

2. The Rateable Land to Which the Special Rate Applies

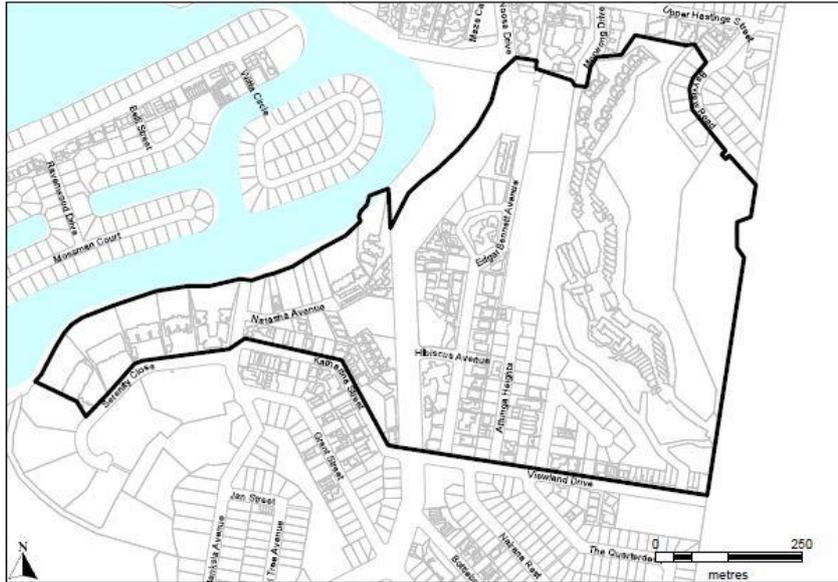
Land within the Hastings Street precinct as delineated on map 4A, which will be specially benefited by providing additional services in the Hastings Street precinct.

The rate will also be levied on properties in the surrounding areas as delineated on maps 4B, 4C and 4D that gain benefit from tourist visitation (i.e. occupiers of properties used for commercial and industrial purposes, and transitory accommodation). It is noted that properties in the surrounding areas benefit, albeit to a lesser extent than properties within the area delineated on map 4A, from the provision of additional services in the Hastings Street precinct given that it is a primary asset of the tourism industry in Noosa.

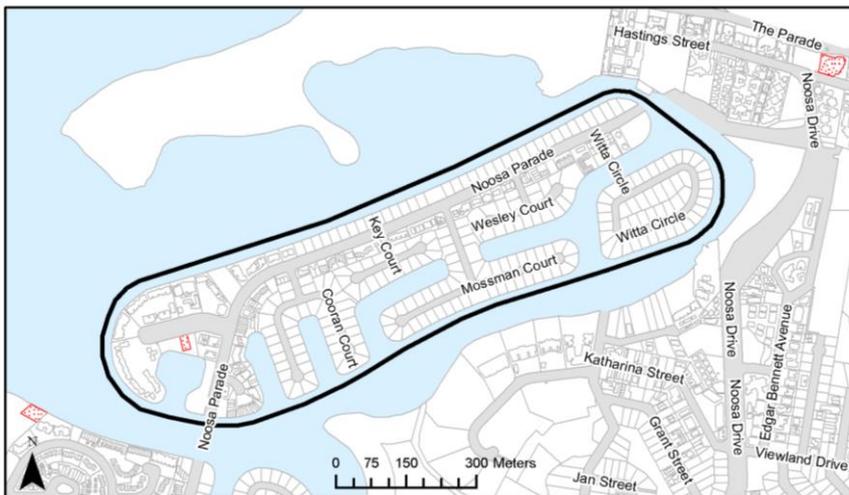
Map 4A



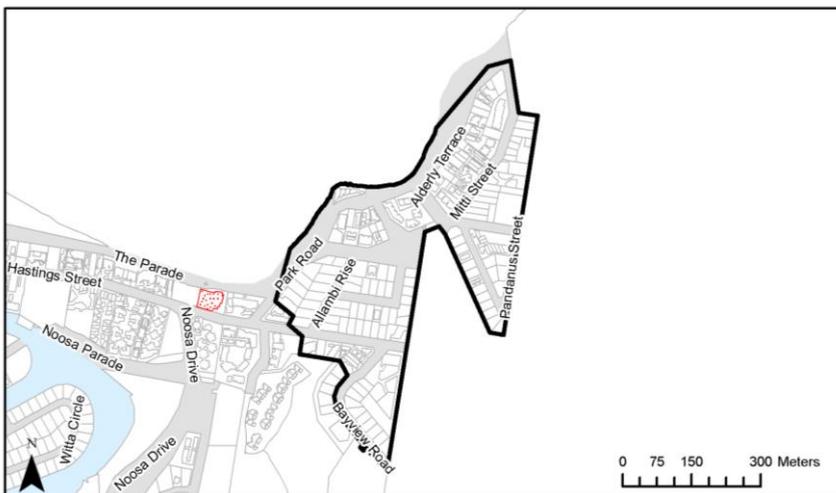
Map 4B



Map 4C



Map 4D



3. Service, facility or activity

The service, facility or activity is the undertaking of additional maintenance of the Hastings Street precinct above the standard Council level including, without limitation, fairy light replacement and maintenance, maintenance of timber seating and bollards, increased street cleaning and sweeping of car parks, additional park maintenance, an ongoing tree replacement program, and other specific requests received by the Hastings Street Association Inc.

Provision of the service, facility or activity is likely to be ongoing, i.e. to continue indefinitely, and thus to be the subject of further overall plans after the implementation period for this plan expires.

4. The Estimated Cost of Implementing the Overall Plan

The estimated cost of implementing the overall plan is \$5,020,837.

5. Estimated Time for Implementing the Overall Plan

The estimated time for providing the service, facility, or activity has been reviewed and updated based on infrastructure renewal, maintenance, operation and funding requirements.

Accordingly, the time estimated for implementing the overall plan is 10 years, beginning 1 July, 2025 and ending 30 June 2035.

It is anticipated that a levy will be made in future years as the service, facility and activities undertake are an ongoing program.

2025/26 ANNUAL IMPLEMENTATION PLAN

The annual implementation plan for the financial year ending 30 June 2026 is to continue the maintenance program referred to above.

The estimated cost of works proposed to be undertaken by Council this financial year is \$428,070.

APPENDIX 5: NOOSA MAIN BEACH LEVY

OVERALL PLAN

1. Special Rate for the Maintenance of the Noosa Heads Main Beach

Following discussion with the Hastings Street Association Inc., Council has agreed to continue the ongoing restoration and maintenance program for the Noosa Heads Main Beach throughout the 2025/26 financial year. These activities will be funded by a special levy as follows:

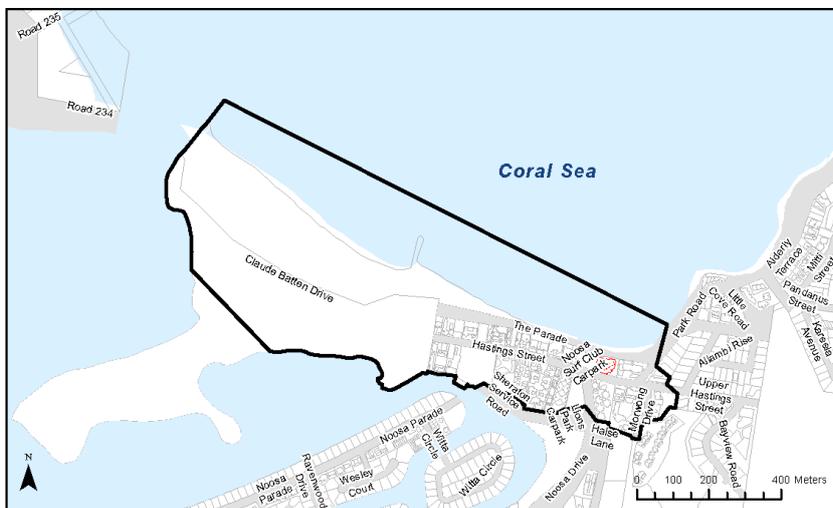
- a) 70% by way of a special rate levied on benefited properties within the Hastings Street precinct (as delineated on map 5A)
- b) 30% by way of a special rate levied on benefited properties in the surrounding areas (as delineated on map 5B, 5C & 5D).

2. The Rateable Land to Which the Special Rate Applies

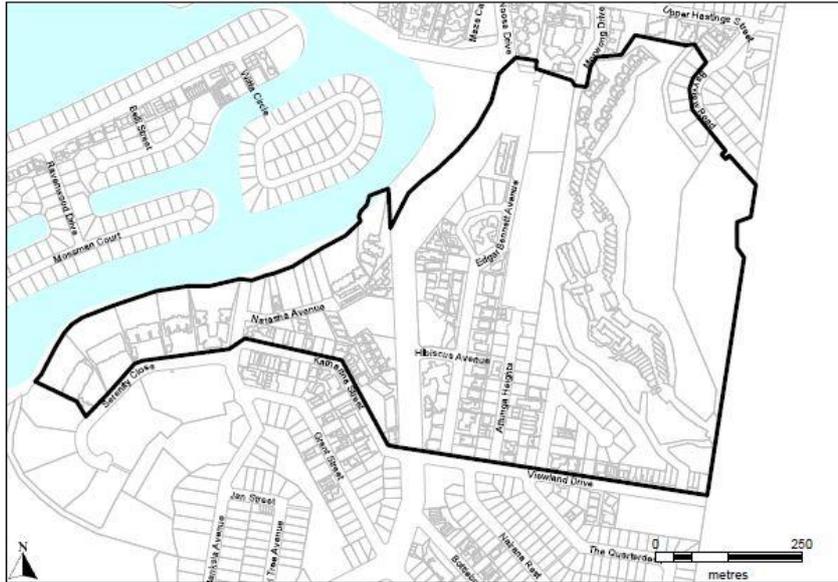
Land within the Hastings Street precinct as delineated on map 5A, which will be specially benefited by the delivery of an ongoing program of sand replenishment and maintenance at the Noosa Heads Main Beach.

The rate will also be levied on properties in the surrounding areas as delineated on maps 5B, 5C and 5D that gain benefit from tourist visitation (i.e. occupiers of properties used for commercial and industrial purposes, and transitory accommodation). It is noted that properties in the surrounding areas benefit, albeit to a lesser extent than properties within the area delineated on map 5A, from the on-going sand replenishment and maintenance works at the Noosa Heads Main Beach as this beach is a primary asset of the tourism industry in Noosa.

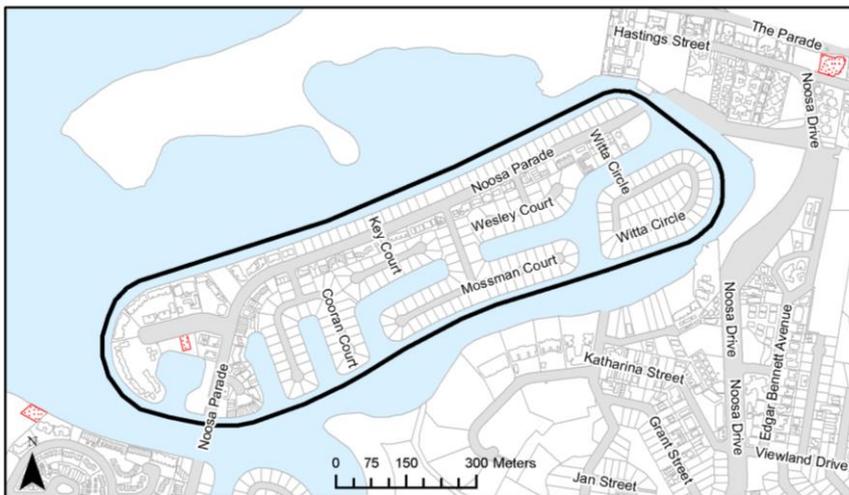
Map 5A



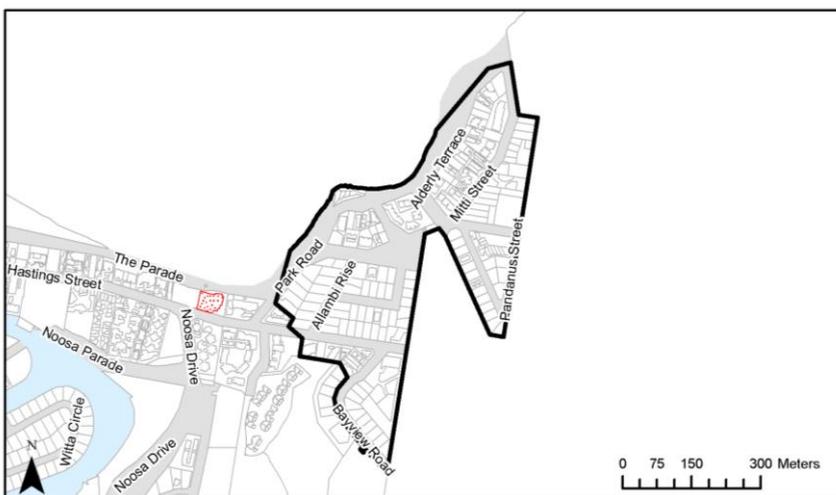
Map 5B



Map 5C



Map 5D



3. Service, facility or activity

The service, facility or activity is the undertaking of beach restoration works and maintenance activities including, but not limited to, sand recycling including infrastructure replacement, beach cleaning, groyne maintenance and major events beach maintenance.

Provision of the service, facility or activity is likely to be ongoing, i.e. to continue indefinitely, and thus to be the subject of further overall plans after the implementation period for this plan expires.

4. The Estimated Cost of Implementing the Overall Plan

The estimated cost of carrying out the overall plan is \$6,996,980

5. Estimated Time for Implementing the Overall Plan

The time estimated for implementing this overall plan is 10 years, beginning 1 July, 2025 and ending 30 June 2035.

It is anticipated that a levy will be made in future years as the service, facility and activities undertake are an on-going program.

2025/26 ANNUAL IMPLEMENTATION PLAN

The annual implementation plan for the 2025/26 financial year ending 30 June 2026 is to continue to undertake the restoration and maintenance activities referred to above.

The estimated cost of works proposed to be undertaken by Council this financial year is \$706,669.

APPENDIX 6: HASTINGS STREET COMMUNITY SAFETY PROGRAM CHARGE OVERALL PLAN

1. Special Charge for Hastings Street Security Patrols

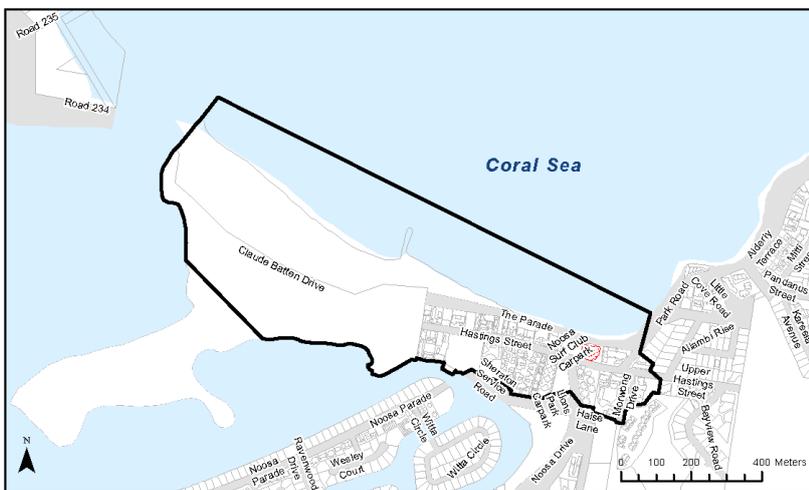
In response to requests from the Hastings Street Association Inc. Council has agreed to fund a safety program for the precinct that includes the provision of security patrols managed by the association.

2. The Rateable Land to Which the Special Charge Applies

All rateable land in the Hastings Street precinct (including strata titled units) in the Hastings Street precinct, as delineated on the map below.

The land within the delineated area derives a special benefit, to varying extents, from the provision of regular security patrols within the precinct. The special charge will be levied on all properties within the defined benefited area, at differential levels according to the degree of benefit to which the occupier of the land is deemed to derive.

Map 6



Legend

 Hastings Street Community Safety Program Charge

3. Service, facility or activity

The service, facility or activity for which the charge is levied is the provision and operation of a community safety program in the Hastings Street precinct.

The security patrol program will be administered by the Hastings Street Association Inc.. Council will make bi-annual payments to the Association to fund the security patrol program.

4. The Estimated Cost of Implementing the Overall Plan

The estimated cost of carrying out the overall plan is \$198,200.

5. Estimated Time for Implementing the Overall Plan

The estimated time for carrying out the overall plan is one year, expiring 30 June 2026.

It is anticipated that a levy will be made in future years, pursuant to successor overall plans, as it is anticipated that Council will continue to support the safety program referred to above.