



TOWNSVILLE CITY COUNCIL

# BUDGET & OPERATIONAL PLAN

2024-2025

# OUR VISION

A globally connected community  
driven by lifestyle and nature

# OUR PURPOSE

Grow Townsville



## Contact Us

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## Acknowledgement of Country

Townsville City Council acknowledges the Wulgurukaba of Gurambilbarra and Yunbenun, Bindal, Gugu Badhun and Nywaigi as the Traditional Owners of this land.

We pay our respects to their cultures, their ancestors and their Elders, past, present and all future generations.

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# GLOSSARY OF TERMS

Term	Definition
Asset consumption ratio	Indicates 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.
Asset renewal	An activity that results in restoring an asset so it can perform at its original function and capacity.
Asset renewal funding ratio	An indicator of ability to fund projected infrastructure asset renewal/replacements in the future.
Asset sustainability ratio	An indicator of the extent to which the infrastructure assets managed by Council are being replaced as they reach the end of their useful lives. It can assist in identifying the potential decline or improvement in asset condition and standards.
Business case	A business case will identify the specific business requirement, and the costs and benefits of the project or task.
Capital expenditure	An amount spent to construct, purchase, or improve long-term assets such as roads, parks, buildings, equipment, or infrastructure.
Carbon neutral	Achieving net-zero carbon dioxide emissions.
Circular economy	An economic system that eliminates waste and the continual use of resources. The circular economy aims to keep products, equipment, and infrastructure in use for longer, improving the productivity of these resources.
City Plan	The Townsville City Plan (planning scheme) sets the vision for how Townsville should grow over the next 25 years. It is Council's key document for deciding development applications.
Consumer Price Index (CPI)	CPI is a measure of the average change over time in the prices paid by households for a fixed basket of goods and services.
Council controlled revenue ratio	An indicator of Council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks.
Development infrastructure	Development infrastructure is land and/or works for water cycle management (including water supply, sewage, and drainage), transport, public parks and land for community facilities.
Dry tropics	A tropical sub-humid climate characterises the region's coastal areas with relatively high temperatures all year round. Townsville is dominated by two distinct seasons: <ul style="list-style-type: none"> <li>• The wet season, summer (November to April)</li> <li>• The dry season, winter (May to October).</li> </ul>
Food Organics and Garden Organics (FOGO)	Food Organics and Garden Organics are items of food waste and garden waste.
Grants	An amount of money or in-kind value that is contributed to achieve a specific purpose or outcome.
Levels of Service	The agreed and documented expected service quality and/or regularity.
Leverage ratio	An indicator of Council's ability to repay its existing debt. It measures the relative size of Council's debt to its operating performance.
Liveability	A combination of factors that contribute to quality of life. These include the impact of built and natural environment, economic, social, and cultural factors.

Operating cash ratio	A measure of Council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation and finance costs.
Operating expenditure	The amount spent to operate and maintain assets and to deliver services to the community.
Operating surplus ratio	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.
Owner occupier	Refers to those properties allocated a differential rating category of 1: Residential Principal Place of Residence as per Appendix A: Differential Rating Categories.
Parks and open space	<ul style="list-style-type: none"> <li>• Parcels of land under the control of or managed by Council for the community.</li> <li>• Types of parks include: <ul style="list-style-type: none"> <li>• Regional – large open space parklands that offer a wide variety of both active and passive recreation opportunities to a broad section of the community</li> <li>• District – much bigger than local sized parks that can service several suburbs, or a whole community, and or a community event</li> <li>• Local – moderately small open space parklands that offer local residents a communal open space to complement their own backyards</li> <li>• Amenity/Pocket – small open space parklands that offer a limited range of recreational activities for local residents</li> <li>• Corridor – usually a linear open space that follows creeks, drainage channels, service corridors or green belts.</li> </ul> </li> </ul>
Population growth ratio	Key driver of Council's operating income, service needs, and infrastructure requirements into the future.
Potable water	Known as drinking water, supplied to end users via a reticulation network.
Recycled water	Wastewater that is treated for re-use.
Recycling	Converting waste materials into new materials and objects.
Rate In the Dollar (RID)	Rate in the dollar, used in the calculation of General Rates.
Seasonal	Dividing the year by the weather variation – wet season and dry season.
Service	<p>A group of activities provided to the city, including:</p> <ul style="list-style-type: none"> <li>• Roads and Transport Management</li> <li>• Drain and Stormwater Management</li> <li>• Water Services</li> <li>• Wastewater Services</li> <li>• Resource Recovery</li> <li>• Parks and Open Space Management</li> <li>• Cultural and Community Services</li> <li>• Environment and Sustainability Services</li> <li>• Planning and Development</li> <li>• Service Partners</li> </ul>
Unrestricted cash expense cover ratio	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.
Service standards	Service standards set targets to meet customer requirements via people, systems, assets, and technology.
Trunk infrastructure	Larger, significant infrastructure that supports growth and benefits several development sites.



# MESSAGE FROM THE COUNCILLORS

Townsville City Council is proud to present its Budget and Operational Plan for the 2024/2025 financial year.

This budget reflects Council's commitment to maintaining core services for our entire community. We understand reliable bin collections, safe roads, tidy streets and plenty of parks and open spaces to enjoy are important to our community. That's why we are prioritising core services for our community in this year's budget.

Council services more than 86,000 rateable properties and oversees infrastructure worth close to \$9 billion. We are committed to delivering a budget which secures our financial position and are focused on maintaining core services despite rising cost pressures.

In recent years Council had absorbed costs throughout challenging times for the community, delivering minimal to no rate increases over the past decade, with the goal of easing cost pressures on residents. This is no longer sustainable and ratepayers will see an average increase of 5.1 per cent or around \$3.78 a week extra on their rates and utilities notice this year.

The 2024/25 Budget and Operational Plan allocates more than \$588.6 million on roads, water, wastewater networks, and waste management with a further \$91.9 million towards maintaining and

renewing parks, playgrounds, community facilities and open spaces.

Council has identified a program of works which responsibly balances delivering for today and tomorrow prioritising the continued delivery of core services, supporting local jobs, and maintaining vital community assets.

Funding has also been allocated to support key multi-year projects such as Haughton Pipeline Stage 2 and Lansdown Eco-Industrial Precinct, including \$2 million set aside for revegetation of the Ross River Dam to Douglas Water Treatment Plant pipeline easement, following the successful completion of the project earlier this month.

We are also pleased to support the continued investment in a connected and engaged community through the hosting of cherished annual events like ANZAC Day, Australia Day, Welcoming Babies Day, Seniors Week, Carols by Candlelight, New Year's Eve, and Our Townsville including supporting the renowned North Australian Festival of Arts, as it continues its tradition of excellence with an exciting lineup of artists in 2024.

Council's 2024/25 budget is a financially responsible and strong plan to manage the challenges our community is facing today and continue to build the foundations for a stronger tomorrow.

# MESSAGE FROM THE CHIEF EXECUTIVE OFFICER

Following a number of years of low rate increases and rate freezes the 2024/25 budget is necessary to strengthen Council's short term financial position and establish a foundation required to achieve financial sustainability in the longer term.

It is a responsible budget delivering a strong future for Townsville. It focuses on maintaining and delivering core services despite rising costs, while continuing to grow Townsville.

The new Council has been bold in their inaugural budget deliberations, making hard decisions to balance Townsville's continued growth trajectory with the challenges of cost increases, whilst continuing to deliver high levels of service throughout the city.

This budget aims to:

- Secure Council's financial position
- Prioritise core services
- Support a connected and engaged community, and
- Lay a foundation for future investment and growth.

A respectable and necessary rate and utilities increase of 5.1% will enable continued delivery of Council's core services and strengthen Council's short- and longer-term financial position.

While Council is investing heavily in core services through the basics, like roads, water, waste and open spaces, Council is also maintaining key infrastructure projects which support the City's growth, jobs creation and modernisation of core services, including projects such as the Haughton Pipeline (Stage 2), Lansdown Eco-Industrial Precinct,

and Ross River Dam to Douglas Water Treatment Plant Pipeline Renewal.

In addition, Council will continue to invest in the community events that make Townsville a great place to live, work and play.

While the current economic landscape is challenging for everyone around Australia, Townsville City Council's values and purpose remain the same, providing best value for money while serving the Townsville community to deliver the core services residents expect and deserve - growing Townville, together.

I would like to thank our team for their expertise, dedication and leadership to delivering the best possible outcomes for Townsville in the months and years to come.

Joe McCabe  
Acting Chief Executive Officer





# BUDGET OVERVIEW



5.1%

**Average Rate & Utility Rise**  
Equates to an increase of \$3.78 per week for the average owner-occupier household, made up of \$1.74 per week for general rates and \$2.04 per week for utilities.



\$328.0m

**Infrastructure Investment**  
Capital investment to deliver services and infrastructure across Townsville.



\$135.7m

**Roads & Transport**  
Includes road repairs, construction and maintenance on more than 1,800km of road network, as well as footpaths, bridges, bus stops, bike lanes.



\$868.1m

**Total Budget**  
Total investment in community service delivery and infrastructure.



\$91.5m

**Parks & Open Spaces**  
Mowing and maintenance of 396 parks, 203 playgrounds, The Strand, Riverway, Jezzine Barracks, road verges, tree pruning and litter collection.



\$10.4m

**Safe City Investment**  
Investing in operating security and surveillance CCTV systems, street lighting and community response vehicles.



\$588.6m

**Core Services**  
Investing in maintaining community assets across Townsville. Including water, wastewater and road networks, bridges, footpaths, drains, and waste management.



\$397.4m

**Water & Wastewater Management**  
Includes maintenance of more than 2,700km of water pipes and more than 1,400km of wastewater pipes across the city.



5%

**Payment Discount on Rates**  
Discount available to owner-occupiers when rates are paid by the due date.

Please note some expenditure may appear in multiple categories above.



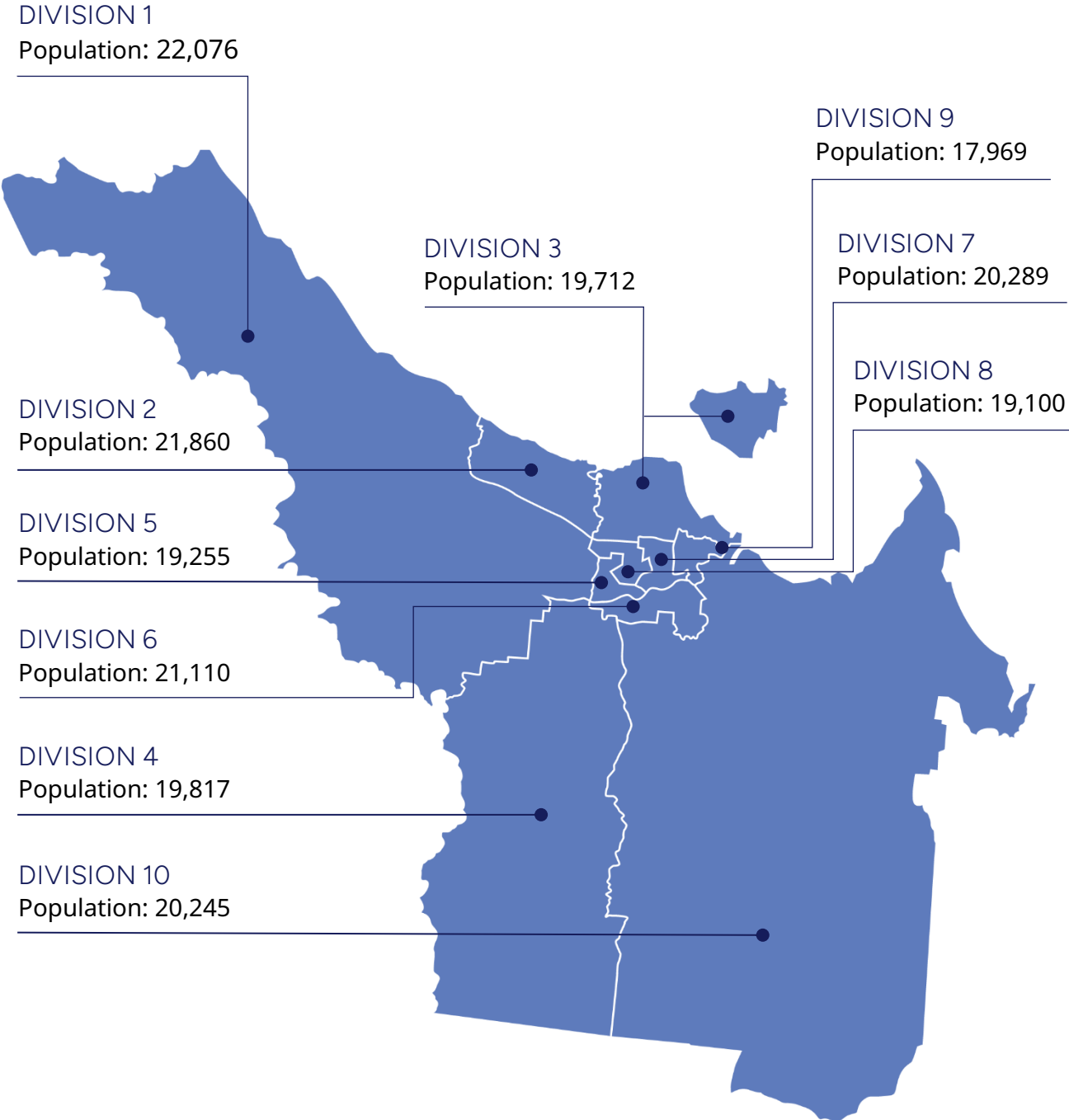
# OUR COUNCIL



# TOWNSVILLE PROFILE AND DEMOGRAPHICS

Total Land Area: 374,201 ha  
Estimated Population: 201,433  
Population Density: 0.54 persons per hectare

Source: Australian Bureau of Statistics, Estimated Resident Population at 26 June 2023.



# OUR COUNCILLORS



Cr Troy Thompson  
Mayor of Townsville



Cr Paul Jacob  
Division 1  
Deputy Mayor of Townsville



Cr Brodie Phillips  
Division 2



Cr Ann-Maree Greaney  
Division 3



Cr Kristian Price  
Division 4



Cr Vera Dirou  
Division 5



Cr Suzy Batkovic  
Division 6



Cr Kurt Rehbein  
Division 7



Cr Andrew Robinson  
Division 8



Cr Liam Mooney  
Division 9



Cr Brady Ellis  
Division 10

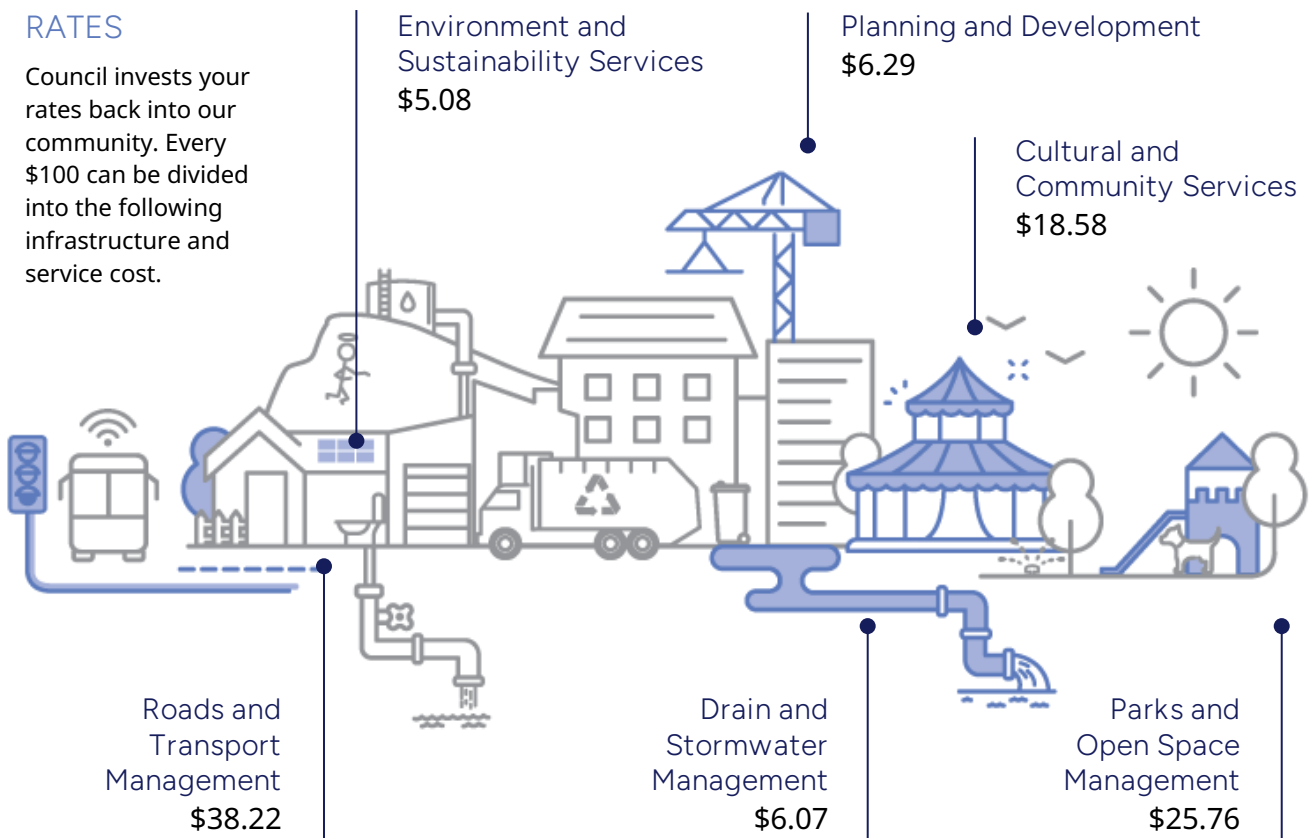


# WHAT THIS BUDGET MEANS FOR YOU

For every \$100 – where your rates go.

## RATES

Council invests your rates back into our community. Every \$100 can be divided into the following infrastructure and service cost.



## AFFORDABILITY INVESTMENT

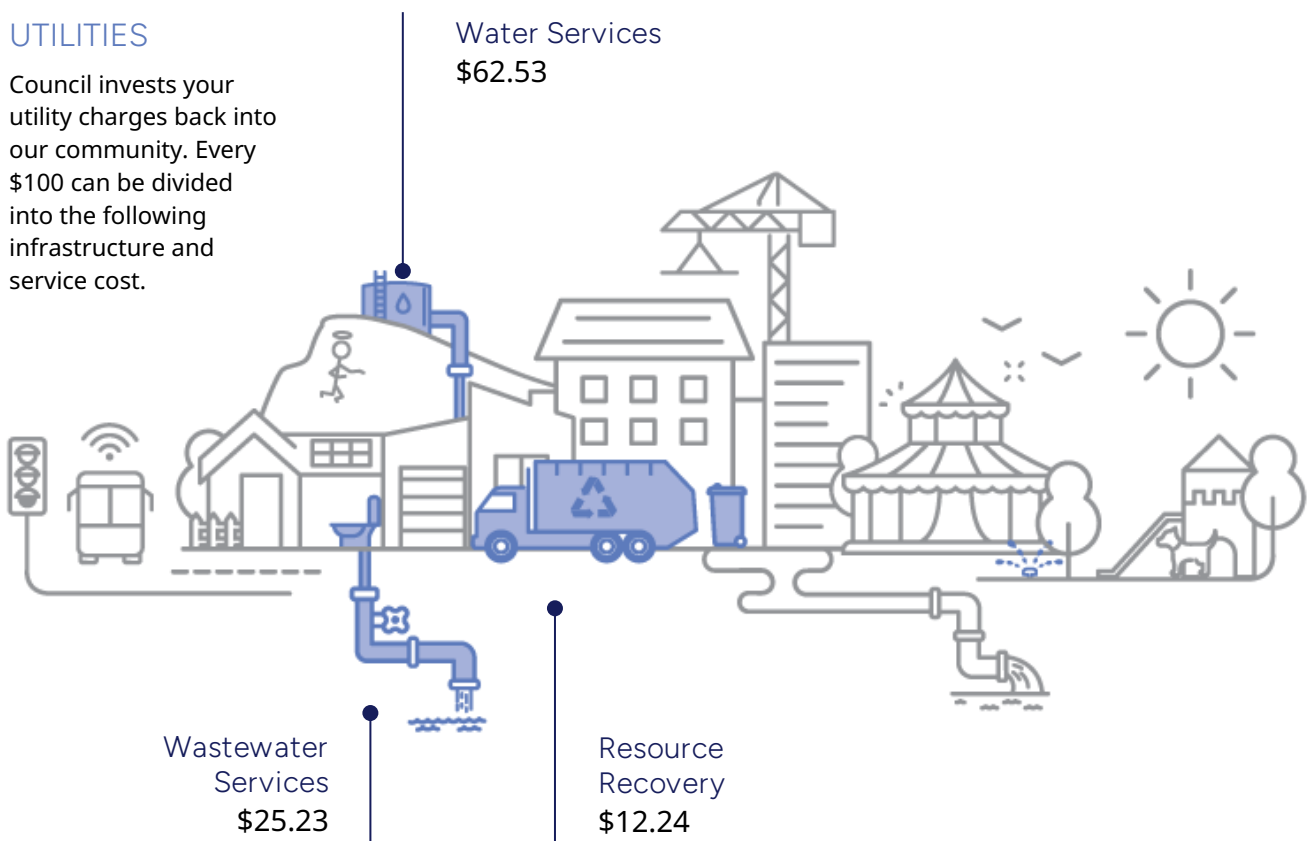
\$22.8 million investment in concessions, grants, sponsorships, partnerships and community peppercorn leases.




For every \$100 – where your utilities go.

### UTILITIES

Council invests your utility charges back into our community. Every \$100 can be divided into the following infrastructure and service cost.



 **CAPITAL INVESTMENT**  
 \$231.6m planned investment into water and wastewater networks, and resource recovery facilities.



# \$868.1m

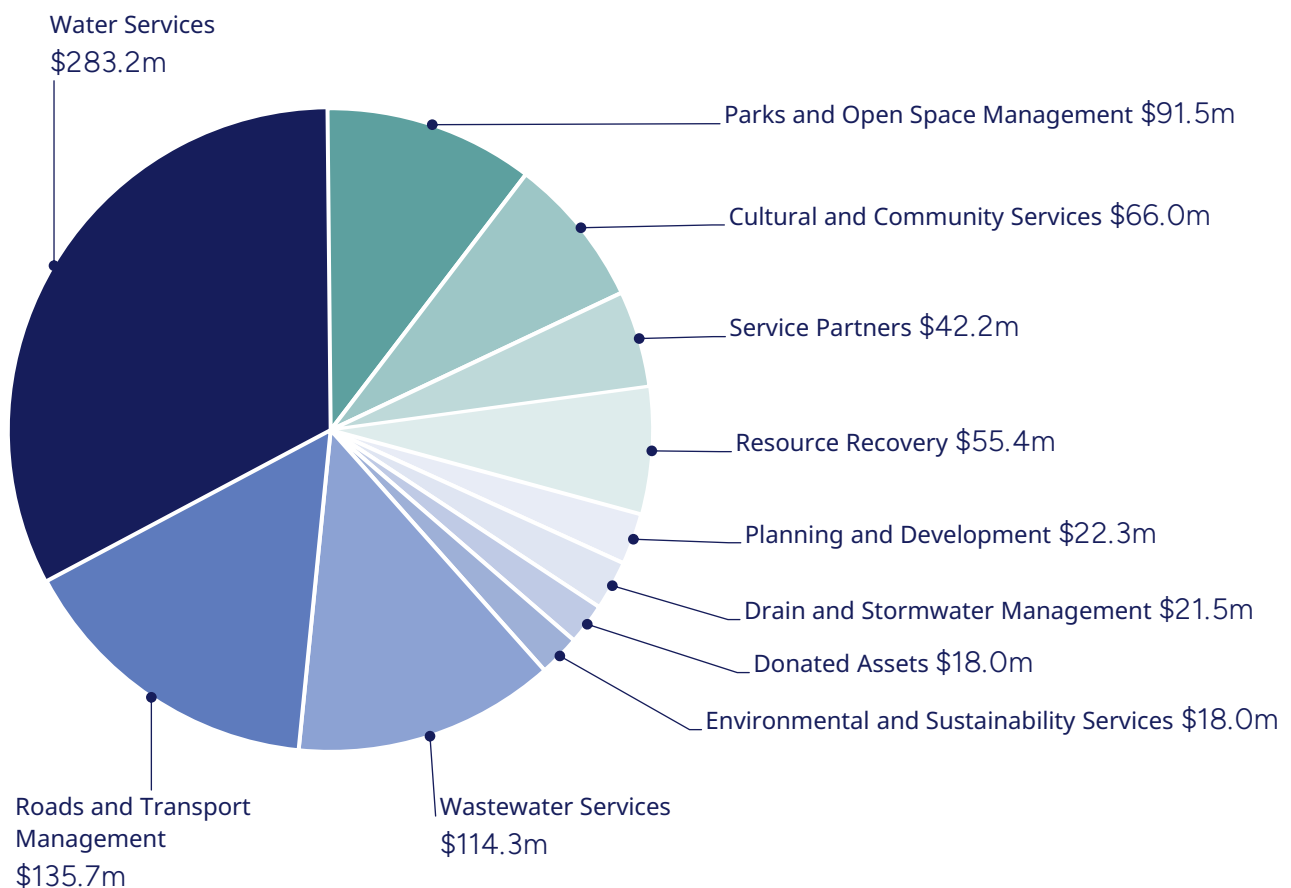
## 2024/25 BUDGET

FUNDED BY  
\$685.4m REVENUE

Including rates, utility charges, capital grants and capital contributions.













\$182.7m COUNCIL INVESTMENT

Council's investment into long term infrastructure assets.

















# OPERATING BUDGET SUMMARY

Table 1 – Operating Budget Summary

2024/2025 Budget Operating Revenue					
	General Rates	\$211.3m		Grants and Subsidies	\$19.6m
	Utility Charges	\$246.9m		Other Revenue	\$12.3m
	Discounts and Concessions	(\$16.4m)		Interest Received	\$2.6m
	Fees and Charges	\$39.0m			
<b>Total Operating Revenue \$515.3m</b>					
2024/2025 Budget Operating Expenditure					
	Workforce Costs	\$171.8m		Finance Costs	\$19.6m
	Materials and Services	\$201.3m		Other Expenses	\$0.4m
	Depreciation and Amortisation	\$147.0m			
<b>Total Operating Expenditure \$540.1m</b>					
<b>Operating Deficit (\$24.8m)</b>					

# CAPITAL BUDGET SUMMARY

Table 2 – Capital Budget Summary

2024/2025 Budget Capital Revenue					
	Grants, Donations and Contributions				\$170.1m
<b>Total Capital Revenue \$170.1m</b>					
2024/2025 Budget Capital Expenditure					
	Water Services	\$191.3m		Drain and Stormwater Management	\$5.6m
	Roads and Transport Management	\$48.7m		Information Communication Technology	\$4.3m
	Wastewater Services	\$30.8m		Buildings and Facilities	\$2.7m
	Donated Assets	\$18.0m		Cultural and Community Services	\$0.2m
	Fleet	\$10.0m		Environmental and Sustainable Services	\$1.1m
	Resource Recovery	\$9.5m		Planning and Development	\$0.1m
	Parks and Open Space Management	\$5.7m			
<b>Total Capital Expenditure \$328.0m</b>					

# OUR STRATEGY





# OUR STRATEGIC PLANNING FRAMEWORK

The Strategic Planning Framework ensures that efficiencies are achieved through coordinated planning and budgeting, and that systems and arrangements are undertaken in an integrated manner to inform a well-considered investment and strategic financial direction for Council.

The Framework comprises a hierarchy of cascading and interconnecting documents, which, when taken together, allows Council to turn its long-term aspirations, goals, and plans into reality. The Framework assists in planning, delivering and progressing our services, programs and capital works for the benefit of the community, the environment and the economy. It also ensures methodologies are in place for measuring performance against corporate goals.



Council's Strategic Planning Framework is the overarching framework used to assist Council and the community to plan for the future. It is a continuous, systematic process, which includes how Council engages with the community to identify intended future outcomes and monitor and report on the progress of outcomes.

# OUR GOVERNANCE FRAMEWORK

Council's Corporate Governance Framework is based on the Local Government Principles identified in the *Local Government Act 2009*. An effective Governance Framework provides the following benefits, which have also been applied in the development of the Operational Plan and Budget:

- quality decision-making founded on adequate, timely and relevant information disclosure
- assurance of desired outcomes or results
- effective management of risk and opportunities
- effective and widespread stakeholder commitment and support for good corporate governance
- the system of corporate governance is streamlined and flexible to meet emerging demands or needs
- strong ethical, performance and values-based culture
- transparency and disclosure.

The Corporate Governance Framework can be found on Council's website.

# OUR OPERATIONAL PLAN

Council's Operational Plan and Budget sets the direction for the 2024/25 financial year and identifies how Council will measure its performance. Legislation requires that the Annual Operational Plan provides transparency and accountability of the organisation's financial management and operational activities.

Council's budget funds the Operational Plan derived from the Strategic Asset Management Plan and Long Term Financial Forecast for sustainable management of the city.

The Operational Plan addresses the organisation's operational risks and how Council will progress the implementation of its Townsville 2021-2026 Corporate Plan (5-year Strategic Plan). It is a valuable management tool detailing the services Council will deliver to the community during the financial year.

Council's Operational Plan is consistent with the Local Government Principles according to section 4(2) of the *Local Government Act 2009*:

- transparent and effective processes and decision-making in the public interest
- sustainable development and management of assets and infrastructure, and delivery of effective services
- democratic representation, social inclusion and meaningful community engagement
- good governance of, and by, local government
- ethical and legal behaviour of councillors, local government employees and councillor advisors.

Quarterly performance reports will provide details on the progress of the deliverables achieved each quarter.

## MANAGING OUR OPERATIONAL RISKS

Section 175(1) of the Local Government Regulation 2012 requires the management of risk to be included in Council's Operational Plan.

Risk management is governed by the Enterprise Risk Management (ERM) Policy and Framework, which are integral to the overarching Corporate Governance Framework. Council's approach is aligned with ISO 31000:2018 Risk Management Guidelines.

Council's strategic and operational risk assessments align with its Risk Management Framework. Strategic risks, operational risks, emerging risks, risk tolerance levels and mitigation strategies have been considered in developing the Budget and Operational Plan for 2024/25.

The risk management process provides an integrated and systematic application of Council's policies, procedures, systems and strategies that focus on an effective and continuous improvement approach to risk management. The Risk Management System allows Council to capture, manage risk and generate real-time reports.

Senior management meet regularly to ensure risks are managed effectively to a level as low as reasonably practicable, taking into consideration emerging issues, global trends, threats and opportunities.

Risks are also reviewed regularly through the engagement of the Business Services and Finance Committee, the Work Health and Safety Committee and the Audit and Risk Committee. These Committees support good governance through consultation and engagement with senior management and staff to ensure Council is implementing an integrated risk management framework.

# OUR OPERATIONAL PLAN



# DELIVERING SERVICES TO THE COMMUNITY

## DELIVERING SERVICES TO THE COMMUNITY

The Operational Plan is presented against the Townsville 2021-2026 Corporate Plan goals which delivers our vision of being a globally connected community driven by lifestyle and nature. The goal summaries on the following pages outline our key activities and measures of success that will be measured on a quarterly basis throughout 2024/25.



<b>GOAL 1</b> A city that connects you to what you need at the time you choose.	<b>GOAL 2</b> A circular economy that advances business and moves towards zero waste.	<b>GOAL 3</b> The hub for modern industry.	<b>GOAL 4</b> A sustainable destination that embraces and participates in the arts, sports, events and recreational activities.	<b>GOAL 5</b> A leading centre of education, training and research commercialisation.
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### OUR SERVICES

Roads and Transport Management	Drain and Stormwater Management	Water Services	
Wastewater Services	Resource Recovery	Parks and Open Space Management	Cultural and Community Services
Environment and Sustainability Services	Planning and Development	Service Partners	

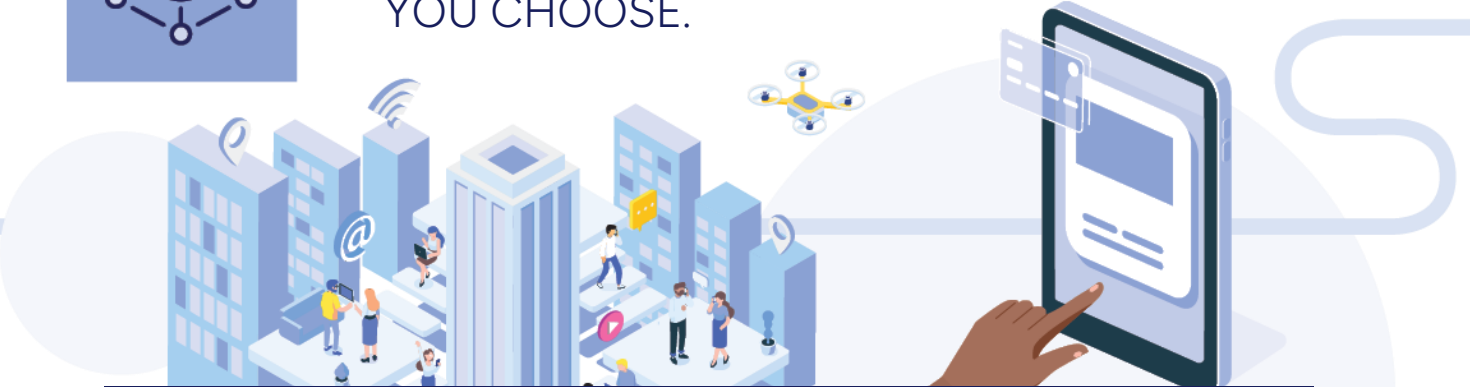
### OUR VALUES

Safety · Excellence · Respect · Value · Enjoyment



## Goal One

# A CITY THAT CONNECTS YOU TO WHAT YOU NEED AT THE TIME YOU CHOOSE.



	OUTCOME	ACTION	MEASURE	ROLE
1	A physically and digitally connected Smart City	<p>Enhance sustainable water use across Townsville.</p> <p>Implement digital sign-in and site inductions for visitors and contractors at Council depots.</p> <p>Deliver digital literacy programs and initiatives across the Townsville region.</p> <p>Implementing Environmental Data Integrator</p>	<p>5,000 scheduled water meters to be replaced with smart water meters.</p> <p>All Council sites installed with this technology by June 2025.</p> <p>Deliver sessions to 100 participants across the region.</p> <p>Enterprise-wide Environmental Management System (EEMS) maintained and optimised.</p> <p>LoraWAN sustainability network maintained.</p> <p>50 sensors for environmental monitoring using long range, lower power, and tropicalised solutions deployed.</p>	
2	A City that facilitates 24-hour access to services	<p>Improve online customer experience - current website and intranet.</p> <p>Design of customer portal to enable 24-hour access for residents to council services and information.</p> <p>Provide 24-hour access to Creative Hubs - Riverway and Aitkenvale.</p>	<p>Improvements completed by 30 June 2025.</p> <p>Design completed by 30 June 2025.</p> <p>Implement 24-7 access at Riverway and Aitkenvale by 30 June 2025.</p>	
3	A vibrant city centred around inclusive connected neighbourhoods	<p>Council and State Government endorse City Plan Review report.</p> <p>Activate initiatives through Council grants and partnership funding.</p> <p>Undertake audit against the Welcoming Cities Standard and become accredited as a Welcoming City.</p>	<p>Council and State sign off on review report by 30 June 2025.</p> <p>Contract at least 95% of grants and partnerships budget.</p> <p>Achieve Welcoming Cities accreditation.</p>	



FUNDER



FACILITATOR



PROMOTER



PROVIDER



REGULATOR





## Goal Two

# A CIRCULAR ECONOMY THAT ADVANCES BUSINESS AND MOVES TOWARDS ZERO WASTE.



OUTCOME	ACTION	MEASURE	ROLE
<p>Zero landfill by 2030</p>	<p>"Weeds to Healthy Soils" Partnerships.</p> <p>Establish design process to include recycled materials for construction projects.</p> <p>Investigate sustainable methods to dispose of obsolete library materials.</p> <p>Conduct a Service Delivery Review.</p> <p>Develop Waste and Resource Recovery Plan, Behaviour Change Plan, and update Infrastructure Plan.</p> <p>Operational Optimisation.</p> <p>Kerbside Organics Review.</p> <p>Develop Business Case on Waste and Recycling Precinct and Bulk Waste Transfer Station.</p> <p>Materials recovery facility (MRF) governance options assessment.</p>	<p>10 sites across city with living mulch 10 sites with living soil restoration.</p> <p>Process established and in use by 30 June 2025.</p> <p>Decrease obsolete items going to landfill by 10%.</p> <p>Receive Council approval on service delivery including Tier 1 and Tier 2 facilities, expansion of kerbside collection services, distances to facilities.</p> <p>Create and update plans that incorporate outcomes of the Service Delivery Review, Bulk Waste Transfer Station, and Waste and Recycling Precinct.</p> <p>Optimise waste collection runs. Activate resource recovery pad at Stuart.</p> <p>Review business case and present recommendations to Council for resolution.</p> <p>Receive Council direction on how to proceed with Business Case conclusions and recommendations.</p> <p>Present options assessment to Council and receive resolution. Develop and advertise MRF tender.</p>	

2	<p>A carbon neutral Council by 2040</p>	<p>Transition to a paperless workplace through the implementation of digital workflows to replace paper forms.</p> <p>Design of energy transformation project to transition Council's energy needs to renewables.</p> <p>Power Council's fleet with renewable energy sources.</p>	<p>80% Reduction in the number of paper forms available for use by June 2025.</p> <p>Design is completed by 30 March 2025.</p> <p>Replace 6 passenger vehicles with renewable energy vehicles by 30 June 2025 as part of the Capital fleet replacement program.</p>	
3	<p>Procurement that encourages business innovation and circular economy principles</p>	<p>Ensure Council expenditure supports local businesses, indigenous owned businesses and small to medium businesses.</p>	<p>Increase Council expenditure with local business to 89% of total Council expenditure by 30 June 2025.</p>	

				
FUNDER	FACILITATOR	PROMOTER	PROVIDER	REGULATOR

# Goal Three

## THE HUB FOR MODERN INDUSTRY.



	OUTCOME	ACTION	MEASURE	ROLE
1	Enabling development ready sites that attract industry, de-risks investment and value adds to supply chains	Aligning the delivery of enabling infrastructure at the Lansdown Eco Industrial Precinct with proponent's project requirements.	Raw water pipeline, raw water reservoir and enabling offset area management plans in place to align with proponent's project construction schedules.	
2	Supporting the establishment of renewable energy sources to facilitate green industry	<p>Implementation of Energy Transition - city-wide and in Council.</p> <p>Progression of Townsville Enterprise-wide Integrated and Energy Optimisation Partnerships.</p>	<p>Undertake 3 energy initiatives (solar, batteries, EV Charging and/or hydrogen) in city and in Council.</p> <p>Energy and Resources Management Framework (ERMF) updated.</p>	
3	Lead economic transition that supports future industries and business establishment in Townsville	Delivery of development assessment function.	Development assessment timeframes - meet statutory timeframes for at least 95% of each application type (MCU, RaL).	

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 PROMOTER
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## Goal Four

A SUSTAINABLE DESTINATION THAT EMBRACES AND PARTICIPATES IN THE ARTS, SPORTS, EVENTS AND RECREATIONAL ACTIVITIES.



	OUTCOME	ACTION	MEASURE	ROLE
1	Growing the city through world leading placemaking that provides a national and international platform	<p>Leverage night-time economy through supporting, developing, and promoting live music and cultural events.</p> <p>Activating Townsville as Sustainable Destination.</p> <p>Maintain and Amplify Eco-certified Destination.</p>	<p>Develop and implement plan to make the night-time economy more rewarding, safe, flexible, and accessible for those who work in the nighttime economy, with focus on workers in the creative industries such as live music.</p> <p>Eco-certified destination maintained. 10 businesses involved.</p> <p>Achieve 4 sustainability / business certifications.</p>	
2	Growing the opportunities to participate in sport and support sporting excellence	<p>Delivery of Townsville 2032 Legacy Action Plan 2023-2024 Pillar 3 Sporting Development.</p>	<p>Deliver a minimum of 9 programs/ activities that support sport development and inclusion.</p>	
3	Developing home-grown entertainment and arts culture supported by world class visual and performing arts facilities	<p>Major Events Panel and Strategy activated through external partnership.</p> <p>Secure 4 years continued Arts Queensland Funding for RADF.</p>	<p>"Major Events Townsville" Stood up and driving new events to the city. Achieve 50% increase in "major" events and 50% increase in "medium" events.</p> <p>Arts Queensland contract executed and 2024/25 milestone delivered.</p>	

Continued over page ▶

<p>World class liveability through excellent open spaces which promote, protect, and encourage utilisation of our natural environment and heritage.</p>	<p>Protect the health of Townsville by providing clean drinking water.</p>	<p>100% Compliance with Australian Drinking Water Guidelines and regulatory requirement.</p>
	<p>Protect the health of Townsville by providing wastewater collection and treatment.</p>	<p>100% compliance with regulatory requirements, service standards and environmental licence requirements.</p>
	<p>Provide specialist commercial lab services to Townsville and North Queensland.</p>	<p>At least 95% of lab services are completed within agreed timeframes.</p>
	<p>Manage the Ross River and Paluma Dam in accordance with State regulations.</p>	<p>100% compliance with dam safety regulations. Dam operations conducted in accordance with Emergency Action Plan and approved operating procedures.</p>
	<p>Build resilience in Wastewater operations.</p>	<p>Complete 3 selective inspection programs for inflow and infiltration management.</p>
	<p>Sustainability Activation and Delivery Environmental Events, Activities and Workshops.</p>	<p>4 events, activities and workshops delivered.</p>
<p>Implementing landscape regeneration of Townsville catchments.</p>	<p>Maintain and deliver an updated Reef Guardian Plan (2024-2028) – including delivering restorative works delivered across 5 sub-catchments. Deliver and maintain 5 Creek to Coral Program Partnerships (community, industry and government). Deliver environmental monitoring across 10 high priority, urban waterways, and wetlands. Deliver 5 system solutions for carbon systems, environmental offsets and coastal environments and systems (including Blue Carbon opportunities).</p>	



FUNDER	FACILITATOR	PROMOTER	PROVIDER	REGULATOR



## Goal Five

# A LEADING CENTRE OF EDUCATION, TRAINING AND RESEARCH COMMERCIALISATION.



	OUTCOME	ACTION	MEASURE	ROLE
1	Formalising partnerships with industry, research institutes and all levels of government to support growth, innovation and resilience across the economy	<p>Deliver Townsville Festival of Stories biennial event and One Title One Townsville.</p> <p>Deliver Deadly Digital Literacy sessions co-designed with community and SLQ across Townsville region to support First Nations.</p> <p>Deliver programs in partnership with Smart Precinct NQ to support and educate local business.</p> <p>Sustainability Innovation Partnerships.</p>	<p>Increase attendance by 5% on prior year.</p> <p>Host minimum of 10 sessions over 12 months.</p> <p>Delivery of 4 programs over 12 months.</p> <p>3 sustainability innovation partnerships underway.</p>	
2	A world leading centre of research commercialisation that drives local manufacturing	Support the commercialisation of research with robust intellectual property strategies.	Enable the development of formalised agreements with relevant institutions.	
3	A specialist leader in research and simulation	<p>Implementing creative and collaborative applied research models for sustainability and environmental practices.</p> <p>Grow regional and local disaster management capability in partnership with State and Federal agencies.</p>	<p>4 Sustainability models implemented.</p> <p>4 Sustainable solutions implemented.</p> <p>2 Research partnerships activated.</p> <p>Conduct 1 Regional disaster training activity.</p> <p>Conduct 4 community resilience building activities for vulnerable groups.</p>	



# WATER PERFORMANCE PLAN



# OVERVIEW OF THE BUSINESS

## INTRODUCTION

This is an Annual Performance Plan set out as required under section 175 of the Local Government Regulation 2012 and provides a framework for the operation of the significant business activity of Water Services.

This document describes how Water Services activities will be carried out in 2024/25, according to commercial principles. This Annual Performance Plan must be considered in conjunction with the unit's operational plan, which is embedded in Council's Operational Plan 2024/25.

## OUR BUSINESS

Water Services is a commercial business unit of Council, responsible for managing \$3.75 billion worth of assets and supplying water and wastewater services within the Townsville local government area. These services include treating and delivering potable water, collecting and processing wastewater, managing raw water sources and dam operations.

As a significant business activity of Council, the business was commercialised in 2008 and was required to apply the competitive neutrality principle under section 43 of the *Local Government Act 2009*.

## OUR OBJECTIVE

Water Services' objective is to provide safe, reliable, and sustainable water and wastewater services for the benefit of the Townsville community.

## OUR KEY BUSINESS METRICS

### WATER OPERATIONS

- Provision of safe and reliable potable water to over 87,000 customer connections across the Townsville region
- Management of Council's extensive water network including 2 dams and catchments, 4 water treatment plants, 23 water pump stations, 41 reservoirs and more than 2,600 kilometres of water mains

### WASTEWATER OPERATIONS

- Provision of reliable wastewater collection and treatment services to more than 74,000 customers, including more than 2,300 trade waste customers
- Reliable operation and maintenance of 6 wastewater treatment plants, 198 wastewater pump stations and 1,399 kilometres of sewer mains
- Collection and treatment of approximately 20,000 megalitres of wastewater each year

## OUR COMMUNITY SERVICE OBLIGATIONS

Community service obligations are defined under section 24 of the Local Government Regulation 2012 as "an obligation the local government imposes on a business entity to do something that is not in the commercial interests of the business entity to do."

### NATURE AND EXTENT OF COMMUNITY SERVICE OBLIGATIONS

Price concessions will be available to eligible customers on water and wastewater charges in recognition of the activity's contribution to the social and cultural welfare of the community during the year. Please refer to Appendix K. Table 23 shows what will be completed by Water Services as community service obligations in 2024/25.

Table 3 – Water Services Community Service Obligations

Category	Value(\$)
Concessions on Wastewater Utility charges	1,052,770
Concessions on Water Utility charges	2,970,000
<b>Total</b>	<b>4,022,770</b>

## COST OF AND FUNDING FOR COMMUNITY SERVICE OBLIGATIONS

The community service obligations are funded by Council. It is anticipated that the cost of these identified community service obligations for 2024/25 will be approximately \$4,022,770.

## OUR CUSTOMER SERVICE

Water Services uses a variety of methods to evaluate customer needs and analyse customer satisfaction, including:

- councillor requests
- customer feedback
- benchmarking against other water service providers in regional Queensland.

Water Services recognises that customers are guaranteed a level of service and has a Customer Service Standard to meet its obligations under the *Water Supply (Safety and Reliability) Act 2008*. The Customer Service Standard sets out service standard performance targets, which are based on an assessment of the levels of service that can be realistically achieved and consistently maintained, considering data collection and reporting systems, infrastructure standards, and operating systems. For further information please refer to the [Customer Service Standards](#) on Council's website.

Reporting is undertaken on a quarterly basis to measure Water Services' performance against the quality and service reliability targets through its Customer Service Standard Report Card, which is available on [Council's website](#). Reporting to the Office of the Water Supply Regulator is undertaken annually to meet the requirements of the *Water Supply (Safety and Reliability) Act 2008*.

## OUR CAPITAL STRUCTURE, INVESTMENT AND BORROWING

### OUR CAPITAL STRUCTURE AND DISTRIBUTION POLICY

Water Services is a wholly owned commercial business unit of Council. Water Services' notional capital structure comprises community equity to the value of assets less liabilities. Any surplus earned by a business unit of Council is returned as distribution to Council. This return is in recognition that business units have been established to further the excellent management of the region. Through this distribution, funds earned by Council are utilised to provide enhanced services and infrastructure to the Townsville region.

### OUR PROPOSED MAJOR INVESTMENTS

Water Services' proposed major investments are described in Table 2 – Capital Budget Summary.

### OUR BORROWINGS

Council will operate a central treasury function. It will provide working capital as required, as well as providing loans through Queensland Treasury Corporation.

## DELEGATIONS

Council's delegated authorities relevant to Water Services are made in accordance with sections 255–260 of the *Local Government Act 2009*. Delegated authorities are recorded in Council's Register of Delegations and each relevant Instrument of Delegation.

Council's Delegations Policy can be found on Council's website.

## REPORTING TO COUNCIL

Water Services reports against the financial and non-financial targets contained in this Performance Plan through several different mechanisms:

- on a quarterly basis, Water Services reports to Council's Townsville Water and Waste standing committee
- on a quarterly basis, Water Services reports to the community, via Council's Quarterly Performance Reports, about the performance targets that are included in its Operational Plan
- on a quarterly basis, Water Services reports to the community about its performance against its Customer Service Standard performance targets
- on an annual basis, Water Services publishes an Annual Operations Report for the Council on its performance against the Performance Plan. This report will be complete within four calendar months from the end of the financial year.

The business unit will prepare all management plans as required by Council.

## REVIEW AND AMENDMENT OF THE ANNUAL PERFORMANCE PLAN

Section 175 of the Local Government Regulation 2012 allows for an Annual Performance Plan for a commercial business unit to be amended at any time before the end of the financial year for which it is prepared.

# OUR PERFORMANCE TARGETS

Table 4 – Water Services Performance Targets

Performance Measure	Description	Annual Target
<b>Economic Sustainability</b>		
Net operating result	Comparison of the actual net operating result with the budgeted net operating result.	Within 5% of adopted budget
Asset renewal	Renewal and rehabilitation capital works / depreciation charges.	Minimum 90%
<b>Social Responsibility</b>		
Drinking water quality compliance	Percentage of compliance with all drinking water quality requirements in accordance with Council's Drinking Water Quality Management Plan.	100%
	Number of water quality and water pressure complaints in accordance with Council's Water Customer Service Standards.	<5 for each 1,000 connections
Adequacy and quality of supply	Water Quality non-compliance reportable to the Regulator.	<7 per 1,000 connections
	Unplanned water interruptions.	<100 unplanned water interruptions per 1,000 connections
Day-to-day continual supply	Average response time to water incident (excluding disaster).	<4 hours of advice of incident being reported
	Restoration of service – time for restoration of service – unplanned interruptions (excluding excavation).	>95% within 24 hours of receipt of underground services plans and necessary permits
<b>Environmental Sustainability</b>		
Penalty infringement notices or legal action for non-compliance	Number of penalty infringement notices issued, or instances of legal action initiated by the Regulator for non-compliance with respect to sewerage treatment or reticulation activities.	Zero
Dry weather sewerage releases	Number of dry weather sewerage overflows, bypasses or releases to the environment that were not caused by a third party or natural phenomenon.	Zero
<b>Responsible Governance</b>		
Reduction in lost time injuries (LTIs)	Number of LTIs will be compared to previous financial years results to determine % reduction or increase.	20% reduction
Dam safety compliance	Percentage of compliance with dam safety regulations, for Ross River and Paluma Dams, in accordance with State regulations.	100%
Wastewater collection and treatment compliance	Percentage of compliance with regulatory requirements, service standards and environmental licence requirements.	100%



# RESOURCE RECOVERY PERFORMANCE PLAN



# OVERVIEW OF THE BUSINESS

## INTRODUCTION

This is an Annual Performance Plan set out as required under section 175 of the Local Government Regulation 2012 and provides a framework for the operation of the significant business activity of Resource Recovery.

This document describes how Resource Recovery activities will be carried out in 2024/25, according to commercial principles. This Annual Performance Plan must be considered in conjunction with the unit's operational plan, which is embedded in Council's Operational Plan 2024/25.

## OUR BUSINESS

Resource Recovery is a commercial business unit of Council, responsible for providing waste and recyclables collection, transport, transfer, recovery and disposal services to the Townsville community.

As a significant business activity of Council, the business was commercialised in 2008 and was required to apply the competitive neutrality principle under section 43 of the *Local Government Act 2009*.

Resource Recovery actively competes in the commercial waste collection sector, providing services to a range of business types and sizes, and pursuing long-term contractual arrangements with large-scale customers.

## OUR OBJECTIVE

Resource Recovery's objective is to contribute to the delivery of a healthy and eco-friendly city through the provision of waste and resource recovery services that are safe, reliable, economically viable, and environmentally sustainable.

## OUR KEY BUSINESS METRICS

### DOMESTIC WASTE AND RECYCLING

- 84,145 domestic waste services provided each week
- 82,603 recycling services provided each fortnight

### COMMERCIAL WASTE AND RECYCLING

- 1,221 bulk bins in service
- 175 bulk bins emptied each day
- 327 public bins emptied each day

### WASTE DISPOSAL

- 1 landfill site
- 5 waste transfer stations
- over 310,000 total customer visits each year
- over 271,000 tonnes received at landfill each year
- over 104,400 tonnes diverted from landfill each year
- over 166,580 tonnes landfilled each year

## OUR COMMUNITY SERVICE OBLIGATIONS

Community service obligations are defined under section 24 of the Local Government Regulation 2012 as “an obligation the local government imposes on a business entity to do something that is not in the commercial interests of the business entity to do.”

### NATURE AND EXTENT OF COMMUNITY SERVICE OBLIGATIONS

Table 5 shows what will be completed by Resource Recovery as community service obligations in 2024/25.

Table 5 – Resource Recovery Community Service Obligations

Category	Value (\$)
Concessions on landfill fees for charity organisations	54,198
Cost of provision for dead animal collection services	74,416
Cost of provision for infirm services	63,063
Cost of provision for free tipping weekend	170,000
Cost of provision for community clean up events	7,000
Cost of provision for removal of illegal dumping	20,000
Hire of bins for community clean up events	3,000
<b>Total</b>	<b>391,677</b>

### COST OF AND FUNDING FOR COMMUNITY SERVICE OBLIGATIONS

The community service obligations listed in Table 5 are funded by Council. It is anticipated that the cost of these identified community service obligations for 2024/25 will be approximately \$391,677.

Additional community service obligations may be identified during the financial year, particularly in the event of natural disasters.

## OUR CUSTOMER SERVICE

Resource Recovery uses a variety of methods to evaluate customer needs and analyse customer satisfaction, including:

- councillor requests
- customer feedback
- benchmarking against other waste and resource recovery service providers in regional Queensland.

Resource Recovery recognises that customers are guaranteed a level of service and has a Customer Service Standard. The service standards are based on assessing the levels of service that can be realistically achieved and consistently maintained, considering data collection and reporting systems, infrastructure standards, and operating systems. For further information please refer to the Customer Service Standards on Council's website.

Reporting is undertaken quarterly to measure Resource Recovery's performance against the quality and service reliability targets through its Customer Service Standard Report Card, which is available on Council's website.

## OUR CAPITAL STRUCTURE, INVESTMENT AND BORROWING

### OUR CAPITAL STRUCTURE AND DISTRIBUTION POLICY

Resource Recovery is a wholly owned commercial business unit of Council. Resource Recovery's notional capital structure comprises community equity to the value of assets less liabilities. Any surplus earned by a business unit of Council is returned as distribution to Council. This return is in recognition that business units have been

established to further the good management and provision of quality services to our community. Funds distributed to Council from the commercial operations of the Resource Recovery business are utilised to provide enhanced services and infrastructure to the Townsville region.

## OUR PROPOSED MAJOR INVESTMENTS

Resource Recovery proposed major investments are described in Table 2 – Capital Budget Summary.

## OUR BORROWINGS

Council will operate a central treasury function. It will provide working capital as required, as well as providing loans through Queensland Treasury Corporation.

## DELEGATIONS

Council's delegated authorities relevant to Resource Recovery are made in accordance with sections 255–260 of the *Local Government Act 2009*. Delegated authorities are recorded in Council's Register of Delegations and each relevant Instrument of Delegation.

Council's Delegations Policy can be found on Council's website.

## REPORTING TO COUNCIL

Resource Recovery reports against the financial and non-financial targets contained in this Performance Plan through several different mechanisms:

- on a quarterly basis, Resource Recovery reports to Council's Townsville Water and Waste standing committee.
- on a quarterly basis, Resource Recovery reports to the community, via Council's Quarterly Performance Reports, about the performance targets that are included in its Operational Plan
- on a quarterly basis, Resource Recovery reports to the community about its performance against its Customer Service Standard performance targets
- on an annual basis, Resource Recovery publishes an Annual Operations Report for the Council on its performance against the Performance Plan. This report will be completed within four calendar months from the end of the financial year.

The business unit will prepare all management plans as required by Council.

## REVIEW AND AMENDMENT OF THE ANNUAL PERFORMANCE PLAN

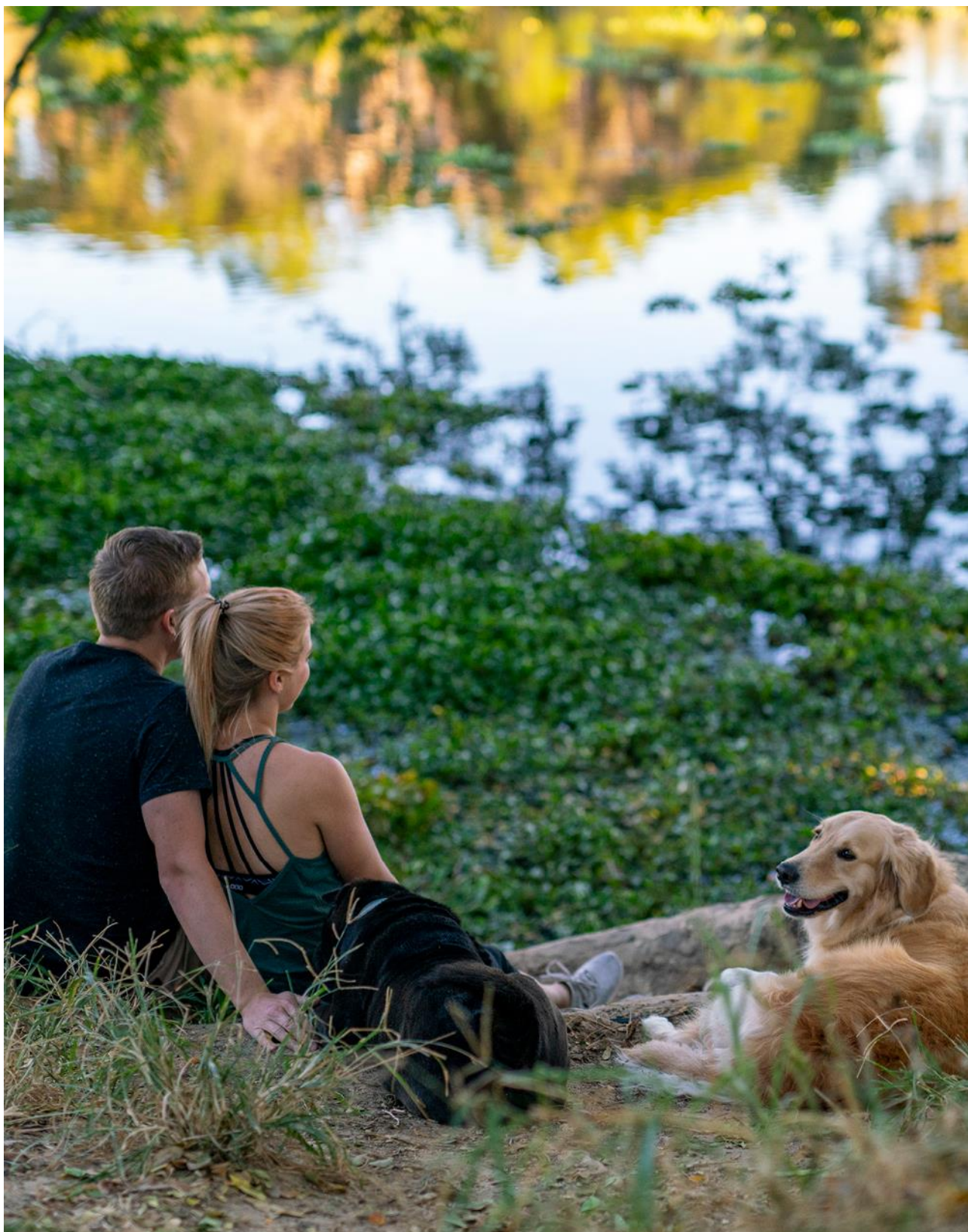
Section 175 of the Local Government Regulation 2012 allows for an Annual Performance Plan for a commercial business unit to be amended at any time before the end of the financial year for which it is prepared.

## OUR PERFORMANCE TARGETS

Table 6 – Resource Recovery Performance Targets

Performance Measure	Description	Annual Target
Economic Sustainability		
Net operating result	Comparison of the actual net operating result with the budgeted net operating result.	Within 5% of adopted budget
Social Responsibility		
	Less than 1 missed service for every 1,000 kerbside waste and recycling services.	<1 for each 1,000
Customer service and collection performance	Response time to missed kerbside waste and recycling services.	>95% by the next business day
	Response time to repair/replacement requests for waste and recycling services.	100% within 3 business days
	Response time to new residential kerbside service commencement.	100% within 3 business days
Environmental Sustainability		
Penalty infringement notices or legal action for non-compliance	Number of penalty infringement notices issued, or instances of legal action initiated by the Regulator for non-compliance.	Zero
Environmental incidents reported to Department of Environment and Science	Number of incidents, which exceed the acceptable limit, that were required to be reported to the Department of Environment and Science.	Zero
Responsible Governance		
Reduction in lost time injuries	Number of LTIs will be compared to previous financial years results to determine % reduction or increase.	20% reduction

# OUR BUDGET



# OVERVIEW

The 2024/25 budget has been prepared in accordance with sections 169–170 of the Local Government Regulation 2012. It is consistent with the Townsville 2021-2026 Corporate Plan (5-year Strategic Plan) and the Operational Plan 2024/25.

## STATEMENT OF INCOME AND EXPENDITURE

The Statement of Income and Expenditure included in Table 9 measures Council's financial performance over a specific accounting period. Financial performance is assessed by summarising how Council acquires its revenue and expenditure through both operating and non-operating activities. It also depicts how the net result occurs over a specific accounting period, typically over a financial year.

### REVENUE

Revenue includes rates and utilities charges, less discounts and concessions, plus Council's fees and charges. Interest received relates to interest on bank balances and interest on overdue rates and utility charges.

Grants and subsidies include all monies received from Queensland and Australian government sources for the purposes of funding the delivery of Council's services to ratepayers.

Other revenue consists of revenue not separately categorised. It includes, but is not limited to, legal recoveries, bad debt recoveries and private works.

### EXPENDITURE

Expenditure includes employee costs, materials and services, depreciation and finance costs.

Employee costs include all expenditure such as wages and associated allowances, leave entitlements, and employer superannuation.

Materials and services may include but is not limited to costs relating to repairs and maintenance of Council's infrastructure, building maintenance, grants and sponsorships given to the community, plant hire, purchasing of minor equipment, software licences, information technology costs, communications and insurance.

Depreciation and amortisation are accounting measures which reflect the consumption of Council's infrastructure, property, plant and equipment assets.

Finance costs relate to interest and fees on borrowings as well as the valuation of landfill restoration provisions due to discounted cash flow movements (referred to as unwinding of discounts).

Other expenses relate to the write off of bad and doubtful debts.

## STATEMENT OF FINANCIAL POSITION

The Statement of Financial Position included in Table 10 summarises Council's assets, liabilities and equity at a specific point in time. It presents what Council owns and owes and the value of community equity utilised by Council.

## STATEMENT OF CASH FLOWS

The Statement of Cash Flows included in Table 11 provides an overview of the cash inflows and outflows of Council, typically over a financial year. Council maintains a closing cash balance that represents sufficient cash reserves to fund Council's day-to-day operations given peaks and troughs in Council's revenue streams. It also enables Council to effectively respond to unforeseen events that may occur during the year.

## STATEMENT OF CHANGES IN EQUITY

The Statement of Changes in Equity included in Table 12 summarises the changes in equity of Council that have occurred during a specific accounting period, typically over a financial year.

# STATEMENT OF BUSINESS ACTIVITIES

The Statement of Council Business Activities included in Table 13 and the Business Activities Statement included in Table 14 summarise Council's activities to which the competitive code of conduct applies. Council applies full cost pricing to these activities, identifying the cost of community service obligations included in Table 15, and eliminating the advantages and disadvantages of public ownership within that activity.

## SOURCES OF FUNDING

Funding for Council's Operational Plan and Budget outcomes are from four primary sources:

- General rates and utility charges
- Fees and charges
- Grants, subsidies, contributions and donations
- Borrowings.

The changes in rates and utilities levied is included in Table 16, which is in accordance with sections 169 (6) and (7) of the Local Government Regulation 2012.

## RATES

Table 7 shows a summary of the general rates increases.

Table 7 – Summary of General Rates Increase

Charge Type	Description	Overall Increase
General rates	A 5% increase has been applied to the rate in the dollar levied and the minimum general rate across Council's differential rating categories. PLUS The ongoing impact to certain properties following the Department of Resources valuation (effective 1 July 2022).	Capped ≤10% *

\*Increase in General Rates have been limited to 10% for Category 1 properties.



## UTILITY CHARGES

Table 8 shows a summary of the increases for each utility charge type. Refer to Appendices E – G for full details of the utility charges.

Table 8 – Summary of Rates and Utility Charges

Charge Type	Description	2023/24 Charge (\$)	2024/25 Charge (\$)
Water	Standard Plan annual access charge	942	1,008
	Standard Plan Excess Consumption	3.61 per kL	3.86 per kL
	Water Watcher annual access charge	431	456
	Water Watcher Consumption	1.73 per kL	1.83 per kL
	Non-Residential annual access charge	448	480
	Non-Residential Consumption	3.52 per kL	3.77 per kL
Wastewater	Residential annual charge	822	838
	Non-residential annual charge per pedestal	964	983
Waste	Domestic 240L/240L Wheelie Bin per annum	241*	262*
	Domestic 240L/360L Wheelie Bin per annum	241*	262*
	Commercial Service Waste 240L Bin per annum	327*	341*
	Commercial Service Recycling 240L Bin per annum	104	109

\*Includes a portion of the State Waste Levy. Council received an annual payment from the State Government to offset increased residential waste costs and reduce the direct impact of the state waste levy on households.

## FEES AND CHARGES

The fees and charges for 2024/25 can be viewed on Council's website. The fees and charges include details of cost-recovery fees in accordance with section 98 of the *Local Government Act 2009*, commercial fees, charges for regulatory services, and those associated with the granting of a permit/licence or the regulation of an activity.

Changes in fees and charges can result from changes in state government legislative direction, volume, and service delivery costs for Council's services.

## BORROWINGS

Queensland Treasury Corporation undertakes a detailed annual credit assessment of Council and makes recommendations to the State Government regarding sustainable borrowing levels.

Council's Debt Policy is included in the Budget supporting documents section of this Plan.

## OUR FINANCIAL SUSTAINABILITY

### LONG TERM FINANCIAL FORECAST

Townsville 2021-2026 Corporate Plan (5-year Strategic Plan) informs the Long Term Financial Forecast. The forecast indicates Council's long-term financial sustainability and allows early identification of future financial commitments for the nine years beyond 2024/25. Key assumptions included in the long-term financial forecast are:

- sustainable rating
- financial impact of key strategies
- asset renewal funding identified in the Strategic Asset Management Plan
- management of debt resulting in debt reduction over the 10-year horizon
- change to Queensland and Australian government legislation and funding.

The following reports are required under section 171 of the Local Government Regulation 2012:

- Income and Expenditure of Council (Table 9: Statement of Income and Expenditure)
- Value of Assets, Liabilities and Equity of Council (Table 10: Statement of Financial Position).

### MEASURES OF FINANCIAL SUSTAINABILITY

Financial Sustainability measures are required under section 169 of the Local Government Regulation 2012:

- Council Controlled Revenue Ratio
- Population Growth Ratio
- Operating Surplus Ratio
- Operating Cash Ratio
- Unrestricted Cash Expense Cover Ratio
- Asset Sustainability Ratio
- Asset Consumption Ratio
- Asset Renewal Funding Ratio
- Leverage Ratio

### ROUNDING

Figures in tables and generally in the text throughout this document have been rounded. Any discrepancies in tables between totals and sums of components are due to rounding.

Table 9 – Statement of Income and Expenditure

Statement of Income and Expenditure	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Revenue</b>			
General rates	211,313	221,964	233,151
Utility charges	246,921	263,786	285,437
<i>Water</i>	117,135	128,784	145,001
<i>Wastewater</i>	98,070	101,527	105,106
<i>Refuse and recycling</i>	31,716	33,475	35,331
Discounts and concessions	(16,466)	(17,469)	(18,533)
Fees and charges	39,017	42,281	44,325
Interest received	2,601	5,198	5,420
Contributions from developers	300	308	317
Grants and subsidies	19,625	11,687	10,956
Other revenue	11,949	14,618	29,374
<b>Total revenue</b>	<b>515,260</b>	<b>542,373</b>	<b>590,447</b>
<b>Expenses</b>			
Employee costs	171,758	182,503	191,696
Materials and services	201,266	212,043	235,703
Depreciation and amortisation	147,000	145,552	153,460
Finance costs	19,627	22,090	22,674
Other expenses	445	457	470
<b>Total expenses</b>	<b>540,096</b>	<b>562,645</b>	<b>604,003</b>
<b>Operating surplus/(deficit)</b>	<b>(24,836)</b>	<b>(20,272)</b>	<b>(13,556)</b>
<b>Operating surplus ratio</b>	<b>(4.82)%</b>	<b>(3.74)%</b>	<b>(2.30)%</b>
<b>Capital Income</b>			
Grants, subsidies, contributions and donations	183,041	204,560	64,129
Gain/(loss) on sale of property plant and equipment	(12,895)	-	-
<b>Total capital income</b>	<b>170,146</b>	<b>204,560</b>	<b>64,129</b>
<b>Net result</b>	<b>145,310</b>	<b>184,288</b>	<b>50,573</b>

Table 10 – Statement of Financial Position

Statement of Financial Position	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Current assets</b>			
Unrestricted cash and cash equivalents	40,126	56,900	89,008
Externally restricted cash	17,898	4,144	-
Contract assets	22,344	24,000	-
Trade and other receivables	43,057	45,207	49,333
Inventories	2,725	2,725	2,725
Other assets	6,457	6,457	6,457
<b>Total current assets</b>	<b>132,607</b>	<b>139,433</b>	<b>147,523</b>
<b>Non-current assets</b>			
Trade and other receivables	550	550	550
Contract assets	24,000	-	-
Property, plant and equipment	6,961,390	7,213,062	7,261,051
Right-of-use assets	17,192	14,728	12,599
Intangible assets	825	741	677
Other assets	3,444	3,444	3,444
<b>Total non-current assets</b>	<b>7,007,401</b>	<b>7,232,525</b>	<b>7,278,321</b>
<b>Total assets</b>	<b>7,140,008</b>	<b>7,371,958</b>	<b>7,425,844</b>
<b>Current liabilities</b>			
Payables	65,276	68,858	76,224
Contract liabilities	13,754	4,144	-
Borrowings	43,536	48,666	47,917
Lease liabilities	2,981	2,574	2,255
Provisions	33,949	34,289	34,632
Other current liabilities	1,609	1,609	1,609
<b>Total current liabilities</b>	<b>161,105</b>	<b>160,140</b>	<b>162,637</b>
<b>Non-current liabilities</b>			
Contract liabilities	4,144	-	-
Borrowings	388,795	432,256	420,167
Lease liabilities	15,791	13,978	12,426
Provisions	35,266	38,561	41,880
Other non-current liabilities	1,463	1,463	1,463
<b>Total non-current liabilities</b>	<b>445,459</b>	<b>486,258</b>	<b>475,936</b>
<b>Total liabilities</b>	<b>606,564</b>	<b>646,398</b>	<b>638,573</b>
<b>Net community assets</b>	<b>6,533,444</b>	<b>6,725,560</b>	<b>6,787,271</b>
<b>Community equity</b>			
Asset revaluation reserve	2,093,354	2,101,182	2,112,320
Retained surplus	4,440,090	4,624,378	4,674,951
<b>Total community equity</b>	<b>6,533,444</b>	<b>6,725,560</b>	<b>6,787,271</b>

Table 11 – Statement of Cash Flows

Statement of Cash Flows	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Cash flows from operating activities</b>			
Receipts from customers	504,911	530,152	576,757
Payments to suppliers and employees	(369,427)	(391,249)	(420,304)
Interest received	2,601	5,198	5,420
Borrowing costs	(19,096)	(21,559)	(22,143)
Net cash provided by operating activities	118,989	122,542	139,730
<b>Cash flow from investing activities</b>			
Payments for property, plant and equipment	(322,945)	(359,148)	(155,529)
Proceeds from sale of property, plant and equipment	1,120	1,702	1,163
Grants, subsidies, contributions and donations	177,148	191,554	57,309
Net cash used in investing activities	(144,677)	(165,892)	(97,057)
<b>Cash flows from financing activities</b>			
Proceeds from borrowings	100,736	93,716	36,446
Repayment of borrowings	(40,112)	(45,125)	(49,284)
Repayment of leases	(2,166)	(2,221)	(1,871)
Net cash provided by financing activities	58,458	46,370	(14,709)
Net increase/(decrease) in cash held	32,770	3,020	27,964
Cash at beginning of reporting period	25,254	58,024	61,044
Cash at the end of reporting period	58,024	61,044	89,008

Table 12 – Statement of Changes in Equity

Statement of Changes in Equity	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Asset revaluation reserve</b>			
Opening balance	2,089,629	2,093,354	2,101,182
Increase in asset revaluation reserve	3,725	7,828	11,138
Closing balance	2,093,354	2,101,182	2,112,320
<b>Retained surplus</b>			
Opening balance	4,294,780	4,440,090	4,624,378
Net result for the period	145,310	184,288	50,573
Closing balance	4,440,090	4,624,378	4,674,951
<b>Total community equity</b>	<b>6,533,444</b>	<b>6,725,560</b>	<b>6,787,271</b>

Table 13 – Statement of Council Business Activities

Statement of Council Business Activities	Townsville Water 2024/25 \$'000	Resource Recovery 2024/25 \$'000
<b>Revenue</b>		
Utility charges	229,216	32,030
Discounts and concessions	(4,023)	-
Fees and charges	4,304	31,255
Interest received	327	-
National Competition Policy revenue/recovery	4,380	483
Grants and subsidies	-	-
Other revenue	14,710	2,643
<b>Total revenue</b>	<b>248,915</b>	<b>66,411</b>
<b>Operating expenses</b>		
Employee costs	26,966	9,012
Materials and services	87,007	45,483
Depreciation and amortisation	52,330	2,374
Finance costs	12,113	816
National Competition Policy expense/charges	591	364
Other expenses	-	-
<b>Total operating expenses</b>	<b>179,007</b>	<b>58,049</b>
<b>Operating surplus/(deficit) before income tax &amp; capital</b>	<b>69,908</b>	<b>8,361</b>
Income tax	30,937	4,154
<b>Operating surplus/(deficit) before capital items</b>	<b>38,970</b>	<b>4,207</b>
<b>Capital Income</b>		
Contributions capital	7,679	-
Contributions non-cash capital	3,705	-
Grants and subsidies capital	119,361	-
Profit/(loss) on sale of assets	(12,345)	-
<b>Total capital income</b>	<b>118,400</b>	<b>-</b>
<b>Net result</b>	<b>157,370</b>	<b>4,207</b>
<b>Capital works</b>		
Capital works	222,127	5,270
Restoration and rehabilitation work	-	4,220
Donated assets	3,705	-
<b>Total capital works</b>	<b>225,831</b>	<b>9,490</b>

Table 14 – Business Activity Statement

Business Activities Statement	Townsville Water 2024/25 \$'000	Resource Recovery 2024/25 \$'000
<b>Revenue</b>		
Services provided to local government	30,612	15,845
Services provided to clients other than local government	214,280	50,174
Community service obligations	4,023	392
<b>Total revenue</b>	<b>248,915</b>	<b>66,411</b>
<b>Expenses</b>		
Operating expenses	179,007	58,049
Operating surplus/(deficit) before income tax & capital items	69,908	8,361
<b>Total Capital Income</b>	<b>118,400</b>	<b>-</b>
<b>Net result before tax</b>	<b>188,307</b>	<b>8,361</b>
Income tax	30,937	4,154
<b>Net result after tax</b>	<b>157,370</b>	<b>4,207</b>

Table 15 – Community Service Obligations

Community Service Obligations	Townsville Water 2024/25 \$'000	Resource Recovery 2024/25 \$'000
Concessions on Wastewater Utility Charges	1,053	-
Concessions on Water Utility Charges	2,970	-
Concessions on landfill fees for charity organisations	-	54
Cost of provision for dead animal collection services	-	75
Cost of provision for infirm services	-	63
Cost of provision for free tipping weekend	-	170
Cost of provision for community clean up events	-	7
Cost of provision for removal of illegal dumping	-	20
Hire of bins for community clean up events	-	3
<b>Total Community Service Obligations</b>	<b>4,023</b>	<b>392</b>

Table 16 – Changes in Rates and Utilities Levied

Changes in Rates and Utilities Levied	2023/24 2024/25	2024/25 2025/26	2025/26 2026/27
Change in rates and utility charges levied <u>before</u> discounts and concessions	5.99%	6.00%	6.76%
Change in rates and utility charges levied <u>after</u> discounts and concessions	8.32%	6.00%	6.79%

Table 17 – Statement of Income and Expenditure (Long-Term)

Statement of Income and Expenditure (Long term)	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000	2030/31 \$'000	2031/32 \$'000	2032/33 \$'000	2033/34 \$'000
<b>Revenue</b>										
General rates	211,313	221,964	233,151	246,065	259,516	269,701	281,503	293,705	305,021	318,086
Utility charges	246,921	263,786	285,437	306,150	318,748	331,808	346,847	362,442	377,064	393,520
Water	117,135	128,784	145,001	159,355	166,161	173,232	181,333	189,753	197,722	206,496
Wastewater	98,070	101,527	105,106	109,328	113,641	118,101	123,269	128,613	133,568	139,289
Refuse and recycling	31,716	35,475	35,331	37,467	38,945	40,474	42,245	44,076	45,774	47,735
Discounts and concessions	(16,466)	(17,469)	(18,533)	(19,849)	(21,229)	(22,369)	(23,775)	(25,250)	(26,568)	(28,189)
Fees and charges	39,017	42,281	44,325	45,984	47,686	49,447	51,430	53,482	55,439	57,582
Interest received	2,601	5,198	5,420	5,447	5,104	4,705	3,883	4,349	4,433	4,585
Contributions from developers	300	308	317	325	334	344	353	363	373	383
Grants and subsidies	19,625	11,687	10,956	6,812	6,812	6,812	6,812	6,812	6,812	6,812
Other revenue	11,949	14,618	29,374	39,160	41,805	45,452	48,907	50,084	51,316	52,512
<b>Total revenue</b>	<b>515,260</b>	<b>542,373</b>	<b>590,447</b>	<b>630,094</b>	<b>658,776</b>	<b>685,900</b>	<b>715,960</b>	<b>745,987</b>	<b>773,890</b>	<b>805,291</b>
<b>Expenses</b>										
Employee costs	171,758	182,503	191,696	202,291	210,767	219,556	229,702	240,224	250,070	261,390
Materials and services	201,266	212,043	235,703	245,431	251,367	262,273	275,051	288,225	299,084	311,269
Depreciation and amortisation	147,000	145,552	153,460	166,002	170,453	175,117	179,275	184,742	191,681	198,609
Finance costs	19,627	22,090	22,674	21,118	18,711	16,740	15,303	14,003	12,696	11,479
Other expenses	445	457	470	483	496	510	524	538	553	568
<b>Total expenses</b>	<b>540,096</b>	<b>562,645</b>	<b>604,003</b>	<b>635,325</b>	<b>651,794</b>	<b>674,196</b>	<b>699,855</b>	<b>727,732</b>	<b>754,084</b>	<b>783,315</b>
<b>Operating surplus/(deficit)</b>	<b>(24,836)</b>	<b>(20,272)</b>	<b>(13,556)</b>	<b>(5,231)</b>	<b>6,982</b>	<b>11,704</b>	<b>16,105</b>	<b>18,255</b>	<b>19,806</b>	<b>21,976</b>
<b>Operating surplus ratio</b>	<b>(4.82)%</b>	<b>(3.74)%</b>	<b>(2.30)%</b>	<b>(0.83)%</b>	<b>1.06%</b>	<b>1.71%</b>	<b>2.25%</b>	<b>2.45%</b>	<b>2.56%</b>	<b>2.73%</b>
<b>Capital Income</b>										
Grants, subsidies, contributions and donations	183,041	204,560	64,129	54,468	62,246	63,442	68,040	72,986	78,235	71,813
Gain/(loss) on sale of property plant & equipment	(12,895)	-	-	-	-	-	-	-	-	-
<b>Total capital income</b>	<b>170,146</b>	<b>204,560</b>	<b>64,129</b>	<b>54,468</b>	<b>62,246</b>	<b>63,442</b>	<b>68,040</b>	<b>72,986</b>	<b>78,235</b>	<b>71,813</b>
<b>Net result</b>	<b>145,310</b>	<b>184,288</b>	<b>50,573</b>	<b>49,237</b>	<b>69,228</b>	<b>75,146</b>	<b>84,145</b>	<b>91,241</b>	<b>98,041</b>	<b>93,789</b>



Table 18 - Statement of Financial Position (Long-Term)

Statement of Financial Position (Long-Term)	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000	2030/31 \$'000	2031/32 \$'000	2032/33 \$'000	2033/34 \$'000
<b>Current assets</b>										
Unrestricted cash and cash equivalents	40,126	56,900	89,008	82,049	73,506	88,085	85,724	97,790	108,118	114,286
Externally restricted cash	17,898	4,144	-	-	-	-	-	-	-	-
Contract assets	22,344	24,000	-	-	-	-	-	-	-	-
Trade and other receivables	43,057	45,207	49,333	52,903	55,513	57,851	60,472	62,812	65,351	68,005
Inventories	2,725	2,725	2,725	2,725	2,725	2,725	2,725	2,725	2,725	2,725
Other assets	6,457	6,457	6,457	6,457	6,457	6,457	6,457	6,457	6,457	6,457
<b>Total current assets</b>	<b>132,607</b>	<b>139,433</b>	<b>147,523</b>	<b>144,134</b>	<b>138,201</b>	<b>155,118</b>	<b>155,378</b>	<b>169,784</b>	<b>182,651</b>	<b>191,473</b>
<b>Non-current assets</b>										
Trade and other receivables	550	550	550	550	550	550	550	550	550	550
Contract assets	24,000	-	-	-	-	-	-	-	-	-
Property, plant and equipment	6,961,390	7,213,062	7,261,051	7,286,545	7,333,939	7,400,435	7,488,119	7,578,166	7,677,081	7,782,020
Right-of-use assets	17,192	14,728	12,599	10,846	9,560	8,504	7,448	6,392	5,336	4,280
Intangible assets	825	741	677	613	550	527	505	483	461	439
Other assets	3,444	3,444	3,444	3,444	3,444	3,444	3,444	3,444	3,444	3,444
<b>Total non-current assets</b>	<b>7,007,401</b>	<b>7,232,525</b>	<b>7,278,321</b>	<b>7,301,998</b>	<b>7,348,043</b>	<b>7,413,460</b>	<b>7,500,066</b>	<b>7,589,035</b>	<b>7,686,872</b>	<b>7,790,733</b>
<b>Total assets</b>	<b>7,140,008</b>	<b>7,371,958</b>	<b>7,425,844</b>	<b>7,446,132</b>	<b>7,486,244</b>	<b>7,568,578</b>	<b>7,655,444</b>	<b>7,758,819</b>	<b>7,869,523</b>	<b>7,982,206</b>
<b>Current liabilities</b>										
Payables	65,276	68,858	76,224	79,205	81,437	84,959	89,080	93,076	96,867	100,839
Contract liabilities	13,754	4,144	-	-	-	-	-	-	-	-
Borrowings	43,536	48,666	47,917	50,335	48,316	35,594	28,136	29,270	24,905	25,965
Lease liabilities	2,981	2,574	2,255	1,644	1,468	1,512	1,557	1,604	1,652	1,652
Provisions	33,949	34,289	34,632	34,978	35,328	35,681	36,038	36,398	36,762	37,130
Other current liabilities	1,609	1,609	1,609	1,609	1,609	1,609	1,609	1,609	1,609	1,609
<b>Total current liabilities</b>	<b>161,105</b>	<b>160,140</b>	<b>162,637</b>	<b>167,771</b>	<b>168,158</b>	<b>159,355</b>	<b>156,420</b>	<b>161,957</b>	<b>161,795</b>	<b>167,195</b>
<b>Non-current liabilities</b>										
Contract liabilities	4,144	-	-	-	-	-	-	-	-	-
Borrowings	388,795	432,256	420,167	370,979	322,663	306,730	278,594	249,323	224,419	198,454
Lease liabilities	15,791	13,978	12,426	11,432	10,566	9,614	8,571	7,432	6,190	4,888
Provisions	35,266	38,561	41,880	36,107	30,075	33,429	36,723	40,066	43,405	46,687
Other non-current liabilities	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463
<b>Total non-current liabilities</b>	<b>445,459</b>	<b>486,258</b>	<b>475,936</b>	<b>419,981</b>	<b>364,767</b>	<b>351,236</b>	<b>325,351</b>	<b>298,284</b>	<b>275,477</b>	<b>251,492</b>
<b>Total liabilities</b>	<b>606,564</b>	<b>646,398</b>	<b>638,573</b>	<b>587,752</b>	<b>532,925</b>	<b>510,591</b>	<b>481,771</b>	<b>460,241</b>	<b>437,272</b>	<b>418,687</b>
<b>Net community assets</b>	<b>6,533,444</b>	<b>6,725,560</b>	<b>6,787,271</b>	<b>6,858,380</b>	<b>6,953,319</b>	<b>7,057,987</b>	<b>7,173,673</b>	<b>7,298,578</b>	<b>7,432,251</b>	<b>7,563,519</b>
<b>Community equity</b>										
Asset revaluation reserve	2,093,354	2,101,182	2,112,320	2,134,192	2,159,903	2,189,425	2,220,966	2,254,630	2,290,262	2,327,741
Retained surplus	4,440,090	4,624,378	4,674,951	4,724,188	4,793,416	4,868,562	4,952,707	5,043,948	5,141,989	5,235,778
<b>Total community equity</b>	<b>6,533,444</b>	<b>6,725,560</b>	<b>6,787,271</b>	<b>6,858,380</b>	<b>6,953,319</b>	<b>7,057,987</b>	<b>7,173,673</b>	<b>7,298,578</b>	<b>7,432,251</b>	<b>7,563,519</b>

Table 19 – Statement of Cash Flows (Long-Term)

<b>Statement of Cash Flows (Long Term)</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2030/31</b>	<b>2031/32</b>	<b>2032/33</b>	<b>2033/34</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Cash flows from operating activities</b>										
Receipts from customers	504,911	530,152	576,757	621,074	651,061	678,857	709,456	739,298	766,921	798,052
Payments to suppliers and employees	(369,427)	(391,249)	(420,304)	(454,113)	(469,541)	(478,401)	(500,967)	(524,751)	(545,500)	(569,068)
Interest received	2,601	5,198	5,420	5,447	5,104	4,705	3,883	4,349	4,433	4,585
Borrowing costs	(19,096)	(21,559)	(22,143)	(20,586)	(18,179)	(16,208)	(14,772)	(13,471)	(12,165)	(10,948)
<b>Net cash provided by operating activities</b>	<b>118,989</b>	<b>122,542</b>	<b>139,730</b>	<b>151,822</b>	<b>168,445</b>	<b>188,953</b>	<b>197,600</b>	<b>205,425</b>	<b>213,689</b>	<b>222,621</b>
<b>Cash flow from investing activities</b>										
Payments for property, plant and equipment	(322,945)	(359,148)	(155,529)	(130,445)	(149,555)	(167,230)	(188,530)	(191,125)	(202,299)	(210,372)
Net movement in loans and advances	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of property, plant and equipment	1,120	1,702	1,163	1,371	1,083	1,035	1,906	1,575	1,573	1,616
Grants, subsidies, contributions and donations	177,148	191,554	57,309	18,667	22,862	21,384	23,255	25,420	27,829	18,510
<b>Net cash used in investing activities</b>	<b>(144,677)</b>	<b>(165,892)</b>	<b>(97,057)</b>	<b>(110,407)</b>	<b>(125,610)</b>	<b>(144,811)</b>	<b>(163,369)</b>	<b>(164,130)</b>	<b>(172,897)</b>	<b>(190,246)</b>
<b>Cash flows from financing activities</b>										
Proceeds from borrowings	100,736	93,716	36,446	1,166	-	20,000	-	-	-	-
Repayment of borrowings	(40,112)	(45,125)	(49,284)	(47,936)	(50,335)	(48,655)	(35,594)	(28,136)	(29,270)	(24,905)
Repayment of leases	(2,166)	(2,221)	(1,871)	(1,604)	(1,043)	(908)	(998)	(1,093)	(1,194)	(1,302)
<b>Net cash provided by financing activities</b>	<b>58,458</b>	<b>46,370</b>	<b>(14,709)</b>	<b>(48,374)</b>	<b>(51,378)</b>	<b>(29,563)</b>	<b>(36,592)</b>	<b>(29,229)</b>	<b>(30,464)</b>	<b>(26,207)</b>
<b>Net increases/(decrease) in cash held</b>	<b>32,770</b>	<b>3,020</b>	<b>27,964</b>	<b>(6,959)</b>	<b>(8,543)</b>	<b>14,579</b>	<b>(2,361)</b>	<b>12,066</b>	<b>10,328</b>	<b>6,168</b>
Cash at beginning of reporting period	25,254	58,024	61,044	89,008	82,049	73,506	88,085	85,724	97,790	108,118
<b>Cash at the end of reporting period</b>	<b>58,024</b>	<b>61,044</b>	<b>89,008</b>	<b>82,049</b>	<b>73,506</b>	<b>88,085</b>	<b>85,724</b>	<b>97,790</b>	<b>108,118</b>	<b>114,286</b>

Table 20 – Statement of Changes in Equity

Statement of Changes in Equity	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Asset revaluation reserve</b>										
Opening balance	2,089,629	2,093,354	2,101,182	2,112,320	2,134,192	2,159,903	2,189,425	2,220,966	2,254,630	2,290,262
Increase in asset revaluation reserve	3,725	7,828	11,138	21,872	25,711	29,522	31,541	33,664	35,632	37,479
<b>Closing balance</b>	<b>2,093,354</b>	<b>2,101,182</b>	<b>2,112,320</b>	<b>2,134,192</b>	<b>2,159,903</b>	<b>2,189,425</b>	<b>2,220,966</b>	<b>2,254,630</b>	<b>2,290,262</b>	<b>2,327,741</b>
<b>Retained surplus</b>										
Opening balance	4,294,780	4,440,090	4,624,378	4,674,951	4,724,188	4,793,416	4,868,562	4,952,707	5,043,948	5,141,989
Net result for the period	145,310	184,288	50,573	49,237	69,228	75,146	84,145	91,241	98,041	93,789
<b>Closing balance</b>	<b>4,440,090</b>	<b>4,624,378</b>	<b>4,674,951</b>	<b>4,724,188</b>	<b>4,793,416</b>	<b>4,868,562</b>	<b>4,952,707</b>	<b>5,043,948</b>	<b>5,141,989</b>	<b>5,235,778</b>
<b>Total community equity</b>	<b>6,533,444</b>	<b>6,725,560</b>	<b>6,787,271</b>	<b>6,858,380</b>	<b>6,953,319</b>	<b>7,057,987</b>	<b>7,173,673</b>	<b>7,298,578</b>	<b>7,432,251</b>	<b>7,563,519</b>

Table 21 – Summary of Council's Financial Sustainability

Type	Summary of Councils Financial Sustainability	Target	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Operating performance	<b>Operating Surplus Ratio</b> (Operating result / total operating revenue)	>0%	-4.8%	-3.7%	-2.3%	-0.8%	1.1%	1.7%	2.2%	2.4%	2.6%	2.7%
	<b>Operating Cash Ratio</b> (Operating result + depreciation and amortisation + finance costs / total operating revenue)	>0%	27.5%	27.2%	27.5%	28.9%	29.8%	29.7%	29.4%	29.1%	29.0%	28.8%
Liquidity	<b>Unrestricted Cash Expense Cover Ratio</b> (Total cash and equivalents + current investments + available ongoing QTC working capital facility limit - externally restricted cash / total operating expenditure - depreciation and amortisation - finance costs)	>2 months	4.50									
	<b>Asset Sustainability Ratio</b> (Capital expenditure on replacement of infrastructure assets (renewals) / depreciation expenditure on infrastructure assets)	>60%	81.4%	71.9%	66.7%	65.3%	68.8%	62.3%	62.1%	61.7%	67.5%	76.9%
Asset Management	<b>Asset Consumption Ratio</b> (Written down replacement cost of depreciable infrastructure assets / current replacement cost of depreciable infrastructure assets)	>60%	63.5%	63.9%	65.7%	65.2%	64.7%	63.8%	62.9%	62.1%	61.2%	60.4%
	<b>Asset Renewal Funding Ratio</b> (Total planned capital expenditure on infrastructure asset renewals over 10 years / total required capital expenditure on infrastructure asset renewals over 10 years)	N/A	100.0%									
Financial Capacity	<b>Council-Controlled Revenue</b> (Net rates, levies and charges + fees and charges / total operating revenue)	N/A	93.3%	94.1%	92.2%	91.8%	91.8%	91.6%	91.6%	91.7%	91.9%	92.0%
	<b>Population Growth</b> (Prior year estimated population / previous year estimated population - 1)	N/A	1.0%	1.0%	1.0%	1.5%	1.4%	1.4%	1.8%	1.8%	1.3%	1.7%
Debt Servicing Capacity	<b>Leverage Ratio</b> (Book value of debt / operating results + depreciation and amortisation and finance costs)	0-4 times	3.0	3.3	2.9	2.3	1.9	1.7	1.5	1.3	1.1	1.0

# FINANCIAL STATEMENTS AND POLICIES



# FINANCIAL STATEMENTS AND POLICIES

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# REVENUE STATEMENT

## 1.0 Overview

In accordance with section 169(2) of the *Local Government Act 2012*, a Revenue Statement is required to be prepared and adopted each financial year.

This revenue statement explains the revenue raising measures adopted in Council's 2024/25 budget.

## 2.0 Applicability

It is not intended that this revenue statement reproduce all related policies. Related policies will be referred to where appropriate and will take precedence if clarification is required.

## 3.0 Making and Levying of General Rates Rationale

General rates are for services, facilities and activities that are supplied or undertaken for the benefit of the community in general (rather than a particular person/property). Council is required to raise an appropriate amount of revenue to maintain assets and provide services to the region as a whole.

In accordance with section 6(1)(b) of the *Land Valuation Act 2010*, land valuation is used as the basis for levying general rates in Queensland. The general rate could be determined by dividing the income needed from general rates by the rateable valuation of lands; however, that would be inequitable because of the considerable diversity in the Townsville region in terms of land use and location, land values, access to, and actual and potential demands for, services and facilities. To provide a more equitable and reasonable basis for its revenue raising, Council has adopted a general rating system that takes into account a combination of specific user charges, separate charges, special rates and charges and differential general rates.

In summary, rates and charges are determined after consideration of:

- Council's legislative requirements
- the needs and expectations of the general community
- the expected cost of providing services
- equity – that is, ensuring the fair and consistent approach of lawful rating and charging principles, taking into account all relevant considerations, and disregarding irrelevancies such as the perceived personal wealth of individual ratepayers or ratepayer classes.

## 4.0 Differential General Rating

Council levies differential general rates, which means the amount of general rates payable for any property depends upon:

- the land's unimproved capital or site value as advised by the Department of Resources
- the Differential General Rating Category that Council gives to the land.

All land within Townsville is given a Differential General Rating Category based upon the primary Land Use Code assigned by the Department of Resources and the additional criteria of:

- the City Plan (that is, the current Planning Scheme)
- the availability of services to the land
- whether the land is occupied as a principal place of residence
- whether any attribute of the land (including the status of the land under the Planning Scheme) is likely to contribute to increased costs for Council, whether at the land or elsewhere.

In accordance with section 81 of the *Local Government Regulation 2012*, Council has decided that:

- there will be 23 categories of rateable land for 2024/25 as stated and described in Appendix A – Differential Rating Categories
- the description of each of the rating categories of rateable land in the local government area is set out in Appendix A – Differential Rating Categories
- the rates and charges to be levied for each of the 23 differential general rating categories are detailed in Appendix B – Differential Rates, Limitations on Increases, Minimum General Rates.

## 5.0 Rateable Value of Land

To determine the rateable value of land, Council uses the unimproved capital or site valuation as advised by the Department of Resources. The last valuation of the city was carried out on 1 October 2021 with the valuation being applied from 1 July 2022.

## 6.0 Limitation of Increase in Rates

Council will limit the increase in general rates on Category 1 land that is not rated at the minimum general rate. (For clarity, the Council has not limited the increase in general rates for all other categories).

- Capping is not available retrospectively. When land becomes Category 1 land after 1 July 2024, capping will apply from the date the categorisation of the land changes.

For the 2024/25 financial year, the general rates levied on Category 1 land that is not rated at the minimum general rate, will be limited to one of these options:

1. If the land was rated (regardless of category) for the whole of the 2023/24 financial year, the amount of the general rates levied for the property for that financial year (2023/24) plus 10%  
or
2. If the land was rated (regardless of category) for only a part of the 2023/24 financial year, the corresponding annual amount of general rates that would have been levied for the property for the whole financial year (2023/24) plus 10%. The corresponding annual amount is calculated by converting the amount of general rates that was levied for the property to a daily amount, and then multiplying that daily amount by 365.

## 7.0 Nelly Bay Harbour Development Special Rate

The Nelly Bay Harbour Development Special Rate Levy is applied to maintaining water quality in the canals, dredging the canals, maintaining the rock walls around the canal area and maintaining the sediment basin in Gustav Creek. The Operational Plan for the Nelly Bay Harbour Development Special Rate for 2024/25 is detailed in Appendix C – Nelly Bay Harbour Development Operational Plan.

## 8.0 Rural Fire Brigades Special Charge

The Rural Fire Brigade Special Charge is levied on rateable lands serviced by the rural fire brigades detailed in Appendix D – Rural Fire Levy. The funds raised from this charge are provided to the voluntary rural fire services so they can acquire and maintain fire-fighting equipment and provide training to volunteers, and to enable them to operate throughout the rural areas of the region.

The overall plan for the Rural Fire Brigades Special Charge is to provide financial assistance to the brigades to enable provision of a rural fire service in each area on an ongoing basis. The amount of the charge is based upon the three-year budget for each brigade that has been provided to Council by the Queensland Fire and Rescue Service.

The annual implementation plan is to remit to the respective brigades the levy collected twice a year.

## 9.0 Commercial Business Activity – Water Utility Charges

Council conducts water services as a business activity on a commercial basis. The utility charges and other fees and charges for this business activity are set in accordance with full cost-recovery principles outlined in section 41 of the Local Government Regulation 2012.

Non-residential water customers, including commercial, industrial and government agencies, will be levied a fixed charge together with a consumption-based charge.

Council offers residential customers a choice between the Standard Plan and the Water Watchers Plan.

Standard Plan customers will be charged for a fixed allocation of water, plus a charge for any consumption in excess of the allocation. Water Watchers Plan residential consumers will be charged a two-part tariff which includes a fixed service charge and consumption-based charge. All developed and undeveloped residential



properties within the water supply area connected to the water supply are placed on the Standard Plan. Residential property owners can opt into the Water Watchers Plan by application.

All undeveloped residential land within the water supply area not connected to the water supply is placed on the Water Watchers Plan.

Undeveloped residential and undeveloped non-residential land in a declared water service area will incur an undeveloped land charge as a contribution towards the cost of water infrastructure available for connection.

The fees charged for the Water Services Activity are detailed in Council's Schedule of Rates and Charges 2024/25, and the utility charges for this activity are detailed in Appendix E – Utility Charges – Water.

## 10.0 Commercial Business Activity – Wastewater and Trade Waste Utility Charges

Council conducts wastewater (sewerage) services as a business activity on a commercial basis. The utility charges and other fees and charges for this business activity are set in accordance with full cost-recovery principles outlined in section 41 of the Local Government Regulation 2012.

A fixed service charge will be levied for each dwelling, home unit, flat or lot.

Non-residential wastewater customers, including commercial, industrial and government agencies will be levied as a fixed service charge for each pedestal.

An additional wastewater charge is levied on applicable non-residential customers in respect of liquid trade waste in accordance with Council's Trade Waste Policy.

Undeveloped residential and undeveloped non-residential land in the declared sewer service area will incur an undeveloped land charge on each lot as a contribution towards the cost of wastewater infrastructure available for connection.

Where a property is in a declared sewer area but is not connected to a sewer, that property will be levied sewerage utility charges as if it were connected. This acts as an incentive for property owners to connect their premises to the sewerage system.

The fees charged for the wastewater activity are detailed in Council's Schedule of Rates and Charges 2024/25 and the utility charges for this activity are detailed in Appendix F – Utility Charges – Wastewater and Trade Waste.

## 11.0 Commercial Business Activity – Waste Management and Recycling Utility Charges

Council conducts the waste management and recycling services as a business activity on a commercial basis. The utility charges and other fees and charges for this business activity are set in accordance with full cost-recovery principles outlined in section 41 of the Local Government Regulation 2012.

Residential properties will be levied, for each dwelling, home unit or flat, a combined waste and recycling service for domestic waste disposal at Council's landfill sites.

For non-residential premises, separate charges will apply on the basis of:

- waste collection charge based upon each waste collection service provided
- recycling collection charge based upon each recycling collection service provided
- all additional or special waste services are charged on a user-pays basis for each service provided.

The Queensland Government has developed a resource, recovery and waste strategy to help reduce the disposal of waste to landfill, increase recycling rates and recover valuable resources. The focus of the strategy is the Queensland Government Waste Levy, which came into effect 1 July 2019.

To limit impact on households, the Queensland Government is providing Council with an annual payment to offset the cost of the Queensland Government Waste Levy on households.

The Queensland Government Waste Levy will be payable on the disposal of commercially generated waste.

## 12.0 Local Waste Management Levy

A fixed annual Waste Management Levy will be charged for the provision of one hard rubbish collection for each eligible property, access to free green waste disposal, and free recyclables drop-off at Council's waste facilities and wheelie bin repairs/replacements.

The levy will apply to each dwelling, home, unit or flat which is:

- classified as Category 1, 2 and 3a to 3k for rating purposes
- inside or outside the defined waste collection area.

The Levy does not apply to undeveloped land.

The fees charged for the waste management and recycling activities are detailed in Council's Schedule of Rates and Charges 2024/25, and the utility charges for this activity are detailed in Appendix G – Utility Charges – Waste Management and Recycling.

## 13.0 Hardship Concession

Council has decided to allow concessions as set out in Appendix H – Hardship Concession Policy to eligible ratepayers in accordance with section 120(1)(c) of the Local Government Regulation 2012.

## 14.0 Pensioner Rates Concessions

Council has decided to allow concessions as set out in Appendix I – Pensioner Rates Concession Policy in accordance with section 120(1)(a) of the Local Government Regulation 2012 that grants certain pensioners who own and occupy their property as their principal place of residence a concession of up to \$800 of the general rate per annum. A pro-rata concession applies to ratepayers who receive a part-pension. Council's Pensioner Rates Concession Policy outlines the details of eligibility and application of this concession. Any pensioner concession allowed in the financial year will be reversed if rates and charges due for the financial year are not paid in full by 31 May 2025.

## 15.0 Pre-2016 Pensioner Arrears Concession Policy

Council has provided the concessions as set out in in Appendix J – Pre-2016 Pensioner Arrears Policy in accordance with section 120(1)(a) and (c) of the Local Government Regulation 2012.

## 16.0 General Rates and Utility Charges Concession Policy

Concessions for general rates, water and sewerage charges as set out in Appendix K – General Rates and Utility Charges Concessions Policy will be granted to certain organisations and ratepayers that satisfy Council that they meet the eligibility criteria set out in Part 10 of Chapter 4 of the Local Government Regulation 2012 as detailed in this Policy. Concessions will not be considered for undeveloped land.

## 17.0 Reduction of Water Consumption Charges Policy

In certain circumstances the Council will provide reduced water consumption charges to property owners that have experienced high consumption charges as a result of a concealed leak as set out in Appendix M – Reduction of Water Consumption Charges Policy and in accordance with section 120(1)(c) of the Local Government Regulation 2012.

## 18.0 Concession of Water Charges for Home Haemodialysis Patients Policy

Council has decided to allow a concession for water service as set out in Appendix N – Concession of Water Charges for Home Haemodialysis Patients Policy and in accordance with section 120(1)(a) and (c) of the Local Government Regulation 2012.

## 19.0 Concession of Disposal Fees for Charity Bin Waste Policy

Council will waive the fees associated with disposal of waste from charity bins for charitable organisations that operate a charity bin service to raise funds for a charitable purpose as set out in Appendix O – Concession of Disposal Fees for Charity Bin Waste Policy and in accordance with section 120(1)(b) of the Local Government Regulation 2012.

## 20.0 Prompt Payment Discount

Council offers a prompt payment discount on certain rates and charges when full payment of all rates and charges, including any arrears, are received by the due date shown on the notice. Council has decided to allow a 5% discount to the payment of differential general rates for rateable land included in differential rating category 1- Residential Principal Place of Residence to encourage the prompt payment of rates and charges on certain properties.

## 21.0 Interest Charges on Overdue Rates

Unpaid rates are considered overdue after midnight on the designated due date on the notice. Interest will be charged from 30 days after the designated due date of each charge until the date of payment, at the rate of 12.35% each year in accordance with section 133 of the Local Government Regulation 2012.

## 22.0 Cost-Recovery and Other Fees and Charges

In setting cost-recovery and other fees and charges, Council will apply the following criteria:

- Regulatory fees will be set at no more than the full cost of providing the service or taking the action for which the fee is charged. Council may choose to subsidise the fee from other sources (e.g., general rate revenue) when Council considers that it would not be reasonable to charge the full cost.
- Charges for commercial services will be set to recover the full cost of providing the service and, if provided by a business of Council, may include a component for return on capital.

Council's adopted fees and charges include a mixture of cost-recovery and commercial user-pays fees. The cost-recovery (regulatory) charges are identified as such in Council's Fees and Charges Schedule. Council's Fees and Charges Register contains full details of fees and charges adopted by Council for 2024/25 and is available on Council's website.

## Appendix A: Differential Rating Categories

Council levies differential general rates, so the amount of general rates payable for any property depends upon:

- the land's unimproved capital or site value as advised by the Department of Resources
- the Differential General Rating Category that the Council gives to the land.

All land within Townsville is given a Differential General Rating Category based upon the primary Land Use Code assigned by the Department of Resources and the additional criteria of:

- where indicated, the City Plan (that is, the current Planning Scheme)
- the availability of services to the land
- whether the land is occupied as a principal place of residence
- whether any attribute of the land (including the status of the land under the Planning Scheme) is likely to contribute to increased costs for Council, whether at the land or elsewhere.

Differential General Rating Category (DGR Category)	Criteria by which land is assigned to a DGR Category	
	Land Use	Additional Criteria
Category 1 Residential Principal Place of Residence	1, 2, 4, 5, 6, 8, 9 and 94.	<ul style="list-style-type: none"> <li>• The predominant use of the land is, or having regard to any improvements or activities conducted upon the land, a principal place of residence</li> <li>• The land is used by the landowner as their principal place of residence</li> <li>• The land is within any of the following zone codes within the Townsville City Plan: <ul style="list-style-type: none"> <li>• Low Density – Medium Density Residential</li> <li>• High Density Residential – Character Residential</li> <li>• Sport and Recreation – Emerging Residential</li> <li>• Open Space – Environmental Management/Conversion</li> <li>• Rural Residential – Rural.</li> </ul> </li> </ul>
Category 2 Residential Non- Principal Place of Residence	1, 2, 4, 5, 6, 8, 9, 72 and 94.	<ul style="list-style-type: none"> <li>• Having regard to all improvements and activities conducted upon the land, the use or potential predominant use of the land is a place of residence</li> <li>• The land is used for a residential purpose or is vacant land (including land on which a building is being constructed but the building is not yet fit for occupancy as a residence)</li> <li>• The land is not the landowner's principal place of residence</li> <li>• The land is within any of the following zone codes within the Townsville City Plan: <ul style="list-style-type: none"> <li>• Low Density – Medium Density Residential</li> <li>• High Density Residential – Character Residential</li> <li>• Sport and Recreation – Emerging Residential</li> <li>• Open Space – Environmental Management/Conversion</li> <li>• Rural Residential – Rural.</li> </ul> </li> </ul>
Category 3a Multi-Unit Dwelling 2-4 Units	3 and 3/98	<p>Land with building(s):</p> <ul style="list-style-type: none"> <li>• comprised of 2-4 individual residential accommodation units</li> <li>• not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i></li> <li>• predominately used for a residential purpose</li> <li>• that is not within DGR Categories 1 or 2.</li> </ul>

Differential General Rating Category (DGR Category)	Criteria by which land is assigned to a DGR Category	
	Land Use	Additional Criteria
Category 3b Multi-Unit Dwelling 5-9 Units	3 and 3/98	Land with building(s): <ul style="list-style-type: none"> <li>comprised of 5-9 individual residential accommodation units</li> <li>not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i></li> <li>predominately used for a residential purpose</li> <li>that is not within DGR Categories 1 or 2.</li> </ul>
Category 3c Multi-Unit Dwelling 10-14 Units	3 and 3/98	Land with building(s): <ul style="list-style-type: none"> <li>comprised of 10-14 individual residential accommodation units</li> <li>not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i></li> <li>predominately used for a residential purpose</li> <li>that is not within DGR Categories 1 or 2.</li> </ul>
Category 3d Multi-Unit Dwelling 15-19 Units	3 and 3/98	Land with building(s): <ul style="list-style-type: none"> <li>comprised of 15-19 individual residential accommodation units</li> <li>not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i></li> <li>predominately used for a residential purpose</li> <li>that is not within DGR Categories 1 or 2.</li> </ul>
Category 3e Multi-Unit Dwelling 20-29 Units	3 and 3/98	Land with building(s): <ul style="list-style-type: none"> <li>comprised of 20-29 individual residential accommodation units</li> <li>not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i></li> <li>predominately used for a residential purpose</li> <li>that is not within DGR Categories 1 or 2.</li> </ul>
Category 3f Multi-Unit Dwelling 30-39 Units	3 and 3/98	Land with building(s): <ul style="list-style-type: none"> <li>comprised of 30-39 individual residential accommodation units</li> <li>not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i></li> <li>predominately used for a residential purpose</li> <li>that is not within DGR Categories 1 or 2.</li> </ul>
Category 3g Multi-Unit Dwelling 40-49 Units	3 and 3/98	Land with building(s): <ul style="list-style-type: none"> <li>comprised of 40-49 individual residential accommodation units</li> <li>not registered on a building units plan or group titles plan, and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i></li> <li>predominately used for a residential purpose</li> <li>that is not within DGR Categories 1 or 2.</li> </ul>

Differential General Rating Category (DGR Category)	Criteria by which land is assigned to a DGR Category	
	Land Use	Additional Criteria
Category 3h Multi-Unit Dwelling 50-59 Units	3 and 3/98	Land with building(s): <ul style="list-style-type: none"> <li>comprised of 50-59 individual residential accommodation units</li> <li>not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 199</i></li> <li>predominately used for a residential purpose</li> <li>that is not within DGR Categories 1 or 2.</li> </ul>
Category 3i Multi-Unit Dwelling 60-69 Units	3 and 3/98	Land with building(s): <ul style="list-style-type: none"> <li>comprised of 60-69 individual residential accommodation units</li> <li>not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i></li> <li>predominately used for a residential purpose</li> <li>that is not within DGR Categories 1 or 2.</li> </ul>
Category 3j Multi-Unit Dwelling 70+ Units	3 and 3/98	Land with building(s): <ul style="list-style-type: none"> <li>comprised of 70 or more individual residential accommodation units</li> <li>not registered on a building units plan or group titles plan, and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i></li> <li>predominately used for a residential purpose</li> <li>that is not within DGR Categories 1 or 2.</li> </ul>
Category 3k Retirement Villages/Boarding Houses	1,2,7 and 21	Land with building(s): <ul style="list-style-type: none"> <li>classified as Class 1b or Class 3 structures as set out in the building Code of Australia.</li> <li>Does not include premises involving supervised accommodation where the use includes medical and other support facilities for residents who cannot live independently and require regular nursing or personal care, i.e., a convalescent home or nursing home.</li> </ul>
Category 4a Commercial	8,9,10,11,12,13,14,15,16,17,18,19,20,21,22,23,24,25,26,27,28,29,30,31,32,33,34,35,36,37,38,39,40,41,42,43,44,45,46,47,48,49,50,51,52,55,56,57,58,91,92,95,96,97 and 99.	<ul style="list-style-type: none"> <li>The predominant use of the land is, or having regard to any improvements or activities conducted upon the land, the potential predominant use of the land is, a non-residential purpose</li> <li>The land is not within DGR categories 4b-c, 5a, 5b, 5c, 5d and 5e.</li> </ul>
	1, 4, 6, 72 and 94.	<ul style="list-style-type: none"> <li>The predominant use of the land is, or having regard to any improvements or activities conducted upon the land, the potential predominant use of the land is, a non-residential purpose</li> <li>The land is zoned within any of the following zone codes within the Townsville City Plan: <ul style="list-style-type: none"> <li>Low Impact Industry - Medium Impact Industry</li> <li>High Impact Industry - Community Facilities</li> </ul> </li> </ul>

Differential General Rating Category (DGR Category)	Criteria by which land is assigned to a DGR Category	
	Land Use	Additional Criteria
		<ul style="list-style-type: none"> <li>Local Centre - District Centre</li> <li>Major Centre - Neighbourhood Centre</li> <li>Principal Centre (CBD) - Specialised Centre</li> <li>Special Purpose - Mixed Use.</li> </ul>
Category 4b Heavy Industry	31, 32, 35, 37, 39 and 40.	<ul style="list-style-type: none"> <li>The predominant use of the land is, or having regard to any improvements or activities conducted upon the land, the potential predominant use of the land is, an industrial activity or activities that include manufacturing, producing, processing, altering, recycling, refining, storing, distributing, transferring or treating of any, or any combination of, products, raw materials (excluding livestock), minerals, chemicals, oils, gases or metals, and includes such premises when they are under care and maintenance</li> <li>The land has an area of 50 hectares or more.</li> </ul>
Category 4c Special Development >10ha	1, 4, 5, 18, 35, 37, 65 and 66.	<ul style="list-style-type: none"> <li>The land parcels are greater than 10 hectares in area and are wholly within the Townsville State Development Area or the Elliot Springs master planned community.</li> </ul>
Category 4d Land not otherwise defined		<ul style="list-style-type: none"> <li>The land is not included in DGR categories 1, 2, 3a-k, 4a-c, 5a-e and 6.</li> </ul>
Category 5a Large Retail greater than 2,000 but less than 20,000 sqm	10, 11, 12, 13, 14, 15, 16, 23 and 28	<ul style="list-style-type: none"> <li>The predominant use of the land is, or having regard to any improvements or activities conducted upon the land, the potential predominant use of the land is, retail</li> <li>The building or buildings upon the land have a gross floor area of greater than 2,000 m<sup>2</sup> but less than 20,000 m<sup>2</sup>.</li> </ul>
Category 5b Large Retail 20,000 sqm or more, but less than 30,000 sqm	10, 11, 12, 13, 14, 15, 16, 23 and 28	<ul style="list-style-type: none"> <li>The predominant use of the land is, or having regard to any improvements or activities conducted upon the land, the potential predominant use of the land is, retail</li> <li>The building or buildings upon the land have a gross floor area of greater than 20,000 m<sup>2</sup> but less than 30,000 m<sup>2</sup>.</li> </ul>
Category 5c Large Retail 30,000 sqm or more, but less than 40,000 sqm	10, 11, 12, 13, 14, 15, 16, 23 and 28	<ul style="list-style-type: none"> <li>The predominant use of the land is, or having regard to any improvements or activities conducted upon the land, the potential predominant use of the land is, retail</li> <li>The building or buildings upon the land have a gross floor area of greater than 30,000 m<sup>2</sup> but less than 40,000 m<sup>2</sup>.</li> </ul>
Category 5d Large Retail 40,000 sqm or more, but less than 50,000 sqm	10, 11, 12, 13, 14, 15, 16, 23 and 28	<ul style="list-style-type: none"> <li>The predominant use of the land is, or having regard to any improvements or activities conducted upon the land, the potential predominant use of the land is, retail</li> <li>The building or buildings upon the land have a gross floor area of greater than 40,000 m<sup>2</sup> but less than 50,000 m<sup>2</sup>.</li> </ul>
Category 5e	10, 11, 12, 13, 14, 15, 16, 23 and 28	<ul style="list-style-type: none"> <li>The predominant use of the land is, or having regard to any improvements or activities conducted upon the land, the potential predominant use of the land is, retail</li> </ul>

Differential General Rating Category (DGR Category)	Criteria by which land is assigned to a DGR Category	
	Land Use	Additional Criteria
Large Retail 50,000 sqm or more		<ul style="list-style-type: none"> <li>The building or buildings upon the land have a gross floor area of greater than 50,000 m<sup>2</sup>.</li> </ul>
Category 6 Agriculture and Grazing	60, 61, 64, 65, 66, 67, 68, 69, 70, 71, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 93.	

## Dictionary

Any term that is not defined in this dictionary, unless the context or subject matter otherwise indicates or requires, is to have a meaning given to it by the following:

- the Local Government Act 2009 and that Act's subordinate legislation
- if not defined in the Local Government Act 2009 and that Act's subordinate legislation, the Macquarie Dictionary
- if (a) and (b) do not apply, the Oxford English Dictionary.

gross floor area means the total floor area of all storeys of a building, Council deems appropriate (measured from the outside of the external walls or the centre of a common wall) other than areas used for the following:

- building services, plant, and equipment
- access between levels
- ground floor public lobby
- a mall
- the parking, loading, and manoeuvring of motor vehicles and
- unenclosed private balconies, whether roofed or not

as determined by Council from any information source.

multi-unit dwelling means a property which contains more than one self-contained dwelling house/unit, either detached, semi-detached or integrated, whether for use by the same family or by unrelated occupants, with the exception of:

- self-contained accommodation, either detached, semi-detached or integrated, for the care and shelter of an aged or infirm family member of the occupant/s
- a hotel, motel/motor inn/motor lodge
- a property that is within the Council's Differential Rates Category 3k.

In determining whether a property meets this definition, consideration may be given, but not restricted to:

- the existence of separate or multiple:
  - kitchens/food preparation areas (identified by the presence of a stove and/or oven) or metered water, electricity, or gas supplies or waste collection services or mailboxes or displayed house/unit numbers or pedestrian or vehicular entrances or
- the existence of dividing walls that prohibit free internal access from one living unit to another
- the number of occupants' residing at the property.

predominant use means the single use, or in the case of multiple uses the main use, for which in the opinion of Council the property is being used or could potentially be used by virtue of improvements or activities conducted upon the property.



principal place of residence means a single dwelling house or dwelling unit that is the place of residence at which at least one person who constitutes the owner(s) of the land predominantly resides. In establishing principal place of residence, Council may consider (but is not limited to) the owner's declared address for electoral, taxation, government social security or national health registration purposes, or any other form of evidence deemed acceptable by Council.

A single dwelling house or dwelling unit will not be a principal place of residence, if it is:

- (i) a premises fully or partially held in other than the name of an individual or more than one individual (for example, where the land is owned or partially owned by companies, trusts, organisations, or any other entity other than an individual)
- (ii) not occupied by at least one person/s who constitute the owner(s), but occupied by any other person/s, whether in return for rent or remuneration or not, including members of the owner's family.

retail means the offering of goods or services by means of any combination of sale, hire, supply, membership, subscription or other method of trade or commerce, and includes premises used wholly or predominantly for a retail business.

retail business has the meaning in the Retail Shop Leases Regulation 2016 as at 30 June 2024.

storey means that part of a building between floor levels and if there is no floor above, it is the part between the floor level and the ceiling.

## Appendix B: Differential Rates, Limitations on Increases, Minimum General Rates

Category	Description	Rate-in-\$	Minimum (\$)	Limitation (cap)
1	Residential - Principal Place of Residence	0.011055	1,205	10%
2	Residential - Non-Principal Place of Residence	0.012991	1,416	No Limit
3a	Multi-Unit Dwelling 2-4 Units	0.014372	2,410	No Limit
3b	Multi-Unit Dwelling 5-9 Units	0.014372	6,025	No Limit
3c	Multi-Unit Dwelling 10-14 Units	0.014372	12,050	No Limit
3d	Multi-Unit Dwelling 15-19 Units	0.014372	18,075	No Limit
3e	Multi-Unit Dwelling 20-29 Units	0.014372	24,100	No Limit
3f	Multi-Unit Dwelling 30-39 Units	0.014372	36,150	No Limit
3g	Multi-Unit Dwelling 40-49 Units	0.014372	48,200	No Limit
3h	Multi-Unit Dwelling 50-59 Units	0.014372	60,250	No Limit
3i	Multi-Unit Dwelling 60-69 Units	0.014372	72,300	No Limit
3j	Multi-Unit Dwelling 70+ Units	0.014372	84,350	No Limit
3k	Retirement Villages/Boarding Houses	0.014372	1,506	No Limit
4a	Commercial	0.019901	1,506	No Limit
4b	Heavy Industry	0.029852	2,259	No Limit
4c	Special Development > 10 ha	0.038519	21,259	No Limit
4d	Land not otherwise defined	0.019901	1,506	No Limit
5a	Large Retail greater than 2,000 but less than 20,000	0.027861	1,506	No Limit
5b	Large Retail 20,000 sqm or more, but less than 30,000	0.035821	241,000	No Limit
5c	Large Retail 30,000 sqm or more, but less than 40,000	0.035821	361,500	No Limit
5d	Large Retail 40,000 sqm or more, but less than 50,000	0.035821	482,000	No Limit
5e	Large Retail 50,000 sqm or more	0.035821	602,500	No Limit
6	Agriculture and Grazing	0.012991	1,506	No Limit

# Appendix C: Nelly Bay Harbour Development Operational Plan

Council plans to levy a special rate on identified properties in the Nelly Bay Harbour Development in 2024/25, in accordance with section 94 of the Local Government Regulation 2012.

A special rate of zero cents in the dollar on the rateable value of the land applies to identified properties for the 2024/25 year.

The Annual Operational Plan detailed in this report sets out the actions and processes to be carried out in 2024/25 for the Nelly Bay Harbour.

The Annual Operational Plan for Nelly Bay Harbour is as follows:

## Gross Pollutant Traps

- Pre and post wet season inspections
- Pre and post wet season pollutant removal
- Disposal and barge costs

## Rock Revetment Walls

- Annual inspection and condition rating

## Gustav Creek

- Annual inspections of sediment loading (during the wet season)
- Extraction of sediment out of sediment basin
- Implementation of Gustav Creek Management Plan – extract sediment loading to reduce future dredging requirements

## Canals

- Water quality monitoring/floating booms where required
- Dredging activities may include:
  - bed levelling and dredging to remove sediment from the harbour
  - survey of new bed level
  - dispersal costs

## Appendix D: Rural Fire Levy

Rural Fire Brigade Area	Annual Charge for each Property (\$)
Black River and Districts	40
Bluewater	110
Bluewater Estate	-
Clevedon	40
Cungulla	40
Horseshoe Bay	38
Lime Hills-Elliott	30
Majors Creek	25
Nome Valley	10
Oak Valley	20
Paluma	45
Purono Park	15
Rangewood	25
Rollingstone	30
Rupertswood	50
Saunders Beach	45
West Point	30

## Appendix E: Utility Charges – Water

Council, trading as Townsville Water, is a registered water service provider under section 22 of the *Water Supply (Safety and Reliability) Act 2008*. It supplies potable and non-potable water to properties within the Townsville local government area. The declared water area is the area to which Council is able to offer a potable water service to properties. Not all properties within the local government area will have access to a potable water service.

### Residential

Residential properties are:

- those properties categorised as Category 1, 2 and 3a to 3k for rating purposes, unless the property has been approved for a non-residential use  
or
- those properties not categorised because they are exempt from general rates that are used for residential purposes.

When charging for the supply and consumption of water at a residential property, Council offers a choice between (1) a Standard Plan water billing option and (2) a Water Watchers Plan water billing option.

### Standard Plan

For each dwelling, home unit, flat or lot:

- the fixed annual charge for access to the water service and an allocation of up to 772 kL of water will be \$1,008 each year
- an excess water charge of \$3.86 per kL will apply for all consumption over the allowance of 772 kL during the consumption year.

### Water Watchers Plan

For each dwelling, home unit, flat or lot, including undeveloped residential land:

- the fixed annual access residential water service charge will be \$456 each year
- the residential consumption charge will be \$1.83 per kL of water used during the consumption year.

All developed and undeveloped residential properties that are within the declared water supply area and are connected to the water supply are placed on the Standard Plan. Residential property owners can opt into the Water Watchers Plan by application.

All undeveloped residential properties that are within the declared water supply area but not connected to the water supply are placed on the Water Watchers Plan.

### Election of Water Billing Option

When applying for a water meter to be connected to a residential property, the property owner or their agent may choose the water billing option that will apply to the property by completing an Authorisation for Residential Water Pricing Plan form. The Standard Plan will be applied if the property owner or their agent does not indicate a preference at the time of applying for a water meter to be connected.

A residential property owner can change the water billing option for their property during a Water Opt-in period each year. Only the body corporate/managing agent can change the billing method for residential properties with shared water meters, e.g., units, duplexes. All multiple dwellings/units connected to the same meter/s must be on the same plan.

Upon being notified that a residential property has been purchased, Council will send a letter to the owner giving them an option to change their water billing option. The owner has four weeks from the date of the letter to make an election to change their water billing option. The change will be effective from the next scheduled meter read.

### Non-residential

When charging for the supply and consumption of water at a non-residential property, for each lot including undeveloped land:

- the fixed annual access water service charge will be \$480 each year
- the consumption charge will be \$3.77 per kL of water used during the consumption year.

## Commencement Date for Charges

Additional fixed charges will apply from the date the water meter is connected and will be based upon the proposed development of the land as set out in the Building/Development Application, and water consumption charges will apply from the date the water meter is connected:

- for land within the declared water supply area
- fixed charges will apply from the date of registration of the land.

## Additional Connections

It is Council's preference that only one connection be made to each property. Additional connections will only be granted at Council's discretion and additional charges may apply for each additional connection.

## Metered Standpipes

A hire fee and bond deposit will apply for standpipes at the rate detailed in Council's Fees and Charges Register. For water consumed, a charge of \$3.77 per kL will apply.

## Bulk Water

There is no fixed charge for bulk water supply. Bulk water consumed will be charged at \$2.99 per kL.

## Residential Non-potable Supply

There is no fixed charge for a non-potable water supply. Non-potable water consumed will be charged at \$2.99 per kL.

## Non-residential Non-potable Supply

Water provided will be priced on application.

## Water Conservation Measures

Use of water is subject to water conservation measures which may apply during the financial year. See [Council's website](#) for further information.

## Reading of Water Meters and Notification of High Usage

Water meters are read by Council four times each year. As a courtesy to residential water users, high usage alert letters are issued after the property's quarterly read when usage exceeds 2.5 kL each day. It is the owner's responsibility to monitor and manage water consumption at the property.

## Appendix F: Utility Charges – Wastewater and Trade Waste

Council, trading as Townsville Water, is a registered water service provider under section 22 of the *Water Supply (Safety and Reliability) Act 2008*. Council collects and treats sewage and trade waste from properties within the Townsville local government area and supplies recycled water for irrigation purposes only.

The declared sewer area is the area to which Council is able to offer a sewerage service to properties. Not all properties within the local government area will have access to a sewerage service.

### Residential

Residential properties are:

- those properties categorised as Category 1, 2 and 3a to 3k for rating purposes, unless the property has been approved for a non-residential use
- those properties not categorised because they are exempt from general rates that are used for residential purposes.

The sewerage utility charge for residential properties is \$838 each year. Each dwelling, home unit, flat or lot is a separate sewerage service.

The sewerage utility charge for each undeveloped residential lot is \$753 each year.

For the purpose of sewerage charges only, aged care facilities and retirement and/or lifestyle villages/communities will be levied at the residential sewerage utility charge each pedestal.

### Non-residential

The sewerage utility charge for each non-residential customer is \$983 each pedestal, each year.

The sewerage utility charge for each undeveloped non-residential lot is \$885 each year.

Where a separate habitation space on a non-residential property is occupied as a principal place of residence, the owner may request that the pedestals within that space be charged at the residential sewerage utility charge. If approved, the change will commence from the financial year in which the application is received, unless Council decides it should apply from a later date.

### Unconnected Premises

A sewerage utility charge applies to each property in a declared sewer area that is not connected to the sewerage service. The charge will be at the residential or non-residential rate depending upon use of the property.

### Commencement Date for Charges

Sewerage charges will be imposed from the earlier of the:

- date of inspection of the installation by Council's Hydraulic Services section  
or
- date of the final inspection certificate and/or certification of classification.

Undeveloped land sewerage charges will apply from the date of registration of the land where the land is within the declared sewer area.

### Properties Outside the Declared Sewer Area

Council may provide services outside the declared sewer area upon application. The decision as to whether services will be supplied is entirely at Councils' discretion. Individual charging arrangements will apply to each service.

### Sewerage Infrastructure Alternative Access Fee

Where the applicable contribution to Council's Sewer Network, under Council's Planning Policies, has not been received, an additional surcharge of \$621 each lot applies.

## Trade Waste Charges

Liquid trade waste charges will be:

- an annual access fee for each liquid trade waste approval each year. The amount of the annual access fee will be dependent on the risk rating of the approval holder
- a volume charge for the trade waste discharge
- a pollutant charge may apply to liquid trade waste approval holders in discharge category 2.0.

Charges will apply for liquid trade waste discharge in accordance with Council's Trade Waste Policy.

The requirements of Council's trade waste management plan will be effective from the date the trade waste approval is issued.

The annual access fee will apply based on the risk rating of the approval holder as set out in the table below:

Risk Rating	Annual Access Fee (\$)
1	1,414
2	753
3	549
4	297
5	195
6	93

The trade waste volume discharged to sewer will be levied in accordance with the table below:

Discharge Category	Volume Charge (\$/kL)
Category 1.1	2.15
Category 1.2	1.91
Category 1.3	1.75
Category 1.4	1.53
Category 1.5	2.15

Discharge Category	Volume Charge (\$/kL)	Pollutant Charges (\$)		
		Chemical Oxygen Demand (COD) (kg)	Suspended Solids (kg)	SO4
Category 2.0	2.32	1.23	1.16	0.66

Note: Trade Waste discharge volume = (Water consumption - Allowances) x discharge factor

Allowance Type	Allowance Volume (kL)	Measure
Pedestal	60	Each pedestal

## Commencement Date

Trade waste charges will be effective from the date of issue of a trade waste discharge approval (unless otherwise notified).



## Appendix G: Utility Charges – Waste Management and Recycling

Council provides waste collection and disposal services to properties within the Townsville local government area. The defined waste collection area is the area to which Council routinely provides waste collection services. Council provides waste collection services outside of the defined collection area by special arrangement.

### Residential

Residential properties are:

- those categorised as Category 1, 2 and 3a to 3k for rating purposes, unless the property has been approved for a non-residential use, and
- those properties not categorised because they are exempt from general rates that are used for residential purposes.

### Wheelie Bin Service Charge

All residential disposed waste will incur a Waste Levy Service Fee due to the Queensland Government's Waste Levy that was introduced in 1 July 2019. Residential waste disposal charges have been offset by a rebate (provided by the Queensland Government) to reduce the direct impact of the levy on households.

Council imposes an annual fixed charge for each residential dwelling, home unit or flat within the defined waste collection area for the collection of one waste bin each week and one recycling bin each fortnight:

Description	Annual Charge (\$)
240L waste and 240L recycle wheelie bin	262
240L waste and 360L recycle wheelie bin	262
140L waste and 240L recycle wheelie bin	249
140L waste and 360L recycle wheelie bin	249

Additional waste collection services can be requested. One waste collection service is one waste bin collected each week.

Description	Annual Charge (\$)
Additional permanent 240L waste wheelie bin	186
Additional permanent 140L waste wheelie bin	175

Additional recycling collection services can be requested. One recycling collection service is one recycling bin collected each fortnight.

Description	Annual Charge (\$)
Additional permanent 240L recycle wheelie bin	75
Additional permanent 360L recycle wheelie bin	108

Council imposes an annual fixed charge for each residential dwelling, home unit or flat within the Paluma area, and for waste collection services that Council provides outside the defined waste collection area. One waste collection service is one waste bin collected each week. This service will be provided at Council's absolute discretion.

Defined Paluma Area and Non-Defined Areas	Annual Charge (\$)
240L waste wheelie bin	191
140L waste wheelie bin	177

Council may choose to supply a bulk bin to a customer instead of a wheelie bin where multiple collections are required each week.

## Commencement Date for Full Charges

Developed properties within the defined waste collection area will be charged waste and recycling collection charges from the earlier of:

- the date collection services are requested or commenced; or
- the date of the final inspection certificate.

## Local Waste Management Levy

A fixed annual Waste Management Levy of \$65 will be charged for the provision of one hard rubbish collection for each eligible property, access to free green waste disposal, and free recyclables drop-off at Council's waste facilities and wheelie bin repairs/replacements.

The levy will apply to each dwelling, home, unit or flat which is:

- classified as Category 1, 2 and 3a to 3k for rating purposes
- inside or outside the defined waste collection area.

The Levy does not apply to undeveloped land.

## Non-residential

Non-residential waste collections services within the defined waste collection area are provided upon request.

All non-residential disposed waste will incur a Waste Levy Service Fee due to the Queensland Government's Waste Levy that was introduced on 1 July 2019. Some services are eligible for a partial offset by a rebate (provided by the Queensland Government) to reduce the direct impact of the levy.

Council imposes an annual fixed charge for each non-residential waste collection service:

Description	Annual Charge (\$) (where rebate is provided by the State Government)	Annual Charge (\$) (where no rebate is provided by the State Government)
Waste 140L wheelie bin	244	281
Waste 240L wheelie bin	247	341
Recycling 240L wheelie bin	-	109
Recycling 360L wheelie bin	-	162

The waste service charge is for one waste bin collection each week.

The recycling service charge is for one recycling bin collection each fortnight.

Council can supply a range of container sizes to meet specific waste management needs. Prices are available on application.

# Appendix H: Hardship Concession Policy

## 1.0 Policy Statement

Townsville City Council (Council) has an ability to provide concessions when payment of the rates or charges will cause hardship to the landowner. Those concessions will be made in accordance with this policy.

## 2.0 Principles

The payment of rates and charges may cause hardship to:

- the whole or a sizeable portion of the community because of a disaster – for example, a cyclone or flood; or
- a particular landowner because of that landowner's circumstances.

The granting of concessions has the potential to adversely impact upon Council's services and burden other ratepayers.

Council will deal with applications for concessions under this policy on the grounds of hardship in a way that is:

- compassionate
- equitable
- transparent
- responsive to the landowner's capacity to pay
- financially responsible, having regard to the demand for Council's services and the obligation upon Council to maintain its financial sustainability; and
- otherwise in accordance with the requirements of applicable legislation.

## 3.0 Scope

This policy applies to the granting of concessions on the grounds that payment of the rates or charges will cause hardship to certain landowners.

## 4.0 Responsibility

The Chief Executive Officer and the Chief Financial Officer are responsible for ensuring that this policy is understood and adhered to by all staff involved in the recovery of rates and charges.

## 5.0 Definitions

Any term used in this policy that is defined in the *Local Government Act 2009* or Local Government Regulation 2012 has that definition.

Disaster – has the same meaning as “disaster” under the *Disaster Management Act 2003*.

Explanatory Note: This means a serious disruption to the community caused by a cyclone, flood, storm, bushfire, earthquake, public health emergency including a pandemic, or other event within the meaning of the term “disaster” in that Act.

Hardship – The term “hardship” is not specifically defined in the *Local Government Act 2009* or Local Government Regulation 2012 and will be interpreted according to its ordinary and plain meaning.

Explanatory Note: Hardship may arise in a variety of situations, including in a situation where payment of rates and charges by a landowner will cause the landowner an appreciable detriment of some form, whether that be financial, personal or otherwise.

Each situation affecting a landowner needs to be assessed on a case-by-case basis, and consider a range of matters affecting the landowner including but not limited to:

- loss of employment of the landowner or family member
- family breakdown, including domestic violence
- physical and mental health issues, including illness, physical incapacity, hospitalisation, or mental illness of the landowner or landowner's family member
- a disaster within the Townsville local government area affecting the landowner or their dependants;
- a death in the family of the landowner

- other factors resulting in unforeseen change in the landowner’s capacity to meet their payment obligations, whether through a reduction in income or through an increase in non-discretionary expenditure.

## 6.0 Policy

### 6.1 Classes Of Hardship Concession

Council resolves to provide concessions under this policy to landowners in the following classes:

Class-1 – Hardship Arising Because Property Directly Affected by a Disaster	
Eligibility	All landowners within Townsville Local Government Area.
Concession Criteria	<ul style="list-style-type: none"> <li>a. Landowner’s property located within the Townsville local government area has been substantially and directly impacted by a disaster;</li> <li>b. Landowner provides sufficient information to demonstrate that it will suffer hardship if required to pay rates and charges when due.</li> </ul>
Assessment Material	The Chief Executive Officer is to assess the provision of Concessions to Class 1 Landowners using any information that he or she believes to be relevant.
Types of Concessions Provided	<ul style="list-style-type: none"> <li>• a three-month (interest-free) deferral of the due date (and discount date) for the rates and charges; and/or</li> <li>• an interest-free payment plan for the overdue rates or charges under which the overdue rates and charges and any accruing rates and charges will be paid within 12 months of the date of the agreement.</li> </ul> <p>The Council intends that the provision of Class 1 Landowner concessions will be a comprehensive response to a disaster and applications for additional concessions will be considered only when the applicant establishes that the disaster impacted upon them in a unique and exceptionally severe way.</p>

Class-2 – Hardship Arising Because of Circumstances Outside Landowner’s Control	
Eligibility	<ul style="list-style-type: none"> <li>a. a natural person resident in Townsville local government area</li> <li>b. concession relates to the person’s principal place of residence in Townsville</li> <li>c. the landowner’s capacity to pay rates and charges on that property when due has been substantially compromised by circumstances outside the landowner’s control that have arisen from a disaster or emergency situation (i.e., not over time).</li> </ul>
Concession Criteria	<ul style="list-style-type: none"> <li>a. Landowner provides sufficient information to demonstrate that they will suffer hardship if required to pay rates and charges when due.</li> </ul>
Assessment Material	<p>The Chief Executive Officer is to assess the provision of Concessions to Class 2 Landowners using any information that he or she believes to be relevant. To assist in that assessment, the Chief Executive Officer may require the provision of a statutory declaration detailing:</p> <ul style="list-style-type: none"> <li>a. the event that impacted upon the landowner’s ability to pay the rates and charges</li> <li>b. the landowner’s estimated income and expenditure from all sources for the year in which the application is made and the previous financial year</li> <li>c. the current balances of any bank accounts and investment accounts held by or for the landowner</li> <li>d. the landowner’s assets - whether the asset is owned by the landowner or a by a company in which the landowner has a controlling interest - including the estimated value of each asset. For clarity, “assets” includes: <ul style="list-style-type: none"> <li>i. all real property</li> <li>ii. all other assets such as shareholdings, vehicles, boats, livestock etc.</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>iii. and estimated value; including information on the listing of any property for sale.</li> <li>e. the landowner's financial circumstances, including details about the amount of funds held in accounts and a description of all loans including balances owing and an explanation about the extent to which any loan payment is overdue (note that account numbers must not be provided or requested)</li> <li>f. details of any refusal of loan or credit applications that have been sought to assist in paying the landowner's debts</li> <li>g. details of superannuation fund balances and if an early release has been sought to assist in paying the debts</li> <li>h. any other information that the landowner believes to be relevant to the application.</li> </ul>
Types of Concessions Provided	<ul style="list-style-type: none"> <li>• a three-month (interest-free) deferral of the due date (and discount date) for the rates and charges; and/or</li> <li>• an interest-free payment plan for the overdue rates or charges under which the overdue rates and charges and any accruing rates and charges will be paid within 12 months of the date of the agreement.</li> </ul> <p>The Chief Executive Officer is delegated authority to assess applications and grant concessions to Class 1 and 2 landowners.</p>

## 6.2 Individual Hardship Applications

Nothing in this policy prevents any landowner making an application for an individual hardship concession under section 120(1)(c) of the Local Government Regulation 2012.

Landowners applying for a concession on the grounds of individual hardship must do so on the prescribed form including sufficient details to support the application. The form can be found on [Council's website](#). Council may request additional information to support the application.

Council will determine individual hardship concession applications.

Types of concessions provided:

- a three-month (interest-free) deferral of the due date (and discount date) for the rates and charges;
- an interest-free payment plan for the overdue rates or charges under which the overdue rates and charges and any accruing rates and charges will be paid within 12 months of the date of the agreement;
- a rebate of all or part of the rates or charges; and,
- an agreement to accept a transfer of unencumbered land in full or part payment of rates or charges.

## 6.3 Payment Plans and Interest

Payment plans under this policy will be interest-free for a maximum period of 12 months from the date the plan is approved by Council. Interest accrued prior to this date will not be reversed. Interest will accrue again from the date of any default in making a payment under the plan.

Approved pensioners, under the Pensioner Rates Concession Policy, will not be impacted by the withdrawal of the pensioner rates concession if their property has rates outstanding at 31 May of a financial year and maintain a payment plan under this policy.

Council's usual debt recovery action will be suspended while a payment plan is in place and being followed.

## 6.4 Further Applications for Concessions

After applying for a concession under this policy, a landowner is not eligible to make another application for one year unless the applicant:

- a) has been granted a concession and complied with the terms of the concession  
or
- b) demonstrates in the fresh application that he or she has made significant progress in reducing the value of arrears (generally a one-third reduction in the debt will be regarded as a significant reduction)  
or

- c) demonstrates that they have exhausted all other avenues to alleviate the situation – for example by seeking additional finance and financial advice and making real efforts to sell the property and other assets.

## 7.0 Legal Parameters

- *Disaster Management Act (QLD) 2003*
- *Local Government Act 2009*
- Local Government Regulation 2012

## 8.0 Associated Documents

- Appendix I: Pensioner Rates Concession Policy
- Appendix J: Pre-2016 Pensioner Arrears Concession Policy
- Hardship Concession application form
- Payment Plan application form
- Revenue Policy
- Revenue Statement

# Appendix I: Pensioner Rates Concession Policy

## 1.0 Policy Statement

Townsville City (Council) will provide rates concession to assist approved pensioner ratepayers.

## 2.0 Principles

Pensioners occupying their own homes should be supported.

## 3.0 Scope

This policy applies to the levying of rates upon residential properties of approved pensioners.

## 4.0 Responsibility

Chief Financial Officer is responsible for ensuring this policy is understood and followed by all staff involved in administering pensioner rates concessions.

## 5.0 Definitions

Approved pensioner - a person who:

- is and remains throughout the rating period, the holder of a Queensland Pensioner Concession Card issued by Centrelink or Department of Veterans' Affairs Health Card (All Conditions within Australia) or Department of Veterans' Affairs Health Card (Totally and Permanently Incapacitated);
- is the owner or life tenant (either jointly or solely) of the property which is his/her principal place of residence;
- is either solely or jointly with a co-owner, legally responsible for the payment of rates and charges for the specified property as defined in this policy.

Owner – as defined in the *Local Government Act 2009*.

Pension – a pension, allowance or benefit paid under a law of the Commonwealth or State.

Spouse – a person's partner in marriage or a de facto relationship as recognised by the *Acts Interpretation Act 1954* S. 32DA (1) and (5) (a).

## 6.0 Policy

Council will provide rates concessions to approved pensioners as follows.

### 6.1 The Rates Concession

The maximum pensioner rates concession available is \$800 each year. The amount of pensioner rates concession available to each approved pensioner will be calculated by reference to the proportion of a full pension that the ratepayer receives. That is if an approved pensioner ratepayer receives:

- a) a full pension – they will qualify for the maximum pensioner rates concession;
- b) a part-pension – they will qualify for a pro-rata portion of the maximum pensioner rates concession equivalent to the percentage of a full pension that they receive in the form of a part-pension, excluding any additional benefit or allowance;
- c) an allowance or benefit (other than under the *Military Rehabilitation and Compensation Act 2004*) and not a pension or part-pension – they will qualify for a pro-rata portion of the maximum pensioner rates concession equivalent to the percentage of a full pension that they receive in the form the additional benefit or allowance;
- d) a payment under the *Military Rehabilitation and Compensation Act 2004* –
  - they will qualify for a pro-rata portion of the maximum pensioner rates concession calculated by reference to their assessed impairment points as advised by Department of Veteran Affairs, on the basis of 60 impairment points being equivalent to 75% of a qualifying pension and 80 impairment points being equivalent to 100% of a qualifying pension;
  - if they also receive a qualifying pension, then the pensioner rates concession will be calculated by adding the *Military Rehabilitation and Compensation Act 2004* based concession to the pension-based concession, (up to 100% of the maximum pensioner rates concession);

- e) if an approved pensioner ratepayer receives an Australian qualifying supplementary pension payment in addition to a qualifying foreign pension payment, the concession of general rates will be assessed according to the total amount of Australian dollar being received, after converting the foreign pension payment to Australian dollar at the current conversion rate applicable at the date of concession application, and adding that to the Australian dollar qualifying supplementary pension payment being received.

No pensioner rates concession is applicable where only a foreign pension payment is being received.

All annual applications must be confirmed by written advice by Services Australia.

## 6.2 Ownership

In cases of co-ownership, the pensioner rates concession will apply only to the approved pensioner's proportionate share of the general rates as recorded on the title for the property as registered at the Titles Office and advised to Council on the Property Transfer Information for change of ownership and rates purposes.

This method of determining an approved pensioner's proportionate share will apply except when the co-owners are:

- an approved pensioner and a bank, other financial institution, or government department where the latter holds joint title for debt security purposes and has no responsibility for rates, charges or other costs of maintaining the property. In this situation, the tenure is to be treated as sole ownership and the pensioner rates concession processed as if the pensioner were the sole owner; or
- an approved pensioner and his/her spouse, but the spouse does not reside at the property. In these circumstances, it must be established that the approved pensioner is wholly responsible for the payment of all rates and charges levied in respect of the property. The approved pensioner's responsibility for payment of all rates and charges in this circumstance must be established to the satisfaction of Council by sighting and placing on file a copy of a court order or statutory declaration completed by the applicant. In this situation, the tenure is to be treated as sole ownership and the pensioner rates concession processed as if the pensioner were the sole owner.

Under no circumstances is a pensioner to be regarded as an owner or co-owner unless:

- he or she is listed by name as an owner on the registered Title for the property; or
- it can be clearly established that the title to the property is held in the name of a bank, other financial institution or government department for debt security reasons and the pensioner has not been relieved of the responsibility to pay all rates and charges levied in respect of the property; or
- the pensioner is eligible as a life tenant to receive the pensioner rates concession as set out in the next part of this policy.

The criteria for determining eligible life tenants will be that:

- the pensioner must not have a major ownership interest in any other residential property (in Townsville or elsewhere);
- the life tenancy must be created by a valid will which applies to the property in question, or by a Supreme or Family Court order; and
- there must be no provision in the will or court order which would relieve the life tenant of the obligation to pay the rates and charges levied in respect of the property.

## 6.3 Tenancies

With the exception of life tenancies as described in clause 6.2 of this policy, tenancies of any other sort (including life-time leases) are not regarded as the type of tenure that would entitle the pensioner to the pensioner rates concession even though he/she might be responsible for payment of rates and charges. Strict adherence to this principle is important to avoid breaking into areas which are, or are very close to, normal lease or rental.

## 6.4 Residential Requirements

The pensioner rates concession is available only in respect of rates levied on an approved pensioner's principal place of residence located in Townsville, and while the pensioner is residing on the property.

For the purpose of determining whether an approved pensioner's residence constitutes his/her principal place of residence Council will give consideration to the following:

- the address shown on any driver's licence held by the pensioner
- the address of the pensioner as recorded on any State Electoral Roll
- the branch and state where his/her Services Australia or Department of Veterans' Affairs file is held;



- the state and the address shown on his/her Pensioner Concession Card;
- whether or not the residence to which the application refers is rented or how otherwise occupied during his/her absences; and
- whether or not he/she receives any pensioner rating concessions on other property/s in Australia and if so the type and level of concessions being received.

The words “principal” and “residence” are to be given their normal meaning. The principal place of residence must be located in the Council area. Under no circumstance is an approved pensioner to receive a pensioner concession in respect of the same period for more than one property that is his/her principal place of residence, within or outside the Council area.

When a pensioner, for reasons of ill health or infirmity does not permanently reside in the principal place of residence but instead resides in a nursing home or similar type accommodation where personal care is available on site and provided as required, or with family or friends, a pensioner rates concession may be allowed in respect of the pensioner's principal place of residence if it is not occupied on a paid tenancy basis during the absence of the approved pensioner owner/s. The pensioner must satisfy Council that the residence is not occupied on a paid tenancy basis and that the approved pensioner, as property owner, is responsible for the payment of rates and charges levied in respect of the property.

In cases where a pensioner owns a multi-unit property, commercial property or a rural property which is his/her principal place of residence, the pensioner rates concession may be applied to that property. The provision of the maximum pensioner rates concession has been included to prevent unduly large concessions being granted in such cases.

Notwithstanding these ownership requirements, when the sole registered owner dies and is, at the time of death, an approved pensioner in receipt of the pensioner rates concession, the surviving spouse will be entitled to the pensioner rates concession on a pro-rata basis from the date of his/her spouse's death, provided that:

- he/she is eligible to be an approved pensioner at the time of his/her spouse's death
- title to the property has been or will be recorded with the surviving spouse as the registered owner, and
- Council is satisfied that the transmission of the title occurs within a reasonable time. The surviving spouse is to be encouraged to expedite the transfer of the property's title.

## 6.5 Trusteeships

In the case of property held in trust, in order to be considered for eligibility the applicant must be considered by Council to have legal responsibility for payment of all rates and charges levied in respect of the property, regardless of whether the applicant is the trustee or the beneficiary of the trust.

## 6.6 Withdrawal or Cessation of Pensioner Rates Concession

Pensioner rates concessions will only be allowed if the rates and charges for the period to which the concession relates are paid in full by 31 May of each financial year. Council will reverse the pensioner rates concession for the current financial year if rates remain outstanding after 31 May, unless pensioner is under an approved hardship payment plan.

If rates, charges, and fire levies are in arrears as at 30 June, compound interest at the rate of 12.35% each year will apply from 1 July.

Pension concessions will cease when:

- approved pensioners no longer meet the required eligibility criteria; or
- on the date of death of the approved pensioner; or
- on the date that the approved pensioner's property is sold.

Upon the sale of the property, it is the pensioner's responsibility to ensure that usual conveyancing practice is applied and an adjustment (based on the pensioner concession entitlement at the time of sale and normal rate charges thereafter) made at settlement. Council will not make refunds or allow further concessions as a consequence of this adjustment not being performed.

## 6.7 Interest

For properties owned by pensioners that are approved to receive a concession under this policy, rates and charges levied in a financial year will commence to bear interest from 1 July of the next financial year.

## 6.8 Administration

### 6.8.1 Late Applications

Unless otherwise provided under this policy, pensioner rates concessions will apply only to rates actually levied subsequently to the application being received by Council.

Council may accept late applications when the applicant met all the eligibility requirements at the commencement of the rating period but had not applied at that time. When a late application is accepted, the pensioner rates concession will apply to the rates levied in the rating period in which the application was received and future rates periods only.

A concession will not be applied retrospectively to previous rating periods other than in exceptional circumstances, in which case a concession may be applied to the immediate prior rates period. The applicant must make a written request advising the reason for the late application. Applicants may be required to obtain payment details and documentation from Services Australia or the Department of Veteran Affairs to support their application. The application will be reviewed by the Chief Financial Officer or delegated officer, who will decide if backdating to the maximum period will apply.

### 6.8.2 Confirmation of Eligibility

An application is required:

- when applying for the pensioner rates concession for the first time, or
- when Council needs to re-establish eligibility (e.g., after having a qualifying pension or concession card re-granted, changing the address of the principal place of residence, etc.), or
- as instructed by relevant Commonwealth agency (Services Australia or the Department of Veterans' Affairs).

### 6.8.3 Initial or Re-established Eligibility

Council will only allow a pensioner rates concession when there are no rates arrears on the property as at the date the application is received.

Application for the pensioner rates concession must be made on the prescribed form and be supported by a statement from Services Australia or the Department of Veterans' Affairs containing details of the type and amount of pension received along with a copy of both sides of the applicant's current qualifying pension or concession card.

When interstate pensioners move permanently to Queensland, Services Australia and the Department of Veterans' Affairs may not immediately issue a Queensland card. In the interim, an application may be accepted if Council is satisfied that the pensioner's permanent place of residence is now located in Townsville. For example, proof of residence could be met by the pensioner providing a letter of confirmation of payment from Services Australia or the Department of Veterans' Affairs listing the address of the property on which the pensioner concession is being claimed.

### 6.8.4 Continuing Eligibility

Council will verify continuing eligibility for the pensioner rates concession on at least an annual basis by obtaining from the pensioner:

- authority for Council to verify with the relevant Commonwealth Agency (Services Australia or Department of Veterans' Affairs) either by electronic data matching, or
- authority for Council to use Services Australia Confirmation eServices (online enquiry) to perform a Services Australia/Department of Veteran's Affairs enquiry to confirm eligibility and status of your current concession, or
- a copy of a written verification from the relevant Commonwealth agency.

If Council is unable to confirm continuing eligibility, the pensioner rates concession will cease, and the pensioner will have to re-apply if they wish to receive the concession.

### 6.8.5 Pro-Rata Calculations

When pensioner concessions are applied to rates on a property during only part of a rating period – such as upon the death of a pensioner or the purchase or the sale of the property – Council will calculate rates having regard to the dates of change evidenced by the Property Transfer Information or other official advice forwarded to Council regarding change of ownership.

## 7.0 Legal Parameters

- *Acts Interpretation Act 1954*
- *Local Government Act 2009*
- Local Government Regulation 2012
- *Military Rehabilitation and Compensation Act 2004*

## 8.0 Associated Documents

- Debt Recovery Policy
- Pensioner Rates Concession application form
- Rate Discount Policy
- Revenue Policy

# Appendix J: Pre-2016 Pensioner Arrears Concession Policy

## 1.0 Policy Statement

Townsville City Council (Council) will provide rates concession detailed in this policy to assist the current owners of identified properties that have significant rate arrears following a Council policy decision prior to 2016.

## 2.0 Principles

Under section 120(1)(a) and (c) of the Local Government Regulation 2012 the Council has the ability to provide concessions for rates and charges to land occupied by a pensioner if the payment of rates or charges will cause hardship.

Council recognised that granting of concession has the potential to adversely impact upon the Council's services and burden other ratepayers.

Prior to 2016, Council did not actively enforce recovery of rates and charges on debts accrued on properties owned by pensioners. Council's approach at that time allowed arrears to accrue with Council not undertaking any formal debt recovery and engaging in limited communication with the ratepayers.

On 1 July 2016 Council changed its policy and decided that thereafter the special approach to the (non-) collection of debts from pensioners would be discontinued. Pensioners are now subject to the same formal debt recovery actions as all other ratepayers.

The properties upon which large rates debts had accrued under the previous arrangement were exempted from the new approach otherwise the properties would have been immediately subject to potential sale proceedings to recover the arrears.

The Council accepts that applying the Council's standard collection policies to those debts will cause significant financial hardship to the current owners of the listed properties.

This policy seeks to address the significant rate arrears of the remaining affected by the pre-2016 policy and support those pensioners to continue to occupy their homes.

## 3.0 Scope

This policy applies to the granting of concession to the following properties for the rating period ended 30 June 2024, provided the property remains a Category 1 – Residential Principal Place of Residence.

Property Numbers				
29880	171710	266830	513406	524399
36930	172320	270400	513478	525755
58250	184220	276940	514393	531200
58320	184950	331526	515106	533268
66460	190300	353884	515133	533488
84370	204230	360028	515853	534474
108480	220550	360519	516893	534611
144320	227160	360934	517808	534649
154370	237190	361042	518243	537087
160720	256520	510602	518603	263020
169420	257900	510796	520019	516427
170150	260510	512475	523164	

## 4.0 Responsibility

Chief Financial Officer is responsible for ensuring this policy is understood and followed by all staff involved in administering this policy.

## 5.0 Policy

Council will provide rates and charges concessions to listed properties as follows:

- a rebate of all interest charges accruing on overdue rates and charges from 1 July 2024 to 30 June 2025. (The effect will be that interest will not be charged for the rates and charges debts on the property for that period)
- a concession of \$800 as detailed in Appendix I: Pensioner Rates Concession Policy, to the owners of those properties who prior to 30 June 2024 establish that they meet all criteria to qualify for that concession other than that part of section 8.3 Initial or Re-established Eligibility, which prevents the pensioner concession being given to those properties with overdue rates. (The effect will be that the pensioner concession is applied even though there are rates debts on the properties).
- Council will not commence sale proceedings for the property even though there are overdue rates and charges on each property that otherwise would result in sale proceedings occurring.

## 6.0 Legal Parameters

- *Local Government Act 2009*
- Local Government Regulation 2012

## 7.0 Associated Documents

- Appendix I: Pensioner Rates Concession Policy
- Debt Recovery Policy
- Revenue Policy

# Appendix K: General Rates and Utility Charges Concessions Policy

## 1.0 Policy Statement

Townsville City Council (Council) will allow a concession of rates and utility charges to eligible property owners in recognition of the contribution their activities make to the community and will allow certain other targeted concessions where the granting of the concession meets the criteria under section 120 of the Local Government Regulation 2012.

## 2.0 Principles

Council's power to provide targeted concessions will be used when the concessions benefit the general community, either directly by encouraging certain activities, or indirectly by supporting not-for-profit charitable groups the activities of which benefit the community generally.

## 3.0 Scope

This policy applies to all concessions for rates and charges that Council has power to make under Part 10 of Chapter 4 of the Local Government Regulation 2012 other than concessions granted specifically under another policy.

## 4.0 Responsibility

The Chief Financial Officer is responsible for ensuring this policy is understood and followed by all staff involved in administering concessions.

## 5.0 Definitions

Words in this policy have the same meaning as those words in the *Local Government Act 2009* and the Local Government Regulation 2012. In addition, the following definitions apply:

Charitable purposes – means that the land is used on a not-for-profit basis for purposes relating to:

- education;
- assistance to the ill or infirm;
- assistance to the poor; or
- other purposes of benefit to the community generally.

Not-for-profit – means:

- the organisation is incorporated under Queensland's Associations Incorporations Act 1981 and listed as a non-profit community organisation, as determined by the Australian Taxation Office (ATO);
- there is no profit or gain by individual members of the group;
- its constitution or governing documents prevent it from distributing profits or assets for the benefit of particular persons, both while it is operating and on winding up;
- whilst a surplus or revenue can be made, all profits must be used to carry out the purpose and functions of the organisation.

## 6.0 Policy

Council will allow a concession of rates, and utility charges (as set out in the table 22 – General Rates and Utility Charges Concession Schedule) to eligible groups and organisations in recognition of their activities and contribution to the community.

### 6.1 Application

Applications for concession must:

- be lodged in writing on the prescribed form ([www.townsville.qld.gov.au](http://www.townsville.qld.gov.au))
- identify the principal use of the land for which the concession is being requested.

For Charitable and Community Organisations Concessions (identified in Table 22) applications must also include:

- a copy of the Constitution or Memorandum and Articles of Association of the organisation which must clearly detail that the organisation is not-for-profit;

- any other supporting documentation such as a Taxation Exemption certificate that confirms that the organisation is not-for-profit.

A decision about the application will be communicated within 45 days of receipt of the application. Additional evidence to support the application may be requested in some circumstances. Decisions regarding the outcome of the application will be advised to the owner in writing.

## 6.2 Effective Date

The concession will commence from the beginning of the current half-year rating period in which the application is received and will apply to rates and charges included on the current half-year rates and utilities notice issued or, on a pro-rata basis from the date from which the eligible activity commenced. The concession will not be applied retrospectively to rates and charges included in rates and utilities notices issued previously.

## 6.3 Eligibility

To be eligible for Charitable and Community Organisations Concessions (identified in Table 22) the land against which the rates and charges have been levied must be:

- owned by an entity whose objects do not include making a profit, and that does not hold a gaming licence at the premises for greater than 25 gaming machines;
- solely used for a purpose detailed in the constitution or memorandum and articles of association of the entity, and which meets a definition in table 22 – General Rates and Utility Charges Concession Schedule.
- Council is unlikely to grant a concession to a group that has a primary focus on social interaction between members unrelated to preserving cultural links or activities; for example, a workers’ social club or a businesspersons’ association is unlikely to be granted a concession.
- In making its assessment Council will look to a range of factors including the extent to which the group:
  - creates or provides facilities or services for the community that are not generally available from commercial providers
  - does not restrict eligibility for membership and the criteria upon which membership is available – it is unlikely that Council will grant concessions to groups that restrict membership
  - engages in activities of interest to the general community (including sectors of the community) that are not primarily social interaction.

Concessions will not be provided in respect of utility charges levied upon state or Commonwealth property.

If an applicant might qualify for a concession under more than one of the categories in table 22 – General Rates and Utility Charges Concession Schedule, the concession will be provided only for the most specifically applicable category. For example, concessions will provide consistency to all schools regardless of whether or not the school is owned by a church or other religious entity.

## 6.4 Transparency

The approved concession will be displayed on rates and utilities notices issued to the owner of the land. A listing of owners receiving a concession detailing the value of the concession will be presented to Council as part of the annual budget process.

Council will maintain the Concessions Schedule (table 22). The schedule will include concessional categories, description of purpose and the percentage of concession granted. It will also note that some land is exempt from rating but may be eligible for a concession of charges.

The schedule will be reviewed and updated periodically by Financial Services and will be adopted by Council each year at the budget meeting.

The Concessions Schedule may be amended at any time during a financial year by Council resolution.

## 6.5 Dispute

Any dispute regarding a decision to not grant a concession must be lodged in writing addressed to the Chief Executive Officer within 14 days of the date of notification of the decision and must include all reasons relied upon to dispute the decision. All disputed decisions will be reviewed by the Chief Financial Officer. The Chief Financial Officer’s decision regarding the dispute will be advised to the applicant in writing within 45 days from the date of receipt of the objection.

## 7.0 Legal Parameters

- *Local Government Act 2009*
- Local Government Regulation 2012

## 8.0 Associated Documents

- Application Form for General Rates and Utility Charges Concession
- Table 22 – General Rates and Utility Charges Concession Schedule



Table 22 - General Rates and Utility Charges Concession Schedule

Category	Description and Purpose	Considerations for Granting Concession	Exclusions	% Concession (Non-Gaming Licensed Premises)	% Concession (Gaming Licensed Premises up to 25 Machines)
<b>Charitable and Community Organisations Concessions</b>					
Not-for-profit and charitable organisations	Land is owned or leased (registered lease with the Department of Resources) by a not-for-profit and charitable organisation and is being used to provide benefit to the community.	Concession granted by Council resolution under Local Government Regulation 2012. •S.120(1)(b)(i) – land owned by not-for-profit entity - for owned land •S.120(1)(c) – Payment will cause hardship to the Landowner for leased land, so as to treat not-for-profit lessees equitably with not-for-profit landowners.	The land must not be used for any other purpose. The land must not be commercially leased to any other entity. Concessions for Utility Charges for Sports field Irrigation are set out elsewhere in this policy.	100% General Rates	50% General Rates
Clubhouses and halls for not-for-profit and charitable organisations	Land is owned or leased (registered lease with the Department of Resources) by an entity whose objects do not include making a profit and is being used for clubhouse purposes.	Concession granted by Council resolution under Local Government Regulation 2012. •S.120(1)(b)(i) – land owned by not-for-profit entity - for owned land •S.120(1)(c) – Payment will cause hardship to the Landowner for leased land, so as to treat not-for-profit lessees equitably with not-for-profit landowners.	The land must be used only for not-for-profit or charitable purposes. The land must not be commercially leased to any other entity. Concessions for Utility Charges for Sports field Irrigation are set out elsewhere in this policy.	100% General Rates. 73% Volumetric Water Charges up to a \$100,000 each year cap 50% Sewerage charges	50% General Rates 36% Volumetric Water Charges up to a \$100,000 each year cap
Not-for-profit and charitable aged care facilities	Land is owned or leased (registered lease with the Department of Resources) by an entity whose objects do not include making a profit and the land is being used for the care of the aged.	Concession granted by Council resolution under Local Government Regulation 2012. •S.120(1)(b)(i) – land owned by not-for-profit entity - for owned land •S.120(1)(c) – Payment will cause hardship to the Landowner for leased land, so as to treat not-for-profit lessees equitably with not-for-profit landowners.	The land must not be used for any other purpose. The land must not be commercially leased to any other entity.	100% General Rates 55% Volumetric Water Charges up to a \$100,000 each year cap.	N/A

Category	Description and Purpose	Considerations for Granting Concession	Exclusions	% Concession (Non-Gaming Licensed Premises)	% Concession (Gaming Licensed Premises up to 25 Machines)
Sports field irrigation – restricted public access	Land is owned or leased (registered lease with the Department of Resources) by a not-for-profit and charitable organisation and is being used to provide benefit to the community.	Concession granted by Council resolution under Local Government Regulation 2012. •S. 120(1)(b)(i) – land owned by not-for-profit entity - for owned land •S. 120(1)(c) – Payment will cause hardship to the Landowner for leased land, so as to treat not-for-profit lessees equitably with not-for-profit landowners.	The land must not be used for any other purpose. The land must not be commercially leased to any other entity. Schools, tertiary institutions, and other higher education facilities – whether owned by a church or religious entity, or by the State or Commonwealth - are not eligible for utility concessions under this category.	73% Volumetric Water Charges up to a \$100,000 each year cap.	36% Volumetric Water Charges up to a \$100,000 each year cap.
Sports field irrigation – no restriction of public access	Land is owned or leased (registered lease with the Department of Resources) by a not-for-profit and charitable organisation and is being used for sports purposes.	Concession granted by Council resolution under Local Government Regulation 2012. •S. 120(1)(b)(i) – land owned by not-for-profit entity - for owned land •S. 120(1)(c) – Payment will cause hardship to the Landowner for leased land, so as to treat not-for-profit lessees equitably with not-for-profit landowners.	The land must not be used for any other purpose and have no restrictions to public access. The land must not be commercially leased to any other entity. Schools, tertiary institutions, and other higher education facilities – whether owned by a church or religious entity, or by the State or Commonwealth - are not eligible for utility concessions under this category.	95% Volumetric Water Charges up to a \$100,000 each year cap.	45% Volumetric Water Charges up to a \$100,000 each year cap.
Sports field irrigation – Approved water efficiency management plan in place	Land is owned or leased (registered lease with the Department of Resources) by a not-for-profit and charitable organisation and is being used for sports purposes.	Concession granted by Council resolution under Local Government Regulation 2012. S. 120(1)(b)(i) – land owned by not-for-profit entity - for owned land S. 120(1)(c) – Payment will cause hardship to the Landowner for leased land, so as to treat not-for-profit lessees equitably with not-for-profit landowners.	An approved water efficiency management plan must be in place to be eligible for this benefit. If a plan is not in place the concession would be the same as for restricted public access grounds. The land must not be commercially leased to any other entity. Schools, tertiary institutions, and other higher education	95% Volumetric Water Charges up to a \$160,000 each year cap.	45% Volumetric Water Charges up to a \$100,000 each year cap.

Category	Description and Purpose	Considerations for Granting Concession	Exclusions	% Concession (Non-Gaming Licensed Premises)	% Concession (Gaming Licensed Premises up to 25 Machines)
Churches and church halls	Land used by a Church or Religious entity and is being used for one or more of the following purposes: <ul style="list-style-type: none"> <li>a) religious purposes including public worship,</li> <li>b) the provision of education, health, or community services,</li> <li>c) the administration of the religious entity</li> <li>d) housing incidental to any of the above purposes.</li> </ul>	If the land is owned by a religious entity the land is exempt from General rates under the <i>Local Government Act 2009</i> section 93(3)(j)(ii) and the <i>Local Government Regulation 2012</i> , S.73 (a)(i) – used for religious purposes. Utilities concession granted by Council resolution under <i>Local Government Regulation 2012</i> S.120(1)(b)(i) – land owned by not-for-profit.	The land must not be used for any other purpose. The land must not be commercially leased to any other entity. Schools, tertiary institutions, and other higher education facilities are not eligible for utility concessions under this category. Concessions for Utility Charges for Sports field Irrigation are set out elsewhere in this policy.	General Rates Exempt 15% Sewerage Charges 55% Volumetric Water Charges up to \$100,000 each year cap.	N/A
Schools and educational institutions including not-for-profit day care facilities and kindergartens	Land is being used for childcare and/or educational purposes.	If the land is owned by a religious entity and used for educational purposes, the land is exempt from General rates under the <i>Local Government Act 2009</i> section 93(3)(j)(i) and the <i>Local Government Regulation 2012</i> S.73(a)(ii) – provision of education. State schools are exempt from General rates under the <i>Local Government Act 2009</i> S.93(3)(b) – land occupied by State. Not-for-profit organisations that are not religious entities the concession is granted by Council resolution under the <i>Local Government Regulation 2012</i> , S.120(1)(a) – land owned by not-for-profit or S.120(1)(c) – Payment will cause hardship to the Landowner.	The land must not be used for any other purpose. The land must not be commercially leased to any other entity.	General Rates Exempt (No utility concessions)	N/A (No utility concessions)
War graves	Land is owned or leased (registered lease with the Department of Resources) and is being used for historic purposes.	Land is exempt from General rates under the <i>Local Government Act 2009</i> S.93(3)(j)(i) – exempted by regulation and <i>Local Government Regulation 2012</i> S.73(e) – cemetery. Concession granted by Council resolution under <i>Local Government Regulation 2012</i> , S.120(1)(e) – preservation of cultural, historic or heritage land.	The land must not be used for any other purpose. The land must not be commercially leased to any other entity.	General Rates Exempt 5% Volumetric Water Charges up to a \$100,000 each year cap.	N/A
Historic society	Land is owned or leased (registered lease with the Department of Resources) and is being used to preserve and maintain the historic and heritage significance to the Council area.	Land is being used to preserve and maintain land of historic and heritage significance to the Council area and a concession is granted by Council resolution under the <i>Local Government Regulation 2012</i> , S.120(1)(e) – preservation of cultural, historic or heritage land.	The land must not be used for any other purpose. The land must not be commercially leased to any other entity.	100% General Rates	N/A

Category	Description and Purpose	Considerations for Granting Concession	Exclusions	% Concession (Non-Gaming Licensed Premises)	% Concession (Gaming Licensed Premises up to 25 Machines)
<b>Other Concessions</b>					
Caravan parks	Land is used for the purpose of a Caravan Park.	Use of land is considered by Council to benefit the community in the promotion of tourism to the area and a concession is granted by Council resolution under the Local Government Regulation 2012. S.120(1)(d) – encourage economic development	The land must not be used for any other purpose. The land must not be commercially leased to any other entity (does not apply to Council-owned caravan parks).	30% Volumetric Water Charges up to a \$100,000 each year cap. 30% Sewerage Charges	N/A
Retirement / lifestyle villages	Land is being used as a retirement village catering for the aged.	Use of land is considered by Council to benefit the aged in the city in providing a comfortable lifestyle in retirement, and a concession is granted by Council resolution under the Local Government Regulation 2012. S.120(1)(a) – land occupied by pensioner or 1.1.S.120(1)(c) – hardship	The land must not be used for any other purpose.	55% Volumetric Water Charges up to a \$100,000 each year cap.	N/A
Boarding and lodging houses	Land is being used for the provision of reasonably priced accommodation.	Council considers that the land is being used to provide for the benefit of less privileged in the community, and a concession is granted by Council resolution under the Local Government Regulation 2012. S.120(1)(a) – land occupied by pensioner or S.120(1)(c) – hardship	The land must not be used for any other purpose.	20% Volumetric Water Charges up to a \$100,000 each year cap. 20% Sewerage Charges	N/A
Showgrounds	Land is owned or leased (registered lease with the Department of Resources) by a not-for-profit and charitable organisation and is being used primarily for showgrounds purposes.	General Rate Exemption in accordance with the Local Government Act 2009, S.93(3)(h) – Land used primarily for showgrounds or horseracing and exempted by local government resolution. Concession granted by Council resolution under the Local Government Regulation 2012: S.120(1)(e) – preservation of cultural, historic or heritage land or S.120(1)(d) – encourage economic development or S.120(1)(c) – Payment will cause hardship to the landowner	The land must not be used for any other purpose. The land must not be commercially leased to any other entity.	General Rates Exempt 73% Volumetric Water Charges up to a \$100,000 each year cap. 62% Sewerage Charges	General Rates Exempt 36% Volumetric Water Charges up to a \$100,000 each year cap. 31% Sewerage Charges

Category	Description and Purpose	Considerations for Granting Concession	Exclusions	% Concession (Non-Gaming Licensed Premises)	% Concession (Gaming Licensed Premises up to 25 Machines)
Horseracing	Land is owned or leased (registered lease with the Department of Resources) by a not-for-profit and charitable organisation and is being used primarily for horseracing purposes.	General Rate Exemption in accordance with the Local Government Act 2009, S.93(3)(h) – Land used primarily for showgrounds or horseracing and exempted by local government resolution. Concession granted by Council resolution under the Local Government Regulation 2012: S.120(1)(c) – preservation of cultural, historic or heritage land or S.120(1)(d) – encourage economic development or S.120(1)(c) – Payment will cause hardship to the landowner	The land must not be used for any other purpose. The land must not be commercially leased to any other entity.	General Rates Exempt 73% Volumetric Water Charges up to a \$100,000 each year cap. Water charges of \$1.20 per KL of water will apply for all consumption over the cap. 62% Sewerage Charges	General Rates Exempt 36% Volumetric Water Charges up to a \$100,000 each year cap. 31% Sewerage Charges
Special consideration for sale of Council-owned lands	Lands included in Riverside Ridge subdivision while it is held in the name of Riverside Ridge (Qld) Pty Limited.	All lands in the subdivision in the name of Riverside Ridge (Qld) Pty Limited have been granted the concession as part of the sale contract negotiated at the time of the sale of Council-owned land. Council Resolution 20/09/2005 authorised that a concession of the general rates, vacant land water services charges and vacant land sewerage services charges will apply in accordance with the specific contract terms and for a period of and until the earlier of: (a) 90 days after that land has been reconfigured to create a new lot from that land or (b) that land has been reconfigured to create a new lot and that lot is sold. Concession granted by Council resolution under the Local Government Regulation 2012, S.120(1)(d) – to encourage economic development.	N/A	100% General Rates 100% Water Service Charges 100% Sewerage Charges	N/A

Category	Description and Purpose	Considerations for Granting Concession	Exclusions	% Concession (Non-Gaming Licensed Premises)	% Concession (Gaming Licensed Premises up to 25 Machines)
Water supplied for irrigation purposes	Land is being used for commercial and Industrial purposes.	Subject to the application and installation of a separate irrigation water meter and reticulation system. The number of irrigation meters allowed must not exceed the number of commercial meters. Concession granted by Council resolution under the Local Government Regulation 2012, S. 120(1)(d) – to encourage economic development.	The land must be used for commercial and industrial purposes only.	15% Volumetric Water Charges up to a \$100,000 each year cap.	N/A
Water supplied for irrigation purposes	Land is being developed, however a proportion is retained as open space and irrigated in preparation for donating to Council.	Concession granted by Council resolution under the Local Government Regulation 2012, S. 120(1)(d) – to encourage economic development.	The land must be under development and a concession may be applied to the land parcel that will be donated to Council as open space.	15% Volumetric Water Charges up to a \$100,000 each year cap.	N/A

# Appendix L: Reduction Of Water Consumption Charges Policy

## 1.0 Policy Statement

In certain circumstances, Townsville City Council (Council) will provide reduced water consumption charges for property owners who become responsible for those charges as a result of a concealed leak.

## 2.0 Principles

The property owner is responsible for maintaining and repairing all pipes and fittings after the water meter, including the pipe carrying water from the water meter into the property owner's premises, all pipes and plumbing fixtures within the premises and all irrigation piping and garden watering systems.

The property owner is responsible for managing their water consumption, and for continuously monitoring whether there is a water leak within their property. The Council does not have jurisdiction to enter the property for that purpose.

Council's Water Services Department is responsible for Council's water reticulation infrastructure.

Apart from imposing water restrictions when required, Water Services does not manage water consumption within private property. To assist property owners to monitor and manage water consumption, Water Services will provide high consumption advice notices if scheduled meter readings show unusually high water consumption.

Water Services has no obligation to provide financial assistance to property owners who experience higher than anticipated water charges, including when those higher charges are the result of leaks from pipes and fittings owned by the property owner.

## 3.0 Scope

This policy applies to all requests for a reduction in water charges from property owners in the Townsville local government area who receive a metered supply of water to a residential or commercial property.

## 4.0 Responsibility

The Chief Executive Officer or a delegate is responsible for assessing applications and approving remissions under this policy.

Managers of Water Services are responsible for ensuring that the policy is understood and adhered to by all relevant Workers.

## 5.0 Definitions

Annual allowance – means the volume of water allowed annually for a Standard Plan property owner as set out in the Rates and Charges Schedule each year.

Average consumption for a Standard Plan property owner –

- If consumption for the past three years has not been consistently above the annual allowance, the average consumption will be the annual allowance  
or
- If consumption for the past three years has been consistently above the annual allowance, the average consumption will be the average of the past three year's actual water consumption during the equivalent billing period.

Average consumption for a Water Watcher property owner – the average of the past three year's actual water consumption during the equivalent billing period.

*(Note that Water Services has discretion to choose an alternative averaging method if the above methods are not applicable in the circumstances).*

Billing period – means the time between meter readings. It does not refer to the time when the bill was sent or when the payment was to have been received. The billing periods for Water Services are either one month or three months depending upon the property owner type.

Concealed leak – means a leak that is not readily visible or apparent and the occupant could not reasonably be expected to know of its existence.

Excess water – means water used in excess of the property's average consumption.

Manager - an individual responsible for overseeing and coordinating specific functions, departments, teams or projects within Townsville City Council.

Owner's side of the water meter – means all water pipes or systems that occur on the downstream side of the meter at the property from and including the meter coupling.

Workers – includes employees, contractors, volunteers and all others who perform work on behalf of Council.

## 6.0 Policy

### 6.1 Conditions required for a reduction in water consumption charges

Townsville City Council will consider a request from a property owner for a reduction of water consumption charges due to a concealed leak, in the following circumstances:

- The leak was concealed.
- The property owner took all reasonable steps to ensure that the leak was located and repaired as soon as practicable after:
  - i. the leak was discovered or there was a noticeable decrease in water pressure  
or
  - ii. the property owner became aware, or should have become aware, of an increase in water consumption that could indicate the presence of a leak.
- The leak was repaired by a licensed plumber.
- Water Services will endeavour to assist property owners by providing a high consumption advice notice for single residential properties after the quarterly read when usage exceeds 2.5kL per day.

### 6.2 Applications for reduction of water consumption charges

Applications for a reduction of water consumption charges due to a leak must be lodged in writing and addressed to the Chief Executive Officer.

The application must:

- describe the location and circumstances of the leak;
- provide the date the applicant discovered the leak or became aware of an increase in water consumption indicating the presence of a leak;
- be accompanied by a detailed report from the licensed plumber who repaired the leak, containing the following information:
  - confirmation the leak was repaired by the licensed plumber;
  - the date the leak was repaired;
  - details of the plumbing repairs that were undertaken; and
  - the report must confirm the leak was in a location and/or of a nature which contributed to it not being readily visible or apparent.

### 6.3 Assessment of application

In assessing each application for a reduction in water charges under this policy, the Chief Executive Officer will consider:

- all the available facts and circumstances;
- whether, in the opinion of the Chief Executive Officer, the property owner has acted in good time to ensure the leak was repaired; and
- whether, in the opinion of the Chief Executive Officer, there has been substantial compliance with this policy in the circumstances.

The decision to approve an application for a reduction in water charges under this policy is at the discretion of the Chief Executive Officer.

### 6.4 Extent of the reduction in water consumption charges

If an application for a reduction in water consumption charges is approved, for both Standard Plan and water watchers, all excess water will be charged at a rate equivalent to 90% of the water watchers' rate applicable in the relevant consumption year.



A reduction in water consumption charges will be granted only once per property per owner in a five-year period.

The reduction of water consumption charges may be applied over two water meter reading cycles as the leak may affect the consumption over more than one reading cycle.

#### 6.5 Further consideration of the extent of the REDUCTION IN WATER CONSUMPTION CHARGES

The Chief Executive Officer may, at their discretion, determine to apply a further reduction in extenuating circumstances for residential properties.

A property owner claiming that there are extenuating circumstances that justify the Council providing relief in excess of that stated in this policy must establish that:

- i. the concealed water leak occurred as a consequence of interference with the property owner's plumbing infrastructure by:
  - an event over which the property owner could not have exercised control  
or
  - a person with no relationship to the property owner and over whom the property owner could not have exercised control. In this context "relationship" includes a familial relationship or a commercial relationship (e.g., property owner and contractor)
- ii. the concealed leak would not have come to the property owner's attention had the property owner been reasonably diligent.

Failure of a portion of the property owner's plumbing infrastructure without evidence of interference by an identifiable event or person is not an extenuating circumstance because it was within the property owner's power to maintain that infrastructure.

By way of examples, the Council accepts that the following are extenuating circumstances:

- i. a motor accident which did not involve the property owner or any person having any form of relationship to the property owner, causing damage to the property owner's plumbing infrastructure which:
  - was not apparent to the property owner
  - would not have become apparent to the property owner had the property owner monitored monthly water consumption at the property
- ii. a council plumber fitting a new meter at the premises causing damage to the property owner's water infrastructure which was not apparent to the property owner.

#### 6.6 Prompt payment discount

A prompt payment discount is allowed on certain rates and charges when full payment of all rates and charges, including any arrears, is received by the discount due date shown on the notice.

Any dispute, or application for concession or reduction, on all or part of any charges listed requires full payment of those charges upfront to receive a discount. Irrespective of whether an application is made under this policy for a reduction of water charges, any discount will be lost if those charges are not paid before the discount due date.

### 7.0 Legal Parameters

- *Local Government Act 2009*
- Local Government Regulation 2012

### 8.0 Associated Documents

- Nil

# Appendix M: Concession of Water Charges for Home Haemodialysis Patients Policy

## 1.0 Policy Statement

Townsville City Council (Council) will provide a concession for water service charges incurred in respect of kidney disease patients who are undergoing home haemodialysis treatment.

## 2.0 Principles

Home haemodialysis treatment requires kidney disease patients to increase their water consumption over and above their normal domestic usage.

Council accepts that ratepayers who are responsible for paying additional water consumption charges for water consumed during home haemodialysis experience hardship, and the Council wishes to alleviate that hardship.

Council will grant a concession on water service charges payable during treatment at the home of a haemodialysis patient when the ratepayer establishes to the Council that they are responsible for paying the water consumption charges.

## 3.0 Scope

This policy applies to ratepayers within the Townsville local government area who may experience hardship as a result of paying, or having an obligation to pay or share in the cost of paying, additional water consumption charges arising from home haemodialysis treatment.

## 4.0 Responsibility

The Chief Executive Officer or delegate is responsible for approving concessions under this policy.

Managers of Council are responsible for ensuring that the policy is understood and adhered to by all relevant Workers.

## 5.0 Definitions

Home Haemodialysis Patient – means those persons within the Townsville local government area, who are registered with the Dialysis Home Therapies Unit, Townsville District Health Service, as receiving home haemodialysis treatment.

Manager – an individual responsible for overseeing and coordinating specific functions, departments, teams or projects within Townsville City Council.

Workers – includes employees, contractors, volunteers and all others who perform work on behalf of Council.

## 6.0 Policy

Council will provide a concession on water charges for residential premises occupied by home haemodialysis patients who meet the eligibility criteria set out in this policy.

The concession will be \$0.685 per day throughout the period of home haemodialysis, administered on each half yearly rate notice.

Council will regard a ratepayer as having an obligation to pay or contribute to paying the additional water consumption charges arising from home haemodialysis treatment when they:

- i. are the ratepayer for the property as shown on the Council's records and they or a dependant member of their family receive home haemodialysis treatment  
or
- ii. provide Council with a statutory declaration that records that they are liable for the cost of the water consumption charges under an arrangement they have with a home haemodialysis patient, and a declaration from the patient that records that the additional water charges have not been passed on to the patient.

*(Example: The ratepayer is the landlord of a property occupied by a home haemodialysis patient and they provide the Council with a declaration from the patient that certifies that the patient has not been charged for or otherwise contributed to paying the additional water consumption charges).*

## 7.0 Legal Parameters

- *Local Government Act 2009*
- Local Government Regulation 2012

## 8.0 Associated Documents

- Nil

# Appendix N: Concession of Disposal Fees for Charity Bin Waste Policy

## 1.0 Policy Statement

Townsville City Council (Council) will waive the fees associated with disposal of waste from charity bins for charitable organisations that operate a charity bin service to raise funds for a charitable purpose.

## 2.0 Principles

Many charitable organisations in the Townsville local government area operate charity bins to encourage donations of quality or used items which are collected for the purpose of resale in retail outlets to raise funds for charitable purposes. In operating charity bins, these organisations are often burdened by the costs of disposing of illegally dumped, unusable waste items deposited at charity bins. Council is committed to supporting charitable organisations, whose charitable operations enhance community wellbeing and opportunity, by providing a waiver of waste disposal fees at council-operated waste disposal sites for waste from charity bins.

## 3.0 Scope

This policy applies to Council Workers and to charitable organisations who dispose of charity bin waste at Council-operated waste disposal sites.

## 4.0 Responsibility

Managers are responsible for ensuring this policy is understood and adhered to by all personnel.

The General Manager Resource Recovery, or a delegate, is responsible for approving waivers under this policy.

## 5.0 Definitions

Charitable Organisation – means an organisation that has deductible gift recipient status under Australian law, and that operates a charity bin service within Townsville.

Charity Bin – means a bin provided as part of a charity bin service.

Charity Bin Service – means the provision of bins which are owned and operated by a charitable organisation to collect donations of quality or used items for the purpose of resale in retail outlets to raise funds for the charitable purposes of the organisation.

Charity Bin Waste – item/s deposited at a charity bin by members of the public which are not usable by the charitable organisation for resale in outlets because of the item's condition, nature, state or appearance. Charity bin waste does not include waste generated by a charitable organisation through its domestic or commercial operations.

Manager – an individual responsible for overseeing and coordinating specific functions, departments, teams or projects within Townsville City Council.

Workers – includes employees, contractors, volunteers, and all others who perform work on behalf of Council.

## 6.0 Policy

### 6.1 Waiver of waste disposal fees

Upon application made in advance, Council will agree to provide a waiver of the fees associated with the disposal of charity bin waste to charitable organisations who the Council is satisfied meet the eligibility requirements set out in this policy.

If a charitable organisation is successful in applying for a waiver of waste disposal fees under this policy, Council's Resource Recovery team will issue a Certificate of Waiver to the organisation.

### 6.2 Charity bin waste

A waiver of waste disposal fees under this policy is only applicable to the disposal of charity bin waste.

On each attendance at a waste disposal site where a charitable organisation wishes to redeem a waiver of waste disposal fees under this policy, the waste load is subject to inspection by a Resource Recovery representative or

representatives to determine whether the waste being disposed of meets the definition of charity bin waste. If, at the time of inspection, Resource Recovery determines that a particular load of waste does not meet the definition of charity bin waste, Townsville Waste Services may refuse to apply the waiver to the disposal.

In order for the waiver to be applied to a particular delivery of charity bin waste to a waste disposal site, the charity bin waste must not be mixed with other wastes.

### 6.3 Conditions of disposal

To redeem a waiver of waste disposal fees granted under this policy, the charitable organisation must:

- i. provide a copy of the Certificate of Waiver on each attendance at a waste disposal site to dispose of charity bin waste; and
- ii. deliver the charity bin waste to a waste disposal site in a vehicle of a registration number notified to Resource Recovery at the application stage.

### 6.4 Expiry/cancellation of waiver

A Certificate of Waiver will continue until it is withdrawn by Council (which Council may do at its absolute discretion upon 30 days' notice) or immediately that the organisation ceases to be a charitable organisation under this policy.

If, when carrying out an inspection of a waste load under clause 6.2, Resource Recovery has determined on two or more occasions, under clause 6.2, that a charitable organisation's waste load does not meet the definition of charity bin waste, Resource Recovery may cancel the Certificate of Waiver by notice to the charitable organisation.

## 7.0 Legal Parameters

- *Local Government Act 2009*
- *Local Government Regulation 2012*
- *Waste Reduction and Recycling Act 2011*

## 8.0 Associated Documents

- Application for Waiver of Disposal Fees for Charity Bin Waste Form

# REVENUE POLICY

## 1.0 Policy Statement

In accordance with section 169(2) of the Local Government Regulation 2012, a Revenue Policy is required to be prepared and adopted each financial year.

In 2024/25 Council will levy rates and charges in compliance with this policy.

## 2.0 Principles

Council makes decisions about levying rates and charges in alignment with the following Local Government Principles:

- a) Transparent and effective processes, and decision-making in the public interest;
- b) Sustainable development and management of assets and infrastructure, and delivery of effective services;
- c) Democratic representation, social inclusion and meaningful community engagement;
- d) Good governance of, and by, local government; and
- e) Ethical and legal behaviour of Councillors and local government employees.

## 3.0 Scope

The Revenue Policy demonstrates the principles that Council intends to apply in the preparation and adoption of the 2024/25 budget, including:

- the making and levying of rates and charges;
- granting concessions for rates and charges;
- recovering overdue rates and charges; and
- setting of cost-recovery fees and methods.

This policy also addresses:

- the purpose for concessions
- infrastructure charges for Council.

## 4.0 Responsibility

Councillors, the Chief Executive Officer and the Chief Financial Officer are responsible for ensuring that this policy is understood and followed.

## 5.0 Definitions

All definitions are in accordance with the *Local Government Act 2009* and the Local Government Regulation 2012.

## 6.0 Policy

### 6.1 Principles used for the levying of rates and charges

When levying rates and charges the Council will seek to achieve financial sustainability, while minimising the impact of Council rates and charges upon the community and distributing the burden of payments equitably across the community having regard to the consumers of each service, the benefit to the community, and to all factors that contribute to the Council's costs.

Council accepts that land valuations are generally an appropriate basis to achieve the equitable imposition of general rates, with differential rating categories determined by land use, ownership, availability of services, consumption of and demand for services, and whether any attribute of the land (including the status of the land under the Planning Scheme) gives rise to, or is likely to give rise to, increased costs for the Council, whether at that land or elsewhere.

When levying the rates and charges, Council will:

- have regard to its long-term financial forecast when setting rates and charges:

- seek to minimise the revenue required to be raised from rates and charges by:
  - i. maximising income from available grants and subsidies and
  - ii. imposing cost-recovery fees in respect of services and activities for which it believes cost-recovery is appropriate;
- have regard to the prevailing local economic conditions, and when possible, limit increases in an attempt to avoid significant price escalation in any one year; and,
- offer an early payment discount to provide an incentive for the timely payment of rates and charges.

Council will levy special rates and charges to minimise the extent to which the general community subsidises the unique costs arising from the provision of local government benefits or services to particular land.

## 6.2 Principles used for recovering overdue rates and charges

Council will exercise its rate recovery powers in order to reduce the overall rate burden upon ratepayers while:

- making clear the obligations of ratepayers and the process used by Council in assisting them to meet their financial obligations
- making the processes used to recover outstanding rates and utility charges clear, simple to administer and cost-effective;
- considering the capacity to pay in determining appropriate payment plans for different sectors of the community;
- endeavouring to treat ratepayers with similar circumstances in a consistent way;
- offering flexibility to ratepayers experiencing financial hardship through concessional arrangements; and
- adapting its response when necessary to city wide events such as natural disasters or changes in the local economy.

## 6.3 Principles used for granting concessions for rates and charges

Council will support desirable community objectives by providing concessions for certain categories of landowners, and in respect of properties used for certain purposes when those concessions:

- reduce the financial burden of rates and charges payable by pensioners; or
- support the community activities of not-for-profit organisations encouraging the economic or development of all or part of the local government area; or
- support entities that provide assistance or encouragement for arts or cultural development; or
- encourage the preservation, restoration or maintenance of land that is of cultural, environmental, historic, heritage or scientific significance to the local government area.

## 6.4 Setting of cost-recovery fees

Council considers that in almost all instances it is appropriate and in the community's interest to apply full cost-recovery to its water, sewerage, and refuse and recycling utility charges, which includes obtaining a return on capital for assets used in the delivery of these services. In accordance with section 97 of the *Local Government Act 2009*, cost-recovery fees will also be set for other services and activities for which Council deems appropriate.

A return on capital will only be charged where permissible under sections 97–100 of the *Local Government Act 2009* or under section 41 of the *Local Government Regulation 2012*. By imposing charges that accurately reflect the full cost of the provision of services, Council will promote efficiency in both provision and use of the services.

Council may choose to subsidise the charges from other sources (e.g., general rate revenue) when Council believes that is in the community's interest.

## 6.5 Supporting development city activation and job creation

To the fullest extent permissible by law, Council will fund the physical and social costs of any new development by levying charges upon that development. Council considers that the current law strikes a reasonable balance between minimising costs for new developments and managing the burden of new developments upon existing ratepayers. Council considers that this approach promotes efficiency by, and competition between developers and achieves development at the least overall cost to the community.

Council may choose to subsidise from other sources (e.g., general rates) the charges payable for the development when Council believes that it is in the community's interest.

Council is committed to promoting economic growth and city activation by generating investment, increasing housing diversity, supporting community activity and creating employment opportunities as set out in Council's *City Activation and Housing Incentive Policy*.

## 7.0 Legal Parameters

- *Local Government Act 2009*
- Local Government Regulation 2012

## 8.0 Associated Documents

- Appendix H: Hardship Concession Policy
- Appendix I: Pensioner Rates Concession Policy
- Appendix J: Pre-2016 Pensioner Arrears Concession Policy
- Appendix K: General rates and Utility Charges Concessions Policy
- Appendix L: Reduction of Water Consumption Charges Policy
- Appendix M: Concession of Water Charges for Home Haemodialysis Patients Policy
- Appendix N: Concession of Disposal Fees for Charity Bin Waste Policy
- City Activation and Housing Incentive Policy
- Debt Recovery Policy
- Rate Discount Policy
- Revenue Statement



# DEBT POLICY

## 1.0 Policy Statement

In accordance with section 192(1) of the Local Government Regulation 2012, a Debt Policy is required to be prepared and adopted each financial year.

Council will utilise a debt management strategy based on sound financial management guidelines.

## 2.0 Principles

The purposes of establishing an annual debt policy are to:

- comply with legislative requirements
- establish when borrowings will be made by Council and for what purpose
- provide a view of the city's long-term debt requirements
- demonstrate to lending institutions that Council adopts a disciplined approach to borrowing.

## 3.0 Scope

This policy applies to all Councillors and Council staff.

## 4.0 Responsibility

The Chief Executive Officer and Chief Financial Officer are responsible for ensuring that this policy is understood and adhered to by all personnel.

## 5.0 Definitions

All definitions are in accordance with the *Local Government Act 2009* and the Local Government Regulation 2012.

## 6.0 Policy

Borrowings are only available for capital investment purposes.

- Council may meet capital investment requirements by first using any surplus cash available (even if these are surplus only for a short term) before undertaking a new borrowing. This is the case even if using existing funds only defers the need to borrow for a short period of time.
- Council cannot use long-term debt to finance operating activities or recurrent expenditure. A working capital facility or overdraft may be utilised to help fund short-term cash flow requirements that may arise from time to time.
- Council recognises and accepts that infrastructure demands placed upon Council can often only be met through borrowings but will always be mindful of the additional cost incurred by the community when assets are acquired through borrowings, which increases the cost of providing capital infrastructure.
- Council will endeavour to fund all capital renewal projects from operating cash flows in the first instance and borrow for new and upgrade capital projects.
- Where borrowing is constrained, borrowings for infrastructure that provides a return on capital will take precedence over borrowings for other assets.
- When Council finances capital projects through borrowings, it will repay the loans in a term not exceeding the life of those assets and in accordance with Queensland Treasury Corporation's borrowing guidelines.
- Council will maintain close scrutiny of its level of debt to ensure its relevant financial sustainability indicators will not exceed the minimum limits recommended by the Queensland Treasury Corporation.
- Council will use as its basis for determining funding options the Strategic Asset Management Plan, together with the Long-Term Financial Forecast.
- The amount of new debt to be borrowed in a year must be approved as part of the annual budget process, excluding working capital and bank overdraft facilities. New borrowing applications must also be approved by the Department of Housing, Local Government, Planning and Public Works.

- In accordance with section 192 of the Local Government Regulation 2012, details of the planned borrowings for the budget year and the following nine (9) financial years will be presented at Council's annual budget meeting. The details will include the planned borrowings for each year, the purpose of the borrowings and the term of repayment of existing and planned borrowings.

Planned borrowings are as follows:

Year and Purpose of Borrowing	Amount \$000
Year ended 30/06/2025 – New and upgrade infrastructure	100,736
Year ended 30/06/2026 – New and upgrade infrastructure	93,716
Year ended 30/06/2027 – New and upgrade infrastructure	36,446
Year ended 30/06/2028 – New and upgrade infrastructure	1,166
Year ended 30/06/2029	
Year ended 30/06/2030 – New and upgrade infrastructure	20,000
Year ended 30/06/2031	
Year ended 30/06/2032	
Year ended 30/06/2033	
Year ended 30/06/2034	

Repayment term of new loans is up to 20 years with existing loans at 30 June 2024 having repayment terms between 3 years and 16 years. The amount projected to be outstanding at 30 June 2025 is \$432.3 million.

Anticipated loan principal repayments for the year ended 30 June 2025 is \$39.7 million.

Council holds an ongoing working capital facility of \$100 million for the purpose of managing potential liquidity risks.

## 7.0 Legal Parameters

- *Local Government Act 2009*
- Local Government Regulation 2012
- *Statutory Bodies Financial Arrangements Act 1982*

## 8.0 Associated Documents

- Adopted Budget
- Long Term Financial Forecast
- Revenue Policy
- Revenue Statement
- Strategic Asset Management Plan

# INVESTMENT POLICY

## 1.0 Policy Statement

In accordance with section 191(1) of the Local Government Regulation 2012, an Investment Policy is required to be prepared and adopted each financial year.

Townsville City Council (Council) will manage its investments on a corporate basis and in a centralised manner in accordance with its internal treasury management process.

## 2.0 Principles

This policy identifies Council's overall financial risk philosophy and objectives.

## 3.0 Scope

This policy applies to all Workers that are responsible for transactions which may affect Council's investment accounts.

## 4.0 Responsibility

The Chief Executive Officer and Chief Financial Officer are responsible for ensuring this policy is understood and adhered to by Workers.

## 5.0 Definitions

At call – an investment that can be redeemed and the monies invested can be retrieved by the investor from the financial institution within 30 days without penalty.

Counterparty – a legal and financial term that refers to the other individual or institution to an agreement or contract.

Credit risk – the risk of loss due to the failure of the counterparty of an investment to meet its financial obligations in a timely manner.

Financial institution – an authorised deposit-taking institution within the meaning of the *Banking Act 1959* (Cth).

Interest rate risk – is the risk of a change in the market value of the investment portfolio, which arises due to a change in interest rates.

Investment portfolio – a collection of short, medium and long-term cash deposit investment accounts.

Liquidity risk – the risk that Council will have insufficient cash available to meet its working capital needs.

Preservation of capital – An investment strategy with the primary goal of preventing losses in an investment's total value. In modern portfolio theory terms, it refers to a guaranteed investment of principal, which would provide a return of at least inflation.

Responsible officer – Council officers who are responsible for activity directly related to the transfers of cash between Council's investment accounts e.g., Finance Officers.

Transaction risk – the risk of a direct or indirect loss resulting from inadequate or failed internal processes, people or systems.

Workers – includes employees, contractors, volunteers and all others who perform work on behalf of Council.

## 6.0 Policy

Council's investment portfolio will be managed centrally on a corporate basis and a conservative investment approach will be applied. Council will:

- endeavour to preserve capital through the effective management of the investment portfolios exposure to credit risk, interest rate risk, liquidity risk and transaction risk; and
- maintain sufficient liquidity of its investment portfolio to meet all reasonably anticipated cash flow requirements, as and when they fall due.

### 6.1 Reporting and performance measurement

Council will endeavour to maximise returns on surplus cash after assessing the risk limitations, prudent investment principles, budget considerations and the economic cycle.

Reporting will be undertaken monthly reviewing all investment related exposures, specifically detailing information on the investment portfolio in terms of holdings and performance.

Regular cash management reports will be prepared by Financial Services.

### 6.2 Documentation and approval

Any transaction occurring between Council's transactional bank account and at call cash deposit accounts will require approval from two authorised account signatories.

Any transactions occurring between Council's at call cash deposit accounts and cash deposit accounts, with a term to maturity of one month or more, will require approval from the Chief Executive Officer.

Each transaction will require written confirmation by the approved financial institution. Council will maintain the necessary documents related to all transactions with approved financial institutions.

## 7.0 Legal Parameters

- *Statutory Bodies Financial Arrangement Act 1982*
- Statutory Bodies Financial Arrangements Regulations 2019
- Local Government Regulation 2012
- *Banking Act 1959* (Cth)

## 8.0 Associated Documents

- List of Authorised Deposit-taking Institutions

# CITY ACTIVATION AND HOUSING INCENTIVE POLICY

## 1.0 Policy Statement

Townsville City Council (Council) is committed to promoting economic growth and city activation by generating investment, increasing housing diversity, supporting community activity and creating employment opportunities.

## 2.0 Principles

Supporting development, activation and job creation is the most effective measure Council can take to support the Townsville economy. This policy is part of Council's commitment to stimulate investment and, in particular, support infill housing development.

## 3.0 Scope

The Policy aims to attract and retain business and housing investment that aligns with Council's strategic vision and enhance the city's competitiveness as a regional hub for commerce, culture, and community through the provision of cash grants and Infrastructure Charges waivers for development.

## 4.0 Responsibility

The Chief Executive Officer and the Chief Planning and Development Officer are responsible for ensuring this policy is understood and adhered to by all staff involved in its operational application.

## 5.0 Definitions

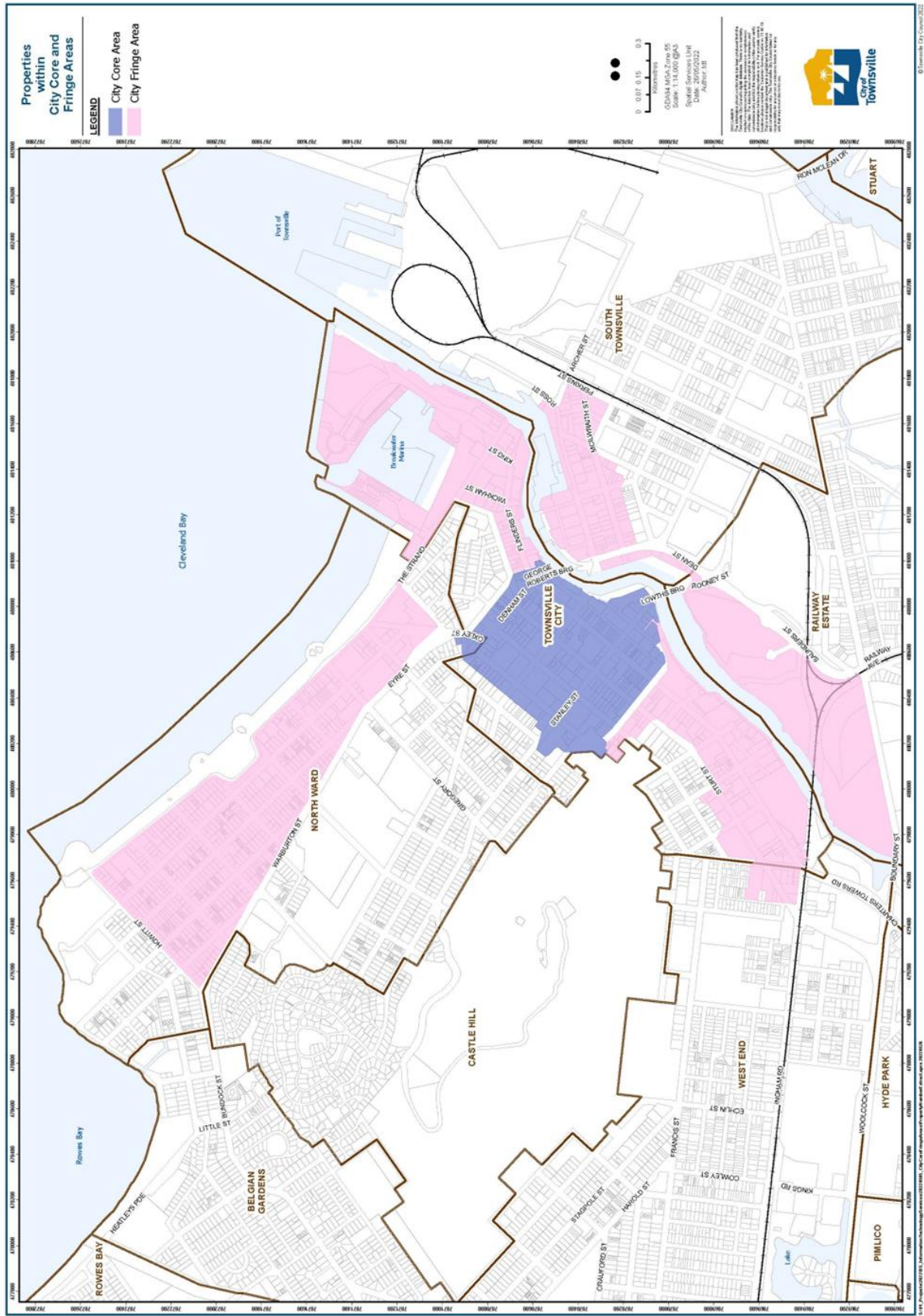
Any term used in this policy that is defined in the *Local Government Act 2009*, Local Government Regulation 2012 and Townsville City Plan has that definition.

Construction costs – wages, materials, equipment costs, permits and licences (approvals) and professional fees.

Development Approval - a legal document that allows a developer to undertake a development.

Townsville City Centre (Core and Fringe) – as identified in Figure 1.

Figure 1 – Properties within City Centre Core and City Fringe Areas



## 6.0 Policy

### 6.1 Timeframe

The program will operate from 2024 – 2028, subject to an annual review as part of Council’s budget process.

### 6.2 Budget

The budget for 2024/2025 is \$100,000 (excluding Infrastructure Charge waivers).

### 6.3 Components

Component 1 – Infill Housing	
Description	Component 1 supports infill housing development including new housing construction and conversion of existing non-residential floorspace to housing.
Eligibility	<p>Component 1 eligibility criteria are (all criteria must be met to be eligible):</p> <p>(a) a valid Development Approval for one or more of the following –</p> <ul style="list-style-type: none"> <li>i. Multiple dwelling</li> <li>ii. Short-term accommodation</li> <li>iii. Dual Occupancy</li> <li>iv. Retirement facility</li> <li>v. New lot creation (i.e. Reconfiguration of lot to create one or more additional developable lot(s));</li> </ul> <p>(b) the development is within one or more of the following areas -</p> <ul style="list-style-type: none"> <li>i. Townsville City Core and City Fringe</li> <li>ii. High density residential zone</li> <li>iii. Medium density residential zone</li> <li>iv. Principal centre zone</li> <li>v. Major centre zone</li> <li>vi. Mixed use zone</li> <li>vii. Low density residential zone and Character residential zone (New lot creation only);</li> </ul> <p>(c) construction cost is more than \$750,000 (excluding new lot creation); and,</p> <p>(d) substantially commence construction by 30 June 2026 or, in the case of new lot creation, issue of new titles within two years from the date when Council signs an agreement.</p>
The Support	Component 1 provides for the waiver of Infrastructure Charges. Infrastructure Charge waivers are capped at \$250,000 per eligible development, other than for new lot creation, where waivers are capped at \$75,000 per eligible development.

Component 2 – Modernising Buildings	
Description	Component 2 offers cash grants to refresh, modernise or upgrade buildings, focused on building facades, in the Townsville City Core and City Fringe areas, improving the attractiveness, vibrancy and safety of the City Centre.
Eligibility	<p>Component 2 eligibility criteria are (all criteria must be met to be eligible):</p> <ul style="list-style-type: none"> <li>a. the project will contribute to improving the attractiveness and safety of the interface between the building and the public realm;</li> <li>b. commitment to local employment as outlined in Townsville City Council's Procurement Policy;</li> <li>c. the project will retain existing business or attract new business to the site;</li> </ul>

Component 2 – Modernising Buildings	
	<ul style="list-style-type: none"> <li>d. applicant can demonstrate matched funding capability; and,</li> <li>e. works to be completed by 30 May 2025.</li> </ul> <p>Note - Grants will not be provided to assist in addressing compliance issues.</p>
The Support	Component 2 offers grant funding up to 50% of the total project cost up to a maximum of \$30,000 per project. Grants approved are at Council’s discretion and subject to funds remaining in the budget allocation for the financial year (2024/25 total budget allocation is \$100,000).

Component 3 – Employment Generating Development	
Description	Component 3 supports employment generating development through waiver of Infrastructure Charges.
Eligibility	<p>Component 3 eligibility criteria are (all criteria must be met to be eligible):</p> <ul style="list-style-type: none"> <li>a. a valid Development Approval for one of the uses identified in Table 23 below;</li> <li>b. employment generating potential (minimum 5 FTE operational skilled workers);</li> <li>c. construction cost is more than \$500,000;</li> <li>d. reasonable demonstration that development may be unviable without incentive; and,</li> <li>e. substantially commence construction within two years from the date when Council signs an agreement.</li> </ul> <p>Note - Government-funded projects are not eligible for Component 3.</p>
The Support	<p>Component 3 offers the waiver of Infrastructure Charges areas as follows:</p> <ul style="list-style-type: none"> <li>a. City Core – 100% infrastructure charges waived; and</li> <li>b. Remaining LGA area – 50% infrastructure charges waived.</li> </ul> <p>Infrastructure Charges waivers are capped at \$500,000 per eligible development.</p>

Table 23 – Eligible Uses

Eligible uses	<ul style="list-style-type: none"> <li>Bar</li> <li>Childcare centre</li> <li>Community care centre</li> <li>Community residence</li> <li>Community use</li> <li>Educational establishment</li> <li>Food and drink outlet (excluding any development with a drive-through component)</li> <li>Function facility</li> <li>Health care services</li> <li>Hotel or motel</li> <li>Indoor sports and recreation</li> <li>Major sport, recreation and entertainment facility</li> <li>Night club entertainment facility</li> </ul>
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Office
Research and technology
Retirement facility
Rooming accommodation
Shopping centre
Shop
Short-term accommodation
Theatre
Tourist attraction

## 6.4 Approvals

The Chief Executive Officer has delegated authority to:

- a. approve applications that demonstrate compliance with the eligibility criteria; and
- b. extend the period available to an applicant to demonstrate full or substantial compliance with the eligibility criteria.

If successful, applicants will be required to enter into an agreement which includes an acquittal process and acknowledgement of Council's support.

Any particular project can only apply for support under one Component. If a project meets eligibility criteria for support under more than one Component, the applicant can choose which Component to seek support from.

## 6.5 Public Disclosure

- a. For transparency, recognising Infrastructure Charges discounts are a form of forgone revenue, Council will publish a list of infrastructure charge discounts provided under this policy in its Annual Report.
- b. Under this reporting regime, the broad category of development, locality and the value of the discounts will be disclosed, but not the recipient.

# 7.0 Legal Parameters

- Local Government Act 2009
- Local Government Regulations 2012

# 8.0 Associated Documents

- Revenue Statement
- Revenue Policy
- Townsville City Council Procurement Policy
- Infrastructure Charges Resolution
- Townsville City Plan

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