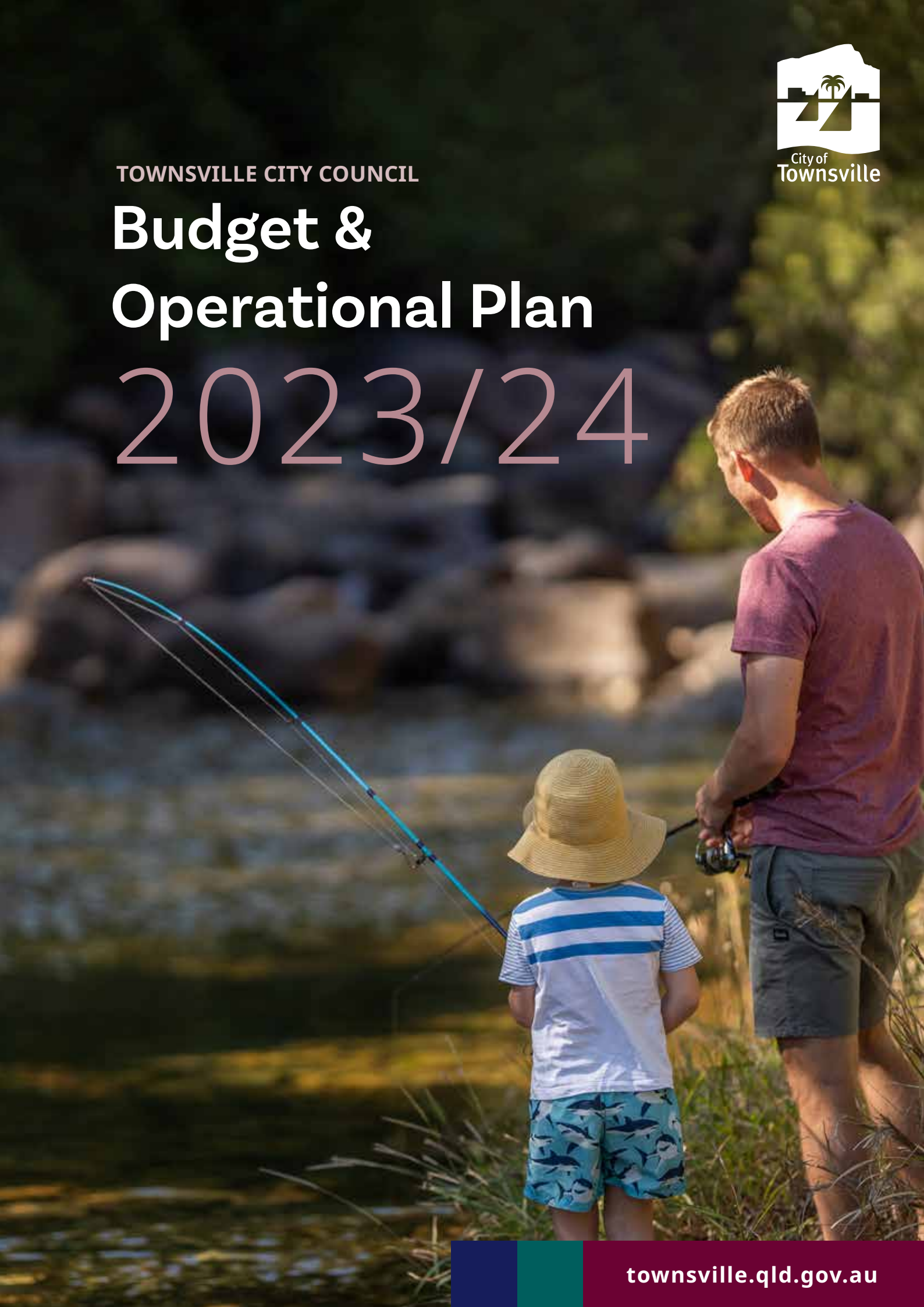




TOWNSVILLE CITY COUNCIL

Budget & Operational Plan 2023/24



Our Vision






A globally connected community
driven by lifestyle and nature

Our Purpose

Grow Townsville



CONTACT US

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ACKNOWLEDGEMENT OF COUNTRY

The 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 and present – and all future generations.

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Glossary of Terms

Term	Definition
Asset condition assessment	An assessment that details the condition of assets at a point in time.
Asset reliability	The ability of an asset to perform as required, without failure, for a given time interval, under given conditions.
Asset renewal	An activity that results in restoring an asset so it can perform at its original function and capacity.
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)	A CPI is a measure of the average change over time in the prices paid by households for a fixed basket of goods and services.
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"> • The wet season, summer (November to April) • The dry season, winter (May to October).
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.
Key activities	Activities for the year which support the delivery of operational services to the city or contribute to key plans and strategies.
Levels of Service	The agreed and documented expected service quality and/or regularity.
Local Government Infrastructure Plan (LGIP)	Identifies the local shared infrastructure required to support planned urban development in the local community.
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.
Maintenance program – Planned Work	Work required to deliver maintenance to ensure our assets and equipment remain in serviceable condition.
Measure of success	Desired outcome of the key activity.
Net financial asset/liability ratio	An indicator of the extent to which the net financial liabilities of Council can be serviced by its operating revenues. A ratio greater than zero (positive) indicates that total financial liabilities exceed current assets. These net financial liabilities must be serviced using available operating revenues.

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 revenues raised cover operational expenses or are available for capital funding purposes or other purposes.
Parks and open space	<p>Parcels of land under the control of or managed by Council for the community.</p> <p>Types of parks include:</p> <ul style="list-style-type: none"> • Regional – large open space parklands that offer a wide variety of both active and passive recreation opportunities to a broad section of the community • District – much bigger than local sized parks that can service several suburbs, or a whole community, and or a community event • Local – moderately small open space parklands that offer local residents a communal open space to complement their own backyards • Amenity/Pocket – small open space parklands that offer a limited range of recreational activities for local residents • Corridor – usually a linear open space that follows creeks, drainage channels, service corridors or green belts.
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"> • 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
Service partners	<p>Provide a wide range of professional services, policy implementation and advice to both internal and external customers, including:</p> <ul style="list-style-type: none"> • Asset Management • Buildings and Facilities Management • Customer Experience • Marketing and Communications • Emergency Management • Executive • Financial Management • Procurement • Fleet Management • Governance and Legal Services • Information Communication Technology • People and Culture • Health, Safety and Wellbeing • Project Management Office
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.

Mayor's Message

I am proud to present Townsville City Council's Budget and Operational Plan for 2023/2024.

At the forefront of our budget is the overarching principle of economic responsibility. We understand the importance of managing our resources effectively and ensuring that every dollar is allocated wisely.

With a total investment of \$892.6m, this budget aligns with the continued growth and prosperity of our city. And it does so without an unnecessary impost on our residents.

The people of Townsville are seeing increases in the cost of living in many areas. Power bills, groceries, fuel and increases in mortgage interest rates are all having an effect on households. Our budget has ensured that when property owners receive their rates bill it will be one of the lowest increases, with an average increase of only 3% for owner occupiers.

Community Safety is a fundamental concern for Council and has been carefully factored into our budget considerations with an allocation of \$14.9m for the coming financial year. Initiatives such as our Park Protection Boulder Program, community safety programs, expanding CCTV camera network, Community Response Vehicles and Community Safety Audits will all continue for the next financial year. We will implement real solutions that have a real impact on safety in the coming year, and Council will continue to gather data and information to inform further investments.

Ensuring the safety and ease of movement for our residents is another priority. We understand the importance of well-maintained infrastructure and efficient transportation systems. This budget includes \$284.8m in strategic capital investments for our roads, water network and pedestrian infrastructure to enhance connectivity, reduce congestion, and improve liveability for all.

We understand that a city thrives when its infrastructure is robust and well-maintained. Therefore, this budget includes \$49.2m for the delivery of essential maintenance works that will enhance the functionality and aesthetics of our city. From revitalising our parks and green spaces to maintaining our extensive network of roads, we are dedicated to ensuring that Townsville remains a vibrant and accessible city for all its residents.

Furthermore, we are acutely aware of the mounting cost pressures faced by our residents. As the economy evolves, it is crucial that we support our community through these challenges. This budget includes \$29.6m and prioritises initiatives aimed at easing financial burdens, such as a range of concessions and pensioner discounts, our First Home Buyers Incentive, generous leases to our valuable community groups and a range of easily accessible grants.

And it is important to note the development of this budget was a six-month process that started with a mid-year budget review in December last year. Consultation included numerous workshops for all councillors, to involve them in development of all aspects of the budget, and informal walk-in sessions providing the opportunity to talk to our management and finance team one-on-one or in small groups.

In the face of these pressures and challenges, Townsville's stability and experienced leadership have never been more important. We have a strong plan for our city, and this budget is a testament to our commitment to strategic and responsible governance. It is a reflection of our determination to ensure that Townsville remains a desirable place to live, work, and raise a family.



A handwritten signature in black ink that reads "Jenny Hill". The signature is written in a cursive, flowing style.

Cr Jenny Hill
Mayor of Townsville

Chief Executive Officer's Message

Leveraging Townsville City Council's strong fiscal, economic, and social performance over recent years, the 2023/24 Budget and Operational Plan supports our community in the challenges they face whilst delivering service excellence and continuing to grow Townsville.

Council's investment of \$957.5m from the 2022/23 adopted budget continued to deliver economic and social benefits, allowing our city to go from strength to strength as the cost of living was rising. We have seen 8,900 jobs created and unemployment at 2.3%, while the housing industry and regional investment continues to thrive. By investing in our community and our people, we have supported job growth and seized opportunities in defence, renewable technologies, and advanced manufacturing.

Council takes pride in serving our community, which is why we are delighted to see the findings of the recently conducted Community Sentiment Survey, showing 80% of community participants expressing satisfaction with Council's work and supportive of the vision and direction of the city.

The highest ranked satisfaction levels across services were for parks and gardens, sports grounds and facilities for clubs and community, water, waste management and resource recovery, water security, closely followed by public safety from weather events, condition of beaches and management of emergency events.

In light of continuing economic challenges, the \$892.6m budget for 2023/24 serves to build a strong and sustainable future, emphasising service excellence, growth and liveability. Council has innovated and made investments in our people to optimise service delivery, despite the challenges of rising costs.

The budget sees the continued focus on maintenance and renewal of road infrastructure, parks and open spaces, the fostering of a vibrant cultural environment, and promoting sports, arts, and cultural activities. The budget funds the delivery of state-of-the-art facilities and invests over \$405.6m in our capital works program, including key projects such as the Cleveland Bay Recycled Water Treatment Facility, Boundary Street Water Main Replacement, and Mitchell Street upgrades.

Major multiyear funded projects such as the Haughton Pipeline (Stage 2), Lansdown Eco-Industrial Precinct, and Ross River Dam to Douglas Water Treatment Plant Pipeline Renewal will continue to drive job creation and economic diversification and prosperity.

Through sustainable practices, conservation efforts, and infrastructure development, we continue to protect and enrich our natural and built environment. The delivery of these initiatives will advance connectivity, circular economy, sustainability and education, establishing a globally connected community renowned for its future readiness.

The Council team is proud to be serving the community in which we live in today and building for tomorrow and I would like to thank our team for their leadership, expertise and dedication to delivering the best possible outcomes and customer experience for our community.



A handwritten signature in black ink that reads "Prins Ralston". The signature is written in a cursive, flowing style.

Dr Prins Ralston
Chief Executive Officer



Budget Highlights



\$405.6m **Infrastructure Investment**

Capital investment to deliver services and infrastructure across Townsville.



\$23.2m **Liveable, Active City**

Investing in sports facilities maintenance, our galleries and Civic Theatre operations, events, arts, pools and swimming lagoons, beach and foreshore protection, dog parks, community assets and playground maintenance and upgrades.



\$284.8m **Reliable City**

Renewing and improving roads, kerb and channel, kerbside collection services, stormwater drains, water network, wastewater network, footpaths, parks and open space maintenance, playground renewal works and bikeway projects.



\$8.1m **Sustainable City**

Investing in solar projects, LED lighting, electric vehicles, free green waste, innovative and sustainable energy practices and assets.



\$14.9m **Safe City Investment**

Investment in operating security and surveillance, CCTV systems and street lighting, park boulder program, Community Response Vehicle and community safety programs.



\$86.8m **Tidy City**

Investing, maintaining and enhancing liveable open spaces, street cleaning and graffiti removal.



\$49.2m **Maintaining City Assets**

Investing in maintaining community assets across Townsville – from the city to the suburbs. Including roads, bridges, footpaths, drains, libraries, stadiums, parks, recreational centres, and other community facilities.



3% **Average Increase in Owner Occupied Residential Rates**

Rate in the Dollar increase 0%, plus impact of 2021 land valuations, resulting in an average 3% increase for owner-occupied residential rates.



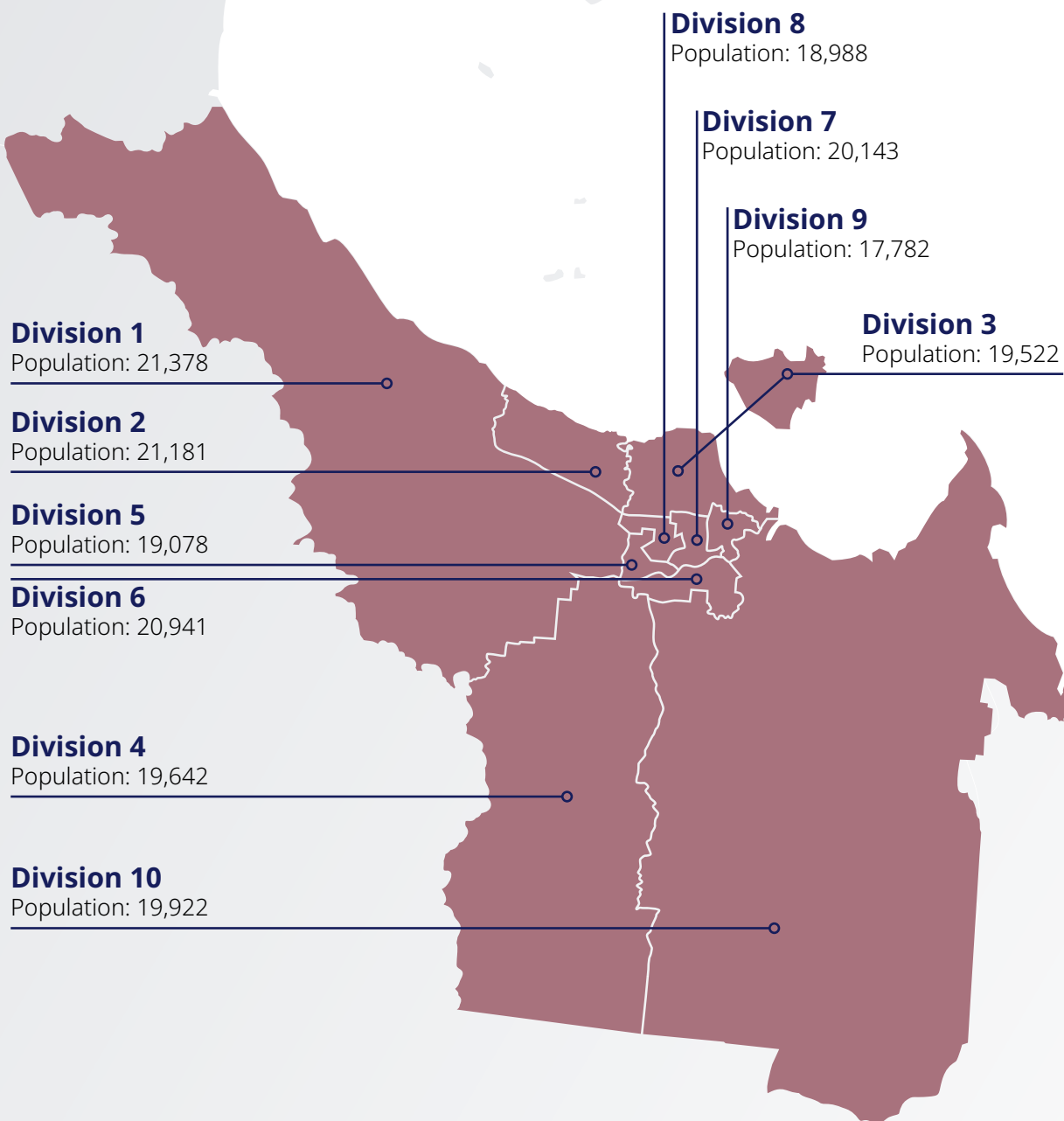
\$29.6m **Affordability Investment**

Investment towards various initiatives such as concessions, grants, sponsorships, incentives, partnerships, and community peppercorn leases.

*Please note some expenditure may appear in multiple categories above.

Our Council





Townsville Profile and Demographics

Total Land Area: 374,201 ha
Estimated Population: 198,577
Population Density: 0.53 persons per hectare

Source: Australian Bureau of Statistics,
 Estimated Resident Population at 30 June 2022.

Our Councillors



Mayor Jenny Hill



Cr Mark Molachino
Division 4
Deputy Mayor



Cr Margie Ryder
Division 1



Cr Sue Blom
Division 2



Cr Ann-Maree Greaney
Division 3



Cr Russ Cook
Division 5



Cr Suzy Batkovic
Division 6



Cr Kurt Rehbein
Division 7



Cr Maurie Soars
Division 8



Cr Liam Mooney
Division 9



Cr Fran O'Callaghan
Division 10



Key Projects

Council has a range of capital projects planned for the coming year to serve our community today and grow our city for tomorrow.

Haughton Pipeline (Stage 2)*

Year 3 of 4

\$110.0m

Investing to secure Townsville's long-term water security.

Cleveland Bay Recycled Water Treatment Facility*

Year 2 of 3

\$10.0m

Investing in water re-use to reduce demand in potable water supply as part of Council's integrated water strategy.

Ross River Dam to Douglas Water Treatment Plant Pipeline Renewal*

Year 3 of 3

\$27.7m

Investing in renewing the pipeline to increase resilience of this key asset.

Lansdown Eco-Industrial Precinct*

Year 2 of 3

\$55.7m

Investing in activating the economy to create jobs.

*Projects are fully or partially funded by external sources



Mitchell Street (Gregory Street to Jezzine Barracks) Upgrades*

Year 1 of 2

\$4.0m

Upgrades to high priority roads to improve safety for the community.

Boundary Street Water Main Replacement (Charters Towers Road to Abbott Street)

Year 2 of 2

\$4.3m

Investing in replacement of critical pipelines to ensure reliable supply of water.

Picnic Bay Reservoir Bypass Pipeline

Year 2 of 2

\$3.7m

Investing in key infrastructure to ensure reliable supply of water.

Jensen Landfill Rehabilitation

Year 2 of 3

\$8.5m

Rehabilitation to ensure sites are closed in an environmentally compliant manner.

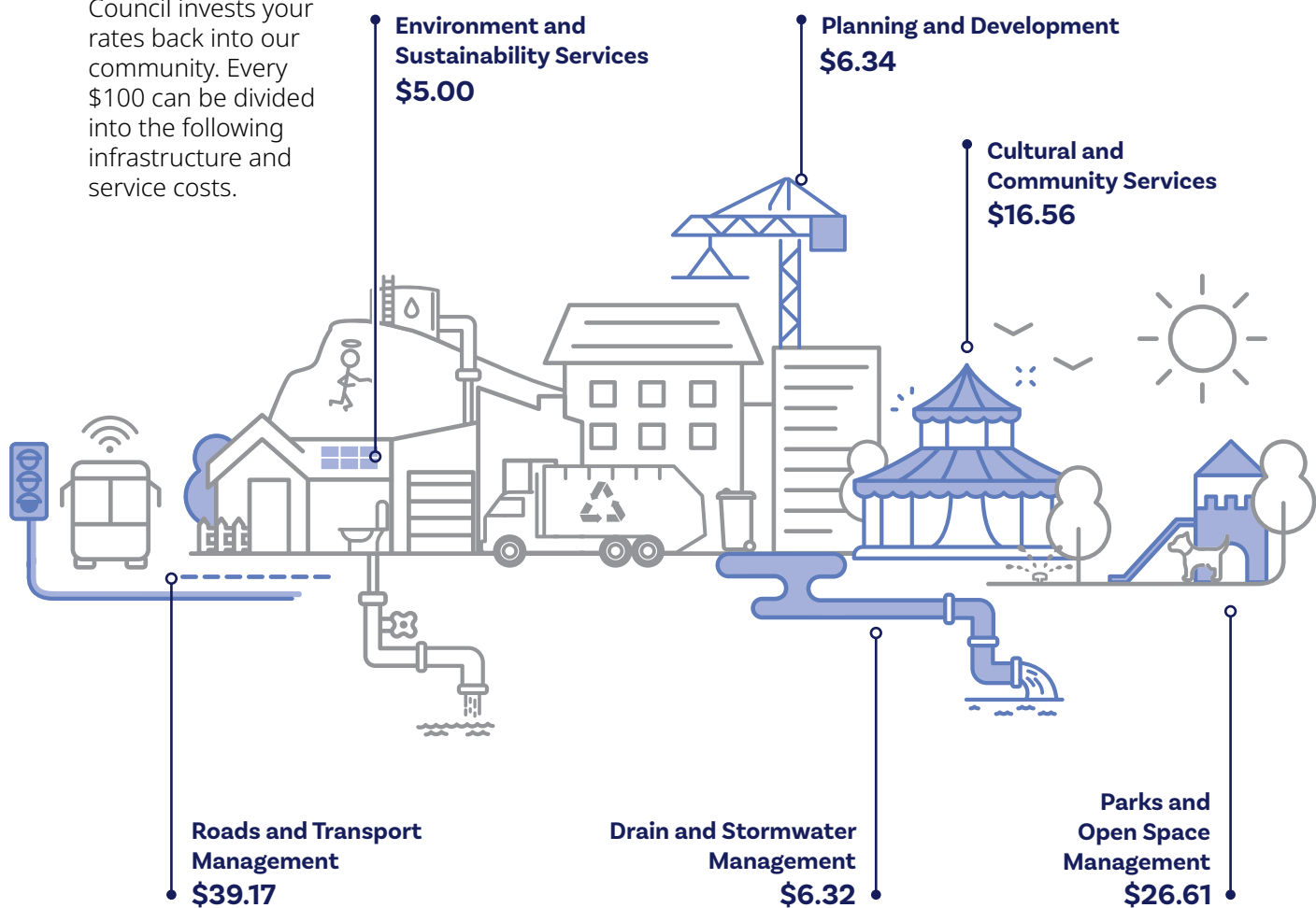
*Projects are fully or partially funded by external sources

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 costs.



Discounts

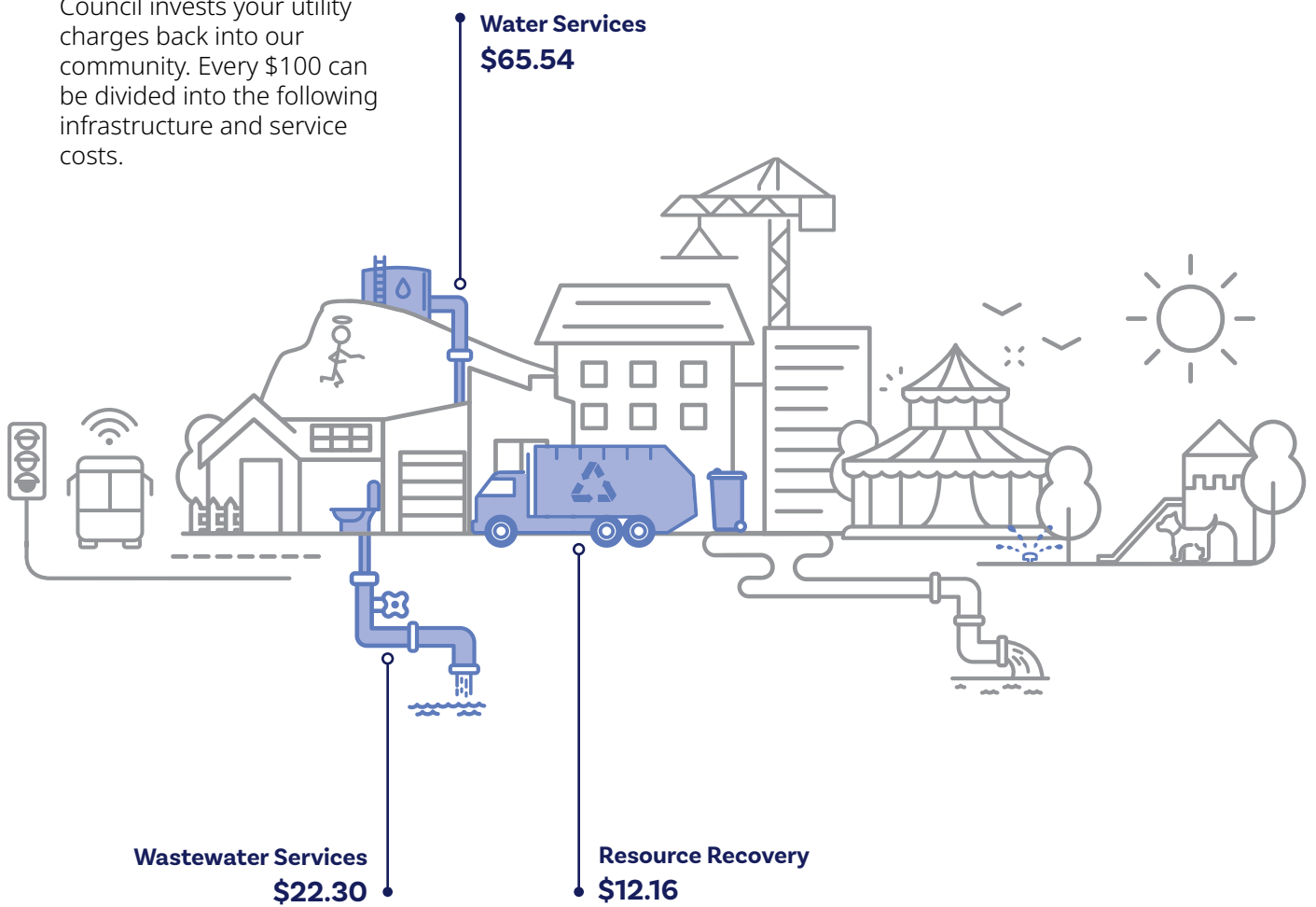
\$19.1m of support in prompt payment discounts and pensioner concessions. Council's pensioner concession is one of the most generous in Queensland with up to \$800 available to eligible pensioners.



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 costs.



Capital Investment

\$256.3m planned investment into water and wastewater networks, and resource recovery facilities.



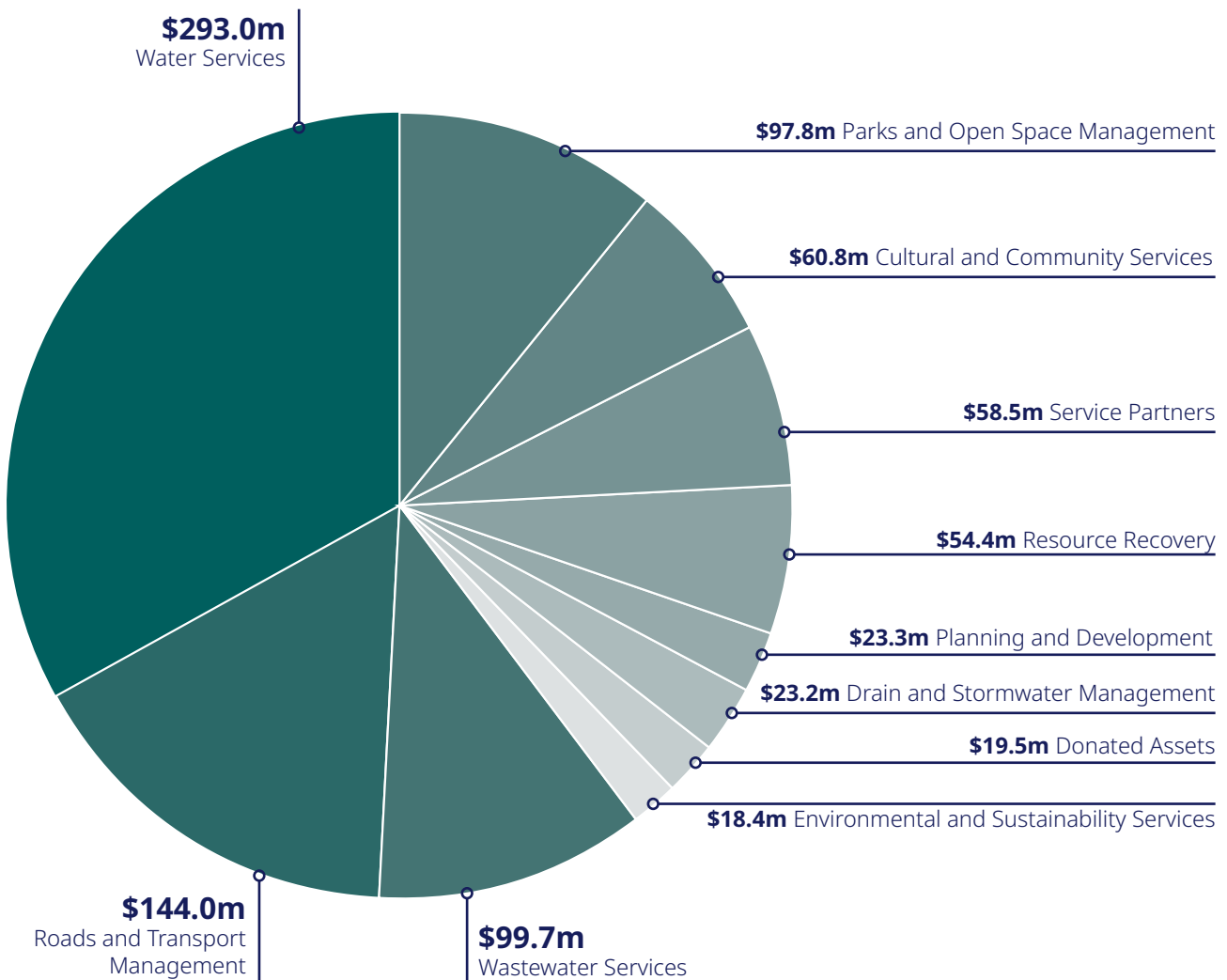
\$892.6m 2023/24 Budget

Funded by \$741.7m Revenue

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













\$150.9m Council Investment

Council's investment into long term infrastructure assets.
















Operating Budget Summary

Table 1 – Operating Budget Summary

2023/24 Budget Operating Revenue					
	General Rates	\$202.1m		Grants and Subsidies	\$16.3m
	Utility Charges	\$234.5m		Other Revenue	\$11.9m
	Discounts and Concessions	(\$24.5m)		Interest Received	\$8.2m
	Fees and Charges	\$35.0m			
Total Operating Revenue \$483.5m					
2023/24 Budget Operating Expenditure					
	Workforce Costs	\$161.1m		Finance Costs	\$19.5m
	Materials and Services	\$174.5m		Other Expenses	\$0.4m
	Depreciation and Amortisation	\$131.5m			
Total Operating Expenditure \$487.0m					
Operating Deficit (\$3.5m)					

Capital Budget Summary

Table 2 – Capital Budget Summary

2023/24 Budget Capital Revenue					
	Grants, Donations and Contributions				\$258.2m
Total Capital Revenue \$258.2m					
2023/24 Budget Capital Expenditure					
	Water Services	\$212.9m		Resource Recovery	\$13.2m
	Roads and Transport Management	\$65.5m		Fleet	\$20.8m
	Wastewater Services	\$30.2m		Drain and Stormwater Management	\$7.4m
	Donated Assets	\$19.5m		Information Communication Technology	\$7.4m
	Parks and Open Space Management	\$17.5m		Cultural and Community Services	\$1.4m
	Buildings and Facilities	\$8.6m		Environmental and Sustainability Services	\$1.2m
Total Capital Expenditure \$405.6m					

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.



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 2023/24 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 2023/24.

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.

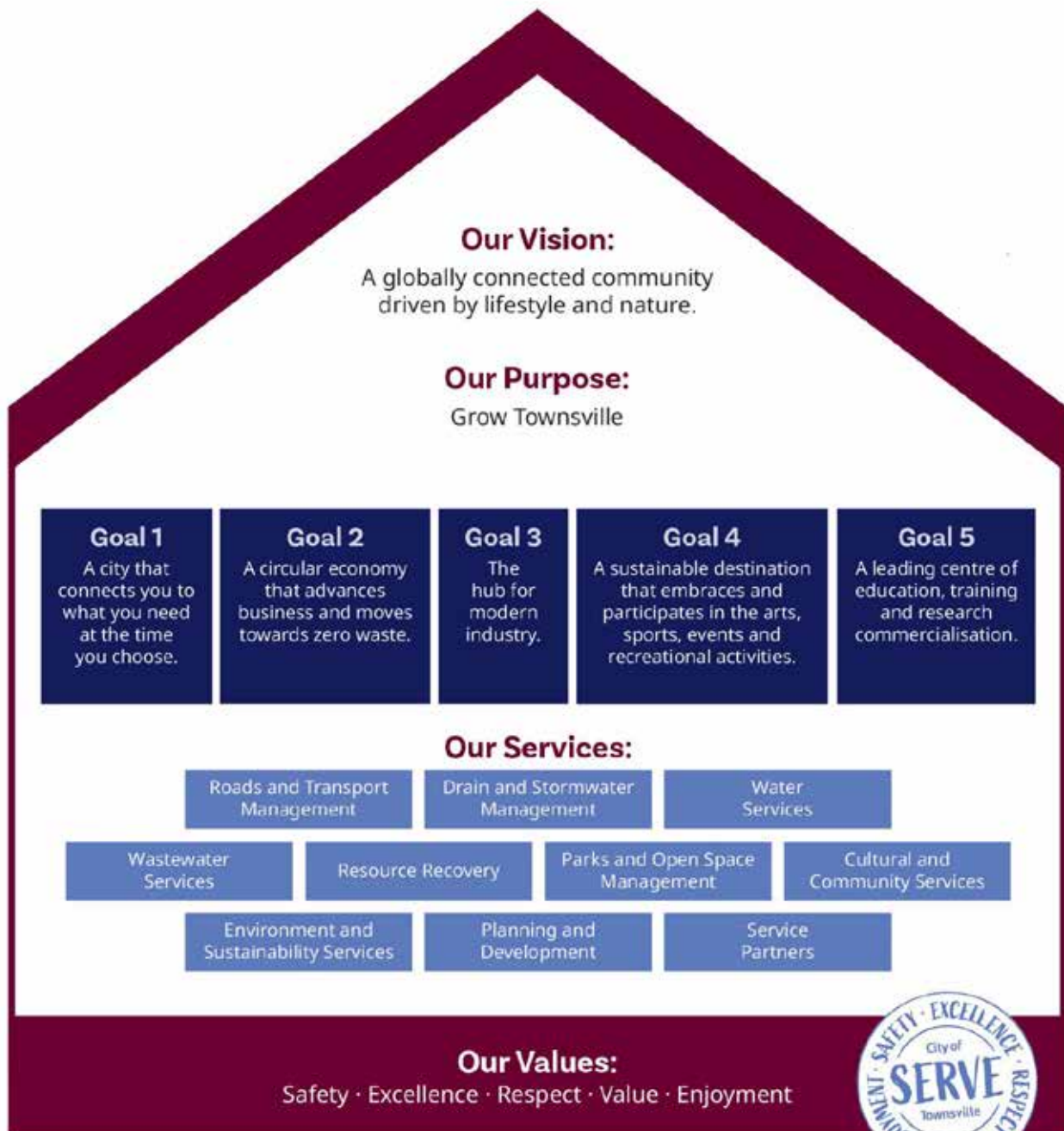
Our Services



Delivering Services to the Community

The Operational Plan is presented through the City's 10 core services which deliver and support a wide range of services to the community. The core service summaries on the following pages outline:

- an overview of the core services and their associated services that are delivered across Townsville
- core service budget summary
- key activities and measures of success that support the delivery of the Operational Plan and Townsville 2021-2026 Corporate Plan (5-year Strategic Plan).



Roads and Transport Management

Service Description: Provide a reliable and efficient transport network considering future transport needs while encouraging active travel methods.

Table 3 – Roads and Transport Management Budget for 2023/24

Service	Operating Expenditure (\$000)	Capital Expenditure (\$000)	Total Expenditure (\$000)
Roads and Transport Management	78,458	65,485	143,943
Total	78,458	65,485	143,943

Table 4 – Roads and Transport Management Key Activities for 2023/24

Corporate Plan Goal	Key Activities	Measure of Success	Lead Team
4.4.4	Plan and design future capital requirements.	80% of the number of detailed designs are completed for the following financial year capital works by the end of March 2024.	Engineering and Asset Infrastructure Planning
4.4.4	Undertake routine maintenance of the city's road network.	Complete 80% of the planned maintenance program.	Civil Delivery
4.4.4	Undertake maintenance work on the State and Federal Government Road network.	Achieve a Road Maintenance Performance Contract (RMPC) performance score of 90% or greater.	Civil Delivery
1.1.3	Deliver capital projects as per adopted Capital Plan.	Complete at least 90% of the capital plan as scheduled.	Project Management Office

Drain and Stormwater Management

Service Description: Manage drain and stormwater infrastructure.

Table 5 – Drain and Stormwater Management Budget for 2023/24

Service	Operating Expenditure (\$000)	Capital Expenditure (\$000)	Total Expenditure (\$000)
Drain and Stormwater Management	15,843	7,364	23,207
Total	15,843	7,364	23,207

Table 6 – Drain and Stormwater Management Key Activities for 2023/24

Corporate Plan Goal	Key Activities	Measure of Success	Lead Team
4.4.4	Undertake the drain and stormwater network condition assessment / inspection / scoping program.	Programmed inspections undertaken to assess the condition and maintenance requirements of open drains, underground drains, gross pollutant traps and bio-retention basins.	Engineering and Asset Infrastructure Planning
4.4.4	Plan and design future capital requirements.	80% of the number of detailed designs are completed for the following financial year capital works by the end of March 2024.	Engineering and Asset Infrastructure Planning
4.4.4	Undertake routine maintenance of the city's drainage network.	Complete 80% of planned maintenance works for the financial year.	Civil Delivery
4.4.4	Deliver capital projects as per adopted Capital Plan.	Complete at least 90% of the capital plan as scheduled.	Project Management Office

Water Services

Service Description: Provide potable and recycled water to the Townsville community.

Table 7 – Water Services Budget for 2023/24

Service	Operating Expenditure (\$000)	Capital Expenditure (\$000)	Total Expenditure (\$000)
Water Supply	80,134	212,887	293,021
Total	80,134	212,887	293,021

Table 8 – Water Services Key Activities for 2023/24

Corporate Plan Goal	Key Activities	Measure of Success	Lead Team
4.4.4	Protect the health of Townsville by providing clean drinking water.	100% Compliance with Australian Drinking Water Guidelines (ADWG), and regulatory requirements.	Network Service Delivery
		Progress construction and commissioning of Ross River Dam to Douglas Water Treatment Plant pipeline.	Major Projects
4.4.4	Plan and design future capital requirements.	80% of the number of detailed designs are completed for the following financial year capital works by the end of March 2024.	Engineering and Asset Infrastructure Planning
4.4.4	Ensure asset reliability and capability.	Deliver 80% of the preventative maintenance program by the end of the financial year.	Network Service Delivery
1.1.1	Support Water Conservation Initiatives.	5,000 scheduled water meters to be replaced with smart water meters.	Network Service Delivery
3.1 3.2 3.3 4.4.4	Support Townsville amenity and prosperity by providing long-term water security of potable, recycled and other fit-for-purpose water.	Progress construction of the Recycled Water Treatment Facility.	Major Projects
		Deliver Haughton Pipeline Stage 2 in accordance with scheduled milestones.	
4.4.4 5.1	Provide specialist commercial laboratory services to Townsville and North Queensland.	At least 95% of Laboratory services are completed within agreed timeframes.	Water Resources and Dam Safety
4.4.4	Manage the Ross River and Paluma Dams in accordance with State regulations.	100% compliance with dam safety regulations.	Water Resources and Dam Safety
		Dam operations are conducted in accordance with the Emergency Action Plan and approved operating procedures.	
4.4.4	Deliver capital projects as per adopted Capital Plan.	Complete at least 90% of the capital plan as scheduled.	Project Management Office

Wastewater Services

Service Description: Collect and treat wastewater for disposal or re-use.

Table 9 – Wastewater Services Budget for 2023/24

Service	Operating Expenditure (\$000)	Capital Expenditure (\$000)	Total Expenditure (\$000)
Wastewater Management	69,527	30,186	99,713
Total	69,527	30,186	99,713

Table 10 – Wastewater Services Key Activities for 2023/24

Corporate Plan Goal	Key Activities	Measure of Success	Lead Team
4.4.4	Protect the health of Townsville by providing wastewater collection and treatment services.	Compliance with regulatory requirements, service standards and environmental licence requirements.	Network Service Delivery
4.4.4	Plan and design future capital requirements.	80% of the number of detailed designs are completed for the following financial year capital works by the end of March 2024.	Engineering and Asset Infrastructure Planning
4.4.4	Ensure asset reliability and capability.	Deliver 80% of the preventative maintenance program by the end of the financial year.	Network Service Delivery
4.4.2 4.4.4	Build resilience in Wastewater operations.	Complete 3 selective inspection programs for inflow and infiltration. Complete sewer and manhole relining package to mitigate infiltration to sewer.	Network Service Delivery
4.4.4	Deliver capital projects as per adopted Capital Plan.	Complete at least 90% of the capital plan as scheduled.	Project Management Office

Resource Recovery

Service Description: Provide waste management, recycling and resource recovery services to the Townsville community.

Table 11 – Resource Recovery Budget for 2023/24

Service	Operating Expenditure (\$000)	Capital Expenditure (\$000)	Total Expenditure (\$000)
Waste Collection and Recycling	13,695	-	13,695
Waste Treatment and Disposal	20,626	12,087	32,713
Resource Recovery Strategy	6,862	1,084	7,946
Total	41,183	13,171	54,354

Table 12 – Resource Recovery Key Activities for 2023/24

Corporate Plan Goal	Key Activities	Measure of Success	Lead Team
4.4.4	Plan and design future capital requirements.	80% of the number of detailed designs are completed for the following financial year capital works by the end of March 2024.	Engineering and Asset Infrastructure Planning
		Complete FOGO report and develop a detailed implementation plan for the staged delivery of an organics service and present report to Council.	
		Deliver detailed business case for Bulk Sorting Facility and Recycling Enterprise Precinct.	
2.1.1 2.2.1 2.2.2	Deliver “Towards Zero Waste to Landfill” program.	Develop a detailed Education and Behaviour Change strategy including incentivised pricing mechanisms, a contamination management policy, and resourcing requirements for implementation.	Resource Recovery
		Develop a Request for Tender for delivery of a new or upgraded Materials Recovery Facility aligned to the Regional Waste Management Plan and preferred governance arrangements.	
4.4.4	Deliver capital projects as per adopted Capital Plan.	Complete at least 90% of the capital plan as scheduled.	Project Management Office

Parks and Open Space Management

Service Description: Manage a diverse network of parks, open spaces, coastal and recreational facilities.

Table 13 – Parks and Open Space Management Budget for 2023/24

Service	Operating Expenditure (\$000)	Capital Expenditure (\$000)	Total Expenditure (\$000)
Open Space Management	78,131	16,740	94,871
Cemeteries	925	-	925
Coastal Facilities	1,267	732	1,999
Total	80,323	17,472	97,795

Table 14 – Parks and Open Space Management Key Activities for 2023/24

Corporate Plan Goal	Key Activities	Measure of Success	Lead Team
4.4.1	Provide safe and fit-for-purpose recreational and open spaces.	Complete Parks and Open Space Geographic Information System (GIS) network review.	Engineering and Asset Infrastructure Planning
		Complete 80% of all seasonally planned and scheduled work.	Parks
4.4.2	Transition landscaping to dry tropics planting.	Complete Bushland Beach drain naturalisation project.	Civil Delivery
		20,000 plants produced by Dry Tropics Nursery.	Open Space
4.4.4	Plan and design future capital requirements.	80% of the number of detailed designs are completed for the following financial year capital works by the end of March 2024.	Engineering and Asset Infrastructure Planning
4.4.4	Deliver capital projects as per adopted Capital Plan.	Complete at least 90% of the capital plan as scheduled.	Project Management Office

Cultural and Community Services

Service Description: Maintain and grow events, arts, sports, and cultural services to improve the liveability of Townsville. Develop and support cultural and community experiences in Townsville through maintaining environmental health.

Table 15 – Cultural and Community Services Budget for 2023/24

Service	Operating Expenditure (\$000)	Capital Expenditure (\$000)	Total Expenditure (\$000)
Community Support	7,310	-	7,310
Libraries	12,206	130	12,336
Visual and Performing Arts, Galleries	11,531	1,334	12,865
Events	13,196	-	13,196
Enforcement Compliance	15,131	-	15,131
Total	59,374	1,464	60,838

Table 16 – Cultural and Community Services Key Activities for 2023/24

Corporate Plan Goal	Key Activities	Measure of Success	Lead Team
1.2.3	Maintain inclusive and accessible community spaces that provide increased access to facilities, services and resources.	Complete accessibility audit of library services.	Libraries
1.3.3	Deliver the Townsville City Council Stretch Reconciliation Action Plan (September 2021 – June 2024).	Complete actions of the Stretch Reconciliation Action Plan.	Inclusive Communities
1.2.1	Transition to on-demand services.	Transition to online venue availability and booking system.	Creative Communities
1.2.1 1.3.3	A community engaged in the design and experiences of our city.	<p>Meet the service standards for engagement with community and stakeholders as outlined in the Townsville City Council Community Engagement Plan.</p> <p>Ensure the What's On Townsville and TicketShop website achieves compliance with the Web Content Accessibility Guidelines 2.1.</p> <p>5% increase in total users of the What's On Townsville and TicketShop websites.</p> <p>5% increase in registered event managers on the What's On Townsville website.</p>	Community Engagement
		Develop an inclusion framework to promote and enhance accessible events.	Community and Lifestyle
4.3	Develop home-grown entertainment and arts culture.	Refresh Townsville City Council Arts Strategy.	Creative Communities
4.1.1 4.4	Protect the health of Townsville by providing environmental health and regulatory services.	Comply with the <i>Public Health Act 2005</i> where local government public health risks are enforced by local government.	Environmental Health and Regulation

Environmental and Sustainability Services

Service Description: Support environmental sustainability, natural hazard, resource management and foster sustainable management of our environment. Increase natural landscape resilience of creeks, riverbanks, coastal shorelines, wetlands, forests and tropical savannas through rehabilitation, stabilisation, and restoration.

Table 17 – Environment and Sustainability Services Budget for 2023/24

Service	Operating Expenditure (\$000)	Capital Expenditure (\$000)	Total Expenditure (\$000)
Coast and Catchments (Creek to Coral)	1,472	-	1,472
Community Environmental Restoration	8,524	-	8,524
Environmental Operational	4,832	-	4,832
Sustainability and Solar Cities	2,365	1,181	3,546
Total	17,193	1,181	18,374

Table 18 – Environment and Sustainability Services Key Activities for 2023/24

Corporate Plan Goal	Key Activities	Measure of Success	Lead Team
		Deliver four initiatives to promote sustainable outcomes.	
4.1.2 4.4.2	Activate Townsville as a sustainable destination.	Maintain Ecotourism Destination certification.	
		Conduct eight environmental activation workshops and deliver community education, and capacity building for dry tropics systems.	
2.2 3.2.1	Transition Council energy to carbon neutral.	Deliver five city energy initiatives to maintain energy costs and emissions profile at zero growth and explore energy storage and generation.	Sustainability and Environmental services
3.2.3	Power Council's assets with renewable fuels.	Develop, enable and power two Council assets with sustainable energy.	
1.1.1 4.4.2	Conduct environment monitoring and sensing.	Deliver four environmental data initiatives to visualise environments, utilising integrated sensors.	
		Implement four environmental tools for residents and businesses to monitor their environmental sensor networks.	
4.4.2	Deliver environmental systems and sustainable solutions.	Deliver four environmental systems and solutions that build capacity to respond to environmental challenges.	

Planning and Development

Service Description: Provide a strategic approach to long-term planning and policy development ensuring that Townsville manages natural hazards and growth and promotes economic development while protecting and conserving our natural resources and heritage. A key part of the land-use strategy is ensuring the city develops within the urban growth corridors to provide more efficient performing infrastructure.

Table 19 – Planning and Development Budget for 2023/24

Service	Operating Expenditure (\$000)	Capital Expenditure (\$000)	Total Expenditure (\$000)
Urban Planning	17,445	-	17,445
Economic Planning	5,832	-	5,832
Total	23,277	-	23,277

Table 20 – Planning and Development Key Activities for 2023/24

Corporate Plan Goal	Key Activities	Measure of Success	Lead Team
1.3 3.1 3.3	Improve the liveability of the city and create sustainable development.	Progress the review and revision of the Local Government Infrastructure Plan (LGIP), City Plan and Development Manual Planning Scheme Policy to reflect current standards and community aspirations.	
1.1.2 1.3.1 3.2 4.4.1 5.2	Support job creation and industry growth.	Progress projects that encourage visitation to, and ignite investment and job growth opportunities in, the city.	Planning and Development
1.1.1 1.2.1	Improve customer satisfaction for all Planning and Development processes.	Implement the Development Assessment Customer Journey Action Plan that will make improvements for a better customer experience during the development assessment process.	

Service Partners

Service Description: Service partners provide a wide range of professional services, policy implementation and advice to both internal and external customers.

Service partners enable delivery of Council's strategic and operational priorities within legislated requirements and good governance practices, through business systems and structures.

Table 21 – Service Partners Budget for 2023/24

Service	Operating Expenditure (\$000)	Capital Expenditure (\$000)	Total Expenditure (\$000)
Service Partners	21,687	36,816	58,503
Total	21,687	36,816	58,503

Table 22 – Service Partners Key Activities for 2023/24

Corporate Plan Goal	Key Activities	Measure of Success	Lead Team
1.2.1	Utilisation of digital services.	Increase the number of services that can be accessed digitally via self-service.	Customer Experience
2.3.1	Ensure Council expenditure supports local businesses, indigenous owned businesses and small to medium businesses.	Increase Council expenditure with local business to 89% of total Council expenditure by 30 June 2024.	Procurement
		Increase Council's procurement expenditure with indigenous owned businesses to 2.7% by 30 June 2024.	
		Increase Council expenditure with small to medium businesses to 62% of total Council expenditure by 30 June 2024.	
5.1.4	Support the engagement and development of Aboriginal and Torres Strait Islander people by increasing participation in entry level programs.	Implement the social and sustainable procurement framework.	Learning and Development
		Increase Aboriginal and Torres Strait Islander participation rate in Council's entry level programs to 15%.	
5.3.2	Partner in the delivery of workshops and engagement opportunities to community organisations, schools, and local government agencies to increase resilience from disaster events.	Plan, deliver and evaluate 3 disaster resilience workshops.	Emergency Management
2.2.3	Power Council's fleet with renewable energy sources.	Replace passenger vehicles on the capital replacement program with renewable energy vehicles.	Fleet Management
4.4.4	Deliver capital projects as per adopted Capital Plan.	Complete at least 90% of the capital plan as scheduled.	Project Management Office
		Complete at least 90% of the Fleet and Property capital plan as scheduled.	Fleet and Property Management

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 2023/24, 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 2023/24.

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 2023/24.

Table 23 – Water Services Community Service Obligations

Category	Value (\$)
Concessions on Wastewater Utility charges	1,057,752
Concessions on Water Utility Charges	2,474,000
Total	3,531,752

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 2023/24 will be approximately \$3,531,752.

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 24 – Water Services 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
Asset renewal	Renewal and rehabilitation capital works / depreciation charges.	Minimum 90%
Social Responsibility		
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
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 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
Responsible Governance		
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 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 2023/24, 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 2023/24.

Our Business

Resource Recovery is a commercial business unit of Council, responsible for waste management, recycling and resource recovery 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 recycling services that deliver safe, reliable, affordable, and sustainable waste management and resource recovery services for the city.

Our Key Business Metrics

Domestic Waste and Recycling

- 83,412 domestic waste services provided each week
- 80,842 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 270,000 tonnes received at landfill each year
- over 104,000 tonnes diverted from landfill each year
- over 165,800 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 25 shows what will be completed by Resource Recovery as community service obligations in 2023/24.

Table 25 – Resource Recovery Community Service Obligations

Category	Value (\$)
Concessions on landfill fees for charity organisations	48,005
Cost of provision for dead animal collection services	56,370
Cost of provision for infirm services	52,117
Cost of provision for Clean Up Australia Day	1,000
Cost of provision for free tipping weekend	120,000
Cost of provision for community clean up events	11,000
Cost of provision for removal of illegal dumping	20,000
Hire of bins for community clean up events	10,000
Total	318,492

Cost of and Funding for Community Service Obligations

The community service obligations listed in Table 25 are funded by Council. It is anticipated that the cost of these identified community service obligations for 2023/24 will be approximately \$318,492.

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 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 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 26 – 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		
Customer service and collection performance	Less than 1 missed service for every 1,000 kerbside waste and recycling services.	<1 for each 1,000
	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 2023/24 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 2023/24.

Townsville City Council has prepared a budget that results in a minimal deficit of \$3.5 million for the 2023/24 year.

Statement of Income and Expenditure

The Statement of Income and Expenditure included in Table 29 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 30 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 31 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 32 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 33 and the Business Activities Statement included in Table 34 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 35, 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 36, which is in accordance with sections 169 (6) and (7) of the Local Government Regulation 2012.

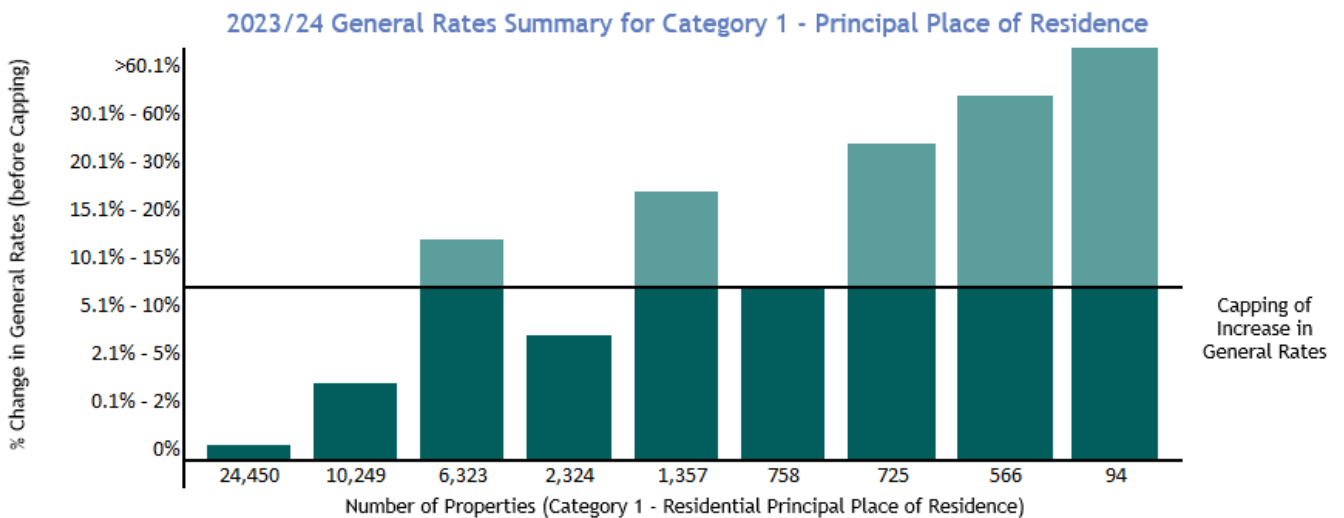
Rates

Table 27 shows a summary of the general rates increases.

Table 27 – Summary of General Rates Increase

Charge Type	Description	Overall Increase
General rates	<p>A 0% increase has been applied to the rate in the dollar levied and the minimum general rate across Council’s differential rating categories.</p> <p>PLUS</p> <p>The Department of Resources performed a valuation of the city on 1 October 2021 effective 1 July 2022.</p>	Capped ≤10% *

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



Utility Charges

Table 28 shows a summary of the increases for each utility charge type. Refer to Appendices E – G for full details of the utility charges.

Table 28 – Summary of Rates and Utility Charges

Charge Type	Description	2022/23 Charge (\$)	2023/24 Charge (\$)
Water	Standard Plan annual access charge	899	942
	Standard Plan Excess Consumption	3.44 per kL	3.61 per kL
	Water Watcher annual access charge	411	431
	Water Watcher Consumption	1.65 per kL	1.73 per kL
	Non-Residential annual access charge	427	448
	Non-Residential Consumption	3.36 per kL	3.52 per kL
Wastewater	Residential annual charge	806	822
	Non-residential annual charge per pedestal	945	964
Waste	Domestic 240L/240L Wheelie Bin per annum	228	241*
	Domestic 240L/360L Wheelie Bin per annum	257	241*
	Commercial Service Waste 240L Bin per annum	314.82	327*
	Commercial Service Recycling 240L Bin per annum	100	104

*Includes a portion of the State Waste Levy.

Fees and Charges

The fees and charges for 2023/24 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 conducted its annual credit review of Council in March 2023. The rating was affirmed as **Sound** with a **Neutral** outlook:

The **Sound** rating reflects TCC's continued delivery of balanced operating results. TCC benefits from high Council-controlled revenue, supported by a large and growing population. Strong State and Federal Government support in defence, hydrogen and manufacturing should continue to support economic activity in the region. Unemployment is significantly below the state and regional average, which should support community affordability of rates growth. TCC faces similar challenges to other local governments, including cost pressures, resource constraints and a housing shortage.

TCC has a more indebted balance sheet than most Sound-rated peers; however, debt-funding a substantial capital program is reflective of the infrastructure requirements to support the region and strengthen water security. TCC's gearing profile remains manageable, assuming Council can deliver upon its earnings forecasts. Liquidity is forecast to trend downwards as Council tapers its borrowing program and delivers its capital expenditure. Nevertheless, cash expense cover is forecast to remain above three months.

Changing TCC's outlook from Developing to **Neutral** reflects there being no foreseeable events within the short term that would materially shift its credit profile upwards or downwards, or adversely affect Council's ability meet its financial commitments.

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 2023/24. Key assumptions included in the long-term financial forecast are:

- sustainable rating
- financial impact of key strategies including the City Deal
- 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 29: Statement of Income and Expenditure)
- Value of Assets, Liabilities and Equity of Council (Table 30: Statement of Financial Position).

Measures of Financial Sustainability

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

- Operating Surplus Ratio
- Net Financial Asset/Liability Ratio
- Asset Sustainability Ratio

Table 29 – Statement of Income and Expenditure

Statement of Income and Expenditure	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Revenue			
General rates	202,121	222,276	234,430
Utility charges	234,487	252,885	270,967
<i>Water</i>	108,960	122,967	134,951
<i>Wastewater</i>	97,646	100,294	102,953
<i>Refuse and recycling</i>	27,881	29,624	33,063
Discounts and concessions	(24,483)	(26,694)	(28,871)
Fees and charges	35,009	39,766	42,130
Interest received	8,151	3,462	3,706
Contributions from developers	300	311	319
Grants and subsidies	16,251	12,764	14,869
Other revenue	11,620	16,296	17,695
Total revenue	483,456	521,066	555,245
Expenses			
Employee costs	161,051	166,015	173,893
Materials and services	174,504	187,576	206,448
Depreciation and amortisation	131,456	146,310	154,235
Finance costs	19,543	17,310	15,383
Other expenses	445	456	468
Total expenses	486,999	517,667	550,427
Operating surplus/(deficit)	(3,543)	3,399	4,818
Operating surplus ratio	(0.73)%	0.65%	0.87%
Capital income			
Grants, subsidies, contributions and donations	258,240	85,361	89,973
Gain/(loss) on sale of property plant and equipment	-	-	-
Total capital income	258,240	85,361	89,973
Net result	254,697	88,760	94,791

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 30 – Statement of Financial Position

Statement of Financial Position	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Current assets			
Unrestricted cash and cash equivalents	46,406	69,024	96,821
Externally restricted cash	10,556	11,714	-
Contract assets	30,939	-	-
Trade and other receivables	46,751	51,052	54,399
Inventories	3,501	3,501	3,501
Other assets	5,006	5,006	5,006
Total current assets	143,159	140,297	159,727
Non-current assets			
Trade and other receivables	300	300	300
Property, plant and equipment	6,367,236	6,430,947	6,501,422
Right of use assets	15,096	12,377	9,848
Intangible assets	2,088	652	615
Other assets	3,124	3,124	3,124
Total non-current assets	6,387,844	6,447,400	6,515,309
Total assets	6,531,003	6,587,697	6,675,036
Current liabilities			
Payables	91,632	96,731	103,717
Contract liabilities	5,681	4,875	-
Borrowings	38,410	40,333	44,002
Lease liabilities	2,583	2,519	2,138
Provisions	32,058	32,058	32,058
Other current liabilities	616	616	616
Total current liabilities	170,980	177,132	182,531
Non-current liabilities			
Contract Liabilities	4,875	-	-
Borrowings	333,216	292,882	268,925
Lease liabilities	13,195	10,677	8,539
Provisions	29,545	32,716	35,887
Other non-current liabilities	1,476	1,476	1,476
Total non-current liabilities	382,307	337,751	314,827
Total liabilities	553,287	514,883	497,358
Net community assets	5,977,716	6,072,814	6,177,678
Community equity			
Asset revaluation reserve	1,510,435	1,516,773	1,526,846
Retained surplus	4,467,281	4,556,041	4,650,832
Total community equity	5,977,716	6,072,814	6,177,678

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 31 – Statement of Cash Flows

Statement of Cash Flows	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Cash flows from operating activities			
Receipts from customers	463,521	513,302	548,194
Payments to suppliers and employees	(334,339)	(356,602)	(380,672)
Interest received	8,151	3,462	3,706
Borrowing costs	(18,329)	(16,096)	(14,169)
Net cash provided by operating activities	119,004	144,066	157,059
Cash flow from investing activities			
Payments for property, plant and equipment	(386,026)	(167,555)	(173,914)
Net movement in loans and advances	-	-	-
Proceeds from sale of property, plant and equipment	1,069	1,110	1,673
Grants, subsidies, contributions and donations	231,057	87,148	54,073
Net cash used in investing activities	(153,900)	(79,297)	(118,168)
Cash flows from financing activities			
Proceeds from borrowings	-	-	20,000
Repayment of borrowings	(46,195)	(38,410)	(40,289)
Repayment of leases	(2,492)	(2,583)	(2,519)
Net cash provided by financing activities	(48,687)	(40,993)	(22,808)
Net increase/(decrease) in cash held	(83,583)	23,776	16,083
Cash at beginning of reporting period	140,545	56,962	80,738
Cash at end of reporting period	56,962	80,738	96,821

Table 32 – Statement of Changes in Equity

Statement of Changes in Equity	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Asset revaluation reserve			
Opening balance	1,510,429	1,510,435	1,516,773
Increase in asset revaluation reserve	6	6,338	10,073
Closing balance	1,510,435	1,516,773	1,526,846
Retained surplus			
Opening balance	4,212,584	4,467,281	4,556,041
Net result for the period	254,697	88,760	94,791
Closing balance	4,467,281	4,556,041	4,650,832
Total community equity	5,977,716	6,072,814	6,177,678

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 33 – Statement of Council Business Activities

Statement of Council Business Activities	Townsville Water 2023/24 \$'000	Townsville Waste 2023/24 \$'000
Revenue		
Utility charges	219,893	28,161
Discounts and concessions	(3,531)	-
Fees and charges	4,848	30,382
Interest received	1,622	-
National Competition Policy revenue/recovery	4,103	468
Grants and subsidies	-	-
Other revenue	9,375	2,571
Total revenue	236,310	61,582
Operating expenses		
Employee costs	24,835	8,496
Materials and services	68,085	40,923
Finance costs	13,985	819
Depreciation and amortisation	45,857	2,467
National Competition Policy expense/charges	587	373
Other expenses	-	-
Total operating expenses	153,349	53,078
Operating surplus/(deficit) before income tax & capital items	82,961	8,504
Income tax	24,698	3,368
Operating surplus/(deficit) before capital items	58,263	5,136
Capital income		
Contributions capital	8,896	-
Contributions non-cash capital	4,030	-
Grants and subsidies capital	185,700	1,900
Total capital income	198,626	1,900
Net result	256,889	7,036
Capital works		
Capital works	243,073	4,671
Restoration and rehabilitation work	-	8,500
Donated assets	4,030	-
Total capital works	247,103	13,171

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 34 – Business Activities Statement

Business Activities Statement	Townsville Water	Townsville Waste
	2023/24 \$'000	2023/24 \$'000
Revenue		
Services provided to local government	24,854	14,944
Services provided to clients other than local government	207,924	46,320
Community service obligations	3,532	318
Total revenue	236,310	61,582
Expenses		
Operating expenses	153,349	53,078
Operating surplus/(deficit) before income tax & capital items	82,961	8,504
Total capital income	198,626	1,900
Net result before tax	281,587	10,404
Income tax	24,698	3,368
Net result after tax	256,889	7,036

Table 35 – Community Service Obligations

Community Service Obligations	Townsville Water	Townsville Waste
	2023/24 \$'000	2023/24 \$'000
Concessions on Wastewater Utility Charges	1,058	
Concessions on Water Utility Charges	2,474	
Concessions on landfill fees for charity organisations		48
Cost of provision for dead animal collection services		56
Cost of provision for infirmed services		52
Cost of provision for Clean-Up Australia Day		1
Cost of provision for free tipping weekend		120
Cost of provision for community clean up events		11
Cost of provision for removal of illegal dumping		20
Hire of bins for community clean up events		10
Total Community Service Obligations	3,532	318

Table 36 – Changes in Rates and Utilities Levied

The changes in rates and utilities levied is in accordance with section 169 (6) and (7) of the Local Government Regulation 2012 (noting the below changes do not only reflect an adjustment to the rate in the dollar charged this financial year, they also include projected growth, valuation adjustments and new business).

Changes in Rates and Utilities Levied	2022/23	2023/24	2024/25
	2023/24	2024/25	2025/26
Change in rates and utility charges levied <u>before</u> discounts and concessions	4.04%	8.83%	6.36%
Change in rates and utility charges levied <u>after</u> discounts and concessions	3.97%	8.82%	6.26%

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Table 37 – Statement of Income and Expenditure (Long-Term)

Statement of Income and Expenditure (Long Term)	2023/24 \$'000	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
Revenue										
General rates	202,121	222,276	234,430	246,370	258,836	270,082	280,987	292,332	305,618	317,958
Utility charges	234,487	252,885	270,967	284,211	299,289	309,533	319,321	329,494	340,066	351,055
<i>Water</i>	108,960	122,967	134,951	142,130	151,731	158,352	164,852	171,648	178,753	186,179
<i>Wastewater</i>	97,646	100,294	102,953	105,610	107,776	109,771	111,473	113,202	114,957	116,740
<i>Refuse and recycling</i>	27,881	29,624	33,063	36,471	39,782	41,410	42,996	44,644	46,356	48,136
Discounts and concessions	(24,483)	(26,694)	(28,871)	(31,094)	(32,432)	(34,556)	(36,657)	(38,887)	(40,246)	(42,694)
Fees and charges	35,009	39,766	42,130	44,116	45,474	46,731	48,024	49,351	50,718	52,121
Interest received	8,151	3,462	3,706	4,389	4,463	4,186	3,942	3,114	3,189	3,444
Contributions from developers	300	311	319	327	335	344	352	361	370	379
Grants and subsidies	16,251	12,764	14,869	12,975	8,598	8,598	8,598	8,598	8,598	8,598
Other revenue	11,620	16,296	17,695	21,161	23,209	23,814	24,461	24,880	25,317	25,489
Total revenue	483,456	521,066	555,245	582,455	607,772	628,732	649,028	669,243	693,630	716,350
Expenses										
Employee costs	161,051	166,015	173,893	179,273	189,321	195,267	199,764	204,051	211,791	218,928
Materials and services	174,504	187,576	206,448	220,071	232,617	243,752	255,419	266,660	279,169	289,675
Depreciation and amortisation	131,456	146,310	154,235	163,325	167,850	174,100	179,252	184,461	189,846	195,357
Finance costs	19,543	17,310	15,383	14,208	12,080	10,193	8,973	7,416	6,471	6,500
Other expenses	445	456	468	479	491	503	516	529	542	556
Total expenses	486,999	517,667	550,427	577,356	602,359	623,815	643,924	663,117	687,819	711,016
Operating surplus/(deficit)	(3,543)	3,399	4,818	5,099	5,413	4,917	5,104	6,126	5,811	5,334
Operating surplus ratio	(0.73)%	0.65%	0.87%	0.88%	0.89%	0.78%	0.79%	0.92%	0.84%	0.74%
Capital income										
Grants, subsidies, contributions and donations	258,240	85,361	89,973	84,035	124,213	104,529	90,802	97,709	104,068	31,035
Gain/(loss) on sale of property plant & equipment	-	-	-	-	-	-	-	-	-	-
Total capital income	258,240	85,361	89,973	84,035	124,213	104,529	90,802	97,709	104,068	31,035
Net result	254,697	88,760	94,791	89,134	129,626	109,446	95,906	103,835	109,879	36,369

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 38 – Statement of Financial Position (Long-Term)

Statement of Financial Position (Long-Term)	2023/24 \$'000	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
Current assets										
Unrestricted cash & equivalents	46,406	69,024	96,821	100,701	102,781	106,574	109,061	116,350	120,344	123,771
Externally restricted cash	10,556	11,714	-	-	-	-	-	-	-	-
Contract assets	30,939	-	-	-	-	-	-	-	-	-
Trade and other receivables	46,751	51,052	54,399	57,015	59,342	61,599	63,624	65,699	67,909	70,310
Inventories	3,501	3,501	3,501	3,501	3,501	3,501	3,501	3,501	3,501	3,501
Other current assets	5,006	5,006	5,006	5,006	5,006	5,006	5,006	5,006	5,006	5,006
Total current assets	143,159	140,297	159,727	166,223	170,630	176,680	181,192	190,556	196,760	202,588
Non-current assets										
Trade and other receivables	300	300	300	300	300	300	300	300	300	300
Property, plant and equipment	6,367,236	6,430,947	6,501,422	6,562,810	6,674,111	6,781,288	6,864,292	6,966,565	7,078,309	7,127,403
Right to use assets	15,096	12,377	9,848	7,654	5,836	13,485	11,364	9,243	7,122	5,001
Intangible assets	2,088	652	615	593	571	549	527	505	482	460
Other non-current assets	3,124	3,124	3,124	3,124	3,124	3,124	3,124	3,124	3,124	3,124
Total non-current assets	6,387,844	6,447,400	6,515,309	6,574,481	6,683,942	6,798,746	6,879,607	6,979,737	7,089,337	7,136,288
Total assets	6,531,003	6,587,697	6,675,036	6,740,704	6,854,572	6,975,426	7,060,799	7,170,293	7,286,097	7,338,876
Current liabilities										
Trade and other payables	91,632	96,731	103,717	107,129	111,781	116,347	120,842	125,178	129,738	134,141
Contract Liabilities	5,681	4,875	-	-	-	-	-	-	-	-
Borrowings	38,410	40,333	44,002	41,791	43,846	42,123	28,429	20,659	22,190	17,661
Lease liabilities	2,583	2,519	2,138	1,836	1,238	2,000	2,062	2,127	2,194	1,945
Provisions	32,058	32,058	32,058	32,058	34,636	32,058	32,058	59,944	32,058	32,058
Other current liabilities	616	616	616	616	616	616	616	616	616	616
Total current liabilities	170,980	177,132	182,531	183,430	192,117	193,144	184,007	208,524	186,796	186,421
Non-current liabilities										
Contract liabilities	4,875	-	-	-	-	-	-	-	-	-
Borrowings	333,216	292,882	268,925	227,134	183,288	161,209	132,781	112,122	109,976	92,316
Lease liabilities	13,195	10,677	8,539	6,702	5,465	12,545	10,482	8,356	6,161	4,216
Provisions	29,545	32,716	35,887	39,058	39,651	42,822	45,993	21,278	24,449	27,620
Other non-current liabilities	1,476	1,476	1,476	1,476	1,476	1,476	1,476	1,476	1,476	1,476
Total non-current liabilities	382,307	337,751	314,827	274,370	229,880	218,052	190,732	143,232	142,062	125,628
Total liabilities	553,287	514,883	497,358	457,800	421,997	411,196	374,739	351,756	328,858	312,049
Net community assets	5,977,716	6,072,814	6,177,678	6,282,904	6,432,575	6,564,230	6,686,060	6,818,537	6,957,239	7,026,827
Community equity										
Asset revaluation reserve	1,510,435	1,516,773	1,526,846	1,542,938	1,562,983	1,585,192	1,611,116	1,639,758	1,668,581	1,701,800
Retained surplus	4,467,281	4,556,041	4,650,832	4,739,966	4,869,592	4,979,038	5,074,944	5,178,779	5,288,658	5,325,027
Total community equity	5,977,716	6,072,814	6,177,678	6,282,904	6,432,575	6,564,230	6,686,060	6,818,537	6,957,239	7,026,827

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 39 – Statement of Cash Flows (Long-Term)

Statement of Cash Flows (Long Term)	2023/24 \$'000	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
Cash flows from operating activities										
Receipts from customers	463,521	513,302	548,194	575,449	600,983	622,289	643,060	664,055	688,230	710,504
Payments to suppliers & employees	(334,339)	(356,602)	(380,672)	(398,386)	(419,751)	(436,931)	(453,178)	(468,878)	(488,916)	(506,729)
Interest received	8,151	3,462	3,706	4,389	4,463	4,186	3,942	3,114	3,189	3,444
Borrowing costs	(18,329)	(16,096)	(14,169)	(12,994)	(10,866)	(8,979)	(7,759)	(6,202)	(5,257)	(5,286)
Net cash provided by operating activities	119,004	144,066	157,059	168,458	174,829	180,565	186,065	192,089	197,246	201,933
Cash flow from investing activities										
Payments for property, plant & equipment	(386,026)	(167,555)	(173,914)	(164,685)	(169,277)	(188,734)	(177,364)	(195,339)	(232,000)	(186,285)
Net movement in loans & advances	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of property, plant & equipment	1,069	1,110	1,673	584	1,277	981	913	1,636	1,317	1,279
Grants, subsidies, contributions & donations	231,057	87,148	54,073	45,663	38,878	36,940	36,996	39,394	40,172	10,884
Net cash used in investing activities	(153,900)	(79,297)	(118,168)	(118,438)	(129,122)	(150,813)	(139,455)	(154,309)	(190,511)	(174,122)
Cash flows from financing activities										
Proceeds from borrowings	-	-	20,000	-	-	20,000	-	-	20,000	-
Repayment of borrowings	(46,195)	(38,410)	(40,289)	(44,002)	(41,791)	(43,801)	(42,123)	(28,429)	(20,614)	(22,190)
Repayment of leases	(2,492)	(2,583)	(2,519)	(2,138)	(1,836)	(2,158)	(2,000)	(2,062)	(2,127)	(2,194)
Net cash provided by financing activities	(48,687)	(40,993)	(22,808)	(46,140)	(43,627)	(25,959)	(44,123)	(30,491)	(2,741)	(24,384)
Net increase/(decrease) in cash held	(83,583)	23,776	16,083	3,880	2,080	3,793	2,487	7,289	3,994	3,427
Cash at beginning of reporting period	140,545	56,962	80,738	96,821	100,701	102,781	106,574	109,061	116,350	120,344
Cash at end of reporting period	56,962	80,738	96,821	100,701	102,781	106,574	109,061	116,350	120,344	123,771

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Table 40 – Statement of Changes in Equity (Long-Term)

Statement of Changes in Equity (Long Term)	2023/24 \$'000	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
Asset revaluation reserve										
Opening balance	1,510,429	1,510,435	1,516,773	1,526,846	1,542,938	1,562,983	1,585,192	1,611,116	1,639,758	1,668,581
Increase in asset revaluation reserve	6	6,338	10,073	16,092	20,045	22,209	25,924	28,642	28,823	33,219
Closing balance	1,510,435	1,516,773	1,526,846	1,542,938	1,562,983	1,585,192	1,611,116	1,639,758	1,668,581	1,701,800
Retained surplus										
Opening balance	4,212,584	4,467,281	4,556,041	4,650,832	4,739,966	4,869,592	4,979,038	5,074,944	5,178,779	5,288,658
Net result for the period	254,697	88,760	94,791	89,134	129,626	109,446	95,906	103,835	109,879	36,369
Closing balance	4,467,281	4,556,041	4,650,832	4,739,966	4,869,592	4,979,038	5,074,944	5,178,779	5,288,658	5,325,027
Total community equity	5,977,716	6,072,814	6,177,678	6,282,904	6,432,575	6,564,230	6,686,060	6,818,537	6,957,239	7,026,827

Table 41 – Summary of Council's Financial Sustainability

Council's financial sustainability statement indicates the relevant measures of financial sustainability as well as the identified target ranges as described in the Financial Management (Sustainability) Guideline 2013. In addition, it outlines Council's performance against each of the measures over the forecast period.

Summary of Council's Financial Sustainability	Target Ratio	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
Operating surplus ratio (Net operating surplus / total operating revenue)	0%–10%	(0.73)%	0.65%	0.87%	0.88%	0.89%	0.78%	0.79%	0.92%	0.84%	0.74%
Net financial asset / liability ratio (Total liabilities less current assets / total operating revenue)	<60%	84.8%	71.9%	60.8%	50.1%	41.4%	37.3%	29.8%	24.1%	19.0%	15.3%
Asset sustainability ratio (Capital expenditure on the replacement of assets (renewals) / depreciation)	>90%	99.3%	61.5%	66.0%	66.0%	65.9%	60.7%	56.8%	83.9%	77.0%	46.6%

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2023/2024 Event Calendar

July 2023

- North Australian Festival of Arts (NAFA)
- Youth Arts Hub
- Australian Festival of Chamber Music (AFCM) Community Concert
- Queens Garden Concert
- NQ Cowboys v. West Tigers
- Citizenship Ceremony
- Ephemera 2023 Seaside Sculpture
- NQ Cowboys v. Paramatta Eels
- Superfest NTI Townville 500
- 2023 Junior State Age Netball (12-14 years)
- Basketball Qld U14 State Championship
- Magnetic Island to Townsville Swim
- Youth Pride Walk

August 2023

- NQ Cowboys v. Brisbane Broncos
- Vietnam Veterans Day
- Citizenship Ceremony
- NQ Cowboys v. Cronulla Sharks
- Exercise Talisman Sabre '23 – Community Engagement Event
- Talisman Sabre Private Cocktail Dinner
- RAAF Mayor of Townsville Award
- 2/4 RAR Assoc 50th Memorial Service & BBQ
- Vietnam Veterans Day
- Seniors Lifestyle Expo
- Townsville STEM Faire
- AFCM Garden Festival

September 2023

- Citizenship Ceremony (National Citizenship Day)
- Father's Day Memorial Event
- QPS Remembrance Day

October 2023

- Citizenship Ceremony
- National Ride to Work Day
- Townsville Eats Halloween Edition (TBC)

November 2023

- Welcoming Babies Ceremony
- Remembrance Day Thuringowa and City
- Citizenship Ceremony
- Get Ready Townsville
- Walk Against Violence
- Christmas in Townsville

December 2023

- Citizenship Ceremony
- Carols by Candlelight
- New Year's Eve Celebrations

January 2024

- Australia Day Awards
- Australia Day Celebrations (Survival Day, Beach Day Out, Flag Raising Ceremony & Fun Run)
- Citizenship Ceremony

February 2024

- Citizenship Ceremony

March 2024

- Citizenship Ceremony
- Welcoming Babies

April 2024

- ANZAC Day – Thuringowa and City
- Citizenship Ceremony

May 2024

- Citizenship Ceremony
- National Simultaneous Storytime
- Battle of the Coral Sea

June 2024

- Spirit of Reconciliation Awards
- Spirit of Reconciliation Breakfast
- National Servicemen's Day
- The Percivals – National Portrait Prize
- Mabo Day
- Eco Fiesta
- Citizenship Ceremony
- Get Active Expo

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 2023/24 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). 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 2023/24 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 2022, capping will apply from the date the categorisation of the land changes.

For the 2023/24 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 2022/23 financial year, the amount of the general rates levied for the property for that financial year (2022/23) plus 10%
or
2. If the land was rated (regardless of category) for only a part of the 2022/23 financial year, the corresponding annual amount of general rates that would have been levied for the property for the whole financial year (2022/23) 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 2023/24 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 2023/24, 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 2023/24 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 partially 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 2023/24, 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 85% of the general rate, with a maximum limit as resolved as part of Council's annual budget. 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 2024.

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 Charitable and Community Organisations Rates and Charges Concession Policy

Concessions for general rates, water and sewerage charges as set out in Appendix K – Charitable and Community Organisations Rates and 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 the Concessions Policy. Concessions will not be considered for undeveloped land.

17.0 First Home Buyers Concession

Council has provided the concessions as set out in Appendix L – First Home Buyers Concession Policy to eligible ratepayers in accordance with section 120(1)(d) of the Local Government Regulation 2012.

18.0 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.

19.0 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.

20.0 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.

21.0 Prompt Payment Discount

Council acknowledges that the failure to pay rates when due can increase the level of future rate increases and 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 as follows:

- Differential General Rating Category 1 – Residential Principal Place of Residence – 10%
- Differential Rating Categories 2 through to 6 – 5%

22.0 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 8.17% each year in accordance with section 133 of the Local Government Regulation 2012.

23.0 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 2023/24 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"> • The predominant use of the land is, or having regard to any improvements or activities conducted upon the land, a principal place of residence • The land is used by the landowner as their principal place of residence • The land is within any of the following zone codes within the Townsville City Plan: <ul style="list-style-type: none"> • Low Density – Medium Density Residential • High Density Residential – Character Residential • Sport and Recreation – Emerging Residential • Open Space – Environmental Management/Conversion • Rural Residential – Rural.
Category 2 Residential Non-Principal Place of Residence	1, 2, 4, 5, 6, 8, 9, 72 and 94.	<ul style="list-style-type: none"> • 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 • 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) • The land is not the landowner’s principal place of residence • The land is within any of the following zone codes within the Townsville City Plan: <ul style="list-style-type: none"> • Low Density – Medium Density Residential • High Density Residential – Character Residential • Sport and Recreation – Emerging Residential • Open Space – Environmental Management/Conversion • Rural Residential – Rural.
Category 3a Multi-Unit Dwelling 2-4 Units	3 and 3/98	Land with building(s): <ul style="list-style-type: none"> • comprised of 2-4 individual residential accommodation units • 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> • predominately used for a residential purpose • that is not within DGR Categories 1 or 2.

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"> comprised of 5-9 individual residential accommodation units 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> predominately used for a residential purpose that is not within DGR Categories 1 or 2.
Category 3c Multi-Unit Dwelling 10-14 Units	3 and 3/98	Land with building(s): <ul style="list-style-type: none"> comprised of 10-14 individual residential accommodation units 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> predominately used for a residential purpose that is not within DGR Categories 1 or 2.
Category 3d Multi-Unit Dwelling 15-19 Units	3 and 3/98	Land with building(s): <ul style="list-style-type: none"> comprised of 15-19 individual residential accommodation units 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> predominately used for a residential purpose that is not within DGR Categories 1 or 2.
Category 3e Multi-Unit Dwelling 20-29 Units	3 and 3/98	Land with building(s): <ul style="list-style-type: none"> comprised of 20-29 individual residential accommodation units 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> predominately used for a residential purpose that is not within DGR Categories 1 or 2.
Category 3f Multi-Unit Dwelling 30-39 Units	3 and 3/98	Land with building(s): <ul style="list-style-type: none"> comprised of 30-39 individual residential accommodation units 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> predominately used for a residential purpose that is not within DGR Categories 1 or 2.
Category 3g Multi-Unit Dwelling 40-49 Units	3 and 3/98	Land with building(s): <ul style="list-style-type: none"> comprised of 40-49 individual residential accommodation units 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> predominately used for a residential purpose that is not within DGR Categories 1 or 2.

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"> comprised of 50-59 individual residential accommodation units 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> predominately used for a residential purpose that is not within DGR Categories 1 or 2.
Category 3i Multi-Unit Dwelling 60-69 Units	3 and 3/98	Land with building(s): <ul style="list-style-type: none"> comprised of 60-69 individual residential accommodation units 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> predominately used for a residential purpose that is not within DGR Categories 1 or 2.
Category 3j Multi-Unit Dwelling 70+ Units	3 and 3/98	Land with building(s): <ul style="list-style-type: none"> comprised of 70 or more individual residential accommodation units 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> predominately used for a residential purpose that is not within DGR Categories 1 or 2.
Category 3k Retirement Villages/Boarding Houses	7 and 21	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.
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"> 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 The land is not within DGR categories 4b-c, 5a, 5b, 5c, 5d and 5e.
	1, 4, 6, 72 and 94.	<ul style="list-style-type: none"> 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 The land is zoned within any of the following zone codes within the Townsville City Plan: <ul style="list-style-type: none"> Low Impact Industry - Medium Impact Industry High Impact Industry - Community Facilities Local Centre - District Centre Major Centre - Neighbourhood Centre Principal Centre (CBD) - Specialised Centre Special Purpose - Mixed Use.

Differential General Rating Category (DGR Category)	Criteria by which land is assigned to a DGR Category	
	Land Use	Additional Criteria
Category 4b Heavy Industry	31, 32, 35, 37, 39 and 40.	<ul style="list-style-type: none"> 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 The land has an area of 50 hectares or more.
Category 4c Special Development >10ha	1, 4, 5, 18, 35, 37, 65 and 66.	The land parcels are greater than 10 hectares in area and are wholly within the Townsville State Development Area or the Elliott Springs master planned community.
Category 4d Land not otherwise defined		The land is not included in DGR categories 1, 2, 3a-k, 4a-c, 5a-e and 6.
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"> 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 The building or buildings upon the land have a gross floor area of greater than 2,000 m² but less than 20,000 m².
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"> 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 The building or buildings upon the land have a gross floor area of greater than 20,000 m² but less than 30,000 m².
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"> 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 The building or buildings upon the land have a gross floor area of greater than 30,000 m² but less than 40,000 m².
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"> 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 The building or buildings upon the land have a gross floor area of greater than 40,000 m² but less than 50,000 m².
Category 5e Large Retail 50,000 sqm or more	10, 11, 12, 13, 14, 15, 16, 23 and 28	<ul style="list-style-type: none"> 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 The building or buildings upon the land have a gross floor area of greater than 50,000 m².
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:

- (a) the *Local Government Act 2009* and that Act's subordinate legislation
- (b) if not defined in the *Local Government Act 2009* and that Act's subordinate legislation, the Macquarie Dictionary
- (c) 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:

- (a) building services, plant, and equipment
- (b) access between levels
- (c) ground floor public lobby
- (d) a mall
- (e) the parking, loading, and manoeuvring of motor vehicles and
- (f) 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:

- (a) 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
- (b) a hotel, motel/motor inn/motor lodge
- (c) 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:

- (i) 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
- (ii) the existence of dividing walls that prohibit free internal access from one living unit to another
- (iii) 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:

- (a) 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)
- (b) 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 2023.

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	0.010529	1,148	10%
2	Residential - Non-Principal Place of Residence	0.012372	1,348	No Limit
3a	Multi-Unit Dwelling 2-4 Units	0.013688	2,296	No Limit
3b	Multi-Unit Dwelling 5-9 Units	0.013688	5,740	No Limit
3c	Multi-Unit Dwelling 10-14 Units	0.013688	11,480,	No Limit
3d	Multi-Unit Dwelling 15-19 Units	0.013688	17,220	No Limit
3e	Multi-Unit Dwelling 20-29 Units	0.013688	22,960	No Limit
3f	Multi-Unit Dwelling 30-39 Units	0.013688	34,440	No Limit
3g	Multi-Unit Dwelling 40-49 Units	0.013688	45,920	No Limit
3h	Multi-Unit Dwelling 50-59 Units	0.013688	57,400	No Limit
3i	Multi-Unit Dwelling 60-69 Units	0.013688	68,880	No Limit
3j	Multi-Unit Dwelling 70+ Units	0.013688	80,360	No Limit
3k	Retirement Villages/Boarding Houses	0.013688	1,435	No Limit
4a	Commercial	0.018953	1,435	No Limit
4b	Heavy Industry	0.028430	2,153	No Limit
4c	Special Development > 10 ha	0.036685	20,253	No Limit
4d	Land not otherwise defined	0.018953	1,435	No Limit
5a	Large Retail greater than 2,000 but less than 20,000 sqm	0.026534	1,435	No Limit
5b	Large Retail 20,000 sqm or more, but less than 30,000 sqm	0.034115	229,600	No Limit
5c	Large Retail 30,000 sqm or more, but less than 40,000 sqm	0.034115	344,400	No Limit
5d	Large Retail 40,000 sqm or more, but less than 50,000 sqm	0.034115	459,200	No Limit
5e	Large Retail 50,000 sqm or more	0.034115	574,000	No Limit
6	Agriculture and Grazing	0.012372	1,435	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 2023/24, 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 2023/24 year.

The Annual Operational Plan detailed in this report sets out the actions and processes to be carried out the actions and processes to be carried out in 2023/24 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	30
Bluewater	55
Bluewater Estate	35
Clevedon	40
Cungulla	40
Horseshoe Bay	37
Lime Hills-Elliott	30
Majors Creek	25
Nome Valley	10
Oak Valley	20
Paluma	35
Purono Park	-
Rangewood	45
Reid River	-
Rollingstone	25
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 \$942 each year
- an excess water charge of \$3.61 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 \$431 each year
- the residential consumption charge will be \$1.73 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 \$448 each year
- the consumption charge will be \$3.52 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 \$3.52 per kL will apply.

Bulk Water

There is no fixed charge for bulk water supply. Bulk water consumed will be charged at \$2.79 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 \$2.79 per kL.

Non-residential Non-Potable Supply

Water provided will be priced on application.

Non-Contributing Consumers

Where the applicable contribution to Council's Water Supply, under Council's Planning Policies, has not been received, a surcharge of \$0.65 per kL on the actual consumption from Council's Water Supply Scheme will apply. The surcharge will be added to the Water Watchers Plan charge or the Standard Plan charge.

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 \$822 each year. Each dwelling, home unit, flat or lot is a separate sewerage service.

The sewerage utility charge for each undeveloped residential lot is \$738 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 \$964 each pedestal, each year.

The sewerage utility charge for each undeveloped non-residential lot is \$868 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 \$609 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 Councils 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	1,386
2	738
3	538
4	291
5	191
6	91

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

Discharge Category	Volume Charge (\$/kL)
Category 1.1	2.11
Category 1.2	1.87
Category 1.3	1.72
Category 1.4	1.50
Category 1.5	2.11

Discharge Category	Volume Charge (\$/kL)	Pollutant Charges (\$)		
		Chemical Oxygen Demand (COD) (kg)	Suspended Solids (kg)	SO4
Category 2.0	2.27	1.21	1.14	0.65

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 partially 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	241
240L waste and 360L recycle wheelie bin	241
140L waste and 240L recycle wheelie bin	231
140L waste and 360L recycle wheelie bin	262

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	171
Additional permanent 140L waste wheelie bin	160

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	72
Additional permanent 360L recycle wheelie bin	103

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	173
140L waste wheelie bin	162

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 \$62 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	207	269
Waste 240L wheelie bin	213	327
Recycling 240L wheelie bin	-	104
Recycling 360L wheelie bin	-	155

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

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
- 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 Key Concepts and Definitions

Any term used in this policy that is defined in the *Local Government Act 2009* or Local Government Regulation 2012 has that definition. The term “hardship” is not specifically defined in this legislation and will be interpreted according to its ordinary and plain meaning.

What is Hardship?

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.

What is a 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.

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
 - (a) All landowners within Townsville Local Government Area
- Concession criteria
 - (a) Landowner’s property located within the Townsville local government area has been substantially and directly impacted by a disaster
 - (b) Landowner provides sufficient information to demonstrate that it will suffer hardship if required to pay rates and charges when due.
- 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:
 - a 3-month (interest-free) deferral of the due date (and discount date) for the rates and charges and/or
 - 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.

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.

Class 2 - Hardship Arising Because of Circumstances Outside Landowner’s Control.

- Eligibility includes:
 - (a) a natural person resident in Townsville local government area
 - (b) concession relates to the person’s principal place of residence in Townsville
 - (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).
- Concession Criteria:
 - (a) Landowner provides sufficient information to demonstrate that they will suffer hardship if required to pay rates and charges when due.
- Assessment material:

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:

 - (a) the event that impacted upon the landowner’s ability to pay the rates and charges
 - (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
 - (c) the current balances of any bank accounts and investment accounts held by or for the landowner

- (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:
 - all real property
 - all other assets such as shareholdings, vehicles, boats, livestock etc.
 - and estimated value; including information on the listing of any property for sale.
- (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)
- (f) details of any refusal of loan or credit applications that have been sought to assist in paying the landowner's debts
- (g) details of superannuation fund balances and if an early release has been sought to assist in paying the debts
- (h) any other information that the landowner believes to be relevant to the application.
- Types of Concessions provided:
 - a 3-month (interest-free) deferral of the due date (and discount date) for the rates and charges and/or
 - 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.

The Chief Executive Officer is delegated authority to assess applications and grant concessions to Class 1 and 2 landowners.

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 3-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
 - 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.

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

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

8.0 Associated Documents

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

Appendix I: Pensioner Rates Concession Policy

1.0 Policy Statement

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 is 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*.

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).

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

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
- 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
- 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
- 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.

If rates, charges, and fire levies are in arrears as at 30 June, compound interest at the rate of 8.17% 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

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

Late Applications

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.

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).

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.

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.

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

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

8.0 Associated Documents

- Revenue Policy
- [Pensioner Rates Concession application form](#)
- Rate Discount Policy
- Debt Recovery Policy

Appendix J: Pre-2016 Pensioner Arrears Concession Policy

1.0 Policy Statement

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 2023, provided the property remains a Category 1 – Residential Principal Place of Residence.

29880	170150	260510	509628	516893	533488
36930	171710	263020	510259	517808	533598
58250	172320	266830	510602	518243	534474
58320	184220	270400	510796	518603	534607
66460	184950	276940	512475	520019	534611
84370	190300	331526	513406	523164	534623
93980	204230	353884	513478	524399	534649
108480	220550	360028	514393	525555	537050
144320	227160	360519	515106	525755	537087
154370	237190	360642	515133	531200	
160720	256520	360934	515853	531465	
169420	257900	361042	516427	533268	

4.0 Responsibility

Chief Financial Officer is responsible for ensuring this policy is understood and followed by all staff involved in administering the pre-2016 Pensioner Arrears Concession 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 2023 to 30 June 2024. (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 up to 85% of the general rate to a maximum 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 6.7 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

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

Appendix K: Charitable and Community Organisations Rates and Charges Concession Policy

1.0 Policy Statement

Council will allow a concession of rates and utility charges to not-for-profit charitable groups in recognition of the contribution their activities make to the community, and will allow certain other targeted concessions where the granting of the concession encourages:

- economic development of all or part of the Townsville local government area
or
- the preservation, restoration and maintenance of land that is of cultural, environmental, historical, heritage or scientific significance to Townsville.

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.

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 business persons' 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.

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 to pensioners (which are dealt with in a separate Pensioner Rates Concession Policy).

4.0 Responsibility

The Chief Financial Officer and General Manager Townsville Water and Resource Recovery are responsible for this policy.

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:

- **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
- **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

- other purposes of benefit to the community generally.

6.0 Policy

Council will allow a concession of rates, and utility charges (as set out in the table 42 – General Rates and Utility Charges Concession Schedule) to eligible groups and organisations in recognition of their activities and contribution to the community, and to encourage:

- economic development of all or part of the Townsville local government area
or
- the preservation, restoration and maintenance of land that is of cultural, environmental, historical, heritage or scientific significance to Townsville.

6.1 Application

Applications for concession must:

- be lodged in writing on the prescribed form (www.townsville.qld.gov.au)
- 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
- if available, include any other supporting documentation such as a Taxation Exemption certificate that confirms that the organisation is not-for-profit
- identify the principal use of the land for which the concession is being requested.

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 a concession 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
- must be 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 42 – General Rates and Utility Charges Concession Schedule.

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 42 – 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 42). 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

- Table 42 – General Rates and Utility Charges Concession Schedule
- Application Form for General Rates and Utility Charges Concession

Table 42 – General Rates and Utility Charges Concessions Schedule

Category	Description and Purpose	Considerations for Granting Concession	Exclusions	% Concession (Non-Gaming Licenced Premises)	% Concession (Gaming Licenced Premises Up To 25 Machines)
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.	<p>Concession granted by Council resolution under Local Government Regulation 2012.</p> <ul style="list-style-type: none"> • 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. 	<p>The land must not be used for any other purpose.</p> <p>The land must not be commercially leased to any other entity.</p> <p>Concessions for Utility Charges for Sports field Irrigation are set out elsewhere in this policy.</p>	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.	<p>Concession granted by Council resolution under Local Government Regulation 2012.</p> <ul style="list-style-type: none"> • 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. 	<p>The land must be used only for not-for-profit or charitable purposes.</p> <p>The land must not be commercially leased to any other entity.</p> <p>Concessions for Utility Charges for Sports field Irrigation are set out elsewhere in this policy.</p>	<p>100% General Rates</p> <p>73% Volumetric Water Charges up to a \$100,000 each year cap</p> <p>50% Sewerage charges</p>	<p>50% General Rates</p> <p>36% Volumetric Water Charges up to a \$100,000 each year cap</p>
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.	<p>Concession granted by Council resolution under Local Government Regulation 2012.</p> <ul style="list-style-type: none"> • 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. 	<p>The land must not be used for any other purpose.</p> <p>The land must not be commercially leased to any other entity.</p>	<p>100% General Rates</p> <p>55% Volumetric Water Charges up to a \$100,000 each year cap.</p>	N/A

Category	Description and Purpose	Considerations for Granting Concession	Exclusions	% Concession (Non-Gaming Licenced Premises)	% Concession (Gaming Licenced 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 for sports purposes.	<p>Concession granted by Council resolution under Local Government Regulation 2012.</p> <ul style="list-style-type: none"> 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. 	<p>The land must not be used for any other purpose.</p> <p>The land must not be commercially leased to any other entity.</p> <p>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.</p>	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.	<p>Concession granted by Council resolution under Local Government Regulation 2012.</p> <ul style="list-style-type: none"> 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. 	<p>The land must not be used for any other purpose and have no restrictions to public access.</p> <p>The land must not be commercially leased to any other entity.</p> <p>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.</p>	95% Volumetric Water Charges up to a \$100,000 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 Licenced Premises)	% Concession (Gaming Licenced Premises Up To 25 Machines)
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. <ul style="list-style-type: none"> 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 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 \$160,000 each year cap.	45% Volumetric Water Charges up to a \$100,000 each year cap.
Churches and church halls	Land used by a Church or Religious entity and is being used for one or more of the following purposes: <ol style="list-style-type: none"> religious purposes including public worship, the provision of education, health, or community services, the administration of the religious entity housing incidental to any of the above purposes. 	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 Local Government Regulation 2012 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

Category	Description and Purpose	Considerations for Granting Concession	Exclusions	% Concession (Non-Gaming Licenced Premises)	% Concession (Gaming Licenced Premises Up To 25 Machines)
Schools and educational institutions including not-for-profit day care facilities and kindergartens	Land is being used for childcare and/or educational purposes.	<p>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)(ii) and the Local Government Regulation 2012 S.73(a)(ii) – provision of education.</p> <p>State schools are exempt from General rates under the <i>Local Government Act 2009</i> S.93(3)(b) – land occupied by State.</p> <p>Not-for-profit organisations that are not religious entities the concession is granted by Council resolution under the Local Government Regulation 2012, S.120(1)(a) – land owned by not-for-profit or S.120(1)(c) – Payment will cause hardship to the Landowner.</p>	<p>The land must not be used for any other purpose.</p> <p>The land must not be commercially leased to any other entity.</p>	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.	<p>Land is exempt from General rates under the <i>Local Government Act 2009</i> S.93(3)(j)(ii) - exempted by regulation and Local Government Regulation 2012 S.73(e) – cemetery.</p> <p>Concession granted by Council resolution under Local Government Regulation 2012. S.120(1)(e) – preservation of cultural, historic or heritage land.</p>	<p>The land must not be used for any other purpose.</p> <p>The land must not be commercially leased to any other entity.</p>	General Rates Exempt 5% 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 Licenced Premises)	% Concession (Gaming Licenced Premises Up To 25 Machines)
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 Local Government Regulation 2012. 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
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

Category	Description and Purpose	Considerations for Granting Concession	Exclusions	% Concession (Non-Gaming Licenced Premises)	% Concession (Gaming Licenced Premises Up To 25 Machines)
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 <i>Local Government Act 2009</i> , 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
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 <i>Local Government Act 2009</i> , 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	Lands included in Riverside Ridge subdivision while it is	All lands in the subdivision in the name of Riverside Ridge (Qld) Pty Limited have been granted the concession as part of the sale	N/A	100% General Rates	N/A

Category	Description and Purpose	Considerations for Granting Concession	Exclusions	% Concession (Non-Gaming Licenced Premises)	% Concession (Gaming Licenced Premises Up To 25 Machines)
Council-owned lands	held in the name of Riverside Ridge (Qld) Pty Limited.	<p>contract negotiated at the time of the sale of Council-owned land.</p> <p>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:</p> <p>(a) 90 days after that land has been reconfigured to create a new lot from that land or</p> <p>(b) that land has been reconfigured to create a new lot and that lot is sold.</p> <p>Concession granted by Council resolution under the Local Government Regulation 2012, S.120(1)(d) – to encourage economic development.</p>		100% Water Service Charges 100% Sewerage Charges	
Water supplied for irrigation purposes	Land is being used for commercial and Industrial purposes.	<p>Subject to the application and installation of a separate irrigation water meter and reticulation system.</p> <p>The number of irrigation meters allowed must not exceed the number of commercial meters.</p> <p>Concession granted by Council resolution under the Local Government Regulation 2012, S.120(1)(d) – to encourage economic development.</p>	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

Category	Description and Purpose	Considerations for Granting Concession	Exclusions	% Concession (Non-Gaming Licenced Premises)	% Concession (Gaming Licenced Premises Up To 25 Machines)
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: First Home Buyers Concession Policy

1.0 Policy Statement

To encourage the economic development of Townsville, Council will provide a concession to first home buyers by way of a rebate of general rates.

2.0 Principles

Under section 120(1)(d) of the Local Government Regulation 2012, the Council has an ability to provide concessions for rates and charges when Council is satisfied that it will encourage the economic development of all or part of the local government area.

Council recognises that the granting of concessions has the potential to adversely impact upon the Council's services and burden other ratepayers. Council is satisfied that supporting first home buyers to acquire homes in Townsville will encourage development of the Townsville economy and provide a many-fold return upon that investment.

3.0 Scope

This policy applies to the granting of concessions to first home buyers. It is intended to support and does not replace the support provided to first home buyers by other levels of government.

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 levying 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.

6.0 Policy

6.1 The Concession

The First Home Buyers Concession of up to \$1,000 will be provided to eligible persons who acquire their first home in the period commencing on 1 July 2020 and ending on the earlier of:

- 30 June 2024
or
- the time that the budget allocation for this concession is fully allocated (\$300,000).

The concession will be provided by a rebate up to \$1,000 of general rates that are levied on the property after the date of acquisition. Under no circumstances will the concession be provided in or convertible to a cash payment or refund to the ratepayer.

6.2 Eligibility

Eligibility for the rebate is restricted to people who meet the following criteria:

- the application must be made by all property owners
- all applicants must be natural persons (e.g., not a company, trust, or other legal construct)
- all applicants must be at least 18 years of age
- at least one applicant must be an Australian citizen or permanent resident
- all applicants must be eligible first homeowners, meaning all applicants do not currently own a home in Australia and have not previously owned a home in Australia
- all applicants must be buying or building a new or established home in the Townsville local government area
- the contract for the purchase of an existing property, or the construction of a new home, must be signed by the applicants on a date between 1 July 2020 and 30 June 2024
- the value of the home, including the land, must be less than \$450,000
- the home must be legally and physically occupiable as a private residence before 1 July 2024

- the home is occupied as the principal place of residence of all applicants for a continuous period of at least 6 months before 30 June 2024
- there are no rate arrears on the property as at the date the application is received.

6.3 Determining the Value

For applicants who purchase an existing home, the value will be determined by the price listed on the contract of sale.

For applicants who are building their first home, the value will be determined by the price of the land listed on the contract of sale plus the price to build the home.

7.0 Legal Parameters

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

8.0 Associated Documents

- Revenue Statement
- Revenue Policy

Appendix M: Reduction of Water Consumption Charges Policy

1.0 Policy Statement

In certain circumstances the 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.

Townsville Water is responsible for Council's water reticulation infrastructure.

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

Townsville Water 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 local government area of Townsville 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 and Supervisors of Townsville Water and Resource Recovery 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 Townsville Water 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 Townsville Water 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 – includes persons appointed to positions including with the title, Team Manager, General Manager, Principal, Director and Chief.

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.
- Townsville Water 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:
 - i. confirmation the leak was repaired by the licensed plumber
 - ii. the date the leak was repaired
 - iii. details of the plumbing repairs that were undertaken
 - iv. 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
- 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 N: Concession of Water Charges for Home Haemodialysis Patients Policy

1.0 Policy Statement

To 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.

Townsville City 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 Townsville 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 and Supervisors of Council are responsible for ensuring that the policy is understood and adhered to by all relevant personnel.

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 – includes persons appointed to positions including with the title, Team Manager, General Manager, Principal, Director and Chief.

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 the 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 O: Concession of Disposal Fees for Charity Bin Waste Policy

1.0 Policy Statement

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

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

5.0 Definitions

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.

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

Manager – includes persons appointed to positions including the title, Team Manager, General Manager, Principal, Director and Chief.

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, Townsville Waste Services 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 representative or representatives of Townsville Waste Services to determine whether the waste being disposed of meets the definition of charity bin waste. If, at the time of inspection, Townsville Waste Services 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:

- provide a copy of the Certificate of Waiver on each attendance at a waste disposal site to dispose of charity bin waste
- deliver the charity bin waste to a waste disposal site in a vehicle of a registration number notified to Townsville Waste Service 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, Townsville Waste Services 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, Townsville Waste Services 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 2023/24 Council will levy rates and charges in compliance with this policy.

2.0 Principles

Council makes decisions about levying rates and charges consistently with the 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
- 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 2023/24 budget. This policy identifies the principles Council intends to apply for:

- the making and levying of rates and charges
- granting concessions for rates and charges
- recovering overdue rates and charges
- 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:
 - maximising income from available grants and subsidies
 - 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

- 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
- flexibility to ratepayers experiencing financial hardship through concessional arrangements
- flexibility in responding 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 Funding of new development to support 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.

To support and enhance the local economy, Council will encourage development that provides local jobs through the reduction in fees and charges, including building improvements and event activation as set out in Council's *City Activation and Jobs Growth Policy*.

7.0 Legal Parameters

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

8.0 Associated Documents

- Revenue Statement
- Appendix H: Hardship Concession Policy
- Appendix I: Pensioner Rates Concession Policy
- Appendix J: Pre-2016 Pensioner Arrears Concession Policy
- Appendix K: Charitable and Community Organisation Rates and Charges Concessions Policy
- Appendix M: Reduction of Water Consumption Charges Policy
- Appendix N: Concession of Water Charges for Home Haemodialysis Patients Policy
- Appendix O: Concession of Disposal Fees for Charity Bin Waste Policy
- Debt Recovery Policy
- Rate Discount Policy

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 Plan.
- 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 State Development, Infrastructure, Local Government and Planning.
- 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 30/06/2024	-
Year ended 30/06/2025	-
Year ended 30/06/2026 – New and upgrade infrastructure	20,000
Year ended 30/06/2027	-
Year ended 30/06/2028	-
Year ended 30/06/2029 – New and upgrade infrastructure	20,000
Year ended 30/06/2030	-
Year ended 30/06/2031	-
Year ended 30/06/2032 – New and upgrade infrastructure	20,000
Year ended 30/06/2033	-

Repayment term of new loans is up to 20 years with existing loans at 30 June 2023 having repayment terms between 6 months and 20 years. The amount projected to be outstanding at 30 June 2024 is \$371.6 million.

Anticipated loan principal repayments for the year ended 30 June 2024 is \$46.2 million.

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

7.0 Legal Parameters

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

8.0 Associated Documents

- Revenue Statement
- Revenue Policy
- Adopted Budget
- Strategic Asset Management Plan
- Long Term Financial Plan
- Treasury Management Administrative Directive

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.

Council will manage its investments on a corporate basis and in a centralised manner in accordance with Council's Treasury Management Administrative Directive.

2.0 Principles

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

3.0 Scope

This policy applies to all staff 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 staff.

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.
- **Market average rate of return** – for performance purposes, the investment portfolio will be compared to the Bloomberg Bank Bill Index.
- **Transaction risk** – the risk of a direct or indirect loss resulting from inadequate or failed internal processes, people or systems.
- **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.

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
- maintain sufficient liquidity of its investment portfolio to meet all reasonably anticipated cash flow requirements, as and when they fall due
- maintain an investment portfolio which is expected to achieve a market average rate of return.

6.1 Reporting and Performance Measurement

Reporting will be undertaken monthly reviewing all investment related exposures, specifically detailing information on the investment portfolio in terms of interest rate, counterparty percentage exposure and year to date running yield.

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 an authorised account signatory.

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 (<http://www.apra.gov.au/adi>)
- Treasury Management Administrative Directive

City Activation and Jobs Growth Policy

1.0 Policy Statement

To promote economic growth and city activation by generating investment, increasing housing diversity, supporting community activities and creating employment opportunities.

2.0 Principles

Attracting investment and employment opportunities has a multiplier effect across the Townsville economy. Investment in development, activation and creating new jobs is the most cost-effective measure Council can take to support the Townsville economy.

This policy is premised on Council's commitment to stimulating investment which will encourage city activation, new development, and jobs growth. The policy also supports infill development promoting housing diversity.

3.0 Scope

This policy applies to city activation, investment, and employment opportunities in a defined geographic area (City Core and City Fringe) of the Townsville Central Business District (CBD) and defined adjoining areas to the CBD which meet the eligibility criteria stated in this policy. The policy also includes areas within the Medium density residential zones and Mixed use zones across the city to encourage more housing choice (including affordable unit developments and community housing).

4.0 Responsibility

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

5.0 Definitions

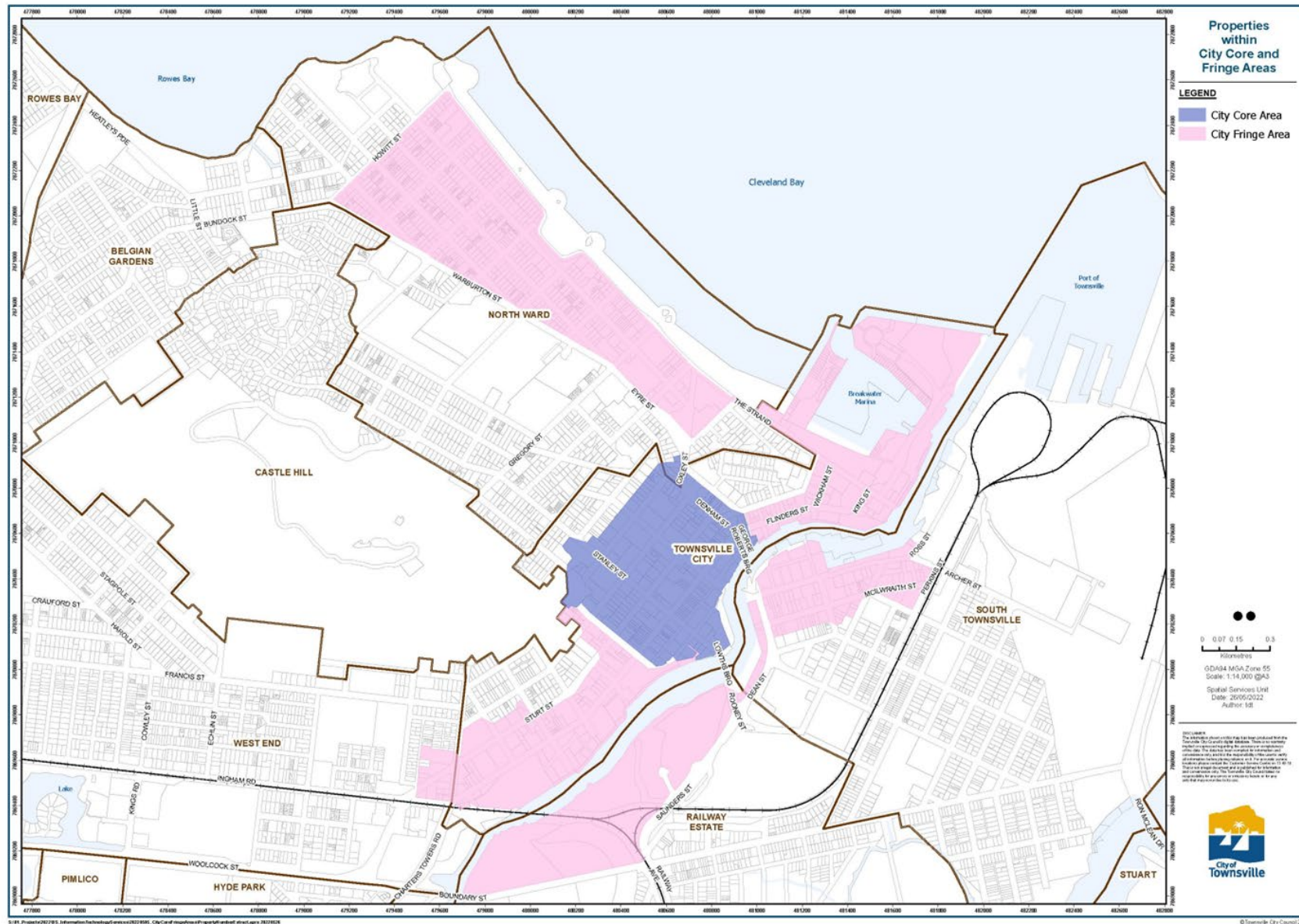
Any term used in this policy that is defined in the *Local Government Act 2009* or Local Government Regulation 2012 has that definition.

Townsville CBD (Core and Fringe incentive areas) – as defined in accordance with Figure 1.

Medium density residential zone – as defined in the Townsville City Plan where land is zoned Medium density residential in the approved zoning maps, and where located outside of the CBD Core and Fringe incentive areas.

Mixed use zone – as defined in the Townsville City Plan where land is zoned Mixed use in the approved zoning maps, and where located outside of the CBD Core and Fringe areas.

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



6.0 Policy

6.1 Component 1 – New, Repurposed and Urban Infill areas – Development

6.1.1 Eligibility

Component 1 supports identified development in the Townsville City Core and City Fringe incentive areas, as well as the Medium density residential and Mixed use zone incentive areas to enhance and support the broader economy and create additional jobs in accordance with the below criteria:

- (a) the proposed development is within the Townsville local government area
- (b) approved land use eligible to receive support and funding defined in the table below
- (c) for the urban infill - “Medium density residential and Mixed-use zone” category below, this development must be in the designated Medium Density Residential and Mixed use zones under the Townsville City Plan (where located outside the City Core and City Fringe incentive areas)
- (d) Construction cost are more than \$750,000, except for a Community Residence development which must be more than \$450,000.
- (e) substantially commence construction within 12 months from Council confirmation of eligibility
- (f) commitment and demonstration of a minimum of 90% of construction workforce sourced locally
- (g) the development must demonstrate a positive increase in the population density of persons living and/or working in the incentive area
- (h) must complement the vision of the area, comply with the strategic intent and zone codes of the Townsville City Plan
- (i) must improve amenity, streetscape, and benefits to the public realm
- (j) must benefit the public by creating new attractive activity spaces and activations
- (k) provide social and economic benefits.

6.1.2 The Support

Component 1 offers the following incentives. This will be confirmed in writing from Council and may include one or more of the following:

- a) waiver of infrastructure charges
- b) waiver of Council fees including operational works application, compliance assessment, miscellaneous infrastructure fees, hydraulic services, water meter and service connections
- c) site and access assistance relating to road and footpath closures to facilitate development
- d) services of a development advocate as a central point of contact for the incentives in the assessment of the eligibility of projects.

Charge and fee waivers are capped at \$500,000 per eligible development and percentage of waiver is at Council’s sole discretion and will be confirmed in writing from Council.

Area	All City Core and City Fringe areas	City Core areas	City Fringe areas	Urban Infill (Medium density residential zone and mixed-use Zone)
Charge and Fee waiver	Up to 100%	Up to 100%	Up to 50%	Up to 50%
Eligible uses	Community residence	Community care centre	Childcare centre	Community residence
	Community use	Bar	Educational establishment	Multiple dwelling
	Food and drink outlet	Childcare centre	Function facility	Rooming accommodation
	Hotel or motel	Educational establishment	Health care services	Short-term accommodation
	Multiple dwelling	Function facility	Indoor sports and recreation	

	Rooming accommodation	Health care services	Major sport, recreation, and entertainment Facility	
	Short-term accommodation	Indoor sports and recreation	Research and technology	
	Shop	Night club entertainment facility	Retirement facility	
	Shopping centre	Research and technology	Re-use of buildings that involves refurbishment and/or adaptive re-use of existing buildings to accommodate eligible uses	
		Retirement facility	Tourist attraction	
		Re-use of buildings that involves refurbishment and/or adaptive re-use of existing buildings to accommodate eligible uses		
		Theatre		
		Tourist attraction		

*Uses must still comply with the strategic intent and zone codes of the Townsville City Plan. To be eligible, zones from the Principal centre, High density residential, Mixed Use and Medium density residential.

6.2 Component 2 – Attracting Jobs to the City

6.2.1 Eligibility

Council actively supports businesses to locate in Townsville City Core area. This is intended to fill vacant commercial space and bring new jobs to the City Core area. Component 2 offers rental subsidies for eligible businesses.

Activity types	Examples include, but not limited to
Retail and Entertainment	<ul style="list-style-type: none"> • Hairdresser, barber and beauty services • Clothing and footwear • Food and grocery • Housewares • Recreational goods • Books, Magazines, papers and office supplies • Electrical, electronic and whitegoods • Pharmaceuticals and cosmetics • Entertainment venues (e.g., Kingpin Bowling, Escape Rooms etc)
Service Industry	<ul style="list-style-type: none"> • Tech equipment repair • Dry cleaning • Jewellery making • Picture framing • Shoe repairs • Tailor
Food and Drink	<ul style="list-style-type: none"> • Bistro • Café • Coffee shop • Kiosk • Restaurant • Take-away

Small Bar	<ul style="list-style-type: none"> • Subject to the condition that no more than 120 persons may be present on the licensed premises at any one time. Cannot sell and supply packaged liquor
Start Ups	<ul style="list-style-type: none"> • Technologies
Professional business, Office	<ul style="list-style-type: none"> • Real Estate Agencies • Law Firms • Accountants • Finance • Mining • Agriculture • Manufacturing • Energy • Green Technologies

To be eligible, new businesses and those presently located in the Townsville local government area must:

- propose to locate into the Townsville City Core area
- for a professional business or office, the minimum requirement is seven FTE
- for a retail, service industry, food and drink, small bar or start up, the minimum requirement is two FTE
- sign a minimum 1-year lease on a premise within the Townsville City Core area
- locate within 8 weeks of starting a lease and maintain the minimum FTE outlined above for the duration of the lease
- occupancy to commence prior to 30 June 2024
- be free of debt to Townsville City Council.

6.2.2 The Support

Component 2 offers the following incentives at Council's discretion and subject to funds remaining in the budget allocation for the financial year (2023/24 total budget allocation \$100,000). This will be confirmed in writing from Council:

- grant funding up to 50% of the tenancy rental costs incurred in the first six months, up to maximum of \$50,000 per recipient
- the grant will be paid monthly in arrears for up to six months of the tenancy provided the eligibility has been maintained
- tenancy rental costs not including GST.

6.3 Component 3 – Modernising Buildings and Activating Spaces

6.3.1 Eligibility

Component 3 offers grants to support a wide variety of initiatives which activates the Townsville City Core and City Fringe incentive areas, including improving the attractiveness, vibrancy, or safety of the city centre. This includes improvements to buildings and shopfront facades or retrofitting buildings to open them onto the street. Eligibility will be assessed in accordance with the below criteria:

- the extent to which the project will contribute to improving the attractiveness and safety of the interface between the building and the public realm
- the project provides sufficient value to the community (as distinct from the property owner) to warrant the project being supported and if the project warrants a grant to the maximum value available under this component
- the extent to which the project will support local jobs
- minimum of 90% use of local trades and product
- whether the project is likely to retain existing business or attract new business to the site
- works to be completed by the 30 June 2024.

*Grants will not be provided to assist in achieving regulatory compliance issues.

6.3.2 The Support

Component 3 offers grant funding up to 50% of the eligible repair works 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 (2023/24 total budget allocation is \$150,000).

This will be confirmed in writing from Council.

6.4 Component 4 – Special or Significant Economic or Social Benefit

6.4.1 Eligibility

Component 4 provides Council scope to offer discretionary incentives to major developments in the Townsville local government area where a significant economic or social benefit to Townsville can be demonstrated.

Under this category, any development that can demonstrate the below criteria, can be eligible for up to 100% concession of Council levied infrastructure charges and associated development application fees.

- (a) major employment generator employing more than 100 FTE staff
- (b) \$5 million or more upfront capital investment into Townsville for a major project and/or
- (c) significant social or community development to Townsville can be demonstrated.

Any government-delivered project is not eligible for any infrastructure charge discount under this category.

6.4.2 The Support

Component 4 offers incentives in the form of waivers of Council Infrastructure charges or application fees as a percentage decided at Council's discretion. This will be confirmed in writing from Council and may include one or more of the following:

- a) waiver of infrastructure charges
- b) other fee waivers including Operational Works, Compliance Assessment, Miscellaneous Infrastructure fees, Hydraulic Services, water meter and service connections
- c) site and access assistance relating to road and footpath closures to facilitate development
- d) services of a Development Advocate as a central point of contact for the incentives in the assessment of the eligibility of projects.

Charge and fee waivers are capped at \$500,000 per eligible development.

6.5 Securing Compliance

The Chief Executive Officer has delegated authority to:

- (a) approve applications that demonstrate substantial compliance with the eligibility criteria
- (b) extend the period for achieving that compliance.

6.6 Other Support Packages

If a development/business qualifies for support under any component of this policy or any other development incentive package offered by the Council, the development is to receive only the incentive that provides the highest level of support for the development. That is, in no circumstances will support be provided to a development under both this policy and another development incentive package.

7.0 Public Disclosure

- (a) For transparency, recognising infrastructure charge discounts are a form of forgone revenue, Council will publish a list of infrastructure charge discounts provided under this policy in its Annual Report on a yearly basis.
- (b) Under this reporting regime, the broad category of development, locality and the value of the discounts will be disclosed, but not the recipient.
- (c) Such reporting is similar to tax expenditures statements published by Australian and Queensland government agencies through their budget processes.

8.0 Legal Parameters

- *Local Government Act 2009*
- Local Government Regulations 2012

9.0 Associated Documents

- Revenue Statement
- Revenue Policy

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