

TOWNSVILLE CITY COUNCIL
2011/12 BUDGET

Back in the Black

Budget



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Note: Rounding – figures in tables and generally in the text have been rounded. Discrepancies in tables between totals and sums of components are due to rounding.

2011-2012 BUDGET
TOWNSVILLE CITY COUNCIL



1. COUNCILLORS AND CHIEF EXECUTIVE OFFICER >>

MAYOR

Les TYRELL

DEPUTY MAYOR

David CRISAFULLI

COUNCILLORS

Deanne BELL

Suzanne BLOM

Ray GARTRELL

Brian HEWETT

Jenny HILL

Jenny LANE

Dale LAST

Natalie MARR

Tony PARSONS

Trevor ROBERTS

Vern VEITCH

CHIEF EXECUTIVE OFFICER

Ray BURTON

2011-2012 BUDGET
TOWNSVILLE CITY COUNCIL



2. BUDGET STATEMENTS >>

Statement of Income and Expenditure

For the year ended 30 June 2012

	Budget
	2011/12
	\$'000
Revenue	
General Rates	145,834
Utility Charges	
Water	78,860
Sewerage	63,451
Refuse & Recycling	15,515
Trade Waste	3,250
Less Discounts and Remissions	(29,015)
Fees and Charges	22,688
Income from Investments and Financing	7,865
Contributions and Donations	1,937
Grants and Subsidies	33,196
Other	12,421
Total Revenue	<u>356,002</u>
Less Expenses	
Employee and Contract Labour Costs	126,879
Materials and Services	109,232
Depreciation & Amortisation	92,581
Finance Costs	24,376
Other	2,909
Total Expenses	<u>355,977</u>
Surplus/(Deficit) before capital income	<u>25</u>
Capital Income	
Contributions, Grants, Subsidies and Donations	119,863
Gain / (Loss) on sale of Capital Assets	(2,688)
Total Capital Income	<u>117,175</u>
Increase/(Decrease) in Operating Capability	<u>117,200</u>

Pursuant to the Local Government (Finance, Plans and Reporting) Regulation 2010, and based on a comparison of revenue between the 2010/11 budget and the 2011/12 budget, the average increase in rates and utility charges, before discount, is 5.96%; and the average increase in rates and utility charges, after discount, is 6.33%. These increases include forecast growth of 2.7%.

Balance Sheet
As at 30 June 2012

	Budget 2011/12 \$'000
Current Assets	
Cash Assets	89,900
Receivables	25,753
Inventories	11,485
Prepayments	1,963
Other Current Assets	138
Total Current Assets	<u>129,239</u>
Non Current Assets	
Investments	27,559
Other	1,959
Property, Plant and Equipment	3,957,416
Total Non-Current Assets	<u>3,986,934</u>
Total Assets	<u>4,116,173</u>
Current Liabilities	
Payables	11,530
Interest Bearing Liabilities	19,735
Provisions	8,477
Other	24,550
Total Current Liabilities	<u>64,292</u>
Non-Current Liabilities	
Payables	23,362
Interest Bearing Liabilities	361,630
Provisions	16,499
Total Non-Current Liabilities	<u>401,491</u>
Total Liabilities	<u>465,783</u>
Net Community Assets	<u>3,650,390</u>
Community Equity	
Asset revaluation reserve	244,498
Retained surplus	3,363,716
Other Reserves	42,176
Total Community Equity	<u>3,650,390</u>

Statement of Cash Flows
For the year ended 30 June 2012

	Budget 2011/12 \$'000
Cash Flow from Operating Activities	
Receipts	
Net Rates, Utility, Fees & Charges & Other Receipts	347,775
Interest Received	7,865
Payments	
Materials and Services and Employee Costs	(246,086)
Finance Costs	(24,823)
Other	(2,402)
Net Cash Provided by Operating Activities	<u>82,329</u>
Cash Flow from Investing Activities	
Payments for Property, Plant & Equipment	(199,339)
Subsidies, Donations and Contributions for Capital Expenditure	95,873
Proceeds from sale of Property, Plant & Equipment	6,149
Other	-
Net Cash Used in Investing Activities	<u>(97,317)</u>
Cash Flows from Financial Activities	
Proceeds from Borrowings	-
Repayment of Borrowings	(18,521)
Net Cash Provided by Financing Activities	<u>(18,521)</u>
Net Increase/ (Decrease) in Cash Held	(33,509)
Cash at Beginning of Reporting Period	123,409
Cash at End of Reporting Period	<u><u>89,900</u></u>

Changes in Equity

	Total \$'000	Retained Surplus \$'000	Asset Revaluation Reserve \$'000	Other Reserves \$'000
Balance at 30 June 2011	3,533,190	3,243,337	244,498	45,355
Net Result for the Period	117,200	117,200	-	-
Transfer to Capital and Reserves	-	(300)	-	300
Transfer from Capital to Reserves	-	3,479	-	(3,479)
Asset revaluation adjustment	-	-	-	-
Balance at 30 June 2012	3,650,390	3,363,716	244,498	42,176

Budget - Forecast

Net Result for the Period	97,316	97,316	-	-
Transfer to Capital and Reserves	-	-	-	-
Transfer from Capital to Reserves	-	-	-	-
Asset revaluation adjustment	99,156	-	99,156	-
Balance at 30 June 2013	3,846,862	3,461,032	343,654	42,176

Net Result for the Period	129,001	129,001	-	-
Transfer to Capital and Reserves	-	-	-	-
Transfer from Capital and Reserves	-	-	-	-
Asset revaluation adjustment	102,012	-	102,012	-
Balance at 30 June 2014	4,077,875	3,590,033	445,666	42,176

Statement of Income and Expenditure – Forecast

For the years ended 30 June

	Budget Forecast	
	2013 \$'000	2014 \$'000
Revenue		
General Rates	154,673	164,046
Utility Charges		
Water	83,170	87,300
Sewerage	66,918	70,241
Refuse/Recycling	16,286	17,094
Trade Waste	3,412	3,583
Less Discounts and Remissions	(30,691)	(32,408)
Fees and Charges	23,659	24,673
Income from Investments and Financing	3,757	3,445
Contributions and Donations	1,743	1,569
Grants and Subsidies	11,410	11,866
Other	13,040	13,695
Total Revenue	<u>347,377</u>	<u>365,104</u>
Less Expenses		
Employee and Contract Labour Costs	132,517	137,279
Materials and Services	89,726	95,447
Depreciation and Amortisation	95,088	101,142
Finance Costs	23,640	23,323
Other	3,378	3,006
Total Expenses	<u>344,349</u>	<u>360,197</u>
Surplus/(Deficit) before capital income	<u>3,028</u>	<u>4,907</u>
Capital Income		
Contributions, Grants, Subsidies and Donations	94,288	124,094
Gain/(loss) on sale of Capital Assets	-	-
Total Capital Income	<u>94,288</u>	<u>124,094</u>
Increase/(Decrease) in Operating Capability	<u>97,316</u>	<u>129,001</u>

Balance Sheet – Forecast

As at 30 June

	Budget Forecast	
	2013	2014
	\$'000	\$'000
Current Assets		
Cash Assets	83,588	81,770
Receivables	25,419	26,753
Inventories	11,818	12,162
Prepayments	1,563	1,628
Other Current Assets	1,047	2,014
Total Current Assets	123,435	124,327
Non-Current Assets		
Investments	27,559	27,559
Other	1,959	1,959
Property Plant and Equipment	4,152,870	4,379,117
Total Non-Current Assets	4,182,388	4,408,635
Total Assets	4,305,823	4,532,962
Current Liabilities		
Payables	9,569	10,162
Interest Bearing Liabilities	21,414	20,897
Provisions	8,784	9,102
Other	25,499	26,485
Total Current Liabilities	65,266	66,646
Non-Current Liabilities		
Payables	22,134	22,935
Interest Bearing Liabilities	355,216	349,319
Provisions	16,345	16,187
Total Non-Current Liabilities	393,695	388,441
Total Liabilities	458,961	455,087
Net Community Assets	3,846,862	4,077,875
Community Equity		
Asset revaluation reserve	343,654	445,666
Retained surplus	3,461,032	3,590,033
Other Reserves	42,176	42,176
Total Community Equity	3,846,862	4,077,875

Statement Cash Flows – Forecast
For the years ended 30 June

	Budget Forecast	
	2013 \$'000	2014 \$'000
Cash Flows From Operating Activities		
Receipts		
Net Rates, Utility, Fees and Charges & Other Receipts	343,955	360,325
Interest Received	3,757	3,445
Payments		
Materials and Services and Employee Costs	(226,092)	(234,008)
Finance Costs	(23,609)	(23,291)
Other	(2,487)	(566)
Net Cash Provided by Operating Activities	95,524	105,905
Cash Flow From Investing Activities		
Payment for Property, Plant & Equipment	(147,596)	(180,605)
Subsidies, donations and contributions for new Capital Expenditure	49,298	78,122
Proceeds from sale of Property, Plant & Equipment	1,200	1,200
Other	(3)	(26)
Net Cash Used in Investing Activities	(97,101)	(101,309)
Cash Flow from Financing Activities		
Proceeds from Borrowings	15,000	15,000
Repayment of Borrowings	(19,735)	(21,414)
Net Cash Provided by Financing Activities	(4,735)	(6,414)
Net Increase/(Decrease) in Cash held	(6,312)	(1,818)
Cash at Beginning of Reporting Period	89,900	83,588
Cash at End of Reporting Period	83,588	81,770

Key Financial Ratios – Forecast

Sustainability Ratios	Target Ratio	Budget 2011/12	Budget Forecast								
			2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Working Capital Ratio (Current Assets / Current Liabilities)	1:1.0	1:2.0	1:1.89	1:1.87	1:1.99	1:2.0	1:1.99	1:2.05	1:2.06	1:2.08	1:2.21
Operating Surplus Ratio (Net Operating Surplus / Total Operating Revenue) (%)	0.0% - 15%	0.0%	0.9%	1.3%	1.7%	2.0%	1.8%	2.1%	2.6%	3.1%	3.6%
Net Financial Asset / Liability Ratio ((Total Liabilities – Current Assets) / Total Operating Revenue) (%)	<60.0%	94.5%	96.6%	90.6%	81.5%	72.4%	64.3%	56.4%	48.9%	41.1%	33.1%
Interest Coverage Ratio (Net Interest Expense / Total Operating Revenue) (%)	0.0% - 10%	4.6%	5.7%	5.4%	5.0%	4.5%	4.0%	3.5%	3.1%	2.7%	2.2%
Asset Sustainability Ratio (Capital Expenditure on the Replacement of Assets (renewal) / Depreciation Expense) (%)	>90.0%	86.9%	91.0%	91.2%	90.5%	90.4%	91.0%	90.8%	91.2%	91.6%	91.6%
Asset Consumption Ratio (Written Down Value of Infrastructure Assets / Gross Current Replacement Cost of Infrastructure Assets) (%)	40% - 80%	76.7%	74.6%	73.3%	72.4%	71.6%	69.5%	66.6%	64.3%	62.0%	60.1%

Council Business Activities – 2011/12

	Townsville Water	Townsville Waste	Construction & Maintenance	Nursery	Fleet & Property Management	Performing Arts	Off Street Parking
	\$000	\$000	\$000	\$000	\$000	\$000	\$000
OPERATING REVENUE							
Rate Charges	-	-	200	-	-	-	-
Utility Charges	154,368	15,515	-	-	-	-	-
Less Discounts & Remissions	(3,327)	-	(27)	-	-	-	-
Fees & Charges	362	7,069	2,038	-	15,444	878	510
Income From Investments & Financing	885	141	-	-	-	-	-
Contributions Recurrent	924	-	1,010	-	-	-	-
Subsidies & Grants Recurrent	112	-	24,937	-	-	-	-
Ncp Revenue/Recovery	3,917	1,366	-	-	-	-	-
Other Revenue	3,592	1,695	12,616	1,092	21,681	890	-
Total Operating Revenue	160,834	25,788	40,774	1,092	37,126	1,768	510
OPERATING EXPENSES							
Employee Costs	18,016	5,907	11,559	349	6,840	1,689	42
Materials & Services	37,795	11,595	51,451	155	20,089	3,738	307
Finance Costs	10,795	3	-	-	-	-	-
Depreciation & Amortisation	37,410	786	31,358	42	10,272	35	-
Ncp Expense/Charges	-	-	-	-	-	-	-
Taxes Other Than Income Tax	388	222	-	-	-	-	-
Other Expenses	4	2	0	386	-	229	-
Total Operating Expenses	104,407	18,513	94,369	933	37,201	5,691	350
Operating Surplus/(Deficit) before Capital Items	56,427	7,274	(53,595)	159	(75)	(3,923)	161
OTHER CAPITAL AMOUNTS							
Contributions Capital	17,129	-	8,857	-	-	-	-
Contributions Non-Cash Capital	4,964	-	19,026	-	-	-	-
Grants & Subsidies Capital	14,285	66	37,301	-	-	-	-
Profit/Loss On Sale Of Assets	(2,350)	-	-	-	(379)	-	-
Revaluation Reserve Retired	-	-	-	-	-	-	-
Land Held For Resale	-	-	-	-	-	-	-
Total Other Capital Amounts	34,029	66	65,185	-	(379)	-	-
Increase/(Decrease) in Operating Capability before Tax	90,456	7,340	11,590	159	(454)	(3,923)	161
Income Tax	21,362	2,202	-	-	-	-	-
Increase/(Decrease) in Operating Capability after Tax	69,094	5,138	11,590	159	(454)	(3,923)	161

Business Activity Statement – 2011/12

	Townsville Water	Townsville Waste	Construction & Maintenance	Nursery	Fleet & Property Management	Performing Arts	Off Street Parking
	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Operating Revenue							
Services provided to Local Government	14,466	2,622	11,141	277	36,941	-	1
Services provided to clients other than Local Government	146,368	23,166	29,633	815	185	1,768	509
Community Service Obligation	3,389	1,211	-	-	-	-	-
Total Operating Revenue	160,834	25,788	40,774	1,092	37,126	1,768	510
Operating Expense	104,407	18,513	94,369	933	37,201	5,691	350
Other Capital Amounts	34,029	66	65,185	-	(379)	-	-
Increase/(Decrease) in Operating Capability before Tax	90,456	7,340	11,590	159	(454)	(3,923)	161
Income Tax	21,362	2,202	-	-	-	-	-
Increase/(Decrease) in Operating Capability after Tax	69,094	5,138	11,590	159	(454)	(3,923)	161

Community Service Obligations - 2011/12

	Townsville Water	Townsville Waste
	\$000	\$000
Water - Remissions applied to charity and not for profit organisations as approved by council.	2,510	-
Wastewater - Remissions applied to charity and not for profit organisations as approved by council.	817	-
Wastewater - Magnetic Island - Arcadia Surf Life Saving Club (Sewerage Pump out)	12	-
Wastewater - Magnetic Island - Sewer connection rebates (\$2k per application)	50	-
Public Place Waste & Recycling Collection	-	224
Public Place Bin Delivery	-	11
Litter Collection - Roads	-	976
Total Community Service Obligations	3,389	1,211

2011-2012 BUDGET
TOWNSVILLE CITY COUNCIL

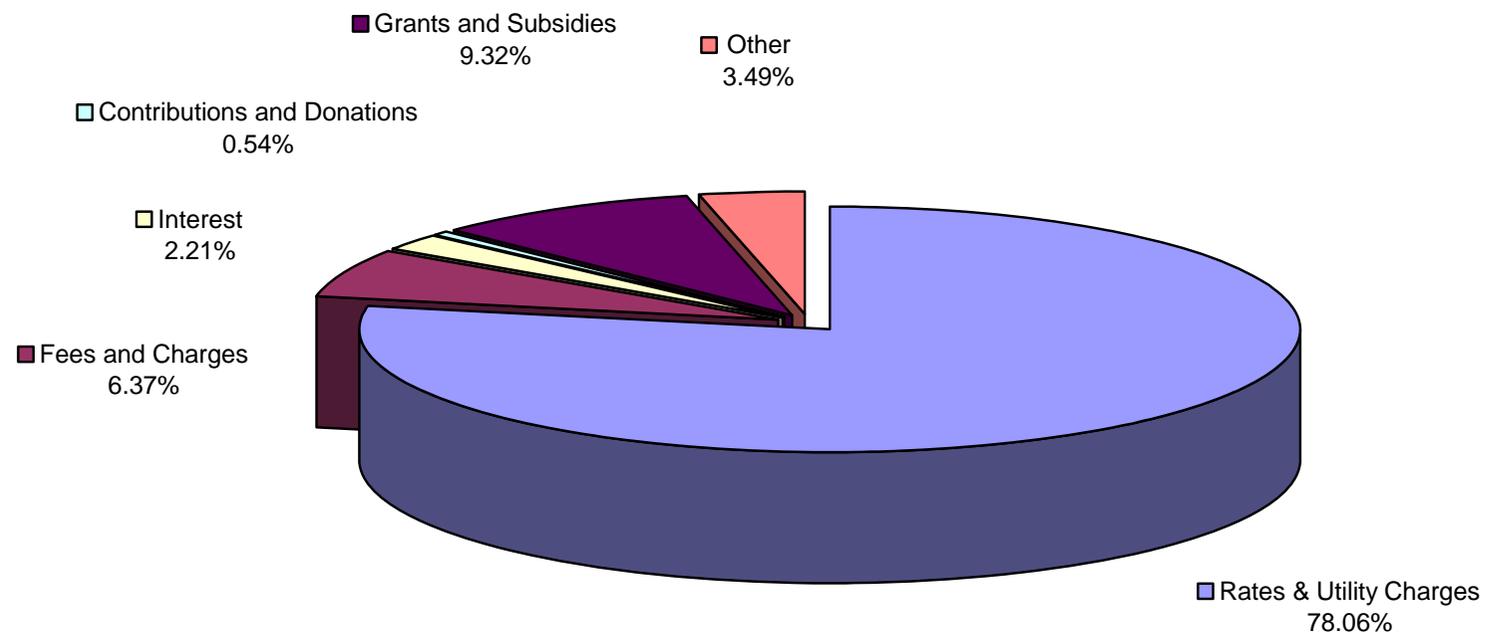


3. GRAPHIC REPRESENTATION >>

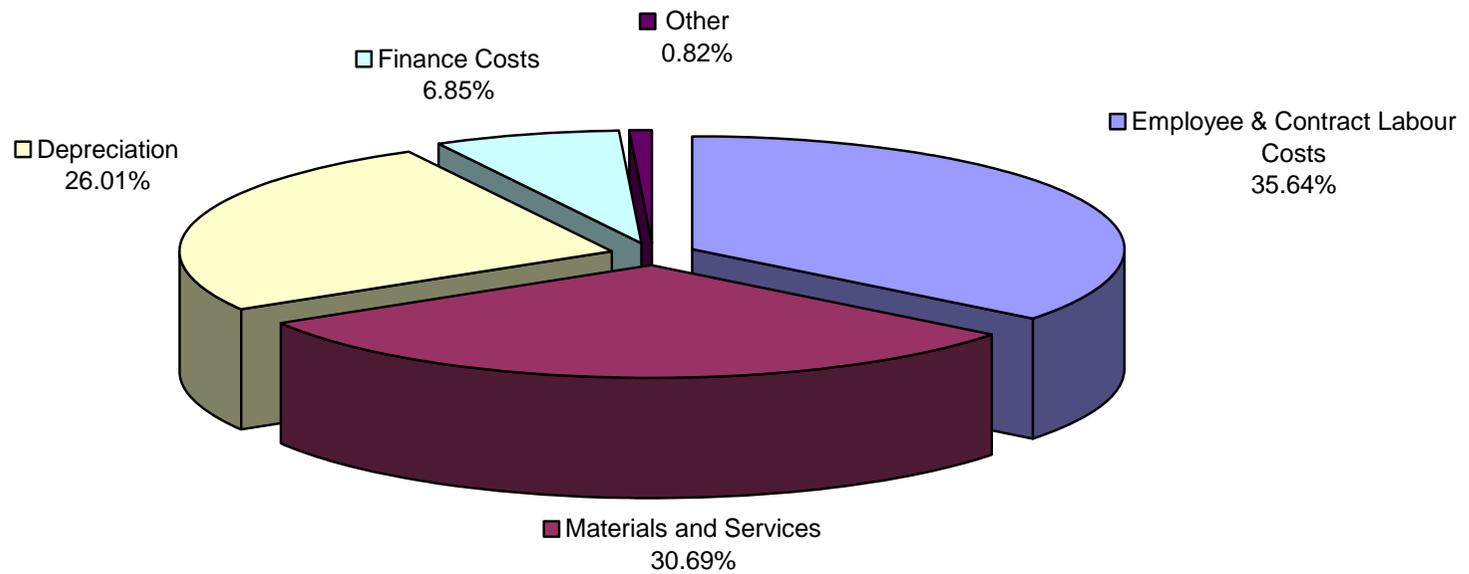
2011-2012 BUDGET
TOWNSVILLE CITY COUNCIL



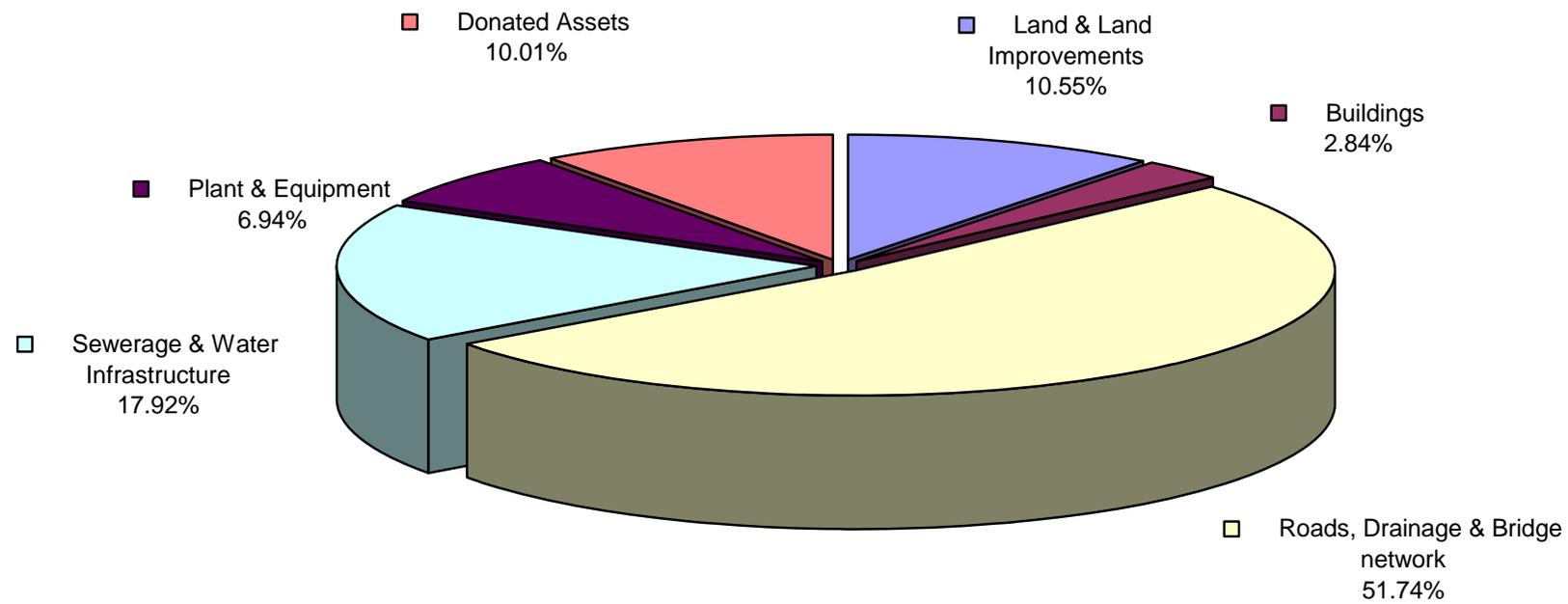
2011/12 Operating Revenue



2011/12 Operating Expenses



2011/12 Capital Works (including Donated Assets)





4. MANAGEMENT REPORTS >>

2011-2012 BUDGET
TOWNSVILLE CITY COUNCIL



Divisional Budget
For the year ended 30 June 2012 (Unconsolidated)

	Corporate Services Division	Planning & Development Division	Community & Environment Division	Commercial Business	Infrastructure Division
	\$000	\$000	\$000	\$000	\$000
OPERATING REVENUE					
Rate Charges	145,724	-	-	-	200
Utility Charges	-	-	-	169,884	-
Less Discounts & Remissions	(25,661)	-	-	(3,327)	(27)
Fees & Charges	1,084	6,181	5,919	7,524	17,979
Income From Investments & Financing	7,374	-	-	1,026	-
Contributions Recurrent	-	-	-	924	1,010
Subsidies & Grants Recurrent	4,174	40	3,889	112	24,980
NCP Revenue/Recovery	35,052	-	-	5,348	481
Other Revenue	7,960	3,347	6,026	7,895	37,270
Total Operating Revenue	175,708	9,568	15,834	189,386	81,894
OPERATING EXPENSES					
Employee Costs	27,945	12,165	35,360	26,141	25,268
Materials & Services	25,767	9,123	59,545	50,887	75,884
Finance Costs	14,087	-	-	10,798	-
Depreciation & Amortisation	(399)	9	13,124	38,196	41,651
NCP Expense/Charges	5,348	-	-	-	-
Taxes Other Than Income Tax	-	-	-	609	-
Other Expenses	38	3	808	6	3
Total Operating Expenses	72,786	21,299	108,837	126,636	142,807
Operating Surplus/(Deficit) before Capital Items	102,922	(11,731)	(93,003)	62,750	(60,913)
OTHER CAPITAL AMOUNTS					
Contributions Capital	-	-	200	17,129	8,857
Contributions Non-Cash Capital	-	-	-	4,964	19,026
Grants & Subsidies Capital	-	-	-	14,351	55,335
Profit/Loss On Sale Of Assets	41	-	-	(2,350)	(379)
Revaluation Reserve Retired	-	-	-	-	-
Land Held For Resale	-	-	-	-	-
Total Other Capital Amounts	41	-	200	34,095	82,839
Increase/(Decrease) in Operating Capability before Tax	102,963	(11,731)	(92,803)	96,845	21,926
Income Tax	(23,564)	-	-	23,564	-
Increase/(Decrease) in Operating Capability after Tax	126,527	(11,731)	(92,803)	73,281	21,926

Division / Department Budget
For the year ending 30 June 2012 (Unconsolidated)

Division Department	Operating Revenue \$000's	Operating Expenditure \$000's	Capital Revenue \$000's	Capital Expenditure \$000's
Corporate Services	175,708	72,786	41	4,543
Finance	139,486	26,093	-	165
Corporate Governance	3,711	8,449	-	-
Human Resources	7,818	8,364	-	-
Knowledge Management	17,286	20,024	41	4,378
Corporate Communications	2,099	2,283	-	-
Events & Protocol	172	2,008	-	-
Together Townsville	862	650	-	-
Customer Services	4,274	4,915	-	-
Planning & Economic Development	9,568	21,299	-	8
Development Assessment	2,331	3,425	-	-
Strategic Planning	3,326	8,674	-	-
Development Governance	321	3,574	-	-
Infrastructure Development	3,590	5,626	-	8
Community & Environment	15,834	108,837	200	6,453
Divisional Support	-	1,393	-	-
Community Services	6,618	29,259	-	157
Library Services	819	8,787	-	40
Parks Services	1,755	53,106	200	5,958
Integrated Sustainability	1,326	6,163	-	298
Environmental Health Services	5,316	10,129	-	-
Commercial Businesses *1	189,387	126,635	34,095	58,451
Townsville Water	160,834	104,407	34,029	56,776
Commercial Performance	2,742	2,880	-	-
Strategy & Governance	23	835	-	-
Townsville Waste	25,788	18,513	66	1,675
Infrastructure Services *1	81,893	142,806	82,839	129,883
Fleet & Property Management	37,126	37,201	(379)	14,736
Construction & Maintenance	40,774	94,369	65,185	87,358
Technical Services	2,995	7,771	41	141
Major Projects	-	1,336	17,962	27,491
Executive Department	-	1,201	30	30
Corporate Asset Management Systems	998	928	-	127

Note: *1 - Division currently being restructured



Capital Works by Department – 2011/12

Division Department	Land \$000	Buildings \$000	Drainage Infrastructure \$000	Water Infrastructure \$000	Sewerage Infrastructure \$000	Road Pavements \$000	Office Equipment and Furniture \$000	Equipment IT \$000	Plant & Equipment \$000	Cultural Assets \$000	Land Improvements \$000	Total \$000
Corporate Services												
Finance	-	-	-	-	-	-	-	105	60	-	-	165
Corporate Governance	-	-	-	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-	-	-	-
Knowledge Management	-	-	-	-	-	-	-	4,038	-	-	340	4,378
Corporate Communications	-	-	-	-	-	-	-	-	-	-	-	-
Events & Protocol	-	-	-	-	-	-	-	-	-	-	-	-
Together Townsville	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	4,143	60	-	340	4,543
Planning & Development												
Development Assessment	-	-	-	-	-	-	-	-	-	-	-	-
Strategic Planning	-	-	-	-	-	-	-	-	-	-	-	-
Development Governance	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure Development	-	-	-	-	-	-	-	8	-	-	-	8
Total	-	-	-	-	-	-	-	8	-	-	-	8
Community & Environment												
Divisional Support	-	-	-	-	-	-	-	-	-	-	-	-
Community Services	-	-	-	-	-	-	-	-	137	20	-	157
Library Services	-	-	-	-	-	-	40	-	-	-	-	40
Parks Services	-	2	-	-	-	-	-	-	-	-	5,956	5,958
Integrated Sustainability	-	-	-	-	-	-	-	-	-	-	298	298
Environmental Health Services	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	2	-	-	-	-	40	-	137	20	6,254	6,453
Commercial Business												
Townsville Water	-	-	-	26,183	30,592	-	-	-	-	-	-	56,776
Commercial Performance	-	-	-	-	-	-	-	-	-	-	-	-
Strategy & Governance	-	-	-	-	-	-	-	-	-	-	-	-
Townsville Waste	1,200	-	-	-	225	-	-	-	150	-	100	1,675
Total	1,200	-	-	26,183	30,817	-	-	-	150	-	100	58,451
Infrastructure Services												
Inf Fleet & Property Management	-	3,903	-	-	-	-	-	-	10,499	-	335	14,736
Inf Construction & Maintenance	-	-	5,368	-	-	81,790	-	-	200	-	-	87,358
Inf Technical Services	-	-	-	-	-	-	20	-	121	-	-	141
Inf Major Projects	-	2,429	-	-	-	9,744	-	-	-	-	15,318	27,491
Inf Executive Department	-	-	-	30	-	-	-	-	-	-	-	30
Inf Corp Asset Mgmt & Systems	-	-	-	-	-	-	-	127	-	-	-	127
Total	-	6,331	5,368	30	-	91,534	20	127	10,820	-	15,653	129,883
Total all Departments	1,200	6,333	5,368	26,213	30,817	91,534	60	4,278	11,167	20	22,347	199,338

Note: Excludes donated assets

2011-2012 BUDGET
TOWNSVILLE CITY COUNCIL



5. FINANCIAL POLICIES 2011/12 >>

2011-2012 BUDGET
TOWNSVILLE CITY COUNCIL



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DEBT POLICY

1. POLICY STATEMENT >>

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

2. PRINCIPLES >>

The purposes of establishing an annual debt policy are to:

- provide a comprehensive view of the city's long-term debt position;
- increase awareness of issues concerning debt;
- enhance understanding between councillors, community groups and council staff by documenting policies;
- demonstrate to lending institutions that council adopts a disciplined approach to borrowing.

3. SCOPE >>

This policy applies to all councillors and council staff.

4. RESPONSIBILITY >>

The Chief Executive Officer, Directors, Executive Managers, Managers and the Internal Audit Unit are responsible for ensuring that this policy is understood and adhered to by all personnel.

5. DEFINITIONS >>

All definitions are as per the *Local Government Act 2009* and the *Local Government (Finance, Plans and Reporting) Regulation 2010*.

6. POLICY >>

- Council will not use long-term debt to finance operating activities or recurrent expenditure.
- Council recognises and accepts that infrastructure demands placed upon the 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.

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- Council will endeavour to fund all capital renewal projects from operating cash flows and borrow only 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 detailed capital works and asset acquisition programs for the next five years, together with the 10 year financial model.
- The council will follow a policy of full debt disclosure in all relevant financial reports.
- Pursuant to s133 of the *Local Government (Finance, Plans and Reporting) Regulation 2010*, 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.

7. LEGAL PARAMETERS >>

Local Government Act 2009

Local Government (Finance, Plans and Reporting) Regulation 2010

8. ASSOCIATED DOCUMENTS >>

Revenue Statement

Revenue Policy

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INVESTMENT POLICY

1. POLICY STATEMENT >>

Council will manage its investments on a corporate basis and in a centralised manner in accordance with council's Treasury Policy.

2. PRINCIPLES >>

The principles of council's Investment Policy are to:

- a) identify council's-
 - philosophy and strategy for investment;
 - overall risk philosophy; and
 - investment objectives and expectations.
- b) State council's-
 - procedures for achieving the goals related to investment stated in the policy; and
 - how to follow the procedures.

3. SCOPE >>

This policy applies to all staff who are responsible for transactions which may affect council's investment accounts.

4. RESPONSIBILITY >>

The Chief Executive Officer, Executive Manager Finance are responsible for ensuring this policy is understood and adhered to by staff.

5. DEFINITIONS >>

At call - an investment that can be redeemed and the moneys 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.

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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 (Cwlth)*..

Interest rate risk - the risk that a change in the market value of the investment portfolio will arise due to a change in interest rates.

Investment portfolio - a collection of short term cash deposit investments.

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

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

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

6. POLICY >>

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

Council will:

- preserve capital through the effective management of the investment portfolios exposure to credit risk, interest rate risk, liquidity risk and transaction risk.
- maintain sufficient liquidity of its investment portfolio to meet all reasonably anticipated cash flow requirements, as and when they fall due; and
- maintain an investment portfolio which is expected to achieve a market average rate of return.

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The following table summarises council's investment portfolio expectations as at the financial year ended 30 June 2012:

S & P Rating/ Institution	S & P Grade	Total Portfolio %	Expected Return %	Funds Invested at \$,000	Term to Initial Maturity
QIC/QTC Cash Funds & Facilities	Investment	100%	5.45%	89,900	At Call

6.1 Reporting and Performance Measurement

Reporting will be undertaken on a quarterly basis reviewing all investment related exposures, specifically detailing information on the investment portfolio in terms of interest rate, counterparty percentage exposure, year to date running yield (on internal investments) and year to date mark to market valuations.

Regular cash management reports (weekly) will be prepared by the Finance Department.

6.2 Documentation & Approval

Any transaction occurring between council's transactional bank account and at call cash deposit accounts will require approval from the Senior Financial Accountant – Treasury & Compliance.

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 Manager Financial Accounting.

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. LEGAL PARAMETERS >>

Statutory Body Financial Arrangements Act 1982

Statutory Body Financial Arrangements Regulation 2007

Local Government (Finance, Plans and Reporting) Regulation 2010

Banking Act 1959 (Cwlth)

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8. ASSOCIATED DOCUMENTS >>

List of Authorised Deposit-taking Institutions (<http://www.apra.gov.au/adi/>)
Treasury Policy

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REVENUE POLICY >>

1. POLICY STATEMENT >>

The purpose of this revenue policy is to set out the principles used by council in 2011/12 for the making, levying, recovery and concessions for rates and utility charges and the setting of cost-recovery fees and infrastructure charges.

2. PRINCIPLES >>

The council will be guided by the principle of user pays in the making of rates and utility charges so as to minimise the impact of rating on the efficiency of the local economy, however the council will depart from that approach when it is in the community interest to do so.

3. SCOPE >>

This policy applies to all personnel that are involved in the making, levying, recovery and concessions for rates and utility charges and the setting of miscellaneous fees and charges for the council.

4. RESPONSIBILITY >>

The Chief Executive Officer, Directors, Executive Managers, Managers and the Financial Services Department are responsible for ensuring that this policy is understood and adhered to by all personnel.

5. DEFINITIONS >>

All definitions are as per *Local Government Act 2009, Local Government (Finance, Plans and Reporting) Regulation 2010, and Local Government (Beneficial Enterprises and Business Activities) Regulation 2010.*

6. POLICY >>

6.1 Principles used for the making of rates and utility charges

In general council will be guided by the principle of user pays in the making of rates and utility charges so as to minimise the impact of rating on the efficiency of the local economy, however the council will depart from that approach when it is in the community interest to do so.

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Council will also have regard to the principles of:

- transparency in the making of rates and utility charges;
- having in place a rating regime that is simple and inexpensive to administer;
- equity by taking account of the different levels of capacity to pay within the local community; and
- flexibility to take account of changes in the local economy.

6.2 Principles used for the levying of rates and utility charges

In levying rates and utility charges council will apply the principles of transparency and equity by:

- clearly setting out the council's charging processes and each ratepayer's responsibility under the rating system;
- making the levying system simple and inexpensive to administer;
- timing the levying of rates and utility charges to take into account the financial cycle of local economic activity, in order to assist smooth running of the local economy; and
- making available flexible payment arrangements for ratepayers with a lower capacity to pay.

6.3 Principles used for the recovery of rates and utility charges

Council will exercise its rate recovery powers in order to reduce the overall rate burden on ratepayers. In doing so it will be guided by the principles of transparency and equity by:

- making clear the obligations of ratepayers and the processes 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 arrangements for different sectors of the community;
- having regard to providing the same treatment for ratepayers with similar circumstances, and
- flexibly responding where necessary to changes in the local economy.

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6.4 Concessions for rates and utility charges

In considering the application of concessions, council will be guided by the principles of transparency and equity by:

- having regard to the different levels of capacity to pay within the local community;
- applying the same treatment to ratepayers with similar circumstances;
- making clear the requirements necessary to receive concessions, and
- flexibly responding to local economic issues.

Consideration may be given by council to granting a class concession in the event all or part of the local government area is declared a natural disaster area by the State Government.

Council intends to provide concessions, in 2011/12 for properties used for following purposes, or occupied by the following category of owner, subject to conditions and relevant policies of council:

- Pensioners
- Commercial Irrigation
- Caravan Parks
- Retirement Villages
- Charitable and Non-Profit Aged Care Facilities
- Schools (including JCU and TAFE campuses)
- Clubhouses and Halls - Charitable, and Non-Profit Organisations
- Churches and Church Halls
- Sporting Club Field Irrigation where access to the grounds is restricted
- Sporting Club Field Irrigation where access to the grounds is not restricted
- War Graves

The purpose of these concessions is to support owners and certain charitable organizations where the land use is considered to contribute to the social, cultural, economic or sporting welfare of the community; or the owner is a pensioner.

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6.5 Setting of cost-recovery fees

In setting cost-recovery fees, council will apply the following guidelines:

- fees associated with regulatory services 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 (eg: general rate revenue).
- fees associated with 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.

6.6 Funding of new development

To minimise the impact of infrastructure charges on the efficiency of the local economy, Council will be guided by the principle of user pays in the making of infrastructure charges for new development, to the extent permissible by law. However, the council will depart from that approach when it is in the community interest to do so.

Council will also have regard to the principles of:

- transparency in the making of infrastructure charges;
- having in place a infrastructure charging regime that is simple and inexpensive to administer;
- equity by taking account of the different levels of capacity to pay within the local community; and
- flexibility to take account of changes in the local economy.

6.7 Funding of reserves

Council has created a number of reserves to cover anticipated future financial commitments. Council holds sufficient cash to ensure funding is available to support the purpose of each reserve. Movements in reserves are authorised in council's budget, as amended.

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In 2011/12 Council will hold the following reserves:

Reserve	Budgeted balance as at 30 June 2012
Asset Replacement	\$1.260 million
Constrained Works	\$11.335 million
Recurrent	\$0.757 million
Other	\$13.430 million

7. LEGAL PARAMETERS >>

Local Government Act 2009

Local Government (Finance, Plans and Reporting) Regulation 2010

Local Government (Beneficial Enterprises and Business Activities) Regulation 2010

8. ASSOCIATED DOCUMENTS >>

Revenue Statement

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PENSIONER REMISSION POLICY

1. POLICY STATEMENT >>

The council desires to assist pensioner property owners to remain in their own homes, by giving rate relief to ratepayers who are in receipt of a pension payment from Centrelink or the Department of Veterans' Affairs.

2. PRINCIPLES >>

To provide a rate remission to approved pensioners.

3. SCOPE >>

All staff involved in administering the pensioner remission for rates.

4. RESPONSIBILITY >>

The Executive Manager Finance and the Revenue Co-ordinator are responsible for ensuring this policy is understood and adhered to by the relevant finance staff.

5. DEFINITIONS >>

Approved Pensioner:

- is and remains the holder of a Queensland "Pensioner Concessions Card" issued by Centrelink or Department of Veterans' Affairs or a Queensland "Repatriation Health Card – For all Conditions" (Gold Card) issued by Department of Veterans' Affairs; and
- the owner or life tenant (either jointly or solely) of the property which is his/her principal place of residence; and
- either solely or jointly with a co-owner, legally responsible for the payment of rates and charges for the specified property as defined in council's pensioner 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).

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Pension - a pension, allowance or benefit paid under a Law of the Commonwealth or State as prescribed by *Local Government (Finance, Plans and Reporting) Regulation 2010*.

6. POLICY >>

Council will assess applicants for the pensioner remissions in a fair and equitable manner using the process which will address the following sections.

6.1 The Remission

The amount of the pensioner remission is determined by the proportion of a full pension that the ratepayer receives.

If the ratepayer receives a full pension, the ratepayer will qualify for a remission of 85% of the general rates levied, to a maximum remission of \$800.00 per annum.

If the ratepayer receives a part-pension, then the rate remission they will receive from the council will be an equivalent proportion of the maximum (85% or \$800 whichever is less) remission.

In those instances where a pensioner receives an Australian qualifying supplementary pension payment in addition to a like qualifying foreign pension payment, the remission of general rates will be assessed according to the total amount of \$ Australian being received, after converting the foreign pension payment to \$ Australian at the current conversion rate applicable at the date of remission application, and adding same to the \$ Australian qualifying supplementary pension payment being received. All such annual applications must be confirmed, by written advice, by Centrelink. No pensioner's remission of general rates is applicable in instances where only a foreign pension payment is being received.

6.2 Ownership

In cases of co-ownership, the pensioner remissions will apply only to the approved pensioner's proportionate share of the gross rates and charges. For the purposes of determining proportionate share, the Townsville City Council has regard to conveyancing practice that requires the nature and extent of co-ownership to be recorded on the Transfer (Form 1) lodged in the Titles Office and the Property Transfer Information (Form 24) forwarded to council for change of ownership and rates purposes.

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The above method of determining an approved pensioner's proportionate share shall apply except where 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 remissions approved in full;
- an approved pensioner where his/her spouse does not also 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 the Townsville City Council by sighting and placing on file a copy of a Court Order or statutory declaration completed by the applicant. In this situation, the proportionate share is to be treated as sole ownership and the pensioner remissions approved in full.

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

- his/her name appears as such on the Certificate of Title of 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.

The criteria for determining eligible life tenants will be that:

- the property in respect of which the rates are levied must be the principal place of residence of the pensioner and the pensioner must actually reside on the property (ie a life tenant cannot reside in a nursing home and claim the pensioner remissions as may occur with ordinary home ownership); and
- the pensioner must not have a major interest in any other residential property; and
- the life tenancy must be created by a valid Will which applies to the property in question, or by a Supreme or Family Court Order; and
- there must be no provision in the Will or Court Order which would relieve the life tenant of the obligation to pay the rates and charges levied in respect of the property.

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For the purpose of determining whether an approved pensioner's residence constitutes his/her principal place of residence, of which there can be one only and which must be located in Townsville, Townsville City Council will give due consideration to the applicant's replies/documentation of the following questions or matters:

- i. the State Electoral Roll on which the pensioner is enrolled and the address shown thereon;
- ii. the Branch and State where his/her Centrelink or Department of Veterans' Affairs file is held;
- iii. the State and the address shown on his/her Pensioner Remission Card;
- iv. whether or not the residence to which the application refers is rented or how otherwise occupied during his/her absences;
- v. whether or not he/she receives any pensioner rating remissions on other property/s in Australia and if so the type and level of remission/s being received;
- vi. if a holder, the state and address shown on his/her driver's licence.

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

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 remissions 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

Where a pensioner, for reasons of ill health or infirmity (eg poor health, feeble in body or health, physically weak, especially through age) resides some or all of the time in alternative accommodation such as a nursing home or similar type accommodation (where personal care is available on site and provided as required) or with family or friends, the residence may be regarded as the 'principal place of residence' if it is not occupied on a paid tenancy basis during the absence of the approved pensioner owner/s. The Townsville City Council must be satisfied that the residence is not occupied on a paid tenancy basis and that the approved pensioner owner/s is/are solely responsible for the payment of rates and charges levied in respect of the said property.

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In cases where a pensioner owns a multi-unit property, commercial property or a rural property which produces significant income and which is his/her principal place of residence, the applicant will qualify provided he/she qualifies in all other respects. The provision of the maximum pensioner remission has been included to prevent unduly large payments in such cases.

6.5 Trusteeships

In the case of property held in trusteeship the applicant, in order to be considered for eligibility, must be considered by the Townsville City 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 Lapsed Pensioner Remission

Pensioner remission is only allowed for the financial year if the rates and charges are paid in full by 31 May of that financial year. Townsville City Council will reverse the pensioner remission allowed after 31 May if rates and charges for the current financial year are in arrears.

For the purposes of this policy, the approved pensioner's, pensioner remission on rates only applies to the property while the pensioner satisfies the eligibility criteria. That is, the pensioner remission on rates continues only while the approved pensioner is alive and retains ownership of the property. Upon the approved pensioner's death or in the event of the sale of the property the pensioner remission ceases from the date of death or sale, unless the person who inherits or purchases the property applies for and satisfies the pensioner remission eligibility requirements.

In the case where the property is sold, normal conveyancing practice will apply, that is, an adjustment (based on the pensioner remission entitlement at the time of sale and normal rate charges thereafter) will be made at settlement in favour of the purchaser if rates are in arrears, or in favour of the vendor if the rates are pre-paid beyond the settlement period.

6.7 Ancillary Benefits

In respect of the rates payable on approved pensioner properties:

- i. the pensioner shall be entitled to the same percentage of discount on the gross rates and charges generally allowed for the year in question to all ratepayers if the rates and charges levied for the half year are paid in full by the due date shown on the rate notice;
- ii. compound interest at the rate of 11% per annum will be charged from the 1 July on rates, charges and fire levies which are in arrears at the end of the financial year;

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- iii. where a pensioner is in arrears of rates in a particular year and further rates are levied for the year in question, the remission or, as the case may be, a pro rata remission will be available to the pensioner in relation to such further rates levied in the year in question;
- iv. the rates owing on an approved pensioner's property on which council has allowed pensioner remissions will be permitted to accumulate until -
 - (a) the death of the pensioner; or
 - (b) the property in respect of which the rates have been levied is sold or otherwise disposed of by the pensioner; or
 - (c) application to subdivide the land is made to the council.

The above accumulated provisions apply only to the pensioner-owner's share of the rates outstanding.

The council reserves the right to recover outstanding rates for the non-pensioner owner's share;

The council reserves the right to recover any pensioner outstanding rates where the independent market valuation of the property is less than the amount of outstanding rates;

- v. whilst rates are permitted to accumulate under the last preceding rule, the council will not press the pensioner for payment of arrears of rates and will not take recovery action against the pensioner.

6.8 Administration

Late applications

Townsville City Council is prepared to accept late applications in cases where the applicant met all the eligibility requirements at the commencement of the rating period but had not applied at that time. Where late applications are accepted, the pensioner remission is to be provided for the current rating period only and not applied retrospectively to previous rating periods.

Consideration will be given to backdating the remission to the commencement date for one further rating period under exceptional circumstances. A request must be made in writing by the applicant, advising the reason for the late application.

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Applicants may be required to obtain payment details and supporting documentation from Centrelink to support the request. The request will be reviewed by Executive Manager Finance who will decide if backdating to the maximum period will apply. No further backdating of the remission will be considered.

Confirmation of Eligibility

An application/registration need only be sought from pensioners either:

- when applying for the pensioner remission for the first time; or
- when the Townsville City Council needs to re-establish eligibility (eg after having a qualifying remission card re-granted, changing the address of the principal place of residence, etc).

Initial or Re-established Eligibility

Administrative expedience requires that an applicant's initial or re-established eligibility be determined on the basis of whether the eligibility criteria (as defined within this policy) are satisfied by the applicant's circumstances on the day on which the application is made. A pensioner desiring to avail himself/herself of the payments of this policy shall:

- at the time of registration the property to which the pensioner remission is being applied must not have outstanding rates and charges prior to the current rating period;
- application for registration shall be made on the prescribed form and shall be supported by a statement from Centrelink or the Department of Veterans' Affairs containing details of the type and amount of pension received along with a photocopy of both sides of the applicant's current qualifying remission card;
- in cases where interstate pensioners move permanently to Queensland, Centrelink and the Department of Veterans' Affairs may not immediately issue a Queensland card. In the interim, an application may be accepted provided that the Townsville City Council is satisfied that the pensioner's permanent place of residence is now located in Queensland. For example, proof of residence could be met by the pensioner providing a letter of confirmation of payment from Centrelink or the Department of Veterans' Affairs listing the address of the property on which the pensioner remission is being claimed;
- the council reserves the right to reject any such application for registration.

Continuing Eligibility

Townsville City Council will verify continuing eligibility on at least an annual basis either:

- by verification with the relevant Commonwealth agency (Centrelink or Department of Veterans' Affairs) either by computer data matching; or
- by obtaining from the approved pensioner written verification from the relevant Commonwealth agency.

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POLICY

CORPORATE SERVICES

FINANCIAL SERVICES



Any application previously approved by either council which is not contained in this policy will continue to apply for the approved property

Pro-Rata Calculations

Pensioner remissions will be calculated on a pro-rata basis from the date of an approved pensioner acquiring approved pensioner status, or up to and including (in the case of sale), or following (in the case of purchase) the date upon which that property was sold or purchased by an approved pensioner as evidenced by the Property Transfer Information (Form 24) or by official advice forwarded to Townsville City Council regarding change of ownership.

Notwithstanding the provisions outlined above, where the sole registered owner dies and is, at the time of death, an approved pensioner in receipt of the pensioner remission:

- the surviving spouse will be entitled to the pensioner remission on a pro-rata basis from the date of his/her spouse's death, providing that:
 - (a) he/she is an approved and eligible pensioner at the time of his/her spouse's death; and
 - (b) the title has been or will be recorded with the surviving spouse as the registered owner; and
 - (c) the Townsville City 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.

7. LEGAL PARAMETERS >>

Local Government Act 2009

Local Government (Finance, Plans and Reporting) Regulation 2010

8. ASSOCIATED DOCUMENTS >>

Pensioner Application Form

Pensioner Information Handout

Revenue Policy

Electronic version current uncontrolled copy valid only at time of printing.

Document No. >>1012

Authorised by >> Director Corporate Services

Document Maintained by >> Financial Services

Version No.4

Initial Date of Adoption (version 1) >> 19.08.08

Current Version (4) Adopted >>27.04.11

Next Review Date (reviewed each year in line with budget)>>30.06.11

2011-2012 BUDGET
TOWNSVILLE CITY COUNCIL



6. REVENUE STATEMENT >>

2011-2012 BUDGET
TOWNSVILLE CITY COUNCIL



REVENUE STATEMENT >>

1. GENERAL OVERVIEW >>

It is not intended that this Revenue Statement reproduce all related policies. Related policies will be referred to where appropriate and will take precedence should clarification be required.

Council's Revenue Policy is based on equity and efficiency, and acknowledges that a combination of the capacity-to-pay principle and the benefit principle (user pays) is the most equitable and rational basis for local government revenue raising.

Council's revenue raising approach can be summarised as: - user charges where it is practicable and a rate on the unimproved value of the land where they are not.

Council appreciates that while the relevant legislation in regard to rating on land valuations has its shortcomings; it is accepted as the best alternative available. Council accepts inequities will still exist in any rating system and quite often attempts to patch up inequities may lead to greater inequities. Land valuations are used as the proxy for the land-owners capacity to pay in relation to the land in question. Council accepts that valuations reflect commercial opportunities that can be obtained from the land, and that if land is not being used for that purpose, then they may not accurately reflect the owner's capacity-to-pay.

Council recognises there can be different abilities to pay for business, commercial or income producing land holdings and therefore accepts the principle that owners of these lands will generally be capable of meeting a higher burden of the rate revenue than owners of domestic land.

Council is mindful of the fact that some sections of the Community will create additional costs or that particular costs of Council will increase the economic viability of certain lands and accordingly such benefits may be reflected in Council charges register against those land owners.

2. GENERAL RATES >>

To determine differential rating categories Council will principally use the Land Use Codes determined by the Department of Environment and Resource Management to classify land within Townsville City Council boundaries and will also have regard to precincts or zones identified in the relevant current planning scheme, where it deems it appropriate.

Council considers these criteria as appropriate to differentiate land uses and the respective owner's capacity to contribute to council's general rate requirements.

Council will use the following categories of differential rates for 2011/12:

<i>Category</i>	<i>Description</i>
1	Residential Owner Occupied
2	Residential Non-Owner Occupied
3	Commercial
4	Warehouse, Bulk Stores
5	General Light Industry
6	Drive-in Shopping Centres (small)
7	Agriculture and Grazing
8	Land not otherwise defined
9	Multi-unit Dwellings
10	Shopping Centre > 40,000 sqm
11	Shopping Centres >20,000sqm and less than 40,001 sqm
12	Shopping Centres <20,000 sqm
13	Retail Warehouse >40,000 sqm
14	Retail Warehouse <40,001 sqm
15	Outdoor Sales Areas
16	CBD Residential Owner Occupied
17	CBD Residential Non-Owner Occupied
18	CBD Commercial
19	CBD Warehouse Bulk Store
20	CBD Light Industry
21	CBD Multi-unit Dwelling
22	CBD Other

3. NELLY BAY HARBOUR DEVELOPMENT SPECIAL RATE >>

The special rate is levied on identified properties in Nelly Bay Harbour Development and 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.

4. RURAL FIRE BRIGADES – SPECIAL CHARGE >>

The special charge is levied on rateable lands serviced by the Black River and Districts, Bluewater, Bluewater Estates, Crystal Creek, Paluma, Purno, Rangewood, Rollingsstone, Rupertswood, Saunders Beach, Toolakea, Clevedon, Horseshoe Bay, Lime Hills Elliott, Majors Creek, Nome, Oak Valley Reid River and West Point Rural Fire Brigades for the purposes of providing these voluntary service brigades with the financial resources to acquire and maintain fire-fighting equipment.

5. OAK VALLEY WATER SUPPLY CONTRIBUTION - SPECIAL CHARGE>>

Owners of property in the Oak Valley water supply contribution benefited area are required to pay back a capital contribution of \$7,155.00 per property over a ten (10) year interest free period for a connection to the Mt Jack pipeline. First instalment period started on 1 January 2004.

6. BLACK RIVER RURAL WATER SUPPLY SCHEME - SPECIAL CHARGE >>

Owners of properties in the Black River Rural Water Supply area were given an option of making an up-front capital contribution of \$6000. Property owners who elected not to make the up –front capital contribution are required to pay a special charge of \$920.00 per lot per annum over a ten (10) year period commencing 1 July 2006 for connection to the Black River Rural Water Supply Benefited Area as defined by Council.

7. RURAL WATER SUPPLY SCHEMES >>

Council has resolved that because of the nature of the scheme the annual water charges will only apply to clients of the Jensen, Hencamp Creek and Black River Rural Water Supplies once water has been connected to individual properties. This is a departure from the policy of Council that all properties capable of being connected to a water supply shall pay the uniform water rate as from the water main becoming serviceable.

8. JULAGO AND ALLIGATOR CREEK WATER SUPPLY SCHEME >>

Owners of properties in the Julago and Alligator Creek Water Supply Scheme benefited area are required to pay back a capital contribution of \$10,500.00 per lot over a ten (10) year, interest free period for a connection to the Bruce Highway main. Half yearly instalments, First instalment period started on 1 July 2008.

9. 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 Pricing principles outlined in the Local Government (Beneficial Enterprises and Business Activities) Regulation 2010.

It is the Policy of Council that the Water utility charges are levied as nearly as possible on a user pays basis.

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

Residential water ratepayers will have a choice between two water pricing plans. Under the first method, Standard Plan ratepayers will be charged for a fixed allocation of water, plus a charge for any consumption in excess of this allocation. Under the second method, residential ratepayers will be charged a Water Watchers Plan (two-part tariff) which includes a fixed service charge and a consumption based charge applied to all consumption. The first method will be applied unless a ratepayer indicates otherwise, using the Council's prescribed forms by the specified date.

Residential vacant land (unconnected) water charges are charged as a fixed access charge per allotment, to obtain a contribution from vacant land property owners towards the cost of water infrastructure available for connection.

The Fees received for the Water Services Activity are disclosed in council's fees and charges register for 2011/2012.

10. COMMERCIAL BUSINESS ACTIVITY - WASTEWATER 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 Pricing principles outlined in the Local Government (Beneficial Enterprises and Business Activities) Regulation 2010.

It is the Policy of Council that the Wastewater utility charges are levied as nearly as possible on a user pays basis.

Differential annual charges are levied on each of the following categories of occupied premises:

- Residential; and
- Non-residential.

Higher charges in the Non-Residential category reflect the greater demands on infrastructure in the high-density accommodation and commercial areas.

A single charge will apply for each single occupancy premises such as a dwelling house, home unit or flat.

An additional wastewater charge is levied on commercial properties in respect of Liquid Trade Waste in accordance with Council's Trade Waste Policy.

Wastewater charges on unoccupied developed residential lots and subdivisional lots are charged at a fixed annual charge per lot to reflect their potential to be connected to the sewerage system.

Undeveloped commercial and industrial land attracts a wastewater charge based on a fixed charge per allotment. These charges reflect the potential for these lots to be connected to the sewerage system.

Residential premises (rateable lands) in declared sewered areas are levied the annual residential charge. This charge is considered equitable, and acts as an incentive for property owners to connect their premises to the sewerage system.

The fees received for the wastewater activity are disclosed in council's fees and charges register for 2011/2012.

11. COMMERCIAL BUSINESS ACTIVITY - REFUSE RECYCLING AND CLEANSING UTILITY CHARGES >>

Council conducts the Refuse 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 Pricing principles outlined in the Local Government (Beneficial Enterprises and Business Activities) Regulation 2010.

For Residential properties a Combined Refuse and Cleansing utility charge is applied on the basis of one charge for each combined service provided.

For Non-Residential premises, separate charges will apply on the basis of:

- Refuse Collection charge based upon each refuse collection service
- Recycling Collection charge based upon each recycling collection service

All additional or special refuse services are charged on a user pays basis per service.

The fees received for the refuse and recycling activity are disclosed in council's fees and charges register for 2011/2012.

12. CONCESSIONS AND REMISSIONS>>

Council understands that certain individuals within the community face difficulty in meeting rate commitments from time to time. The process of identifying who should receive concessions is difficult as Council sees the option of researching a person's financial capacity to pay rates as being an invasion of privacy, albeit for the person's benefit.

Council considers it a fairer and more consistent approach to expect all property owners to meet their rates bill and where difficulty to pay is perceived to exist then the person concerned may be granted time to pay provided a suitable payment plan can be agreed.

Pensioner Remissions >>

Council accepts however, that certain types of pensioners have contributed rates over a period of time and should be afforded a remission where their ability to pay is restricted by fixed income.

Council has adopted a Pensioner Remissions Policy that grants certain pensioners a discount of 85% of the general rate, with a maximum limit as resolved as part of Council's annual budget. A pro-rata remission applies when they receive a part pension. Council's Pensioner Remission Policy outlined the details of eligibility and application of this remission.

Rate and Utility Charges Remissions >>

Remissions are available for general rates, water and sewerage charges to certain organizations where the land use is considered to contribute to the social, cultural, economic or sporting welfare of the community.

13. LIMITATION OF RATES >>

Council applies a capping of 30 percent to all owner occupied residential lands which ensures that lands categorized as Category 1 and Category 16 as at 1 July 2011 will not exceed the amount of general rates levied for the property for the previous year (year ending 30 June 2011), plus an increase of 30.0 percent. This is subject to a minimum rate for each category and other provisions set out in council's rates and charges schedule for 2011/2012.

14. PROMPT PAYMENT DISCOUNT >>

Council acknowledges that the failure to pay rates can increase the level of future rate increases and accordingly as an inducement to pay rates on time, a prompt payment discount of 15% is offered on certain rates and charges.

15. INTEREST CHARGES ON OVERDUE RATES >>

Unpaid rates are considered overdue, and therefore recoverable by Council, on expiry of the designated due date on the notice.

Interest will be charged on overdue rates from thirty (30) days after the discount date of each charge until the date of payment, at the rate of 11% per year in accordance with section 67 of the Local Government (Finance, Plans and Reporting) Regulation 2010.

Interest, at the above interest rate, will also be charged from the first day of the new financial year, on Approved Pensioner rates, charges and fire levies, which are in arrears as at 30 June of the previous financial year.

16. COST- RECOVERY AND OTHER FEES AND CHARGES >>

It is the intention of Council that, where possible, services provided by Council are fully cost recovered; however, consideration may be given where appropriate to the broad community impact certain fees and charges may have.

In setting cost-recovery and other fees and charges, council will apply the following criteria to be used in deciding the amount of any fee:

- Fees associated with cost recovery (regulatory) services 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 (eg: general rate revenue) where 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 and have been determined with reference to the relevant legislation and where appropriate recover the cost of performing the function.

Council's Fees and Charges Register contains full details of fees and charges, adopted by Council, for the 2011/12 financial year and is available on Council's website.

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TOWNSVILLE CITY COUNCIL



7. PLANNED BORROWINGS >>

2011-2012 BUDGET
TOWNSVILLE CITY COUNCIL



Planned borrowings are as follows:

Year and Purpose of Borrowing	Amount 000's	Term
Year ended 30/6/2012 • Currently no planned borrowings	nil	n/a
Year ended 30/6/2013 • New Infrastructure Assets	\$15,000	20 Years
Year ended 30/6/2014 • New Infrastructure Assets	\$15,000	20 Years
Year ended 30/6/2015 • New Infrastructure Assets	\$12,000	20 Years
Year ended 30/6/2016 • New Infrastructure Assets	\$4,000	20 Years
Year ended 30/6/2017 • New Infrastructure Assets	\$6,000	20 Years
Year ended 30/6/2018 • New Infrastructure Assets	\$10,000	20 Years
Year ended 30/6/2019 • New Infrastructure Assets	\$9,000	20 Years
Year ended 30/6/2020 • New Infrastructure Assets	\$7,000	20 Years
Year ended 30/6/2021 • New Infrastructure Assets	\$5,000	20 Years

The amount projected to be outstanding at 30 June 2012 is \$381.36m repayment term of new loans is 20 years with existing loans having repayment terms between 2 and 18 years.

Anticipated loan principal repayments for the year ended 30 June 2012 is \$18.5m.

2011-2012 BUDGET
TOWNSVILLE CITY COUNCIL



8. SCHEDULE OF RATES AND CHARGES 2011/12 >>

As at 27 June 2011

Please refer to Council's website for an up to date Rates and Charges Schedule.

SCHEDULE OF RATES AND CHARGES 2011/12

RATEPAYER INFORMATION >>

Overdue Rates and Interest Charges >>

Unpaid rates are considered overdue, and therefore recoverable by Council, on expiry of the designated due date on the notice.

Compound interest, at a rate of 11.0% per annum, will be charged in the following circumstances:

- On all overdue rates, charges and fire levies, interest will be charged from thirty (30) days after the due date until the date of payment.
- On Approved Pensioner (Detailed below) rates, charges and fire levies that remain unpaid as at 30/06/2012, interest will be charged from 01/07/2012 until date of payment.

Discount for Prompt Payment >>

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

Discount of 15% is calculated on the following charges: General Rates, Nelly Bay Harbour Special Rate and the Black River Rural Water Supply Scheme Special Rate.

Townsville City Council Pensioner Remission >>

A remission is offered to Approved Pensioners equivalent to 85% of the general rate, up to a maximum of \$800.00 per annum. This will apply only if all rates and charges levied for the 2011/12 financial year are paid in full by 31/05/2012. A remission will also be extended on a pro-rata basis to eligible pensioners receiving less than a maximum qualifying pension. A fully completed Pensioner Application Form must be received by council before any council or state remission is considered. When applications are approved, the pensioner remission will commence in the current rating period. Applications to backdate the commencement of the remission will be considered in accordance with Council's Pensioner Remission Policy. The Policy can be viewed on line at www.townsville.qld.gov.au.

Approved Pensioner:

- Is and remains the holder of a Queensland Pensioner Concessions Card issued by Centrelink or Department of Veterans' Affairs or a Queensland Repatriation Health Card – For all Conditions (Gold Card) issued by Department of Veterans' Affairs; and
- Is the owner or life tenant (either jointly or solely) of the property which is his/her principal place of residence; and
- 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 the Local Government guidelines and/or Council's Pensioner Remission Policy.

The above remission does not apply to rates on property other than the pensioners' principal place of residence.

The continuing eligibility status of Approved Pensioners will be verified by using updated Centrelink and Veterans' Affairs records. Pensioners whose records mismatch will be contacted to verify their status.

Queensland Government Pensioner Rate Subsidy Scheme >>

In addition to the council remission, the Queensland Government provides a subsidy to Approved Pensioners. This is equivalent to 20% of the gross rates and charges levied by Council, up to a maximum amount of \$200.00 per annum, as determined by the Department of Communities.

This subsidy is paid by the State Government to the Council to be passed on to Approved Pensioners.

Under no circumstances is an approved pensioner to receive a subsidy for more than one property, designated as his / her principal place of residence, in the same rating period. This applies within or outside of Queensland.

Other Concessions >>

Remissions are available for general rates, water and sewerage charges to certain organizations where the land use is considered to contribute to the social, cultural, economic or sporting welfare of the community. Contact Council for further information by phoning the Customer Service Centre on 1300 878 001.

Owner-Occupied Benefit >>

Townsville City Council offers an owner-occupied benefit to owners who occupy their single dwelling/home unit as their principal place of residence. Owner occupied benefit applies only to land held in the name of a natural person and does not apply to land held in Trust, Company, Firm, Corporate or other like legal entity ownership

In circumstances where the postal address is not the same as the property address displayed on the rates notice and the owner occupies the single dwelling/home unit as their principal place of residence, an application for the owner-occupied benefit is required to be lodged with Council on the prescribed form. This form can be obtained from the Customer Service Centre at 86 Thuringowa Drive, Thuringowa Central & 103 Walker Street, Townsville City or Councils' website www.townsville.qld.gov.au.

A fully completed owner occupied benefit form must be received by council before any benefit is considered. When applications are approved the owner occupied benefit is to be provided for the current rating period only and not applied retrospectively to previous rating periods.

Change of Postal Address >>

The owner is responsible for promptly notifying Council – by email, mail, fax or phone – of any change of postal address to which rate notices are to be sent. Failure to do so may result in a loss of discount. Please quote the rating assessment or property number(s) and/or the street address of any property in the advice.

Recording a Change of Land Ownership >>

A fee of \$55.00 will apply on each change of land ownership received and recorded by the Council. Various exemptions from the fee apply.

Advices are provided to Council after settlement of all property transfers by the Department of Environment & Resource Management.

Copy of Rate Notice/Water Notice >>

A fee of \$12.00 will apply for any/each copy of a notice issued prior to 1 July 2011. This charge also applies to the equivalent information provided verbally or by written advice.

Copies of notices can be obtained free of charge by registering with Council's online services via Council's public website at www.townsville.qld.gov.au.

Payment by Arrangement – Payment Plans >>

Payment plans may be accepted under some circumstances where ratepayers are having financial difficulty. For such payment plans to be accepted ratepayers must contact the Townsville City Council's Customer Service Centre on 1300 878 001 to make an agreed payment plan before the due date shown on any notice. All payment plans will be confirmed in writing. Payment plans will be charged interest on all overdue rates and charges.

LAND VALUATIONS >>

Rateable Value of Land >>

Council uses the unimproved capital or site valuation as advised by Department of Environment and Resource Management to determine the rateable value. The last valuation of the city was 1 October 2010 with the valuation being applied from 1 July 2011. The rateable value of each property is to be the averaged unimproved or site value of that land. The averaged rateable value for rating purposes for year ending 30 June 2012 is the lesser of:

- a) The current unimproved or site valuation effective from 01/07/2011, or
- b) The amount calculated as follows:
 - i) The average of the last three unimproved capital and / or site valuations, i.e. (current Department of Environment & Resource Management, capital and / or site valuation effective from 01/07/2011 + 2010/11 unimproved capital valuation + 2009/10 unimproved capital valuation) divided by three (3).
 - ii) In any other case – the current unimproved capital or site valuation, effective from 01/07/2011 multiplied by the averaging factor (0.9).

Separate Valuation for Each Lot in a Plan of a Subdivision >>

Section 52 of the Land Valuation Act 2010 provides for a separate valuation record for each lot. This means that a valuation will be issued in the name of the subdivider for each lot on plan. There will be no subsequent split actions. Section 50 provides that the amount of each valuation issued will be adjusted by the Local Council by a reduction of 40%, or other value as contained in the Land Valuation Act 2010. This section applies provided the land is not developed and continues to be owned by the original subdivider.

(Developed land as described in the Act: Land improved by the construction of a building or other facility reasonably capable of being used.)

Objections to Valuations >>

An owner who is dissatisfied with the valuation made by the Chief Executive Officer of Department of Environment and Resource Management under the Land Valuation Act 2010 may, within 60 days after the date of issue of the notice of valuation (which date of issue shall be stated in the Notice of Valuation issued by the Department), post or lodge with the Chief Executive Officer an objection, in the approved form 58S or 58U, against the valuation. Objection forms and full details regarding objections to valuations can be found at www.derm.qld.gov.au/property/valuations/objections.

DIFFERENTIAL GENERAL RATES >>

Categories and Criteria >>

The following set of criteria is based on the Department of Environment and Resource Management, Land Use Codes. These Land Use Codes refer to the codes used by the Department of Environment and Resource Management to classify land within Townsville City Council boundaries.

Land owners are advised on each rate notice the Land Use Code under which land is categorised and rated.

Objections to Categorisation of Land for Rating >>

Objections can be made about an allocated rating category only in the following circumstances and manner:

- a) If a ratepayer considers that, as at the date of issue of the rate notice, their land should have been included in another category, an objection can be lodged with Council.
- b) A notice of objection, in writing, should be lodged within 30 days of the date of issue of the rate notice.
- c) The only grounds on which objections can be lodged by a ratepayer are that the land should have been included in some other category.
- d) The posting or lodging of an objection with the Townsville City Council will have no bearing on the levy itself or the recovery of those rates referred to in the rate notice.
- e) If the Townsville City Council, upholds an objection, the appropriate rates adjustment will be made. Any adjustment to the amount of rates levied or paid will be made in accordance with Division 4 Section 23 of the Local Government (Finance, Plans and Reporting) Regulation 2010.
- f) All correspondence should be addressed to Townsville City Council, PO Box 1268, Townsville Qld 4810.

Differential General Rate Categories>>

Different rate categories are determined with reference to Land Use Codes and the Town Plan on the following basis:

*Categories 1 to 15 relate to lands not in the area described in the Town Plan as **Central Business District**.*

CATEGORY 1 land is defined by the following Land Use Codes and being owner occupied as described in this schedule>> 1, vacant urban land; 2, single unit dwelling; 3/98, multi-unit dwelling (2 flats) both owner occupied; 4, large home site – vacant; 5, large home site – dwelling; 6, outbuildings; 8, building units (*); 9, group titles (*);

(* Other than a lot on a building units plan or group titles plan registered under the Body Corporate and Community Management Act where that lot is used for a non-residential purpose.

CATEGORY 2 land is defined by the following Land Use Codes and is not occupied by the owner as their principal place of residence >> 1, vacant urban land; 2, single unit dwelling; 4, large home site – vacant; 5, large home site – dwelling; 6, outbuildings; 8, building units (*); 9, group titles (*); 72, approved subdivider under section 50 of the Land Valuation Act 2010; 94, vacant rural land.

(* Other than a lot on a building units plan or group titles plan registered under the Body Corporate and Community Management Act where that lot is used for a non-residential purpose.

CATEGORY 3 land is defined by the following Land Use Codes >> 1, vacant urban land; 4, large home site – vacant; 6, outbuildings; 8, building units(*); 9, group titles(*); 10, combination multi-dwelling & shops; 11, shop single; 12, shops – shopping group (more than 6 shops); 13, shopping group (2 to 6 shops); 14, shops – main retail (CBD); 15, shops – secondary retail (fringe CBD – presence of service industry); 17, restaurant; 18, special tourist attraction; 19, walkway; 20, marina; 22, car parks 25, professional offices; 26, funeral parlours; 27, hospitals, convalescent homes (medical care private); 38, advertising hoarding; 41, child care excluding kindergarten; 42, hotel, tavern; 43, motels; 44, nurseries (plants); 45, theatres and cinemas; 46, drive-in theatre; 47, licensed clubs; 48, sports clubs, facilities; 49, caravan parks; 50, other clubs (non-business); 51, religious; 52, cemeteries including crematoria; 55, library; 56, showgrounds, racecourses, airfields; 57, parks and gardens; 58, education including kindergarten; 72, approved subdivider under section 50 of the Land Valuation Act 2010; 91, transformers; 92, defence force establishment; 94, vacant rural land; 95, reservoirs, dams, bores; 96, public hospital; 97, welfare homes, institutions; 99, community protection centre.

(*) Other than a lot on a building units plan or group titles plan registered under the Body Corporate and Community Management Act where that lot is used for a residential purpose.

CATEGORY 4 land is defined by the following Land Use Codes >> 28, warehouses and bulk stores; 29, transport terminal; 30, service station; 31, oil depots and refinery; 32, wharves; 33, builders yards, contractors yards; 34, cold stores, ice works.

CATEGORY 5 land is defined by the following Land Use Codes >> 35, general industry; 36, light industry; 37, noxious, offensive industry; 39, harbour industries; 40, extractive.

CATEGORY 6 land is defined by the following Land Use Codes >> 16, drive-in shopping centre not described in Categories 10,11,and 12.

CATEGORY 7 land is defined by the following Land Use Codes >> 60, sheep grazing – dry; 61, sheep breeding; 64, cattle grazing – breeding; 65, cattle breeding and fattening; 66, cattle fattening; 67, goats; 68, dairy cattle – quota milk; 69, dairy cattle – non-quota milk; 70, cream; 71, oil seeds; 73, grain; 74, turf farm; 75, sugar cane; 76, tobacco; 77, cotton; 78, rice; 79, orchard; 80, tropical fruit; 81, pineapple; 82, vineyard; 83, small crops and fodder irrigated; 84, small crops and fodder, non-irrigated; 85, pigs; 86, horses; 87, poultry; 88, forestry and logs; 89, animals (special); and 93, peanuts.

CATEGORY 8 land is defined by the following Land Use Codes >> 3, multi-unit dwelling (flats); 7, guest house/private hotel; 21, residential institutions (non-medical care).

CATEGORY 9 land is defined by the following Land Use Codes >> all land not included in Categories 1, 2, 3, 4, 5, 6, 7, 8, 10, 11, and 12.

CATEGORY 10 land is defined by the following Land Use Codes >> 16, drive-in shopping centre that matches the following description: a large sub-regional shopping centre serving a market of more than 30,000 people in which the anchor tenants are a variety of department store(s) and/or discount department store(s) and large grocery supermarket(s). The centre should have major on-site parking facilities and a developed floor space of more than 40,000m².

CATEGORY 11 land is defined by the following Land Use Codes >> 16, drive-in shopping centre that matches the following description: a sub-regional shopping centre serving a market of more than 30,000 people in which the anchor tenants are a variety of discount department store(s) and large grocery

supermarket(s). The centre should have major on-site parking facilities and a developed floor space of more than 20,000m² and less than 40,000m².

CATEGORY 12 land is defined by the following Land Use Codes >> 16, drive-in shopping centre that matches the following description: a sub-regional shopping centre serving a market of more than 30,000 people in which the anchor tenants are a variety of discount department store(s) and large grocery supermarket(s). The centre should have major on-site parking facilities and a developed floor space of less than 20,000m².

CATEGORY 13 land is defined by the following Land Use Codes >> 23, retail warehouse that matches the following description: The centre should have a fully developed floor space in excess of 40,000m².

CATEGORY 14 land is defined by the following Land Use Codes >> 23, retail warehouse that matches the following description: The centre should have a fully developed floor space less than 40,000m².

CATEGORY 15 land is defined by the following Land Use Codes >> 24, outdoor sales area.

Categories 16 to 22 relate to lands described in the Town Plan as Central Business District.

CATEGORY 16 land is defined by the following Land Use Codes and being owner occupied as described in this schedule >> 1, vacant urban land; 2, single unit dwelling; 3/98, multi-unit dwelling (2 flats) both owner occupied; 4, large home site – vacant; 5, large home site – dwelling; 6, outbuildings; 8, building units (*); 9, group titles (*);

(*) Other than a lot on a building units plan or group titles plan registered under the Body Corporate and Community Management Act where that lot is used for a non-residential purpose.

CATEGORY 17 land is defined by the following Land Use Codes >> 1, land is defined by the following Land Use Codes and is not occupied by the owner as their principal place of residence >> 1, vacant urban land; 2, single unit dwelling; 4, large home site – vacant; 5, large home site – dwelling; 6, outbuildings; 8, building units (*); 9, group titles (*); 72, approved subdivider under section 50 of the Land Valuation Act 2010; 94, vacant rural land.

(*) Other than a lot on a building units plan or group titles plan registered under the Body Corporate and Community Management Act where that lot is used for a non-residential purpose.

CATEGORY 18 land is defined by the following Land Use Codes >> 1, vacant urban land; 4, large home site – vacant; 6, outbuildings; 8, building units(*); 9, group titles(*); 10, combination multi-dwelling & shops; 11, shop single; 12, shops – shopping group (more than 6 shops); 13, shopping group (2 to 6 shops); 14, shops – main retail (CBD); 15, shops – secondary retail (fringe CBD – presence of service industry); 17, restaurant; 18, special tourist attraction; 19, walkway; 20, marina; 22, car parks; 23 retail warehouse; 24 outdoor sales area; 25, professional offices; 26, funeral parlours; 27, hospitals, convalescent homes (medical care private); 38, advertising hoarding; 41, child care excluding kindergarten; 42, hotel, tavern; 43, motels; 44, nurseries (plants); 45, theatres and cinemas; 46, drive-in theatre; 47, licensed clubs; 48, sports clubs, facilities; 49, caravan parks; 50, other clubs (non-business); 51, religious; 52, cemeteries including crematoria; 55, library; 56, showgrounds, racecourses, airfields; 57, parks and gardens; 58, education including kindergarten; 72, approved subdivider under section 50 of the Land Valuation Act 2010; 91, transformers; 92, defence force establishment; 94, vacant rural land; 95, reservoirs, dams, bores; 96, public hospital; 97, welfare homes, institutions; 99,

community protection centre.

(* Other than a lot on a building units plan or group titles plan registered under the Body Corporate and Community Management Act where that lot is used for a residential purpose.

CATEGORY 19 land is defined by the following Land Use Codes >> 28, warehouses and bulk stores; 29, transport terminal; 30, service station; 31, oil depots and refinery; 32, wharves; 33, builders yards, contractors yards; 34, cold stores, ice works

CATEGORY 20 land is defined by the following Land Use Codes >> 35, general industry; 36, light industry; 37, noxious, offensive industry; 39, harbour industries; 40, extractive

CATEGORY 21 land is defined by the following Land Use Codes >> 3, multi-unit dwelling (flats); 7, guest house/private hotel; 21, residential institutions (non-medical care).

CATEGORY 22 land is defined by the following Land Use Codes >> all land not included in Categories 16, 17,18,19,20 and 21

Capping of Rates >>

The following conditions apply to the capping of general rates for the year ending 30 June 2012.

- a) The differential general rate for land categorised as Category 1 and Category 16 as at 1 July 2011, will not exceed the amount of general rates levied for the property for the previous year (year ending 30 June 2011), plus an increase of 30.0 per centum. This is subject to the provisions set out below (b) and a Minimum Rate as set in the respective Schedule.
- b) Provisions for capping of general rates:
 - i) Capping will apply to any land categorised as residential Category 1 and Category 16. The concession is not available retrospectively and will only apply from the beginning of a financial year.
 - ii) Capping will cease to apply, on and from the 1 July 2012, where ownership of any land to which capping previously applied, is transferred on or after the 1 July 2011. Land which is sold during 2011/12, is not eligible for capping in 2012/13. The new owner would be eligible for capping from 1 July 2013.
 - iii) The purchaser of any uncapped land during 2011/12 will not be eligible for capping until 1 July 2013.
 - iv) Where a dwelling is completed during 2011/12, on vacant land purchased prior to 1 July 2011, the owner will be eligible for capping from 1 July 2012 only. Where a dwelling is completed during 2011/12, on vacant land purchased during 2011/12, the owner will be eligible for capping from 1 July 2013 only.

Category	Rate (cents) In \$	Minimum Rate
Category 1	1.005	\$970
Category 2	1.136	\$990
Category 3	1.751	\$1,195
Category 4	1.717	\$1,195
Category 5	1.708	\$1,195
Category 6	1.786	\$1,195
Category 7	1.091	\$1,195
Category 8	1.188	\$1,195
Category 9	1.717	\$1,195
Category 10	3.644	\$615,000
Category 11	1.913	\$594,000
Category 12	2.967	\$330,000
Category 13	3.235	\$107,000
Category 14	2.237	\$1,275
Category 15	1.849	\$1,170
Category 16	1.017	\$1,000
Category 17	1.152	\$1,020
Category 18	2.712	\$1,225
Category 19	2.727	\$1,225
Category 20	2.621	\$1,225
Category 21	1.441	\$1,220
Category 22	2.712	\$1,225

SPECIAL RATES >>

Special rates will apply to all properties contained within the following benefited area as defined by Council:

Nelly Bay Harbour Development

The special rate levied 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.

A special rate of **0.84** cents in the dollar on the averaged rateable value of the land applies to identified properties.

SPECIAL CHARGES >>

Rural Fire Brigades >>

The special charge is levied on rateable lands serviced by the rural fire brigades listed below. This is for the purpose of providing these voluntary service brigades with the financial resources to acquire and maintain fire fighting equipment; and to qualify for state subsidies.

Rural Fire Brigades	ANNUAL CHARGE
Nome, Oak Valley, West Point, Toolakea	\$15
Black River and Districts, Clevedon, Horseshoe Bay, Lime Hills Elliott, Majors Creek, Reid River, Rupertswood	\$25
Cungulla	\$40
Rollingstone	\$10
Crystal Creek, Purono	\$20
Paluma, Saunders Beach	\$30
Bluewater Estates, Bluewater and Rangewood	\$35

Oak Valley Water Supply Contribution

Owners of properties in the Oak Valley Water Supply Contribution benefited area are required to pay back a capital

contribution of \$7,155.00 per property over a ten (10) year interest free period for a connection to the Mt Jack Pipeline. Half year instalments number sixteen (16) and seventeen (17) of \$357.75 each will be levied for the financial year 2011/12.

Julago and Alligator Creek Water Supply Scheme

Owners of properties in the Julago and Alligator Creek Water Supply Scheme benefited area are required to pay back a capital contribution of \$10,500.00 per lot over a ten (10) year, interest free period for a connection to the Bruce Highway main. Half year instalments number seven (7) and eight (8) of \$525.00 each will be levied for the financial year 2011/12.

Black River Rural Water Supply

Owners of properties in the Black River Rural Water Supply area were given an option of making an up-front capital contribution of \$6000. Property owners who elected not to make the up-front capital contribution are required to pay a special charge of \$920.00 per lot per annum over a ten (10) year period commencing 1/7/2006 for connection to the Black River Rural Water Supply Benefited Area as defined by Council.

UTILITY CHARGES >>

Definitions>>

The following definitions apply to the levying of all utility charges.

Residential >>

Land used to provide residential premises and whose property types are included in the Council's differential rating category 1, 2, 8, 16, 17 and 21 including multi-unit dwelling (flats) with the exception of land used for the provision of aged care facilities, boarding and lodging houses, guest houses/private hotel and retirement and/or lifestyle villages/communities which will be assessed individually based on the types of services delivered.

Non-Residential >>

Land uses not provided for in the definition of Residential Customers

Bulk Water >>

Non Residential uses where there is a connection to the Council's bulk distribution mains and where water consumption history demonstrates a sustained consumption of at least 150 megalitres per annum.

Non-Potable >>

Land uses where there is a connection to the Council's water distribution network and water is considered not fit for human contact.

Non-Contributing >>

Non Residential Land and Residential Land uses where there is a connection and the applicable contribution to the Council's Water Supply under Council's Planning Policies has not been received.

Water Utility Charges >>

Residential >>

Townsville City Council offers a choice between the **Standard Plan** and the **Water Watchers Plan** for residential properties.

The default option for developed residential properties will be the **Standard Plan**. Residential property owners can only change their water billing method during the annual opt in period each year, unless there is a change of ownership or land use, or a water meter is connected to vacant land during the financial year.

Customers wishing to change plans should contact the Customer Service Centre. In instances of ownership or land use changes, the change of pricing plan will take effect from the date of the next scheduled water meter reading after the completed application form is received by Council. Pro-rata adjustments will be made according to the number of days the property is on each plan.

Vacant residential blocks of land with underground water infrastructure will automatically default to the **Water Watchers Plan**. When a water meter is connected to vacant land the owner may choose the water pricing plan as part of the meter connection application.

Note. Where multiple dwellings/units are connected to the same meter/meters, all properties must be on the same plan.

Standard Plan >>

The following **Standard Plan** charges will apply to residential properties in the 2011/12 year:

A charge of \$650.00 per annum will apply for each dwelling/home unit / lot for an annual allowance of 772 kL (*). Excess water charges of \$2.49 per kL will apply to all consumption over 772 kL during the consumption year.

(* **Annual Allowances >>** When necessary, this annual allowance will be calculated on a pro-rata basis in proportion to the period of time the water meter is connected.

Water Watchers Plan >>

The **Water Watchers Plan** will be calculated on the basis of a fixed annual access charge together with a consumption charge per kL of water used.

The following **Water Watchers Plan** charges will apply to residential properties in the 2011/12 year:

A fixed charge of \$296.00 per annum will apply for each dwelling / home unit / lot. Consumption will be charged at \$1.18 per kL of water used during the 2011/2012 consumption year.

Metered Consumption >>

Any queries or complaints about water consumption charges must be lodged in writing with Council prior to the due date shown on the relevant notice.

Relief from water charges resulting from leaking water pipes will be considered in line with Council's Reduction of Water Consumption Charges Due to a Water Leak Policy. Water charges being contested will incur interest charges if not paid by the due date in line with Council policy. All rates and charges must be paid by the due date. Failure to do so may result in a loss of discount and commencement of recovery action. Other requirements for processing the complaint, if any, will be advised by Council following initial contact with the customer.

Council offers relief to Home Haemodialysis patients for their water use. For full details of this relief please contact Council for a copy of the Reduction of Water Consumption charges for Home Haemodialysis Patients.

Consumption year >>

Water billing is based on the individual consumption year of the property, not the financial year.

High Consumption Notice >>

As a courtesy to residential property owners, Council endeavours to issue advice of high consumption after the completion of each quarterly reading where average daily consumption is in excess 2.5kL per day. This does not absolve the property owner from responsibility for monitoring water use.

Balance of Water Consumption Charges for the 2010/2011 consumption year >>

The balance of water consumption charges for the 2010/2011 consumption year will be included on the first rate notice issued for the 2011/2012 year.

Non-Residential >>

Non-residential water charges will be calculated on the basis of a fixed charge of \$296.00 per lot per annum, including vacant land, together with a consumption charge of \$2.34 per kL for water used.

During construction of large Home Unit Complexes, developers may wish to install a smaller water meter than required to service the completed development and be charged the commercial water charges. Normal residential water charges will apply from date of connection of the full size water meter required for servicing the particular development.

Metered Standpipes >>

Metered Standpipes - A charge of \$2.34 per kL will apply to water meter recorded consumption. In addition a hire fee will apply for the standpipe at the rate in Council's Fees and Charges schedule at www.townsville.qld.gov.au.

Bulk Water >>

Bulk water charges will be calculated on the basis of a volumetric charge per kL of water used. Consumption will be charged at \$1.71 per kL used during the 2011/12 consumption year.

Non-Potable Supply >>

Non potable water charges will be calculated on the basis of a volumetric charge per kL of water used. Consumption will be charged at \$1.71 per kL used during the 2011/12 consumption year.

Commencement Date for Full Charges >>

Service charges will apply from the date of registration of the plan where the land is within the water supply area.

Water consumption charges will apply from the date of connection of the water meter. The charge will reflect the use of the land, as per the Building Application, for which the water meter was connected.

Fee for Water Consumption - Non-contributing Consumers >>

Where the applicable contribution to Council's Water Supply, under Council's Planning Policies, has not been received, a surcharge of \$0.50 per kL on the actual consumption from Council's Water Supply Scheme will apply. This surcharge is in addition to any other water charges, and shall adjust upwards the

Water Watchers Plan charge or the Standard Plan charge, whichever is adopted by the consumer.

Body Corporate and Community management Schemes >>

Proportioning of water consumed through a shared water meter(s) connected to a Community Management Scheme will be in accordance with the provisions under the Body Corporate and Community Management Act.

Wastewater (Sewerage) Utility Charges >>

The following wastewater utility charges apply to land in a sewered area.

Residential >>

Residential wastewater utility charges will be calculated on the basis of a fixed charge as follows:

- >> For each dwelling, home unit, or flat - \$669.00 per annum or part thereof.
- >> For vacant land - \$602.00 (per lot) per annum or part thereof.

Note: For the purpose of wastewater charges only, aged care facilities and retirement and/or lifestyle villages/communities will be levied as residential properties.

Non-Residential >>

Non-residential wastewater utility charges will be calculated on the basis of a fixed annual service charge as follows:

- >> For each Pedestal - \$769.00 per annum or part thereof.
- >> For vacant land - \$691.00 (per lot) per annum or part thereof.

Where a separate habitation space on non-residential premises is occupied as a principal place of residence, the owner may request those pedestals be charged at the residential sewerage charge. If approved, the change will commence from the financial year in which the application is received, or from the date thereafter as assessed by Council.

Non-Sewered Occupied Premises >>

An unconnected property in a declared sewered area shall be levied wastewater utility charges as if it were connected. This excludes instances where another sewerage charge is also being applied to the land parcel(s) under any relevant rating assessment number.

Wastewater Service Supplied under Contract or Agreement >>

Wastewater services supplied under a contract or agreement with Council will be supplied at the charge specified in that contract or agreement.

Sewerage Infrastructure Alternative Access Fee >>

Where a property outside the sewered area is connected, an additional charge of \$544.00 per lot per annum applies.

Commencement Date for Full Charges >>

Sewerage charges will be effective from the date of inspection by Council's Hydraulic Services for the installation of sewerage pedestals or the date of the final inspection certificate and/or certification of classification issued, whichever is the sooner.

Trade Waste Utility Charges >>

Trade Waste Categories >>

Trade waste charges will be applied to properties based upon the following categories of activity conducted on that land:

- Category 1.1 - Food Industry (with grease trap)
- Category 1.2 - Automotive Industry
- Category 1.3 - Commercial Laundry
- Category 1.4 - Low Risk Generators
- Category 1.5 - Multiple Generators
- Category 2.0 - High strength/any volume discharger

Determination of Charges >>

Liquid Trade Waste charges will be calculated on the basis of:

- An annual access fee for each liquid trade waste approval holder each year dependant on the risk rating, and levied at the following rates:
 - For activities with a risk rating of 1 - \$1,200.00
 - For activities with a risk rating of 2 - \$639.00
 - For activities with a risk rating of 3 - \$465.00
 - For activities with a risk rating of 4 - \$252.00
 - For activities with a risk rating of 5 - \$165.00
 - For activities with a risk rating of 6 - \$78.00
- A volume charge for each trade waste approval holder, levied against the deemed trade waste discharge volume at the following rates:
 - For category 1.1 activities - \$1.82 per kL
 - For category 1.2 activities - \$1.61 per kL
 - For category 1.3 activities - \$1.50 per kL
 - For category 1.4 activities - \$1.29 per kL
 - For category 1.5 activities - \$1.82 per kL

The deemed trade waste discharge volume = (water consumption - 60 kL per pedestal) x applicable discharge factor

- Pollutant charges for liquid trade waste approval holders in discharge category 2.0 are as follows:
 - A trade waste discharge volume charge of \$2.04 per kL
 - A chemical oxygen demand charge of \$1.06 per kilogram
 - A suspended solids charge of \$0.99 per kilogram
 - A Sulphate charge of \$0.57 per kilogram

Trade waste charges are levied in accordance with Council's Trade Waste Policy and Liquid Trade Waste Management Plan. For a copy of these documents please contact the Council's Customer Service Centre.

Refuse and Recycling Utility Charges >>

Residential >>

Residential properties will be levied \$197.00 per annum per dwelling, home unit or flat for a combined waste and recycling service, comprising of:

- Weekly kerbside collection of one domestic waste 240 litre wheelie bin (or one 120 litre wheelie bin at the owner's request); and
- Fortnightly kerbside collection of one recyclables 240 litre wheelie bin; and
- Six vouchers for domestic waste disposal at Council's Landfill sites

Additional weekly kerbside collection of one domestic waste 240 litre wheelie bin (or one 120 litre wheelie bin at the owner's request) can be provided at a cost of \$142.00 per annum.

Additional fortnightly kerbside collection of one recyclables 240 litre wheelie bin can be provided at a cost of \$55.00 per annum.

Residential properties in the defined Paluma collection area will be levied \$142.00 per dwelling, home unit, or flat for the weekly kerbside collection of one domestic waste 240 litre wheelie bin and six vouchers for domestic waste disposal at the Council's landfill sites.

Note: For the purposes of refuse and recycling utility charges only, boarding and lodging houses will be levied as residential properties.

Services Outside the Defined Waste Collection Service Area >>

Residential properties outside the defined waste collection service area can be provided with the following waste and recycling services upon application (conditions apply):

- \$142.00 per annum for a weekly kerbside waste collection service comprising of one 240 litre wheelie bin and six vouchers for the disposal of domestic refuse at the Council's landfill sites.
- \$55.00 per annum for a fortnightly kerbside recyclables collection service comprising of one 240 litre wheelie bin.
- Additional services are available upon application.

Non-Residential >>

Non-residential properties will be levied refuse and recycling utility charges as follows:

- \$157.00 per annum for a weekly kerbside refuse collection service comprising of one 240 litre wheelie bin; and
- \$74.00 per annum for a fortnightly kerbside recyclables collection service comprising of one 240 litre wheelie bin.
- Additional services are available upon application

Where the number of equivalent services provided exceeds 12 services in one lift per week, customers or identified customer groups may apply for a quotation of a commercial charge as defined under the Local Government Act.

Commencement Date for Full Charges >>

Refuse charges will be effective from the date of commencement of service or the date of the final inspection certificate and/or certification of classification issued, whichever is the sooner.

Damaged, Lost or Stolen Wheelie Bins >>

The property owner is responsible for the security and maintenance of any Council supplied wheelie bins and the repair or replacement of any such wheelie bin that may be damaged, lost or stolen. If your wheelie bin has been lost, damaged or stolen please contact the Council's Customer Service Centre on 1300 878 001.

Urban Fire Levy Scheme >>

Urban Fire Levy is a Queensland State Government levy. The Townsville City Council acts as a collection agent only. State Government subsidy is available to Approved Pensioners.

2011-2012 BUDGET
TOWNSVILLE CITY COUNCIL



Further information is available on the Queensland Fire and Rescue Service website www.fire.qld.gov.au.

**Queensland State Government Urban Fire Levy
2011/2012 >>**

The charges detailed are per property per annum and will be levied in equal half yearly instalments.

CLASS 'A' (Mainland)		CLASS 'D' (Magnetic Island))	
Group 1	\$44.60	Group 1	\$2020
Group 2	\$161.20	Group 2	\$79.40
Group 3	\$390.80	Group 3	\$193.80
Group 4	\$784.40	Group 4	\$390.80
Group 5	\$1,290.80	Group 5	\$642.20
Group 6	\$2,314.60	Group 6	\$1,155.60
Group 7	\$3,779.40	Group 7	\$1,888.20
Group 8	\$5,781.20	Group 8	\$2,889.80
Group 9	\$10,261.00	Group 9	\$5,128.20
Group 10	\$21,069.00	Group 10	\$10,533.20
Group 11	\$35,667.80	Group 11	\$17,831.60
Group 12	\$65,940.20	Group 12	\$32,968.40
Group 13	\$75,589.00	Group 13	\$37,792.00
Group 14	\$113,387.00	Group 14	\$56,690.60
Group 15	\$188,977.60	Group 15	\$94,486.80
Group 16	\$314,968.40	Group 16	\$157,482.60

