

2025/26



Townsville City Council

Budget & Operational Plan



townsville.qld.gov.au

Our Vision

A globally connected community
driven by lifestyle and nature.

Our Purpose

Grow Townsville



Contact Us

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Acknowledgement of Country

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

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

Table of Contents

Message from the Councillors	5
Budget Overview	6
Our Council	7
Townsville Profile and Demographics	8
Our Councillors	9
What This Budget Means For You	10
\$928.2m 2025/26 Budget	12
Operating Budget Summary	13
Capital Budget Summary	13
Our Strategy	14
Our Strategic Planning Framework	15
Our Governance Framework	15
Our Operational Plan	16
Our Operational Plan	17
Managing Our Operational Risks	17
Delivering Services to the Community	18
Goal 1: A City for Everyone.	20
Goal 2: A Sustainable and Resilient City.	24
Goal 3: A Future-ready City.	28
Goal 4: A Well-managed City.	32
Water Performance Plan	36
Resource Recovery Plan	41
Our Budget	46
Revenue Statement and Policies	61

Glossary of Terms

Term	Definition
Asset consumption ratio	Indicates the extent to which council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community.
Asset renewal	An activity that results in restoring an asset so it can perform at its original function and capacity.
Asset renewal funding ratio	An indicator of ability to fund projected infrastructure asset renewal/replacements in the future.
Asset sustainability ratio	An indicator of the extent to which the infrastructure assets managed by Council are being replaced as they reach the end of their useful lives. It can assist in identifying the potential decline or improvement in asset condition and standards.
Business case	A business case will identify the specific business requirement, and the costs and benefits of the project or task.
Capital expenditure	An amount spent to construct, purchase, or improve long-term assets such as roads, parks, buildings, equipment, or infrastructure.
Carbon neutral	Achieving net-zero carbon dioxide emissions.
Circular economy	An economic system that eliminates waste and the continual use of resources. The circular economy aims to keep products, equipment, and infrastructure in use for longer, improving the productivity of these resources.
City Plan	The Townsville City Plan (planning scheme) sets the vision for how Townsville should grow over the next 25 years. It is Council's key document for deciding development applications.
Consumer Price Index (CPI)	CPI is a measure of the average change over time in the prices paid by households for a fixed basket of goods and services.
Council controlled revenue ratio	An indicator of Council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks.
Development infrastructure	Development infrastructure is land and/or works for water cycle management (including water supply, sewage, and drainage), transport, public parks and land for community facilities.
Grants	An amount of money or in-kind value that is contributed to achieve a specific purpose or outcome.
Levels of Service	The agreed and documented expected service quality and/or regularity.
Leverage ratio	An indicator of Council's ability to repay its existing debt. It measures the relative size of Council's debt to its operating performance.
Operating cash ratio	A measure of Council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation and finance costs.

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



Message from the Councillors

The 2025/26 Budget represents a clear and deliberate step forward for Townsville balancing financial responsibility with a future-ready vision while delivering the basics, backed by innovation.

The \$928.2 million budget reflects Council's commitment to steering the organisation back into surplus earlier than previously forecast.

Townsville is growing, and we're responding with a budget that focuses on the services our community relies on every day: clean, safe drinking water; weekly bin collection; and roads and footpaths that are safe to travel on.

Behind every reliable service are the people who make it happen. This budget maintains a strong focus on building and retaining a skilled, capable workforce ensuring we can meet the needs of a growing city and deliver the services our community expects and deserves.

Every dollar in this budget has been carefully considered to deliver the greatest possible value for our community. We understand the cost pressures households and businesses are facing and we've felt them too. The rising price of materials, energy, fuel, and services has impacted Council's operations. Rather than passing these costs directly on to ratepayers, we've worked hard to reduce internal expenses, drive efficiencies, attract external funding, and keep Council financially strong.

We're also using innovation to stretch every dollar further embracing smarter ways of working, adopting new technologies, and designing long-term cost-saving interventions.

As our population grows, so do the demands on services and infrastructure. That's why we've

implemented a rolling three-year capital plan to allow smarter scheduling, reduce project bottlenecks, and maintain flexibility to respond to emerging needs and community priorities.

We're placing greater emphasis on attracting external funding and forging strong partnerships with industry, education, and all levels of government. These collaborations ensure that ratepayers aren't doing all the heavy lifting and help us scale our impact across the city.

This budget also invests in the services, spaces and experiences that make Townsville a vibrant, safe, and enjoyable place to live, work, visit and invest. We're supporting initiatives that enhance public safety, strengthen community pride, and improve access to culture, recreation, and open spaces.

We're taking a proactive approach to community safety, such as anti-social behaviour, graffiti, and homelessness by designing safer spaces and working hand-in-hand with local partners to ensure Townsville remains inclusive, connected and liveable for everyone.

This budget is not just a financial document it's a demonstration of our shared commitment to serve every resident in our community. We thank you for your trust and partnership as we continue working together to grow Townsville.

Townsville City Councillors

Councillors pictured above, left-right: Cr Andrew Robinson (Division 8); Cr Brady Ellis (Division 10); Cr Brodie Phillips (Division 2); Cr Liam Mooney (Division 9); Acting Mayor Ann-Maree Greaney (Division 3); Cr Suzy Batkovic (Division 6); Cr Vera Dirou (Division 5); Cr Kurt Rehbein (Division 7); Cr Paul Jacob (Division 1); Cr Kristian Price (Division 4).



Budget Overview



\$928.2m

Total Budget

Total investment in community service delivery and infrastructure.



\$352.2m

Capital Investment

Capital investment to deliver services and infrastructure across Townsville.



\$210.7m

Water Infrastructure & Services

Total investment to provide safe, reliable and sustainable water to Townsville residents.



\$99.1m

Wastewater Infrastructure & Services

Total investment to provide safe and reliable sewerage infrastructure and management to the community.



\$70.2m

Resource Recovery Infrastructure & Services

Total investment towards the delivery of a healthy and eco-friendly city through provision of waste and resource recovery.



\$233.6m

Road Infrastructure & Maintenance

Total investment in road repairs, construction and maintenance for a connected city.



\$22.2m

Drainage and Stormwater Infrastructure and Services

Management and maintenance of Council's underground and open grass and concrete stormwater drainage network.



\$18.1m

Safe People, Safe Places

Investment in community safety and wellbeing initiatives such as 24/7 community safety patrols, Lifeguards, CCTV, increased lighting, cleanliness and amenity.



\$153.7m

Liveability & Lifestyle

Investment in services, spaces and experiences that directly support the city's Liveability such as community safety, events, libraries, galleries, theatres, parks, playgrounds and open spaces.



\$10.3m

Cost Efficiencies

Savings to be realised over three financial years through efficiencies, projects and partnerships that reduce costs and enable smarter, more sustainable operations.



4%

Rate Increase

Rate in the dollar reduction will result in a 4% rate increase for residential owner-occupiers with an average valuation increase. Rate increase is capped at 20%.



18%

Reduction in Rate in the Dollar

To help offset the State Government's 2025 land valuations, Council has reduced the Rate in the Dollar (RID).

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

Our Council



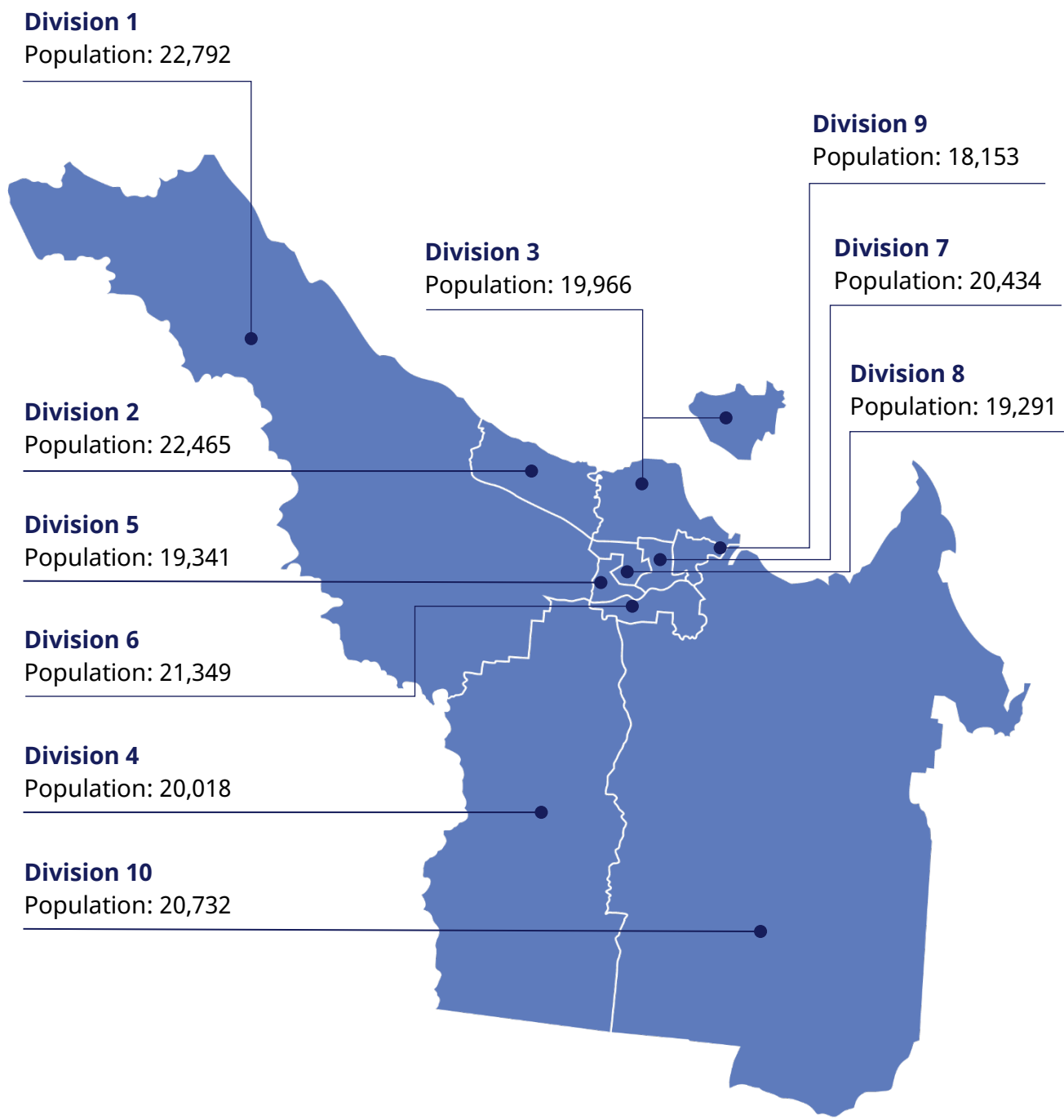
Townsville Profile and Demographics

Total Land Area: 374,201 ha

Estimated Population: 204,541

Population Density: 0.54 persons per hectare

Source: Australian Bureau of Statistics, Estimated Resident Population at 30 June 2024.



Our Councillors



Cr Ann-Maree Greaney
Acting Mayor of Townsville
Division 3



Cr Paul Jacob
Division 1



Cr Brodie Phillips
Division 2



Cr Kristian Price
Division 4



Cr Vera Dirou
Division 5



Cr Suzy Batkovic
Division 6



Cr Kurt Rehbein
Division 7



Cr Andrew Robinson
Division 8



Cr Liam Mooney
Division 9



Cr Brady Ellis
Division 10

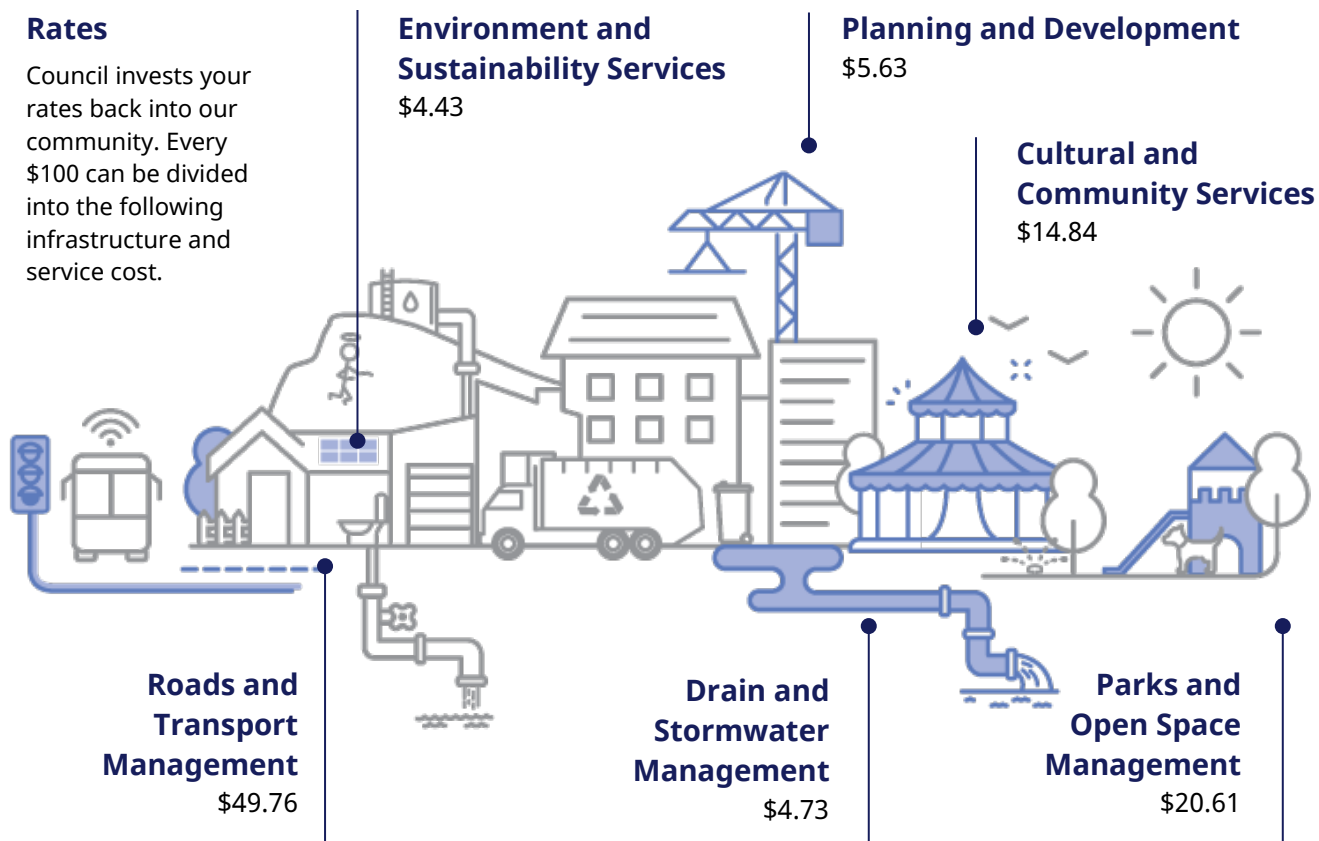


What This Budget Means For You

For every \$100 – where your rates go.

Rates

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



Affordability Investment

\$23.2m investment in concessions, grants, sponsorships, partnerships, community peppercorn leases, and a 5% early payment discount for residential owner-occupiers.



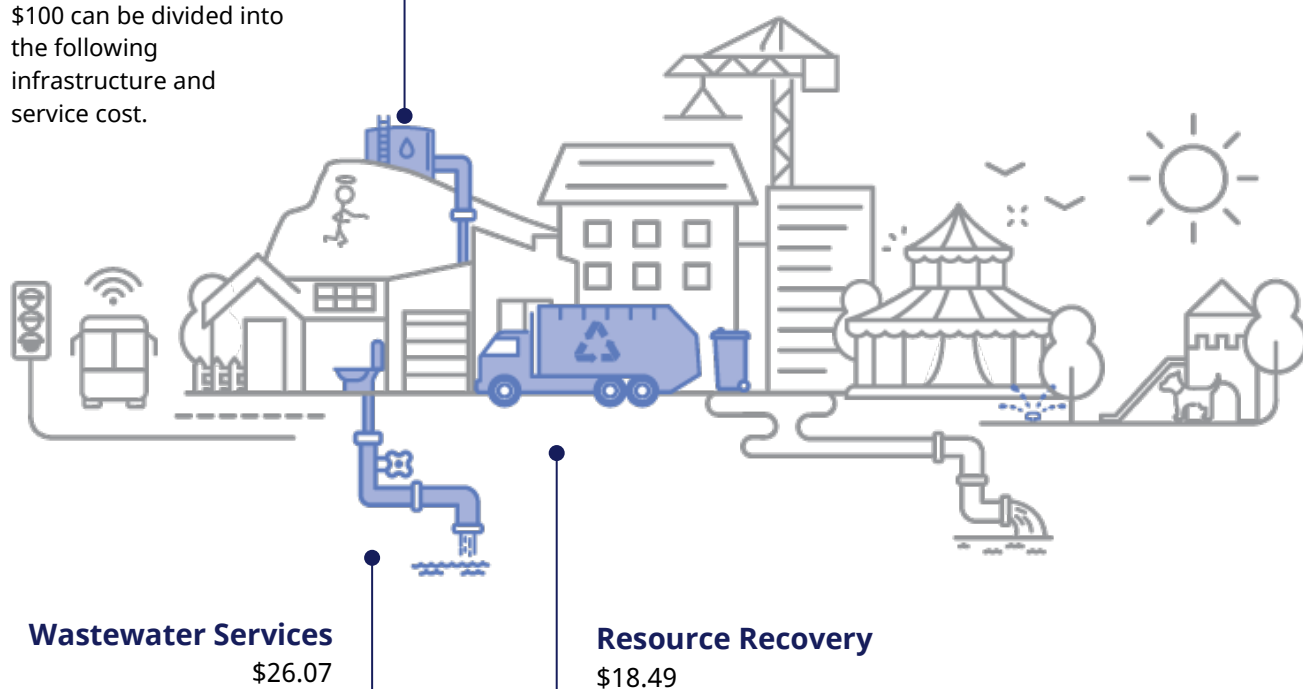
For every \$100 – where your utilities go.

Utilities

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

Water Services

\$55.44



Circular Economy Hub

Council maintains its focus on reducing landfill and managing waste, including reopening the tip shop at Hervey Range in 2025/26 as the Hervey Range Circular Economy Hub.



\$928.2m

2025/26 Budget

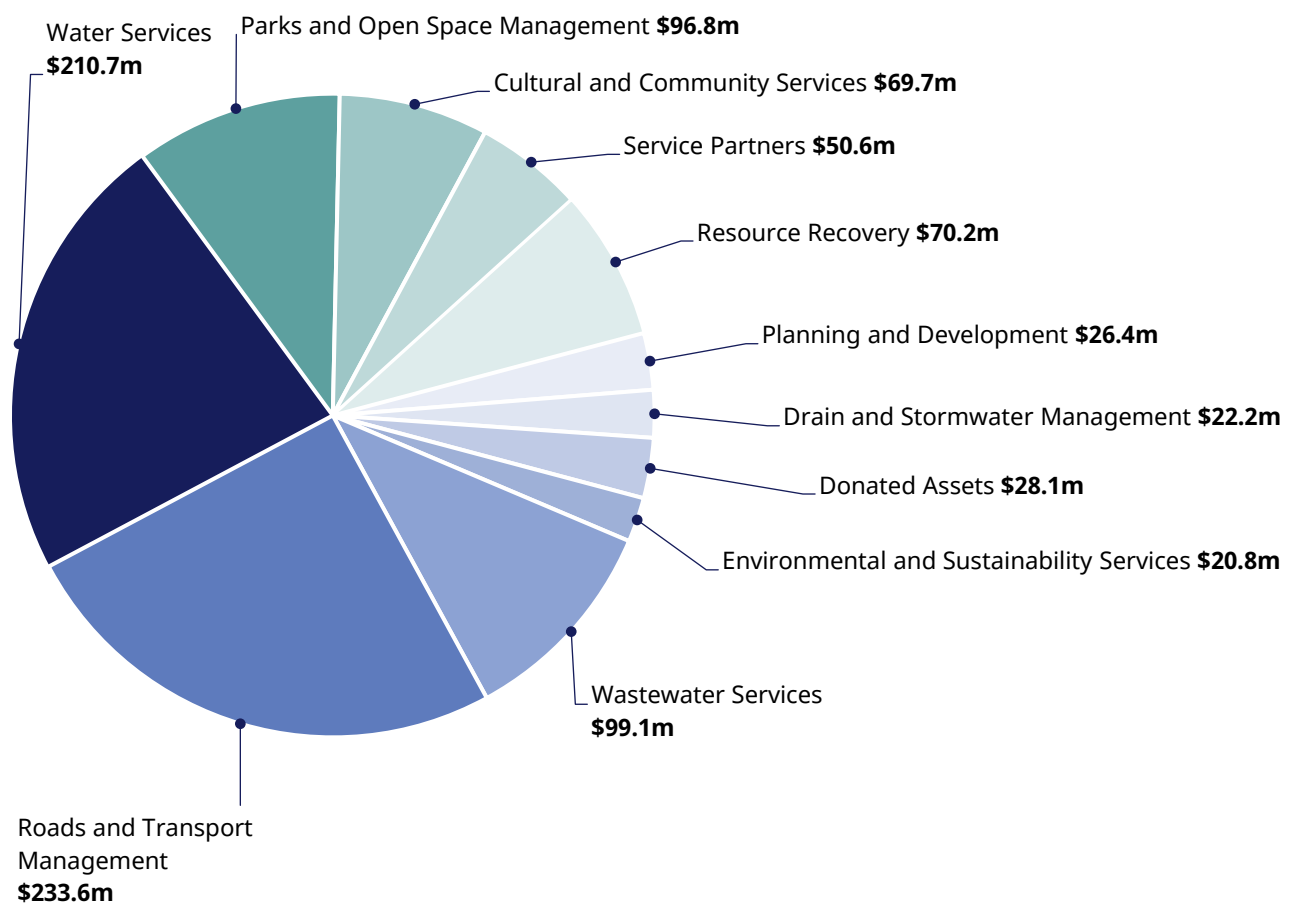
Funded by

\$689.3m Revenue

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

\$238.9m Council Investment

Council's investment into long term infrastructure assets.



Operating Budget Summary

Table 1 - Operating Budget Summary

2025/2026 Budget Operating Revenue			
General Rates	\$233.3m	Grants and Subsidies	\$17.6m
Utility Charges	\$269.6m	Other Revenue	\$12.4m
Discounts and Concessions	(\$16.5m)	Interest Received	\$2.7m
Fees and Charges	\$45.4m		
Total Operating Revenue \$564.5m			
2025/2026 Budget Operating Expenditure			
Employee Costs	\$187.3m	Finance Costs	\$18.9m
Materials and Services	\$210.5m	Other Expenses	\$0.7m
Depreciation and Amortisation	\$158.6m		
Total Operating Expenditure \$576.0m			
Operating Deficit (\$11.5m)			

Capital Budget Summary

Table 2 - Capital Budget Summary

2025/2026 Budget Capital Revenue			
Grants, Donations and Contributions			\$124.7m
Total Capital Revenue \$124.7m			
2025/2026 Budget Operating Expenditure			
Roads and Transport Management	\$83.0m	Information Communication Technology	\$3.7m
Water Services	\$79.9m	Parks and Open Space Management	\$3.2m
Wastewater Services	\$18.1m	Environmental and Sustainable Services	\$0.9m
Resource Recovery	\$15.3m	Cultural and Community Services	\$0.4m
Fleet	\$15.0m	Lansdown Eco-Industrial Precinct	\$96.6m
Drain and Stormwater Management	\$4.3m	Donated Assets	\$28.1m
Buildings and Facilities	\$3.7m		
Total Capital Expenditure \$352.2m			

Our Strategy

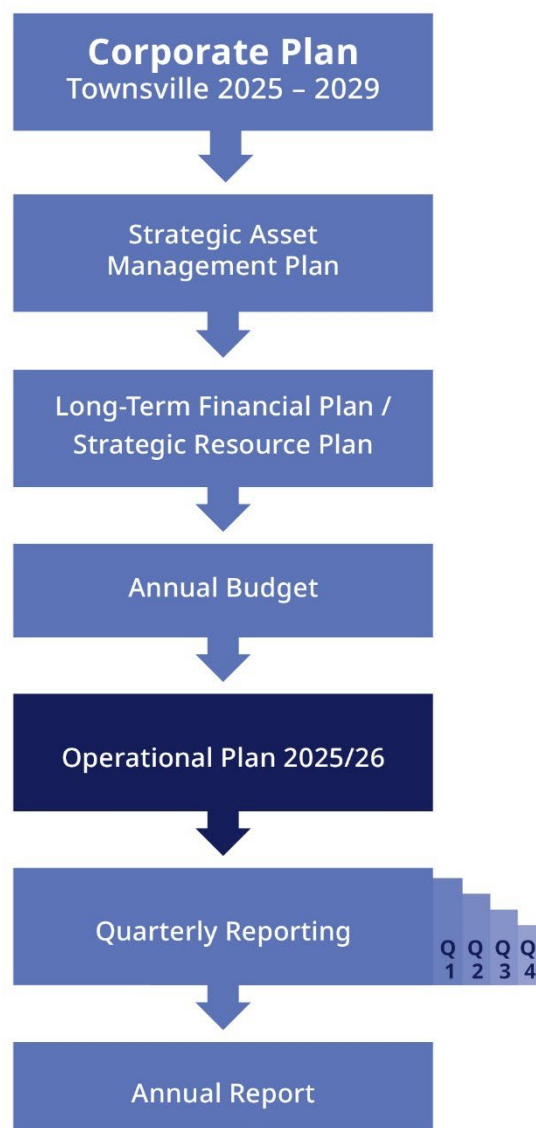


Our Strategic Planning Framework

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

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

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



Our Governance Framework

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

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

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

Our Operational Plan



Our Operational Plan

Council's Operational Plan and Budget sets the direction for the 2025/26 financial year and identifies how Council will measure its performance. Legislation requires that the Annual Operational Plan provides transparency and accountability of the organisation's financial management and operational activities.

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

The Operational Plan addresses the organisation's operational risks, how Council will progress the implementation of its Townsville 2025-2029 Corporate Plan (5-year Strategic Plan) and includes an annual performance plan for each commercial business unit. It is a valuable management tool detailing the services Council will deliver to the community during the financial year.

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

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

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

Managing Our Operational Risks

Section 175(1) of the Local Government Regulation 2012 requires Council's Operational Plan to state how Council will manage operational risk.

Council has implemented an ISO 31000:2018 *Risk management – Guidelines* compliance Enterprise Risk Management Framework, including an Enterprise Risk Management Policy. The Enterprise Risk Management Framework is an integral component of the overarching Corporate Governance Framework.

Council's current and emerging risk profile, risk appetite and tolerance levels, and existing mitigation strategies have been considered in developing the Budget and Operational Plan for 2025/26.

Risk owners assess risk and oversee the implementation of mitigation actions. Risks are centrally recorded, and routine reports are generated to report on changes in Council's risk profile and to evidence the implementation of the framework.

Senior management meet regularly to ensure risks are managed effectively, taking into consideration Council's risk appetite and tolerance levels, emerging issues, global trends, threats and opportunities.

Council's Audit and Risk Committee provides oversight by monitoring and reviewing Council's implementation of the Enterprise Risk Management Framework.

Delivering Services to the Community

Townsville City Council provides a wide range of services to the community. To facilitate, the delivery of services, Council's organisational structure consists of the following divisions:

- Office of the CEO
- Infrastructure and Operations
- Business Services
- Planning, Environment and Lifestyle

Furthermore, the Budget and Operational Plan can also be summarised by the following responsible areas:

- Office of the CEO
- Major Projects
- Project Management Office
- Engineering and Asset Infrastructure Planning
- Construction, Maintenance and Operations
- Property, Fleet and Emergency Management
- Resource Recovery
- Water Services
- Commercial and Financial Services
- Health, Safety and Wellbeing
- Customer and Digital Services
- Legal services
- Procurement
- People and Culture
- Planning and Development
- Community Engagement
- Community and Lifestyle
- Environmental Health and Regulation
- Sustainability and Environmental Services

The Operational Plan consists of actions that will support to deliver on the Townsville 2025-2029 goals and outcomes. The following pages detail the actions that will be reported on a quarterly basis throughout 2025/26 financial year.

TOWNSVILLE 2025-2029

Our vision: A globally connected community driven by lifestyle and nature.

Our purpose: Grow Townsville



A CITY FOR EVERYONE

A city where everyone can engage in and enjoy our community and our lifestyle.

- Residents shape the city's culture and identity
- Connected and activated neighbourhoods
- Enabling an active lifestyle and sporting culture
- The events and arts capital of the North
- Diverse community programs and facilities
- Enhance local housing options



A SUSTAINABLE AND RESILIENT CITY

A city committed to sustainability through climate change adaptation, water security, and advancing a circular economy.

- City-wide climate change adaptation
- Long-term water security
- Transition to a circular economy by reducing waste generation, whilst increasing recycling and landfill diversion
- Renewable energy and efficiency



A FUTURE-READY CITY

A city of opportunity, that is forward-thinking, embraces innovation and is ready for future growth.

- Embrace innovation and technological advancements
- Increase visitation and attractiveness
- Maintain a 20-minute city
- Strategic urban and infrastructure planning to accelerate growth
- Leading education and research offerings



A WELL-MANAGED CITY

A city served reliably by an accountable, responsive and engaged council.

- Effective financial and asset management
- A city of shared priorities and focus areas
- Delivering eco-city practices
- A positive customer and community experience



Goal 1: A City for Everyone.

Townsville is a city where everyone can engage in and enjoy our community and our lifestyle.

1.1 Residents shape the city's culture and identity

	Action	Measure
1.1.1	Conduct precinct planning engagement and scoping for Townsville City Centre (Principal Centre) and Burdell Major Centre.	Precinct planning commenced and community consultation is conducted by 30 June 2026.
1.1.2	Design of new library spaces meet universal design and accessibility standards (e.g. wheelchair access, sensory-friendly areas).	Accessibility and universal design standards are applied to new library spaces.
	Master Plan one regional or district park.	One master plan for a regional or district park is prepared and provided to Council for consideration.
1.1.3	Deliver on-ground environmental restoration works through the Reef Assist program with a focus on increasing First Nations jobs, opportunities and environmental experiences.	Undertake delivery of on-ground environmental restoration works across a minimum of four sites.
1.1.4	Develop and adopt a new Community Safety Policy.	Community Safety Policy adopted by December 2025.
	Comply with the <i>Public Health Act 2005</i> where local government health risk is enforced by local government.	100% of public health requests are investigated to ensure compliance against the <i>Public Health Act 2005</i> .
1.1.5	All Council staff are trained in inclusivity and accessibility best practices.	Over 70% staff completed training in Diversity and Discrimination.
1.1.6	Develop a Welcoming Cities Actions Plan to articulate areas of focus by Council to advance our city as a Welcoming City under the guidelines of Welcoming Australia.	Welcoming Cities Actions Plan developed by 30 June 2026.
	Undertake development actions and drafting of Councils fourth Reconciliation Action Plan in line with Reconciliation Australia requirements.	Councils fourth Reconciliation Action Plan drafted in line with Reconciliation Australia requirements by 30 June 2026.
	On-ground actions for enhancing water quality outcomes within the Black-Ross basins (Great Barrier Reef Catchments) through delivering holistic restorative actions – collaborating with First Nations.	Provide demonstrated opportunities for First Nations involvement in on-ground environmental jobs and responses.

1.2 Connected and activated neighbourhoods

	Action	Measure
1.2.2	Conduct annual community events, workshops, and group activities in alignment with State Library of Queensland Programming (SLQ) Standards.	Conduct an annual program review to measure effectiveness and alignment with SLQ strategic priorities.
	Review utilisation of community assets.	Complete review of community asset utilisation by June 2026.
1.2.3	Contribute to shade on Townsville's footpaths.	Plant 2,000 trees within verge areas.
	Undertake Mobility mapping activities to inform effort rating and pathway improvements to support usage of people with limited mobility.	At the conclusion of mobility mapping exercise, areas for improvement are identified and inclusion in pathway improvement program. At the conclusion of mobility mapping exercise, update the Townsville Mobility Map on Council's webpage.
	Establish an all-accessible footpath program.	Commence planning of an all-accessible footpath program by 30 June 2026.

1.3 Enabling an active lifestyle and sporting culture

	Action	Measure
1.3.1	Develop concept plans Townsville 2032 Legacy Action Plan 2025 - 2028 key actions including Murray Precinct Redevelopment Strategy, Long Tan pool redevelopment, and Pallarenda Sports Precinct concept.	Commence delivery of concept plans for prioritised actions by 30 June 2026.
	Develop a high-level strategy to guide future development and management decisions for recreational facilities.	Complete strategy by 30 June 2026.
1.3.2	Develop a lighting and shade program to be delivered over a 10-year period.	By end of June 2026, 10-year light and shading program developed and endorsed.
	Support advocacy for broadcasting quality sports facilities.	Develop a master plan for the Riverway Sports Precinct to support the advocacy for facility upgrades.
1.3.3	Continue advocacy with QAS to establish a branch in Townsville.	6 monthly discussions with QAS and ongoing advocacy to establish a Townsville branch.
	Commence a business case for a North Australia High Performance Sport Research Centre.	By end of June 2026, progress partnership opportunities and initiatives to enable a business case to be developed for a North Australia High Performance Sport Research Centre.

1.3.4	Through the Townsville 2032 Legacy working group - identify a strong events calendar to target key sports carnivals and qualifiers.	By December 2025, Townsville 2032 Legacy working group to complete a list of target events for the city to host in lead up to the 2032 Games.
	Host the 2025 North Queensland Sports Foundation Awards and Q-Sport Conference.	Deliver 2025 NQ Sports Foundation Awards and Q-Sport Conference.
1.3.5	Through the Townsville 2032 Legacy Working Group support clubs in creating multi-use facilities.	By 30 June 2026, a new multi-use facility identified and supported by Townsville 2032 Legacy Working Group.
	Facilitate information sharing of external grant opportunities to sporting clubs.	Information on external grant opportunities identified and shared to local sporting clubs.

1.4 The events and arts capital of the North

	Action	Measure
1.4.1	Develop a new Arts and Culture strategy for the city.	Develop a new Arts and Culture strategy by June 2026.
1.4.2	Continue to program Indigenous visual and performing artists.	Maintain programming of Indigenous performing artists - Minimum of one show.

1.5 Diverse community programs and facilities

	Action	Measure
1.5.1	Continued delivery of community connection-based library programs.	Continue to deliver community connection-based library programs.
1.5.2	Continue to deliver heritage focused programs, aligned with SLQ standards (e.g. exhibitions, talks, guided tours, digital archives).	Deliver heritage-focused library programs in accordance with SLQ standards.
	Progress North Rail Yards redevelopment decontamination and stabilisation works.	Execution of funding agreement with Queensland Government to enable progression of decontamination and stabilisation works.
1.5.3	Develop new Library strategy.	Provide draft Library strategy to Council for consideration by 30 June 2026.

1.6 Enhance local housing options

	Action	Measure
1.6.1	Coordinate planning, advocacy and applications to State/Commonwealth housing infrastructure funds.	Submissions made to all available QLD and Federal Government funding programs.
	Progress Local Government Infrastructure Plan (LGIP) review.	By June 2026, provide draft LGIP for Council consideration.
1.6.2	Continue to develop and refine development assessment processes and procedures.	By June 2026, implementation of identified business improvement priorities.



Goal 2: A Sustainable and Resilient City.

Townsville is a city committed to sustainability through climate change adaptation, water security, and advancing a circular economy.

2.1 City-wide climate change adaptation

	Action	Measure
2.1.1	Model and design wastewater network upgrade for priority wastewater networks to improve resilience during high volume wet weather events and seek funding to implement in FY26 and FY27.	Detailed design completed, stakeholder negotiation commenced, and funding applications completed by December 2025.
2.1.2	Build and deliver sustainable business capacity and innovation and adaption solutions.	<p>Implement two sustainability and environmental practice demonstrations for continual improvement in environmental operational systems.</p> <p>Enhance and maintain schools and business collaborations and education on sustainability and tropicalised solutions.</p>
	Partner with JCU to investigate innovative Blue Green Algae management applications to improve raw water quality in Ross River Dam, including options for external funding.	Present concept and options study to Council by June 2026.
2.1.3	Complete annual dam safety scenario exercise in consultation with Dam Safety Regulator and Emergency Management.	Exercise scenario completed by 1 November 2025.
	Enhance and maintain environmental monitoring equipment and systems and undertake environmental monitoring for environmental incident response - Aerial, water and land whilst also generating cost reductions and preventing impacts on residents and number of complaints.	<p>Renew, maintain and enhance environmental monitoring equipment and systems.</p> <p>Deliver continual improvement on environmental data/incident response systems and cases.</p>
	After any event, undertake causal mapping and identify mitigation efforts the city could adopt to reduce impacts from future events.	Lessons learned exercise completed after any natural disaster event.
2.1.4	Protect assets from coastal erosion from the 2025/26 wet season.	Complete beach renourishment in accordance with beach renourishment program priorities.
	Environmental Flow Paths – Investigate and deliver risk-reducing outcomes for the community and environment across waterways.	Develop concept and design for two Environmental Flow Paths.

Conduct restoration works to mitigate the effects of erosion along park assets, and other community infrastructure to enhance the riverbank's resilience through minor works and reinforcing established revegetation.	Facilitate riverbank restoration outcomes across up to 13 riverbank sites.
Review deployed waterway (drains, creeks and rivers) sensor systems and activate (using LoWRAN/5G).	No. of sensors activated and deployed.
Progress of the Coastal Adaptation Strategy.	By June 2026, draft Coastal Adaptation strategy and provide to Council for consideration.

2.2 Long-term water security

	Action	Measure
2.2.1	Present a new water pricing structure to Council for endorsement and engage with key stakeholders and the community to communicate application and impacts.	Community engagement on new water pricing structure conducted by 30 June 2026.
	Refresh the city-wide water education program and embed it into the Council water programs.	New water education and engagement plan developed by 30 June 2026.
2.2.2	Complete a 10-year investment plan for Water and Wastewater infrastructure. Plans to inform rolling Capital Plan.	Council endorsement of a 10-year investment plan for Water and Wastewater infrastructure by December 2025.
	Investigate alternative raw water source options and present report to Council.	Provide alternative water source options to Council by 30 June 2026.
	Review and optimise maintenance plans and programs to improve the reliability of our in-service assets.	Preventative Maintenance plans benchmarked by 30 November 2025 and revised and optimised by 30 June 2026.
2.2.3	Progress detailed dam safety risk assessment in accordance with agreed milestones and provide periodic updates to Council.	Provide quarterly progress reporting to Council on dam safety risk assessment in accordance with project plan. Deliver risk assessment in accordance with expert consultant milestones.
	Develop the Ross River Dam Catchment Management Action Plan.	Action plan is endorsed through Council by 30 June 2026.
2.2.4	Implement a five-year water loss reduction program to reduce distribution losses within the water network.	Target 250ML/Y of annual treated water production saved from losses.

2.3 Transition to a circular economy by reducing waste generation, whilst increasing recycling and landfill diversion

	Action	Measure
2.3.1	Demonstrate an increase in the amount of material diverted from landfill.	Continued increase in material diverted from landfill.
	Demonstrate an increase in the amount of recycled materials.	Continued increase in categories of recycled materials.
	Conduct annual audits to measure impact of initiatives and behaviour change programs of works. Reduce contamination in kerbside yellow bins and divert recyclables from red bins. Increase recovery of resources at facilities.	By June 2026, demonstrated reduction in waste to landfill per capita.
2.3.2	Partner with NQROC to progress the NQROC Waste and Resource Recovery Plan.	In partnership with NQROC, review existing waste and resource recovery plan and implement outcomes by end of 2025.
2.3.3	Increase the quantity of recycled or recovered resources (soil, mulch, compost, crumbed rubber, etc) used by Council.	Demonstrated increase in use of recycled materials utilised by Council operations.
	Secure a Commercial Manager to drive off-take of collected recyclables and increase markets.	Recruitment of Commercial Manager by 30 June 2026.
	Engage with industry, State, Federal and Local Governments on development of infrastructure, markets and solutions around logistics.	Secure support from industry partners.
2.3.5	Workshop sustainability requirements to be integrated to procurement policy and templates.	Update procurement policy and templates by June 2026.

2.4 Renewable energy and efficiency

	Action	Measure
2.4.1	Optimise and amplify the Enterprise-wide Environmental Management System (EEMS) for energy efficiency, demand management, behaviour change and supporting renewables/batteries.	Maintain and optimise EEMS for council energy and environmental data integration.
	Progress delivery of Sustainable Energy Innovation partnerships (buildings, businesses and homes).	Commence three energy initiatives (solar, batteries, EV Charging and/or hydrogen) in city and in Council. Update Energy and Resources Management Framework (ERMF) by 30 June 2026. Progress Townsville's enterprise-wide integrated energy optimisation partnerships.
	Capture, integrate and update NMI, sub-main and equipment level interval electricity data streams directly from the source. Expand machine learning (precooling, solar and batteries, electric vehicles) on Council Buildings.	Increase Council's energy needs from renewable energy sources.
	Progress sustainable and tropicalised Energy Systems Solutions, prototypes and demonstrations (Innovation, amplification and maintenance).	Incorporate two sustainable tropical energy prototypes into city-wide energy framework. Support one project in tropical sustainable design solutions in energy reduction.



Goal 3: A Future-ready City.

Townsville is a city of opportunity, that is forward-thinking, embraces innovation and is ready for future growth.

3.1 Embrace innovation and technological advancements

	Action	Measure
3.1.1	Conduct digital literacy workshops, covering topics like internet safety, online research, and e-government services.	Demonstrated increase in participants in digital literacy workshops and training sessions.
3.1.2	Continuation of the smart meter rollout program.	Install a further 3000 smart meters by 30 June 2026.
	Revise and update Council GIS location and network isolation infrastructure to improve response times to water leaks.	Digitised network isolation plans/programs for two suburbs completed by 30 June 2026.
3.1.3	Monitor annual GRP result.	Provide quarterly update on GRP result.
	Establish Water Supply Agreements for proponents establishing business within Lansdown Eco-Industrial Precinct.	Executed Water Supply Agreements by June 2026.
	Conduct all activities required to coordinate, plan and construct enabling infrastructure necessary to support high impact industrial use within the Lansdown Eco-Industrial Precinct.	Deliver all of the agreed enabling infrastructure by 30 June 2026 in line with Proponent Project Development and Infrastructure Agreements and the agreed Enabling Infrastructure Completion Dates.
	Negotiate and execute Project Development Infrastructure Agreements (PDIA) and Water Supply Agreements (WSA) with Precinct proponents.	Council provides supporting information to allow proponents to execute their PDIA's and WSA's according to their agreed milestones in their Option to Lease.

3.2 Increase visitation and attractiveness

	Action	Measure
3.2.1	Review City Plan provisions and incentives programs to support accommodation development.	Review incentives program as part of each annual budget process with a focus on supporting accommodation/housing development and identify key City Plan changes as part of the City Plan Review process by 30 June 2026.
3.2.2	Continue to work as a key partner in the Marine District working group and identify sequenced works and actions to progress precinct delivery.	Quarterly meetings with the Marine District Working Group. Continue to identify funding opportunities to support progression of the precinct.
	Ongoing support for the redevelopment of the Great Barrier Reef Aquarium (formally ReefHQ).	Regularly monitor project progression to creating the epicentre of reef edu-tourism, confirming on-track for opening in 2029 (or before).
3.2.4	Identify a partnership approach between levels of government and stakeholders to revitalise The Strand and Pallarenda.	By October 2025, develop a partnership model proposal and invite identified partners.
	Undertaken advocacy for funding to support early-stage deliverables for the revitalisation of The Strand and Pallarenda.	By June 2026, partners to have developed an agreed sequence and priority of projects for shared advocacy and delivery staging.
3.2.5	Conduct ongoing advocacy to attract opportunities for international flights to resume at Townsville Airport.	In conjunction with Townsville Enterprise, continue advocacy to support economic growth of the city and international access.
	Consideration of John Melton Black Drive beautification opportunities to optimise entry and exit experiences for the Townsville Airport.	In conjunction with the Townsville Airport, determine feasibility of upgrades to John Melton Black Drive.

3.3 Maintain a 20-minute city

	Action	Measure
3.3.1	Engage in review of long-term transport network plan, incorporating requirements to preserve major infrastructure, rail and active transport corridors.	Engage in Department of Transport and Main Roads (DTMR) Townsville Urban Transport Study Network Plan in line with DTMR timeframes.
3.3.2	Establish a Public Transport Working Group with the Queensland Government, and advocate for network improvements and technological upgrades.	Liaise with Queensland Government to re-establish a Public Transport Working Group by December 2025.

3.4 Strategic urban and infrastructure planning to accelerate growth

	Action	Measure
3.4.1	Facilitate outcomes for development locations within the Southern Industrial Corridor Development Area.	Continue to participate in the Townsville Industrial Landowners Group.
3.4.3	Finalise Environmental Offset Land Strategy for endorsement by Council.	Strategy is endorsed by Council by 31 October 2025.
	Establish Offsets Program Management team.	Offset area manager engaged and team governance system processes initiated.
	Allocate offset land for Lansdown infrastructure and proponents.	Council provides offset land to facilitate proponent lodgement of <i>Environment Protection and Biodiversity Conservation Act 1999</i> (EPBC Act) offset management plans.
	Commence offset land restoration planning and procurement of delivery resources. Commence offset land restoration works for allocated areas.	Implement land restoration in accordance with the timeframes approved in the Offset Management Plans.
	Implement ecological landscape systems solutions - including carbon sequestration, soil building/humification, amplifying local specialist knowledge and resilience building, and systematising ecological partnerships models for environmental jobs.	Deliver cost savings utilising three distributed, small-scale, living mulch piles.
	Augment and amplify Integrated Environmental Management Systems (IEMS) - inc. environmental incident response, wild animals and coastal solutions across council and community-businesses.	Deliver implementation and response for risk reduction across five high priority, urban waterways, and wetlands – through pre-emptive response to environmental events, including emergency response. Develop two case studies on local ecological waterway and natural environment solutions for seasonal and event-related environmental impacts.
	Update environmental river hydrologic systems solutions, environmental groundwater hydrologic systems solutions, waterways and wetlands restoration systems solutions. Update local riparian recovery and rehabilitation plans and frameworks, pathways to progress 'Environmental Floodplain Considerations' solutions, Sustainability - Resilience Plan.	Commence restoration of two city erosion sites, protecting community and council infrastructure through lower-cost solutions. Deliver lower-cost living-waterway systems through utilising First Nations knowledge.
	Support Natural Environment Recovery Facilitation and delivery of community-business environmental restoration and rehabilitation focused, capacity building activities and workshops.	Plan and deliver two community workshops on Council's natural environmental recovery frameworks with local collaboration, demonstrations and case studies.
	Implement Ross-Black (Townsville) landscape-scale environmental transformation and restoration across business, soils, vegetation and waterways.	Demonstrate Black-Throated-Finch (BTF) restoration for developing advanced and staked offsetting.

Commence two partnerships to determine best practice BTF habitat eco-restoration; biological dam restoration - cattle and bio-stimulation.

Commence analysis of one site for long-term carbon storage/investment frameworks in Savanna Grasslands.

Develop catchment landscape management approaches in dam catchment and semi-rural areas.

3.5 Leading education and research offerings

	Action	Measure
3.5.1	Promote a bespoke graduate program in 2026 focussing on development and rotation through major local government functions during the two-year placement, with workforce planning to identify opportunities for permanent placement at the finalisation of the program.	Target of six Graduates employed.
	Actions to support implementation of initiatives under the Central Queensland University (CQU) co-design project "Q-SEED", with regional employers for promotion of education to employment pathways to Council roles in alignment with the LGAQ First Start Program bids for 2026/27 program.	Commit to one of three actions from the working party following internal consultation.
3.5.2	Optimise opportunities to work with industry, education, health, defence and all levels of government to support innovation and growth initiatives.	Undertake and implement recommendations of Economic Partners Review.
3.5.3	Develop a Townsville Economic Development Strategy.	Provide Council with draft Strategy by December 2025.
3.5.4	Complete a Commercial Laboratory Expansion Business Plan with implementation steps.	Provide Council with Commercial Lab Expansion Business Plan for consideration by December 2025.
3.5.5	Public Information and Warning Unit to offer disaster communications training to neighbouring councils.	Disaster Communications training offered to neighbouring councils.



Goal 4: A Well-managed City.

Our city is served reliably by an accountable, responsive and engaged council.

4.1 Effective financial and asset management

	Action	Measure
4.1.1	Annually prepare and implement a three-year rolling capital works program.	Deliver annually, a three-year rolling capital works program for adoption by Councils as part of the annual budget adoption.
	Implement Project Management Framework (PMF) Uplift.	Capital project delivery teams using the new PMF and online project management tool by the end of calendar year 2025.
	Update procurement framework, policy, procedures and templates to maximise compliance. Increase compliance checks.	Complete update procurement framework, policy, procedures and templates by June 2026. Achieve 0 major compliance breach every year.
4.1.2	Further develop the 10-year financial plan to support and inform the current and future budgets.	A financially sustainable 10-year financial plan is developed, adopted and published on Council's website with the annual budget by 1 August 2025.
	Provide asset information to support the development of the 10-year rolling financial forecast.	By March 2026, provide asset input to the 10-year rolling financial forecast.
	Maintain effective financial controls, policies, administrative directives and procedures.	Council receives an unmodified audit opinion of its annual financial statements by 31 October 2025.
	Embed the Dam Safety Governance Committee function into Council operations.	Dam Safety Gap Analysis Report presented to Council with implementation plan by March 2026.
4.1.3	Optimise and maintain environmental data integration between sites through open-access and connectivity (community-business-industry-government-schools).	Develop innovative technology advancement demonstrations that showcases optimised environmental data integration.
	Undertake routine maintenance of the city's open spaces, roads and drainage network to ensure they are safe and fit-for-purpose.	Deliver 80% of the preventative maintenance program by 30 June 2026.
4.1.4	Foster and deploy Industry-based Environmental sensors solutions across Townsville landscape to develop cost reductions for council and boost energy and resource productivity.	Maintain and monitor data from environmental sensors across Townsville landscape.
	Boost energy and resource productivity and enabling sustainable cost reduction to council.	Calibrate and map NMI and energy/building widgets (ERMF) and reductions in electricity costs to Council activities by identifying energy and resource productivity.

4.2 A city of shared priorities and focus areas

	Action	Measure
4.2.1	Delivery of the Townsville City Deal.	Monthly Townsville City Deal Working Group Meetings to occur. By June 2026, a minimum of one Executive Board meeting to occur.
4.2.2	Establish working groups with key stakeholders as multi-use precincts are developed.	Working groups established for precincts being developed.
4.2.3	Deliver community programs designed to reflect the diversity of the community, ensuring inclusion across all demographics.	Continue delivery of community based and library outreach programs.
	Deliver a community volunteer program at the Animal Care & Adoption Centre, connecting people and pets.	Demonstrated attendance in number of volunteers.

4.3 Delivering eco-city practices

	Action	Measure
4.3.1	Advocate for the Ross Creek Pedestrian Bridge.	Continued advocacy for Ross Creek Pedestrian Bridge funding.
	Continued extension of the active transport pathways, boardwalks and bridges.	Annual increase in pathways, boardwalks and bridges across LGA.
	Undertake annual Super Tuesday bicycle survey.	Survey is completed by 30 September 2025.
4.3.2	Building community and business capacity to restore and enhance local environments.	Integrate urban nature (city as an oasis) elements from ecological perspective.
4.3.3	Maintain and deliver Sustainable Destination Certification and Advanced Ecotourism and working towards the Advance Sustainable Destination and enhance local environmental and cultural practices.	Renewal of ECO Destination and Advanced Ecotourism – Eco catchment Certifications. Implement a nature-based edu-tourism/ecotourism activity for locals and school groups and learn more about Townsville as a Sustainable Destination.
	Work in partnership with Townsville Enterprise and other key partners on tourism marketing and destination management.	Increase in national and international visitor numbers.
4.3.4	Amplify Rowes Bay Sustainability Centre through community sustainability events and activities, Implementing Rowes Bay Sustainability Centre Plan (Rowes Bay - Town Common - Middle Reef).	Deliver four events and workshops on sustainability and community activation at Rowes Bay Sustainability Centre.
	Deliver community-business sustainability communication, collaboration and transformation activities.	Develop community-business programs that activate business and opportunities for residents to reduce costs through environment initiatives.

	Build community and business collaboration and capacity to provide sustainability and resilience. Undertake Sustainability Products and Services capacity building activities.	Deliver four programs with industry partnerships by 30 June 2026 to support and educate local business.
4.3.5	Manage implementation and operation of stage 1 recreation on Ross River Dam (Land Based Fishing).	Volume of SIPS permits procured for Ross River Dam Fishing. Baseline record of incident reports associated with the facility and activity. Facility visitation data recorded.
	Conduct ongoing city-wide Water Education programs. Including the delivery of on-site community tours (schools, groups, etc) and community engagement initiatives for water sustainability.	Expand water education programs for primary and secondary schools. Develop and deliver community-wide water education initiatives to reduce potable water consumption. Deliver community events to build education and awareness around reductions in potable water use.
	Contribute to key projects and case studies that further Water Sensitive TSV objectives.	Deliver an ongoing city-wide water education program. Progressive annual reduction in water use across the city. Water sensitive city outcomes through industry, government and business partnerships and innovative solutions.
	Support community monitoring through Creekwatch program and Reef monitoring. Council contribution into the Dry Tropics Partnership for Healthy Waters.	Deliver an updated Reef Guardian Plan (2024-2028). Deliver and maintain five Creek to Coral Program Partnerships for catchment wide solutions for water quality and ecological resilience.
	Restore saltmarsh areas utilising low-cost methods for restoring and regenerating Townsville environment.	Restore 64 hectares of local saltmarsh across two sites.

4.4 A positive customer and community experience

	Action	Measure
4.4.2	Provide outcomes and details on consultation back to the community in a timely manner.	Have your say and outcomes reports are provided within three months of consultation.
4.4.3	For all planned works the community has been informed of timeframes in advance and understand purpose of the works.	Community is informed in advance of upcoming planned works.
	Projects delivered align with community identified needs and preferences.	Projects delivery considers outcomes from community consultation.

Water Performance Plan



Overview of the Business

Introduction

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

This document describes how Water Services activities will be carried out in 2025/26, according to commercial principles. This Annual Performance Plan must be considered in conjunction with the unit's operational plan, which is embedded in Council's Operational Plan 2025/26.

Our Business

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

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

Our Objective

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

Our Key Business Metrics

Water Operations

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

Wastewater Operations

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

Our Community Service Obligations

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

Nature and Extent of Community Service Obligations

Price concessions will be available to eligible customers on water and wastewater charges in recognition of the activity's contribution to the social and cultural welfare of the community during the year. Please refer to the General Rates and Utility Charges Concession Policy on Council's website.

Table 3 shows what will be completed by Water Services as community service obligations in 2025/26.

Table 3 - Water Services Community Service Obligations

Category	Value (\$)
Concessions on Wastewater Utility charges	1,105,072
Concessions on Water Utility charges	3,590,084
Total	4,695,156

Cost of and Funding for Community Service Obligations

The community service obligations are funded by Council. It is anticipated that the cost of these identified community service obligations for 2025/26 will be approximately \$4,695,156.

Our Customer Service

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

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

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

Reporting is undertaken on a quarterly basis to measure Water Services' performance against the quality and service reliability targets through its Customer Service Standard Report Card, which is available on [Council's website](#).

Reporting to the Office of the Water Supply Regulator is undertaken annually to meet the requirements of the *Water Supply (Safety and Reliability) Act 2008*.

Our Capital Structure, Investment and Borrowing

Capital Structure and Distribution Policy

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

Proposed Major Investments

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

Borrowings

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

Delegations

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

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

Reporting to Council

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

- on a quarterly basis, Water Services reports to the community, via Council's Quarterly Performance Reports, about the performance targets that are included in its Operational Plan
- on an annual basis, Water Services publishes an Annual Operations Report which is included in Council's Annual Report and shows its results against the Performance Plan.

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

Review and Amendment of the Annual Performance Plan

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

Performance Targets

Table 4 - Water Services Performance Targets

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

Resource Recovery Plan



Overview of the Business

Introduction

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

This document describes how Resource Recovery activities will be carried out in 2025/26, according to commercial principles. This Annual Performance Plan must be considered in conjunction with the unit's operational plan, which is embedded in Council's Operational Plan 2025/26.

Our Business

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

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

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

Our Objective

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

Our Key Business Metrics

Domestic Waste and Recycling

- 84,633 domestic waste services provided each week
- 83,174 recycling services provided each fortnight

Commercial Waste and Recycling

- 1,024 bulk bins in service
- 235 bulk bins emptied each day
- 328 public bins emptied each day

Waste Disposal

- 1 landfill site
- 5 waste transfer stations
- over 315,000 total customer visits each year
- over 274,000 tonnes received at landfill each year
- over 104,400 tonnes diverted from landfill each year
- over 166,580 tonnes landfilled each year

Our Community Service Obligations

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

Nature and Extent of Community Service Obligations

Table 5 shows what will be completed by Resource Recovery as community service obligations in 2025/26.

Table 5 - Resource Recovery Community Service Obligations

Category	Value (\$)
Concessions on landfill fees for charity organisations	48,672
Concessions on landfill fees for North Rail Yards site	3,330,320
Cost of provision for dead animal collection services	88,589
Cost of provision for infirm services	82,848
Cost of provision for Get Ready weekend	165,000
Cost of provision for community clean up events	4,200
Cost of provision for removal of illegal dumping	7,900
Hire of bins for community clean up events	3,000
Total	3,730,529

Cost of and Funding for Community Service Obligations

The community service obligations listed in Table 5 are funded by Council. It is anticipated that the cost of these identified community service obligations for 2025/26 will be approximately \$3,730,529.

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

Our Customer Service

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

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

Our Capital Structure, Investment and Borrowing

Capital Structure and Distribution Policy

Resource Recovery is a wholly owned commercial business unit of Council. Resource Recovery's notional capital structure comprises community equity to the value of assets less liabilities. Any surplus earned by a business unit of Council is returned as a distribution to Council. This return is in recognition that business units have been established to further the good management and provision of quality services to our community. Funds distributed to Council from the commercial operations of the Resource Recovery business are utilised to provide enhanced services and infrastructure to the Townsville region.

Proposed Major Investments

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

Borrowings

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

Delegations

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

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

Reporting to Council

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

- on a quarterly basis, Resource Recovery reports to the community, via Council's Quarterly Performance Reports, about the performance targets that are included in its Operational Plan
- on an annual basis, Resource Recovery publishes an Annual Operations Report which is included in Council's Annual Report and shows its results against the Performance Plan.

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

Review and Amendment of the Annual Performance Plan

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

Performance Targets

Table 6 - Resource Recovery Performance Targets

Performance Measure	Description	Annual Target
Economic Sustainability		
Net operating result	Comparison of the actual net operating result with the budgeted net operating result.	Within 5% of adopted budget
Social Responsibility		
Customer service and collection performance	Less than 1 missed service for every 1,000 kerbside waste and recycling services. (Exceptions around disasters).	<1 for each 1,000
	Response time to missed kerbside waste and recycling wheelie bin services.	>95% by the next business day
	Response time to repair/replace requests for waste and recycling services.	95% within 3 business days
	Response time to new residential kerbside wheelie bin service commencement.	95% within 3 business days
Environmental Sustainability		
Penalty infringement notices or legal action for non-compliance	Number of penalty infringement notices issued, or instances of legal action initiated by the Regulator for non-compliance.	Zero

Our Budget



Overview

The 2025/26 budget has been prepared in accordance with sections 169–170 of the Local Government Regulation 2012. It is consistent with the Townsville 2025-2029 Corporate Plan (5-year Strategic Plan) and the Operational Plan 2025/26.

Statement of Income and Expenditure

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

Revenue

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

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

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

Expenditure

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

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

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

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

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

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

Statement of Financial Position

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

Statement of Cash Flows

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

Statement of Changes in Equity

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

Statement of Business Activities

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

Sources of Funding

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

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

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

Rates

To offset the impact of land valuations a 18% decrease has been applied to the rate in the dollar levied. A 4% increase to the minimum general rate across Council's differential rating categories except for the following:

Table 7 - Summary of General Rates Increase

Differential Rating Category	Description of change	Rate-in-\$ Change	Minimum Rate Change
Category 2 – Residential Non-Principal Place of Residence	The premium (in addition to Category 1) applied to the Rate in the dollar and the minimum rate has changed due to benchmarking across similar QLD Councils.	-13%	10.6%
Category 2-T – Transitory Accommodation	New Category – Rate in the dollar and Minimum rate are aligned to Category 4-01 Commercial	-	-
Category 3 – Multi-unit dwelling	New Categories – Minimum rate for each subcategory calculated by the number of units multiplied by the minimum rate for a Category 2 properties.	-18%	30%
Category 4-01 - Commercial	The same premium (in addition to Category 1) applied to the Rate in the dollar have been applied to the minimum rate.	-16%	54%
Category 4-02 Heavy Industry	The same premium (in addition to Category 1) applied to the Rate in the dollar have been applied to the minimum rate. Previous requirement for land size to be greater than 50 hectares has been removed.	-18%	50%

Utility Charges

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

Table 8 - Summary of Rates and Utility Charges

Charge Type	Description	2024/25 Charge (\$)	2025/26 Charge (\$)
Water	Standard Plan annual access charge	1,008	1,079
	Standard Plan Excess Consumption	3.86 per kL	4.13 per kL
	Water Watcher annual access charge	456	488
	Water Watcher Consumption	1.83 per kL	1.96 per kL
	Non-Residential annual access charge	480	514
	Non-Residential Consumption	3.77 per kL	4.03 per kL
Wastewater	Residential annual charge	838	888
	Non-residential annual charge per pedestal	983	1,042
Waste	Domestic 240L/240L Wheelie Bin per annum	262*	374 [†]
	Domestic 240L/360L Wheelie Bin per annum	262*	374 [†]
	Commercial Service Waste 240L Bin per annum	341*	411 [‡]
	Commercial Service Waste 240L Bin per annum (with rebate)	247*	374 [†]
	Commercial Service Recycling 240L Bin per annum	109	136

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

[†]The local waste management levy, previously charged at \$65 per annum, has been rolled into the annual charge. The State Waste Levy will be charged as a separate charge. Further details can be found in Appendix G - Waste Management and Recycling.

[‡]The State Waste Levy will be charged as a separate charge. Further details can be found in Appendix G - Waste Management and Recycling.

Fees and Charges

The fees and charges for 2025/26 can be viewed on Council's [website](#). The fees and charges include details of cost-recovery fees in accordance with section 98 of the *Local Government Act 2009*, commercial fees, charges for regulatory services, and those associated with the granting of a permit/licence or the regulation of an activity.

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

Borrowings

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

Council's Debt Policy is included in the Budget supporting documents section of this plan or alternatively can be found on Council's website.

Our Financial Sustainability

Long Term Financial Forecast

Townsville 2025-2029 Corporate Plan (5-year Strategic Plan) informs the Long Term Financial Forecast. The forecast indicates Council's long-term financial sustainability and allows early identification of future financial commitments for the nine years beyond 2025/26. Key assumptions included in the long-term financial forecast are:

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

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

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

Measures of Financial Sustainability

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

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

Rounding

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

Table 9 - Statement of Income and Expenditure

Statement of Income and Expenditure	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
Revenue			
General rates	233,260	245,015	257,365
Utility charges	269,640	284,892	301,452
<i>Water</i>	<i>124,703</i>	<i>134,084</i>	<i>144,524</i>
<i>Wastewater</i>	<i>107,222</i>	<i>111,002</i>	<i>114,914</i>
<i>Refuse and recycling</i>	<i>37,715</i>	<i>39,806</i>	<i>42,014</i>
Discounts and concessions	(16,544)	(17,552)	(18,621)
Fees and charges	45,436	47,018	48,656
Interest received	2,715	5,067	4,721
Contributions from developers	450	462	475
Grants and subsidies	17,624	14,056	14,229
Other revenue	11,945	20,229	30,039
Total revenue	564,526	599,187	638,316
Expenses			
Employee costs	187,278	194,726	202,473
Materials and services	210,531	219,506	238,057
Depreciation and amortisation	158,640	164,492	174,604
Finance costs	18,873	18,626	20,737
Other expenses	656	674	693
Total expenses	575,978	598,024	636,564
Operating surplus/(deficit)	(11,452)	1,163	1,752
Operating surplus ratio	(2.0)%	0.2%	0.3%
Capital Income			
Grants, subsidies, contributions and donations	128,978	181,112	149,520
Gain/(loss) on sale of property plant and equipment	(4,245)	-	-
Total capital income	124,733	181,112	149,520
Net result	113,281	182,275	151,272

Table 10 - Statement of Financial Position

Statement of Financial Position	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
Current assets			
Unrestricted cash and cash equivalents	89,839	95,269	93,515
Externally restricted cash	22,122	-	-
Contract assets	8,751	-	-
Trade and other receivables	47,302	50,087	53,663
Inventories	3,405	3,497	3,590
Other assets	6,763	6,953	7,147
Total current assets	178,182	155,806	157,915
Non-current assets			
Property, plant and equipment	7,247,077	7,442,401	7,582,610
Right-of-use assets	14,705	12,338	10,589
Intangible assets	125	83	41
Other assets	10,237	10,237	10,237
Total non-current assets	7,272,144	7,465,059	7,603,477
Total assets	7,450,326	7,620,865	7,761,392
Current liabilities			
Payables	66,498	68,866	75,284
Contract liabilities	17,753	-	-
Borrowings	38,727	41,115	50,354
Lease liabilities	1,803	1,607	970
Provisions	39,682	40,663	41,643
Other current liabilities	4,522	153	153
Total current liabilities	168,985	152,404	168,404
Non-current liabilities			
Borrowings	439,690	434,563	385,357
Lease liabilities	14,605	12,998	12,028
Provisions	36,111	40,127	44,144
Other non-current liabilities	1,323	1,273	1,223
Total non-current liabilities	491,729	488,961	442,752
Total liabilities	660,714	641,365	611,156
Net community assets	6,789,612	6,979,500	7,150,236
Community equity			
Asset revaluation reserve	2,392,358	2,399,971	2,419,435
Retained surplus	4,397,254	4,579,529	4,730,801
Total community equity	6,789,612	6,979,500	7,150,236

Table 11 - Statement Cash Flows

Statement of Cash Flows	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
Revenue			
Cash flows from operating activities			
Receipts from customers	550,422	586,963	630,021
Payments to suppliers and employees	(389,597)	(405,785)	(430,897)
Interest received	2,715	5,067	4,721
Borrowing costs	(22,214)	(23,642)	(22,916)
Net cash provided by operating activities	141,326	162,603	180,929
Cash flow from investing activities			
Payments for property, plant and equipment	(324,076)	(313,718)	(250,551)
Proceeds from sale of property, plant and equipment	(3,291)	954	954
Grants, subsidies, contributions and donations	155,250	138,011	108,489
Net cash used in investing activities	(172,117)	(174,753)	(141,108)
Cash flows from financing activities			
Proceeds from borrowings	88,384	34,950	1,166
Repayment of borrowings	(38,469)	(37,689)	(41,134)
Repayment of leases	(2,227)	(1,803)	(1,607)
Net cash provided by financing activities	47,688	(4,542)	(41,575)
Net increase/(decrease) in cash held	16,897	(16,692)	(1,754)
Cash at beginning of reporting period	95,064	111,961	95,269
Cash at the end of reporting period	111,961	95,269	93,515

Table 12 - Statement of Changes in Equity

Statement of Changes in Equity	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
Cash flows from operating activities			
Opening balance	2,392,348	2,392,358	2,399,971
Increase in asset revaluation reserve	10	7,613	19,464
Closing balance	2,392,358	2,399,971	2,419,435
Retained surplus			
Opening balance	4,283,973	4,397,254	4,579,529
Net result for the period	113,281	182,275	151,272
Closing balance	4,397,254	4,579,529	4,730,801
Total community equity	6,789,612	6,979,500	7,150,236

Table 13 - Statement of Council Business Activities

Statement of Council Business Activities	Townsville Water 2025/26 \$'000	Resource Recovery 2025/26 \$'000
Revenue		
Utility charges	245,688	37,750
Discounts and concessions	(3,695)	-
Fees and charges	4,785	37,815
Interest received	494	-
National Competition Policy revenue/recovery	5,109	3,857
Grants and subsidies	-	410
Other revenue	14,441	3,617
Total revenue	266,822	83,449
Operating expenses		
Employee costs	27,045	11,322
Materials and services	88,042	53,520
Depreciation and amortisation	56,644	3,680
Finance costs	13,847	1,053
National Competition Policy expense/charges	397	407
Other expenses	-	-
Total operating expenses	185,975	69,982
Operating surplus/(deficit) before income tax & capital items	80,847	13,467
Income tax	31,358	5,727
Operating surplus/(deficit) before capital items	49,489	7,740
Capital income		
Contributions capital	9,308	-
Contributions non-cash capital	5,795	-
Grants and subsidies capital	6,900	-
Profit/(loss) on sale of assets	(4,245)	-
Total capital income	17,758	-
Net result	67,247	7,740
Capital works		
Capital works	98,000	15,250
Restoration and rehabilitation work	-	-
Donated assets	5,795	-
Total capital works	103,795	15,250

Table 14 - Business Activity Statement

Business Activities Statement	Townsville Water 2025/26 \$'000	Resource Recovery 2025/26 \$'000
Revenue		
Services provided to local government	30,523	16,970
Services provided to clients other than local government	231,604	62,748
Community service obligations	4,695	3,731
Total revenue	266,822	83,449
Expenses		
Operating expenses	185,975	69,982
Operating surplus/(deficit) before income tax & capital items	80,847	13,467
Total capital income	17,758	-
Net result before tax	98,605	13,467
Income tax	31,358	5,727
Net result after tax	67,247	7,740

Table 15 - Community Service Obligations

Community Service Obligations	Townsville Water 2025/26 \$'000	Resource Recovery 2025/26 \$'000
Revenue		
Concessions on Wastewater Utility Charges	1,105	-
Concessions on Water Utility Charges	3,590	-
Concessions on landfill fees for charity organisations	-	49
Concessions on landfill fees for North Rail Yards site	-	3,330
Cost of provision for dead animal collection services	-	89
Cost of provision for infirm services	-	83
Cost of provision for Get Ready weekend	-	165
Cost of provision for community clean up events	-	4
Cost of provision for removal of illegal dumping	-	8
Hire of bins for community clean up events	-	3
Total Community Service Obligations	4,695	3,731

Table 16 - Changes in Rates and Utilities Levied

Changes in Rates and Utilities Levied	2024/25	2025/26	2026/27
	-	-	-
	2025/26	2026/27	2027/28
Change in rates and utility charges levied <u>before</u> discounts and concessions	9.49%	5.37%	5.46%
Change in rates and utility charges levied <u>after</u> discounts and concessions	9.84%	5.35%	5.43%

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

Statement of Income and Expenditure (Long Term)	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Revenue	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
General rates	233,260	245,015	257,365	270,335	280,549	291,146	302,144	313,559	325,401	337,693
Utility charges	269,640	284,892	301,452	316,485	338,182	356,292	370,248	389,143	403,396	430,365
Water	124,703	134,084	144,524	154,025	169,995	182,177	189,996	202,537	210,212	230,371
Wastewater	107,222	111,002	114,914	118,965	123,159	127,500	131,994	136,647	141,464	146,451
Refuse and recycling	37,715	39,806	42,014	43,495	45,028	46,615	48,258	49,959	51,720	53,543
Discounts and concessions	(16,544)	(17,552)	(18,621)	(19,755)	(20,706)	(21,703)	(22,748)	(23,843)	(24,991)	(26,195)
Fees and charges	45,436	47,018	48,656	50,353	52,109	53,928	55,811	57,761	59,781	61,872
Interest received	2,715	5,067	4,721	5,048	5,479	5,591	5,709	5,685	5,626	5,500
Contributions from developers	450	462	475	488	502	515	530	544	559	574
Grants and subsidies	17,624	14,056	14,229	14,408	14,591	14,779	14,972	15,171	15,375	15,585
Other revenue	11,945	20,229	30,039	35,481	40,629	42,775	43,684	45,767	46,480	50,752
Total revenue	564,526	599,187	638,316	672,843	711,335	743,323	770,350	803,787	831,627	876,146
Expenses										
Employee costs	187,278	194,726	202,473	209,046	215,834	221,278	228,465	235,887	243,551	251,465
Materials and services	210,531	219,506	238,057	248,255	264,698	276,846	289,207	302,481	314,093	334,154
Depreciation and amortisation	158,640	164,492	174,604	187,629	193,359	201,497	209,095	218,603	226,704	239,272
Finance costs	18,873	18,626	20,737	23,598	22,420	20,907	19,453	18,000	16,616	15,310
Other expenses	656	674	693	712	731	751	772	793	815	837
Total expenses	575,978	598,024	636,564	669,240	697,042	721,279	746,992	775,764	801,779	841,038
Operating surplus/(deficit)	(11,452)	1,163	1,752	3,603	14,293	22,044	23,358	28,023	29,848	35,108
Operating surplus ratio	(2.0)%	0.2%	0.3%	0.5%	2.0%	3.0%	3.0%	3.5%	3.6%	4.0%
Capital Income										
Grants, subsidies, contributions and donations	128,978	181,112	149,520	91,514	89,689	94,543	100,471	106,991	128,970	117,900
Gain/(loss) on sale of property plant & equipment	(4,245)	-	-	-	-	-	-	-	-	-
Total capital income	124,733	181,112	149,520	91,514	89,689	94,543	100,471	106,991	128,970	117,900
Net result	113,281	182,275	151,272	95,117	103,982	116,587	123,829	135,014	158,818	153,008

Table 18 - Statement of Financial Position (Long Term)

Statement of Financial Position (Long-Term)	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current assets										
Unrestricted cash and cash equivalents	89,839	95,269	93,515	109,581	128,963	125,529	134,801	130,248	134,427	131,534
Externally restricted cash	22,122	-	-	-	-	-	-	-	-	-
Contract assets	8,751	-	-	-	-	-	-	-	-	-
Trade and other receivables	47,302	50,087	53,663	56,715	59,947	62,656	64,765	67,785	70,155	73,947
Inventories	3,405	3,497	3,590	3,683	3,776	3,868	3,961	4,054	4,147	4,239
Other assets	6,763	6,953	7,147	7,347	7,553	7,765	7,982	8,205	8,435	8,671
Total current assets	178,182	155,806	157,915	177,326	200,239	199,818	211,509	210,292	217,164	218,391
Non-current assets										
Property, plant and equipment	7,247,077	7,442,401	7,582,610	7,690,502	7,785,499	7,934,835	8,092,566	8,280,693	8,480,354	8,703,783
Right-of-use assets	14,705	12,338	10,589	8,840	7,784	6,728	5,672	4,616	3,560	2,504
Intangible assets	125	83	41	-	-	-	-	-	-	-
Other assets	10,237	10,237	10,237	10,237	10,237	10,237	10,237	10,237	10,237	10,237
Total non-current assets	7,272,144	7,465,059	7,603,477	7,709,579	7,803,520	7,951,800	8,108,475	8,295,546	8,494,151	8,716,524
Total assets	7,450,326	7,620,865	7,761,392	7,886,905	8,003,759	8,151,618	8,319,984	8,505,838	8,711,315	8,934,915
Current liabilities										
Payables	66,498	68,866	75,284	79,982	85,099	88,900	92,545	96,977	100,663	106,900
Contract liabilities	17,753	-	-	-	-	-	-	-	-	-
Borrowings	38,727	41,115	50,354	49,486	36,805	29,480	30,776	26,563	27,804	29,089
Lease liabilities	1,803	1,607	970	908	998	1,093	1,194	1,302	1,417	1,538
Provisions	39,682	40,663	41,643	42,624	43,605	44,586	45,566	46,547	47,528	48,509
Other current liabilities	4,522	153	153	153	153	153	153	153	153	153
Total current liabilities	168,985	152,404	168,404	173,153	166,660	164,212	170,234	171,542	177,565	185,208
Non-current liabilities										
Borrowings	439,690	434,563	385,357	369,333	352,211	322,731	291,955	265,392	237,588	208,499
Lease liabilities	14,605	12,998	12,028	11,120	10,122	9,029	7,835	6,532	5,115	3,578
Provisions	36,111	40,127	44,144	44,906	30,920	34,936	38,953	42,969	32,076	37,073
Other non-current liabilities	1,323	1,273	1,223	1,173	1,123	1,073	1,023	973	923	873
Total non-current liabilities	491,729	488,961	442,752	426,532	394,376	367,769	339,766	315,866	275,702	250,023
Total liabilities	660,714	641,365	611,156	599,685	561,036	531,981	510,000	487,408	453,267	435,231
Net community assets	6,789,612	6,979,500	7,150,236	7,287,220	7,442,723	7,619,637	7,809,984	8,018,430	8,258,048	8,499,684
Community equity										
Asset revaluation reserve	2,392,358	2,399,971	2,419,435	2,461,302	2,512,823	2,573,151	2,639,668	2,713,100	2,793,900	2,882,528
Retained surplus	4,397,254	4,579,529	4,730,801	4,825,918	4,929,900	5,046,487	5,170,316	5,305,330	5,464,148	5,617,156
Total community equity	6,789,612	6,979,500	7,150,236	7,287,220	7,442,723	7,619,637	7,809,984	8,018,430	8,258,048	8,499,684

Table 19 – Statement of Cash Flows (Long Term)

Statement of Cash Flows (Long Term)	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities										
Receipts from customers	550,422	586,963	630,021	664,744	702,623	735,024	762,533	795,081	823,632	866,857
Payments to suppliers and employees	(389,597)	(405,785)	(430,897)	(453,594)	(476,427)	(495,364)	(515,094)	(535,028)	(555,081)	(580,533)
Interest received	2,715	5,067	4,721	5,048	5,479	5,591	5,709	5,685	5,626	5,500
Borrowing costs	(22,214)	(23,642)	(22,916)	(21,598)	(20,420)	(18,907)	(17,453)	(16,000)	(14,616)	(13,310)
Net cash provided by operating activities	141,326	162,603	180,929	194,600	211,255	226,344	235,695	249,738	259,561	278,514
Cash flow from investing activities										
Payments for property, plant and equipment	(324,076)	(313,718)	(250,551)	(206,165)	(197,919)	(231,033)	(237,816)	(267,689)	(291,524)	(301,958)
Proceeds from sale of property, plant and equipment	(3,291)	954	954	954	954	954	954	954	954	954
Grants, subsidies, contributions and donations	155,250	138,011	108,489	44,539	35,803	38,104	41,012	44,415	63,053	48,817
Net cash used in investing activities	(172,117)	(174,753)	(141,108)	(160,672)	(161,162)	(191,975)	(195,850)	(222,320)	(227,517)	(252,187)
Cash flows from financing activities										
Proceeds from borrowings	88,384	34,950	1,166	34,000	20,000	-	-	-	-	-
Repayment of borrowings	(38,469)	(37,689)	(41,134)	(50,892)	(49,803)	(36,805)	(29,480)	(30,776)	(26,563)	(27,804)
Repayment of leases	(2,227)	(1,803)	(1,607)	(970)	(908)	(998)	(1,093)	(1,195)	(1,302)	(1,416)
Net cash provided by financing activities	47,688	(4,542)	(41,575)	(17,862)	(30,711)	(37,803)	(30,573)	(31,971)	(27,865)	(29,220)
Net increases/(decrease) in cash held	16,897	(16,692)	(1,754)	16,066	19,382	(3,434)	9,272	(4,553)	4,179	(2,893)
Cash at beginning of reporting period	95,064	111,961	95,269	93,515	109,581	128,963	125,529	134,801	130,248	134,427
Cash at the end of reporting period	111,961	95,269	93,515	109,581	128,963	125,529	134,801	130,248	134,427	131,534

Table 20 – Statement of Changes in Equity

Statement of Changes in Equity	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Asset revaluation reserve										
Opening balance	2,392,348	2,392,358	2,399,971	2,419,435	2,461,302	2,512,823	2,573,151	2,639,668	2,713,100	2,793,900
Increase in asset revaluation reserve	10	7,613	19,464	41,867	51,521	60,328	66,517	73,432	80,800	88,628
Closing balance	2,392,358	2,399,971	2,419,435	2,461,302	2,512,823	2,573,151	2,639,668	2,713,100	2,793,900	2,882,528
Retained surplus										
Opening balance	4,283,973	4,397,254	4,579,529	4,730,801	4,825,918	4,929,900	5,046,487	5,170,316	5,305,330	5,464,148
Net result for the period	113,281	182,275	151,272	95,117	103,982	116,587	123,829	135,014	158,818	153,008
Closing balance	4,397,254	4,579,529	4,730,801	4,825,918	4,929,900	5,046,487	5,170,316	5,305,330	5,464,148	5,617,156
Total community equity	6,789,612	6,979,500	7,150,236	7,287,220	7,442,723	7,619,637	7,809,983	8,018,430	8,258,047	8,499,684

Table 21 – Summary of Council's Financial Sustainability

Type	Measure	Target (Tier 2)	Budget as at 30 June 2026	30 June 2027	30 June 2028	30 June 2029	30 June 2030	30 June 2031	30 June 2032	30 June 2033	30 June 2034	30 June 2035
9-Year Forecast												
Operating Performance	Operating Surplus Ratio (Operating result / total operating revenue)	>0%	-2.0%	0.2%	0.3%	0.5%	2.0%	3.0%	3.0%	3.5%	3.6%	4.0%
	Operating Cash Ratio (Operating result + depreciation and amortisation + finance costs / total operating revenue)	>0%	29.9%	31.5%	31.1%	31.5%	32.0%	32.5%	32.4%	32.6%	32.6%	32.8%
Liquidity	Unrestricted Cash Expense Cover Ratio (Total cash and equivalents + current investments + available ongoing QTC working capital facility limit - externally restricted cash / total operating expenditure - depreciation and amortisation - finance costs)	>2 months	5.9									
	Asset Sustainability Ratio (Capital expenditure on replacement of infrastructure assets (renewals) / depreciation expenditure on infrastructure assets)	>60%	61.6%	71.4%	60.9%	60.2%	61.6%	61.5%	61.6%	56.1%	60.3%	59.8%
Asset Management	Asset Consumption Ratio (Written down replacement cost of depreciable infrastructure assets / current replacement cost of depreciable infrastructure assets)	>60%	79.3%	75.9%	75.6%	75.0%	73.9%	74.4%	74.5%	75.3%	76.0%	76.7%
	Asset Renewal Funding Ratio (Total planned capital expenditure on infrastructure asset renewals over 10 years / total required capital expenditure on infrastructure asset renewals over 10 years)	N/A	93.9%									
Financial Capacity	Council-Controlled Revenue (Net rates, levies and charges + fees and charges / total operating revenue)	N/A	94.2%	93.4%	92.3%	91.8%	91.4%	91.4%	91.6%	91.6%	91.8%	91.7%
	Population Growth (Prior year estimated population / previous year estimated population - 1)	N/A	1.7%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%
Debt Servicing Capacity	Leverage Ratio (Book value of debt / operating results + depreciation and amortisation and finance costs)	0-4 times	2.8	2.5	2.2	2.0	1.7	1.5	1.3	1.1	1.0	0.8

Revenue Statement and Policies



Table of Contents

Revenue Statement63

 Appendix A: Differential Rating Categories.....68

 Appendix B: Differential Rates, Limitations on Increases, Minimum General Rates79

 Appendix C: Townsville City Council Land Use Codes81

 Appendix D: Rural Fire Levy.....85

 Appendix E: Utility Charges – Water86

 Appendix F: Utility Charges – Wastewater and Trade Waste.....88

 Appendix G: Utility Charges – Waste Management and Recycling90

Revenue Policy92

Debt Policy.....96

Investment Policy99

Revenue Statement

1. Overview

In accordance with section 172 of the Local Government Regulation 2012, a Revenue Statement is required to be prepared and adopted each financial year.

This revenue statement explains the revenue raising measures adopted in Council's 2025/26 budget.

2. Applicability

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

3. Making and Levying of General Rates Rationale

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

In accordance with section 6(1)(b) of the *Land Valuation Act 2010* (and section 74(1) of the Local Government Regulation 2012), land valuation is used as the basis for levying general rates in Queensland. The general rate could be determined by dividing the income needed from general rates by the rateable valuation of lands; however, that would be inequitable because of the considerable diversity in the Townsville region in terms of land use and location, land values, access to, and actual and potential demands for, services and facilities. To provide a more equitable and reasonable basis for its revenue raising, Council has adopted a general rating system that takes into account a combination of specific user charges, separate charges, special rates and charges and differential general rates.

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

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

4. Differential General Rating

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

- the land's unimproved capital or site value as advised by the Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development
- the Differential General Rating Category that Council gives to the land.

All land within Townsville is given a Differential General Rating Category.

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

- there will be 57 categories of rateable land for 2025/26 as set out in Appendix A – Differential Rating Categories
- the description of each of the rating categories of rateable land in the local government area is set out in Appendix A – Differential Rating Categories
- the rates and charges to be levied for each of the 57 differential general rating categories are detailed in Appendix B – Differential Rates, Limitations on Increases, Minimum General Rates.

5. Rateable Value of Land

To determine the rateable value of land, Council uses the unimproved capital or site valuation as advised by the Department of Natural and Mines, Manufacturing and Regional and Rural Development. The last valuation of the city was carried out on 1 October 2024 with the valuation being applied from 1 July 2025.

6. Limitation of Increase in Rates

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

For the 2025/26 financial year, the general rates levied on Category 1 land, that is not rated at the minimum general rate, will be limited to the amount of the general rates levied for the property for the year ending 30 June 2025, plus an increase of 20%.

This is subject to the following conditions:

- The limitation of increase (commonly described as “capping”) is not available retrospectively.
- If ownership of the land to which capping applies is transferred after 1 July of any year, then capping will cease to apply for the following financial year.

7. Rural Fire Brigades Special Charge

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

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

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

8. Commercial Business Activity – Water Utility Charges

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

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

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

Standard Plan customers will be charged for a fixed allocation of water, plus a charge for any consumption in excess of the allocation. Water Watchers Plan residential consumers will be charged a two-part tariff which includes a fixed service charge and consumption-based charge. All developed and undeveloped residential properties within the water supply area connected to the water supply are placed on the Standard Plan. Residential property owners can opt into the Water Watchers Plan by application.

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

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

The fees charged for the Water Services Activity are detailed in Council’s Schedule of Rates and Charges 2025/26, and the utility charges for this activity are detailed in Appendix E – Utility Charges – Water.

9. Commercial Business Activity – Wastewater and Trade Waste Utility Charges

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

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

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

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

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

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

The fees charged for the wastewater activity are detailed in Council's Schedule of Rates and Charges 2025/26 and the utility charges for this activity are detailed in Appendix F – Utility Charges – Wastewater and Trade Waste.

10. Commercial Business Activity – Waste Management and Recycling Utility Charges

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

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

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

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

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

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

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

The fees charged for the waste management and recycling activities are detailed in Council's Schedule of Rates and Charges 2025/26, and the utility charges for this activity are detailed in Appendix G – Utility Charges – Waste Management and Recycling.

11. Utility Charges – Plumbing and Drainage

A backflow annual registration and monitoring fee will apply to each testable backflow prevention device installed at the premises in Council's area for the registration of and the activity of monitoring the maintenance and testing of each device.

Under the Plumbing and Drainage Regulations 2019 (section 101), Council has an obligation to:

- a) Register each testable backflow protection device; and
- b) Monitor the maintenance of each testable device.

The backflow annual device fee will be charged on the first-rate notice issued for each financial year.

A charge of \$52.50 will apply to each testable backflow prevention device installed on the property

12. Hardship Concession

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

Council's Hardship Concessions Policy can be found on Council's website.

13. Pensioner Rates Concessions

Council has decided to allow concessions in accordance with section 120(1)(a) of the Local Government Regulation 2012 and as set out in the Pensioner Rates Concession Policy.

Council's Pensioner Rates Concession Policy can be found on Council's website.

14. Pre-2016 Pensioner Arrears Concession Policy

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

Council's Pre-2016 Pensioner Arrears Concession Policy can be found on Council's website.

15. General Rates and Utility Charges Concession Policy

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

Council's General Rates and Utility Charges Concession Policy can be found on Council's website.

16. Reduction of Water Consumption Charges Policy

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

Council's Reduction of Water Consumption Charges Policy can be found on Council's website.

17. Concession of Water Charges for Home Haemodialysis Patients Policy

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

Council's Concession of Water Charges for Home Haemodialysis Patients Policy can be found on Council's website.

18. Concession of Disposal Fees for Charity Bin Waste Policy

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

Council's Concession of Disposal Fees for Charity Bin Waste Policy can be found on Council's website.

19. City Activation and Housing Incentive Policy

Concessions for general rates will be granted in accordance with Section 120(1)(d) of the Local Government Regulation 2012 to certain ratepayers that meet the eligibility criteria set out in this Policy.

Council's City Activation and Housing Incentive Policy can be found on Council's website.

20. Prompt Payment Discount

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

Council's Rates Discount Policy can be found on Council's website.

21. Interest Charges on Overdue Rates

Unpaid rates are considered overdue after midnight on the designated due date on the notice. Interest will be charged from 7 days after the designated due date of each charge until the date of payment, at the rate of 12.12% each year in accordance with section 133 of the Local Government Regulation 2012.

22. Cost-Recovery and Other Fees and Charges

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

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

Council's adopted fees and charges include a mixture of cost-recovery and commercial user-pays fees. The cost-recovery (regulatory) charges are identified as such in Council's Fees and Charges Schedule. Council's Fees and Charges Register contains full details of fees and charges adopted by Council for 2025/26 and is available on Council's website.

Appendix A: Differential Rating Categories

Pursuant to section 81 of Local Government Regulation 2012, the categories into which rateable land is categorised, the description of those categories and, pursuant to sub-sections (4) and (5) of section 81 of the Local Government Regulation 2012, the method by which land is to be identified and included in its appropriate category is as follows:

Differential General Rating Category	Description	Townsville City Council Land Use Code
Category 1 Residential Principal Place of Residence	Residential premises used as the owner's principal place of residence, where the premises are located within any of the following zone codes within the Townsville City Plan: <ul style="list-style-type: none"> • Low Density – Medium Density Residential • High Density Residential – Character Residential • Sport and Recreation – Emerging Residential • Open Space – Environmental Management/Conversion • Rural Residential – Rural. 	Land having the land use code of either 1, 2, 4, 5, 6, 8, 9 or 94.
Category 2 Residential Non-Principal Place of Residence	Vacant residential land or residential premises used as a place of residence to provide rental accommodation to permanent residents, where the premises are located within any of the following zoning codes within the Townsville City Plan: <ul style="list-style-type: none"> • Low Density – Medium Density Residential • High Density Residential – Character Residential • Sport and Recreation – Emerging Residential • Open Space – Environmental Management/Conversion • Rural Residential – Rural. 	Land having the land use code of either 1, 2, 4, 5, 6, 8, 9, 72 or 94.
Category 2-T Residential – Transitory Accommodation	Residential premises used as a place of residence to provide transitory accommodation to a paying guest, where the premises are located within any of the following zoning codes within the Townsville City Plan: <ul style="list-style-type: none"> • Low Density – Medium Density Residential • High Density Residential – Character Residential • Sport and Recreation – Emerging Residential • Open Space – Environmental Management/Conversion • Rural Residential – Rural. 	Land having the land use code of either 1, 2, 4, 5, 6, 8, 9 or 94.
Category 3-02 Multi-Unit Dwelling 2 Units	Land with building(s): <ul style="list-style-type: none"> • comprised of 2 individual residential accommodation units • not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> • predominately used for a residential purpose • that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-03 Multi-Unit Dwelling 3 Units	Land with building(s): <ul style="list-style-type: none"> • comprised of 3 individual residential accommodation units • not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> • predominately used for a residential purpose • that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-04 Multi-Unit Dwelling 4 Units	Land with building(s): <ul style="list-style-type: none"> • comprised of 4 individual residential accommodation units • not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> • predominately used for a residential purpose • that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.

Differential General Rating Category	Description	Townsville City Council Land Use Code
Category 3-05 Multi-Unit Dwelling 5 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 5 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-06 Multi-Unit Dwelling 6 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 6 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-07 Multi-Unit Dwelling 7 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 7 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-08 Multi-Unit Dwelling 8 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 8 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-09 Multi-Unit Dwelling 9 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 9 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-10 Multi-Unit Dwelling 10 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 10 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-11 Multi-Unit Dwelling 11 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 11 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.

Differential General Rating Category	Description	Townsville City Council Land Use Code
Category 3-12 Multi-Unit Dwelling 12 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 12 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-13 Multi-Unit Dwelling 13 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 13 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-14 Multi-Unit Dwelling 14 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 14 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-15 Multi-Unit Dwelling 15 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 15 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-16 Multi-Unit Dwelling 16 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 16 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-17 Multi-Unit Dwelling 17 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 17 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-18 Multi-Unit Dwelling 18 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 18 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.

Differential General Rating Category	Description	Townsville City Council Land Use Code
Category 3-19 Multi-Unit Dwelling 19 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 19 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-20 Multi-Unit Dwelling 20 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 20 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-21 Multi-Unit Dwelling 21 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 21 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-22 Multi-Unit Dwelling 22 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 22 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-23 Multi-Unit Dwelling 23 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 23 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-24 Multi-Unit Dwelling 24 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 24 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-25 Multi-Unit Dwelling 25 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 25 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.

Differential General Rating Category	Description	Townsville City Council Land Use Code
Category 3-26 Multi-Unit Dwelling 26 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 26 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-27 Multi-Unit Dwelling 27 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 27 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-28 Multi-Unit Dwelling 28 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 28 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-29 Multi-Unit Dwelling 29 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 29 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-30 Multi-Unit Dwelling 30 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 30 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-31 Multi-Unit Dwelling 31 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 31 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-32 Multi-Unit Dwelling 32 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 32 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.

Differential General Rating Category	Description	Townsville City Council Land Use Code
Category 3-33 Multi-Unit Dwelling 33 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 33 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-34 Multi-Unit Dwelling 34 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 34 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-35 Multi-Unit Dwelling 35 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 35 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-36 Multi-Unit Dwelling 36 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 36 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-37 Multi-Unit Dwelling 37 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 37 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-38 Multi-Unit Dwelling 38 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 38 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-39 Multi-Unit Dwelling 39 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 39 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.

Differential General Rating Category	Description	Townsville City Council Land Use Code
Category 3-40 Multi-Unit Dwelling 40-49 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 40-49 individual residential accommodation units not registered on a building units plan or group titles plan, and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-50 Multi-Unit Dwelling 50-59 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 50-59 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-60 Multi-Unit Dwelling 60-69 Units	Land with building(s): <ul style="list-style-type: none"> comprised of 60-69 individual residential accommodation units not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-70 Multi-Unit Dwelling 70+ Units	Land with building(s): <ul style="list-style-type: none"> comprised of 70 or more individual residential accommodation units not registered on a building units plan or group titles plan, and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose that is not within Rating Categories 1, 2 or 2-T. 	Land having the land use code of 3.
Category 3-R Retirement Villages/ Lifestyle villages	Land used as a retirement or lifestyle village: <ul style="list-style-type: none"> not registered on a building units plan or group titles plan, and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i> predominately used for a residential purpose <p>For avoidance of doubt, this description excludes land used for the provision of supervised accommodation where the use includes medical and other support facilities for residents who cannot live independently and require regular nursing or personal care (e.g. a convalescent home, nursing home or aged care facility).</p>	Land having the land use code of either 1, 2, 7 or 21.
Category 3-BH Boarding House	Land used as a boarding house, guest house, hostel or the like utilising a building or buildings classified (under the Building Code of Australia) as either Class 1b or Class 3.	Land having the land use code of either 1, 2, 5, 7, 8 or 21.

Differential General Rating Category	Description	Townsville City Council Land Use Code
Category 4-01 Commercial	Land not otherwise categorised, that is used in whole or in part for commercial (i.e. non-residential) purposes.	Land having the land use code of either 8,9,10,11,12,13,14,15,16, 17,18,19,20,21,22,23, 24,25,26,27,28,29,30, 33,34,35,36, 41,42,43,44,45, 47,48,49,50,51,52, 56,57,58,91,95 or 97.
	Land, not otherwise categorised, that is used in whole or in part for commercial (i.e. non-residential) purposes that is zoned within any of the following zone codes within the Townsville City Plan: <ul style="list-style-type: none"> • Low Impact Industry - Medium Impact Industry • High Impact Industry - Community Facilities • Local Centre - District Centre • Major Centre - Neighbourhood Centre • Principal Centre (CBD) - Specialised Centre • Special Purpose - Mixed Use. 	Land having the land use code of either 1, 4, 5, 6, 72 or 94.
Category 4-02 Heavy Industry	Land used in whole or part for an industrial activity or activities that include manufacturing, producing, processing, altering, recycling, refining, storing, distributing, transferring or treating of any, or any combination of, products, raw materials (excluding livestock), minerals, chemicals, oils, gases or metals, and includes such premises previously used for such purposes, but presently are under care and maintenance.	Land having the land use code of either 31, 32, 37, 39 or 40.
Category 4-03 Special Development >10ha	Land, having an area of greater than 10 hectares, located wholly within the Townsville State Development Area or the Elliot Springs master planned community.	Land having the land use code of either 1, 4, 5, 18, 35, 37, 65 or 66.
Category 4-04 Land not otherwise categorised	Land that is not capable of being categorised in another rating category.	As determined by the Chief Executive Officer
Category 5-01 Large Retail greater than 2,000 sqm but less than 20,000 sqm	Land used in whole or part for retail purposes where the building (or buildings) on the land have a gross floor area of greater than 2,000 m ² but less than 20,000 m ² .	Land having the land use code of either 10, 11, 12, 13, 14, 15, 16, 23 or 28.
Category 5-02 Large Retail 20,000 sqm or more, but less than 30,000 sqm	Land used in whole or part for retail purposes where the building (or buildings) on the land have a gross floor area of greater than 20,000 m ² but less than 30,000 m ² .	Land having the land use code of either 10, 11, 12, 13, 14, 15, 16, 23 or 28.

Differential General Rating Category	Description	Townsville City Council Land Use Code
Category 5-03 Large Retail 30,000 sqm or more, but less than 40,000 sqm	Land used in whole or part for retail purposes where the building (or buildings) on the land have a gross floor area of greater than 30,000 m ² but less than 40,000 m ² .	Land having the land use code of either 10, 11, 12, 13, 14, 15, 16, 23 or 28.
Category 5-04 Large Retail 40,000 sqm or more, but less than 50,000 sqm	Land used in whole or part for retail purposes where the building (or buildings) on the land have a gross floor area of greater than 40,000 m ² but less than 50,000 m ² .	Land having the land use code of either 10, 11, 12, 13, 14, 15, 16, 23 or 28.
Category 5-05e Large Retail 50,000 sqm or more	Land used in whole or part for retail purposes where the building (or buildings) on the land have a gross floor area of greater than 50,000 m ² .	Land having the land use code of either 10, 11, 12, 13, 14, 15, 16, 23 or 28.
Category 6-01 Agriculture and Grazing	Land used in whole or in part for agriculture and/or grazing purposes.	Land having the land use code of either 64, 65, 66, 74, 75, 79, 80, 81, 83, 84, 85, 86, 87, 88 or 89.

Dictionary

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

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

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

- building services, plant, and equipment
- access between levels
- ground floor public lobby
- a mall
- the parking, loading, and manoeuvring of motor vehicles and
- unenclosed private balconies, whether roofed or not as determined by Council from any information source.

Land use code means the land use codes referred to in column 3 above that are prepared and adopted by the Council for use in conjunction with the differential rating categorisation, description and identification table appearing above. Similarly, the definitions of these land use codes are prepared and adopted by the Council for use in conjunction with the differential rating categorisation, description and identification table appearing above. A full list of the land use codes and their definitions are attached to Council's 2025/2026 Revenue Statement (Appendix C).

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

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

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

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

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

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

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

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

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

Retail business has the meaning in the Retail Shop Leases Regulation 2016 as at 30 June 2025.

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

Transitory accommodation is where a residential premises is offered, available or used as temporary accommodation by a paying guest at any time during the rating period.

Transitory accommodation includes residential premises that are subject to a management agreement with a third party that permits the dwelling to be offered, made available or used for temporary accommodation by a paying guest.

Transitory accommodation listings or advertising/marketing (for example on publicly available websites and/or with real estate agents) will constitute evidence of the land being offered, available or used for transitory accommodation purposes.

Without limitation, the following is not transitory accommodation:

- an entire property that is offered, available, or used for temporary accommodation for a total of less than 30 days in the financial year; or
- a room in a residential premises that is offered, available or used for temporary accommodation within a principal place of residence and is considered home hosted as the owner(s) resides at the premises when the room is offered, available or used, or
- a residential premises with a documented tenancy agreement in place that meets the requirements of *the Residential Tenancies and Rooming Accommodation Act 2008* and the agreement is in place for a period of 90 consecutive days or more in the financial year and is within Rating Category 2; or
- land used to provide temporary accommodation that is within Rating Categories 3-02 to 3-70 (inclusive), 3-R, 3-BH and 4-01.

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

Category	Description	Rate-in-\$	Minimum (\$)	Limitation (cap)
1	Residential - Principal Place of Residence	0.009054	1,253	20%
2	Residential - Non-Principal Place of Residence	0.011318	1,566	No Limit
2-T	Residential – Transitory Accommodation	0.016750	2,318	No Limit
3-02	Multi-Unit Dwelling 2 Units	0.011770	3,132	No Limit
3-03	Multi-Unit Dwelling 3 Units	0.011770	4,698	No Limit
3-04	Multi-Unit Dwelling 4 Units	0.011770	6,264	No Limit
3-05	Multi-Unit Dwelling 5 Units	0.011770	7,830	No Limit
3-06	Multi-Unit Dwelling 6 Units	0.011770	9,396	No Limit
3-07	Multi-Unit Dwelling 7 Units	0.011770	10,962	No Limit
3-08	Multi-Unit Dwelling 8 Units	0.011770	12,528	No Limit
3-09	Multi-Unit Dwelling 9 Units	0.011770	14,094	No Limit
3-10	Multi-Unit Dwelling 10 Units	0.011770	15,660	No Limit
3-11	Multi-Unit Dwelling 11 Units	0.011770	17,226	No Limit
3-12	Multi-Unit Dwelling 12 Units	0.011770	18,792	No Limit
3-13	Multi-Unit Dwelling 13 Units	0.011770	20,358	No Limit
3-14	Multi-Unit Dwelling 14 Units	0.011770	21,924	No Limit
3-15	Multi-Unit Dwelling 15 Units	0.011770	23,490	No Limit
3-16	Multi-Unit Dwelling 16 Units	0.011770	25,056	No Limit
3-17	Multi-Unit Dwelling 17 Units	0.011770	26,622	No Limit
3-18	Multi-Unit Dwelling 18 Units	0.011770	28,188	No Limit
3-19	Multi-Unit Dwelling 19 Units	0.011770	29,754	No Limit
3-20	Multi-Unit Dwelling 20 Units	0.011770	31,320	No Limit
3-21	Multi-Unit Dwelling 21 Units	0.011770	32,886	No Limit
3-22	Multi-Unit Dwelling 22 Units	0.011770	34,452	No Limit
3-23	Multi-Unit Dwelling 23 Units	0.011770	36,018	No Limit
3-24	Multi-Unit Dwelling 24 Units	0.011770	37,584	No Limit
3-25	Multi-Unit Dwelling 25 Units	0.011770	39,150	No Limit
3-26	Multi-Unit Dwelling 26 Units	0.011770	40,716	No Limit
3-27	Multi-Unit Dwelling 27 Units	0.011770	42,282	No Limit
3-28	Multi-Unit Dwelling 28 Units	0.011770	43,848	No Limit
3-29	Multi-Unit Dwelling 29 Units	0.011770	45,414	No Limit
3-30	Multi-Unit Dwelling 30 Units	0.011770	46,980	No Limit

Category	Description	Rate-in-\$	Minimum (\$)	Limitation (cap)
3-31	Multi-Unit Dwelling 31 Units	0.011770	48,546	No Limit
3-32	Multi-Unit Dwelling 32 Units	0.011770	50,112	No Limit
3-33	Multi-Unit Dwelling 33 Units	0.011770	51,678	No Limit
3-34	Multi-Unit Dwelling 34 Units	0.011770	53,244	No Limit
3-35	Multi-Unit Dwelling 35 Units	0.011770	54,810	No Limit
3-36	Multi-Unit Dwelling 36 Units	0.011770	56,376	No Limit
3-37	Multi-Unit Dwelling 37 Units	0.011770	57,942	No Limit
3-38	Multi-Unit Dwelling 38 Units	0.011770	59,508	No Limit
3-39	Multi-Unit Dwelling 39 Units	0.011770	61,074	No Limit
3-40	Multi-Unit Dwelling 40-49 Units	0.011770	62,640	No Limit
3-50	Multi-Unit Dwelling 50-59 Units	0.011770	78,300	No Limit
3-60	Multi-Unit Dwelling 60-69 Units	0.011770	93,960	No Limit
3-70	Multi-Unit Dwelling 70+ Units	0.011770	109,620	No Limit
3-R	Retirement Villages	0.011770	1,566	No Limit
3BH	Boarding House	0.011770	1,566	No Limit
4-01	Commercial	0.016750	2,318	No Limit
4-02	Heavy Industry	0.024446	3,383	No Limit
4-03	Special Development > 10 ha	0.031544	22,105	No Limit
4-04	Land not otherwise defined	0.016750	2,318	No Limit
5-01	Large Retail greater than 2,000 but less than 20,000 sqm	0.022816	2,318	No Limit
5-02	Large Retail 20,000 sqm or more, but less than 30,000 sqm	0.029335	250,640	No Limit
5-03	Large Retail 30,000 sqm or more, but less than 40,000 sqm	0.029335	375,960	No Limit
5-04	Large Retail 40,000 sqm or more, but less than 50,000 sqm	0.029335	501,280	No Limit
5-05	Large Retail 50,000 sqm or more	0.029335	626,600	No Limit
6-01	Agriculture and Grazing	0.010638	1,566	No Limit

Appendix C: Townsville City Council Land Use Codes

Code	Description	Definition
1	Vacant Urban Land	Land being put to no use in an urban locality
2	Single Unit Dwelling	The use of a parcel of land exclusively as a site for a dwelling
3	Multi-Unit Dwelling (Flats)	The use of a parcel of land for two or more self-contained residential flats including a duplex or group of units held under single ownership but not part of a community management scheme.
4	Large Homesite Vacant	A vacant site significantly larger than land of which the highest and best use would be as a residential site
5	Large Homesite Dwelling	A parcel of land (similar to code used as single unit residence)
6	Outbuildings	A parcel of land with a relatively minor shed or garage as the main structural improvement. The improvement would be a gross underdevelopment of the site
7	Guest House, Private Hotel	An accommodation building where room only or room and meals are provided and have shared facilities (not a motel)
8	Building Units	A parcel of land where the single structure improvement has been surveyed on a SP plan and a Community Entitlement scheme has been established and registered. These developments are now incorporated under the BCCM Act. The secondary use of each strata-title should refer to the actual use (i.e. commercial, industrial)
9	Group Titles	A parcel of land where the single structure improvement has been surveyed on a SP plan and a Community Entitlement scheme has been established and registered. These developments are now incorporated under the BCCM Act. The secondary use of each strata-title should refer to the actual use (i.e. commercial, industrial)
10	Combination Multi Dwelling & Shops	Combined multi dwelling and shops i.e. Predominantly residential flats with shops but not registered on a Building Unit Plan or Group Title Plan
11	Shop Single	Shop with or without attached accommodation
12	Shops, Shopping Group (> 6 Shops)	More than six shops on subject property built to road alignment
13	Shopping Group (2 to 6 Shops)	Two to six shops on subject property built to road alignment
14	Shops, Main Retail (Central Business District)	Shops located in main inner city/town commercial area (central business district)
15	Shops, Secondary Retail (Fringe Central Business District)	Shops located on fringe of a central business district of city/town commercial areas. Presence of service industry in locality

Code	Description	Definition
16	Drive-in Shopping Centre	Drive in shopping minimum 4000sm including - neighbourhood, community and regional centres
17	Restaurant	Isolated prepared food outlet outside commercial area and including fast food outlet. E.g. KFC, McDonalds
18	Special Tourist Attraction	Any development with special recreation, historical or residential features which attracts a large number of people (including tourist village)
19	Walkway	Stratum as walkway
20	Marina	Marina including land-based component (boat servicing facilities and storage) not including harbour industries or structural, mechanical repairs
21	Residential Institutions (Non-Medical Care)	Aged peoples home not predominantly medical care.
22	Car Park	An area of land which has been prepared to accommodate vehicles either below or at ground level or on suspended concrete floors
23	Retail Warehouse	Isolated large showroom, warehouse used for retail purposes, but not in main inner city/town commercial area
24	Sales Area Outdoor	Dealers, Boats, Stock Cars, etc
25	Professional Offices	Building with professional offices, finance, banks, lending agents and brokers which are predominantly offices
26	Funeral Parlours	Funeral Parlours
27	Hospitals, Convalescent Homes (Medical Care Private)	Hospitals, aged people's home, nursing home, convalescent homes. Predominantly medical care
28	Warehouses and Bulk Stores	Not used for retail purposes
29	Transport Terminal	Freight and/or passengers
30	Service Station	Predominantly fuel retailing. If predominantly servicing repairs, see Code 36
31	Oil Depots and Refinery	Fuel dumps or storage and all refineries
32	Wharves	Actual wharves, jetties and barge landing
33	Builders Yards, Contractors Yards	Building and/or garden material storage centres (not retail or hardware). Fenced area for parking heavy equipment/materials
34	Cold Stores, Ice works	Isolated
35	General Industry	Heavy manufacturing industries e.g. Motor vehicle assembly, plant structural steelworks etc. See Town Planning guidelines
36	Light Industry	Light manufacturing industry and service industry. See Town Planning guidelines
37	Noxious, Offensive Industry	Industry from where a deal of offensive noise, odour, dust, etc. emanates, including abattoirs. See Town Planning guidelines
39	Harbour Industries	As code. Predominantly used for advertising
40	Extractive	Harbour associated service industry. Storage industry and processing

Code	Description	Definition
41	Child Care excluding Kindergarten	Facility for safe keeping of below school age children.
42	Hotel, Tavern	Premises licensed by Licensing Commission as hotel or tavern for the sale of liquor including casino.
43	Motels	Building predominantly used for overnight or short-term accommodation (includes motor inn).
44	Nursery (Plants)	Retail of plants and associated garden material.
45	Theatres & Cinemas	Theatres & Cinemas
47	Licensed Clubs	Any club with liquor licence/nonsporting e.g. R.S.L. (not including clubs with attached sporting/recreation facilities).
48	Sports Clubs, Facilities	All sporting/dance/fitness/health/bowling clubs with or without a liquor licence run as a business.
49	Caravan Parks	Caravan Parks
50	Other Clubs (Non-Business)	Boy Scouts/Girl Guides etc. not run as a business. Memorial Halls, Q.C.W.A., School of Arts etc. Sporting Clubs not run as business including sports fields/area tennis courts etc.
51	Religious	Churches, places of worship, church hall etc.
52	Cemeteries	Cemeteries including Crematoria
53	Commonwealth Owned Land	Secondary land use code Commonwealth Owned Land
54	State Owned Land	Secondary land use code State Owned Land
56	Showgrounds, Racecourses, Airfields	Airfield parking, hangers - no maintenance - if maintenance See 36
57	Parks, Gardens	Including undeveloped parkland
58	Educational	University, tertiary, training academy, colleges/school (including ancillary uses) and kindergarten.
59	Local Government Owned Land	Secondary land use code Local Government Owned Land
64	Cattle Grazing - Breeding	Concentration of the growing and selling of young stock - includes stud breeding.
65	Cattle Breeding & Fattening	Mixture of growing and/or selling young and mature stock - includes associated studs.
66	Cattle Fattening	Concentration of feeding and grazing mature stock for sale (includes feedlots).
72	Subdivided Vacant Land	Vacant land subdivided under Sections 49 -51 of the <i>Land Valuation Act 2010</i> Council to discount value for rates
74	Turf Farms	Growing turf for the purpose of harvesting and sale
75	Sugar Cane	Lands used for the growing of sugar cane or associated experimental purposes
79	Orchards	Includes all orchards - citrus, exotic fruit and nut, stone, other fruits and nuts
80	Tropical Fruits	As separate to orchards e.g. Bananas, paw paw
81	Pineapple	The growing of pineapple either for cash crop or manufacturing purposes

Code	Description	Definition
83	Small Crops & Fodder Irrigated	All vegetable and small crop items including strawberries, also includes legumes and other improved pasture, used for fodder or stock breeding purposes, grown under irrigation
84	Small Crops, Fodder Non-Irrigated	As with 83 without irrigation
85	Pigs	The breeding and/or growing and/or fattening of pigs in open range or feed lot environment
86	Horses	The breeding and/or growing of horses including stud purposes, including predominantly stables
87	Poultry	Includes breeding, plus the growing for meat and/or egg production either in a controlled environment or by open runs
88	Forestry & Logs	Growing for the purposes of harvesting areas of natural and/or plantation hardwood or softwood owned either privately or by the crown
89	Animals, Special	Any animal not listed above (includes dog kennels, cattery, permanent pounds, quarantine stations, cattle dips)
90	Stratum	Secondary land use code Stratum
91	Transformer	Transformer and substation, television/radio, transmission towers, telecommunication
94	Vacant Rural Land	A vacant parcel of land where the highest use is for rural pursuits
95	Reservoir, Dams, Bores	Includes permanent pump sites
97	Welfare Homes, Institutions	Child/Adult welfare institutions e.g. Subnormal, MS and similar organisations

Appendix D: Rural Fire Levy

Rural Fire Brigade Area	Annual Charge for each Property (\$)
Black River and Districts	30
Bluewater	110
Bluewater Estate	35
Clevedon	40
Cungulla	40
Horseshoe Bay	39
Lime Hills-Elliott	30
Majors Creek	25
Nome Valley	20
Oak Valley	20
Paluma	45
Purono Park	5
Rangewood	25
Rollingstone	30
Rupertswood	30
Saunders Beach	45
West Point	30

Appendix E: Utility Charges – Water

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

Residential

Residential properties are:

- those properties categorised as Category 1, 2, 2-T and 3-02 to 3-70 (inclusive) for rating purposes, unless the property has been approved for a non-residential use or
- those properties not categorised because they are exempt from general rates that are used for residential purposes.

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

Standard Plan

For each dwelling, home unit, flat or lot:

- the fixed annual charge for access to the water service and an allocation of up to 772 kL of water will be \$1,079 each year
- an excess water charge of \$4.13 per kL will apply for all consumption over the allowance of 772 kL during the consumption year.

Water Watchers Plan

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

- the fixed annual access residential water service charge will be \$488 each year
- the residential consumption charge will be \$1.96 per kL of water used during the consumption year.

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

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

Election of Water Billing Option

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

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

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

Non-residential

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

- the fixed annual access water service charge will be \$514 each year
- the consumption charge will be \$4.03 per kL of water used during the consumption year.

Commencement Date for Charges

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

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

Additional Connections

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

Metered Standpipes

A hire fee and bond deposit will apply for standpipes at the rate detailed in Council's Fees and Charges Register. For water consumed, a charge of \$4.03 per kL will apply.

Bulk Water

There is no fixed charge for bulk water supply. Bulk water consumed will be charged at \$4.03 per kL.

Residential Non-potable Supply

There is no fixed charge for a non-potable water supply. Non-potable water consumed will be charged at \$4.03 per kL.

Non-residential Non-potable Supply

Water provided will be priced on application.

Water Conservation Measures

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

Reading of Water Meters and Notification of High Usage

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

Appendix F: Utility Charges – Wastewater and Trade Waste

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

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

Residential

Residential properties are:

- those properties categorised as Category 1, 2, 2-T and 3-02 to 3-70 (inclusive), 3-R for rating purposes, unless the property has been approved for a non-residential use
- those properties not categorised because they are exempt from general rates that are used for residential purposes.

The sewerage utility charge for residential properties is \$888 each year. Each dwelling, home unit, flat or lot is a separate sewerage service.

The sewerage utility charge for each undeveloped residential lot is \$798 each year.

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

Non-residential

The sewerage utility charge for each non-residential customer is \$1,042 each pedestal, each year.

The sewerage utility charge for each undeveloped non-residential lot is \$938 each year.

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

Unconnected Premises

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

Commencement Date for Charges

Sewerage charges will be imposed from the earlier of the:

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

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

Properties Outside the Declared Sewer Area

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

Sewerage Infrastructure Alternative Access Fee

Where the applicable contribution to Council's Sewer Network, under Council's Planning Policies, has not been received, an additional surcharge of \$658 each lot applies.

Trade Waste Charges

Liquid trade waste charges will be:

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

Charges will apply for liquid trade waste discharge in accordance with Council's Trade Waste Policy which can be found on Council's website.

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

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

Risk Rating	Annual Access Fee (\$)
1	1,499
2	798
3	582
4	315
5	208
6	99

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

Discharge Category	Volume Charge (\$/kL)
Category 1.1	2.28
Category 1.2	2.02
Category 1.3	1.86
Category 1.4	1.62
Category 1.5	2.28

Discharge Category	Volume Charge (\$/kL)	Pollutant Charges (\$)		
		Chemical Oxygen Demand (COD) (kg)	Suspended Solids (kg)	SO ₄
Category 2.0	2.46	1.30	1.23	0.70

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

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

Commencement Date

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

Appendix G: Utility Charges – Waste Management and Recycling

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

Residential

Residential properties are:

- those categorised as Category 1, 2, 2-T and 3-02 to 3-70 (inclusive), 3-R and 3-BH for rating purposes, unless the property has been approved for a non-residential use, and
- those properties not categorised because they are exempt from general rates that are used for residential purposes.

Wheelie Bin Service Charge

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

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

Description	Annual Charge (\$)	State Waste Levy (\$)
240L waste and 240L recycle wheelie bin	374	26.10
240L waste and 360L recycle wheelie bin	374	26.10
140L waste and 240L recycle wheelie bin	364	15.24
140L waste and 360L recycle wheelie bin	364	15.24

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

Description	Annual Charge (\$)	State Waste Levy (\$)
Additional permanent 240L waste wheelie bin	207	26.10
Additional permanent 140L waste wheelie bin	202	15.24

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

Description	Annual Charge (\$)
Additional permanent 240L recycle wheelie bin	89
Additional permanent 360L recycle wheelie bin	127

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

Defined Paluma Area and Non-Defined Areas	Annual Charge (\$)	State Waste Levy (\$)
240L waste wheelie bin	290	26.10
140L waste wheelie bin	279	15.24

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

State Waste Levy

The Queensland Government Waste Levy for general waste is now \$97 per tonne. Council received \$4,898,398 for the 2025/26 financial year from the Queensland Government to partially mitigate impacts from the Waste Levy on households. This payment is around 70% of the amount required to be paid by Council to the Queensland Government as a levy for household waste to landfill. The Waste Utility Charge covers costs associated with managing waste in 2025/26, while the State Waste Levy Charge is the gap between the 70% rebate and the levy charged to Council by the Queensland Government.

Commencement Date for Full Charges

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

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

Non-residential

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

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

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

Description	Annual Charge (\$)	State Waste Levy (\$)
Waste 140L wheelie bin (with rebate)	325	15.24
Waste 140L wheelie bin	342	42.40
Waste 240L wheelie bin (with rebate)	374	26.10
Waste 240L wheelie bin	411	72.68
Recycling 240L wheelie bin	136	-
Recycling 360L wheelie bin	203	-

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

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

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



1. Policy Statement

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

In 2025/26, Townsville City Council (Council) will levy rates and charges in compliance with this policy.

2. Principles

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

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

3. Scope

This policy demonstrates the principles that Council intends to apply in the preparation and adoption of the 2025/26 budget, including:

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

This policy also addresses:

- the purpose for concessions; and
- infrastructure charges for Council.

4. Responsibility

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

5. Definitions

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

6. Policy

6.1. Principles Used for the Levying of Rates and Charges

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

Council accepts that land valuations are generally an appropriate basis to achieve the equitable imposition of general rates, with differential rating categories determined by:

- land use;
- ownership;
- availability of services;
- consumption of and demand for services; and,
- whether any attribute of the land (including the status of the land under the Planning Scheme) gives rise to, or is likely to give rise to, increased costs for the Council, whether at that land or elsewhere.

When levying the rates and charges, Council will:

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

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

6.2. Principles Used for Recovering Overdue Rates and Charges

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

- making clear the obligations of ratepayers and the process used by Council in assisting them to meet their financial obligations;
- making the processes used to recover outstanding rates and utility charges clear, simple to administer and cost-effective;
- considering the capacity to pay in determining appropriate payment plans for different sectors of the community;
- endeavouring to treat ratepayers with similar circumstances in a consistent way;

- offering flexibility to ratepayers experiencing financial hardship through concessional arrangements; and,
- adapting its response when necessary to city-wide events such as natural disasters or changes in the local economy.

6.3. Principles Used for Granting Concessions for Rates and Charges

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

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

6.4. Setting of Cost-Recovery Fees

Council considers that in almost all instances it is appropriate and in the community's interest to apply full cost-recovery to its water, sewerage and refuse and recycling utility charges, which includes obtaining a return on capital for assets used in the delivery of these services.

In accordance with section 97 of the *Local Government Act 2009*, cost-recovery fees will also be set for other services and activities which Council deems appropriate.

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

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

6.5. Supporting Development of City Activation and Housing Incentive

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

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

7. Legal Parameters

Local Government Act 2009

Local Government Regulation 2012

8. Associated Documents

City Activation and Housing Incentive Policy
Concession of Disposal Fees for Charity Bin Waste Policy
Concession of Water Charges for Home Haemodialysis Patients Policy
Debt Recovery Policy
General Rates and Utility Charges Concessions Policy
Hardship Concessions Policy
Pensioner Rates Concession Policy
Planning Scheme
Pre-2016 Pensioner Arrears Concession Policy
Rate Discount Policy
Reduction of Water Consumption Charges Policy
Revenue Statement



1. Policy Statement

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

Townsville City Council (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:

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

3. Scope

This policy applies to all Councillors and Council workers.

4. Responsibility

The Chief Executive Officer and General Manager, Commercial and Financial Services are responsible for ensuring that this policy is understood and adhered to by all workers.

5. Definitions

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

Borrow - means to raise and obtain, in any way, money, credit and other financial accommodation.

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

6. Policy

Borrowings are only available for capital investment purposes, as outlined below:

- Council may meet capital investment requirements by first using any surplus cash available (even if these are surplus only for a short term) before undertaking a new borrowing. This is the case even if using existing funds only defers the need to borrow for a short period of time.
- Council cannot use long-term debt to finance operating activities or recurrent expenditure. A working capital facility or overdraft may be utilised to help fund short-term cash flow requirements that may arise from time to time.
- Council recognises and accepts that infrastructure demands placed upon Council can often only be met through borrowings but will always be mindful of the additional cost incurred by the community when assets are acquired through borrowings, which increases the cost of providing capital infrastructure.
- Council will endeavour to fund all capital renewal projects from operating cash flows in the first instance and borrow for new and upgrade capital projects.
- Where borrowing is constrained, borrowings for infrastructure that provides a return on capital will take precedence over borrowings for other assets.
- When Council finances capital projects through borrowings, it will repay the loans in a term not exceeding the life of those assets and in accordance with Queensland Treasury Corporation's borrowing guidelines.
- Council will maintain close scrutiny of its level of debt to ensure its relevant financial sustainability indicators will not exceed the minimum limits recommended by the Queensland Treasury Corporation.
- Council will use as its basis for determining funding options the Strategic Asset Management Plan, together with the Long-Term Financial Forecast.
- The amount of new debt to be borrowed in a year must be approved as part of the annual budget process, excluding working capital and bank overdraft facilities. New borrowing applications must also be approved by the Department of Local Government, Water and Volunteers.
- In accordance with section 192 of the *Local Government Regulation 2012*, details of the planned borrowings for the budget year and the following nine financial years will be presented at Council's annual budget meeting. The details will include the planned borrowings for each year, the purpose of the borrowings and the term of repayment of existing and planned borrowings.

Planned borrowings are as follows:

Year and Purpose of Borrowing	Amount \$000
Year ended 30/06/2026 - New and upgrade infrastructure	96,153
Year ended 30/06/2027 - New and upgrade infrastructure	37,057
Year ended 30/06/2028 - New and upgrade infrastructure	1,166
Year ended 30/06/2029 - New and upgrade infrastructure	34,000
Year ended 30/06/2030	20,000
Year ended 30/06/2031 - New and upgrade infrastructure	-
Year ended 30/06/2032	-
Year ended 30/06/2033	-
Year ended 30/06/2034	-
Year ended 30/06/2035	-

Repayment term of new loans is up to 20 years with existing loans at 30 June 2025 having repayment terms between 2 years and 20 years. The amount projected to be outstanding at 30 June 2026 is \$478.4 million.

Anticipated loan principal repayments for the year ended 30 June 2026 is \$41.9 million.

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

7. Legal Parameters

Local Government Act 2009

Local Government Regulation 2012

Statutory Bodies Financial Arrangements Act 1982

Statutory Bodies Financial Arrangements Regulation 2019

8. Associated Documents

Adopted Budget

Local Government Borrowings, Working Capital Facilities, and Refinancing - Application Guideline

Long-Term Financial Forecast

Revenue Policy

Revenue Statement

Strategic Asset Management Plan



1. Policy Statement

In accordance with section 104(5)(c)(i) of the *Local Government Act 2009* and section 191(1) of the *Local Government Regulation 2012*, an Investment Policy is required to be prepared and adopted each financial year.

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

2. Principles

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

3. Scope

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

4. Responsibility

The Chief Executive Officer and General Manager Commercial and Financial Services are responsible for ensuring this policy is understood and adhered to by workers.

5. Definitions

At Call - means an investment that can be redeemed and the monies invested can be retrieved by the investor from the financial institution immediately or within 30 days without penalty.

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

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

Financial Institution - means an authorised deposit-taking institution as governed by the *Banking Act 1959* (Cth).

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

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

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

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

Responsible Officer - Council officers who are responsible for activity directly related to the transfers of cash between Council's investment accounts (e.g. Finance Officers).

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

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

6. Policy

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

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

6.1. Reporting and Performance Measurement

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

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

Regular cash management reports will be prepared by Financial Services.

6.2. Documentation and Approval

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

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

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

7. Legal Parameters

Banking Act 1959 (Cth)

Local Government Act 2009

Local Government Regulation 2012

Statutory Bodies Financial Arrangement Act 1982

Statutory Bodies Financial Arrangement Regulation 2019

8. Associated Documents

Register of Authorised Deposit-taking Institutions - Australian Prudential Regulation Authority



townsville.qld.gov.au