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## **SUPPORTING DOCUMENTS**

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Financial and policy documents to support the Annual Plan 2023–24.

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## 4.1 Statement of Estimated Financial Position 2022-23

In accordance with Section 205 of the *Local Government Regulation 2012*, the following statement serves to inform the budget adoption meeting of the City of Gold Coast's (the City's) financial operations and estimated financial position for 2022-23. A detailed schedule showing the estimated position as at 30 June 2023 is provided on the following pages.

<b>Special Purpose Financial Statement (Unaudited)</b>					
<b>Forecast Statement of Income and Expenditure for City Of Gold Coast</b>					
<b>For The Period Ended 30 June 2023</b>					
	<b>Gold Coast Tourist Parks</b>	<b>Gold Coast Waste Management</b>	<b>Gold Coast Water &amp; Sewerage</b>	<b>Other Activities</b>	<b>City Of Gold Coast</b>
	Revised Budget (\$'000)	Revised Budget (\$'000)	Revised Budget (\$'000)	Revised Budget (\$'000)	Revised Budget (\$'000)
<b>Revenue</b>					
Rates & Utility Charges	0	(99,969)	(557,449)	(755,849)	(1,413,268)
Rates Discounts & Remissions	0	0	0	64,608	64,608
Fees And Charges	(24,002)	(17,866)	(4,149)	(92,034)	(138,051)
Interest Revenue	0	(2,968)	(8,302)	(26,243)	(37,514)
Gain/Loss On Sale Of Assets	0	0	5,000	10,916	15,916
Contribution & Donations Revenue	0	(435)	(60,000)	(187,506)	(247,941)
Grants & Subsidies Revenue	0	0	(162)	(50,663)	(50,825)
Other Revenue	(55)	(1,600)	(1,860)	(30,573)	(34,089)
<b>Total Revenue</b>	<b>(24,057)</b>	<b>(122,839)</b>	<b>(626,923)</b>	<b>(1,067,346)</b>	<b>(1,841,164)</b>
<b>Expenses</b>					
Employee Costs	1,125	9,546	62,867	411,377	484,915
Materials And Services	19,936	101,522	538,194	540,008	1,199,660
Depreciation & Amortisation	1,743	4,609	126,395	187,631	320,377
Finance Costs	0	0	0	30,794	30,794
Other Expenses	1,726	7,607	3,574	106,719	119,626
Capitalised Expenses	(3,771)	(9,651)	(107,454)	(448,510)	(569,386)
<b>Total Expenses</b>	<b>20,758</b>	<b>113,633</b>	<b>623,576</b>	<b>828,019</b>	<b>1,585,986</b>
<b>Net Result</b>	<b>(3,299)</b>	<b>(9,206)</b>	<b>(3,347)</b>	<b>(239,327)</b>	<b>(255,179)</b>

**Special Purpose Financial Statement (Unaudited)**  
**Forecast Statement of Financial Position For City Of**  
**Gold Coast as at 30 June 2023**

**2023 Estimated  
Balance  
(\$'000)**

**Assets**

**Current Assets**

Cash Assets	867,770
Current Receivables	247,462
Inventories	52,781
Prepayments	1,980
Clearing Accounts	0
	<b>1,169,993</b>

**Non Current Assets**

Other Financial Assets	1,150
Property, Plant And Equipment	17,936,447
Assets Under Construction	0
	<b>17,937,597</b>

<b>Total Assets</b>	<b>19,107,591</b>
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**Liabilities**

**Current Liabilities**

Current Payables	(129,881)
Unearned Revenue	(140,986)
Current Employee Benefits	(35,136)
Current Borrowings	(80,444)
Clearing Accounts	0
	<b>(386,447)</b>

**Non Current Liabilities**

Non Current Employee Benefits	(62,558)
Non Current Provisions	(77,244)
Non Current Lease Liabilities	(16,850)
Non Current Borrowings	(514,895)
	<b>(671,548)</b>

<b>Total Liabilities</b>	<b>(1,057,995)</b>
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<b>Net Community Assets</b>	<b>18,049,596</b>
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**Community Equity**

Retained Capital	10,016,129
Reserves	8,033,466

<b>Total Community Equity</b>	<b>18,049,596</b>
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## 4.2 Accrual Budget and Statement of Income and Expenditure 2023-24 to 2032-33

Accrual Budget and Statement of Income and Expenditure for 2023-24						
	Note	Gold Coast Water Initial Budget (\$'000)	Tourist Parks Initial Budget (\$'000)	Waste Management Initial Budget (\$'000)	Other Activities Initial Budget (\$'000)	TOTAL Initial Budget (\$'000)
<b>REVENUE FROM ORDINARY ACTIVITIES</b>						
<b>Operating Income</b>						
Rates and Utility Charges	1	595,660	0	105,306	823,269	1,524,235
Less: Discounts and Pensioner Remissions		0	0	0	(70,333)	(70,333)
		<b>595,660</b>	<b>0</b>	<b>105,306</b>	<b>752,936</b>	<b>1,453,902</b>
Fees & Charges	2	4,844	25,006	21,611	93,974	145,436
Interest	3	15,938	0	5,022	30,171	51,131
Other Revenue	4	1,590	104	2,100	30,059	33,853
Community Service Obligations		1,958	1,425	684	(4,067)	0
		<b>24,330</b>	<b>26,535</b>	<b>29,417</b>	<b>150,137</b>	<b>230,420</b>
Contributions and Donations	5	0	0	483	2,020	2,503
Operating Grants and Subsidies	6	0	0	0	18,800	18,800
		<b>0</b>	<b>0</b>	<b>483</b>	<b>20,821</b>	<b>21,304</b>
<b>Total Operating Income</b>		<b>619,990</b>	<b>26,535</b>	<b>135,206</b>	<b>923,894</b>	<b>1,705,626</b>
<b>Capital Income</b>						
Contributions from Developers (Cash)		35,000	0	0	60,000	95,000
Contributions from Developers (Non Cash)		25,000	0	0	52,000	77,000
Other Capital Contributions		0	0	0	0	0
Other Capital Revenue	7	0	0	0	20,362	20,362
Profit / (Loss) on Sale of Assets	8	(5,000)	0	0	(9,745)	(14,745)
<b>Total Capital Income</b>		<b>55,000</b>	<b>0</b>	<b>0</b>	<b>122,617</b>	<b>177,617</b>
<b>Total Revenue from Ordinary Activities</b>		<b>674,990</b>	<b>26,535</b>	<b>135,206</b>	<b>1,046,511</b>	<b>1,883,243</b>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>						
Employee Costs (including statutory oncosts)		69,556	1,158	8,952	448,479	528,145
Materials & Services (incl internal transactions)		249,642	20,819	108,097	848,982	1,227,541
Depreciation and Amortisation		126,212	1,316	5,510	211,901	344,939
Finance Costs	9	1,623	193	2,592	22,369	26,777
Other Expenses (Capitalised Expenses)	10	219,794 (155,442)	647 (6,595)	11,799 (19,299)	109,123 (595,918)	341,362 (777,254)
<b>Total Expenses from Ordinary Activities</b>		<b>511,385</b>	<b>17,537</b>	<b>117,651</b>	<b>1,044,937</b>	<b>1,691,510</b>
Income Tax Equivalents		46,638	2,894	6,234	(55,766)	0
Dividends and Returns		89,618	1,977	8,363	(99,959)	0
<b>NET RESULT FOR THE YEAR</b>		<b>27,349</b>	<b>4,127</b>	<b>2,958</b>	<b>157,299</b>	<b>191,733</b>
<b>CAPITAL TRANSACTIONS</b>						
<b>Sources of Capital Funding</b>						
Net Result		27,349	4,127	2,958	157,299	191,733
Depreciation		126,212	1,316	5,510	211,901	344,939
Loans		0	0	0	116,365	116,365
Book Value of Assets Traded / Disposed		5,000	0	0	13,800	18,800
Transfers to Reserves		(9,864)	(4,476)	5,618	(107,911)	(116,633)
Transfers from Reserves		29,250	6,595	13,262	254,204	303,311
Transfers to Infrastructure Charges Reserve		(35,000)	0	0	(60,000)	(95,000)
Trsfers From Infrastructure Charges Reserve		43,908	0	0	111,964	155,872
Brought Forward Surplus		0	0	0	10,000	10,000
<b>Total Sources of Capital Funding</b>		<b>186,855</b>	<b>7,561</b>	<b>27,348</b>	<b>707,622</b>	<b>929,387</b>
<b>Allocations of Capital Funding</b>						
Constructed and Purchased Assets		155,442	6,595	19,299	595,918	777,254
Loan Redemption		6,413	966	8,049	59,704	75,132
Contributed Assets		25,000	0	0	52,000	77,000
<b>Total Capital Allocations</b>		<b>186,855</b>	<b>7,561</b>	<b>27,348</b>	<b>707,622</b>	<b>929,387</b>
<b>Budget Surplus / (Deficit)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Accrual Budget and Statement of Income and Expenditure for 2023-24

### Notes to Accrual Budget and Statement of Income and Expenditure

	(\$'000)		(\$'000)
<b>1 Rates and Utility Charges (Gross Levies)</b>		<b>6 Operating Grants and Subsidies</b>	
General Rates (Incl. Differential Rates)	744,128	Financial Assistance Grant	14,148
Water Rates	354,535	Library Resources	2,482
Sewerage	236,307	Grants & Subsidies - Other	2,171
Waste Service	105,094		<b>18,800</b>
Transport Separate Charge	53,276		
Other Separate Rates	25,096	<b>7 Capital Grants &amp; Subsidies</b>	
Special Rates	73	Federal Grants and Subsidies	13,191
Other Rates	5,727	State Grants & Subsidies	6,431
	<b>1,524,235</b>	Other Capital Revenue	740
			<b>20,362</b>
<b>2 Fees &amp; Charges</b>		<b>8 Profit / (Loss) on Sale of Assets</b>	
Building And Development Fees	32,209	Proceeds From Sale	4,055
Cemetery Fees	1,897	Less : Disposal Costs	(18,800)
Infringements	25,823	and Retired Book Value	0
Licenses And Permits	5,298		<b>(14,745)</b>
Other Fees And Charges	9,688		
Parking Fees	12,864	<b>9 Finance Costs</b>	
Private Works	1,378	Bank Fees and Finance Charges	2,568
Property And Information Fees	6,117	QTC Book Debt Finance Charges	24,209
Waste Management	21,611		<b>26,777</b>
Tourist Park Fees	25,006		
Water And Wastewater	3,545	<b>10 Other Expenses</b>	
	<b>145,436</b>	Bulk Water Purchases	216,220
		Contributions	68,949
<b>3 Interest Receivable</b>		Waste Levy Payment	35,859
Interest on Rate Arrears	5,442	Waste Levy Rebate	(23,956)
Interest Other	45,689	Insurance	14,859
	<b>51,131</b>	Other	29,431
			<b>341,362</b>
<b>4 Other Revenue</b>			
Rental & Lease Revenue	16,274		
Insurance Claim Recovery	2,390		
Commission Income	992		
Canteen Revenue	3,666		
Sundry Revenue	10,531		
	<b>33,853</b>		
<b>5 Contributions and Donations</b>			
Ex-Gratia Contribution	380		
Recycling Promotion & Resources	483		
City Cleaning - Department of Transport	1,570		
SES Operations	20		
Mayor's Christmas Carols	50		
	<b>2,503</b>		



# 4.3 Statement of Financial Position 2023-24 to 2032-33

	2023-24 Initial Budget	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast	2030-31 Forecast	2031-32 Forecast	2032-33 Forecast
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
<b>CURRENT ASSETS</b>										
Cash assets	605,004	466,448	351,979	330,032	380,107	464,707	518,915	552,038	674,630	689,044
Receivables	267,714	287,390	304,684	322,879	342,068	361,964	382,880	404,976	427,578	451,350
Inventories	52,781	52,781	52,781	52,781	52,781	52,781	52,781	52,781	52,781	52,781
Prepayments	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980
<b>TOTAL CURRENT ASSETS</b>	<b>927,478</b>	<b>808,599</b>	<b>711,424</b>	<b>707,671</b>	<b>776,936</b>	<b>881,432</b>	<b>956,556</b>	<b>1,011,776</b>	<b>1,156,969</b>	<b>1,195,155</b>
<b>NON-CURRENT ASSETS</b>										
Receivables	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150
Property, plant and equipment	18,426,963	18,850,462	19,347,292	19,943,041	20,460,719	20,991,838	21,531,771	22,062,195	22,586,407	23,106,321
<b>TOTAL NON-CURRENT ASSETS</b>	<b>18,428,113</b>	<b>18,851,612</b>	<b>19,348,442</b>	<b>19,944,191</b>	<b>20,461,869</b>	<b>20,992,988</b>	<b>21,532,921</b>	<b>22,063,345</b>	<b>22,587,557</b>	<b>23,107,471</b>
<b>TOTAL ASSETS</b>	<b>19,355,591</b>	<b>19,660,211</b>	<b>20,059,866</b>	<b>20,651,863</b>	<b>21,238,805</b>	<b>21,874,421</b>	<b>22,489,477</b>	<b>23,075,121</b>	<b>23,744,526</b>	<b>24,302,626</b>
<b>CURRENT LIABILITIES</b>										
Payables	144,916	144,207	152,656	158,286	164,715	174,084	182,006	191,912	201,357	209,764
Unearned revenue	86,660	86,660	86,660	86,660	86,660	86,660	86,660	86,660	86,660	86,660
Provisions	89,462	89,462	89,462	89,462	89,462	89,462	89,462	89,462	89,462	89,462
Interest bearing loans	71,689	60,654	56,030	66,103	78,088	83,451	77,431	86,705	95,170	104,932
<b>TOTAL CURRENT LIABILITIES</b>	<b>392,728</b>	<b>390,983</b>	<b>384,809</b>	<b>400,511</b>	<b>418,925</b>	<b>433,658</b>	<b>435,559</b>	<b>454,739</b>	<b>472,649</b>	<b>490,818</b>
<b>NON-CURRENT LIABILITIES</b>										
Provisions	156,653	156,653	156,653	156,653	156,653	156,653	156,653	156,653	156,653	156,653
Interest bearing loans	564,882	596,985	716,630	968,762	1,191,400	1,455,589	1,686,265	1,850,897	2,079,457	2,150,655
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>721,535</b>	<b>753,638</b>	<b>873,283</b>	<b>1,125,415</b>	<b>1,348,053</b>	<b>1,612,242</b>	<b>1,842,918</b>	<b>2,007,550</b>	<b>2,236,110</b>	<b>2,307,308</b>
<b>TOTAL LIABILITIES</b>	<b>1,114,263</b>	<b>1,134,621</b>	<b>1,258,092</b>	<b>1,525,926</b>	<b>1,766,978</b>	<b>2,045,899</b>	<b>2,278,477</b>	<b>2,462,290</b>	<b>2,708,760</b>	<b>2,798,126</b>
<b>NET COMMUNITY ASSETS</b>	<b>18,241,329</b>	<b>18,525,590</b>	<b>18,801,774</b>	<b>19,125,937</b>	<b>19,471,827</b>	<b>19,828,521</b>	<b>20,211,000</b>	<b>20,612,831</b>	<b>21,035,766</b>	<b>21,504,500</b>
<b>COMMUNITY EQUITY</b>										
Retained capital	10,455,413	10,857,844	11,239,653	11,573,198	11,856,252	12,117,819	12,433,096	12,789,614	13,076,800	13,515,755
Reserves	7,785,916	7,667,746	7,562,122	7,552,739	7,615,575	7,710,702	7,777,904	7,823,217	7,958,966	7,988,745
<b>TOTAL COMMUNITY EQUITY</b>	<b>18,241,329</b>	<b>18,525,590</b>	<b>18,801,774</b>	<b>19,125,937</b>	<b>19,471,827</b>	<b>19,828,521</b>	<b>20,211,000</b>	<b>20,612,831</b>	<b>21,035,766</b>	<b>21,504,500</b>



# 4.4 Statement of Cash Flows 2023-24 to 2032-33

	2023-24 Initial Budget	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast	2030-31 Forecast	2031-32 Forecast	2032-33 Forecast
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>										
Receipts	1,800,736	1,885,959	1,974,906	2,080,511	2,197,644	2,320,118	2,449,637	2,585,438	2,724,510	2,872,818
Payments	(1,331,536)	(1,343,135)	(1,412,546)	(1,473,573)	(1,545,962)	(1,641,490)	(1,730,224)	(1,831,441)	(1,927,911)	(2,019,014)
<b>Net cash inflow/(outflow) from operating activities</b>	<b>469,200</b>	<b>542,823</b>	<b>562,360</b>	<b>606,938</b>	<b>651,682</b>	<b>678,627</b>	<b>719,413</b>	<b>753,996</b>	<b>796,599</b>	<b>853,805</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
Proceeds from sale of property, plant and equipment	4,055	5,999	5,313	11,101	13,771	11,921	10,139	15,220	8,968	9,649
Payments for property, plant and equipment	(777,254)	(708,446)	(797,164)	(902,191)	(850,000)	(875,500)	(900,000)	(910,000)	(920,000)	(930,000)
<b>Net cash inflow/(outflow) from investing activities</b>	<b>(773,199)</b>	<b>(702,447)</b>	<b>(791,851)</b>	<b>(891,089)</b>	<b>(836,230)</b>	<b>(863,579)</b>	<b>(889,861)</b>	<b>(894,780)</b>	<b>(911,032)</b>	<b>(920,351)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
Proceeds from borrowings	116,365	92,757	175,675	318,234	300,726	347,640	308,107	251,337	323,730	176,130
Repayment of borrowings	(75,132)	(71,689)	(60,654)	(56,030)	(66,103)	(78,088)	(83,451)	(77,431)	(86,705)	(95,170)
<b>Net cash inflow/(outflow) from financing activities</b>	<b>41,233</b>	<b>21,068</b>	<b>115,022</b>	<b>262,204</b>	<b>234,623</b>	<b>269,552</b>	<b>224,656</b>	<b>173,907</b>	<b>237,025</b>	<b>80,960</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>(262,766)</b>	<b>(138,556)</b>	<b>(114,469)</b>	<b>(21,948)</b>	<b>50,076</b>	<b>84,600</b>	<b>54,208</b>	<b>33,123</b>	<b>122,592</b>	<b>14,413</b>
Cash at beginning of financial year	867,770	605,004	466,448	351,979	330,032	380,107	464,707	518,915	552,038	674,630
<b>Closing Cash &amp; Deposits Balance</b>	<b>605,004</b>	<b>466,448</b>	<b>351,979</b>	<b>330,032</b>	<b>380,107</b>	<b>464,707</b>	<b>518,915</b>	<b>552,038</b>	<b>674,630</b>	<b>689,044</b>

## 4.5 Statement of Changes in Equity 2023-24 to 2032-33

		Retained Capital (\$'000)	Capital and Operating Reserves (\$'000)	Asset revaluation Reserve (\$'000)	Total Community Equity (\$'000)
<b>2023-24 Initial Budget</b>	Balance at beginning of year	10,016,130	791,909	7,241,557	18,049,596
	Change in net assets resulting from operations	191,733	-	-	191,733
	Transfer to / (from) reserves	247,550	(247,550)	-	-
	<b>Balance at end of the year</b>	<b>10,455,413</b>	<b>544,359</b>	<b>7,241,557</b>	<b>18,241,329</b>
<b>2024-25 Forecast</b>	Balance at beginning of year	10,455,413	544,359	7,241,557	18,241,329
	Change in net assets resulting from operations	284,261	-	-	284,261
	Transfer to / (from) reserves	118,170	(118,170)	-	-
	<b>Balance at end of the year</b>	<b>10,857,844</b>	<b>426,189</b>	<b>7,241,557</b>	<b>18,525,590</b>
<b>2025-26 Forecast</b>	Balance at beginning of year	10,857,844	426,189	7,241,557	18,525,590
	Change in net assets resulting from operations	276,185	-	-	276,185
	Transfer to / (from) reserves	105,624	(105,624)	-	-
	<b>Balance at end of the year</b>	<b>11,239,653</b>	<b>320,565</b>	<b>7,241,557</b>	<b>18,801,774</b>
<b>2026-27 Forecast</b>	Balance at beginning of year	11,239,653	320,565	7,241,557	18,801,774
	Change in net assets resulting from operations	324,162	-	-	324,162
	Transfer to / (from) reserves	9,383	(9,383)	-	-
	<b>Balance at end of the year</b>	<b>11,573,198</b>	<b>311,182</b>	<b>7,241,557</b>	<b>19,125,937</b>
<b>2027-28 Forecast</b>	Balance at beginning of year	11,573,198	311,182	7,241,557	19,125,937
	Change in net assets resulting from operations	345,890	-	-	345,890
	Transfer to / (from) reserves	(62,836)	62,836	-	-
	<b>Balance at end of the year</b>	<b>11,856,252</b>	<b>374,018</b>	<b>7,241,557</b>	<b>19,471,827</b>
<b>2028-29 Forecast</b>	Balance at beginning of year	11,856,252	374,018	7,241,557	19,471,827
	Change in net assets resulting from operations	356,694	-	-	356,694
	Transfer to / (from) reserves	(95,126)	95,126	-	-
	<b>Balance at end of the year</b>	<b>12,117,819</b>	<b>469,145</b>	<b>7,241,557</b>	<b>19,828,521</b>
<b>2029-30 Forecast</b>	Balance at beginning of year	12,117,819	469,145	7,241,557	19,828,521
	Change in net assets resulting from operations	382,479	-	-	382,479
	Transfer to / (from) reserves	(67,202)	67,202	-	-
	<b>Balance at end of the year</b>	<b>12,433,096</b>	<b>536,347</b>	<b>7,241,557</b>	<b>20,211,000</b>
<b>2030-31 Forecast</b>	Balance at beginning of year	12,433,096	536,347	7,241,557	20,211,000
	Change in net assets resulting from operations	401,831	-	-	401,831
	Transfer to / (from) reserves	(45,313)	45,313	-	-
	<b>Balance at end of the year</b>	<b>12,789,614</b>	<b>581,660</b>	<b>7,241,557</b>	<b>20,612,831</b>
<b>2031-32 Forecast</b>	Balance at beginning of year	12,789,614	581,660	7,241,557	20,612,831
	Change in net assets resulting from operations	422,935	-	-	422,935
	Transfer to / (from) reserves	(135,749)	135,749	-	-
	<b>Balance at end of the year</b>	<b>13,076,800</b>	<b>717,409</b>	<b>7,241,557</b>	<b>21,035,766</b>
<b>2032-33 Forecast</b>	Balance at beginning of year	13,076,800	717,409	7,241,557	21,035,766
	Change in net assets resulting from operations	468,734	-	-	468,734
	Transfer to / (from) reserves	(29,779)	29,779	-	-
	<b>Balance at end of the year</b>	<b>13,515,755</b>	<b>747,188</b>	<b>7,241,557</b>	<b>21,504,500</b>

## 4.6 Detailed rates and charges

The City sets its rates and charges on the following principles which are set out in the City's Revenue Policy:

- Equity – ensuring the fair and consistent levying of lawful rates and charges, without bias, taking account of all relevant considerations.
- Effectiveness/efficiency – meeting the financial, social, economic and environmental, and other corporate objectives stated in the Council Plan 2022-2027 and other adopted policies.
- Simplicity – structure rating to assist with community or stakeholder understanding of a complex system.
- Sustainability – revenue decisions support the financial strategies for the delivery of infrastructure and services identified in the City's long-term planning.

The *Local Government Regulation 2012*, s169 (6) requires the following disclosure regarding the total increase in rates and utility revenue year on year within the City's annual budget.

### Total rates and charges comparison 2022-23 to 2023-24

Rate Category	2022-23 Initial Budget \$000s	Rate Increase / (Decrease) \$000s	Rate Increase / (Decrease) %	Growth Increase / (Decrease) \$000s	Growth Increase / (Decrease) %	2023-24 Proposed Budget \$000s	Total Increase / (Decrease) %
<b>General Rates and Utility Charges</b>							
General Rates (Gross)	684,038	57,033	8.34%	3,057	0.45%	744,128	8.78%
Sewerage	228,285	2,404	1.05%	5,618	2.46%	236,307	3.51%
Drinking Water (excluding bulk water)	140,630	16,139	11.48%	6,618	4.71%	163,387	16.18%
Waste Management Utility Charge	99,717	3,348	3.36%	2,028	2.03%	105,093	5.39%
Non Drinking Water	1,866	(613)	(32.85%)	23	1.23%	1,276	(31.62%)
<b>Sub -Total</b>	<b>1,154,536</b>	<b>78,311</b>	<b>6.78%</b>	<b>17,344</b>	<b>1.50%</b>	<b>1,250,191</b>	<b>8.29%</b>
<b>Separate Charges</b>							
City Transport Improvement Separate Charge	47,498	5,588	11.76%	190	0.40%	53,276	12.16%
Recreational Space Separate Charge	8,103	0	0.00%	29	0.36%	8,132	0.36%
Open Space including Koala Habitat, Maintenance & Environment Separate Charge	15,507	838	5.40%	59	0.38%	16,404	5.78%
Volunteer Fire Brigade Separate Charge	559	0	0.00%	2	0.36%	561	0.36%
<b>Sub -Total</b>	<b>71,667</b>	<b>6,426</b>	<b>8.97%</b>	<b>280</b>	<b>0.39%</b>	<b>78,373</b>	<b>9.36%</b>
<b>Total General Rates, Utility Charges and Separate Rates</b>	<b>1,226,203</b>	<b>84,737</b>	<b>6.91%</b>	<b>17,624</b>	<b>1.44%</b>	<b>1,328,564</b>	<b>8.35%</b>
<b>Special Rates</b>							
Centre Improvement Program Special Rate	145	(72)	(49.66%)	0	0.00%	73	(49.66%)
<b>Sub -Total</b>	<b>145</b>	<b>(72)</b>	<b>(49.66%)</b>	<b>0</b>	<b>0.00%</b>	<b>73</b>	<b>(49.66%)</b>
<b>Total Council Rates and Charges</b>	<b>1,226,348</b>	<b>84,665</b>	<b>6.90%</b>	<b>17,624</b>	<b>1.44%</b>	<b>1,328,637</b>	<b>8.34%</b>
<b>State Government Charges Outside Council Control</b>							
Bulk Water 'Pass through' Revenue (State Government)	183,364	3,887	2.12%	2,621	1.43%	189,872	3.55%
<b>Sub -Total</b>	<b>183,364</b>	<b>3,887</b>	<b>2.12%</b>	<b>2,621</b>	<b>1.43%</b>	<b>189,872</b>	<b>3.55%</b>
<b>Total Rates and Charges</b>	<b>1,409,712</b>	<b>88,552</b>	<b>6.28%</b>	<b>20,245</b>	<b>1.44%</b>	<b>1,518,509</b>	<b>7.72%</b>

Note 1 - Includes all components of Differential General Rate (i.e. City Transport, City Place Making, Health Licences, Extractive Industries, Health and Knowledge Precinct, Tourism and Economic Diversification).

Note 2 - Excludes internal rates and charges.

Note 3 - Section 169(7) of the *Local Government Regulation 2012* precludes the inclusion of the following:

- o 10% discount on the general rate for payment of rates by due date
- o Rate concessions for approximately 30,000 eligible pensioners

Note 4 - The comparison of Rates and Charges (Gross) shows the increase in total rates for all properties across the City. The City uses a differential general rating system and therefore the increases applicable to different types of properties, with different valuations, and in different general rating categories will vary from each other, and the overall increases shown above.

## 4.7 Statement of Reserves 2023-24

This section lists the purpose of each of the City's reserves and the reserve movements contained in the 2023-24 budget including the estimated opening and closing balances and the transfers to or from each reserve as contained in the budget.

### Reserve movements in 2023-24

The following table details the opening and closing reserve balances for the financial year 2023-24 with the associated transfers to and from reserves being contained within the City's initial adopted budget for the financial year.

### City of Gold Coast: proposed reserves 2023-24

Reserve	Budgeted Opening Bal 1-7-2023 \$	Transfers In	Transfers Out	Budgeted Closing Bal 30-6-2024 \$
<b>Capital Projects Reserves</b>				
City Place Making Reserve	2,997,528	0	0	2,997,528
City Transport Improvement Reserve	13,079,239	53,276,000	(66,352,239)	3,000
Cultural Precinct Reserve	2,005,358	0	0	2,005,358
Fleet & Plant Renewal and Purchase Reserve	25,436,778	0	(25,436,778)	0
Infrastructure Charges Reimbursement Reserve	520,000	0	0	520,000
Koala Habitat Acquisition and Enhancement Reserve	2,869,512	866,140	0	3,735,652
Open Space Reserve	1,725,191	15,537,260	(15,914,007)	1,348,444
Parks & Recreation Reserve	3,924,029	8,131,600	(6,083,026)	5,972,603
Roadworks Acquisition Reserve	95,000	0	0	95,000
Strategic Priorities Reserve	49,356,790	0	(33,426,245)	15,930,545
Tourist Park Reserve	8,816,414	4,475,932	(6,595,000)	6,697,346
Waste Management Reserve	27,648,214	2,100,145	(11,262,001)	18,486,358
Waste Recycling Utility Charge Reserve	12,789,740	(7,718,394)	(2,000,000)	3,071,346
Water and Sewerage Infrastructure Reserve	159,912,617	9,864,099	(29,250,207)	140,526,509
<b>Total Capital Reserves</b>	<b>311,176,410</b>	<b>86,532,782</b>	<b>(196,319,503)</b>	<b>201,389,689</b>
<b>Operating Reserves</b>				
Coomera River Dredging Contribution Reserve	3,630,402	150,000	0	3,780,402
Events Reserve	1,505,537	1,000,000	(1,620,000)	885,537
Hope Island Channel Reserve	3,136,661	300,000	0	3,436,661
<b>Total Operating Reserves</b>	<b>8,272,600</b>	<b>1,450,000</b>	<b>(1,620,000)</b>	<b>8,102,600</b>
<b>Self Insurance Reserves</b>				
Insurance Liability Reserve	219,110	0	0	219,110
Workers Compensation Reserve	11,312,790	0	(147,922)	11,164,868
<b>Total Insurance Reserves</b>	<b>11,531,900</b>	<b>0</b>	<b>(147,922)</b>	<b>11,383,978</b>
<b>Investment Fund Reserves</b>				
Gold Coast Investment Fund Reserve	95,839,778	26,410,297	(102,750,500)	19,499,575
Economic Investment Reserve	5,571,780	2,239,800	(2,473,277)	5,338,303
<b>Total Investment Fund Reserves</b>	<b>101,411,558</b>	<b>28,650,097</b>	<b>(105,223,777)</b>	<b>24,837,878</b>
<b>Total Capital &amp; Operating Reserves</b>	<b>432,392,468</b>	<b>116,632,879</b>	<b>(303,311,202)</b>	<b>245,714,145</b>

### Strategic priorities reserve details

Strategic Priorities Reserve Funds Allocated to Projects	Budgeted Opening Bal 1-7-2023 \$	Transfers In	Transfers Out	Budgeted Closing Bal 30-6-2024 \$
Coomera Hub	1,004,900		(500,000)	504,900
Dive Site Tourist Attraction	494,876			494,876
Future Tourism & Economic Diversification Purposes	5,730,826		(1,500,000)	4,230,826
Placemakers	600,000			600,000
Gold Coast Major Events Investment Fund	1,650,000			1,650,000
GCHKP Investment Attraction Fund	1,900,000			1,900,000
MEGC - Economic and social infrastructure opportunity	500,000			500,000
Oxenford Park - Park Improvements	281,000			281,000
Palm Beach Aquatic Centre	7,046,427		(7,046,427)	-
Initial 2021-22 Budget Surplus, 2020-21 & 2021-22 End of Year Surplus and September 2022 Budget Review Surplus to be allocated by Council for issues deemed appropriate	10,091,565		(7,594,818)	2,496,747
Light Rail Stage 3A	625,000			625,000
Light Rail Stage 3 cash contribution	11,785,000		(11,785,000)	-
Light Rail Stage 4 co-fund design works	5,000,000		(5,000,000)	-
Relocation of Oxenford Pony Club	907,996			907,996
HOTA Exhibitions or significant capital projects	1,000,000			1,000,000
Future Allocations (Sale of Land to St Stephens College \$246,400 /yr for 5 Years \$1,232,000 commencing Aug 2020)	739,200			739,200
<b>Total</b>	<b>49,356,790</b>	<b>0</b>	<b>(33,426,245)</b>	<b>15,930,545</b>

### Infrastructure charges reserve

The above reserves have been approved by the City and set aside for specific purposes. In addition, reserves are held for infrastructure charges which are constrained by development conditions. Revenue from infrastructure charges fluctuates considerably and the figures provided below are estimates only.

Reserve	Budgeted Opening Bal 1-7-2023 \$	Transfers In	Transfers Out	Budgeted Closing Bal 30-6-2024 \$
<b>Infrastructure Charges Reserve (forecast balances)</b>				
Infrastructure Charges Reserve - Water	96,979,815	8,750,000	(1,138,500)	104,591,315
Infrastructure Charges Reserve - Sewerage	61,741,794	26,250,000	(42,769,293)	45,222,501
Infrastructure Charges Reserve - Other Council	200,795,173	60,000,000	(111,964,288)	148,830,885
<b>Total Infrastructure Charges Reserve</b>	<b>359,516,782</b>	<b>95,000,000</b>	<b>(155,872,081)</b>	<b>298,644,701</b>

## Purpose of reserves

The City maintains a number of reserves within its operating fund which are excluded from the surplus deficit position. The identification of reserves allows the City to manage future commitments as part of its integrated financial management processes. The purpose of the City's reserves is listed below.

### Capital projects reserves

**City Placemaking Reserve** - provision for the capital costs, current and future renewal of completed CIP projects throughout the city.

**City Transport Improvement Reserve** - provision to address the City's transport infrastructure and public transport needs and advance negotiations with the State Government to gain additional funding for initiatives under the banner of the City Transport Plan.

**Cultural Precinct Reserve** - for the purpose of establishment, maintenance and operation of the Gold Coast Cultural Precinct.

**Fleet and Plant Renewal and Purchase Reserve** - provision for the future funding of the renewal and purchase of the City's Fleet and Plant.

**Infrastructure Charges Reimbursement Reserve** - this reserve is used to hold alternate funding sources for the delivery of trunk infrastructure. This reserve will then be used to offset the trunk infrastructure reimbursements to developers.

**Koala Habitat Acquisition and Enhancement Reserve** - acquisition and enhancement of land for the preservation of koala habitat within the city, including all ancillary costs in relation to the land acquisition.

**Open Space Maintenance and Enhancement Reserve** - acquisition of land and non-acquisition purposes directly relevant to open space preservation, access and nature conservation.

**Parks and Recreation Reserve** - provision for the acquisition of property and non acquisition purposes directly relevant to recreation, including improvements to school lands where those improvements enable community use of school sports facilities.

**Property Rationalisation Reserve** - provision for the future acquisition of required properties.

**Roadworks Acquisition Reserve** - provision for compensation payments to dispossessed land owners as a result of land acquisition for Roadworks.

**Safety Camera and Communication Network Reserve** - provision for the ongoing operational costs and capital replacement of CCTV cameras installed across the City.

**Strategic Priorities Reserve** - provision for the future funding of priority projects associated with Strategic Priorities as defined in the City's Corporate Plan.

**Tourist Park Reserve** - provision for the future funding of assets comprising the City's tourist parks.

**Waste Management Reserve** - future funding of assets comprising the City's waste management.

**Water and Sewerage Infrastructure Reserve** - future funding of water and sewerage infrastructure and renewal.

### Operating reserves

**Coomera River Dredging Contribution Reserve** - to provide funding for dredging maintenance in the Coomera River for flood mitigation purposes.

**Events Reserve** - for the purpose of acquiring and funding events.

**Hope Island Channel Reserve** - Provision for the future funding of the operation and maintenance of the Hope Island Channel for flood mitigation purposes.

**Northern Beaches Sand Nourishment Reserve** - provision for the future funding of a dredging project to provide for sand replenishment of the northern Gold Coast beaches.

## **Self-insurance reserves**

### **Insurance liability reserve**

- o provides for insurance claim liabilities prior to establishment of Gold Coast City Council Insurance Co Ltd (GCCICL) on 1 July 2007 (i.e. Pre- Captive Insurance Liability)
- o provides for Captive Insurance claim liabilities for Motor Vehicle, Public Liability, Property, Contractor, Councillor and Officers and Professional Indemnity insurances in accordance with retention (excess) arrangements negotiated with GCCICL.

## **Workers Compensation Reserve**

In accordance with its self-insurance licence, the City is required to maintain a reserve fund representing the estimated claims liability as at 30 June each year based on the annual Actuarial Report.

## **Investment Fund Reserves**

**Gold Coast Investment Fund Reserve** - maximise investment opportunities for City.

**Economic Investment Reserve** - that future dividends from the City's optical fibre investment (post reimbursement of internal funding source) be transferred to an Economic Investment Reserve.

## **Infrastructure Charges Reserve**

**Infrastructure Charges Reserve** - holds contributions made by developers for the provision of drainage, roadworks, parks, bikeways, street lighting, water, sewerage and other infrastructure assets for the enhancement of the City's asset base.



## 4.8 Programs and Services

The program and service summaries on the following pages outline:

- what the programs and associated services deliver to the city
- an overview of program and service budget information
- service outcome and service level information across the 48 services

# Program 1 City Planning

1

Provide a strategic approach to long-term planning and policy development ensuring that the City manages natural hazards, growth and development while protecting and conserving our natural resources and heritage.

## Budget summary

Service	Operating (\$)	Capital (\$)	Internal Debt Service (\$)	Total (\$)	%
Development Regulation and Control	39,397,316	0	0	39,397,316	59.8%
Strategic Land Use and Urban Planning	13,702,500	0	0	13,702,500	20.8%
City Place Making	5,875,124	6,792,930	83,814	12,751,868	19.4%
<b>Total</b>	<b>58,974,940</b>	<b>6,792,930</b>	<b>83,814</b>	<b>65,851,684</b>	<b>100.0%</b>

City Planning program, by service	2023-24 Expense (\$)
<b>Development Regulation and Control</b>	<b>39,397,316</b>
<p><b>Service outcome/s</b> - Management of the land development process and implementation of the City Plan and associated policies. This includes both planned and reactive assessment and compliance functions.</p> <p><b>Service level/s</b> - Decision making periods achieving legislative timeframes and meeting the outcomes and expectations of the City Plan and relevant legislation.</p>	
<b>Strategic Land Use and Urban Planning</b>	<b>13,702,500</b>
<p><b>Service outcome/s</b> - Develop various local planning instruments, policies and guidelines to facilitate development outcomes within the city to achieve a sustainable balance between the natural and built environment. This involves managing statutory land use instruments including City Plan, Local Government Infrastructure Plan and other local planning instruments including Priority Development Areas to align with out statutory requirements.</p> <p><b>Service level/s</b> - Undertake a continual amendment program for the City Plan, with a statutory obligation to review the planning scheme every 10 years. Update the Local Government Infrastructure Plan (LGIP), with a statutory obligation to update it at least every five years. Liaise with Department of State Development Infrastructure Local Government and Planning, to facilitate any potential amendments to the City Plan or any other local planning instruments. Liaise with Economic Development Queensland, to facilitate any potential amendments within declared Priority Development Areas.</p>	
<b>City Place Making</b>	<b>12,751,868</b>
<p><b>Service outcome/s</b> - Undertake urban renewal of the city's commercial centres in consultation with the local community, revitalising and reactivating them to be liveable, vibrant and connected places. Develop Business Centre Place Making Plans (Master Plans) with local business leadership groups and recommend appropriate works to achieve required urban renewal.</p> <p><b>Service level/s</b> - Detailed place making plans (master plans) for business centres successfully developed with local business leadership groups. Successful delivery of urban renewal projects and evidence of physical, economic and social improvements in centres. Successful working relationships with project stakeholders. High quality urban design outcomes. Safer, pedestrian friendly streets with reduction in crime. Improved city image.</p>	
<b>City Planning program total</b>	<b>65,851,684</b>

# Program 2 City Transport

2

Provide a reliable and efficient transport network taking into account future transport needs whilst encouraging active travel modes.

## Budget summary

Service	Operating (\$)	Capital (\$)	Internal Debt Service (\$)	Total (\$)	%
Road Network	32,630,592	158,152,804	0	190,783,396	50.5%
Transport Improvement	28,968,929	76,860,517	29,887,302	135,716,748	35.9%
Traffic Management and Safety	28,788,867	6,410,000	0	35,198,867	9.3%
Parking Facilities and Regulation	15,925,922	306,080	0	16,232,002	4.3%
<b>Total</b>	<b>106,314,310</b>	<b>241,729,401</b>	<b>29,887,302</b>	<b>377,931,013</b>	<b>100.0%</b>

City Transport program, by service	2023-24 Expense (\$)
<b>Road Network</b>	<b>190,783,396</b>
<p><b>Service outcome/s</b> - Construct, maintain and renew roads and associated assets to provide a safe, effective and sustainable road network.</p> <p><b>Service level/s</b> - Timely repair of damaged road surfaces. Cost effective, prioritised renewal of road pavements and surfaces. Service levels based on a pavement condition index of 8.5 for higher order roads and 7.5 for lower order roads (range of 0 to 10). Maintenance of associated road infrastructure including kerb and channel, bridges and culverts. Service levels based on detailed condition assessment plans, identified in the Transport Asset Management Plan and Maintenance Specifications.</p>	
<b>Transport Improvement</b>	<b>135,716,748</b>
<p><b>Service outcome/s</b> - Plan and deliver an efficient and effective integrated transport network that caters for current and future transport needs of the city, including the provision of services to seniors and those with mobility impairment.</p> <p><b>Service level/s</b> - Enhanced delivery of active and public transport projects and services that increases the number and proportion of trips made within the city by sustainable modes of transport. Enhanced delivery of a safe and reliable local road network that manages congestion and meets local community needs for the movement of people and goods. Delivery of an effective travel behaviour change program that is tailored to the needs of local residents, schools, business and visitors.</p>	
<b>Traffic Management and Safety</b>	<b>35,198,867</b>
<p><b>Service outcome/s</b> - Manage and improve the operation and safety of the transport network through traffic management systems and devices. Provide street lighting to the road network.</p> <p><b>Service level/s</b> - Provision of traffic engineering expertise in accordance with the relevant standards and legislation. Provision of pavement marking in compliance with required standards. Ensuring adequate provision of street lighting through monitoring and maintenance. Ongoing monitoring of traffic signal maintenance contract. Signage is manufactured in accordance with all relevant standards.</p>	
<b>Parking Facilities and Regulation</b>	<b>16,232,002</b>
<p><b>Service outcome/s</b> - Regulate vehicle parking on streets and in off street car parks to ensure parking facilities are utilised in an efficient, cost effective and safe manner. Officers facilitate the movement of people, goods and services, improve road safety and support equitable mobility and access outcomes.</p> <p><b>Service level/s</b> - Compliance and education services are delivered seven days a week including routine after hour patrols. Illegal parking complaints concerning general and restricted (long and heavy) vehicles are investigated and actioned. Education, awareness and public information is provided to the community regarding parking restrictions and locations.</p>	
<b>City Transport program total</b>	<b>377,931,013</b>

# Program 3 Community Health and Safety

3

Ensure legislative compliance and promote sustainable business and living practices. Protect and strengthen the health, safety and amenity of the community.

## Budget summary

Service	Operating (\$)	Capital (\$)	Internal Debt Service (\$)	Total (\$)	%
Flooding and Drainage	13,783,405	35,544,399	0	49,327,804	45.5%
Public and Environmental Health	15,250,394	48,250	0	15,298,644	14.1%
Lifeguard Service	12,004,147	710,850	0	12,714,997	11.7%
Public Safety	5,472,500	1,232,790	0	6,705,290	6.2%
Cemeteries	1,895,640	4,446,595	0	6,342,235	5.8%
Animal Management	5,258,857	523,800	0	5,782,657	5.3%
Local Law Enforcement	5,014,318	20,000	0	5,034,318	4.6%
Emergency/Disaster Management	4,289,948	424,500	0	4,714,448	4.3%
Social Development	2,703,228	0	0	2,703,228	2.5%
<b>Total</b>	<b>65,672,437</b>	<b>42,951,184</b>	<b>0</b>	<b>108,623,621</b>	<b>100.0%</b>

Community Health and Safety program, by service	2023-24 Expense (\$)
<b>Flooding and Drainage</b>	<b>49,327,804</b>
<p><b>Service outcome/s</b> - Increase our city's resilience against flooding through planning and improved flood emergency management and flood mitigation work. Protect lives and property by collecting and channelling flood and stormwater through a network of stormwater infrastructure.</p> <p><b>Service level/s</b> - Regularly inspect and maintain drainage systems, including after local flood events. Continued reduction in the number of stormwater incidents / failures across the city. Provide drainage upgrades up to a minimum of Q10-Q20 standard and augment existing systems where possible to meet the Stormwater Drainage Management Plan 2021.</p>	
<b>Public and Environmental Health</b>	<b>15,298,644</b>
<p><b>Service outcome/s</b> - To protect the City's residents and visitors from adverse health or environmental impacts through education, licensing, monitoring and enforcing public health and environmental protection programs.</p> <p><b>Service level/s</b> - Compliance and regulatory activities are delivered through proactive inspections, complaint investigations, licence/permit approvals and targeted campaigns to ensure compliance with various state and local laws. Education, awareness and public information is provided to businesses and residents on a variety of public health and environmental topics. An after hours on-call service is provided to respond to critical risks to public health or the environment.</p>	
<b>Lifeguard Service</b>	<b>12,714,997</b>
<p><b>Service outcome/s</b> - To keep our beach users safe, Council's professional lifeguard service provides high level beach safety and amenities to the city's residents and visitors. Outcomes are achieved through community education, surveillance, rescue and enforcement patrols by professional lifeguards.</p> <p><b>Service level/s</b> - Chief Lifeguard to provide daily media reports regarding beach conditions and safety. 40 beaches patrolled during peak holiday summer season September to May. Extended Patrol hours start December School Holiday period until end of January 7:30am to 6:30pm. Winter period May to September 27 beaches patrolled 8am to 5pm.</p>	

# Program 3 Community Health and Safety

3

Community Health and Safety program, by service	2023-24 Expense (\$)
<b>Public Safety</b>	<b>6,705,290</b>
<p><b>Service outcome/s</b> - Deliver a community safety program to enhance safety for residents and visitors including provision of the Safety Camera (CCTV) Network, safety audits of public spaces and implementation of evidence based crime prevention initiatives.</p> <p><b>Service level/s</b> - Deliver community safety activities in partnership with police and Neighbourhood Watch. Improve perceptions of safety for residents and visitors. Undertake safety audits and provide recommendations in accordance with the State Crime Prevention Through Environmental Design (CPTED) Guidelines and the National Strategy for the Protection of Crowded Places from Terrorism, to inform public space improvements and new developments and facilities. Monitor CCTV cameras 24 hours per day, seven days per week. Consider permanent or temporary cameras in emerging crime hotspots.</p>	
<b>Cemeteries</b>	<b>6,342,235</b>
<p><b>Service outcome/s</b> - Manage the City's eight cemeteries and related services to meet the religious and cultural needs of the community while placing importance on long term sustainability. Ensure services do not impact on public health and are conducted in a dignified and sensitive manner.</p> <p><b>Service level/s</b> - City cemeteries provide the community with pleasant and cost-effective burial and ashes sites across eight cemeteries. The cemeteries are places of remembrance for grieving and healing. Each site is well maintained and aesthetically pleasing ensuring regular maintenance, gardening and site renewal. Cemetery operations are carried out in a manner that does not impact on public health.</p>	
<b>Animal Management</b>	<b>5,782,657</b>
<p><b>Service outcome/s</b> - To protect the City's residents, visitors and natural environment from unsafe animals and environmental pests.</p> <p><b>Service level/s</b> - Compliance and regulatory activities are delivered through reactive investigations, daily proactive patrols and scheduled assessments. An after hours on-call service is provided to address matters that present a critical risk to public safety. Education and awareness programs including facilitation of public events and education campaigns are delivered to promote responsible pet ownership. Pound facilities are offered to collect stray domestic animals. Infrastructure such as off-leash areas and pet facilities are delivered to benefit pet owners and the community. Treatment programs for vectors, invasive weeds and pest animals are provided.</p>	
<b>Local Law Enforcement</b>	<b>5,034,318</b>
<p><b>Service outcome/s</b> - Provide regulatory services / functions authorised under relevant state and local laws to ensure the health, safety and amenity of the community.</p> <p><b>Service level/s</b> - Compliance and regulatory activities are delivered through complaint investigations, proactive patrols, scheduled assessments and targeted campaigns. Education, monitoring and enforcement activities are proactively delivered to ensure compliance with various local laws.</p>	
<b>Emergency/Disaster Management</b>	<b>4,714,448</b>
<p><b>Service outcome/s</b> - Protect the community in times of disaster through planning, response and recovery programs. Reduce the impact of disasters through community education, awareness and preparedness.</p> <p><b>Service level/s</b> - Preparation of the Gold Coast Disaster Management Plan. Support of the Local Disaster Management Group. Activation and Operation of Council's Disaster Coordination Centre. Delivery of educational and awareness programmes that contributes towards community preparedness and resilience.</p>	
<b>Social Development</b>	<b>2,703,228</b>
<p><b>Service outcome/s</b> - Deliver the city's liveability programs to enhance access, inclusion and community connectedness.</p> <p><b>Service level/s</b> - Develop plans and deliver initiatives to support the City's residents and visitors including young people, families and children, people with a disability, seniors and multicultural residents. Provide technical access advice to inform the design of City facilities in accordance with the Disability Discrimination Act. Translate key Council documents into other key languages. Deliver training and workshops to build the sustainability of community groups. Undertake needs analysis, planning, and design for new community infrastructure. Deliver the Youth Plan, Accessible and Inclusive City Action Plan (AICAP), Volunteering Legacy Action Plan and Homelessness Action Plan. Lead the human social recovery role for the City and deliver the community relief function.</p>	
<b>Community Health and Safety program total</b>	<b>108,623,621</b>

# Program 4 Conservation and Environment

4

Support environmental sustainability, natural hazard and resource management and foster sustainable management of our environment.

## Budget summary

Service	Operating (\$)	Capital (\$)	Internal Debt Service (\$)	Total (\$)	%
Beaches and Waterways	24,024,232	17,512,446	0	41,536,678	69.9%
Natural Environment Conservation	4,508,477	9,682,395	287,900	14,478,772	24.3%
Catchment Management	1,957,602	1,500,000	0	3,457,602	5.8%
<b>Total</b>	<b>30,490,311</b>	<b>28,694,841</b>	<b>287,900</b>	<b>59,473,052</b>	<b>100.0%</b>

Conservation and Environment program, by service	2023-24 Expense (\$)
<b>Beaches and Waterways</b>	<b>41,536,678</b>
<p><b>Service outcome/s</b> - Support the biodiversity, stability and health of our diverse water environments. Ensure the city has healthy recreational sandy beaches, lakes and waterways and associated infrastructure.</p> <p><b>Service level/s</b> - Increase the total length of certified seawalls protecting public beachfront areas. Monitor the Beach Volume Index (BVI) and implement planning and future capital works to maintain a BVI &gt;1. Maintain canal profiles in accordance with the Coastal Protection and Management Act. Manage public boating facilities to enable safe waterway access. Maintain the health of the City's existing lake systems.</p>	
<b>Natural Environment Conservation</b>	<b>14,478,772</b>
<p><b>Service outcome/s</b> - Protect and conserve natural environmental assets to maintain land, air and water quality. Minimise the impact of natural hazards.</p> <p><b>Service level/s</b> - An increase in conservation volunteering hours, natural area reserve visits and asset accessibility, total native vegetation cover, connectivity of natural assets, permanent protection of land in strategic areas, health of waterways, native riparian vegetation and partnerships. Maintain or improve condition of native vegetation cover.</p>	
<b>Catchment Management</b>	<b>3,457,602</b>
<p><b>Service outcome/s</b> - Sustainable management of aquatic, riverine and marine ecosystems.</p> <p><b>Service level/s</b> - Actively manage water quality and aquatic flora and fauna monitoring programs to maintain and improve the health of aquatic ecosystems.</p>	
<b>Conservation and Environment program total</b>	<b>59,473,052</b>

# Program 5 Economic Development

5

Facilitate long-term economic growth by promoting innovation and developing an internationally connected, highly skilled and educated community.

## Budget summary

Service	Operating (\$)	Capital (\$)	Internal Debt Service (\$)	Total (\$)	%
Tourism Management and Marketing	47,495,755	0	0	47,495,755	73.5%
Economic Development	17,062,751	34,000	0	17,096,751	26.5%
<b>Total</b>	<b>64,558,506</b>	<b>34,000</b>	<b>0</b>	<b>64,592,506</b>	<b>100.0%</b>

Economic Development program, by service	2023-24 Expense (\$)
<b>Tourism Management and Marketing</b>	<b>47,495,755</b>
<b>Service outcome/s</b> - Promote the Gold Coast as a world class visitor destination for domestic and international travellers.	
<b>Service level/s</b> - Work with partners to grow visitor numbers and expenditure above the State trend and develop a resilient visitor economy.	
<b>Economic Development</b>	<b>17,096,751</b>
<b>Service outcome/s</b> - Drive economic growth through the development and delivery of economic infrastructure and delivery of Trade and Investment Programs. Assessment, recommendations and delivery of proposals through the Economic Investment Portfolio.	
<b>Service level/s</b> - Increases in business and investor confidence. Deliver policies, investments and partnerships that help grow and develop a resilient economy that make the Gold Coast more competitive. Provide economic research and insights to Council and industry stakeholders.	
<b>Economic Development program total</b>	<b>64,592,506</b>

# Program 6 Parks, Recreation and Culture

6

Manage a diverse network of high quality parks, open spaces and recreational facilities. Develop and support cultural experiences in the city.

## Budget summary

Service	Operating (\$)	Capital (\$)	Internal Debt Service (\$)	Total (\$)	%
Parks, Natural Areas and Recreation	82,564,175	75,215,990	9,225,792	167,005,957	42.9%
Major Sporting and Aquatic Centres	26,191,373	56,564,478	0	82,755,851	21.3%
Culture and Heritage	23,372,506	25,940,500	0	49,313,006	12.7%
Library Services	28,312,361	4,176,528	0	32,488,889	8.3%
Tourist Parks and Campgrounds	16,459,134	6,898,212	1,158,915	24,516,261	6.3%
Community Support	8,442,440	11,082,660	0	19,525,100	5.0%
Community Centres	9,397,448	4,124,300	0	13,521,748	3.5%
<b>Total</b>	<b>194,739,437</b>	<b>184,002,668</b>	<b>10,384,707</b>	<b>389,126,812</b>	<b>100.0%</b>

Parks, Recreation and Culture program, by service	2023-24 Expense (\$)
Parks, Natural Areas and Recreation	167,005,957
<p><b>Service outcome/s</b> - Manage the City's parks, streetscapes and natural areas including planning for new parks, maintaining existing areas and activating our public spaces through a variety of park activation programs and events to increase public accessibility to healthy lifestyle options. Deliver the City's annual hazard reduction burn program and engage with park neighbours to provide practical bushfire education information to help mitigate bushfire risk.</p> <p><b>Service level/s</b> - Under average seasonal conditions the City cuts the typical urban park 18 times a year. Council has allocated additional funds to undertake 10 weekly cuts during the peak growing season for a number of sites across the City. Pending favourable weather conditions complete a minimum of 12 hazard reduction burns each year in high priority parks that help to reduce vulnerability to bushfire and minimise residual risk to the greatest extent possible. Continue to expand the extent of the City's natural areas under active maintenance via ecological restoration; noting that currently over 3,000 hectares are under active maintenance.</p>	
Major Sporting and Aquatic Centres	82,755,851
<p><b>Service outcome/s</b> - Manage the City's six Major Sports Venues and eight Aquatic Centres for community, elite, national and international sports training and events while placing importance on long term sustainability. These services provide significant social, community and health benefits to the Gold Coast community as well attract new events and elite training opportunities to the city that provide economic and reputational benefits.</p> <p><b>Service level/s</b> - Our sporting venues and aquatic centres cater for a myriad of activities from grassroots through to elite. Each facility is designed to be multi-purpose and accommodates various sports and all levels of the community as well as other activity spaces, function rooms, change rooms, administrative facilities and food and beverage options. Bookings are required and are managed through a dedicated booking and events team.</p>	
Culture and Heritage	49,313,006
<p><b>Service outcome/s</b> - Create a striking cultural destination at HOTA, Home of the Arts, the Gold Coast's home of arts and culture, live performances, cinema watching, art, conversation and new ideas. Strengthen our creative industries sector by attracting and retaining creative talent and creative business. Support professional opportunities for Gold Coast artists and creative industries and build creative sectors including the music industry; elevate indigenous arts and culture and celebrate and value our cultural heritage. Encourage our community to actively participate in and experience arts and culture and build the city's reputation as a vibrant creative city.</p> <p><b>Service level/s</b> - Lead the delivery of the Culture Strategy. Support the development and delivery of a cultural destination. Administer the Regional Arts Development Fund grants program. Deliver professional development initiatives for Gold Coast artists. Deliver a tailored residency program for indigenous Gold Coast artists. Deliver the Level Up youth arts program. Provide subject matter expertise to project teams in the delivery of city public art commissions. Provide support for city-wide cultural events. Facilitate sector developmental and networking opportunities for Gold Coast creative industries. Deliver the Music Action Plan. Deliver organisational funding and strategic support and funding of new business models and new enterprise activities for the arts and culture sector.</p>	



# Program 6 Parks, Recreation and Culture

6

Parks, Recreation and Culture program, by service	2023-24 Expense (\$)
<b>Library Services</b>	<b>32,488,889</b>
<p><b>Service outcome/s</b> - Gold Coast residents and visitors have access to safe, warm and welcoming library branches, flexible spaces, access to physical and digital resources, technology, programs , events and specialised services.</p> <p><b>Service level/s</b> - Full membership of City Libraries is available to permanent residents and ratepayers of City of Gold Coast. Other levels of membership are available to visitors to the Gold Coast and to residents of adjoining local government areas within Queensland. Fee-based membership is available to Tweed Heads residents. Service levels are measured by number of open hours, square meterage of library floor area, number of staff per capita and collection expenditure per capita, and the provision and quality of services such as computer and wifi access and programs that contribute to social capital and capacity building.</p>	
<b>Tourist Parks and Campgrounds</b>	<b>24,516,261</b>
<p><b>Service outcome/s</b> - Manage the City's seven mainland tourist parks, three campgrounds and the Tipplers Hub on South Stradbroke Island to provide affordable holiday options including caravan and camping sites, cabins and group lodgings.</p> <p><b>Service level/s</b> - Gold Coast Tourist Parks cater for traditional and non-traditional camping holidays including disability access, waterfront villas and sites, dog friendly sites, in-park activities with a friendly family atmosphere. Each park is managed by Park Contractors who are charged with daily cleaning, maintenance and guest services with the aim of providing each guest with a quintessential Gold Coast holiday experience, while experiencing living like a local. Online bookings can be made 24 hours per day, seven days per week. The parks are open 365 days per year with varied reception hours at each park.</p>	
<b>Community Support</b>	<b>19,525,100</b>
<p><b>Service outcome/s</b> - Offer discounts, remissions and subsidies to the city's ratepayers. Donate to community organisations throughout the city.</p> <p><b>Service level/s</b> - A balanced delivery of discounts, remissions, donations and subsidies within an agreed time frame, in compliance with all regulations and to the satisfaction of the organisation.</p>	
<b>Community Centres</b>	<b>13,521,748</b>
<p><b>Service outcome/s</b> - Planning, provision and operational management of the City's network of community, youth and cultural centres that contribute to the social, recreation, cultural and educational needs of the community through providing affordable and accessible community spaces and facilities and management of community leases.</p> <p><b>Service level/s</b> - Provision of affordable and accessible community spaces and facilities across the city. Meeting targets for availability of facilities. Ensure legislative and safety compliance and asset maintenance. Provision of accessible facilities. Monitor utilisation levels of facilities and occupancy rate for community leases. Management of bookings and collection of hire and rent fees.</p>	
<b>Parks, Recreation and Culture program total</b>	<b>389,126,812</b>

# Program 7 Waste Management

7

Deliver waste infrastructure and provide waste collection, resource recovery and waste disposal services.

## Budget summary

Service	Operating (\$)	Capital (\$)	Internal Debt Service (\$)	Total (\$)	%
Waste Disposal	36,496,542	15,970,000	11,190,038	<b>63,656,580</b>	39.6%
Materials Recycling	43,026,439	2,550,000	0	<b>45,576,439</b>	28.4%
Waste Collection	34,859,970	0	0	<b>34,859,970</b>	21.7%
City Cleaning	16,530,849	0	0	<b>16,530,849</b>	10.3%
<b>Total</b>	<b>130,913,800</b>	<b>18,520,000</b>	<b>11,190,038</b>	<b>160,623,838</b>	<b>100.0%</b>

Waste Management program, by service	2023-24 Expense (\$)
<b>Waste Disposal</b>	<b>63,656,580</b>
<p><b>Service outcome/s</b> - Provide safe and reliable waste disposal services.</p> <p><b>Service level/s</b> - Manage landfill facilities through strategic infrastructure planning and the monitoring and testing of environmental indicators to ensure compliance with relevant standards and licensing conditions.</p>	
<b>Materials Recycling</b>	<b>45,576,439</b>
<p><b>Service outcome/s</b> - Provide safe and reliable waste recycling services.</p> <p><b>Service level/s</b> - Encourage waste avoidance and the recovery, re-use and recycling of waste through the provision of recycling services to minimise the amount of waste disposed to landfill. Decrease the overall impact of waste generation and disposal through diverting recyclable waste from landfill by providing recycling initiatives such as waste recycling centres. Provide innovative approaches and education on recycling to promote awareness and behavioural change in the community.</p>	
<b>Waste Collection</b>	<b>34,859,970</b>
<p><b>Service outcome/s</b> - Provide safe and reliable waste collection services.</p> <p><b>Service level/s</b> - Monitor waste collection services to accurately determine service provision requirements and rectify problems in a timely manner to ensure the community is provided with an efficient and effective service.</p>	
<b>City Cleaning</b>	<b>16,530,849</b>
<p><b>Service outcome/s</b> - Preserve the health and amenity of public spaces through cleaning and rubbish removal services. This includes roadway, malls and bikeway mechanical sweeping; general litter collection; removal of illegally dumped material from roadsides, parks and malls and cleaning of public assets.</p> <p><b>Service level/s</b> - All services are provided in accordance with the Asset Maintenance Schedules/Plans developed as part of the SLA/Partnering Agreements between the relevant Asset Custodian - City Maintenance Branch and also the City Cleaning Standard Operating Procedures Manual.</p>	
<b>Waste Management program total</b>	<b>160,623,838</b>

# Program 8 Water and Sewerage

8

Provide safe drinking water supplies and safe sewage collection, treatment, reuse and disposal.

## Budget summary

Service	Operating (\$)	Capital (\$)	Internal Debt Service (\$)	Total (\$)	%
Water (Drinking)	258,110,399	27,624,800	2,948,670	<b>288,683,869</b>	57.0%
Sewerage	86,085,879	126,317,538	5,335,717	<b>217,739,134</b>	42.9%
Water (Non-Drinking)	729,562	0	0	<b>729,562</b>	0.1%
<b>Total</b>	<b>344,925,840</b>	<b>153,942,338</b>	<b>8,284,387</b>	<b>507,152,565</b>	<b>100.0%</b>

Water and Sewerage program, by service	2023-24 Expense (\$)
<b>Water (Drinking)</b>	<b>288,683,869</b>
<b>Service outcome/s</b> - Provide safe and reliable drinking water services in partnership with Seqwater.	
<b>Service level/s</b> - Monitor water quality by conducting water sampling as part of the comprehensive Drinking Water Quality Monitoring Program. Test for microbiological, physical and chemical components to ensure the quality of water continues to meet Australian Drinking Water Guidelines 2011. Actively manage and maintain water assets to ensure the reliable delivery of drinking water in accordance with industry standards of service.	
<b>Sewerage</b>	<b>217,739,134</b>
<b>Service outcome/s</b> - Provide safe and reliable sewerage services.	
<b>Service level/s</b> - Actively manage and maintain sewage assets to ensure the reliable delivery of sewerage services in accordance with industry standards.	
<b>Water (Non-Drinking)</b>	<b>729,562</b>
<b>Service outcome/s</b> - Provide safe and reliable non-drinking water services.	
<b>Service level/s</b> - Testing is carried out to ensure the provision of safe non-drinking water is compliant with the Recycled Water Management Plan and meets the requirements set out by Public Health Regulations. Actively manage and maintain assets to ensure the reliable delivery of non-drinking water in accordance with industry standards of service.	
<b>Water and Sewerage program total</b>	<b>507,152,565</b>

# Program 9 Organisational Capability

9

Corporate planning and governance including the management of strategic risk, people, financial and information resources.

## Budget summary

Service	Operating (\$)	Capital (\$)	Internal Debt Service (\$)	Total (\$)	%
Information Management	96,704,092	17,727,000	0	114,431,092	45.6%
Financial Management	15,164,619	0	39,223,445	54,388,064	21.6%
Risk Management	50,394,593	565,000	0	50,959,593	20.3%
Human Resources	26,581,354	0	0	26,581,354	10.6%
Corporate Planning and Performance	3,374,980	0	0	3,374,980	1.3%
Strategic Asset Management	1,538,310	0	0	1,538,310	0.6%
<b>Total</b>	<b>193,757,948</b>	<b>18,292,000</b>	<b>39,223,445</b>	<b>251,273,393</b>	<b>100.0%</b>

Organisational Capability program, by service	2023-24 Expense (\$)
<b>Information Management</b>	<b>114,431,092</b>
<p><b>Service outcome/s</b> - Supporting Council's business operations through the provision of information and communication technology services.</p> <p><b>Service level/s</b> - Availability - Criticality one ICT Systems (99.9% target). Service Request Completion Time (95.0% target). Resolution Time - Priority one and two Incidents (95.0% target).</p>	
<b>Financial Management</b>	<b>54,388,064</b>
<p><b>Service outcome/s</b> - Provision of financial, management and asset accounting services to the organisation. Financial planning and strategy development to sustain a responsible financial position over the long-term.</p> <p><b>Service level/s</b> - A balanced annual budget, delivered within agreed timeframe. Annual financial statements are unqualified and delivered within the agreed timeframe. Management Accounting Services delivered to the satisfaction of the Directorates. Development and execution of procurement contracts for Council. Compliance with Local Government Act requirements for rates and billing.</p>	
<b>Risk Management</b>	<b>50,959,593</b>
<p><b>Service outcome/s</b> - Develop, coordinate and implement a strategic and consistent approach to the management of work health and safety, security and enterprise risks. Provide legal services, insurance, fraud prevention and internal audit.</p> <p><b>Service level/s</b> - Provision of associated management systems, including the governance and assurance of corporate, directorate and business risks, business continuity planning, corporate security, work health and safety, health and injury management, fraud, legal and insurance services, whilst advising on associated risk management training.</p>	
<b>Human Resources</b>	<b>26,581,354</b>
<p><b>Service outcome/s</b> - Provide services to the organisation related to the complete life cycle of employees including recruitment, payroll, equal opportunity, performance management and professional development.</p> <p><b>Service level/s</b> - Maintain statutory, Award and Certified Agreement conditions to ensure employees are paid accurately and manage employee data in accordance with privacy obligations. Manage position and employee information including mandatory qualifications, training requirements and coordinate development courses to promote the competency framework. Support the business with human resource advice, initiatives and a performance partnering program with the objective of promoting a high performance culture. Provide support to deliver successful people change initiatives and support the business to manage industrial relation activities.</p>	

# Program 9 Organisational Capability

9

Organisational Capability program, by service	2023-24 Expense (\$)
<b>Corporate Planning and Performance</b>	3,374,980
<p><b>Service outcome/s</b> - Good governance supports transparent, accountable and ethical leadership to achieve outcomes and benefits for Council. Corporate Plan, City Strategies and the Operational Plan deliver on the City Vision, adopted outcomes and approved benefits for Council. Council and administrative decisions are informed by evidence-based evaluation of progress against adopted outcomes and approved benefits.</p> <p><b>Service level/s</b> - Council meets legislative requirements for the Corporate Plan, Operational Plan and Annual Report, including making these available to stakeholders on the internet 24/7. Council meets legislative requirements for evaluation of progress on the Corporate and Operational Plans. The business has access to subject matter expertise on strategy outcomes and measures, benefits management and policies. Evaluation of progress against adopted outcomes and approved benefits are provided to the relevant governance committee and Council on an agreed basis. Approved corporate governance framework is in place. Approved governance standards for benefits management, strategy and policy processes are in place. Policy register is available on the intranet 24/7.</p>	
<b>Strategic Asset Management</b>	1,538,310
<p><b>Service outcome/s</b> - Ensure the sustainable provision of asset-based services through: ensuring there is a strategic direction for asset management and drive improved organisational capability; aligning the City's asset management practices to enable a whole-of-organisation approach; providing assurance that robust asset management practices are in place and operating effectively; and supporting the City in maximising the value delivered through its assets via informed investment decisions and managing assets from a whole-of-life perspective.</p> <p><b>Service level/s</b> - Define and maintain the strategic plan to support and improve asset management practices, including maintenance management. Coordinate the asset management improvement program that supports directorates through a wide range of improvement initiatives. Manage Asset Management Policy, framework and asset custodian arrangements. Coordinate the annual update of Asset Management Plans. Undertake technical assurance of infrastructure revaluations. Manage specifications for handover of as-constructed information, including developer contributed, external contract and internal delivery. Manage asset data standards and associated processes that underpin the configuration of the Enterprise Asset Register. Monitor performance of as-constructed handover and asset data management.</p>	
<b>Organisational Capability program total</b>	<b>251,273,393</b>

# Program 10 Internal Services

10

Products, services and facilities provided to internal customers to enable them to deliver products and services to the community.

## Budget summary

Service	Operating (\$)	Capital (\$)	Internal Debt Service (\$)	Total (\$)	%
Internal Support Services	77,585,449	100,000	0	77,685,449	37.3%
Property and Facilities Management	11,978,409	47,350,310	0	59,328,719	28.4%
Fleet and Plant	13,777,964	34,852,610	0	48,630,574	23.3%
Council Support	12,862,963	0	0	12,862,963	6.2%
Marketing and Promotions	5,928,439	0	0	5,928,439	2.8%
Nursery Operations	2,975,452	0	0	2,975,452	1.4%
Infrastructure Services	1,149,111	22,000	0	1,171,111	0.6%
<b>Total</b>	<b>126,257,787</b>	<b>82,324,920</b>	<b>0</b>	<b>208,582,707</b>	<b>100.0%</b>

Internal Services program, by service	2023-24 Expense (\$)
<b>Internal Support Services</b>	<b>77,685,449</b>
<p><b>Service outcome/s</b> - Provide a diverse range of strategic and operational direction through executive management, professional and administrative support functions across directorates, underpinning the City's operations and delivery of services.</p>	
<p><b>Service level/s</b> - Management and oversight of cleaning and maintenance of city buildings and facilities; legislative requirements for annual and operational reporting; energy management; management and oversight of administrative functions and planning and management of Local Area Works.</p>	
<b>Property and Facilities Management</b>	<b>59,328,719</b>
<p><b>Service outcome/s</b> - Provide full facility management services to Council owned buildings including accommodation planning, building management, fire safety and security operations. Manage Council's property portfolio including acquisitions, disposals and leasing.</p>	
<p><b>Service level/s</b> - Accommodation planning and projects, fire systems testing and maintenance, mechanical, electrical and lift systems maintenance, energy management, compliance reporting and additional after hours services. Building soft services including car parking, catering, resource management and car pool operations. Maintenance is undertaken on various building components in accordance with manufacturer or legislative requirements. Maintenance and structural repairs to Council's major administration centres, leased premises, Council chambers, branch offices and HOTA, Home of the Arts.</p>	
<b>Fleet and Plant</b>	<b>48,630,574</b>
<p><b>Service outcome/s</b> - Provide safe, suitable, reliable and best value vehicle, plant and equipment resources to the organisation.</p>	
<p><b>Service level/s</b> - Provide strategic, tactical and operational fleet asset management, fleet asset acquisition and disposal, fuel management, fleet asset maintenance and repair, metal fabrication, mobile communications, short and long term hire, vehicle, plant and equipment pool management in accordance with the Work Health and Safety Act, Transport Operations Act (Various), National Heavy Vehicle Law, Australian Standards, manufacturer maintenance standards, and service level agreements with customers.</p>	
<b>Council Support</b>	<b>12,862,963</b>
<p><b>Service outcome/s</b> - Ensure Councillors are able to perform their civic duties. Ensure the availability of Council meeting agendas and minutes to residents. Provide the services required for local government elections.</p>	
<p><b>Service level/s</b> - Council/Committee meeting adopted minutes publicly available within 10 days after the end of the meeting. Council Meetings Live Streamed for the general public to access. Council and Committee meeting provisions adhere to the Local Government Regulation 2012 and Gold Coast City Council Local Law No.1 (Meetings) 2008.</p>	

# Program 10 Internal Services

10

Internal Services program, by service	2023-24 Expense (\$)
<b>Marketing and Promotions</b>	<b>5,928,439</b>
<p><b>Service outcome/s</b> - Deliver value-for-money marketing, communications and engagement that contributes to positive city reputation, positive business impact and true community or social benefit.</p> <p><b>Service level/s</b> - Core service includes issue management, marketing strategy, public relations, media management, community engagement, market research, digital marketing and campaign management. Over 70 Portfolio approved marketing campaigns delivered each year. Decrease in ad hoc and unplanned activities recorded each year. Average over \$1M additional value received per campaign. Average over 1 million reach per campaign. Over 30,000 City Panel engagement members registered. Over 500 new City Panel members registered each year. Over 10,000 engagement feedback received from the community each year. Delivery of the Strategic Corporate and Community Marketing Plan 2021-25.</p>	
<b>Nursery Operations</b>	<b>2,975,452</b>
<p><b>Service outcome/s</b> - Manage the supply of plants required for City planting programs and projects. Provide high quality trees, palms and groundcovers for improving parks, streetscapes and natural areas to encourage native wildlife species and improve the environment. This service provides for growing and procuring trees/plants for capital and operational planting programmes/projects and citizenship ceremonies plus providing trees/plants for the Free Tree Scheme. The Nursery provides advice and technical support concerning species selection to ensure the successful delivery of sustainable landscapes throughout the City.</p> <p><b>Service level/s</b> - The Coombabah Nursery procures and produces tree and plant stock in accordance with Australian Standard AS2303 (2018). Plant production, together with associated pest weed control and biosecurity controls, are undertaken to ensure all operations are in accordance with health and safety requirements and best practice. The Free Tree Scheme operates each year, between January and May. Eligibility for free trees: residents receive three trees per rateable property per year; body corporates receive 10 trees per complex per year; and schools receive 50 trees per school per year. Each Divisional office is allocated 900 trees per year for distribution at a community event.</p>	
<b>Infrastructure Services</b>	<b>1,171,111</b>
<p><b>Service outcome/s</b> - Contribute to the delivery of the City's large and signature capital infrastructure program, small to medium sized projects and maintenance program and the delivery of small to medium sized projects. This is achieved through the provision of professional services in the disciplines of engineering, drafting, specifications, estimations, 3D visualisations, project management, surveying, materials testing and the construction of municipal projects.</p> <p><b>Service level/s</b> - Design and construction of capital infrastructure and small to medium Local Area Works projects within accepted parameters of time, cost and quality to deliver value to the ratepayers of the City of Gold Coast.</p>	
<b>Internal Services program total</b>	<b>208,582,707</b>

## 4.9 Code of Competitive Conduct

### Estimated activity statement

A local government's budget must, for each business activity, contain an estimated activity statement for the activities subject to the Code of Competitive Conduct ([Local Government Regulation 2012 s34](#)). Business activities covered within the statement include Building Certification Group, Gold Coast Water, Gold Coast Waste Management, Tourist Parks and Surfers Paradise Beachfront Markets.

### Activities to which the Code of Competitive Conduct applies

The following activity statements are for the activities subject to the Code of Competitive Conduct:

	Waste Management Services	Tourist Parks	Water & Sewerage Services	Building Certification Group	Surfers Paradise Beachfront Markets
	Budget \$000s	Budget \$000s	Budget \$000s	Budget \$000s	Budget \$000s
<b>Revenue</b>					
Revenue for Services provided to the Council	3,683	0	5,495	0	0
Revenue for services provided to external clients	134,309	25,110	657,122	101	700
Community Service Obligations (CSOs)	684	1,425	1,958	296	0
<b>Total Revenue</b>	<b>138,677</b>	<b>26,535</b>	<b>664,574</b>	<b>398</b>	<b>700</b>
<b>Less: Total Expenditure</b>	<b>(124,884)</b>	<b>(22,160)</b>	<b>(525,065)</b>	<b>(321)</b>	<b>(512)</b>
<b>Surplus before Debt and Transfers</b>	<b>13,793</b>	<b>4,376</b>	<b>139,509</b>	<b>77</b>	<b>188</b>



## Activities to which the Code of Competitive Conduct has not been applied

The following activities may have some form of competition, but the code of competitive conduct has not been applied as the level of competition is low:

Activity	Reason the Code of Competitive Conduct will not be applied
Aquatic Centres	The City is providing services traditionally provided by a local government and while some private sector entities provide similar services, often on a smaller scale, there would be a gap in the supply of these services if the City did not provide them. Further, pricing for commercial services, like learn to swim and fitness centres, are benchmarked against industry prices, thus avoiding any pricing advantage from government ownership.
Community Centres	The City is providing services traditionally provided by a local government and while the private sector does provide space for hire, there would be a gap in the supply of these services if the City did not provide them. This is especially true for meeting the demand from community and non-commercial groups.
Off-street Parking	Prices are benchmarked against private sector providers so that no price advantage exists due to government ownership.
Cemeteries	The City is providing services traditionally provided by a local government. The City cemeteries are located on State land held by the City in trust for the purpose of providing cemetery services. There is one private sector competitor within the boundaries of the city. There would be a gap in the supply of these services if the City did not provide them. The private sector entity generally provides a premium service while the City concentrates on a more affordable standard level of service. Pricing for City services are set on a cost recovery basis, which does not take into account notional costs under the full-cost pricing provisions required by the code of competitive conduct. The biggest barrier for entry into the cemetery market on the Gold Coast is the cost of land in desirable locations. It is unlikely that the City's pricing practices are a deterrent to new businesses entering the market.
Large Scale Music Events (over 5,000 attendees)	All large scale live music events staged by the City or its controlled entities have some purpose other than a commercial profit-making purpose. This may include promoting local talent, generating economic activity or attracting tourism. For this reason, events are often free or are charged below cost. Applying the code of competitive conduct will not alter pricing for events that are staged for non-commercial purposes. The revenue and costs of each event will be disaggregated and separately reported in the City's Annual Report.
Fitness Centres	The City sets prices for gym memberships by benchmarking against comparable gyms across the city, taking into account the types of services and facilities provided. Due to the high level of private sector competition, the revenue and costs for running fitness centres will be separately reported in the City's Annual Report. Further reforms may be required in the future.
Optic Fibre Network	A recent review of the Optic Fibre Network determined the main purpose is to support the provision of internal services to the City Administration and wholesale services to Gold Coast businesses via Telecommunications Carriers and Internet Service Providers. The review recommends a pricing strategy benchmarked against other providers and as such no price advantage exists due to government ownership. Further reforms may be required in the future.

## 4.10 Community Service Obligations (CSOs)

The CSO value is determined by the City and represents an activity's costs which would not be incurred if the activity's primary objective was to make a profit. The City provides funding from general revenue to the business activity to cover the cost of providing non-commercial community services or costs deemed to be CSOs by the City. Details of CSOs relevant to activities subject to the Code of Competitive Conduct are presented as follows:

### Community service obligations – Gold Coast Waste Management

Activity	CSO description	Amount
Clean-up Australia Day	Provision of solid waste collection and disposal services and administrative support for Clean-up Australia Day	\$ 20,000
Carcass Collection	Collection and disposal of dead animals from roads, reserves and foreshores	\$ 113,060
Street and Park Bin Services	Disposal of solid waste from waste bins at nominated City parks, streets, boat ramps and public places.	\$ 551,380
Waste Collection Donation*	Concessions/discounts to non-profit entities for collection costs provided in accordance with the City's Rate Donation, Infrastructure Charges and Development Application Fee Discount Policy.	\$ 600,000
Landfill Disposal Donation*	Concessions/discounts to non-profit entities for landfill disposal costs provided to a range of approved charities and non-profit entities.	\$ 520,000
Bulky Waste Collection*	Program of bulky kerbside waste collection for eligible dwellings within the waste collection areas.	\$ 2,000,000
South Stradbroke Island Waste Disposal (Net)*	Waste management services provided to South Stradbroke Island customers	\$ 589,610

\*Funded by Gold Coast Waste Management

### Community service obligations – Gold Coast Water

Activity	CSO description	Amount
Catchment Management	This activity protects community health within recreational waters by monitoring the state of the City's waterways and primary contact recreation areas	\$ 1,957,602
Water and Sewerage Rates Donation*	Concessions/discounts to non-profit entities for water and sewerage services provided in accordance with the City's Rates Donations, Infrastructure Charges and Development Application Fee Discount Policy	\$ 2,984,350

\*Funded by Gold Coast Water

### Community service obligations – Building Certification Group

Activity	CSO description	Amount
Building Certification Group	Non-chargeable employee costs for time allocated to general public enquiries.	\$ 296,398

### Community service obligations – Tourist Parks

Activity	CSO description	Amount
Tourist Parks	Purchase of manufactured homes on permanent rental sites at Kirra Beach Tourist Park.	\$ 1,425,000

# 4.11 Revenue Policy

## DETAILS

Council  Admin

Effective from:	1 July 2023	
Contact officer:	Chief Financial Officer	
Next review date:	June 2024	
File reference:	FN334/479/01	
eDRMS	This policy	A18372790
	Value Proposition	A32698918

## OBJECTIVES AND MEASURES

Objectives	<p>The objective of this policy is to raise a sufficient revenue base for Council of the City of Gold Coast (Council) to:</p> <ul style="list-style-type: none"> <li>• Ensure a balanced budget and provide a strong financial basis for effective management of expenditure programmes and debt.</li> <li>• Provide services to the community based on principles of intergenerational equity.</li> <li>• Sustain operating capability on a long term basis; and</li> <li>• Encourage a strong, growing and sustainable local economy with appropriate levels of infrastructure assets and facilities.</li> <li>• Provide certainty of funding for the provision of infrastructure identified by Council in its long-term strategic financial plans and asset management plans.</li> </ul>
Performance Measures	<ol style="list-style-type: none"> <li>1. That Council's Revenue Policy and rates and charges and annual budget are adopted in accordance with legislative requirements.</li> <li>2. That Council's long term financial model reflects a sustainable long- term outlook based on asset management principles.</li> </ol>
Risk Assessment	Low

## POLICY STATEMENT

In accordance with the provisions of the *Local Government Act 2009* and *Local Government Regulation 2012*, each year Council must prepare and adopt by resolution its Revenue Policy.

Council's Revenue Policy is based on the following principles and such principles also guide the development of Council's Revenue.

### Rates and Charges and Cost-Recovery Fees

Council's rate-setting and charging structures are based on the following principles, where applicable:

- Equity – ensuring the fair and consistent levying of lawful rates and charges, without bias, taking account of all relevant considerations.
- Effectiveness/efficiency – meeting the financial, social, economic and environmental, and other corporate objectives stated in the Council Plan 2022-2027 and other adopted policies.
- Simplicity – structure rating to assist with community or stakeholder understanding of a complex system.
- Sustainability – revenue decisions support the financial strategies for the delivery of infrastructure and services identified in Council's long-term planning.

These principles apply to the following activities:

- making rates and charges;
- levying rates and charges;
- recovering rates and charges;
- granting and administering rates and charges concessions;
- charging for local government services and facilities;
- charging for competitive services and facilities;
- charging for business services and facilities (subject to National Competition Policy);
- imposing cost-recovery and other fees; and
- funding Council infrastructure.

Rates, fees and charges are to be determined and applied in accordance with Appendix A which forms part of the Revenue Policy.

### **Concessions and Rebates**

- Subject to the conditions determined from time to time in Council's Pensioner Rates Rebate Policy, Council may grant rebates on rates and charges to approved pensioners who are owner-occupiers of their principal place of residence: An approved pensioner is one who is:
  - a person who holds a current Queensland Veteran Gold Card (issued by the Department of Veteran Affairs); or
  - a person who holds a current Queensland issued Pensioner Concession Card.
- Council may grant rebates of rates and charges to assist not for profit community organisations of the classes identified in Council's Rate Donation, Infrastructure Charges and Development Application Fee Discount Policy.
- Subject to the conditions determined from time to time in Council's Voluntary Conservation Agreement Scheme Policy, Council may grant rebates of differential general rates, or parts of differential general rates to assist ratepayers, who are parties to Voluntary Conservation Agreements with Council, to manage the natural value of their land parcels the subject of the agreements.
- In accordance with the South East Queensland Customer Water and Wastewater Code and subject to the conditions determined from time to time in Council's Concealed Water Leak Policy, Council may grant rebates of water and sewage (wastewater) usage charges, to relieve ratepayers from some of the unexpected financial burden caused by a concealed underground water leak.
- Subject to the conditions determined from time to time in Council's Water Usage for Genuine Fire Emergencies Policy, Council may grant rebates of water and sewage (wastewater) usage charges, to relieve ratepayers from the unexpected financial burden caused by usage of water to fight a fire to protect their home or business.
- Subject to the conditions determined from time to time in Council's Concession for Water Usage by Renal Dialysis Patients Dialysing at Home Policy, Council may grant rebates of water and sewage (wastewater) charges, to relieve ratepayers who are renal dialysis patients, from the additional financial burden caused by a need to have dialysis at home.
- Council may provide relief against financial hardship in extreme circumstances where it considers such relief is justified and in the interests of the community. In these instances, and subject to the conditions determined by resolution of Council, rebates of rates and charges may be granted.
- Council may provide relief for the purpose of encouraging economic development in the city where it considers that providing such relief will aid economic growth. In these instances, and subject to the conditions determined by resolution of Council, rebates of rates and charges may be granted.

### **Discount**

Council reserves the right to provide ratepayers with a prompt payment discount on certain rates and charges under certain conditions as defined in Council's rating resolution.

## Deferments

Council may defer payment of specific rates to assist those pensioners (as defined in Council's Pensioner Rates Rebate Policy) and Seniors Card holders who are owner-occupiers of their principal place of residence until their circumstances change or the property ownership changes. Rates available for deferment are:

- The differential general rate or part thereof in an ongoing capacity, and/or
- All rates and charges at a point in time where the eligible ratepayers may seek a one-off deferment as the account is being considered for Sale of Land action under the Local Government Regulations.

## Instalments

Council may agree to allow the payment of rates and charges by instalments upon terms consistent with its Debt Recovery Policy as determined from time to time.

## Community Service Obligations

S24 of the *Local Government Regulation 2012* defines a community service obligation (CSO) as an obligation that the local government imposes on a business entity to do something that is not in the interests of the business entity to do. An example would be to provide certain refuse services for community groups at no charge or to give a price concession to a specific group of customers.

CSOs will be based on the agreed unit price and the estimated quantity to be provided. Each CSO will be approved by Council and developed in accordance with the process for establishing a Community Service Obligation.

The cost of carrying out the Community Service Obligations (less any revenue received from performing the obligations) must be treated as revenue of the significant business activity.

## SCOPE

This policy refers to all matters relating to rates, fees, charges, concessions, rates rebates, community service obligations and the recovery of rates and charges.

## DEFINITIONS

**city** – refers to geographic area of the Gold Coast local government area

**Community Service Obligation** – of a commercial business unit of a local government, means the obligations to do anything the local government is satisfied are not in the unit's commercial interests to perform and arise because of a direction by the local government.

**Cost Recovery Fee** – is a payment for a service or facility, fixed under the provisions of a Local Government Act.

**Council** – Council of the City of Gold Coast.

**Full Cost** – represents the value of all resources used or consumed by the organisation in the provision of the unit of activity or service.

**Infrastructure Charge** – is a charge for infrastructure provided and is collected by Council initiating an infrastructure charges notice.

**Non-Cost Recovery Fee** – a payment for a service or facility, fixed under the provisions of a Local Government Act, other than a service or facility for which a cost recovery fee may be fixed.

**Pricing** - the decision of which price, or prices, to charge service users based on relevant costs imposed at the time and place of use.

**Rates and Charges** are levies that a local government imposes on land and for services, facilities or activities that are supplied or undertaken by Council or by someone on behalf of Council (including a garbage collection contractor, for example). There are 4 types of rates and charges as defined in the *Local Government Act 2009*:

- General Rates (including differential rates); and
- Special Rates and Charges; and
- Utility Charges; and
- Separate Rates and Charges

**Revenue** – means inflows or other enhancements, or savings in outflows, of future economic benefits in the form of increases in assets or reductions in liabilities of the entity, other than those relating to contributions by owners, that result in an increase in equity (i.e. capital) during the reporting period.

## RELATED POLICIES AND DELEGATIONS

Concealed Water Leak Policy  
 Concession for Water Usage by Renal Dialysis Patients Dialysing at Home Policy Debt  
 Recovery Policy  
 Deferral of Rates Policy Pensioner Rates  
 Rebate Policy  
 Rate Donation, Infrastructure Charges and Development Application Fee Discount Policy Voluntary  
 Conservation Agreement Scheme Policy  
 Water Usage for Genuine Fire Emergencies Policy

Gold Coast City Council Local Laws  
 Process for Establishing a Community Service Obligation

## LEGISLATION

*Local Government Act 2009*  
*Local Government Regulation 2012*  
*Planning Act 2016*  
*Body Corporate and Community Management Act 1997 Building*  
*Units and Group Titles Act 1980*  
*Fire and Emergency Services Act 1990*  
*Registration of Plans (H.S.P. (Nominees) Pty. Limited) Enabling Act 1980 and Registration of Plans (Stage 2)*  
*(H.S.P. (Nominees) Pty Limited) Enabling Act 1984*  
*Integrated Resort Development Act 1987 Land*  
*Valuation Act 2010*  
*Mixed Use Development Act 1993 Sanctuary*  
*Cove Resort Act 1985*  
*South-East Queensland Water (Distribution and Retail Restructuring) Act 2009 South East*  
*Queensland Customer Water and Wastewater Code*

## SUPPORTING DOCUMENTS

Revenue Statement  
 Resolution of Rates and Charges 2022-23  
 Appendix A – Rates and Charges  
 Appendix B – Process for Establishing a Community Service Obligation

## RESPONSIBILITIES

Sponsor	Director City Operations
Policy owner	Chief Financial Officer

## VERSION CONTROL

Document	Date	Approved	Amendment
A18372790 v	23.05.23	G23.0523.018	Policy adoption 2023-24
A18372790 v29	01.09.22	MgrCPA83552284/G22.0816.048	Update Responsibilities effective 01.09.2022 (corporate restructure)
A18372790 v28	24.05.22	G22.0524.17/A78695391	Policy adoption 2022-23
A18372790 v25	10.08.21	G21.0810.018	For note only: Small business relief package – no change to existing policy.
A18372790v25	18.05.21	G21.0518.034/G21.0623.025/A67316309	Policy adoption 2021-22
23020574 v22	27.05.20	G20.0527.037	Policy adoption 2020-21
23020574 v21	28.05.19	G19.0528.019	Policy adoption 2019-20
23020574 v20	12.06.18	G18.0612.021	Policy adoption 2018-19
23020574 v19	13.06.17	G17.0613.019.	Policy adoption 2017-18
23020574 v17	07.06.16	G16.0607.026	Policy adoption 2016-17
23020574 v16	19.06.15	G15.0619.002	Policy adoption 2015-16
23020574 v15	18.06.14	G14.0618.001	Policy adoption 2014-15
23020574 v14	09.08.13	B13.0621.001	Policy adoption 2013-14 Include references to GCW Remove references to reserves.
23020574 v13	12.06.12	B12.0605.001/G12.0612.032	Policy adoption 2012-13
23020574 v12	20.06.11	G11.0620.030	Policy adoption 2011-12
23020574 v11	07.06.10	GF10.0602.003/G10.0607.014	Policy adoption 2010-11
23020574 v10	01.06.09	GF09.0527.001/G09.0601.016	Policy adoption 2009-10
23020574 v9	11.06.08	GF08.0611.003	Policy adoption 2008-09
23020574 v8	18.06.07	GB07.0618.001/G07.0618.001	Policy adoption 2007-08
23020574 v7	19.06.06	Council Budget Adoption	Policy adoption 2006-07
23020574 v6	10.06.05	FI05.0607.002/G05.0610.031	Policy adoption 2005-06
23020574 v5	11.06.04	CD04.0604.007/G04.0611.024	Policy adoption 2004-05
23020574 v4	06.06.03	C03.0530.005/G03.0606.008	Policy adoption 2003-04
23020574 v3	28.06.02	Council Budget Adoption	Policy adoption 2002-03
23020574 v2	29.06.01	Council Budget Adoption	Policy adoption 2001-02
23020574 v1		Council Budget Adoption	Policy adoption 1999-00

## Appendix A – Rates and Charges

### General Rates

Council operates a rating system whereby land is categorised according to rates categories developed by Council for differential general rating purposes having regard to such factors, but not limited to, usage made of the land and nature, location, occupancy status, area, floor level and value of the land.

Differential general rates for each property will be calculated on the basis of the value of the land as assessed by the Department of Resources multiplied by the rate in the dollar determined by Council for each rates category. (For clarity the value of the land is either the site value (non-rural land) or the unimproved value (rural land) determined under the *Land Valuation Act 2010*).

Council may resolve under section 74(3) of the *Local Government Regulation 2012* that the rateable value of the land will be the 2 or 3-year averaged value of the land calculated under Chapter 4, Part 3 of the *Local Government Regulation 2012*.

Regardless of the value of the land, there will be a minimum contribution required from each ratepayer towards the overall running of the city except where legislation prevents a minimum being set. This objective is accomplished by the application of minimum general rates.

### Separate Rates and Charges

Separate charges will be levied to generate the level of funds required to provide a particular service, facility or activity that the benefit from is shared equally by all parcels of land, regardless of their value. A separate rate will be imposed when Council considers that higher valued parcels of land will receive a greater benefit from the service, facility or activity being funded. In cases where Council believes that all parcels of land will benefit to a particular degree, then a minimum amount may be applied to the rate.

### Special Rates and Charges

Special rates or charges will be levied to generate the level of funds required to provide a service, facility or activity that Council considers will benefit specific parcels of land or occupiers of parcels of land within the city. A special charge will be applied where Council considers that the owner of each parcel of land should contribute equally or in accordance with the degree of special benefit that Council considers each parcel of land or its occupier will receive. A special rate will be imposed should Council believe that higher valued properties will receive a greater benefit from service or activity being funded. In cases where Council believes that all properties will benefit to a particular degree, then a minimum amount may be applied to the rate.

### Utility Charges – Water, Sewerage (Wastewater), Recycled Water, Raw Water and Waste Management Services

In general, Council will be guided by the principle of user pays in the making of charges that relate to the provision of water, sewerage, recycled water, raw water and waste management services. Council will apply this principle in order to minimise the impact of rating on the efficiency of the local economy. Wherever possible, those receiving the benefits of a utility service will pay for what they receive in full through the relevant utility charge. Council will annually review its utility charges and other fees for service to ensure that revenues are meeting intended program goals and are keeping pace with the cost of providing the service.



## Levying of Rates

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

- (a) transparency - to inform the community of the basis of those rates and charges and hence Council's accountability;
- (b) flexibility - taking account of changes in the local economy;
- (c) sustainability – raising the required revenue to responsibly manage the city; and
- (d) creating a rating regime that helps deliver flexibility, sustainability, and is as cost effective as possible to administer.

In levying rates Council will also:

- Levy rates and charges as early as practicable in order to generate the maximum investment income and therefore, lessen the quantum of rate increases;
- Levy rates and charges (excluding water and sewerage charges) on a half yearly basis;
- Levy water and sewerage charges quarterly with fixed access charges and usage charges in arrears;
- Ensure that both rate notices and water and sewerage rate notices are as simple to read as possible yet still deliver all the information relevant to the calculation of rates and charges.

## Recovery of Rates and Charges

Council will exercise its recovery powers to reduce the overall rate burden on ratepayers, in which respect:

- it will ensure transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them to meet their obligations;
- it will make the processes used to recover outstanding rates and charges simple to administer and cost-effective;
- it will critically evaluate the prospects of success before undertaking recovery action, to minimise prospective wastage of its resources in pursuit of irrecoverable money;
- it will act consistently, to provide the similar treatment for ratepayers with similar circumstances; and
- it will be flexible by responding where necessary to changes in the local economy.

## Concessions on Rates and Charges

In applying concessions Council will:

- endeavour to assist sectors of the rate-paying community to remain in their homes through such mechanisms as deferments;
- acknowledge that sectors of the rate-paying community (e.g. pensioners) have a reduced capacity to pay both on demand and to the full quantum;
- acknowledge the contribution of not for profit community organisations based on the level of their community assistance and economic value to the region and the community;
- ensure similar treatment for ratepayers with similar circumstances;
- make clear the requirements necessary to receive concessions;
- make transparent the degree of subsidy or Community Service Obligation when a user charge does not represent full cost recovery; and
- be sufficiently flexible to respond to local economic issues.

- Council may provide relief against financial hardship in extreme circumstances where it considers such relief is justified and in the interests of the community. In these instances, and subject to the conditions determined by resolution of Council, rebates of rates and charges may be granted.

In the case of granting concessions to a class of ratepayers under section 119, 120 of the *Local Government Regulation 2012*, the purpose of the class concession will be stated. Consideration may also be given by Council to granting a class concession in the event all or part of the Council area is declared a natural disaster area by the State Government.

### Charges for Local Government Services and Facilities

In setting charges for local government services and facilities, where Council is the sole supplier, prices will be based on the principle of recovering the cost to Council of providing the service or facility. In some circumstances, it may be appropriate to set charges for services below full cost recovery in order to achieve social, economic or environmental goals. In making any such decision the reason for the decision will be clearly set out in the resolution together with the estimated amount of revenue to be foregone in the subject year.

Where the service or facility being supplied is one which is of 'commercial value', the charge for 'competitive services and facilities' will apply, as described below.

### Charges for Competitive Services and Facilities

Council will apply, as a minimum and as far as it is practicable, the principle of full cost recovery in setting charges for services and facilities that might be supplied by other parties, including community or non-profit organisations.

Council may give consideration to charging at less than the full cost of the service/facility when it considers it appropriate to do so in order to achieve social, economic or environmental goals. In making any such decision the reason for the decision will be clearly set out in the resolution, together with the estimated amount of revenue to be foregone in the subject year.

When the service or facility supplied is of a commercial nature, then Council will give consideration to including a 'profit' element in the charge. Such consideration will be made on a case by case basis.

### Charges for Significant Business Activities

The *Local Government Regulation 2012* requires Council to consider the application of competitive neutrality principle to its Significant Business Activities (SBAs) and are defined in S43 (4) of the *Local Government Act 2009* as follows:

- (4) A **significant business activity** is a business activity of a local government that -
- (a) is conducted in competition, or potential competition, with the private sector (including off street parking, quarries, sporting facilities, for example); and
  - (b) meets the threshold prescribed under a regulation.

Achieving competitive neutrality involves the removal of competitive advantages or disadvantages arising from a Local Government's ownership of an activity.

Council may elect to apply one of two levels of reform through adoption of

- (a) Full cost pricing; or
- (b) Commercialisation.

Each level of reform requires the application of Full Cost Pricing principles and the inclusion of the following costs in pricing:

- Operational costs.
- Administrative costs and overheads.
- Return of capital (depreciation).
- Return on capital.
- Competitive neutrality adjustments.

Council may decide to identify some activities that are to be provided at less than full cost in order to achieve a social, economic, environmental or other objective. In making any such decision the reason for the decision will be clearly set out in the resolution together with the estimated amount of revenue to be foregone in the subject year.

When any such decision is applied to a Commercialised Business Unit, the direction to that Commercialised Business Unit will be recognised as a 'Community Service Obligation' and a subsidy shall be paid to that Commercialised Business Unit and that subsidy shall be recognised in the accounts of that Commercialised Business Unit.

### **Cost Recovery Fees**

In setting cost recovery fees Council will recover the cost of providing the service or of taking the action for which the fee is charged. Council may resolve to recover less than the full cost to it where it considers appropriate. In making any such decision the reason for the decision will be clearly set out in the report together with the estimated amount of revenue to be foregone in the subject year.

Whilst Council notes that, pursuant to s97 of the *Local Government Act 2009* it may introduce a tax component into a regulatory fee in order to achieve a social or other objective, it is not Council's intention to encompass a tax in any regulatory fee. Accordingly, Council will not recover more than the cost of administering the regulatory regime.

### **Funding of Council Infrastructure**

Council currently funds the provision of economic and social infrastructure assets from a number of sources:

- developers' cash contributions (infrastructure charges);
- loans;
- grants and subsidies;
- general Council revenue.

Council collects infrastructure charges through the Adopted Infrastructure Charges Resolution, for the water, sewerage (wastewater), transport, stormwater and recreation facilities networks.

Infrastructure charges are specifically for the purpose of funding the demands of growth – the additional demand that development places on the infrastructure networks.

Council recognises that the revenue base and forecast growth are limited. Infrastructure investment decisions must be informed by the, rigorous analysis of demand, whole of life asset management principles and prioritisation. Timing of delivery and standards of service should be regularly tested and challenged.

## Appendix B – Process for Establishing CSO

### Community Service Obligations

This document outlines the process for identification, funding and reporting of community service obligations (CSO).

The Policy applies to the commercialised business units of Waste Management, Gold Coast Water and Tourist Parks and those activities where Council resolves to apply Full Cost Pricing.

### Definition

S24 of the *Local Government Regulation 2012* defines a community service obligation as an obligation that the local government imposes on a business entity to do something that is not in the interests of the business entity to do.

Each CSO must arise from the application of a clear and explicit Council policy or resolution and be imposed for an identified economic, environmental, social or other benefit.

CSOs must be transparent, fully costed and funded. Each CSO will be funded from an identified budget to enhance transparency, accountability and inform decision making for Council's Long Term Financial Plan and annual budget. The budgeted amount will be based on the agreed unit price and the estimated quantity to be provided.

Council may subsidise the operations of commercialised business units or activities to which the Code of Competitive Neutrality applies, in order to achieve social, economic, environmental or other objectives associated with, or incidental to, the delivery of services by those business units or activities.

Council recognises that, where it considers it justified on social, environmental or other non-commercial bases to charge at a rate less than the full cost price of a service the difference between the full cost price and the actual charge will be treated as a CSO.

### Types of CSO

The following is a list of examples of CSO. This list is intended as a guide only and does not provide an exhaustive or comprehensive list of CSO.

- Delivery of service to final consumers or industry at uniform prices to achieve a Council social, economic, environmental or other policy objective, regardless of variations in the cost of supply;
- Delivery at no charge or below the full cost of providing the service (or service levels) to achieve a Council social, economic, environmental or other policy objective. Requirements to grant price concessions to particular groups of customers eg. pensioner discounts.
- Requirement imposed on business activities to purchase inputs at levels or prices that differ from purely commercial levels/prices in order to achieve a Council social, economic, environmental or other policy objective.
- A requirement to undertake (or not undertake) an activity, which would not otherwise be undertaken (or would otherwise be undertaken) so as to achieve a Council social, economic, environmental or other policy objective.

The following activities would **not** be regarded as CSO:

- Production of goods or services that a business unit or activity is required to provide as a part of its compliance with normal regulatory obligations that would apply to all commercial business entities whether publicly or privately owned (eg. workplace health and safety or environmental compliance).
- Requirements imposed as part of competitive neutrality reforms.
- Any loss of potential revenue resulting from the business activity being required to eliminate excess profits, cross-subsidies or other forms of price discrimination.

- Short term non-commercial activities that arise from strategic business decisions which are determined to be in the long-term commercial interest of the business entity, including:
  - (i) lowering prices to attract customers and establish, increase or maintain market share or improve capacity utilisation (eg. Customer loyalty programs, early payment discounts, off peak rates);
  - (ii) expenditure on research and development;
  - (iii) expansion or changes in activities to achieve increased diversification;
  - (iv) marketing or other activities to promote brand name recognition; and
  - (v) expenditure that improves corporate image (eg. Sponsorship or voluntary activities).

The costs of certain activities associated with the implementation of major infrastructure projects, which at first glance might appear to be 'non-commercial' (eg. town and highway relocation due to dam construction, addressing adverse environmental or social impacts). Such activities are not CSO's and should be regarded as an integral part of the project and form part of the input costs used in assessing the viability of the project.

## Process for Establishing CSO

### 1 *Determine the Policy Objective*

The activity must be imposed to satisfy a clearly defined corporate objective (Corporate Plan or formal Council policy). It is therefore necessary to identify the particular Council policy objective(s) and how the proposed services and benefits would achieve that objective.

### 2 *Propose the CSO*

The CSO shall be described, including a statement of what it is that the business activity is to be required to do or not to do.

### 3 *Cost the CSO*

The provision of the CSO should be costed using the full cost pricing methodology. The price of the CSO on an agreed unit price should represent the difference between the full cost price of providing the service and the revenue received, expressed on a per unit basis.

### 4 *Develop performance measures*

Performance measures shall be developed to measure how effective the CSO is in achieving its objectives and how efficiently it is operated. These will need to be agreed between the areas responsible for the CSO and the activity responsible for its delivery. CSO submissions to City Operations need to be supported by information on the performance of the CSO.

### 5 *Present to Council*

The Council will pass a separate resolution imposing the obligation on the commercialised business unit or activity. This will not necessarily be a separate resolution for each CSO, but may be a resolution determining all CSO for the Council. City Operations (in consultation with the relevant commercialised business unit or activity Director) will analyse the CSO submission and make a recommendation for consideration in the annual budget and the Long Term Financial Plan. Final adoption of CSO lies with Council.

### 6 *Reporting of CSO*

CSO delivered through business activities should be separately identified in the Council's financial accounts and reported on in the Annual Report.

# 4.12 Debt Policy

## DETAILS

Council  Admin

Effective from:	1 July 2023	
Contact officer:	Chief Financial Officer	
Next review date:	June 2024	
File reference:	FN334/171/01	
eDRMS#	This policy	A27420363
	Value Proposition	A32691199

## OBJECTIVES AND MEASURES

Objectives	<p>To outline parameters for borrowing and debt levels within the context of Council of the City of Gold Coast (Council) Long Term Financial Plan (LTFP) and annual budget.</p> <p>To comply with the <i>Local Government Act 2009</i> thus ensuring that Council:</p> <ul style="list-style-type: none"> <li>(a) specifies new borrowings planned for the budget financial year and the next nine (9) financial years;</li> <li>(b) identifies the purpose of the new borrowings;</li> <li>(c) specifies the time over which it is planned to repay existing and proposed borrowings.</li> </ul>
Performance measures	Net Financial Liabilities ratio for current financial year and the next nine (9) financial years is under the maximum benchmark set by legislation.
Risk assessment	Low

## POLICY STATEMENT

### Debt Ratios

The three ratios below provide an indication as to whether debt is being responsibly managed. Council sits comfortably within the required benchmarks for the forecast period.

Ratio	Target		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
	min	max										
Net Financial Liabilities		60%	11%	18%	29%	41%	47%	52%	56%	58%	59%	57%
Debt Service Coverage	2.2		3.7	4.9	5.6	6.0	5.3	4.6	4.4	4.5	4.3	4.2
Debt Service Ratio	0%	20%	6%	5%	5%	5%	5%	6%	7%	7%	7%	7%

### Criteria for Borrowings

Council regularly assesses the long term financial sustainability of all financial decisions by undertaking 10 year financial modelling. Council's borrowing program will be based on a sustainable financial outlook and will only be undertaken where Council can demonstrate that repayments can comfortably be met.

The purpose of the new borrowings is to fund capital expenditure.

When borrowing for infrastructure, the term of the loan shall not exceed the finite life of the related asset.

### Existing and Planned Borrowings

Pursuant to section 192 of the *Local Government Regulation 2012* Council's Borrowing Policy must state the following:

1. the new borrowings planned for the current financial year and the next nine (9) financial years;
2. the period over which it is planned to repay existing and new borrowings.

## 2023-24 to 2032-33 Loan Program

### City of Gold Coast Loan Program

Year	Term (years)	\$
Initial Budget 2023-24	20	116,364,985
Forecast 2024-25	20	92,757,257
Forecast 2025-26	20	175,675,385
Forecast 2026-27	20	318,234,269
Forecast 2027-28	20	300,726,095
Forecast 2028-29	20	347,639,946
Forecast 2029-30	20	308,107,278
Forecast 2030-31	20	251,337,457
Forecast 2031-32	20	323,730,004
Forecast 2032-33	20	176,130,050

### Existing Debt Pool Account Balance and Loan Repayment Terms

Queensland Treasury Corporation (QTC) is the provider of debt funding to the Council.

### QTC Debt - Account Balance and Weighted Average Remaining Terms for Council's Existing Debt

Debt Pool Account	Book Value Estimated 30/06/2023	Estimated Remaining Term (Years) 30/06/2023
Total	\$595,235,078	12.20

## SCOPE

Borrowings are those funds which Council obtains from external sources by loans, overdraft or other financial arrangements that impose an obligation for repayment.

## DEFINITIONS

Terms used in this document:

**Council** – *Council of the City of Gold Coast*

## RELATED POLICIES AND DELEGATIONS

Revenue Policy

## LEGISLATION

Local Government Act 2009

## SUPPORTING DOCUMENTS

Not applicable.

## RESPONSIBILITIES

Sponsor	Director City Operations
Owner	Chief Financial Officer

## VERSION CONTROL

Document	Date	Approved	Amendment
A27420363 v2			
A27420363 v22	01.09.22	MgrCPA83552284/G22.0816.048	Update responsibilities effective 1.9.22 (corporate restructure)
A27420363 v21	14.06.22	G22.0614.026 & COO A78761099	2022-23
A27420363 v19	31.01.22	COO A74851824 & G22.0131.013	Minor
A27420363 v17	23.06.21	A/COO A67575097 & G21.0623.025	2021-22
<a href="#">A27420363 v15</a>	15.01.21	SBF20.1126.002/G20.1208.007 & COO A64057455	Minor
<a href="#">31148011 v12</a>	22.06.20	G20.0622.032 effective date 1 July 2020	2020-21
<a href="#">31148011 v11</a>	20.09.19	SBF19.0916.001/G19.0920.017 & CEO #75382903	Reprovisions
<a href="#">31148011 v10</a>	13.06.19	COO #73427413 & G19.0613.032	2019-20
<a href="#">31148011 v9</a>	09.10.18	G18.0921.030	2018-19
<a href="#">31148011 v8</a>	21.06.18	G18.0621.032	2018-19
<a href="#">31148011 v7</a>	19.06.17	G17.0619.001	2017-18
<a href="#">31148011 v6</a>	24.06.16	G16.0624.002	2016-17
<a href="#">31148011 v5</a>	19.06.15	G15.0619.002	2015-16
<a href="#">31148011 v4</a>	18.06.14	G14.0618.001	2014-15
<a href="#">31148011 v3</a>	21.06.13	GB13.0621.001	2013-14
<a href="#">31148011 v2</a>	22.06.12	GB12.0622.002	2012-13
<a href="#">31148011 v1</a>	24.06.00	G11.0624.001	2011-12