

6.1.2 Adoption of Budget 2021-25, Financial Plan 2021-31 and Revenue and Rating Plan 2021-25

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Recommendation(s)

That Council, having completed the deliberative community engagement process in respect of the Financial Plan 2021-31, Budget 2021-25, and Revenue and Rating Plan 2021-25 consistent with Council's Engagement Policy, including the review and consideration of community feedback submissions at a Council Briefing on Monday 24 May 2021, resolves as follows:

1. The Financial Plan, Budget, and Revenue and Rating Plan annexed to this resolution be adopted for the purposes of sections 91, 93, and 94 of the *Local Government Act 2020* and section 161 of the *Local Government Act 1989*.
2. The declaration and levy of rates and charges for the 2021-22 financial year contained within the Budget annexed to this resolution be adopted for the purposes of section 94 of the *Local Government Act 2020* and sections 157-158 and 161-163 of the *Local Government Act 1989*.

Attachments

1. Financial Plan 2021-31 [6.1.2.1 - 39 pages]
2. Budget 2021-25 [6.1.2.2 - 86 pages]
3. Revenue and Rating Plan 2021-25 [6.1.2.3 - 24 pages]
4. Summary of Budget Engagement Submissions [6.1.2.4 - 8 pages]

Executive Summary

To consider adoption of the Financial Plan, Budget, and Revenue and Rating Plan for the forthcoming financial year and future years.

Background

A Financial Plan for the years 2021-22 to 2030-31 has been developed to assist Council in adopting a budget within a financially responsible longer-term framework. The key objective of the Financial Plan is to maintain financial sustainability and stability in the long term, while achieving Council's strategic objectives outlined in the Council Plan.

The Proposed Budget 2021-25 has been developed through a comprehensive process of review, including three Councillor workshops and four Councillor briefings. The budget also considered the Community feedback received during the *Imagine Cardinia* engagement process. This budget focuses on operating efficiently and effectively in a financially responsible way to meet community needs and to deliver on the commitments in the new Council Plan 2021-25.

Council engaged with the community through various channels, such as online surveys, *Connect* surveys, postcards and took a deliberative engagement approach. Council called upon community members to participate in the very first People's Panel, a panel that represented the diversity of Cardinia's residents, age groups and different townships. The Panel worked collaboratively with officers and deliberated on the wider community feedback to

help form Cardinia Shire's first ever Community Vision. This is a proud achievement for the organisation to help build a community, which will have intergenerational benefit through a long-term vision.

This budget was developed within a proposed 1.5% rate increase for 2021-22 (2.0% in 2020-21) consistent with the Average Rate Cap determined by the Minister for Local Government on 22 December 2020. This rate increase has been able to be achieved due to positive financial performance by Council over the last 6 years, which has allowed Council to absorb the lower rate increases proposed as part of this budget.

The proposed budget for 2021-22 is a surplus of \$89.385 million, before adjusting for capital and other abnormal items. After these adjustments, the adjusted underlying result is a deficit of \$0.262 million, which is \$2.406 million less than the 2020-21 forecast underlying surplus of \$2.144 million. An average unit cost increase of 6 per cent for the residential garbage service charge is proposed to subsidise the increased recycling contract costs and the new landfill levy of \$20 per tonne proposed by the State government. Council plans to supplement the cash flow from new loan borrowings of \$12.110 million in 2021-22 to fund a significant and progressive capital works program totalling \$98.487 million, including carry overs.

The ongoing challenge for Council is that approximately 77% of Council's adjusted underlying revenue is received via rates and charges, with the remainder primarily consisting of government grants, fees and charges, and contributions from developers. While Council has worked to reduce costs to a level where it is one of the lowest cost providers of services, the ability to continue to find efficiencies and savings into the future will be challenging without potential reductions in services or service levels. The budget provides for a significant capital program to continue to support the local economy and job creation. Council continues to work with the Victorian Government and local partners on relief planning.

The financial plan adopted as part of its 2021-22 budget has been developed to ensure that Cardinia residents continue to be serviced with resources and facilities consistent community service expectations.

In a lower rating environment, it is important that a balanced budget be achieved in future years to ensure Council can continue to meet current and future needs of its residents. The proposed budget attempts to balance the need to deliver infrastructure and services, while also providing the best possible value for residents and recognising the need for careful financial management during the COVID-19 period.

The proposed budget is based on key principles, including:

1. Maintain financial sustainability in the medium to long term, while achieving Council's strategic objectives as specified in the Council Plan.
2. Maintain key services at existing levels.
3. Achieve long term adjusted underlying surplus.
4. Effectively manage the Asset Renewal Gap.
5. Continue to manage serviceable debt.
6. Cash reserves are maintained above minimum statutory levels.

As one of Victoria's fastest growing municipalities, Cardinia Shire's population is expected to grow from the 2021 population of 126,184 to an estimated 200,238 in 2041, an increase of 58.69%. The number of dwellings in Cardinia Shire is forecast to grow from 44,746 in 2021 to 71,241 in 2041 an increase of 59.21%. This growth reflects the unique qualities of the municipality and confidence in its future. It does, however, continue to place services, infrastructure, and resources under significant pressure.

The Proposed Budget 2021-25 will enable Council to continue to meet the challenges associated with this rapidly expanding population. A Capital Works program of \$98.487 million for 2021-22 has been prepared to ensure residents across the shire have access to an expanding range of new recreational and leisure facilities and renewed and upgraded infrastructure. A detailed listing of these projects over four years is contained in the Budget 2021-25 Appendix A (and over ten years in the Financial Plan 2021-31 Appendix A).

Highlights of the Capital Works program for 2021-22 are:

- My Place Youth Facility - \$4.2m
- Comely Banks Reserve Pavilion and car parking \$6.1m (works brought forward in current year)
- Integrated Centre (Rix Rd Facility) - \$4.1m
- Integrated Centre (Timbertop Facility) - \$4.3m
- Officer District Masterplan - Civil Works \$3.1m
- Road Sealing Program (Connect Cardinia) \$10.5m
- Princes Hwy Intersections \$12.9m funded by government grants and developer contributions
- Sealing the Hills \$7.4m funded from government grants.

Asset Renewal and Upgrade:

Council has committed to capital expenditure of \$44.792m on asset renewal and upgrades, including roads, bridges, footpaths, drains, buildings and plant.

The Proposed Budget 2021-25 has been designed to reflect Council's commitment to make Cardinia Shire the best possible place to live, work and raise a family.

Policy Implications

Nil.

Relevance to Council Plan

5.3 Our Governance - Long-term financial sustainability

5.3.1 Make financial decisions that achieve the objectives of Council and long-term financial sustainability.

5.3.2 Make financial decisions that are fair and ethical and balance costs and benefits between present and future generations.

5.3.3 Manage the municipality's finances and assets in a responsible way.

5.3.4 Identify and implement programs to achieve Council's debt reduction policy.

5.3.5 Identify ways to contain Council's cost base by a focus on innovation and efficiency.

Climate Emergency Consideration

Nil.

Consultation/Communication

The Proposed Budget was prepared in consultation with the Senior Leadership Team and all business unit managers. Managers were required to prepare their operating budgets based on the needs of service programs, whilst keeping in line with the prior year's Budget Plan. Financial implications of known changes were also taken into consideration.

The budget documents were available for public feedback and all the submissions were noted and presented to Council with recommendations. Any changes from the Council meeting have been updated in the budget document and figures updated.

Financial and Resource Implications

The Budget outlines the financial resources available to Council for continuous operation and delivery of the Council Plan.

During the budget feedback process, Council received and considered 25 submissions. The Budget document includes the following amendments in line with budget engagement:

- Toomuc Reserves: Netball courts upgrade was allocated additional \$150k in the budget program, SRV funding will replace council funding if the SRV funding application is successful.
- Salvation army request for additional funds, additional \$50k was added to the community grant and donations budget allocation. Funds to be aligned with delivery of financial literacy program and provide council update regarding the success of the program.
- Increase in capital grants of \$3.327m Growth Suburb Funding and \$4.075m for LRCI Round 2 and expenditure of \$4.255m:
 - Bicycle and Walking Paths - Kenilworth Avenue shared path: \$450k
 - Soldiers Road Reconstruction: \$1.6m
 - Street lighting equipment - Outside Orchard Park Primary School: \$100k
 - Toilet Blocks - Upper Beaconsfield Recreation Reserve: \$300k
 - Pepis land entrance - Widening: \$200k
 - Bicycle and Walking Paths - Brunt Road (Kenilworth Avenue to Rix Road): \$150k
 - Bicycle and Walking Paths - Cardinia Road (Kaduna Park connection): \$106k
 - Bicycle and Walking Paths - Toomuc Valley Road (Pomegranate Way to Browns Road): \$400k
 - Bicycle and Walking Paths - Princes Highway (Grandvue Boulevard to Majestic Drive): \$250k
 - Worrell Reserve Toilet: \$260k
 - Jack Russell Park - Gembrook Toilets: \$260k
 - Alma Treloar Reserve Masterplan implementation stage 2: \$180k

A 2% waiver of 2020-21 rates (excluding fire services property levy and waste charges) for ratepayers in financial hardship was implemented for the 2020-21 financial year to offset the budgeted rate increase. This was in recognition of financial challenges faced by the community during the COVID-19 pandemic. The Budget provides for extending this waiver to the 2021-22 financial year at a rate of 1.5%, being the 2021-22 budgeted rate increase.

Council must prepare and adopt a budget for the forthcoming financial year and subsequent three years to be able to fund the various services and programs required. Any material change that Council considers should be the subject of community engagement would require a revision to be made to the Budget 2021-25 document.

Conclusion

This ten year Financial Plan provides the financial framework and defines the broad fiscal boundaries to support the achievement of the Community Vision and Council Plan in providing for the key needs of our current and future community.

Working within the parameters of the Financial Plan, this Revenue and Rating Plan provides the revenue raising framework and most affordable revenue and rating approach for Council to fund its operations. It is within these frameworks that this Budget then outlines how resources will be allocated to deliver the initiatives, programs, services and capital works to the community as framed by the Council Plan for the 2021-25 period. It also outlines the associated arrangements for financing and servicing financial debt.

These three financial strategic documents have been influenced by the Community Vision and Council Plan community consultation process and are based on sound financial principles, prudent debt management, responsible asset management, and ratepayer equity, value and affordability principles.

Having complied with the Local Government Act (LGA) provisions (LGA 1989 sections 157, 158, 161 – 163 and 162; LGA 2020 sections 91, 93 and 94) and considered the community engagement submissions received, Council is in a position to formally resolve on the Financial Plan 2021-31, Budget 2021-25, Revenue and Rating Plan 2021-25 and submissions received.

Cardinia Shire Council



Financial Plan 2021-31

June 2021

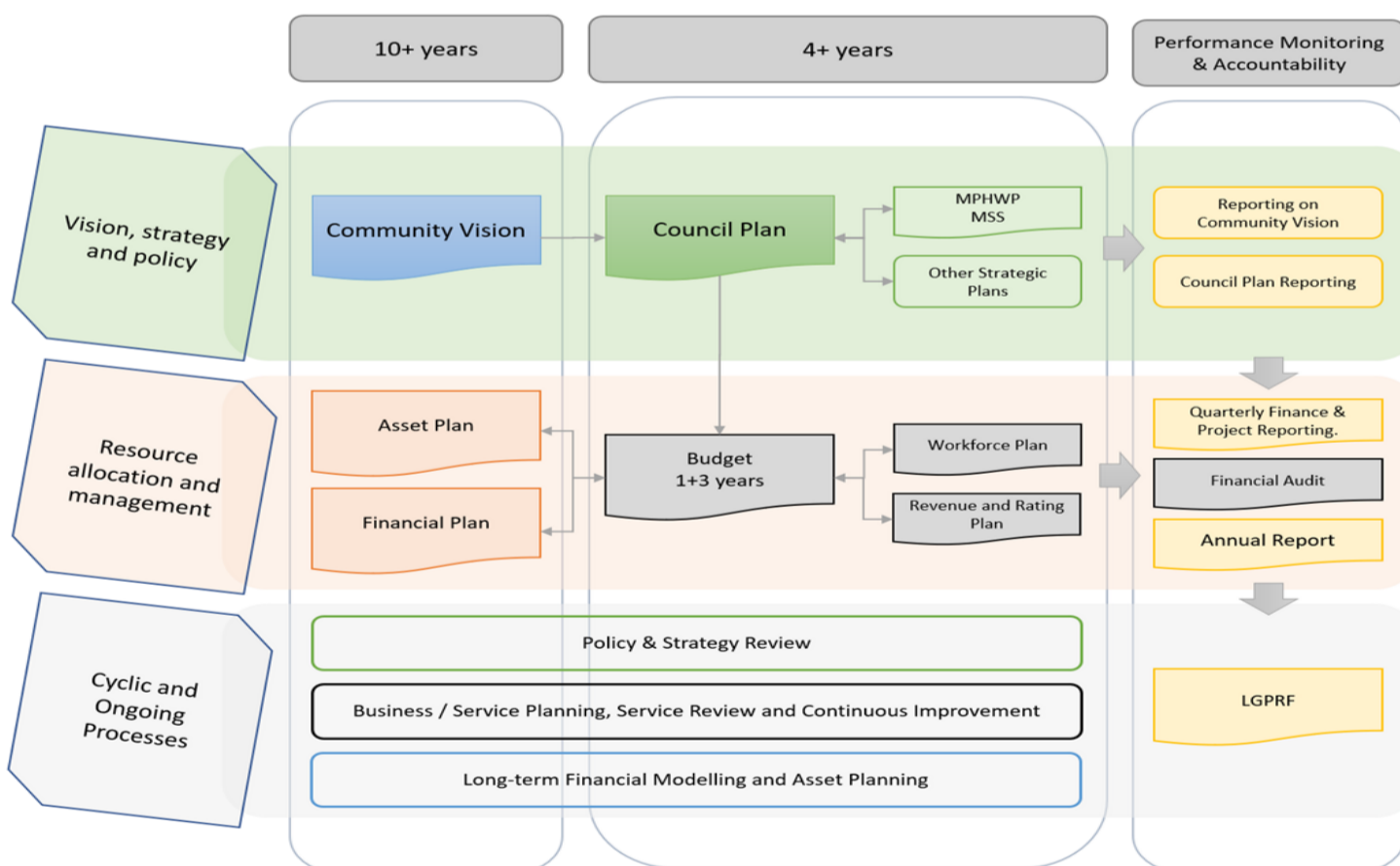
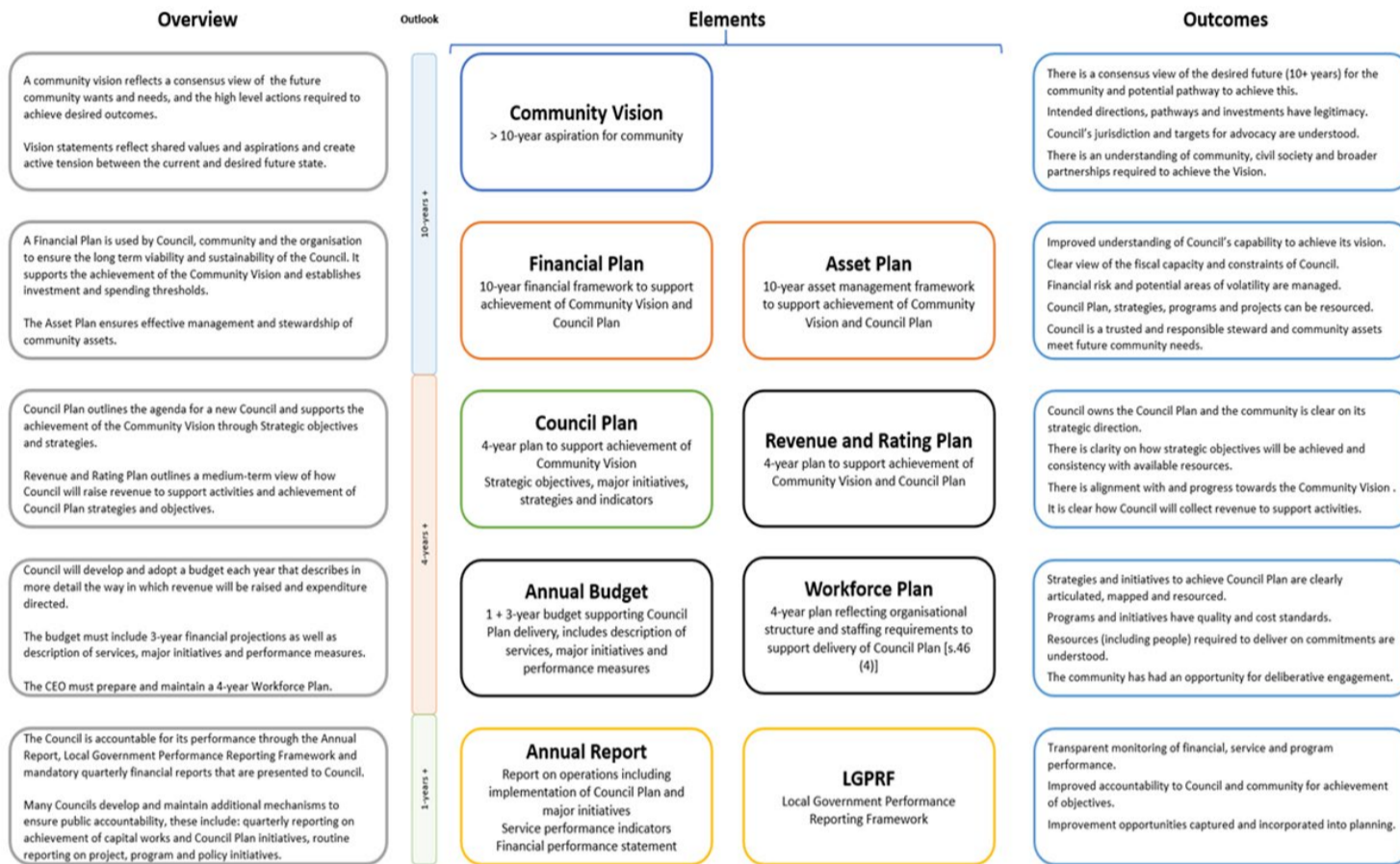
Cardinia Shire Council Financial Plan 2021-31

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1. Legislative Requirements

This section describes how the Financial Plan links to the achievement of the Community Vision and the Council Plan within the Integrated Strategic Planning & Reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Community Vision), medium term (Council Plan) and short term (Council Budget) and then holding itself accountable (Annual Report).

The following diagram provides an overview of the core legislated elements of an integrated strategic planning and reporting framework and outcomes.



1.1 Strategic Planning Principles

The Financial Plan provides a 10-year financially sustainable projection regarding how the actions of the Council Plan may be funded to achieve the Community Vision. The Financial Plan is developed in the context of the following strategic planning principles:

- a) Council has an integrated approach to planning, monitoring and performance reporting.
- b) Council financial plan addresses the Community Vision by funding the aspirations of the Council Plan. The Council Plan aspirations and actions are formulated in the context of the Community Vision.
- c) The Financial Plan statements articulate the 10-year financial resources necessary to implement the goals and aspirations of the Council Plan to achieve the Community Vision.
- d) Council's strategic planning principles identify and address the risks to effective implementation of the Financial Plan. The financial risks are included at section 1.2.2 below.
- e) The Financial Plan provides for the strategic planning principles of progress monitoring of progress and reviews to identify and adapt to changing circumstances.

1.2 Financial Management Principles

The Financial Plan demonstrates the following financial management principles:

- 1.2.1 Revenue, expenses, assets, liabilities, investments and financial transactions are managed in accordance with Council's financial policies and strategic plans.
- 1.2.2 Management of the following financial risks:
 - a) the financial viability of the Council (refer to section 2.1 Financial Policy Statements).
 - b) the management of current and future liabilities of the Council. The estimated 10-year liabilities are disclosed in section 3.2 Balance Sheet projections.
 - c) the beneficial enterprises of Council (where appropriate).
- 1.2.3 Financial policies and strategic plans are designed to provide financial stability and predictability to the community.
- 1.2.4 Aim to maintain existing service levels with optimal resources and emphasis on innovation and efficiency.
- 1.2.5 Council maintains accounts and records that explain its financial operations and financial position (refer section 3 Financial Statements).

1.3 Engagement Principles

Council has engaged with the community via *Imagine Cardinia* since November 2020, followed by deliberative engagement on council priorities via a People's Panel. The outcome of this collaboration is the development of an inaugural Community Vision. The following principles were adopted during this engagement process:

- a) Draft Financial Plan prepared by management.
- b) Draft Financial Plan placed on public exhibition from 21 April for 4 weeks and seeking public feedback.
- c) Community engagement is conducted using local news outlets and social media.
- d) Review and consideration of public feedback on the Financial Plan in May.
- e) Proposed Financial Plan, including any revisions, presented to Council for adoption in June.

1.4 Service Performance Principles

Council services are designed to be fit for purpose, targeted to community needs and value for money. The service performance principles are listed below:

- a) Services are provided in an equitable manner and are responsive to the diverse needs of the community. The Council Plan is designed to identify the key services and projects to be delivered to the community. The Financial Plan provides the mechanism to demonstrate how the service aspirations within the Council Plan will be funded.
- b) Services are accessible to the relevant users within the community.
- c) Council provides quality services that provide value for money to the community. The Local Government Performance Reporting Framework (LGPRF) is designed to communicate council's performance regarding the provision of quality and efficient services.
- d) Council uses a performance monitoring framework to continuously improve its service delivery standards.
- e) Council's service delivery framework considers and responds to community feedback and complaints regarding service provision.

2. Financial Plan Context

This section describes the context and external / internal environment and consideration in determining the 10-year financial projections and assumptions.

Our challenges and opportunities

While many of the challenges we face are similar to those of other Victorian councils, we are presented with some unique ones. The following are some of our most significant challenges and opportunities.

Tackling climate change and its impact on our environment, economy, and people

Climate change is one of the greatest challenges of our time. We already see its effects. There are more warm spells, frequent and intense downpours and longer fire seasons. It's impacting our biodiversity, water supplies, energy demand, and our health (particularly that of our more vulnerable community members). As outlined in our *Sustainable Environment Policy 2018–28*, we recognise that every action our community and Council takes influences our environment. We want to make that influence as positive as possible. How we adapt and mitigate climate change impacts will require a holistic approach, from how we drive sustainable development to how we grow our local industries.

COVID-19 pandemic and economic recovery

The global COVID-19 pandemic has impacted how we live, work, access important services and socially connect. The impacts and changes have been rapid. The effects will be long lasting.

The pandemic's economic impacts are some of the most significant, along with mental health impacts from isolation and uncertainty. We will need creative solutions to help businesses recover, manage our financial resources, and support individuals to get back on their feet.

We can learn from the pandemic. Through the pandemic, having access to everything you need locally become more important than ever. We want to continue supporting this and strengthening our financial and community resilience for the next challenge or natural disaster.

Meeting the changing needs and expectations of a growing and diverse community

Our population growth continues to be a challenge for providing critical services and assets in a timely way. While we strive to create liveable communities, this can mean different things to different people. Why someone chooses to live on a working farm is different from why someone buys their first home in the suburbs. We want to continue to work towards providing equitable access to important services and facilities. This includes attracting new services to our shire to help fill critical gaps and exploring innovative service models.

Developing a prosperous local economy that is the right fit for Cardinia Shire

When we think about supporting local industry development and creating local jobs, we need to consider what is the right fit for Cardinia Shire. We need a clear direction for leveraging our productive land and employment land to grow local industries, increase local jobs and keep our skilled workforce. This will help protect our agricultural land and improve Cardinia Shire's attractiveness as an employment hub for agri-business, supporting industries and tourism.

Addressing the safety, health and wellbeing challenges facing our community

We know that not everyone in our community is safe or feels safe. We have high rates of reported incidents of family violence, with four incidents reported across the shire each day. Continuing to work with the community and its leaders, Victoria Police and the University of Melbourne on the Together We Can initiative to stop, prevent and end family violence in Cardinia Shire will remain an important initiative. We need to work towards building feelings of safety and inclusion for everyone.

On average, our residents are more obese and more overweight than the Victoria average. To combat this, we need to focus on prevention. Through our *Liveability Plan 2017–29*, we aim to keep our people well and prevent disease, illness, injury, disability or premature death. We build our community's capacity, use evidence-based decision-making, and focus on Cardinia Shire's liveability to create environments that enhance our community's health and wellbeing.

2. Financial Plan Context

Council's vision 2021-25

The unique identity of our urban, hills and rural areas is strengthened. We meet the challenges we face together as a community. How we respond balances the needs of our people, businesses, our productive land and natural environments.

Our priorities



2. Financial Plan Context

2.1 Financial Policy Statements

This section defines the measures that demonstrates Council's financial sustainability in order to fund the aspirations of the Community Vision and the Council Plan.

Policy Statement	Measure	Target	Forecast Actual											
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	
1. Consistent underlying surplus results	Adjusted underlying result greater than \$0	\$0	\$2,144	(\$262)	\$559	\$1,459	\$1,797	\$3,437	\$3,678	\$3,939	\$4,192	\$5,439	\$6,410	
2. Ensure Council maintains sufficient working capital to meet its debt obligations as they fall due.	Current Assets / Current Liabilities greater than 1.25	1.25	2.94	2.15	2.20	2.11	2.39	2.45	2.45	2.80	3.12	3.31	3.53	
3. Allocate adequate funds towards renewal capital in order to replace assets and infrastructure as they reach the end of their service life.	Asset renewal and upgrade expenses / Depreciation above 100%	100%	106%	155%	159%	166%	143%	148%	162%	126%	62%	87%	88%	
4. That Council applies loan funding to new capital and maintains total borrowings in line with rate income and growth of the municipality.	Total borrowings / Rate revenue to remain below 60%	60%	31%	38%	34%	30%	26%	22%	19%	16%	13%	11%	10%	
5. Council maintains sufficient unrestricted cash (per LGPRF definition) to ensure ongoing liquidity as well as to address unforeseen cash imposts if required.	Unrestricted cash / current liabilities to be maintained above 15% (LGPR indicator)	15%	17%	20%	(0%)	(6%)	(4%)	13%	24%	49%	65%	88%	116%	
5. Council maintains sufficient unrestricted cash (per VAGO definition) to ensure ongoing liquidity as well as to address unforeseen cash imposts if required.	Unrestricted cash / current liabilities to be maintained above 50% (VAGO definition)	50%	102%	79%	66%	56%	62%	76%	85%	113%	133%	154%	182%	
6. Council generates sufficient revenue from rates plus fees and charges to ensure a consistent funding for new and renewal capital.	Capital Outlays as a % of Own Source Revenue to remain above 25%	25%	67%	83%	58%	65%	51%	55%	57%	47%	34%	32%	29%	

2. Financial Plan Context

2.2 Strategic Actions

Following a series of community engagement activities, Council has identified the following strategic actions that will support the aspirations of the Council Plan.

The strategic actions are included to the 10-year financial plan and, where appropriate, referenced in the commentary associated with the 10-year Comprehensive Income Statement and the 10-year Statement of Capital Works.

Some of Council's key strategic actions include:

- Set rate increases in accordance with the *Fair Go Rates* framework and Revenue and Rating Plan.
- Identify efficiency gains in the operating budget to promote achievement of a financially sustainable operating surplus in a rate cap environment.
- Ensure service users make a reasonable contribution to the cost of services through appropriate fees and charges consistent with adopted pricing strategies and principles within the Revenue and Rating Plan.
- Seek alternative revenue streams and external funding opportunities to reduce over reliance on rate revenue.
- Apply a best value service/supply contract pricing approach to achieve quality and cost effective inputs to the delivery of Council services to the community.
- Increase investment in renewal capital to reduce the increasing risk and maintenance of aging infrastructure.
- Allocate additional funding towards addressing climate change.
- Apply new debt funding to growth infrastructure where necessary and based on a sound business case and demonstrated community benefit.
- Maintain current service levels for the next four years to enable Council sufficient time to complete a full review of its service delivery programs.

2. Financial Plan Context

2.3 Assumptions to the financial plan statements

This section presents information in regard to the assumptions to the Comprehensive Income Statement for the 10 years 2021/22 to 2030/31.

The following table shows the description and annual escalations for each income and expenditure line item contained in the Comprehensive Income Statement for the 10-year period. Further information regarding the revenue sources is available in Revenue and Rating Plan. The annual escalations are based on research and information across various sources, mainly Australian Bureau of Statistics, Victorian Department of Treasury and Finance, State government budget, Forecast Id data, and general economic updates across the sector.

Escalation Factors % movement	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
CPI	1.50%	1.75%	2.00%	2.25%	2.50%	2.60%	2.70%	2.80%	2.90%	3.00%
Growth	4.48%	4.45%	4.26%	3.91%	3.73%	3.63%	3.29%	3.00%	2.74%	2.50%
Rates and charges	1.50%	1.75%	2.00%	2.25%	2.50%	2.60%	2.70%	2.80%	2.90%	3.00%
Statutory fees and fines	1.50%	1.75%	2.00%	2.25%	2.50%	2.60%	2.70%	2.80%	2.90%	3.00%
User fees	1.50%	1.75%	2.00%	2.25%	2.50%	2.60%	2.70%	2.80%	2.90%	3.00%
Grants - Operating	1.50%	1.75%	2.00%	2.25%	2.50%	2.60%	2.70%	2.80%	2.90%	3.00%
Grants - Capital	1.50%	1.75%	2.00%	2.25%	2.50%	2.60%	2.70%	2.80%	2.90%	3.00%
Contributions - monetary	1.50%	1.75%	2.00%	2.25%	2.50%	2.60%	2.70%	2.80%	2.90%	3.00%
Contributions - non-monetary	1.50%	1.75%	2.00%	2.25%	2.50%	2.60%	2.70%	2.80%	2.90%	3.00%
Other income	1.50%	1.75%	2.00%	2.25%	2.50%	2.60%	2.70%	2.80%	2.90%	3.00%
Employee costs	2.30%	3.45%	3.50%	4.25%	4.50%	5.60%	5.70%	5.80%	5.90%	6.00%
Superannuation Guarantee	10.00%	10.50%	11.00%	11.50%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%
Materials and services	1.50%	1.75%	2.00%	2.25%	2.50%	2.60%	2.70%	2.80%	2.90%	3.00%
Depreciation & Amortisation	2.28%	3.48%	3.51%	3.47%	2.71%	3.36%	3.18%	1.77%	0.89%	0.37%
Other expenses	1.50%	1.75%	2.00%	2.25%	2.50%	2.60%	2.70%	2.80%	2.90%	3.00%

2.3.1 Rates and Charges

The Victorian Government introduced rate capping from 2016 as a part of the *Fair Go Rates* system, requiring all Local Councils to limit their annual the rate cap applies to general rate and municipal charges. It does not apply to waste charges or the State's fire services property levy.

The rate cap for 2021/22 has been set at 1.5% as approved by Minister for Local Government, in comparison to 2% prescribed for 2020/21. Financial plan forecasts are based on Council complying with expected rate cap, annual rate increase for future years is aligned with Consumer Price Index (CPI).

The actual rate cap is announced by the Minister for Local Government in December of the preceding year of the budget.

In addition, it is expected that an additional \$1.1m per annum will be driven by growth (additional properties) through receipt of supplementary rates. An increase of 1,500 dwellings every year is factored to reflect the expected growth and development across the municipality.

Further information about rating principles can be found in Council's Revenue and Rating Plan 2021-25.

Waste charges are based on the actual cost of delivering the waste service, it's based on a cost recovery principle. Residential garbage rate is proposed to increase by 6% compared to 2020/21 levels in order to defray the total costs of waste management incurred across the municipal district. Future years' waste charges are estimated to increase in line with the CPI % increase to ensure Council continues to recover the full costs of providing waste services.

Waste service charge includes expected tonnages of waste collected, increase in State Government landfill levy coming in place from July 21 resulting in significant increase, general contract increase allowed for CPI and growth, also includes waste education and incentives as a part of future waste collection and disposal in the future. Residents may vary the waste service they receive and be charged according to the services they use and size of their bins.

2.3.2 Statutory fees and fines

The Financial Plan indexes statutory fees, set by legislation, according on the estimated annual rate of CPI. This is often a best case scenario given some fees are outside of the control by Council and therefore may be subject to increases less than CPI.

2.3.3 User fees

User fees and charges are those that Council will charge for the delivery of services and use of community infrastructure.

The provision of infrastructure and services form a key part of Council's role in supporting the local community. In providing these, Council must consider a range of 'Best Value' principles including service cost and quality standards, value-for-money, and community expectations and values. Council must also balance the affordability and accessibility of infrastructure and services with its financial capacity and in the interests of long-term financial sustainability.

Councils must also comply with the Government's Competitive Neutrality Policy for significant business activities they provide and adjust their service prices to neutralise any competitive advantages when competing with the private sector.

In providing services to the community, council must determine the extent of cost recovery for particular services consistent with the level of both individual and collective benefit that the services provide and in line with the community's expectations.

Services are provided on the basis of one of the following pricing methods:

- a. Market Price
- b. Full Cost Recovery Price
- c. Subsidised Price

Revenue increase for user fees and charges for ten years is in line with CPI increase.

2.3.4 Grants

Council receives various grant funding and recognises the importance of actively pursuing grant funding to deliver significant projects and services to the community. Operating grants are expected to increase in line with CPI increase for future years.

Council only allows for confirmed capital grant funding in budget allocations. Capital grants are essential for council to deliver projects that will have intergenerational benefits.

2.3.5 Contributions

Council receives contributions from developers. These contributions represent funds to enable Council to provide the necessary infrastructure and infrastructure improvements to accommodate development growth. The contributions are for specific purposes and often require Council to outlay funds for infrastructure works often before receipt of this income source. These contributions are statutory contributions and are transferred to a restricted reserve until utilised for a specific purpose through the capital works program or delivered as works in kind by developers.

Cardinia Shire Council currently have 4 DCPs, with a New Pakenham East Structure Plan (PSP) approved by the Minister for Planning in December 2020. These schemes prescribe statutory contribution rates.

2.3.6 Other Income

Revenue from other income mainly comprises recovery income from a variety of sources and rental income received from the hire of Council buildings and facilities.

2.3.7 Employee costs

Employee costs is one of the largest expenditure for council to support the community and meet organisation commitments. Employee costs constitute a combination of direct wages and salaries, including on-costs such as superannuation, WorkCover, leave entitlements, training and temporary staff arrangements.

The 2021/22 year includes a 4.7% increase for the wages and salaries component of employee costs that mainly reflects salary increase, banding movement for all staff pursuant to the Enterprise Bargaining Agreement and increased staff resources for the Development and Planning team linked to increased activity for the Pakenham East and other development schemes.

The ensuing years from 2022/23 to 2030/31 reflect annual increases of 1% for banding movement, 1% for growth, and nominal yet to be determined annual EBA increases. Additional growth in staff movement is assumed for 2026/27 to 2030/31 for delivery of council services as the organisation continues to grow.

Council has also allowed for additional costs for increased WorkCover premium due to the risk with current MAV Workcover Scheme. The new superannuation guarantee rules effective from July 2021 will increase the SG rate to 10% pa, with progressive increases thereafter to 12% pa by 2025/26.

2.3.8 Materials and services

Materials costs include items required for the maintenance and repairs of Council buildings, roads, drains and footpaths which are more governed by market forces based on availability than CPI. The cost of council maintenance contracts for parks and gardens are expected to exceed CPI due to continuing growth in new council assets, and the cost of raw materials like concrete, asphalt and other road base items continue to exceed CPI. These external influences are driving the long term forecasts for this budget cost item.

Waste costs, which are a part of cost recovery for council garbage charges, are expected to increase in excess of 11% in 2021/22. This is due to increased tonnage and the anticipated increase in landfill levy, with the new State government levy from July 2021 to increase contractual costs for landfill charges.

Other associated costs included under this category are utilities, materials, and consumable items for a range of services. Council also utilises external expertise on a range of matters, including insurance, legal and consulting services. These costs are kept to within CPI levels year on year.

2.3.9 Depreciation and amortisation

Depreciation estimates have been based on the projected capital spending contained within this 10-year Financial Plan. Depreciation is further increased by the indexation of the replacement cost of Council's fixed assets and Council's continued receipt of donated assets.

2.3.10 Borrowing Costs

Borrowing costs comprise the interest expense to service Council's loan portfolio that is described in Section 5.1 Borrowing Plan.

2.3.11 Other expenses

Other expenses include administration costs such as Councillor allowances, election costs, court charges, lease expenditure, audit costs and other costs associated with the day to day running of Council.

2.4 Other Matters impacting the 10-year financial projections

Council continues to face challenges, which may impact future events likely to impact the Financial Plan projections. Some of the main factors that may impact the 10-year financial projections are:

- **Lower rate environment:** The overall financial impact of the lower rate environment has lead Council to review it services and capital works program and to source alternative funding.
- **New Local Government Act 2020:** The requirement for Asset Management Planning will be better informed by new deliberative community engagement. A possible re-defining of service demand and service levels in respect of community assets and infrastructure may increase asset maintenance and renewal expenditure.
- **COVID-19 impact:** As the economy recovers from this pandemic, our community will continue to recover from these challenges. Council will continue to support the community and businesses where possible and provide assistance. We are learning different ways of working and making council facilities more akin to provide hybrid work environment and more services to move electronically. Our innovative ways of working and advance IT infrastructure supported us to work through the pandemic and we will need to continue to build our IT infrastructure to grow the organisation.
- **Natural Disasters:** These are occurrences of unknown timing. Whilst Council does significant work on prevention and recovery, these events have a significant impact on Council's resources. The most recent of these was the bushfire in March 2019 at Bunyip State Park. Council continues to invest money in Climate strategy projects and increased focus for generations to come.
- **Cost Shifting:** This occurs where Local Government provides a service to the community on behalf of the State or Federal Government. Over time the funds received by Local Governments do not increase in line with real Cost increases. An example of this is Maternal & Child Health, where the level of payment received by Council from the State Government does not reflect the real Cost of providing the service to the community. Council still plays a role in maintaining crown land reserves and has some exposure to infrastructure owned by other State authorities.
- **Public infrastructure maintenance:** Councils across Australia raise approximately 3% of the total taxation collected by all levels of Government in Australia. In addition, Councils are entrusted with the maintenance of more than 30% of all Australian public assets including roads, bridges, parks, footpaths and public buildings. This means that a large proportion of Council's income must be allocated to the maintenance and replacement of these valuable public assets in order to ensure the quality of public infrastructure is maintained at satisfactory levels.
- **Population growth** will continue to place significant stress on Council's resources.
- **Increased costs** driven by Council's risk associated with Community Asset Committees and the management of the reserve surrounds.
- **The value of developer contributed assets and completed capital works**, together with an increase in the value of existing assets, are significantly increasing depreciation and maintenance expenditure.

3. Financial Plan Statements

This section presents information in regard to the following Financial Plan Statements for the 10 years from 2021/22 to 2030/31.

Comprehensive Income Statement
Balance Sheet
Statement of Cash Flows
Statement of Capital Works
Statement of Human Resources
Statement of Changes in Equity

3.1 Comprehensive Income Statement

	Forecast /										
	Actual										
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income											
Rates and charges	100,404	105,915	109,977	114,386	119,170	124,361	129,806	135,524	141,532	147,849	154,499
Statutory fees and fines	4,270	5,847	5,174	5,277	5,389	5,511	5,638	5,771	5,911	6,057	6,209
User fees	1,969	2,797	2,834	2,876	2,925	2,980	3,039	3,102	3,169	3,241	3,316
Grants - Operating	18,813	14,890	14,924	15,223	15,565	15,955	16,369	16,811	17,282	17,783	18,317
Grants - Capital	34,616	29,140	19,194	29,211	26,380	27,300	27,346	27,393	2,441	2,490	2,540
Contributions - monetary	16,617	18,029	20,818	25,034	24,545	24,931	25,347	25,795	26,275	26,275	26,275
Contributions - non-monetary	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	(156)	-	-	-	-	-	-	-	-	-	-
Other income	1,829	2,876	2,925	2,981	3,044	3,115	3,190	3,270	3,355	3,445	3,540
Total income	223,361	224,496	220,847	239,989	242,019	249,153	255,737	262,667	244,965	252,140	259,697
Expenses											
Employee costs	42,087	45,359	46,541	48,101	50,020	52,105	54,937	57,976	61,241	64,750	68,526
Materials and services	53,692	57,211	58,034	59,538	61,268	63,158	65,182	67,346	69,665	72,199	74,913
Depreciation	27,616	28,246	29,241	30,273	31,328	32,178	33,274	34,336	34,942	35,249	35,372
Amortisation - intangible assets	244	255	265	275	285	295	305	315	325	335	345
Amortisation - right of use assets	180	179	171	171	171	171	163	163	163	163	163
Bad and doubtful debts	125	210	182	182	182	182	182	182	182	182	182
Borrowing costs	1,560	1,604	1,394	1,315	1,228	992	928	834	756	678	593
Finance Costs - leases	58	53	49	44	39	33	28	23	18	12	7
Other expenses	2,134	1,995	1,970	2,001	2,436	2,077	2,120	2,167	2,616	2,268	2,324
Total expenses	127,696	135,111	137,846	141,900	146,958	151,192	157,120	163,342	169,908	175,837	182,424
Surplus/(deficit) for the year	95,665	89,385	83,000	98,088	95,061	97,961	98,617	99,325	75,056	76,302	77,272
Total comprehensive result	95,665	89,385	83,000	98,088	95,061	97,961	98,617	99,325	75,056	76,302	77,272
less Capital income & other abnormals	(95,682)	(91,824)	(84,662)	(98,895)	(95,575)	(96,881)	(97,343)	(97,838)	(73,366)	(73,415)	(73,465)
add back: Recurrent capital grants	2,161	2,178	2,221	2,266	2,311	2,357	2,404	2,452	2,501	2,551	2,602
Adj Underlying results (excl. non-recur capital grants)	2,144	(262)	559	1,459	1,797	3,437	3,678	3,939	4,192	5,439	6,410

3. Financial Plan Statements

3.2 Balance Sheet

	Forecast / Actual										
	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000	2030/31 \$'000
Assets											
Current assets											
Cash and cash equivalents	64,055	66,604	54,645	55,836	63,956	72,771	76,736	89,825	95,639	107,346	121,961
Trade and other receivables	21,812	25,572	25,661	26,493	27,401	28,391	29,431	30,524	31,674	32,884	34,158
Other financial assets	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000
Inventories	11	11	11	11	11	11	11	11	11	11	11
Non-current assets classified as held for sale	3,019	3,019	3,019	3,019	3,019	3,019	3,019	3,019	3,019	3,019	-
Other assets	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875
Total current assets	128,772	135,081	123,211	125,234	134,262	144,067	149,072	163,254	170,218	183,135	196,005
Non-current assets											
Trade and other receivables	12,658	10,091	10,091	10,091	10,091	10,091	10,091	10,091	10,091	10,091	10,091
Other financial assets	-	-	-	-	-	-	-	-	-	-	-
Investments in associates, joint arrangement and subsidiaries	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366
Property, infrastructure, plant & equipment	1,872,210	1,986,296	2,071,714	2,168,245	2,247,798	2,335,577	2,427,949	2,508,159	2,569,530	2,630,713	2,689,210
Right-of-use assets	1,787	1,611	1,462	1,291	1,120	949	842	679	516	353	190
Investment property	-	-	-	-	-	-	-	-	-	-	-
Intangible assets	377	377	377	377	377	377	377	377	377	377	377
Total non-current assets	1,888,398	1,999,742	2,085,010	2,181,370	2,260,752	2,348,360	2,440,626	2,520,672	2,581,880	2,642,900	2,701,234
Total assets	2,017,171	2,134,823	2,208,221	2,306,605	2,395,015	2,492,427	2,589,698	2,683,926	2,752,098	2,826,035	2,897,239
Liabilities											
Current liabilities											
Trade and other payables	19,050	38,446	31,818	35,191	31,700	34,398	36,305	34,101	30,174	30,831	30,871
Trust funds and deposits	12,467	12,467	12,467	12,467	12,467	12,467	12,467	12,467	12,467	12,467	12,467
Provisions	8,426	8,477	8,528	8,579	8,630	8,682	8,734	8,787	8,839	8,892	8,946
Interest-bearing liabilities	3,678	3,161	2,933	3,012	3,100	3,187	3,275	2,859	2,925	2,992	3,061
Lease liabilities	158	156	161	166	172	166	171	177	182	187	128
Total current liabilities	43,780	62,706	55,907	59,415	56,069	58,901	60,952	58,390	54,587	55,370	55,473
Non-current liabilities											
Trade and other payables	19,908	19,911	19,933	19,933	19,933	19,933	19,989	19,989	19,989	19,989	13,910
Provisions	1,186	1,213	1,255	1,299	1,354	1,415	1,495	1,580	1,671	1,770	1,876
Interest-bearing liabilities	27,286	36,752	34,047	30,955	27,767	24,493	21,130	18,687	15,696	12,637	12,568
Lease liabilities	1,666	1,510	1,350	1,183	1,012	845	674	497	315	128	0
Total non-current liabilities	50,046	59,387	56,584	53,371	50,066	46,687	43,288	40,754	37,672	34,524	28,354
Total liabilities	93,826	122,093	112,491	112,786	106,135	105,587	104,240	99,144	92,260	89,895	83,827
Net assets	1,923,345	2,012,730	2,095,730	2,193,818	2,288,879	2,386,840	2,485,457	2,584,782	2,659,838	2,736,140	2,813,412
Equity											
Accumulated surplus	1,177,319	1,271,771	1,349,304	1,438,742	1,524,931	1,623,410	1,718,101	1,813,067	1,894,682	1,964,156	2,043,565
Reserves	746,026	740,960	746,427	755,076	763,948	763,430	767,356	771,715	765,156	771,984	769,847
Total equity	1,923,345	2,012,730	2,095,730	2,193,818	2,288,879	2,386,840	2,485,457	2,584,782	2,659,838	2,736,140	2,813,412

3. Financial Plan Statements

3.3 Statement of Changes in Equity

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	\$'000	\$'000	\$'000	\$'000
2021 Forecast Actual				
Balance at beginning of the financial year	1,827,680	1,086,072	672,382	69,226
Surplus/(deficit) for the year	95,665	95,665	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(17,810)	-	17,810
Transfers from other reserves	-	13,392	-	(13,392)
Balance at end of the financial year	1,923,345	1,177,319	672,382	73,644
2022				
Balance at beginning of the financial year	1,923,345	1,177,319	672,382	73,644
Surplus/(deficit) for the year	89,385	89,385	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(19,834)	-	19,834
Transfers from other reserves	-	24,900	-	(24,900)
Balance at end of the financial year	2,012,730	1,271,770	672,382	68,578
2023				
Balance at beginning of the financial year	2,012,730	1,271,770	672,382	68,578
Surplus/(deficit) for the year	83,000	83,000	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(22,577)	-	22,577
Transfers from other reserves	-	17,110	-	(17,110)
Balance at end of the financial year	2,095,730	1,349,304	672,382	74,044
2024				
Balance at beginning of the financial year	2,095,730	1,349,304	672,382	74,044
Surplus/(deficit) for the year	98,088	98,088	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(26,779)	-	26,779
Transfers from other reserves	-	18,130	-	(18,130)
Balance at end of the financial year	2,193,818	1,438,743	672,382	82,694
2025				
Balance at beginning of the financial year	2,193,818	1,438,743	672,382	82,694
Surplus/(deficit) for the year	95,061	95,061	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(26,342)	-	26,342
Transfers from other reserves	-	17,470	-	(17,470)
Balance at end of the financial year	2,288,879	1,524,932	672,382	91,566

3. Financial Plan Statements

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	\$'000	\$'000	\$'000	\$'000
2026				
Balance at beginning of the financial year	2,288,879	1,524,932	672,382	91,566
Surplus/(deficit) for the year	97,961	97,961	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(26,774)	-	26,774
Transfers from other reserves	-	27,292	-	(27,292)
Balance at end of the financial year	2,386,840	1,623,410	672,382	91,048
2027				
Balance at beginning of the financial year	2,386,840	1,623,410	672,382	91,048
Surplus/(deficit) for the year	98,617	98,617	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(27,184)	-	27,184
Transfers from other reserves	-	23,258	-	(23,258)
Balance at end of the financial year	2,485,457	1,718,101	672,382	94,974
2028				
Balance at beginning of the financial year	2,485,457	1,718,101	672,382	94,974
Surplus/(deficit) for the year	99,325	99,325	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(27,617)	-	27,617
Transfers from other reserves	-	23,258	-	(23,258)
Balance at end of the financial year	2,584,782	1,813,067	672,382	99,333
2029				
Balance at beginning of the financial year	2,584,782	1,813,067	672,382	99,333
Surplus/(deficit) for the year	75,056	75,056	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(28,090)	-	28,090
Transfers from other reserves	-	34,649	-	(34,649)
Balance at end of the financial year	2,659,838	1,894,682	672,382	92,774
2030				
Balance at beginning of the financial year	2,659,838	1,894,682	672,382	92,774
Surplus/(deficit) for the year	76,302	76,302	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(28,086)	-	28,086
Transfers from other reserves	-	21,258	-	(21,258)
Balance at end of the financial year	2,736,140	1,964,156	672,382	99,602
2031				
Balance at beginning of the financial year	2,736,140	1,964,156	672,382	99,602
Surplus/(deficit) for the year	77,272	77,272	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(28,080)	-	28,080
Transfers from other reserves	-	30,217	-	(30,217)
Balance at end of the financial year	2,813,412	2,043,565	672,382	97,465

3. Financial Plan Statements

3.4 Statement of Cash Flows

	Forecast / Actual										
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities											
Rates and charges	99,627	105,089	109,368	113,725	118,452	123,582	128,990	134,666	140,630	146,902	153,502
Statutory fees and fines	4,270	5,847	5,174	5,277	5,389	5,511	5,638	5,771	5,911	6,057	6,209
User fees	4,885	2,431	3,354	2,705	2,735	2,769	2,816	2,867	2,921	2,978	3,039
Grants - operating	18,813	14,890	14,924	15,223	15,565	15,955	16,369	16,811	17,282	17,783	18,317
Grants - capital	34,616	29,140	19,194	29,211	26,380	27,300	27,346	27,393	2,441	2,490	2,540
Contributions - monetary	16,617	18,029	20,818	25,034	24,545	24,931	25,347	25,795	26,275	26,275	26,275
Interest received	350	450	456	463	469	476	482	489	496	503	510
Dividends received	-	-	-	-	-	-	-	-	-	-	-
Trust funds and deposits taken/repaid	1,292	-	-	-	-	-	-	-	-	-	-
Other receipts	1,479	2,426	2,469	2,518	2,575	2,639	2,708	2,781	2,859	2,942	3,030
Net GST refund / payment	-	-	-	-	-	-	-	-	-	-	-
Employee costs	(42,030)	(45,281)	(46,449)	(48,006)	(49,913)	(51,992)	(54,805)	(57,838)	(61,096)	(64,599)	(68,366)
Materials and services	(66,499)	(40,020)	(66,813)	(58,347)	(67,378)	(62,719)	(65,578)	(71,899)	(76,390)	(73,992)	(77,379)
Short-term, low value and variable lease payments	(275)	-	-	-	-	-	-	-	-	-	-
Trust funds and deposits repaid	-	-	-	-	-	-	-	-	-	-	-
Other payments	-	-	-	-	-	-	-	-	-	-	-
Net cash provided by/(used in) operating activities	73,144	93,002	62,496	87,803	78,820	88,451	89,314	86,837	61,329	67,339	67,677
Cash flows from investing activities											
Payments for property, infrastructure, plant and equipment	(73,309)	(98,487)	(70,824)	(82,979)	(67,110)	(76,147)	(81,846)	(70,756)	(52,534)	(52,662)	(50,109)
Proceeds from sale of property, infrastructure, plant and equipment	900	900	900	900	944	895	895	895	895	895	895
Payments for investments	(25,000)	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-	-	-	-	-	-
Loan and advances made	-	-	-	-	-	-	-	-	-	-	-
Payments of loans and advances	-	-	-	-	-	-	-	-	-	-	-
Net cash provided by/ (used in) investing activities	(97,409)	(97,587)	(69,924)	(82,079)	(66,166)	(75,252)	(80,951)	(69,861)	(51,639)	(51,767)	(49,214)
Cash flows from financing activities											
Finance costs	(1,560)	(1,604)	(1,394)	(1,315)	(1,228)	(992)	(928)	(834)	(756)	(678)	(593)
Proceeds from borrowings	2,083	12,110	-	-	-	-	-	-	-	-	-
Repayment of borrowings	(3,678)	(3,161)	(2,933)	(3,012)	(3,100)	(3,187)	(3,275)	(2,859)	(2,925)	(2,992)	(3,061)
Interest paid - lease liability	(58)	(53)	(49)	(44)	(39)	(33)	(28)	(23)	(18)	(12)	(7)
Repayment of lease liabilities	(214)	(158)	(156)	(161)	(166)	(172)	(166)	(171)	(177)	(182)	(187)
Net cash provided by/(used in) financing activities	(3,428)	7,134	(4,532)	(4,532)	(4,533)	(4,384)	(4,397)	(3,887)	(3,876)	(3,865)	(3,848)
Net increase/(decrease) in cash & cash equivalents	(27,693)	2,549	(11,959)	1,191	8,120	8,815	3,965	13,089	5,814	11,707	14,614
Cash and cash equivalents at the beginning of the financial year	91,748	64,055	66,604	54,645	55,836	63,956	72,771	76,736	89,825	95,639	107,346
Cash and cash equivalents at the end of the financial year	64,055	66,604	54,645	55,836	63,956	72,771	76,736	89,825	95,639	107,346	121,961

3. Financial Plan Statements

3.5 Statement of Capital Works

	Forecast / Actual										
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property											
Land	9,079	9,558	2,735	1,459	1,439	1,419	1,400	1,381	1,362	1,363	1,365
Total land	9,079	9,558	2,735	1,459	1,439	1,419	1,400	1,381	1,362	1,363	1,365
Buildings	18,004	26,738	11,133	25,544	12,880	8,957	21,219	22,572	29,472	11,325	3,965
Total buildings	18,004	26,738	11,133	25,544	12,880	8,957	21,219	22,572	29,472	11,325	3,965
Total property	27,083	36,296	13,868	27,004	14,319	10,376	22,619	23,953	30,834	12,688	5,330
Plant and equipment											
Plant, machinery and equipment	2,251	3,720	2,792	3,045	2,916	2,698	2,588	2,643	2,500	2,502	2,505
Fixtures, fittings and furniture	35	132	144	139	145	146	158	159	160	160	160
Computers and telecommunications	775	1,610	1,006	516	519	522	526	529	532	532	533
Total plant and equipment	3,061	5,462	3,942	3,701	3,581	3,366	3,272	3,331	3,191	3,195	3,198
Infrastructure											
Roads	24,279	40,078	39,265	45,589	36,486	36,129	33,984	33,664	11,400	29,321	30,855
Bridges	609	430	400	406	415	692	550	337	363	364	364
Footpaths and cycleways	1,386	1,470	1,432	1,585	1,654	1,660	1,876	1,923	1,968	1,970	1,972
Drainage	450	952	963	974	985	995	1,006	1,017	1,028	1,035	1,041
Recreational, leisure and community facilities	13,298	9,889	8,456	1,816	7,385	21,305	16,822	4,882	1,982	2,422	5,680
Parks, open space and streetscapes	859	2,595	1,922	1,440	1,717	1,127	1,113	1,140	1,156	1,158	1,159
Off street car parks	699	959	125	128	131	134	140	142	141	141	141
Other infrastructure	1,585	356	450	335	436	360	462	365	468	368	369
Total infrastructure	43,165	56,729	53,014	52,274	49,210	62,403	55,952	43,469	18,506	36,777	41,581
Total capital works expenditure	73,309	98,487	70,824	82,978	67,109	76,145	81,843	70,753	52,531	52,660	50,109
Represented by:											
New asset expenditure	19,959	28,157	9,810	11,522	5,864	16,995	13,384	5,049	12,746	17,295	14,632
Asset renewal expenditure	16,527	22,659	24,925	25,173	23,347	23,914	27,250	23,563	19,151	28,132	28,919
Asset expansion expenditure	23,728	25,537	13,802	20,077	15,825	10,698	13,790	21,842	17,836	4,435	3,758
Asset upgrade expenditure	13,095	22,134	22,287	26,207	22,073	24,538	27,419	20,299	2,798	2,799	2,799
Total capital works expenditure	73,309	98,487	70,824	82,979	67,109	76,145	81,843	70,753	52,531	52,660	50,109
Funding sources represented by:											
Grants	33,876	26,922	18,931	28,415	25,309	25,833	25,521	25,214	2,216	2,230	2,243
Contributions	7,186	12,158	13,036	18,079	4,490	2,533	13,738	21,789	17,783	4,381	3,704
Council cash	32,248	47,297	38,856	36,485	37,311	47,782	42,587	23,752	32,536	46,052	44,161
Borrowings	-	12,110	-	-	-	-	-	-	-	-	-
Total capital works expenditure	73,309	98,487	70,824	82,979	67,110	76,147	81,846	70,756	52,534	52,662	50,109

* 2021/2022 includes carryover figures

3. Financial Plan Statements

3.6 Statement of Human Resources

Staff expenditure	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Total staff expenditure											
Male	19,054	20,535	21,204	21,911	22,771	23,590	24,872	26,248	27,726	29,315	31,024
Female	23,033	24,823	25,337	26,190	27,248	28,515	30,065	31,728	33,515	35,435	37,502
Self-described gender											
Total staff expenditure	42,087	45,359	46,541	48,101	50,020	52,105	54,937	57,976	61,241	64,750	68,526
Permanent full time											
Male	18,212	19,596	20,139	21,013	21,880	22,546	23,772	25,087	26,500	28,018	29,652
Female	16,106	17,348	17,810	18,532	19,312	19,939	21,023	22,186	23,435	24,778	26,223
Self-described gender											
Total	34,317	36,944	37,950	39,546	41,191	42,485	44,795	47,273	49,935	52,796	55,875
Permanent part time											
Male	468	500	517	545	571	579	610	644	680	719	761
Female	6,179	6,661	6,833	7,153	7,443	7,650	8,065	8,511	8,991	9,506	10,060
Self-described gender											
Total	6,646	7,161	7,350	7,698	8,014	8,228	8,675	9,155	9,671	10,225	10,821
Other	2,128	3,203	3,220	2,870	2,868	3,490	3,618	3,755	3,901	4,059	4,227
Salary Capitalisation	(1,005)	(1,949)	(1,978)	(2,013)	(2,053)	(2,099)	(2,152)	(2,208)	(2,267)	(2,331)	(2,398)
Total	1,123	1,254	1,242	857	815	1,391	1,466	1,547	1,634	1,728	1,829

Staff numbers	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
Total staff numbers											
Male	179	194	196	198	200	202	204	208	212	216	220
Female	227	233	235	237	239	241	243	247	251	255	259
Self-described gender											
Total staff numbers	407	427	431	435	439	443	447	455	463	471	479
Permanent full time											
Male	161	181	183	185	187	189	191	195	199	203	207
Female	157	155	156	158	160	162	164	168	172	176	180
Self-described gender											
Total	317	335	339	343	347	351	355	363	371	379	387
Permanent part time											
Male	8	5	5	5	5	5	5	5	5	5	5
Female	59	66	66	66	66	66	66	66	66	66	66
Self-described gender											
Total	67	72	72	72	72	72	72	72	72	72	72
Other											
Male	11	8	8	8	8	8	8	8	8	8	8
Female	12	13	13	13	13	13	13	13	13	13	13
Self-described gender											
Total	23	21	21	21	21	21	21	21	21	21	21

*Excludes Working for Victoria Staff as they are not ongoing positions in Cardinia Shire Council

3. Financial Plan Statements

Department	Permanent Full Time - 2021/22				Permanent Part Time - 2021/22			
	Male	Female	Self-described	Total	Male	Female	Self-described	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Customer, People and Performance	1,993	3,123		5,116	26	1,442		1,468
Infrastructure & Environment	12,839	5,094		17,933	403	1,177		1,580
Liveable Communities	2,699	5,979		8,678	71	3,868		3,939
Office of the CEO	2,065	3,152		5,217	-	174		174
Total permanent staff expenditure	19,596	17,348	-	36,944	500	6,661	-	7,161
Casuals, temporary and other expenditure	1,414	1,789		3,203				-
Capitalised labour costs	(975)	(975)		(1,949)				-
Total staff	20,035	18,162	-	38,197	500	6,661	-	7,161

3. Financial Plan Statements

3.7 Summary of Planned Human Resources Expenditure For the ten years ended 30 June 2031

	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Customer, People and Performance										
Permanent - Full time	5,116	5,250	5,511	5,741	5,877	6,196	6,539	6,907	7,303	7,729
Female	3,123	3,214	3,375	3,513	3,587	3,782	3,992	4,216	4,458	4,718
Male	1,993	2,035	2,137	2,228	2,290	2,414	2,548	2,691	2,845	3,011
Self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	1,468	1,517	1,594	1,662	1,686	1,778	1,876	1,982	2,095	2,218
Female	1,442	1,490	1,565	1,632	1,657	1,747	1,843	1,947	2,059	2,179
Male	26	27	29	30	30	31	33	35	37	39
Self-described gender	0	0	0	0	0	0	0	0	0	0
Total Customer, People and Performance	6,584	6,767	7,105	7,403	7,563	7,974	8,415	8,889	9,399	9,947
Infrastructure & Environment										
Permanent - Full time	17,933	18,465	19,285	20,081	20,600	21,720	22,921	24,212	25,599	27,092
Female	5,094	5,243	5,507	5,748	5,851	6,169	6,510	6,877	7,271	7,695
Male	12,839	13,222	13,779	14,333	14,749	15,551	16,411	17,335	18,328	19,397
Self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	1,580	1,601	1,676	1,744	1,815	1,914	2,020	2,134	2,256	2,387
Female	1,177	1,186	1,240	1,290	1,352	1,425	1,504	1,589	1,680	1,778
Male	403	415	436	455	463	488	515	544	576	609
Self-described gender	0	0	0	0	0	0	0	0	0	0
Total Infrastructure & Environment	19,513	20,066	20,961	21,825	22,415	23,633	24,941	26,345	27,855	29,479

3. Financial Plan Statements

3.7 Summary of Planned Human Resources Expenditure For the ten years ended 30 June 2031

	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Liveable Communities										
Permanent - Full time	8,678	8,886	9,149	9,545	9,969	10,511	11,092	11,717	12,388	13,110
Female	5,979	6,120	6,265	6,526	6,868	7,242	7,642	8,073	8,535	9,033
Male	2,699	2,766	2,883	3,018	3,100	3,269	3,450	3,644	3,853	4,077
Self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	3,939	4,054	4,244	4,416	4,525	4,771	5,035	5,318	5,623	5,951
Female	3,868	3,979	4,164	4,330	4,443	4,685	4,944	5,222	5,522	5,843
Male	71	75	80	86	82	86	91	96	102	108
Self-described gender	0	0	0	0	0	0	0	0	0	0
Total Liveable Communities	12,617	12,940	13,393	13,961	14,494	15,281	16,127	17,035	18,011	19,061
Office Of the CEO										
Permanent - Full time	5,217	5,349	5,600	5,825	5,993	6,318	6,668	7,043	7,447	7,881
Female	3,152	3,233	3,386	3,524	3,621	3,818	4,029	4,256	4,500	4,762
Male	2,065	2,116	2,214	2,300	2,372	2,501	2,639	2,788	2,947	3,119
Self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	174	177	184	191	200	211	223	235	249	263
Female	174	177	184	191	200	211	223	235	249	263
Male	0	0	0	0	0	0	0	0	0	0
Self-described gender	0	0	0	0	0	0	0	0	0	0
Total Office of the CEO	5,391	5,526	5,784	6,016	6,193	6,529	6,890	7,278	7,695	8,144
Casuals, temporary and other expenditure	1,254	1,242	857	815	1,440	1,518	1,602	1,693	1,790	1,894
Total staff expenditure	45,359	46,541	48,101	50,020	52,105	54,937	57,976	61,241	64,750	68,526

3. Financial Plan Statements

3.7 Summary of Planned Human Resources Expenditure For the ten years ended 30 June 2031

	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
Customer, People and Performance										
Permanent - Full time	43.0	43.0	43.0	43.0	43.0	43.0	43.0	43.0	43.0	43.0
Female	27.0	27.0	27.0	27.0	27.0	27.0	27.0	27.0	27.0	27.0
Male	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0
Self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Permanent - Part time	16.4	16.4	16.4	16.4	16.4	16.4	16.4	16.4	16.4	16.4
Female	16.1	16.1	16.1	16.1	16.1	16.1	16.1	16.1	16.1	16.1
Male	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Customer, People and Performance	59.4	59.4	59.4	59.4	59.4	59.4	59.4	59.4	59.4	59.4
Infrastructure & Environment										
Permanent - Full time	178.0	182.0	186.0	190.0	194.0	198.0	206.0	214.0	222.0	230.0
Female	50.5	52.0	54.0	56.0	58.0	60.0	64.0	68.0	72.0	76.0
Male	127.5	130.0	132.0	134.0	136.0	138.0	142.0	146.0	150.0	154.0
Self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Permanent - Part time	18.7	18.7	18.7	18.7	18.7	18.7	18.7	18.7	18.7	18.7
Female	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3
Male	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.4
Self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Infrastructure & Environment	196.7	200.7	204.7	208.7	212.7	216.7	224.7	232.7	240.7	248.7

3. Financial Plan Statements

3.7 Summary of Planned Human Resources Expenditure For the ten years ended 30 June 2031

	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
Liveable Communities										
Permanent - Full time	72.0	72.0	72.0	72.0	72.0	72.0	72.0	72.0	72.0	72.0
Female	51.0	51.0	51.0	51.0	51.0	51.0	51.0	51.0	51.0	51.0
Male	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0
Self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Permanent - Part time	34.9	34.9	34.9	34.9	34.9	34.9	34.9	34.9	34.9	34.9
Female	34.1	34.1	34.1	34.1	34.1	34.1	34.1	34.1	34.1	34.1
Male	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8
Self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Liveable Communities	106.9	106.9	106.9	106.9	106.9	106.9	106.9	106.9	106.9	106.9
Office of the CEO										
Permanent - Full time	42.0	42.0	42.0	42.0	42.0	42.0	42.0	42.0	42.0	42.0
Female	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0
Male	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0
Self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Permanent - Part time	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7
Female	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7
Male	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Office of the CEO	43.7	43.7	43.7	43.7	43.7	43.7	43.7	43.7	43.7	43.7
Casuals, temporary and other expenditure	20.7	20.7	20.7	20.7	20.7	20.7	20.7	20.7	20.7	20.7
Total staff numbers	427.4	431.4	435.4	439.4	443.4	447.4	455.4	463.4	471.4	479.4

4. Financial performance indicators

The following table highlights Council's projected performance across a range of key financial performance indicators. These indicators provide an analysis of Council's 10 year financial projections and should be interpreted in the context of the organisation's objectives and financial management principles.

Indicator	Measure	Notes	Forecast											Trend 2021-31 +/-
			Actual 2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	
Operating position														
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	1.65%	(0.19%)	0.40%	1.02%	1.21%	2.22%	2.29%	2.35%	2.41%	3.00%	3.39%	+
Liquidity														
Working Capital	Current assets / current liabilities	2	294%	215%	220%	211%	239%	245%	245%	280%	312%	331%	353%	+
Unrestricted cash	Unrestricted cash / current liabilities	3	17%	20%	(0%)	(6%)	(4%)	13%	24%	49%	65%	88%	116%	+
Unrestricted cash (VAGO)	Unrestricted cash / current liabilities	3	102%	79%	66%	56%	62%	76%	85%	113%	133%	154%	182%	+
Obligations														
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	31%	38%	34%	30%	26%	22%	19%	16%	13%	11%	10%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		3.7%	3.0%	2.7%	2.6%	2.6%	2.6%	2.5%	2.1%	2.1%	2.0%	2.0%	+
Indebtedness	Non-current liabilities / own source revenue		46%	51%	47%	43%	38%	34%	31%	28%	24%	21%	17%	+
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	5	106%	155%	159%	166%	143%	148%	162%	126%	62%	87%	88%	-
Stability														
Rates concentration	Rate revenue / adjusted underlying revenue	6	76%	77%	78%	79%	79%	79%	80%	80%	80%	81%	81%	-
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.31%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.28%	0.28%	0.28%	0.28%	o
Efficiency														
Expenditure level	Total expenses / no. of property assessments		\$2,635	\$2,701	\$2,676	\$2,677	\$2,696	\$2,699	\$2,732	\$2,768	\$2,808	\$2,835	\$2,872	-
Revenue level	Total rate revenue / no. of property assessments		\$1,733	\$1,747	\$1,769	\$1,795	\$1,826	\$1,861	\$1,899	\$1,938	\$1,980	\$2,024	\$2,071	+

4. Financial performance indicators

Key to Forecast Trend:

- + Forecasts improvement in Council's financial performance/financial position indicator
- o Forecasts that Council's financial performance/financial position indicator will be steady
- Forecasts deterioration in Council's financial performance/financial position indicator

Notes to indicators

1. Adjusted underlying result

An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. A key goal of the Budget is to maintain an adjusted underlying surplus in the long term. The adjusted underlying result reduces to a deficit in 2021-22, but returns to a steadily increasing surplus thereafter into the future.

2. Working Capital

The proportion of current liabilities represented by current assets. Working capital is forecast to steadily increase over the ten year period, with increasing operating cash flows building cash and cash equivalent balances greater than current liabilities.

3. Unrestricted Cash

Unrestricted cash is impacted by funds set aside for Developers contribution and other trust funds. The LGPRF ratio excludes long term investments from unrestricted cash, hence the difference to the VAGO indicator. Long term investments are appropriately managed to be available to cover commitments if required.

4. Debt compared to rates

Council's current plan includes borrowings for capital expenditure. The loans and borrowing balance decreases over the period due to repayments of existing loans being higher than the value of drawdown of new loans during the period.

5. Asset renewal and upgrade

This percentage indicates the extent of Council's asset renewals and upgrades against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 indicates asset deterioration faster than asset renewal. Future capital expenditure will be required to renew assets. Cardinia Shire offers urban and rural landscapes and strives to balance the needs of growth, interface, and rural environments. This adds pressure for new and renewal assets as Council strives to balance individual town needs. Although the renewal provision is strong for much of the ten year period, the decreasing trend forecast from 2027/28 highlights a focus for Council's Asset Management Planning process. Council will renew assets where resources are available and will actively advocate and seek grant funding to increase new and upgrade opportunities. Council will need to prioritise renewal projects to direct limited renewal funds where they are most needed, and closely monitor the impacts of not achieving sufficient asset renewal.

6. Rates concentration

Reflects extent of reliance on rate revenues to fund Council's ongoing services. Council strives to diversify its revenue sources in order to reduce the reliance on rates revenue. The trend over the period indicates a slightly increasing reliance on rate revenue.

5. Strategies and Plans

This section describes the strategies and plans that support the 10 year financial projections included to the Financial Plan.

5.1 Borrowing Strategy

The purpose of these guidelines is to provide for the effective management of the Council's debt in the short to medium term. Debt does not mean a Council is living beyond its means, debt merely provides an alternative and immediate form of capital to allow works to proceed in line with growth and other associated factors. A zero debt policy is often inappropriate for local government as it implies that current ratepayers are expected to meet the full cost of infrastructure assets, while in reality most of the benefit will actually be gained by future ratepayers.

These guidelines outline Cardinia Shire Council's Borrowing Strategy and its intent is to ensure the sound management of Council's existing and future debt. Whilst the preferred policy position of the Cardinia Shire Council is to reduce the existing debt (except for self supporting loans), the Council recognises that in order to ensure intergenerational equity in funding the acquisition, renewal or construction of assets, it may need to resort to the prudent use of loan borrowings from time to time.

Whilst not a source of income, borrowings can be an important cash management tool in appropriate circumstances. Loans can only be approved by council resolution. Council will continue to review its existing loans and look for opportunities to renegotiate where possible. The following financial sustainability principles must be adhered to with new borrowings:

- Borrowings must only be applied for where it can be proven that repayments can be met in the Long Term Financial Plan
- For extraordinary financial events (e.g. Defined Benefits Superannuation or Natural Disasters) genuine financial emergency hardship
- Borrowings must not be used to fund ongoing operations
- Borrowings are appropriate for funding large capital works where the benefits are provided to future generations
- Council will maintain its debt at levels which are sustainable, within the performance indicator ratios.

5.1.1 Current Debt Position

The total amount borrowed as at 30 June 2020 is \$32.559m.

Council has accessed debt funding to complete a range of capital projects, including the most significant loan for the purchase of Council Civic Centre building.

5.1.2 Future Borrowing Requirements

	Forecast / Actual 2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000	2030/31 \$'000
Opening balance	32,559	39,913	36,980	33,967	30,867	27,680	24,405	21,546	18,621	15,629	12,568
Plus New loans	2,083	12,110	-	-	-	-	-	-	-	-	-
Less Principal repayment	3,678	3,161	2,933	3,012	3,100	3,187	3,275	2,859	2,925	2,992	3,061
Closing balance	38,321	55,184	39,913	36,980	33,967	30,867	27,680	24,405	21,546	18,621	15,629
Interest payment	1,625	1,436	1,172	1,079	977	730	624	528	446	364	278

5. Strategies and Plans

5.1.3 Performance Indicators

The following table highlights Council's projected performance across a range of debt management performance indicators.

Performance Indicator	Target	Forecast /										
		Actual	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
		2020/21	%	%	%	%	%	%	%	%	%	%
Total borrowings / Rate revenue	Below 60%	30.84%	37.68%	33.63%	29.70%	25.90%	22.26%	18.80%	15.90%	13.16%	10.57%	10.12%
Debt servicing / Rate revenue	Below 5%	1.62%	1.36%	1.07%	0.94%	0.82%	0.59%	0.48%	0.39%	0.32%	0.25%	0.18%
Debt commitment / Rate revenue	Below 10%	3.66%	2.98%	2.67%	2.63%	2.60%	2.56%	2.52%	2.11%	2.07%	2.02%	1.98%
Indebtedness / Own source revenue	Below 60%	46.14%	50.57%	46.80%	42.52%	38.36%	34.34%	30.55%	27.60%	24.47%	21.50%	16.92%

Council maintains its loan borrowing within prudent and management limits as demonstrated by the following performance indicators.

Total borrowings / Rate revenue

Loans balance is well within the target level of 60% to meet council targets over the ten year period.

Debt servicing / Rate revenue

Debt servicing (interest repayments) as a percentage of rates revenue should not exceed 5 per cent, ten year ratios are well within council target and improving over the ten years.

Debt commitment / Rate revenue

Debt Commitment Ratio measured as interest and principal repayments on interest bearing loans/rate revenue, this ratio is within council's 10% target level over the life of the plan.

Indebtedness / Own source revenue

Comparison of non-current liabilities (mainly comprising borrowings) to own-sourced revenue. The higher % identifies council risk to cover non-current liabilities from the revenues the organisation generates itself. Own source revenue excludes grants and contributions. Council is within its 60% target over the life of the plan.

5. Strategies and Plans

5.2 Reserves Strategy

5.2.1 Current Reserves

Non Discretionary Reserves

Development contributions

When people develop land for any use, they often contribute to or cause the need for new or upgraded infrastructure. Development contributions are payments or works-in-kind towards the provision of infrastructure made by the proponent of a new development.

Development contributions plan (DCP)

The development contributions plan outlines the levies landowners and developers must pay to the State Government and council to fund infrastructure and facilities for the new community.

A development contributions plan (DCP) is a mechanism used to levy new development for contributions to planned infrastructure needed by the future community.

A council collects development contribution levies from new development through an approved DCP.

An approved DCP is a DCP that forms part of a planning scheme.

The Minister for Planning has to approve an amendment to the planning scheme in order to incorporate a DCP.

The DCP will assist Council to fund a range of new vital local infrastructure that is associated with new development. Council will fund the balance of the cost.

The DCP will be used to fund essential infrastructure including:

- Roads
- Drainage
- Footpaths
- Streetscape works
- Childcare centres
- Maternal and Child Health Centres
- Neighbourhood houses.

Here at Cardinia Shire Council currently there are 4 DCP's, with a New Pakenham East Structure Plan (PSP) approved by the Minister for Planning in December 2020

1. Pakenham Development Contribution Plan (DCP)
2. Officer Development Contribution Plan (DCP)
3. Cardinia Road Development Contribution Plan (DCP)
4. Cardinia Road Employment Precinct
5. Pakenham East Precinct Structure Plan

Discretionary Reserves

Public Open Space

The Public Open Space is mainly concerned with the land that is managed by Council for community recreation and leisure, and includes parks for passive recreation, sports and active activities, linear trails, and more natural areas.

With the expected significant growth and change, it is essential that high quality open space is accessible not just for existing residents, but also for the many new residents who will be living in the Shire. To ensure that there are adequate parks and gardens for our community, Council has to plan for our future public open space needs and the ongoing enhancement of these treasured community assets.

Community Infrastructure Levies (CIL)

The Community Infrastructure Levy is a one-off payment set by the State Government under the requirements of the Planning and Environment Act 1987. It is a levy paid by property owners in residential developments/estates in growth areas. Council is responsible for delivering new facilities funded by the levy.

Each growth area precinct has different and unique infrastructure requirements. The Development Contributions Plan (DCP) sets out which CIL payments fund which infrastructure projects for that growth area. A CIL will pay for Sporting pavilions, Recreation facilities, and Community facilities (as detailed in the relevant DCP).

Other Reserves

Council has also set up some discretionary reserves for Future Emergency Recovery, Environment Sustainability and a Defined Benefit Super shortfall, where council aims to allocate \$500k each year. This will allow the organisation to future proof itself and have resources available to support the community during a crisis.

5. Strategies and Plans

5.2.2 Reserve Usage Projections

10 Year projection of each reserve fund. Include restrictions to usage.

Reserves	Restricted / Discretionary	2020-21 \$000's	2021-22 \$000's	2022-23 \$000's	2023-24 \$000's	2024-25 \$000's	2025-26 \$000's	2026-27 \$000's	2027-28 \$000's	2028-29 \$000's	2029-30 \$000's	2030-31 \$000's
Development Contributions Reserve												
Restricted												
Opening balance		(52,105)	(49,535)	(41,926)	(42,638)	(51,350)	(59,325)	(56,289)	(53,228)	(52,151)	(51,069)	(49,982)
Transfer to reserve		12,164	20,311	14,724	9,388	9,328	20,384	20,404	18,404	18,404	18,404	18,405
Transfer from reserve		(9,594)	(12,702)	(15,436)	(18,100)	(17,303)	(17,348)	(17,343)	(17,327)	(17,322)	(17,316)	(17,311)
Closing balance		(49,535)	(41,926)	(42,638)	(51,350)	(59,325)	(56,289)	(53,228)	(52,151)	(51,069)	(49,982)	(48,888)
Restricted Reserves Summary												
Total Restricted												
Opening balance		(52,105)	(49,535)	(41,926)	(42,638)	(51,350)	(59,325)	(56,289)	(53,228)	(52,151)	(51,069)	(49,982)
Transfer to reserve		12,164	20,311	14,724	9,388	9,328	20,384	20,404	18,404	18,404	18,404	18,405
Transfer from reserve		(9,594)	(12,702)	(15,436)	(18,100)	(17,303)	(17,348)	(17,343)	(17,327)	(17,322)	(17,316)	(17,311)
Closing balance		(49,535)	(41,926)	(42,638)	(51,350)	(59,325)	(56,289)	(53,228)	(52,151)	(51,069)	(49,982)	(48,888)
Public Open Space Reserve												
Discretionary												
Opening balance		(12,309)	(13,494)	(13,927)	(16,587)	(17,785)	(19,464)	(20,355)	(25,715)	(29,523)	(22,419)	(28,708)
Transfer to reserve		928	3,500	1,500	4,500	4,379	5,554	1,500	3,500	14,891	1,500	10,459
Transfer from reserve		(2,113)	(3,933)	(4,160)	(5,698)	(6,058)	(6,444)	(6,860)	(7,308)	(7,788)	(7,788)	(7,788)
Closing balance		(13,494)	(13,927)	(16,587)	(17,785)	(19,464)	(20,355)	(25,715)	(29,523)	(22,419)	(28,708)	(26,037)
Community Infrastructure Levies												
Discretionary												
Opening balance		(3,171)	(4,347)	(4,830)	(5,298)	(2,410)	0	0	0	0	0	0
Transfer to reserve		-	790	586	3,942	3,464	1,054	1,054	1,054	1,054	1,054	1,054
Transfer from reserve		(1,176)	(1,273)	(1,054)	(1,054)	(1,054)	(1,054)	(1,054)	(1,054)	(1,054)	(1,054)	(1,054)
Closing balance		(4,347)	(4,830)	(5,298)	(2,410)	0	0	0	0	0	0	0
Other Reserves												
Discretionary												
Opening balance		(1,641)	(6,269)	(7,896)	(9,523)	(11,150)	(12,777)	(14,404)	(16,031)	(17,659)	(19,286)	(20,913)
Transfer to reserve		300	300	300	300	300	300	300	300	300	300	300
Transfer from reserve		(4,927)	(1,927)	(1,927)	(1,927)	(1,927)	(1,927)	(1,927)	(1,927)	(1,927)	(1,927)	(1,927)
Closing balance		(6,269)	(7,896)	(9,523)	(11,150)	(12,777)	(14,404)	(16,031)	(17,659)	(19,286)	(20,913)	(22,540)
Discretionary Reserves Summary												
Total Discretionary												
Opening balance		(17,122)	(24,110)	(26,652)	(31,407)	(31,345)	(32,241)	(34,759)	(41,746)	(47,182)	(41,705)	(49,621)
Transfer to reserve		1,228	4,590	2,386	8,742	8,143	6,908	2,854	4,854	16,245	2,854	11,813
Transfer from reserve		(8,216)	(7,132)	(7,141)	(8,680)	(9,039)	(9,426)	(9,841)	(10,289)	(10,769)	(10,770)	(10,769)
Closing balance		(24,110)	(26,652)	(31,407)	(31,345)	(32,241)	(34,759)	(41,746)	(47,182)	(41,705)	(49,621)	(48,577)
Total Reserves Summary												
Total Restricted & Discretionary												
Opening balance		(69,226)	(73,645)	(68,578)	(74,045)	(82,695)	(91,566)	(91,048)	(94,974)	(99,333)	(92,775)	(99,603)
Transfer to reserve		13,392	24,901	17,110	18,130	17,471	27,292	23,258	23,258	34,650	21,258	30,217
Transfer from reserve		(17,810)	(19,834)	(22,578)	(26,779)	(26,342)	(26,774)	(27,184)	(27,617)	(28,091)	(28,086)	(28,080)
Closing balance		(73,644)	(68,578)	(74,045)	(82,694)	(91,566)	(91,048)	(94,974)	(99,333)	(92,774)	(99,602)	(97,465)

Appendix A - Capital Works Program by Project 2021/22 to 2030/31 - Gross Expenditure \$s														
Item No:	Project Description	Asset Category	Forecast Y20/21	20/21 Proposed carryover to 21/22	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10
					Budget Y21/22	Budget Y22/23	Budget Y23/24	Budget Y24/25	Budget Y25/26	FinPlan Y26/27	FinPlan Y27/28	FinPlan Y28/29	FinPlan Y29/30	FinPlan Y30/31
PART 1 - CAPITAL WORKS - NEW														
1	Cochrane Park station platform works	Other Infrastructure	165,000	-	-	-	-	-	-	-	-	-	-	-
2	Lang Lang Recreation Facility - stage 1 - including pavilion	Buildings	300,000	-	-	-	-	-	-	-	-	-	-	-
3	Lang Lang Recreation Facility - Soccer Infrastructure	Recreation, leisure and community facilities	-	-	-	-	224,480	3,453,882	3,542,792	-	-	-	-	-
4	Lang Lang Recreation Facility - Soccer - Pavilion	Buildings	-	-	-	-	-	-	-	346,486	4,080,429	408,193	-	-
5	Deep Creek Reserve	Parks, open space and streetscapes	200,139	-	-	-	-	-	-	-	-	-	-	-
6	New playgrounds and recreation facilities for young people	Parks, open space and streetscapes	-	-	312,880	242,943	248,030	134,688	149,668	153,521	169,586	173,952	174,141	174,329
7	Emerald Netball Pavilion/Courts-Building	Buildings	595,000	-	15,000	-	-	-	-	-	-	-	-	-
8	Emerald Netball Pavilion/Courts-Civil	Roads	686,120	-	200,000	-	-	-	-	-	-	-	-	-
9	Public Toilets	Buildings	178,000	-	185,400	147,944	434,527	-	197,460	-	203,780	-	-	-
10	Cardinia Cultural Centre Stage 1 redevelopment Exhibition Space	Buildings	20,000	-	-	-	-	-	-	-	-	-	-	-
11	Bunyip Community House	Buildings	-	-	-	-	-	-	-	1,985,870	-	-	-	-
12	PB Ronald Reserve - Develop Car Park and Demolition works	Off street car parks	-	-	-	-	-	-	-	-	-	-	-	-
13	PB Ronald Reserve - Masterplan	Parks, open space and streetscapes	50,000	50,000	-	-	-	-	-	-	-	-	-	-
14	Alma Treloar Masterplan implementation	Parks, open space and streetscapes	130,000	-	360,000	-	-	538,752	115,129	-	-	-	-	-
15	Design/Construct Stage 2 of Bunyip Stadium	Buildings	25,000	-	250,000	-	-	421,548	2,602,446	-	-	-	-	-
16	Koo Wee Rup Bowls & Community Facility	Buildings	30,000	-	559,778	3,160,240	(0)	(0)	-	-	-	-	-	-
17	Koo Wee Rup Pavilion - football/cricket	Buildings	2,318,679	-	25,000	-	-	-	-	-	-	-	-	-
18	Koo Wee Rup Pavilion - netball	Buildings	1,233,808	-	25,000	-	-	-	-	-	-	-	-	-
19	Cockatoo Community Hall / Senior Citizens improvements	Buildings	40,000	-	-	-	-	-	-	-	-	-	-	-
20	Tynong Changing Rooms universal upgrade	Buildings	-	-	-	-	-	-	1,836,187	-	-	-	-	-
21	Cora Lynn Reserve - Pavilion Design/Construct	Buildings	150,000	2,360,000	150,000	-	-	-	-	-	-	-	-	-
22	Gembrook Reserve - Pavilion Upgrade	Buildings	1,867,211	-	1,135,000	-	-	-	-	-	-	-	-	-
23	Alma Treloar Car park Sealing	Off street car parks	-	-	187,200	-	-	-	-	-	-	-	-	-
24	IYU Recreation Reserve Athletics facility - Track and Field construction	Recreation, leisure and community facilities	50,000	-	1,196,000	1,866,851	109,423	-	-	-	-	-	-	-
25	IYU Recreation Reserve Athletics facility - Roundabout	Roads	50,000	-	-	-	382,982	-	-	-	-	-	-	-
26	IYU Recreation Reserve Athletics facility - Pavilion	Buildings	50,000	-	-	213,354	3,791,517	-	-	-	-	-	-	-
27	Cardinia Views Recreation Reserve - Infrastructure	Recreation, leisure and community facilities	-	-	-	-	-	112,240	2,302,588	2,952,327	121,133	-	-	-
28	Cardinia Views Recreation Reserve - Pavilion/s	Buildings	-	-	-	-	-	-	-	-	232,715	3,653,004	3,018,367	-
29	My Place Youth Facility - Building	Buildings	1,133,730	-	4,200,000	-	-	-	-	-	-	-	-	-
30	My Place Youth Facility - Carpark	Off street car parks	-	-	500,000	-	-	-	-	-	-	-	-	-

Appendix A - Capital Works Program by Project 2021/22 to 2030/31 - Gross Expenditure \$s														
Item No:	Project Description	Asset Category	Forecast Y20/21	20/21 Proposed carryover to 21/22	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10
					Budget Y21/22	Budget Y22/23	Budget Y23/24	Budget Y24/25	Budget Y25/26	FinPlan Y26/27	FinPlan Y27/28	FinPlan Y28/29	FinPlan Y29/30	FinPlan Y30/31
31	Cockatoo Tennis Courts new lights for 4 courts	Recreation, leisure and community facilities	192,268	-										
32	Officer Rec Reserve Sewage connection	Buildings	200,000	-										
33	Multicultural Hub	Buildings	381,200	-										
34	Upper Beaconsfield Reserve Masterplan	Recreation, leisure and community facilities			52,000									
35	Upper Beaconsfield Community Buildings masterplan	Recreation, leisure and community facilities	52,000	-										
Sub Total New Cmnty & Rec			10,098,155	2,410,000	9,353,258	5,631,331	4,966,478	1,431,708	10,657,360	8,634,510	1,073,700	7,907,385	3,600,700	174,329
36	New plant program	Plant, machinery and equipment	85,000	265,000	75,000	153,921	154,847	311,556	156,715	157,658	317,214	159,561	159,734	159,907
37	Mobile CCTV camera	Plant, machinery and equipment			55,000									
Sub Total New Plants			85,000	265,000	130,000	153,921	154,847	311,556	156,715	157,658	317,214	159,561	159,734	159,907
38	DCP-McGregor Road Duplication over Railway	Roads	-	-	60,000	-	870,038	617,320	-	-	-	-	-	-
39	DCP-Pakenham Main Street Deviation	Roads	-	-	-	-	76,596	1,571,361	-	-	-	-	-	-
40	Traffic management devices	Roads	246,887	-	265,200	277,057	289,047	301,171	313,431	325,827	338,361	351,034	351,415	351,796
41	Pedestrian & Bicycle strategy - shared path linkages	Footpaths and cycleways	436,000	-	-	106,677	218,847	280,600	230,259	236,186	242,266	248,503	248,772	249,042
42	Pedestrian & Bicycle strategy - major projects design	Footpaths and cycleways	100,000	-										
43	Footpaths	Footpaths and cycleways	140,000	-	832,000	640,063	656,540	673,441	690,776	885,698	908,498	931,885	932,896	933,908
44	Lang Lang Bypass	Roads	-	-		49,315	1,410,515	-	2,365,699	-	-	-	-	-
45	Equestrian Trails strategy implementation	Footpaths and cycleways	113,501	-	51,000	51,307	61,939	62,311	62,686	63,063	63,443	63,824	63,894	63,963
46	Local Area Traffic Improvements	Roads	118,270	-	312,000	373,370	382,982	404,064	425,979	448,754	-	472,155	472,667	473,180
Sub Total New Roads & Pathways			1,154,658	-	1,520,200	1,497,789	3,966,503	3,910,269	4,088,830	1,959,528	1,552,568	2,067,401	2,069,644	2,071,889
47	Special Charge Scheme	Roads	-	-			273,558	168,360	201,476	206,663		217,440	217,676	217,912
48	Provision for Roads Program	Roads	31,580	-									17,908,904	19,429,721
49	Ivory Drive, Pakenham	Roads	-	-				105,538						
50	Peet Street Special Charge Scheme construction	Roads	180,888	-										
Sub Total New Special charge schemes & Roads Program			212,468	-	-	-	273,558	273,898	201,476	206,663	-	217,440	18,126,580	19,647,633
51	Tree planting program	Parks, open space and streetscapes	40,000	-	51,000	51,307	51,616	51,926	52,238	78,829	79,303	79,781	79,867	79,954
52	Open Space Program	Parks, open space and streetscapes	90,000	-	102,000	102,614	154,847	155,778	156,715	178,679	179,754	180,836	181,032	181,228
53	Elephant Rock Surround Works	Parks, open space and streetscapes	-	-	20,000									
54	Landscape renewal	Parks, open space and streetscapes	40,000	-	51,000	51,307	51,616	51,926	52,238	52,553	52,869	53,187	53,245	53,302
55	Shade tree program	Parks, open space and streetscapes	55,000	-	66,300	66,699	67,100	67,504	67,910	68,319	68,730	69,143	69,218	69,293
56	Installation of new lighting	Other Infrastructure	80,000	-	102,000	112,875	123,877	135,008	146,268	147,148	148,033	148,924	149,085	149,247
57	Biodiversity and Environment strategy implementation	Buildings	205,000	-	306,000	328,364	340,662	353,097	365,669	420,422	422,951	425,496	425,958	426,420
Sub Total New Streetscapes			510,000	-	698,300	713,165	789,717	815,239	841,039	945,949	951,641	957,366	958,405	959,445

Appendix A - Capital Works Program by Project 2021/22 to 2030/31 - Gross Expenditure \$s														
Item No:	Project Description	Asset Category	Forecast Y20/21	20/21 Proposed carryover to 21/22	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10
					Budget Y21/22	Budget Y22/23	Budget Y23/24	Budget Y24/25	Budget Y25/26	FinPlan Y26/27	FinPlan Y27/28	FinPlan Y28/29	FinPlan Y29/30	FinPlan Y30/31
58	Purton Road Depot Development	Buildings	-	-	453,000	-	1,174,980	-	-	2,593,557	-	-	-	-
59	Tree management at high risk sites	Other Infrastructure	100,000	-	102,000	102,614	103,231	103,852	104,477	105,105	105,738	106,374	106,489	106,605
60	Community Grants	Recreation, leisure and community facilities	642,803	98,312	400,000	394,516	389,108	383,773	378,512	373,323	368,205	363,157	358,178	353,268
61	Pakenham Tennis Club Relocation - Court resurfacing	Recreation, leisure and community facilities	-	-	-	-	-	-	-	-	-	-	-	-
62	Pakenham Tennis Club Relocation - Club Room Renovation	Buildings	50,000	500,000	-	-	-	-	-	-	-	-	-	-
63	SRV Minor Grants matching funding	Recreation, leisure and community facilities	-	-	51,000	51,307	51,616	62,311	62,686	73,574	74,016	74,462	74,543	74,623
64	Emerald Lake Park Strategic Plan Implementation	Parks, open space and streetscapes	40,000	-	226,400	373,370	382,982	304,127	115,129	141,712	145,360	149,102	149,263	149,425
65	Beaconsfield Streetscape/Traffic upgrades	Parks, open space and streetscapes	-	-	416,000	426,709	-	-	-	-	-	-	-	-
66	Pakenham Streetscape/Traffic upgrades	Roads	-	-	-	266,693	875,386	729,561	-	-	-	-	-	-
67	Electronic Access Control and Master Key Systems	Buildings	50,000	-	200,000	564,375	-	-	-	-	-	-	-	-
Sub Total New Other projects			882,803	598,312	1,848,400	2,179,584	2,977,302	1,583,624	660,804	3,287,270	693,319	693,094	688,473	683,921
TOTAL NEW PROJECTS			12,943,084	3,273,312	13,550,158	10,175,790	13,128,405	8,326,294	16,606,225	15,191,579	4,588,441	12,002,247	25,603,536	23,697,125
PART 2 - ASSET RENEWAL & UPGRADE														
68	Cardinia Cultural Centre minor equipment	Fixtures, fittings and furniture	35,000	-	81,600	92,352	87,549	93,467	94,029	105,105	105,738	106,374	106,489	106,605
69	Implementation of Arts and Culture Strategy	Other Infrastructure	208,417	-	102,000	102,614	103,231	103,852	104,477	105,105	105,738	106,374	107,014	107,658
70	Public Art Program	Other Infrastructure	-	45,000	5,100	131,804	4,864	93,467	5,224	105,105	5,287	106,374	5,220	5,226
Sub Total R&U General			243,417	45,000	188,700	326,770	195,644	290,786	203,730	315,316	216,763	319,122	218,723	219,489
71	Bridges - Replacement/Upgrade	Bridges	608,845	-	430,000	400,434	405,645	415,434	691,730	549,718	336,907	363,157	363,551	363,945
Sub Total R&U Bridges			608,845	-	430,000	400,434	405,645	415,434	691,730	549,718	336,907	363,157	363,551	363,945
72	Buildings Renewal Program	Buildings	356,000	-	1,252,600	1,855,116	2,264,590	2,383,877	2,457,018	2,589,522	2,854,112	2,929,409	2,932,587	2,935,769
73	Furniture and Equipment renewal	Fixtures, fittings and furniture	-	-	50,000	51,307	51,616	51,926	52,238	52,553	52,869	53,187	53,245	53,302
74	Shade structures renewals	Recreation, leisure and community facilities	-	-	168,000	-	-	-	-	-	-	-	-	-
75	Toomuc Reserve south oval (junior) pavilion upgrade	Buildings	1,810,748	1,600,000	-	-	-	-	-	-	-	-	-	-
76	Toomuc Reserve north oval (senior) pavilion upgrade - netball changerooms	Buildings	1,152,134	1,500,000	-	-	-	-	-	-	-	-	-	-
77	Library facilities improvement works	Buildings	20,000	-	40,800	41,045	41,292	-	-	-	-	-	-	-
78	Worrell Reserve Recreation car park	Off street car parks	600,000	150,000	-	-	-	-	-	-	-	-	-	-
79	Disability Access Works	Buildings	205,381	-	260,683	183,880	192,240	200,981	210,119	219,673	229,661	240,103	240,364	240,625
80	Universal Design Rec Facilities Upgrade	Buildings	-	-	200,000	554,098	579,292	302,815	316,584	330,978	346,027	361,760	362,153	362,546
81	Officer Recreation Reserve Pavilion extension	Buildings	6,580	200,000	190,000	-	-	-	-	-	-	-	-	-
82	O'Neill Road Reserve - Pavilion	Buildings	-	-	-	218,980	1,387,190	-	-	-	-	-	-	-
83	O'Neill Road Reserve - Civil	Recreation, leisure and community facilities	-	-	104,000	2,066,786	-	-	-	-	-	-	-	-
84	Koo Wee Rup High School sports facilities upgrade	Other Infrastructure	1,031,431	-	-	-	-	-	-	-	-	-	-	-

Appendix A - Capital Works Program by Project 2021/22 to 2030/31 - Gross Expenditure \$s														
Item No:	Project Description	Asset Category	Forecast Y20/21	20/21 Proposed carryover to 21/22	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10
					Budget Y21/22	Budget Y22/23	Budget Y23/24	Budget Y24/25	Budget Y25/26	FinPlan Y26/27	FinPlan Y27/28	FinPlan Y28/29	FinPlan Y29/30	FinPlan Y30/31
85	Cockatoo Cottages	Buildings	448,716	-	-	-	-	-	-	-	-	-	-	-
86	Pakenham Bowls Club roof over front green	Recreation, leisure and community facilities	250,000	-	-	-	-	-	-	-	-	-	-	-
87	Council Pound holding facility	Buildings	-	-	-	-	-	-	-	-	-	-	-	-
88	Koo Wee Rup Community Centre Extension	Buildings	50,000	-	-	-	-	-	-	-	-	-	-	-
Sub Total R&U Buildings			5,930,990	3,450,000	2,266,083	4,971,211	4,516,219	2,939,600	3,035,960	3,192,726	3,482,669	3,584,460	3,588,349	3,592,242
89	Carpark resurfacing	Off street car parks	99,000	-	122,000	125,259	128,406	131,442	134,372	139,996	141,759	140,723	140,876	141,029
Sub Total R&U Carparks			99,000	-	122,000	125,259	128,406	131,442	134,372	139,996	141,759	140,723	140,876	141,029
90	Drainage replacement	Drainage	450,000	-	452,000	457,639	463,038	468,203	473,140	477,853	483,269	488,559	489,089	489,620
91	Water Sensitive Urban Design (WSUD) Assets Renewal Program	Drainage	-	-	500,000	505,474	511,008	516,602	522,258	527,975	533,756	539,599	545,507	551,479
Sub Total R&U Drainage			450,000	-	952,000	963,113	974,046	984,805	995,398	1,005,828	1,017,024	1,028,158	1,034,596	1,041,099
92	Concrete footpaths	Footpaths and cycleways	450,000	-	468,000	480,047	492,405	505,080	518,082	531,419	545,099	559,131	559,737	560,345
93	Gravel pathway resheeting	Footpaths and cycleways	66,000	-	68,000	102,574	104,086	70,039	105,983	107,330	110,461	111,671	111,792	111,913
94	Equestrian Trails	Footpaths and cycleways	80,027	-	51,000	51,307	51,616	62,311	52,238	52,553	52,869	53,187	53,245	53,302
Sub Total R&U Footpaths			596,027	-	587,000	633,928	648,107	637,430	676,304	691,302	708,429	723,988	724,774	725,560
95	Netball/Tennis courts resurfacing	Recreation, leisure and community facilities	70,000	-	378,800	53,339	109,423	246,928	207,233	212,568	145,360	149,102	149,263	149,425
96	Pakenham regional tennis court resurfacing	Recreation, leisure and community facilities	-	200,000	-	-	-	-	-	-	-	-	-	-
97	Cricket practice net renewal program	Recreation, leisure and community facilities	30,000	-	145,600	149,348	153,193	123,464	126,642	129,902	133,246	136,676	136,825	136,973
98	BMX Facility Asset renewal	Parks, open space and streetscapes	1,000	29,000	104,000	106,677	109,423	33,672	34,539	47,237	48,453	49,701	49,754	49,808
99	Netball pavilion upgrades	Buildings	50,000	-	560,000	853,311	834,180	738,870	667,359	-	-	-	-	-
100	Koo Wee Rup Skate Park (located in Cochrane Park)	Parks, open space and streetscapes	30,000	-	332,800	-	-	-	-	-	-	-	-	-
101	Skatepark asset renewal	Parks, open space and streetscapes	-	-	31,200	160,016	-	-	-	-	-	-	-	-
Sub Total R&U Courts & Skate parks			181,000	229,000	1,552,400	1,322,691	1,206,219	1,142,934	1,035,773	389,707	327,059	335,478	335,842	336,207
102	Plant replacement	Plant, machinery and equipment	2,166,406	-	3,325,000	2,638,327	2,890,469	2,604,490	2,540,916	2,430,859	2,326,233	2,340,228	2,342,767	2,345,309
Sub Total R&U Plant replacement			2,166,406	-	3,325,000	2,638,327	2,890,469	2,604,490	2,540,916	2,430,859	2,326,233	2,340,228	2,342,767	2,345,309
103	Associated playspace infrastructure renewal	Parks, open space and streetscapes	60,000	-	82,400	83,708	-	-	-	-	-	-	-	-
104	Playground renewals as per council plan	Parks, open space and streetscapes	123,000	-	260,000	256,436	374,516	378,976	383,243	391,989	396,280	400,619	401,053	401,488
105	PB Ronald Masterplan	Parks, open space and streetscapes	-	-	100,000	-	-	-	-	-	-	-	-	-
Sub Total R&U Playgrounds			183,000	-	442,400	340,144	374,516	378,976	383,243	391,989	396,280	400,619	401,053	401,488
106	Recreation reserve resurfacing	Recreation, leisure and community facilities	-	-	630,000	624,062	54,712	785,681	57,565	826,652	60,567	869,759	870,703	871,647
107	Koo Wee Rup Recreation Reserve Power and Sewage Upgrade	Buildings	250,000	-	-	-	-	-	-	-	-	-	-	-
108	Recreation Reserve lighting and power upgrade - rolling program	Recreation, leisure and community facilities	257,732	-	156,000	320,032	-	224,480	-	247,995	-	260,928	261,211	261,494

Appendix A - Capital Works Program by Project 2021/22 to 2030/31 - Gross Expenditure \$s														
Item No:	Project Description	Asset Category	Forecast Y20/21	20/21 Proposed carryover to 21/22	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10
					Budget Y21/22	Budget Y22/23	Budget Y23/24	Budget Y24/25	Budget Y25/26	FinPlan Y26/27	FinPlan Y27/28	FinPlan Y28/29	FinPlan Y29/30	FinPlan Y30/31
109	Beaconsfield Recreation Reserve Universal Facilities Upgrade	Buildings	564,347	-										
110	Windermere Open Space works	Recreation, leisure and community facilities	-	-	45,000									
111	PB Ronald Pool Plant fencing works	Recreation, leisure and community facilities	-	-	20,000									
112	Officer Recreation Reserve Universal Facilities Upgrade	Buildings	456,075	-										
113	Nar Nar Goon Oval renovation renewal	Recreation, leisure and community facilities	-	-										
114	Garfield North Cannibal Creek Reserve Building	Recreation, leisure and community facilities	-	-	78,000	1,153,960								
Sub Total R&U Rec Reserves			1,528,154	-	929,000	2,098,053	54,712	1,010,161	57,565	1,074,647	60,567	1,130,687	1,131,913	1,133,141
115	Resurfacing-VGC part	Roads	2,293,000	-	2,548,000	2,782,326	3,024,339	3,287,017	3,546,656	3,677,228	3,955,438	3,979,236	3,983,553	3,987,875
116	Resurfacing Preparation	Roads	588,000	-	653,000	712,102	776,270	839,504	907,482	940,773	1,013,483	1,019,581	1,020,687	1,021,794
117	Unsealed Road Resheeting	Roads	1,478,000	-	1,206,000	1,268,370	1,331,721	1,394,056	1,461,056	1,726,617	1,841,944	1,853,026	1,855,036	1,857,048
118	Pavement Renewals (reconstruction)-RTR	Roads	1,551,000	-	1,725,000	1,881,842	2,047,679	2,219,168	2,399,765	2,486,329	2,675,007	2,691,101	2,694,020	2,696,943
119	Sealing the Hills	Roads	1,800,000	700,000	6,709,063	14,794,358	24,319,227	23,985,824	23,656,992	23,332,668	23,012,790			
120	Roads Sealing Program-Connect Cardinia Stage 2	Roads	5,500,000	2,500,000	8,000,000	6,904,034								
Sub Total R&U Roads			13,210,000	3,200,000	20,841,063	28,343,032	31,499,235	31,725,569	31,971,951	32,163,616	32,498,662	9,542,942	9,553,296	9,563,660
121	Swimming facilities	Recreation, leisure and community facilities	169,039	-	102,000	102,614	103,231	114,237	114,925	126,127	126,885	127,649	127,787	127,926
122	Cardinia Life extension	Buildings	80,000	250,000	530,000	-	4,634,334	-	-	7,678,698				
Sub Total R&U Swimming facilities			249,039	250,000	632,000	102,614	4,737,565	114,237	114,925	7,804,824	126,885	127,649	127,787	127,926
TOTAL ASSET RENEWAL & UPGRADE			25,445,878	7,174,000	32,267,646	42,265,576	47,630,783	42,375,866	41,841,866	50,150,529	41,639,237	20,037,212	19,963,528	19,991,095
PART 3 - ORGANISATION														
123	IT Strategy	Computers and telecommunications	587,000	-	510,000	513,068	516,155	519,261	522,385	525,527	528,689	531,870	532,447	533,025
124	IT Hybrid work	Computers and telecommunications	-	-	100,000									
125	IT Corporate Security upgrade	Computers and telecommunications	100,000	-										
126	Salary capitalisation provision	Roads	200,000	-	700,000	887,662	875,492	863,490	851,652	839,976	828,460	817,103	817,989	818,877
127	3 Year Old Kindergarten Works	Buildings	-	-	200,000									
128	Land Acquisition	Land	9,078,927	-	9,557,500	2,735,072	1,459,154	1,439,149	1,419,419	1,399,960	1,380,767	1,361,838	1,363,315	1,364,794
129	Finance system	Computers and telecommunications	-	-	1,000,000	493,145								
130	Conquest Upgrade	Computers and telecommunications	88,087	-										
131	Paternoster Rd & View Hill Rd BlackSpot project	Recreation, leisure and community facilities	228,983	-										
132	Pakenham Heights Kindergarten Accessibility	Recreation, leisure and community facilities	63,235	-										
133	Lakeside Renewal Project	Recreation, leisure and community facilities	100,000	-										
Sub Total Other			10,446,232	-	12,067,500	4,628,948	2,850,801	2,821,900	2,793,456	2,765,464	2,737,917	2,710,811	2,713,752	2,716,696

Appendix A - Capital Works Program by Project 2021/22 to 2030/31 - Gross Expenditure \$s														
Item No:	Project Description	Asset Category	Forecast Y20/21	20/21 Proposed carryover to 21/22	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10
					Budget Y21/22	Budget Y22/23	Budget Y23/24	Budget Y24/25	Budget Y25/26	FinPlan Y26/27	FinPlan Y27/28	FinPlan Y28/29	FinPlan Y29/30	FinPlan Y30/31
134	Upper Beaconsfield Reserve community pavilion and scout building	Recreation, leisure and community facilities	298,002	900,000	-	-	291,831	-	4,258,258	-	-	-	-	-
135	Implementation of Off Leash parks infrastructure	Recreation, leisure and community facilities	472,451	-	-	-	-	-	-	-	-	-	-	-
	Sub Total		770,453	900,000	-	-	291,831					-	-	-
	TOTAL ORGANISATION		11,216,685	900,000	12,067,500	4,628,948	3,142,632	2,821,900	7,051,714	2,765,464	2,737,917	2,710,811	2,713,752	2,716,696
PART 4 - STRUCTURE PLANS														
136	James Bathe Recreation Reserve	Recreation, leisure and community facilities	60,000	-	-	-	-	-	-	-	-	-	-	-
137	Integrated Children's Facility - Thewlis Road Cardinia Rd DCP Open Jan 24 - Design	Recreation, leisure and community facilities	-	-	-	-	115,858	2,301,398	2,532,671	-	-	-	-	-
138	Comely Banks Recreation Reserve	Recreation, leisure and community facilities	3,292,680	-	-	-	-	-	-	-	-	-	-	-
139	Comely Banks Reserve sports fields and car parking	Recreation, leisure and community facilities	7,151,000	(5,567,482)	6,045,000	-	-	-	-	-	-	-	-	-
140	Officer District Park Masterplan implementation-Civil	Recreation, leisure and community facilities	300,000	(150,000)	3,282,950	1,176,373	-	-	-	-	-	-	-	-
141	Officer District Park Masterplan implementation-Building	Recreation, leisure and community facilities	-	-	50,000	443,831	-	-	-	-	-	-	-	-
142	Princes Highway (South Side) Shared Pathway	Roads	1,979,648	-	-	-	-	-	-	-	-	-	-	-
	Sub Total Cardinia Rd PSP		12,783,328	(5,717,482)	9,377,950	1,620,204	115,858	2,301,398	2,532,671	-	-	-	-	-
143	Integrated Children's Facility - Timbertop - open January 2020(double)	Buildings	885,151	3,000,000	1,300,000	-	-	-	-	-	-	-	-	-
144	Princes Hwy Intersections-Officer	Roads	5,740,650	2,500,000	10,400,000	9,067,561	8,654,290	-	-	-	-	-	-	-
145	McMullen Recreation Reserve - Sports Fields	Recreation, leisure and community facilities	-	-	-	53,339	-	-	2,302,588	2,952,327	1,453,597	-	-	-
146	McMullen Recreation Reserve - Pavilion	Buildings	-	-	-	53,339	-	-	-	-	487,356	3,992,642	3,937,905	-
147	Gin Gin Bin Recreation Reserve - Sports Fields	Recreation, leisure and community facilities	10,000	-	47,871	-	437,693	2,806,002	5,180,823	2,952,327	-	-	-	-
148	Gin Gin Bin Recreation Reserve - Pavilion	Buildings	-	-	-	-	-	-	-	900,120	11,913,484	13,790,812	-	-
149	Brunt Road Integrated Children's Facility - Officer precinct - open January 2022 - design(Triple)	Buildings	-	-	370,000	2,958,872	2,918,307	-	-	-	-	-	-	-
150	Integrated Children's Facility - Officer Rix Road DCP Open Jan 22 - Design(Triple)	Buildings	2,841,702	2,400,000	1,700,000	-	-	-	-	-	-	-	-	-
151	Officer Library - construction	Buildings	-	-	-	-	6,951,501	8,478,834	-	-	-	-	-	-
152	DCP - Kenilworth Stage 2	Roads	927,947	-	-	-	-	-	-	-	-	-	-	-
153	Integrated Children's Facility McMullen Road DCP Opens Jan 28 - Design(Triple)	Buildings	-	-	-	-	-	-	151,960	2,250,653	2,768,218	-	-	-
154	Pink Hill Boulevard Construction (DI_RO-02c)	Roads	515,000	-	-	-	-	-	-	-	-	-	-	-
155	Construction of Integrated Child and Family Centre Community Facility - Starling Rd - Officer PSP - 2027	Recreation, leisure and community facilities	-	-	-	-	-	-	327,413	2,432,648	2,399,298	-	-	-
	Sub Total Officer PSP		10,920,450	7,900,000	13,817,871	12,133,110	18,961,792	11,284,836	7,962,783	11,488,075	19,021,953	17,783,454	3,937,905	-

Appendix A - Capital Works Program by Project 2021/22 to 2030/31 - Gross Expenditure \$s														
Item No:	Project Description	Asset Category	Forecast Y20/21	20/21 Proposed carryover to 21/22	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10
					Budget Y21/22	Budget Y22/23	Budget Y23/24	Budget Y24/25	Budget Y25/26	FinPlan Y26/27	FinPlan Y27/28	FinPlan Y28/29	FinPlan Y29/30	FinPlan Y30/31
156	Integrated Children's Facility P.East DCP Opens Jan 28 - Build(Triple)	Buildings	-	-	-	-	-	-	151,960	2,250,653	2,768,218	-	-	-
157	Construction of Integrated Child and Family Centre Community Facility - P.East PSP - Open 2030	Recreation, leisure and community facilities	-	-	-	-	-	-	-	-	-	-	443,245	3,249,656
158	Construction of Integrated Child and Family Centre Community Facility - P.East PSP - Open 2032	Recreation, leisure and community facilities	-	-	-	-	-	-	-	-	-	-	-	454,832
Sub Total Pakenham East PSP					-	-	-	-	151,960	2,250,653	2,768,218	-	443,245	3,704,488
TOTAL PSP PROJECTS			23,703,778	2,182,518	23,195,821	13,753,314	19,077,650	13,586,234	10,647,415	13,738,727	21,790,171	17,783,454	4,381,150	3,704,488
159	Bicycle and Walking Paths: Kenilworth Avenue shared path	Recreation, leisure and community facilities	-	-	450,000	-	-	-	-	-	-	-	-	-
160	Reconstruction: Soldiers Road	Roads	-	-	1,600,000	-	-	-	-	-	-	-	-	-
161	Street lighting equipment - Outside Orchard Park Primary School	Recreation, leisure and community facilities	-	-	100,000	-	-	-	-	-	-	-	-	-
162	Toilet Blocks -Upper Beaconsfield Recreation Reserve	Buildings	-	-	300,000	-	-	-	-	-	-	-	-	-
163	Bicycle and Walking Paths- Brunt Road (Kenilworth Avenue to Rix Road)	Recreation, leisure and community facilities	-	-	150,000	-	-	-	-	-	-	-	-	-
164	Bicycle and Walking Paths- Cardinia Road (Kaduna Park connection)	Recreation, leisure and community facilities	-	-	105,731	-	-	-	-	-	-	-	-	-
165	Bicycle and Walking Paths- Toomuc Valley Road (Pomegranate Way to Browns Road)	Recreation, leisure and community facilities	-	-	400,000	-	-	-	-	-	-	-	-	-
166	Bicycle and Walking Paths - Princes Highway (Grandvue Boulevard to Majestic Drive)	Recreation, leisure and community facilities	-	-	250,000	-	-	-	-	-	-	-	-	-
167	Worrell Reserve Toilet	Buildings	-	-	260,000	-	-	-	-	-	-	-	-	-
168	Jack Russell Park – Gembrook Toilets	Buildings	-	-	260,000	-	-	-	-	-	-	-	-	-
TOTAL LRCI Projects					3,875,731	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL WORKS (Excl Operating Initiatives)			73,309,425	13,529,830	84,956,856	70,823,627	82,979,470	67,110,294	76,147,221	81,846,299	70,755,766	52,533,723	52,661,966	50,109,404
Operating Initiative projects					Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10
Project Description		Forecast Y20/21	Budget Y21/22	Budget Y22/23	Budget Y23/24	Budget Y24/25	Budget Y25/26	FinPlan Y26/27	FinPlan Y27/28	FinPlan Y28/29	FinPlan Y29/30	FinPlan Y30/31		
Significant Reserve Works	Operating Initiative	75,000	75,000	76,125	77,267	78,426	79,602	80,796	82,008	83,238	84,487	85,754		
GIS Strategy (O) - Moved to Operational budget under licences	Operating Initiative	-	-	-	-	-	-	-	-	-	-	-		
BioLinks Program	Operating Initiative	-	-	65,000	55,000	65,000	65,000	85,000	75,000	125,000	65,000	50,000		
Library Civic Centre design works	Operating Initiative	50,000	-	-	-	-	-	-	-	-	-	-		
Nar Nar Goon & Tynon Inf Planning funding	Operating Initiative	-	140,000	-	-	-	-	-	-	-	-	-		
TOTAL OPERATING INITIATIVES			125,000	141,125	132,267	143,426	144,602	165,796	157,008	208,238	149,487	135,754		
TOTAL CAPITAL WORKS (Incl Operating Initiatives)			73,434,425	13,529,830	85,171,856	70,964,752	83,111,736	67,253,720	76,291,823	82,012,095	70,912,774	52,741,961	52,811,452	50,245,158

Cardinia Shire Council



Budget 2021-25

June 2021

Cardinia Shire Council

Budget 2021-25

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Mayor and CEO introduction

On behalf of Cardinia Shire Council, we are pleased to present the Cardinia Shire Council Budget for 2021-25, the first budget of this Council's four year term. Based on community feedback received during the Imagine Cardinia engagement process, this budget focuses on operating efficiently and effectively in a financially responsible way to meet community needs and to deliver on the commitments in the new Council Plan 2021-25.

Council engaged with the community through various channels, such as online surveys, Connect surveys, postcards and took a deliberative engagement approach. Council called upon community members to participate in the very first People's Panel, a panel that represented the diversity of Cardinia's residents, age groups and different townships. The Panel worked collaboratively with officers and deliberated on the wider community feedback to help us form Cardinia Shire's first ever Community Vision. This is a proud achievement for the organisation to help build a community, which will have intergenerational benefit through a long term vision.

Value for money remains a guiding principle in this budget and to keep rates as affordable as possible while delivering a wide range of valued services to our community within the state government's rate cap. Our focus remains the delivery of essential services our community has told us it needs and expects. These include roads, rubbish and recycling, maternal and children's services, library services, sporting ovals, street-sweeping, and community supports from school crossings to senior citizens centres. The budget details the financial and non-financial resources required to continue to deliver these services over the next four years within the rate cap.

The budget also includes details of the proposed capital expenditure allocations to provide new, improved and renewed infrastructure, buildings, reserves, leisure spaces, footpaths, roads and drains. With our growth we continue to rely heavily on grant opportunities to support the community's needs, as well as advocacy to attract more services, infrastructure and investment into our community. Importantly, Council's commitment to sealing of unsealed roads and improved maintenance of unsealed roads will continue throughout this budget period.

Council has taken a balanced approach in this budget to provide quality, cost-effective services to our community while delivering an important and significant forward-thinking capital works program to support jobs and economy and the needs of our fast-growing shire now and into the future. Council plans to commit over \$319 million in capital infrastructure over the next four years, with a \$98 million capital program (including \$13.5 million carry-over from 2020-21) in the 2021-22 financial year. Of the total capital works program for 2021-22, \$45 million is dedicated for renewal and upgrade of our \$2 billion worth of community assets.

Rate revenue is Council's largest source of funding, which is used to maintain and upgrade local roads, buildings, footpaths, cycle trails, parks, playgrounds, libraries and sporting facilities. This revenue also provides a broad range of Council services including waste management, maternal and child health and youth services. Rate increases have been capped at 1.5% in line with the Victorian Government's Fair Go Rates System.

Mayor and CEO introduction

The budget includes a number of key initiatives and projects, for example:

- Commence delivery of the federal funded 'Sealing the Dandenong Ranges and surrounds' road construction program.
- Long-term strategic management of our water sensitive urban design assets in accordance with Council's strategic vision to cater for the community's desired levels of service.
- Coordinate health and wellbeing initiatives across the Shire in line with the priorities set in Cardinia Shire's Liveability Plan 2017-29.
- Implement the Road Development Program to seal strategic collector roads.
- Implement the Aspirational Energy Transition Plan including energy saving retrofits and solar power for Council buildings.
- Implement the Bio link Plan for future investment in conservation management works that protect threatened species (both flora and fauna) in a changing climate.
- Assist businesses and investors to create jobs by activating employment land, advocate for an airport in the South East region, and assist existing businesses to grow.

Council has worked hard with the community to develop a budget that provides value and affordability in meeting the community's service priorities and expectations, delivering innovative projects, and investing in the community and local economy for the future, while working within the constraints of limited revenue sources and the rate cap. We look forward to partnering with our community to realise the benefits the budget provides for over the next four years.

Cr. Brett Owen
Mayor

Carol Jeffs
Chief Executive Officer

Executive Summary

Council has prepared a Budget for 2021-25 which is aligned to the vision in the Council Plan. It seeks to maintain and improve services and infrastructure as well as deliver projects and services that are valued by our community, and do this within the rate increase mandated by the State Government.

1. Rate rise

General rates are to increase by the Fair Go Rates System (FRGS) cap of 1.5% for the 2021-22 year and is projected to increase by 0.25% per annum to 2.25% by 2024-25. This raises total general rates revenue in 2021-22 of \$86.19m (2021-25, \$368.81m), supplementary rates revenue of \$1.1m (2021-25, \$4.40m), and cultural and recreational rates revenue of \$0.085m (2021-25, \$0.36m). The rate cap increase for the 2020-21 year was 2.00%.

This increase will fund continued delivery of ongoing services to the community, including essential services such as roads, rubbish and recycling, maternal and children's services, library services, economic development, local artists, sporting ovals, parks management, infrastructure asset management, street-sweeping and community supports from school crossings to senior citizens centres.

Refer to Section 4.1.1 for further Rates and Charges details.

2. Result

The budgeted adjusted underlying result for the 2021-22 year is a deficit of \$0.26m (2021-25, \$3.55m), which is \$2.41m lower than the 2020-21 forecast. The deficit is mainly a result of Council's response to the growing community needs, supporting council infrastructure, supporting local communities. Council's contractual obligations continue to increase at a higher pace than the rate increase, but Council continues to absorb the impact of cost shifting. Some of the contracts like building maintenance, garbage contracts, increase landfill levy imposed by State government from July 2021, and additional assets maintenance costs, continue to drive Council's expenditure, which as a result impacts the bottom line and has resulted in a temporary deficit position.

Refer to Sections 3 and 4 for further information on the operating budget.

3. Capital Works

The budgeted capital works program for 2021-22 totals \$98.49m (2021-25, \$319.40m), including \$13.53m carryover from 2020-21, compared to \$73.31m forecast for 2020-21. The program is funded by Council cash of \$47.30m (2021-25, \$159.95m), grants and contributions of \$26.92m (2021-25, \$99.58m) and \$12.16m (2021-25, \$47.76m) respectively, and \$12.11m of borrowings.

Included in the budget for 2021-22 is \$56.73m (2021-25, \$211.23m) for infrastructure works (recreation, leisure and community facilities, roads, drains, footpaths and parks, open space and streetscapes), \$36.30m (2021-25, \$91.49m) for property (land and buildings) and \$5.46m (2021-25, \$16.68m) for plant and equipment.

The budget supports Council's ongoing commitment to provide the community with key infrastructure and facilities, with some of the key projects for 2021-25 as follows:

- My Place Youth Facility Building - \$4.2m
- Integrated Centre (Rix Rd Facility) - \$4.1m
- Integrated Centre (Timbertop Facility) - \$4.3m
- Officer District Masterplan - Civil Works \$4.3m
- Comely Banks Sports field Works - \$6.1m (Works brought forward in current year)
- Sealing the Hills - \$70.5m
- Roads Sealing Program - Connect Cardinia - Stage 2 works - \$17.4m
- Intersection Upgrade Works - \$30.6m.

As Council continues to increase asset delivery across the shire, it is also increasing its focus to renew and upgrade existing assets, with some of the main programs for 2021-25 as follows:

- Increased focus on Building assets across the municipality, Buildings Renewal program \$7.8m
- Water Sensitive Urban Design assets Renewal Program \$2.1m
- Footpaths and cycleways New and Renewal Program \$6.1m
- Sports & Recreation Courts and Skate Parks upgrade \$5.4m
- Recreation Reserve resurfacing and lighting upgrades \$4.1m
- Roads Resurfacing, Resheeting and Pavement Renewals: \$27.7m

The Statement of Capital Works can be found in Section 3, with further details on the 2021-22 capital works program in Section 4.5 and the 2021-25 program in Section 4.6. A detailed listing of the budgeted projects for 2021-22 onwards is in Appendix A, which also includes the funding sources for each project.

Executive Summary

4. Budget Influences

External Influences

In preparing the 2021-25 budget, the following external influences have been considered for their likely impact on the services delivered by Council in the budget period.

- **Lower rate environment:** The overall financial impact of the lower rate environment has lead Council to review it services and capital works program and to source alternative funding.
- **COVID-19 impact:** As the economy recovers from this pandemic, our community will continue to recover from these challenges. Council will continue to support the community and businesses where possible and provide assistance. We are learning different ways of working and making council facilities more akin to provide hybrid work environment and more services to move electronically. Our innovative ways of working and advance IT infrastructure supported us to work through the pandemic and we will need to continue to build our IT infrastructure to grow the organisation.
- **Natural Disasters:** These are occurrences of which the timing is unknown. Whilst Council does significant work on prevention and recovery, these events do have a significant impact on Council's resources. The most recent of these has been the bushfire in March 2019 at Bunyip State Park. Council continues to invest money in Climate strategy projects and increased focus for generations to come.
- **Cost Shifting:** This occurs where Local Government provides a service to the community on behalf of the State or Federal Government. Over time the funds received by Local Governments do not increase in line with real Cost increases. An example of This is Maternal & Child Health, where the level of payment received by Council from the State Government does not reflect the real Cost of providing the service to the community. Council still plays a role in maintaining crown land reserves and has some exposure to infrastructure owned by other State authorities.
- **Public infrastructure maintenance:** Councils across Australia raise approximately 3% of the total taxation collected by all levels of Government in Australia. In addition Councils are entrusted with the maintenance of more than 30% of all Australian public assets including roads, bridges, parks, footpaths and public buildings. This means that a large proportion of Council's income must be allocated to the maintenance and replacement of these valuable public assets in order to ensure the quality of public infrastructure is maintained at satisfactory levels.
- **Population growth** will continue to place significant stress on Council's resources.
- **New Superannuation Guarantee:** The compulsory Superannuation Guarantee increases to 10% from 1 July 2021, further increasing to 12% by 1 July 2025.
- **Workcover Provider:** Council is currently a member of the MAV Workcover Self Insurance Scheme. WorkSafe has refused to renew MAV's self-insurance licence, with Council to be forced to move to a different scheme provider. This is likely to result in the Scheme's \$5.9m deficit to be borne by members, including Council, as part of the Scheme wind down costs, together with Council incurring additional future ongoing costs of a new provider.
- **Recycling & Land fill levy:** Continued uncertainty within the recycling industry in regards to the processing of recyclables. The new proposed landfill levy introduction by State government from July 2021 and ongoing changes will continue to impact council operations.

Internal Influences

As well as external influences, there are also internal influences which are expected to have an impact on the preparation of the 2021-25 budget. These include:

- Continued demands on Council resources for the renewal of existing assets;
- Council negotiating it's current Enterprise Bargaining Agreement;
- New *Local Government Act 2020* requirement for Asset Management Planning will be better informed by new deliberative community engagement. A possible re-defining of service demand and service levels in respect of community assets and infrastructure may increase asset maintenance and renewal expenditure.
- Increased costs driven by Council's risk associated with Community Asset Committees and the management of the reserve surrounds.
- The value of developer contributed assets and completed capital works, together with an increase in the value of existing assets, are significantly increasing depreciation and maintenance expenditure.

Executive Summary

5. Snapshot of Results

	2020-21 Forecast \$'000	2021-22 Budget \$'000
Total Expenditure	127,852	135,111
Surplus/(deficit) for the year	95,665	89,385
Adjusted underlying surplus/(deficit)	2,144	(262)
Cash Balance	64,055	66,604
Capital Works Program	73,309	98,487
Funding the Capital Works Programs		
Grants	33,876	26,922
Contributions	7,186	12,158
Council cash	32,248	47,297
Borrowings	0	12,110

Budgeted expenditure by strategic objective	2021-22 Budget \$'000	2021-22 Budget %
1. We empower our communities to be healthy, connected and resilient.	40,139	29.71%
2. We support the creation of liveable spaces and places.	20,363	15.07%
3. We value our natural assets and support our biodiversity to thrive.	20,870	15.45%
4. We support our productive land and employment land to grow local industries.	989	0.73%
5. We are responsible leaders.	52,748	39.04%

6. Rounding

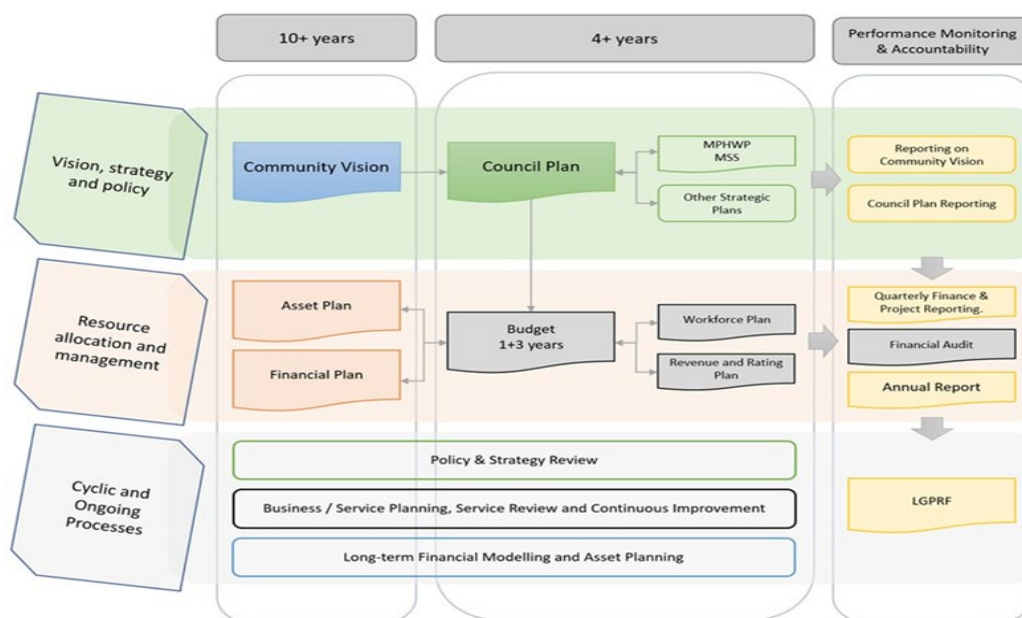
Unless otherwise stated, amounts in the budget have been entered in whole dollars and cents then rounded to the nearest thousand dollars. Total figures in the financial statements and accompanying notes and schedules reflect the true budgeted amount and may differ slightly when rounded figures are manually added due to rounding.

I. Link to the Council Plan

This section describes how the Budget links to the achievement of the Community Vision and Council Plan within an overall integrated planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Community Vision and Financial Plan), medium term (Council Plan, Workforce Plan, and Revenue and Rating Plan) and short term (Budget) and then holding itself accountable (Annual Report).

I.1.1 Legislative planning and accountability framework

The Budget is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The diagram below depicts the integrated planning and reporting framework that applies to local government in Victoria. At each stage of the integrated planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers.



Source: Department of Jobs, Precinct and Regions

I.1.2 Key planning considerations

Service level planning

Although councils have a legal obligation to provide some services— such as animal management, local roads, food safety and statutory planning—most council services are not legally mandated, including some services closely associated with councils, such as libraries, building permits and sporting facilities. Further, over time, the needs and expectations of communities can change. Therefore councils need to have robust processes for service planning and review to ensure all services continue to provide value for money and are in line with community expectations. In doing so, councils should engage with communities to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works.

Community consultation needs to be in line with a councils adopted Community Engagement Policy.

I. Link to the Council Plan

I.2 Our purpose

Our Vision

The unique identity of our urban, hills and rural areas is strengthened. We meet the challenges we face together as a community. How we respond balances the needs of our people, businesses, our productive land and natural environments.

Our Values

Underpinning Council's Human Resources Strategy, our values framework considers how staff work as individuals, across the organisation, and with the local community.

The framework also supports Council's vision with the five key values:

- Teamwork
- Respect
- Accountability
- Communication
- Customer focus

Each of these values includes four key behaviours to demonstrate and call to account the way staff behave each day at work.

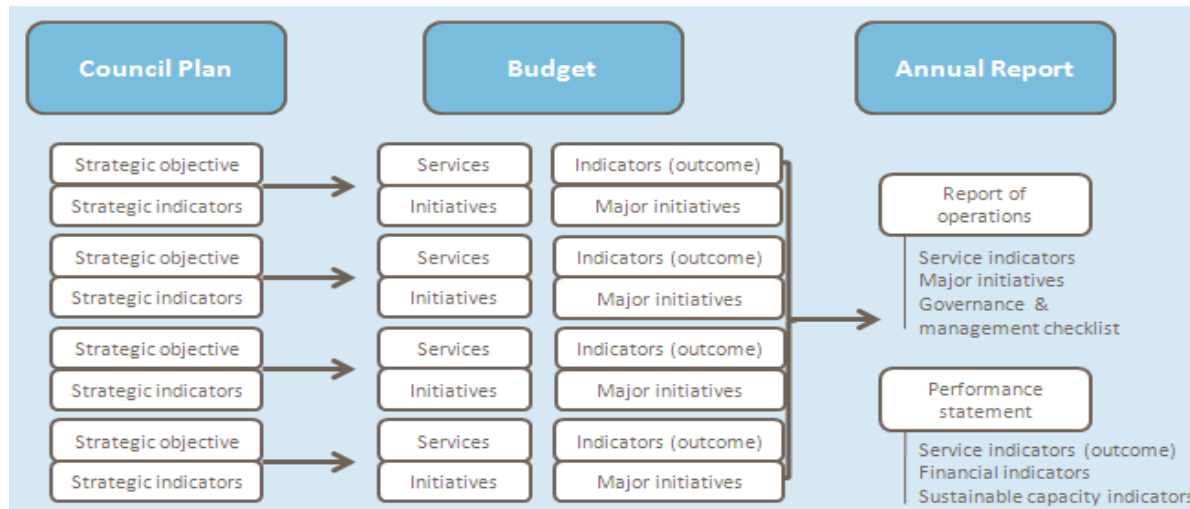
I.3 Strategic Objectives

The Council delivers activities and initiatives under 67 major service area categories. Each contributes to the achievement of the Council's Vision as set out in the Council Plan. Council has identified five Strategic Objective Areas for 2021-25, which are an integral part of achieving the Council Plan. The Annual Budget converts these activities and initiatives into financial terms to ensure that there are sufficient resources for their achievement. The following table lists the Strategic Objectives as described in the Council Plan.

Strategic Objective	Description
1. We empower our communities to be healthy, connected and resilient.	We work together to support everyone to be healthy, active and connected. Individuals feel included, safe and are valued for who they are. We have zero tolerance for all forms of discrimination. Our community services and facilities meet the diverse needs of our communities.
2. We support the creation of liveable spaces and places.	Cardinia Shire is a great place to live, work and play. How we plan and grow creates places that enhance our community's health and wellbeing and protects what we love.
3. We value our natural assets and support our biodiversity to thrive.	We place a high value on our natural assets and biodiversity. We take action to help our natural assets and biodiversity thrive and build their resilience to climate change and natural hazards. We enhance green spaces and habitat links, support our communities to live sustainably, and champion sustainable development and waste management practices.
4. We support our productive land and employment land to grow local industries.	Our rich supply of productive land, employment land, distance to markets, and education opportunities enhance Cardinia Shire as south east Melbourne's jobs capital. We work closely with farmers, businesses and industry to enhance our shire as a place to invest in the long-term, attract new industries, innovations, skill development and local job creation.
5. We are responsible leaders.	We practise good governance, meet recognised standards of excellence and ensure future generations benefit from our decisions. We make informed and responsive decisions that balance our current and future community's needs.

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2021-22 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions

Unless otherwise stated, amounts in the budget have been entered in whole dollars and cents then rounded to the nearest thousand dollars. Total figures in the financial statements and accompanying notes and schedules reflect the true budgeted amount and may differ slightly when rounded figures are manually added due to rounding.

2.1 Strategic Objective I: We empower our communities to be healthy, connected and resilient.

We work together to support everyone to be healthy, active and connected. Individuals feel included, safe and are valued for who they are. We have zero tolerance for all forms of discrimination. Our community services and facilities meet the diverse needs of our communities.

Services

Services	Service Objective		2019-20	2020-21	2021-22
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Arts and Culture	Provide the Cardinia community with a high quality venue for community, civic, cultural, social, business, and entertainment events and services. Attract regional use of the venue and its services and experiences. Contribute to the cultural development of the Shire.	Income	472	154	548
		Expenses	1,261	793	1,327
		Surplus / (Deficit)	(789)	(640)	(779)
Child and Family Services	Provide support and resources for children's services in the municipality and advocate on their behalf, support the inclusion of children with additional needs and culturally and linguistically diverse backgrounds in mainstream children's services, assist with the future planning of children's services in Cardinia, and advocate for the provision of infrastructure with government departments. To implement externally funded projects, including Best Start.	Income	1,088	758	818
		Expenses	1,771	1,503	1,728
		Surplus / (Deficit)	(683)	(745)	(910)

2. Services and service performance indicators

Community Development	Provide opportunities for residents to meaningfully participate in decision making processes that affect their community, support individuals and communities through the provision of resources and fostering of partnerships between individuals and within communities, and assist with the development of strong and resilient communities that have the ability to identify and meet the communities' needs, achieve self-reliance, contribute to solutions and support their own advocacy efforts.	<i>Income</i>	12	0	17
		<i>Expenses</i>	1,341	1,444	1,618
		<i>Surplus / (Deficit)</i>	(1,329)	(1,444)	(1,600)
Community Strengthening Management	To develop and strengthen the capacity of local not-for-profit community organisations to meet community needs using an integrated community strengthening approach. To plan and advocate for adequate and appropriate services for the Aged and other socially excluded groups and the wider community within the municipality. Support and maintain effective communication channels between Cardinia Council and Cardinia's communities. Support local community organisations to contribute to the community's benefit. Involve the community in improving quality of life in Cardinia.	<i>Income</i>	16	3	2
		<i>Expenses</i>	381	338	331
		<i>Surplus / (Deficit)</i>	(364)	(335)	(329)
Compliance Services	Compliance Services was formed with the bringing together of the following areas: Local Laws, Health, and Planning Enforcement. Services provide to the community include animal management, enforcement of Local Laws, management of school crossing, immunisation for adults and children through public sessions and school programs, investigation of complaints about situations which can affect the health and wellbeing of the public and work with food premises business owners providing advice on food safety.	<i>Income</i>	1,968	1,799	2,218
		<i>Expenses</i>	3,299	2,856	3,514
		<i>Surplus / (Deficit)</i>	(1,332)	(1,056)	(1,295)
Egap	Provide internet services for the public at various community centres throughout the Shire.	<i>Income</i>	0	0	0
		<i>Expenses</i>	24	29	30
		<i>Surplus / (Deficit)</i>	(24)	(29)	(30)
Events	Provide support and resources for key events per year, including White Ribbon Day.	<i>Income</i>	0	0	0
		<i>Expenses</i>	5	11	10
		<i>Surplus / (Deficit)</i>	(5)	(11)	(10)

2. Services and service performance indicators

Family and Community Services Management	To provide leadership and community partnerships that create, sustain and enhance connected, inclusive and engaged communities that value diversity and healthy lifestyles. To manage and support community services business unit in the effective and efficient delivery of programs across the municipality. To provide evidenced based best practice in community services delivery in Cardinia.	<i>Income</i>	51	64	61
		<i>Expenses</i>	310	412	433
		<i>Surplus / (Deficit)</i>	(260)	(348)	(371)
Health	To minimise environmental problems within the community and as far as practicable to ensure food safety within the community.	<i>Income</i>	395	412	450
		<i>Expenses</i>	1,150	1,169	1,193
		<i>Surplus / (Deficit)</i>	(756)	(758)	(743)
Infectious Diseases Control	To increase the community's immunity to preventable infectious diseases and to increase the rate of immunisation against vaccine preventable diseases.	<i>Income</i>	51	85	87
		<i>Expenses</i>	197	213	217
		<i>Surplus / (Deficit)</i>	(146)	(128)	(130)
Library	Council's Library program services the Pakenham and Emerald Libraries, and provides for a mobile library service to other townships within the Shire.	<i>Income</i>	0	0	0
		<i>Expenses</i>	2,204	2,274	2,324
		<i>Surplus / (Deficit)</i>	(2,204)	(2,274)	(2,324)
Maternal and Child Health	Promote healthy outcomes for children from birth to school age and their families, by providing a comprehensive and focused approach to managing physical, emotional and/or social factors affecting them in their community.	<i>Income</i>	1,342	2,474	2,215
		<i>Expenses</i>	3,203	3,277	3,853
		<i>Surplus / (Deficit)</i>	(1,861)	(803)	(1,638)
Safe and Inclusive Communities	To work in collaboration with relevant agencies to continuously improve the Municipal Emergency Management Plan. To facilitate planning to ensure Cardinia Shire Council remains at the forefront of Emergency Management. Develop Council's capacity and capability to undertake its mandated Emergency Management roles and responsibilities.	<i>Income</i>	286	226	213
		<i>Expenses</i>	1,224	1,053	1,358
		<i>Surplus / (Deficit)</i>	(938)	(827)	(1,145)
Social and Community Planning	Deliver wellbeing and liveability outcomes for our community through an evidence based, planned, integrated and preventative approach.	<i>Income</i>	10	30	0
		<i>Expenses</i>	838	1,009	1,225
		<i>Surplus / (Deficit)</i>	(828)	(979)	(1,225)
Youth Services	Provide quality services, events and programs for young people and their families. Seek the opinions of Cardinia's young people in relation to personal and community issues and aspirations. Encourage community leadership and volunteer initiatives that strengthen youth support networks and individuals.	<i>Income</i>	147	157	122
		<i>Expenses</i>	1,200	1,133	1,203
		<i>Surplus / (Deficit)</i>	(1,053)	(976)	(1,082)

2. Services and service performance indicators

Initiatives

1	Develop the next phase of the Together We Can initiative, with an increased focus on gender equality and financial literacy.
2	Review and update the Safer Communities Strategy to incorporate Crime Prevention Through Environmental Design (CPTED).
3	Implement and monitor the Safer Communities Strategy.
4	Support the delivery of an annual calendar of events and programs that celebrate our diverse community, its arts and culture.
5	Implement the endorsed Liveability Plan Action Agenda 2021-25.
6	Continue to drive the Services for Success initiative to attract health and social services including mental health services.
7	Advocate for funding to construct a multicultural centre in Cardinia Shire.

Service Performance Outcome Indicators

Libraries	Participation	Active library borrowers. (Percentage of the population that are active library borrowers)	[The sum of the number of active library borrowers in the last 3 financial years / The sum of the population in the last 3 financial years] x100
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100
Maternal and Child Health	Participation	Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100

2. Services and service performance indicators

2.2 Strategic Objective 2: We support the creation of liveable spaces and places.

Cardinia Shire is a great place to live, work and play. How we plan and grow creates places that enhance our community's health and wellbeing and protects what we love.

Services

Service area	Service Objective		2019-20	2020-21	2021-22
			Actual \$'000	Forecast \$'000	Budget \$'000
Active Communities Management	Provide co-ordinated and strategic leadership to the Active Communities business unit, including co-ordination of strategy development in each area of operation, and ensure effective management and operation of the business unit.	Income	0	0	0
		Expenses	275	393	331
		Surplus / (Deficit)	(275)	(393)	(331)
Aquatic and Recreation Facilities	Develop and maintain high quality aquatic and dry recreation venues to encourage high level of participation at all facilities, and work in partnership with service providers to ensure the provision of high quality, well managed facilities and services.	Income	668	539	567
		Expenses	2,035	2,481	1,607
		Surplus / (Deficit)	(1,367)	(1,943)	(1,040)
Asset Management	To ensure that council's strategic and corporate objectives in relation to assets and infrastructure are effectively implemented.	Income	0	0	0
		Expenses	793	909	1,067
		Surplus / (Deficit)	(793)	(909)	(1,067)
Bridges	To maintain the bridge network in order to provide the safe travel of vehicles and pedestrians. To enable the preservation of the network at an acceptable standard.	Income	3	0	0
		Expenses	267	278	268
		Surplus / (Deficit)	(264)	(278)	(268)
Building Management	To administer and enforce building legislation within the Shire.	Income	454	19	172
		Expenses	5,086	4,783	5,060
		Surplus / (Deficit)	(4,632)	(4,765)	(4,888)
Capital Works, Community Capital Works Grants and Priority Works	Expenditure on projects which is recorded as an expense in Council's financial statements, and not recorded as an asset.	Income	1,027	0	0
		Expenses	9,549	0	215
		Surplus / (Deficit)	(8,522)	0	(215)
Community Infrastructure	To effectively manage council's community infrastructure, as well as open space and traffic related technical services.	Income	417	550	544
		Expenses	1,667	1,105	1,196
		Surplus / (Deficit)	(1,250)	(555)	(651)
Community Infrastructure Delivery Management	To effectively manage the areas of major roads projects and community infrastructure.	Income	0	0	0
		Expenses	0	0	245
		Surplus / (Deficit)	0	0	(245)

2. Services and service performance indicators

Community Recreation	Maximise opportunities for local residents to participate in recreation by ensuring people with special needs are included in the planning and delivery of community recreation facilities and services, supporting reserve committees of management in managing and improving facilities, supporting sport-recreation clubs to provide-improve recreational opportunities, and promote healthy lifestyles and participation in sport and recreation activities.	<i>Income</i>	603	108	108
		<i>Expenses</i>	1,605	1,343	1,170
		<i>Surplus / (Deficit)</i>	(1,002)	(1,236)	(1,062)
Development	To ensure that council's strategic and corporate objectives in relation to assets and infrastructure are effectively implemented.	<i>Income</i>	1,064	1,577	2,381
		<i>Expenses</i>	1,503	1,530	1,867
		<i>Surplus / (Deficit)</i>	(439)	48	514
Development Services	To administer and enforce the aims and objectives of the Cardinia Planning Scheme.	<i>Income</i>	1,820	2,088	2,138
		<i>Expenses</i>	2,415	2,480	2,713
		<i>Surplus / (Deficit)</i>	(594)	(393)	(575)
Developer Contribution Plans	To record the operating income and expenditure of Developer Contribution Plans (DCPs), which is primarily interest earned on investments.	<i>Income</i>	578	100	175
		<i>Expenses</i>	0	0	0
		<i>Surplus / (Deficit)</i>	578	100	175
Drainage Maintenance	To maintain the drainage infrastructure in order to protect both the road asset and private property and ensure a safe road network in all weather conditions.	<i>Income</i>	0	0	0
		<i>Expenses</i>	2,049	2,061	2,304
		<i>Surplus / (Deficit)</i>	(2,049)	(2,061)	(2,304)
Emerald Lake Park	Support the value of the park to the community of Cardinia and Victoria by effectively managing the park's commercial and recreational visitor services, coordinating the park's marketing and promotion, increasing park usage, optimising park revenues, and attracting funding for park improvements.	<i>Income</i>	103	184	238
		<i>Expenses</i>	119	84	128
		<i>Surplus / (Deficit)</i>	(16)	100	110
Emerald Lake Park - Maintenance and Operations	To provide a safe, enjoyable environment for users of the park, while improving facilities and service levels and reducing ratepayer subsidy.	<i>Income</i>	0	0	0
		<i>Expenses</i>	147	126	159
		<i>Surplus / (Deficit)</i>	(147)	(126)	(159)
Fleet and Workshop	Maintain a plant fleet in an efficient manner, whilst minimising Council's costs, to deliver the standards agreed to by Council. NB - this is an internally generated revenue. Throughout each program's expenses, is the offsetting fleet expenditure.	<i>Income</i>	131	133	135
		<i>Expenses</i>	(1,273)	(1,445)	(1,286)
		<i>Surplus / (Deficit)</i>	1,404	1,577	1,422
Footpaths and Street Furniture - Operations	To maintain the street furniture, footpaths and shared path network while ensuring safety and accessibility to residents and visitors.	<i>Income</i>	125	34	1
		<i>Expenses</i>	543	614	571
		<i>Surplus / (Deficit)</i>	(418)	(580)	(570)

2. Services and service performance indicators

Growth Area Planning	Prepare and implement Precinct Structure Plans, Infrastructure Contributions Plans and Urban Design Frameworks.	<i>Income</i>	40	13	13
		<i>Expenses</i>	377	324	636
		<i>Surplus / (Deficit)</i>	(337)	(311)	(623)
Infrastructure Services Management	To ensure that council's strategic and corporate objectives in relation to assets and infrastructure are effectively implemented.	<i>Income</i>	0	0	0
		<i>Expenses</i>	1,534	1,685	1,526
		<i>Surplus / (Deficit)</i>	(1,534)	(1,685)	(1,526)
Major Roads Projects	Deliver major roads capital projects, including Sealing the Hills project.	<i>Income</i>	0	0	0
		<i>Expenses</i>	35	45	66
		<i>Surplus / (Deficit)</i>	(35)	(45)	(66)
Operations Management	To efficiently and effectively manage Cardinia Council's operational activities whilst ensuring compliance with the road management act and other relevant legislation.	<i>Income</i>	4	0	0
		<i>Expenses</i>	994	1,288	1,411
		<i>Surplus / (Deficit)</i>	(990)	(1,288)	(1,411)
Parks and Gardens Operations	Maintain Council's parks, wet lands, garden beds, street and road-side trees and playgrounds to an aesthetically pleasing and safe standard to enable maximum utilisation by the community.	<i>Income</i>	81	0	0
		<i>Expenses</i>	8,472	8,577	9,839
		<i>Surplus / (Deficit)</i>	(8,391)	(8,577)	(9,839)
Passive Reserves	Development of strategic direction and activation of Council's passive reserves and open spaces.	<i>Income</i>	10	10	10
		<i>Expenses</i>	444	474	469
		<i>Surplus / (Deficit)</i>	(434)	(464)	(459)
Priority Precincts	Plan for (and provide advice) to Council on long term community outcomes and the various land use planning, policy, advocacy, funding and partnerships that may be required to deliver those outcomes as they relate to Council's priority precincts.	<i>Income</i>	0	0	132
		<i>Expenses</i>	0	110	325
		<i>Surplus / (Deficit)</i>	0	(110)	(193)
Recreation Planning	Provide assets and infrastructure that improve the quality of life and are sustainable, and ensure young people of the Shire are provided with access to a range of support services, and social, cultural, and recreational opportunities.	<i>Income</i>	0	0	0
		<i>Expenses</i>	411	373	407
		<i>Surplus / (Deficit)</i>	(411)	(373)	(407)
Rental Properties	Provide access to affordable housing for the aged and disabled.	<i>Income</i>	292	256	261
		<i>Expenses</i>	115	64	162
		<i>Surplus / (Deficit)</i>	177	192	99
Sealed Roads	To maintain the sealed road network in order to provide safe travel for vehicles and pedestrians and to enable the preservation of the network at an acceptable standard.	<i>Income</i>	0	2	2
		<i>Expenses</i>	1,105	1,083	1,081
		<i>Surplus / (Deficit)</i>	(1,105)	(1,080)	(1,079)
Strategic Planning	Develop and maintain a sound planning policy framework to provide for the sustainable development of the natural and built environment in the Shire.	<i>Income</i>	68	23	23
		<i>Expenses</i>	1,961	2,006	2,155
		<i>Surplus / (Deficit)</i>	(1,893)	(1,983)	(2,132)
Unsealed Roads	To maintain the unsealed road network in order to provide safe travel of vehicles - pedestrians and to enable the preservation of the network at an acceptable standard.	<i>Income</i>	1,745	1,673	1,664
		<i>Expenses</i>	4,606	4,228	4,448
		<i>Surplus / (Deficit)</i>	(2,861)	(2,555)	(2,784)

2. Services and service performance indicators

Initiatives

8	Develop a municipal-wide community infrastructure plan, and include relevant projects in the 10-year capital program.
9	Advocate for increased public transport services, frequency and multi-modal connectivity within the shire and greater south east region.
10	Plan and deliver infrastructure upgrades to our road network to meet the needs of the current and future population.
11	Develop and upgrade shared pathways and walking tracks across the shire.
12	Plan and deliver accessible and inclusive recreation and community facilities.
13	Work with the Victorian Government and relevant stakeholders to encourage sustainable supply of social and affordable housing across the shire.
14	Develop an Open Space Strategy and Recreation/Sports Plan for Cardinia.
15	Develop a feasibility plan for the Cardinia Life facility with a range of future options for aquatics and indoor sports.
16	Advocate to the State and Federal Governments for increased investment for all transport modes, including road safety treatments.
17	Review and update Council's Road Safety Plan.
18	Design Pakenham town centre streetscape upgrades.
19	Commence Pakenham town centre streetscape upgrades.
20	Progress Pakenham town centre streetscape upgrades.
21	Complete Pakenham town centre streetscape upgrades.

Service Performance Outcome Indicators

Service	Indicator	Performance	Computation
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
Statutory planning	Decision making	Council planning decisions upheld at VCAT. (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100
Roads	Satisfaction	Satisfaction with sealed local roads. (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.

2. Services and service performance indicators

2.3 Strategic Objective 3: We value our natural assets and support our biodiversity to thrive.

We place a high value on our natural assets and biodiversity. We take action to help our natural assets and biodiversity thrive and build their resilience to climate change and natural hazards. We enhance green spaces and habitat links, support our communities to live sustainably, and champion sustainable development and waste management practices.

Services

Services	Service Objective		2019-20	2020-21	2021-22
			Actual \$'000	Forecast \$'000	Budget \$'000
Cleansing	To ensure that parks, reserves and roads are maintained free of litter and to maintain public conveniences in a hygienic condition.	<i>Income</i>	0	0	0
		<i>Expenses</i>	342	363	413
		<i>Surplus / (Deficit)</i>	(342)	(363)	(413)
Domestic Waste Water	To ensure that domestic water is disposed of in accordance with the State Environment Protection Policy, Environment Protection Act and Cardinia Council policy.	<i>Income</i>	42	40	40
		<i>Expenses</i>	301	297	323
		<i>Surplus / (Deficit)</i>	(258)	(258)	(283)
Environment Maintenance and Programs	Facilitate the on-going maintenance of natural and cultural resources in the Shire.	<i>Income</i>	249	301	6
		<i>Expenses</i>	678	650	654
		<i>Surplus / (Deficit)</i>	(428)	(349)	(648)
Environment Management	To facilitate sound environmental management of natural and cultural resources within the Cardinia shire. To lead Council and the community towards an environmentally sustainable future.	<i>Income</i>	158	0	0
		<i>Expenses</i>	923	836	1,117
		<i>Surplus / (Deficit)</i>	(766)	(836)	(1,117)
General Garbage Charge	To deliver efficient and cost effective waste disposal to the community.	<i>Income</i>	12,706	13,232	14,439
		<i>Expenses</i>	12,454	13,549	14,897
		<i>Surplus / (Deficit)</i>	253	(317)	(458)
Green Waste	To ensure the efficient and effective collection, removal and disposal of waste within the Municipality. To provide services that encourage diversion of waste from landfill and resource recovery.	<i>Income</i>	2,833	3,091	3,464
		<i>Expenses</i>	2,723	2,676	3,156
		<i>Surplus / (Deficit)</i>	110	415	308
Weed Management	To manage current weed populations in an effective manner across the Shire's open space and road reserve network, with a long term aim to reach eradication.	<i>Income</i>	166	138	30
		<i>Expenses</i>	456	383	310
		<i>Surplus / (Deficit)</i>	(290)	(245)	(281)

2. Services and service performance indicators

Initiatives

22	Develop the next five-year action plan for the Waste and Resource Recovery Strategy.
23	Implement the five-year action plan for the Waste and Resource Recovery Strategy.
24	Implement initiatives in the Aspirational Energy Strategy.
25	Implement initiatives in the Integrated Water Management Plan.
26	Implement initiatives in the Biodiversity Conservation Strategy.
27	Develop an Environmentally Sustainable Design Policy.
28	Incorporate the Environmentally Sustainable Design Policy into the planning scheme.
29	Provide the community with tools to assist in the management of natural threats and emergencies.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	$[\text{Weight of recyclables and green organics collected from kerbside bins} / \text{Weight of garbage, recyclables and green organics collected from kerbside bins}] \times 100$

2. Services and service performance indicators

2.4 Strategic Objective 4: We support our productive land and employment land to grow local industries.

Our rich supply of productive land, employment land, distance to markets, and education opportunities enhance Cardinia Shire as south east Melbourne's jobs capital. We work closely with farmers, businesses and industry to enhance our shire as a place to invest in the long-term, attract new industries, innovations, skill development and local job creation.

Services

Services	Service Objective	2019-20	2020-21	2021-22	
		Actual \$'000	Forecast \$'000	Budget \$'000	
Economic Development	Increase local employment opportunity, economic prosperity, and community amenity through encouragement and support for sustainable business development and sustainable new investment.	Income	12	0	0
		Expenses	494	810	989
		Surplus / (Deficit)	(483)	(810)	(989)

Initiatives

30	Advocate for the development of green wedge management plans.
31	Advocate for a South East Melbourne Airport.
32	Develop an Investment Attraction Plan for Cardinia Shire employment precincts.
33	Develop and deliver initiatives within the Economic Development Strategy, including the visitor economy and tourism.
34	Facilitate investment in our townships to support businesses and vibrant communities.
35	Advocate for the growth of local education opportunities that improve skills and employment pathways.
36	Implement the Cardinia Community Food Strategy and Action Plan.
37	Develop a Business Innovation Strategy.
38	Implement the Business Innovation Strategy.
39	Actively protect key heritage sites within the shire.

2.5 Strategic Objective 5: We are responsible leaders.

We practise good governance, meet recognised standards of excellence and ensure future generations benefit from our decisions. We are accountable and make informed and responsive decisions that balance our current and future community's needs.

Services

Services	Service Objective	2019-20	2020-21	2021-22	
		Actual \$'000	Forecast \$'000	Budget \$'000	
Chief Executive Officer	Capture all income and expenditure specifically relating to the Chief Executive Officer and Executive Assistant.	Income	0	0	0
		Expenses	487	523	497
		Surplus / (Deficit)	(487)	(523)	(497)
Communications	Facilitate effective communication between Cardinia Council, the community and other stakeholders.	Income	0	0	0
		Expenses	920	1,149	1,258
		Surplus / (Deficit)	(920)	(1,149)	(1,258)

2. Services and service performance indicators

Corporate Financials and Rates & Revenue Services	Manage the financial aspects of asset sales and also depreciation, being the value of wear and tear of Council's non-currents assets over their useful life. Manage Cardinia's rateable properties and provide a responsive, solution focused service to rate queries.	<i>Income</i>	81,445	85,004	88,619
		<i>Expenses</i>	26,855	28,533	30,299
		<i>Surplus / (Deficit)</i>	54,590	56,472	58,320
Corporate Management	Provide leadership and direction to Council staff to ensure Council's vision and Council plans and decisions are achieved.	<i>Income</i>	1	0	0
		<i>Expenses</i>	2,165	2,433	2,261
		<i>Surplus / (Deficit)</i>	(2,164)	(2,433)	(2,261)
Customer Service	Provide customer service that is responsive to residents and is solution focused.	<i>Income</i>	0	0	0
		<i>Expenses</i>	1,461	1,359	1,199
		<i>Surplus / (Deficit)</i>	(1,461)	(1,359)	(1,199)
Emergency Events and Pandemic Response and Emergency Response	Capture all income and expenditure relating to Emergency Events (floods, bushfires) and the COVID-19 pandemic.	<i>Income</i>	2,581	2,174	30
		<i>Expenses</i>	1,510	4,270	157
		<i>Surplus / (Deficit)</i>	1,072	(2,096)	(127)
Finance Management and Purchasing	Ensure balanced budget outcomes and prudent management of debt and asset management, for a sustainable financial environment recognising inter-generational responsibility. Ensure councils procurement is managed in a sustainable manner to achieve the best outcome for Cardinia Shire.	<i>Income</i>	10,599	10,384	10,713
		<i>Expenses</i>	4,565	4,766	5,013
		<i>Surplus / (Deficit)</i>	6,034	5,618	5,700
Governance & Property and Property & Valuation	Promote Council activities in a positive way, develop policy as required, and monitor compliance with legislative requirements. Manage the Council's property portfolio and to ensure that the revaluation processes are conducted efficiently.	<i>Income</i>	18	1	1
		<i>Expenses</i>	491	630	695
		<i>Surplus / (Deficit)</i>	(473)	(630)	(694)
HR & Payroll and Learning & Organisation Development	Provide services that are responsive to organisational needs, ensure legislative compliance, and support the development of a competent, flexible, and focused workforce committed to our shared values.	<i>Income</i>	4	0	0
		<i>Expenses</i>	1,369	1,759	2,289
		<i>Surplus / (Deficit)</i>	(1,365)	(1,759)	(2,289)
Information Services	Provide the technological support to Council business units to improve their efficiency in delivery of Council services. Ensure Council's permanent and temporary corporate information is properly classified and stored to enable ease of access by staff, and to minimise Council's risk in the event of any litigation or fire.	<i>Income</i>	54	0	0
		<i>Expenses</i>	4,574	5,163	5,522
		<i>Surplus / (Deficit)</i>	(4,520)	(5,163)	(5,522)
Mayor and Councillors	Effectively resource the operations of the elected Council, including an allocation for the cost of Council elections every four years.	<i>Income</i>	1	0	10
		<i>Expenses</i>	903	1,087	992
		<i>Surplus / (Deficit)</i>	(902)	(1,087)	(982)

2. Services and service performance indicators

Risk, Health and Safety	Minimise Council's exposure to risk and ensure Council staff have received the appropriate training and are operating in a safe workplace.	Income	1	2	2
		Expenses	1,333	1,400	1,821
		Surplus / (Deficit)	(1,331)	(1,398)	(1,819)
Performance & Improvement and Customer & Service Improvement	Provide consistent integrated business planning processes ensuring actions align to the key directions of Council, monitor the effectiveness of these plans and associated service delivery through corporate performance and business activity monitoring, and build a culture of innovation through a continued focus on analysis, improvement and change implementation.	Income	0	0	0
		Expenses	528	702	743
		Surplus / (Deficit)	(528)	(702)	(743)

Initiatives

40	Implement the Community Engagement Policy, exceeding legislative requirements for community engagement.
41	Publicly report on Council decisions made and their implementation to demonstrate transparent decision making.
42	Develop a long-term financial plan that ensures financial sustainability.
43	Develop a strategy aimed at alternative revenue streams.
44	Implement the strategy aimed at alternative revenue streams.
45	Publicly report the organisation's performance on a quarterly basis, including customer service outcomes.
46	Implement the Cardinia Shire Advocacy Plan and work with strategic partners on shared advocacy initiatives.
47	Review the 10-year Financial Plan to further drive efficiency and cost control.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Satisfaction	Satisfaction with Council decisions. (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community)	Community satisfaction rating out of 100 with the performance of Council in making decisions in the interest of the community

2.6 Reconciliation with adjusted underlying result

	Net (Cost) Revenue \$'000	Expenditure \$'000	Revenue \$'000
1. We empower our communities to be healthy, connected and resilient.	(31,573)	40,139	8,567
2. We support the creation of liveable spaces and places.	(13,612)	20,363	6,752
3. We value our natural assets and support our biodiversity to thrive.	(2,892)	20,870	17,978
4. We support our productive land and employment land to grow local industries.	(989)	989	0
5. We are responsible leaders.	46,627	52,748	99,375
Surplus/(deficit) for the year (excluding capital income and other abnormals)	(2,440)	135,111	132,671
add back: Recurrent capital grants	2,178		
Adjusted underlying surplus/(deficit)	(262)		

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2021-22 has been supplemented with projections to 2024-25.

This section includes the following financial statements prepared in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

Comprehensive Income Statement
Balance Sheet
Statement of Changes in Equity
Statement of Cash Flows
Statement of Capital Works
Statement of Human Resources

Unless otherwise stated, amounts in the budget have been entered in whole dollars and cents then rounded to the nearest thousand dollars. Total figures in the financial statements and accompanying notes and schedules reflect the true budgeted amount and may differ slightly when rounded figures are manually added due to rounding.

3.1 Comprehensive Income Statement

For the four years ending 30 June 2025

	Notes	Forecast	Budget	Projections		
		2020-21	2021-22	2022-23	2023-24	2024-25
		\$'000	\$'000	\$'000	\$'000	\$'000
Income						
Rates and charges	4.1.1	100,404	105,915	109,977	114,386	119,170
Statutory fees and fines	4.1.2	4,270	5,847	5,174	5,277	5,389
User fees	4.1.3	1,969	2,797	2,834	2,876	2,925
Grants - Operating	4.1.4	18,813	14,890	14,924	15,223	15,565
Grants - Capital	4.1.4	34,616	29,140	19,194	29,211	26,380
Contributions - monetary	4.1.5	550	345	350	350	350
Capital contributions - monetary	4.1.5	3	3	3	3	3
Development levies - monetary	4.1.5	16,063	17,681	20,465	24,681	24,191
Contributions - non-monetary	4.1.5	45,000	45,000	45,000	45,000	45,000
Other income	4.1.7	1,829	2,876	2,925	2,981	3,044
Total income		223,517	224,496	220,847	239,989	242,019
Expenses						
Employee costs	4.1.8	42,087	45,359	46,541	48,101	50,020
Materials and services	4.1.9	53,692	57,211	58,034	59,538	61,268
Bad & doubtful debts	4.1.10	125	210	182	182	182
Depreciation	4.1.11	27,616	28,246	29,241	30,273	31,328
Amortisation - intangible assets	4.1.11	244	255	265	275	285
Amortisation - right of use assets	4.1.11	180	179	171	171	171
Borrowing costs	4.1.12	1,560	1,604	1,394	1,315	1,228
Finance costs - leases	4.1.12	58	53	49	44	39
Net loss on disposal of property, infrastructure, plant & equipment	4.1.6	156	0	0	0	0
Other expenses	4.1.13	2,134	1,995	1,970	2,001	2,436
Total expenses		127,852	135,111	137,846	141,900	146,958
Total comprehensive result		95,665	89,385	83,000	98,088	95,061
less: Capital income & other abnormals		(95,682)	(91,824)	(84,662)	(98,895)	(95,575)
add back: Recurrent capital grants		2,161	2,178	2,221	2,266	2,311
Adjusted underlying result *		2,144	(262)	559	1,459	1,797

*As per VAGO adjusted underlying result calculation definition.

3. Financial Statements

3.2 Balance Sheet

For the four years ending 30 June 2025

		Forecast	Budget	Projections	
	Notes	2020-21	2021-22	2022-23	2023-24
		\$'000	\$'000	\$'000	\$'000
Current assets					
Cash and cash equivalents		64,055	66,604	54,645	55,836
Trade and other receivables		21,812	25,572	25,661	26,493
Other financial assets		37,000	37,000	37,000	37,000
Inventories		11	11	11	11
Non-current assets classified as held for sale		3,019	3,019	3,019	3,019
Other assets		2,875	2,875	2,875	2,875
Total current assets	4.2.1	128,772	135,081	123,211	125,234
Non-current assets					
Trade and other receivables		12,658	10,091	10,091	10,091
Investments in associates and joint ventures		1,366	1,366	1,366	1,366
Property, infrastructure, plant and equipment		1,872,210	1,986,296	2,071,714	2,168,245
Right of use assets	4.2.4	1,787	1,611	1,462	1,291
Intangible assets		377	377	377	377
Total non-current assets	4.2.1	1,888,398	1,999,741	2,085,010	2,181,370
Total assets		2,017,171	2,134,822	2,208,221	2,306,605
Current liabilities					
Trade and other payables		19,050	38,446	31,818	35,191
Trust funds and deposits		12,467	12,467	12,467	12,467
Provisions		8,426	8,477	8,528	8,579
Interest bearing liabilities	4.2.3	3,678	3,161	2,933	3,012
Lease liabilities	4.2.4	158	156	161	166
Total current liabilities	4.2.2	43,780	62,706	55,907	59,415
Non-current liabilities					
Trade and other payables		19,908	19,911	19,933	19,933
Provisions		1,186	1,213	1,255	1,299
Interest bearing liabilities	4.2.3	27,286	36,752	34,047	30,955
Lease liabilities	4.2.4	1,666	1,510	1,350	1,183
Total non-current liabilities	4.2.2	50,046	59,386	56,584	53,371
Total liabilities		93,826	122,092	112,491	112,786
Net assets		1,923,345	2,012,730	2,095,730	2,193,818
Equity					
Accumulated Surplus		1,177,319	1,271,770	1,349,303	1,438,742
Reserves		746,026	740,960	746,427	755,076
Total equity		1,923,345	2,012,730	2,095,730	2,193,818

3. Financial Statements

3.3 Statement of Changes in Equity

For the four years ending 30 June 2025

	Notes	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2020-21 Forecast Actual					
Balance at beginning of the financial year		1,827,680	1,086,072	672,382	69,226
Surplus/(deficit) for the year		95,665	95,665	-	-
Transfer from reserves		-	13,391	-	(13,391)
Transfer to reserves		-	(17,810)	-	17,810
Balance at end of the financial year		1,923,345	1,177,319	672,382	73,644
2021-22 Budget					
Balance at beginning of the financial year		1,923,345	1,177,319	672,382	73,644
Surplus/(deficit) for the year		89,385	89,385	-	-
Transfer from reserves	4.3.1	-	24,900	-	(24,900)
Transfer to reserves	4.3.1	-	(19,834)	-	19,834
Balance at end of the financial year	4.3.2	2,012,730	1,271,770	672,382	68,578
2022-23					
Balance at beginning of the financial year		2,012,730	1,271,770	672,382	68,578
Surplus/(deficit) for the year		83,000	83,000	-	-
Transfer from reserves		-	17,110	-	(17,110)
Transfer to reserves		-	(22,577)	-	22,577
Balance at end of the financial year		2,095,730	1,349,303	672,382	74,045
2023-24					
Balance at beginning of the financial year		2,095,730	1,349,303	672,382	74,045
Surplus/(deficit) for the year		98,088	98,088	-	-
Transfer from reserves		-	18,130	-	(18,130)
Transfer to reserves		-	(26,779)	-	26,779
Balance at end of the financial year		2,193,818	1,438,742	672,382	82,694
2024-25					
Balance at beginning of the financial year		2,193,818	1,438,742	672,382	82,694
Surplus/(deficit) for the year		95,061	95,061	-	-
Transfer from reserves		-	17,470	-	(17,470)
Transfer to reserves		-	(26,342)	-	26,342
Balance at end of the financial year		2,288,879	1,524,931	672,382	91,566

3. Financial Statements

3.4 Statement of Cash Flows

For the four years ending 30 June 2025

	Notes	Forecast	Budget	Projections		
		2020-21	2021-22	2022-23	2023-24	2024-25
		\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows	Inflows	Inflows	Inflows	Inflows
		(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)
Cash flows from operating activities						
Rates and charges		99,627	105,089	109,368	113,725	118,452
Statutory Fees and fines		4,270	5,847	5,174	5,277	5,389
User Fees		4,885	2,431	3,354	2,705	2,735
Grants - operating		18,813	14,890	14,924	15,223	15,565
Grants - capital		34,616	29,140	19,194	29,211	26,380
Contributions - monetary		550	345	350	350	350
Capital Contributions (Cash)		3	3	3	3	3
Development Levies (Cash)		16,063	17,681	20,465	24,681	24,191
Interest received		350	450	456	463	469
Trust funds and deposits taken/repaid		1,292	-	-	-	-
Other receipts		1,479	2,426	2,469	2,518	2,575
Employee costs		(42,030)	(45,281)	(46,449)	(48,006)	(49,913)
Materials and services		(66,499)	(40,020)	(66,813)	(58,347)	(67,378)
Short-term, low value, variable lease payments		(275)	-	-	-	-
Net cash provided by operating activities	4.4.1	73,144	93,002	62,496	87,803	78,820
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(73,309)	(98,487)	(70,824)	(82,979)	(67,110)
Proceeds from sale of property, infrastructure, plant and equipment		900	900	900	900	944
Payments for investments		(25,000)	-	-	-	-
Net cash used in investing activities	4.4.2	(97,409)	(97,587)	(69,924)	(82,079)	(66,166)
Cash flows from financing activities						
Finance costs		(1,560)	(1,604)	(1,394)	(1,315)	(1,228)
Proceeds from borrowings		2,083	12,110	-	-	-
Repayment of borrowings		(3,678)	(3,161)	(2,933)	(3,012)	(3,100)
Interest paid - lease liabilities		(58)	(53)	(49)	(44)	(39)
Repayment of lease liabilities		(214)	(158)	(156)	(161)	(166)
Net cash provided by/(used in) financing activities	4.4.3	(3,427)	7,134	(4,532)	(4,532)	(4,533)
Net change in cash & cash equivalents		(27,692)	2,549	(11,959)	1,191	8,120
Cash & cash equivalents at start of year		91,748	64,055	66,604	54,645	55,836
Cash & cash equivalents at end of year		64,055	66,604	54,645	55,836	63,956

3. Financial Statements

3.5 Statement of Capital Works

For the four years ending 30 June 2025

	Notes	Forecast	Budget	Projections		
		2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Property						
Land		9,079	9,558	2,735	1,459	1,439
Buildings		18,004	26,738	11,133	25,544	12,880
Total Property		27,083	36,296	13,868	27,004	14,319
Plant and equipment						
Plant, machinery and equipment		2,251	3,720	2,792	3,045	2,916
Fixtures, fittings and furniture		35	132	144	139	145
Computers and telecommunications		775	1,610	1,006	516	519
Total Plant and equipment		3,061	5,462	3,942	3,701	3,581
Infrastructure						
Roads		24,279	40,078	39,265	45,590	36,486
Bridges		609	430	400	406	415
Footpaths and cycleways		1,386	1,470	1,432	1,585	1,654
Drainage		450	952	963	974	985
Recreational, leisure and community facilities		13,298	9,889	8,456	1,816	7,385
Parks, open space and streetscapes		859	2,595	1,922	1,440	1,717
Off street car parks		699	959	125	128	131
Other infrastructure		1,585	356	450	335	436
Total Infrastructure		43,165	56,729	53,014	52,275	49,210
Total capital works expenditure	4.5.1	73,309	98,487	70,824	82,979	67,109
Represented by:						
New asset expenditure		19,959	28,157	9,810	11,522	5,864
Asset renewal expenditure		16,527	22,659	24,925	25,173	23,347
Asset expansion expenditure		23,728	25,537	13,802	20,077	15,825
Asset upgrade expenditure		13,095	22,134	22,287	26,207	22,073
Total capital works expenditure	4.5.1	73,309	98,487	70,824	82,979	67,109
Funding sources represented by:						
Grants	4.1.4	33,876	26,922	18,931	28,415	25,309
Contributions		7,186	12,158	13,036	18,079	4,490
Council cash		32,248	47,297	38,856	36,485	37,311
Borrowings		0	12,110	0	0	0
Total capital works expenditure	4.5.1	73,309	98,487	70,824	82,979	67,110

3. Financial Statements

3.6 Statement of Human Resources

For the four years ending 30 June 2025

	Forecast	Budget	Projections		
	2020-21	2021-22	2022-23	2023-24	2024-25
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	41,082	43,410	44,563	46,088	47,967
Employee costs - capital	1,005	1,949	1,978	2,013	2,053
Total staff expenditure	42,087	45,359	46,541	48,101	50,020
Staff numbers	EFT	EFT	EFT	EFT	EFT
Employees	407.0	427.4	431.4	435.4	439.4
Total staff numbers	407.0	427.4	431.4	435.4	439.4

Summaries of human resources expenditure and Equivalent Full Time (EFT) counts, categorised according to the organisational structure of Council, are included below.

Division	Budget 2021-22 \$'000	Comprises			
		Permanent		Casual \$'000	Temporary \$'000
		Full Time \$'000	Part Time \$'000		
Customer, People and Performance	6,717	5,116	1,468	133	
Infrastructure and Environment	20,543	17,933	1,580	1,030	
Liveable Communities	13,300	8,678	3,939	683	
Office of the CEO	5,435	5,217	174	44	
Total permanent, casual and temporary staff	45,994	36,944	7,161	1,889	-
Other staff	-				
Total expenditure	45,994				

Reconciliation to 3.1 Comprehensive Income Statement

Total expenditure as above	45,994
Fringe Benefits Tax, overtime, trainees, uniform and impact from salary capitalisation	(637)
Employee costs per Income Statement	45,359

Division	Budget 2021-22 EFT	Comprises			
		Permanent		Casual EFT	Temporary EFT
		Full Time EFT	Part Time EFT		
Customer, People and Performance	60.4	43.0	16.4	1.0	-
Infrastructure and Environment	207.8	178.0	18.7	11.1	-
Liveable Communities	114.5	72.0	34.9	7.6	-
Office of the CEO	44.7	42.0	1.7	-	1.0
Total permanent, casual and temporary staff	427.4	335.0	71.7	19.7	1.0
Other staff	-				
Total EFT	427.4				

3. Financial Statements

Summary of Planned Human Resources Expenditure

For the four years ended 30 June 2025

	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
Customer, People and Performance				
Permanent - Full time	5,116	5,250	5,511	5,741
Female	3,123	3,214	3,375	3,513
Male	1,993	2,035	2,137	2,228
Self-described gender				
Permanent - Part time	1,468	1,517	1,594	1,662
Female	1,442	1,490	1,565	1,632
Male	26	27	29	30
Self-described gender				
Total Customer, People and Performance	6,584	6,767	7,105	7,403
Infrastructure & Environment				
Permanent - Full time	17,933	18,465	19,285	20,081
Female	5,094	5,243	5,507	5,748
Male	12,839	13,222	13,779	14,333
Self-described gender				
Permanent - Part time	1,580	1,601	1,676	1,744
Female	1,177	1,186	1,240	1,290
Male	403	415	436	455
Self-described gender				
Total Infrastructure & Environment	19,513	20,066	20,961	21,825
Liveable Communities				
Permanent - Full time	8,678	8,886	9,149	9,545
Female	5,979	6,120	6,265	6,526
Male	2,699	2,766	2,883	3,018
Self-described gender				
Permanent - Part time	3,939	4,054	4,244	4,416
Female	3,868	3,979	4,164	4,330
Male	71	75	80	86
Self-described gender				
Total Liveable Communities	12,617	12,940	13,393	13,961
Office of the CEO				
Permanent - Full time	5,217	5,349	5,600	5,825
Female	3,152	3,233	3,386	3,524
Male	2,065	2,116	2,214	2,300
Self-described gender				
Permanent - Part time	174	177	184	191
Female	174	177	184	191
Male				
Self-described gender				
Total Office of the CEO	5,391	5,526	5,784	6,016
Casuals, temporary and other expenditure	3,203	3,220	2,870	2,868
Capitalised labour costs	(1,949)	(1,978)	(2,013)	(2,053)
Total staff expenditure	45,359	46,541	48,101	50,020

3. Financial Statements

Summary of Planned Human Resources Expenditure

For the four years ended 30 June 2025

	2021/22 FTE	2022/23 FTE	2023/24 FTE	2024/25 FTE
Customer, People and Performance				
Permanent - Full time	43.0	43.0	43.0	43.0
Female	27.0	27.0	27.0	27.0
Male	16.0	16.0	16.0	16.0
Self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	16.4	16.4	16.4	16.4
Female	16.1	16.1	16.1	16.1
Male	0.3	0.3	0.3	0.3
Self-described gender	0.0	0.0	0.0	0.0
Total Customer, People and Performance	59.4	59.4	59.4	59.4
Infrastructure & Environment				
Permanent - Full time	178.0	182.0	186.0	190.0
Female	50.5	52.5	54.5	56.5
Male	127.5	129.5	131.5	133.5
Self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	18.7	18.7	18.7	18.7
Female	14.3	14.3	14.3	14.3
Male	4.4	4.4	4.4	4.4
Self-described gender	0.0	0.0	0.0	0.0
Total Infrastructure & Environment	196.7	200.7	204.7	208.7
Liveable Communities				
Permanent - Full time	72.0	72.0	72.0	72.0
Female	51.0	51.0	51.0	51.0
Male	21.0	21.0	21.0	21.0
Self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	34.9	34.9	34.9	34.9
Female	34.1	34.1	34.1	34.1
Male	0.8	0.8	0.8	0.8
Self-described gender	0.0	0.0	0.0	0.0
Total Liveable Communities	106.9	106.9	106.9	106.9
Office of the CEO				
Permanent - Full time	42.0	42.0	42.0	42.0
Female	26.0	26.0	26.0	26.0
Male	16.0	16.0	16.0	16.0
Self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	1.7	1.7	1.7	1.7
Female	1.7	1.7	1.7	1.7
Male	0.0	0.0	0.0	0.0
Self-described gender	0.0	0.0	0.0	0.0
Total Office of the CEO	43.7	43.7	43.7	43.7
Casuals and temporary staff	20.7	20.7	20.7	20.7
Capitalised labour	0.0	0.0	0.0	0.0
Total staff numbers	427.4	431.4	435.4	439.4

4. Notes to the financial statements

This section presents detailed information on material components of the financial statements.

Unless otherwise stated, amounts in the budget have been entered in whole dollars and cents then rounded to the nearest thousand dollars. Total figures in the financial statements and accompanying notes and schedules reflect the true budgeted amount and may differ slightly when rounded figures are manually added due to rounding.

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

Rates and charges are required by the Act and the Regulations to be disclosed in Council's budget.

As per the *Local Government Act 2020*, Council is required to have a Revenue and Rating Plan which is a four year plan for how Council will generate income to deliver the Council Plan, program and services and capital works commitments over a four-year period.

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2021-22 the FGRS cap has been set at 1.5%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

The level of required rates and charges has been considered in this context, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the community.

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 1.5% in line with the rate cap.

The garbage charge for 2021-22 is budgeted to increase by \$17.50 (or 6.0%) from \$289.75 to \$307.25. The charge for the optional green waste service is budgeted to increase by \$3.40 (or 2.8%) from \$123.20 to \$126.60.

This will raise total rates and charges for 2021-22 of \$105.915m, which also includes interest on rates and charges, compared to a forecast of \$100.404m in 2020-21.

4.1.1(a) The reconciliation of the total rates and charges to the Comprehensive Income Statement is as follows:

	Forecast 2020-21 \$'000	Budget 2021-22 \$'000	Change	
			\$'000	%
General rates*	82,878	86,193	3,316	4.0%
Waste management charge	16,210	17,903	1,693	10.4%
Supplementary rates and rate adjustments	1,100	1,100	0	0.0%
Cultural and recreational	79	85	6	7.8%
Interest on rates and charges	188	644	457	243.5%
COVID-19 provision for partial rate rebate	(50)	(10)	40	0.0%
Total rates and charges	100,404	105,915	5,512	5.5%

*This item is subject to the rate cap established under the FGRS.

4. Notes to the financial statements

4.1.1(b) The rate in the dollar to be levied as general rates under section 158 of the Act for each type or class of land compared with the previous financial year

Type or class of land	Budget 2020-21 \$/CIV	Budget 2021-22 \$/CIV	Change %
Base Rate	0.002812	0.002704	(3.8%)
Farm Land	0.002108	0.002028	(3.8%)
Urban Residential	0.002982	0.002893	(3.0%)
Urban Vacant Land	0.006441	0.006193	(3.9%)
Urban Commercial and Industrial	0.004079	0.003921	(3.9%)
Urban Farm Land	0.002390	0.002299	(3.8%)
Lakeside Residential **	0.003039	-	(100.0%)
Lakeside Vacant Land **	0.006563	-	(100.0%)
Rate concession for cultural and recreational land	25%	25%	0.0%

** Lakeside Residential and Lakeside Vacant Land rates in the dollar have been reduced and are now the same as the Urban Residential and Urban Vacant Land rates in the dollar respectively, and are included in those categories in 2021-22. This change is also reflected in other notes below where marked.

4.1.1(c) The estimated total amount to be raised by general rates in relation to each type or class of land, and the estimated total amount to be raised by general rates, compared with the previous financial year

Type or class of land	Budget 2020-21 \$'000	Budget 2021-22 \$'000	Change \$'000	%
Base Rate	28,893	30,030	1,138	3.9%
Farm Land	3,181	3,161	(20)	(0.6%)
Urban Residential	35,687	41,390	5,702	16.0%
Urban Vacant Land	4,922	5,106	184	3.7%
Urban Commercial and Industrial	5,898	5,549	(349)	(5.9%)
Urban Farm Land	662	957	295	44.6%
Lakeside Residential **	3,622	-	(3,622)	(100.0%)
Lakeside Vacant Land **	12	-	(12)	(100.0%)
Cultural and Recreational Land	79	85	6	7.5%
Supplementary	1,000	1,100	100	10.0%
Total amount to be raised by general rates	83,957	87,378	3,422	4.1%

** Lakeside Residential and Lakeside Vacant Land rates in the dollar have been reduced and are now the same as the Urban Residential and Urban Vacant Land rates in the dollar respectively, and are included in those categories in 2021-22. This change is also reflected in other notes below where marked.

4.1.1(d) The number of assessments in relation to each type or class of land, and the total number of assessments, compared with the previous financial year

Type or class of land	Budget 2020-21 Number	Budget 2021-22 Number	Change \$'000	%
Base Rate	16,376	16,728	352	2.1%
Farm Land	1,128	1,120	(8)	(0.7%)
Urban Residential	23,839	27,235	3,396	14.2%
Urban Vacant Land	1,733	1,849	116	6.7%
Urban Commercial and Industrial	1,489	1,528	39	2.6%
Urban Farm Land	41	49	8	19.5%
Lakeside Residential **	2,402	-	(2,402)	(100.0%)
Lakeside Vacant Land **	4	-	(4)	(100.0%)
Cultural and Recreational Land	5	6	1	20.0%
Total number of assessments	47,017	48,515	1,498	3.2%

** Lakeside Residential and Lakeside Vacant Land rates in the dollar have been reduced and are now the same as the Urban Residential and Urban Vacant Land rates in the dollar respectively, and are included in those categories in 2021-22. This change is also reflected in other notes below where marked.

4. Notes to the financial statements

4.1.1(e) The basis of valuation to be used is the Capital Improved Value (CIV).

4.1.1(f) The estimated total value of each type or class of land, and the estimated total value of land, compared with the previous financial year

Type or class of land	Budget	Budget	Change	
	2020-21 \$'000	2021-22 \$'000	\$'000	%
Base Rate	10,274,832	11,105,908	831,076	8.1%
Farm Land	1,508,875	1,558,450	49,575	3.3%
Urban Residential	11,967,615	14,306,895	2,339,280	19.5%
Urban Vacant Land	764,140	824,475	60,335	7.9%
Urban Commercial and Industrial	1,445,949	1,415,230	(30,719)	(2.1%)
Urban Farm Land	277,060	416,485	139,425	50.3%
Lakeside Residential **	1,191,920	-	(1,191,920)	(100.0%)
Lakeside Vacant Land **	1,840	-	(1,840)	(100.0%)
Cultural and Recreational Land	37,570	41,980	4,410	11.7%
Total value of land	27,469,801	29,669,423	2,199,622	8.0%

** Lakeside Residential and Lakeside Vacant Land rates in the dollar have been reduced and are now the same as the Urban Residential and Urban Vacant Land rates in the dollar respectively, and are included in those categories in 2021-22. This change is also reflected in other notes below where marked.

4.1.1(g) The rate or unit amount to be levied for each type of service rate or charge under Section 162 of the Act compared with the previous financial year

Type of Charge	Per Rateable	Per Rateable	Change	
	Property Budget 2020-21 \$	Property Budget 2021-22 \$	\$	%
Garbage Charge	289.75	307.25	17.50	6.0%
Green Waste Charge	123.20	126.60	3.40	2.8%
Total	412.95	433.85	20.90	5.1%

4.1.1(h) The estimated total amount to be raised by each type of service rate or charge, and the estimated total amount to be raised by service rates and charges, compared with the previous financial year

Type of Charge	Budget	Budget	Change	
	2020-21 \$'000	2021-22 \$'000	\$'000	%
Garbage Charge	13,202	14,439	1,238	9.4%
Green Waste Charge	3,091	3,464	373	12.1%
Total	16,293	17,903	1,610	9.9%

4.1.1(i) The estimated total amount to be raised by all rates and charges compared with the previous financial year

Type of Charge	Budget	Budget	Change	
	2020-21 \$'000	2021-22 \$'000	\$'000	%
General Rates	83,957	87,378	3,422	4.1%
Garbage Charge	13,202	14,439	1,238	9.4%
Green Waste Charge	3,091	3,464	373	12.1%
Total Rates and charges	100,249	105,281	5,032	5.0%

4. Notes to the financial statements

4.1.1(j) Fair Go Rates System Compliance

Cardinia Shire Council is required to comply with the State Government's Fair Go Rates System (FGRS). The table below details the budget assumptions consistent with the requirements of the Fair Go Rates System.

	2020-21	2021-22
Total Rates (\$'000)	\$ 81,254	\$ 84,923
Number of rateable properties	47,012	48,509
Base Average Rate	\$ 1,728	\$ 1,751
Maximum Rate Increase (set by the State Government)	2.00%	1.50%
Maximum Allowable Capped Average Rate	\$ 1,763	\$ 1,777
Maximum General Rates Revenue (\$'000)	\$ 82,880	\$ 86,197
Budgeted General Rates Revenue (\$'000)*	\$ 82,877	\$ 86,193
Budgeted Supplementary Rates Revenue (\$'000)	\$ 1,000	\$ 1,100
Budgeted Cultural and Recreational Land Rates Revenue (\$'000)	\$ 79	\$ 85
Budgeted Total Rates Revenue (\$'000)	\$ 83,957	\$ 87,378

*This item is subject to the rate cap established under the FGRS.

4.1.1(k) Any significant changes that may affect the estimated amounts to be raised by rates and charges

There are no known significant changes which may affect the estimated amounts to be raised by rates and charges. However, the total amount to be raised by rates and charges may be affected by:

- The making of supplementary valuations;
- The variation of returned levels of value (e.g. valuation appeals);
- Changes of use of land such that rateable land becomes non-rateable land and vice versa; and
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(l) Differential rates

Rates to be levied

The rate and amount of rates payable in relation to land in each category of differential are:

Type or class of land	Budget 2020-21 cents/\$CIV	Budget 2021-22 cents/\$CIV
Base Rate	0.2812	0.2704
Farm Land	0.2108	0.2028
Urban Residential	0.2982	0.2893
Urban Vacant Land	0.6441	0.6193
Urban Commercial and Industrial	0.4079	0.3921
Urban Farm Land	0.2390	0.2299
Lakeside Residential **	0.3039	0.0000
Lakeside Vacant Land **	0.6563	0.0000
Cultural and Recreational Land	0.2108	0.2028

** Lakeside Residential and Lakeside Vacant Land rates in the dollar have been reduced and are now the same as the Urban Residential and Urban Vacant Land rates in the dollar respectively, and are included in those categories in 2021-22. This change is also reflected in other notes below where marked.

Council considers that each differential rate will contribute to the equitable and efficient carrying out of council functions. Details of the objectives of each differential rate, the types of classes of land, which are subject to each differential rate and the uses of each differential rate, are set out below.

4. Notes to the financial statements

Base Rate

Base Rate land is any rateable land which has the characteristics outlined below and does not have the characteristics of any other specified rate:

- used for retirement village units; or
- any land that is not in the Urban Growth Corridor and is not defined as Farm Land.

Objective:

To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined Base Rate land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services.

Use and Level of Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

100% of the Base Rate.

Geographic Location:

Rateable land in the geographic areas outlined below:

- Retirement villages wherever located within the municipal district;
- Properties other than retirement villages outside the Urban Growth Corridor of the municipal district

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are already constructed on the land or which are constructed prior to the end of the financial year.

Farm Land

Any land outside the Urban Growth Corridor which is "Farm Land" within the meaning of Section 2(1) of the *Valuation of Land Act 1960*.

- Farm Land means any rateable land that is 2 or more hectares in area;
- used primarily for primary producing purposes from its activities on the land; used primarily for grazing (including agistment), dairying, pig-farming, poultry farming, fish farming, tree farming, bee keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or for any combination of those activities; and

That is used by a business:

- That has a significant and substantial commercial purpose of character;
- That seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
- That is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

Objective:

To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined Farm land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services with considerations to maintain agriculture as a major industry in the municipal district, to facilitate the longevity of the farm sector and achieve a balance between providing for municipal growth and retaining the important agricultural economic base.

4. Notes to the financial statements

Use and Level of Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives

75% of the Base Rate

Geographic Location:

Outside the Urban Growth Corridor of the municipal district.

Use of Land:

Farm Land use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are already constructed on the land or which are constructed prior to the end of the financial year.

Urban Residential

Urban Residential land is any rateable land which is in the Urban Growth Corridor and does not have the characteristics of Urban Farm land, Urban Vacant Land, or Urban Commercial and Industrial Land and is not used for retirement village units.

Objective:

To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined Urban Rate land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services with consideration given to the greater and easier access properties in the Urban Growth Corridor have to services and infrastructure.

Use and Level of Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

107% of Base Rate

Geographic Location:

Within the Urban Growth Corridor of the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are already constructed on the land or which are constructed prior to the end of the financial year.

4. Notes to the financial statements

Urban Vacant Land

Urban Vacant Land is any rateable land:

- on which no dwelling or other building designed or adapted for occupation is constructed;
- which is located within the Urban Growth Corridor; and
- does not have the characteristics of Urban Commercial and Industrial Land.

Objective:

To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined Urban Vacant land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services and to encourage development of residential land in the Urban Growth Corridor.

Use and Level of Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

229% of the Base Rate

Geographic Location:

Within the Urban Growth Corridor or the municipal district.

Use of Land:

Any land in the urban growth corridor zoned as Residential or Urban Growth under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Urban Commercial and Industrial Land

Urban Commercial and Industrial Land is any rateable land, which is:

- In the Urban Growth Corridor; and
- Used primarily for carrying out the manufacture or production of, or trade in goods or services (including tourist facilities and in the case of a business providing accommodation for tourists, is prescribed accommodation under the Public Health and Wellbeing Act (Vic) 2008; or
- Unoccupied building erected which is zoned Commercial or Industrial under the relevant Cardinia Shire Council Planning Scheme; or
- Unoccupied land which is zoned Commercial or Industrial under the relevant Cardinia Shire Council Planning Scheme.

Objective:

To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined Urban Commercial and Industrial Rate land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services.

The commercial businesses of Cardinia Shire Council benefit from ongoing investment by Council in services and infrastructure. Council also notes the tax deductibility of Council rates for commercial properties which is not available to the residential sector, and the income generating capability of commercial based properties.

4. Notes to the financial statements

The Commercial differential rate is applied to recognise the additional demands placed on public infrastructure due to commerce attracting non-residents to the shire, the higher demands of commercial and industrial properties on the natural environment and to promote the economic development objectives for the Cardinia Shire Council as outlined in the Council Plan. These objectives include an ongoing investment to create a vibrant economy and includes the maintenance and improvement of tourism infrastructure. Construction and maintenance of public infrastructure, development and provision of health and community services and the general provision of support services and promotion of business in the municipality.

Use and Level of Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

145% of the Base Rate

Geographic Location:

Within the Urban Growth Corridor of the municipal district.

Use of Land:

Any commercial or industrial use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are already constructed on the land or which are constructed prior to the end of the financial year.

Urban Farm Land

Any land within the Urban Growth Corridor which is "Farm Land" within the meaning of Section 2(1) of the *Valuation*

- a) Farm Land means any rateable land that is 2 or more hectares in area;
- b) used primarily for primary producing purposes from its activities on the land; used primarily for grazing (including agistment), dairying, pig-farming, poultry farming, fish farming, tree farming, bee keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or for any combination of those activities; and

That is used by a business:

- That has a significant and substantial commercial purpose of character;
- That seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
- That is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

Objective:

To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined Farm land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services with considerations to encourage commerce, to maintain agriculture as a major industry in the municipal district, to facilitate the longevity of the farm sector and achieve a balance between providing for municipal growth and retaining the important agricultural economic base.

4. Notes to the financial statements

Use and Level of Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives

85% of the Base Rate

Geographic Location:

Within the Urban Growth Corridor of the municipal district.

Use of Land:

Farm Land use permitted under the relevant Cardinia Shire Council Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Cardinia Shire Council Planning Scheme.

Types of Buildings:

All buildings which are already constructed on the land or which are constructed prior to the end of the financial year.

4. Notes to the financial statements

4.1.2 Statutory fees and fines

	Forecast	Budget	Change	
	2020-21 \$'000	2021-22 \$'000	\$'000	%
Infringements and costs	1,016	1,427	412	40.5%
Town planning fees	1,453	2,372	919	63.2%
Land information certificates	128	129	2	1.5%
Permits	1,873	1,918	45	2.4%
COVID-19 impact on Statutory fees and fines	(200)	0	200	(100.0%)
Total statutory fees and fines	4,270	5,847	1,577	36.9%

Statutory fees and fines relate mainly to fees and fines levied in accordance with legislation and include animal registrations, Health Act registrations and parking fines. Increases in statutory fees and fines are made in accordance with legislative requirements.

Revenue from statutory fees and fines are forecast to increase by \$1.577m or 36.9% over 2020-21. Most of this is attributable to increased development, landscape development and animal registration fees and local laws fines.

The expected impact of COVID-19 on statutory fees and fines in the 2020-21 forecast is a reduction of \$200k, including animal control and local laws fines and food premises registrations.

4.1.3 User fees

	Forecast	Budget	Change	
	2020-21 \$'000	2021-22 \$'000	\$'000	%
Aged and health services	5	2	(2)	(49.2%)
Leisure centre and recreation	895	1,129	234	26.1%
Child care/children's programs	428	577	149	34.9%
Parking	30	72	42	140.4%
Registration and other permits	362	384	23	6.3%
Building services	591	573	(17)	(2.9%)
Other fees and charges	88	58	(30)	(34.2%)
COVID-19 impact on User fees	(429)	0	429	(100.0%)
Total user fees	1,969	2,797	828	42.0%

User fees relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include income from Community Asset Committees, the use of leisure, entertainment and other community facilities. One of three pricing strategies is applied to determine the level of budgeted user charges; Market price; Full cost recovery price; or Subsidised price.

Revenue from user fees is projected to increase by \$828k or 42.0% over 2020-21. The main areas contributing to this increase are event and room hire revenue at Cardinia Cultural Centre, Emerald Lake Park user fees, and children and family centres, including new centres at Rix Road and Timbertop.

The user fees 2020-21 forecast is expected to reduce by \$429k due to COVID-19 due to the temporary closure of community and recreation facilities.

4. Notes to the financial statements

4.1.4 Grants

Grants are required by the Act and the Regulations to be disclosed in Council's annual budget.

	Forecast 2020-21 \$'000	Budget 2021-22 \$'000	Change	
			\$'000	%
Summary of grants				
Commonwealth funded grants	35,117	37,178	2,061	5.9%
State funded grants	14,670	6,589	(8,081)	(55.1%)
Total Grants	49,787	43,767	(6,020)	(12.1%)
(a) Operating Grants				
Recurrent - Commonwealth Government				
Victoria Grants Commission	11,236	11,566	330	2.9%
Community health	84	85	2	2.0%
Recurrent - State Government				
Best Start program	172	124	(48)	(27.6%)
Community health	146	133	(13)	(8.9%)
Emergency management	109	90	(19)	(17.8%)
Environment and heritage	29	30	1	2.0%
Families and children	260	265	5	2.0%
Maternal and child health	2,235	1,943	(292)	(13.1%)
Recreation	87	35	(52)	(59.4%)
School crossing supervisors	447	441	(6)	(1.4%)
Total recurrent grants	14,805	14,712	(93)	(0.6%)
Non-recurrent - Commonwealth Government				
Community health	5	-	(5)	(100.0%)
Emergency management	450	-	(450)	(100.0%)
Non-recurrent - State Government				
Community health	30	-	(30)	(100.0%)
Emergency management	386	-	(386)	(100.0%)
Environment and heritage	339	-	(339)	(100.0%)
Families and children	99	46	(53)	(53.3%)
Local infrastructure	-	132	132	0.0%
Working for Victoria	2,700	-	(2,700)	(100.0%)
Total non-recurrent grants	4,008	178	(3,830)	(95.6%)
Total operating grants	18,813	14,890	(3,923)	(20.9%)
(b) Capital Grants				
Recurrent - Commonwealth Government				
Victoria Grants Commission	808	825	16	2.0%
Roads to Recovery	1,353	1,353	0	0.0%
Total recurrent grants	2,161	2,178	16	0.7%
Non-recurrent - Commonwealth Government				
Local infrastructure	14,497	23,435	8,938	61.7%
Recreation	6,773	-	(6,773)	(100.0%)
Non-recurrent - State Government				
Families and children	4,747	1,700	(3,047)	(64.2%)
Local infrastructure	1,580	-	(1,580)	(100.0%)
Recreation	4,857	1,828	(3,029)	(62.4%)
Total non-recurrent grants	32,455	26,963	(5,492)	(16.9%)
Total capital grants	34,616	29,140	(5,476)	(15.8%)
Total Grants	53,429	44,030	(9,399)	(17.6%)

4. Notes to the financial statements

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants is expected to decrease by 20.9% or \$3.923m over 2020-21.

The major variances relate to the non-recurrent funding for the Working for Victoria State Government initiative, and non-recurrent funding of rehabilitation works required as a result of the March 2019 bushfire event from the Commonwealth Government.

Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. Budgeted capital grants have decreased by \$5.476m compared to the 2020-21 forecast. In total, \$29.140m of capital grants are budgeted.

The more significant budgeted grants for 2021-22 are \$9.3m for Princes Hwy intersections construction, \$6.709m for the sealing of roads in the hills area, \$3.350m for My Place Youth Facility, and a total of \$2.178m from Roads to Recovery and Victoria Grants Commission for local roads.

Due to the implementation of *AASB1058 Income for Not-for-Profit Entities* from 1 July 2019, capital grant income is recognised on the fulfilment of performance obligation on the funding agreement rather than cash receipt. Therefore, some grant cash payment would be deferred to be recognised as income across financial years until Council achieves the project milestones.

4.1.5 Contributions

	Forecast 2020-21 \$'000	Budget 2021-22 \$'000	Change	
			\$'000	%
Monetary	16,617	18,029	1,412	8.5%
Non-monetary	45,000	45,000	0	0.0%
Total contributions	61,617	63,029	1,412	2.3%

Contributions relate to monies paid by non-government third parties for the purpose of funding the delivery of Council's services to ratepayers.

Revenue from contributions is projected to increase by \$1.412m or 2.3% compared to 2020-21. This is primarily due to an increase in the value of cash contributions from developers, including public open space and community infrastructure levies.

4.1.6 Net gain/(loss) on disposal of property, infrastructure, plant and equipment

	Forecast 2020-21 \$'000	Budget 2021-22 \$'000	Change	
			\$'000	%
Net proceeds received by Council	900	900	0	0.0%
Written down value of assets disposed	(1,056)	(900)	156	(14.8%)
Total contributions	(156)	0	156	(100.0%)

Net gain/(loss) on disposal of property, infrastructure, plant and equipment relates to income received by Council from the sale of assets, in particular land and plant, and the recognition of the written down value of assets disposed.

The 2020-21 forecast is a deficit due to the recognition of the written down value of drain, land and road assets disposed. In the 2021-22 budget, proceeds from the sale of plant are expected to equal their written down value.

4. Notes to the financial statements

4.1.7 Other income

	Forecast 2020-21 \$'000	Budget 2021-22 \$'000	Change	
			\$'000	%
Interest	350	450	100	28.6%
Other recoveries	1,001	1,435	434	43.4%
Rent/lease income	480	578	98	20.5%
Other	255	413	158	62.2%
COVID-19 impact on Other income	(256)	0	256	(100.0%)
Total other income	1,829	2,876	1,048	57.3%

Other income relates to a range of items such as cost recoveries and other miscellaneous income items, and also includes interest revenue on investments, including DCP investments.

Other income is budgeted to increase by \$1.048m or 57.3% from 2020-21, primarily due to an increase in cost recovery income, mainly in rate revenue and Cardinia Cultural Centre, and other income also primarily from Cardinia Cultural Centre.

2020-21 forecast other income is expected to decrease by \$256k due to the impact of COVID-19, also mainly in cost recovery income.

4.1.8 Employee costs

	Forecast 2020-21 \$'000	Budget 2021-22 \$'000	Change	
			\$'000	%
Wages and salaries	37,827	39,618	(1,791)	(4.7%)
WorkCover	683	1,030	(348)	(50.9%)
Casual staff	229	278	(48)	(21.1%)
Superannuation	3,499	3,951	(452)	(12.9%)
Fringe benefits tax	427	444	(17)	(4.0%)
Other	36	38	(2)	(4.8%)
COVID-19 impact on Employee Benefits	(614)	0	(614)	100.0%
Total employee costs	42,087	45,359	(3,271)	(7.8%)

Employee costs include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, employer superannuation, and work cover premiums. It also includes Fringe Benefits Tax (FBT).

Employee costs overall are expected to increase by \$3.271m or 7.8% compared to 2020-21. This increase is primarily due to a combination of:

- Full year effect of new staff appointed during 2020-21,
- New staff appointments in 2021-22,
- Increase workcover premium,
- Staff increment movements.
- Superannuation Guarantee Levy increase from 9.75% to 10.0%.

Employee costs include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, employer superannuation, and work cover premiums. It also includes Fringe Benefits Tax (FBT).

The employee costs 2020-21 forecast is expected to reduce by \$614k due to COVID-19 due to a combination of factors, including delayed recruitment of new and vacant positions, a freeze on overtime, and reduced staffing at temporarily closed facilities.

A summary of human resources expenditure categorised according to the organisational structure of Council is included in Section 3.6 (Statement of Human Resources) and Summary of Planned Human Resources Expenditure.

4. Notes to the financial statements

4.1.9 Materials and services

	Forecast	Budget	Change	
	2020-21 \$'000	2021-22 \$'000	\$'000	%
Building maintenance	262	266	(5)	(1.8%)
General maintenance	2,533	2,471	61	2.4%
Office administration	133	157	(24)	(18.4%)
Information technology	1,992	2,106	(115)	(5.8%)
Materials and services	12,601	14,726	(2,126)	(16.9%)
Contract payments				
- Waste and Garbage contracts	15,277	17,004	(1,727)	(11.3%)
- Parks and Gardens contracts	4,491	5,236	(745)	(16.6%)
- Library contract	2,227	2,277	(49)	(2.2%)
- Other Contracts	7,358	6,782	576	7.8%
Utilities	2,250	2,581	(331)	(14.7%)
Consultants	2,631	2,500	131	5.0%
Insurance	985	1,105	(120)	(12.2%)
COVID-19 impact on Materials & services	953	0	953	100.0%
Total materials and services	53,692	57,211	(3,519)	(6.6%)

Materials and services include the purchases of consumables, contractor payments for the provision of services, and utility costs. Materials and services are forecast to increase by \$3.519m or 6.6% compared to 2020-21.

This is as a result of a general CPI increase, increases in costs due to the increase in population of the Shire, and the resultant increase in the number of facilities provided and services required by the additional population.

Contracts are forecast to increase by \$1.945m or 6.6% over 2020-21. The main contracts contributing to this increase are the waste and garbage contracts, primarily as a result of an increase in the volume of services and disposal costs, and have been offset by an increase in garbage charge income.

Materials and services natural accounts are budgeted to increase by \$2.126m or 16.9% over 2020-21, the major areas being rates debt collection, roads resheeting materials, and diesel fuel.

The anticipated impact of COVID-19 on materials and services expenditure in the 2020-21 forecast is an increase of \$953k.

4.1.10 Bad & doubtful debts

	Forecast	Budget	Change	
	2020-21 \$'000	2021-22 \$'000	\$'000	%
Local laws	60	140	(80)	(133.3%)
Other	65	70	(6)	(8.5%)
Total Bad & Doubtful debts	125	210	(86)	(68.5%)

Bad and doubtful debts are projected to increase by \$86k or 68.5% from 2020-21 mainly due to higher local laws bad and doubtful debts.

4. Notes to the financial statements

4.1.11 Depreciation and amortisation

	Forecast 2020-21 \$'000	Budget 2021-22 \$'000	Change	
			\$'000	%
Property	6,354	6,515	(161)	(2.5%)
Plant & equipment	1,963	1,927	36	1.8%
Infrastructure	19,299	19,804	(505)	(2.6%)
Intangible assets	244	255	(11)	(4.3%)
Right of use assets	180	179	1	0.8%
Total depreciation and amortisation	28,040	28,679	(639)	(2.3%)

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads, bridges, footpaths, and drains.

The increase of \$639k or 2.3% over 2020-21 is mainly due to an increase in the value of Council's assets from significant developer contributed assets, completed capital works projects and an increase in the valuation of existing assets.

4.1.12 Borrowing costs

	Forecast 2020-21 \$'000	Budget 2021-22 \$'000	Change	
			\$'000	%
Interest - borrowings	1,365	1,379	(15)	(1.1%)
Interest - right of use asset	58	53	5	8.7%
Bank charges	195	226	(31)	(15.9%)
Total Borrowing costs	1,618	1,657	(39)	(2.4%)

Borrowing costs relate to interest charged by financial institutions on funds borrowed, and bank charges.

Borrowing costs are budgeted to increase by \$39k or 2.4% from 2020-21. Interest on loans are budgeted to increase due to the interest on new loans totalling \$12.110m being drawn down to part fund the capital works program.

4.1.13 Other expenses

	Forecast 2020-21 \$'000	Budget 2021-22 \$'000	Change	
			\$'000	%
Auditors' remuneration - VAGO	109	111	(2)	(2.0%)
Auditors' remuneration - internal	179	132	47	26.1%
Councillors' allowances	338	391	(53)	(15.7%)
Operating lease rentals	473	559	(87)	(18.3%)
Other expenses	1,035	801	234	22.6%
Total other expenses	2,134	1,995	139	6.5%

Other expenses relate to a range of unclassified items including audit fees, rent and lease expenditure, government fees & charges and other miscellaneous expenditure items.

Other expenses in total are budgeted to decrease by \$139k or 6.5% from 2020-21, with the major decrease being funding for the 2020 Council election.

4. Notes to the financial statements

4.2 Balance Sheet

4.2.1 Assets

Current assets are those assets which are able to be converted to cash within twelve months. These current assets are forecast to increase by \$6.309m during 2021-22, due to an increase in trade and other receivables of \$3.760m and an increase in cash and cash equivalents of \$2.548m as detailed in 3.4 Statement of Cash Flows.

Conversely, non-current assets are those assets that are not expected to be converted to cash within twelve months. Non-current assets are expected to increase by \$111.343m during the 2021-22 year, mainly in property, infrastructure, plant and equipment due to the addition of new assets from completed projects and the recognition of contributed assets.

4.2.2 Liabilities

Current liabilities are those obligations Council must pay within the next year. These liabilities are budgeted to increase by \$18.927m, mainly due to an increases in trade and other payables (creditors).

Non-current liabilities (that is, obligations Council must pay beyond the next year) are expected to increase by \$9.340m. This is mainly attributable an increase in interest-bearing liabilities, with new loans to partly fund capital works being greater than the repayment of existing loans.

4.2.3 Borrowings

The table below shows information on borrowings specifically required by the Regulations.

	Forecast 2020-21 \$'000	Budget 2021-22 \$'000
Amount borrowed as at 30 June of the prior year	32,559	30,964
Amount budgeted to be borrowed	2,083	12,110
Amount budgeted to be redeemed	(3,678)	(3,161)
Amount of borrowings as at 30 June	30,964	39,913

4.2.4 Leases by category

As a result of the introduction of *AASB 16 Leases*, right-of-use assets and lease liabilities have been recognised as outlined in the table below.

	Forecast 2020-21 \$'000	Budget 2021-22 \$'000
Right-of-use assets		
Property & Vehicles	1,787	1,611
Total right-of-use assets	1,787	1,611
Lease Liabilities		
Current lease liabilities		
Property & Vehicles	158	156
Total current lease liabilities	158	156
Non-current lease liabilities		
Property & Vehicles	1,666	1,510
Total non-current lease liabilities	1,666	1,510
Total Lease Liabilities	1,824	1,666

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 5.05%.

4. Notes to the financial statements

4.3 Statement of Changes in Equity

4.3.1 Reserves

Transfers from reserves is the movement of developer infrastructure levies collected in previous years to partly fund the Developer Contribution Plan (DCP) projects in the current year capital works program. Transfer to reserves is the movement of developer levies collected this financial year to reserves to fund DCP projects in future years.

4.3.2 Equity

Total equity always equals net assets and is made up of the following components:

- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations.
- Other reserves, which are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the Accumulated Surplus of the Council to be separately disclosed.
- Accumulated surplus which is the value of all net assets less Reserves that have accumulated over time.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

Operating activities refer to the cash generated or used in the normal service delivery functions of Council.

Net cash inflow of operating activities is forecast to increase by \$19.858m from 2020-21 primarily due to a decrease in payments to suppliers, partly offset by decreased income from capital grants.

4.4.2 Net cash flows provided by/used in investing activities

Investing activities refer to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property, equipment, etc.

Net cash outflow of investing activities is expected to increase by \$177k due to an increase in payments for the capital works program, partly offset by a decrease in payments for investments.

4.4.3 Net cash flows provided by/used in financing activities

Financing activities refer to cash generated or used in the financing of Council functions and includes borrowings from financial institutions. These activities also include repayment of the principal and interest components of loan repayments for the year.

Net cash inflow from financing activities is forecast to increase by \$10.561m mainly as a result of the drawdown of the budgeted new loans totalling \$12.110m.

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2021-22 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1 Summary

	Forecast	Budget	Change	
	Actual	2021/22		
	2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	%
Property	27,083	36,296	9,212	34.01%
Plant and equipment	3,061	5,462	2,401	78.41%
Infrastructure	43,165	56,729	13,565	31.43%
Total	73,309	98,487	25,178	34.34%

	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	36,296	19,378	3,519	4,629	8,770	4,370	11,428	17,988	2,510
Plant and equipment	5,462	503	3,442	1,518	-	-	-	5,462	-
Infrastructure	56,729	8,277	15,672	16,013	16,767	21,622	1,100	24,407	9,600
Total	98,487	28,157	22,633	22,160	25,537	25,992	12,528	47,857	12,110

4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Land									
<i>Land Acquisition</i>	9,558	9,558	-	-	-	-	9,558	-	-
Buildings									
<i>Emerald Netball Pavilion/Courts - Building</i>	15	15	-	-	-	-	-	15	-
<i>Public Toilets</i>	185	-	185	-	-	-	-	185	-
<i>Design/Construct Stage 2 of Bunyip Stadium</i>	250	-	50	200	-	-	-	250	-
<i>Koo Wee Rup Bowls & Community Facility</i>	560	-	448	112	-	-	-	560	-
<i>Koo Wee Rup Pavilion - football/cricket</i>	25	-	13	13	-	-	-	25	-
<i>Koo Wee Rup Pavilion - netball</i>	25	-	13	13	-	-	-	25	-
<i>Cora Lynn Reserve - Pavilion Design/Construct</i>	150	150	-	-	-	-	-	-	150
<i>Gembrook Reserve - Pavilion Upgrade</i>	1,135	-	114	1,022	-	-	-	1,135	-
<i>My Place Youth Facility - Building</i>	4,200	4,200	-	-	-	3,350	-	850	-
<i>Biodiversity and Environment strategy implementation</i>	306	275	31	-	-	-	-	306	-
<i>Purton Road Depot Development</i>	453	-	91	362	-	-	-	453	-
<i>Electronic Access Control and Master Key Systems</i>	200	200	-	-	-	-	-	200	-
<i>Buildings Renewal Program</i>	1,253	-	1,253	-	-	-	-	1,253	-
<i>Library facilities improvement works</i>	41	-	41	-	-	-	-	41	-
<i>Disability Access Works</i>	261	-	78	182	-	-	-	261	-
<i>Universal Design Rec Facilities Upgrade</i>	200	-	40	160	-	-	-	200	-
<i>Officer Recreation Reserve Pavilion extension</i>	190	-	38	152	-	-	-	190	-
<i>Netball pavilion upgrades</i>	560	-	224	336	-	-	-	560	-
<i>Cardinia Life extension</i>	530	-	212	318	-	-	-	530	-
<i>3 Year Old Kindergarten Works</i>	200	200	-	-	-	-	-	200	-
<i>Integrated Children's Facility - Timbertop</i>	1,300	-	-	-	1,300	-	-	1,300	-
<i>Integrated Children's Facility - Officer precinct Brunt Road</i>	370	-	-	-	370	-	370	-	-
<i>Integrated Children's Facility - Officer Rix Road</i>	1,700	-	-	-	1,700	200	1,500	-	-
<i>Toilet Blocks -Upper Beaconsfield Recreation Reserve</i>	300	300	-	-	-	300	-	-	-
<i>Worrell Reserve Toilet</i>	260	260	-	-	-	260	-	-	-
<i>Jack Russell Park – Gembrook Toilets</i>	260	260	-	-	-	260	-	-	-
TOTAL PROPERTY	24,486	15,418	2,829	2,869	3,370	4,370	11,428	8,538	150

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
<i>New plant program</i>	75	75	-	-	-	-	-	75	-
<i>Plant replacement</i>	3,325	-	3,325	-	-	-	-	3,325	-
<i>Mobile CCTV camera</i>	55	55	-	-	-	-	-	55	-
Fixtures, Fittings and Furniture									
<i>Cardinia Cultural Centre minor equipment</i>	82	-	82	-	-	-	-	82	-
<i>Furniture and Equipment renewal</i>	50	8	35	8	-	-	-	50	-
Computers and Telecommunications									
<i>IT Strategy</i>	510	-	-	510	-	-	-	510	-
<i>IT Hybrid work</i>	100	100	-	-	-	-	-	100	-
<i>Finance system</i>	1,000	-	-	1,000	-	-	-	1,000	-
TOTAL PLANT AND EQUIPMENT	5,197	238	3,442	1,518	-	-	-	5,197	-
INFRASTRUCTURE									
Roads									
<i>McGregor Road Duplication over Railway</i>	60	-	-	-	60	-	-	60	-
<i>Traffic management devices</i>	265	265	-	-	-	-	-	265	-
<i>Local Area Traffic Improvements</i>	312	312	-	-	-	-	-	312	-
<i>Resurfacing-VGC part</i>	2,548	-	2,548	-	-	825	-	1,723	-
<i>Resurfacing Preparation</i>	653	-	653	-	-	-	-	653	-
<i>Unsealed Road Resheeting</i>	1,206	-	1,206	-	-	-	-	1,206	-
<i>Pavement Renewals (reconstruction) - RTR</i>	1,725	-	1,380	345	-	1,353	-	372	-
<i>Sealing the Hills</i>	6,709	-	1,537	5,172	-	6,709	-	-	-
<i>Roads Sealing Program - Connect Cardinia Stage 2</i>	8,000	-	1,833	6,167	-	-	-	-	8,000
<i>Salary capitalisation provision</i>	700	-	266	434	-	-	-	700	-
<i>Princes Hwy Intersections - Officer</i>	10,400	-	-	-	10,400	9,300	1,100	-	-
<i>Emerald Netball Pavilion/Courts-Civil</i>	200	200	-	-	-	200	-	-	-
<i>Reconstruction: Soldiers Road</i>	1,600	1,600	-	-	-	1,600	-	-	-
Bridges									
<i>Bridges - Replacement/Upgrade</i>	430	-	344	86	-	-	-	430	-
Footpaths and Cycleways									
<i>Footpaths</i>	832	749	83	-	-	-	-	832	-
<i>Equestrian Trails strategy implementation</i>	51	26	5	20	-	-	-	51	-
<i>Concrete footpaths</i>	468	-	468	-	-	-	-	468	-
<i>Gravel pathway resheeting</i>	68	-	68	-	-	-	-	68	-
<i>Equestrian Trails</i>	51	-	51	-	-	-	-	51	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Drainage									
<i>Drainage replacement</i>	452	-	339	113	-	-	452	-	-
<i>Water Sensitive Urban Design Assets Renewal Program</i>	500	-	500	-	-	-	500	-	-
Recreational, Leisure & Community Facilities									
<i>IYU Recreation Reserve Athletics facility - Track and Field construction</i>	1,196	1,196	-	-	-	-	1,196	-	-
<i>Community Grants</i>	400	200	-	200	-	-	400	-	-
<i>SRV Minor Grants matching funding</i>	51	-	-	51	-	-	51	-	-
<i>Shade structures renewals</i>	168	-	134	17	17	-	168	-	-
<i>O'Neill Road Reserve - Civil</i>	104	-	52	52	-	-	104	-	-
<i>Netball/Tennis courts resurfacing</i>	379	-	379	-	-	-	379	-	-
<i>Cricket practice net renewal program</i>	146	-	116	15	15	-	146	-	-
<i>Recreation reserve resurfacing</i>	630	-	504	126	-	-	630	-	-
<i>Recreation Reserve lighting and power upgrade - rolling program</i>	156	-	125	31	-	-	156	-	-
<i>Windermere Open Space works</i>	45	-	45	-	-	-	45	-	-
<i>PB Ronald Pool Plant fencing works</i>	20	-	20	-	-	-	20	-	-
<i>Garfield North Cannibal Creek Reserve Building</i>	78	78	-	-	-	-	78	-	-
<i>Swimming facilities</i>	102	-	102	-	-	-	102	-	-
<i>Upper Beaconsfield Reserve Masterplan</i>	52	-	26	26	-	-	52	-	-
<i>Comely Banks Reserve sports fields and car parking</i>	6,045	-	-	-	6,045	-	4,445	1,600	-
<i>Officer District Park Masterplan implementation - Civil</i>	3,283	-	-	-	3,283	-	3,283	-	-
<i>Officer District Park Masterplan implementation - Building</i>	50	-	-	-	50	-	50	-	-
<i>Gin Gin Bin Recreation Reserve - Sports Fields</i>	48	-	-	-	48	-	48	-	-
<i>Bicycle and Walking Paths: Kenilworth Avenue shared path</i>	450	450	-	-	-	450	-	-	-
<i>Street lighting equipment - Outside Orchard Park Primary School</i>	100	100	-	-	-	100	-	-	-
<i>Bicycle and Walking Paths - Brunt Rd (Kenilworth Ave to Rix Rd)</i>	150	150	-	-	-	150	-	-	-
<i>Bicycle and Walking Paths - Cardinia Rd (Kaduna Park connection)</i>	106	106	-	-	-	106	-	-	-
<i>Bicycle and Walking Paths - Toomuc Valley Road (Pomegranate Way to Browns Road)</i>	400	400	-	-	-	400	-	-	-
<i>Bicycle and Walking Paths - Princes Highway (Grandvue Boulevard to Majestic Drive)</i>	250	250	-	-	-	250	-	-	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Parks, Open Space and Streetscapes									
<i>New playgrounds and recreation facilities for young people</i>	313	313	-	-	-	-	-	313	-
<i>Alma Treloar Masterplan implementation</i>	360	360	-	-	-	180	-	180	-
<i>Tree planting program</i>	51	26	26	-	-	-	-	51	-
<i>Open Space Program</i>	102	41	61	-	-	-	-	102	-
<i>Elephant Rock Surround Works</i>	20	-	20	-	-	-	-	20	-
<i>Landscape renewal</i>	51	-	51	-	-	-	-	51	-
<i>Shade tree program</i>	66	66	-	-	-	-	-	66	-
<i>Emerald Lake Park Strategic Plan Implementation</i>	226	226	-	-	-	-	-	226	-
<i>Beaconsfield Streetscape/Traffic upgrades</i>	416	-	312	104	-	-	-	416	-
<i>BMX Facility Asset renewal</i>	104	-	104	-	-	-	-	104	-
<i>Koo Wee Rup Skate Park (located in Cochrane Park)</i>	333	-	266	33	33	-	-	333	-
<i>Skatepark asset renewal</i>	31	-	31	-	-	-	-	31	-
<i>Associated playspace infrastructure renewal</i>	82	-	70	4	8	-	-	82	-
<i>Playground renewals as per council plan</i>	260	-	208	26	26	-	-	260	-
<i>PB Ronald Masterplan</i>	100	100	-	-	-	-	-	100	-
Off Street Car Parks									
<i>Alma Treloar Car park Sealing</i>	187	187	-	-	-	-	-	187	-
<i>My Place Youth Facility - Carpark</i>	500	500	-	-	-	-	-	500	-
<i>Carpark resurfacing</i>	122	-	122	-	-	-	-	122	-
Other Infrastructure									
<i>Installation of new lighting</i>	102	102	-	-	-	-	-	102	-
<i>Tree management at high risk sites</i>	102	-	102	-	-	-	-	102	-
<i>Implementation of Arts and Culture Strategy</i>	102	-	102	-	-	-	-	102	-
<i>Public Art Program</i>	5	5	-	-	-	-	-	5	-
TOTAL INFRASTRUCTURE	55,274	8,007	14,260	13,022	19,985	21,622	1,100	22,952	9,600
TOTAL NEW CAPITAL WORKS	84,957	23,663	20,530	17,409	23,355	25,992	12,528	36,687	9,750

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
4.5.3 Works carried forward from the 2020/21 year									
PROPERTY									
Buildings									
<i>Cora Lynn Reserve - Pavilion Design/Construct</i>	2,360	2,360	-	-	-	-	-	-	2,360
<i>Pakenham Tennis Club Relocation - Club Room Renovation</i>	500	-	250	250	-	-	-	500	-
<i>Toomuc Reserve south oval (junior) pavilion upgrade</i>	1,600	1,600	-	-	-	-	-	1,600	-
<i>Toomuc Reserve north oval (senior) pavilion upgrade - netball changerooms</i>	1,500	-	300	1,200	-	-	-	1,500	-
<i>Officer Recreation Reserve Pavilion extension</i>	200	-	40	160	-	-	-	200	-
<i>Cardinia Life extension</i>	250	-	100	150	-	-	-	250	-
<i>Integrated Children's Facility - Timbertop</i>	3,000	-	-	-	3,000	-	-	3,000	-
<i>Integrated Children's Facility - Officer Rix Road</i>	2,400	-	-	-	2,400	-	-	2,400	-
TOTAL PROPERTY	11,810	3,960	690	1,760	5,400	-	-	9,450	2,360
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
<i>New plant program</i>	265	265	-	-	-	-	-	265	-
TOTAL PLANT AND EQUIPMENT	265	265	-	-	-	-	-	265	-
INFRASTRUCTURE									
Roads									
<i>Sealing the Hills</i>	700	-	160	540	-	-	-	700	-
<i>Roads Sealing Program - Connect Cardinia Stage 2</i>	2,500	-	573	1,927	-	-	-	2,500	-
<i>Princes Hwy Intersections - Officer</i>	2,500	-	-	-	2,500	-	-	2,500	-
Recreational, Leisure & Community Facilities									
<i>Community Grants</i>	98	49	-	49	-	-	-	98	-
<i>Pakenham regional tennis court resurfacing</i>	200	-	200	-	-	-	-	200	-
<i>Upper Beaconsfield Reserve Community Pavilion and Scout Building</i>	900	-	450	450	-	-	-	900	-
<i>Comely Banks Reserve sports fields and car parking</i>	(5,567)	-	-	-	(5,567)	-	-	(5,567)	-
<i>Officer District Park Masterplan implementation - Civil</i>	(150)	-	-	-	(150)	-	-	(150)	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Parks, Open Space and Streetscapes									
<i>PB Ronald Reserve - Masterplan</i>	50	25	-	25	-	-	-	50	-
<i>BMX Facility Asset renewal</i>	29	-	29	-	-	-	-	29	-
Off Street Car Parks									
<i>Worrell Reserve Recreation car park</i>	150	150	-	-	-	-	-	150	-
Other Infrastructure									
<i>Public Art Program</i>	45	45	-	-	-	-	-	45	-
TOTAL INFRASTRUCTURE	1,455	269	1,412	2,991	(3,217)	-	-	1,455	-
TOTAL CARRIED FORWARD CAPITAL WORKS FROM 2020/21	13,530	4,494	2,102	4,751	2,183	-	-	11,170	2,360

4.6 Summary of Planned Capital Works Expenditure For the four years ended 30 June 2025

2021-22	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	9,558	9,558	0	0	0	9,558	0	9,558	0	0
Total Land	9,558	9,558	0	0	0	9,558	0	9,558	0	0
Buildings	26,738	9,820	3,519	4,629	8,770	26,738	4,370	1,870	17,988	2,510
Total Buildings	26,738	9,820	3,519	4,629	8,770	26,738	4,370	1,870	17,988	2,510
Total Property	36,296	19,378	3,519	4,629	8,770	36,296	4,370	11,428	17,988	2,510
Plant and Equipment										
Plant, machinery and equipment	3,720	395	3,325	0	0	3,720	0	0	3,720	0
Fixtures, fittings and furniture	132	8	117	8	0	132	0	0	132	0
Computers and telecommunications	1,610	100	0	1,510	0	1,610	0	0	1,610	0
Total Plant and Equipment	5,462	503	3,442	1,518	0	5,462	0	0	5,462	0
Infrastructure										
Roads	40,078	2,377	10,157	14,585	12,960	40,078	19,987	1,100	10,992	8,000
Bridges	430	0	344	86	0	430	0	0	430	0
Footpaths and cycleways	1,470	774	675	20	0	1,470	0	0	1,470	0
Drainage	952	0	839	113	0	952	0	0	952	0
Recreational, leisure and community facilities	9,889	2,979	2,153	1,017	3,740	9,889	1,456	0	6,833	1,600
Parks, open space and streetscapes	2,595	1,157	1,178	192	68	2,595	180	0	2,415	0
Off street car parks	959	837	122	0	0	959	0	0	959	0
Other infrastructure	356	152	204	0	0	356	0	0	356	0
Total Infrastructure	56,729	8,277	15,672	16,013	16,767	56,729	21,622	1,100	24,407	9,600
Total Capital Works Expenditure	98,487	28,157	22,633	22,160	25,537	98,487	25,992	12,528	47,857	12,110

2022-23	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	2,735	2,735	0	0	0	2,735	0	1,256	1,479	0
Total Land	2,735	2,735	0	0	0	2,735	0	1,256	1,479	0
Buildings	11,133	1,292	5,112	1,716	3,012	11,133	1,479	1,533	8,121	0
Total Buildings	11,133	1,292	5,112	1,716	3,012	11,133	1,479	1,533	8,121	0
Total Property	13,868	4,027	5,112	1,716	3,012	13,868	1,479	2,788	9,600	0
Plant and Equipment										
Plant, machinery and equipment	2,792	154	2,638	0	0	2,792	0	0	2,792	0
Fixtures, fittings and furniture	144	8	128	8	0	144	0	0	144	0
Computers and telecommunications	1,006	0	0	1,006	0	1,006	0	0	1,006	0
Total Plant and Equipment	3,942	162	2,767	1,014	0	3,942	0	0	3,942	0
Infrastructure										
Roads	39,265	700	11,777	17,720	9,068	39,265	16,958	9,068	13,239	0
Bridges	400	0	320	80	0	400	0	0	400	0
Footpaths and cycleways	1,432	708	703	21	0	1,432	0	0	1,432	0
Drainage	963	0	849	114	0	963	0	0	963	0
Recreational, leisure and community facilities	8,456	3,218	2,064	1,486	1,688	8,456	0	1,674	6,783	0
Parks, open space and streetscapes	1,922	750	1,002	137	34	1,922	0	0	1,922	0
Off street car parks	125	0	125	0	0	125	0	0	125	0
Other infrastructure	450	245	205	0	0	450	0	0	450	0
Total Infrastructure	53,014	5,621	17,046	19,557	10,790	53,014	16,958	10,741	25,314	0
Total Capital Works Expenditure	70,824	9,810	24,925	22,287	13,802	70,824	18,438	13,530	38,856	0

4.6 Summary of Planned Capital Works Expenditure
For the four years ended 30 June 2025

2023-24	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	1,459	1,459	0	0	0	1,459	0	0	1,459	0
Total Land	1,459	1,459	0	0	0	1,459	0	0	1,459	0
Buildings	25,544	5,485	5,370	4,819	9,870	25,544	0	9,870	15,675	0
Total Buildings	25,544	5,485	5,370	4,819	9,870	25,544	0	9,870	15,675	0
Total Property	27,004	6,944	5,370	4,819	9,870	27,004	0	9,870	17,134	0
Plant and Equipment										
Plant, machinery and equipment	3,045	155	2,890	0	0	3,045	0	0	3,045	0
Fixtures, fittings and furniture	139	8	124	8	0	139	0	0	139	0
Computers and telecommunications	516	0	0	516	0	516	0	0	516	0
Total Plant and Equipment	3,701	163	3,014	524	0	3,701	0	0	3,701	0
Infrastructure										
Roads	45,589	2,355	13,447	20,186	9,601	45,589	26,470	9,601	9,519	0
Bridges	406	0	325	81	0	406	0	0	406	0
Footpaths and cycleways	1,585	841	720	25	0	1,585	0	0	1,585	0
Drainage	974	0	858	116	0	974	0	0	974	0
Recreational, leisure and community facilities	1,817	304	525	418	569	1,816	0	554	1,263	0
Parks, open space and streetscapes	1,440	786	579	37	37	1,440	0	0	1,440	0
Off street car parks	128	0	128	0	0	128	0	0	128	0
Other infrastructure	335	129	206	0	0	336	0	0	335	0
Total Infrastructure	52,275	4,415	16,789	20,864	10,207	52,275	26,470	10,154	15,650	0
Total Capital Works Expenditure	82,979	11,522	25,173	26,207	20,077	82,979	26,470	20,024	36,484	0
2024-25										
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	1,439	1,439	0	0	0	1,439	0	0	1,439	0
Total Land	1,439	1,439	0	0	0	1,439	0	0	1,439	0
Buildings	12,880	318	2,920	1,163	8,479	12,880	0	0	12,880	0
Total Buildings	12,880	318	2,920	1,163	8,479	12,880	0	0	12,880	0
Total Property	14,319	1,757	2,920	1,163	8,479	14,319	0	0	14,319	0
Plant and Equipment										
Plant, machinery and equipment	2,916	312	2,604	0	0	2,916	0	0	2,916	0
Fixtures, fittings and furniture	145	8	130	8	0	145	0	0	145	0
Computers and telecommunications	519	0	0	519	0	519	0	0	519	0
Total Plant and Equipment	3,581	319	2,734	527	0	3,581	0	0	3,581	0
Infrastructure										
Roads	36,486	979	13,667	19,651	2,189	36,486	0	2,189	8,988	25,309
Bridges	415	0	332	83	0	415	0	0	415	0
Footpaths and cycleways	1,654	918	711	25	0	1,654	0	0	1,654	0
Drainage	985	0	868	117	0	985	0	0	985	0
Recreational, leisure and community facilities	7,385	529	1,268	469	5,120	7,385	0	2,301	5,084	0
Parks, open space and streetscapes	1,717	1,133	508	38	38	1,717	0	0	1,717	0
Off street car parks	131	0	131	0	0	131	0	0	131	0
Other infrastructure	437	229	208	0	0	437	0	0	437	0
Total Infrastructure	49,211	3,788	17,693	20,383	7,346	49,211	0	4,490	19,411	25,309
Total Capital Works Expenditure	67,110	5,865	23,347	22,073	15,825	67,110	0	4,490	37,311	25,309

5. Financial performance indicators

The following table highlights Council’s current and projected performance across a range of key financial performance indicators. These indicators provide a useful analysis of Council’s financial position and performance and should be interpreted in the context of the organisation’s objectives.

The financial performance indicators below are the prescribed financial performance indicators contained in Part 3 of Schedule 3 of the *Local Government (Planning and Reporting) Regulations 2020, unless otherwise stated*. Results against these indicators will be reported in Council’s Performance Statement included in the Annual Report.

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2021-25 +/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	(2.54%)	1.65%	(0.19%)	0.40%	1.02%	1.21%	+
Liquidity									
Working Capital	Current assets / current liabilities	2	216%	294%	215%	220%	211%	239%	+
Unrestricted cash	Unrestricted cash / current liabilities	3	46%	17%	20%	(0%)	(6%)	(4%)	-
Unrestricted cash (VAGO)	Unrestricted cash / current liabilities	3	46%	102%	79%	66%	56%	62%	-
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	34%	31%	38%	34%	30%	26%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		14%	4%	3%	3%	3%	3%	o
Indebtedness	Non-current liabilities / own source revenue		40%	46%	51%	47%	43%	38%	+
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	5	79%	106%	155%	159%	166%	143%	-
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	6	73%	76%	77%	78%	79%	79%	-
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.30%	0.31%	0.29%	0.29%	0.29%	0.29%	o

5. Financial performance indicators

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2021-25 +/-
Efficiency									
Expenditure level	Total expenses / no. of property assessments		\$2,800	\$2,635	\$2,701	\$2,676	\$2,677	\$2,696	o
Revenue level	Total rate revenue / no. of property assessments		\$1,696	\$1,733	\$1,747	\$1,769	\$1,795	\$1,826	+

Key to Forecast Trend:

- + Forecasts improvement in Council's financial performance/financial position indicator
- o Forecasts that Council's financial performance/financial position indicator will be steady
- Forecasts deterioration in Council's financial performance/financial position indicator

Notes to indicators

1. Adjusted underlying result – An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. A key goal of the Budget is to maintain an adjusted underlying surplus in the long term. The adjusted underlying result reduces to a deficit in 2021-22, but returns to a steadily increasing surplus thereafter into the future.

2. Working Capital – The proportion of current liabilities represented by current assets. Working capital is budgeted to steadily increase over the four year period, with increasing operating cash flows building cash and cash equivalent balances at a greater rate than current liabilities as trade and other payables decrease.

3. Unrestricted cash – Unrestricted cash is impacted by funds set aside for Developers contribution and other trust funds. The LGPRF ratio excludes long term investments from unrestricted cash, hence the difference to the VAGO indicator. Long term investments are appropriately managed to be available to cover commitments if required.

4. Loans & Borrowings – Council's current plan includes borrowings for capital expenditure. The loans and borrowing balance decreases over the period due to repayments of existing loans being higher than the value of drawdown of new loans during the period.

5. Asset renewal and upgrade – This percentage indicates the extent of Council's asset renewals and upgrades against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 indicates its assets are deteriorating faster than asset renewal. Future capital expenditure will be required to renew assets. Cardinia Shire offers urban and rural landscapes and strives to balance the needs of growth, interface, and rural environments. This adds pressure for new and renewal assets as Council strives to balance individual town needs. Although the renewal provision is strong, the trend over the period starts reducing in 2024/25. Council will renew assets where resources are available and will actively advocate and seek grant funding to increase new and upgrade opportunities. Council will need to prioritise renewal projects to direct limited renewal funds where they are most needed, and closely monitor the impacts of not achieving sufficient asset renewal.

6. Rates Concentration – Reflects the extent of reliance on rate revenues to fund Council's ongoing services. Council strives to diversify its revenue sources in order to reduce the reliance on rates revenue. The trend over the period indicates Council is more reliant on rate revenue to fund ongoing operations. Additional funding helps fund key services in addition to enhancing service delivery.

6.1 Fees and Charges Schedule							
This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2021-22.							
Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in Council's policy or legislation.							
				2020/21 Adopted	2021/22 Proposed	Change 2020/21 to 2021/22	
	Fee Classification	Pricing Method (Non Statutory Fees only)	GST Applicable	(Inc GST if applicable)	(Inc GST if applicable)	\$	%
Active Communities							
Beaconsfield Community Centre							
Please phone 8768 4400 for the current hire rates							
Cardinia Cultural Centre							
New Meeting Room							
Expo rate (10 hours+) - Standard	Non Statutory Fee	Market price	Yes	458.00	465.00	7.00	1.5%
Expo rate (10 hours+) - Community Group	Non Statutory Fee	Market price	Yes	400.00	406.00	6.00	1.5%
8 hours - Standard	Non Statutory Fee	Market price	Yes	318.00	323.00	5.00	1.6%
8 hours - Community Group	Non Statutory Fee	Market price	Yes	281.00	285.00	4.00	1.4%
4 hours - Standard	Non Statutory Fee	Market price	Yes	183.00	186.00	3.00	1.6%
4 hours - Community Group	Non Statutory Fee	Market price	Yes	156.00	158.00	2.00	1.3%
Staff Recovery							
Technicians	Non Statutory Fee	Market price	Yes	59.00	60.00	1.00	1.7%
Ushers	Non Statutory Fee	Market price	Yes	43.00	44.00	1.00	2.3%
Ticketing fees							
Ticket set	Non Statutory Fee	Market price	Yes	192.70	196.00	3.30	1.7%
Subsequent ticket sets	Non Statutory Fee	Market price	Yes	96.35	98.00	1.65	1.7%
Standard Booking fee	Non Statutory Fee	Market price	Yes	3.00	3.05	0.05	1.7%
Inside Charge	Non Statutory Fee	Market price	Yes	2.50	3.00	0.50	20.0%
Comp Ticket Booking fee	Non Statutory Fee	Market price	Yes	2.00	2.03	0.03	1.5%
Administration levy 3.5% on all EFTPOS and CC sales administered at Centre							
Amphitheatre							
Amphitheatre hire	Non Statutory Fee	Market price	Yes	238.00	242.00	4.00	1.7%
3 Phase power - provision thereof	Non Statutory Fee	Market price	Yes	200.00	203.00	3.00	1.5%
Theatre							
Stage extension	Non Statutory Fee	Market price	Yes	501.00	509.00	8.00	1.6%
Orchestra Pit	Non Statutory Fee	Market price	Yes	344.00	349.00	5.00	1.5%
Performance per hour (includes 1 tech) - Standard	Non Statutory Fee	Market price	Yes	270.00	274.00	4.00	1.5%
Performance per hour (includes 1 tech) - Not for Profit	Non Statutory Fee	Market price	Yes	215.00	218.00	3.00	1.4%
White light rehearsal per hour (includes 1 tech) - Standard	Non Statutory Fee	Market price	Yes	205.00	208.00	3.00	1.5%
White light rehearsal per hour (includes 1 tech) - Not for Profit	Non Statutory Fee	Market price	Yes	162.00	164.00	2.00	1.2%
CCC Lakeview/Dance Room							
Artists' Studios (Combined Room) & Existing Dance Room							
Expo rate (10 hours+) - Standard	Non Statutory Fee	Market price	Yes	884.00	897.00	13.00	1.5%
Expo rate (10 hours+) - Community Group	Non Statutory Fee	Market price	Yes	749.00	760.00	11.00	1.5%
8 hours - Standard	Non Statutory Fee	Market price	Yes	615.00	624.00	9.00	1.5%
8 hours - Community Group	Non Statutory Fee	Market price	Yes	529.00	537.00	8.00	1.5%
4 hours - Standard	Non Statutory Fee	Market price	Yes	356.00	361.00	5.00	1.4%
4 hours - Community Group	Non Statutory Fee	Market price	Yes	308.00	313.00	5.00	1.6%
When used as overflow Dressing Room	Non Statutory Fee	Market price	Yes	109.00	111.00	2.00	1.8%
Banquet Room (incl. Lakeview & Dance rooms)							
Expo rate (10 hours+) - Standard	Non Statutory Fee	Market price	Yes	1,777.00	1,804.00	27.00	1.5%
Expo rate (10 hours+) - Community Group	Non Statutory Fee	Market price	Yes	1,508.00	1,531.00	23.00	1.5%
8 hours - Standard	Non Statutory Fee	Market price	Yes	1,238.00	1,257.00	19.00	1.5%
8 hours - Community Group	Non Statutory Fee	Market price	Yes	1,051.00	1,067.00	16.00	1.5%
4 hours - Standard	Non Statutory Fee	Market price	Yes	711.00	722.00	11.00	1.5%
4 hours - Community Group	Non Statutory Fee	Market price	Yes	603.00	612.00	9.00	1.5%
Lakeview Room & New Gallery							
Expo rate (10 hours+) - Standard	Non Statutory Fee	Market price	Yes	942.00	956.00	14.00	1.5%
Expo rate (10 hours+) - Community Group	Non Statutory Fee	Market price	Yes	808.00	820.00	12.00	1.5%
8 hours - Standard	Non Statutory Fee	Market price	Yes	667.00	677.00	10.00	1.5%
8 hours - Community Group	Non Statutory Fee	Market price	Yes	562.00	570.00	8.00	1.4%
4 hours - Standard	Non Statutory Fee	Market price	Yes	377.00	383.00	6.00	1.6%
4 hours - Community Group	Non Statutory Fee	Market price	Yes	324.00	329.00	5.00	1.5%
CCC Gallery							
Old Gallery Room							
Expo rate (10 hours+) - Standard	Non Statutory Fee	Market price	Yes	517.00	525.00	8.00	1.5%
Expo rate (10 hours+) - Community Group	Non Statutory Fee	Market price	Yes	431.00	437.00	6.00	1.4%
8 hours - Standard	Non Statutory Fee	Market price	Yes	361.00	366.00	5.00	1.4%
8 hours - Community Group	Non Statutory Fee	Market price	Yes	308.00	313.00	5.00	1.6%
4 hours - Standard	Non Statutory Fee	Market price	Yes	205.00	208.00	3.00	1.5%
4 hours - Community Group	Non Statutory Fee	Market price	Yes	178.00	181.00	3.00	1.7%
Community Recreation							
Council Managed Recreation Reserves - Casual hire rates							
Corporate - per hour	Non Statutory Fee	Market price	Yes	78.00	79.00	1.00	1.3%
Non Cardinia based Sporting Clubs - per hour	Non Statutory Fee	Market price	Yes	61.00	62.00	1.00	1.6%
Cardinia based Sporting Clubs - per hour	Non Statutory Fee	Market price	Yes	50.00	51.00	1.00	2.0%
Non Cardinia Schools - per hour	Non Statutory Fee	Market price	Yes	34.00	35.00	1.00	2.9%
Cardinia Schools - per hour	Non Statutory Fee	Market price	Yes	26.00	26.39	0.39	1.5%
James Bathe Recreation Reserve							
Ovals (Seasonal use 6 months, summer and winter)	Non Statutory Fee	Market price	Yes	1,406.00	1,427.00	21.00	1.5%
Netball courts (2) - full year	Non Statutory Fee	Market price	Yes	652.00	662.00	10.00	1.5%
Netball courts (2) -seasonal use (6 months)	Non Statutory Fee	Market price	Yes	326.00	331.00	5.00	1.5%
Personal trainers in a public place (New Schedule below)	Non Statutory Fee	N/A	Yes	200.00	-	200.00	-100.0%

6.1 Fees and Charges Schedule							
This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2021-22. Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in Council's policy or legislation.							
	Fee Classification	Pricing Method (Non Statutory Fees only)	GST Applicable	2020/21	2021/22	Change	
				Adopted	Proposed	2020/21 to	2021/22
				(Inc GST if applicable)	(Inc GST if applicable)	\$	%
Public event bookings (only for commercial or for-profit organisations)	Non Statutory Fee	Market price	Yes	140.00	142.00	2.00	1.4%
Pavilion Community Space (no kitchen)	Non Statutory Fee	Market price	Yes	\$30 p/hr Commercial rate. \$20 p/hr Community Group rate.	\$30 p/hr Commercial rate. \$20 p/hr Community Group rate.		
Pavilion Community Space (with kitchen)	Non Statutory Fee	Market price	Yes	\$40 p/hr Commercial rate. \$20 p/hr Community Group rate.	\$40 p/hr Commercial rate. \$20 p/hr Community Group rate.		
Public market space hire (only for commercial or for-profit organisations)	Non Statutory Fee	Market price	Yes	\$200 per annum	\$200 per annum		
Tynong North Community Hall							
Corporate - per hr	Non Statutory Fee	Market price	Yes	25.50	26.00	0.50	2.0%
Ongoing - long term bookings - per booking	Non Statutory Fee	Market price	Yes	15.50	16.00	0.50	3.2%
Community/ casual use - per hr	Non Statutory Fee	Market price	Yes	13.00	13.20	0.20	1.5%
Don Jackson Recreation Reserve							
Oval (Seasonal use 6 months, summer and winter)	Non Statutory Fee	Market price	Yes	1,406.00	1,427.00	21.00	1.5%
Personal trainers in a public place (New Schedule below)	Non Statutory Fee	N/A	Yes	200.00	-	200.00	-100.0%
Public event bookings (only for commercial or for-profit organisations)	Non Statutory Fee	Market price	Yes	140.00	142.00	2.00	1.4%
Public market space hire (only for commercial or for-profit organisations)	Non Statutory Fee	Market price	Yes	\$200 per annum	\$200 per annum		
Heatherbrae Recreation Reserve							
Oval (Seasonal use 6 months, summer and winter)	Non Statutory Fee	Market price	Yes	1,406.00	1,427.00	21.00	1.5%
Netball courts (2) - full year	Non Statutory Fee	Market price	Yes	652.00	662.00	10.00	1.5%
Personal trainers in a public place (New Schedule below)	Non Statutory Fee	N/A	Yes	200.00	-	200.00	-100.0%
Public event bookings (only for commercial or for-profit organisations)	Non Statutory Fee	Market price	Yes	140.00	142.00	2.00	1.4%
Pavilion Community Space (no kitchen)	Non Statutory Fee	Market price	Yes	\$30 p/hr Commercial rate. \$20 p/hr Community Group rate.	\$30 p/hr Commercial rate. \$20 p/hr Community Group rate.		
Pavilion Community Space (with kitchen)	Non Statutory Fee	Market price	Yes	\$40 p/hr Commercial rate. \$20 p/hr Community Group rate.	\$40 p/hr Commercial rate. \$20 p/hr Community Group rate.		
Public market space hire (only for commercial or for-profit organisations)	Non Statutory Fee	Market price	Yes	\$200 per annum	\$200 per annum		
IYU Recreation Reserve							
IYU Recreation Reserve - Northern / Junior Turf Soccer	Non Statutory Fee	Market price	Yes	941.00	955.00	14.00	1.5%
IYU Recreation Reserve - Southern / Senior Turf Soccer	Non Statutory Fee	Market price	Yes	703.00	714.00	11.00	1.6%
Pavilion Community Space (no kitchen)	Non Statutory Fee	Market price	Yes	\$30 p/hr Commercial rate. \$20 p/hr Community Group rate.	\$30 p/hr Commercial rate. \$20 p/hr Community Group rate.		
Pavilion Community Space (with kitchen)	Non Statutory Fee	Market price	Yes	\$40 p/hr Commercial rate. \$20 p/hr Community Group rate.	\$40 p/hr Commercial rate. \$20 p/hr Community Group rate.		
Synthetic Soccer Pitch - Full Pitch, no lights							
Corporate - per hour	Non Statutory Fee	Market price	Yes	78.00	79.00	1.00	1.3%
Non Cardinia based Sporting Clubs - per hour	Non Statutory Fee	Market price	Yes	61.00	62.00	1.00	1.6%
Cardinia based Sporting Clubs - per hour	Non Statutory Fee	Market price	Yes	50.00	51.00	1.00	2.0%
Non Cardinia Schools - per hour	Non Statutory Fee	Market price	Yes	34.00	35.00	1.00	2.9%
Cardinia Schools - per hour	Non Statutory Fee	Market price	Yes	26.00	26.39	0.39	1.5%
Synthetic Soccer Pitch - Full Pitch, with lights							
Corporate - per hour	Non Statutory Fee	Market price	Yes	94.00	95.00	1.00	1.1%
Non Cardinia based Sporting Clubs - per hour	Non Statutory Fee	Market price	Yes	78.00	79.00	1.00	1.3%
Cardinia based Sporting Clubs - per hour	Non Statutory Fee	Market price	Yes	68.00	69.00	1.00	1.5%
Non Cardinia Schools - per hour	Non Statutory Fee	Market price	Yes	45.00	46.00	1.00	2.2%
Cardinia Schools - per hour	Non Statutory Fee	Market price	Yes	34.00	35.00	1.00	2.9%
Synthetic Soccer Pitch - Half Pitch, no lights							
Corporate - per hour	Non Statutory Fee	Market price	Yes	61.00	62.00	1.00	1.6%
Non Cardinia based Sporting Clubs - per hour	Non Statutory Fee	Market price	Yes	45.00	46.00	1.00	2.2%
Cardinia based Sporting Clubs - per hour	Non Statutory Fee	Market price	Yes	34.00	35.00	1.00	2.9%
Non Cardinia Schools - per hour	Non Statutory Fee	Market price	Yes	26.00	26.39	0.39	1.5%
Cardinia Schools - per hour	Non Statutory Fee	Market price	Yes	19.00	19.29	0.29	1.5%
Synthetic Soccer Pitch - Half Pitch, with lights							
Corporate - per hour	Non Statutory Fee	Market price	Yes	73.00	74.00	1.00	1.4%
Non Cardinia based Sporting Clubs - per hour	Non Statutory Fee	Market price	Yes	56.00	57.00	1.00	1.8%
Cardinia based Sporting Clubs - per hour	Non Statutory Fee	Market price	Yes	45.00	46.00	1.00	2.2%

6.1 Fees and Charges Schedule							
This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2021-22.							
Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in Council's policy or legislation.							
				2020/21 Adopted	2021/22 Proposed	Change 2020/21 to 2021/22	
	Fee Classification	Pricing Method (Non Statutory Fees only)	GST Applicable	(Inc GST if applicable)	(Inc GST if applicable)	\$	%
Non Cardinia Schools - per hour	Non Statutory Fee	Market price	Yes	34.00	35.00	1.00	2.9%
Cardinia Schools - per hour	Non Statutory Fee	Market price	Yes	24.00	24.36	0.36	1.5%
Synthetic Soccer Pitch - Quarter Pitch, no lights							
Corporate - per hour	Non Statutory Fee	Market price	Yes	42.00	43.00	1.00	2.4%
Non Cardinia based Sporting Clubs - per hour	Non Statutory Fee	Market price	Yes	34.00	35.00	1.00	2.9%
Cardinia based Sporting Clubs - per hour	Non Statutory Fee	Market price	Yes	24.00	24.36	0.36	1.5%
Non Cardinia Schools - per hour	Non Statutory Fee	Market price	Yes	19.00	19.29	0.29	1.5%
Cardinia Schools - per hour	Non Statutory Fee	Market price	Yes	14.00	14.21	0.21	1.5%
Synthetic Soccer Pitch - Quarter Pitch, with lights							
Corporate - per hour	Non Statutory Fee	Market price	Yes	50.00	51.00	1.00	2.0%
Non Cardinia based Sporting Clubs - per hour	Non Statutory Fee	Market price	Yes	41.00	42.00	1.00	2.4%
Cardinia based Sporting Clubs - per hour	Non Statutory Fee	Market price	Yes	31.00	31.47	0.47	1.5%
Non Cardinia Schools - per hour	Non Statutory Fee	Market price	Yes	24.00	24.36	0.36	1.5%
Cardinia Schools - per hour	Non Statutory Fee	Market price	Yes	19.00	19.29	0.29	1.5%
Lakeside Recreation Reserve							
Oval (Seasonal use 6 months, summer and winter)	Non Statutory Fee	Market price	Yes	1,406.00	1,427.00	21.00	1.5%
Personal trainers in a public place (New Schedule below)	Non Statutory Fee	N/A	Yes	200.00	-	200.00	-100.0%
Public event bookings (only for commercial or for-profit organisations)	Non Statutory Fee	Market price	Yes	140.00	142.00	2.00	1.4%
Public market space hire (only for commercial or for-profit organisations)	Non Statutory Fee	Market price	Yes	\$200 per annum	\$200 per annum		
Nar Nar Goon Recreation Reserve							
Oval (Seasonal use 6 months, summer and winter)	Non Statutory Fee	Market price	Yes	1,406.00	1,427.00	21.00	1.5%
Netball Courts (full year)	Non Statutory Fee	Market price	Yes	1,304.00	1,324.00	20.00	1.5%
Tennis Courts (full year)	Non Statutory Fee	Market price	Yes	980.00	995.00	15.00	1.5%
Netball Courts (Seasonal use 6 months, summer and winter)	Non Statutory Fee	Market price	Yes	652.00	662.00	10.00	1.5%
Personal trainers in a public place (New Schedule below)	Non Statutory Fee	N/A	Yes	200.00	-	200.00	-100.0%
Public event bookings (only for commercial or for-profit organisations)	Non Statutory Fee	Market price	Yes	140.00	142.00	2.00	1.4%
Public market space hire (only for commercial or for-profit organisations)	Non Statutory Fee	Market price	Yes	\$200 per annum	\$200 per annum		
O'Neil Road Recreation Reserve							
Oval (Seasonal use 6 months, summer and winter)	Non Statutory Fee	Market price	Yes	1,406.00	1,427.00	21.00	1.5%
Personal trainers in a public place (New Schedule below)	Non Statutory Fee	N/A	Yes	200.00	-	200.00	-100.0%
Public event bookings (only for commercial or for-profit organisations)	Non Statutory Fee	Market price	Yes	140.00	142.00	2.00	1.4%
Public market space hire (only for commercial or for-profit organisations)	Non Statutory Fee	Market price	Yes	\$200 per annum	\$200 per annum		
Toomuc Recreation Reserve							
Oval (Seasonal use 6 months, summer and winter)	Non Statutory Fee	Market price	Yes	1,406.00	1,427.00	21.00	1.5%
Baseball diamonds (2)	Non Statutory Fee	Market price	Yes	1,000.00	1,015.00	15.00	1.5%
Netball courts (2) - full year	Non Statutory Fee	Market price	Yes	652.00	662.00	10.00	1.5%
Netball courts (2) - seasonal use	Non Statutory Fee	Market price	Yes	326.00	331.00	5.00	1.5%
Personal trainers in a public place (New Schedule below)	Non Statutory Fee	N/A	Yes	200.00	-	200.00	-100.0%
Public market space hire (only for commercial or for-profit organisations)	Non Statutory Fee	Market price	Yes	140.00	142.00	2.00	1.4%
Public event bookings (only for commercial or for-profit organisations)	Non Statutory Fee	Market price	Yes	\$200 per annum	\$200 per annum		
Kooweerup Community Complex							
Kooweerup Community Complex	Non Statutory Fee	N/A					
Passive Reserves							
Public event bookings (only for commercial or for-profit organisations)	Non Statutory Fee	Market price	Yes	200.00	203.00	3.00	1.5%
Personal trainers in a public place (New Schedule below)	Non Statutory Fee	N/A	Yes	\$300 per annum	-		
Public market space hire (only for commercial or for-profit organisations)	Non Statutory Fee	Market price	Yes	\$200 per annum	\$200 per annum		
Personal trainers on all Passive and Active Reserves (New Schedule)							
Winter Apr 1 to Sep 30							
Up to 5 sessions	Non Statutory Fee	Market price	Yes		150.00	150.00	
6 – 10 sessions	Non Statutory Fee	Market price	Yes		250.00	250.00	
Summer Oct 1 to Mar 31							
Up to 5 sessions	Non Statutory Fee	Market price	Yes		250.00	250.00	
6 – 10 sessions	Non Statutory Fee	Market price	Yes		350.00	350.00	
Annual (must be renewed by 30 June each year)							
Up to 5 sessions	Non Statutory Fee	Market price	Yes		350.00	350.00	
6-10 sessions	Non Statutory Fee	Market price	Yes		550.00	550.00	

6.1 Fees and Charges Schedule							
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Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in Council's policy or legislation.							
				2020/21 Adopted	2021/22 Proposed	Change 2020/21 to 2021/22	
	Fee Classification	Pricing Method (Non Statutory Fees only)	GST Applicable	(Inc GST if applicable)	(Inc GST if applicable)	\$	%
Emerald Lake Park							
Amphitheatre Hire - Bunerong	Non Statutory Fee	Market price	Yes	243.00	247.00	4.00	1.6%
Amphitheatre Hire - Carl Stemp	Non Statutory Fee	Market price	Yes	130.00	132.00	2.00	1.5%
Amphitheatre Hire - Gus Ryberg	Non Statutory Fee	Market price	Yes	325.00	330.00	5.00	1.5%
Amphitheatre Hire - The Gums	Non Statutory Fee	Market price	Yes	130.00	132.00	2.00	1.5%
Amphitheatre Hire - The Pines	Non Statutory Fee	Market price	Yes	130.00	132.00	2.00	1.5%
Lakeside Meeting Room Community Group (4 hours)	Non Statutory Fee	Market price	Yes	156.00	158.00	2.00	1.3%
Lakeside Meeting Room Community Group (8 hours)	Non Statutory Fee	Market price	Yes	281.00	285.00	4.00	1.4%
Lakeside Meeting Room Standard (4 hours)	Non Statutory Fee	Market price	Yes	183.00	186.00	3.00	1.6%
Lakeside Meeting Room Standard (8 hours)	Non Statutory Fee	Market price	Yes	318.00	323.00	5.00	1.6%
Parking - 2 hour	Non Statutory Fee	Market price	Yes	2.00	2.03	0.03	1.5%
Parking - all day	Non Statutory Fee	Market price	Yes	6.00	6.09	0.09	1.5%
Shelter Hire - Boatshed	Non Statutory Fee	Market price	Yes	146.00	148.00	2.00	1.4%
Shelter Hire - Lakeside	Non Statutory Fee	Market price	Yes	146.00	148.00	2.00	1.4%
Shelter Hire - Poolside	Non Statutory Fee	Market price	Yes	146.00	148.00	2.00	1.4%
Weddings (Gardens)	Non Statutory Fee	Market price	Yes	500.00	508.00	8.00	1.6%
Weddings (Lakeside)	Non Statutory Fee	Market price	Yes	700.00	711.00	11.00	1.6%
Pakenham Hall Operations							
Community Hall - Community Group - per hour	Non Statutory Fee	Market price	Yes	59.00	60.00	1.00	1.7%
Community Hall - Standard - per hour	Non Statutory Fee	Market price	Yes	73.00	74.00	1.00	1.4%
Community Hall & Kitchen - Community Group - per hour	Non Statutory Fee	Market price	Yes	66.00	67.00	1.00	1.5%
Community Hall & Kitchen - Standard - per hour	Non Statutory Fee	Market price	Yes	86.00	87.00	1.00	1.2%
Community Hall & Supper Room - Community Group - per hour	Non Statutory Fee	Market price	Yes	66.00	67.00	1.00	1.5%
Community Hall & Supper Room - Standard - per hour	Non Statutory Fee	Market price	Yes	81.00	82.00	1.00	1.2%
Community Hall, Supper Room & Kitchen - Community Group - per hour	Non Statutory Fee	Market price	Yes	81.00	82.00	1.00	1.2%
Community Hall, Supper Room & Kitchen - Standard - per hour	Non Statutory Fee	Market price	Yes	95.00	96.00	1.00	1.1%
Kitchen - Community Group - per hour	Non Statutory Fee	Market price	Yes	49.00	50.00	1.00	2.0%
Kitchen - Standard - per hour	Non Statutory Fee	Market price	Yes	66.00	67.00	1.00	1.5%
Supper Room - Community Group - per hour	Non Statutory Fee	Market price	Yes	49.00	50.00	1.00	2.0%
Supper Room - Standard - per hour	Non Statutory Fee	Market price	Yes	66.00	67.00	1.00	1.5%
Supper Room & Kitchen - Community Group - per hour	Non Statutory Fee	Market price	Yes	59.00	60.00	1.00	1.7%
Supper Room & Kitchen - Standard - per hour	Non Statutory Fee	Market price	Yes	76.00	77.00	1.00	1.3%
Holm Park Road Recreation Reserve Community Room							
Ovals (Seasonal use 6 months, summer and winter)	Non Statutory Fee	Market price	Yes	1,406.00	1,427.00	21.00	1.5%
Netball courts (4) - full year	Non Statutory Fee	Market price	Yes	1,304.00	1,324.00	20.00	1.5%
Personal trainers in a public place (New Schedule above)	Non Statutory Fee	N/A	Yes	200.00	-	200.00	-100.0%
Public event bookings (only for commercial or for-profit organisations)	Non Statutory Fee	Market price	Yes	140.00	142.00	2.00	1.4%
Pavilion Community Room	Non Statutory Fee	Market price	Yes	\$28 p/hr Non-Community Group. \$14 p/hr Community Group	\$28 p/hr Non-Community Group. \$14 p/hr Community Group		
Public market space hire (only for commercial or for-profit organisations)	Non Statutory Fee	Market price	Yes	\$200 per annum	\$200 per annum		
Community & Family Services							
Child & Family Services							
Kindergarten Central Enrolment	Non Statutory Fee	Subsidised Price	No	29.00	29.00	-	0.0%
Family Centres and Children's Centres - Community groups							
Community room full day	Non Statutory Fee	Subsidised Price	Yes	45.50	46.18	0.68	1.5%
Committee Room full day	Non Statutory Fee	Subsidised Price	Yes	34.50	35.02	0.52	1.5%
Activity room (half room) full day	Non Statutory Fee	Subsidised Price	Yes	34.50	35.02	0.52	1.5%
Community room half day	Non Statutory Fee	Subsidised Price	Yes	22.50	22.84	0.34	1.5%
Committee room half day	Non Statutory Fee	Subsidised Price	Yes	17.20	17.46	0.26	1.5%
Activity room (half room) half day	Non Statutory Fee	Subsidised Price	Yes	17.20	17.46	0.26	1.5%
Family Centres and Children's Centres - Not for profit							
Community room full day	Non Statutory Fee	Subsidised Price	Yes	80.00	81.20	1.20	1.5%
Committee room full day	Non Statutory Fee	Subsidised Price	Yes	68.00	69.02	1.02	1.5%
Activity room (half room) full day	Non Statutory Fee	Subsidised Price	Yes	68.00	69.02	1.02	1.5%
Consult room full day	Non Statutory Fee	Subsidised Price	Yes	68.00	69.02	1.02	1.5%
Community Room half day	Non Statutory Fee	Subsidised Price	Yes	40.00	40.60	0.60	1.5%
Committee Room half day	Non Statutory Fee	Subsidised Price	Yes	34.00	34.51	0.51	1.5%
Activity room (half room) half day	Non Statutory Fee	Subsidised Price	Yes	34.00	34.51	0.51	1.5%
Consult room half day	Non Statutory Fee	Subsidised Price	Yes	34.00	34.51	0.51	1.5%

6.1 Fees and Charges Schedule							
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				2020/21 Adopted	2021/22 Proposed	Change 2020/21 to 2021/22	
	Fee Classification	Pricing Method (Non Statutory Fees only)	GST Applicable	(Inc GST if applicable)	(Inc GST if applicable)	\$	%
Family Centres and Children's Centres - Private/for profit							
Community room full day	Non Statutory Fee	Market price	Yes	160.00	162.40	2.40	1.5%
Committee room full day	Non Statutory Fee	Market price	Yes	136.00	138.04	2.04	1.5%
Activity room (half room) full day	Non Statutory Fee	Market price	Yes	136.00	138.04	2.04	1.5%
Consult room full day	Non Statutory Fee	Market price	Yes	136.00	138.04	2.04	1.5%
Community room half day	Non Statutory Fee	Market price	Yes	80.00	81.20	1.20	1.5%
Committee room half day	Non Statutory Fee	Market price	Yes	68.00	69.02	1.02	1.5%
Activity room (half room) half day	Non Statutory Fee	Market price	Yes	68.00	69.02	1.02	1.5%
Consult room - half day	Non Statutory Fee	Market price	Yes	68.00	69.02	1.02	1.5%
Community Halls Private/Community Groups							
Full Day	Non Statutory Fee	Subsidised Price	Yes	215.00	218.23	3.23	1.5%
Bond	Non Statutory Fee	Subsidised Price	No	150.00	152.25	2.25	1.5%
Half day / evening (up to 4 hours)	Non Statutory Fee	Subsidised Price	Yes	107.50	109.11	1.61	1.5%
Two hour (min)	Non Statutory Fee	Subsidised Price	Yes	64.50	65.47	0.97	1.5%
Community Halls Private/for profit							
Bond	Non Statutory Fee	Subsidised Price	No	500.00	507.50	7.50	1.5%
Full Day	Non Statutory Fee	Market price	Yes	455.00	461.83	6.83	1.5%
Half day / evening (up to 4 hours)	Non Statutory Fee	Market price	Yes	235.00	238.53	3.53	1.5%
Two hour (min)	Non Statutory Fee	Market price	Yes	130.00	131.95	1.95	1.5%
Community Halls Private/Not for profit							
Full Day	Non Statutory Fee	Subsidised Price	Yes	215.00	218.23	3.23	1.5%
Bond	Non Statutory Fee	Subsidised Price	No	150.00	152.25	2.25	1.5%
Half day / evening (up to 4 hours)	Non Statutory Fee	Subsidised Price	Yes	107.50	109.11	1.61	1.5%
Two hour (min)	Non Statutory Fee	Subsidised Price	Yes	64.50	65.47	0.97	1.5%
Community or Multipurpose Room - Community Groups							
Bond	Non Statutory Fee	Subsidised Price	No	150.00	152.25	2.25	1.5%
Full Day	Non Statutory Fee	Subsidised Price	Yes	45.50	46.18	0.68	1.5%
Half day / evening (up to 4 hours)	Non Statutory Fee	Subsidised Price	Yes	22.50	22.84	0.34	1.5%
Two hour (min)	Non Statutory Fee	Subsidised Price	Yes	11.25	11.42	0.17	1.5%
Community or Multipurpose Room - for profit							
Bond	Non Statutory Fee	Subsidised Price	No	500.00	507.50	7.50	1.5%
Full Day	Non Statutory Fee	Subsidised Price	Yes	160.00	162.40	2.40	1.5%
Half day / evening (up to 4 hours)	Non Statutory Fee	Subsidised Price	Yes	80.00	81.20	1.20	1.5%
Two hour (min)	Non Statutory Fee	Subsidised Price	Yes	40.00	40.60	0.60	1.5%
Community or Multipurpose Room - Not for profit							
Bond	Non Statutory Fee	Subsidised Price	No	150.00	152.25	2.25	1.5%
Full Day	Non Statutory Fee	Subsidised Price	Yes	80.00	81.20	1.20	1.5%
Half day / evening (up to 4 hours)	Non Statutory Fee	Subsidised Price	Yes	40.00	40.60	0.60	1.5%
Two hour (min)	Non Statutory Fee	Subsidised Price	Yes	20.00	20.30	0.30	1.5%
Training, Meeting, Activity or Consult Room - Community Groups							
Bond	Non Statutory Fee	Subsidised Price	No	150.00	152.25	2.25	1.5%
Full Day	Non Statutory Fee	Subsidised Price	Yes	34.50	35.02	0.52	1.5%
Half day / evening (up to 4 hours)	Non Statutory Fee	Subsidised Price	Yes	17.20	17.46	0.26	1.5%
Two hour (min)	Non Statutory Fee	Subsidised Price	Yes	8.60	8.73	0.13	1.5%
Training, Meeting, Activity or Consult Room - for profit							
Bond	Non Statutory Fee	Subsidised Price	No	500.00	507.50	7.50	1.5%
Full Day	Non Statutory Fee	Subsidised Price	Yes	136.00	138.04	2.04	1.5%
Half day / evening (up to 4 hours)	Non Statutory Fee	Subsidised Price	Yes	68.00	69.02	1.02	1.5%
Two hour (min)	Non Statutory Fee	Subsidised Price	Yes	34.00	34.51	0.51	1.5%
Training, Meeting, Activity or Consult Room - Not for profit							
Bond	Non Statutory Fee	Subsidised Price	No	150.00	152.25	2.25	1.5%
Full Day	Non Statutory Fee	Subsidised Price	Yes	68.00	69.02	1.02	1.5%
Half day / evening (up to 4 hours)	Non Statutory Fee	Subsidised Price	Yes	34.00	34.51	0.51	1.5%
Two hour (min)	Non Statutory Fee	Subsidised Price	Yes	17.00	17.26	0.26	1.5%
Hills Hub							
Hills Hub Hall Space - Community Groups							
Full Day	Non Statutory Fee	Subsidised Price	Yes	215.00	218.23	3.23	1.5%
Bond	Non Statutory Fee	Subsidised Price	Yes	150.00	152.25	2.25	1.5%
Half day / evening (up to 4 hours)	Non Statutory Fee	Subsidised Price	Yes	107.50	109.11	1.61	1.5%
Hills Hub Hall Space - for profit							
Bond	Non Statutory Fee	Subsidised Price	Yes	500.00	507.50	7.50	1.5%
Full Day	Non Statutory Fee	Subsidised Price	Yes	455.00	461.83	6.83	1.5%
Half day / evening (up to 4 hours)	Non Statutory Fee	Subsidised Price	Yes	235.00	238.53	3.53	1.5%
Hills Hub Hall Space - Not for profit							
Full Day	Non Statutory Fee	Subsidised Price	Yes	215.00	218.23	3.23	1.5%
Bond	Non Statutory Fee	Subsidised Price	Yes	150.00	152.25	2.25	1.5%
Half day / evening (up to 4 hours)	Non Statutory Fee	Subsidised Price	Yes	107.50	109.11	1.61	1.5%

6.1 Fees and Charges Schedule							
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				2020/21 Adopted	2021/22 Proposed	Change 2020/21 to 2021/22	
	Fee Classification	Pricing Method (Non Statutory Fees only)	GST Applicable	(Inc GST if applicable)	(Inc GST if applicable)	\$	%
Youth Services							
My Place							
Casual Room Hire - Activity Room Full Day Rate	Non Statutory Fee	Subsidised Price	Yes	122.00	123.83	1.83	1.5%
Casual Room Hire - Activity Room Half Day Rate	Non Statutory Fee	Subsidised Price	Yes	61.00	61.92	0.92	1.5%
Casual Room Hire - Consulting Room Full Day Rate	Non Statutory Fee	Subsidised Price	Yes	84.00	85.26	1.26	1.5%
Casual Room Hire - Consulting Room Half Day Rate	Non Statutory Fee	Subsidised Price	Yes	45.00	45.68	0.68	1.5%
Casual Room Hire - Meeting Room Full Day Rate	Non Statutory Fee	Subsidised Price	Yes	111.00	112.67	1.67	1.5%
Regular Room Hire - Activity Room Full Day Rate	Non Statutory Fee	Subsidised Price	Yes	78.00	79.17	1.17	1.5%
Regular Room Hire - Activity Room Half Day Rate	Non Statutory Fee	Subsidised Price	Yes	39.00	39.59	0.59	1.5%
Regular Room Hire - Consulting Room Full Day Rate	Non Statutory Fee	Subsidised Price	Yes	50.00	50.75	0.75	1.5%
Regular Room Hire - Consulting Room Half Day Rate	Non Statutory Fee	Subsidised Price	Yes	28.00	28.42	0.42	1.5%
Regular Room Hire - Meeting Room Full Day Rate	Non Statutory Fee	Subsidised Price	Yes	67.00	68.01	1.01	1.5%
Regular Room Hire - Meeting Room Half Day Rate	Non Statutory Fee	Subsidised Price	Yes	34.00	34.51	0.51	1.5%
Note - Half Day - up to and including 4 hours, Day - 4 to 8 hours	Non Statutory Fee	N/A					
Regular Rates - 6 or more consecutive bookings	Non Statutory Fee	N/A					
The Point							
Full Day Casual Rate	Non Statutory Fee	Full Cost Recovery Price	Yes	140.00	142.10	2.10	1.5%
Full Day Regular Rate	Non Statutory Fee	Full Cost Recovery Price	Yes	70.00	101.50	31.50	45.0%
Half day Casual Rate	Non Statutory Fee	Full Cost Recovery Price	Yes	70.00	71.05	1.05	1.5%
Half Day Regular Rate	Non Statutory Fee	Full Cost Recovery Price	Yes	50.00	50.75	0.75	1.5%
Maternal & Child Health							
Breast Pump Kit Purchase - double - Not being provided any more	Non Statutory Fee	N/A	No	45.00	N/A		0.0%
Community Strengthening							
Fire Prevention							
Fail to Comply with a Notice (Fire Prevention Notice)	Statutory Fee		No	1,652.50	1,676.98	24.48	1.5%
Fire Prevention Works - Administration Fee	Non Statutory Fee	Full Cost Recovery Price	Yes	34.50	35.02	0.52	1.5%
Community Bus							
Community Bus hire fees	Non Statutory Fee	Subsidised Price	No	8.00	8.15	0.15	1.9%
Community Bus hire - COVID Cleaning costs	Non Statutory Fee	Full Cost Recovery Price	No	-	55.00	55.00	
Community Bus hire - COVID Cleaning costs (Weekend)	Non Statutory Fee	Full Cost Recovery Price	No	-	110.00	110.00	
Development & Compliance Services							
Animal Control							
Animal-related fines	Statutory Fee		No	As prescribed by State Government legislation	As prescribed by State Government legislation		
Animal Register inspection fees	Non Statutory Fee	Market price	No	40.00	40.50	0.50	1.3%
Animal Release Fee - Cat (as per contract)	Non Statutory Fee	Full Cost Recovery Price	Yes	175.00	177.63	2.63	1.5%
Animal Release Fee - Dog (as per contract)	Non Statutory Fee	Full Cost Recovery Price	Yes	225.00	228.38	3.38	1.5%
Animals - Excess numbers	Non Statutory Fee	Market price	No	84.05	85.00	0.95	1.1%
Animals - Excess numbers permit	Non Statutory Fee	Market price	No	84.05	85.00	0.95	1.1%
Animals - Fence off nature strip for grazing	Non Statutory Fee	Market price	No	176.30	179.00	2.70	1.5%
Animals - Grazing on nature strips	Non Statutory Fee	Market price	No	176.30	179.00	2.70	1.5%
Bonds/deposits on anti barking collars, cat traps, and possum traps	Non Statutory Fee	Market price	No	71.75	150.00	78.25	109.1%
Cat registration	Non Statutory Fee		No	132.25	134.00	1.75	1.3%
Daily Impound (Court hold only) as per contract (per day)	Non Statutory Fee	Full Cost Recovery Price	Yes	45.00	40.00	-5.00	-11.1%
Dangerous / Restricted / Menacing Breed	Non Statutory Fee	Market price	No	260.00	264.00	4.00	1.5%
Dog registration	Non Statutory Fee	Market price	No	132.25	134.00	1.75	1.3%
Domestic animal businesses - Licence to operate breeding establishment	Non Statutory Fee	Market price	No	525.80	533.00	7.20	1.4%
Hire of cat traps	Non Statutory Fee	N/A	Yes	34.85	-		0.0%
Impound fee (small and large animals)	Statutory Fee		No	49.75	50.50	0.75	1.5%
Labour (business hours / out-of-business hours) as per officer hourly rate (per hour)	Non Statutory Fee	Full Cost Recovery Price	No	\$76.10 / \$107.70	43.00		
Member Canine Assoc (unsterilized)	Non Statutory Fee	Market price	No	43.05	43.50	0.45	1.0%
Reduced Fee Cat - (microchipped, sterilised, 10 years of age plus)	Non Statutory Fee	Market price	No	43.05	43.50	0.45	1.0%
Reduced Fee Dog - (microchipped, sterilised, 10 years of age plus, working dog)	Non Statutory Fee	Market price	No	43.05	43.50	0.45	1.0%
Reduced Fee Sterilised Cat - Pensioner	Non Statutory Fee	Market price	No	23.60	24.00	0.40	1.7%
Reduced Fee Sterilised Dog - Pensioner	Non Statutory Fee	Market price	No	23.60	24.00	0.40	1.7%
Reduced Fee Unsterilized Cat - Pensioner	Non Statutory Fee	Market price	No	67.65	68.00	0.35	0.5%
Reduced Fee Unsterilized Dog - Pensioner	Non Statutory Fee	Market price	No	67.65	68.00	0.35	0.5%
Stock Transportation as per contract	Statutory Fee		Yes	Fees as charged by contractor	Fees as charged by contractor		
Surrender of animal	Non Statutory Fee	Full Cost Recovery Price	Yes	102.50	150.00	47.50	46.3%
Sustenance large animal (cattle, horses)	Statutory Fee		No	15.20	15.20	-	0.0%
Sustenance small animal (pig, sheep)	Statutory Fee		No	11.70	13.00	1.30	11.1%

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				2020/21 Adopted	2021/22 Proposed	Change 2020/21 to 2021/22			
	Fee Classification	Pricing Method (Non Statutory Fees only)	GST Applicable	(Inc GST if applicable)	(Inc GST if applicable)	\$	%		
Local Laws									
Local Law Fines	Statutory Fee		No	As per CSC Local Laws	As per CSC Local Laws				
Parking Fines	Statutory Fee		No	As per CSC Local Laws	As per CSC Local Laws				
Abandoned Vehicle Release (as per contract)	Non Statutory Fee	Full Cost Recovery Price	Yes	320.00	As per contract			0.0%	
Advertising Signs - A Frames	Non Statutory Fee	Market price	No	172.20	174.50	2.30		1.3%	
Advertising Signs - Real Estate Auction Boards (3 months)	Non Statutory Fee	Market price	No	226.50	229.00	2.50		1.1%	
Advertising signs schools (up to three per year)	Non Statutory Fee	N/A	No	110.70	-			0.0%	
Advertising Signs, Flags overhanging roads-3 metres (3 months)	Non Statutory Fee	Market price	No	226.50	229.00	2.50		1.1%	
Asset protection blanket bond	Non Statutory Fee	Market price	No	10,000.00	10,150.00	150.00		1.5%	
Asset protection bond	Non Statutory Fee	Market price	No	1,100.00	1,115.00	15.00		1.4%	
Asset protection fee	Non Statutory Fee	Market price	No	274.70	278.00	3.30		1.2%	
Caravan/Motorhome Storage/Occupation	Non Statutory Fee	Market price	No	172.20	174.50	2.30		1.3%	
Charity bins	Non Statutory Fee	Market price	No	75.85	76.50	0.65		0.9%	
Commercial Bins Business use eg. restaurants, businesses in CBD per month	Non Statutory Fee	Market price	No	172.20	174.50	2.30		1.3%	
Community Temporary Advertising Signage	Non Statutory Fee	Market price		\$20 first three signs, \$20 increment for every other three signs	20.30				
Copies of any local laws	Non Statutory Fee	Market price	No	30.75	31.00	0.25		0.8%	
Footpath - Bali Flags	Non Statutory Fee	Market price	No	172.20	174.50	2.30		1.3%	
Footpath - Display goods (per size)	Non Statutory Fee	Market price	No	172.20	174.50	2.30		1.3%	
Footpath - Table and Chairs - Fee per chair	Non Statutory Fee	Market price	No	34.85	35.00	0.15		0.4%	
Footpath - Table and Chairs - Fee per table	Non Statutory Fee	Market price	No	54.30	55.00	0.70		1.3%	
Footpath - Umbrella	Non Statutory Fee	Market price	No	54.30	55.00	0.70		1.3%	
Footpath - Windbreaker screen	Non Statutory Fee	Market price	No	53.00	54.00	1.00		1.9%	
General Local Laws Fines	Statutory Fee		No	As per CSC Local Laws	As per CSC Local Laws				
General Permit	Non Statutory Fee	Market price	No	172.20	174.50	2.30		1.3%	
Heavy Vehicle – on land under 0.8ha (2 acres)	Non Statutory Fee	Market price	No	172.20	174.50	2.30		1.3%	
Impounded Item Release	Non Statutory Fee	Market price	Yes	148.60	150.00	1.40		0.9%	
Liquor - Consumption/Possession – within 500 metres of licensed premises	Non Statutory Fee	Market price	No	172.20	174.50	2.30		1.3%	
Mobile Crane/Tower	Non Statutory Fee	Market price	No	172.20	174.50	2.30		1.3%	
Real Estate Pointer Boards	Non Statutory Fee	Market price	No	480.00	485.00	5.00		1.0%	
Recreational Vehicles	Non Statutory Fee	Market price	No	399.75	405.00	5.25		1.3%	
Release of impounded recreational vehicle/monkey bike	Non Statutory Fee	Market price	Yes	343.40	348.00	4.60		1.3%	
Roadside Trading (Highway Sites by Tender) - per day	Non Statutory Fee	Market price	No	N/A	100.00				
Roadside Trading (Highway Sites by Tender) - per year	Non Statutory Fee	Market price	No	N/A	400.00				
Rubbish Containers - Skips Building Sites up to 3 months	Non Statutory Fee	Market price	No	123.00	124.50	1.50		1.2%	
Rubbish Containers - Skips residential 1- 7 days	Non Statutory Fee	Market price	No	54.30	55.00	0.70		1.3%	
Shipping container permit application	Non Statutory Fee	Market price	No	N/A	174.50				
Special Abandoned Vehicle Release as per contract (Heavy vehicles/Caravans)	Non Statutory Fee	Full Cost Recovery Price	Yes	As per terms of contract	As per terms of contract				
Street Stalls (inc. sausage sizzles) (No charge applicable to Community Groups) per day	Non Statutory Fee	Market price	No	53.30	54.00	0.70		1.3%	
Vegetation/Firewood - removal/destruction per application	Non Statutory Fee	Market price	No	104.55	106.00	1.45		1.4%	
Domestic Waste Water									
Infringements (Septic tanks) currently 5 penalty units as prescribed by State Government	Statutory Fee		No	As prescribed by State Government legislation	As prescribed by State Government legislation				
Report and consent for septic tanks systems	Statutory Fee		No	290.40	294.76	4.36		1.5%	
Installation permits (new)	Non Statutory Fee	Market price	No	588.35	597.18	8.83		1.5%	
Permit for Alteration	Non Statutory Fee	Market price	No	375.15	380.78	5.63		1.5%	
Reissue Septic permit	Non Statutory Fee	Market price	No	73.80	74.91	1.11		1.5%	
Septic Tank Plan Search Fee	Non Statutory Fee	Market price	No	73.80	74.91	1.11		1.5%	
Septic Tank written advice	Non Statutory Fee	Market price	No	73.80	74.91	1.11		1.5%	

6.1 Fees and Charges Schedule							
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				2020/21 Adopted	2021/22 Proposed	Change 2020/21 to 2021/22	
	Fee Classification	Pricing Method (Non Statutory Fees only)	GST Applicable	(Inc GST if applicable)	(Inc GST if applicable)	\$	%
Food Act							
Food Act Registered Premises - Up to 5 employees							
Class 1 (includes one routine inspection and assessment of audit)	Non Statutory Fee	Market price	No	574.00	582.61	8.61	1.5%
Class 2 (includes one routine inspection and compliance check)	Non Statutory Fee	Market price	No	574.00	582.61	8.61	1.5%
Class 3 (includes one routine inspection)	Non Statutory Fee	Market price	No	314.70	319.42	4.72	1.5%
Class 3 Minor Community Group (Food served 1 day a week and less than 100 members)	Non Statutory Fee	Market price	No	125.00	126.88	1.88	1.5%
Audit fees - rate per hour.	Non Statutory Fee	Market price	Yes	91.20	92.57	1.37	1.5%
Fee for inspections pursuant to S.19 UA (per hour, Class 1, 2 and 3 premises)	Non Statutory Fee	Market price	Yes	91.20	92.57	1.37	1.5%
* For each additional effective full-time employee greater than 5.	Non Statutory Fee	Market price	No	29.70	30.15	0.45	1.5%
Food Act Registered Premises -School Canteens							
Infringements (Food Act 184 and Public Health & Wellbeing Act 2008) as prescribed by State Governmen	Statutory Fee		No	As prescribed by State Government legislation	As prescribed by State Government legislation		
Maximum Fee (greater than 75 effective full time employees)	Non Statutory Fee	Market price	No	2,531.75	2,569.73	37.98	1.5%
Class 1 and 2 (Temporary Food Premises)	Non Statutory Fee	Market price	No	573.00	581.60	8.60	1.5%
Class 3 (Temporary Food Premises)	Non Statutory Fee	Market price	No	315.70	320.44	4.74	1.5%
Vending machine - class 3	Non Statutory Fee	Market price	No	315.70	320.44	4.74	1.5%
Transfer of Registration (Food Act premises)	Non Statutory Fee	Market price	No	215.25	218.48	3.23	1.5%
* Not for Profit	Non Statutory Fee	Market price	No	128.10	130.02	1.92	1.5%
Class 1 and 2 (Temporary Food Premises) Not for Profit organisation	Non Statutory Fee	Market price	No	68.70	69.73	1.03	1.5%
Class 3 (Temporary Food Premises) Not for Profit organisation	Non Statutory Fee	Market price	No	44.05	44.71	0.66	1.5%
Food Act Premises Establishment and PHWBA Fee	Non Statutory Fee	Market price	No	50% Annual Fee	50% Annual Fee		
PHWBA and Food Act							
Inspection requests from Solicitors or proposed proprietors Express 2 day	Non Statutory Fee	Market price	Yes	348.50	353.73	5.23	1.5%
Inspection requests from Solicitors or proposed proprietors	Non Statutory Fee	Market price	Yes	232.70	236.19	3.49	1.5%
Pre application Site Consultation.	Non Statutory Fee	Market price	Yes	91.20	92.57	1.37	1.5%
After 1st July the Registration Fee will be 50% of the annual fee (plus the establishment fee).	Non Statutory Fee	Market price	No	50% Annual Fee	50% Annual Fee		
After 1st Sept the Registration Fee will be 25% of the annual fee (plus the establishment fee).	Non Statutory Fee	Market price	No	25% Annual Fee	25% Annual Fee		
Late fee for Registration- All premises (after 31st December)	Non Statutory Fee	Market price	No	50% Annual Fee	50% Annual Fee		
Health Act							
Public Health and Wellbeing Act Premises (PHWBA)							
Caravan Parks	Statutory Fee		No	\$14.81 per fee unit	\$14.81 per fee unit		
Registration renewal of prescribed accommodation (4-10 persons)	Non Statutory Fee	Market price	No	177.30	179.96	2.66	1.5%
Registration renewal of prescribed accommodation (11-20 persons)	Non Statutory Fee	Market price	No	266.50	270.50	4.00	1.5%
Registration renewal of prescribed accommodation (21-30 persons)	Non Statutory Fee	Market price	No	363.90	369.36	5.46	1.5%
Registration renewal of prescribed accommodation (more than 30 persons)	Non Statutory Fee	Market price	No	461.25	468.17	6.92	1.5%
Ongoing Registration of Hairdressers	Non Statutory Fee	Market price	No	322.90	327.74	4.84	1.5%
Registration of public swimming pools/spas	Non Statutory Fee	Market price	No	315.00	319.73	4.73	1.5%
Registration of public swimming pools/spas - per each additional pool or spa	Non Statutory Fee	Market price	No	120.00	121.80	1.80	1.5%
High risk - Skin Penetration, tattooing, colonic irrigation.	Non Statutory Fee	Market price	No	240.90	244.51	3.61	1.5%
Medium Risk - Beauty, waxing, threading, facials, nails, eyelash extensions, tinting,	Non Statutory Fee	Market price	No	225.50	228.88	3.38	1.5%
Low Risk - Temporary makeup, hairdressing, spray tanning	Non Statutory Fee	Market price	No	176.30	178.94	2.64	1.5%
Transfer of Registration (Health Act premises)	Non Statutory Fee	Market price	No	50% Annual Fee	50% Annual Fee		
*NOTE: - Transfer of Registration currently 5 fee units	Statutory Fee		No	74.05	75.16	1.11	1.5%

6.1 Fees and Charges Schedule							
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				2020/21 Adopted	2021/22 Proposed	Change 2020/21 to 2021/22	
	Fee Classification	Pricing Method (Non Statutory Fees only)	GST Applicable	(Inc GST if applicable)	(Inc GST if applicable)	\$	%
Planning							
For a declaration by the Council as to whether a matter specified on a permit to be carried out to t	Statutory Fee		No	306.70	306.70	-	0.0%
Application for Permit							
An application to develop land or to use and develop land for a single dwelling per lot or to undertake							
Less than \$10,000	Statutory Fee		No	188.20	188.20	-	0.0%
\$10,000 - \$100,000	Statutory Fee		No	592.50	592.50	-	0.0%
\$100,000 - \$500,000	Statutory Fee		No	1,212.80	1,212.80	-	0.0%
\$500,000 - \$1,000,000	Statutory Fee		No	1,310.40	1,310.40	-	0.0%
\$1,000,000 - \$2,000,000	Statutory Fee		No	1,407.90	1,407.90	-	0.0%
VicSmart application:							
Less than \$10,000	Statutory Fee		No	188.20	188.20	-	0.0%
More than \$10,000	Statutory Fee		No	404.30	404.30	-	0.0%
To subdivide or consolidate land	Statutory Fee		No				
To develop land (other than a class 2, 3, 7 or 8 or a permit to subdivide or consolidate land) if t	Statutory Fee		No				
Less than \$100,000	Statutory Fee		No	1,080.40	1,080.40	-	0.0%
To develop land (other than a class 4, 5, or 8 or a permit to subdivide or consolidate land) if the	Statutory Fee		No				
\$100,000 - \$1,000,000	Statutory Fee		No	1,456.70	1,456.70	-	0.0%
To develop land (other than a class 4, 5, or 8 or a permit to subdivide or consolidate land) if the	Statutory Fee		No				
\$1,000,001 - \$5,000,000	Statutory Fee		No	3,213.20	3,213.20	-	0.0%
To develop land (other than a class 8 or a permit to subdivide or consolidate land) if the estimate	Statutory Fee		No				
\$5,000,000 - \$15,000,000	Statutory Fee		No	8,189.80	8,189.80	-	0.0%
\$15,000,000 - \$50,000,000	Statutory Fee		No	24,151.10	24,151.10	-	0.0%
more than \$50,000,000	Statutory Fee		No	54,282.40	54,282.40	-	0.0%
Applications for Amendments to Permits							
An application to amend a permit to use the land if that amendment is to change the use for which th	Statutory Fee		No	1,240.70	1,240.70	-	0.0%
An application to amend a permit (other than a permit to develop land or to use and develop land for	Statutory Fee		No	1,240.70	1,240.70	-	0.0%
An application to amend a permit (other than a permit to subdivide land) to - (a) develop land for a	Statutory Fee		No				
\$10,000 or less	Statutory Fee		No	188.20	188.20	-	0.0%
>\$10,000 - \$100,000	Statutory Fee		No	592.50	592.50	-	0.0%
>\$100,000 - \$500,000	Statutory Fee		No	1,212.80	1,212.80	-	0.0%
>\$500,000 - \$2,000,000	Statutory Fee		No	1,310.40	1,310.40	-	0.0%
An application to amend a permit originally assessed in accordance with VicSmart if the estimated co	Statutory Fee		No				
\$10,000 or less	Statutory Fee		No	188.20	188.20	-	0.0%
>\$10,000	Statutory Fee		No	404.30	404.30	-	0.0%
An application to amend a permit originally assessed in accordance with VicSmart to subdivide or con	Statutory Fee		No	188.20	188.20	-	0.0%
Certificates of compliance	Statutory Fee		No	306.70	306.70	-	0.0%
Amendment of plans prior to certification	Statutory Fee		No	104.60	104.60	-	0.0%
Amendment of plans after certification	Statutory Fee		No	132.40	132.40	-	0.0%
An application to amend a permit to develop land, other than - (a) a permit to undertake development	Statutory Fee		No	1,080.40	1,080.40	-	0.0%
An application (other than a Class 4, Class 5 or Class 8 application or a permit to subdivide or con	Statutory Fee		No	1,456.70	1,456.70	-	0.0%
An application (other than a Clause 8 application or a permit to subdivide or consolidate land) to a	Statutory Fee		No	3,213.20	3,213.20	-	0.0%
An application to amend a permit to - (a) subdivide an existing building; or (b) subdivide land into	Statutory Fee		No	1,240.70	1,240.70	-	0.0%
An application to amend a permit to subdivide land (other than Clause 9, Class 16, Class 17 and Clas	Statutory Fee		No	\$1,240.70 per 100 lots created	\$1,240.70 per 100 lots created		
An application to amend a permit to - (a) create, vary or remove a restriction within the meaning of	Statutory Fee		No	1,240.70	1,240.70	-	0.0%
Plan of subdivision (certification)	Statutory Fee		No	164.50	164.50	-	0.0%
Planning Enquiries / Pre Application advice	Non Statutory Fee	Market price	No	122.00	123.80	1.80	1.5%
Provide a copy of an endorsed plan	Non Statutory Fee	Market price	No	110.70	112.35	1.65	1.5%
Extension of time to planning permit	Non Statutory Fee	Market price	No	138.40	140.45	2.05	1.5%
Voluntary amendment permit and or plan (Secondary Consent)	Non Statutory Fee	Market price	No	221.40	224.70	3.30	1.5%
Advertising Fee (up to 20 notices)	Non Statutory Fee	Market price	No	97.40	98.85	1.45	1.5%
Advertising Fee (20 to 40 notices)	Non Statutory Fee	Market price	No	193.75	196.65	2.90	1.5%
Advertising Fee (over 40 notices)	Non Statutory Fee	Market price	No	221.40	224.70	3.30	1.5%
Planning Certificate (Priority)	Non Statutory Fee	Market price	No	65.60	66.55	0.95	1.4%
Sign	Non Statutory Fee	Market price	Yes	66.65	67.65	1.00	1.5%

6.1 Fees and Charges Schedule							
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				2020/21 Adopted	2021/22 Proposed	Change 2020/21 to 2021/22	
	Fee Classification	Pricing Method (Non Statutory Fees only)	GST Applicable	(Inc GST if applicable)	(Inc GST if applicable)	\$	%
Planning Enforcement							
Applications for Permits							
An application for use only.	Statutory Fee		No	1,240.70	1,240.70	-	0.0%
An application to subdivide an existing building.	Statutory Fee		No	1,240.70	1,240.70	-	0.0%
An application to subdivide land into two lots	Statutory Fee		No	1,240.70	1,240.70	-	0.0%
To effect a realignment of a common boundary between lots or to consolidate two or more lots	Statutory Fee		No	1,240.70	1,240.70	-	0.0%
An application to subdivide land	Statutory Fee		No	\$1,240.70 per 100 lots	\$1,240.70 per 100 lots		
An application to remove a restriction (within the meaning of the Subdivision Act 1988) over land	Statutory Fee		No	1,240.70	1,240.70	-	0.0%
An application to create, vary or remove a restriction within the meaning of the Subdivision Act 198	Statutory Fee		No	1,240.70	1,240.70	-	0.0%
To create, vary or remove an easement other than a right of way; or to vary or remove a condition in	Statutory Fee		No	1,240.70	1,240.70	-	0.0%
Building Services							
Building							
Note that Council charge the maximum statutory fee as set out in the Building Regulations 2006							
Building Inspection	Statutory Fee		No	183.05	185.80	2.75	1.5%
Building Permit Lodgement (cost of building work \$5,000 or more)	Statutory Fee		No	121.90	123.73	1.83	1.5%
Certificate of pool and spa barrier compliance lodgement	Statutory Fee		No	20.40	20.71	0.31	1.5%
Certificate of pool and spa barrier non-compliance	Statutory Fee		No	385.00	390.78	5.78	1.5%
Council Consent/Building over easement dispensation	Statutory Fee		No	290.40	294.76	4.36	1.5%
Council Consent/Land liable to flood/inundation dispensation	Statutory Fee		No	290.40	294.76	4.36	1.5%
Council Consent/Protection of the Public	Statutory Fee		No	294.70	299.12	4.42	1.5%
Council Consent/Siting dispensation	Statutory Fee		No	290.40	294.76	4.36	1.5%
Heritage/Demolition Consent (Section 29a)	Statutory Fee		No	85.20	86.48	1.28	1.5%
Pool/Spa registration fee	Statutory Fee		No	79.00	80.19	1.19	1.5%
Property Information Request	Statutory Fee		No	47.20	47.91	0.71	1.5%
Community Infrastructure Levy - Cardinia Rd DCP Cell 1,2,3,5,6	Statutory Fee		No	1,190.00	1,207.85	17.85	1.5%
Community Infrastructure Levy - Cardinia Rd DCP Cell 4	Statutory Fee		No	677.00	687.15	10.15	1.5%
Community Infrastructure Levy - Officer	Statutory Fee		No	1,190.00	1,207.85	17.85	1.5%
Community Infrastructure Levy - Pakenham	Statutory Fee		No	677.00	687.15	10.15	1.5%
Occupancy Permits - Place of Public Entertainment (POPE)	Non Statutory Fee	Market price	No	1,050.00	1,065.75	15.75	1.5%
Temporary Public Structure Siting	Non Statutory Fee	Market price	No	377.20	382.85	5.65	1.5%
Retrieval (PDF) of Plans	Non Statutory Fee	Market price	No	Domestic \$116.00, Commercial \$139.25	Domestic \$116.00, Commercial \$139.25		
Copy of Plans (printed copies)	Non Statutory Fee	Market price	No	In addition to retrieval - Domestic \$10, Commercial \$20.	In addition to retrieval - Domestic \$10, Commercial \$20.		
Retrieval (PDF) of Documents	Non Statutory Fee	Market price	No	Domestic \$116.00, Commercial \$139.25	Domestic \$116.00, Commercial \$139.25		
Copy of Documents (printed copies)	Non Statutory Fee	Market price	No	In addition to retrieval - Domestic \$10, Commercial \$20.	In addition to retrieval - Domestic \$10, Commercial \$20.		
Parking Enforcement							
Parking fines	Statutory Fee		No	As per CSC Local Laws	As per CSC Local Laws		
Finance							
Finance Management							
Credit card surcharge	Non Statutory Fee	Full Cost Recovery Price	No	0.80%	0.59% to 0.80%	-	0.0%
Rates & Property Services							
Copy of Rates Notice/Rates Search	Non Statutory Fee	Full Cost Recovery Price	No	11.00	11.17	0.17	1.5%
Land information certificates (statutory fee)	Statutory Fee		No	27.00	27.00	-	0.0%
Governance							
Governance							
Community Liability Insurance - for groups/individuals using Council facilities	Non Statutory Fee	Subsidised Price	Yes	25.00	25.48	0.48	1.9%
Statutory fees applicable under FOI							
Application Fee	Statutory Fee		No	29.60	29.60	-	0.0%
Photocopy charge	Statutory Fee		No	0.20	0.20	-	0.0%
Search Charge per hour or part thereof	Statutory Fee		No	22.22	22.22	-	0.0%
Supervision Charge \$22.22 per hour charged per quarter hour	Statutory Fee		No	22.22	22.22	-	0.0%

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				2020/21 Adopted	2021/22 Proposed	Change 2020/21 to 2021/22	
	Fee Classification	Pricing Method (Non Statutory Fees only)	GST Applicable	(Inc GST if applicable)	(Inc GST if applicable)	\$	%
Information Services							
Geographic Information System maps							
Setup fee per map	Non Statutory Fee	Full Cost Recovery Price	Yes	57.00	57.86	0.86	1.5%
A0 (per map)	Non Statutory Fee	Full Cost Recovery Price	Yes	64.50	65.47	0.97	1.5%
A1 (per map)	Non Statutory Fee	Full Cost Recovery Price	Yes	44.00	44.66	0.66	1.5%
A2 (per map)	Non Statutory Fee	Full Cost Recovery Price	Yes	28.50	28.93	0.43	1.5%
A3 Plotter (per map)	Non Statutory Fee	Full Cost Recovery Price	Yes	20.00	20.30	0.30	1.5%
Plan printing charges (per copy)							
SHIRE PLAN (AO)	Non Statutory Fee	Full Cost Recovery Price	Yes	37.00	37.56	0.56	1.5%
A0 SIZE PLAN	Non Statutory Fee	Full Cost Recovery Price	Yes	24.00	24.36	0.36	1.5%
A1 SIZE PLAN	Non Statutory Fee	Full Cost Recovery Price	Yes	13.00	13.20	0.20	1.5%
PLAN OF SUBDIVISION (A3)	Non Statutory Fee	Full Cost Recovery Price	Yes	5.10	5.18	0.08	1.6%
A4 PHOTOCOPIES	Non Statutory Fee	Full Cost Recovery Price	Yes	0.95	0.96	0.01	1.1%
Multiple Copies (10+)	Non Statutory Fee	Full Cost Recovery Price	Yes	0.95	0.96	0.01	1.1%
Infrastructure Services							
Engineering Services							
Development							
Build Over Easement	Statutory Fee		No	290.40	290.40	-	0.0%
Drainage Levy	Statutory Fee		No	Set in accordance with Melbourne Water Area	Set in accordance with Melbourne Water Area	-	0.0%
Stormwater discharge points (LPD - legal point of discharge)	Statutory Fee		No	144.70	144.70	-	0.0%
Engineering Services							
Application For Works Within Road Reserve Inspection Fee not on Road	Statutory Fee		No	88.04	88.04	-	0.0%
Application For Works Within Road Reserve Inspection Fee on Road	Statutory Fee		No	136.16	136.16	-	0.0%
Road opening permits - works conducted on, or any part of, the roadway, shoulder, or pathway (minor)	Statutory Fee		No	144.36	144.36	-	0.0%
Road opening permits - works not conducted on, or any part of, the roadway, shoulder, or pathway	Statutory Fee		No	63.00	63.00	-	0.0%
Landscape Development							
Landscape design checking	Statutory Fee		No	0.75% of estimated cost	0.75% of estimated cost	-	0.0%
Supervision of private landscape works	Statutory Fee		No	2.5% of actual cost	2.5% of actual cost	-	0.0%
Tree planting	Non Statutory Fee	Full Cost Recovery Price	Yes	412.15	412.15	-	0.0%
Garbage Collection							
Litter and Waste Amenity Charge	Non Statutory Fee	Full Cost Recovery Price	No	126.90	133.20	6.30	5.0%
Community Event Bin Service	Non Statutory Fee	Full Cost Recovery Price	Yes	70.00	70.00	-	0.0%
Hard & Green Waste Contract							
Additional Bundled Branch option - Green and Hard Waste service (being trialled)	Non Statutory Fee	Full Cost Recovery Price	No	72.00	72.00	-	0.0%
Garbage Rate Revenue							
Commercial Waste service	Non Statutory Fee	Full Cost Recovery Price	Yes	318.80	337.25	18.45	5.8%
Residential Garbage (1 x 120L garbage bin and 1 recycling bin)	Non Statutory Fee	Full Cost Recovery Price	No	289.75	307.25	17.50	6.0%
Residential Garbage (1 x 80L garbage bin and 1 recycling bin)	Non Statutory Fee	Full Cost Recovery Price	No	259.75	277.25	17.50	6.7%
Additional Commercial Garbage Bin	Non Statutory Fee	Full Cost Recovery Price	Yes	245.50	256.75	11.25	4.6%
Additional Residential Garbage Bin (120 litre bin only)	Non Statutory Fee	Full Cost Recovery Price	No	215.00	225.00	10.00	4.7%
Additional Commercial Recycling Bin	Non Statutory Fee	Full Cost Recovery Price	Yes	93.30	101.45	8.15	8.7%
Additional Residential Recycling Service	Non Statutory Fee	Full Cost Recovery Price	No	84.60	89.25	4.65	5.5%
Green Waste Bin							
Green Waste Service 240L	Non Statutory Fee	Full Cost Recovery Price	No	123.20	126.60	3.40	2.8%
Green Waste Service 120L	Non Statutory Fee	Full Cost Recovery Price	No	90.00	90.00	-	0.0%
Commercial Green Waste Service 240L	Non Statutory Fee	Full Cost Recovery Price	No		140.00	140.00	
Development							
Design checking	Statutory Fee		No	0.75% of estimated cost	0.75% of estimated cost	-	0.0%
Supervision of private works	Statutory Fee		No	2.5% of actual cost	2.5% of actual cost	-	0.0%
Street Occupation (Hoarding) - 1 week	Statutory Fee		No	150.00	152.25	2.25	1.5%
Street Occupation (Hoarding) - 2 week	Statutory Fee		No	200.00	203.00	3.00	1.5%
Street Occupation (Hoarding) - 3 week	Statutory Fee		No	250.00	253.75	3.75	1.5%
Street Occupation (Hoarding) - 4 week	Statutory Fee		No	300.00	304.50	4.50	1.5%
Street Occupation (Hoarding) - 2 months	Statutory Fee		No	400.00	406.00	6.00	1.5%
Street Occupation (Hoarding) - 3 months	Statutory Fee		No	500.00	507.50	7.50	1.5%
Street Occupation (Hoarding) per sqm	Statutory Fee		No	10.00	10.15	0.15	1.5%
Street Occupation (Hoarding) Day Permit	Statutory Fee		No	\$50 plus sqm fee	\$50 plus sqm fee	-	0.0%
Build Over Easement - S173 processing fee	Non Statutory Fee	Full Cost Recovery Price	Yes	-	315.00	315.00	

6.1 Fees and Charges Schedule						
This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2021-22. Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in Council's policy or legislation.						
				2020/21 Adopted	2021/22 Proposed	Change 2020/21 to 2021/22
	Fee Classification	Pricing Method (Non Statutory Fees only)	GST Applicable	(Inc GST if applicable)	(Inc GST if applicable)	\$ %
Operations						
Dangerous Tree Removal						
Arborist reports for private property planning applications	Non Statutory Fee	Subsidised Price	Yes	\$400 for the report and up to the first five trees. \$60 for each additional tree.	\$400 for the report and up to the first five trees. \$60 for each additional tree.	
Assessment of hazardous trees on private property	Non Statutory Fee	Subsidised Price	Yes	\$200 for first tree and \$87 for each additional tree.	\$200 for first tree and \$87 for each additional tree.	
Policy, Design & Growth Area Planning						
Growth Area Planning						
Planning Scheme Amendment Stage 1						
Planning Scheme Amendment Stage 1	Statutory Fee		No	3,050.90	3,096.66	45.76 1.5%
Planning Scheme Amendment Stage 2						
(i) up to and including 10 submissions which seek a change to an amendment and where necessary re	Statutory Fee		No	15,121.00	15,347.82	226.82 1.5%
(ii) 11 to (and including) 20 submissions which seek a change to an amendment and where necessary	Statutory Fee		No	30,212.40	30,665.59	453.19 1.5%
(iii) Submissions that exceed 20 submissions which seek a change to an amendment, and where neces	Statutory Fee		No	40,386.90	40,992.70	605.80 1.5%
b) providing assistance to a panel in accordance with section 158 of the Act; and	Statutory Fee		No	481.30	488.52	7.22 1.5%
Planning Scheme Amendment Stage 3						
Planning Scheme Amendment Stage 3	Statutory Fee		No	481.30	488.52	7.22 1.5%
Planning Scheme Amendment Stage 4						
Planning Scheme Amendment Stage 4	Statutory Fee		No	481.30	488.52	7.22 1.5%

6.2 Fees and charges schedule - Sports & Aquatics					
This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during					
Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in					
	2020/21 Adopted		2021/22 Proposed		Change 2020/21 to 2021/22
	Including GST	Excluding GST	Including GST	Excluding GST	%
Cardinia Life					
Aquatics (Casual)					
Adult Rec Swim	\$7.30	\$6.64	\$7.40	\$6.73	1.4%
Child Rec Swim	\$6.00	\$5.45	\$6.10	\$5.55	1.7%
Concession Rec Swim	\$6.00	\$5.45	\$6.10	\$5.55	1.7%
Family Rec Swim	\$19.60	\$17.82	\$19.90	\$18.09	1.6%
Spectator	\$2.00	\$1.82	\$2.00	\$1.82	0.0%
Casual Health Club	\$17.00	\$15.45	\$17.30	\$15.73	1.8%
Casual Health Club (Concession)	\$17.00	\$15.45	\$17.30	\$15.73	1.8%
Group Fitness					
Aqua Aerobics	\$16.00	\$14.55	\$16.20	\$14.73	1.3%
Aqua Aerobics (Concession)	\$12.90	\$11.73	\$13.10	\$11.91	1.6%
Group Fitness	\$16.00	\$14.55	\$16.20	\$14.73	1.3%
Group Fitness (Concession)	\$12.90	\$11.73	\$13.10	\$11.91	1.6%
Group Fitness Virtual	\$10.00	\$9.09	\$10.00	\$9.09	0.0%
Older Adults Programs					
Aqua Movers	\$8.20	\$7.45	\$8.30	\$7.55	1.3%
Gentle Exercise	\$8.20	\$7.45	\$8.30	\$7.55	1.3%
Memberships					
Health and Wellness Membership Fortnightly Fee	\$45.90	\$41.73	\$46.50	\$42.27	1.3%
Health and Wellness Membership Start-up Fee	\$99.00	\$90.00	\$99.00	\$90.00	0.0%
Health and Wellness Commitment Membership Start-up Fee	\$29.00	\$26.36	\$29.00	\$26.36	0.0%
Health and Wellness Membership (Concession) Fortnightly Fee	\$37.00	\$33.64	\$37.50	\$34.09	1.4%
Health and Wellness Membership (Concession) Start-up Fee	\$99.00	\$90.00	\$99.00	\$90.00	0.0%
Health and Wellness Membership (Concession/Restricted) Fortnightly Fee	\$29.60	\$26.91	\$30.00	\$27.27	1.4%
Health and Wellness Membership (Concession/Restricted) Start-up Fee	\$99.00	\$90.00	\$99.00	\$90.00	0.0%
Health and Wellness Membership (Family) Fortnightly Fee	\$37.00	\$33.64	\$37.50	\$34.09	1.4%
Health and Wellness Membership (Family) Start-up Fee	\$99.00	\$90.00	\$99.00	\$90.00	0.0%
Health and Wellness Membership (Concession / Family) Fortnightly Fee	\$29.60	\$26.91	\$30.00	\$27.27	1.4%
Health and Wellness Membership (Concession / Family) Start-up Fee	\$99.00	\$90.00	\$99.00	\$90.00	0.0%
Aquatic Membership Fortnightly Fee	\$29.60	\$26.91	\$30.00	\$27.27	1.4%
Aquatic Membership Start-up Fee	\$99.00	\$90.00	\$99.00	\$90.00	0.0%
Aquatic Commitment Membership Start-up Fee	\$29.00	\$26.36	\$29.00	\$26.36	0.0%
Aquatic Membership Fortnightly Fee (Concession)	\$23.60	\$21.45	\$23.95	\$21.77	1.5%
Aquatic Membership Start-up Fee (Concession)	\$99.00	\$90.00	\$99.00	\$90.00	0.0%
Aquatic Membership Fortnightly Fee (Family)	\$23.60	\$21.45	\$23.95	\$21.77	1.5%
Aquatic Membership Start-up Fee (Family)	\$99.00	\$90.00	\$99.00	\$90.00	0.0%
Aquatic Membership Fortnightly Fee (Concession & Family)	\$18.80	\$17.09	\$19.10	\$17.36	1.6%
Aquatic Membership Start-up Fee (Concession & Family)	\$99.00	\$90.00	\$99.00	\$90.00	0.0%
Pryme Mover Membership (Restricted) Fortnightly Fee	\$29.60	\$26.91	\$30.00	\$27.27	1.4%
Pryme Mover Membership (Restricted) Start-up Fee	\$99.00	\$90.00	\$99.00	\$90.00	0.0%
Aquatic Education Membership Fortnightly Fee Month by Month (School Age - Adult)	\$42.65		\$43.30		1.6%
Aquatic Education Membership Fortnightly Fee Month by Month (School Age - Adult Sibling Discount)	\$40.50		\$41.13		1.6%
Aquatic Education Membership UPFRONT TERM FEE (per class - School Age)	\$25.00		\$25.40		1.6%
Aquatic Education Membership Fortnightly Fee Month by Month (Pre School Age)	\$38.30		\$38.90		1.6%
Aquatic Education Membership Fortnightly Fee Month by Month (Pre School Age - Sibling Discount)	\$36.40		\$36.95		1.6%
Aquatic Education Membership UPFRONT TERM FEE (per class - Pre School Age)	\$22.00		\$22.40		1.8%

6.2 Fees and charges schedule - Sports & Aquatics					
This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during					
Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in					
	2020/21 Adopted		2021/22 Proposed		Change 2020/21 to 2021/22
	Including GST	Excluding GST	Including GST	Excluding GST	%
Aquatic Education Membership Fortnightly Fee month by month (Pre Squad)	\$51.80		\$52.50		1.4%
Aquatic Education UPFRONT TERM FEE (per class - Pre Squad)	\$31.00		\$31.50		1.6%
Aquatic Education Membership Fortnightly Fee month by month (Squad)	\$60.75		\$61.60		1.4%
Aquatic Education Membership UPFRONT TERM FEE (per class - Squad)	\$36.25		\$36.80		1.5%
Aquatic Education Membership Fortnightly Fee month by month (Private)	\$77.50		\$78.60		1.5%
Aquatic Education Membership UPFRONT TERM FEE (per class - Private)	\$42.50		\$43.20		1.6%
Aquatic Education Membership Fortnightly Fee month by month (Access & Inclusion)	\$50.00		\$51.00		1.7%
Aquatic Education Membership UPFRONT TERM FEE (per class - Access & Inclusion)	\$30.00		\$30.50		1.7%
Personal Training (Average Fee) - 1/2 hour session per fortnight	\$37.00	\$33.64	\$37.50	\$34.09	1.4%
Schools - Aquatic					
Aquatic Education (1:6) - Per Participant	\$8.75	\$7.95	\$8.90	\$8.09	1.8%
Aquatic Education (1:7) - Per Participant	\$8.45	\$7.68	\$8.60	\$7.82	1.8%
Aquatic Education (1:8) - Per Participant	\$8.15	\$7.41	\$8.30	\$7.55	1.9%
Aquatic Education (1:9) - Per Participant	\$7.85	\$7.14	\$8.00	\$7.27	2.0%
Aquatic Education (1:10) - Per Participant	\$7.50	\$6.82	\$7.70	\$7.00	2.7%
Kinder Group	\$13.60	\$12.36	\$13.80	\$12.55	1.5%
Homes School	\$15.00	\$13.64	\$15.15	\$13.77	1.5%
Carnival Hire	\$835.00	\$759.09	\$847.00	\$770.00	1.5%
Stadium					
Door Entry	\$0.00	\$0.00	\$0.00	\$0.00	
Casual Stadium Participant	\$4.00	\$3.64	\$4.50	\$4.09	14.3%
Basketball - Junior Teamsheet	\$70.00	\$63.64	\$71.00	\$64.55	1.5%
Basketball - Senior Teamsheet	\$78.00	\$70.91	\$79.00	\$71.82	1.3%
Basketball - VBA Teamsheet					
Basketball - Junior Registration	\$55.00	\$50.00	\$56.00	\$50.91	0.8%
Basketball - Senior Registration	\$80.00	\$72.73	\$82.50	\$75.00	1.6%
Late Registration Fee	\$25.00	\$22.73	\$25.00	\$22.73	0.0%
Average Referee Fee per game (Junior)	\$18.00	\$18.00	\$18.00	\$18.00	0.0%
Average Referee Fee per game (Senior)	\$20.50	\$20.50	\$20.50	\$20.50	0.0%
Average Referee Fee per game (VBA)	\$19.60	\$19.60	\$19.60	\$19.60	0.0%
Netball - Junior Teamsheet	\$70.00	\$63.64	\$71.00	\$64.55	1.5%
Netball - Senior Teamsheet	\$78.00	\$70.91	\$79.00	\$71.82	1.3%
Netball - Senior Teamsheet (Midweek Competition)	\$78.00	\$70.91	\$79.00	\$71.82	1.3%
Netball - Junior Registration	\$55.00	\$50.00	\$56.00	\$50.91	1.5%
Netball - Senior Registration	\$80.00	\$72.73	\$81.50	\$74.09	1.7%
Netball - Average Junior VNA payment	\$51.50	\$46.82	\$51.50	\$46.82	0.0%
Netball - Average Senior VNA payment	\$51.50	\$46.82	\$51.50	\$46.82	0.0%
Late Registration Fee	\$25.00	\$22.73	\$25.00	\$22.73	0.0%
Average Umpire Fee per game (Junior)	\$18.00	\$18.00	\$18.00	\$18.00	0.0%
Average Umpire Fee per game (Senior)	\$22.30	\$22.30	\$22.30	\$22.30	0.0%
Floorball / Soccer / Volleyball - Teamsheet	\$78.00	\$70.91	\$79.00	\$71.82	1.3%
Floorball / Soccer / Volleyball Registration	\$80.00	\$72.73	\$81.50	\$74.09	1.9%
Average Floorball / Soccer / Volleyball Referee Fee per game	\$18.50	\$18.50	\$18.50	\$18.50	0.0%
Childcare - Members	\$7.50	\$6.82	\$7.60	\$6.91	1.4%
Childcare - Casuals	\$8.50	\$7.73	\$8.65	\$7.86	1.8%
Childcare - Members (Occasional)	\$7.50	\$6.82	\$7.60	\$6.91	1.4%
Childcare - Casuals (Occasional)	\$10.30	\$9.36	\$10.50	\$9.55	2.0%

6.2 Fees and charges schedule - Sports & Aquatics					
This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during					
Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in					
	2020/21 Adopted		2021/22 Proposed		Change 2020/21 to 2021/22
	Including GST	Excluding GST	Including GST	Excluding GST	%
Children Birthday Parties (per participant) - Option A	\$29.40	\$26.73	\$29.80	\$27.09	1.4%
Children Birthday Parties (per participant) - Option B	\$30.40	\$27.64	\$30.80	\$28.00	1.4%
Children Birthday Parties (per participant) - Option C	\$31.40	\$28.55	\$31.90	\$29.00	1.6%
Court Rental - Teams	\$41.50	\$37.73	\$42.10	\$38.27	1.5%
Court Rental - Badminton	\$22.50	\$20.45	\$22.80	\$20.73	1.4%
Court Rental - Regular	\$58.00	\$52.73	\$58.90	\$53.55	1.6%
Court Rental - Casual	\$64.00	\$58.18	\$65.00	\$59.09	1.6%
Facility Rental	\$56.00	\$50.91	\$57.00	\$51.82	1.8%
Lane Hire	\$38.80	\$35.27	\$39.40	\$35.82	1.6%
IYU Recreation Reserve					
Futsal					
Team Sheet	\$55.50	\$50.45	\$56.30	\$51.18	1.5%
Referee Cost	\$25.50	\$25.50	\$25.90	\$25.90	1.6%
Program					
Soccer Program	\$5.00	\$4.55	\$5.10	\$4.64	2.0%
Mini Roos Kick Off	\$13.90	\$12.64	\$14.10	\$12.82	1.5%
Officer Community Hub					
Court Hire Casual					
Regular	\$45.10	\$41.00	\$45.80	\$41.64	1.6%
Casual	\$56.20	\$51.09	\$57.00	\$51.82	1.5%
Function					
Room Community Rate / hr	\$45.10	\$41.00	\$45.80	\$41.64	1.6%
Pakenham Regional Tennis Centre					
Court Hire Casual					
M-F No Lights	\$22.50	\$20.45	\$22.90	\$20.82	1.8%
M-F Lights	\$28.20	\$25.64	\$28.70	\$26.09	1.8%
WE No Lights	\$28.20	\$25.64	\$28.70	\$26.09	1.8%
WE Lights	\$33.80	\$30.73	\$34.30	\$31.18	1.5%
Racquet	\$3.80	\$3.45	\$3.90	\$3.55	2.7%
Ball	\$2.80	\$2.55	\$2.85	\$2.59	1.9%
Court Hire Members					
M-F No Lights	\$13.50	\$12.27	\$13.70	\$12.45	1.5%
M-F Lights	\$19.00	\$17.27	\$19.30	\$17.55	1.6%
WE No Lights	\$13.60	\$12.36	\$13.80	\$12.55	1.5%
WE Lights	\$19.00	\$17.27	\$19.30	\$17.55	1.6%
Club and School Court Hire (2 hours or less)	\$13.20	\$12.00	\$13.40	\$12.18	1.6%
Club and School Court Hire (2 - 4 hours)	\$20.80	\$18.91	\$21.10	\$19.18	1.5%
Tournament Court Hire (all day)	\$42.50	\$38.64	\$43.10	\$39.18	1.5%
Tournament Light Hire	\$12.70	\$11.55	\$12.90	\$11.73	1.6%
Racquet	\$3.60	\$3.27	\$3.65	\$3.32	1.4%
Ball	\$2.50	\$2.27	\$2.60	\$2.36	4.2%
Guest Fee	\$5.50	\$5.00	\$5.60	\$5.09	1.9%
Full Access Light Fee	\$9.00	\$8.18	\$9.15	\$8.32	1.7%
Full Access 12 Month Light Fee Per Year	\$106.00	\$96.36	\$107.50	\$97.73	1.5%
Equipment					
Used Tennis Balls	\$5.50	\$5.00	\$5.60	\$5.09	1.9%
Membership					
Family	\$450.00	\$409.09	\$457.00	\$415.45	1.6%
Single	\$203.00	\$184.55	\$206.00	\$187.27	1.5%
Concession	\$146.00	\$132.73	\$148.50	\$135.00	1.8%
Junior	\$113.50	\$103.18	\$115.00	\$104.55	1.4%

6.2 Fees and charges schedule - Sports & Aquatics					
This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during					
Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in					
	2020/21 Adopted		2021/22 Proposed		Change 2020/21 to 2021/22
	Including GST	Excluding GST	Including GST	Excluding GST	%
Program Costs					
Tennis Hot Shots (Blue / Red)	\$11.00	\$10.00	\$11.20	\$10.18	1.9%
Tennis Hot Shots (Orange / Green)	\$13.00	\$11.82	\$13.20	\$12.00	1.6%
Hot Shot Match Play	\$11.00	\$10.00	\$11.20	\$10.18	1.9%
Hot Shots Squad	\$11.00	\$10.00	\$11.20	\$10.18	1.9%
BDTA Squad	\$11.00	\$10.00	\$11.20	\$10.18	1.9%
Youth Group Coaching	\$16.50	\$15.00	\$16.80	\$15.27	1.9%
Girls Squad	\$13.20	\$12.00	\$13.40	\$12.18	1.6%
Adult Beginners Coaching	\$16.50	\$15.00	\$16.80	\$15.27	1.9%
Holiday Program (Half Day)	\$32.90	\$29.91	\$33.40	\$30.36	1.6%
Holiday Program (Full Day)	\$54.50	\$49.55	\$55.30	\$50.27	1.5%
School Coaching Fee	\$54.50	\$49.55	\$55.30	\$50.27	1.5%
Wheelchair Tennis	\$11.00	\$10.00	\$11.20	\$10.18	1.9%
Cardio Tennis	\$13.20	\$12.00	\$13.40	\$12.18	1.6%
Outlook Coaching	\$5.00	\$4.55	\$5.50	\$5.00	12.5%
Schools Coaching (Coach per hour)	\$64.00	\$58.18	\$65.00	\$59.09	1.6%
Fast 4 Tennis	\$13.00	\$11.82	\$13.20	\$12.00	1.6%
Doubles	\$11.00	\$10.00	\$11.20	\$10.18	1.9%
Red Ball Comp	\$54.50	\$49.55	\$55.30	\$50.27	1.5%
Private 30 minutes	\$32.90	\$29.91	\$33.40	\$30.36	1.6%
Private 45 minutes	\$49.20	\$44.73	\$50.00	\$45.45	1.7%
Private 60 minutes	\$65.50	\$59.55	\$66.50	\$60.45	1.6%
Social	\$11.00	\$10.00	\$11.20	\$10.18	1.9%
Function Room Hire					
5 hour base rate (includes 2 staff, security additional)	\$1,174.00	\$1,067.27	\$1,195.00	\$1,086.36	1.8%
Full Room Meeting Rate / h	\$82.40	\$74.91	\$83.50	\$75.91	1.4%
Half Room Meeting Rate / h	\$58.70	\$53.36	\$59.50	\$54.09	1.4%
Full Room Party Hire Rate / h	\$106.00	\$96.36	\$107.50	\$97.73	1.5%
Half Room Party Hire Rate / h	\$74.00	\$67.27	\$75.00	\$68.18	1.4%
Coaching					
Average Fee	\$66.00	\$60.00	\$67.00	\$60.91	1.6%
Tournaments					
Entry Fee	\$45.00	\$40.91	\$45.70	\$41.55	1.6%
Outdoor Pools					
Aquatic Entry					
Adult Rec Swim	\$5.50	\$5.00	\$5.60	\$5.09	1.9%
Child Rec Swim	\$4.60	\$4.18	\$4.70	\$4.27	2.2%
Concession Rec Swim	\$4.60	\$4.18	\$4.70	\$4.27	2.2%
Family Rec Swim	\$17.00	\$15.45	\$17.50	\$15.91	3.0%
Spectator	\$2.00	\$1.82	\$2.00	\$1.82	0.0%
Season Passes					
Adult	\$130.00	\$118.18	\$132.00	\$120.00	1.6%
Concession/Child	\$108.00	\$98.18	\$109.60	\$99.64	1.5%
Family	\$299.00	\$271.82	\$304.00	\$276.36	1.7%
25 Visit Pass - Adult	\$102.00	\$92.73	\$103.50	\$94.09	1.5%
25 Visit Pass - Child	\$82.00	\$74.55	\$83.30	\$75.73	1.6%
School Aquatic Programs					
School Programs - Per participant	\$5.10	\$4.64	\$6.00	\$5.45	18.4%
Facility Hire					
Carnival Hire - Full Day	\$754.00	\$685.45	\$765.00	\$695.45	1.5%
Carnival Hire - Half Day	\$366.00	\$332.73	\$372.00	\$338.18	1.7%
Lane Hire (per hour)	\$34.00	\$30.91	\$34.50	\$31.36	1.5%
Lane Hire (paid individually, minimum 10 people)	\$8.55	\$7.77	\$8.70	\$7.91	1.8%

Appendix A - Capital Works Program by Project 2021/22 to 2024/25 - Gross Expenditure \$s								
Item No:	Project Description	Asset Category	Forecast Y20/21	20/21 Proposed carryover to 21/22	Y1	Y2	Y3	Y4
					Budget Y21/22	Budget Y22/23	Budget Y23/24	Budget Y24/25
PART 1 - CAPITAL WORKS								
1	Cochrane Park station platform works	Other Infrastructure	165,000	-	-	-	-	-
2	Lang Lang Recreation Facility - stage 1 - including pavilion	Buildings	300,000	-	-	-	-	-
3	Lang Lang Recreation Facility - Soccer Infrastructure	Recreation, leisure and community facilities	-	-	-	-	-	224,480
4	Lang Lang Recreation Facility - Soccer - Pavilion	Buildings	-	-	-	-	-	-
5	Deep Creek Reserve	Parks, open space and streetscapes	200,139	-	-	-	-	-
6	New playgrounds and recreation facilities for young people	Parks, open space and streetscapes	-	-	312,880	242,943	248,030	134,688
7	Emerald Netball Pavilion/Courts-Building	Buildings	595,000	-	15,000	-	-	-
8	Emerald Netball Pavilion/Courts-Civil	Roads	686,120	-	200,000	-	-	-
9	Public Toilets	Buildings	178,000	-	185,400	147,944	434,527	-
10	Cardinia Cultural Centre Stage 1 redevelopment Exhibition Space	Buildings	20,000	-	-	-	-	-
11	Bunyip Community House	Buildings	-	-	-	-	-	-
12	PB Ronald Reserve - Develop Car Park and Demolition works	Off street car parks	-	-	-	-	-	-
13	PB Ronald Reserve - Masterplan	Parks, open space and streetscapes	50,000	50,000	-	-	-	-
14	Alma Treloar Masterplan implementation	Parks, open space and streetscapes	130,000	-	360,000	-	-	538,752
15	Design/Construct Stage 2 of Bunyip Stadium	Buildings	25,000	-	250,000	-	-	421,548
16	Koo Wee Rup Bowls & Community Facility	Buildings	30,000	-	559,778	3,160,240	(0)	(0)
17	Koo Wee Rup Pavilion - football/cricket	Buildings	2,318,679	-	25,000	-	-	-
18	Koo Wee Rup Pavilion - netball	Buildings	1,233,808	-	25,000	-	-	-

Appendix A - Capital Works Program by Project 2021/22 to 2024/25 - Gross Expenditure \$s								
Item No:	Project Description	Asset Category	Forecast Y20/21	20/21 Proposed carryover to 21/22	Y1	Y2	Y3	Y4
					Budget Y21/22	Budget Y22/23	Budget Y23/24	Budget Y24/25
19	Cockatoo Community Hall / Senior Citizens improvements	Buildings	40,000	-	-	-	-	-
20	Tynong Changing Rooms universal upgrade	Buildings	-	-	-	-	-	-
21	Cora Lynn Reserve - Pavilion Design/Construct	Buildings	150,000	2,360,000	150,000	-	-	-
22	Gembrook Reserve - Pavilion Upgrade	Buildings	1,867,211	-	1,135,000	-	-	-
23	Alma Treavor Car park Sealing	Off street car parks	-	-	187,200	-	-	-
24	IYU Recreation Reserve Athletics facility - Track and Field construction	Recreation, leisure and community facilities	50,000	-	1,196,000	1,866,851	109,423	-
25	IYU Recreation Reserve Athletics facility - Roundabout	Roads	50,000	-	-	-	382,982	-
26	IYU Recreation Reserve Athletics facility - Pavilion	Buildings	50,000	-	-	213,354	3,791,517	-
27	Cardinia Views Recreation Reserve - Infrastructure	Recreation, leisure and community facilities	-	-	-	-	-	112,240
28	Cardinia Views Recreation Reserve - Pavilion/s	Buildings	-	-	-	-	-	-
29	My Place Youth Facility - Building	Buildings	1,133,730	-	4,200,000	-	-	-
30	My Place Youth Facility - Carpark	Off street car parks	-	-	500,000	-	-	-
31	Cockatoo Tennis Courts new lights for 4 courts	Recreation, leisure and community facilities	192,268	-	-	-	-	-
32	Officer Rec Reserve Sewage connection	Buildings	200,000	-	-	-	-	-
33	Multicultural Hub	Buildings	381,200	-	-	-	-	-
34	Upper Beaconsfield Reserve Masterplan	Recreation, leisure and community facilities	-	-	52,000	-	-	-
35	Upper Beaconsfield Community Buildings masterplan	Recreation, leisure and community facilities	52,000	-	-	-	-	-
Sub Total New Cmnty & Rec			10,098,155	2,410,000	9,353,258	5,631,331	4,966,478	1,431,708

Appendix A - Capital Works Program by Project 2021/22 to 2024/25 - Gross Expenditure \$s								
Item No:	Project Description	Asset Category	Forecast Y20/21	20/21 Proposed carryover to 21/22	Y1	Y2	Y3	Y4
					Budget Y21/22	Budget Y22/23	Budget Y23/24	Budget Y24/25
36	New plant program	Plant, machinery and equipment	85,000	265,000	75,000	153,921	154,847	311,556
37	Mobile CCTV camera	Plant, machinery and equipment			55,000			
	Sub Total New Plants		85,000	265,000	130,000	153,921	154,847	311,556
38	DCP-McGregor Road Duplication over Railway	Roads	-	-	60,000	-	870,038	617,320
39	DCP-Pakenham Main Street Deviation	Roads	-	-	-	-	76,596	1,571,361
40	Traffic management devices	Roads	246,887	-	265,200	277,057	289,047	301,171
41	Pedestrian & Bicycle strategy - shared path linkages	Footpaths and cycleways	436,000	-	-	106,677	218,847	280,600
42	Pedestrian & Bicycle strategy - major projects design	Footpaths and cycleways	100,000	-	-	-	-	-
43	Footpaths	Footpaths and cycleways	140,000	-	832,000	640,063	656,540	673,441
44	Lang Lang Bypass	Roads	-	-	-	49,315	1,410,515	-
45	Equestrian Trails strategy implementation	Footpaths and cycleways	113,501	-	51,000	51,307	61,939	62,311
46	Local Area Traffic Improvements	Roads	118,270	-	312,000	373,370	382,982	404,064
	Sub Total New Roads & Pathways		1,154,658	-	1,520,200	1,497,789	3,966,503	3,910,269
47	Special Charge Scheme	Roads	-	-	-	-	273,558	168,360
48	Provision for Roads Program	Roads	31,580	-	-	-	-	-
49	Ivory Drive, Pakenham	Roads	-	-	-	-	-	105,538
50	Peet Street Special Charge Scheme construction	Roads	180,888	-	-	-	-	-
	Sub Total New Special charge schemes & Roads Program		212,468	-	-	-	273,558	273,898

Appendix A - Capital Works Program by Project 2021/22 to 2024/25 - Gross Expenditure \$s								
Item No:	Project Description	Asset Category	Forecast Y20/21	20/21 Proposed carryover to 21/22	Y1	Y2	Y3	Y4
					Budget Y21/22	Budget Y22/23	Budget Y23/24	Budget Y24/25
51	Tree planting program	Parks, open space and streetscapes	40,000	-	51,000	51,307	51,616	51,926
52	Open Space Program	Parks, open space and streetscapes	90,000	-	102,000	102,614	154,847	155,778
53	Elephant Rock Surround Works	Parks, open space and streetscapes	-	-	20,000	-	-	-
54	Landscape renewal	Parks, open space and streetscapes	40,000	-	51,000	51,307	51,616	51,926
55	Shade tree program	Parks, open space and streetscapes	55,000	-	66,300	66,699	67,100	67,504
56	Installation of new lighting	Other Infrastructure	80,000	-	102,000	112,875	123,877	135,008
57	Biodiversity and Environment strategy implementation	Buildings	205,000	-	306,000	328,364	340,662	353,097
	Sub Total New Streetscapes		510,000	-	698,300	713,165	789,717	815,239
58	Purton Road Depot Development	Buildings	-	-	453,000	-	1,174,980	-
59	Tree management at high risk sites	Other Infrastructure	100,000	-	102,000	102,614	103,231	103,852
60	Community Grants	Recreation, leisure and community facilities	642,803	98,312	400,000	394,516	389,108	383,773
61	Pakenham Tennis Club Relocation - Court resurfacing	Recreation, leisure and community facilities	-	-	-	-	-	-
62	Pakenham Tennis Club Relocation - Club Room Renovation	Buildings	50,000	500,000	-	-	-	-
63	SRV Minor Grants matching funding	Recreation, leisure and community facilities	-	-	51,000	51,307	51,616	62,311
64	Emerald Lake Park Strategic Plan Implementation	Parks, open space and streetscapes	40,000	-	226,400	373,370	382,982	304,127
65	Beaconsfield Streetscape/Traffic upgrades	Parks, open space and streetscapes	-	-	416,000	426,709	-	-

Appendix A - Capital Works Program by Project 2021/22 to 2024/25 - Gross Expenditure \$s								
Item No:	Project Description	Asset Category	Forecast Y20/21	20/21 Proposed carryover to 21/22	Y1	Y2	Y3	Y4
					Budget Y21/22	Budget Y22/23	Budget Y23/24	Budget Y24/25
66	Pakenham Streetscape/Traffic upgrades	Roads	-	-	-	266,693	875,386	729,561
67	Electronic Access Control and Master Key Systems	Buildings	50,000	-	200,000	564,375	-	-
	Sub Total New Other projects		882,803	598,312	1,848,400	2,179,584	2,977,302	1,583,624
	TOTAL NEW PROJECTS		12,943,084	3,273,312	13,550,158	10,175,790	13,128,405	8,326,294
PART 2 - ASSET RENEWAL								
68	Cardinia Cultural Centre minor equipment	Fixtures, fittings and furniture	35,000	-	81,600	92,352	87,549	93,467
69	Implementation of Arts and Culture Strategy	Other Infrastructure	208,417	-	102,000	102,614	103,231	103,852
70	Public Art Program	Other Infrastructure	-	45,000	5,100	131,804	4,864	93,467
	Sub Total R&U General		243,417	45,000	188,700	326,770	195,644	290,786
71	Bridges - Replacement/Upgrade	Bridges	608,845	-	430,000	400,434	405,645	415,434
	Sub Total R&U Bridges		608,845	-	430,000	400,434	405,645	415,434
72	Buildings Renewal Program	Buildings	356,000	-	1,252,600	1,855,116	2,264,590	2,383,877
73	Furniture and Equipment renewal	Fixtures, fittings and furniture	-	-	50,000	51,307	51,616	51,926
74	Shade structures renewals	Recreation, leisure and community facilities	-	-	168,000	-	-	-
75	Toomuc Reserve south oval (junior) pavilion upgrade	Buildings	1,810,748	1,600,000	-	-	-	-
76	Toomuc Reserve north oval (senior) pavilion upgrade - netball changerooms	Buildings	1,152,134	1,500,000	-	-	-	-
77	Library facilities improvement works	Buildings	20,000	-	40,800	41,045	41,292	-
78	Worrell Reserve Recreation car park	Off street car parks	600,000	150,000	-	-	-	-
79	Disability Access Works	Buildings	205,381	-	260,683	183,880	192,240	200,981
80	Universal Design Rec Facilities Upgrade	Buildings	-	-	200,000	554,098	579,292	302,815

Appendix A - Capital Works Program by Project 2021/22 to 2024/25 - Gross Expenditure \$s								
Item No:	Project Description	Asset Category	Forecast Y20/21	20/21 Proposed carryover to 21/22	Y1	Y2	Y3	Y4
					Budget Y21/22	Budget Y22/23	Budget Y23/24	Budget Y24/25
81	Officer Recreation Reserve Pavilion extension	Buildings	6,580	200,000	190,000	-	-	-
82	O'Neill Road Reserve - Pavilion	Buildings	-	-	-	218,980	1,387,190	-
83	O'Neill Road Reserve - Civil	Recreation, leisure and community facilities	-	-	104,000	2,066,786	-	-
84	Koo Wee Rup High School sports facilities upgrade	Other Infrastructure	1,031,431	-	-	-	-	-
85	Cockatoo Cottages	Buildings	448,716	-	-	-	-	-
86	Pakenham Bowls Club roof over front green	Recreation, leisure and community facilities	250,000	-	-	-	-	-
87	Council Pound holding facility	Buildings	-	-	-	-	-	-
88	Koo Wee Rup Community Centre Extension	Buildings	50,000	-	-	-	-	-
	Sub Total R&U Buildings		5,930,990	3,450,000	2,266,083	4,971,211	4,516,219	2,939,600
89	Carpark resurfacing	Off street car parks	99,000	-	122,000	125,259	128,406	131,442
	Sub Total R&U Carparks		99,000	-	122,000	125,259	128,406	131,442
90	Drainage replacement	Drainage	450,000	-	452,000	457,639	463,038	468,203
91	Water Sensitive Urban Design (WSUD) Assets Renewal Program	Drainage	-	-	500,000	505,474	511,008	516,602
	Sub Total R&U Drainage		450,000	-	952,000	963,113	974,046	984,805
92	Concrete footpaths	Footpaths and cycleways	450,000	-	468,000	480,047	492,405	505,080
93	Gravel pathway resheeting	Footpaths and cycleways	66,000	-	68,000	102,574	104,086	70,039
94	Equestrian Trails	Footpaths and cycleways	80,027	-	51,000	51,307	51,616	62,311
	Sub Total R&U Footpaths		596,027	-	587,000	633,928	648,107	637,430

Appendix A - Capital Works Program by Project 2021/22 to 2024/25 - Gross Expenditure \$s								
Item No:	Project Description	Asset Category	Forecast Y20/21	20/21 Proposed carryover to 21/22	Y1	Y2	Y3	Y4
					Budget Y21/22	Budget Y22/23	Budget Y23/24	Budget Y24/25
95	Netball/Tennis courts resurfacing	Recreation, leisure and community facilities	70,000	-	378,800	53,339	109,423	246,928
96	Pakenham regional tennis court resurfacing	Recreation, leisure and community facilities	-	200,000	-	-	-	-
97	Cricket practice net renewal program	Recreation, leisure and community facilities	30,000	-	145,600	149,348	153,193	123,464
98	BMX Facility Asset renewal	Parks, open space and streetscapes	1,000	29,000	104,000	106,677	109,423	33,672
99	Netball pavilion upgrades	Buildings	50,000	-	560,000	853,311	834,180	738,870
100	Koo Wee Rup Skate Park (located in Cochrane Park)	Parks, open space and streetscapes	30,000	-	332,800	-	-	-
101	Skatepark asset renewal	Parks, open space and streetscapes	-	-	31,200	160,016	-	-
	Sub Total R&U Courts & Skate parks		181,000	229,000	1,552,400	1,322,691	1,206,219	1,142,934
102	Plant replacement	Plant, machinery and equipment	2,166,406	-	3,325,000	2,638,327	2,890,469	2,604,490
	Sub Total R&U Plant replacement		2,166,406	-	3,325,000	2,638,327	2,890,469	2,604,490
103	Associated playspace infrastructure renewal	Parks, open space and streetscapes	60,000	-	82,400	83,708	-	-
104	Playground renewals as per council plan	Parks, open space and streetscapes	123,000	-	260,000	256,436	374,516	378,976
105	PB Ronald Masterplan	Parks, open space and streetscapes	-	-	100,000	-	-	-
	Sub Total R&U Playgrounds		183,000	-	442,400	340,144	374,516	378,976
106	Recreation reserve resurfacing	Recreation, leisure and community facilities	-	-	630,000	624,062	54,712	785,681
107	Koo Wee Rup Recreation Reserve Power and Sewage Upgrade	Buildings	250,000	-	-	-	-	-

Appendix A - Capital Works Program by Project 2021/22 to 2024/25 - Gross Expenditure \$s								
Item No:	Project Description	Asset Category	Forecast Y20/21	20/21 Proposed carryover to 21/22	Y1	Y2	Y3	Y4
					Budget Y21/22	Budget Y22/23	Budget Y23/24	Budget Y24/25
108	Recreation Reserve lighting and power upgrade - rolling program	Recreation, leisure and community facilities	257,732	-	156,000	320,032	-	224,480
109	Beaconsfield Recreation Reserve Universal Facilities Upgrade	Buildings	564,347	-				
110	Windermere Open Space works	Recreation, leisure and community facilities	-	-	45,000			
111	PB Ronald Pool Plant fencing works	Recreation, leisure and community facilities	-	-	20,000			
112	Officer Recreation Reserve Universal Facilities Upgrade	Buildings	456,075	-				
113	Nar Nar Goon Oval renovation renewal	Recreation, leisure and community facilities	-	-				
114	Garfield North Cannibal Creek Reserve Building	Recreation, leisure and community facilities	-	-	78,000	1,153,960		
	Sub Total R&U Rec Reserves		1,528,154	-	929,000	2,098,053	54,712	1,010,161
115	Resurfacing-VGC part	Roads	2,293,000	-	2,548,000	2,782,326	3,024,339	3,287,017
116	Resurfacing Preparation	Roads	588,000	-	653,000	712,102	776,270	839,504
117	Unsealed Road Resheeting	Roads	1,478,000	-	1,206,000	1,268,370	1,331,721	1,394,056
118	Pavement Renewals (reconstruction)-RTR	Roads	1,551,000	-	1,725,000	1,881,842	2,047,679	2,219,168
119	Sealing the Hills	Roads	1,800,000	700,000	6,709,063	14,794,358	24,319,227	23,985,824
120	Roads Sealing Program-Connect Cardinia Stage 2	Roads	5,500,000	2,500,000	8,000,000	6,904,034		
	Sub Total R& U Roads		13,210,000	3,200,000	20,841,063	28,343,032	31,499,235	31,725,569
121	Swimming facilities	Recreation, leisure and community facilities	169,039	-	102,000	102,614	103,231	114,237
122	Cardinia Life extension	Buildings	80,000	250,000	530,000	-	4,634,334	-
	Sub Total R&U Swimming facilities		249,039	250,000	632,000	102,614	4,737,565	114,237
	TOTAL ASSET RENEWAL & UPGRADE		25,445,878	7,174,000	32,267,646	42,265,576	47,630,783	42,375,866

Appendix A - Capital Works Program by Project 2021/22 to 2024/25 - Gross Expenditure \$s								
Item No:	Project Description	Asset Category	Forecast Y20/21	20/21 Proposed carryover to 21/22	Y1	Y2	Y3	Y4
					Budget Y21/22	Budget Y22/23	Budget Y23/24	Budget Y24/25
PART 3 - ORGANISATION								
123	IT Strategy	Computers and telecommunications	587,000	-	510,000	513,068	516,155	519,261
124	IT Hybrid work	Computers and telecommunications	-	-	100,000	-	-	-
125	IT Corporate Security upgrade	Computers and telecommunications	100,000	-	-	-	-	-
126	Salary capitalisation provision	Roads	200,000	-	700,000	887,662	875,492	863,490
127	3 Year Old Kindergarten Works	Buildings	-	-	200,000	-	-	-
128	Land Acquisition	Land	9,078,927	-	9,557,500	2,735,072	1,459,154	1,439,149
129	Finance system	Computers and telecommunications	-	-	1,000,000	493,145	-	-
130	Conquest Upgrade	Computers and telecommunications	88,087	-	-	-	-	-
131	Paternoster Rd & View Hill Rd BlackSpot project	Recreation, leisure and community facilities	228,983	-	-	-	-	-
132	Pakenham Heights Kindergarten Accessibility	Recreation, leisure and community facilities	63,235	-	-	-	-	-
133	Lakeside Renewal Project	Recreation, leisure and community facilities	100,000	-	-	-	-	-
	Sub Total Other		10,446,232	-	12,067,500	4,628,948	2,850,801	2,821,900
134	Upper Beaconsfield Reserve community pavilion and scout building	Recreation, leisure and community facilities	298,002	900,000	-	-	291,831	-
135	Implementation of Off Leash parks infrastructure	Recreation, leisure and community facilities	472,451	-	-	-	-	-
	Sub Total		770,453	900,000	-	-	291,831	-
	TOTAL ORGANISATION		11,216,685	900,000	12,067,500	4,628,948	3,142,632	2,821,900

Appendix A - Capital Works Program by Project 2021/22 to 2024/25 - Gross Expenditure \$s								
Item No:	Project Description	Asset Category	Forecast Y20/21	20/21 Proposed carryover to 21/22	Y1	Y2	Y3	Y4
					Budget Y21/22	Budget Y22/23	Budget Y23/24	Budget Y24/25
PART 4 - STRUCTURE								
136	James Bathe Recreation Reserve	Recreation, leisure and community facilities	60,000	-				
137	Integrated Children's Facility - Thewlis Road Cardinia Rd DCP Open Jan 24 - Design	Recreation, leisure and community facilities	-	-			115,858	2,301,398
138	Comely Banks Recreation Reserve	Recreation, leisure and community facilities	3,292,680	-				
139	Comely Banks Reserve sports fields and car parking	Recreation, leisure and community facilities	7,151,000	(5,567,482)	6,045,000	-	-	
140	Officer District Park Masterplan implementation-Civil	Recreation, leisure and community facilities	300,000	(150,000)	3,282,950	1,176,373		
141	Officer District Park Masterplan implementation-Building	Recreation, leisure and community facilities	-	-	50,000	443,831		
142	Princes Highway (South Side) Shared Pathway	Roads	1,979,648	-				
	Sub Total Cardinia Rd PSP		12,783,328	(5,717,482)	9,377,950	1,620,204	115,858	2,301,398
143	Integrated Children's Facility - Timbertop - open January 2020(double)	Buildings	885,151	3,000,000	1,300,000	-	-	
144	Princes Hwy Intersections-Officer	Roads	5,740,650	2,500,000	10,400,000	9,067,561	8,654,290	
145	McMullen Recreation Reserve - Sports Fields	Recreation, leisure and community facilities	-	-		53,339	-	
146	McMullen Recreation Reserve - Pavilion	Buildings	-	-		53,339	-	
147	Gin Gin Bin Recreation Reserve - Sports Fields	Recreation, leisure and community facilities	10,000	-	47,871	-	437,693	2,806,002
148	Gin Gin Bin Recreation Reserve - Pavilion	Buildings	-	-		-	-	-
149	Brunt Road Integrated Children's Facility - Officer precinct - open January 2022 - design(Triple)	Buildings	-	-	370,000	2,958,872	2,918,307	-

Appendix A - Capital Works Program by Project 2021/22 to 2024/25 - Gross Expenditure \$s								
Item No:	Project Description	Asset Category	Forecast Y20/21	20/21 Proposed carryover to 21/22	Y1	Y2	Y3	Y4
					Budget Y21/22	Budget Y22/23	Budget Y23/24	Budget Y24/25
150	Integrated Children's Facility - Officer Rix Road DCP Open Jan 22 - Design(Triple)	Buildings	2,841,702	2,400,000	1,700,000	-	-	-
151	Officer Library - construction	Buildings	-	-	-	-	6,951,501	8,478,834
152	DCP - Kenilworth Stage 2	Roads	927,947	-	-	-	-	-
153	Integrated Children's Facility McMullen Road DCP Opens Jan 28 - Design(Triple)	Buildings	-	-	-	-	-	-
154	Pink Hill Boulevard Construction (DI_RO-02c)	Roads	515,000	-	-	-	-	-
155	Construction of Integrated Child and Family Centre Community Facility - Starling Rd - Officer PSP - 2027	Recreation, leisure and community facilities	-	-	-	-	-	-
	Sub Total Officer PSP		10,920,450	7,900,000	13,817,871	12,133,110	18,961,792	11,284,836
156	Integrated Children's Facility P.East DCP Opens Jan 28 - Build(Triple)	Buildings	-	-	-	-	-	-
157	Construction of Integrated Child and Family Centre Community Facility - P.East PSP - Open 2030	Recreation, leisure and community facilities	-	-	-	-	-	-
158	Construction of Integrated Child and Family Centre Community Facility - P.East PSP - Open 2032	Recreation, leisure and community facilities	-	-	-	-	-	-
	Sub Total Pakenham East PSP		-	-	-	-	-	-
	TOTAL PSP PROJECTS		23,703,778	2,182,518	23,195,821	13,753,314	19,077,650	13,586,234
159	Bicycle and Walking Paths: Kenilworth Avenue shared path	Recreation, leisure and community facilities	-	-	450,000	-	-	-
160	Reconstruction: Soldiers Road	Roads	-	-	1,600,000	-	-	-
161	Street lighting equipment - Outside Orchard Park Primary School	Recreation, leisure and community facilities	-	-	100,000	-	-	-
162	Toilet Blocks -Upper Beaconsfield Recreation Reserve	Buildings	-	-	300,000	-	-	-

Appendix A - Capital Works Program by Project 2021/22 to 2024/25 - Gross Expenditure \$s								
Item No:	Project Description	Asset Category	Forecast Y20/21	20/21 Proposed carryover to 21/22	Y1	Y2	Y3	Y4
					Budget Y21/22	Budget Y22/23	Budget Y23/24	Budget Y24/25
163	Bicycle and Walking Paths- Brunt Road (Kenilworth Avenue to Rix Road)	Recreation, leisure and community facilities			150,000			
164	Bicycle and Walking Paths- Cardinia Road (Kaduna Park connection)	Recreation, leisure and community facilities			105,731			
165	Bicycle and Walking Paths- Toomuc Valley Road (Pomegranate Way to Browns Road)	Recreation, leisure and community facilities			400,000			
166	Bicycle and Walking Paths - Princes Highway (Grandvue Boulevard to Majestic Drive)	Recreation, leisure and community facilities			250,000			
167	Worrell Reserve Toilet	Buildings			260,000			
168	Jack Russell Park – Gembrook Toilets	Buildings			260,000			
	TOTAL LRCI Projects				3,875,731			
	TOTAL CAPITAL WORKS (Excl Operating Initiatives)		73,309,425	13,529,830	84,956,856	70,823,627	82,979,470	67,110,294
Operating Initiative projects					Y1	Y2	Y3	Y4
Project Description		Forecast Y20/21		Budget Y21/22	Budget Y22/23	Budget Y23/24	Budget Y24/25	
Significant Reserve Works	Operating Initiative	75,000		75,000	76,125	77,267	78,426	
GIS Strategy (O) - Moved to Operational budget under licences	Operating Initiative	-						
BioLinks Program	Operating Initiative				65,000	55,000	65,000	
Library Civic Centre design works	Operating Initiative	50,000						
Nar Nar Goon & Tynon Inf Planning funding	Operating Initiative			140,000				
TOTAL OPERATING INITIATIVES		125,000		215,000	141,125	132,267	143,426	
TOTAL CAPITAL WORKS (Incl Operating Initiatives)			73,434,425	13,529,830	85,171,856	70,964,752	83,111,736	67,253,720



Cardinia Shire Council

Revenue and Rating Plan 2021-25

June 2021

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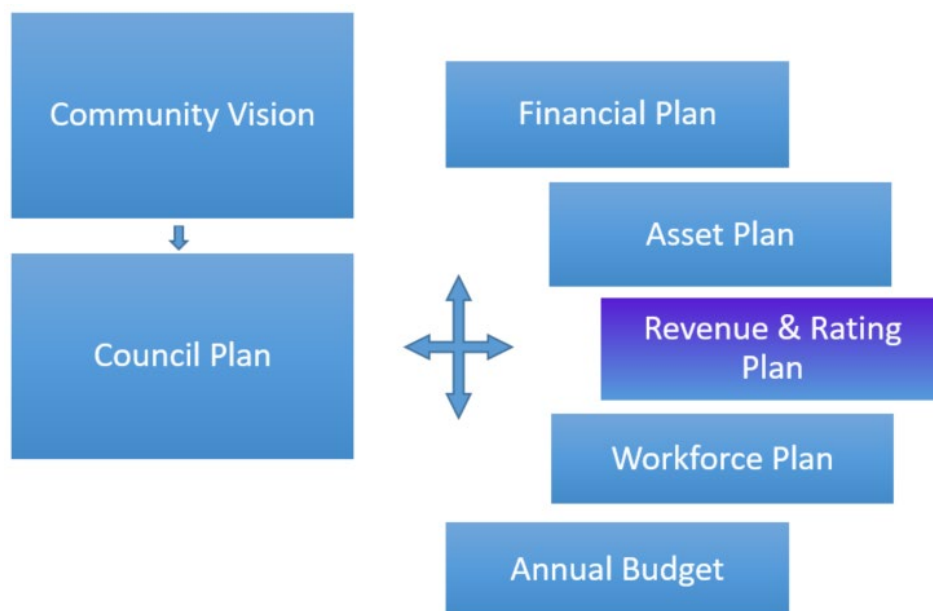
1.1 PURPOSE

The *Local Government Act 2020* requires Council to prepare a Revenue and Rating Plan to cover a minimum period of four years following each Council election. The Revenue and Rating Plan establishes the revenue raising framework within which the Council proposes to work.

The purpose of the Revenue and Rating Plan is to determine the most appropriate and affordable revenue and rating approach for Cardinia Shire Council which, in conjunction with other income sources, will adequately finance the objectives in the council plan.

This plan is an important part of Council’s integrated planning framework, all of which is created to help Council achieve its vision as outlined in the Council Plan.

Strategies outlined in this plan align with the objectives contained in the Council Plan and will feed into the budgeting and long-term financial planning documents, as well as other strategic planning documents under Council’s strategic planning framework.



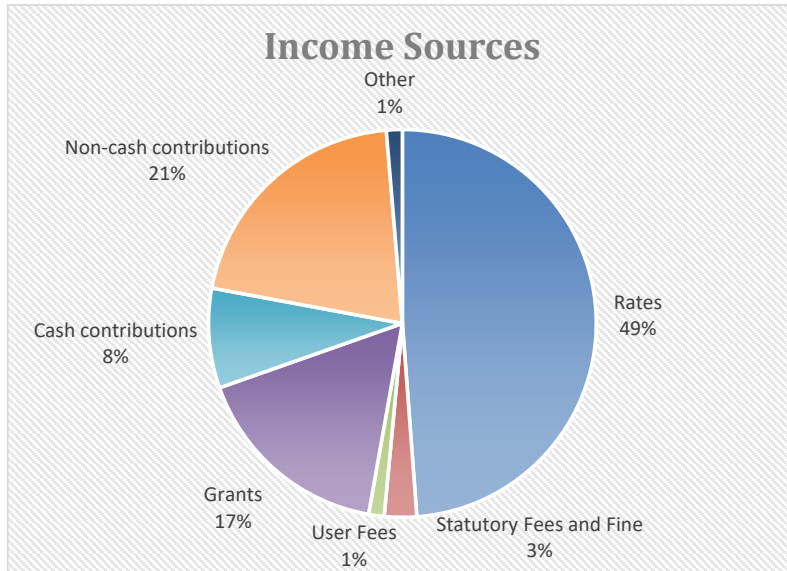
This plan explains how Council calculates the revenue needed to fund its activities, and how the funding burden will be apportioned between ratepayers and other users of Council facilities and services.

In particular, this plan sets out decisions of Council in relation to rating options available to it under the *Local Government Act 2020* to ensure the fair and equitable distribution of rates across property owners. It also sets out principles used in decision making for other revenue sources such as fees and charges.

It is important to note that this plan does not set revenue targets for Council, it outlines the strategic framework and decisions that inform how Council will go about calculating and collecting its revenue.

1.2 INTRODUCTION

Council provides a number of services and facilities to our local community, and in doing so, must collect revenue to cover the cost of providing these services and facilities.



Council's revenue sources include:

- Rates and Charges
- Waste and garbage charges (if applicable)
- Grants from other levels of Government
- Statutory Fees and Fines
- User Fees
- Cash and non-cash contributions from other parties (i.e. developers, community groups)
- Interest from investments
- Sale of Assets.

Rates are the most significant revenue source for Council, providing approximately 49% of its annual income.

The introduction of rate capping under the Victorian Government's Fair Go Rates System (FGRS) has brought a renewed focus to Council's long-term financial sustainability. The FGRS continues to restrict Council's ability to raise revenue above the rate cap unless application is made to the Essential Services Commission for a variation. Maintaining service delivery levels and investing in community assets remain key priorities for Council. This strategy seeks to address Council's reliance on rate income and provide options to actively reduce that reliance.

Council provides a wide range of services to the community, often for a fee or charge. The nature of these fees and charges generally depends on whether they relate to statutory or discretionary services. Some of these, such as statutory planning fees, are set by State Government statute and are commonly known as regulatory fees. In these cases, councils usually have no control over service pricing. However, in relation to other services, Council can set a fee or charge and will set that fee based on the principles outlined in this Revenue and Rating Plan.

Council revenue can also be adversely affected by changes to funding from other levels of government. Some grants are tied to the delivery of council services, whilst many are tied directly to the delivery of new community assets, such as roads or sports pavilions. It is important for Council to be clear about what grants it intends to apply for and the obligations that grants create in the delivery of services or infrastructure.

1.3 COMMUNITY ENGAGEMENT

The Revenue and Rating Plan outlines Council's decision-making process on how revenues are calculated and collected. The following public consultation process was followed to ensure due consideration and feedback is received from relevant stakeholders.

Revenue and Rating Plan community engagement process:

- Proposed Revenue and Rating Plan prepared by officers;
- Proposed Revenue and Rating Plan placed on public exhibition via Creating Cardinia, our online Community Engagement Platform for a period of 28 days and calling for public feedback;
- Opportunity to view and submit feedback advertised through local news outlets and social media;
- Review and consideration of public feedback; and
- Proposed Revenue and Rating Plan (with any revisions) presented to the June Council meeting for adoption.

1.4 RATES AND CHARGES

Rates are property taxes that allow Council to raise revenue to fund essential public services to cater to their municipal population. Importantly, it is a taxation system that includes flexibility for councils to utilise different tools in its rating structure to accommodate issues of equity and to ensure fairness in rating for all ratepayers.

Council has established a rating structure comprised of two key elements. These are:

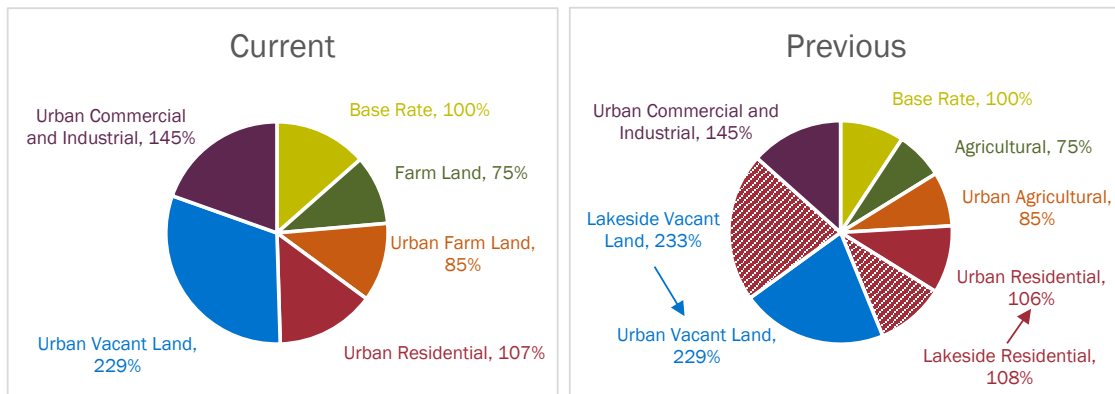
- **General Rates** – Based on property values (using the Capital Improved Valuation methodology), which are indicative of capacity to pay and form the central basis of rating under the *Local Government Act 1989*;
- **Service Charges** – A 'user pays' component for council services to reflect benefits provided by Council to ratepayers who benefit from a service.

Council makes a further distinction when applying general rates by applying rating differentials based on the location and purpose for which the property is used. That is, whether the property is vacant land, or is used for residential, commercial/industrial, or farming purposes, with higher rates in the urban growth corridor. This distinction is based on the concept that different property categories should pay a fair and equitable contribution, taking into account the benefits those properties derive from the local community.

The Cardinia Shire Council rating structure comprises six differential rates (base rate, farm land, urban farm land, urban residential, urban vacant land, urban commercial and industrial). These rates are structured in accordance with the requirements of Section 161 'Differential Rates' of the *Local Government Act 1989*, and the Ministerial Guidelines for Differential Rating 2013.

The *Cultural and Recreational Land Act 1963* (CRLA) requires that Council undertake a separate process for the purpose of setting an applicable Charge 'in lieu of Rates' for eligible properties. If land is 'recreational lands' within the meaning of the CRLA, rates under the *Local Government Act 1989* are not levied. Council considers the services utilised by each property occupier and the benefit their land provides to the community and levies a 'charge in lieu of rates' that provides a discount of 25% for these properties compared to the equivalent municipal rates they would otherwise pay. Benefits of cultural and recreational land include social interaction, sporting programs, cultural promotion, provision of premises, employment opportunities and community development/meeting places.

The differential rates are currently set as follows:



Current levies:

Levy Name	Now	Was	Reason for change
Base Rate	100%	100%	No change
Farm Land	75%	75%	No change
Urban Farm Land	85%	85%	No change
Urban Residential	107%	106%	To offset the decrease in Lakeside Residential and Lakeside Vacant Land which have been incorporated into the Urban rates to ensure all properties in the Urban Growth Corridor are afforded the same rate
Urban Vacant Land	229%	229%	No change
Urban Commercial and Industrial Land	145%	145%	No change

Levies removed this year:

Levy Name	Now	Was	Reason for change
Lakeside Residential <i>Combined with Urban Residential</i>	107%	108%	To ensure all properties in the Urban Growth Corridor are afforded the same rate
Lakeside Vacant Land <i>Combined with Urban Vacant Land</i>	229%	233%	Only 3 of these and its objective to encourage residential development is obsolete as the estate is fully developed

The formula for calculating General Rates, excluding any additional charges, arrears or additional supplementary rates is:

- Valuation (Capital Improved Value) x Rate in the Dollar (Differential Rate Type)

The rate in the dollar for each rating differential category is included in Council's rolling 4 Year Budget each year.

Rates and charges are an important source of revenue, accounting for over 49% of operating revenue received by Council. The collection of rates is an important factor in funding Council services.

Planning for future rate increases is therefore an essential component of the long-term financial planning process and plays a significant role in funding both additional service delivery and the increasing costs related to providing Council services.

Council is aware of the balance between rate revenue (as an important income source) and community sensitivity to rate increases. With the introduction of the State Government's Fair Go Rates System, all rate increases are capped to a rate declared by the Minister for Local Government, which is announced in December for the following financial year.

Council currently utilises a service charge to fully recover the cost of Council's waste services and provide for future landfill rehabilitation costs. The garbage service charge is not capped under the Fair Go Rates System, and funds from this charge are allocated towards the provision of waste services.

1.4.1 RATING LEGISLATION

The legislative framework set out in the *Local Government Act 1989* determines council's ability to develop a rating system. The framework provides significant flexibility for Council to tailor a system that suits its needs.

Section 155 of the *Local Government Act 1989* provides that a Council may declare the following rates and charges on rateable land:

- General rates under Section 158
- Municipal charges under Section 159
- Service rates and charges under Section 162
- Special rates and charges under Section 163.

The recommended strategy in relation to municipal charges, service rates and charges and special rates and charges are discussed later in this document.

In raising Council rates, Council is required to primarily use the valuation of the rateable property to levy rates. Section 157 (1) of the *Local Government Act 1989* provides Council with three choices in terms of which valuation base to utilise. They are: Site Valuation, Capital Improved Valuation (CIV) and Net Annual Value (NAV).

The advantages and disadvantages of the respective valuation basis are discussed further in this document. Whilst this document outlines Council's strategy regarding rates revenue, rates data will be contained in the Council's rolling 4 Year Budget as required by the *Local Government Act 2020*.

Section 94(2) of the *Local Government Act 2020* states that Council must adopt a budget by 30 June each year (or at another time fixed by the Minister) to include:

- a) the total amount that the Council intends to raise by rates and charges;
- b) a statement as to whether the rates will be raised by the application of a uniform rate or a differential rate;
- c) a description of any fixed component of the rates, if applicable;
- d) if the Council proposes to declare a uniform rate, the matters specified in section 160 of the *Local Government Act 1989*;
- e) if the Council proposes to declare a differential rate for any land, the matters specified in section 161(2) of the *Local Government Act 1989*;

Section 94(3) of the *Local Government Act 2020* also states that Council must ensure that, if applicable, the budget also contains a statement –

- a) that the Council intends to apply for a special order to increase the Council's average rate cap for the financial year or any other financial year; or
- b) that the Council has made an application to the ESC for a special order and is waiting for the outcome of the application; or
- c) that a special Order has been made in respect of the Council and specifying the average rate cap that applies for the financial year or any other financial year.

This plan outlines the principles and strategic framework that Council will utilise in calculating and distributing the rating burden to property owners, however, the quantum of rate revenue and rating differential amounts will be determined in the Cardinia Shire Council Budget.

In 2019 the Victorian State Government conducted a Local Government Rating System Review. The Local Government Rating System Review Panel presented their final report and list of recommendations to the Victorian Government in March 2020. The Victorian Government subsequently published a response to the recommendations of the Panel's report. However, at the time of publication the recommended changes have not yet been implemented.

1.4.2 EXEMPTIONS FROM RATING

Section 154 of the *Local Government Act 1989* declares that all land is rateable with a number of exceptions including land held or used for public or municipal purposes, land used exclusively for charitable, education or religious purposes, and certain clubs or memorials under the *Veterans Act 2005*, Returned Services League and related associations as defined.

1.4.3 RATING PRINCIPLES

When developing a rating strategy, in particular with reference to differential rates, a Council should give consideration to the following good practice taxation principles:

Wealth Tax

The "wealth tax" principle implies that the rates paid are dependent upon the value of a ratepayer's real property and have no correlation to the individual ratepayer's consumption of services or the perceived benefits derived by individual ratepayers from the expenditures funded from rates.

Equity

Horizontal equity – ratepayers in similar situations should pay similar amounts of rates (ensured mainly by accurate property valuations, undertaken in a consistent manner, their classification into homogenous property classes and the right of appeal against valuation).

Vertical equity – those who are better off should pay more rates than those worse off (the rationale applies for the use of progressive and proportional income taxation. It implies a "relativity" dimension to the fairness of the tax burden).

Efficiency

Economic efficiency is measured by the extent to which production and consumption decisions by people are affected by rates.

Simplicity

How easily a rates system can be understood by ratepayers and the practicality and ease of administration.

Benefit

The extent to which there is a nexus between consumption/benefit and the rate burden.

Capacity to Pay

The capacity of ratepayers or groups of ratepayers to pay rates.

Diversity

The capacity of ratepayers within a group to pay rates.

The rating challenge for Council therefore is to determine the appropriate balancing of competing considerations.

Rates and Charges Revenue Principles:

Property rates will:

- be reviewed annually;
- not change dramatically from one year to next; and
- be sufficient to fund current expenditure commitments and deliverables outlined in the Council Plan, Financial Plan and Asset Plan.

Differential rating should be applied as equitably as is practical and will comply with the [Ministerial Guidelines for Differential Rating 2013](#).

1.4.4 DETERMINING WHICH VALUATION BASE TO USE

Under the *Local Government Act 1989*, Council has three options as to the valuation base it elects to use. They are:

- **Capital Improved Value (CIV)** – Value of land and improvements upon the land.
- **Site Value (SV)** – Value of land only.
- **Net Annual Value (NAV)** – Rental valuation based on CIV.

For residential and farm properties, NAV is calculated at 5 per cent of the Capital Improved Value. For commercial and industrial properties, NAV is calculated as the greater of the estimated annual rental value or 5 per cent of the CIV.

Capital Improved Value (CIV)

Capital Improved Value is the most commonly used valuation base by local government with over 90% of Victorian councils applying this methodology. Based on the value of both land and all improvements on the land, it is generally easily understood by ratepayers as it equates to the market value of the property.

Section 161 of the *Local Government Act 1989* provides that a Council may raise any general rates by the application of a differential rate if –

- a) It uses the capital improved value system of valuing land; and
- b) It considers that a differential rate will contribute to the equitable and efficient carrying out of its functions.

Where a council does not utilise CIV, it may only apply limited differential rates in relation to farm land, urban farm land or residential use land.

Advantages of using Capital Improved Value (CIV)

- CIV includes all property improvements, and hence is often supported on the basis that it more closely reflects “capacity to pay”. The CIV rating method takes into account the full development value of the property, and hence better meets the equity criteria than Site Value and NAV.
- With the increased frequency of valuations (previously two year intervals, now annual intervals) the market values are more predictable and has reduced the level of objections resulting from valuations.
- The concept of the market value of property is more easily understood with CIV rather than NAV or SV.
- Most councils in Victoria have now adopted CIV which makes it easier to compare relative movements in rates and valuations across councils.
- The use of CIV allows council to apply differential rates which greatly adds to council’s ability to equitably distribute the rating burden based on ability to afford council rates. CIV allows council to apply higher rating differentials to the commercial and industrial sector that offset residential rates.

Disadvantages of using CIV

The main disadvantage with CIV is the fact that rates are based on the total property value which may not necessarily reflect the income level of the property owner as with pensioners and low-income earners.

Site value (SV)

With valuations based simply on the valuation of land and with only very limited ability to apply differential rates, the implementation of Site Value in a Cardinia Shire Council context would cause a shift in rate burden from the industrial/commercial sectors onto the residential sector, and would hinder council's objective of a fair and equitable rating system.

There would be further rating movements away from modern townhouse style developments on relatively small land parcels to older established homes on quarter acre residential blocks. In many ways, it is difficult to see an equity argument being served by the implementation of site valuation in the Cardinia Shire Council.

Advantages of Site Value

- There is a perception that under site value, a uniform rate would promote development of land, particularly commercial and industrial developments. There is, however, little evidence to prove that this is the case.
- Scope for possible concessions for urban farm land and residential use land.

Disadvantages of using Site Value

- Under SV, there will be a significant shift from the industrial/commercial sector onto the residential sector of council. The percentage increases in many cases would be in the extreme range.
- SV is a major burden on property owners that have large areas of land. Some of these owners may have much smaller/older dwellings compared to those who have smaller land areas but well developed dwellings - but will pay more in rates. A typical example is flats, units, or townhouses which will all pay low rates compared to traditional housing styles.
- The use of SV can place pressure on council to give concessions to categories of landowners on whom the rating burden is seen to fall disproportionately (e.g. Farm land and residential use properties). Large landowners, such as farmers for example, are disadvantaged by the use of site value.
- SV will reduce Council's rating flexibility and options to deal with any rating inequities due to the removal of the ability to levy differential rates.
- The community may have greater difficulty in understanding the SV valuation on their rate notices.

Net annual value (NAV)

NAV, in concept, represents the annual rental value of a property. However, in practice, NAV is loosely linked to capital improved value for residential and farm properties. Valuers derive the NAV directly as 5 per cent of CIV.

In contrast to the treatment of residential and farm properties, NAV for commercial and industrial properties are assessed with regard to actual market rental. This differing treatment of commercial versus residential and farm properties has led to some suggestions that all properties should be valued on a rental basis.

Overall, the use of NAV is not largely supported. For residential and farm ratepayers, actual rental values pose some problems. The artificial rental estimate used may not represent actual market value, and means the base is the same as CIV but is harder to understand.

Recommended valuation base

In choosing a valuation base, councils must decide on whether they wish to adopt a differential rating system (different rates in the dollar for different property categories) or a uniform rating system (same rate in the dollar). If a council was to choose the former, under the *Local Government Act 1989* it must adopt either of the CIV or NAV methods of rating.

Cardinia Shire Council applies Capital Improved Value (CIV) to all properties within the municipality to take into account the fully developed value of the property. This basis of valuation takes into account the total market value of the land plus buildings and other improvements.

Differential rating allows (under the CIV method) council to shift part of the rate burden from some groups of ratepayers to others, through different "rates in the dollar" for each class of property.

Section 161(1) of the *Local Government Act 1989* outlines the requirements relating to differential rates, which include:

- a) A Council may raise any general rates by the application of a differential rate, if Council considers that the differential rate will contribute to the equitable and efficient carrying out of its functions.
- b) If a Council declares a differential rate for any land, the Council must specify the objectives of the differential rate, which must be consistent with the equitable and efficient carrying out of the Council's functions and must include the following:
 - i. A definition of the types or classes of land which are subject to the rate and a statement of the reasons for the use and level of that rate.
 - ii. An identification of the type or classes of land which are subject to the rate in respect of the uses, geographic location (other than location on the basis of whether or not the land is within a specific ward in Council's district).
 - iii. Specify the characteristics of the land, which are the criteria for declaring the differential rate.

Once the Council has declared a differential rate for any land, the Council must:

- a) Specify the objectives of the differential rates;
- b) Specify the characteristics of the land which are the criteria for declaring the differential rate.

The purpose is to ensure that Council has a sound basis on which to develop the various charging features when determining its revenue strategies and ensure that these are consistent with the provisions of the *Local Government Act 1989*.

The general objectives of each of the differential rates are to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council. There is no limit on the number or types of differential rates that can be levied, but the highest differential rate can be no more than four times the lowest differential rate.

Property Valuations

The *Valuation of Land Act 1960* is the principle legislation in determining property valuations. Under the *Valuation of Land Act 1960*, the Victorian Valuer-General conducts property valuations on an annual basis. Cardinia Shire Council applies a Capital Improved Value (CIV) to all properties within the municipality to take into account the full development value of the property. This basis of valuation takes into account the total market value of the land including buildings and other improvements.

The value of land is always derived by the principal of valuing land for its highest and best use at the relevant time of valuation.

Council needs to be mindful of the impacts of revaluations on the various property types in implementing the differential rating strategy outlined in the previous section to ensure that rises and falls in council rates remain affordable and that rating 'shocks' are mitigated to some degree.

Supplementary Valuations

Supplementary valuations are carried out for a variety of reasons including rezoning, subdivisions, amalgamations, renovations, new constructions, extensions, occupancy changes and corrections. The Victorian Valuer-General is tasked with undertaking supplementary valuations and advises council on a regular basis of valuation and Australian Valuation Property Classification Code (AVPCC) changes.

Supplementary valuations bring the value of the affected property into line with the general valuation of other properties within the municipality. Objections to supplementary valuations can be lodged in accordance with Part 3 of the *Valuation of Land Act 1960*. Any objections must be lodged with Council within two months of the issue of the supplementary rate notice.

Objections to property valuations

Part 3 of the *Valuation of Land Act 1960* provides that a property owner may lodge an objection against the valuation of a property or the Australian Valuation Property Classification Code (AVPCC) within two months of the issue of the original or amended (supplementary) Rates and Valuation Charges Notice (Rates Notice), or within four months if the notice was not originally issued to the occupier of the land.

A property owner must lodge their objection to the valuation or the AVPCC in writing to the Cardinia Shire Council or through the Rating Valuation objection portal: <https://ratingvaluationobjections.vic.gov.au/>.

Property owners also have the ability to object to the site valuations on receipt of their Land Tax Assessment. Property owners can appeal their land valuation within two months of receipt of their Council Rate Notice (via Council) or within two months of receipt of their Land Tax Assessment (via the State Revenue Office).

1.4.5 RATING DIFFERENTIALS

Council believes each differential rate will contribute to the equitable and efficient carrying out of council functions. Details of the objectives of each differential rate, the classes of land which are subject to each differential rate and the uses of each differential rate are set out below.

Base Rate

Base Rate land is any rateable land which has the characteristics outlined below and does not have the characteristics of any other specified rate:

- used for retirement village units; or
- any land that is not in the Urban Growth Corridor and is not defined as Farm Land.

Objectives:

To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined Base Rate land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services.

Use and Level of Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

100% of Base Rate.

Geographic Location:

Rateable land in the geographic areas outlined below:

- Retirement villages wherever located within the municipal district;
- Properties other than retirement villages outside the Urban Growth Corridor of the municipal district

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are already constructed on the land or which are constructed prior to the end of the financial year.

Farm Land

Any land outside the Urban Growth Corridor which is "Farm Land" within the meaning of Section 2(1) of the *Valuation of Land Act 1960*.

- a) Farm Land means any rateable land that is 2 or more hectares in area;
- b) used primarily for primary producing purposes from its activities on the land; used primarily for grazing (including agistment), dairying, pig-farming, poultry farming, fish farming, tree farming, bee keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or for any combination of those activities; and

That is used by a business –

- That has a significant and substantial commercial purpose of character;
- That seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
- That is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

Objectives:

To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined Farm land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services with considerations to maintain agriculture as a major industry in the municipal district, to facilitate the longevity of the farm sector and achieve a balance between providing for municipal growth and retaining the important agricultural economic base.

Use and Level of Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Level of Rate:

75% of the Base Rate.

Geographic Location:

Outside the Urban Growth Corridor of the municipal district.

Use of Land:

Farm Land use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are already constructed on the land or which are constructed prior to the end of the financial year.

Urban Farm Land

Any land within the Urban Growth Corridor which is "Farm Land" within the meaning of Section 2(1) of the *Valuation of Land Act 1960*.

- c) Farm Land means any rateable land that is 2 or more hectares in area;
- d) used primarily for primary producing purposes from its activities on the land; used primarily for grazing (including agistment), dairying, pig-farming, poultry farming, fish farming, tree farming, bee keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or for any combination of those activities; and

That is used by a business:

- That has a significant and substantial commercial purpose of character;
- That seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
- That is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

Objectives:

To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined Farm land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services with considerations to encourage commerce, to maintain agriculture as a major industry in the municipal district, to facilitate the longevity of the farm sector and achieve a balance between providing for municipal growth and retaining the important agricultural economic base.

Use of Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Level of Rate:

85% of the Base Rate.

Use of Land:

Farm Land use permitted under the relevant Cardinia Shire Council Planning Scheme.

Geographic Location:

Within the Urban Growth Corridor of the municipal district.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Cardinia Shire Council Planning Scheme.

Types of Buildings:

All buildings which are already constructed on the land or which are constructed prior to the end of the financial year.

Urban Residential

Urban Residential land is any rateable land which is in the Urban Growth Corridor and does not have the characteristics of Urban Farm land, Urban Vacant Land, or Urban Commercial and Industrial Land and is not used for retirement village units.

Objectives:

To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined Urban Rate land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services with consideration given to the greater and easier access properties in the Urban Growth Corridor have to services and infrastructure.

Use and Level of Rate:

The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

107% of Base Rate.

Geographic Location:

Within the Urban Growth Corridor of the municipal district.

Use of Land:

Residential use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are already constructed on the land or which are constructed prior to the end of the financial year.

Urban Vacant Land

Urban Vacant Land is any rateable land:

- on which no dwelling or other building designed or adapted for occupation is constructed;
- which is located within the Urban Growth Corridor; and
- does not have the characteristics of Urban Commercial and Industrial Land.

Objectives:

To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined Urban Vacant land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services and to encourage development of residential land in the Urban Growth Corridor.

Use of Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Level of Rate:

229% of the Base Rate.

Geographic Location:

Within the Urban Growth Corridor of the municipal district.

Use of Land:

Any land in the urban growth corridor zoned as Residential or Urban Growth under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Urban Commercial and Industrial

Urban Commercial and Industrial Land is any rateable land, which is:

- a) In the Urban Growth Corridor; and
- b) Used primarily for carrying out the manufacture or production of, or trade in goods or services (including tourist facilities and in the case of a business providing accommodation for tourists, is prescribed accommodation under the *Public Health and Wellbeing Act (Vic) 2008*; or
- c) Unoccupied building erected which is zoned Commercial or Industrial under the relevant Cardinia Shire Council Planning Scheme; or
- d) Unoccupied land which is zoned Commercial or Industrial under the relevant Cardinia Shire Council Planning Scheme.

Objectives:

To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined Urban Commercial and Industrial Rate land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services.

The commercial businesses of Cardinia Shire Council benefit from ongoing investment by Council in services and infrastructure. Council also notes the tax deductibility of Council rates for commercial properties which is not available to the residential sector, and the income generating capability of commercial based properties.

The Commercial differential rate is applied to recognise the additional demands placed on public infrastructure due to commerce attracting non-residents to the shire, the higher demands of commercial and industrial properties on the natural environment and to promote the economic development objectives for the Cardinia Shire Council as outlined in the Council Plan. These objectives include an ongoing investment to create a vibrant economy and includes the maintenance and improvement of tourism infrastructure. Construction and maintenance of public infrastructure, development and provision of health and community services and the general provision of support services and promotion of business in the municipality.

Use and Level of Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

145% of the Base Rate.

Geographic Location:

Within the Urban Growth Corridor of the municipal district.

Use of Land:

Any commercial or industrial use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are already constructed on the land or which are constructed prior to the end of the financial year.

Advantages of a differential rating system

The advantages of utilising a differential rating system summarised below are:

- There is greater flexibility to distribute the rate burden between all classes of property, and therefore link rates with the ability to pay and reflecting the tax deductibility of rates for commercial and industrial premises.
- Differential rating allows Council to better reflect the investment required by Council to establish infrastructure to meet the needs of the commercial and industrial sector.
- Allows Council to reflect the unique circumstances of some rating categories where the application of a uniform rate may create an inequitable outcome (eg. Farming enterprises).
- Allows Council discretion in the imposition of rates to facilitate and encourage appropriate development of its municipal district in the best interest of the community. (ie. Vacant Commercial properties still attract the commercial differential rate)

Disadvantages of a differential rating system

The disadvantages in applying differential rating summarised below are:

- The justification of the differential rate can at times be difficult for the various groups to accept giving rise to queries and complaints where the differentials may seem to be excessive.
- Differential rates can be confusing to ratepayers, as they may have difficulty understanding the system. Some rating categories may feel they are unfavourably treated because they are paying a higher level of rates than other ratepayer groups.
- Differential rating involves a degree of administrative complexity as properties continually shift from one type to another (e.g. residential to commercial,) requiring Council to update its records. Ensuring the accuracy/integrity of Council's database is critical to ensure that properties are correctly classified into the right category.
- Council may not achieve the objectives it aims for through differential rating. For example, Council may set its differential rate objectives to levy a higher rate on land not developed, however it may be difficult to prove whether the rate achieves those objectives.

1.4.6 MUNICIPAL CHARGE

Another principle rating option available to Councils is the application of a municipal charge. Under Section 159 of the *Local Government Act 1989*, Council may declare a municipal charge to cover some of the administrative costs of the Council. The legislation is not definitive on what comprises administrative costs and does not require Council to specify what is covered by the charge.

The application of a municipal charge represents a choice to raise a portion of the rates by a flat fee for all properties, rather than sole use of the CIV valuation method.

Under the *Local Government Act 1989*, a council's total revenue from a municipal charge in a financial year must not exceed 20 per cent of the combined sum total of the Council's total revenue from the municipal charge and the revenue from general rates (total rates).

The municipal charge applies equally to all properties and is based upon the recovery of a fixed cost of providing administrative services irrespective of valuation. The same contribution amount per assessment to cover a portion of Council's administrative costs can be seen as an equitable method of recovering these costs.

Cardinia Shire Council has not applied a Municipal Charge due to it being regressive in nature which would result in lower valued properties paying higher rates and charges than the sole use of the CIV valuation method.

1.4.7 SPECIAL CHARGE SCHEMES

The *Local Government Act 1989* recognises that councils need help to provide improved infrastructure for their local communities. Legislation allows councils to pass on the cost of capital infrastructure to the owner of a property that generally receives a unique benefit from the construction works. The technical explanation of a Special Charge comes from legislation (under the *Local Government Act 1989*) that allows councils to recover the cost of works from property owners who will gain special benefit from that work.

The purposes for which special rates and special charges may be used include road construction, kerb and channelling, footpath provision, drainage, and other capital improvement projects.

The special rate or special charges may be declared on the basis of any criteria specified by the council in the rate (Section 163 (2)). In accordance with Section 163 (3), council must specify:

- a. the wards, groups, uses or areas for which the special rate or charge is declared; and
- b. the land in relation to which the special rate or special charge is declared;
- c. the manner in which the special rate or special charge will be assessed and levied; and
- d. details of the period for which the special rate or special charge remains in force.

The special rates and charges provisions are flexible and can be used to achieve a wide range of community objectives. The fundamental principle of special rates and charges is proof “special benefit” applies to those being levied. For example, they could be used to fund co-operative fire prevention schemes. This would ensure that there were no ‘free-riders’ reaping the benefits but not contributing to fire prevention.

Landscaping and environmental improvement programs that benefit small or localised areas could also be funded using special rates or charges.

1.4.8 SERVICE RATES AND CHARGES

Section 162 of the *Local Government Act 1989* provides council with the opportunity to raise service rates and charges for any of the following services:

- a. The provision of a water supply;
- b. The collection and disposal of refuse;
- c. The provision of sewage services;
- d. Any other prescribed service.

Council currently applies a service charge for the collection and disposal of refuse on residential properties (compulsory) and rural properties (compulsory) and commercial/industrial (optional) and providing waste services for the municipality (street litter bins for instance). Council retains the objective of setting the service charge for waste at a level that fully recovers the cost of the waste services, including providing for the cost of rehabilitation of the council’s landfill once it reaches the end of its useful life.

It is recommended that council retain the existing waste service charge – should council elect not to have a waste service charge, this same amount would be required to be raised by way of an increased general rate – meaning that residents in higher valued properties would substantially pay for the waste service of lower valued properties.

Whilst this same principle applies for rates in general, the mix of having a single fixed charge combined with valuation driven rates for the remainder of the rate invoice provides a balanced and equitable outcome.

1.4.9 COLLECTION AND ADMINISTRATION OF RATES AND CHARGES

The purpose of this section is to outline the rate payment options, processes, and the support provided to ratepayers facing financial hardship.

Payment options

In accordance with section 167(1) of the *Local Government Act 1989* ratepayers have the option of paying rates and charges by way of four instalments. Payments are due on the prescribed dates below:

- 1st Instalment: 30 September
- 2nd Instalment: 30 November
- 3rd Instalment: 28 February
- 4th Instalment: 31 May

Council offers a range of payment options including:

- in person at Council offices (cheques, money orders, EFTPOS, credit/debit cards and cash),
- online via Council's eNotices portal,
- direct debit via Council's FlexiPay service (weekly, fortnightly, monthly or quarterly),
- BPAY,
- Australia Post (over the counter, over the phone via credit card and on the internet),
- by mail (cheques and money orders only).

Interest on arrears and overdue rates

Interest is charged on all overdue rates in accordance with Section 172 of the *Local Government Act 1989*. The interest rate applied is fixed under Section 2 of the *Penalty Interest Rates Act 1983*, which is determined by the Minister and published by notice in the *Government Gazette*.

Pensioner rebates

Holders of a Centrelink or Veteran Affairs Pension Concession card or a Veteran Affairs Gold card which stipulates TPI or War Widow may claim a rebate on their sole or principal place of residence. Upon initial application, ongoing eligibility is maintained, unless rejected by Centrelink or the Department of Veteran Affairs during the annual verification procedure. Upon confirmation of an eligible pensioner concession status, the pensioner rebate is deducted from the rate account before payment is required by the ratepayer.

With regards to new applicants, after being granted a Pensioner Concession Card (PCC), pensioners can then apply for the rebate at any time throughout the rating year. Retrospective claims up to a maximum of one previous financial year can be approved by Council on verification of eligibility criteria, for periods prior to this, claims may be approved by the relevant government department.

Rates waivers

Council offers a waiver of \$50 to unemployed ratepayers receiving JobSeeker payments. Ratepayers seeking to apply for this waiver will be required to submit a JobSeeker Rates Concession Application form each year which is available at the council offices, on the Council website or which can be posted upon request.

Except for the most exceptional circumstances, Council will not waive any other rates but will rather encourage the person to enter into a payment arrangement, or deferral.

Waiving of rates and charges may be considered in cases of extreme financial hardship as per the Financial Hardship Guidelines.

Deferred payments

Under Section 170 of the *Local Government Act 1989*, Council may defer the payment of any rate or charge for an eligible ratepayer, allowing ratepayers an extended period of time to make payments or alternatively to forestall payments on an indefinite basis until the ratepayer ceases to own or occupy the land in respect of which rates and charges are to be levied.

Deferral of rates and charges are available to all ratepayers who satisfy the eligibility criteria and have proven financial difficulties. Where Council approves an application for deferral of rates or charges, interest will not be levied on the outstanding balance of rates and charges. Ratepayers seeking to apply for such provision will be required to submit a Financial Hardship Application form which is available at the council offices, on the Council website or which can be posted upon request.

Financial Hardship Guidelines

It is acknowledged at the outset that various ratepayers may experience financial hardship for a whole range of issues and that meeting rate obligations constitutes just one element of a number of difficulties that may be faced. The purpose of the Financial Hardship Guidelines is to provide options for ratepayers facing such situations to deal with the situation positively and reduce the strain imposed by financial hardship.

Ratepayers may elect to either negotiate a rate payment plan or apply for a rate deferral. Ratepayers seeking to apply for such provision will be required to submit a Financial Hardship Application form which is available at the council offices, website or can be posted upon request.

Debt recovery

Council makes every effort to contact ratepayers at their correct address, but it is the ratepayers' responsibility to properly advise Council of their contact details. The *Local Government Act 1989* Section 230 and 231 requires both the vendor and buyer of property, or their agents (e.g. solicitors and or conveyancers), to notify Council by way of notice of disposition or acquisition of an interest in land.

In the event that an account becomes overdue, Council will issue an overdue reminder notice advising that penalty interest will be charged if payment is not received by the extended due date. In the event that the account remains unpaid, Council may charge interest and/or take legal action without further notice to recover the overdue amount. All fees and court costs incurred will be recoverable from the ratepayer.

If an amount payable by way of rates in respect to land has been in arrears for three years or more, Council may take action to sell the property in accordance with the *Local Government Act 1989* Section 181.

Fire Services Property Levy

In 2016 the Victorian State Government passed legislation requiring the Fire Services Property Levy to be collected from ratepayers. Previously this was collected through building and property insurance premiums. The Fire Services Property Levy helps fund the services provided by the Metropolitan Fire Brigade (MFB) and Country Fire Authority (CFA), and all levies collected by Council are passed through to the State Government.

The Fire Services Property Levy is based on two components, a fixed charge, and a variable charge which is linked to the Capital Improved Value of the property. This levy is not included in the rate cap and increases in the levy are at the discretion of the State Government.

1.5 OTHER REVENUE ITEMS

1.5.1 USER FEES AND CHARGES

User fees and charges are those that Council will charge for the delivery of services and use of community infrastructure.

Examples of user fees and charges include:

- Leases and facility hire fees
- Recreation Reserve hire – Personal Trainer Fees
- Car Park Fees
- Advertising Signs Fees
- Footpath Trading Permits Fees.

The provision of infrastructure and services form a key part of council's role in supporting the local community. In providing these, council must consider a range of 'Best Value' principles including service cost and quality standards, value-for-money, and community expectations and values. Council must also balance the affordability and accessibility of infrastructure and services with its financial capacity and in the interests of long-term financial sustainability.

Councils must also comply with the government's Competitive Neutrality Policy for significant business activities they provide and adjust their service prices to neutralise any competitive advantages when competing with the private sector.

In providing services to the community, council must determine the extent of cost recovery for particular services consistent with the level of both individual and collective benefit that the services provide and in line with the community's expectations.

Services are provided on the basis of one of the following pricing methods:

- a. Market Price
- b. Full Cost Recovery Price
- c. Subsidised Price

Market pricing (A) is where council sets prices based on the benchmarked competitive prices of alternate suppliers. In general market price represents full cost recovery plus an allowance for profit. Market prices will be used when other providers exist in the given market, and council needs to meet its obligations under the government's Competitive Neutrality Policy.

It should be noted that if a market price is lower than council's full cost price, then the market price would represent council subsidising that service. If this situation exists, and there are other suppliers existing in the market at the same price, this may mean that council is not the most efficient supplier in the marketplace. In this situation, council will consider whether there is a community service obligation and whether council should be providing this service at all.

Full cost recovery price (B) aims to recover all direct and indirect costs incurred by council. This pricing should be used in particular where a service provided by council benefits individual customers specifically, rather than the community as a whole. In principle, fees and charges should be set at a level that recovers the full cost of providing the services unless there is an overriding policy or imperative in favour of subsidisation.

Subsidised pricing (C) is where council subsidises a service by not passing the full cost of that service onto the customer. Subsidies may range from full subsidies (ie council provides the service free of charge) to partial subsidies, where council provides the service to the user with a discount. The subsidy can be funded from council's rate revenue or other sources such as Commonwealth and state funding programs. Full council subsidy pricing and partial cost pricing should always be based on knowledge of the full cost of providing a service.

The pricing structures for setting fee prices includes the following principles:

- Both direct and indirect costs to be taken into account when setting prices;
- Accessibility, affordability and efficient delivery of services must be taken into account; and
- Competitive neutrality with commercial providers.

Council will develop a table of fees and charges as part of its rolling 4 Year Budget each year. Proposed pricing changes and the pricing structure will be included in this table and will be communicated to stakeholders before the budget is adopted, giving them the chance to review and provide valuable feedback before the fees are locked in.

1.5.2 STATUTORY FEES AND CHARGES

Statutory fees and fines are those which council collects under the direction of legislation or other government directives. The rates used for statutory fees and fines are generally advised by the state government department responsible for the corresponding services or legislation, and generally councils will have limited discretion in applying these fees.

Examples of statutory fees and fines include:

- Planning and subdivision fees
- Building and Inspection fees
- Infringements and fines
- Land Information Certificate fees

Penalty and fee units are used in Victoria's Acts and Regulations to describe the amount of a fine or a fee.

Penalty units

Penalty units are used to define the amount payable for fines for many offences. For example, the fine for selling a tobacco product to a person aged under 18 is four penalty units.

One penalty unit is currently \$165.22, from 1 July 2020 to 30 June 2021.

The rate for penalty units is indexed each financial year so that it is raised in line with inflation. Any change to the value of a penalty unit will happen on 1 July each year.

Fee units

Fee units are used to calculate the cost of a certificate, registration or licence that is set out in an Act or Regulation. For example, the cost of depositing a Will with the supreme court registrar of probates is 1.6 fee units.

The value of one fee unit is currently \$14.81. This value may increase at the beginning of a financial year, at the same time as penalty units.

The cost of fees and penalties is calculated by multiplying the number of units by the current value of the fee or unit. The exact cost may be rounded up or down.

1.5.3 GRANTS

Grant revenue represents income usually received from other levels of government. Some grants are singular and attached to the delivery of specific projects, whilst others can be of a recurrent nature and may or may not be linked to the delivery of projects.

Council will pro-actively advocate to other levels of government for grant funding support to deliver important infrastructure and service outcomes for the community. Council may use its own funds to leverage higher grant funding and maximise external funding opportunities. Only confirmed grants are included in the Budget and Financial Plan, with any unbudgeted grants ultimately received during the budget year to be used to replace council funds.

When preparing its financial plan, council considers its project proposal pipeline, advocacy priorities, upcoming grant program opportunities, and co-funding options to determine what grants to apply for. Council will only apply for and accept external funding if it is consistent with the Community Vision and does not lead to the distortion of Council Plan priorities.

Grant assumptions are then clearly detailed in council's budget document. No project that is reliant on grant funding will proceed until a signed funding agreement is in place.

1.5.4 CONTRIBUTIONS

Contributions represent funds received by council, usually from non-government sources, and are usually linked to projects.

Contributions can be made to council in the form of either cash payments or asset hand-overs.

Examples of contributions include:

- Monies collected from developers under planning and development agreements
- Monies collected under developer contribution plans and infrastructure contribution plans
- Contributions from user groups towards upgrade of facilities
- Assets handed over to council from developers at the completion of a subdivision, such as roads, drainage, and streetlights.

Contributions should always be linked to a planning or funding agreement. Council will not undertake any work on a contribution-funded project until a signed agreement outlining the contribution details is in place. Contributions linked to developments can be received well before any council expenditure occurs. In this situation, the funds will be identified and held separately for the specific works identified in the agreements.

1.5.5 INTEREST ON INVESTMENTS

Council receives interest on funds managed as part of its investment portfolio, where funds are held in advance of expenditure, or for special purposes. The investment portfolio is managed per council's investment policy, which seeks to maximise return on funds, whilst minimising risk.

1.5.6 BORROWINGS

Whilst not a source of income, borrowings can be an important cash management tool in appropriate circumstances. Loans can only be approved by council resolution. Council will continue to review its existing loans and look for opportunities to renegotiate where possible. The following financial sustainability principles must be adhered to with new borrowings:

- Borrowings must only be applied for where it can be proven that repayments can be met in the 10 Year Financial Plan
- For extraordinary financial events (e.g. Defined Benefits Superannuation or Natural Disasters).
- Borrowings must not be used to fund ongoing operations
- Borrowings are appropriate for funding large capital works where the benefits are provided to future generations.
- Council will maintain its debt at levels which are sustainable, within the following ratios:
 - Indebtedness <60% of own sourced revenue
 - Internal Financing > 75%, this ratio measures the ability of entity to finance capital works from generated cash flow. The higher the percentage, the higher the ability of entity to finance capital works from their own funds.
 - Debt commitment ratio between 0% and 20%, this ratio measures the capacity to service interest bearing loans from rate revenue.
 - Borrowing Rates Ratio between 0% and 70%, this ratio measures total borrowings against rate revenue.

Cardinia Shire Council				
2021-22 Proposed Budget Submissions (Council Budget, Rating & Revenue Plan, Financial Plan)				
	Submitter Type	Submission Details	Responsible Officer Initial Response	Councillors' Decision at Councillor Briefing of 24.05.2021
1	Community member	As a member of the Pakenham Lions Netball Club we support the upgrade of our 2 netball courts at Toomuc Reserve in the 2021-2022 budget. For a number of years our netball courts have continued to deteriorate because of the subsidence of the courts base, which has increased the unevenness and provided major cracks. Despite having been patched up several times, the courts are now in desperate need of a full upgrade because of genuine safety concerns.	<p>These refer to resurfacing the netball courts.</p> <p>We do have this project planned for next year, however it can only proceed with external funding. Requesting \$150k from Sport and Rec Vic to deliver the project (in addition to the draft budget amount \$229k)</p>	<p>Submission noted.</p> <p>Change to Budget - \$150k reallocated from the Recreation Reserve Resurfacing project to this project for netball courts resurfacing.</p> <p>Response to submitter to include advice that the Toomuc Reserve netball court full upgrade is now budgeted for 2021-22 with a \$379k budget allocation. SRV funding will replace council funding if the SRV funding application is successful.</p>
2	Community member	Capital Works - Netball/Tennis courts resurfacing. Pakenham Lions Netball Club requests that this funding be utilized to upgrade the Netball Courts at Toomuc reserve because of their very poor safety related condition. Over the years subsidence of the courts base has caused the surface to become undulated. Despite several cosmetic fixes these undulations are now so bad that it has now become a safety concern which will need more extensive rectifications.	<p>These refer to resurfacing the netball courts.</p> <p>We do have this project planned for next year, however it can only proceed with external funding. Requesting \$150k from Sport and Rec Vic to deliver the project (in addition to the draft budget amount \$229k)</p>	<p>Submission noted.</p> <p>Change to Budget - \$150k reallocated from the Recreation Reserve Resurfacing project to this project for netball courts resurfacing.</p> <p>Response to submitter to include advice that the Toomuc Reserve netball court full upgrade is now budgeted for 2021-22 with a \$379k budget allocation. SRV funding will replace council funding if the SRV funding application is successful.</p>
3	Community member	Toomuc Reserve Netball Courts -we support the upgrade of the 2 netball courts at Toomuc Reserve home to Pakenham Lions Netball Club in the 2021-2022 budget. For a number of years the netball courts have continued to deteriorate because of the subsidence of the courts base, which has increased the unevenness. Despite having been patched up several times, the courts are now in desperate need of a full upgrade because of genuine safety concerns.	<p>These refer to resurfacing the netball courts.</p> <p>We do have this project planned for next year, however it can only proceed with external funding. Requesting \$150k from Sport and Rec Vic to deliver the project (in addition to the draft budget amount \$229k)</p>	<p>Submission noted.</p> <p>Change to Budget - \$150k reallocated from the Recreation Reserve Resurfacing project to this project for netball courts resurfacing.</p> <p>Response to submitter to include advice that the Toomuc Reserve netball court full upgrade is now budgeted for 2021-22 with a \$379k budget allocation. SRV funding will replace council funding if the SRV funding application is successful.</p>
4	Community member	Toomuc Reserve Netball Courts - I support the upgrade of the 2 netball courts at Toomuc Reserve home to Pakenham Lions Netball Club in the 2021-2022 budget. For a number of years the netball courts have continued to deteriorate because of the degradation of the subgrade of the courts base, which has increased the unevenness. The courts have been "patched" up several times in an attempt to fix the issue but the courts are now in desperate need of a full upgrade because of genuine safety concerns.	<p>These refer to resurfacing the netball courts.</p> <p>We do have this project planned for next year, however it can only proceed with external funding. Requesting \$150k from Sport and Rec Vic to deliver the project (in addition to the draft budget amount \$229k)</p>	<p>Submission noted.</p> <p>Change to Budget - \$150k reallocated from the Recreation Reserve Resurfacing project to this project for netball courts resurfacing.</p> <p>Response to submitter to include advice that the Toomuc Reserve netball court full upgrade is now budgeted for 2021-22 with a \$379k budget allocation. SRV funding will replace council funding if the SRV funding application is successful.</p>

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6	Community member	Toomuc Reserve Netball Courts - I support the upgrade of the 2 netball courts at the Toomuc Reserve and home to Pakenham Lions Netball Club in the 2021-2022 budget. For quite some time the courts have been deteriorating because of the underground court base and has increased in unevenness, despite it being patched up several times. The courts are now in desperate need of a full upgrade because of concerns with safety and to bring them up to standard.	These refer to resurfacing the netball courts. We do have this project planned for next year, however it can only proceed with external funding. Requesting \$150k from Sport and Rec Vic to deliver the project (in addition to the draft budget amount \$229k)	Submission noted. Change to Budget - \$150k reallocated from the Recreation Reserve Resurfacing project to this project for netball courts resurfacing. Response to submitter to include advice that the Toomuc Reserve netball court full upgrade is now budgeted for 2021-22 with a \$379k budget allocation. SRV funding will replace council funding if the SRV funding application is successful.
7	Community member	Toomuc Reserve Netball Courts -we support the upgrade of the 2 netball courts at Toomuc Reserve home to Pakenham Lions Netball Club in the 2021-2022 budget. For a number of years the netball courts have continued to deteriorate because of the subsidence of the courts base, which has increased the unevenness. Despite having been patched up several times, the courts are now in desperate need of a full upgrade because of genuine safety concerns.	These refer to resurfacing the netball courts. We do have this project planned for next year, however it can only proceed with external funding. Requesting \$150k from Sport and Rec Vic to deliver the project (in addition to the draft budget amount \$229k)	Submission noted. Change to Budget - \$150k reallocated from the Recreation Reserve Resurfacing project to this project for netball courts resurfacing. Response to submitter to include advice that the Toomuc Reserve netball court full upgrade is now budgeted for 2021-22 with a \$379k budget allocation. SRV funding will replace council funding if the SRV funding application is successful.
8	Community member	Toomuc Reserve Netball Courts -we support the upgrade of the 2 netball courts at Toomuc Reserve home to Pakenham Lions Netball Club in the 2021-2022 budget. For a number of years the netball courts have continued to deteriorate because of the subsidence of the courts base, which has increased the unevenness. Despite having been patched up several times, the courts are now in desperate need of a full upgrade because of genuine safety concerns.	These refer to resurfacing the netball courts. We do have this project planned for next year, however it can only proceed with external funding. Requesting \$150k from Sport and Rec Vic to deliver the project (in addition to the draft budget amount \$229k)	Submission noted. Change to Budget - \$150k reallocated from the Recreation Reserve Resurfacing project to this project for netball courts resurfacing. Response to submitter to include advice that the Toomuc Reserve netball court full upgrade is now budgeted for 2021-22 with a \$379k budget allocation. SRV funding will replace council funding if the SRV funding application is successful.

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9	Community member	Toomuc Reserve Netball Courts -we support the upgrade of the 2 netball courts at Toomuc Reserve home to Pakenham Lions Netball Club in the 2021-2022 budget. For a number of years the netball courts have continued to deteriorate because of the subsidence of the land beneath the courts. These have been patched up several times but are a safety hazard which require a full upgrade. Thankyou	These refer to resurfacing the netball courts. We do have this project planned for next year, however it can only proceed with external funding. Requesting \$150k from Sport and Rec Vic to deliver the project (in addition to the draft budget amount \$229k)	Submission noted. Change to Budget - \$150k reallocated from the Recreation Reserve Resurfacing project to this project for netball courts resurfacing. Response to submitter to include advice that the Toomuc Reserve netball court full upgrade is now budgeted for 2021-22 with a \$379k budget allocation. SRV funding will replace council funding if the SRV funding application is successful.
10	Community member	Toomuc Reserve Netball Courts -we support the upgrade of the 2 netball courts at Toomuc Reserve home to Pakenham Lions Netball Club in the 2021-2022 budget. For a number of years the netball courts have continued to deteriorate because of the subsidence of the courts base, which has increased the unevenness. Despite having been patched up several times, the courts are now in desperate need of a full upgrade because of genuine safety concerns.	These refer to resurfacing the netball courts. We do have this project planned for next year, however it can only proceed with external funding. Requesting \$150k from Sport and Rec Vic to deliver the project (in addition to the draft budget amount \$229k)	Submission noted. Change to Budget - \$150k reallocated from the Recreation Reserve Resurfacing project to this project for netball courts resurfacing. Response to submitter to include advice that the Toomuc Reserve netball court full upgrade is now budgeted for 2021-22 with a \$379k budget allocation. SRV funding will replace council funding if the SRV funding application is successful.
11	Community member	Toomuc reserve netball courts- we support the upgrade of the 2 netball courts at toomuc home to pakenham lions in the 2021-2022 budget. These have been deteriorate for a number of years and has now become a safety issue.	These refer to resurfacing the netball courts. We do have this project planned for next year, however it can only proceed with external funding. Requesting \$150k from Sport and Rec Vic to deliver the project (in addition to the draft budget amount \$229k)	Submission noted. Change to Budget - \$150k reallocated from the Recreation Reserve Resurfacing project to this project for netball courts resurfacing. Response to submitter to include advice that the Toomuc Reserve netball court full upgrade is now budgeted for 2021-22 with a \$379k budget allocation. SRV funding will replace council funding if the SRV funding application is successful.
12	Community member	Toomuc Reserve Netball Courts -we support the upgrade of the 2 netball courts at Toomuc Reserve home to Pakenham Lions Netball Club in the 2021-2022 budget. For a number of years the netball courts have continued to deteriorate because of the subsidence of the courts base, which has increased the unevenness. Despite having been patched up several times, the courts are now in desperate need of a full upgrade because of genuine safety concerns. This concern needs address king immediately.	These refer to resurfacing the netball courts. We do have this project planned for next year, however it can only proceed with external funding. Requesting \$150k from Sport and Rec Vic to deliver the project (in addition to the draft budget amount \$229k)	Submission noted. Change to Budget - \$150k reallocated from the Recreation Reserve Resurfacing project to this project for netball courts resurfacing. Response to submitter to include advice that the Toomuc Reserve netball court full upgrade is now budgeted for 2021-22 with a \$379k budget allocation. SRV funding will replace council funding if the SRV funding application is successful.

Cardinia Shire Council 2021-22 Proposed Budget Submissions (Council Budget, Rating & Revenue Plan, Financial Plan)				
	Submitter Type	Submission Details	Responsible Officer Initial Response	Councillors' Decision at Councillor Briefing of 24.05.2021
13	Community member	I support the upgrade of the 2 netball courts at Toomuc Reserve which are home to the Pakenham Lions Netball Club in the 2021 -22 budget. The netball courts have continued to deteriorate for a number of years due to subsidence of the courts base, which has increased their unevenness. Despite being patched up several times the courts are now desperately in need of a full upgrade because of serious safety concerns.	These refer to resurfacing the netball courts. We do have this project planned for next year, however it can only proceed with external funding. Requesting \$150k from Sport and Rec Vic to deliver the project (in addition to the draft budget amount \$229k)	Submission noted. Change to Budget - \$150k reallocated from the Recreation Reserve Resurfacing project to this project for netball courts resurfacing. Response to submitter to include advice that the Toomuc Reserve netball court full upgrade is now budgeted for 2021-22 with a \$379k budget allocation. SRV funding will replace council funding if the SRV funding application is successful.
14	Community member	Based on council's February 2020 report on basketball in the shire, the courts at Cardinia Life are operating at 88% capacity during peak times. Several domestic clubs are turning away players each season because there are simply not enough courts available for training to occur. There are currently only 13 council-owned basketball courts in the shire. Council's own report suggests the need for 22 total courts by 2030, using a conservative ratio of 1 court per 8000 residents. Council isn't meeting their own target right now, which is at least 15 courts based on our current population. Participation numbers will continue to rise as our population grows, so even more courts will be needed beyond the next ten years.	Planning to address the demands for sport across the Shire is ongoing. The redevelopment project at Cardinia Life is investigating additional indoor court space. Planning and design for that project already has an allocation in draft 21/22 capital works budget. The draft 21/22 capital works budget also has an allocation for the commencement of civil work design at Gin Gin Bin. This project is also investigating indoor court space. Building construction scheduled to commence once civil works for the reserve have been completed. Work continues in Bunyip on a project to provide an additional indoor court.	Submission noted. No change to Budget. Response to submitter to include advice on: financial commitments to Cardinia Life, Gin Gin Bin and Toomuc Reserve; Open Space Strategy currently under development will address court supply and demand issues; and that outdoor courts are included in the Cardinia Life project. Note: A Council report on the Open Space Strategy will be provided to Council in the near future.
15	NFP entity	Seeking our membership at a cost of \$15,000 per annum.	Council is committed to reducing harm caused by gaming machines and have put in place several mechanisms to ensure that we can respond to applications of new machines in our municipality. We have invested a significant amount of funding in undertaking social and economic impact assessments on applications and in defending our position to date and have been successful in doing so. We need to ensure that we have adequate resources to undertake this important work and in relation to this subject matter, we would recommend directing any resources needed to continue to defend our position. On consideration of this year's budget, we would recommend to not allocate any funds to the Alliance for Gambling Reform as they will be needed in the future to enable Council to defend its position as required.	Submission noted. No change to Budget. Response to submitter to include advice on Council action on prevention of increasing EGMs and on exiting EGMs (eg: grants, community involvement etc). Note: Council requested a Briefing report on Council action on prevention of increasing EGMs and on exiting EGMs.

Cardinia Shire Council 2021-22 Proposed Budget Submissions (Council Budget, Rating & Revenue Plan, Financial Plan)				
	Submitter Type	Submission Details	Responsible Officer Initial Response	Councillors' Decision at Councillor Briefing of 24.05.2021
16	NFP entity	We request that the Shire consider increasing the funding to this project from the \$60,000 notionally allocated within the 2021-22 budget for Social and Community Planning, to \$110,000. This will enable The Salvation Army to continue to provide services at the same level for the coming financial year – please refer attached pdf file.	Option 1: Increase to budget not supported. Provide \$60K/yr as originally agreed.	Submission noted. No change to Budget
			Option 2: Provide \$110K/yr as outlined in the Salvation Army's draft budget submission, with the following conditions: <ul style="list-style-type: none"> • Addition of financial literacy education service. This could be provided in three different ways: <ul style="list-style-type: none"> ☑ The Salvation Army's new centralised intake via web or phone (like Telehealth) ☑ Broker services to a third party ☑ Salvation Army Money Care program 'Be the Boss'. A 3 week 1:1 program with a case worker focused on building skills for responsible financial management. • A set monthly allowance allocated to Community Grocer vouchers. This has already been trialled and Salvation Army very happy to expand the partnership through their 'local merchant voucher' system. This would have the dual benefit of increasing the financial viability of the Community Grocer social enterprise market and increase access to nutritious, culturally appropriate food in a dignified setting for all residents. 	Submission noted. Change to Budget - \$50k pa added to community grant and donations budget allocation for 2021-22. Note: Council requested the addition of key success criteria (KSC) and measures for financial literacy education to the Salvation Army contract and for a Briefing report on the Salvation army's success rate and services they provide to the community.
17	Community member	Toomuc Reserve Netball Courts -we support the upgrade of the 2 netball courts at Toomuc Reserve home to Pakenham Lions Netball Club in the 2021-2022 budget. For a number of years the netball courts have continued to deteriorate because of the subsidence of the courts base, which has increased the unevenness. Despite having been patched up several times, the courts are now in desperate need of a full upgrade because of genuine safety concerns.	These refer to resurfacing the netball courts. We do have this project planned for next year, however it can only proceed with external funding. Requesting \$150k from Sport and Rec Vic to deliver the project (in addition to the draft budget amount \$229k)	Submission noted. Change to Budget - \$150k reallocated from the Recreation Reserve Resurfacing project to this project for netball courts resurfacing. Response to submitter to include advice that the Toomuc Reserve netball court full upgrade is now budgeted for 2021-22 with a \$379k budget allocation. SRV funding will replace council funding if the SRV funding application is successful.

Cardinia Shire Council				
2021-22 Proposed Budget Submissions (Council Budget, Rating & Revenue Plan, Financial Plan)				
	Submitter Type	Submission Details	Responsible Officer Initial Response	Councillors' Decision at Councillor Briefing of 24.05.2021
18	Community member	Please please please upgrade Windermere park playground. Should have been done years ago!	We will be undertaking an expansion of the existing play space. It will involve seeking playground companies to provide Council with several proposals of what the expansion could look like, and then undertake engagement with the community to obtain their feedback on the proposals we receive. As the site is limited in size, additional infrastructure such as BBQ's and shelters will not be feasible in this location. It will include play equipment for older children to support and enhance the existing playspace.	Submission noted. No change to Budget.
19	Community member	Windermere Park is certainly in need of facilities for teens. A basketball half court has been discussed at many a residents group meeting. The playground also needs and upgrade.	We will be undertaking an expansion of the existing play space. It will involve seeking playground companies to provide Council with several proposals of what the expansion could look like, and then undertake engagement with the community to obtain their feedback on the proposals we receive. As the site is limited in size, additional infrastructure such as BBQ's and shelters will not be feasible in this location. It will include play equipment for older children to support and enhance the existing playspace.	
20	Community member	I just want to affirm my support for the planned works on the park space at Windermere Boulevard in Pakenham, for which \$45,000 has been allocated. Please do ensure that this allocation remains and the work is carried out. Thanks!	We will be undertaking an expansion of the existing play space. It will involve seeking playground companies to provide Council with several proposals of what the expansion could look like, and then undertake engagement with the community to obtain their feedback on the proposals we receive. As the site is limited in size, additional infrastructure such as BBQ's and shelters will not be feasible in this location. It will include play equipment for older children to support and enhance the existing playspace.	Submission noted. No change to Budget.
21	Community member	Hi, I have uploaded a request to be considered for a power and lighting upgrade at Catani Recreation Reserve in upcoming budgets and financial planning.	The Catani Football Club have provided a strong submission for a lighting and power upgrade to the reserve. They have sort the approval of the reserve committee of management and have in-principal support from the land owner (DELWP). The submission does not identify the cost of a power upgrade to the reserve. The quote provided for a lighting upgrade is absolutely dependant on a power upgrade, and therefore we don't support this submission. However, we do support Council investigating the cost and scope of works for a power upgrade to the recreation reserve next financial year, to fully understand what is required.	Submission noted. No change to Budget.

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	Submitter Type	Submission Details	Responsible Officer Initial Response	Councillors' Decision at Councillor Briefing of 24.05.2021
22	Community member	I strongly support the inclusion of the Windermere Boulevard Park for an upgrade in the 2021/22 budget. With a significant number of families with primary and pre-school aged children in the local catchment this park currently does not meet needs particular at times when social distancing is required. The fence remains necessary as many parents are supervising more than 3 children while using this park and the road is busy. I would encourage a bbq, stall at the shops or some public gathering to gather feedback for the park as part of the consultation along side visits to the local kindergartens for child voice.	We will be undertaking an expansion of the existing play space. It will involve seeking playground companies to provide Council with several proposals of what the expansion could look like, and then undertake engagement with the community to obtain their feedback on the proposals we receive. As the site is limited in size, additional infrastructure such as BBQ's and shelters will not be feasible in this location. It will include play equipment for older children to support and enhance the existing playspace.	Submission noted. No change to Budget.
23	Community member	Feedback attached.	Council's strategic priority for soccer facility development is the O'Neil Road facility, with the civil design work identified in the draft 2021-22 capital works budget. Council's Active Cardinia project will provide greater strategic insight into the development of the sport (all sports), a project that is likely to commence next financial year and will better inform future planning. Each club in the shire has a responsibility to manage their participation within the facilities they have access to, an expectation we have for Officer City Soccer Club. Master planning work for the McMullen Recreation Reserve is already planned to commence within the coming few years (draft 10 year capital works plan), leaving little room to bring the work forward. Design and delivery of this project is proposed across a timeframe that will allow Council to advocate for external funds to help deliver the project.	Submission noted. No change to Budget. Response to submitter to include advice that the O'Neil Road facility is not solely for soccer but will be a multi-use facility.
24	Community member	The executive for the Pakenham Tennis Club strongly wish to put forward a proposal that the council support additional funding required to build a proposed extension facility to the Regional Tennis Centre on Webster Way.	The Pakenham Regional Tennis Centre has been a regional site for tennis since 2009. The Pakenham Tennis Club will have access to a pavilion that is greater in size than any other tennis pavilion in the shire, and have access to more courts (18) than any other facility in the shire. Officers do not support the request for a second storey viewing area. The viewing area is not considered essential for the sport, rather it's a 'nice to have'. A project to extend to the building is already underway and will provide the club with a space they can use as their own. We are working to achieve this within the allocated budget. Any external funding (if a stream is available) for the project will be used to offset Council's costs rather than extending the scope. Officers have expressed the above to the tennis club prior to the submission.	Submission noted. No change to Budget.

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	Submitter Type	Submission Details	Responsible Officer Initial Response	Councillors' Decision at Councillor Briefing of 24.05.2021
25	NFP entity	Seeking Council contribution of \$200k to build a purpose-built museum for the district, to be known as the Koo Wee Rup & District Military History Museum and Sub-Branch Clubrooms.	Not enough information at this stage to make a commitment.	Submission noted. No change to Budget. Note: Councillors requested this to be deferred and considered as part of the 2022-23 Budget process (per Bruce Walker 27.05.2021)