

Ordinary Council Meeting

Agenda

Monday 18 October 2021

Commencing 7:00 PM

**Council Chambers
20 Siding Avenue, Officer
Victoria**

Ordinary Council Meeting

Monday 18 October 2021 at 7:00 PM.

Members:	Cr Brett Owen	Mayor
	Cr Jeff Springfield	Deputy Mayor
	Cr Kaye Cameron	
	Cr Stephanie Davies	
	Cr Jack Kowarzik	
	Cr Graeme Moore	
	Cr Collin Ross	
	Cr Tammy Radford	
	Cr Carol Ryan	
Officers:	Carol Jeffs	Chief Executive Officer
	Peter Benazic	General Manager Infrastructure and Environment
	Lili Rosic	General Manager Liveable Communities
	Debbie Tyson	General Manager Governance, Facilities and Economy
	Jenny Scicluna	General Manager Customer, People and Performance
	Doug Evans	Manager Governance
	Jack Coogan	Governance Officer

Dear Councillor,

You are advised that a meeting will be held virtually on **Monday 18 October 2021** commencing at **7:00 PM**.

Please notify this Office of proposed discussion and withdrawal items by 12:00 noon on the day of the meeting.

Carol Jeffs
CHIEF EXECUTIVE OFFICER

Notice

Due to the current COVID-19 restrictions the meeting will not be held in person. Any interested persons can watch a livestream of the meeting on Council's website.

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1 Opening And Reflection/Prayer

I would ask those gathered to join us now for a few moments of silence as we reflect on our roles in this chamber. Please use this opportunity for reflection, Prayer or thought, to focus on our shared intention to work respectfully together for the well-being of our whole community.

2 Acknowledgements

Cardinia Shire Council acknowledges that we are on the traditional land of the Bunurong and Wurundjeri people and pay our respects to their elders past, present and emerging.

3 Apologies

4 Adoption And Confirmation Of Minutes

That minutes of the following meetings be confirmed:

- General Council meeting 20 September 2021

5 Declaration Of Interests

6 Ordinary Business

6.1 General Reports

6.1.1 Annual Report 2020-21

Responsible GM: Jenny Scicluna
Author: Scott Moore

Recommendation(s)

That Council:

1. Endorses the Annual Report 2020-21.
2. Notes that the Annual Report 2020-21 fairly represents Council's operations, financial position and Council's performance for the 2020-21 financial year.
3. Notes that the Annual Report 2020-21 has been submitted to the Minister for Local Government within the required timeframe announced for 2020-21.
4. Notes that the Annual Report 2020-21 meets the requirements of the *Local Government Act 1989*.
5. Notes that the Annual Report 2020-21 has been prepared in accordance with the *Local Government Act 1989*.

Attachments

1. Cardinia Shire Council Annual Report 2020-21 [6.1.1.1 - 198 pages]

Executive Summary

Council has prepared an Annual Report for the financial year 1 July 2020 to 30 June 2021 to meet its obligations under Section 131 of the *Local Government Act 1989*.

The Annual Report 2020-21 is the final progress report against our Council Plan 2017-21. It comprises three sections: Report of operations; Performance statement; and Financial statements.

On 20 September 2021, Council approved in principle the Financial and Performance statements. These statements were also considered by Council's Audit and Risk Committee at a meeting on 20 August 2021.

As required by the *Act*, Council must hold an open meeting to consider the report, with 14 days public notice given.

The Annual Report 2020-21 was delivered to the Minister for Local Government on 28 September 2021.

Background

Under Section 131 of the *Local Government Act 1989* (the *Act*) and *Local Government Planning and Reporting Regulations 2014*, councils are required to prepare an Annual Report in respect of each financial year consisting of three parts:

- Report of operations: Information about the operations of the Council including service performance indicator results, achievement of major initiatives and a governance and management checklist.
- Performance statement: Audited results achieved against the prescribed performance indicators and measures.
- Financial statements: Audited financial statements prepared in accordance with the Australian Accounting Standards.
- On 20 September 2021, Council approved in principle the Financial and Performance statements for the year ended 30 June 2021 (s132). These statements were also considered by Council's Audit Committee at a meeting on 20 August 2021.

The Act also stipulates that:

- The Annual Report must be submitted to the Minister for Local Government within three months of the end of each financial year (s133).
- Council must hold an open meeting to consider the report, with 14 days public notice given (s134 and *Regulation 22 of the Local Government (Planning and Reporting) Regulations 2014*).
- Statutory advertising of the meeting; undertaken in the 'Ranges Trader' and 'Pakenham Gazette' on Tuesday 28 and Wednesday 29 September 2021 (s133).

Provisions in the *Act* relating to the preparations of Annual Reports will be superseded by relevant sections of the *Local Government Act 2020* for the Annual Report 2021-22.

It should be noted that the next annual report for the 2021-22 financial year will be subject to the requirements of the new Local Government Act 2020.

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

Senior management has contributed to the details contained in the report of operations and highlighting Council's major achievements for the financial year.

Public notification that the Annual report is available for inspection at the Shire offices and online has been given as required by Section 134 of the *Local Government Act*.

Financial and Resource Implications

The Annual Report provides the opportunity for Cardinia Shire to communicate to the community its achievements and challenges of the past financial year. The structure of the Annual Report is aligned to the Council Plan 2017–21.

All legislative requirements have been met, with the financial statements prepared as required by the *Act*, the *Local Government (Planning and Reporting) Regulations 2014*, Australian Accounting Standards and other mandatory professional reporting requirements.

The financial position of Council remains sound, with the financial statements considered by the Audit Committee on 20 August 2021 and Council on 20 September 2021. The Victorian Auditor General's Office undertook an independent audit of the financial and performance statements for the financial year 2020–21.

The Annual Report 2020–21 presents fairly, in all material respects, the financial position of Council as at 30 June 2021 and its financial performance and cashflows, and operations for the financial year 2020-21.

The Annual Report 2020-21 appropriately reflects the impact of COVID-19 on Council's operations, financial position and performance for the financial year.

The preparation of Council's Annual Report 2020–21 meets all requirements of the *Act*.

Conclusion

The Shire of Cardinia's Annual Report for the 2020–21 financial year is presented to Council.

Council's financial position remains sound, with the Victorian Auditor General's Office providing an unqualified audit opinion on the financial and performance statements. The Annual Report fairly represents Council's operations, financial position and Council's performance for the 2020–21 financial year and the impact of COVID-19 during the reporting period.

Preparation of Council's Annual Report 2020–21 meets all requirements of the *Act*. The Annual Report was submitted to the Minister for Local Government on 28 September 2021 in accordance with the *Act*.

Cardinia Shire Council

Annual Report 2020-21



www.cardinia.vic.gov.au



Our inclusive statement

Cardinia Shire Council encourages a sense of belonging within our shire. We support an inclusive community comprised of people from diverse backgrounds, including and not limited to Aboriginal and Torres Strait Islander people, people from cultural and linguistically diverse (CALD) backgrounds, those identifying as LGBTIQ+, people of faith, and people of all ages, genders and abilities.

Prepared by:

Cardinia Shire Council

Acknowledgment

Council wishes to acknowledge all who contributed to this annual report.

Published September 2021

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Independent auditor's report

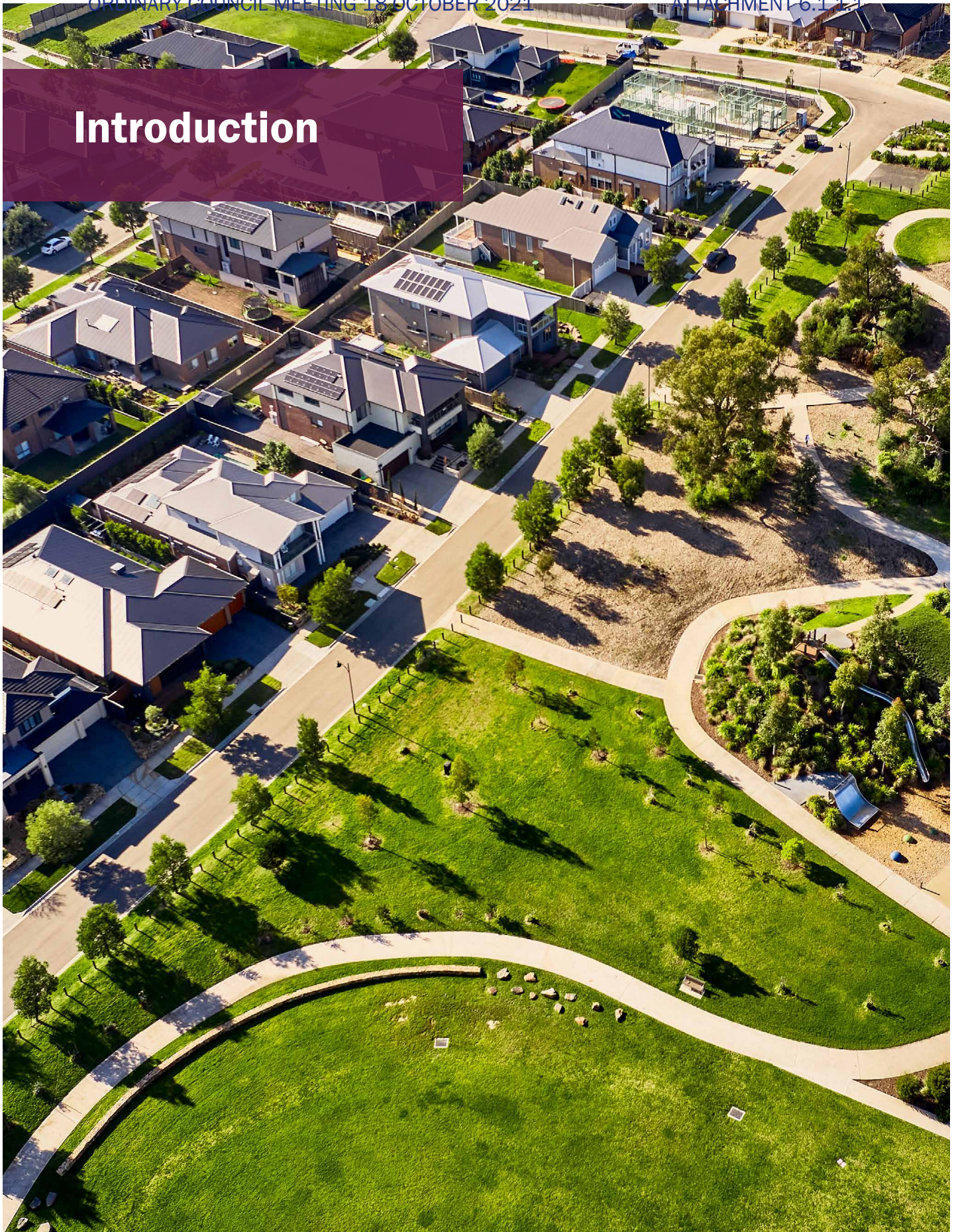
Financial statements

Certification of Financial Statements
Independent auditor's report
Comprehensive income statement
Balance sheet
Statement of changes in equity
Statement of cash flows
Statement of capital works
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Acknowledgement of Country

Cardinia Shire Council recognises and values the Bunurong and Wurundjeri tribes as the original inhabitants of the land that makes up Cardinia Shire. Cardinia Shire's name is derived from the Boonwurrung or Wadawurrung word 'Kar-din-yarr', meaning 'look to the rising sun' or 'close to the sunrise'. Council's logo, which includes a motif of the rising sun, reflects this meaning. Cardinia Shire Council acknowledges the right of Aboriginal, and indeed all Australians, to live according to their values and customs, subject to the law. Council is committed to developing and strengthening relationships through reconciliation. Council supports the reconciliation process, which promotes mutual respect and understanding of the Aboriginal peoples and of all ethnic groups and their history and culture in our community.

Introduction



Welcome to our Report of Operations 2020–21

Section 1 **Introduction**

Cardinia Shire Council is committed to transparent reporting and accountability.

Our Report of Operations component of our *Annual Report 2020–21* highlights our key achievements and informs our community of our operations and performance throughout the financial year.

We're proud to present our complete *Annual Report 2020–21* to our community as a record of our operating and financial activities over the past year.



Council snapshot

What we do

Cardinia Shire Council provides a broad range of community services, programs and activities, as well as infrastructure renewal and development to promote, develop and improve the wellbeing and prosperity of our growing community. We work with all community members – from newborn babies and young people to families and seniors – and across business, industry, and non-profit organisations.

We are committed to building a sustainable shire for present and future generations to enjoy. We work with the community and continue to balance the demands of meeting our financial responsibilities and addressing identified challenges, such as managing growth while maintaining our diverse rural communities.

Council delivers a diverse range of activities and initiatives, each of which contributes to achieving Council's vision as set out in our Council Plan. The plan identifies 5 strategic objective areas: Our people, Our community, Our environment, Our economy and Our governance. The outcomes for 2020–21 in each of these areas is reported in the 'Our performance' section of this annual report from page 61.

Council Plan key challenges

Council has identified the following major challenges for the coming years:

- managing population growth
- managing the natural and built environment, including climate change
- developing a prosperous local economy and creating employment
- reducing the impact of family violence on our community
- long-term financial sustainability
- supporting and increasing agricultural productivity
- timely delivery of infrastructure, transport options and services
- encouraging residents to improve their health and wellbeing
- encouraging community engagement in Council's decision making.

Our vision

Cardinia Shire will be developed in a planned manner to enable present and future generations to live healthy and productive lives and to enjoy the richness of the diverse and distinctive characteristics of the shire.

Our commitment

Council will provide leadership, including community engagement with stakeholders, to ensure the long-term sustainability of our communities and townships. We will be mindful of the social, environmental and economic impacts of our decisions and ensure future generations benefit from our decisions. We will practise good governance and meet recognised standards of excellence. Council will work diligently to achieve excellence in every aspect of our activities.

Feedback

Council offers this annual report to the community as an open record of our activities and achievements in 2020–21. We welcome feedback to support us in effectively reporting to our community in future years. To provide feedback, please contact our Customer Support team on 1300 787 624 or mail@cardinia.vic.gov.au

Council plan key objectives

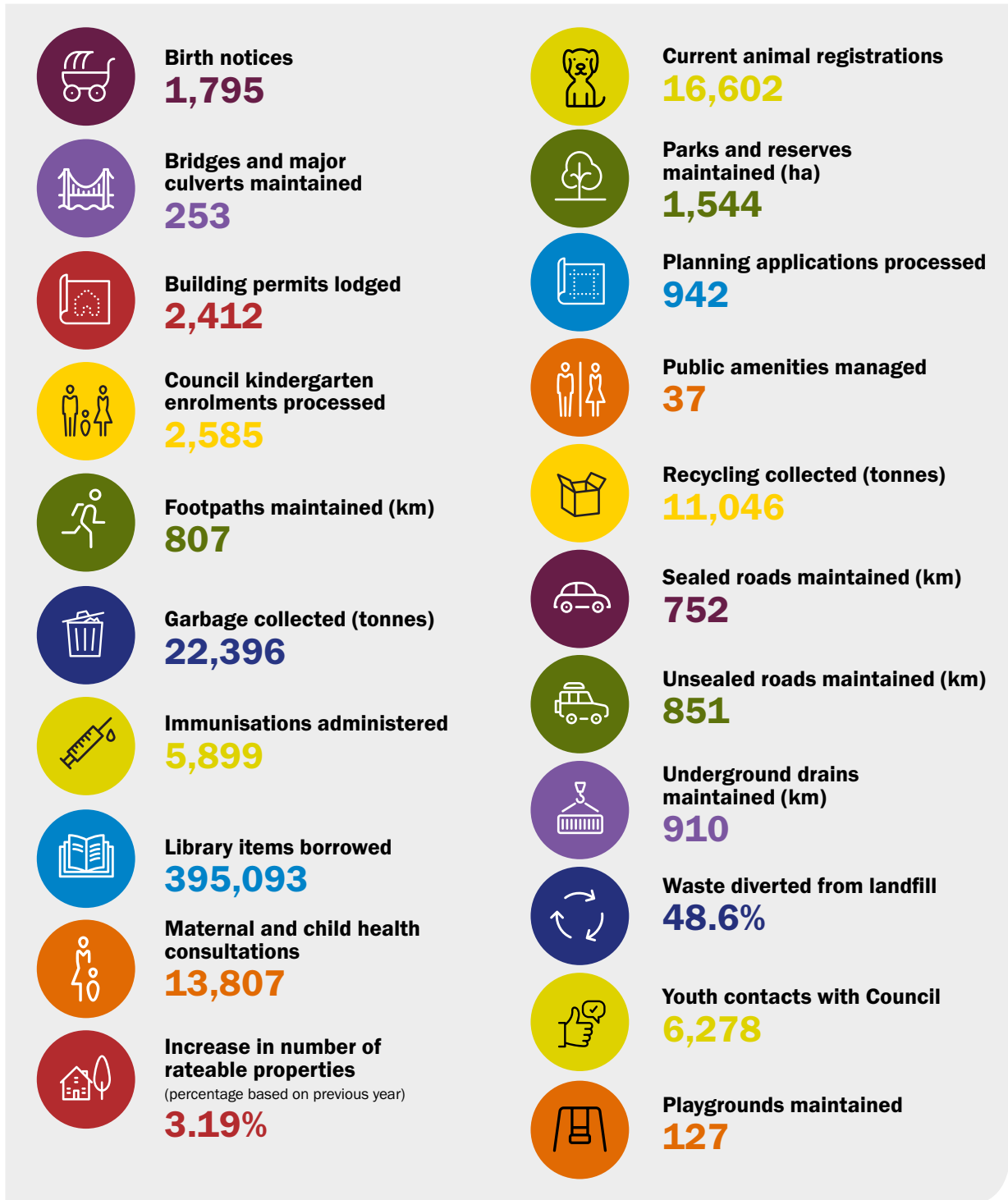
Council has 5 key strategic objectives.

<p>Our people</p> 	<p>We support a variety of needs and lifestyles through programs and activities that promote and develop the wellbeing of Cardinia Shire’s people.</p>
<p>Our community</p> 	<p>We will foster a strong sense of connection between Cardinia Shire’s diverse communities.</p>
<p>Our environment</p> 	<p>We will continue to plan and manage the natural and built environment for present and future generations.</p>
<p>Our economy</p> 	<p>We will create and support local employment and business opportunities for our community and the wider region.</p>
<p>Our governance</p> 	<p>We will consult with the community, as appropriate, in an open and accountable way to help in determining the key direction of Council.</p>



Fast facts

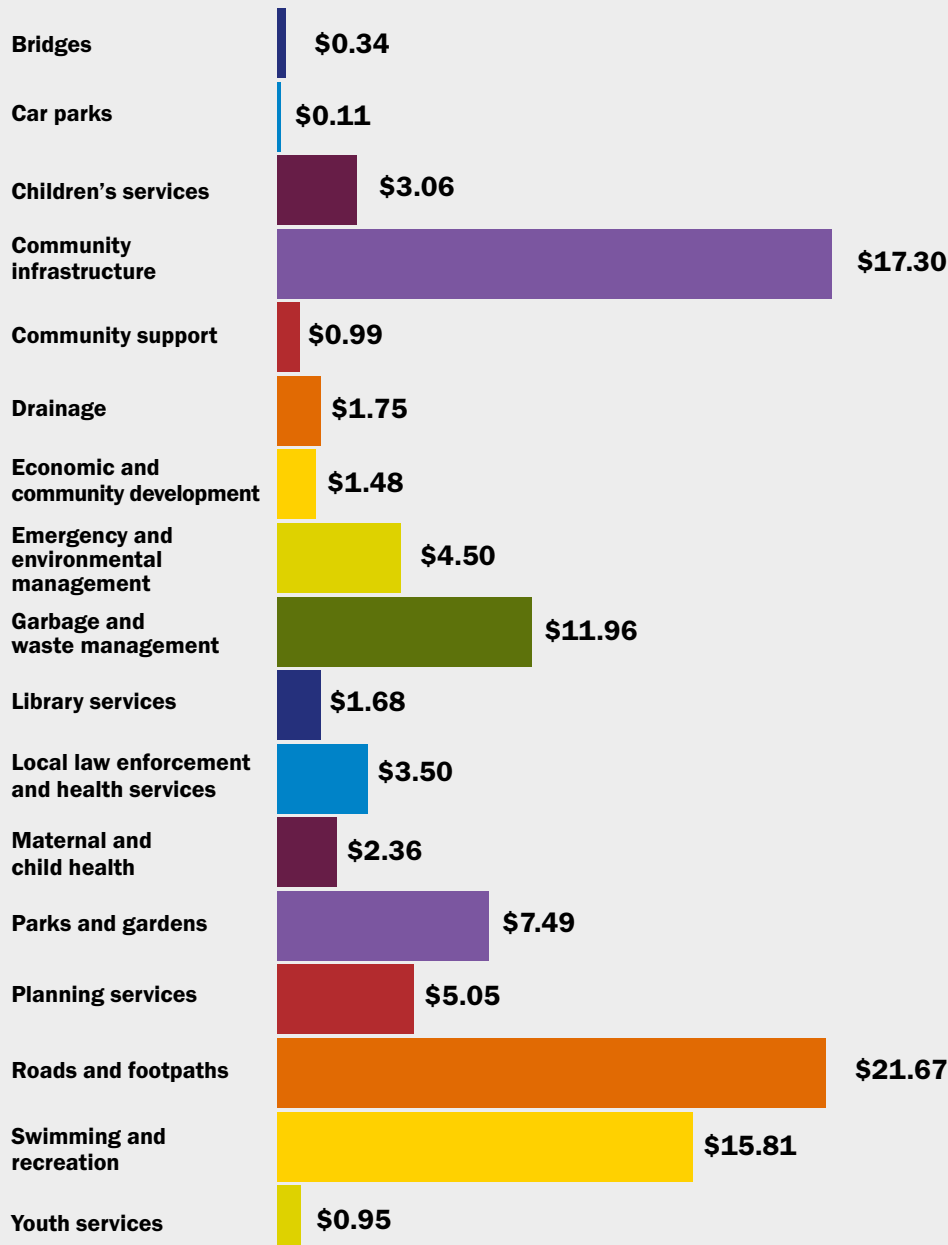
Section 1 **Introduction**



Your rates at work

Section 1 **Introduction**

Dollar amounts below represent the breakdown of every \$100 of rates used by Council to deliver facilities, programs and services in 2020-21.



Highlights of the year

Section 1 Introduction

Strategic objective: Our people

We will support a variety of needs and lifestyles through programs and activities that promote and develop the wellbeing of Cardinia Shire's people.



Achievements:

- Council commenced the review of our *Liveability Plan 2017–29* in accordance with the *Public Health and Wellbeing Act 2008*. The plan, in its fourth year in 2020–21, is our municipal public health and wellbeing plan which is underpinned by a collective impact approach. Data collected during the review process will inform actions in the 2021–25 action agenda.
- Council adopted the *Ageing Well Strategy 2019–25* which sets our priorities over 5 years to support older residents to be healthy, active, stay socially connected and participate fully in the community.
- We continued to develop new community facilities and upgrade existing facilities. A number of projects were completed, including the new pavilion at Comely Banks Recreation Reserve, Officer, upgraded netball and football pavilions at Koo Wee Rup Recreation Reserve, the Emerald netball facility and pavilion, and integrated children and family centres at Timbertop and Rix Road.
- We continued to provide programs, services and facilities to enhance the health and wellbeing of children and young people in the shire. Work started on 2 new integrated child and family centres (Rix Road, Officer South, and Timbertop, Officer) and planning and design was undertaken for a new youth centre in Pakenham. We continued to manage registrations for community kindergartens and our Maternal and Child Health Services team supported families.
- The Together We Can collective impact initiative is delivered through a round table partnership between Council and community leaders and aims to stop, prevent and end family violence in the shire. In 2020–21 the round table focused on key actions to minimise the impact of family violence during the COVID-19 pandemic.



Strategic objective: Our community

We will foster a strong sense of connection between Cardinia Shire's diverse communities.



Achievements:

- We have completed all 30 actions in Council's *Disability, Access and Inclusion Action Plan 2017–21* in accordance with Section 38 of the *Disability Act 2006*. Council continues to meet its legislative requirements and, in compliance with the *Disability Amendment Act 2012*, we are required to report on the implementation of the plan in our Annual Report. With all actions now complete, community engagement has commenced to develop a new Disability Action Plan in conjunction with the Cardinia Access and Inclusion Advisory Committee.
- Our *Cultural Diversity Plan 2019–23* has guided our work over the past year, with a focus on maintaining and strengthening networks, supporting our newest communities, building connections and promoting participation. The Culturally and Linguistically Diverse (CALD) Advisory Group continues to meet and work closely with Council to progress projects that align to the *Cultural Diversity Plan 2019–23*, discuss challenges and opportunities for residents from CALD backgrounds and provide advice to Council.
- We continued to deliver the key actions of our *Social and Affordable Housing Strategy 2018–25*. Of the 22 actions, 6 are complete, 15 are on track and one has been delayed due to COVID-19 restrictions. The Social and Affordable Housing Partnership group continued to meet to guide the implementation of the strategy and local actions, and Council continued to attend Regional Local Government Homelessness and Social Housing Charter meetings.
- Reconciliation Australia provided conditional endorsement of our *Reconciliation Action Plan 2021–22*, which is expected to be reviewed and endorsed by Council in the new financial year. Work also continues to attract Aboriginal-led, community controlled services to the shire. We continue to collaborate with and support the Southern Metropolitan Area Aboriginal Governance Group and Regional Aboriginal Justice Advisory Committee (RAJAC).
- We continued to implement the *Cardinia Community Food Strategy 2018–26* to help establish a healthy, delicious, sustainable and fair food system for all. The strategy provides a collective vision and action plan for the Cardinia Food Circles project over 8 years. The action plan consists of 67 actions that are led or supported by more than 20 organisations.



Strategic objective: Our environment

We will continue to plan and manage the natural and built environment for present and future generations.



Achievements:

- We continue to work in partnership with the South East Councils Climate Change Alliance (SECCCA), other councils and the Victorian and Australian governments to adapt to the impacts of climate change. We support and participate in regional projects delivered by SECCCA, including community climate action planning and the asset vulnerability assessment project to help identify community assets at risk of being affected by climate-related impacts.
- We continue to implement actions of our *Aspirational Energy Transition Plan*, including energy-saving upgrades and solar power for Council buildings. A 75kw solar energy system will be installed at Council's civic centre in Officer and Council has signed on to the Victorian Energy Collaboration (VECO).
- A new bookable hard waste service commenced in July 2020 and a new food waste recycling program was rolled out in October, with all households that pay for a green waste service receiving a kitchen caddy for their food scraps. Both services have been well received by the community.
- A draft *Biolink Plan* has been developed to help protect wildlife, increase vegetation in the shire, improve waterways and help set environmental priorities for the next decade. Council sought community feedback on the draft plan in April 2021 and will consider the community's input in the formation of the final plan.
- As one of our major strategic priorities, a number of key roads projects progressed across the shire in 2020–21. In partnership with the Australian Government, we're delivering more than \$200 million in road improvement works over 8 years as part of our Better Local Roads program.
 - **Princes Highway intersection project:** this year we achieved practical completion of 2 intersections along the Princes Highway at Beaconsfield: O'Neil Road and Glismann Road/Beaconsfield Avenue. These intersections are the first of several Princes Highway intersection to be upgraded over the next 3 years with funding from Council (\$18.3 million) and the Australian Government's Urban Congestion Fund (\$17.8 million).
 - **Strategic sealed roads project:** the sealing of Boundary Drain Road and Main Drain Road, Koo Wee Rup, is complete as part of our \$25 million program to seal 40km of local roads in 7 locations between 2019–22.
 - **Sealing the Hills project:** this project involves sealing 109 kms of unsealed roads in the Dandenong Ranges and surrounds over 8 years. The project has received \$150 million in Australian Government funding and is co-funded by Council and landowners via a special charge scheme. Consultation was undertaken for the first scheduled special charge scheme roads in Emerald, Cockatoo, Gembrook and Upper Beaconsfield.



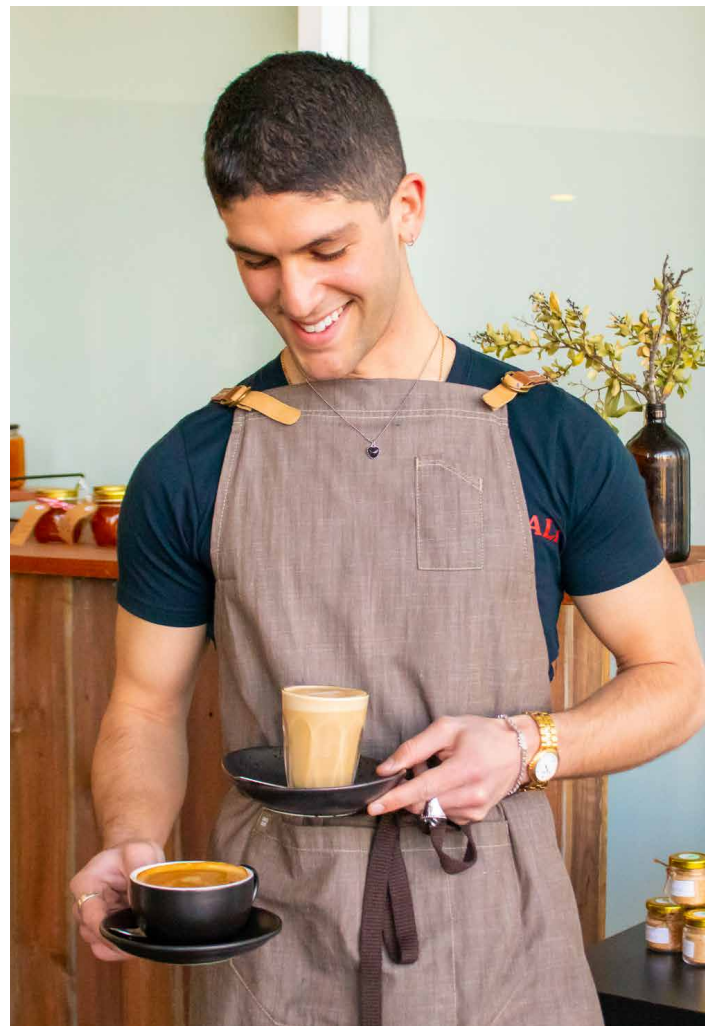
Strategic objective: Our economy

We will create and support local employment and business opportunities for our community and the wider region.



Achievements:

- Council progressed a number of key precinct structure plans (PSP) to encourage investment and employment opportunities. The Pakenham South PSP has been finalised and submissions were being considered by a planning panel. Council is also continuing its review of the Cardinia Road Employment Precinct in conjunction with the development of the Officer South Employment PSP, with strong links and sharing of infrastructure between the 2 precincts. Furthermore, both the Officer and Pakenham town centre policies have been reviewed to facilitate development opportunities.
- Council continues to work with our business community to provide support during the COVID-19 pandemic. We have provided networking opportunities, training, information sessions, information regarding mental health, and financial support to businesses through the waiving of outdoor dining fees and permits and subsidised rent for tenants in Council-owned facilities. We continue to provide timely and relevant information to businesses through a range of platforms including the Cardinia Business portal, Cardinia Business Facebook page and regular newsletters.
- We continue to work with local businesses and the tourism industry to raise awareness of what the local tourism sector has to offer. A dedicated tourism website *What's On Cardinia* is being developed and will complement our new Buy Local Map to engage our community and attract visitors to, and spending in, our shire. Council continues to advocate for our local tourism sector through the Victorian Government and Victorian Tourism Industry Council.
- Council remains committed to supporting local businesses when engaging suppliers and contractors where it may be justified on the basis of value for money. In practice, we have applied 5% favourable weighting advantage to tenders received from suppliers registered in Cardinia Shire.
- We progressed the *Economic Development Strategy*, with a focus on assisting local businesses through the impacts of the COVID-19 pandemic. Engagement has been undertaken with key stakeholders and feedback received has further focused our priorities. Wider community consultation will commence shortly.



Strategic objective: Our governance

We will consult with the community, as appropriate, in an open and accountable way to help in determining the key direction of Council.



Achievements:

- Council has continued to advocate to, and work with, other levels of government to advocate for action on important local issues and to influence government priorities for the benefit of our community. Council continued to actively seek grant funds from a variety of Victorian and Australian government funding programs. In 2020–21 Council applied for 45 grants; of these 29 were successful, securing \$9 million in funding for a range of projects.
- Council adopted a Councillor Code of Conduct for the newly elected Council, in line with the requirements of the *Local Government Act 2020*. The Code of Conduct is to ensure councillors operate within the standard expected of elected representatives.
- Council developed and adopted its *Council Plan 2021–25* to guide the future of our shire. The Council Plan includes our *Community Vision 2040*, which highlights the long-term aspirations of the community and was developed by the Imagine Cardinia People's Panel of community members. The Council Plan, along with our key 3 key strategic financial documents, were adopted following 3 rounds of an extensive, 7-month community consultation process known as Imagine Cardinia. More than 1,600 contributions were received as part of the community engagement activities.
- Council adopted 3 key strategic financial documents: the *Council Budget 2021–25*, *Financial Plan 2021–31* and *Revenue and Rating Plan 2021–25*. These key financial documents will enable us to deliver on the Council Plan while continuing to meet community needs. We've committed to delivering a significant capital works program of approximately \$98 million for 2021–22, and more than \$319 million earmarked for capital works between 2021–25.
- We continued to use online platforms to inform and engage our community, including our website and social media channels to promote community engagement activities, initiatives and outcomes. Our online engagement platform Creating Cardinia has been further expanded and has been instrumental in our community engagement activities, including the community consultation process for the development of our Council Plan, Community Vision and key financial documents.

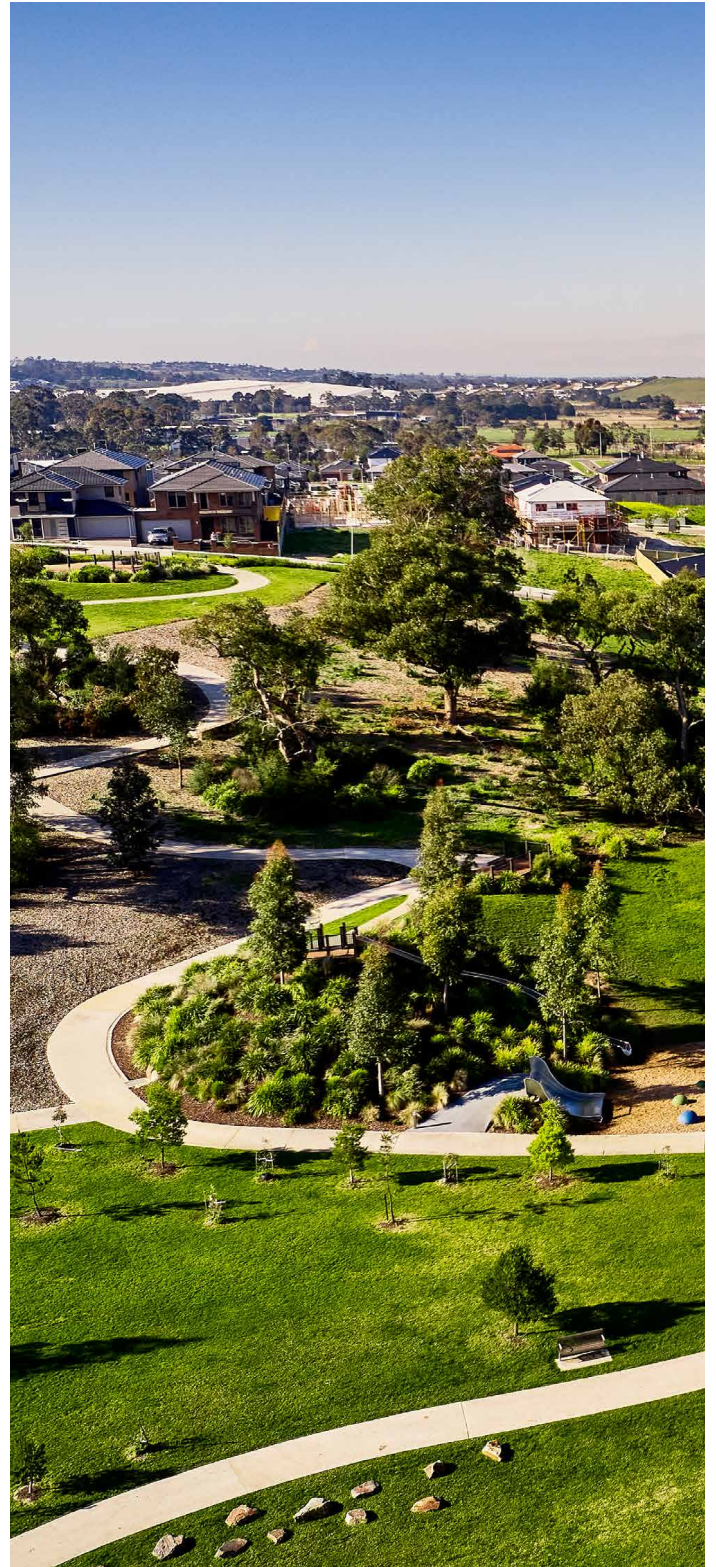


Challenges and future outlook

Section 1 Introduction

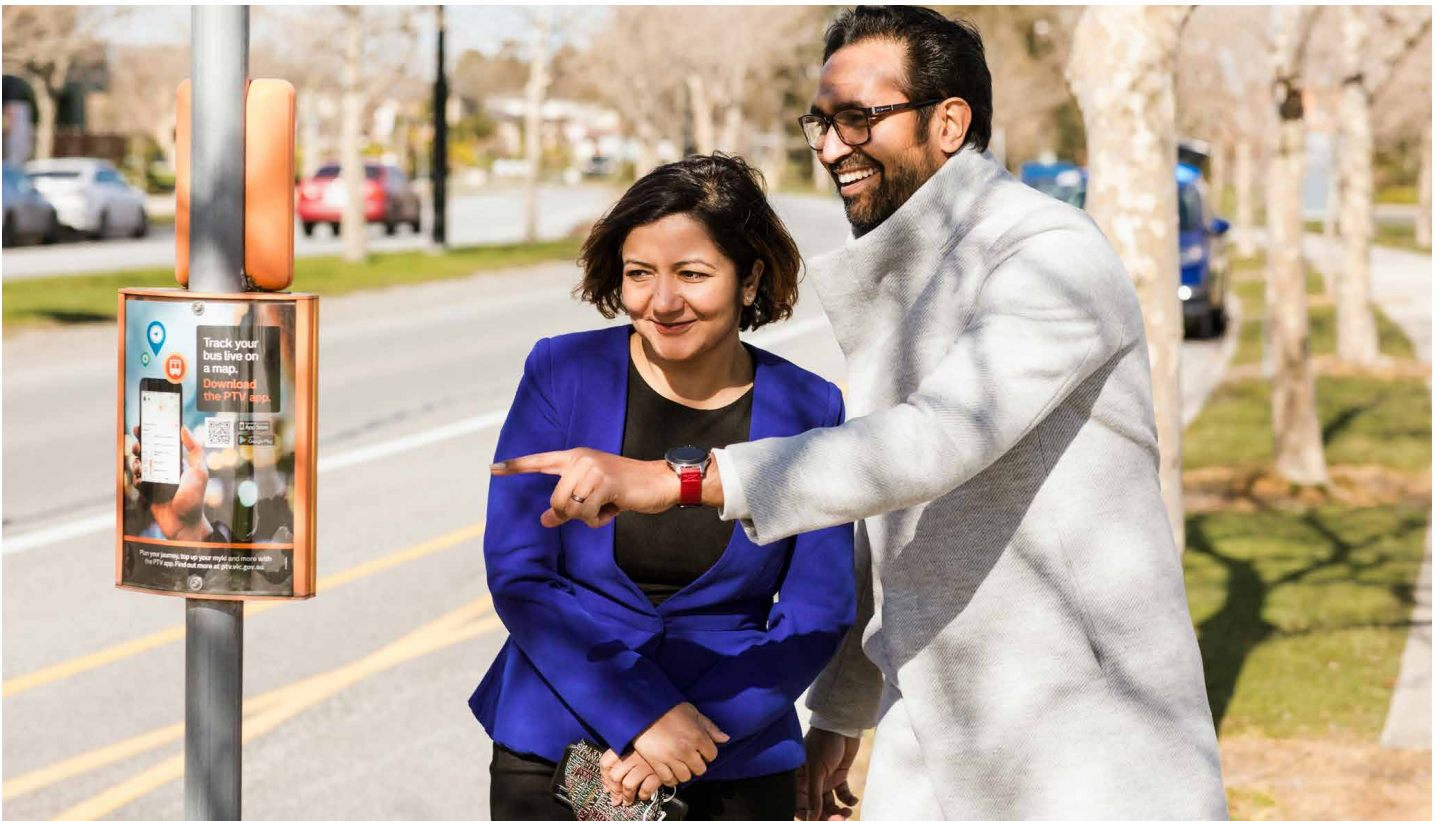
Challenges

- Cardinia Shire is one of the state's fast growing municipalities, with demand on our community infrastructure and services continuing to grow along with our population. This places greater importance on planning and sustainability. We're committed to responding effectively to population growth while continuing to meet community expectations and needs, as well as attracting further services to the shire.
- Managing the natural and built environments of the shire is an ongoing challenge for Council, including balancing our conservation efforts and preservation of the natural environment with the need for further development to meet the needs of our growing community.
- Our culturally diverse communities face a number of challenges when settling in Cardinia Shire, including language and communication barriers as well as a lack of access to key services and infrastructure. Attracting culturally specific services and programs to the shire that are close to transport and retail hubs is important.
- Attracting services for our Aboriginal and Torres Strait Islander communities continues to be a focus for Council. We recognise that these services are best paced to support our Aboriginal and Torres Strait Islander residents as they are likely to be more effective in designing and delivering culturally appropriate community services.
- Many local businesses have been impacted by the COVID-19 restrictions and have had to continue to adapt and change the way they operate. Council has continued to support local businesses; we've developed the Cardinia Business online portal to help businesses navigate today's dynamic and challenging business environment as well as a Buy Local map to connect local businesses and customers. Council is developing the *What's On Cardinia* website to further connect our local community and hospitality and tourism sector. In partnership with the Victorian Government we are providing resources and advice on COVIDsafe practices to ensure our businesses and community can interact in the safest possible environment.



The future

- Council will continue to support projects that raise awareness, respond to, and prevent the incidence of family violence in our shire. Together We Can will continue its important work to change attitudes and behaviours to help prevent family violence, with a particular focus on gender equity.
- Following conditional endorsement of our *Reconciliation Action Plan 2021–22* by Reconciliation Australia, Council will consider the plan for adoption in the new financial year to guide our work in this space into the future.
- We will continue to deliver key actions of the *Social and Affordable Housing Strategy 2018–25* and encourage diversity of housing across the shire by working with developers and delivering social housing projects with registered housing providers and relevant stakeholders. The Casey Cardinia Housing and Homeless Summit is delivered annually to bring together local housing and homelessness workers.
- Council will continue to incorporate sustainable features into new and existing Council buildings to ensure they are built, upgraded and operated in an environmentally sustainable manner. A new 75kW solar energy system at Council's civic centre will reduce our environmental impact and save up to \$20,000 a year in energy costs.
- We've signed on to the Victorian Energy Collaboration (VECO), the largest emissions reduction project by local government in Australia. As part of this commitment, we'll begin to transition most of our buildings and facilities, including streetlights, to the renewable energy procurement project from 1 July 2022 (at the end of our current energy contract).
- Council will continue to advocate to the Victorian Government to identify a suitable site in the south east for an airport development, which would also boost employment opportunities, investment and visitation to the region. We'll also continue to apply for funding and advocate to the Victorian and Australian governments to facilitate investment in the region.
- Community engagement remains a key priority. We will continue to use our online engagement platform, meetings, workshops and activities, websites, social media platforms, community newsletters and surveys to engage with our community and seek their feedback on important matters.
- Construction of the new youth centre in James Street, Pakenham, is anticipated to start by the end of 2021, and the project is scheduled for completion by the end of 2022.



Year in review



Mayor's message

Section 2 Year in review



On behalf of my fellow councillors I'm pleased to present Cardinia Shire Council's Annual Report 2020-21.

There have been many highlights and achievements over the past year, along with some challenges and changes.

Following the election in October 2020, our shire was subdivided into 9 wards, each represented by one councillor. A new Council was elected for the 2020-24 term, with a number of returning councillors and new councillors. I thank our outgoing councillors for their valuable contribution to the shire during their term.

It was with great sadness that we farewelled our Westernport Ward councillor Ray Brown in April 2020. Ray was an exceptional councillor and a true leader; someone who will always be remembered as an amazing advocate for his community. I feel honoured and privileged to have known Ray and to have witnessed his dedication to our community.

Imagining Cardinia

Starting in November 2020, we invited the community to share their hopes and aspirations for the future of our shire. We received more than 1,600 contributions and formed the Imagine Cardinia People's Panel.

This feedback and input guided the development of our *Council Plan 2021-25*, incorporating the *Community Vision 2040*, and informed the preparation of the draft financial documents – our *Council Budget 2021-25*, *Financial Plan 2021-31* and *Revenue and Rating Plan 2021-25*. These documents will guide our strategic direction over coming years and set us up to respond to long-term challenges and opportunities.

Through these plans, we aim to build a shire that remains a great place to live, work and play well into the future. Thank you to the Imagine Cardinia People's Panel and our community for their input; without it these plans would not have reflected the aspirations of our community.

Connecting the community

We are proud of our vibrant and diverse community in Cardinia Shire. Our cultural diversity is one of our greatest strengths and contributes to making our shire such a welcoming community in which to live. In the past year our Culturally and Linguistically Diverse (CALD) Advisory Committee has progressed projects that align to Council's *Cultural Diversity Plan 2019-23*. The plan focuses on maintaining and strengthening networks, supporting our newest communities, building connections and promoting participation.

We've also progressed the development of our *Reconciliation Action Plan 2021-22*, with Reconciliation Australia providing conditional endorsement of the plan. Once endorsed, the plan will then be formally considered for adoption by Council.

In July 2020, Council adopted the *Ageing Well Strategy 2019-25* which sets our priorities over 5 years to support older residents to be healthy, active, stay socially connected and participate fully in the community. I'm proud that this strategy provides a clear road map for Council to continue its work in fostering an accessible community that promotes health and wellbeing and gives senior residents opportunities to connect.

I'm proud to report that we have completed all 30 actions in Council's *Disability, Access and Inclusion Action Plan 2017-21*. Community engagement has begun to develop a new Disability Action Plan in conjunction with the Cardinia Access and Inclusion Advisory Committee. The plan will set out what Council will do to make our

workplace, services, programs and community more accessible to people with disability. We look forward to further progress in this space and to making our shire more welcoming, accessible and inclusive to all.

We have also commenced the review of our *Liveability Plan 2017–29*, our long-term strategy to improve the health and wellbeing of our community. This is the first 4-year review to ensure the goals and objectives of the plan continue to reflect the needs of our community. We will soon invite community input as part of the community consultation phase, and this will help inform the 2021–25 action agenda.

Together We Can

We're continuing to work hard to raise awareness, respond to and prevent family violence in Cardinia Shire. This is particularly important in light of the COVID-19 pandemic and changing restrictions. The Together We Can collective impact initiative is delivered through a round table partnership between Council and community leaders. In 2020–21 the round table focused on key actions to minimise the impact of family violence during the COVID-19 pandemic.

Support for families

In 2020–21 we continued to provide important services and programs for families, children and young people in the shire.

Work started on 2 new integrated child and family centres in Rix Road, Officer South, and Timbertop, Officer. We continued to manage registrations for community kindergartens and our Maternal and Child Health Services team provided valuable support to families.

Planning and design was undertaken for a new youth centre in James Street, Pakenham. We look forward to the progress of this exciting project.

Supporting our community

The ongoing impacts of the COVID-19 pandemic has resulted in another challenging and uncertain year. Our priority continues to be our community, delivering essential services and providing assistance and support in any way that we can.

I commend our community for your strength and resilience and the way in which you continue to support and look out for one another. It is truly remarkable.

I'm proud to have served as your Mayor in 2020–21. I look forward to continuing to work with you, my fellow councillors and Council employees in the best interests of our community.



Cr Brett Owen

Cardinia Shire Mayor 2020–21



CEO's report

Section 2 **Year in review**



The 2020–21 year has presented significant challenges for Council and our community.

Despite the significant impact of the COVID-19 pandemic, we progressed or finalised a number of key strategies and projects, continued to deliver essential services to our community and achieved results across all areas of our Council Plan.

Our people

Council's dedicated team of employees has continued to work together to deliver a range of services, programs and initiatives to our community over the past 12 months.

The past year has presented a number of challenges as a result of the COVID-19 pandemic, placing even greater importance on employee wellbeing and connection.

I'm proud of the way in which our team has adapted to these challenges and continued to work together to achieve our shared organisational goals and better outcomes for our community.

Responding to challenges

Council has continued to support our community through the impacts of the COVID-19 pandemic. As a Council, we've continued to deliver essential services to the community throughout the pandemic, as well as a range of additional supports. The COVID-19 Community Recovery Committee, comprising local volunteers, also planned a series of events to help build community connections.

The severe storm event and subsequent power outages in June further tested our community's resilience. We moved quickly following the storm and opened community drop-in centres at Emerald and Cockatoo.

It's been a challenging year for many in our community. Council will continue to work hard to deliver essential services and support our community in any way that we can.

Key strategies and responsible financial management

Four key strategic documents to guide the future of our shire were adopted by Council at the June 2021 Council meeting. These key strategic documents include our *Council Plan 2021–25*, incorporating the *Community Vision 2040*, *Council Budget 2021–25*, *Financial Plan 2021–31* and *Revenue and Rating Plan 2021–25*.

Our key financial documents will enable us to deliver on the Council Plan while continuing to meet community needs. We've committed to delivering a significant capital works program of approximately \$98 million for 2021–22 and more than \$319 million earmarked for capital works between 2021–25. We've also maintained a strong commitment to community services such as libraries, maternal and child health, safe and inclusive communities, and youth services.

Council is working hard to deliver all of this while keeping to the Victorian Government's rate cap of 1.5%. Our budget, financial plan and revenue and rating plan reflect our commitment to responsible financial management while continuing to deliver vital community services and infrastructure.

We're grateful to our community and the Imagine Cardinia People's Panel for input that helped develop these key documents to guide our strategic direction over the coming years. These plans will ensure we continue to deliver the right services, facilities and infrastructure to our diverse community with its blend of ages, abilities and cultural backgrounds.

Advocacy

Council remains committed to working with all levels of government to advocate for action on important local issues and to influence government priorities for the benefit of our community.

Council continues to actively seek grant funds from a variety of Victorian and Australian government funding programs. In 2020-21 Council applied for 45 grants. Of these, 29 were successful, securing \$9 million in funding for a range of projects. Council also continues to work with other councils and organisations to better represent our communities and facilitate investment in the broader region.

We will continue to advocate on behalf of our community to the Victorian and Australian governments to ensure our collective voice is heard and that action is taken on projects and issues that are important to our community.

Major projects and roads

A number of roads projects progressed as part of our Better Local Roads program. Civil works were completed at 2 separate Princes Highway intersections in Beaconsfield (O'Neil Road and Glismann Road/Beaconsfield Avenue) as part of our *Better Local Roads – Princes Highway Intersections* project. The sealing of Boundary Drain Road and Main Drain Road, Koo Wee Rup is now complete as part of the *Better Local Roads – Strategic Road Sealing* project. The *Better Local Roads – Sealing the Hills* project is also progressing, with consultation with landowners in special charge scheme roads complete for the first roads scheduled for construction in Cockatoo, Gembrook, Emerald and Upper Beaconsfield. Once approved, the first roads are scheduled for construction from late 2021.

A number of major projects across the shire also progressed or were completed, including the new pavilion at Comely Banks Recreation Reserve, Officer, the new pavilion and sports oval lighting, upgraded netball and football pavilions at Koo Wee Rup Recreation Reserve, the Emerald netball facility and pavilion, and integrated children and family centres at Timbertop and Rix Road.

We hope this annual report provides a comprehensive overview of Council operations over the past year, and the many services, programs and initiatives that we deliver to our growing community. You can read more about our achievements in this report.



Carol Jeffs
Chief Executive Officer

Financial summary

Section 2 Year in review

Comprehensive Income Statement

The Comprehensive Income Statement identifies income and expenses for 2020–21. For the year ending 30 June 2021 Council's operating result was a surplus of \$68.3 million (see Figure 1), which was \$23.7 million lower than budgeted.

Revenue was under budget by \$16.1 million. The major areas unfavourable to the budget were capital grants and non-cash contributions, partly offset by operating grants and development levies which were both favourable. Capital grants were \$17.7 million under budget primarily due to the timing of the recognition of budgeted grants, and non-cash contributions were \$8.7 million under budget due to lower than expected contributions from developers for roads and footpaths. Operating grants recognised were \$6.4 million better than budget mainly due to unbudgeted grants, in particular the Working for Victoria grant. Development levies are \$3.2 million better than budget due to higher public open space and community infrastructure levies received.

Operating expenditure was \$7.7 million higher than the budget. This was mainly due to materials and services expenditure being over budget by \$7.3 million, primarily as a result of the recognition of capital works, priority works and community capital works expenditure budgeted in the capital works program that could not be capitalised. It also includes the net loss on disposal of infrastructure assets of \$1.7 million, which was budgeted to break even.

The 2020–21 adjusted underlying result (the result for the year adjusted for non-recurring or one-off items of income or expenditure as per the Performance Statement) is a deficit of \$1.1 million. This is better than the 2019–20 result of a \$4.9 million deficit and is also better than the budgeted adjusted underlying result for 2020–21 of a \$0.6 million deficit.

Employee benefits expenditure was \$0.3 million favourable to budget, mainly due to the impact of vacant positions across the organisation, the planned delayed recruitment of some of these vacancies and a reduction in overtime.

Staffing levels have increased overall at the end of the year, particularly in the full-time male and full-time female categories (see Figure 2). Council was involved in the Working for Victoria scheme. In total, Council was able to provide employment for 72 temporary employees who had been impacted by the COVID-19 pandemic, 47 of which were still with Council as at 30 June 2021.

Figure 2. Staffing

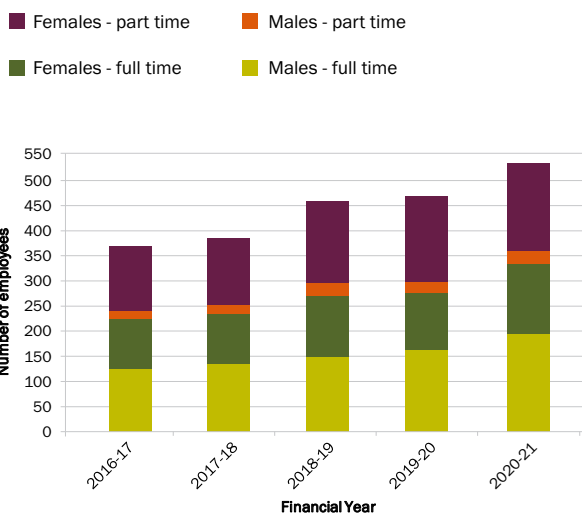
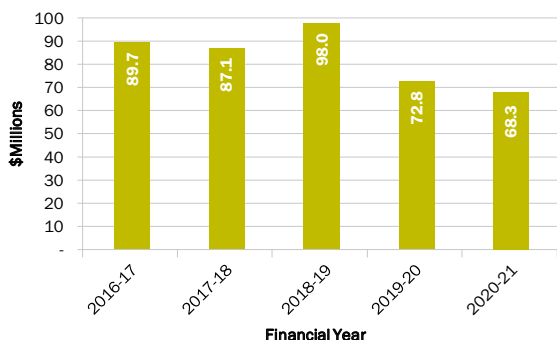


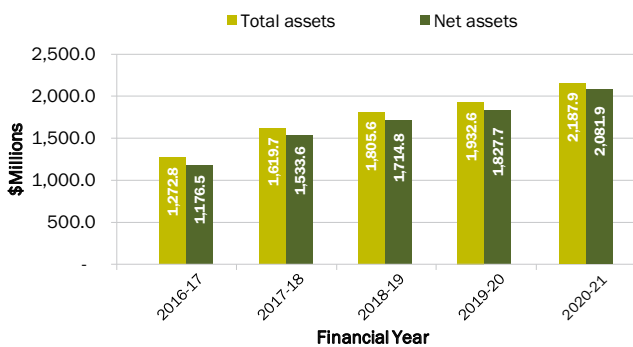
Figure 1. Operating result \$ million



Balance Sheet

The Balance Sheet represents the overall financial worth of Council (net assets). This comprises what Council owns as assets (total assets) less what it owes as liabilities (see Figure 3). Net Assets as at 30 June 2021 totalled \$2.1 billion; an increase of \$254.2 million from 30 June 2020, mainly due to an increase in the value of property, infrastructure, plant and equipment assets as a result of the addition of new and contributed assets and the revaluation of existing assets, particularly land and land improvements.

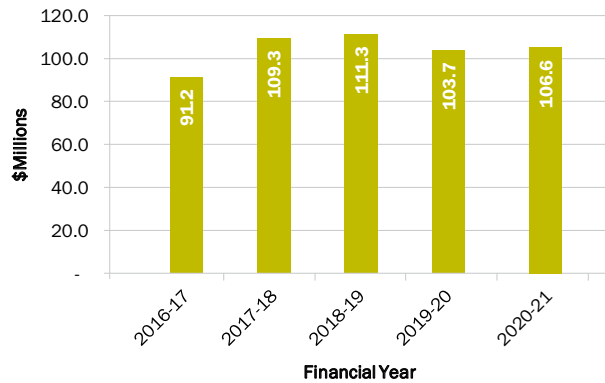
Figure 3. Assets \$ million



Statement of Cash Flows

The Statement of Cash Flows provides a summary of Council’s cash receipts (inflows) and cash payments (outflows) during the year. The closing cash and cash equivalents balance as at 30 June 2021 was \$33.6 million, a \$58.2 million decrease from 2019–20 primarily due to the transfer of cash to longer term investments with higher interest rates. The balance of longer-term investments is \$73.0 million, an increase of \$61.0 million from the previous year. This results in total cash and investments of \$106.6 million, an overall increase of \$2.8 million (see Figure 4). Net cash provided by operating activities is \$2.6 million lower than 2019–20. Cash inflows are \$18.2 million higher, mainly from rates and charges and cash contributions, and outflows are \$20.8 million higher, predominantly in materials and services.

Figure 4. Cash and investments \$ million

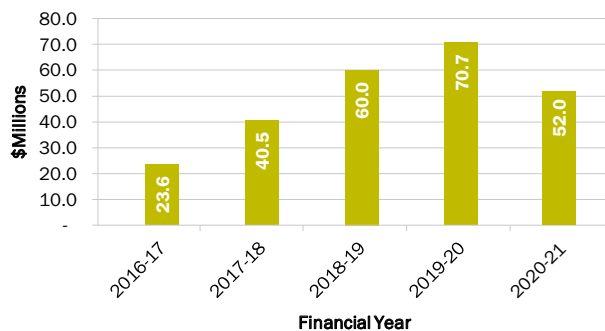


Statement of Capital Works

The Statement of Capital Works identifies costs of constructing or acquiring property, infrastructure and plant.

Council spent \$52.0 million on capital works in 2020–21, which was a \$18.8 million decrease from 2019–20 (see Figure 5). Expenditure in the property (land and buildings) category is significantly lower than the previous year, but has been partly offset by increased expenditure in the infrastructure (in particular roads) and plant and equipment categories.

Figure 5. Capital works program \$ million



Grant funding

During 2020–21, Council recognised \$37.0 million in Australian and Victorian government funding, an increase of \$0.2 million from 2019–20. Operating grants are \$4.4 million higher and capital grants \$4.2 million lower. The full amount of grants recognised is reported within Note 3.4 of the Financial Report.

Description of operations

Section 2 **Year in review**

Cardinia Shire Council provides a broad range of services, programs and activities. Our services include everything from family and children's services, maintaining parks, reserves and open spaces, youth facilities and waste management to developing and maintaining community infrastructure, business development, planning for appropriate development and ensuring accountability for Council's budget.

We deliver a diverse range of activities and initiatives, each of which contributed to achieving Council's vision as set out in our Council Plan. Refer to the Our Performance section from page 61 for more information.

Economic factors

During the planning and delivery of the capital works program, a number of budgeted priorities unexpectedly faced higher construction costs due to uncontrollable market conditions. Delayed start for some projects was due to the necessary reprioritisation of projects to ensure financial sustainability was maintained and community expectations were being met. Furthermore, restrictions due to the COVID-19 pandemic have impacted site operations and resulted in some projects experiencing delays.

Major achievements

Council continued to apply short- and long-term strategies for its capital works program, including 1-year, 5-year and 10-year plans that align to the Council Plan actions and budgets. This approach supports the goal of financial sustainability and provides a framework for monitoring Council's financial performance in project delivery.

Major changes

Council's 5-year forward planning and delivery of capital works projects has been reviewed and updated to best match Council's ability to deliver the program in the current market conditions.

Major capital works

Cardinia Shire Council undertakes capital works to provide new assets and to improve existing assets.

Council has progressed and delivered many projects throughout the 2020–21 financial year. The following are some of our major projects which enabled Council to deliver improved services, amenity, ease-of-access, and quality facilities to our diverse community.



Better Local Roads Program – Princes Highway intersection project

Description	Several priority intersections along the Princes Highway will be upgraded over the next 3 years as part of our Better Local Roads Program. The <i>Princes Highway intersection</i> project will provide safer travel for road users while reducing congestion and catering to future increases in traffic.
Update	Works have been completed on the first 2 Princes Highway intersections at Beaconsfield: O'Neil Road intersection and Glismann Road/Beaconsfield Avenue intersection. The O'Neil Road intersection has been upgraded to a fully signalised t-intersection with dual turn lanes and a roundabout has been constructed at Pink Hill Boulevard. The Glismann Road/Beaconsfield Avenue intersection has been upgraded to a fully signalised intersection with improved street lighting. These intersections are the first to be upgraded as part of the Princes Highway intersection project. Both projects reached practical completion by the end of the financial year, with lights expected to be turned on at the Glismann Road/Beaconsfield Avenue intersection in July 2021 and at the O'Neil Road intersection in August 2021.
Start	2020
End	2024
Cost	\$36 million funded by Council (\$18.3 million) and the Australian Government's Urban Congestion Fund (\$17.8 million).

Better Local Roads Program – Sealing the Hills project

Description	The <i>Sealing the Hills</i> project will involve sealing 109 kms of unsealed roads in the Dandenong Ranges and surrounds over 8 years and is being delivered as a series of individual projects on 164 prioritised roads.
Update	Consultation with landowners in special charge scheme roads was completed for the first roads scheduled for construction in Cockatoo, Gembrook, Emerald and Upper Beaconsfield. Once approved, the first roads are to be constructed from late 2021.
Start	2021
End	2029
Cost	\$176 million, 85% of which is funded by \$150 million in Australian Government funding and the remaining 15% co-funded by Council and landowners via a special charge scheme.

Better Local Roads Program – Strategic sealed roads project

Description	The <i>Strategic sealed roads</i> project will involve sealing 40 kms of unsealed roads in 7 locations across the shire to improve connections to the existing road network and safety. The <i>Strategic sealed roads</i> project is part of our Better Local Roads Program.
Update	Reconstruction and sealing of the first 2 roads is complete: Boundary Drain Road (Station Street to Denhams Road) and Main Drain Road (Denhams Road to Ballarto Road), Koo Wee Rup. These projects have provided 7.3 kms of newly sealed road and resulted in improved safety and outstanding environmental sustainability. Both roads now have solar-powered pavement markers and street lighting at intersections.
Start	2019
End	2023
Cost	\$25 million

Comely Banks Recreation Reserve

Description	Construct a new community sports pavilion as well as 4 rugby league fields with 2 cricket wickets, multipurpose cricket practice facility and a small playground. The pavilion features unisex change room facilities and umpires' change facilities, fully accessible exterior/interior amenities, kiosk/canteen facilities, 2 integrated community spaces, and an external covered area.
Update	Construction of the pavilion is complete and construction of the sports fields, cricket practice facility, paths and car park is nearing completion. These facilities are expected to be open mid-2022 following a maintenance and establishment schedule.
Start	October 2019
End	September 2021. Field use mid-2022.
Cost	Pavilion: \$7.588 million, funded by Council (\$4.088 million) and the Victorian Government's Growing Suburbs Fund (\$3.5 million) Civil works: \$7.6 million, funded by Council (\$6.8 million) and the Victorian Government Sport and Recreation Victoria (\$800,000)

Emerald netball facility

Description	Construction of a netball facility and the associated infrastructure at Pepi's Land in Emerald. The works will be undertaken in the following 3 stages: 1. Stage 1a – external works including road widening of Beaconsfield–Emerald Road, adjacent to the site. 2. Stage 1b – internal civil works including car park, retaining walls, site services, stormwater drainage, netball courts, lighting and building platform for future pavilion. 3. Stage 2 – construction of the pavilion.
Update	Construction of the netball pavilion is complete. Stage 1B has also been completed. Designs for stage 1a works have been approved by the relevant authorities. Tenders have been received and a contract to construct the works was expected to be awarded in August 2021. Construction is scheduled to commence in early Spring 2021.
Start	July 2017
End	The pavilion was completed in September 2020. External works are expected to be completed February 2022.
Cost	\$4.1 million

Gembrook Recreation Reserve pavilion

Description	Redevelop and extend the existing football/cricket pavilion to provide unisex and universally accessible change rooms for players and umpires, accessible amenities, a first aid room, gym, storage, minor upgrade to the spectator viewing lounge and timekeeper's room, and lift access to the first floor.
Update	Construction of the pavilion continues and is expected to be complete in October 2021.
Start	February 2020
End	December 2021
Cost	\$2.45 million, funded by Council (\$1.45 million) and the Australian Government (\$1 million).

Kenilworth Avenue, Beaconsfield – road sealing

Description	Construct the unsealed Kenilworth Avenue in accordance with the Officer Structure Plan. The project was delivered in 2 stages: • Stage 1 – the section from Brunt Road to the freeway overpass was delivered by the adjacent developer. • Stage 2 – the section from the freeway overpass to Station Street was delivered by Council.
Update	Construction of both stages is complete.
Start	January 2020
End	September 2020
Cost	\$1 million

Koo Wee Rup Recreation Reserve football and cricket change rooms

Description	Construction of new change rooms to accommodate sports such as football and cricket at the Koo Wee Rup Recreation Reserve. Works included power and sewer improvements to the reserve to accommodate the upgrades.
Update	Construction of the pavilion is complete.
Start	July 2019
End	June 2021
Cost	\$2.75 million, funded by Council (\$1.342 million), the Australian Government's Building Better Regions Fund (\$1.208 million) and the Victorian Government Sport and Recreation Victoria (\$200,000).

Koo Wee Rup Recreation Reserve netball pavilion

Description	Construction of a new netball pavilion at the Koo Wee Rup Recreation Reserve.
Update	Construction of the pavilion is complete.
Start	July 2019
End	May 2021
Cost	\$1.34 million, funded by Council (\$1.14 million) and the Victorian Government Sport and Recreation Victoria (\$200,000).

Koo Wee Rup primary and secondary school oval upgrades

Description	Reconstruct the Koo Wee Rup Primary School oval and the adjacent Koo Wee Rup Secondary School oval. The primary school oval upgrade includes new sub-surface drainage, 2 new cricket nets and some portable barrier netting to protect school infrastructure. The secondary school oval upgrade includes new sub-surface drainage, irrigation, sports field flood lighting, installation of a bore and flood lighting for the existing hockey pitch. A small modular pavilion will be constructed on the secondary school site.
Update	Construction of the ovals is now complete with the ovals in establishment phase. Installation of cricket nets has also been completed. Construction of the modular pavilion has commenced and is expected to be completed in August 2021 and available for use in October following connection of power.
Start	April 2019
End	October 2021
Cost	\$2.45 million, funded by the Victorian Government Department of Education (\$1.6 million), Council (\$750,000) and the Victorian Government Sport and Recreation Victoria (\$100,000).

Playground renewal program

Description	Construction of new play spaces that cater for children of all ages at Kath Roberts Reserve (Beaconsfield), Kath Ewenson Park (Upper Beaconsfield) and Redwood Road Reserve (Gembrook).
Update	Construction of new play spaces at these 3 parks is complete.
Start	July 2020
End	June 2021
Cost	\$479,000, funded by Council and the Victorian Government Local Parks Program (\$79,000 each for Kath Roberts Reserve and Keith Ewenson Park) and the Australian Government's Local Roads and Community Infrastructure Program (\$81,000 for Kath Roberts Reserve).

Rix Road Integrated Children and Family Centre

Description	Construction of the Rix Road Early Learning Centre, including a kindergarten comprising 3 program rooms catering for 164 children, 5 consulting rooms for professionals such as maternal and child health, a community room, staff room, amenities, equipment, furniture, outdoor play areas and car parking.
Update	Construction continues and is expected to be complete in October 2021.
Start	January 2020
End	November 2021
Cost	\$9.284 million, funded by Council (\$5.784 million) and the Victorian Government (\$3.5 million).

Road pavement renewal program

Description	The 2020–21 road pavement renewal and rehabilitation program involves the complete rehabilitation of a number of roads across the shire.
Update	Reconstruction works associated with the deterioration of pavements at: <ol style="list-style-type: none"> 1. Thirteen Mile Road, Vervale (398m from Bunyip River Road) 2. Heads Road, Catani (Koo Wee Rup Longwarry Road to Linehams Road) 3. Seven Mile Road, Nar Nar Goon (Bald Hill Road to Bourke Road) 4. Thwaites Road, Yannathan (Heads Road to Patullos Road) <p>Works included the removal and/or stabilisation of existing pavement and an improved pavement make-up. All of the removed material was recycled locally. The works addressed the continual maintenance and repair costs associated with these roads, increasing time efficiency for Council's Road Maintenance team and improving the overall safety, 'ride-ability' and appearance of the roads.</p>
Start	October 2020
End	February 2021
Cost	\$1.33 million

Timbertop Integrated Children and Family Centre

Description	Construction of the Timbertop Integrated Children and Family Centre, including a kindergarten, 3 consulting rooms for professionals such as maternal and child health, a community room, staff room, amenities and associated equipment, furniture, outdoor play areas and car parking.
Update	Construction continues and is expected to be complete in May 2022.
Start	Design: August 2019 Construction: March 2021
End	May 2022
Cost	\$5.3 million, funded by Council (\$3.7 million) and the Victorian Government (\$1.6 million).

Toomuc Recreation Reserve pavilions

Description	Works include extending and renovating the ground floor of the northern pavilion, renovating the existing southern pavilion and building and constructing change rooms and amenities, renovating the kitchen of the little athletics building and installing portable facilities for baseball.
Update	Construction continues and is expected to be completed December 2021.
Start	April 2020
End	December 2021
Cost	\$6.3 million funded by the Australian Government (\$4.75 million) Cardinia Shire Council (\$1.5 million) and the Victorian Government (\$50,000).

Toomuc Creek pedestrian bridges – north and south

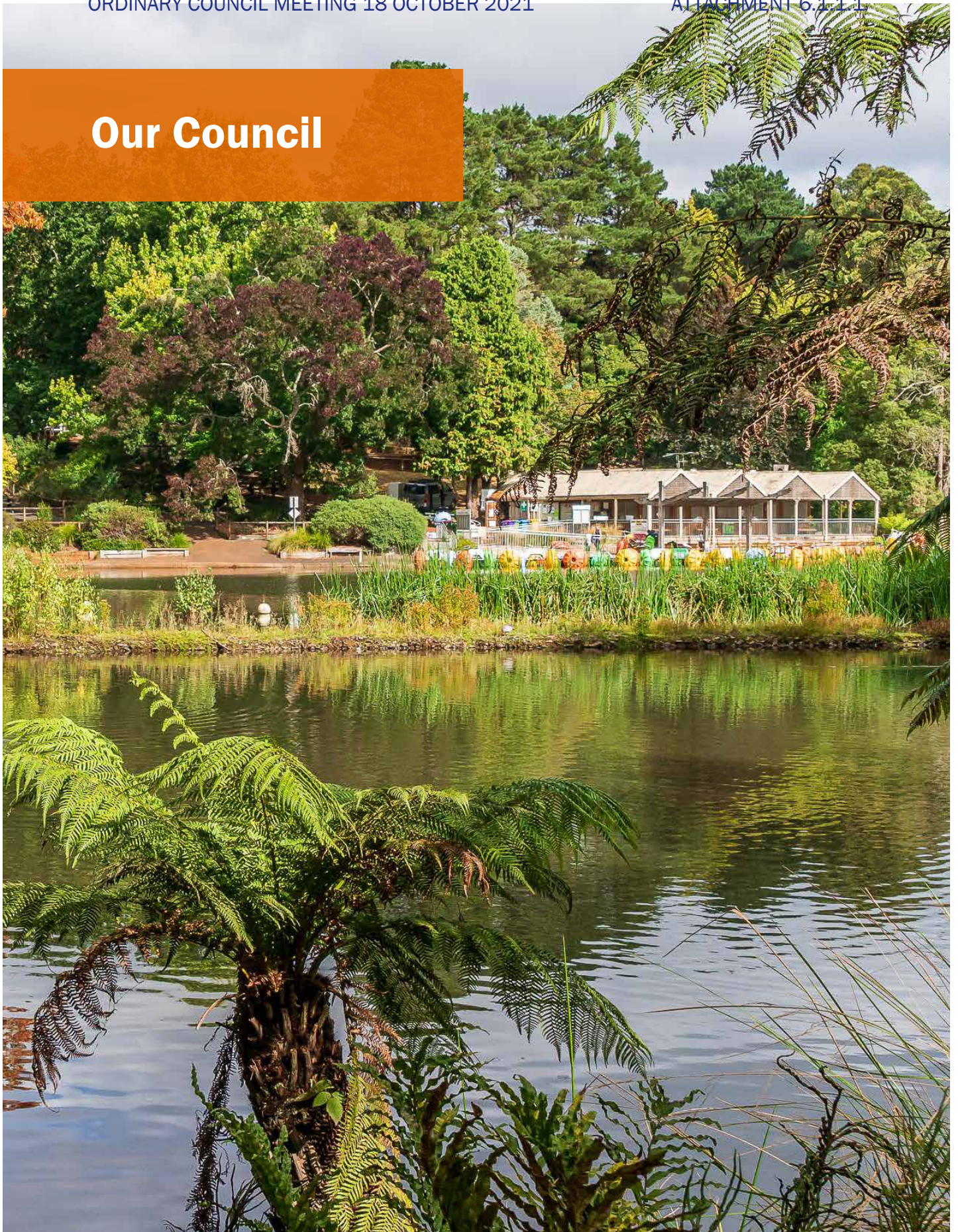
Description	Toomuc Creek pedestrian bridges are a design and construct project involving removal and replacement of the existing pedestrian bridge near Toomuc Reserve, and design and installation of a new pedestrian bridge over Toomuc Creek south of the train line.
Update	Construction is complete.
Start	April 2019
End	July 2020
Cost	\$459,000

Unsealed road re-sheeting program

Description	The 2020–21 unsealed road re-sheeting program involved refurbishing unsealed roads using crushed rock materials found on site as well as new materials to replenish surfaces affected by wear, tear and storm events. The unsealed road re-sheeting program aims to strengthen the pavement, ensure its longevity and improve road users' experience.
Update	A total of 22 unsealed roads were refurbished using crushed rock material found on site and/ or approximately 23,416 tonnes of new crushed rock material.
Start	August 2019
End	June 2020
Cost	\$1.245 million



Our Council



Cardinia Shire profile

Section 3 **Our Council**

Location

Located 55 kilometres south-east of Melbourne's central business district, Cardinia Shire is one of 10 'interface councils' around the perimeter of metropolitan Melbourne, where urban and rural areas meet. The Princes Highway and Gippsland railway corridor run east-west through the centre of Cardinia Shire, providing key road and rail links between Melbourne and West Gippsland. The western end of this corridor comprises about 10% of Cardinia Shire's land area and is the main area of growth, containing Beaconsfield, Officer and Pakenham.

Outside this growth area, Cardinia Shire's large rural population resides in 27 townships; this dispersed population provides unique service provision challenges for Council. The northern part of the shire is set in the foothills of the Dandenong Ranges, and includes Bunyip State Park and Cardinia Reservoir. Koo Wee Rup swamp and Western Port Bay are significant features of the southern part of Cardinia Shire.

History

Cardinia Shire covers an area of 1,280km² and has a rich diversity of both natural and cultural sites, from the waters of Western Port Bay to the foothills of the Dandenong Ranges, comprising places of local and state significance. These heritage places reflect the different periods and people who have shaped the shire's landscape, from Aboriginal Australians, the first people to use the rugged landscape, to the logging and gold mining of the foothills, the draining of the former Koo Wee Rup Swamp, and pastoral settlement. The landscape is again under a period of change as new development and new people move into the area every week.

Cardinia Shire derives from 4 main development periods:

- Aboriginal cultural landscape at first contact (c1835-c1860)
- pastoral era and land settlement (c1838-c1870)
- selection era and establishment of service communities (c1860-c1940)
- post-war residential expansion (c1945 to present day).

Local government in the region commenced in 1862 with creation of the Berwick District Roads Board, followed by proclamation of the Shire of Berwick in 1868. In 2018, we celebrate the 150th anniversary of the Shire of Berwick, later the Shire of Pakenham, and now Cardinia Shire.

Population

Cardinia Shire is one of the fastest growing local government areas in Victoria.

- an average of 5 new households move into Cardinia Shire every day
- as of 2021, Cardinia Shire's estimated population is 126,184
- the shire's population is expected to increase by approximately 53,491 over the next 10 years (2031) and 74,054 over the next 20 years (2041), to a total of approximately 200,238.
- the median age of residents is 33.9, which is 2 years younger than Greater Melbourne (35.6)
- the largest percentage of the population are 'parents and homebuilders' aged 35-49 (20.7%), followed by young people aged 12-24 (16.7%) and our 'young workforce' aged 25-34 (15.7%)
- growth areas in Cardinia Shire have a much higher proportion of young children aged 14 years and under (24.8%) compared with Greater Melbourne (18.3%).

The Victorian Government has nominated the Casey-Cardinia region as one of 5 regions around the fringe of metropolitan Melbourne where new housing and population growth is to be concentrated. As a result, rapid population growth will happen for the next 20 years within the shire's designated growth area.

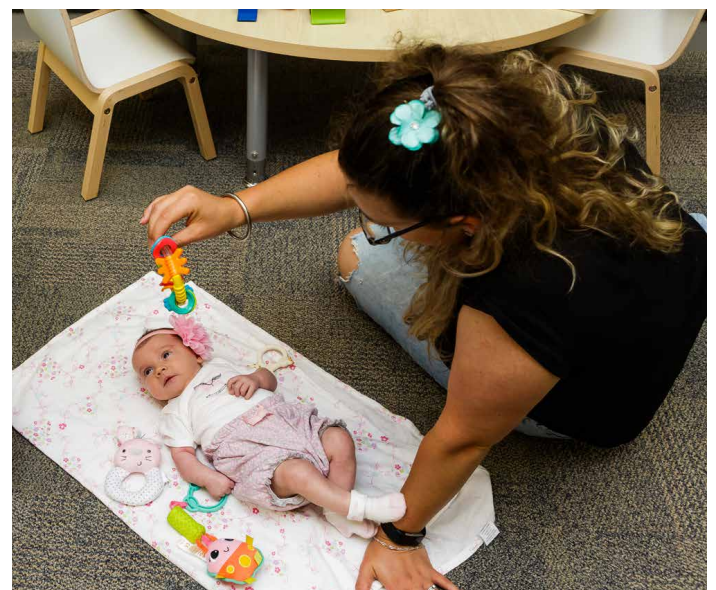


Table 1: Estimated 2021 population and projected 2031 and 2041 population, by service age group

Age group (years)	2021		2031		2041		Change: 2021 to 2041
	Number	%	Number	%	Number	%	Number
Babies and preschoolers (0 to 4)	11,182	8.9	15,507	8.6	15,872	7.9	4,690
Primary schoolers (5 to 11)	14,909	11.8	21,909	12.2	23,247	11.6	8,338
Secondary schoolers (12 to 17)	10,134	8.0	15,814	8.8	17,966	9.0	7,831
Tertiary education and independence (18 to 24)	10,919	8.7	15,358	8.5	17,766	8.9	6,847
Young workforce (25 to 34)	19,846	15.7	26,572	14.8	26,814	13.4	6,968
Parents and homebuilders (35 to 49)	26,153	20.7	39,148	21.8	43,002	21.5	16,849
Older workers and pre-retirees (50 to 59)	13,449	10.7	17,791	9.9	21,728	10.9	8,280
Empty nesters and retirees (60 to 69)	9,830	7.8	13,008	7.2	15,522	7.8	5,692
Seniors (70 to 84)	8,205	6.5	11,891	6.6	14,745	7.4	6,540
Elderly aged (85 and over)	1,556	1.2	2,676	1.5	3,575	1.8	2,019
Total people	126,184	100.0	179,675	100.0	200,238	100.0	74,054

Percentage figures and totals may not equate exactly due to rounding.

Cardinia Shire has a higher proportion of young families than the Melbourne average. In contrast, the proportion within the 60-plus age group is lower when compared with metropolitan Melbourne. These patterns are typical of growth areas on the fringe of large cities where young couples often move out from rental accommodation in inner suburbs in search of more affordable housing and larger family-sized dwellings.

However, an estimated 19,500 residents aged 60 and over live in Cardinia Shire, representing 15.5% of the total population. The number of senior residents (aged 60-plus) living in Cardinia Shire is expected to increase to approximately 33,842 over the next 20 years (2041). This increase in the number of older residents will have a corresponding impact on the demand for community and aged services, health services, public transport and local infrastructure.

At the time of the 2016 census, 49.6% of Cardinia Shire's population identified as having a Christian faith, and Catholic was the most prominent denomination chosen by residents. Just 4.9% of residents identified with a non-

Christian religion, the most common being Buddhism. Over one third of residents (36.5%) said they had no religion, which is a higher proportion compared with Greater Melbourne (31.3%) and up from 29.8% in 2011.

While culturally and linguistically diverse (CALD) communities comprise only a small proportion of the overall Cardinia Shire population, in line with current population growth this number is increasing. In the 2016 Census, residents who speak a language other than English represented 11.2% of the Cardinia Shire population; an increase from 7% in 2011. The most common countries of birth for non-Australian born residents are the United Kingdom, India, New Zealand, Sri Lanka, and the Netherlands.

In line with Victorian trends, Cardinia Shire has an Aboriginal population of 780, representing 0.8% of the population. This has increased from 429 in 2011.

Households and housing

The number of households in Cardinia Shire is estimated to be approximately 42,946.

- Around 38.5% of households are couples with children, which is more than the Melbourne average of 33.5%.
- The shire's remaining households comprise couples without children (approximately 24%), one-parent families (11.8%) and lone households (17.7%).
- Of the population, 23% own their dwelling, 47% have a mortgage, and 22% are renting. The proportion of households with a mortgage is higher than the metropolitan Melbourne average of 34%.

Education

In general, Cardinia Shire residents are attaining lower levels of education and training than elsewhere in metropolitan Melbourne. At the time of the 2016 Census, 45% of residents had completed Year 12 or equivalent, compared to the metropolitan Melbourne average of 59%. At present, there is no university campus and limited TAFE courses are available in Cardinia Shire, which limits the availability of post-secondary education opportunities for residents.

Industry and economy

As of 2016, 14,142 residents were employed in jobs within the shire, while over half of Cardinia Shire's working population were travelling outside the area to work (61.9%).

- 94% of the population (those able to work) is employed and 5.5% of the population is unemployed, which is similar to metropolitan Melbourne (6.8%).
- Of those who are employed, 62% work full time and 36% work part time.
- The top 4 industries of employment among Cardinia Shire residents are construction (13.5%), health care and social assistance (11.1%), retail (11%), and manufacturing (10.2%).
- Technician and trade work are the dominant occupations in the shire.



Councillors and Council wards

2016–20 Council term

Until October 2020, Cardinia Shire Council was divided into 3 wards:

- **Central Ward:** represented by 4 councillors and covering most of Pakenham.
- **Port Ward:** represented by 2 councillors and including Koo Wee Rup, Bunyip, Nar Nar Goon, Tynong, Garfield, Lang Lang and part of Pakenham.
- **Ranges Ward:** represented by 3 councillors and including Beaconsfield, Beaconsfield Upper, Emerald, Cockatoo, Officer, Pakenham Upper and Gembrook.

Council offices

Civic Centre

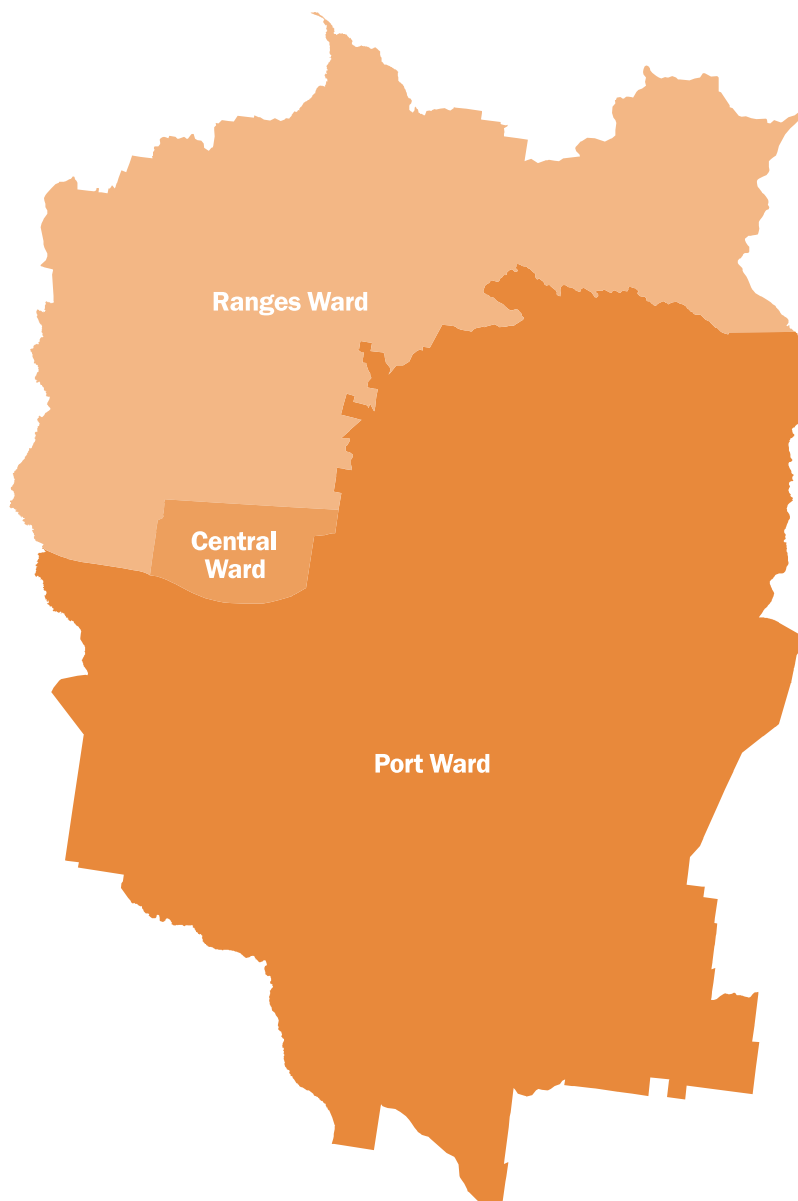
20 Siding Avenue, Officer

Postal address PO Box 7
Pakenham Victoria 3810

Phone: 1300 787 624

Email: mail@cardinia.vic.gov.au

Web: www.cardinia.vic.gov.au



Councillors

Nine councillors were elected in October 2016 to serve for a 4-year period until October 2020.

Central ward



Cr Jodie Owen

First elected 2012
Mayor 2015–16
Deputy Mayor 2016–17



Cr Collin Ross

First elected 2008
Mayor 2017–18
Deputy Mayor 2018–19



Cr Carol Ryan

First elected 2016



Cr Michael Schilling

First elected 2016

Port ward



Cr Ray Brown

First elected 2016



Cr Graeme Moore

First elected 2011
Mayor 2013–14
Deputy Mayor 2014–15
Mayor 2018–19
Deputy Mayor 2019–20

Ranges ward



Cr Brett Owen

First elected 2005
Mayor 2012–13
Deputy Mayor 2013–14
Mayor 2016–17
Deputy Mayor 2017–18



Cr Jeff Springfield

First elected 2016
Mayor 2019–20



Cr Leticia Wilmot

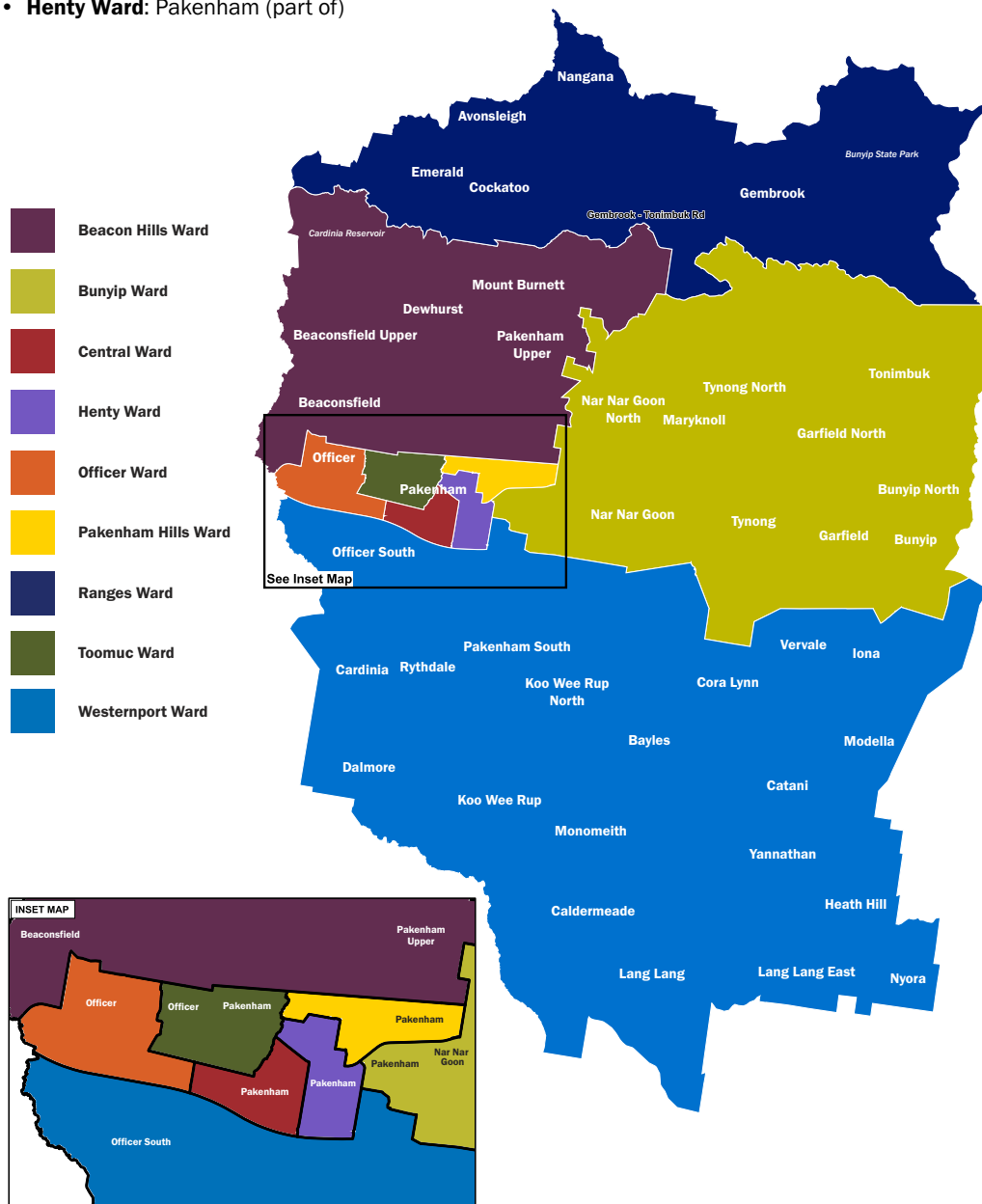
First elected 2012
Mayor 2014–15
Deputy Mayor 2015–16

2020–24 Council term

For the election held on 24 October 2020, the shire was subdivided into 9 single-member wards, each represented by one councillor.

- **Beacon Hills Ward:** Beaconsfield (part of), Beaconsfield Upper, Dewhurst, Guys Hill, Mount Burnett and Pakenham Upper.
- **Bunyip Ward:** Bunyip, Bunyip North, Garfield, Garfield North, Nar Nar Goon, Nar Nar Goon North, Pakenham (part of), Tynong and Tynong North.
- **Central Ward:** Pakenham (part of)
- **Henty Ward:** Pakenham (part of)

- **Officer Ward:** Beaconsfield (part of) and Officer (part of)
- **Pakenham Hills Ward:** Pakenham (part of)
- **Ranges Ward:** Avonsleigh, Clematis, Cockatoo, Emerald, Gembrook, Menzies Creek and Nangana
- **Toomuc Ward:** Officer (part of) and Pakenham (part of)
- **Westernport Ward:** Bayles, Caldermeade, Cardinia, Catani, Cora Lynn, Dalmore, Heath Hill, Iona, Koo Wee Rup, Koo Wee Rup North, Lang Lang, Lang Lang East, Longwarry, Maryknoll, Modella, Monomeith, Nyora (part of), Officer South, Pakenham South, Rythdale, Tooradin, Vervale and Yannathan.



Councillors

Nine councillors were elected in October 2020 to serve for a 4-year period until October 2024.

Beacon Hills Ward



Cr Brett Owen
 First elected 2005
 Mayor 2012–13
 Deputy Mayor 2013–14
 Mayor 2016–17
 Deputy Mayor 2017–18
 Mayor 2020–21

Pakenham Hills Ward



Cr Jack Kowarzik
 First elected 2020

Bunyip Ward



Cr Graeme Moore
 First elected 2011
 Mayor 2013–14
 Deputy Mayor 2014–15
 Mayor 2018–19
 Deputy Mayor 2019–20

Ranges Ward



Cr Jeff Springfield
 First elected 2016
 Mayor 2019–20
 Deputy Mayor 2020–21

Central Ward



Cr Collin Ross
 First elected 2008
 Mayor 2017–18
 Deputy Mayor 2018–19

Toomuc Ward



Cr Stephanie Davies
 First elected 2020

Henty Ward



Cr Carol Ryan
 First elected 2016

Westernport Ward



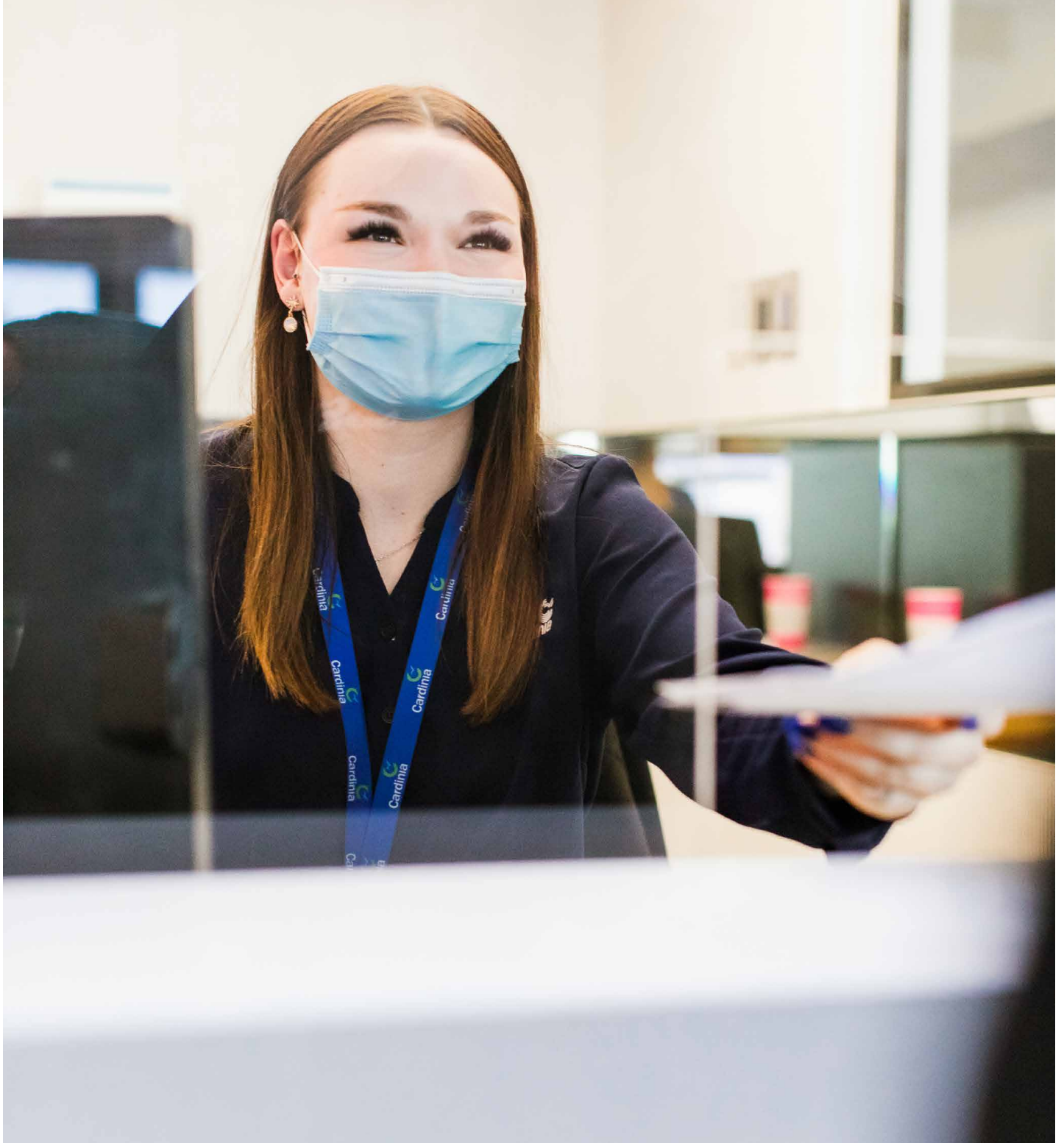
Cr Ray Brown
 First elected 2016 and re-elected in 2020.
 Cr Ray Brown passed away on 16 April 2021. A by-election for Westernport Ward was to be held in July 2021.

Officer Ward



Cr Tammy Radford
 First elected 2020

Our people

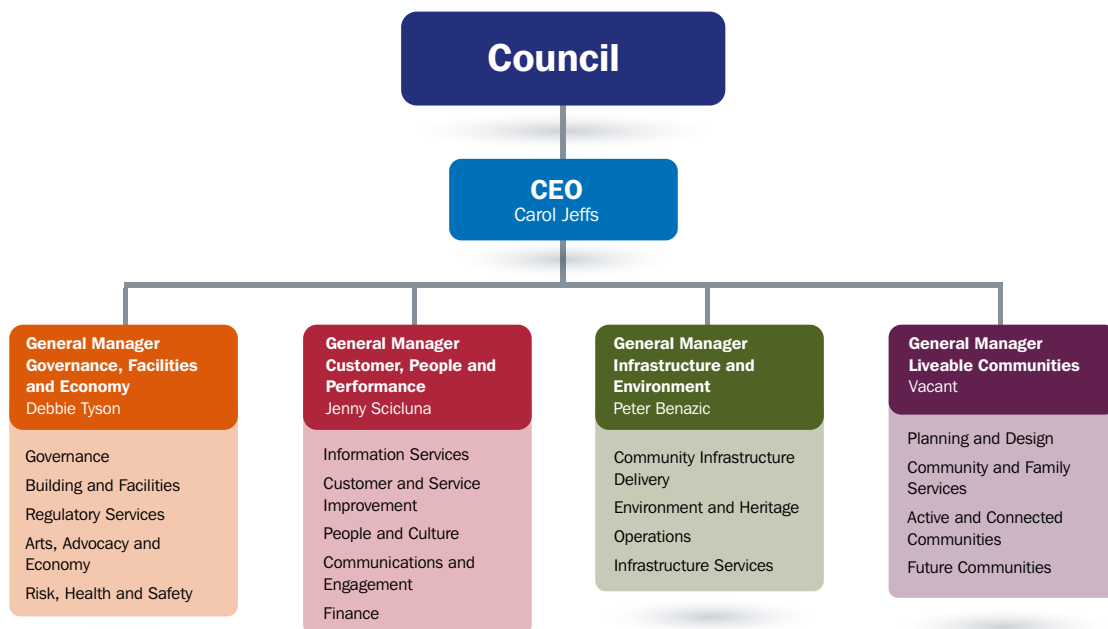


Organisation structure

Section 4 **Our Organisation**

Cardinia Shire Council is the governing body that appoints the Chief Executive Officer (CEO) to be responsible for the organisation’s day-to-day operations in accordance with the strategic directions of the Council Plan. Our Senior Leadership Team consists of the CEO and 4 general managers who lead the organisation.

Below is the Cardinia Shire Council organisation structure at 30 June 2021.



Meet our Senior Leadership Team

Carol Jeffs Chief Executive Officer

Carol was appointed Chief Executive Officer of Cardinia Shire Council in October 2018. She has more than 17 years' experience as a senior local government executive and has led planning, corporate services, economic development, and community services at both regional and inner metropolitan councils.

She held the positions of Interim Chief Executive Officer and General Manager Community and Economic Development at the City of Port Phillip and was previously General Manager Governance and Manager City Planning at Latrobe City Council.

Carol has extensive experience in local government management and leadership, and a demonstrated commitment to community engagement and participation.

She is passionate about making a difference by working closely with the local community, councillors and employees to continue delivering high quality services and infrastructure across the shire.

Advocating for the needs of the shire is another key priority. Carol is committed to engaging with residents, community groups, farmers, businesses and landowners to work towards shared goals for the benefit of the community.

Carol holds qualifications in business (Bachelor of Business) and economics (Master of Economics), is a Harvard University Executive Program graduate and a member of the Australian Institute of Company Directors.



Jenny Scicluna General Manager Customer, People and Performance

Jenny has more than 20 years' experience in the local government sector, leading a broad range of high performing teams.

A dedicated leader who is well-known for her high level of influencing, organisational and interpersonal leadership skills, Jenny consistently builds positive teams and cultures and is committed to supporting staff to reach their full potential.

Prior to her appointment as General Manager Customer, People and Performance, Jenny served 4 years as Cardinia Shire Council's General Manager Community Wellbeing and 6 months as Acting General Manager Corporate Services. She has also led a broad range of community services at Maroondah and Banyule city councils.

Jenny is committed to people leadership and building a positive, customer-focused culture of service to others. Interacting with and relating to people is what she enjoys most about her role, along with building positive and strong teams and supporting staff to do their best.

Jenny holds a Master of Human Resources Management, Diploma and Bachelor of Education, and Diploma of Frontline Management.



Business unit areas

- Information services
- Customer and Service Improvement
- People and Culture
- Communications and Engagement
- Finance



Peter Benazic
General Manager
Infrastructure and Environment

Peter is a dedicated leader who is recognised for his relentless pursuit of excellence, people leadership skills and customer focus.

Peter has more than 20 years' experience in leadership roles in local government in operations, maintenance, parks, waste and project management. He also has experience in the private, community and not-for-profit sectors.

Peter's focus at Cardinia Shire Council includes the delivery of new infrastructure and major capital works programs, the shire's heritage, natural environment, energy and climate change and the continued maintenance of the shire's roads, drainage, parks and gardens. Maintaining and renewing existing assets is another key priority to ensure long-term sustainability and that our services and infrastructure continue to meet the needs of our growing community.

Peter's wealth of experience in local government has included senior roles at Port Phillip, Banyule and Maribyrnong city councils. As Cardinia Shire Council's General Manager Infrastructure and Environment, Peter is committed to building a customer-focussed culture and achieving positive outcomes for the community.

Peter holds 3 tertiary qualifications, a Double Master of Management, Master of Administrative Management and Master of Business Administration (MBA), as well as a Graduate Certificate in Project Management.

Business unit areas

- Community Infrastructure Delivery
- Environment and Heritage
- Operations
- Infrastructure Services



Debbie Tyson
General Manager Governance,
Facilities and Economy

Debbie is a skilled and accomplished local government manager with more than 10 years' experience in leading high performing teams across a range of portfolios.

Politically astute and experienced, Debbie is a results-oriented leader with a proven ability in policy development, project management and delivering on strategic outcomes.

Prior to her appointment as Cardinia Shire Council's General Manager Governance, Facilities and Economy, Debbie was the Acting Executive Manager Office of the CEO for 6 months, Manager Community Family Services for one year and Manager Development and Compliance for 4 years.

She has also held a number of leadership roles in the statutory planning field at South Gippsland and Baw Baw shire councils and was the Manager Planning, Building and Environment at Latrobe City Council for 3 years.

Debbie has a Graduate Diploma in Planning and Environment from RMIT University and is a graduate of the LGPro Emerging Leaders Program and Gippsland Community Leadership Program.

Business unit areas

- Governance
- Building and Facilities
- Regulatory Services
- Arts, Advocacy and Economy
- Risk, Health and Safety

General Manager Liveable Communities
(position vacant)

The position of General Manager Liveable Communities was vacant at 30 June 2021.

Business unit areas

- Planning and Design
- Community and Family Services
- Active and Connected Communities
- Future Communities



Council employees

Section 4 Our Organisation

Employee overview

Employee wellbeing and connection has become even more important for the organisation over the past 12 months as a result of the COVID-19 pandemic. Council appointed dedicated officers to implement and oversee a wellbeing framework, including dedicated wellbeing support officers to check in with employees and regular wellbeing pulse check surveys.

We also had to consider and adjust the way in which we manage our employees and employment-related activities. Leaders, teams and employees had to adjust to interacting with each other virtually rather than face-to-face, we had to adjust our recruitment and onboarding strategy to align with COVID-19 restrictions and requirements and consider how to maintain meaningful work for our employees.

Council participated in the Working for Victoria scheme and as a result was able to provide employment for 72 temporary employees who had been impacted by the COVID-19 pandemic. This workforce undertook a number of value-add initiatives for our community.

In January 2021 Council commenced a review of the organisation structure and a realignment was completed by June 2021. The realignment created improved efficiency and effectiveness in terms of the way we work, allowing us to meet our strategic goals and improve our financial sustainability.

Leading the way

Leadership, values, and innovation will continue to be the focus for employee development. Council is committed to fostering a cohesive, flexible and engaged workforce that delivers excellent outcomes for the community.

As a result of the COVID-19 pandemic, we had to review the way we delivered training and development for the organisation, including the Leadership Fundamentals Program and the Everyday Leadership Program.

We developed a new leadership program Leading People for Connection, Wellbeing and Performance that is focused on leading in our new environment. The program is delivered virtually and centres around workplace culture, staying connected, supporting the wellbeing of our people, and continuing to deliver great services to our community.

Employee engagement

In 2019 we undertook the OurVoice@Cardinia employee engagement survey (18 months after our last survey in 2018). We saw improvement in overall employee engagement as well as improvements across each of the categories. The results from the survey had been communicated at the organisational, business unit and team level. This data is used to initiate important conversations about what it's like to work at Cardinia Shire Council. It also informs action planning so we can continue to be a truly great place to work.

The next OurVoice@Cardinia employee engagement survey will be undertaken in October 2021.

Wellbeing

In 2020 we developed a Wellbeing Framework with a focus on 5 elements of wellbeing: physical, emotional, social, intellectual, and financial. Resources, tools, events and support services are aligned to these elements and provided to employees throughout the year. Keeping our people well now and into the future is important to us.

Organisational culture

Our culture is based on working together, doing things differently, and preparing us for the future. Our culture is what delivers our strategy. It's not just what we do but how we do it that's important. The focus of our organisational culture and how we work is centred around together, different, future. Our culture exists in everything we do, and we have focused on embedding it throughout our processes, procedures, the way we lead, and the day-to-day employee experience.

Learning and development

Council continues to offer a range of learning and development programs for all employees aligned to the Leadership Capability Framework and organisational needs.

Development opportunities available to our employees throughout the year included:

- a range of LGPro offerings, staff coaching and mentoring
- support to undertake formal education, from certificate level courses to postgraduate qualifications, under Council's Education Support Program
- the delivery of Council's 18-month traineeship program offering youth placement opportunities for trainees to experience working in various business units across Council.

Staffing information at 30 June 2021

- 60.44% of Council staff (including casuals) were female
- 39.56% of Council staff (including casuals) were male
- 0% (including casuals) were indeterminate/intersex/unspecified
- 57.27% of full-time positions were held by men
- 85.79% of part time positions were held by women
- 33.16% of Council staff worked part time.
- 7.9% of Council staff were temporarily employed as part of the Working For Victoria scheme.

Table 2. Staffing numbers

Classification	Males	Females	Indeterminate/ intersex/unspecified	TOTAL
Full time	193	144	0	337
Part time	28	169	0	197
Casual	14	46	0	60
Total	235	359	0	594

Table 3. Detailed staff breakdown

Employee type/ gender	CEO	Customer, People and Performance	Infrastructure and Environment	Liveable Communities	Governance, Facilities and Economy	TOTALS
Full time female	1	35	25	56	27	144
Full time male		25	122	14	32	193
Part time female		34	15	61	59	169
Part time male		0	5	2	21	28
Casual female		1	0	13	32	46
Casual male		0	1	0	13	14
Casual indeterminate/ intersex/ unspecified		0	0	0	0	0
Totals	1	95	168	146	184	594

Table 4. Staff demographics by age

Age	Percentage
15-19	0.18
20-24	4.04
25-34	21.71
35-44	24.41
45-54	20.88
55-64	22.05
65 and over	6.73

Table 5. Staff by employment classification and gender

Employment classification	Female FTE	Male FTE	Indeterminate/ intersex/ unspecified FTE	Total FTE
Band 1	7.62	2.97		10.59
Band 2	5.21	13.59		18.8
Band 3	3.53	43		46.53
Band 4	37.37	20.09		57.46
Band 5	61.56	33.64		95.20
Band 6	54.73	41.05		95.78
Band 7	12.93	16		28.93
Band 8	15.95	16		31.95
Band not applicable	30.44	15		45.44
Totals	229.34	201.34	0	430.68

Note: Council's payroll system provides the above data, which includes staff on extended leave without pay and parental leave. Where this is the case, employee numbers may be exaggerated due to extended position coverage. The data does not include contractors employed by other parties.



Equal employment opportunity statement

Cardinia Shire Council is an equal opportunity employer committed to providing a safe and supportive work environment free from unlawful discrimination, bullying, harassment, sexual harassment, and vilification, and where all individuals associated with the organisation treat each other with respect.

Council is an Equal Opportunity and Child Safe employer that supports inclusiveness and diversity. We welcome applications from people from a diverse background including but not limited to those identifying as LGBTIQ+, Aboriginal and Torres Strait Islander, people from culturally and linguistically diverse (CALD) backgrounds, and people with a disability.

All our employees are expected to behave in a professional manner and to treat each other with dignity and respect. Council will take reasonable and proportionate measures to prevent and eliminate unlawful discrimination, bullying, harassment, sexual harassment and vilification.

Council’s Managing Workplace Complaints and Grievances Procedures are in place to ensure reports relating to experiencing or witnessing inappropriate workplace behaviours such as unlawful discrimination, bullying, harassment, sexual harassment and vilification are treated seriously, and are investigated thoroughly and confidentially.

Victimisation is not tolerated and employees who feel they are being treated poorly or victimised because of reporting a concern or for being involved in the investigation process are encouraged to report this treatment immediately.

Council aims to ensure the most efficient and equitable use and development of the skills and talents of all staff. To achieve this, Council has, in consultation with staff, developed strategies to ensure equality at all stages of employment, including recruitment, selection and appointment, promotion, training and all other terms and conditions of employment.

All new Council staff completed induction training that included workplace behaviours, including equal opportunity, sexual harassment and bullying. Refresher training is coordinated for all staff every 2 years and councillors also undertake this training.



Governance, management and other information



Governance

Section 5 Governance and Management

The role of a council under the provisions of Section 8 of the *Local Government Act 2020* is to provide good governance in its municipal district for the benefit and wellbeing of the municipal community.

Council has a number of roles, including:

- considering the diverse needs of the community in decision making
- establishing strategic objectives and monitoring achievements
- responsible and accountable management of resources
- advocating on behalf of the local community
- fostering community cohesion and active participation.

Council provides opportunities for the community to provide input into Council's decision-making processes through community consultation, public forums and the ability to make submissions to Special Committees of Council.

Council's formal decision-making process occurs during Council meetings.

Council meetings

Council meets on the third Monday of every month and the Town Planning Committee meets on the first Monday.

As a result of the COVID-19 pandemic, a number of changes were made to the Council and Town Planning Committee meetings to reduce risk to the community, staff and councillors.

- Town Planning Committee meetings were integrated with General Council meetings.
- Meetings were held online and Councillors were not required to physically be in the Council Chamber (in accordance with changes made to the *Local Government Act* to allow for virtual meetings of local councils).
- Members of the community were unable to attend meetings in person but could watch meetings live-to-air on Council's website.

Committees

As at 30 June 2021, the structure and composition of Council's committees was as follows.

Audit Committee

- Council members: Crs Brett Owen and Ray Brown (a replacement will be appointed for Cr Brown who unfortunately passed away during the year)
- Independent members: Homi Burjorjee (Chairperson), Vincent Philpott and Michael Said.

Town Planning Committee

- Committee of the whole of Council.

Code of conduct

As required by the *Local Government Act 2020*, Council reviewed the code of conduct and adopted a new code of conduct at a special meeting on 15 February 2021. Copies of the code are available on Council's website or from Council's Civic Centre at 20 Siding Avenue, Officer.

Conflict of interest

Councillors are elected by community members to act in the best interests of the community. When a council delegates its powers to a council officer or a committee, the committee or officer also needs to act in the public interest. A conflict of interest occurs when a personal or private interest might compromise the person's ability to act in the public interest.

Cardinia Shire Council has in place comprehensive details included in the Governance Rules regarding the disclosure of a conflict of interest. Declaration of a conflict of interest is a standard agenda item for all Council and committee meetings. Council maintains a register of all disclosed conflict of interests.

Resources, training and compensation

It is important that Council's elected representatives are empowered to undertake their roles and responsibilities and are provided with the opportunity to acquire new skills and upgrade their existing capabilities. Council has adopted a Councillor Expenses Policy which was amended and updated in March 2021, encompassing matters such as those detailed below.

Councillor allowances

Cardinia Shire Council is ranked as a Group 3 Council in accordance with the Victorian Government's Policy. As such, the allowances payable are:

- a maximum of \$31,444 per annum for councillors
- a maximum of \$100,434 per annum for the Mayor.

In addition, an amount equivalent to the Superannuation Guarantee Contribution (currently 9.5% to increase to 10% on 1 July 2021) is also payable.

Councillor expense entitlements

The policy provides for payment of travel allowances, child care expenses and communication expenses. Councillors are supplied with a computer and internet connection, and a mobile phone to be used for Council business.

Councillor professional development

The policy supports councillors to upgrade their skills during their term of office, with an amount of \$3,000 per councillor per annum allocated in the budget. Programs qualifying for expenditure include:

- seminars and conferences
- undergraduate and postgraduate studies
- short courses and study tours.

Programs must relate to the areas of local government activity, leadership, governance in the context of the role of councillor, or enhance the personal skills of the individual to undertake the role.

Table 6. Councillor expenses 2020–21

Councillor	Travel/mileage (\$)	Out of pocket (\$)	Professional development (\$)	Information and communication technology (\$)
Ray Brown	\$474.92	\$0	\$0	\$900
Graeme Moore	\$2,382.53	\$0	\$0	\$900
Brett Owen	\$0	\$0	\$440	\$900
Stephanie Davies	\$212.45	\$237.10	\$5,599	\$900
Collin Ross	\$446.13	\$47.50	\$0	\$900
Carol Ryan	\$244.93	\$0	\$0	\$900
Jack Kowarzik	\$32.69	\$312.88	\$99	\$900
Jeff Springfield	\$757.59	\$324	\$0	\$900
Tammy Radford	\$0	\$0	\$3,670	\$900

Management

Section 5 Governance and Management

Audit and Risk Committee

The Audit and Risk Committee's role is to oversee and monitor the effectiveness of Council in carrying out its responsibilities for accountable financial management, good corporate governance, maintaining an effective system of internal control and risk management and fostering an ethical environment.

The Audit and Risk Committee consists of 2 councillors and 3 independent members: Mr Homi Burjorjee (Chairperson), Mr Michael Said and Mr Vincent Philpott. Independent members are appointed for a 2-year term, with a maximum of 3 terms. The chair is elected from among the independent members.

The Audit Committee and Risk Committee meets 5 times a year. The Internal Auditor, Chief Finance Officer, Chief Executive Officer and Executive Manager Office of the CEO attend all Audit and Risk Committee meetings. Other management representatives attend as required to present reports. The external auditors attend in May and August each year to present the audit plan and independent audit report.

Recommendations from each Audit and Risk Committee meeting are subsequently reported to Council.

Internal audit

Council's internal audit function provides independent and objective assurance that the appropriate processes and controls are in place across Council. This area is jointly resourced by our internal auditor and an external provider. A risk-based 3-year Strategic Internal Audit Plan (SIAP) is revised annually to ensure the audit resources remain focused on the appropriate areas. The review process considers Council's risk framework, the Council Plan, the impact of any change on operations, systems or the business environment, as well as prior audit coverage and outcomes and management input. The SIAP is reviewed and approved by the Audit Committee annually.

The internal auditor attends each Audit and Risk Committee meeting to report on the status of the SIAP, providing an update on the implementation of audit

recommendations and presenting findings of completed reviews. The responsible general manager and manager for each area reviewed are required to attend the Audit and Risk Committee meeting to respond to any questions. All audit issues identified are risk rated. Recommendations are assigned to the responsible manager and tracked in Council's performance management system. Managers provide quarterly status updates that are reviewed by the internal auditor and reported to the Senior Leadership Team and the Audit and Risk Committee.

The SIAP for 2020–21 was completed with the following reviews conducted:

- Assurance Map
- Procure to Pay
- Road Management Plan

External audit

Council is externally audited by the Victorian Auditor-General. For the 2020–21 financial year, the annual external audit of Council's Financial Statements and Performance Statement was conducted by the Victorian Auditor-General's representative. The external auditors attend the May and August Audit and Risk Committee meetings to present the annual audit plan and Independent Audit Report. The external audit management letter and responses are also provided to the Audit and Risk Committee.

Risk management

Council's Risk Management Framework and supporting policy allocates responsibility for risk to appropriate managers. The framework provides a comprehensive approach to better integrate risk management into strategic decision making and provides Council with a mechanism to develop an overall approach to managing risk while remaining committed to an innovative strategic direction. The policy ensures Council can appropriately deal with risk, protect its assets, including people and property, and create an environment where all employees assume responsibility for managing risk. The Corporate Risk Register is subject to ongoing updates and reviews to ensure that it is current and is reflective of the corporate risk profile.

Business continuity

The Business Continuity Plan (BCP) has been updated and assists Council in continuing to provide services to the community on the basis of the service's criticality, should Council business be interrupted by an event. Council places a high level of importance on minimising the impact on service delivery to the community in the event of a business interruption.

Council had to enact its BCP in March 2020 as a result of the COVID-19 pandemic. Council's priority was to continue delivering essential services to the community, in line with the restrictions in place at the time and ensuring the health and safety of Council employees and the community.

Workplace safety

Council has maintained a strong focus in 2020-21 on creating a positive safety culture. This has been implemented through structured education and awareness sessions with management and employees. Council continued to provide a proactive early intervention injury management program to its workforce to assist in effectively managing workplace injuries and WorkCover claims.

Business improvement – Quality Circles

Launched in February 2018, Quality Circles provides a space for employees to voice their ideas and implement their creative skills to improve processes. Participants identify problems and implement improvements using a structured problem-solving process that aims to address the root causes of problems. Quality Circles teams engage in short weekly meetings to work through improvement opportunities in the service they provide. They also participate in presentation events, where all members of the Quality Circles network present their progress and improvements, many of which are transferable between groups.

The program outcomes are extremely positive. Not only are process improvements identified and implemented, the program increases enthusiasm within the business improvement space. Communication both within and outside the Quality Circles groups increases as participants became more engaged and empowered to make improvements. The program provides an outlet for participant ideas and creativity, and increases in the participants' knowledge of problem-solving techniques and processes is invaluable to the organisation.

Due to the COVID-19 restrictions, the Quality Circles program was paused temporarily. During this time, Council evaluated several online facilitation tools to enable the program to recommence. The program is now facilitated successfully online and teams can continue to implement their business improvements.



Local Government Community Satisfaction Survey

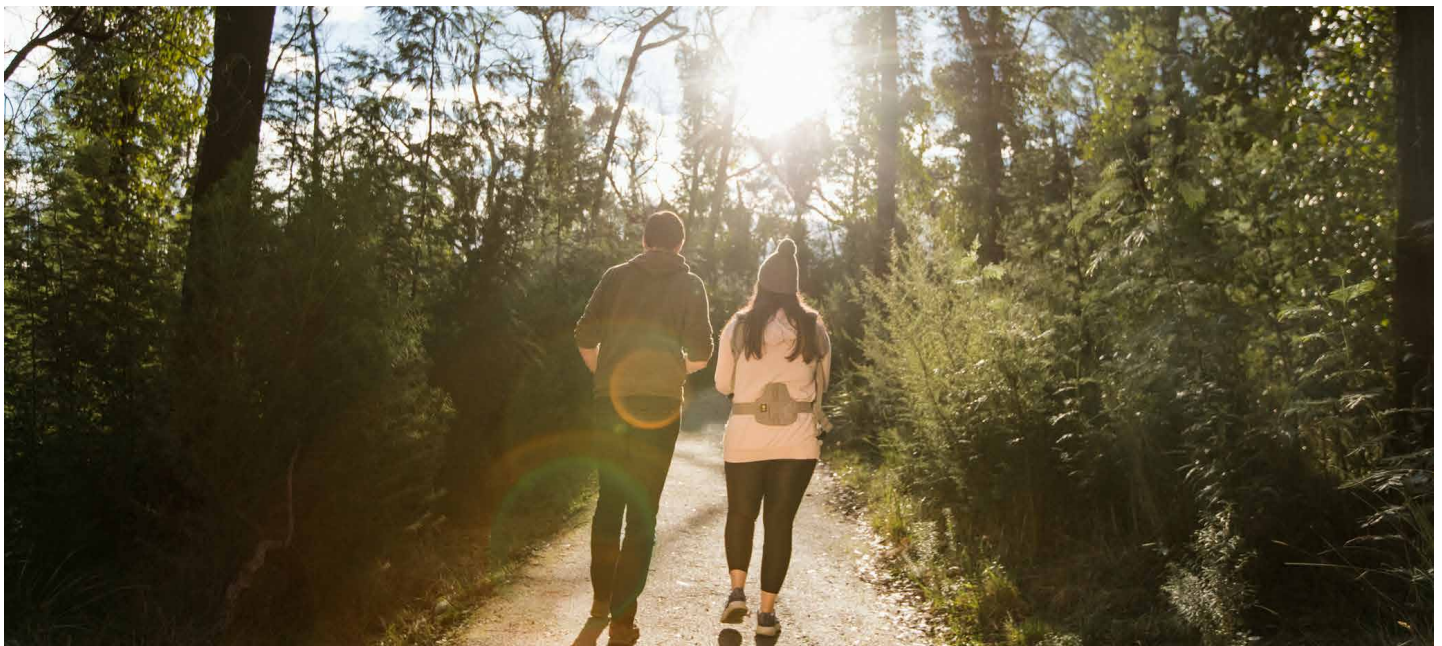
The following table shows Cardinia Shire Council’s results for the core survey measures from the 2021 survey.

The Department of Jobs, Precincts and Regions coordinates a Local Government Community Satisfaction Survey throughout Victoria each year. The survey’s main objectives are to assess the performance of councils across a range of measures and to seek insight into how councils can provide improved or more effective service delivery.

Table 7. Snapshot of Council’s performance

	2017	2018	2019	2020	2021	Trend *
Overall performance	57	61	61	57	61	↑
Community consultation	49	55	55	52	54	↔
Advocacy	51	52	53	48	49	↔
Making community decisions	53	53	54	51	55	↑
Sealed local roads	54	55	58	52	56	↑
Customer service	66	65	65	63	65	↔
Overall Council direction	51	52	51	49	52	↔

* A horizontal two-headed arrow (↔) indicates no statistically significant change from the 2020 result.



Governance and management checklist

Item	Assessment	Yes /no	Date of operation (where applicable)	Reported date (where applicable)
Community engagement policy (policy outlining Council's commitment to engaging with the community on matters of public interest)	Adopted in accordance with section 55 of the Act.	Yes	15/02/2021	
Community engagement guidelines (guidelines to assist staff to determine when and how to engage with the community)	Current guidelines in operation	Yes	15/02/2021	
Financial Plan (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)	Adopted in accordance with section 91 of the Act	Yes	21/06/2021	
Asset Plan (plan under section 92 of the Act setting out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Adopted in accordance with section 92 of the Act	No	Not required yet. According to section 92 (6) of the Act "A Council must develop and adopt an Asset Plan under this section in accordance with its community engagement policy by 30 June 2022 following the first general election to be conducted under section 257(1)(a)"	
Revenue and Rating Plan (plan under section 93 of the Act setting out the rating structure of Council to levy rates and charges)	Adopted in accordance with section 93 of the Act	Yes	21/06/2021	
Annual budget (plan under section 94 of the Act setting out the services to be provided and initiatives to be undertaken during the budget year and the funding and other resources required)	Adopted in accordance with section 94 of the Act	Yes	21/06/2021	
Risk policy (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Current policy in operation	Yes	12/12/2017	

Item	Assessment	Yes/ no	Date of operation (where applicable)	Reported date (where applicable)
Fraud policy (policy outlining Council's commitment and approach to minimising the risk of fraud)	Current policy in operation	Yes	12/12/2019	
Municipal emergency management plan (plan under section 20 of the <i>Emergency Management Act 1986</i> for emergency prevention, response and recovery)	Prepared and maintained in accordance with section 20 of the <i>Emergency Management Act 1986</i>	Yes	22/10/2018	
Procurement policy (policy under section 108 of the Act outlining the principles, processes and procedures that will apply to all purchases of goods and services by the Council)	Adopted in accordance with section 108 of the Act	Yes	15/03/2021	
Business continuity plan (plan setting out the actions that will be taken to ensure that key services continue to operate in the event of a disaster)	Current plan in operation	Yes	22/08/2017	
Disaster recovery plan (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	Current plan in operation	Yes	22/08/2017	
Risk management framework (framework outlining Council's approach to managing risks to the Council's operations)	Current framework in operation	Yes	28/10/2020	
Audit and Risk Committee (advisory committee of Council under section 53 of the Act whose role is to monitor the compliance of Council policies and procedures, monitor Council's financial reporting, monitor and provide advice on risk management, and provide oversight on internal and external audit functions)	Established in accordance with section 53 of the Act	Yes	1/07/1997	
Internal audit (independent accounting professionals engaged by Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls)	Internal auditor engaged	Yes	1/06/2020	
Performance reporting framework (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 131 of the 1989 Act)	Current framework in operation	Yes	1/07/2014	

Item	Assessment	Yes/ no	Date of operation (where applicable)	Reported date (where applicable)
Council Plan reporting (report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first 6 months of the financial year)	Current report	Yes		17/08/2020 14/12/2020 15/02/2021 17/05/2021
Financial reporting (quarterly statements to Council under section 138 (1) of the 1989 Act comparing budgeted revenue and expenditure with actual revenue and expenditure)	Statements presented to Council in accordance with section 138(1) of the 1989 Act	Yes		21/09/2020 14/12/2020 15/02/2021 17/05/2021
Risk reporting (6-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	Reports prepared and presented	Yes		17/08/2020 14/12/2020 15/02/2021 17/05/2021
Performance reporting (6-monthly reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 131 of the 1989 Act)	Reports prepared and presented	Yes		17/08/2020 14/12/2020 15/02/2021 17/05/2021
Annual report (annual report under sections 131, 132 and 133 of the 1989 Act to the community containing a report of operations and audited financial performance statements)	Considered at the meeting of Council in accordance with section 134 of the 1989 Act	Yes	30/11/2020	
Councillor Code of Conduct (code under section 139 of the Act setting out the standards of conduct to be followed by councillors and other matters)	Reviewed and adopted in accordance with section 139 of the Act	Yes	15/02/2021	
Delegations (document setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff, in accordance with sections 11 and 47 of the Act)	Reviewed in accordance with section 11(7) of the Act and a register kept in accordance with sections 11(8) and 47(7) of the Act	Yes	17/08/2020	
Meeting procedures (Governance Rules under section 60 of the Act governing the conduct of meetings of Council and delegated committees)	Governance Rules adopted in accordance with section 60 of the Act	Yes	17/08/2020	

Certification of governance and management

Certification of governance and management

We certify that the information in this annual report fairly presents the status of Council's governance and management arrangements.



Carol Jeffs
Chief Executive Officer



Cr Brett Owen
Mayor 2020-21

Dated: 20 September 2021

Statutory information

Section 5 Governance and Management

Information available for public inspection

Council is committed to open governance. The following information is available for viewing at the Civic Centre, 20 Siding Avenue, Officer during office hours:

- details of overseas or interstate travel by councillors or staff in previous 12 months
- gifts register
- agendas and minutes of Ordinary and Special Meetings of Council, except where such minutes relate to parts of meetings that have been closed to the public
- register of delegations
- register of leases
- register of authorised officers

Public Transparency Policy

As required by the *Local Government Act 2020*, Council adopted a Public Transparency Policy in August 2020.

The policy supports Council in its ongoing drive for good governance and the importance of open and accountable conduct and how Council information is to be made publicly available. The policy gives effect to the Public Transparency Principles outlined in section 58 of the *Local Government Act*.

Related policies and legislation are:

- *Governance Rules*
- *Public Transparency Principles*
- *Governance Framework*
- *Community Engagement Policy*
- *Information Privacy Policy*
- *Health Records Policy*
- *Charter of Human Rights and Responsibilities Act 2006*
- *Freedom of Information Act 1982*
- *Local Government Act 2020*
- *Privacy and Data Protection Act 2014*
- *Equal Opportunity Act 2010*

Best value report 2020–21

Council continues to embrace Best Value principles. Council primarily applies these through its business and service delivery planning processes by monitoring the change in demand for services and by identifying the appropriate resources to meet that demand in a fair manner for all the community. In addition, we continue to work with existing partnerships while exploring new opportunities to deliver services.

Contracts

During the 2020–21 financial year, no contracts were entered into over the tender threshold without giving public notice of the contract and inviting tenders.

Access and Inclusion Policy and Action Plan

Council, in conjunction with the Cardinia Access and Inclusion Advisory Committee, continued to monitor and implement the *Disability, Access and Inclusion Action Plan*. We have completed all 30 actions in Council's *Disability, Access and Inclusion Action Plan 2017–21*. Community engagement has begun to develop a new Disability Action Plan in conjunction with the Cardinia Access and Inclusion Advisory Committee. The plan will set out what Council will do to make our workplace, services, programs and community more accessible to people with disability.

Carers Recognition Act 2012

In accordance with the *Carers Recognition Act 2012*, Council has continued to advocate for our community and work with key services providers who deliver carer support to ensure adequate carer service provisions and resources are available in the community. Council also supports employees, including those who are defined as carers, through flexible working arrangements and leave provisions.

Domestic Animal Management Plan

In accordance with the *Domestic Animals Act 1994*, Council is required to prepare a Domestic Animal Management Plan at 4-year intervals.

The *Domestic Animal Management Plan 2017–21* was developed in consultation with local veterinary clinics, domestic animal business permit holders, peak industry bodies and animal interest groups. This revised plan was adopted by Council on 16 October 2017.

Food Act Ministerial Directions

In accordance with Section 7E of the *Food Act 1984*, Council is required to publish a summary of any Ministerial Directions received during the financial year. No such Ministerial Directions were received by Council during the 2020–21 financial year.

Freedom of Information (FOI) report

In accordance with the *Freedom of Information Act 1982* reporting requirements, the following information is supplied for the period 1 July 2020 to 30 June 2021:

- a. fifteen (15) FOI requests were made to Cardinia Shire Council
- b. Manager Governance Doug Evans is the designated officer with authority to make a decision in relation to a request
- c. one (1) application for review was made to the Freedom of Information Commissioner
- d. no application was made to the Victorian Civil and Administrative Tribunal (VCAT) during the above period
- e. no notices were served on the agency under Section 12 (1)
- f. no disciplinary action was taken out against any officer in respect of the administration of this Act
- g. \$0 charges were levied on the applicants.

Protected disclosure procedures

The *Protected Disclosure Act 2012* aims to ensure openness and accountability in government by encouraging people to disclose improper conduct within the public sector and provide protection for people who make disclosures. Procedures on how to make a disclosure are publicly available on Council's website. During 2020–21, no disclosures were notified to Council officers appointed to receive disclosures or to the Independent Broad-based Anti-corruption Commission (IBAC).

Road Management Act Ministerial Direction

In accordance with Section 22 of the *Road Management Act 2004*, Council is required to publish a copy or a summary of any Ministerial Directions received during the financial year. No such Ministerial Directions were received by Council during the 2020–21 financial year.

National Competition Policy compliance

Cardinia Shire Council has complied with the requirements of the National Competition Policy for the period 1 July 2020 to 30 June 2021.

Current Local Laws

As at 30 June 2020, Council had one principal Local Law in operation.

Local Law No 17 Environment, amenity and asset protection local law

The purpose and general purport of this Local Law is to:

- provide for the peace, order and good government of Cardinia Shire Council
- promote a physical and social environment in the municipal district free from hazards to health and safety, and to prevent and suppress nuisances that may adversely affect persons
- prohibit, regulate and control activities that may be dangerous or unsafe or detrimental to the quality of life, the environment and the amenity of the municipality
- prohibit, regulate, and control access to, and behaviour in, municipal places, buildings, recreation centres and reserves, and to protect public assets vested in Council
- define the standards to which persons engaged in building work should adhere, which aims to minimise the impact of building activities in respect of hazards to health and safety, the presence and disposal of builders' refuse, rubbish and soil, stormwater and other pollution
- provide for the consistent application and enforcement of this Local Law.

Local Law No 16 Meeting Procedure Local Law was replaced during the year by the new Governance Rules adopted under the provisions of the *Local Government Act 2020*.

Development contribution plans (DCPs)

Section 5 Governance and Management

Urban development generates demand for a range of costly infrastructure. Development contributions and associated requirements enable Council to recover a significant portion of those costs from the beneficiaries of growth.

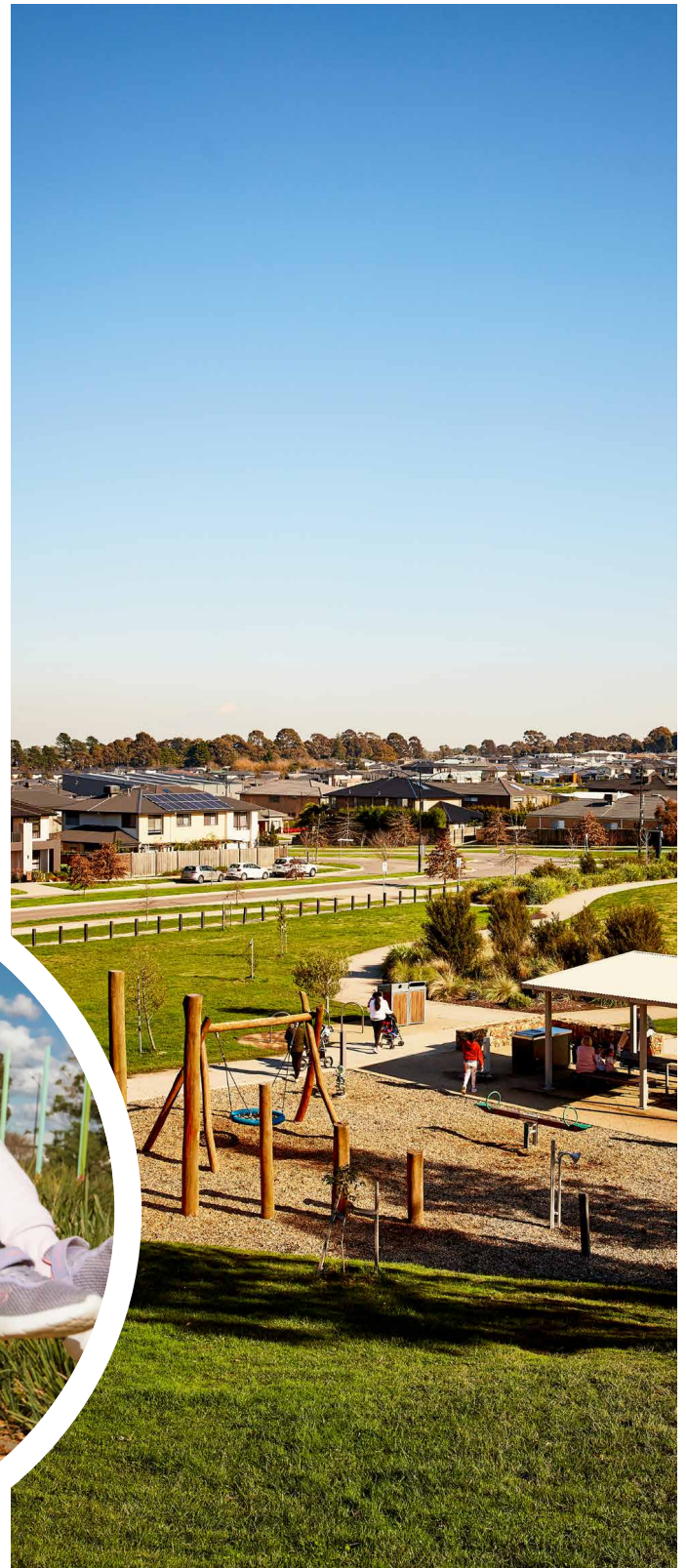
Development contributions are divided into groups:

1. major roads and traffic control infrastructure
2. other development infrastructure (preschools, playgrounds and basic sporting open space)
3. community infrastructure (community centres, libraries and indoor sporting facilities)
4. land required to facilitate the delivery of the above.

Although the collected contributions do not meet the full cost of the growth area infrastructure, the contributions are vital to Council's capacity to deliver critical infrastructure to service its new communities as development surges.

Table 8. Total DCP levies received in 2020–21

DCP name (Year approved)	Levies received in 2020–21 FY (\$)
Pakenham DCP (1997)	\$848,360
Cardinia Road DCP (2008)	\$2,237,152
Officer DCP (2011)	\$11,676,568
Total	\$14,762,080



DCP land, works, services or facilities accepted in-kind in 2020–21

Table 9. Officer DCP (2011)

DCP reference	Project description and item purpose	Developed by	Project value (approx. \$)
DI_RO_11A	Construction of Kenilworth Avenue upgrade to a connector street – constrained Type 3 (Section 4c).	Banriar Investments Pty Ltd	\$2,907,643
DI_CF_LA10	Purchase of land for a community facility - Children's Services (MCH and kindergarten) within proximity of Rix Road and Officer South Road.	Satterley Property Group Pty Ltd	\$2,100,000
DI_RO_16b	Construction of Rix Road upgrade to a connector street boulevard standard (Section 3).	Satterley Property Group Pty Ltd	\$433,357
DI_RO_06C	Construction of Bayview Road upgrade to a connector street – constrained Type 1 (Section 4a).	Winning Post (VIC) Pty Ltd	\$592,144
DI_TM_LA31	Purchase of land for signalised intersection at north-south arterial/Rix Road/Officer South Road.	Satterley Property Group Pty Ltd	\$730,000
DI_RO_LA40	Purchase of land for Officer South Road (north-south arterial) upgrade to an arterial road – future VicRoads declared road 6 lanes (Section 1).	Satterley Property Group Pty Ltd	\$1,500,000
DI_TN_10	Construction of trail network adjacent to the Princes Freeway from Gum Scrub Creek to the Freeway Service Centre (no access to the Freeway Service Centre).	Satterley Property Group Pty Ltd	\$78,793
DI_RO_LA30b	Purchase of land for east-west road B to a connector street boulevard standard (Section 3).	Avid Property Group Pty Ltd	\$1,361,430
DI_RO_03c	Construction of east west road B to a connector street boulevard standard (Section 3).	Avid Property Group Pty Ltd	\$791,175
DI_TN_02	Construction of trail network from Brunt Road to Gum Scrub Creek.	Winland Holdings Pty Ltd	\$124,918
Total			\$10,619,460



Table 10. Land, works, services or facilities delivered in 2020–21 from DCP levies collected

Project description	Project ID	DCP name (year approved)	DCP fund expended (\$)	Works-in-kind accepted (\$)	Council's contribution (\$)	Other contributions (\$)	Total project expenditure (\$)	% of item delivered
DI_OS_12 CI_OS_3	Comely Banks (Henry Road West) Recreation Reserve and Pavilion	Cardinia Road DCP (2008)	\$3,769,931		\$4,349,193	\$4,220,000 Grant	\$12,605,106	84%
DI_LA_9 part	795 Princes Highway Pakenham (corner Thewlis Road and Princes Highway) – Thewlis Road widening	Cardinia Road DCP (2008)					\$304,459	86%
DI_RO_15	Signalised intersection – Princes Highway and north south collector road – Arena Parade design	Cardinia Road DCP (2008)					\$14,125	14%
DI_RO_17	Signalised intersection – Princes Highway and Thewlis Road – Thewlis Road design	Cardinia Road DCP (2008)					\$13,080	14%
DI-OS-LA09 (part)	10 McMullen Recreation Reserve land	Officer DCP (2011)	\$6,600,000				\$9,908,103	60%
DI_RO_LA39 (part)	Purchase of land for a new north south arterial road as an arterial road	Officer DCP (2011)	\$1,957,500				\$2,428,763	56%
DI_CF_02	Construction of children's facility – Timbertop	Officer DCP (2011)	\$271,318				\$703,204	19%
DI-CF-04	Brunt Road Integrated Children's Facility – Officer precinct	Officer DCP (2011)				\$5,842 Grant	\$5,842	0%
DI-CF-05	Integrated Children's Facility – Officer Rix Road DCP	Officer DCP (2011)	\$1,136,340			\$2,298,625 Grant	\$3,693,263	50%
DI_TM_LA25 (Property#45)	Purchase of land for signalised intersection at Princes Highway/Whiteside Road/Brunt Road. Assessment No: 1139500600 / PSP Property No: 4	Officer DCP (2011)	\$37,375				\$37,375	100%
DI_OS_LA08	Purchase of land for sport and recreation reserve (to form part of Officer Recreation Reserve)	Officer DCP (2011)	\$324,000				\$324,000	9%
DI_RO_LA32 (part)	Purchase of land for grade separated rail crossing at Brunt Road.	Officer DCP (2011)	\$500,000				\$500,000	23%
DI_TM_LA28 (part) Property No: 282	Purchase of land for signalised intersection at Princes Highway/Tivendale Road/Station Street Property No: 282.	Officer DCP (2011)	\$50,000				\$50,000	100%
DI_TM_LA28 (part) Property No: 202 DI_TM_LA28 (part) Property No: 202	Purchase of land for signalised intersection at Princes Highway/Tivendale Road/Station Street Property No: 202.	Officer DCP (2011)	\$13,465				\$13,465	100%

DI_CF_LA08 (Property #262)	Purchase of land for a community facility – Children’s Services (MCH and triple kindergarten) – within proximity of east west road A and Starling Road.	Officer DCP (2011)	\$954,600				\$954,600	36%
DI_RO_LA30b (Property #262)	Purchase of land for east west road B to a connector street boulevard standard (Section 3).	Officer DCP (2011)	\$545,400				\$545,400	36%
DI_CF_LA40 (Part)	Purchase of land for Officer South Road (north south arterial) upgrade to an arterial road.	Officer DCP (2011)	\$55,000				\$55,000	100%
DI_CF_LA07	Purchase of land for a community facility – Children’s Services (MCH and double kindergarten) – within proximity of east west road A and north south road A.	Officer DCP (2011)	\$800,000				\$800,000	100%
DI_RO_LA29c	Purchase of land for east-west road A, north-south road A and east-west road B to a connector street boulevard standard (Section 3).	Officer DCP (2011)	\$118,884				\$118,884	100%
DI_RO_02C	Construction of east-west road A to a connector street boulevard standard (Section 3).	Officer DCP (2011)	\$467,010				\$467,010	100%
DI_TM_02 (design)	Princes Highway intersections Princes Highway/Whiteside Road and Brunt Road – design.	Officer DCP (2011)					\$49,630	15%
DI_TM_05 (design)	Princes Highway intersections Princes Highway/Tivendale Road/Station Street – design.	Officer DCP (2011)					\$36,537	16%
DI_TM_04 (design)	Princes Highway intersections Princes Highway/ Bayview Road/north south arterial – design.	Officer DCP (2011)					\$42,168	11%
DI_TM_01 (design)	Princes Highway intersections Old Princes Highway and O’Neil Road – design.	Officer DCP (2011)					\$55,123	41%
DI_TM_07 (design)	Princes Highway intersections Princes Highway/Town Centre Loop Road/McMullen Road – design.	Officer DCP (2011)					\$49,242	23%
DI_RO_11b	Kenilworth Avenue, 900m – design works.	Officer DCP (2011)	\$914,928				\$1,227,601	100%
Total			\$18,515,751	\$0	\$4,349,193	\$6,524,467	\$35,001,980	

Unless otherwise stated, amounts in the Report of Operations DCPs have been rounded to the nearest dollar. Figures in the report may not equate exactly due to rounding.

Our performance



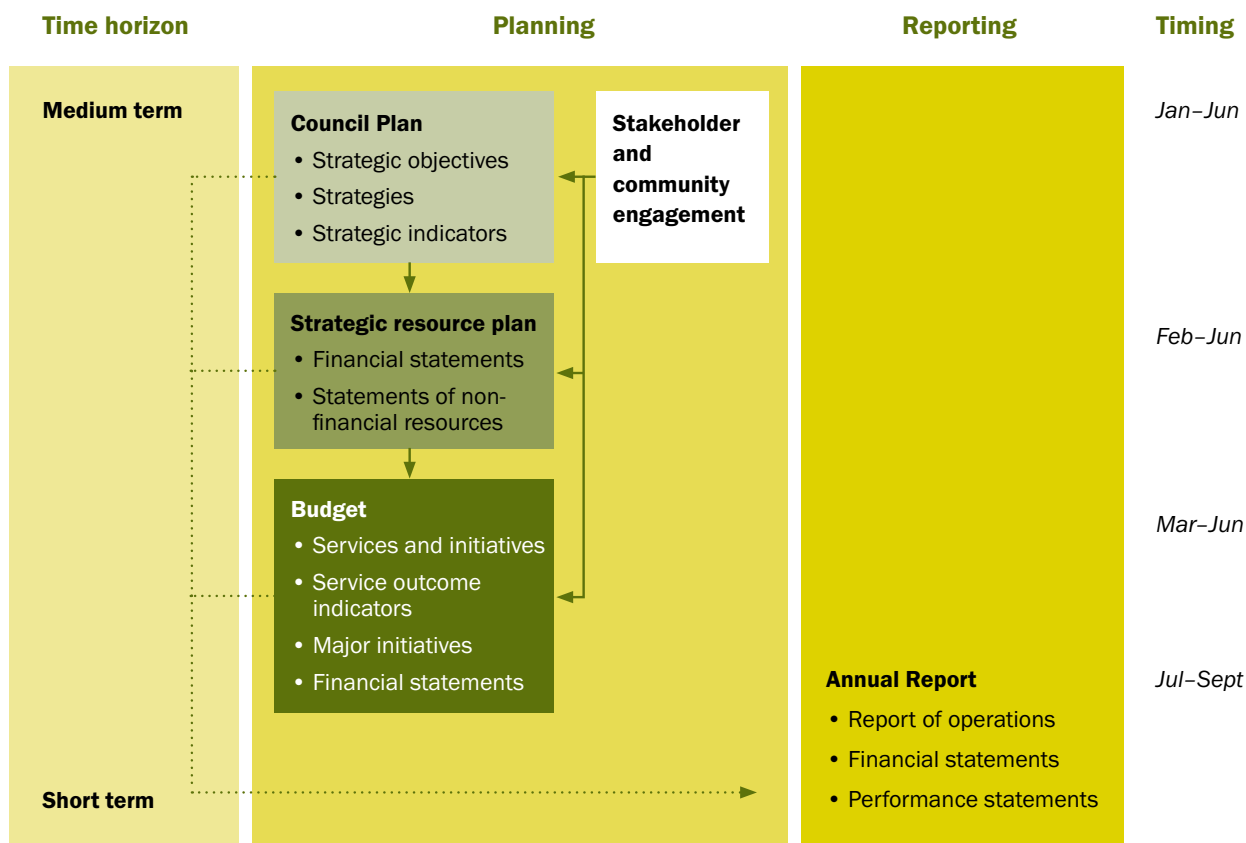
Planning and accountability framework

Section 6 **Our performance**

The *Local Government Act 1989* requires councils to prepare the following planning and reporting documents:

- A Council Plan within the 6 months after each general election or by 30 June, whichever is later.
- A strategic resource plan for a period of at least 4 years. This is to be included in the Council Plan.
- A budget for each financial year.
- An annual report for each financial year.

The following diagram shows the relationships between the key planning and reporting documents that make up the planning and accountability framework for local government. It also shows that there are opportunities for community and stakeholder input and feedback at each stage of the planning and reporting cycle.



Our Council Plan

Section 6 **Our performance**

Council's performance for the 2020–21 year has been reported against the strategic objectives of our Council Plan. This annual report provides the overall view of Council's activities for the 2020–21 financial year.

Our quarterly performance reports provide detailed progress on actions undertaken to deliver the Council Plan, major projects, improvement activities and key service provision and growth indicators. These reports can be accessed via Council's website as part of the Council meeting agenda documents.

Council's quarterly *Connect* magazine continues to provide all residents with updates on Council's activities in a narrative style, complementing the data provided in the quarterly performance reports.

Council Plan key objectives

In the following pages, our performance is reported against the 5 key strategic objectives of the Council Plan.

We support a variety of needs and lifestyles through programs and activities that promote and develop the wellbeing of Cardinia Shire's people.



Our people

We support a variety of needs and lifestyles through programs and activities that promote and develop the wellbeing of Cardinia Shire's people.



Our community

We will foster a strong sense of connection between Cardinia shire's diverse communities.



Our environment

We will continue to plan and manage the natural and built environment for present and future generations.



Our economy

We will create and support local employment and business opportunities for our community and the wider region.



Our governance

We will consult with the community, as appropriate, in an open and accountable way to help in determining the key direction of Council.



Our people performance

We support a variety of needs and lifestyles through programs and activities that promote and develop the wellbeing of Cardinia Shire's people.

We want to achieve:	Access to a variety of services for all.		
To achieve this we will:	Continually review services to ensure those provided by Council meet community needs.		
Action	Result	Business unit	Completion
Complete the design of the Integrated Children's Centre at Timbertop.	The design of the Timbertop Children's Centre is now complete.	Buildings and Facilities	Completed
Continue to implement Services for Success service attraction model to ensure appropriate services are being attracted into the shire.	Continuing to implement the Services for Success attraction model. Working with internal and external stakeholders to support development of the Pakenham Community Hospital, Autism Centre and Orange Door. Advocacy documents for adult mental health services and homelessness have been prepared.	Community Strengthening	Completed
Document outcomes and learnings for integrated service models such as My Place and Child and Family Centres to inform future developments.	The Child and Family Services team and Youth team use current trends and opportunities across the sector to inform future planning, innovative service delivery and to seek out funding applications. The stakeholders are attending meetings and planning for sites quarterly.	Community and Family Services	Completed
Evaluate and report on the utilisation of all community places and facilities; participation rates for three and four year kindergarten; and universal and enhanced maternal and child health.	Utilisation reports are now available through Ungerboeck. These reports are used to identify gaps and target activities to attract services to the shire through the Services For Success model.	Community and Family Services	Completed

To achieve this we will:	Continually review services to ensure those provided by Council meet community needs.		
Action	Result	Business unit	Completion
Commence the construction of a children’s centre in Timbertop.	Recommended tenderer has been selected. Site construction commenced mid-March 2021.	Buildings and Facilities	Completed
Design and cost the extension of the Koo Wee Rup Community Centre by at least another bay to accommodate larger gatherings including an inbuilt stage with change rooms, curtains, lighting and improved sound.	Conceptual documentation including quantity surveyor's estimate is complete.	Buildings and Facilities	Completed
Design and cost the reconfiguration of some internal rooms/walls of the Koo Wee Rup Community Centre to facilitate a broader range of activities.	Conceptual documentation is complete, as well as a quantity surveyor's estimate.	Buildings and Facilities	Completed
To achieve this we will:	Routinely review overall community needs for services and either deliver or advocate for others to provide services to meet those needs.		
Action	Result	Business unit	Completion
Implement final year of the <i>Child, Youth and Family Strategy (2017–2021)</i> , utilising learnings from previous years to inform future development and set key priorities.	A final review of the delivered actions and outcomes is currently underway. The team deliver and document in line with the work plan to meet the overall outcomes of the strategy.	Community and Family Services	Completed

Our people performance (cont.)

We want to achieve:	Access to a variety of services for all (cont.).		
To achieve this we will:	Deliver Ageing Well initiatives that support older adults to live longer in their own homes and reduce social isolation.		
Action	Result	Business unit	Completion
In line with WHO guidelines, work in partnership with older people to develop and deliver the first year of action of the <i>Ageing Well Strategy 2019-2024</i> .	The <i>Ageing Well Strategy</i> and action plan was adopted by Council in July 2020 and the implementation of the 2021-22 action plan has commenced. An increased focus on reducing social isolation in older adults will be key to COVID-19 recovery. This work will be implemented in partnership with both internal and external groups with key actions to be achieved well into 2021.	Community Strengthening	Completed
We want to achieve:	Access to support services and programs for young people.		
To achieve this we will:	Ensure Council either provides or advocates for others to provide employment, recreation and leisure opportunities for young people.		
Action	Result	Business unit	Completion
Evaluate local data and evidence in consultation with key stakeholders, including the Youth Strategic Reference Group, to assess current and emerging needs of young people to secure employment in the shire, including the identification of gaps and opportunities for joint funding and advocacy.	Council's Youth team continues to work with internal and external stakeholders to engage with vulnerable young people and support positive transitions into employment and training.	Community and Family Services	Completed

To achieve this we will:	Advocate for an increase in locally based health and wellbeing services to support young people.		
Action	Result	Business unit	Completion
Implement priorities within the Playground Strategy and playground renewal program. Projects nominated include: Keith Ewenson Park, Upper Beaconsfield, Kath Roberts Reserve, Beaconsfield and Redwood Road Reserve, Gembrook.	The playgrounds identified for delivery this year (Keith Ewenson Park, Kath Roberts Reserve and Redwood Road Reserve) have been completed.	Infrastructure Services	Completed
Undertake a local review of youth needs through the Youth Forum Survey in partnership with local steering committees and networks.	The Youth Forum Survey was distributed by April 2021. The survey questions were compiled by Council's Community Planner. There was a low response rate to the 2021 survey. Council was unsuccessful in obtaining approval to distribute the survey to secondary school students.	Community and Family Services	Completed
To achieve this we will:	Investigate opportunities for allied services to be co-located with Council facilities.		
Continue to support relevant agencies and service providers from across the region to co-locate at My Place, with consideration being given to facility capacity and availability.	Organisations are being supported to transition to face-to-face appointments in a COVIDsafe environment at My Place youth facility and The Point. Many of the services continue to provide telehealth appointments or operate from their central office. License agreements for the new building, which is due for completion in early 2022, are being drafted and negotiated with agencies who have provided in-principle agreement to co-locate within the facility.	Community and Family Services	Completed

Our people performance (cont.)

We want to achieve:	Learning opportunities for all ages and abilities.		
To achieve this we will:	Advocate to Australian and Victorian governments for post-compulsory and vocational training that meets the needs of local employers and residents.		
Action	Result	Business unit	Completion
Advocate where possible regarding the challenges of access to higher education in the interface regions.	Ongoing advocacy has been occurring for access to higher education through the Interface Councils Group.	Office of the General Manager - Liveable Communities	Completed
Identify the need for new schools annually and advocate to the Victorian Government and local MPs for the allocation of funding in the state budget.	Through the Interface Councils Group we have advocated to the Victorian Government and local MPs for new schools and the allocation of funding in the state budget.	Office of the General Manager - Liveable Communities	Completed
To achieve this we will:	Support the provision of learning opportunities for all ages and abilities.		
Continue to provide advice and funding support for learning opportunities for all residents through a range of local community activities such as those provided by libraries, U3As, neighbourhood houses and senior citizen centres.	Neighbourhood house funding has been provided to those who have a signed funding and service agreement to assist in the delivery of learning opportunities for the community. U3As have been provided with an annual allocation to support learning opportunities for people who are retired or semi-retired. E-Gaps funding has also been distributed to assist in providing internet access to the community to support learning activities within neighbourhood houses.	Community Strengthening	Completed

We want to achieve:	Improved health and wellbeing for all.		
To achieve this we will:	Source funding and deliver a range of initiatives that promote health and wellbeing.		
Action	Result	Business unit	Completion
Facilitate the delivery of an annual action plan to support inclusion for the LGBTIQ+ community in Cardinia Shire.	Ongoing actions undertaken and update provided to Councillors.	Office of the General Manager - Liveable Communities	Completed
Coordinate health and wellbeing initiatives across the shire in line with the priorities set in Cardinia Shire's <i>Liveability Plan 2017-29</i> .	Council continues to coordinate the Liveability Partnership Steering Group with numerous actions being led by Council and organisational partners. The COVID-19 Recovery Action Teams have led a range of health and wellbeing initiatives aligned to the Liveability outcome areas of Mental Health and Wellbeing, Safety, Family Violence and Financial Vulnerability.	Community Strengthening	Completed
To achieve this we will:	Develop the new Municipal Public Health and Wellbeing Plan and review annually.		
Implement and review the Liveability Plan annual 'action agenda' in accordance with the <i>Public Health and Wellbeing Act 2008</i> .	The <i>Liveability Plan Action Agenda 2020-21</i> has been drafted following consultation, however the COVID-19 pandemic has seen us shift the approach.	Community Strengthening	Completed
To achieve this we will:	Routinely investigate community health and wellbeing issues to inform Council's planning and activities.		
Undertake social research and disseminate the findings within Council and the local community to inform service provision and community planning.	Imagine Cardinia is now complete, with research and engagement findings informing the new <i>Council Plan 2021-25</i> . A range of new research has also commenced in the last quarter including distribution of the Household Food Security Survey and Youth Survey.	Community Strengthening	Completed

Our people performance (cont.)

We want to achieve:	Improved health and wellbeing for all (cont).		
To achieve this we will:	Support children, young people, families, older adults and people of all abilities by providing a range of accessible services and facilities.		
Action	Result	Business unit	Completion
Finalise the design and start construction of My Place.	The project has been delayed slightly due to the preferred contractor withdrawing from the tender process. A recommendation will be made at the July 2021 Council meeting.	Buildings and Facilities	In progress
Completion and activation of the Pakenham Hills Parentzone Hub and the provision of parenting advice, education and support.	This facility has a suite of early childhood, parenting and family support programs to meet the needs of the community. The facility is well utilised and strong relationships with the school have been developed.	Community and Family Services	Completed
Continue operations and engagement with community stakeholders to activate the Hills Hub.	The Hills Hub has more than 400 visitors per week with a range of community activities on offer and a review underway into expanding programs and activities during weekends. The Operations Committee have been very active in this facility.	Community and Family Services	Completed

We want to achieve:	Variety of recreation and leisure opportunities.		
To achieve this we will:	Provide active and passive recreation facilities to meet the needs of residents.		
Action	Result	Business unit	Completion
Prepare a master plan for Gin Gin Bin Reserve, Officer.	The planning process for this project is underway. Concept plans and community engagement to be completed in the coming months, working toward endorsement of the master plan by the end of 2021. This project was delayed while we liaised with the State Government regarding joint planning and shared facilities.	Active Communities	Overdue
Prepare a master plan for McMullen Recreation Reserve, Officer	Project delayed due to waiting for land acquisition. Preparation of the McMullen Recreation Reserve master plan is on hold pending settlement of the purchase of land required to create the new reserve.	Active Communities	Overdue
Complete civil works to enable access to Pepi's Land facilities in Emerald.	Project delayed due to Council finalising designs of the external intersection works to the satisfaction of the Department of Transport (DOT). Tenders have been called to enable works to commence with all work to be completed by the end of February 2022.	Infrastructure Services	In progress

Our people performance (cont.)

We want to achieve:	Variety of recreation and leisure opportunities (cont.).		
To achieve this we will:	Provide active and passive recreation facilities to meet the needs of residents (cont).		
Action	Result	Business unit	Completion
Continue to support committees to protect and maintain existing reserves of high environmental significance including grants to each of the 'friends' groups.	<p>Initiatives in progress or completed to support community committees to protect reserves include:</p> <ol style="list-style-type: none"> 1. Utilising funding from the Caring for Our Local Environment grant, officers have drafted a Friends group volunteers manual (to establish a set of agreed work practices and standards). The document will be finalised in July/August. 2. The annual community friends groups grants allocated funds to 10 environmental groups and 5 wildlife shelters to support conservation works in Council reserves and care for injured wildlife. 3. Grants to the value of \$20,000 were provided to the Western Port Catchment Landcare Network to support re-vegetation and fencing to enhance biodiversity on private land. 4. A grant was provided to the Cardinia Environment Coalition to support their management at Beaconsfield Nature Conservation Reserve and Bandicoot Corner. Works included reserve management and liaison with the community. 	Environment and Heritage	Completed

To achieve this we will:	Provide active and passive recreation facilities to meet the needs of residents (cont.).		
Present options to Council for the potential redevelopment and expansion of Cardinia Life. If approved, proceed with detailed design.	Feasibility study underway including community and stakeholder consultation. This project was delayed due to a readjustment of priorities.	Active Communities	Overdue
Complete design for Bunyip Indoor Stadium.	The project has been delayed due to extended discussions with the committee of management. A feasibility analysis of the new site is being investigated in consultation with the committee of management, reserve users, and DELWP. A report on the options for moving forward with this project has been prepared and direction is being sought from within Council before further engagement with the reserve committee of management and user groups.	Active Communities	Overdue
Start the construction and fit-out for opening of the Cora Lynn Reserve Pavilion.	Project on hold while a number of scope and funding considerations are resolved.	Buildings and Facilities	Not started
Complete the construction and fit-out of the KWR Bowls Club. This project is dependent on external funding confirmation.	The concept design for this new facility has been revised in consultation with the user groups. The project has been delayed due to the need to secure external funding. A funding application to the Growing Suburbs Fund was successful. Now that funding is secured, detailed design work is set to commence next financial year, with construction to follow.	Active Communities	Overdue
Commence the construction and fit-out of the extension of the Bunyip Basketball Stadium. The timing of this project is subject to external funding confirmation.	The project has been delayed due to extended discussions with the committee of management. A feasibility analysis of the new site is being investigated in consultation with the committee of management, reserve users, and DELWP. A report on the options for moving forward with this project has been prepared and direction is being sought from within Council before further engagement with the reserve committee of management and user groups.	Active Communities	Overdue

Our people performance (cont.)

We want to achieve:	Variety of recreation and leisure opportunities (cont.).		
To achieve this we will:	Provide active and passive recreation facilities to meet the needs of residents (cont.).		
Action	Result	Business unit	Completion
Complete the construction and fit-out of the Emerald Netball Pavilion.	The project will be brought to a close in September 2021.	Buildings and Facilities	Completed
Continue to implement recommendations of the Recreation Reserves management and maintenance review.	Community Asset Committees Liaison Officer has commenced. Handbook for Community Assets Committees has been developed and finalised. Training session will be delivered in 2021.	Active Communities	Completed
Deep Creek Reserve (Pakenham) – Master Plan – Commence construction of retarding basin, wetlands, pathways and landscaping.	Works completed and facility opened in 2019–20.	Infrastructure Services	Completed
Finalise the construction and fit out for opening of the Koo Wee Rup football/cricket pavilion and the Koo Wee Rup netball pavilion.	The Koo Wee Rup netball pavilion and Koo Wee Rup football/cricket pavilion are complete.	Buildings and Facilities	Completed
Lang Lang Community and Recreation Precinct - Finalise the pavilion construction.	Note that this project was completed in the 2019–20 financial year and is currently in defects stage.	Buildings and Facilities	Completed
Develop a buildings masterplan and start construction of new change rooms at Upper Beaconsfield Recreation Reserve.	The building master plan has been developed and is awaiting stakeholder feedback to progress this project further.	Buildings and Facilities	In progress

To achieve this we will:	Increase opportunities for residents to participate in a range of sport, recreation and leisure activities.		
Progress the securing of a permanent location for the Koo Wee Rup & District Motorcycle Club.	Stakeholder discussions continue to occur to progress the opportunity of a potential new site for the Koo Wee Rup & District Motorcycle Club.	Economic Development	Completed
Comely Banks Reserve – complete construction of pavilion.	Project has reached practical completion and is now under Defects Liability Period.	Buildings and Facilities	Completed
Comely Banks Reserve – commence the playing fields and associated works.	Construction of playing fields and civil works commenced in January 2021.	Active Communities	Completed
We want to achieve:	Increased awareness of safety.		
To achieve this we will:	Work with the Police, Victorian Government and the community to improve safety in homes, businesses, public places and roads.		
Action	Result	Business unit	Completion
Continue to work with key agencies and partners to maintain our designation as an International Safe Community and address safety issues within Cardinia Shire.	Council's designation as an International Safe Community is still in place. The Safer Communities Partnership Committee is responsible for providing a strategic and local approach to facilitating inter-agency targeted community safety actions and fostering exchange of critical information. The Safer Communities Partnership Committee meets monthly and has representation from 15 organisations and agencies. The meetings focus on knowledge sharing, emerging issues, community focused communication and data analysis.	Pandemic Response and Emergency Management	Completed
Incorporate Crime Prevention Through Environmental Design (CPTED) principles into the design of Precinct Structure Plans and planning projects.	All planning applications and scheme amendments consider CPTED during the assessment and implementation phase.	Policy, Design and Growth Area Planning	Completed

Our people performance (cont.)

We want to achieve:	Increased awareness of safety (cont.).		
To achieve this we will:	Work with the Police, Victorian Government and the community to improve safety in homes, businesses, public places and roads (cont.).		
Action	Result	Business unit	Completion
Support the implementation of family violence projects in the shire at a local, regional and state level including the Together We Can initiative.	The COVID-19 Family Violence Action team (FVAT) aligned with Together We Can Round Table met monthly and focused on the key risk actions identified to minimise the impact of family violence during the COVID-19 pandemic. Resource packages continued to be distributed across the community. Council is working closely with Family Safety Victoria to establish The Orange Door Access Point. Council has partnered with XYX Labs, CrowdSpot and several other councils to conduct a research project, YourGround, which interactively maps women and gender diverse people's perceptions of safety in the community. A Gender Impact Assessment was conducted for the YourGround Project and reviewed by Women's Health in the South East (WHISE). A working group has been established to develop a Women Mentoring Women program where Council staff and community members will become mentors to women focusing on careers, healthy relationships and financial efficacy. Council's Respect and Equality Committee (internal) continues to gather evidence for White Ribbon re-accreditation and is planning the White Ribbon Night (day) event in July in partnership with Outlook and Aligned Leisure. Council continues to participate in Communities of Practice meetings and Steering Committee meetings on the Regional Preventing Violence Together Strategy.	Community Strengthening	Completed

To achieve this we will:	Improve awareness of township safety in local communities.		
Engage with communities to help them better understand their known risks through the delivery of the annual Community Emergency Resilience Forum and through alignment with Resilient Melbourne.	Significant engagement with communities has occurred as a result of COVID-19. As part of Council's Fire Hazard Inspection Program, a mail out to 6,000 properties provided residents with fire hazard and fuel reduction information ahead of the summer season. A Community Emergency Resilience Forum that was delayed due to COVID-19 restrictions is planned for October 2021. Council has continued to engage with the community during COVID-19, conducting 6 community information sessions across the shire as well as taking part in a specific community-based project in Upper Beaconsfield in regard to bushfire preparedness. We have also conducted a project with SCOPE to help people with disabilities better prepare for emergencies.	Community Strengthening	Completed
We want to achieve:	Minimised impact of emergencies.		
To achieve this we will:	Implement plans that support people in times of emergency.		
Action	Result	Business unit	Completion
Lead the regular review and exercising of the various elements of Cardinia Shire's Municipal Emergency Management arrangements to ensure their effectiveness in relation to the shire's risk profile. Review the Municipal Emergency Management Plan and sub plans in line with their review cycle.	Throughout the COVID-19 pandemic the Municipal Emergency Management Plan and Relief and Recovery Sub Plan were activated. These plans will be reviewed in due course for effectiveness based on lessons learnt. Through its various emergency preparedness sub committees, Council has reviewed the fire and flood and heat health sub plans for the shire. Council has also taken part in exercises with the SES and Victoria Police to test flood preparedness and traffic management arrangements.	Community Strengthening	Completed

Our people performance (cont.)

We want to achieve:	Minimised impact of emergencies (cont.).		
To achieve this we will:	Implement effective plans and procedures that minimise the impact of all emergencies in the shire.		
Action	Result	Business unit	Completion
Continue to implement the long term plan for burning on Council land. Conduct annual fire inspection program.	Undertaking controlled burns within the shire has been restricted due to COVID-19. There are 4 planned burns organised for the 2021 burn window as per the long-term plan. A total of 3,630 properties were inspected as part of the Fire Hazard Inspection Program, 404 Fire Prevention Notices/local law notices were issued, 25 properties were forced cleared by Council and \$150,000 of joint funding from Council, the Country Fire Authority and Department of Environment Land Water and Planning was used to upgrade fire access tracks to support planned burns.	Community Strengthening	Completed

To achieve this we will:	Protect against the impacts of emergencies through effective preparation and community planning and education.		
<p>Support community preparedness initiatives and assist communities to develop community emergency management plans with particular focus on high risk communities. Promote awareness of safety measures in the areas of heat health, thunderstorm asthma, fire readiness etc. through a variety of communication methods.</p>	<p>Significant work has been undertaken to support community preparedness and to promote awareness of safety across all hazards, including the pandemic, floods, heat waves and bushfires. Implementation of the Year 1 Actions of the <i>Municipal Heat Health Plan</i> has seen 10 'A' Frames on Heat Health messaging located at various community and Council sites across the shire. Sharing of social media messaging in regard to fire and heat health safety has been completed. Council has also completed a project to provide emergency information to people with disabilities via SCOPE. This project aims to distribute 250 emergency preparedness kits to vulnerable community members.</p>	<p>Community Strengthening</p>	<p>Completed</p>

Our community performance

We will foster a strong sense of connection between Cardinia Shire's diverse communities.

We want to achieve:	Our diverse community requirements met.		
To achieve this we will:	Monitor and research emerging community trends to help plan for the needs of residents.		
Action	Result	Business unit	Completion
Identify, collate and share demographic data, social and health statistics and emerging trends. Maintain the centralised research database (i.e. factsheets, population projection updates and social health profile).	Annual tracking of the indicators for the Liveability Plan has been completed along with a range of data summaries and fact sheets. An interactive dashboard for census data by locality has been developed to inform grant applications. Re-development of Council's internal data site 'Cardistats' is complete, with a number of new data summaries included.	Community Strengthening	Completed
To achieve this we will:	Promote access to, and encourage, a mix of housing types to cater for the varying needs of people in the Cardinia community.		
Deliver the actions in the <i>Social and Affordable Housing Strategy</i> .	The Social and Affordable Housing Action Plan has been reviewed within the review timeline. Of the 22 actions, 6 are complete, 15 are on track and 1 action is off track due to COVID-19 restrictions. The Social and Affordable Housing Partnership met in April with guest speaker Sarah Witty from Homes for Homes. Council continues to attend Regional Local Government Homelessness and Social Housing Charter meetings with a current focus on the State Government's Big Housing Build.	Community Strengthening	Completed

We want to achieve:	Our diverse community requirements met (cont.).		
To achieve this we will:	Support opportunities for participation in a diverse range of arts, cultural and tourism activities.		
Action	Result	Business unit	Completion
Continue to develop and implement a Shire-wide Public Art Program which includes both permanent and ephemeral public art outcomes, including the implementation of a new public art commission for Port Ward.	The concept for the Lang Lang public art has been developed and presented to the community and Council's Arts and Culture Reference Group. The next step will be approval then progression to detailed design and implementation over the 2021-22 and 2022-23 financial years. The public art concept for Timbertop and Rix Road early learning centres has been developed and approved, and an artist appointed. It will be implemented during the 2021-22 financial year.	Active Communities	Completed
Activate the Cardinia Art Space in conjunction with a range of hub and spoke activities to bring art to the community.	Activation of the Cardinia Cultural Centre and new Hills Hub art space during 2020-21 has been impacted by the COVID-19 restrictions. Two successful exhibitions have been held in the new Hills Hub arts space. A very successful artist networking event was held at the Hills Hub in April. An innovative digital arts residency using sound and light projections was held at the Cardinia Cultural Centre in April. The Sue Jarvis Exhibition was held at the Cardinia Cultural Centre in April/May. The Pakenham Art Show was held in June 2021.	Active Communities	Completed
Implement an overarching Arts Grants Program including support for professional arts residencies (working with the community); community artists, organisations and festivals; and new creative industry initiatives.	Almost all of the COVID-19 arts response grants projects have now been completed. The annual Small Change Grants Program was advertised, applications submitted and grants approved and distributed. Six artists or groups have been supported through this year's program.	Active Communities	Completed

Our community performance (cont.)

We want to achieve:	Our diverse community requirements met (cont.).		
To achieve this we will:	Plan for the provision of facilities to service and support the changing community.		
Action	Result	Business unit	Completion
Implement an evidence based process to undertake a six monthly review of the Child and Family Centre Build Plan, including a regular reporting cycle to engage with and inform relevant stakeholders of build progress and capacity to meet current and emerging needs.	The Integrated Child and Family Build Plan is a key deliverable of the Early Years Kindergarten Program. Currently 2 facilities are under construction and due to open in January 2022. Funding applications for the facility opening in 2024 have been completed with \$1.5 million awarded from the Growing Suburbs Fund and awaiting the outcome from the Department of Education and Training Children's Capital Grant.	Community and Family Services	Completed
Complete Multicultural Hub feasibility study.	The project has been delayed due to a pause during Council elections and associated caretaker period. A report from consultants has been submitted in stages, with Council officers undertaking reviews to progress the study to completion. A report will be provided to Council briefing in July to update Councillors on the status.	Buildings and Facilities	In progress
To achieve this we will:	Work with local communities to review and implement township strategies that contribute to meeting the needs of those communities.		
Incorporate planning strategies and controls into the planning scheme from studies.	Municipal Strategic Statement has been approved by the Minister for Planning.	Policy, Design and Growth Area Planning	Completed

We want to achieve:	Engaged communities.		
To achieve this we will:	Provide a range of opportunities that encourage community participation in Council policy and strategy development.		
Action	Result	Business unit	Completion
Develop a community vision in accordance with the Local Government Act review and implementation.	Development of the Community Vision is complete. The first stage of community engagement was completed in November and December 2020. A People's Panel was conducted in February and March, and the Panel conducted a second round of community engagement as part of their activities. The Community Vision, as developed by the People's Panel, was released back to the community as part of the Council Plan document during the third round of engagement. It was presented to Council for adoption at the June Council meeting.	Customer and Service Improvement	Completed
To achieve this we will:	Communicate the activities and decisions of Council to the residents in a variety of ways.		
Implement key outcomes and actions of the <i>Communications Strategy</i> .	Council continues to strive to deliver efficient, timely, important, and interesting information to its community across a variety of channels. This year Communications provided high-level support for Pandemic Communications (including State Government restriction changes, impacts to Council services, new business support initiatives), Community Engagement for projects including Imagine Cardinia, and promotion of a wide range of Council initiatives. Council undertook communications activities across social media, website, speeches, events, media, advertising to promote activities to our community.	Communications	Completed

Our community performance (cont.)

We want to achieve:	Engaged communities (cont.).		
To achieve this we will:	Embrace and support community leadership.		
Action	Result	Business unit	Completion
Deliver the community leadership program in the shire by providing targeted training for community groups/leaders.	The Community Leadership Program 2021 is underway with the launch event held on 12 May.	Community Strengthening	Completed
We want to achieve:	Increased levels of community participation.		
To achieve this we will:	Promote initiatives by the community and Council that connect and strengthen our communities.		
Action	Result	Business unit	Completion
Implement the <i>Cultural Diversity Action Plan</i> .	Ongoing response and support for community-led initiatives to meet the needs of multicultural community members during the COVID-19 pandemic and the recovery phase. Film makers are soon to commence the ' <i>Racism. It stops with me</i> ' video filming. The CALD advisory group has now commenced with community members and 3 Councillors represented. The Interfaith Network has also recommenced along with Council's attendance at the South East Multicultural Youth Network. COVID-19 has impacted the delivery of events however a small scale Reconciliation Day flag raising ceremony was held on 27 May. Refugee week was celebrated with digital works and online interaction through the Creating Cardinia platform.	Community Strengthening	Completed

To achieve this we will:	Promote initiatives by the community and Council that connect and strengthen our communities (cont.).		
Implement the <i>Reconciliation Action Plan</i> .	Reconciliation Australia have provided conditional endorsement of Council's next <i>Reconciliation Action Plan</i> , which is expected to be reviewed and endorsed by Council in the coming months. Work also continues to be undertaken in regards to local service attraction for Aboriginal led, community controlled organisations. Council is represented on the Regional Aboriginal Justice Advisory Committee (RAJAC) and the South East Regional Aboriginal Governance Group.	Community Strengthening	Completed
To achieve this we will:	Recognise, support and promote the value of volunteerism in our communities.		
Host annual Mayoral Volunteer Reception to recognise and value the contribution of volunteers in our shire.	Council recognises the important work our volunteers play in the shire. The annual Mayoral Volunteer Reception was held during Volunteer Week in May 2021, in accordance with COVID-19 guidelines.	Governance	Completed
To achieve this we will:	Strengthen Council's community engagement through the development, implementation and promotion of effective practices.		
Provide training and support to staff across the organisation regarding the Community Engagement Framework and Toolkit to enhance community participation.	Training sessions have been rolled out to educate Council staff on the new Community Engagement policy and how it applies to their work. This includes providing an understanding of the engagement requirements set out in the <i>Local Government Act 2020</i> . Training sessions will continue throughout 2021.	Community Strengthening	Completed

Our community performance (cont.)

We want to achieve:	Improved health and wellbeing of our residents.		
To achieve this we will:	Enhance food literacy and security within the community.		
Action	Result	Business unit	Completion
Implement the <i>Cardinia Community Food Strategy</i> .	Key actions have been achieved through the implementation of the <i>Cardinia Community Food Strategy</i> .	Community Strengthening	Completed
To achieve this we will:	Help establish partnerships and social infrastructure opportunities that improve health and wellbeing outcomes for residents.		
Work with partners to ensure local health and wellbeing priorities are being addressed.	Evaluation of the Liveability Plan collective impact approach has been undertaken, with organisational partners engaged through a series of interviews and surveys. The Health and Liveability Data Profile has been updated and new fact sheets created to support planning for the reviewed <i>Liveability Plan and Action Agenda 2021-22</i> .	Community Strengthening	Completed
To achieve this we will:	Support the provision of services by Council or others for people of all abilities.		
Review the <i>2017-21 Disability, Access and Inclusion Action</i> and undertake consultation to develop the new Action Plan.	Council has completed all actions in the current action plan with one being expanded into the new plan. Community engagement is currently underway for the new Disability Action Plan in conjunction with the Cardinia Access and Inclusion Advisory Committee. Council continues to meet its legislative requirements.	Community Strengthening	Completed

Our environment performance

We will continue to plan and manage the natural and built environment for present and future generations.

We want to achieve:	Provision and maintenance of assets on a life-cycle basis.		
To achieve this we will:	Maintain all Council roads and supporting infrastructure in accordance with the <i>Roads Management Act 2004</i>.		
Action	Result	Business unit	Completion
Inspections and maintenance of the road network in accordance with the <i>Road Management Plan</i> .	Inspection and maintenance of Council's assets within the road reserve are undertaken in accordance with Council's <i>Road Management Plan</i> . Compliance reporting shows that inspection and maintenance has been undertaken within the required timelines.	Operations	Completed
Reseal and renewal of identified roads and footpaths in accordance with the Road and Footpath Asset Management Plans.	Annual program completed.	Infrastructure Services	Completed
To achieve this we will:	Provide accessible facilities to meet identified community needs.		
Upgrade of the Gembrook Reserve Sports Pavilion.	The Gembrook pavilion project has experienced various delays due to staged building permits, construction changes as a result of unpredictable site conditions and ongoing impact of COVID-19. Scheduled works are now back on track with the project expected to be completed by October 2021.	Buildings and Facilities	In progress
Annual prioritised works to existing buildings, which will improve access, use and engagement by our diverse community. Works will meet enhanced and over and above <i>Disability Discrimination Act</i> requirements where feasible.	The annual program of works to improve access, use and engagement by our broader community is progressing well and on target. The Cardinia Life project will be completed in July 2021, so as not to impact on operational requirements.	Buildings and Facilities	Completed

Our environment performance (cont.)

We want to achieve:	Provision and maintenance of assets on a life-cycle basis (cont.)		
To achieve this we will:	Provide accessible facilities to meet identified community needs (cont.).		
Action	Result	Business unit	Completion
Continue to identify and implement an Annual Renewal Program for all existing Council buildings, that ensures set and required building standards and condition are maintained throughout the life of the building. The program includes and is not limited to replacement of roofs, floor coverings, re-painting, replacement of heating and cooling plant, re-stumping, kitchen upgrades, minor additions, etc.	The annual renewal program was implemented and completed by the end of the financial year.	Buildings and Facilities	Completed
To achieve this we will:	Manage Council's assets like roads, drainage, footpaths and buildings etc in a way that ensures they are adequately maintained over their life.		
Review of Open Space Asset Management Plan.	The review of the existing plan has been completed. Change and improvement was required, with the creation of replacement plans well progressed.	Infrastructure Services	Completed
Continue to support the conservation of sites of heritage significance throughout the shire.	Council continues to support the conservation and protection of community and Council owned heritage sites. Officers have been providing information and advice to owners of heritage properties and those interested in purchasing heritage sites. Council's annual heritage grant closed on 4 June 2021. Applications will be assessed according to the grant criteria and are available for sites on the Heritage Overlay.	Environment and Heritage	Completed

To achieve this we will:	Manage Council's assets like roads, drainage, footpaths and buildings etc in a way that ensures they are adequately maintained over their life (cont.).		
Review of <i>Road Asset Management Plan</i> and <i>Buildings Asset Management Plan</i> .	The review of both existing plans has been completed. Significant change and improvement was required, with the creation of replacement plans well advanced.	Infrastructure Services	Completed
Review of <i>Drainage Asset Management Plan</i> .	The review of the existing plan has been completed. Significant change and improvement was required, with the creation of a replacement plan underway.	Infrastructure Services	Completed
We want to achieve:	Transport linkages connecting towns.		
To achieve this we will:	Upgrade Council roads to improve safety while considering the traffic demand of the community.		
Action	Result	Business unit	Completion
Commence construction of the Lang Lang Bypass from Westernport Road to McDonalds Track, including Milner's Road.	The project has been delayed due to ongoing negotiations with quarry operators. Further progress with this project is dependent on further negotiations and securing appropriate funding agreements.	Infrastructure Services	Overdue
Implement recommendations from revised <i>Road Safety Strategy</i> , including cyclist awareness program.	This forms part of the ongoing work undertaken by the Traffic team.	Infrastructure Services	Completed

Our environment performance (cont.)

We want to achieve:	Transport linkages connecting towns (cont.).		
To achieve this we will:	Continue the use of special charge schemes to finance road, drainage and footpath improvement programs.		
Action	Result	Business unit	Completion
To achieve this we will:			
Commence delivery of the federally funded 'Sealing the Dandenong Ranges and surrounds' road construction program.	Project commenced. A priority list of roads was endorsed at the March 2020 Council meeting. A significant package of design works has been awarded and is well underway. These design works will accommodate construction for the next 3 years. The first 2 Special Charge Schemes (one in Cockatoo and one in Emerald) have progressed through the engagement phase and, subject to any final objections, should be able to progress to construction in late 2021.	Infrastructure Services	Completed
Finalise the O'Sullivan Road, Hill Street and Peet Street (Pakenham) scheme.	Works on site are substantially complete with only minor works requiring access to private land outstanding.	Infrastructure Services	In progress
To achieve this we will:	Develop transport networks that incorporate effective public transport.		
Implementation of Road Development Program to seal strategic collector roads.	The program is now underway. Main Drain Road and Boundary Drain Road have now commenced works. A tender has been advertised and awarded for LL and Armytage Roads, Officer. Programming of the remaining roads is being scheduled over the next 2 years to align with capital works funding.	Infrastructure Services	Completed

To achieve this we will:	Prioritise multi-use pathways, where practicable, to create networks that connect destinations.		
Upgrade pathways and walking tracks across the shire in accordance with the footpath program and revised <i>Pedestrian Bicycle Strategy</i> .	Works on the annual footpath and footpath renewal programs have been completed.	Infrastructure Services	Completed
To achieve this we will:	Advocate for and facilitate improved public transport options and major arterial roads to help link employment, educational, recreational and retail activities between the shire's rural and growth areas.		
Provide information when required to the Interface Councils' Group and South Eastern Metro Integrated Transport Group to support advocacy campaigns regarding the frequency and coverage of public transport within Cardinia Shire and the South East region.	Participation is ongoing and information has been provided as required to support advocacy campaigns.	Infrastructure Services	Completed
Facilitate action to advocate for an improvement to the current bus service timetable (new commuter timetable) between Koo Wee Rup and Pakenham to connect with the peak services suburban rail network. Advocate for the linking of Lang Lang and surrounding areas with the commuter service from Koo Wee Rup to Pakenham.	Advocacy is ongoing and Council continues to engage with the Department of Transport requesting a review of this service. This advocacy has also extended into feedback and development of the Southern Integrated Transport Strategy.	Infrastructure Services	Completed

Our environment performance (cont.)

We want to achieve:	Enhanced natural environment.		
To achieve this we will:	Adapt to the impacts of climate change by working in partnership with the South East Councils Climate Change Alliance and both Australian and Victorian governments.		
Action	Result	Business unit	Completion
Support South East Councils Climate Change Alliance (SECCCA) through membership and participating in relevant projects (e.g. to reduce Council and community energy use).	Council continues to support and participate in regional projects delivered by SECCCA. Current and active projects include the Asset Vulnerability assessment, Community Climate Action Planning and the assessment for the viability of electric vehicles for use in Council's fleet.	Environment and Heritage	Completed
To achieve this we will:	Reduce Council's energy consumption and help the community to do likewise.		
Implement the <i>Aspirational Energy Transition Plan</i> including, energy saving retrofits and solar power for Council buildings.	<ol style="list-style-type: none"> 1. Installation of a 75kW solar energy system has been installed on the roof of the Civic Centre. This system will reduce approximately 95 tonnes of carbon dioxide emissions associated with the operation of the Civic Centre. 2. The Comely Banks Recreation Reserve pavilion has been built to a high environmentally sustainable design standard and incorporates a rooftop solar energy system, electrical hot water appliances and a Tesla Powerwall battery storage unit. 3. Procurement of renewable energy for Council's entire electrical demand has been secured through the VECO project. Procurement of renewable energy will begin 1 July 2022. New sites will be rolled onto the renewable energy contract beginning immediately. 	Environment and Heritage	Completed

To achieve this we will:	Reduce Council’s energy consumption and help the community to do likewise (cont.).		
Continue to work in conjunction with Planning and Development Division and Environment Unit to meet any requirements to have a local policy gazetted to formalise Sustainable Design Assessment in the Planning Process (SDAPP) through the undertaking of a planning scheme amendment.	A budget bid has been submitted to fund Council membership that supports the implementation of sustainable design assessments in the planning process.	Buildings and Facilities	Completed
To achieve this we will:	Promote practices that result in the reduction per household of the amount of waste going to landfill, particularly food waste.		
Provide waste and resource recovery education, material, and support to schools and early learning centres to improve engagement, knowledge and resource recovery capacity.	Direct engagement with schools has been limited due to COVID-19 restrictions. COVIDsafe face-to-face sessions are available in 2021 and Council is liaising with schools for bookings. Digital resources and support services have been established such as pages on 'Connecting Cardinia' and opportunities for students/teachers/parents to have questions answered by education officers. Sustainability Victoria launched a new recycling education campaign in mid-August. Officers are working with Council's Communications team to share key messages with the community. New waste education videos have been produced so engagement with key waste topics can happen at school/early learning centres/home when the user is ready.	Infrastructure Services	Completed

Our environment performance (cont.)

We want to achieve:	Enhanced natural environment (cont.).		
To achieve this we will:	Promote practices that result in the reduction per household of the amount of waste going to landfill, particularly food waste (cont.).		
Action	Result	Business unit	Completion
Implement new services and roll out behaviour change program that reduce food organic waste to landfill.	A new bookable hard waste service including green waste allocations was rolled out on 1 July 2020. A new food waste recycling program service started on 1 October 2020. Ongoing education and engagement campaigns on how to use the services are in place. All households paying for a green waste service received a kitchen caddy for their food scraps between 28 September–19 October 2020. Resident response to the new service has been overwhelmingly positive. Free, COVIDsafe green waste drop-off weekends were held in April and May with a positive turn-out. Two more are planned for later in 2021.	Infrastructure Services	Completed
Ensure ongoing benefit of resource recovery facilities by advocating for improved resource recovery and reuse options (such as e-waste/detox your home/SV programs/new streams/reuse opportunities/education).	Continued support and promotion of State Government-run programs including Detox you Home and Drum Muster with a COVIDsafe event held in April 2021. Small turn-out due to limited promotion. There are 6 e-waste recycling boxes across the shire. Boxes are in high community interaction areas including Council's customer service centre, libraries, an independent hardware store, independent supermarket and medical facility waiting area. Residents are encouraged to use the new bookable hard waste service to have e-waste removed and recycled. Free green waste drop-off days at local transfer stations were held in April and May, with a good turn-out.	Infrastructure Services	Completed

To achieve this we will:	Promote practices that result in the reduction per household of the amount of waste going to landfill, particularly food waste (cont.).		
Collaborate on regional projects with South East Councils and MWRRG to procure landfill and alternate to landfill services.	The South East group procurement for landfill contract was endorsed at the February Council meeting. Contract documents were issued by MWRRG in March and the contract started 1 April 2021. Group procurement options for managing kerbside commingled recycling are being explored. Expressions of interest are to be managed by MWRRG in regions. Alternative Waste Technologies procurement process has completed the expression of interest stage, formal announcement of shortlisted parties announced by MWRRG in September. Some work on contract development at a State Government level has been impacted by COVID-19.	Infrastructure Services	Completed
To achieve this we will:	Manage water in an integrated way, including the reduction of potable water consumption by Council and households.		
Implement the Integrated Water Management Plan including investigating water efficiency and alternative water sources.	Current Integrated Water Management plan is implemented, and Council is an active member of the broader catchment integrated water management group, supporting ongoing investigations and projects including aquifer storage and recovery.	Environment and Heritage	Completed
To achieve this we will:	Promote water catchment management practices that improve the quality of our waterways.		
Reduce off-site discharges by advocating to water authorities to complete the backlog sewer program.	This work continues, and water authorities continue to schedule backlog sewer program. Council officers support this work by providing information to water authorities as they prioritise works programs.	Development and Compliance Services	Completed

Our environment performance (cont.)

We want to achieve:	Enhanced natural environment (cont.).		
To achieve this we will:	Protect and improve biodiversity by increasing the area of natural ecosystems across the shire.		
Action	Result	Business unit	Completion
Protect and improve biodiversity across the shire by increasing the quantity and quality of indigenous flora and fauna and reduce the extent of weeds.	Annual program completed, with a very high output this year supported through the Working for Victoria Scheme in addition to the ongoing programs including the Peri Urban Weed partnership, Cannibal Creek biodiversity project, generation of a draft biolinks plan, and ongoing flora and fauna management.	Environment and Heritage	Completed
To achieve this we will:	Preserve and improve our bushland and natural environment by implementing weed management strategies and programs and continuing activities on high conservation bushland reserves and roadsides.		
Preserve and improve natural environment by undertaking weed management and indigenous plantings.	Significant weed management works were undertaken in 2020–21, particularly following the implementation of Working For Victoria crews across a range of our bushland reserves including Emerald Lake Park. The bushland ranger crew numbers has increased this year, increasing our ability to spread works across a wider range of reserves to target specific weed species. Our teams have planted approximately 3,000 indigenous plants so far this planting season, assisting in the continual increase of indigenous biodiversity across our reserves and open spaces.	Operations	Completed

To achieve this we will:	Manage agricultural land use by supporting farmers to utilise sustainable farming practises.		
Facilitate investment in farm practises and work with State Government to review the regulatory system.	Through consultation with the Economic Development team and the implementation of the green wedge management plans and zones, Council is looking to facilitate investment in farming practices at any opportunity.	Policy, Design and Growth Area Planning	Completed
We want to achieve:	Natural and built environments supporting the improved health and wellbeing of our communities.		
To achieve this we will:	Plan and develop built environments that support improved health and wellbeing of our communities through implementation of the Healthy by Design guidelines.		
Action	Result	Business unit	Completion
Implementation of Environmental Sustainable Design elements into infrastructure works and new buildings.	The Sustainable Buildings Enhanced Standard requirements are incorporated into new Council building developments, as well as in the annual renewal program for existing buildings.	Buildings and Facilities	Completed

Our environment performance (cont.)

We want to achieve:	Natural and built environments supporting the improved health and wellbeing of our communities (cont.).		
To achieve this we will:	Raise awareness of our environment’s impact on people’s health and wellbeing by integrating the concept of liveability across all Council business units and including liveability indicators within the municipal public health and wellbeing plan.		
Action	Result	Business unit	Completion
Provide information, awareness and engagement opportunities for the community on environmental topics.	Six editions of Down to Earth environmental e-newsletter have been delivered this year providing information on environmental projects, events and initiatives in the areas of biodiversity, gardens for wildlife, land management, climate change, heritage, water and waste and resource recovery. The Cardinia Environment Coalition Nursery at Deep Creek Reserve opened its retail sales to the community on 30 April. This new retail nursery will provide a stable supply of indigenous plants to local residents, Council, developers and community groups. Council commenced a free plant giveaway celebrating the opening of the Cardinia Environment Coalition Nursery at Deep Creek Reserve. Two free indigenous plants were given to the first 2,000 residents attending the new nursery. The giveaway attracted 300 residents. Council ran 6 online Gardens for Wildlife workshops. A total of 255 people attended the workshops and 3,837 additional people visited the Council Gardens for Wildlife web page during the events. Each participant was eligible for a \$20 free plant voucher at the Cardinia Environment Coalition Nursery at Deep Creek Reserve.	Environment and Heritage	Completed

	Koo Wee Rup Primary school has a population of endangered Southern Brown Bandicoot living on the school grounds. The primary school successfully obtained a State Government grant to improve their Bandicoot habitat. A Council officer recently attended the primary school to provide them with advice about how to improve their habitat and linked the school to the Biosphere, who have now provided the school with fauna monitoring cameras and ongoing support.		
To achieve this we will:	Advocate for changes in the state planning scheme which support development of local policies which reduce health-detracting environments (gaming, liquor, fast food).		
Continue to review the planning scheme and undertake amendments as required.	Review of existing policies and introduction of new policies to adapt to changing planning and construction environments is occurring through various planning scheme amendments.	Policy, Design and Growth Area Planning	Completed
We want to achieve:	Balanced needs of development, the community and the environment.		
To achieve this we will:	Review the Municipal Strategic Statement and the Cardinia Planning Scheme regularly to ensure it continues to meet Council objectives.		
Action	Result	Business unit	Completion
Undertake an amendment of the Cardinia Planning Scheme to correct anomalies and streamline the scheme.	Fix-up amendments are catalogued frequently through the year and planning scheme amendments are currently in place or are being planned to fix issues and streamline planning processes.	Policy, Design and Growth Area Planning	Completed

Our environment performance (cont.)

We want to achieve:	Balanced needs of development, the community and the environment (cont.).		
To achieve this we will:	Plan for the development of the urban growth area with a mix of residential, commercial, employment, recreational and community activities to meet the needs of our growing community in a sustainable way.		
Action	Result	Business unit	Completion
Ongoing review of Precinct Structure Plans and Development Contribution Plans in conjunction with the Victorian Planning Authority.	There are currently 2 Precinct Structure Plans Development Contributions Plans being reviewed; Officer Precinct Structure Plan and Cardinia Road Employment Precinct Structure Plan. Both are in the early review phase.	Policy, Design and Growth Area Planning	Completed
Implement approved structure plans for the growth area including implementation of developer contributions in an orderly manner.	All active Precinct Structure Plans are currently being implemented through the assessment and issuing of planning permits, therefore facilitating housing, road infrastructure, community infrastructure and jobs.	Policy, Design and Growth Area Planning	Completed
To achieve this we will:	Provide for the sustainable development of rural townships while taking into account their existing character and community needs.		
Undertake review of township strategies as required.	The railway township strategies have progressed through background investigations and are being considered for budget allocation in 2021-22. The review of the Hills township strategies (Upper Beaconsfield, Emerald, Gembrook and Cockatoo) has commenced with bushfire management consultants undertaking the first stage with Council staff.	Policy, Design and Growth Area Planning	Completed

<p>To achieve this we will:</p>	<p>Ensure the planning of rural (green wedge) areas protects and enhances important agricultural, environmental, natural resource, infrastructure and recreational values.</p>		
<p>Implement the Westernport Green Wedge Management Plan and continue to advocate for a Green Wedge Management Plan for the remainder of Cardinia Shire.</p>	<p>The Westernport Green Wedge Management Plan is being implemented through the use of the plan when assessing planning applications and providing advice to potential investors in the region.</p>	<p>Policy, Design and Growth Area Planning</p>	<p>Completed</p>

Our economy

We will create and support local employment and business opportunities for our community and the wider region.

We want to achieve:	Increased business diversity in Cardinia Shire.		
To achieve this we will:	Plan for and support local employment opportunities.		
Action	Result	Business unit	Completion
Continue the review of Cardinia Road Employment precinct to encourage investment and employment opportunities.	Council officers have drafted a project brief to initiate the review of the Cardinia Road Employment Precinct Structure Plan. The review will take place in conjunction with the development of the Officer South Precinct Structure Plan, with strong links and sharing of infrastructure between the 2 precincts.	Policy, Design and Growth Area Planning	Completed
Finalise the Pakenham South Precinct Structure Plan.	The Pakenham South Precinct Structure Plan submissions were being considered by a Planning Panel in April 2021.	Policy, Design and Growth Area Planning	Completed
To achieve this we will:	Support the development of existing and new businesses within the shire.		
Facilitate business networking opportunities through the Casey Cardinia region and relevant stakeholders and individuals.	Council continues to facilitate networking opportunities for businesses through the delivery of webinars, targeted training, information sessions, and the implementation of the Cardinia Business portal. Council has established an Economic Development Recovery Committee to inform our engagement and networking strategies with local businesses.	Economic Development	Completed

To achieve this we will:	Plan for a staged development of the Officer–Pakenham employment precinct.		
In partnership with the Victorian Planning Authority continue development of the Officer South Precinct Structure Plan.	Officer South Precinct Structure Plan is in the vision and background information phase. Early consultation has occurred within the precinct. The Victorian Planning Authority project timeline is on track for 2023.	Policy, Design and Growth Area Planning	Completed
To achieve this we will:	Plan the development of Officer and Pakenham town centres.		
Facilitate development of key sites in the core commercial areas in Officer and Pakenham.	Both Officer and Pakenham Town Centre policies have recently been reviewed to facilitate development. The town planning teams have been facilitating development through the assessment and issuing of planning permit applications.	Policy, Design and Growth Area Planning	Completed
To achieve this we will:	Advocate to Australian and Victorian governments and industry to develop more local employment opportunities.		
Finalise the new Cardinia Shire Council <i>Economic Development Strategy</i> .	Following engagement with internal and external stakeholders, the new <i>Economic Development Strategy</i> is about to commence community engagement. COVID-19 has resulted in a number of changes in the strategy development to assist businesses through this impact. It is expected to be finalised in the first half of next financial year.	Economic Development	In progress

Our economy (cont.)

We want to achieve:	Increased business diversity in Cardinia Shire (cont.).		
To achieve this we will:	Advocate to Australian and Victorian governments and industry to develop more local employment opportunities (cont.).		
Action	Result	Business unit	Completion
Assist businesses and investors to create jobs by activating employment land, advocating for an Airport in the South East region and assist existing businesses to grow.	The ongoing focus to assist businesses and investors, create local jobs through coordinated planning, responses to economic development enquiries and applications for development can be demonstrated through the extensive development in the South East Business Park and the establishment of new businesses in the shire. Council is working closely with the Victorian Planning Authority to activate the Officer South employment and industrial corridor through the development of the Officer South Precinct Structure Plan (PSP). Council continues to advocate for an airport as a priority in collaboration with the Greater South East Melbourne (GSEM) group of councils.	Economic Development	Completed
To achieve this we will:	Encourage procurement of local products and services.		
Ensure that tender documentation and consideration includes weighting for local products and services.	Tender documentation and consideration continue to include weighting for local products and services. Local suppliers benefit from a 5% positive weighting that is applied after all other tender specific criteria has been independently assessed and agreed at a panel meeting.	Finance	Completed

We want to achieve:	Maintained strong agricultural activities.		
To achieve this we will:	Support our farmers and growing agricultural industry in adapting to the changing economy and climate.		
Action	Result	Business unit	Completion
Implement the actions of the Westernport Green Wedge Management Plan.	Implementation of the Westernport Green Wedge Management Plan has been occurring through the assessment of planning applications and in considering the plan when meeting with landowners and future investors.	Policy, Design and Growth Area Planning	Completed
To achieve this we will:	Identify innovative ways to value-add to the region's primary production and transportation.		
Advocate for easier access to markets via regional food plan and enabling infrastructure including airports, Bunyip Food Belt and Thompsons Road extension.	Council continues to advocate for enhanced access to markets for our local businesses and agricultural sector. Our priorities include the further development of a regional food plan, exploration of integrated water management systems, the early delivery of critical transport infrastructure including Thompsons Road, upgrade of Koo Wee Rup Road and the establishment of a South East Airport. This is achieved through a range of regional and state partnerships and platforms.	Economic Development	Completed

Our economy (cont.)

We want to achieve:	Diverse and resilient business community.		
To achieve this we will:	Support small businesses to remain viable in rural townships.		
Action	Result	Business unit	Completion
Continue to work with local businesses within the shire to improve viability.	Council continues to work with local businesses in the shire to improve viability. During the COVID-19 environment, Council has advocated for the extension of JobKeeper and JobSeeker support packages and implemented a range of initiatives in consultation with our local business community. This includes the launch of a new Cardinia Business portal, the provision of timely and accurate information regarding support and funding for businesses, free online training, support through planning applications and a buy local campaign focused on creating greater awareness of local businesses to enhance their capacity to trade. Council is also delivering the expanded outdoor dining package to enhance trading opportunities in the hospitality and tourism sector.	Economic Development	Completed
To achieve this we will:	Advocate for the delivery of small and large scale projects that enhance and drive economic activity.		
Assist businesses and investors to create jobs by activating employment land, advocating for an airport in the South East region and assist existing businesses to grow.	Council is providing a range of support initiatives to assist businesses to continue to develop and manage the unprecedented effects of the COVID-19 pandemic. Support initiatives included our business concierge service, Cardinia Business portal, rent and rate relief options for commercial tenants in Council properties, faster payments for suppliers and contractors, and rebates for some business fees and charges. The Cardinia Business portal features information	Economic Development	Completed

	and advice on local business support, as well as Council and government assistance packages.		
To achieve this we will:	Work with others to grow economic activity and attract new enterprises.		
Work with South East Melbourne Councils and State and Federal Government departments to attract new enterprises and investment into the region to increase economic activity in Cardinia.	Cardinia Shire Council in collaboration with the Greater South East Melbourne Councils (GSEM) continues to work with our State and Federal Government partners to attract new enterprises and investment to the region to increase economic activity in Cardinia Shire. This includes the establishment of the City Deal project and advocacy plans. These plans have been put on hold slightly while the State and Federal governments deal with COVID-19 recovery.	Economic Development	Completed
To achieve this we will:	Support business and organisations to enhance their skills.		
Council will help facilitate training opportunities for local businesses.	Council continues to facilitate training opportunities for Cardinia Shire businesses through a range of platforms. These include free training and business mentoring through Linked in Learning, webinars, monthly newsletters and targeted training sessions based on direct feedback from local business networks and the Economic Recovery Committee.	Economic Development	Completed

Our economy (cont.)

We want to achieve:	A local economy supporting the improved health and wellbeing of our communities.		
To achieve this we will:	Lead by example as a health promoting workplace.		
Action	Result	Business unit	Completion
Deliver a range of health and wellbeing initiatives across the organisation.	Our health and wellbeing program offers a holistic approach which focuses on physical, mental, social, financial and intellectual wellbeing. Council provides annual wellbeing support to employees via a dedicated Employee Assistance Program and a range of other tailored programs. Our wellbeing calendar enables the organisation to learn about important health initiatives. During the COVID-19 pandemic, Council has increased its wellbeing focus to support employees and people leaders who are working and interacting together virtually or in accordance with DHHS requirements. Furthermore, Council has appointed a Wellbeing Support Officer through the Working For Victoria scheme who will review the processes and practices we have in place in regards to wellbeing, while also contributing to Council's wellbeing calendar and framework.	People and Culture	Completed
To achieve this we will:	Support tourism and local businesses that deliver health and wellbeing initiatives.		
Implement the Casey Cardinia Tourism Strategy and support a tourism board to guide future development of the sector.	Council continues to work with local Cardinia Shire businesses and relevant tourism industry representatives to further develop and implement a local tourism strategy. A dedicated tourism website has been developed and Council continues to work collaboratively with businesses in Cardinia Shire to support the local tourism industry through a variety of strategies and campaigns.	Economic Development	Completed

To achieve this we will:	Encourage the procurement and consumption of local food.		
Tender documentation and consideration includes weighting for local products and services.	Duplicate of action 4.1.6.3 Tender documentation and consideration continue to include weighting for local products and services. Local suppliers benefit from a 5% positive weighting that is applied after all other tender specific criteria has been independently assessed and agreed at a panel meeting.	Finance	Completed

Our governance

We will consult with the community, as appropriate, in an open and accountable way to help in determining the key direction of Council.

We want to achieve:	An engaged community.		
To achieve this we will:	Enhance the community's confidence in Council's community engagement.		
Action	Result	Business unit	Completion
Council will continue to increase its use of online platforms to educate, inform and engage the community.	The expansion of the use of the Creating Cardinia platform continues with pages developed to provide information and connection to Community Asset Committees. The platform also continues to be utilised extensively for internal and external consultations and was instrumental in the recent consultations on the Community Vision, Council Plan, Budget and Financial Plan.	Community Strengthening	Completed
We want to achieve:	Open governance.		
To achieve this we will:	Embrace and demonstrate effective governance and transparency, notwithstanding that on occasions, matters under consideration will be confidential.		
Action	Result	Business unit	Completion
Monitor compliance with statutory reporting requirements.	To meet compliance and timelines requirements are met, regular monitoring is undertaken, to ensure data is collected accurately and within the statutory timelines, and reported directly to the governing bodies.	Governance	Completed

To achieve this we will:	Embrace and demonstrate effective governance and transparency, notwithstanding that on occasions, matters under consideration will be confidential (cont.).		
Maintain and update the register of information to be available to the public.	All relevant registers are maintained as required and are available upon request. To ensure a high level of accountability and transparency, and in accordance with the requirements of Acts, an assortment of registers are available to the community. In addition to this, Council's Freedom of Information process and Public Transparency Policy is in place to enable the community to access information accordingly.	Governance	Completed
To achieve this we will:	Govern and make decisions in the best interests of the Cardinia Shire community.		
Develop code of conduct with new Council within statutory time period.	To ensure Cardinia Shire Councillors operate within the standards expected of elected representatives, a Code of Conduct was adopted by Council in February 2021, meeting the requirements of the <i>Local Government Act 2020</i> .	Governance	Completed
We want to achieve:	Long-term financial sustainability.		
To achieve this we will:	Make financial decisions that achieve the objectives of Council and long-term financial sustainability.		
Action	Result	Business unit	Completion
Develop Council's Strategic Resource Plan and Annual Budget which summarise the resources required for and financial impact of implementing Council Plan objectives, strategies and actions and achieving long-term financial goals.	The <i>Financial Plan 2021-31</i> and <i>Budget 2021-25</i> were adopted by Council in June 2021 after a comprehensive process including three Councillor workshops, four Councillor briefings and community engagement from November 2020 to June 2021. The plan and budget considered community submissions during the Imagine Cardinia process, which included online surveys, <i>Connect</i> surveys, postcards and the inaugural People's Panel.	Finance	Completed

Our governance (cont.)

We want to achieve:	Long-term financial sustainability (cont.).		
To achieve this we will:	Make financial decisions that are fair and ethical and balance costs and benefits between present and future generations.		
Action	Result	Business unit	Completion
Ensure all contracts and procurement guidelines adhere to a full life cycle cost and are not purely driven on any one factor.	The procurement policy requires procurement activities are performed on a best value for money basis by considering all relevant costs and benefits of proposals throughout the procurement cycle. This includes minimising the total cost of ownership over the lifetime of the requirement consistent with acceptable quality, reliability and delivery considerations. Discussions on full life cycle costs are undertaken as part of the procurement plan process for large early-stage contracts. They recommend contract design or scoping of requirements to include consideration of full life cycle costs for the end product. Procurement's tender evaluation procedure includes consideration of whole of life costs in evaluating and scoring tender submissions. Full life cycle cost of infrastructure delivered by capital projects is included in initial project business cases.	Finance	Completed

To achieve this we will:	Manage the municipality's finances and assets in a responsible way.		
Ensure that asset management and financial management are transparent via the budget and planning process and ensure the long-term viability of Council.	The <i>Financial Plan 2021-31</i> (including the 10-year Capital Works Program), <i>Budget 2021-25</i> , and <i>Revenue and Rating Plan 2021-25</i> were adopted by Council in June 2021. This was after comprehensive and collaborative engagement with all business units, Councillors and the community from November 2020 to June 2021 as part of Council's transparent financial and asset management and planning process to achieve long-term viability. These financial strategic documents were influenced by the <i>Community Vision</i> and <i>Council Plan 2021-25</i> community consultation process and are based on sound financial principles, prudent debt management, responsible asset management, and principles of ratepayer equity, value and affordability.	Finance	Completed
To achieve this we will:	Identify and implement programs to achieve Council's debt reduction policy.		
Maintain an effective debt management policy.	The <i>Budget 2021-25</i> and <i>Financial Plan 2021-31</i> , including the debt management strategy, were adopted by Council in June 2021.	Finance	Completed

Our governance (cont.)

We want to achieve:	Long-term financial sustainability (cont.).		
To achieve this we will:	Identify ways to contain Council’s cost base by a focus on innovation and efficiency.		
Action	Result	Business unit	Completion
Develop and maintain 'internal consulting' ability, and work with internal divisions/teams to facilitate the identification and implementation of innovation and efficiency improvement actions.	Officers from the Performance and Improvement team have continued to implement improvements and performance metrics in Customer Support, furthering their skills in these important activities. They have also been instrumental in delivering the new telephony system and the project management of efforts aimed at introducing rates functionality to the MyCardinia portal. Furthermore, Council's Quality Circles program is continuing in either face-to-face or online formats, depending on the participants and their work requirements. It is expected that these activities will add to engagement and improvement in the various teams involved.	Customer and Service Improvement	Completed

We want to achieve:	Appropriate funding and support from all levels of government		
To achieve this we will:	Advocate on behalf of the community to ensure it receives a fair share of funding and support from the Australian and Victorian governments for infrastructure, facilities and services.		
Action	Result	Business unit	Completion
Prepare details of Council's priority projects for both State and Federal Governments. In the lead up to both Federal and State elections and budgets, lobby local members and relevant Ministers for funding for the priority projects to gain a fair share of funding for the local community.	Council continues to advocate for priority projects at both State and Federal Government levels, primarily through the Greater South East Melbourne (GSEM) group of councils and City Deal. An Advocacy Plan has been developed to ensure there is a consistent and targeted approach in the lead up to both Federal and State elections and budgets to ensure Cardinia Shire Council receives a fair share of funding for the local community.	Economic Development	Completed
To achieve this we will:	Work with both interface and regional Councils to strengthen advocacy campaigns to Australian and Victorian governments aimed at increasing awareness and support for joint issues.		
Participate in the advocacy campaigns determined by the Interface Councils CEOs group and the Human Services Directors Group and supported through SOCOM.	Participated in the advocacy campaigns with the Interface Councils' CEOs group and the Human Services Directors Group.	Office of the General Manager - Liveable Communities	Completed

Performance indicators

Aquatic facilities

Service indicator	2017-18	2018-19	2019-20	2020-21	Material variation
Service standard <i>Health inspections of aquatic facilities</i> [Number of authorised officer inspections of Council aquatic facilities/Number of Council aquatic facilities]	2.80	2.40	2.40	1.40	Less inspections were conducted due to COVID-19 caused closures.
Utilisation <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities/Municipal population]	7.06	6.93	4.78	2.46	Cardinia's only indoor facility was closed for over 3 months during the year, and when opened, operated under restrictions capping the number of attendees. Restrictions covered every area of operation – including swimming lessons, lap swimming, health club use, group fitness classes and stadium use.
Service cost <i>Cost of indoor aquatic facilities</i> [Direct cost of indoor aquatic facilities less income received/Number of visits to indoor aquatic facilities]	-\$0.48	-\$0.47	Retired Indicator	Retired Indicator	Indicator was retired in 2020. Refer to replacement indicator below.
Service cost <i>Cost of outdoor aquatic facilities</i> [Direct cost of outdoor aquatic facilities less income received/Number of visits to outdoor aquatic facilities]	\$11.53	\$13.39	Retired Indicator	Retired Indicator	Indicator was retired in 2020. Refer to replacement indicator below.

Service indicator	2017-18	2018-19	2019-20	2020-21	Material variation
Service cost <i>Cost of aquatic facilities</i> [Direct cost of aquatic facilities less income received/Number of visits to aquatic facilities]	New in 2020	New in 2020	\$0.92	\$3.42	Cardinia's only indoor facility was closed for over 3 months during the year, and when opened, operated under restrictions capping the number of attendees. Restrictions covered every area of operation – including swimming lessons, lap swimming, health club use, group fitness classes and stadium use. A variation to the contract was executed, with additional cost to Council for the loss of income.

Animal management

Service indicator	2017-18	2018-19	2019-20	2020-21	Material variation
Timeliness <i>Time taken to action animal management requests</i> [Number of days between receipt and first response for all animal management requests/Number of animal management requests]	2.57	3.28	3.22	3.45	
Service standard <i>Animals reclaimed</i> [Number of animals reclaimed/Number of animals collected] x100	46.30%	43.63%	37.63%	35.97%	
Service standard <i>Animals rehomed</i> [Number of animals rehomed/Number of animals collected] x100	New in 2020	New in 2020	7.42%	11.51%	Adoptions of cats and kittens now occurs from Cranbourne instead of just North Melbourne. COVID-19 has also contributed to an increase in adoptions.

Animal management (cont.)

Service indicator	2017-18	2018-19	2019-20	2020-21	Material variation
Service cost <i>Cost of animal management service</i> [Direct cost of the animal management service/Number of registered animals]	\$36.33	\$31.21	Retired Indicator	Retired Indicator	Indicator was retired in 2020. Refer to replacement indicator below.
Service cost <i>Cost of animal management service</i> [Direct cost of the animal management service/Municipal population]	New in 2020	New in 2020	\$4.07	\$3.38	There was a decrease in demand in some aspects of animal management services (such as wandering animals and impounding animals), as a result of changed resident behaviour due to COVID 19. There was an increase in demand (dog attacks and off leash), but the net result allowed the Compliance Services team to carry an unexpected staff vacancy during the 2020-21 financial year.
Health and safety <i>Animal management prosecutions</i> [Number of successful animal management prosecutions]	26.00	14.00	Retired Indicator	Retired Indicator	Indicator was retired in 2020. Refer to replacement indicator below.
Health and safety <i>Animal management prosecutions</i> [Number of successful animal management prosecutions/ Number of animal management prosecutions]	New in 2020	New in 2020	100%	100%	

Food safety

Service indicator	2017-18	2018-19	2019-20	2020-21	Material variation
Timeliness <i>Time taken to action food complaints</i> [Number of days between receipt and first response for all food complaints/Number of food complaints]	1.60	1.75	1.37	1.37	
Service standard <i>Food safety assessments</i> [Number of registered Class 1 food premises and Class 2 food premises that received an annual food safety assessment in accordance with the <i>Food Act 1984</i> /Number of registered Class 1 food premises and Class 2 food premises that require an annual food safety assessment in accordance with the <i>Food Act 1984</i>] x100	100%	100%	100%	100%	
Service cost <i>Cost of food safety service</i> [Direct cost of the food safety service/Number of food premises registered of notified in accordance with the <i>Food Act 1984</i>]	\$315.62	\$311.80	\$366.46	\$368.74	
Health and safety <i>Critical and major non-compliance outcome notifications</i> [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up/Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100	100%	100%	100%	100%	

Governance

Service indicator	2017-18	2018-19	2019-20	2020-21	Material variation
<p>Transparency <i>Council decisions made at meetings closed to the public</i> [Number of Council resolutions made at ordinary or special meetings of Council, or at meetings of a special committee consisting only of Councillors, closed to the public/Number of Council resolutions made at ordinary or special meetings of Council or at meetings of a special committee consisting only of Councillors]</p>	1.37%	0.47%	4.55%	2.92%	Due to COVID-19 restrictions, there were Council meetings held this year without the public being in attendance. Council's on-going commitment to transparency in decision making has kept the number of decisions required to be made in closed meetings to a minimum.
<p>Consultation and engagement <i>Satisfaction with community consultation and engagement</i> [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]</p>	55	55	52	54	
<p>Attendance <i>Councillor attendance at Council meetings</i> [The sum of the number of Councillors who attended each ordinary and special Council meeting/(Number of ordinary and special Council meetings)x(Number of Councillors elected at the last Council general election)] x100</p>	92.40%	76.11%	84.92%	82.22%	The position of Councillor for Westernport Ward was vacant for a number of months, following the passing of a much-respected Councillor in April 2021. A by-election has been set for July 2021. Therefore these results reflect only eight Councillors being available for an extended period instead of the original nine elected Councillors.
<p>Service cost <i>Cost of governance</i> [Direct cost of governance service/Number of Councillors elected at the last Council general meeting]</p>	\$41,687.00	\$47,774.00	\$46,356.22	\$46,079.89	

Governance (cont.)

Service indicator	2017-18	2018-19	2019-20	2020-21	Material variation
Satisfaction <i>Satisfaction with Council decisions</i> [Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community]	53	54	51	55	

Libraries

Service indicator	2017-18	2018-19	2019-20	2020-21	Material variation
Utilisation <i>Physical library collection usage</i> [Number of physical library collection item loans/number of physical library collection items]	7.20	7.47	5.51	4.35	July - December loans have been affected by COVID-19 restrictions. Libraries were closed to public until end of November 2020, limiting access to collections. There were also further lockdowns in Quarter 3 and 4. Home deliveries enabled some lending to continue.
Resource standard <i>Recently purchased library collection</i> [Number of library collection items purchased in the last five years/Number of library collection items] x100	71.95%	72.39%	72.62%	72.24%	
Participation <i>Active library borrowers in municipality</i> [Number of active library borrowers in the last three years/The sum of the municipal population for the last three years] x100	11.34%	10.39%	10.14%	8.67%	COVID-19 affected active borrowers significantly. Libraries started to reopen in limited capacity from 9 November 2020. There were also further lockdowns in Quarter 3 and 4.

Libraries (cont.)

Service indicator	2017-18	2018-19	2019-20	2020-21	Material variation
Service cost <i>Cost of library service</i> [Direct cost of library service/Number of visit]	\$3.78	\$5.17	Retired Indicator	Retired Indicator	Indicator was retired in 2020. Refer to replacement indicator below.
Service cost <i>Cost of library service per population</i> [Direct cost of library service/ Municipal population]	New in 2020	New in 2020	\$16.07	\$15.12	

Maternal and child health (MCH)

Service indicator	2017-18	2018-19	2019-20	2020-21	Material variation
Service standard <i>Infant enrolments in the MCH service</i> [Number of infants enrolled in the MCH service (from birth notifications received)/Number of birth notifications received] x100	98.09%	100.68%	101.68%	101.06%	
Service cost <i>Cost of MCH service</i> [Direct cost of MCH service/Hours worked by MCH nurses]	\$67.45	\$67.33	\$69.78	\$70.97	
Participation <i>Participation in the MCH service</i> [Number of children who attend the MCH service at least once (in the year)/Number of children enrolled in the MCH service] x100	76.14%	76.70%	76.80%	68.73%	In response to pandemic arrangements the MCH Service was prioritised for children in the younger age groups which saw a reduction in attendance of 2 year and 3.5 year olds.

Maternal and child health (MCH) (cont.)

Service indicator	2017–18	2018 - 19	2019-20	2020-21	Material variation
Participation <i>Participation in the MCH service by Aboriginal children</i> [Number of Aboriginal children who attend the MCH service at least once (in the year)/Number of Aboriginal children enrolled in the MCH service] x100	69.38%	79.71%	84.98%	73.26%	In response to pandemic arrangements the MCH Service was prioritised for children in the younger age groups which saw a reduction in attendance of 2 year and 3.5 year olds. This includes the cohort of aboriginal children. Also due to the Pandemic, the MCH service has been unable to follow up families and go to the home without an appointment (which we did in the past in an attempt to 'cold call' without an appointment to try and engage the hard-to-reach families).
Satisfaction <i>Participation in first MCH visit</i> [Number of first MCH home visits/Number of birth notifications received] x100	99.01%	99.03%	Retired Indicator	Retired Indicator	Indicator was retired in 2020. Refer to replacement indicator below.
Satisfaction <i>Participation in four-week Key Age and Stage visit</i> [Number four-week Key Age and Stage visits/Number of birth notifications received] x100	New in 2020	New in 2020	98.44%	97.27%	

Roads

Service indicator	2017-18	2018-19	2019-20	2020-21	Material variation
Satisfaction of use <i>Sealed local road requests</i> [Number of sealed local road requests/Kilometres of sealed local roads]	80.58	70.21	93.32	78.86	The COVID-19 pandemic has reduced the amount of road use resulting in a decrease in the requests.
Condition <i>Sealed local roads maintained to condition standards</i> [Number of kilometres of sealed local roads below the renewal intervention level set by Council/Kilometres of sealed local roads] x100	96.52%	97.06%	97.82%	98.67%	
Service cost <i>Cost of sealed local road reconstruction</i> [Direct cost of sealed local road reconstruction/Square metres of sealed local roads reconstructed]	\$38.83	\$42.00	\$40.71	\$41.17	
Service cost <i>Cost of sealed local road resealing</i> [Direct cost of sealed local road resealing/Square metres of sealed local roads resealed]	\$14.47	\$10.26	\$9.33	\$8.07	The proportion of roads sealed with Spray Seal material is greater than roads sealed with Asphalt material resulting in an overall decrease in the rate.
Satisfaction <i>Satisfaction with sealed local roads</i> [Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]	55	58	52	56	

Statutory planning

Service indicator	2017-18	2018-19	2019-20	2020-21	Material variation
<p>Timeliness <i>Time taken to decide planning applications</i> [The median number of days between receipt of the planning application and a decision on the application]</p>	88	104	89	100	<p>The impact of COVID-19, an unexpected increase in the number of applications received, the implementation of new systems and staff movement combined to contribute to an increase in the time taken to decide applications. New applications increased by 15.4%, from 891 applications in 2019-20 to 1028 applications in 2020-21. While planners experienced some additional burden from working from home, the change to work practices particularly impacted administrative staff. These staff experienced difficulty in processing incoming correspondence and finalising documentation, both of which typically added to the overall processing time which is reflected in this metric. This is especially evident in respect of the processing times of VicSmart applications. The time taken to decide an application is also dependent on a number of external factors, such as the ability of applicants to provide further information (which was difficult during lockdown periods), the difficulties in conducting pre-application meetings with applicants and the timeliness of referral authorities in responding to applications.</p>

Statutory planning (cont.)

Service indicator	2017-18	2018-19	2019-20	2020-21	Material variation
Service standard <i>Planning applications decided within required time frames</i> [(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100	82.19%	78.85%	82.76%	69.18%	The impact of COVID-19, an unexpected increase in the number of applications received and staff movement combined to contribute to a decrease in the number of applications decided within required timeframes. The service standard timeframes also do not take into account a number of factors, such as the complexity of an application, the importance of negotiating outcomes (which can add time but may result in improved outcomes) and the other external factors affecting overall timeliness.
Service cost <i>Cost of statutory planning service</i> [Direct cost of statutory planning service/Number of planning applications received]	\$1673.38	\$1715.34	\$1863.74	\$1506.82	The movement and departure of staff resulted in a reduction to the cost of the statutory planning service. In particular, some staff positions were difficult to backfill due to reasons such as the relative short-term nature of the vacant positions, specialised nature of roles, limited interest in the roles, a lot of other job opportunities in the sector and challenges finding an experienced candidate. For example, one position remained vacant for the majority of the year.

Statutory planning (cont.)

Service indicator	2017-18	2018-19	2019-20	2020-21	Material variation
<p>Decision making <i>Council planning decisions upheld at VCAT</i> [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</p>	33.33%	100%	0%	40%	<p>The trends for this indicator vary significantly, but the total number of decisions in any given year is a very small sample size (single figures). The circumstances of each instance, and the VCAT decision are highly fact-specific and variable.</p> <p>In 2019-20, VCAT was not required to make any decisions during this year, as all filed review applications were resolved by consent, or withdrawn prior to determination.</p>

Waste collection

Service indicator	2017-18	2018-19	2019-20	2020-21	Material variation
Satisfaction <i>Kerbside bin collection requests</i> [Number of kerbside garbage and recycling bin collection requests/Number of kerbside bin collection households] x100	192.68	207.94	224.88	247.53	Noticeable increase in number of requests in the last 12 months due to people being at home and having time to engage with council about waste services.
Service standard <i>Kerbside collection bins missed</i> [Number of kerbside garbage and recycling collection bins missed/Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000	9.18	9.31	9.54	10.32	
Service cost <i>Cost of kerbside garbage bin collection service</i> [Direct cost of the kerbside garbage bin collection service/Number of kerbside garbage collection bins]	\$112.54	\$127.37	\$127.55	\$122.08	
Service cost <i>Cost of kerbside recyclables collection service</i> [Direct cost of the kerbside recyclables bin collection service/Number of kerbside recyclables collection bins]	\$34.48	\$42.29	\$70.15	\$81.23	Includes collection and processing costs of kerbside recyclables. Costs of processing recyclables has increased over 2020-21 due to market pressures and lack of competition. Seeking outcome of a state-wide processing solution to fix these issues.

Waste collection (cont.)

Service indicator	2017-18	2018-19	2019-20	2020-21	Material variation
Waste diversion <i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins/Weight of garbage, recyclables and green organics collected from kerbside bins] x100	47.62%	42.14%	43.55%	48.67%	2019 and 2020 were impacted by recycling industry shutdowns which resulted in more material going to landfill. They recovered in 2020-21 and hence an increase in waste diverted from landfill. Also, an exceptional growth year for green waste resulted in higher tonnages of green waste diverted to recovery lifting the overall percentage of diversion.

Performance statement



Description of municipality

Cardinia Shire is one of the fastest growing local government areas in Victoria with an average of three families moving into the area every day. As of 2021, Cardinia Shire's estimated population is 126,184 and is expected to increase by approximately 53,491 over the next 10 years.

Located 55 kilometres south-east of Melbourne's central business district, Cardinia Shire is one of 10 'interface councils' around the perimeter of metropolitan Melbourne, where urban and rural areas meet. The Victorian Government has nominated the Casey-Cardinia Region as one of five regions around the fringe of metropolitan Melbourne where new housing and population growth is to be concentrated. The main areas of growth in Cardinia Shire are Beaconsfield, Officer and Pakenham. Outside this growth area, Cardinia Shire's large rural population resides in 27 townships.

Cardinia Shire covers an area of 1,280km² and has a rich diversity of both natural and cultural sites, from the waters of Western Port Bay to the foothills of the Dandenong Ranges, comprising places of local and state significance. These heritage places reflect the different periods and people who have shaped the shire's landscape, from Aboriginal Australians, the first people to use the rugged landscape, to the logging and gold mining of the foothills, the draining of the former Koo Wee Rup Swamp, and pastoral settlement. The landscape is again under a period of change as new development and new people move into the area every week.

Impact of COVID-19

Council continued to support the community throughout 2020-21 in what was a challenging and uncertain year as a result of the COVID-19 pandemic.

Supporting the community through the initial phases of the pandemic was an exceptional challenge; we had to act quickly to ensure we were able to continue to deliver essential services and provide a range of extra supports.

Council implemented a 4-phase COVID-19 Relief and Recovery Package to support community, local businesses, relief providers and local agencies, sporting clubs as well as the local arts sector.

As part of our initial response phase, we identified that the key impacts and challenges of COVID-19 included mental health and wellbeing, family violence, economic recovery and public safety.

Council quickly rolled out dedicated supports and actions including:

- COVID-19 Online Help Hub
- the Community Activation and Social Isolation (CASI) initiative, providing access to social, emotional and practical support
- a Buy Local campaign to support local businesses
- financial support for local community groups, organisations and clubs
- rate relief, including hardship provisions, payment plans and extension of interest-free period on unpaid rates
- waiving of tenancy and hire fees for Council facilities
- directories to help our community get in touch with support services
- a dedicated multicultural support officer

Council also awarded more than \$80,000 in grants to local community groups and organisations to provide vital support during the pandemic. Grants were provided for:

- **Relief Provider Support Grants** were provided to not-for-profit organisations and locally based groups to meet the emergency relief needs of residents, including food relief, financial support, employment advice, family violence support, homelessness advice, home schooling support, mental health support, substance abuse support, social isolation and community connection.
- **Community Connections Grants** were provided to community groups, services and not-for-profit organisations to deliver projects, programs or services to increase social connection and reduce social isolation, promote healthy relationships and improve social, physical and mental health.
- **COVID-19 community arts grants** supported creative connection across the shire.

We also created a survey to better understand local community needs during the pandemic so we could continue to support residents and businesses.

A COVID-19 Community Recovery Committee was appointed to work together to address mental health and social isolation issues as well as employment and financial insecurity as a result of the pandemic. A series of free community recovery events were planned to help build community connections.

Sustainable capacity indicators

	Indicator	2018	2019	2020	2021	Material variation
Population	<i>Expenses per head of municipal population</i> [Total expenses/ Municipal population]	\$1,037.72	\$1,113.36	\$1,174.00	\$1,166.37	
	<i>Infrastructure per head of municipal population</i> [Value of infrastructure/ Municipal population]	\$7,933.85	\$8,614.11	\$8,927.64	\$9,153.18	
	<i>Population density per length of road</i> [Municipal population/kilometres of local roads]	66.05	68.10	70.63	72.48	
Own-source revenue	<i>Own-source revenue per head of municipal population</i> [Own-source revenue/Municipal population]	\$959.62	\$996.32	\$973.28	\$950.86	Decrease in 2020-21 was due to the increase in population being at a greater rate than the increase in own source revenue, which was impacted by reductions in investment interest income and user fees.
Recurrent grants	<i>Recurrent grants per head of municipal population</i> [Recurrent grants/Municipal population]	\$163.54	\$165.49	\$146.51	\$155.65	

	Indicator	2018	2019	2020	2021	Material variation
Disadvantage	<i>Relative socio-economic disadvantage</i> [Index of relative socio-economic disadvantage by decile]	8.00	8.00	8.00	8.00	
Workforce turnover	<i>Percentage of staff turnover</i> [Number of permanent staff resignations and terminations/Average number of permanent staff for the financial year] x100	13.25%	10.01%	12.75%	13.38%	

Definitions

- “adjusted underlying revenue” means total income other than—
 - a. non-recurrent grants used to fund capital expenditure; and
 - b. non-monetary asset contributions; and
 - c. contributions to fund capital expenditure from sources other than those referred to in paragraphs (a) and (b).
- “infrastructure” means non-current property, plant and equipment excluding land.
- “local road” means a sealed or unsealed road for which the council is the responsible road authority under the *Road Management Act 2004*.
- “municipal population” means the resident population based on data published by the Australian Bureau of Statistics on its website.
- “own-source revenue” means adjusted underlying revenue other than revenue that is not under the control of council (including government grants).
- “relative socio-economic disadvantage”, in relation to a municipality, means the relative socio-economic disadvantage, expressed as a decile of 1 to 10 for the relevant financial year, of the area in which the municipality is located according to the Index of Relative Socio-Economic Disadvantage (Catalogue Number 2033.0.55.001) of SEIFA.
- “SEIFA” means the Socio-Economic Indexes for Areas published from time-to-time by the Australian Bureau of Statistics on its website.

Service performance indicators

Service	Indicator	2018	2019	2020	2021	Material variation
Aquatic facilities	Utilisation <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities/Municipal population]	7.06	6.93	4.78	2.46	Cardinia's only indoor facility was closed for over 3 months during the year, and when opened, operated under restrictions capping the number of attendees. Restrictions covered every area of operation - including swimming lessons, lap swimming, health club use, group fitness classes and stadium use.
Animal management	Health and safety <i>Animal management prosecutions</i> [Number of successful animal management prosecutions]	26	14	Retired Indicator	Retired Indicator	Indicator was retired in 2020. Refer to replacement indicator below.
Animal management	Health and safety <i>Animal management prosecutions</i> [Number of successful animal management prosecutions/Total number of animal management prosecutions] x100	New in 2020	New in 2020	100%	100%	

Service	Indicator	2018	2019	2020	2021	Material variation
Food safety	Health and safety <i>Critical and major non-compliance outcome notifications</i> [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 a food premises] x100	100%	100%	100%	100%	
Governance	Satisfaction <i>Satisfaction with Council decisions</i> [Community satisfaction rating out of 100 with the performance of Council in making decisions in the interest of the community]	53	54	51	55	
Libraries	Participation <i>Active library borrowers in the municipality</i> [The sum of the number of active library borrowers in the last 3 financial years/The sum of the municipal population in the last 3 financial years] x100	11.34%	10.39%	10.14%	8.67%	COVID-19 affected active borrowers significantly. Libraries started to reopen in limited capacity from 9 November 2020. There were also further lockdowns in Quarter 3 and 4.

Service	Indicator	2018	2019	2020	2021	Material variation
Maternal and Child Health (MCH)	Participation <i>Participation in the MCH service</i> [Number of children who attend the MCH service at least once (in a year)/Number of children enrolled in the MCH service] x100	76.14%	76.70%	76.80%	68.73%	In response to pandemic arrangements the MCH Service was prioritised for children in the younger age groups which saw a reduction in attendance of 2 year and 3.5 year olds.
Maternal and Child Health (MCH)	Participation <i>Participation in the MCH service by Aboriginal children</i> [Number of Aboriginal children who attend the MCH service at least once (in a year)/Number of Aboriginal children enrolled in the MCH service] x100	69.38%	79.71%	84.98%	73.26%	In response to pandemic arrangements the MCH Service was prioritised for children in the younger age groups which saw a reduction in attendance of 2 year and 3.5 year olds. This includes the cohort of aboriginal children. Also due to the Pandemic, the MCH service has been unable to follow up families and go to the home without an appointment (which we did in the past in an attempt to 'cold call' without an appointment to try and engage the hard-to-reach families).
Roads	Satisfaction <i>Satisfaction with sealed local roads</i> [Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]	55	58	52	56	

Service	Indicator	2018	2019	2020	2021	Material variation
Statutory planning	Decision making <i>Council planning decisions upheld at VCAT</i> [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	33.33%	100%	0%	40%	<p>The trends for this indicator vary significantly, but the total number of decisions in any given year is a very small sample size (single figures). The circumstances of each instance, and the VCAT decision are highly fact-specific and variable.</p> <p>In 2019-20, VCAT was not required to make any decisions during this year, as all filed review applications were resolved by consent, or withdrawn prior to determination.</p>
Waste collection	Waste diversion <i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins/Weight of garbage, recyclables and green organics collected from kerbside bins] x100	47.62%	42.14%	43.55%	48.67%	<p>2019 and 2020 were impacted by recycling industry shutdowns which resulted in more material going to landfill. They recovered in 2020-21 and hence an increase in waste diverted from landfill. Also, an exceptional growth year for green waste resulted in higher tonnages of green waste diverted to recovery lifting the overall percentage of diversion.</p>

Definitions

- “Aboriginal child” means a child who is an Aboriginal person.
- “Aboriginal person” has the same meaning as in the *Aboriginal Heritage Act 2006*.
- “active library borrower” means a member of a library who has borrowed a book from the library.
- “annual report” means an annual report prepared by a council under sections 131, 132 and 133 of the *Local Government Act 1989*.
- “class 1 food premises” means food premises, within the meaning of the *Food Act 1984*, that have been declared as class 1 food premises under section 19C of that Act.
- “class 2 food premises” means food premises, within the meaning of the *Food Act 1984*, that have been declared as class 2 food premises under section 19C of that Act.
- “critical non-compliance outcome notification” means a notification received by council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to council by an authorised officer under that Act, of a deficiency that poses an immediate serious threat to public health.
- “food premises” has the same meaning as in the *Food Act 1984*.
- “local road” means a sealed or unsealed road for which the council is the responsible road authority under the *Road Management Act 2004*.
- “major non-compliance outcome notification” means a notification received by a council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to council by an authorised officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken.
- “MCH” means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age.
- “municipal population” means the resident population based on data published by the Australian Bureau of Statistics on its website.

Financial performance indicators

Indicator	Result				Forecasts				Material variation
	2018	2019	2020	2021	2022	2023	2024	2025	
Efficiency									
Expenditure level <i>Expenses per property assessment</i> [Total expenses/Number of property assessments]	\$2,457.96	\$2,625.62	\$2,800.87	\$2,793.73	\$2,701.41	\$2,675.85	\$2,676.60	\$2,695.73	Decrease from 2020-21 actual to 2021-22 forecast is due to a decrease in expenses, mainly in materials & services and net loss on disposal of property, infrastructure, plant & equipment, partly offset by increases in employee benefits and depreciation. Trend in forecast years indicates total expenses are growing at a faster rate than total assessments.
Revenue level <i>Average residential rate per residential property assessment</i> [Residential rate revenue/Number of residential property assessments]	\$1,835.05	\$1,785.02	Retired indicator	Retired indicator	Retired indicator	Retired indicator	Retired indicator	Retired indicator	Indicator was retired in 2020. Refer to replacement indicator below.
Revenue level <i>Average rate per property assessment</i> [General rates and Municipal charges /Number of property assessments]	New in 2020	New in 2020	\$1,710.92	\$1,734.05	\$1,747.05	\$1,768.94	\$1,795.18	\$1,825.87	Trend in forecast years indicates future rates revenue is in line with the forecast rate cap.

Indicator	Result				Forecasts				Material variation
	2018	2019	2020	2021	2022	2023	2024	2025	
Liquidity									
Working capital <i>Current assets compared to current liabilities</i> [Current assets/Current liabilities] x100	350.97%	247.49%	215.85%	189.21%	215.42%	220.39%	210.78%	239.46%	Decrease in 2020-21 is due to a reduction in current assets, particularly conditional grants that were included in cash but were unspent and non-current assets held for sale, and a significant increase in current liabilities, mainly trade payables, capital grants received in advance and developer levies raised in advance. The forecast trend indicates relatively stable current assets over the four year period, whilst current liabilities are trending lower mainly due to reducing unearned income, resulting in higher indicators over the period.
Unrestricted cash <i>Unrestricted cash compared to current liabilities</i> [Unrestricted cash/Current liabilities] x100	-8.79%	-50.41%	-23.22%	-86.00%	19.79%	-0.01%	-6.37%	-4.03%	Increase in 2020-21 is due to an increase in negative Unrestricted Cash caused mainly by a significantly lower cash and cash equivalent amount, as short term investments were transferred to longer term investments during the year, together with a decrease in conditional grants unspent. This combined with an increase in Current Liabilities, primarily trade payables and unearned income, to increase the negative indicator result. Trend over the forecast period is deteriorating due to unrestricted

Indicator	Result				Forecasts				Material variation
	2018	2019	2020	2021	2022	2023	2024	2025	
									cash moving from positive to negative over the period mainly due to an increase in Statutory Reserves, with Current Liabilities also decreasing.
Obligations									
Loans and borrowings <i>Loans and borrowings compared to rates</i> [Interest bearing loans and borrowings/Rate revenue] x100	49.51%	40.88%	33.95%	28.15%	37.68%	33.63%	29.70%	25.90%	Decrease in 2020-21 is due to a decrease in Interest Bearing Loans & Borrowings balance from the repayment of loans as due and nil drawdown of any new loans, combined with an increase in Total Rate Revenue through adoption of the approved rate cap increase and growth. In the forecast period, a new loan is forecast to be drawn down in the first year. Thereafter, the balance of Loans and Borrowings decreases as Total Rates Revenue increases.
Loans and borrowings <i>Loans and borrowings repayments compared to rates</i> [Interest and principal repayments on interest bearing loans and borrowings/Rate revenue] x100	10.13%	7.82%	6.71%	14.03%	12.05%	11.21%	10.78%	10.35%	From 2020-21 the loan facility has been grossed up instead of netting them off. Over the forecast period, repayments of loans and borrowings decreases as the total loans balances decrease and Total Rate Revenue increases due to rates increases and growth.

Indicator	Result				Forecasts				Material variation
	2018	2019	2020	2021	2022	2023	2024	2025	
Indebtedness <i>Non-current liabilities compared to own-source revenue</i> [Non-current liabilities/Own-source revenue] x100	49.21%	32.56%	39.44%	31.11%	50.57%	46.80%	42.52%	38.36%	Decrease in 2020-21 is due to a decrease in Non Current Liabilities while Own Source Revenue has remained stable across the two years. Council is proposing to borrow new loans for 2021/22 to fund capital works. Decreasing trend in forecast period is due to Non Current Liabilities decreasing and Own Sources Revenue increasing over the four years.
Asset renewal <i>Asset renewal compared to depreciation</i> [Asset renewal expense/Asset depreciation] x100	47.58%	40.95%	Retired indicator	Retired indicator	Retired indicator	Retired indicator	Retired indicator	Retired indicator	Indicator was retired in 2020. Refer to replacement indicator below
Asset renewal and upgrade <i>Asset renewal and upgrade compared to depreciation</i> [Asset renewal and asset upgrade expense/Asset depreciation] x100	New in 2020	New in 2020	79.55%	106.09%	158.58%	161.46%	169.72%	144.98%	Increase in 2020-21 is due to an increase in Renewal and Upgrade capital works expenditure at a greater rate than the increase in Depreciation expense. This is expected to continue to 2023-24, after which a downward trend is forecast due to Renewal and Upgrade expenditure stabilising while Depreciation expense continues to increase.

Indicator	Result				Forecasts				Material variation
	2018	2019	2020	2021	2022	2023	2024	2025	
Operating position									
Adjusted underlying result <i>Adjusted underlying surplus (or deficit)</i> [Adjusted underlying surplus (deficit)/Adjusted underlying revenue] x100	7.94%	4.76%	-2.54%	-0.80%	-0.19%	0.40%	1.02%	1.21%	<p>Decrease in 2020-21 is due to the Adjusted Underlying Income increasing more than Total Expenses. Total expenditure increased due to increases in materials & services expenditure and net loss on sale of assets. The increase in Adjusted Underlying Income was adversely impacted by the decrease in Other Income, mainly in cost recovery and interest income due to COVID-19.</p> <p>The improvement in the first year of the forecast period is due to a higher Adjusted Underlying Surplus driven by forecast increases in rates and charges and proportionately greater forecast reductions mainly in materials and services expenditure. The trend over the remainder of the forecast period is favourable due to increased surpluses.</p>
Stability									
Rates concentration <i>Rates compared to adjusted underlying revenue</i> [Rate revenue/Adjusted underlying revenue] x100	72.85%	72.59%	74.69%	74.61%	78.54%	79.46%	79.79%	80.11%	Trend in forecast years indicates higher reliance on rate revenue as the major source of income.

Indicator	Result				Forecasts				Material variation
	2018	2019	2020	2021	2022	2023	2024	2025	
Rates effort <i>Rates compared to property values</i> [Rate revenue/Capital improved value of rateable properties in the municipality] x100	0.43%	0.35%	0.35%	0.36%	0.35%	0.34%	0.34%	0.34%	Trend in forecast years remains relatively stable.

Definitions

- “adjusted underlying revenue” means total income other than:
 - a. non-recurrent grants used to fund capital expenditure; and
 - b. non-monetary asset contributions; and
 - c. contributions to fund capital expenditure from sources other than those referred to in paragraphs (a) and (b).
- “adjusted underlying surplus (or deficit)” means adjusted underlying revenue less total expenditure.
- “asset renewal expense” means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability.
- “current assets” has the same meaning as in the Australian Accounting Standard (AAS).
- “current liabilities” has the same meaning as in the AAS.
- “non-current assets” means all assets other than current assets.
- “non-current liabilities” means all liabilities other than current liabilities.
- “non-recurrent grant” means a grant obtained on the condition that it be expended in a specified manner and is not expected to be received again during the period covered by a council's financial plan.
- “own-source revenue” means adjusted underlying revenue other than revenue that is not under the control of council (including government grants).
- “municipal population” means the resident population based on data published by the Australian Bureau of Statistics on its website.
- “rate revenue” means revenue from general rates, municipal charges, service rates and service charges.
- “recurrent grant” means a grant other than a non-recurrent grant.
- “residential rates” means revenue from general rates, municipal charges, service rates and service charges levied on residential properties.
- “restricted cash” means cash and cash equivalents, within the meaning of the AAS, that are not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year.
- “unrestricted cash” means all cash and cash equivalents other than restricted cash.

Other information

For the year ended 30 June 2021.

Basis of preparation

Council is required to prepare and include a performance statement within its annual report. The performance statement includes the results of the prescribed sustainable capacity, services performance and financial performance indicators and measures, together with a description of the municipal district and an explanation of material variations in the results. This statement has been prepared to meet the requirements of the *Local Government Act 1989* and *Local Government (Planning and Reporting) Regulations 2014*.

Where applicable, the results in the performance statement have been prepared on accounting bases consistent with those reported in the Financial Statements. The other results are based on information drawn from Council's information systems or from third parties.

The performance statement presents the actual results for the current year and for the prescribed financial performance indicators and measures, the results forecast by Council's financial plan. The *Local Government (Planning and Reporting) Regulations 2014* requires explanation of any material variations in the results contained in the performance statement. Council has adopted materiality thresholds relevant to each indicator and measure and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature.

The forecast figures included in the performance statement are those adopted by Council in its financial plan on 21 June 2021. The financial plan includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the Annual Financial Report. The financial plan can be obtained by contacting Council on 1300 787 624 or mail@cardinia.vic.gov.au

Certification of the performance statement

In my opinion, the accompanying performance statement has been prepared in accordance with the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014*.



Scott Moore
Chief Finance Officer
Dated: 20 September 2021

In our opinion, the accompanying performance statement of the Cardinia Shire Council for the year ended 30 June 2021 presents fairly the results of Council's performance in accordance with the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014*.

The performance statement contains the relevant performance indicators, measures and results in relation to service performance, financial performance and sustainable capacity.

At the date of signing, we are not aware of any circumstances that would render any particulars in the performance statement to be misleading or inaccurate.

We have been authorised by the Council and the *Local Government (Planning and Reporting) Regulations 2014* to certify this performance statement in its final form.



Jack Kowarzik
Councillor
Dated: 20 September 2021



Brett Owen
Councillor
Dated: 20 September 2021



Carol Jeffs
Chief Executive Officer
Dated: 20 September 2021



Independent Auditor's Report

To the Councillors of Cardinia Shire Council

Opinion	<p>I have audited the accompanying performance statement of Cardinia Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"> • description of municipality for the year ended 30 June 2021 • sustainable capacity indicators for the year ended 30 June 2021 • service performance indicators for the year ended 30 June 2021 • financial performance indicators for the year ended 30 June 2021 • other information and • the certification of the performance statement. <p>In my opinion, the performance statement presents fairly, in all material respects, the performance of the council for the year ended 30 June 2021 in accordance with the performance reporting requirements of Part 6 of the <i>Local Government Act 1989</i>.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. I and my staff are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria and have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Councillors' responsibilities for the performance statement	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 1989</i> and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of the statement of performance that is free from material misstatement, whether due to fraud or error.</p>
Auditor's responsibilities for the audit of the performance statement	<p>As required by the <i>Audit Act 1994</i>, my responsibility is to express an opinion on the performance statement based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the performance statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Standards on Assurance Engagements will always detect a material misstatement when it exists.</p>

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance statement.

As part of an audit in accordance with the Australian Standards on Assurance Engagements, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the performance statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control
- evaluate the overall presentation, structure and content of the performance statement, including the disclosures, and whether performance statement represents the underlying events and results in a manner that achieves fair presentation.

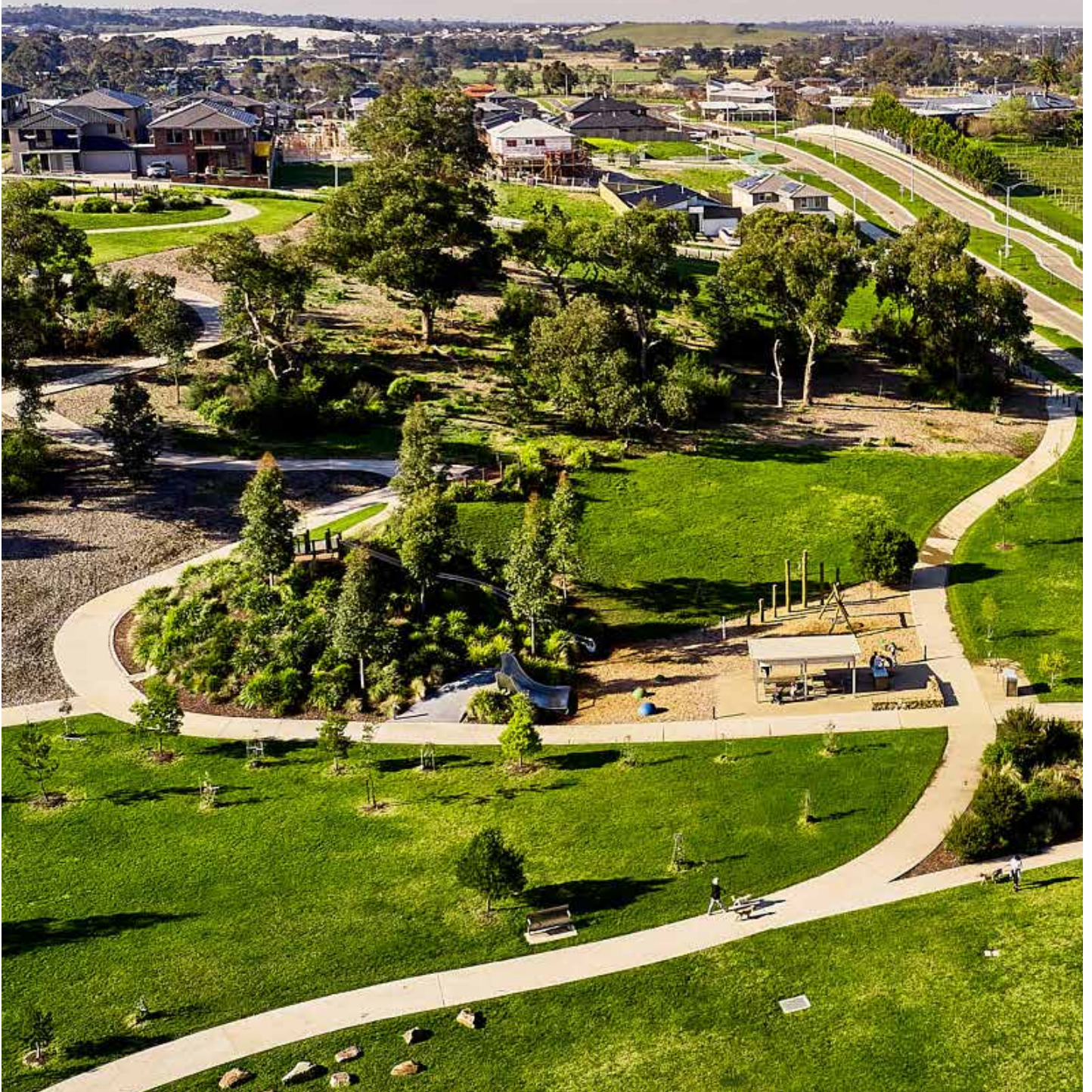
I communicate with the Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

MELBOURNE
23 September 2021



Sanchu Chummar
as delegate for the Auditor-General of Victoria

Financial statements



CARDINIA SHIRE COUNCIL
Financial Report
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CARDINIA SHIRE COUNCIL
2020/21 Financial Report

Certification of the Financial Statements

In my opinion, the accompanying financial statements have been prepared in accordance with the *Local Government Act 1989*, the *Local Government (Planning and Reporting) Regulations 2014*, the Australian Accounting Standards and other mandatory professional reporting requirements.



Scott Moore
Chief Finance Officer

Date : 20 September 2021
20 Siding Avenue, Officer

In our opinion the accompanying financial statements present fairly the financial transactions of Cardinia Shire Council for the year ended 30 June 2021 and the financial position of the Council as at that date.

As at the date of signing, we are not aware of any circumstances that would render any particulars in the financial statements to be misleading or inaccurate.

We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2014* to certify the financial statements in their final form.



Jack Kowarzik
Councillor

Date : 20 September 2021
20 Siding Avenue, Officer



Brett Owen
Councillor

Date : 20 September 2021
20 Siding Avenue, Officer



Carol Jeffs
Chief Executive Officer

Date : 20 September 2021
20 Siding Avenue, Officer



Victorian Auditor-General's Office

Independent Auditor's Report

To the Councillors of Cardinia Shire Council

Opinion	<p>I have audited the financial report of Cardinia Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"> • balance sheet as at 30 June 2021 • comprehensive income statement for the year then ended • statement of changes in equity for the year then ended • statement of cash flows for the year then ended • statement of capital works for the year then ended • notes to the financial statements, including significant accounting policies • certification of the financial statements. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2021 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 6 of the <i>Local Government Act 1989</i> and applicable Australian Accounting Standards.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Councillors's responsibilities for the financial report	<p>The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Local Government Act 1989</i>, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

Auditor’s responsibilities for the audit of the financial report


As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council’s internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Councillors
- conclude on the appropriateness of the Councillors’ use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council’s ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor’s report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor’s report. However, future events or conditions may cause the council to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

MELBOURNE
23 September 2021



Sanchu Chummar

as delegate for the Auditor-General of Victoria

CARDINIA SHIRE COUNCIL
2020/21 Financial Report

Comprehensive Income Statement
For the Year Ended 30 June 2021

	Note	2021 \$'000	2020 \$'000
Income			
Rates and charges	3.1	100,309	95,907
Statutory fees and fines	3.2	4,283	4,064
User fees	3.3	2,333	2,506
Grants - operating	3.4 (a)	20,949	16,579
Grants - capital	3.4 (b)	16,029	20,225
Contributions - monetary	3.5	20,062	18,346
Contributions - non-monetary	3.5	36,329	40,133
Net gain on asset revaluation	3.7	-	782
Share of net profits of associates	6.3	114	35
Other income	3.8	3,444	5,868
Total income		203,852	204,445
Expenses			
Employee costs	4.1 (a)	41,625	41,013
Materials and services	4.2	61,712	60,971
Depreciation	4.3	26,299	24,680
Amortisation - intangible assets	4.4	135	205
Amortisation - right of use assets	4.5	486	71
Bad and doubtful debts	4.6	204	333
Borrowing costs	4.7	1,756	2,135
Finance costs - leases	4.8	145	23
Net loss on disposal of property, infrastructure, plant and equipment	3.6	1,740	898
Other expenses	4.9	1,422	1,345
Total expenses		135,524	131,674
Surplus for the year		68,328	72,771
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation increment	9.1 (a)	181,276	37,257
Total comprehensive result		249,604	110,028

The above comprehensive income statement should be read in conjunction with the accompanying notes.

CARDINIA SHIRE COUNCIL
2020/21 Financial Report

Balance Sheet
As at 30 June 2021

	Note	2021 \$'000	2020 \$'000
Assets			
Current assets			
Cash and cash equivalents	5.1 (a)	33,572	91,748
Trade and other receivables	5.1 (c)	23,638	23,951
Other financial assets	5.1 (b)	73,000	12,000
Inventories	5.2 (a)	8	11
Non-current assets classified as held for sale	6.1	500	3,019
Other assets	5.2 (b)	4,871	2,875
Total current assets		135,589	133,604
Non-current assets			
Trade and other receivables	5.1 (c)	15,785	12,658
Investments in associates	6.3	1,480	1,366
Property, infrastructure, plant and equipment	6.2	2,029,347	1,782,661
Right-of-use assets	5.8	5,422	1,967
Intangible assets	5.2 (c)	297	377
Total non-current assets		2,052,331	1,799,029
Total assets		2,187,920	1,932,633
Liabilities			
Current liabilities			
Trade and other payables	5.3 (a)	24,438	20,941
Trust funds and deposits	5.3 (b)	10,164	11,175
Provisions	5.5	8,765	8,376
Interest-bearing liabilities	5.4	11,350	12,317
Lease liabilities	5.8	520	154
Unearned Income	5.3 (c)	16,422	8,933
Total current liabilities		71,659	61,896
Non-current liabilities			
Trade and other payables	5.3 (a)	11,457	19,812
Provisions	5.5	1,045	1,179
Interest-bearing liabilities	5.4	16,889	20,242
Lease liabilities	5.8	4,981	1,824
Total non-current liabilities		34,372	43,057
Total liabilities		106,031	104,953
Net assets		2,081,889	1,827,680
Equity			
Accumulated surplus		1,157,224	1,086,072
Reserves	9.1	924,665	741,608
Total Equity		2,081,889	1,827,680

The above balance sheet should be read in conjunction with the accompanying notes.

CARDINIA SHIRE COUNCIL
2020/21 Financial Report

Statement of Changes in Equity
For the Year Ended 30 June 2021

2021	Note	Accumulated		Revaluation	Other
		Total	Surplus	Reserve	Reserves
		\$'000	\$'000	\$'000	\$'000
Balance at beginning of the financial year		1,827,680	1,086,072	672,382	69,226
Other adjustments to opening balances	9.1 (c)	4,605	4,605	-	-
Surplus for the year		68,328	68,328	-	-
Net asset revaluation increment	9.1 (a)	181,276	-	181,276	-
Transfers to other reserves	9.1 (b)	-	(21,513)	-	21,513
Transfers from other reserves	9.1 (b)	-	19,732	-	(19,732)
Balance at end of the financial year		2,081,889	1,157,224	853,658	71,007

2020		Accumulated		Revaluation	Other
		Total	Surplus	Reserve	Reserves
		\$'000	\$'000	\$'000	\$'000
Balance at beginning of the financial year		1,714,801	1,018,960	635,125	60,716
Other adjustments to opening balances	9.1 (c)	2,851	2,851	-	-
Surplus for the year		72,771	72,771	-	-
Net asset revaluation increment	9.1 (a)	37,257	-	37,257	-
Transfers to other reserves	9.1 (b)	-	(17,230)	-	17,230
Transfers from other reserves	9.1 (b)	-	8,720	-	(8,720)
Balance at end of the financial year		1,827,680	1,086,072	672,382	69,226

The above statement of changes in equity should be read in conjunction with the accompanying notes.

CARDINIA SHIRE COUNCIL
2020/21 Financial Report

Statement of Cash Flows
For the Year Ended 30 June 2021

	Note	2021 Inflows/ (Outflows) \$'000	2020 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates and charges		100,183	92,057
Statutory fees and fines		4,677	4,427
User fees		2,445	2,635
Grants - operating		20,355	18,347
Grants - capital		20,928	20,974
Contributions - monetary		18,951	8,471
Interest received		471	1,605
Trust funds and deposits taken		26,806	25,057
Other receipts		1,590	4,676
Net GST refund/(payment)		10,883	10,852
Employee costs		(41,552)	(39,591)
Materials and services		(77,177)	(60,000)
Short-term, low value and variable lease payments		(233)	(304)
Trust funds and deposits repaid		(27,918)	(26,162)
Net cash provided by operating activities	9.2	60,409	63,044
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(51,770)	(64,186)
Proceeds from sale of property, infrastructure, plant and equipment		824	360
Net Proceeds from sale of/(payments to) investments		(61,000)	50,000
Net cash used in investing activities		(111,946)	(13,826)
Cash flows from financing activities			
Finance costs		(1,756)	(1,831)
Proceeds from borrowings		8,000	8,925
Repayment of borrowings		(12,317)	(13,530)
Interest paid - lease liability		(145)	(23)
Repayment of lease liabilities		(421)	(304)
Net cash used in financing activities		(6,639)	(6,763)
Net increase (decrease) in cash and cash equivalents		(58,176)	42,455
Cash and cash equivalents at the beginning of the financial year		91,748	49,293
Cash and cash equivalents at the end of the financial year	5.1 (a)	33,572	91,748
Financing arrangements	5.6		
Restrictions on cash assets	5.1		

The above statement of cash flows should be read in conjunction with the accompanying notes.

CARDINIA SHIRE COUNCIL
2020/21 Financial Report

Statement of Capital Works
For the Year Ended 30 June 2021

	Note	2021 \$'000	2020 \$'000
Property			
Land		5,739	22,121
Total land		5,739	22,121
Buildings			
Buildings		11,352	21,810
Heritage buildings		10	-
Building improvements		80	388
Leasehold improvements		-	26
Total buildings		11,442	22,224
Total property	6.2 (a)	17,181	44,345
Plant and equipment			
Plant, machinery and equipment	6.2 (b)	2,308	1,253
Fixtures, fittings and furniture	6.2 (b)	181	168
Computers and telecommunications	6.2 (b)	51	16
Intangible assets	5.2 (c)	55	124
Total plant and equipment		2,595	1,561
Infrastructure			
Roads		20,707	9,488
Bridges		224	908
Footpaths and cycleways		1,108	1,685
Drainage		1,055	3,095
Recreational, leisure and community facilities		8,851	7,533
Off street car parks		258	1,002
Other infrastructure		8	1,127
Total infrastructure	6.2 (c)	32,211	24,838
Total capital works expenditure		51,987	70,744
Represented by:			
New asset expenditure		23,075	40,110
Asset renewal expenditure		10,199	17,250
Asset expansion expenditure		1,011	11,001
Asset upgrade expenditure		17,702	2,383
Total capital works expenditure		51,987	70,744

The above statement of capital works should be read in conjunction with the accompanying notes.

OVERVIEW**Introduction**

The Cardinia Shire Council was established by an Order of the Governor in Council on 15 December 1994 and is a body corporate. The Council's main office is located at 20 Siding Avenue, Officer.

Statement of compliance

These financial statements are a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works and Notes accompanying these financial statements. The general purpose financial report complies with the Australian Accounting Standards (AAS), other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1989*, and the *Local Government (Planning and Reporting) Regulations 2014*.

Significant accounting policies**(a) Basis of accounting**

The accrual basis of accounting has been used in the preparation of these financial statements, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

Judgements, estimates and assumptions are required to be made about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated judgements are based on professional judgement derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AAS's that have significant effects on the financial statements and estimates relate to:

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of employee provisions (refer to Note 5.5)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of *AASB 15 Revenue from Contracts with Customers* or *AASB 1058 Income of Not-for-Profit Entities* (refer to Note 3)
- the determination, in accordance with *AASB 16 Leases*, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to Note 5.8)
- whether or not *AASB 1059 Service Concession Arrangements: Grantors* is applicable (refer to Note 8.2)
- other areas requiring judgements

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation, and disclosure has been made of any material changes to comparatives.

(b) Rounding

Unless otherwise stated, amounts in the financial report have been rounded to the nearest thousand dollars. Figures in the financial statement may not equate due to rounding.

(c) Impact of Covid-19

A state of emergency was declared in Victoria on 16 March 2020 due to the global pandemic COVID-19 virus, known as coronavirus. A state of disaster was subsequently declared on 2 August 2020. While the impacts of the pandemic have abated somewhat through the 2020-21 year, Council has noted the following significant impacts on its financial operations:

- Additional revenue of \$2.7 million from the Working for Victoria scheme by the Victorian Government to fund additional jobs.
- Reduction in rates revenue of \$52k due to rates rebates and \$630k due to extension of interest free period on unpaid rates.
- Reduction in user fees revenue of \$462k due to loss of event revenue and \$121k reduction in statutory fees due to waiver of registration fees. In addition, other revenue reduced by \$91k due to the waiver of rental and tenancy fees.
- COVID-19 pandemic restrictions forced the closure of service provider operated council leisure facilities during the year. These closures resulted in the service provider incurring loss of income, resulting in a \$1.1 million minimum guaranteed payment by Council under the requirements of the service contract.
- Additional expenditure relating to employee benefits of \$502k due to additional positions and COVID-19 leave.
- Additional expenditure due to Community grants of \$178k paid during the financial year.
- Additional expenditure due to COVID cleaning of \$253k paid during the financial year.

Note 1 Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2014* requires explanation of any material variances. Council has adopted a materiality threshold of the lower of 10% percent or \$500K where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

The budget figures detailed below are those adopted by Council on 15 June 2020. The Budget was based on assumptions that were relevant at the time of adoption of the Budget. Council sets guidelines and parameters for income and expense targets in this budget in order to meet Council's planning and financial performance targets for both the short and long term. The budget did not reflect any changes to equity resulting from asset revaluations, as their impacts were not considered predictable.

These notes are prepared to meet the requirements of the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014*.

1.1 Income and expenditure

	Budget 2021 \$'000	Actual 2021 \$'000	Variance 2021 \$'000	Variance 2021 %	Ref
Income					
Rates and charges	100,041	100,309	268	0%	
Statutory fees and fines	4,504	4,283	(221)	(5%)	
User fees	2,653	2,333	(320)	(12%)	1
Grants - operating	14,593	20,949	6,356	44%	2
Grants - capital	33,745	16,029	(17,716)	(52%)	3
Contributions - monetary	342	520	178	52%	4
Capital contributions - monetary	3	288	285	9500%	5
Development levies - monetary	16,063	19,254	3,191	20%	6
Contributions - non-monetary	45,000	36,329	(8,671)	(19%)	7
Share of net profit of associates	-	114	114	100%	8
Other income	2,964	3,444	480	16%	9
Total income	219,908	203,852	(16,056)	(7%)	
Expenses					
Employee costs	41,921	41,625	296	1%	
Materials and services	54,461	61,712	(7,251)	(13%)	10
Depreciation	26,746	26,299	447	2%	
Amortisation - intangible assets	255	135	120	47%	11
Amortisation - right of use assets	37	486	(449)	(1214%)	12
Bad and doubtful debts	201	204	(3)	(1%)	
Borrowing costs	1,740	1,756	(16)	(1%)	
Net loss on disposal of property, infrastructure, plant and equipment	-	1,740	(1,740)	(100%)	13
Finance costs - leases	5	145	(140)	(2800%)	14
Other expenses	2,477	1,422	1,055	43%	15
Total expenses	127,843	135,524	(7,681)	(6%)	
Surplus for the year	92,065	68,328	(23,737)	(26%)	
Less: Capital income and other abnormals	(94,812)	(71,900)	22,912	(24%)	
Add: Recurrent capital grants	2,161	2,493	332	15%	
Adjusted underlying result	(585)	(1,079)	(494)	84%	

1.1 Income and expenditure (Cont'd)
(i) Explanation of material variations

1	User fees	Rent and lease income was budgeted under user fees but the actuals are in the other income category in line with the better practice guidelines.
2	Grants - operating	Grants received in excess of budget in relation to the Victoria Grants Commission (VGC) general purpose grant, Enhanced Maternal & Child Health, and Community Recovery Fund. Unbudgeted grants have also been recognised, mainly for Working for Victoria and the Bunyip State Park bushfire in March 2019. The amount of operating grant income recognised has been reduced due to grants received in advance (refer to Note 5.3 (c)).
3	Grants - capital	Grant income is less than budget primarily due to the timing of the receipt of budgeted grants, including Sealing the Hills, Toomuc Reserve north and south pavilion upgrades, Rix Road and Timbertop integrated children's facilities, Officer District Park, and Officer intersection projects. These have been partly offset by unbudgeted capital grants recognised mainly for Princes Highway shared pathway and Comely Banks Recreation Reserve sports fields and car park projects. The amount of capital grant income recognised has been reduced due to grants received in advance (refer to Note 5.3 (c)).
4	Contributions - monetary	Monetary contributions exceed budget mainly due to an increase in native vegetation developer contributions.
5	Capital contributions - monetary	Capital monetary contributions exceed budget mainly due to unbudgeted contributions received for public toilet and unsealed roads projects.
6	Development levies - monetary	Public Open Space and Community Infrastructure levies exceed budget, but have been partly offset by Developer levies received under budget.
7	Contributions - non-monetary	Non-monetary contributions are under budget due to lower developer contributions. This includes developer contributions of roads, footpaths, drains, bridges, land and land under roads.
8	Share of net profit of associates	Share of surplus and distribution received from Casey Cardinia Library Corporation, which was unbudgeted (refer to Note 6.3).
9	Other income	Other income exceeds budget primarily due to rent and lease income received being budgeted in User Fees, as explained in note 1 above, and due to greater cost recovery income. These have been partly offset by reduced interest earned on investments due to lower interest rates.
10	Materials and services	Materials and services are over budget due to funded capital works, including community capital works and priority works, being expensed after not meeting the financial criteria to be recognised as assets. Contracts are under budget mainly in waste, parks & gardens as a result of COVID-19 impact. Other significant areas under budget include recreation reserve committee grants, COVID-19 grants, rates debt collection costs, organisational training and street lighting.
11	Amortisation - intangible assets	Lower amortisation expense in 2020-21 is due to disposal of intangible assets during 2019-20.
12	Amortisation - right of use assets	Higher amortisation expense in 2020-21 is due to both 2019-20 and 2020-21 additions of right of use assets in the waste and parks & gardens areas.
13	Net loss on disposal of property, infrastructure, plant and equipment	This item exceeds budget mainly due to the disposal of old infrastructure assets, such as roads, buildings, bridges, drains and footpaths, resulting from capital works undertaken during the year.
14	Finance costs - leases	This expense was budgeted in borrowing costs. As a requirement of the change in accounting standards it is disclosed separately.
15	Other expenses	The favourable variance is mainly due to expenses such as garbage program, internal audit and lease agreement been postponed due to COVID.

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1.2 Capital works

	Budget 2021 \$'000	Actual 2021 \$'000	Variance 2021 \$'000	Variance 2021 %	Ref
Property					
Land	14,383	5,739	8,644	60%	1
Total land	14,383	5,739	8,644	60%	
Buildings	32,870	11,352	21,518	65%	
Heritage buildings	-	10	(10)	-	
Building improvements	-	80	(80)	(100%)	
Total buildings	32,870	11,442	21,428	65%	2
Total property	47,253	17,181	30,072	64%	
Plant and equipment					
Plant, machinery and equipment	222	2,308	(2,086)	(940%)	3
Fixtures, fittings and furniture	35	181	(146)	(417%)	4
Computers and telecommunications	500	51	449	90%	5
Intangible assets	-	55	(55)	(100%)	6
Total plant and equipment	757	2,595	(1,838)	(243%)	
Infrastructure					
Roads	28,055	20,707	7,348	26%	7
Bridges	463	224	239	52%	8
Footpaths and cycleways	1,432	1,108	324	23%	9
Drainage	450	1,055	(605)	(134%)	10
Recreational, leisure and community facilities	4,444	8,851	(4,407)	(99%)	11
Parks, open space and streetscapes	1,085	-	1,085	100%	12
Off street car parks	849	258	591	70%	13
Other infrastructure	1,135	8	1,127	99%	14
Total infrastructure	37,913	32,211	5,702	15%	
Total capital works expenditure	85,923	51,987	33,936	39%	
Represented by:					
New asset expenditure	37,540	23,075	14,465	39%	15
Asset renewal expenditure	13,614	10,199	3,415	25%	16
Asset expansion expenditure	29,963	1,011	28,952	97%	17
Asset upgrade expenditure	4,806	17,702	(12,896)	(268%)	18
Total capital works expenditure	85,923	51,987	33,936	39%	

Budget amount includes capital budget for the year and any carried forward capital works that were deferred to 2020-21.

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Notes to the Financial Report
For the Year Ended 30 June 2021

1.2 Capital works (Cont'd)

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Land	Expenditure worth \$6.6m for McMullen road was phased in 2020-21 as a part of payment over three financial years, this was recognised as asset cost in 2019-20 as a part of settlement process, hence the favourable balance in current financial year.
2	Buildings	Council completed various significant projects such as Comely Banks Recreation reserve, Emerald Netball pavilion, universal facility upgrades at Beaconsfield and Officer, Koo Wee Rup netball pavilion upgrades. Council had to transfer expenditure worth \$4.4m to operating as the assets are not controlled by council. In addition, expenditure worth \$2.07m was transferred to operating expenditure as it didn't meet the asset capitalisation threshold. Council is expected to carryover \$15.45m worth of funds to 2021-22 to complete various building projects, which are underway such as Toomuc Reserve south and north oval, new Youth facility, Cora Lynn, Integrated Children's facility at Timbertop and Rix Rd.
3	Plant, machinery and equipment	Delivery for heavy fleet was delayed in 2019/20, resulting in carryover of budget, which was not captured at budget stage resulting in unfavourable variance. Funds allowed to carryover at end of financial year to allow to meet the purchasing obligations for the heavy fleet in 2020/21.
4	Fixtures, fittings and furniture	Part of the funds budgeted as a part of Furniture renewal program were realised as savings as the projects didn't proceed and some expenses were recognised as an operating expense.
5	Computers and telecommunications	Major item budgeted in this category did not meet the capitalisation criteria, thus resulting in being expensed to Comprehensive Income Statement for 2020-21.
6	Intangible assets	Software purchases were budgeted in computer and telecommunications.
7	Roads	Council delivered various road projects, with some of the project such as Kenilworth Avenue resulting in some savings. Some of the expenditure for road resealing, resheeting and renewals didn't meet the capitalisation threshold. Expenditure worth \$1.0m resulted in being transferred to operating expense. Works continue on sealing program and intersection upgrades, funds worth \$6.05m are expected to carryover to 2021-22 to deliver the ongoing commitments for these projects.
8	Bridges	Actual expenditure includes Tonimbuk Road and other bridge upgrades as per the Asset management plan. Remaining funds to be carryover to 2021-22.
9	Footpaths and cycleways	Item budgeted in this category did not meet the capitalisation criteria, thus resulting in being expensed to Comprehensive Income Statement.
10	Drainage	Actual expenditure includes works as part of Kenilworth Avenue worth \$0.42m was budgeted as Roads. Expenditure worth \$0.1m for Comely Banks Rec reserve was budgeted under buildings.
11	Recreational, leisure and community facilities	Expenditure for Comely Banks Reserve sports fields ahead of the budget phasing, this resulted in the funds utilising the budget allocation in 2021-22. Project will have a negative carryover of expenditure in 2020-21 to reflect the usage of funds from future year. In addition works budgeted as Parks, open space and streetscapes have been capitalised as Recreational assets.
12	Parks, open space and streetscapes	Capital works budgeted as Parks, open space and streetscapes were capitalised as Recreational, leisure and community facilities.
13	Off street car parks	Worrell Reserve car park delayed, to be delivered in 2021-22 resulting in carryover of funds from current year.
14	Other infrastructure	Cochrane Park station platform works recognised as expenditure in Recreational asset class in line with expenditure type.
15	New asset expenditure	Land purchase payment for McMullen road recognised as expenditure in 2019-20, expenditure delay for new Integrated children facilities at Timbertop and Rix Road further added to the favourable variance. This was subsidised by works for Comely Road sports field brought ahead of schedule.
16	Asset renewal expenditure	Part of the building renewal program for works at Cora Lynn, Beaconsfield reserve, Pakenham Tennis Club and Cockatoo cottages will be carryover to 2021-22. Expenditure for road renewal and building renewals, which did not meet the capitalisation threshold was charged as expenditure to Comprehensive Income Statement.
17	Asset expansion expenditure	Building upgrade works for Toomuc North and South will be carryover to 2021-22.
18	Asset upgrade expenditure	Some of the major projects such as Toomuc reserve, works at Koo Wee Rup pavilion budget will be carried over. Expenditure for road sealing program, off street car park, intersections upgrade will be carried over to 2021-22 as well.

Note 2 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

2 (a) Chief Executive Officer

This group is responsible for leading the organisation and includes Cardinia's corporate management expenses including salaries, corporate memberships and corporate legal and consultancy fees. Income and expenditure related to the Bunyip Bushfires were captured within this group to accurately account for the additional out of budget expenses of this emergency event.

Infrastructure and Environment

The Infrastructure and Environment Group is dedicated to making Cardinia Shire a sustainable, safe and enjoyable place to live both now and in the future. The group is responsible for the management and construction of new infrastructure and the maintenance of existing assets, engineering services, waste and development services areas. It focuses on the shire's heritage, natural environment, energy and climate change, sustainable waste services, and development. The Operations Service Team within the Group ensures a continued management and maintenance focus on the shire's extensive roads, drainage, trees and parks and gardens assets.

Liveable Communities

The Liveable Communities Group comprises the four business units of Planning & Design, Community & Family Services, Active & Connected Communities and Future Communities. The group seeks to create sustainable and liveable communities for current and future residents of the shire. It works proactively and collaboratively with the community, external agencies and stakeholders to be key change agents, whilst empowering the community and balancing competing objectives of all stakeholders to achieve a common goal.

Governance, Facilities and Economy

The Governance, Economy and Facilities Group contains the functions of Governance, Arts, Economy & Advocacy, Buildings & Facilities, Regulatory Services & Emergency Management and Risk & Safety. The group is focussed on delivering strong governance throughout our organisation, delivering prosperous economies, sustainable job growth and a vibrant arts culture. It focuses on building community resilience, ensuring a safe environment for our staff and our community and the creation of high quality liveable spaces and places for the community of Cardinia Shire.

Customer, People & Performance

The Customer, People and Performance Group aspires to support effective and innovative service outcomes to the Cardinia community through several internal operational support and service functions. People and Culture supports the culture, learning and development of the organisation and people resources. Customer and Service Improvement is the face of interaction with the community, and focus on improving, enhancing and reporting service delivery. Finance supports the long term financial sustainability of Council through the development of financial and rating plans, ensures adherence to procurement policies and legislative financial reporting requirements, and is responsible for the administration of Council Rates. Information Services provides the technology and knowledge management tools to meet the functional, security and legislated requirements to deliver these services, whilst Communications focuses on effectively informing, celebrating and promoting the work of Council so that our community is able to access the information it needs.

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2 (b) Summary of revenues, expenses, assets and capital expenses by program

	Income	Expenses	Surplus/ (Deficit)	Grants included in income	Total assets
2021	\$'000	\$'000	\$'000	\$'000	\$'000
Chief Executive Officer	-	519	(519)	-	-
Infrastructure & Environment	38,562	68,674	(30,112)	19,661	805,674
Liveable Communities	29,320	22,593	6,727	3,819	56,558
Governance, Facilities and Economy	4,369	25,721	(21,352)	963	1,222,702
Customer, People & Performance	131,601	18,017	113,584	12,535	102,986
	203,852	135,524	68,328	36,978	2,187,920

	Income	Expenses	Surplus/ (Deficit)	Grants included in income	Total assets
2020	\$'000	\$'000	\$'000	\$'000	\$'000
Chief Executive Officer	2,545	3,575	(1,030)	2,544	-
Infrastructure & Environment	67,828	84,968	(17,140)	23,452	1,002,278
Liveable Communities	4,958	22,235	(17,277)	1,624	50,561
Office of the CEO	128,867	10,552	118,315	9,120	879,794
Customer, People & Performance	247	10,344	(10,097)	64	-
	204,445	131,674	72,771	36,804	1,932,633

There was a change in the organisational structure effective 28 June 2021. Some of the major changes are as listed below:

- Office of the CEO Group is renamed Governance, Facilities & Economy Group.
- Finance business unit, including the rates function, was moved from Governance, Facilities and Economy (previously Office of the CEO) to the Customer, People & Performance Group.
- Building & Facilities business unit was moved from Infrastructure & Environment to Governance, Facilities & Economy Group.

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Note 3 Funding for the delivery of our services	2021	2020
3.1 Rates and charges	\$'000	\$'000

Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The CIV of a property is the market value as determined by the Municipal Valuer as at 1 January 2020.

The valuation base used to calculate general rates for 2020/21 was \$27,480 million (2019/20 was \$26,430 million). The 2020/21 rate in the CIV dollar was 00.002812 (2019/20 was 0.002777).

General rates	82,761	79,743
Waste management charge	16,085	15,040
Supplementary rates and rate adjustments	1,358	613
Interest on rates and charges	24	433
Cultural and recreational	81	78
Total rates and charges	100,309	95,907

The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2020, and the valuation was first applied in the rating year commencing 1 July 2020.

Annual rates and charges are recognised as revenues when Council issues annual rates notices. Supplementary rates are recognised when a valuation and reassessment is completed and a supplementary rates notice issued.

3.2 Statutory fees and fines

Infringements and costs	311	435
Statutory registration fees	1,144	1,204
Court recoveries	54	55
Town planning fees	1,186	895
Land information certificates	182	145
Permits	1,406	1,330
Total statutory fees and fines	4,283	4,064

Statutory fees and fines (including parking fees and fines) are recognised as revenue when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs.

3.3 User fees

Leisure centre and recreation	975	1,001
Child care/children's programs	248	561
Parking	38	29
Registration and other permits	770	639
Building services	256	221
Other fees and charges	46	55
Total user fees	2,333	2,506
User fees by timing of revenue recognition		
User fees recognised at a point in time	2,333	2,506
Total user fees	2,333	2,506

User fees are recognised as revenue at a point in time.

3.4 Funding from other levels of government

Grants were received in respect of the following:

Summary of grants

Commonwealth funded grants	23,430	18,783
State funded grants	13,548	18,021
Total grants received	36,978	36,804

	2021 \$'000	2020 \$'000
3.4 Funding from other levels of government (Cont'd)		
(a) Operating Grants		
Recurrent - Commonwealth Government		
Financial Assistance Grants	11,665	11,017
Community health	37	38
Recurrent - State Government		
School crossing supervisors	447	432
Maternal and child health	1,884	1,181
Recreation	80	54
Community safety	192	-
Best start	131	69
Community health	187	71
Disability	12	61
Emergency management	173	60
Environment and heritage	396	749
Family and children	304	195
Local infrastructure	85	-
Total recurrent operating grants	15,593	13,927
Non-recurrent - Commonwealth Government		
Local infrastructure	741	-
Non-recurrent - State Government		
Local infrastructure	1,839	2,652
Community Health	11	-
Environment & Heritage	65	-
Working for Victoria	2,700	-
Total non-recurrent operating grants	5,356	2,652
Total operating grants	20,949	16,579
(b) Capital Grants		
Recurrent - Commonwealth Government		
Financial Assistance Grant	802	814
Roads to recovery	1,691	1,691
Total recurrent capital grants	2,493	2,505
Non-recurrent - Commonwealth Government		
Local infrastructure	7,491	2,983
Recreation	1,003	2,240
Non-recurrent - State Government		
Local infrastructure	3,392	10,202
Recreation	1,650	2,295
Total non-recurrent capital grants	13,536	17,720
Total capital grants	16,029	20,225
Total operating and capital grants	36,978	36,804
(c) Unspent grants received on condition that they be spent in a specific manner		
Operating		
Balance at start of year	5,752	2,114
Received during the financial year and remained unspent at balance date	1,285	5,752
Received in prior years and spent during the financial year	(5,703)	(2,114)
Balance at year end	1,334	5,752
Capital		
Balance at start of year	12,064	7,524
Received during the financial year and remained unspent at balance date	2,198	12,064
Received in prior years and spent during the financial year	(4,704)	(7,524)
Balance at year end	9,558	12,064
Total Unspent grants at year end	10,892	17,816

Grant income is recognised at the point in time when the council satisfies its performance obligations as specified in the underlying agreement.

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	2021 \$'000	2020 \$'000
3.5 Contributions		
Monetary	20,062	18,346
Non-monetary	36,329	40,133
Total contributions	<u>56,391</u>	<u>58,479</u>

Contributions of non-monetary assets were received in relation to the following asset classes.

Land	9,705	7,596
Buildings	595	3,376
Roads	11,313	9,551
Other infrastructure	16,542	18,404
Other	10	8
Total non-monetary contributions	<u>38,165</u>	<u>38,935</u>

Monetary and non-monetary contributions are recognised as revenue when Council obtains control over the contributed asset.

3.6 Net loss on disposal of property, infrastructure, plant and equipment

(a) Assets held for sale

Proceeds from sale of assets held for sale	525	-
Written down value of assets held for sale	(509)	-
Total net profit on disposal of assets held for sale	<u>16</u>	<u>-</u>

(b) Property, infrastructure and plant and equipment

Proceeds of sale	299	360
Written down value of assets disposed	(2,055)	(1,258)
Total net loss on disposal of property, infrastructure, plant and equipment	<u>(1,756)</u>	<u>(898)</u>

Total net loss on disposal of assets held for sale and property, infrastructure, plant and equipment

(1,740) (898)

The profit or loss on sale of an asset is determined when control of the asset has passed to the buyer.

3.7 Net gain on asset revaluation

Off street car parks	-	782
Total net gain on asset revaluation	<u>-</u>	<u>782</u>

Net gain on asset revaluation recognised in profit and loss to reverse prior year losses, in line with AASB 116.

3.8 Other income

Interest	471	1,387
Cost recoveries	1,890	3,507
Other rent	475	529
Net assets impairment reversal	30	55
Other	578	390
Total other income	<u>3,444</u>	<u>5,868</u>

Interest is recognised as it is earned.

Other income is measured at the fair value of the consideration received or receivable and is recognised when Council gains control over the right to receive the income.

Note 4 The cost of delivering services

4.1 (a) Employee costs

Wages and salaries	37,029	36,604
WorkCover	681	716
Superannuation	3,540	3,273
Fringe benefits tax	354	380
Other	21	40
Total employee costs	<u>41,625</u>	<u>41,013</u>

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Notes to the Financial Report
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	2021 \$'000	2020 \$'000
4.1 (b) Superannuation		
Council made contributions to the following funds:		
Defined benefit fund		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	135	146
	<u>135</u>	<u>146</u>
Employer contributions payable at reporting date.	-	-
Accumulation funds		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	3,405	3,127
	<u>3,405</u>	<u>3,127</u>
Employer contributions payable at reporting date.	-	165
Refer to note 9.3 for further information relating to Council's superannuation obligations.		
4.2 Materials and services		
Contract payments		
- Waste and garbage contracts	14,614	13,811
- Parks and gardens contracts	4,256	4,750
- Library contract	2,227	2,165
- Other contracts	7,215	6,426
Building maintenance	243	216
General maintenance	5,345	4,083
Utilities	2,462	2,681
Office administration	130	122
Information technology	2,011	1,941
Insurance	980	942
Consultants	1,524	1,361
Materials and services	18,414	18,612
Contractors & temp staff	988	2,307
Volunteer services	265	910
Legal	975	642
Cost recoveries	63	2
Total materials and services	<u>61,712</u>	<u>60,971</u>
4.3 Depreciation		
Property	6,187	5,863
Plant and equipment	1,955	1,811
Infrastructure	18,157	17,006
Total depreciation	<u>26,299</u>	<u>24,680</u>
4.4 Amortisation - Intangible assets		
Software	135	205
Total Amortisation - Intangible assets	<u>135</u>	<u>205</u>
4.5 Amortisation - Right of use assets		
Property	486	71
Total Amortisation - Right of use assets	<u>486</u>	<u>71</u>

Refer to note 5.2 (c), 5.8 and 6.2 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.

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Notes to the Financial Report
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	2021	2020
	\$'000	\$'000
4.6 Bad and doubtful debts		
Local law debtors	103	192
Other debtors	101	141
Total bad and doubtful debts	<u>204</u>	<u>333</u>

Movement in provisions for doubtful debts

Balance at the beginning of the year	(272)	(138)
New provisions recognised during the year	(106)	(163)
Amounts already provided for and written off as uncollectible	84	2
Amounts provided for but recovered during the year	83	27
Balance at end of year	<u>(211)</u>	<u>(272)</u>

Provision for doubtful debt is recognised based on an expected credit loss model. This model considers both historic and forward looking information in determining the level of impairment.

4.7 Borrowing costs

Interest - Borrowings	1,548	1,933
Bank charges	208	202
Total borrowing costs	<u>1,756</u>	<u>2,135</u>

Borrowing costs are recognised as an expense in the period in which they are incurred, except where they are capitalised as part of a qualifying asset constructed by Council.

4.8 Finance Costs - Leases

Interest - Lease Liabilities	145	23
Total finance costs	<u>145</u>	<u>23</u>

4.9 Other expenses

Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	73	72
Auditors' remuneration - Internal	26	119
Councillors' allowances	296	318
Other	1,027	836
Total other expenses	<u>1,422</u>	<u>1,345</u>

Note 5 Our financial position

5.1 Financial assets

(a) Cash and cash equivalents

Cash on hand	1	1
Cash at bank	20,071	15,247
Term deposits - Council	-	43,500
Term deposits - Developer contribution plans	13,500	33,000
Total cash and cash equivalents	<u>33,572</u>	<u>91,748</u>

(b) Other financial assets

Term deposits - Council	49,500	2,000
Term deposits - Developer contribution plans	23,500	10,000
Total other financial assets	<u>73,000</u>	<u>12,000</u>
Total financial assets *	<u>106,572</u>	<u>103,748</u>

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5.1 Financial assets (Cont'd)	2021 \$'000	2020 \$'000
Council's cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:		
- Trust funds and deposits (Note 5.3 (b))	10,164	11,175
- Developer contribution levy (Note 9.1 (b))	50,812	52,105
Total restricted funds *	<u>60,976</u>	<u>63,280</u>
Total unrestricted cash and cash equivalents	<u>(27,404)</u>	<u>28,468</u>

Intended allocations

Although not externally restricted the following amounts have been allocated for specific future purposes by Council:

- Cash held to fund carried forward capital works	23,334	25,025
- Unspent grants (Note 3.4 (c))	10,892	17,816
- Other allocations not subject to external restrictions	918	964
Total funds subject to intended allocations *	<u>35,144</u>	<u>43,805</u>

* Total financial assets of \$107 million is sufficient to cover the restricted funds of \$61 million and the intended allocations of \$35 million. Some funds are held in term deposits greater than 3 months as it is highly unlikely that settlement of all restricted funds and intended allocations will be required within the next twelve months.

Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of 3 months or less, net of outstanding bank overdrafts.

Other financial assets are valued at fair value, at balance date. Term deposits are measured at original cost. Any unrealised gains and losses on holdings at balance date are recognised as either a revenue or expense.

(c) Trade and other receivables

Current

Statutory receivables

Rates debtors	14,410	14,284
Infringement debtors	171	140
Net GST receivable	1,834	1,739
Provision for doubtful debts - infringements	(72)	(20)
Developer contribution plan debtors	3,946	5,106

Non statutory receivables

Other debtors	3,488	2,954
Provision for doubtful debts - other debtors	(139)	(252)

Total current trade and other receivables

<u>23,638</u>	<u>23,951</u>
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Non-current

Statutory receivables

Special rate scheme	4,012	4,771
Developer contribution plan debtors	11,665	7,796

Non statutory receivables

Bonds	108	91
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Total non-current trade and other receivables

<u>15,785</u>	<u>12,658</u>
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Total trade and other receivables

<u>39,423</u>	<u>36,609</u>
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Short term receivables are carried at invoice amount. A provision for doubtful debts is recognised when there is objective evidence that an impairment has occurred. Long term receivables are carried at amortised cost using the effective interest rate method.

(d) Ageing of Receivables

The ageing of the Council's trade and other receivables (excluding statutory receivables) that are not impaired was:

Current (not yet due)	1,536	1,094
Past due by up to 30 days	170	206
Past due between 31 and 180 days	1,027	1,207
Past due between 181 and 365 days	666	381
Past due by more than 1 year	89	66
Total trade and other receivables	<u>3,488</u>	<u>2,954</u>

	2021 \$'000	2020 \$'000
5.1 Trade and other receivables (Cont'd)		
(e) Ageing of individually impaired Receivables		
At balance date, other debtors representing financial assets with a nominal value of \$211,318 (2020: \$272,291) were impaired. The amount of the provision raised against these debtors was \$211,318 (2020: \$272,291). They individually have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.		
The ageing of receivables that have been individually determined as impaired at reporting date was:		
Past due by up to 30 days	4	7
Past due between 31 and 180 days	47	19
Past due between 181 and 365 days	19	180
Past due by more than 1 year	141	66
Total trade & other receivables	211	272
5.2 Non-financial assets		
(a) Inventories		
Inventories held for distribution	8	11
Total inventories	8	11
Inventories held for distribution are measured at cost, adjusted when applicable for any loss of service potential. All other inventories, including land held for sale, are measured at the lower of cost and net realisable value. Where inventories are acquired for no cost or nominal consideration, they are measured at current replacement cost at the date of acquisition.		
(b) Other assets		
Prepayments	1,123	1,184
Accrued income	2,129	310
Deposits on asset purchases	1,619	1,381
Total other assets	4,871	2,875
(c) Intangible assets		
Software	297	377
Total intangible assets	297	377
		Software \$'000
Gross carrying amount		
Balance at 1 July 2020		2,188
Additions from internal developments		-
Other additions		-
Disposals		-
Balance at 30 June 2021		<u>2,188</u>
Accumulated amortisation and impairment		
Balance at 1 July 2020		1,891
Amortisation expense		135
Disposals		-
Balance at 30 June 2021		<u>2,026</u>
Work in progress at 30 June 2020		<u>80</u>
Work in progress at 30 June 2021		<u>135</u>
Net book value at 30 June 2020		<u>377</u>
Net book value at 30 June 2021		<u>297</u>

Intangible assets with finite lives are amortised as an expense on a systematic basis over the asset's useful life. Amortisation is generally calculated on a straight line basis, at a rate that allocates the asset value, less any estimated residual value over its estimated useful life. Estimates of the remaining useful lives and amortisation method are reviewed at least annually, and adjustments made where appropriate.

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	2021 \$'000	2020 \$'000
5.3 Payables		
(a) Trade and other payables		
Trade payables	11,135	6,359
Accrued expenses	3,245	6,024
Other payables - purchase of land	10,058	8,558
Total current trade and other payables	24,438	20,941
Non-Current		
Trade payables	10,403	11,254
Other payables - purchase of land	1,054	8,558
Total non-current trade and other payables	11,457	19,812
Total trade and other payables	35,895	40,753
(b) Trust funds and deposits		
Refundable deposits	9,729	10,314
Fire services levy	117	504
Retention	-	18
Sustainable Australia Fund	59	80
Other refundable deposits	259	259
Total trust funds and deposits	10,164	11,175
(c) Unearned income		
Grants received in advance - operating	1,206	1,332
Grants received in advance - capital	5,182	878
Developer levies raised in advance	8,349	5,365
Other	1,685	1,358
Total unearned income	16,422	8,933

Amounts received as deposits and retention amounts controlled by Council are recognised as trust funds until they are returned, transferred in accordance with the purpose of the receipt, or forfeited. Trust funds that are forfeited, resulting in Council gaining control of the funds, are to be recognised as revenue at the time of forfeit.

Unclaimed bonds are forwarded to the State Revenue Office as unclaimed monies when Council cannot identify or make contact with the owner.

Purpose and nature of items

Refundable deposits - Deposits are taken by Council as a form of surety in a number of circumstances, including in relation to building works, tender deposits, contract deposits and the use of civic facilities.

Fire Service Levy - Council is the collection agent for fire services levy on behalf of the State Government. Council remits amounts received on a quarterly basis. Amounts disclosed here will be remitted to the State Government in line with that process.

Retention Amounts - Council has a contractual right to retain certain amounts until a contractor has met certain requirements or a related warrant or defect period has elapsed. Subject to the satisfactory completion of the contractual obligations, or the elapsing of time, these amounts will be paid to the relevant contractor in line with Council's contractual obligations.

5.4 Interest-bearing liabilities

Current		
Borrowings - secured	11,350	12,317
	11,350	12,317
Non-current		
Borrowings - secured	16,889	20,242
	16,889	20,242
Total	28,239	32,559

Borrowings are secured by Deed of Charge over general rates.

(a) The maturity profile for Council's borrowings is:

Not later than one year	11,350	12,317
Later than one year and not later than five years	10,463	11,098
Later than five years	6,426	9,144
	28,239	32,559

5.4 Interest-bearing liabilities (Cont'd)

Borrowings are initially measured at fair value, being the cost of the interest bearing liabilities, net of transaction costs. The measurement basis subsequent to initial recognition depends on whether the Council has categorised its interest-bearing liabilities as either financial liabilities designated at fair value through the profit and loss, or financial liabilities at amortised cost. Any difference between the initial recognised amount and the redemption value is recognised in net result over the period of the borrowing using the effective interest method.

The classification depends on the nature and purpose of the interest bearing liabilities. The Council determines the classification of its interest bearing liabilities at initial recognition.

5.5 Provisions	2021 \$ '000	2020 \$ '000
Balance at beginning of the financial year	9,555	8,351
Additional provisions	3,852	4,286
Amounts used	(3,559)	(3,377)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(38)	295
Balance at the end of the financial year	<u>9,810</u>	<u>9,555</u>
Employee provisions		
Current provisions expected to be wholly settled within 12 months		
Annual leave	3,794	3,501
Long service leave	1,082	1,027
Sick leave bonus/gratuity	42	49
	<u>4,918</u>	<u>4,577</u>
Current provisions expected to be wholly settled after 12 months		
Long service leave	3,847	3,799
	<u>3,847</u>	<u>3,799</u>
Total current employee provisions	<u>8,765</u>	<u>8,376</u>
Non-current		
Long service leave	1,045	1,179
Total non-current employee provisions	<u>1,045</u>	<u>1,179</u>
Aggregate carrying amount of employee provisions:		
Current	8,765	8,376
Non-current	1,045	1,179
Total aggregate carrying amount of employee	<u>9,810</u>	<u>9,555</u>

The calculation of employee costs and benefits includes all relevant on-costs and are calculated as follows at reporting date.

Wages and salaries and annual leave

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulated sick leave expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits in respect of employee services up to the reporting date, classified as current liabilities and measured at their nominal values.

Liabilities that are not expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits as current liabilities, measured at the present value of the amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

Long service leave

Liability for long service leave (LSL) is recognised in the provision for employee benefits. LSL is measured at present value. Unconditional LSL is disclosed as a current liability. Conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non - current liability.

Key assumptions:

- discount rate *	1.49%	0.87%
- wage inflation rate*	2.95%	4.25%

* Source: Department of Treasury and Finance (issued 1 July 2021).

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	2021	2020
	\$'000	\$'000
5.6 Financing arrangements		
The Council has the following funding arrangements in place as at 30 June 2021.		
Bank overdraft	2,000	2,000
Transaction negotiation authority	1,000	1,000
Credit card facilities	400	400
Lease facilities	5,501	1,978
Bank loan facilities	28,239	32,556
Total facilities	<u>37,140</u>	<u>37,934</u>
Used facilities	33,779	34,554
Unused facilities	<u>3,361</u>	<u>3,380</u>

5.7 Commitments

The Council has entered into the following commitments. Commitments are not recognised in the Balance Sheet. Commitments are disclosed at their nominal value and presented inclusive of the GST payable.

2021	Not later than 1	Later than 1	Later than 2	Later than 5	Total
	year	year and not later than 2 years	years and not later than 5 years	years	
	\$'000	\$'000	\$'000	\$'000	\$'000
Operating					
Recycling	3,165	2,252	2,571	1,363	9,351
Garbage collection	13,575	14,658	30,907	9,030	68,170
Open space management	5,311	5,736	12,886	-	23,933
Consultancies	1,597	-	-	-	1,597
Cleaning contracts for council buildings	73	-	-	-	73
Casey Cardinia Library funding	2,276	-	-	-	2,276
Facilities management	236	-	-	-	236
Maintenance	1,916	141	-	-	2,057
Health	1,681	-	-	-	1,681
Utility	590	-	-	-	590
Other	1,616	1,103	-	-	2,719
Total	<u>32,036</u>	<u>23,890</u>	<u>46,364</u>	<u>10,393</u>	<u>112,683</u>
Capital					
Buildings	13,635	-	-	-	13,635
Roads	5,190	-	-	-	5,190
Drainage	1,683	6,045	-	-	7,728
Land	5,365	-	-	-	5,365
Total	<u>25,873</u>	<u>6,045</u>	<u>-</u>	<u>-</u>	<u>31,918</u>

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5.7 Commitments (Cont'd)

2020	Not later than 1	Later than 1	Later than 2	Later than 5	Total
	year	year and not later than 2 years	years and not later than 5 years	years	
	\$'000	\$'000	\$'000	\$'000	\$'000
Operating					
Recycling	6,815	4,221	9,311	13,149	33,496
Garbage collection	9,132	8,411	10,445	14,272	42,260
Open space management	7,243	7,767	17,109	-	32,119
Consultancies	1,975	549	1,131	583	4,238
Cleaning contracts for council buildings	901	910	1,847	937	4,595
Casey Cardinia Library funding	2,414	-	-	-	2,414
Facilities management	429	423	874	-	1,726
Maintenance	1,551	-	-	-	1,551
Health	1,923	1,945	137	-	4,005
Utility	1,400	-	-	-	1,400
Other	3,259	935	1,577	141	5,912
Total	37,042	25,161	42,431	29,082	133,716
Capital					
Buildings	8,385	-	-	-	8,385
Roads	3,453	-	-	-	3,453
Drainage	1,603	6,005	-	-	7,608
Land	239	-	-	-	239
Total	13,680	6,005	-	-	19,685

5.8 Leases

At inception of a contract, all entities would assess whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To identify whether a contract conveys the right to control the use of an identified asset, it is necessary to assess whether:

- The contract involves the use of an identified asset;
- The customer has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
- The customer has the right to direct the use of the asset.

This policy is applied to contracts entered into, or changed, on or after 1 July 2019.

As a lessee, Council recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost which comprises the initial amount of the lease liability adjusted for:

- any lease payments made at or before the commencement date less any lease incentives received; plus
- any initial direct costs incurred; and
- an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain measurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, an appropriate incremental borrowing rate. Generally, Council uses an appropriate incremental borrowing rate as the discount rate.

Lease payments included in the measurement of the lease liability comprise the following:

- Fixed payments
- Variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;
- Amounts expected to be payable under a residual value guarantee; and
- The exercise price under a purchase option that Council is reasonably certain to exercise, lease payments in an optional renewal period if Council is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless Council is reasonably certain not to terminate early.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Council has elected to apply the temporary option available under *AASB 16 Leases* which allows not-for-profit entities to not measure right-of-use assets at initial recognition at fair value in respect of leases that have significantly below-market terms.

Right-of-Use Assets	Property	Vehicles	Total
	\$'000	\$'000	\$'000
Balance at 1 July 2020	64	1,903	1,967
Additions	-	3,941	3,941
Amortisation charge	(17)	(469)	(486)
Balance at 30 June 2021	47	5,375	5,422
Balance at 1 July 2019	59	-	59
Additions	22	1,957	1,979
Amortisation charge	(17)	(54)	(71)
Balance at 30 June 2020	64	1,903	1,967
Lease Liabilities		2021	2020
Maturity analysis - contractual undiscounted cash flows		\$'000	\$'000
Less than one year		676	213
One to five years		2,659	825
More than five years		3,001	1,306
Total undiscounted lease liabilities as at 30 June:		6,336	2,344
Lease liabilities included in the Balance Sheet at 30 June:			
Current		520	154
Non-current		4,981	1,824
Total lease liabilities		5,501	1,978

5.8 Leases (Cont'd)

Short-term and low value leases

Council has elected not to recognise right-of-use assets and lease liabilities for short-term leases of machinery that have a lease term of 12 months or less and leases of low-value assets (individual assets worth less than existing capitalisation thresholds for a like asset up to a maximum of AUD\$10,000), including IT equipment. Council recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

	2021	2020
	\$'000	\$'000
Expenses relating to:		
Short-term leases	52	116
Leases of low value assets	181	189
Total	233	305
Variable lease payments (not included in measurement of lease liabilities)	-	-

Non-cancellable lease commitments - Short-term and low-value leases

Commitments for minimum lease payments for short-term and low-value leases are payable as follows:

Payable:		
Within one year	239	286
Later than one year but not later than five years	335	434
Total lease commitments	574	720

Note 6 Assets we manage**6.1 Non current assets classified as held for sale**

Held at carrying value	500	3,019
Total non current assets classified as held for sale	500	3,019

Non-current assets classified as held for sale (including disposal groups) are measured at the lower of its carrying amount and fair value less costs of disposal, and are not subject to depreciation. Non-current assets, disposal groups and related liabilities and assets are treated as current and classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset's sale (or disposal group sale) is expected to be completed within 12 months from the date of classification.

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6.2 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment

	At Fair Value 30 June 2020	Prior year adjustments	Additions	Contributions	Revaluation	Depreciation	Disposal	Impairment	Write-off	Transfers from held for sale	Transfers	At Fair Value 30 June 2021
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'001	\$'000	\$'000	\$'000	\$'000
Property	1,008,154	-	9,711	10,300	175,412	(6,187)	(864)	18	-	2,010	6,844	1,205,398
Plant and equipment	7,685	-	2,540	10	-	(1,955)	(22)	-	-	-	-	8,258
Infrastructure	734,255	4,605	9,360	23,595	5,864	(18,157)	(1,169)	12	-	-	14,629	772,994
Work in progress	32,567	-	30,321	4,260	-	-	-	-	(2,978)	-	(21,473)	42,697
	1,782,661	4,605	51,932	38,165	181,276	(26,299)	(2,055)	30	(2,978)	2,010	-	2,029,347

Summary of Work in Progress

	Opening WIP	Additions	Contributions	Write-off	Transfers	Closing WIP
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	9,565	7,470	-	(917)	(6,526)	9,592
Infrastructure	23,002	22,851	4,260	(2,061)	(14,947)	33,105
Total	32,567	30,321	4,260	(2,978)	(21,473)	42,697

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6.2 Property, infrastructure, plant and equipment (Cont'd)

(a) Property

	Land - specialised	Land - non specialised	Total Land and Land Improvements	Heritage buildings	Buildings - specialised	Buildings - non specialised	Building improvements	Leasehold improvements	Total Buildings	Work In Progress	Total Property
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2020	450,034	331,312	781,346	7,519	283,547	20,474	27,182	3,933	342,655	9,565	1,133,566
Accumulated depreciation at 1 July 2020	-	-	-	(5,813)	(94,479)	(8,335)	(7,140)	(80)	(115,847)	-	(115,847)
	450,034	331,312	781,346	1,706	189,068	12,139	20,042	3,853	226,808	9,565	1,017,719
Movements in fair value											
Additions	4,932	807	5,739	10	3,776	106	80	-	3,972	7,470	17,181
Contributions	9,455	250	9,705	-	584	-	11	-	595	-	10,300
Revaluation	154,192	12,759	166,951	196	8,810	297	1,106	85	10,494	-	177,445
Disposal	-	-	-	-	(2,368)	-	-	-	(2,368)	-	(2,368)
Write-off	-	-	-	-	-	-	-	-	-	(917)	(917)
Transfers from assets held for sale	-	2,010	2,010	-	-	-	-	-	-	-	2,010
Transfers	273,392	(273,332)	60	4	5,754	1,018	8	-	6,784	(6,526)	318
Impairment losses recognised in operating result	-	-	-	-	18	-	-	-	18	-	18
	441,971	(257,506)	184,465	210	16,574	1,421	1,205	85	19,495	27	203,987
Movements in accumulated depreciation											
Depreciation and amortisation	-	-	-	(96)	(4,310)	(340)	(1,384)	(57)	(6,187)	-	(6,187)
Revaluation	-	-	-	211	(2,158)	(49)	(39)	2	(2,033)	-	(2,033)
Accumulated depreciation of disposals	-	-	-	-	1,504	-	-	-	1,504	-	1,504
Transfers	-	-	-	-	1,654	(1,654)	-	-	-	-	-
	-	-	-	115	(3,310)	(2,043)	(1,423)	(55)	(6,716)	-	(6,716)
At fair value 30 June 2021	892,005	73,806	965,811	7,729	300,121	21,895	28,387	4,018	362,150	9,592	1,337,553
Accumulated depreciation at 30 June 2021	-	-	-	(5,698)	(97,789)	(10,378)	(8,563)	(135)	(122,563)	-	(122,563)
	892,005	73,806	965,811	2,031	202,332	11,517	19,824	3,883	239,587	9,592	1,214,990

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6.2 Property, infrastructure, plant and equipment (Cont'd)

(b) Plant and Equipment

	Plant machinery and equipment	Fixtures fittings and furniture	Computers and telecomms	Work In Progress	Total plant and equipment
	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2020	12,958	2,926	1,984	-	17,868
Accumulated depreciation at 1 July 2020	(6,969)	(1,915)	(1,299)	-	(10,183)
	5,989	1,011	685	-	7,685
Movements in fair value					
Additions	2,308	181	51	-	2,540
Contributions	10	-	-	-	10
Disposal	(805)	-	-	-	(805)
	1,513	181	51	-	1,745
Movements in accumulated depreciation					
Depreciation and amortisation	(1,608)	(143)	(204)	-	(1,955)
Accumulated depreciation of disposals	783	-	-	-	783
	(825)	(143)	(204)	-	(1,172)
At fair value 30 June 2021	14,471	3,107	2,035	-	19,613
Accumulated depreciation at 30 June 2021	(7,794)	(2,058)	(1,503)	-	(11,355)
	6,677	1,049	532	-	8,258

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6.2 Property, infrastructure, plant and equipment (Cont'd)

(c) Infrastructure

	Roads	Bridges	Footpaths and cycleways	Drainage	Recreational, leisure and community	Off street car parks	Other Infrastructure	Work In Progress	Total Infrastructure
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2020	414,155	93,632	106,198	275,569	64,035	14,616	1,706	23,002	992,913
Accumulated depreciation at 1 July 2020	(115,923)	(31,350)	(21,975)	(40,869)	(21,771)	(3,358)	(410)	-	(235,656)
	298,232	62,282	84,223	234,700	42,264	11,258	1,296	23,002	757,257
Movements in fair value									
Additions	7,398	121	504	747	533	57	-	22,851	32,211
Prior year adjustment	48	98	358	5,106	559	-	-	-	6,169
Contributions	11,313	-	2,875	9,359	48	-	-	4,260	27,855
Revaluation	-	9,400	-	-	-	-	-	-	9,400
Disposal	(3,028)	(106)	(69)	(128)	(253)	-	-	-	(3,584)
Write-off	-	-	-	-	-	-	-	(2,061)	(2,061)
Transfers	5,416	630	2,179	2,789	2,890	462	263	(14,947)	(318)
Impairment losses recognised in operating result	-	-	-	-	12	-	-	-	12
	21,147	10,143	5,847	17,873	3,789	519	263	10,103	69,684
Movements in accumulated depreciation									
Depreciation and amortisation	(9,843)	(1,048)	(2,134)	(2,966)	(1,795)	(313)	(58)	-	(18,157)
Prior year adjustment	(11)	(19)	(129)	(1,229)	(176)	-	-	-	(1,564)
Revaluation	-	(3,536)	-	-	-	-	-	-	(3,536)
Accumulated depreciation of disposals	2,135	57	26	24	173	-	-	-	2,415
	(7,719)	(4,546)	(2,237)	(4,171)	(1,798)	(313)	(58)	-	(20,842)
At fair value 30 June 2021	435,302	103,775	112,045	293,442	67,824	15,135	1,969	33,105	1,062,597
Accumulated depreciation at 30 June 2021	(123,642)	(35,896)	(24,212)	(45,040)	(23,569)	(3,671)	(468)	-	(256,498)
	311,660	67,879	87,833	248,402	44,255	11,464	1,501	33,105	806,099

6.2 Property, infrastructure, plant and equipment (Cont'd)*Acquisition*

The purchase method of accounting is used for all acquisitions of assets, being the fair value of assets provided as consideration at the date of acquisition plus any incidental costs attributable to the acquisition. Fair value is the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date.

Where assets are constructed by Council, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads.

In accordance with Council's policy, the threshold limits have applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year.

	Depreciation Period	Threshold Limit \$'000
<i>Asset recognition thresholds and depreciation periods</i>		
Land & land improvements		
land	-	-
land improvements	-	10
Buildings		
buildings	10 - 200 years	10
building and leasehold improvements	10 - 100 years	10
Plant and Equipment		
plant, machinery and equipment	5 - 15 years	5
others	3 - 15 years	5
Infrastructure		
roads - pavements and substructure	10 - 70 years	10
roads - kerb, channel and minor culverts and other	10 - 70 years	10
roads - formation and earthworks	-	10
footpaths	10 - 50 years	10
bridges - deck and substructure	20 - 100 years	10
drainage	25 - 100 years	10
others	5 - 100 years	10
Intangible assets	5 years	5

Land under roads

Council recognises land under roads it controls at fair value.

Depreciation and amortisation

Buildings, land improvements, plant and equipment, infrastructure and other assets having limited useful lives are systematically depreciated over their useful lives to the Council in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation rates and methods are reviewed annually.

Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and residual values and a separate depreciation rate is determined for each component.

Road earthworks are not depreciated on the basis that they are assessed as not having a limited useful life.

Straight line depreciation is charged based on the residual useful life as determined each year.

Depreciation periods used are listed above and are consistent with the prior year unless otherwise stated.

Repairs and maintenance

Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is capitalised and depreciated. The carrying value of the replaced asset is expensed.

Leasehold improvements

Leasehold improvements are recognised at cost and are amortised over the unexpired period of the lease or the estimated useful life of the improvement, whichever is the shorter. At balance date, leasehold improvements are amortised over a 30 year period.

6.2 Property, infrastructure, plant and equipment (Cont'd)**Valuation of land and buildings**

Valuation of land and buildings were undertaken by a qualified independent valuer Jesse Andrewartha AAPI, Certified Practising Valuer 108176 from Westlink Consulting. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Specialised land is valued at fair value using site values adjusted for englobo (undeveloped and/or unserviced) characteristics, access rights and private interests of other parties and entitlements of infrastructure assets and services. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Any significant movements in the unobservable inputs for land and land under roads will have a significant impact on the fair value of these assets.

The date of the current valuation is detailed in the following table. An indexed based revaluation was conducted for land in the current year, with valuation being based on an average increase of 20.9% in value of land in the Cardinia Shire. A full revaluation of these assets will be conducted in 2021/22.

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2021 are as follows:

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Date of Valuation
Land - specialised	-	-	892,005	Jun 2021
Land - non specialised	-	73,806	-	Jun 2021
Heritage buildings	-	-	2,031	Feb 2021
Buildings - non specialised	-	-	202,332	Feb 2021
Buildings - specialised	-	-	11,517	Feb 2021
Building improvements	-	-	19,824	Feb 2021
Leasehold improvements	-	-	3,883	Feb 2021
Total	-	73,806	1,131,592	

Valuation of infrastructure

Valuation of infrastructure assets has been performed by Council's Strategic Asset Management Officer who has a Bachelor of Engineering (BEng (hons)) with over 10 years of local government engineering experience including managing asset data, asset management systems and undertaking valuations/revaluations of non-current assets. It has also been reviewed by Council's Asset Management Coordinator who is a qualified Civil Engineer (Pr. Eng) and qualified Accountant (CPA) with more than 20 years of combined experience in infrastructure construction, estimating, engineering designs, tendering, contract management, asset valuations and financial and management reporting.

The date of the current valuation is detailed in the following table.

The valuation is at fair value based on replacement cost less accumulated depreciation as at the date of valuation.

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2021 are as follows:

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Date of Valuation
Roads	-	-	311,660	April 2020
Bridges	-	-	67,879	April 2021
Footpaths and cycleways	-	-	87,833	April 2020
Drainage	-	-	248,402	April 2019
Recreational, leisure and community facilities	-	-	44,255	April 2019
Off street car parks	-	-	11,464	April 2020
Total	-	-	771,493	

6.2 Property, infrastructure, plant and equipment (Cont'd)

Description of significant unobservable inputs into level 3 valuations

Specialised land and land under roads is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 20% and 95%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$1 and \$13,057 per square metre.

Specialised buildings are valued using a depreciated replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs are calculated on a square metre basis and ranges from \$375 to \$5,884 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 1 year to 65 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

Infrastructure assets are valued based on the depreciated replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 1 years to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

	2021	2020
	\$'000	\$'000
Reconciliation of specialised land		
Land under roads	252,098	204,344
Parks and reserves	639,907	245,690
Total specialised land	<u>892,005</u>	<u>450,034</u>

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	2021 \$'000	2020 \$'000
6.3 Investments in associates, joint arrangements and subsidiaries		
Investments in associates		
Casey Cardinia Library Corporation	1,480	1,366
	<u>1,480</u>	<u>1,366</u>
Casey Cardinia Library Corporation		
<i>Background</i>		
Library service run by City of Casey and Cardinia Shire Council. Cardinia Shire has equity in the library. The equity for 2020/21 (based on the unaudited library statements) is 25.77% (2019/20 was 25.88%).	1,480	1,366
Fair value of Council's investment in Casey Cardinia Library Corporation	<u>1,480</u>	<u>1,366</u>
Council's share of accumulated surplus		
Council's share of accumulated surplus at start of year	829	794
Reported surplus(deficit) for year	71	51
Distributions for the year	43	(16)
Council's share of accumulated surplus at end of year	<u>943</u>	<u>829</u>
Council's share of reserves		
Council's share of reserves at start of year	537	537
Council's share of reserves at end of year	<u>537</u>	<u>537</u>
Movement in carrying value of specific investment		
Carrying value of investment at start of year	1,366	1,331
Share of surplus(deficit) for year	71	51
Distributions received	43	(16)
Carrying value of investment at end of year	<u>1,480</u>	<u>1,366</u>
Council's share of expenditure commitments		
Operating commitments	50	49
Council's share of expenditure commitments	<u>50</u>	<u>49</u>

Significant restrictions

The Casey Cardinia Library Corporation (CCLC) operated under a Regional Library Agreement that has been prepared in accordance with s.196 of the *Local Government Act 1989*, approved by the Minister for Local Government, and executed by the Casey and Cardinia Councils. The CCLC exists as an independent Local Government entity, subject to most of the same requirements of a Council under the *Local Government Act 1989*. The CCLC is governed by a Board of Councillors and Officers from the member councils, and is managed by a board appointed Chief Executive Officer.

The Regional Library Agreement does not allow for the payment of dividends to the Member Councils, and only considers the transfers of assets (and liabilities) in the case of the dissolution of the agreement or the exit of one of the parties.

Associates are all entities over which Council has significant influence but not control or joint control. Investments in associates are accounted for using the equity method of accounting, after initially being recognised at cost.

Investments in joint arrangements are classified as either joint operations or joint ventures depending on the contractual rights and obligations each investor has, rather than the legal structure of the joint arrangement.

For joint operations, Council recognises its direct right to, and its share of jointly held assets, liabilities, revenues and expenses of joint operations.

Interests in joint ventures are accounted for using the equity method. Under this method, the interests are initially recognised in the consolidated balance sheet at cost and adjusted thereafter to recognise Council's share of the post-acquisition profits or losses and movements in other comprehensive income in profit or loss and other comprehensive income respectively.

Committees of management

All entities controlled by Council that have material revenues, expenses, assets or liabilities, such as committees of management, have been included in this financial report. Any transactions between these entities and Council have been eliminated in full.

Note 7 People and relationships**7.1 Council and key management remuneration****(a) Related Parties***Parent entity*

Cardinia Shire Council

Subsidiaries and Associates

Interests in subsidiaries and associates are detailed in Note 6.3.

(b) Key Management Personnel

Details of persons holding the position of Councillor or other members of key management personnel at any time during the year are:

Councillors

Cr Brett Owen	(Mayor from 23 November 2020)
Cr Jeff Springfield	(Deputy Mayor from 23 November 2020, Mayor until 24 October 2020)
Cr Graeme Moore	(Deputy Mayor until 24 October 2020)
Cr Ray Brown	(Deceased 16 April 2021)
Cr Leticia Wilmot	(Councillor until 24 October 2020)
Cr Jodie Owen	(Councillor until 24 October 2020)
Cr Michael Schilling	(Councillor until 24 October 2020)
Cr Stephanie Davies	(Councillor from 19 November 2020)
Cr Jack Kowarzik	(Councillor from 19 November 2020)
Cr Tammy Radford	(Councillor from 19 November 2020)
Cr Collin Ross	
Cr Carol Ryan	

Chief Executive Officer and General Managers

Carol Jeffs	(Chief Executive Officer)
Jenny Scicluna	(General Manager - Customer, People and Performance)
Peter Benazic	(General Manager - Infrastructure and Environment)
Tracey Parker	(General Manager - Liveable Communities to 29 November 2020)
Nigel Higgins	(General Manager - Liveable Communities from 30 November 2020 to 21 May 2021)
Tom McQualter	(Executive Manager - Office of the CEO to 21 December 2020)

Managers acted as General Managers during position vacancy and backfill periods

Debbie Tyson	(Acting Executive Manager - Office of the CEO from 4 January 2021 to 27 June 2021)
Debbie Tyson	(General Manager - Governance, Facilities and Economy from 28 June 2021)
Luke Connell	(Acting General Manager - Liveable Communities from 31 May 2021)

	2021	2020
	No.	No.
Total Number of Councillors	12	9
Total of Chief Executive Officer and other Key Management Personnel	8	5
Total Number of Key Management Personnel	20	14

Total number of Key Management Personnel include all personnel in the roles during the financial year. Since 2021 was an election year, there were three new councillors who were elected and three vacant General Manager positions which were filled by managers which resulted in an increase in the number.

	2021	2020
	\$'000	\$'000
Total remuneration of key management personnel was as follows:		
Short-term benefits	1,539	1,640
Long-term benefits	151	31
Post employment benefits	110	116
Termination benefits	5	-
Total	1,805	1,787

Note 7 People and relationships (Cont'd)**(c) Remuneration of Key Management Personnel (Cont'd)**

The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:

	2021	2020
	No.	No.
\$0 - \$9,999	3	-
\$10,000 - \$19,999	4	-
\$20,000 - \$29,999	4	7
\$40,000 - \$49,999	1	-
\$50,000 - \$59,999	-	1
\$60,000 - \$69,999	1	1
\$90,000 - \$99,999	1	-
\$110,000 - \$119,999	2	-
\$210,000 - \$219,999	-	1
\$260,000 - \$269,999	1	-
\$270,000 - \$279,999	2	2
\$320,000 - \$329,999	-	1
\$360,000 - \$369,999	1	-
\$370,000 - \$379,999	-	1
	<u>20</u>	<u>14</u>

(d) Senior Officer Remuneration

A Senior Officer is an officer of Council, other than Key Management Personnel, who:

- has management responsibilities and reports directly to the Chief Executive; or
- whose total annual remuneration exceeds \$151,000.

The number of Senior Officers are shown below in their relevant income bands:

	2021	2020
Income Range:	No.	No.
< \$151,000 *	2	-
\$151,000 - \$159,999	10	2
\$160,000 - \$169,999	6	11
\$170,000 - \$179,999	4	3
\$180,000 - \$189,999	6	5
\$190,000 - \$199,999	-	6
\$200,000 - \$209,999	2	1
\$210,000 - \$219,999	-	1
\$220,000 - \$229,999*	-	1
	<u>30</u>	<u>30</u>

	2021	2020
	\$'000	\$'000
Total Remuneration for the reporting year for Senior Officers included above, amounted to:	5,031	5,389

* During 2020-21, several managers acted as General Managers when General Manager positions were vacant. Therefore, their acting period remuneration is displayed under Key Management Personnel section.

7.2 Related party disclosure**(a) Transactions with related parties**

During the period Council entered into the following transactions with related parties.

Provision of Library Services by the Casey Cardinia Library Corporation, in accordance with the Regional Library Agreement	2,227	2,165
Provision of a Mobile Library bus to the Casey Cardinia Library Corporation	36	35
	<u>2,263</u>	<u>2,200</u>

(b) Commitments to/from related parties

The aggregate amount of commitments in existence at balance date that have been made, guaranteed or secured by the council to Casey Cardinia Library Corporation (refer Note 5.7)

	2,276	2,414
	<u>2,276</u>	<u>2,414</u>

Note 8 Managing uncertainties**8.1 Contingent assets and liabilities**

Contingent assets and contingent liabilities are not recognised in the Balance Sheet, but are disclosed and if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable, respectively.

(a) Contingent assets**Operating lease receivables**

The Council has entered into commercial property leases on its property, consisting of surplus freehold office complexes. These properties held under operating leases have remaining non-cancellable lease terms of between 1 and 10 years. All leases include a CPI based revision of the rental charge annually.

Future undiscounted minimum rentals receivable under non-cancellable operating leases are as follows:

	2021	2020
	\$'000	\$'000
Not later than one year	573	524
Later than one year and not later than five years	657	1,065
Later than five years	2,692	2,596
	<u>3,922</u>	<u>4,185</u>

(b) Contingent liabilities**Superannuation**

Council has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme, matters relating to this potential obligation are outlined below. As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists.

Future superannuation contributions

In addition to the disclosed contributions, Cardinia Shire Council has not paid unfunded liability payments to Vision Super during 2020/21. There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2021. At this point in time it is not known if additional contributions will be required, their timing or potential amount. Details of the circumstances which may result in the need to make additional contributions are explained in Note 9.3.

Landfill

Council carries out site rehabilitation works on an EPA licensed landfill site, the Nar Nar Goon landfill (570 Bald Hill Road, Pakenham VIC 3810), that was closed on 5 July 2001. At balance date Council has assessed that the provision required for ongoing site rehabilitation, monitoring and aftercare costs are not material.

Building cladding

Council is aware of buildings that contain cladding. Assessments have been performed and not considered as high risk. Further review of buildings would occur only as directed by the Victorian Building Authority.

Liability Mutual Insurance

Council is a participant of the MAV Liability Mutual Insurance (LMI) Scheme. The LMI scheme provides public liability and professional indemnity insurance cover. The LMI scheme states that each participant will remain liable to make further contributions to the scheme in respect of any insurance year in which it was a participant to the extent of its participant's share of any shortfall in the provision set aside in respect of that insurance year, and such liability will continue whether or not the participant remains a participant in future insurance years.

MAV Workcare

In November 2017, the Victorian WorkCover Authority (the Authority) granted the Municipal Association of Victoria (MAV) a three-year self-insurance licence allowing it to provide workers' compensation insurance to Victorian councils. When the MAV WorkCare Scheme commenced, there were 31 inaugural members, including the MAV.

In accordance with the Authority's decision not to renew the MAV's self-insurance licence, the MAV WorkCare Scheme ceased operation on 30 June 2021. The MAV is continuing to support the orderly transition of claims management responsibilities to the Authority.

Council was a participant of the MAV WorkCare Scheme.

The MAV WorkCare Scheme participation agreement stated that each participant would remain liable to make further contributions to the Scheme in respect of any insurance year in which it was a participant to the extent of its participant's share of any shortfall in the provision set aside in respect of that insurance year, and such liability would continue whether or not the participant remained a participant in future insurance years.

The net financial impact on Council as a result of the cessation of the MAV WorkCare Scheme for the 2020-21 financial year is yet to be determined. Any obligation is dependent upon the Authority's initial actuarial assessment of the tail claims liabilities of the MAV WorkCare Scheme.

In accordance with the Workplace Injury Rehabilitation and Compensation Act 2013, there is a six-year liability period following the cessation of the MAV WorkCare Scheme. During the liability period, adjustment payments may be required (or received) by Council. The determination of any adjustment payments is dependent upon revised actuarial assessments of the Scheme's tail claims liabilities as undertaken by the Authority.

Note 8 Managing uncertainties (Cont'd)**8.2 Change in accounting standards (AASs)**

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2021 reporting period. Council assesses the impact of these new standards. As at 30 June 2021 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2022 that are expected to impact Council.

8.3 Financial instruments**(a) Objectives and policies**

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) and bank borrowings. Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in the notes of the financial statements. Risk management is carried out by senior management under policies approved by the Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

(b) Market risk

Market risk is the risk that the fair value or future cash flows of Council's financial instruments will fluctuate because of changes in market prices. The Council's exposure to market risk is primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk.

Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Council's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes council to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 1989*. Council manages interest rate risk by adopting an investment policy that ensures:

- diversification of investment product;
- monitoring of return on investment; and
- benchmarking of returns and comparison with budget.

There has been no significant change in the Council's exposure, or its objectives, policies and processes for managing interest rate risk or the methods used to measure this risk from the previous reporting period.

Interest rate movements have not been sufficiently significant during the year to have an impact on the Council's year end result.

(c) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council have exposure to credit risk on some financial assets included in the balance sheet. Particularly significant areas of credit risk exist in relation to outstanding fees and fines as well as loans and receivables from sporting clubs and associations. To help manage this risk:

- council may require collateral where appropriate; and
- council only invest surplus funds with financial institutions which have a recognised credit rating specified in council's investment policy.

Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors. Credit risk associated with the council's financial assets is minimal because the main debtor is secured by a charge over the rateable property.

There are no material financial assets which are individually determined to be impaired.

Council may also be subject to credit risk for transactions which are not included in the balance sheet, such as when council provide a guarantee for another party. Details of our contingent liabilities are disclosed in Note 8.1(b).

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any provisions for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. Council does not hold any collateral.

8.3 Financial instruments (Cont'd)**(d) Liquidity risk**

Liquidity risk includes the risk that, as a result of council's operational liquidity requirements it will not have sufficient funds to settle a transaction when required or will be forced to sell a financial asset at below value or may be unable to settle or recover a financial asset.

To help reduce these risks Council:

- have an investment policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- have readily accessible standby facilities and other funding arrangements in place;
- have a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitor budget to actual performance on a regular basis; and
- set limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

The Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed on the face of the balance sheet and is deemed insignificant based on prior periods' data and current assessment of risk.

There has been no significant change in Council's exposure, or its objectives, policies and processes for managing liquidity risk or the methods used to measure this risk from the previous reporting period.

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade. Details of the maturity profile for borrowings are disclosed at Note 5.4.

Unless otherwise stated, the carrying amounts of financial instruments reflect their fair value.

(e) Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, Council believes the following movements are 'reasonably possible' over the next 12 months:

- A parallel shift of +0.75% and -0.75% in market interest rates (AUD) from year-end rates of 0.15% and 0.80%.

These movements will not have a material impact on the valuation of Council's financial assets and liabilities, nor will they have a material impact on the results of Council's operations.

8.4 Fair value measurement*Fair value hierarchy*

Council's financial assets and liabilities are not valued in accordance with the fair value hierarchy, Council's financial assets and liabilities are measured at amortised cost.

Council measures certain assets and liabilities at fair value where required or permitted by Australian Accounting Standards. AASB 13 *Fair Value Measurement*, aims to improve consistency and reduce complexity by providing a definition of fair value and a single source of fair value measurement and disclosure requirements for use across Australian Accounting Standards.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within a fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, Council has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

In addition, Council determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

Revaluation

Subsequent to the initial recognition of assets, Land and Building and major Infrastructure assets, are measured at their fair value, being the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. At balance date, the Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 1 to 4 years. The valuation is performed either by experienced council officers or independent experts.

Where the assets are revalued, the revaluation increments are credited directly to the asset revaluation reserve except to the extent that an increment reverses a prior year decrement for that class of asset that had been recognised as an expense in which case the increment is recognised as revenue up to the amount of the expense. Revaluation decrements are recognised as an expense except where prior increments are included in the asset revaluation reserve for that class of asset in which case the decrement is taken to the reserve to the extent of the remaining increments. Within the same class of assets, revaluation increments and decrements within the year are offset.

8.4 Fair value measurement (Cont'd)*Impairment of assets*

At each reporting date, the Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the comprehensive income statement, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

8.5 Events occurring after balance date

State of Emergency was extended until 23 September 2021. Impact of these restrictions post balance sheet date can not be estimated due to uncertainty and ongoing nature of COVID 19.

No other matters have occurred after balance date that require disclosure in the financial report.

Note 9 Other matters

	Balance at beginning of reporting period \$'000	Increment (decrement) reporting period \$'000	Balance at end of reporting period \$'000
9.1 Reserves			
(a) Asset revaluation reserves			
2021			
Property			
Land and land improvements	409,549	166,951	576,500
Buildings	85,493	8,461	93,954
	<u>495,042</u>	<u>175,412</u>	<u>670,454</u>
Infrastructure			
Roads	26,491	-	26,491
Bridges	28,982	5,864	34,846
Drainage	97,671	-	97,671
Footpaths and cycleways	20,509	-	20,509
Recreational, leisure and community facilities	3,687	-	3,687
	<u>177,340</u>	<u>5,864</u>	<u>183,204</u>
Total asset revaluation reserves	<u>672,382</u>	<u>181,276</u>	<u>853,658</u>
2020			
Property			
Land and land improvements	393,535	16,014	409,549
Buildings	78,140	7,353	85,493
	<u>471,675</u>	<u>23,367</u>	<u>495,042</u>
Infrastructure			
Roads	14,891	11,600	26,491
Bridges	28,982	-	28,982
Drainage	97,672	(1)	97,671
Footpaths and cycleways	18,218	2,291	20,509
Recreational, leisure and community facilities	3,687	-	3,687
	<u>163,450</u>	<u>13,890</u>	<u>177,340</u>
Total asset revaluation reserves	<u>635,125</u>	<u>37,257</u>	<u>672,382</u>

The asset revaluation reserve is used to record the increased (net) value of Council's assets over time.

CARDINIA SHIRE COUNCIL
2020/21 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2021

9.1 Reserves (Cont'd)

	Balance at beginning of reporting period \$'000	Transfer from accumulated surplus \$'000	Transfer to accumulated surplus \$'000	Balance at end of reporting period \$'000	Ref
(b) Other reserves					
2021					
Developer contribution levy	52,105	13,699	(14,992)	50,812	1
Community Facilities levy	3,171	1,295	(3,524)	942	2
Public Open Space levy	12,309	4,550	(928)	15,931	3
Native vegetation	597	179	(71)	705	4
Decorative Light Poles	788	186	(72)	902	5
Landscapes	252	99	(145)	206	6
Replacement Planting Scheme	4	5	-	9	
Future Emergency Recovery Reserve	-	500	-	500	7
Future Environment Sustainability Reserve	-	500	-	500	7
Future Defined Benefit Super Shortfall Reserve	-	500	-	500	7
Total other reserves	69,226	21,513	(19,732)	71,007	
2020					
Developer contribution levy	46,033	14,027	(7,955)	52,105	
Community Facilities levy	3,061	110	-	3,171	
Public Open Space levy	9,849	2,960	(500)	12,309	
Native vegetation	648	17	(68)	597	
Decorative Light Poles	864	18	(94)	788	
Landscapes	261	94	(103)	252	
Replacement Planting Scheme	-	4	-	4	
Total other reserves	60,716	17,230	(8,720)	69,226	
			2021	2020	
			\$'000	\$'000	
Asset revaluation reserves			853,658	672,382	
Other reserves			71,007	69,226	
Total reserves			924,665	741,608	
Ref	Item	Description			
1	Developer contribution levy	This reserve is the balance of the cash levies paid to Council and is to be used to cover the cost of any of the Developer Contribution Plans (DCP) infrastructure assets that are to be purchased or constructed by Council. These funds are restricted and required to be held in a separate bank account.			
2	Community Facilities levy	This reserve is the balance of the cash levies paid to Council and is to be used to cover the cost of the remaining community facilities to be provided under the DCP area. There is no legal requirement to restrict these funds or hold them in a separate bank account.			
3	Public Open Space levy	It is a requirement under the Planning Scheme and Precinct Structure Plans (PSPs) that a minimum percentage of the developed land be provided for public open space. If the minimum amount is unable to be provided, a cash contribution is required. For the Officer DCP area, the contributions are to be used to compensate developers who provide more than the minimum 5.5%. For the Cardinia Rd DCP area, contributions are to be used to offset the provision of land for open space on a parcel of land being subdivided where the amount of open space to be provided exceeds the 8% public open space contribution.			
4	Native vegetation	Developers have a statutory responsibility under the planning scheme to provide revegetation to offset the vegetation removed as part of the development. Those who are unable to provide the revegetation required under the planning scheme are required to pay a cash contribution to Council. These contributions are then used to do revegetation in other areas on council land.			
5	Decorative Light Poles	Existing subdivisions where decorative light poles are already installed are to be offered the option to install the same decorative light poles in future stages. Income raised from the pole fee is to be maintained in a Reserve fund and used to offset future costs of replacing decorative poles and retrofitting energy efficient lamps on existing decorative poles.			
6	Landscape	Developers are required to provide landscaping in new estates which is inspected upon completion and a Practical Completion certificate issued. A landscape maintenance bond is then required to be paid to ensure they are accountable for the maintenance of this landscaping for a two year period. After this time, if rectification works are required and not completed by the developer, Council retains funds from their landscape bond to cover the future cost of these works.			
7	Future Reserves	These reserves are to be used for any emergency recovery, environment sustainability or super shortfall that may arise in the future.			

CARDINIA SHIRE COUNCIL
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Notes to the Financial Report
For the Year Ended 30 June 2021

	Note	2021 \$'000	2020 \$'000
9.1 Reserves (Cont'd)			
(c) Adjustments directly to equity			
Correction of prior year error in Property, infrastructure, plant and equipment *		4,605	2,851
Total adjustments directly to equity		<u>4,605</u>	<u>2,851</u>
* A detailed breakdown is provided in note 6.2			
9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)			
Surplus for the year		68,328	72,771
Depreciation/amortisation		26,920	24,956
Proceeds from sale of assets - investing activity, not operating activity	3.6	(824)	(360)
Written down book value (WDBV) of assets sold - non-cash	3.6	2,564	1,258
Opening work in progress write off	6.2	2,978	1,228
Contributions - non-monetary	3.5	(36,329)	(40,133)
Volunteer services	4.2	265	910
Interest costs - financing, not operating activity		1,901	2,158
Share of net (gain)/loss of associates - non-cash		(114)	(35)
Impairment (gain)/loss - non-cash	3.8	(30)	(55)
Net asset revaluation (increment)/decrement	3.7	-	(782)
<i>Change in assets and liabilities:</i>			
(Increase)/decrease in trade and other receivables		(1,164)	(9,934)
(Increase)/decrease in prepayments		(177)	(447)
(Increase)/decrease in accrued income		(1,819)	41
Increase/(decrease) in trade and other payables		(5,842)	9,051
Increase/(decrease) in other liabilities		(1,011)	(1,003)
(Increase)/decrease in inventories		3	4
Increase/(decrease) in provisions		255	1,204
Increase/(decrease) in income in advance		4,505	2,212
Net cash provided by operating activities		<u>60,409</u>	<u>63,044</u>

9.3 Superannuation

Council makes all of its employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund (the Fund). This Fund has two categories of membership, accumulation and defined benefit, each of which is funded differently. Obligations for contributions to the Fund are recognised as an expense in Comprehensive Operating Statement when they are made or due.

Accumulation

The Fund's accumulation category, Vision MySuper/Vision Super Saver, receives both employer and employee contribution on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2021, this was 9.5% as required under Superannuation Guarantee (SG) legislation).

Defined Benefit

Council does not use defined benefit accounting for its defined benefit obligations under the Fund's Defined Benefit category. This is because the Fund's Defined Benefit category is a pooled multi-employer sponsored plan.

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of Cardinia Shire Council in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119 Employee Benefits.

Funding arrangements

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary.

A triennial actuarial review for the Defined Benefit category as at 30 June 2020 was conducted and completed by the due date of 31 December 2020.

The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 104.6%. The financial assumptions used to calculate the VBI were:

Net investment returns	5.6% pa
Salary information	2.5% pa for two years and 2.75% pa thereafter
Price inflation (CPI)	2.0% pa.

As at 30 June 2021, an interim actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category.

Vision Super has advised that the estimated VBI at 30 June 2021 was 109.7%. The financial assumptions used to calculate this VBI were:

Net investment returns	4.8% pa
Salary information	2.75% pa
Price inflation (CPI)	2.25% pa.

9.3 Superannuation (Cont'd)**Funding arrangements (Cont'd)**

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2020 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

Employer contributions*Regular contributions*

On the basis of the results of the 2020 triennial actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2021, this rate was 9.5% of members' salaries (9.5% in 2019/2020). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2020 triennial valuation.

In addition, Council reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

Funding calls

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 97%.

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including Council) are required to make an employer contribution to cover the shortfall.

Using the agreed methodology, the shortfall amount is apportioned between the participating employers based on the pre-1 July 1993 and post-30 June 1993 service liabilities of the Fund's Defined Benefit category, together with the employer's payroll at 30 June 1993 and at the date the shortfall has been calculated.

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up.

If there is a surplus in the Fund, the surplus cannot be returned to the participating employers.

In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

The 2020 triennial actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. A full investigation was conducted as at 30 June 2020.

The Fund's actuarial investigations identified the following for the Defined Benefit category of which Council is a contributing employer:

	2020 (Triennial)	2019 (Interim)
	\$m	\$m
- A VBI Surplus	100.0	151.3
- A total service liability surplus	200.0	233.4
- A discounted accrued benefits surplus	217.8	256.7

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2020.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2020.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2020.

Council was notified of the 30 June 2020 VBI during August 2020 (2019: August 2019).

The 2021 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2021 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2021. Council was notified of the June 2021 VBI during August 2021 (2020: August 2020).

Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2021 are detailed below:

Scheme	Type of Scheme	Rate	2021 \$'000	2020 \$'000
Vision super	Defined benefit	9.50%	135	146
Vision super	Accumulation fund	9.50%	3,405	3,127

Cardinia Shire Council has no unfunded liability payments to Vision Super during both the 2020/21 and 2019/20 years.

There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2021.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2022 is \$3.95 million.

10 Change in accounting policy**AASB 1059 Service Concession Arrangements: Grantors (AASB 1059) (applies 2020/21 for LG Sector)**

Council has adopted AASB 1059 Service Concession Arrangements: Grantors , from 1 July 2020..

AASB 2018-7 Amendments to Australian Accounting Standards - Definition of Material (applies 2020/21 for LG Sector)

Council has adopted AASB 2018-7 Amendments to Australian Accounting Standards - Definition of Material, from 1 July 2020.

AASB 2019-1 Amendments to Australian Accounting Standards - References to the Conceptual Framework (applies 2020/21 for LG Sector)

Council has adopted AASB 2019-1 Amendments to Australian Accounting Standards - References to the Conceptual Framework from 1 July 2020.

It is not expected that these standards will have any significant impact on council.

Cardinia Shire Council

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