

## 6.4 Financial Reports

### 6.4.1 2024-25 Draft Budget

**Responsible GM:** Wayne Mack  
**Author:** Allison Southwell

#### Recommendation(s)

That

1. The 2024-25 draft Budget (including the draft Capital Works Program) prepared in accordance with section 94 of the *Local Government Act 2020* be approved in principle for the purpose of providing a period of community exhibition.
2. The Chief Executive Officer be authorised to:
  - a. Give public notice in accordance with section 96 of the *Local Government Act 2020* and Council's Engagement Policy of Council's intention to adopt the 2024-25 Budget (including the Capital Works Program) at the Council meeting to be held on 17 June 2024.
  - b. Undertake any and all administrative procedures necessary to enable Council to carry out its functions in accordance with its Community Engagement Policy.

#### Attachments

1. Draft Budget 2024-25 [6.4.1.1 - 112 pages]

#### Executive Summary

The 2024-25 draft Budget, including the Capital Works Program, has been prepared through a comprehensive process of review and analysis, including several Councillor workshops and briefings, as well as extensive internal consultation across the organisation. The development has also been influenced by previous community feedback from earlier budgets that indicated a preference for greater spending on constructing and maintaining assets and infrastructure.

These documents articulate Council's financial and resource strategies to fund its activities for the upcoming financial year ending 30 June 2025 and the subsequent three years. They have been prepared in draft form to provide the opportunity for community exhibition prior to Council considering the Budget at the Council meeting to be held on 17 June 2024.

#### Background

The 2024-25 draft Budget (and supporting Capital Works Program) captures how Council proposes to fund the initiatives in the Council Plan and Council Action Plan over the next four years to achieve its strategic objectives and strategies.

The draft Budget will enable the delivery of over 67 programs and services to our community, while supporting the construction of community facilities and maintenance and upgrade of existing facilities and infrastructure, including parks, sporting grounds and pavilions, footpaths, roads and bridges.

The draft Budget, including the Capital Works Program, has been prepared through rigorous consultation with Councillors and Council officers which has informed the development of the

documents – noting the competing tensions for scarce resources and the diverse views across the municipality.

Cardinia Shire Council remains committed to providing increased value for money to its ratepayers. We have continued our approach to identifying opportunities to improve processes and reduce overhead costs in delivering our key services.

The draft Budget has been developed within a proposed 2.75% rate increase for 2024-25 (3.50% in 2023-24) consistent with the average rate cap determined by the Minister for Local Government in December 2023. This rate increase is well below current and projected inflation, service contract cost increases, staff enterprise agreement commitments and supply chain cost increases.

### **Policy Implications**

Nil.

### **Relevance to Council Plan**

#### **5.1 We practise responsible leadership**

5.1.2 Manage our finances responsibly and leave a positive legacy for future generations.

### **Climate Emergency Consideration**

Funding to address Council's strategic objectives in relation to a climate emergency is included in the draft budget.

### **Consultation/Communication**

The draft Budget has been prepared in consultation with the Senior Leadership Team and all business unit managers. Managers prepared operating and capital budgets based on service and capital works program needs. Additionally, a detailed community engagement plan has been developed to support the exhibition of the draft budget documents. The community will have the opportunity to provide feedback or make a submission, which will be reviewed by Councillors prior to considering the budget for adoption.

### **Financial and Resource Implications**

The 2024-25 draft Budget outlines Council's management of financial resources over a four-year period. The draft Budget outlines the proposed resources to be allocated to the delivery of proposed capital works, delivery of services and funding for our key community priorities and initiatives.

### **Conclusion**

Working within the framework provided by the adopted Financial Plan 2021-2031, this draft Budget outlines how resources are proposed to be allocated to deliver the initiatives, programs, services and capital works to the community as framed by the Council Plan. It also outlines the associated arrangements for financial and servicing financial debt.

Council invites the community to review the draft Budget documents prior to them being considered at the Council meeting to be held on 17 June 2024.

## **Cardinia Shire Council Budget 2024/25**

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## Mayor and CEO introduction

We are proud to present the draft Cardinia Shire Council Budget for 2024/25, the final annual budget of this Council's four-year term. It aligns with Cardinia Shire's *Council Plan 2021–25* and *Community Vision* to deliver on our community's aspirations.

The proposed budget has been developed with an awareness and appreciation of the current cost of living pressures being experienced by our community. For this reason, Council has not applied to the Essential Services Commission (ESC) for a variation to the 2.75% rate cap.

The theme for developing this draft budget has been "creating a financially sustainable legacy" with the priority of maintaining existing services and delivering projects already underway.

Council plans to commit \$238.3 million in capital infrastructure over the next four years, with an \$82.3 million capital program (including \$21.0 million carry-over from 2023/24) in the 2024/25 financial year. Of the total capital works program for 2024/25, \$64.7 million is dedicated for renewal and upgrade of our \$2.5 billion worth of community assets. Loan borrowings of \$20 million are proposed in the 2024/25 draft budget to assist in funding this significant capital investment. We don't take this decision lightly, but recognise that our growing community needs increased resourcing to keep pace.

Key initiatives and projects included in the draft budget include:

- \$21.7 million for the renewal of existing assets including roads, drains, paths, playgrounds, and swimming pools.
- Construction of Stage 1a Pakenham Revitalisation project.
- \$9.3 million to continue delivering the 'Sealing of the Hills' project.
- Commencing construction of the Upper Beaconsfield Recreation Reserve Pavilion and delivering Cora Lynn Reserve Pavilion.
- Completion of Officer District Park.
- Coordinating health and wellbeing initiatives across the Shire in line with the priorities set in Cardinia Shire's Liveability Plan 2017-29 priorities.
- Funding the 2024 Council elections and development of the new Council Plan 2025-29.
- Increasing the operational funding for trees and open drains maintenance programs.

The draft budget has been informed by previous community feedback in earlier budgets that have indicated a preference for greater spending on constructing/maintaining roads, drains, bridges and footpaths; sports, recreation, parks, and reserves; and new/upgraded building and facilities.

Value for money, capacity to pay and service accessibility remain guiding principles in this draft budget to keep rates and charges as affordable as possible, while delivering a wide range of valued services to our community within the Victorian Government's rate cap.

Like all councils in Victoria, Cardinia Shire Council is facing significant financial sustainability challenges from rising cost pressures, highly restrictive rate capping and disappointing cost-shifting from other levels of government. This situation is intensified for councils with diverse geographical areas on the outer edge of metropolitan Melbourne, with increasing pressure and demand for services and infrastructure to keep pace with our growing population.

To enable Cardinia Shire Council to continue to provide our community with quality services and infrastructure in the long term, we need to make some critical financial management decisions now that will safeguard our financial sustainability in the years to come. This involves managing

the financial challenges facing the delivery of our community services and programs and prioritising many competing capital infrastructure projects.

The proposed 2024/25 budget seeks to balance Council's response to financial challenges, prioritising existing services and infrastructure, and delivering a range of projects to help achieve our community's vision. This will take time and require difficult decision making and compromise in the immediate term to ensure services funded by Council are sustainable and deliver on the current and future needs of our community.

Capital infrastructure projects have been prioritised the renewal of existing assets and completion of committed projects that are underway or grant funded.

Rate revenue is Council's largest source of funding, which is used to maintain and upgrade local roads, buildings, footpaths, cycle trails, parks, playgrounds, libraries, and sporting facilities. This revenue also provides a broad range of Council services, including waste management, maternal and child health, and youth services. Rate increases have been capped at 2.75% in line with the Victorian Government's Fair Go Rates System.

We must address the fact that the costs of providing community services are increasing at a higher rate than the Consumer Price Index (CPI) and the Victorian Government's rate cap, forcing us to further draw on available loan borrowings for capital works projects in 2024/25.

The draft budget details the financial and non-financial resources required to continue to deliver these services over the next four years within the rate cap. It also includes details of the proposed capital expenditure allocations to provide improved and renewed infrastructure, buildings, reserves, leisure spaces, footpaths, roads and drains.

The Minister for Local Government published Local Government Service Rates and Charges Good Practice Guidelines in December 2023, which came into effect on 1 March 2024. This draft budget meets the expectation that future budgets will fully comply with these guidelines from the 2025/26 budget year, when collection of public litter bins and dumped rubbish costs will be removed from the waste charge and funded through the operating budget; a change that will alone require a \$1.1 million reduction in existing services.

Council has worked hard to develop a budget that provides value and affordability in meeting the community's service priorities and expectations, and delivering on the infrastructure our community has indicated you need. We have done this by working within the constraints of limited revenue sources and the rate cap.

We look forward to discussing the draft budget with our community and hearing your feedback.

**Cr Jack Kowarzik**  
**Mayor**

**Carol Jeffs**  
**Chief Executive Officer**

## Executive Summary

Council has prepared a draft budget that aligns with Cardinia's Council Plan 2021-25 and Community Vision to deliver on what our community needs while managing significant ongoing financial challenges and prioritising long term financial sustainability.

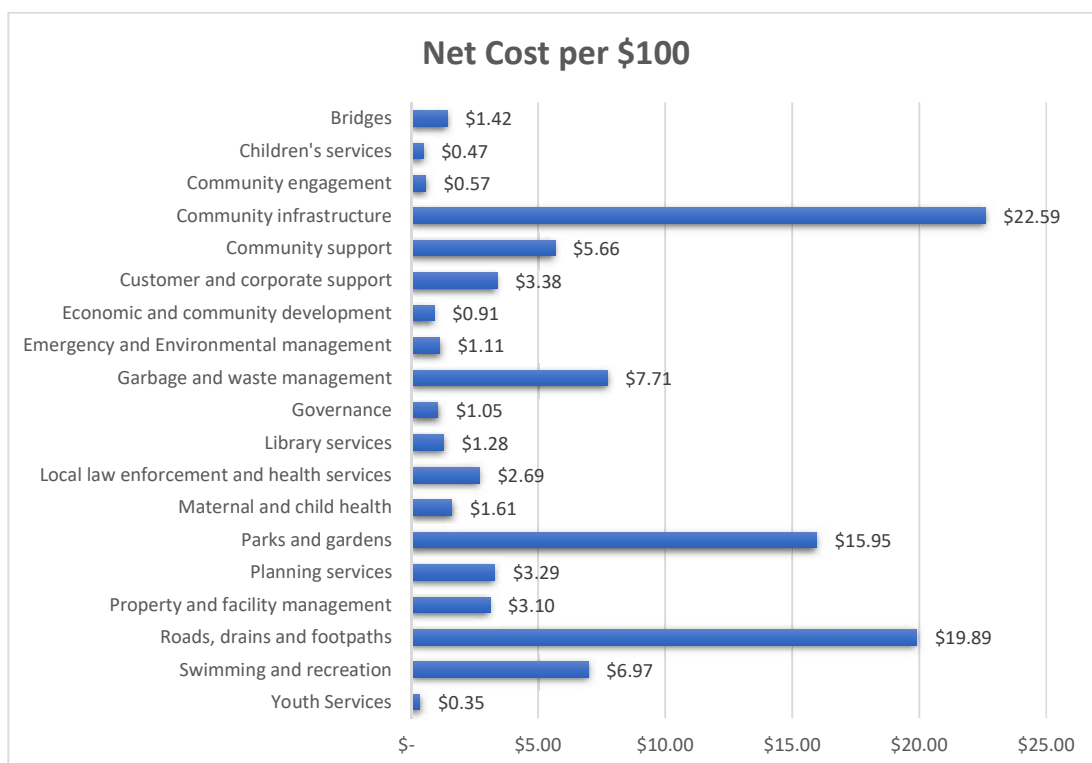
This budget seeks to enable the delivery of high-quality services, projects and infrastructure that are valued by our community, while ensuring Council remains financially sustainable to continue to invest in the future generations of our people and communities.

### Financial overview

Key statistics	2024/25 Budget (\$,000)	2023/24 Forecast Actual (\$,000)
<b>Total revenue</b>	<b>\$243,202</b>	\$264,335
<b>Total expenditure</b>	<b>\$166,161</b>	\$160,103
<b>Comprehensive Operating Surplus</b> (The comprehensive operating surplus reflects the anticipated annual performance of Council's day-to-day operations based on recurrent incomes and expenditures)	<b>\$76,541</b>	\$104,232
<b>Underlying Operating Surplus/(Deficit)</b> (Underlying operating result is an important measure of financial sustainability as it excludes income which is to be used for capital from being allocated to cover operating expenses)	<b>(\$3,057)</b>	(\$45)
<b>Unrestricted Cash Result</b> Unrestricted cash is cash and cash equivalents that are available for use and free of obligations. (refer to section 3.4 for more detail)	<b>\$2,626</b>	\$23,588
<b>Capital works program</b>	<b>\$82,337</b>	\$113,789
<b>Funding the capital works program</b>		
Grants	<b>\$17,809</b>	\$47,663
Contributions	<b>\$3,578</b>	\$18,207
Council cash	<b>\$40,950</b>	\$17,919
Borrowings	<b>\$20,000</b>	\$30,000

**Where Council spends its funding**

The chart below provides an indication of how Council allocates its expenditure across the main services that it delivers. It shows how much is allocated to each service area for every \$100 that Council spends.



**Budgeted income statement**

The budgeted income statement shows a comprehensive operating surplus of \$76.5 million for the year ending 30 June 2025. The comprehensive operating surplus is required to be reported but is not a true indication of Council's underlying result or financial sustainability. This is because it includes external capital contributions which are not available for operational expenditure and must be used for capital works (the purpose the funding was received). When capital contributions are removed from the comprehensive operating surplus, the adjusted underlying result is a deficit of \$3.0 million.

**Total revenue**

Council is expecting to generate total revenue of \$243.2 million, with revenue from rates and charges projected to be \$101.3 million, which incorporates the average rate increase of 2.75%. This is in line with the Fair Go Rates System (FGRS) which caps rates increases by Victorian Councils for the 2024/25 financial year. Council has elected to not apply to the Essential Services Commission (ESC) for a variation.

**Cash and investments**

Cash and investments are expected to decrease by \$1.9 million. Council is required to maintain a reasonable amount of cash to meet the requirements of Council's operations. This ensures all accounts can be paid during times of low income and that we have the required funds for our

long-term reserve commitments. Without these funds, we would be unable to deliver strategic projects such as the Better Local Roads – Connect Cardinia program or maintaining our Council-owned buildings.

### **Capital works program**

Expenditure on Council assets is detailed in the Capital Works Program and for 2024/25 this amounts to \$82.3 million (\$40.9 million funded by rates, \$21.3 million from grants and contributions and \$20 million from borrowings), which includes \$21.0 million worth of projects carried forward from 2023/24.

Highlights of the capital works program include:

- Roads and Bridges (\$29.9m) – continuing delivery of the “Better Local Roads - Connect Cardinia” and “Sealing of the Hills” projects, replacing bridges on Simpson Road and Tenby Road, and ongoing maintenance of roads and footpaths.
- Drainage (\$1.4m) – drainage improvements at Beaconsfield Station, Macclesfield Road, and Tynong Roads and rehabilitation works at Nobelius Heritage Park.
- Buildings (\$22m) – construction of the Thewlis Road Child and Family Centre and Pavilions at Upper Beaconsfield and Cora Lynn recreation reserves, as well as maintenance and refurbishment for Council-owned buildings.
- Recreational, leisure and community facilities (\$1.8m) – renovation of the Pakenham Pool, installing new cricket nets at Chandler Recreation Reserve, and upgrading lighting at the Nar Nar Goon Recreation Reserve.
- Parks, open space, and streetscapes (\$6.7m) – completing works at Officer District Park, constructing stage 1a of the Pakenham Revitalisation project and installing new playgrounds at Toomuc Recreation Reserve, WB Ronald Park, and Greenland Ct Reserve.

The Statement of Capital Works can be found in Section 3.5 and further details on the capital works program can be found in Section 4.5.

It is noted that construction costs (materials and labour) are escalating beyond that which can be reliably estimated. This will increase pressure on our budgets as we seek to deliver the program of projects that have been costed with known escalation rates built in.

### **Economic assumptions**

The budget is based on several key assumptions about what might happen in the future. Whilst we take every care in assessing each of these assumptions, the information is sensitive to changes that are often outside the control of Council. In preparing our assumptions, we need to balance our financial opportunities and our risks. In determining our assumptions, we use a range of information that includes historical trends, State or Federal Government sources, census data and projected cost estimates. Our confidence in the accuracy of our assumptions is greatest in the near-future and decreases as we approach the outer years.



An overview and context for each of the key assumption areas has been included below:

Assumption	Notes	Forecast 2023/24	Budget 2024/25	Projections			Trend +/-
				2025/26	2026/27	2027/28	
Rate cap increase	1	3.50%	2.75%	2.75%	2.50%	2.50%	-
Population growth	2	2.10%	2.10%	2.10%	2.10%	2.10%	+
CPI	3	4.25%	2.75%	2.50%	2.50%	2.50%	-
Materials & services	4	2.50%	2.50%	2.50%	2.50%	2.50%	o

#### Notes to assumptions

##### 1. Rate cap

Under the “Fair Go Rates System”, the Minister for Local Government sets the maximum amount that total rates revenue can be increased each year. The rate cap for 2024/25 has been set at 2.75%.

##### 2. Population growth

Cardinia’s population was an estimated 135,147 in 2024 and forecasts suggest that population will grow to 182,833 in 2041. This is an annual average increase of 2.1%.

##### 3. Consumer Price Index (CPI)

Consumer price index is consistent with the Victorian State Government’s CPI outlook, which has been set in its 2023/24 Budget Update. A conservative approach has been adopted in the outer years.

##### 4. Materials and services

Materials and services basic indexation has been set at 2.5% for 2024/25 and 2.5% per annum for the remaining years (with the exception of major contracts and utilities). This lower than CPI increase reflects Council’s commitment to continuous improvement and finding efficiencies to continue delivering Council services without seeking an exemption from the rate cap.

#### **Budget influences**

This section sets out the key budget influences arising from the internal and external environment in which Council operates.

##### External influences

- **Population growth** averaging at 2.1% per annum will continue to place significant stress on Council’s resources.
- **Rate capping** – the Victorian State Government continues to apply a cap on rate revenue increases. The cap for 2024/25 has been set at 2.75%, which is below the Consumer Price Index (CPI) of 4.1% for December 2023. The overall financial impact of the lower rate environment continues to lead Council to review its services and capital works program and to source alternative funding streams.

- **Cost shifting** – this occurs where Council provides a service to the community on behalf of the State or Federal Government. Over time, the funds received through funding agreements do not increase in line with real cost increases, which adds pressure to meet service obligations within financial constraints. Council will continually review its service levels to ensure that we are meeting community needs within financially sustainable limits.
- **Natural disasters** – the timing and impact of these events are unknown and unfortunately the regularity is increasing because of climate change. Whilst Council undertakes significant prevention and recovery measures, these events have a significant impact on the community, businesses, and the economy, as well as Council's human and financial resources.
- **Public infrastructure maintenance** – councils across Australia raise approximately 3% of the total taxation collected by all levels of government in Australia. In addition, councils are entrusted with the maintenance of more than 30% of all public assets, including roads, bridges, parks, footpaths, and public buildings. This means that a large proportion of Council's income must be allocated to the maintenance and replacement of these valuable public assets to ensure the quality of public infrastructure is maintained at satisfactory levels.
- **Defined benefits superannuation** – Council has an obligation to fund any investment shortfalls in the Defined Benefits Superannuation Scheme. The last call on Local Government was in the 2012/13 financial year, where Council was required to pay \$2.7 million to top up its share in the Defined Benefits Scheme. The amount and timing of any liability is dependent on the global investment market. At present, actuarial ratios are at a level that additional calls from the sector are not expected in the next 12 months.
- **Enterprise Agreement (EA)** – at the time of writing, Council is negotiating its new enterprise agreement. Estimated impacts of the EA have been included in current and future budgets.
- **Waste disposal costs** – The Environment Protection Agency (EPA) regulation has a sustained impact on Council regarding compliance with existing and past landfill sites. Waste disposal costs are also impacted by industry changes such as levies and negotiation of contracts.

Additionally, the release of the Ministerial Guidelines regarding service rates and charges will have an impact on Council's ability to recover garbage charges from rate payers. Council intends to be fully compliant with these guidelines from 1 July 2025.

#### Internal influences

As well as the above external influences, there are a number of internal influences expected to impact the budget projections, including:

- Continued demands on Council resources for the renewal of existing assets.
- The value of developer contributed assets and completed capital works, together with an increase in the value of existing assets, is impacting depreciation and maintenance expenditure.

## Budget Reports

The following reports include all statutory disclosures of information and are supported by the analyses contained in Section 4 of this report.

This section includes the following reports and statements in accordance with the *Local Government Act 2020* and the Local Government Model Budget.

- 1 Link to Integrated Planning and Reporting Framework
- 2 Services and service performance indicators
- 3 Financial statements
- 4 Notes to financial statements
- 5 Performance indicators
- 6 Schedule of fees and charges

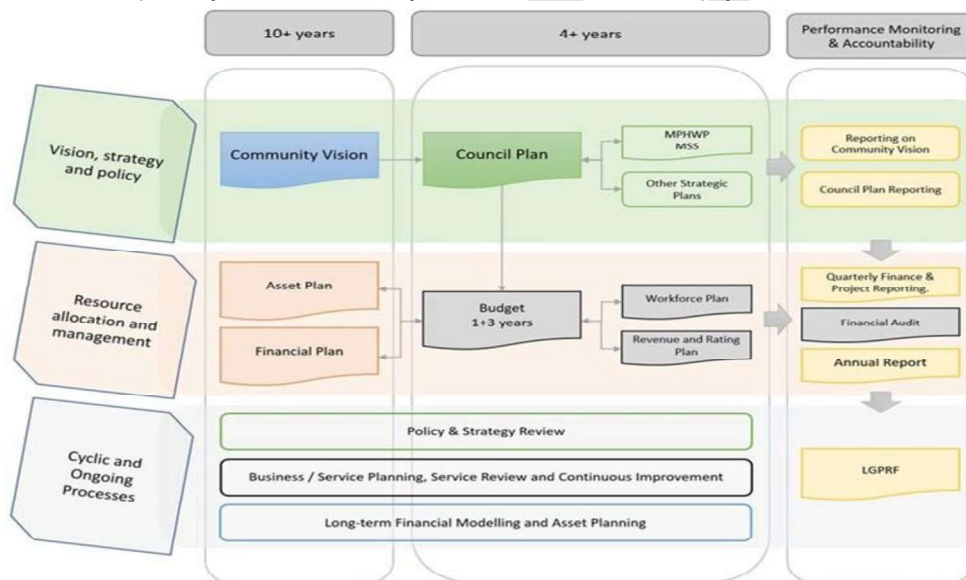
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**1. Link to Integrated Planning and Reporting Framework.**

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

**1.1. Legislative planning and accountability framework**

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



Source: Department of Jobs, Precinct and Regions

The timing of each component of the integrated strategic planning and reporting framework is critical to the successful achievement of the planned outcomes.

**Key planning considerations**

**Service level planning**

Although councils have a legal obligation to provide some services (such as animal management, local roads, food safety and statutory planning), most council services are not legally mandated, including some services closely associated with councils, such as libraries, and sporting facilities. Further, over time, the needs and expectations of communities can change. Therefore, councils need to have robust processes for service planning and review to ensure all services continue to provide value for money and are in line with community expectations. In doing so, councils should

engage with communities to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works.

Community consultation needs to be in line with the Council's adopted Community Engagement Policy and Public Transparency Policy.

## **1.2. Our purpose**

### **Our Vision**

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

### **Our Commitment**

Council will provide leadership, including community engagement with stakeholders, to ensure 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.

### **Our Values**

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

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

- Teamwork
- Respect
- Accountability
- Communication
- Customer focus

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

### 1.3. Strategic Objectives

The Council delivers activities and initiatives under 67 major service area categories. Each contributes to the achievement of Council's Vision as set out in the Council Plan.

Council has identified five Strategic Objective Areas for 2021-25, which are integral to achieving the Council Plan. The Annual Budget converts these activities and initiatives into financial terms to ensure that there are sufficient resources for their achievement. The following table lists the Strategic Objectives as described in the Council Plan.

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



### 2.1. Strategic Objective 1: We empower our communities to be healthy, connected and resilient.

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

Services	Service Objective		2022-23	2023-24	2024-25
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Arts and Creative Industries	Centred around the Cardinia Cultural Centre (CCC) and extending to the Hills Hub Art Space, this service provides the community and visitors with high quality venues for community, civic, cultural, social, business, and entertainment events and services. This includes delivery of cultural initiatives such as curated exhibitions, workshops, performances, and interactive programs. The service also delivers public art installations, both permanent and ephemeral, and supports the economic enhancement of the creative industries sector through active engagement of local artists and creative professionals, providing support, resources, and platforms to foster growth and innovation.	Expense	1,830	2,053	2,082
		Income	796	689	855
		<b>Net cost</b>	<b>(1,034)</b>	<b>(1,364)</b>	<b>(1,227)</b>
Health and Social Planning	To provide consistent and integrated planning for positive health and social outcomes across Council services, with partner agencies and the community.	Expense	182	503	743
		Income	8	11	148
		<b>Net cost</b>	<b>(173)</b>	<b>(492)</b>	<b>(595)</b>
Early Years	Council is committed to supporting the development of our local children in their early years. This is achieved through early years planning, good governance and coordination of a central registration and enrolment scheme.	Expense	568	678	1,154
		Income	466	755	936
		<b>Net cost</b>	<b>(102)</b>	<b>77</b>	<b>(218)</b>
Community Services and Infrastructure Planning	Planning for the existing and future provision of all community services and infrastructure that Council provides for residents.	Expense	1,324	1,352	489
		Income	129	281	0
		<b>Net cost</b>	<b>(1,195)</b>	<b>(1,071)</b>	<b>(489)</b>



Services	Service Objective	2022-23			2023-24			2024-25		
		Actual			Forecast			Budget		
		\$'000			\$'000			\$'000		
Connected Communities	Provide opportunities for residents to meaningfully participate in decision making processes that affect their community, support individuals and communities through the provision of resources and fostering of partnerships between individuals and within communities and assist with the development of strong and resilient communities that have the ability to identify and meet the communities' needs, achieve self-reliance, contribute to solutions and support their own advocacy efforts.	Expense	1,485	1,556	1,606					
		Income	487	352	250					
		<b>Net cost</b>	<b>(998)</b>	<b>(1,205)</b>	<b>(1,356)</b>					
Compliance Services	Compliance Services was formed with the bringing together of the following areas: Local Laws, Health, and Planning Enforcement. Services provide to the community include animal management, enforcement of Local Laws, management of school crossing, immunisation for adults and children through public sessions and school programs, investigation of complaints about situations which can affect the health and wellbeing of the public and work with food premises business owners providing advice on food safety.	Expense	4,799	5,372	5,400					
		Income	2,852	3,167	3,257					
		<b>Net cost</b>	<b>(1,946)</b>	<b>(2,205)</b>	<b>(2,143)</b>					
Family and Community Services Management	To provide leadership and community partnerships that create, sustain and enhance connected, inclusive and engaged communities that value diversity and healthy lifestyles. To manage and support community services business unit in the effective and efficient delivery of programs across the municipality. To provide evidenced based best practice in community services delivery in Cardinia.	Expense	285	300	270					
		Income	0	0	0					
		<b>Net cost</b>	<b>(285)</b>	<b>(300)</b>	<b>(270)</b>					
Health	To minimise environmental problems within the community and as far as practicable to ensure food safety within the community.	Expense	1,881	1,817	1,912					
		Income	675	863	758					
		<b>Net cost</b>	<b>(1,206)</b>	<b>(953)</b>	<b>(1,154)</b>					

Services	Service Objective		2022-23	2023-24	2024-25
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Library	Council's Library program services the Pakenham and Emerald Libraries and provides for a mobile library service to other townships within the Shire.	<i>Expense</i>	5,096	2,469	2,729
		<i>Income</i>	732	0	0
		<b>Net cost</b>	(4,364)	(2,469)	(2,729)
Maternal and Child Health	Promotes healthy outcomes for children from birth to school age and their families, by providing a comprehensive and focused approach for the prevention & early identification of the physical, emotional and social factors affecting young children & their families. The MCH Service supports child and family health, wellbeing and safety, focusing on maternal health and father-inclusive practice as a key enabler to optimise child learning and development.	<i>Expense</i>	4,357	4,501	4,922
		<i>Income</i>	2,562	3,531	2,850
		<b>Net cost</b>	(1,794)	(970)	(2,071)
Community Safety and Inclusion	Supports our diverse community to be connected, safe, empowered and engaged through equality, social justice and respect.	<i>Expense</i>	2,854	1,831	1,783
		<i>Income</i>	1,321	370	135
		<b>Net cost</b>	(1,533)	(1,460)	(1,649)
Youth Services	Youth Services provides a range of health, well-being, social, recreation and life skills programs, services, activities and events to young people, enabling them to build resilience around issues they may face, fulfil their potential and develop themselves as young adults. Cardinia Youth Services play a vital partnership-building role, bringing together different stakeholders that work with young people to coordinate service delivery, advocate for young people's needs, and leverage resources to meet local priorities.	<i>Expense</i>	1,086	1,095	1,073
		<i>Income</i>	118	152	107
		<b>Net cost</b>	(968)	(942)	(966)

**Initiatives**

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

**Service Performance Outcome Indicators**

Service	Indicator	Performance	Computation
Libraries	Participation	Library membership (Percentage of resident municipal population who are registered library members)	$[\text{Number of registered library members} / \text{Population}] \times 100$
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	$[\text{Number of children who attend the MCH service at least once (in the financial year)} / \text{Number of children enrolled in the MCH service}] \times 100$
Maternal and Child Health	Participation	Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	$[\text{Number of Aboriginal children who attend the MCH service at least once (in the financial year)} / \text{Number of Aboriginal children enrolled in the MCH service}] \times 100$

Service	Indicator	Performance	Computation
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	$\frac{\text{Number of successful animal management prosecutions}}{\text{Total number of animal management prosecutions}} \times 100$
Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	$\frac{\text{Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up}}{\text{Number of critical non-compliance outcome notifications and major non-compliance notifications about food premises}} \times 100$

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

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

Service area	Service Objective	2022-23			2023-24			2024-25		
		Actual			Forecast			Budget		
		\$'000			\$'000			\$'000		
Active Communities Management	Provide coordinated and strategic leadership to the Active Communities business unit, including the coordination of strategy development in each area of operation to ensure effective operation of the business unit.	Expense	352	360	398					
		Income	0	0	0					
		<b>Net cost</b>	<b>(352)</b>	<b>(360)</b>	<b>(398)</b>					
Aquatic and Recreation Facilities	Develop and maintain quality aquatic and dry recreation venues to encourage and support community use and participation in active recreation. Council works in partnership with service providers to ensure the provision of high quality and well managed facilities and services.	Expense	1,698	1,795	1,139					
		Income	161	593	160					
		<b>Net cost</b>	<b>(1,537)</b>	<b>(1,202)</b>	<b>(979)</b>					
Asset Management	To ensure that Council's strategic and corporate objectives in relation to assets and infrastructure are lead and effectively implemented. Ensures Council meets its legislated role and manages its asset portfolio (including roads, open space, drainage, bridges, and buildings) in a financially sustainable way. Includes maintaining asset database, condition audits, financial and predictive modelling, maintenance and renewal planning, development and implementation of Asset management plans, strategies and policies.	Expense	821	1,059	1,067					
		Income	6	0	0					
		<b>Net cost</b>	<b>(815)</b>	<b>(1,059)</b>	<b>(1,067)</b>					
Bridges	To maintain the bridge network in order to provide the safe travel of vehicles and pedestrians. To enable the preservation of the network at an acceptable standard.	Expense	394	658	1,327					
		Income	0	0	0					
		<b>Net cost</b>	<b>(394)</b>	<b>(658)</b>	<b>(1,327)</b>					

Service area	Service Objective		2022-23	2023-24	2024-25
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Facilities Management	To ensure Council meets its responsibilities in the management of its facilities through contracts and schedules that deliver on various requirements including, cleaning, access management, alarm monitoring and security patrols, utilities management and asbestos management.	Expense	1,515	1,902	4,180
		Income	132	136	0
		<b>Net cost</b>	<b>(1,383)</b>	<b>(1,766)</b>	<b>(4,180)</b>
Building Maintenance	To ensure Council can adequately respond to reactive and routine maintenance and repairs of all Council buildings in compliance with regulations and Council expectations. This includes servicing of Council plant, equipment and vertical transport.	Expense	2,965	3,231	3,455
		Income	22	30	0
		<b>Net cost</b>	<b>(2,943)</b>	<b>(3,200)</b>	<b>(3,455)</b>
Building and Facilities Administration	To manage the salary budget and financial responsibilities for buildings and facilities with transparency and accountability, encompassing detailed budget planning, transparent expense tracking systems, regular financial reporting, and staff training for responsible fiscal practices.	Expense	1,287	1,347	1,016
		Income	4	0	0
		<b>Net cost</b>	<b>(1,284)</b>	<b>(1,347)</b>	<b>(1,016)</b>
Community Infrastructure	To deliver and renew Council's civil community and open space Infrastructure, including roads, drains, footpaths and recreation reserves.	Expense	1,632	1,722	1,155
		Income	427	343	547
		<b>Net cost</b>	<b>(1,205)</b>	<b>(1,379)</b>	<b>(608)</b>
Traffic and Transport	Provide advice to the organisation in the planning and delivery of transport and traffic infrastructure.	Expense	1,773	1,510	1,276
		Income	128	86	0
		<b>Net cost</b>	<b>(1,645)</b>	<b>(1,423)</b>	<b>(1,276)</b>
Community Infrastructure Delivery Management	To effectively oversee the delivery of the civil capital works program and the traffic and transport service.	Expense	137	163	231
		Income	0	0	0
		<b>Net cost</b>	<b>(137)</b>	<b>(163)</b>	<b>(231)</b>
Community Recreation	Support our community to participate in a range of recreation activities and engage them in the planning and delivery of community recreation facilities and services. Council partners with and supports	Expense	1,962	2,379	1,908
		Income	427	197	170
		<b>Net cost</b>	<b>(1,534)</b>	<b>(2,182)</b>	<b>(1,739)</b>

Service area	Service Objective	2022-23			2023-24			2024-25		
		Actual			Forecast			Budget		
		\$'000			\$'000			\$'000		
	reserve committees to manage and deliver facilities, and work with sporting clubs to provide recreational opportunities for the community to be active. Participation in sport and recreation activities enables our community to be healthy, active, and connected.									
Development	To assess, support and coordinate engineering and landscape development to ensure that Council's strategic and corporate objectives in relation to developer delivered assets and infrastructure are effectively implemented.	Expense	1,822	2,489	2,426					
		Income	2,274	2,107	2,257					
		<b>Net cost</b>	<b>452</b>	<b>(381)</b>	<b>(169)</b>					
PSP Developer and Infrastructure Contribution Plan Management	To perform legislated duties of collection agency for DCP and ICPs, including record the operating income and expenditure of Developer & Infrastructure Contribution Plans (DCPs and ICPs) for existing Precinct Structure Plans (PSPs).	Expense	0	1	0					
		Income	30,545	26,941	22,463					
		<b>Net cost</b>	<b>30,545</b>	<b>26,940</b>	<b>22,463</b>					
Drainage Maintenance	To maintain the drainage infrastructure in order to protect both the road asset and private property and ensure a safe road network in all weather conditions.	Expense	2,257	2,662	3,345					
		Income	16	0	0					
		<b>Net cost</b>	<b>(2,241)</b>	<b>(2,662)</b>	<b>(3,345)</b>					
Fleet and Workshop	Maintain a plant fleet in an efficient manner, whilst minimising Council's costs, to deliver the standards agreed to by Council. NB - this is an internally generated revenue. Throughout each program's expenses, is the offsetting fleet expenditure.	Expense	2,909	3,180	3,325					
		Income	3,828	4,553	5,789					
		<b>Net cost</b>	<b>918</b>	<b>1,373</b>	<b>2,464</b>					
Growth Area Planning and Subdivisions	Prepare and implement Precinct Structure Plans, Infrastructure Contributions Plans and Urban Design Frameworks.	Expense	1,465	2,258	2,020					
		Income	5	0	0					
		<b>Net cost</b>	<b>(1,460)</b>	<b>(2,258)</b>	<b>(2,020)</b>					

Service area	Service Objective		2022-23	2023-24	2024-25
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Infrastructure Services Management	To ensure that Council's strategic and corporate objectives in relation to Infrastructure Services are effectively implemented. Management of Asset Management, Development, DCP/ICP Management and Waste Management.	<i>Expense</i>	234	342	380
		<i>Income</i>	0	0	0
		<b>Net cost</b>	(234)	(342)	<b>(380)</b>
Major Roads Projects	Deliver major roads capital projects, including Sealing the Hills project, plus other civil capital works outlined in the capital works budget.	<i>Expense</i>	1,044	923	1,720
		<i>Income</i>	594	817	497
		<b>Net cost</b>	(449)	(107)	<b>(1,224)</b>
Operations Administration	To efficiently and effectively manage Cardinia Council's operational activities whilst ensuring compliance with the road management act and other relevant legislation.	<i>Expense</i>	1,568	1,451	1,567
		<i>Income</i>	19	4	0
		<b>Net cost</b>	(1,549)	(1,447)	<b>(1,567)</b>
Open Space Contracts	Maintain Council's parks, wet lands, garden beds, street and road-side trees to an aesthetically pleasing and safe standard to enable maximum utilisation by the community.	<i>Expense</i>	9,414	11,137	13,637
		<i>Income</i>	119	3	0
		<b>Net cost</b>	(9,295)	(11,133)	<b>(13,637)</b>
Township Maintenance	Ensure the townships and playgrounds are consistently maintained to uphold a high standard of safety and aesthetics. This is done to provide secure environments and maximise community utilisation.	<i>Expense</i>	746	899	994
		<i>Income</i>	3	0	0
		<b>Net cost</b>	(743)	(899)	<b>(994)</b>
Parks Planning	Quality open spaces are vital to supporting the health and wellbeing of our community and the environment they live and work in. Open space in Cardinia Shire is strategically planned, delivered, and activated for the benefit of the community and the environment.	<i>Expense</i>	660	764	625
		<i>Income</i>	232	250	232
		<b>Net cost</b>	(428)	(514)	<b>(393)</b>



Service area	Service Objective		2022-23	2023-24	2024-25
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Future Communities	Plan for (and provide advice) to Council on long-term community outcomes and the various land use planning, policy, advocacy, funding and partnerships that may be required to deliver those outcomes as they relate to Council's priority precincts.	<i>Expense</i>	210	154	176
		<i>Income</i>	0	0	0
		<b>Net cost</b>	<b>(210)</b>	<b>(154)</b>	<b>(176)</b>
Recreation Planning	Provide and deliver recreation assets that meet the needs of the community enabling them to participate in sport and recreation activities. These assets ensure all members of our community feel welcome and have access to facilities that deliver a range of social, cultural and recreational opportunities.	<i>Expense</i>	99	85	88
		<i>Income</i>	0	0	0
		<b>Net cost</b>	<b>(99)</b>	<b>(85)</b>	<b>(88)</b>
Sealed Roads and Footpaths	To maintain the sealed road network in order to provide safe travel for vehicles and pedestrians and to enable the preservation of the network at an acceptable standard.	<i>Expense</i>	2,188	1,880	2,080
		<i>Income</i>	90	23	0
		<b>Net cost</b>	<b>(2,098)</b>	<b>(1,857)</b>	<b>(2,080)</b>
Statutory Planning	To assess planning permit applications against the Cardinia Planning Scheme to maintain and facilitate orderly development consistent with both local and state policies.	<i>Expense</i>	2,496	2,997	2,829
		<i>Income</i>	1,515	1,540	1,601
		<b>Net cost</b>	<b>(981)</b>	<b>(1,458)</b>	<b>(1,228)</b>
Strategic Planning	Develop and maintain a sound planning policy framework to provide for the sustainable development of the natural and built environment in the Shire.	<i>Expense</i>	1,231	1,480	1,991
		<i>Income</i>	44	11	57
		<b>Net cost</b>	<b>(1,187)</b>	<b>(1,469)</b>	<b>(1,934)</b>
Unsealed Roads	To maintain the unsealed road network in order to provide safe travel of vehicles - pedestrians and to enable the preservation of the network at an acceptable standard.	<i>Expense</i>	4,362	4,497	5,003
		<i>Income</i>	2,039	2,710	2,754
		<b>Net cost</b>	<b>(2,324)</b>	<b>(1,787)</b>	<b>(2,248)</b>

**Initiatives**

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

**Service Performance Outcome Indicators**

Service	Indicator	Performance	Computation
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of municipal population)	Number of visits to aquatic facilities / Municipal population

Service	Indicator	Performance	Computation
Statutory planning	Service standard	Planning applications decided within required time frames (percentage of regular and VicSmart planning application decisions made within legislated time frames)	$[(\text{Number of regular planning application decisions made within 60 days}) + (\text{Number of VicSmart planning application decisions made within 10 days}) / \text{Number of planning application decisions made}] \times 100$
Roads	Condition	Sealed local roads - maintained to condition standards (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	$[\text{Number of kilometres of sealed local roads below the renewal intervention level set by Council} / \text{Kilometres of sealed local roads}] \times 100$

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

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

Services	Service Objective		2022-23	2023-24	2024-25
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Street sweeping	To ensure that parks, reserves and roads are maintained free of litter and to maintain public conveniences in a hygienic condition.	Expense	417	1,172	290
		Income	23	29	0
		<b>Net cost</b>	<b>(394)</b>	<b>(1,142)</b>	<b>(290)</b>
Biodiversity	Preserve and actively care for the natural environment, for future generations, through delivery of relevant legislation and strategies, in partnership with the community.	Expense	378	439	1,418
		Income	103	308	179
		<b>Net cost</b>	<b>(275)</b>	<b>(132)</b>	<b>(1,239)</b>
Climate Change and Heritage	To assist Council and the community to reduce emissions and transition to renewable energy, adapt to climate change, conserve heritage assets and move to a model of integrated water management.	Expense	111	236	1,004
		Income	3	3	3
		<b>Net cost</b>	<b>(107)</b>	<b>(233)</b>	<b>(1,001)</b>
Environment and Heritage Management	Oversight on the delivery of Council key environmental strategies and legislative requirements. To facilitate sound environmental management of natural and cultural resources within Cardinia shire. To lead Council and the community towards an environmentally sustainable future.	Expense	1,171	1,170	218
		Income	94	5	0
		<b>Net cost</b>	<b>(1,076)</b>	<b>(1,165)</b>	<b>(218)</b>
Waste and Recycling Service Delivery	To deliver efficient and cost effective waste and resource recovery services to the community.	Expense	18,461	20,468	23,000
		Income	18,714	20,836	23,834
		<b>Net cost</b>	<b>253</b>	<b>368</b>	<b>835</b>
Waste Projects and Education	To deliver waste and resource recovery projects and education to the community which support effective service uptake and enhance resource recovery.	Expense	77	840	140
		Income	77	267	0
		<b>Net cost</b>	<b>(0)</b>	<b>(573)</b>	<b>(140)</b>
		Expense	886	936	955

Services	Service Objective	2022-23	2023-24	2024-25
		Actual	Forecast	Budget
		\$'000	\$'000	\$'000
Natural Reserves Management	To effectively manage shire's natural reserves and vegetated road reserve network, with a long-term aim to achieve a reduction in weed coverage and improve biodiversity values.	Income	58	33
		Net cost	(827)	(903)
				33
				(923)

**Initiatives**

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

**Service Performance Outcome Indicators**

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

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

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

Services	Service Objective		2022-23	2023-24	2024-25
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Economic Development	The Economic Development service is responsible for shaping the economic landscape and tourism potential of Cardinia Shire. Through strategic partnerships and targeted programs, the service delivers initiatives to attract and nurture businesses, stimulate job creation, facilitate private investment, respond to industry issues, develop the local workforce and showcase the unique offerings of Cardinia Shire to visitors.	Expense	1,160	1,074	955
		Income	286	41	0
		Net cost	(874)	(1,033)	(955)
Advocacy	The Advocacy service champions the interests and needs of the Cardinia community and the broader south-east (GSEM) region. This service is responsible for strategically navigating policy landscapes, interfaces with government bodies and other external stakeholders, and seeking alternative funding or grant opportunities. The service advocates for legislative or state planning control changes, regional infrastructure, or investment, and increased or improved service delivery from the Australian Government, Victorian Government and other sectors.	Expense	4	50	206
		Income	0	0	0
		Net cost	(4)	(50)	(206)

#### Initiatives

30	Advocate for the development of green wedge management plans.
31	Advocate for a South East Melbourne Airport.
32	Develop an Investment Attraction Plan for Cardinia Shire employment precincts.
33	Develop and deliver initiatives within the Economic Development Strategy, including the visitor economy and tourism.

34	Facilitate investment in our townships to support businesses and vibrant communities.
35	Advocate for the growth of local education opportunities that improve skills and employment pathways.
36	Implement the Cardinia Community Food Strategy and Action Plan.
37	Develop a Business Innovation Strategy.
38	Actively protect key heritage sites within the shire.

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## 2.5. Strategic Objective 5: We practise responsible leadership.

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

Services	Service Objective		2022-23	2023-24	2024-25
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Chief Executive Officer	Capture all income and expenditure specifically relating to the Chief Executive Officer and Executive Assistant.	Expense	613	588	575
		Income	0	0	0
		<b>Net cost</b>	<b>(613)</b>	<b>(588)</b>	<b>(575)</b>
Communications	Raise awareness of Council programs and initiatives and deliver effective communication between Council, the community and other stakeholders.	Expense	1,358	1,676	1,656
		Income	0	16	0
		<b>Net cost</b>	<b>(1,358)</b>	<b>(1,660)</b>	<b>(1,656)</b>
Engagement	Support effective community engagement between Council and the community through the preparation of engagement plans in accordance with Local Govt Act requirements.	Expense	42	78	92
		Income	0	0	0
		<b>Net cost</b>	<b>(42)</b>	<b>(78)</b>	<b>(92)</b>
Corporate Financials and Rates and Revenue Services	Manage the financial aspects of asset sales and also depreciation, being the value of wear and tear of Council's non-currents assets over their useful life. Manage Cardinia's rateable properties and provide a responsive, solution focused service to rate queries.	Expense	3,278	5,082	1,604
		Income	59,009	49,371	40,332
		<b>Net cost</b>	<b>55,731</b>	<b>44,289</b>	<b>38,728</b>
Corporate Management	Provide leadership and direction to Council staff to ensure Council's vision and Council plans and decisions are achieved.	Expense	2,300	3,551	2,749
		Income	8	18	0
		<b>Net cost</b>	<b>(2,292)</b>	<b>(3,533)</b>	<b>(2,749)</b>
Customer Support	Provide a professional customer service experience with an inclusive, respectful, and positive attitude.	Expense	1,259	1,201	1,355
		Income	109	0	0
		<b>Net cost</b>	<b>(1,150)</b>	<b>(1,201)</b>	<b>(1,355)</b>



Services	Service Objective	2022-23	2023-24	2024-25	
		Actual	Forecast	Budget	
		\$'000	\$'000	\$'000	
Emergency Events & Pandemic Response & Emergency Management	Capture all income and expenditure relating to Emergency Events (floods, storms, bushfires) and the COVID-19 pandemic.	<i>Expense</i>	978	716	730
		<i>Income</i>	782	134	96
		<b><i>Net cost</i></b>	<b>(196)</b>	<b>(582)</b>	<b>(635)</b>
Finance Management and Purchasing	Ensure balanced budget outcomes and prudent management of debt and asset management, for a sustainable financial environment recognising inter-generational responsibility. Ensure councils procurement is managed in a sustainable manner to achieve the best outcome for Cardinia Shire.	<i>Expense</i>	3,274	3,696	3,582
		<i>Income</i>	10	149	1
		<b><i>Net cost</i></b>	<b>(3,264)</b>	<b>(3,547)</b>	<b>(3,581)</b>
Governance	Promote Council activities in a positive way, develop policy as required, and monitor compliance with legislative requirements. Ensure timely distribution and publishing of agendas and minutes for Council and Town Planning Meetings along with the effective and transparent operation of Council and Town Planning Meetings.	<i>Expense</i>	1,185	1,383	1,368
		<i>Income</i>	3	2	22
		<b><i>Net cost</i></b>	<b>(1,183)</b>	<b>(1,380)</b>	<b>(1,346)</b>
Property Services	Manage Council's property portfolio ensuring any sales and acquisitions comply with legislation and best practice guidelines achieving the best outcome for Council and the community. Ensure appropriate tenancy agreements are in place and managed, seeking the best return for Council where possible.	<i>Expense</i>	528	749	815
		<i>Income</i>	268	231	202
		<b><i>Net cost</i></b>	<b>(261)</b>	<b>(518)</b>	<b>(613)</b>
People and Culture	Provide services that are responsive to organisational needs, ensure legislative compliance, and support the development of a competent, flexible, and focused workforce committed to our shared values.	<i>Expense</i>	2,278	2,899	2,700
		<i>Income</i>	0	0	0
		<b><i>Net cost</i></b>	<b>(2,278)</b>	<b>(2,899)</b>	<b>(2,700)</b>

Services	Service Objective	2022-23	2023-24	2024-25	
		Actual	Forecast	Budget	
		\$'000	\$'000	\$'000	
Information Services	The Information Services business unit exists to work with the business to provide information services that maximise Council's ability to achieve its vision and objectives. This includes Information and Communication Technology, Geographic Information System and Records Management Services.	<i>Expense</i>	5,298	6,058	6,187
		<i>Income</i>	244	53	0
		<b>Net cost</b>	(5,054)	(6,004)	<b>(6,187)</b>
Mayor and Councillors	Effectively resource the operations of the elected Council, including an allocation for the cost of Council elections every four years.	<i>Expense</i>	575	642	1,201
		<i>Income</i>	16	0	20
		<b>Net cost</b>	(559)	(642)	<b>(1,181)</b>
Risk, Health and Safety	Minimise Council's exposure to risk and ensure Council staff have received the appropriate training and are operating in a safe workplace.	<i>Expense</i>	1,713	3,241	2,651
		<i>Income</i>	14	12	0
		<b>Net cost</b>	(1,699)	(3,229)	<b>(2,651)</b>
Performance & Improvement	Provide consistent integrated business planning processes ensuring actions align to the key directions of Council, monitor the effectiveness of these plans and associated service delivery through corporate performance and business activity monitoring, and build a culture of innovation through a continued focus on analysis, improvement and change implementation.	<i>Expense</i>	613	712	787
		<i>Income</i>	0	0	0
		<b>Net cost</b>	(613)	(712)	<b>(787)</b>

**Initiatives**

39	Implement the Community Engagement Policy, meeting legislative requirements for community engagement.
40	Publicly report on Council decisions made and their implementation to demonstrate transparent decision making.

41	Develop a long-term financial plan that ensures financial sustainability.
42	Develop a strategy aimed at alternative revenue streams.
43	Implement the strategy aimed at alternative revenue streams.
44	Publicly report the organisation's performance on a quarterly basis, including customer service outcomes.
45	Implement the Cardinia Shire Advocacy Plan and work with strategic partners on shared advocacy initiatives.
46	Review the 10-year Financial Plan to further drive efficiency and cost control.

**Service Performance Outcome Indicators**

Service	Indicator	Performance Measure	Computation
Governance	Consultation and engagement	Satisfaction with Council decisions. (Community satisfaction rating out of 100 with the consultation and engagement efforts of the council.)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement

**2.6. Reconciliation with budgeted operating result**

	Surplus/ (Deficit)	Expenditure	Income/ Revenue
1 We empower our communities to be healthy, connected and resilient.	(14,866)	24,162	9,296
2 We support the creation of liveable spaces and places.	(22,831)	59,358	36,527
3 We value our natural assets and support our biodiversity to thrive	(2,977)	27,026	24,049
4 We support our productive land and employment land to grow local industries.	(1,161)	1,161	0
5 We practise responsible leadership.	12,619	28,053	40,672
<b>TOTAL</b>	<b>(29,217)</b>	<b>139,760</b>	<b>110,544</b>
<b>Expenses added in:</b>			
Depreciation/Amortisation	30,915		
Finance costs	1,583		
Others	220		
<b>Surplus/(Deficit) before funding sources</b>	<b>(61,935)</b>		
<b>Funding sources added in:</b>			
Rates and charges revenue	101,362		
Capital grants	17,809		
Grants commission funding	12,050		
Interest income	5,706		
Other income	1,548		
<b>Total funding sources</b>	<b>137,975</b>		
<b>Operating surplus/(deficit) for the year</b>	<b>76,541</b>		

### **3. Financial statements**

This section presents information regarding the Financial Statements and Statement of Human Resources. The budget information for the year 2024/25 has been supplemented with projections to 2027/28.

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

- 3.1 Comprehensive Income Statement
- 3.2 Balance Sheet
- 3.3 Statement of Changes in Equity
- 3.4 Statement of Cash Flows
- 3.5 Statement of Capital Works
- 3.6 Statement of Human Resources

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### 3.1. Comprehensive Income Statement

For the four years ending 30 June 2028

	NOTES	Forecast	Budget	Projections		
		Actual				
		2023/24	2024/25	2025/26	2026/27	2027/28
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income / Revenue</b>						
Rates and charges	4.1.1	118,139	<b>126,079</b>	135,490	148,447	156,454
Statutory fees and fines	4.1.2	6,146	<b>6,749</b>	6,908	7,094	7,253
User fees	4.1.3	2,732	<b>2,779</b>	2,844	2,921	2,987
Grants - operating	4.1.4	21,658	<b>19,939</b>	19,939	19,939	19,939
Grants - capital	4.1.4	38,060	<b>17,809</b>	3,181	3,212	3,243
Contributions - monetary	4.1.5	26,617	<b>22,650</b>	27,921	26,131	25,041
Contributions - non-monetary	4.1.5	39,812	<b>39,323</b>	40,835	42,030	41,038
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		888	<b>500</b>	500	500	500
Fair value adjustments for investment property		-	-	-	-	-
Share of net profits (or loss) of associates and joint ventures		-	-	-	-	-
Other income	4.1.6	10,283	<b>7,374</b>	7,651	7,950	8,138
<b>Total income / revenue</b>		<b>264,335</b>	<b>243,202</b>	<b>245,269</b>	<b>258,225</b>	<b>264,594</b>
<b>Expenses</b>						
Employee costs	4.1.7	55,370	<b>56,461</b>	58,719	61,068	62,900
Materials and services	4.1.8	73,445	<b>74,872</b>	76,744	78,662	80,629
Depreciation	4.1.9	27,217	<b>29,832</b>	31,571	32,874	34,449
Amortisation - intangible assets	4.1.10	137	<b>155</b>	150	145	107
Depreciation - right of use assets	4.1.11	618	<b>928</b>	928	928	928
Allowance for impairment losses		189	<b>220</b>	-	-	-
Borrowing costs		850	<b>1,381</b>	2,204	2,659	2,386
Finance costs - leases		140	<b>202</b>	149	92	33
Other expenses	4.1.12	2,137	<b>2,610</b>	1,709	1,832	1,901
<b>Total expenses</b>		<b>160,103</b>	<b>166,661</b>	<b>172,174</b>	<b>178,261</b>	<b>183,334</b>
<b>Surplus/(deficit) for the year</b>		<b>104,232</b>	<b>76,541</b>	<b>73,095</b>	<b>79,965</b>	<b>81,259</b>
<b>Other comprehensive income</b>						
<b>Items that will not be reclassified to surplus or deficit in future periods</b>						
Net asset revaluation gain/(loss)		-	-	-	-	-
Share of other comprehensive income of associates and joint ventures		-	-	-	-	-
<b>Items that may be reclassified to surplus or deficit in future periods</b>						
		-	-	-	-	-
<b>Total other comprehensive income</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive result</b>		<b>104,232</b>	<b>76,541</b>	<b>73,095</b>	<b>79,965</b>	<b>81,259</b>
<b>Adjusted underlying result</b>		<b>(45)</b>	<b>(3,057)</b>	<b>1,342</b>	<b>8,776</b>	<b>12,121</b>

### 3.2. Balance Sheet

For the four years ending 30 June 2028

	NOTES	Forecast				
		Actual	Budget	Projections		
		2023/24	2024/25	2025/26	2026/27	2027/28
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		138,038	136,042	152,534	165,617	192,136
Trade and other receivables		16,208	17,783	17,842	18,769	19,259
Other financial assets		-	-	-	-	-
Inventories		11	11	11	11	11
Prepayments		-	-	-	-	-
Non-current assets classified as held for sale		(8)	(8)	(8)	(8)	(8)
Other assets		4,847	4,847	4,847	4,847	4,847
<b>Total current assets</b>	4.2.1	<b>159,096</b>	<b>158,676</b>	<b>175,226</b>	<b>189,236</b>	<b>216,245</b>
<b>Non-current assets</b>						
Trade and other receivables		1,435	1,435	1,435	1,435	1,435
Property, infrastructure, plant & equipment		2,506,616	2,598,444	2,667,355	2,729,469	2,779,468
Right-of-use assets	4.2.4	3,712	2,784	1,856	928	-
Intangible assets		1,878	1,723	1,573	1,428	1,321
<b>Total non-current assets</b>	4.2.1	<b>2,513,641</b>	<b>2,604,386</b>	<b>2,672,219</b>	<b>2,733,260</b>	<b>2,782,224</b>
<b>Total assets</b>		<b>2,672,737</b>	<b>2,763,062</b>	<b>2,847,445</b>	<b>2,922,496</b>	<b>2,998,469</b>
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		15,469	11,556	11,825	12,199	12,497
Trust funds and deposits		10,398	10,398	10,398	10,398	10,398
Unearned income/revenue		13,266	13,266	13,266	13,266	13,266
Provisions		11,272	12,295	13,359	14,465	15,605
Interest-bearing liabilities	4.2.3	2,779	3,928	5,320	5,592	5,878
Lease liabilities	4.2.4	663	1,100	1,156	1,216	-
<b>Total current liabilities</b>	4.2.2	<b>53,847</b>	<b>52,543</b>	<b>55,325</b>	<b>57,136</b>	<b>57,644</b>
<b>Non-current liabilities</b>						
Provisions		9,564	9,640	9,719	9,801	9,886
Interest-bearing liabilities	4.2.3	24,189	40,685	50,269	44,677	38,799
Lease liabilities	4.2.4	3,856	2,372	1,216	-	-
<b>Total non-current liabilities</b>	4.2.2	<b>37,609</b>	<b>52,698</b>	<b>61,204</b>	<b>54,478</b>	<b>48,684</b>
<b>Total liabilities</b>		<b>91,456</b>	<b>105,240</b>	<b>116,528</b>	<b>111,614</b>	<b>106,328</b>
<b>Net assets</b>		<b>2,581,281</b>	<b>2,657,822</b>	<b>2,730,917</b>	<b>2,810,882</b>	<b>2,892,141</b>
<b>Equity</b>						
Accumulated surplus		1,382,072	1,439,647	1,497,888	1,569,549	1,641,765
Reserves		1,199,209	1,218,175	1,233,029	1,241,333	1,250,376
<b>Total equity</b>		<b>2,581,281</b>	<b>2,657,822</b>	<b>2,730,917</b>	<b>2,810,882</b>	<b>2,892,141</b>

### 3.3. Statement of Changes in Equity

For the four years ending 30 June 2028

		Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	NOTES	\$'000	\$'000	\$'000	\$'000
<b>2024 Forecast Actual</b>					
Balance at beginning of the financial year		2,486,854	1,296,852	1,158,800	31,202
Surplus/(deficit) for the year		104,232	104,232	-	-
Net asset revaluation gain/(loss)		40,409	-	40,409	-
Transfers (to) / from other reserves		(50,214)	(19,012)	-	(31,202)
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>2,581,281</b>	<b>1,382,072</b>	<b>1,199,209</b>	<b>-</b>
<b>2025 Budget</b>					
Balance at beginning of the financial year		2,581,281	1,382,072	1,199,209	-
Surplus/(deficit) for the year		76,541	76,541	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers (to) / from other reserves	4.3.1	-	(18,966)	-	18,966
Transfers from other reserves	4.3.1	-	-	-	-
<b>Balance at end of the financial year</b>	4.3.2	<b>2,657,822</b>	<b>1,439,647</b>	<b>1,199,209</b>	<b>18,966</b>
<b>2026</b>					
Balance at beginning of the financial year		2,657,822	1,439,647	1,199,209	18,966
Surplus/(deficit) for the year		73,095	73,095	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	(14,854)	-	14,854
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>2,730,917</b>	<b>1,497,888</b>	<b>1,199,209</b>	<b>33,820</b>
<b>2027</b>					
Balance at beginning of the financial year		2,730,917	1,497,888	1,199,209	33,820
Surplus/(deficit) for the year		79,965	79,965	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	(8,304)	-	8,304
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>2,810,882</b>	<b>1,569,549</b>	<b>1,199,209</b>	<b>42,124</b>
<b>2028</b>					
Balance at beginning of the financial year		2,810,882	1,569,549	1,199,209	42,124
Surplus/(deficit) for the year		81,259	81,259	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	(9,043)	-	9,043
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>2,892,141</b>	<b>1,641,765</b>	<b>1,199,209</b>	<b>51,167</b>



### 3.4. Statement of Cash Flows

For the four years ending 30 June 2028

	Notes	Forecast	Budget	Projections		
		Actual 2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
		Inflows (Outflows)	<b>Inflows</b> <b>(Outflows)</b>	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>						
Rates and charges		120,850	<b>125,572</b>	134,583	147,382	155,831
Statutory fees and fines		6,740	<b>7,394</b>	7,577	7,787	7,966
User fees		3,488	<b>3,045</b>	3,120	3,206	3,280
Grants - operating		17,143	<b>19,859</b>	19,918	19,939	19,943
Grants - capital		16,229	<b>17,737</b>	4,364	3,209	3,241
Contributions - monetary		26,617	<b>22,650</b>	27,921	26,131	25,041
Interest received		6,863	-	-	-	-
Trust funds and deposits taken/repaid		(615)	-	-	-	-
Other receipts		(28,253)	<b>10,244</b>	10,671	11,493	11,546
Net GST refund / payment		16,620	<b>10,585</b>	8,751	8,168	7,497
Employee costs		(53,079)	<b>(56,903)</b>	(57,394)	(59,690)	(61,542)
Materials and services		(87,353)	<b>(84,652)</b>	(84,249)	(86,355)	(88,534)
Other payments		27,815	<b>(2,951)</b>	(1,961)	(2,004)	(2,086)
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	<b>73,065</b>	<b>72,580</b>	<b>73,300</b>	<b>79,267</b>	<b>82,184</b>
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		(111,759)	<b>(90,141)</b>	(64,881)	(57,507)	(46,987)
Proceeds from sale of property, infrastructure, plant and equipment		1,052	<b>550</b>	550	550	550
Payments for investments		-	-	-	-	-
Proceeds from sale of investments		-	-	-	-	-
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	<b>(110,707)</b>	<b>(89,591)</b>	<b>(64,331)</b>	<b>(56,957)</b>	<b>(46,437)</b>
<b>Cash flows from financing activities</b>						
Finance costs		(850)	<b>(1,381)</b>	(2,204)	(2,659)	(2,386)
Proceeds from borrowings		12,888	<b>20,000</b>	15,000	-	-
Repayment of borrowings		-	<b>(2,355)</b>	(4,025)	(5,320)	(5,592)
Interest paid - lease liabilities		(140)	<b>(202)</b>	(149)	(92)	(33)
Repayment of lease liabilities		(2)	<b>(1,047)</b>	(1,100)	(1,156)	(1,216)
<b>Net cash provided by/(used in) financing activities</b>	4.4.3	<b>11,896</b>	<b>15,015</b>	<b>7,523</b>	<b>(9,227)</b>	<b>(9,227)</b>
Net increase/(decrease) in cash & cash equivalents		(25,746)	<b>(1,996)</b>	16,492	13,083	26,519
Cash and cash equivalents at the beginning of the financial year		163,784	<b>138,038</b>	136,042	152,534	165,617
<b>Cash and cash equivalents at the end of the financial year</b>		<b>138,038</b>	<b>136,042</b>	<b>152,534</b>	<b>165,617</b>	<b>192,136</b>

### 3.5. Statement of Capital Works

For the four years ending 30 June 2028

	Forecast Actual	Budget	Projections		
			2023/24	2024/25	2025/26
NOTES	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>					
Land	30,353	4,299	7,307	7,471	7,636
Buildings	-	16,015	2,866	1,119	1,126
Building improvements	-	6,036	6,025	8,737	5,938
<b>Total property</b>	<b>30,353</b>	<b>26,350</b>	<b>16,198</b>	<b>17,327</b>	<b>14,700</b>
<b>Plant and equipment</b>					
Plant, machinery and equipment	2,900	2,317	2,677	2,660	2,554
Fixtures, fittings and furniture	390	366	236	255	264
Computers and telecommunications	531	459	515	340	562
<b>Total plant and equipment</b>	<b>3,821</b>	<b>3,142</b>	<b>3,428</b>	<b>3,255</b>	<b>3,380</b>
<b>Infrastructure</b>					
Roads	58,958	28,703	20,076	15,221	10,507
Bridges	1,041	1,248	1,380	1,320	1,398
Footpaths and cycleways	1,371	1,474	1,360	1,568	1,776
Drainage	1,180	1,471	1,141	1,116	1,170
Recreational, leisure and community facilities	13,249	1,810	3,036	2,860	1,601
Parks, open space and streetscapes	3,428	6,706	2,901	3,223	3,649
Off street car parks	65	659	150	163	158
Other infrastructure	323	10,774	9,977	6,905	5,071
<b>Total infrastructure</b>	<b>79,615</b>	<b>52,845</b>	<b>40,021</b>	<b>32,376</b>	<b>25,330</b>
<b>Total capital works expenditure</b>	4.5.1 <b>113,789</b>	<b>82,337</b>	<b>59,647</b>	<b>52,958</b>	<b>43,410</b>
<b>Represented by:</b>					
New asset expenditure	-	210	17	19	20
Asset renewal expenditure	23,464	25,069	28,592	31,254	27,953
Asset expansion expenditure	44,585	17,348	16,085	10,990	9,133
Asset upgrade expenditure	45,740	39,710	14,953	10,696	6,304
<b>Total capital works expenditure</b>	4.5.1 <b>113,789</b>	<b>82,337</b>	<b>59,647</b>	<b>52,958</b>	<b>43,410</b>
<b>Funding sources represented by:</b>					
Grants	47,663	17,809	3,181	3,212	3,243
Contributions	18,207	3,578	8,849	7,059	5,969
Council cash	17,919	40,950	32,617	42,687	34,198
Borrowings	30,000	20,000	15,000	-	-
<b>Total capital works expenditure</b>	4.5.1 <b>113,789</b>	<b>82,337</b>	<b>59,647</b>	<b>52,958</b>	<b>43,410</b>

### 3.6. Statement of Human Resources

For the four years ending 30 June 2028

	Forecast	Budget		Projections	
	Actual				
	2023/24	2024/25	2025/26	2026/27	2027/28
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	55,370	56,461	58,719	61,068	62,900
Employee costs - capital	2,671	2,819	2,932	3,049	3,140
<b>Total staff expenditure</b>	<b>58,041</b>	<b>59,280</b>	<b>61,651</b>	<b>64,117</b>	<b>66,040</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	496.6	526.1	526.1	526.1	526.1
<b>Total staff numbers</b>	<b>496.6</b>	<b>526.1</b>	<b>526.1</b>	<b>526.1</b>	<b>526.1</b>

A summary of human resources expenditure categorised to the organisational structure of Council is included below:

Department	Comprises				
	Budget	Permanent		Casual	Temporary
	2024/25	Full Time	Part time		
	\$'000	\$'000	\$'000	\$'000	\$'000
Chief Executive Officer	551	551	-	-	-
Customer, People and Performance	9,603	7,996	1,605	-	2
Governance, Facilities and Economy	12,090	9,866	1,601	521	102
Infrastructure and Environment	16,825	14,194	458	20	2,153
Liveable Communities	16,620	11,317	4,272	-	1,031
<b>Total permanent staff expenditure</b>	<b>55,689</b>	<b>43,924</b>	<b>7,936</b>	<b>541</b>	<b>3,288</b>
Other employee related expenditure	772				
Capitalised labour costs	2,819				
<b>Total expenditure</b>	<b>59,280</b>				

A summary of the number of full time equivalent (FTE) Council staff in relation to the above expenditure is included below:

Department	Comprises				
	Budget	Permanent		Casual	Temporary
	2024/25	Full Time	Part time		
Chief Executive Officer	2.0	2.0	-	-	-
Customer, People and Performance	84.3	66.0	18.1	-	0.2
Governance, Facilities and Economy	111.8	85.0	18.0	5.2	3.6
Infrastructure and Environment	178.4	153.8	5.0	0.2	19.4
Liveable Communities	149.6	99.4	39.3	0.5	10.4
<b>Total staff</b>	<b>526.1</b>	<b>406.2</b>	<b>80.4</b>	<b>5.9</b>	<b>33.6</b>

**Summary of planned human resources**

Expenditure for the four years ending 30 June 2028

	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>Chief Executive Officer</b>				
Permanent - Full time	551	573	596	614
Women	551	573	596	614
Men	0	0	0	0
Vacant positions	0	0	0	0
New positions	0	0	0	0
Permanent - Part time	0	0	0	0
Women	0	0	0	0
Men	0	0	0	0
Vacant positions	0	0	0	0
New positions	0	0	0	0
<b>Total Chief Executive Officer</b>	<b>551</b>	<b>573</b>	<b>596</b>	<b>614</b>
<b>Customer, People &amp; Performance</b>				
Permanent - Full time	7,997	8,317	8,650	8,909
Women	4,309	4,481	4,661	4,800
Men	2,452	2,550	2,652	2,732
Vacant positions	909	945	983	1,013
New positions	327	340	354	364
Permanent - Part time	1,605	1,669	1,736	1,788
Women	1,138	1,184	1,231	1,268
Men	149	155	161	166
Vacant positions	235	244	254	262
New positions	83	86	90	92
<b>Total Customer, People &amp; Performance</b>	<b>9,602</b>	<b>9,986</b>	<b>10,386</b>	<b>10,697</b>
<b>Governance, Facilities &amp; Economy</b>				
Permanent - Full time	10,516	10,937	11,374	11,715
Women	5,802	6,034	6,275	6,464
Men	3,573	3,716	3,865	3,980
Vacant positions	830	863	898	925
New positions	311	323	336	346
Permanent - Part time	1,601	1,665	1,732	1,784
Women	1,032	1,073	1,116	1,150
Men	377	392	408	420
Vacant positions	52	54	56	58
New positions	140	146	151	156
<b>Total Governance, Facilities &amp; Economy</b>	<b>12,117</b>	<b>12,602</b>	<b>13,106</b>	<b>13,499</b>
<b>Infrastructure &amp; Environment</b>				
Permanent - Full time	16,361	17,015	17,696	18,228
Women	2,794	2,906	3,022	3,113
Men	11,395	11,851	12,325	12,695
Vacant positions	1,356	1,410	1,467	1,511
New positions	816	849	883	909
Permanent - Part time	458	476	495	510
Women	333	346	360	371
Men	0	0	0	0
Vacant positions	73	76	79	81
New positions	52	54	56	58
<b>Total Infrastructure &amp; Environment</b>	<b>16,819</b>	<b>17,492</b>	<b>18,191</b>	<b>18,738</b>
<b>Liveable Communities</b>				
Permanent - Full time	11,318	11,771	12,242	12,609
Women	8,250	8,580	8,923	9,191

	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
Men	1,972	2,051	2,133	2,197
Vacant positions	1,096	1,140	1,185	1,221
New positions	0	0	0	0
<b>Permanent - Part time</b>	<b>4,271</b>	<b>4,442</b>	<b>4,620</b>	<b>4,758</b>
Women	3,464	3,603	3,747	3,859
Men	82	85	89	91
Vacant positions	701	729	758	781
New positions	24	25	26	27
<b>Total Liveable Communities</b>	<b>15,589</b>	<b>16,213</b>	<b>16,861</b>	<b>17,367</b>
Casuals, temporary and other expenditure	4,602	4,786	4,978	5,127
Persons of self-described gender	0	0	0	0
<b>Total staff expenditure (per operational budget)</b>	<b>56,461</b>	<b>58,719</b>	<b>61,068</b>	<b>62,900</b>
Capitalised labour costs	2,819	2,932	3,049	3,140
<b>Total staff expenditure (including capitalised labour)</b>	<b>59,280</b>	<b>61,651</b>	<b>64,117</b>	<b>66,040</b>

## Staff numbers (FTE) for the four years ending 30 June 2028

	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE
<b>Chief Executive Officer</b>				
Permanent - Full time	2.0	2.0	2.0	2.0
Women	2.0	2.0	2.0	2.0
Men	0.0	0.0	0.0	0.0
Vacant positions	0.0	0.0	0.0	0.0
New positions	0.0	0.0	0.0	0.0
Permanent - Part time	0.0	0.0	0.0	0.0
Women	0.0	0.0	0.0	0.0
Men	0.0	0.0	0.0	0.0
Vacant positions	0.0	0.0	0.0	0.0
New positions	0.0	0.0	0.0	0.0
<b>Total Chief Executive Officer</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>
<b>Customer, People &amp; Performance</b>				
Permanent - Full time	66.0	66.0	66.0	66.0
Women	36.0	36.0	36.0	36.0
Men	19.0	19.0	19.0	19.0
Vacant positions	8.0	8.0	8.0	8.0
New positions	3.0	3.0	3.0	3.0
Permanent - Part time	18.1	18.1	18.1	18.1
Women	12.8	12.8	12.8	12.8
Men	1.9	1.9	1.9	1.9
Vacant positions	2.6	2.6	2.6	2.6
New positions	0.8	0.8	0.8	0.8
<b>Total Customer, People &amp; Performance</b>	<b>84.1</b>	<b>84.1</b>	<b>84.1</b>	<b>84.1</b>
<b>Governance, Facilities &amp; Economy</b>				
Permanent - Full time	85.0	85.0	85.0	85.0
Women	49.0	49.0	49.0	49.0
Men	26.0	26.0	26.0	26.0
Vacant positions	7.0	7.0	7.0	7.0
New positions	3.0	3.0	3.0	3.0
Permanent - Part time	18.1	18.1	18.1	18.1
Women	12.4	12.4	12.4	12.4
Men	4.0	4.0	4.0	4.0
Vacant positions	0.7	0.7	0.7	0.7
New positions	1.0	1.0	1.0	1.0
<b>Total Governance, Facilities &amp; Economy</b>	<b>103.1</b>	<b>103.1</b>	<b>103.1</b>	<b>103.1</b>
<b>Infrastructure &amp; Environment</b>				
Permanent - Full time	154.0	154.0	154.0	154.0
Women	23.0	23.0	23.0	23.0
Men	111.0	111.0	111.0	111.0
Vacant positions	13.0	13.0	13.0	13.0
New positions	7.0	7.0	7.0	7.0
Permanent - Part time	5.0	5.0	5.0	5.0
Women	3.5	3.5	3.5	3.5
Men	0.0	0.0	0.0	0.0
Vacant positions	0.9	0.9	0.9	0.9
New positions	0.6	0.6	0.6	0.6
<b>Total Infrastructure &amp; Environment</b>	<b>159.0</b>	<b>159.0</b>	<b>159.0</b>	<b>159.0</b>
<b>Liveable Communities</b>				
Permanent - Full time	99.4	99.4	99.4	99.4
Women	74.6	74.6	74.6	74.6
Men	16.0	16.0	16.0	16.0

Vacant positions	8.8	8.8	8.8	8.8
New positions	0.0	0.0	0.0	0.0
Permanent - Part time	39.2	39.2	39.2	39.2
Women	31.6	31.6	31.6	31.6
Men	0.8	0.8	0.8	0.8
Vacant positions	6.4	6.4	6.4	6.4
New positions	0.4	0.4	0.4	0.4
<b>Total Liveable Communities</b>	<b>138.6</b>	<b>138.6</b>	<b>138.6</b>	<b>138.6</b>
<b>Casuals and temporary staff</b>	<b>39.3</b>	<b>39.3</b>	<b>39.3</b>	<b>39.3</b>
<b>Persons of self-described gender</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Capitalised labour</b>	<b>20.4</b>	<b>20.4</b>	<b>20.4</b>	<b>20.4</b>
<b>Total staff numbers</b>	<b>526.1</b>	<b>526.1</b>	<b>526.1</b>	<b>526.1</b>

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## 4. Notes to the financial statements

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

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

### 4.1. Comprehensive Income Statement

#### 4.1.1. Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2024/25 the FGRS cap has been set at 2.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 2.75% in line with the rate cap.

The garbage charge for 2024/25 is budgeted to increase by \$13.70 (or 3.9%) from \$348.00 to \$361.70.

The charge for the optional green waste service is budgeted to decrease by \$4.50 (or 3.3%) from \$133.20 to \$128.70.

This will raise total rates and charges for 2024/25 of \$126.0 million, which also includes interest on rates and charges, compared to a forecast of \$118.1 million in 2023/24.

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

	2023/24		2024/25		Change	%
	Forecast	Actual	Budget			
	\$'000		\$'000			
General rates*	95,006		100,062		5,056	5.3%
Service rates and charges	20,806		23,782		2,976	14.3%
Supplementary rates and rate adjustments	1,656		1,300		(357)	-21.6%
Interest on rates and charges	670		935		265	39.6%
<b>Total rates and charges</b>	<b>118,139</b>		<b>126,079</b>		<b>7,940</b>	<b>6.7%</b>

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



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

Type or class of land	2023/24 cents/\$CIV*	2024/25 cents/\$CIV*	Change
Base rate	0.0020833	0.0021041	1.0%
Farm land	0.0015625	0.0015781	1.0%
Urban residential	0.0022287	0.0022509	1.0%
Urban vacant land	0.0047712	0.0048187	1.0%
Urban commercial and industrial	0.0030210	0.0030511	1.0%
Urban farm land	0.0017704	0.0017880	1.0%
Rate concession for cultural and recreational land	0.0015625	0.0015781	1.0%

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

Type or class of land	2023/24 \$'000	2024/25 \$'000	Change \$'000	%
Base rate	33,684	34,542	858	2.5%
Farm land	3,911	4,012	100	2.6%
Urban residential	42,603	44,503	1,900	4.5%
Urban vacant land	4,991	7,102	2,111	42.3%
Urban commercial and industrial	7,008	7,360	352	5.0%
Urban farm land	2,735	2,464	(271)	-9.9%
Cultural and recreational land	73	79	5	7.5%
<b>Total amount to be raised by general rates</b>	<b>95,006</b>	<b>100,062</b>	<b>5,074</b>	<b>5.3%</b>

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

Type or class of land	2023/24 Number	2024/25 Number	Change Number	%
Base rate	17,201	17,384	183	1.1%
Farm land	1,138	1,147	9	0.8%
Urban residential	29,036	29,714	678	2.3%
Urban vacant land	1,773	2,282	509	28.7%
Urban commercial and industrial	1,693	1,714	21	1.2%
Urban farm land	44	41	(3)	-6.8%
Cultural and recreational land	5	5	-	0.0%
<b>Total number of assessments</b>	<b>50,890</b>	<b>52,287</b>	<b>1,397</b>	<b>2.7%</b>

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

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

Type or class of land	2023/24	2024/25	Change	
	\$'000	\$'000	\$'000	%
Base rate	16,160,015	<b>16,416,730</b>	256,715	1.6%
Farm land	2,503,135	<b>2,542,065</b>	38,930	1.6%
Urban residential	19,115,650	<b>19,771,355</b>	655,705	3.4%
Urban vacant land	1,046,010	<b>1,473,868</b>	427,858	40.9%
Urban commercial and industrial	2,319,878	<b>2,412,304</b>	92,426	4.0%
Urban farm land	1,544,895	<b>1,378,035</b>	(166,860)	-10.8%
Cultural and recreational land	46,925	<b>49,940</b>	3,015	6.4%
<b>Total value of land</b>	<b>42,736,508</b>	<b>44,044,297</b>	<b>1,307,789</b>	<b>3.1%</b>

**4.1.1(g)** The municipal charge under Section 159 of the Act compared with the previous financial year.  
Cardinia Shire Council does not apply a municipal charge.

**4.1.1(h)** The estimated total amount to be raised by municipal charges compared with the previous financial year.

Cardinia Shire Council does not apply a municipal charge.

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2023/24	2024/25	\$	%
General garbage charge (120L)	348.00	<b>361.70</b>	13.70	3.9%
General garbage charge (80L)	318.00	<b>331.70</b>	13.70	4.3%
Green waste charge (240L)	133.20	<b>128.70</b>	(4.50)	-3.4%
Green waste charge (120L)	103.20	<b>98.70</b>	(4.50)	-4.4%

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

Type of Charge	2023/24	2024/25	Change	
	\$'000	\$'000	\$	%
General garbage charge	16,766	<b>19,691</b>	2,925	17.4%
Green waste charge	4,039	<b>4,091</b>	51	1.3%
<b>Total</b>	<b>21,778</b>	<b>23,782</b>	<b>2,004</b>	<b>9.20%</b>

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

	2023/24	2024/25	Change	
	\$'000	\$'000	\$'000	%
General rates	95,006	<b>100,062</b>	5,056	5.3%
General garbage charge	16,766	<b>19,691</b>	2,925	17.4%

Green waste charge	4,039	4,091	51	1.3%
<b>Total Rates and charges</b>	<b>115,812</b>	<b>123,844</b>	8,032	6.9%

*Excludes interest on rates and charges*

#### 4.1.1(l) Fair Go Rates System Compliance

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

	2023/24	2024/25
Prior year annualised rates (\$,000) *	91,708	97,307
Number of rateable properties	50,890	52,287
Base Average Rate	1,802.09	1,861.02
Maximum Rate Increase (set by the State Government)	3.50%	2.75%
Capped Average Rate	1,865.16	1,912.20
Maximum General Rates Revenue (\$'000)	94,918	99,983
Budgeted General Rates Revenue (\$'000)	94,933	99,983
Budgeted Supplementary Rates (\$'000)	1,657	1,300
Budgeted Cultural and Recreational Land Rates (\$'000)	73	79
<b>Budgeted Total Rates Revenue (\$'000)</b>	<b>96,590</b>	<b>101,283</b>

\* Excludes Cultural and Recreational Land

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

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

- The making of supplementary valuations (2024/25: estimated \$1.3 million and 2023/24 forecast \$1.6 million)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa.
- Changes of use of land such that residential land becomes business land and vice versa.

#### 4.1.1(n) Differential rates

##### Rates to be levied

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

Type or class of land	2024/25 cents/\$CIV	2024/25 Rates payable (\$,000)
Base rate	0.0021041	34,542
Farm land	0.0015781	4,012
Urban residential	0.0022509	44,503
Urban vacant land	0.0048187	7,102
Urban commercial and industrial	0.0030511	7,360
Urban farm land	0.0017880	2,464
Rate concession for cultural and recreational land	0.0015781	79

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

**Base Rate**

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

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

**Objective:**

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

**Use and Level of Rate:**

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

100% of the Base Rate.

**Geographic Location:**

Rateable land in the geographic areas outlined below:

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

**Use of Land:**

Any use permitted under the relevant Planning Scheme.

**Planning Scheme Zoning:**

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

**Types of Buildings:**

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

**Farm Land**

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

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

that is used by a business that:

- has a significant and substantial commercial purpose of character;
- seeks to make a profit on a continuous or repetitive basis from its activities on the land; and

- is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

**Objective:**

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

**Use and Level of Rate:**

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

75% of the Base Rate

**Geographic Location:**

Outside the Urban Growth Corridor of the municipal district.

**Use of Land:**

Farm Land use permitted under the relevant Planning Scheme.

**Planning Scheme Zoning:**

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

**Types of Buildings:**

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

**Urban Residential**

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

**Objective:**

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

**Use and Level of Rate:**

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

107% of Base Rate

**Geographic Location:**

Within the Urban Growth Corridor of the municipal district.

**Use of Land:**

Any use permitted under the relevant Planning Scheme.

**Planning Scheme Zoning:**

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

**Types of Buildings:**

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

**Urban Vacant Land**

Urban Vacant Land is any rateable land:

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

**Objective:**

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

**Use and Level of Rate:**

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

229% of the Base Rate

**Geographic Location:**

Within the Urban Growth Corridor or the municipal district.

**Use of Land:**

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

**Planning Scheme Zoning:**

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

**Urban Commercial and Industrial Land**

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

- in the Urban Growth Corridor; and

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

**Objective:**

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

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

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

**Use and Level of Rate:**

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

145% of the Base Rate

**Geographic Location:**

Within the Urban Growth Corridor of the municipal district.

**Use of Land:**

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

**Planning Scheme Zoning:**

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

**Types of Buildings:**

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

**Urban Farm Land**

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

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

that is used by a business that:

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

**Objective:**

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

**Use and Level of Rate:**

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

85% of the Base Rate

**Geographic Location:**

Within the Urban Growth Corridor of the municipal district.

**Use of Land:**

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

**Planning Scheme Zoning:**

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

**Types of Buildings:**

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



**4.1.2. Statutory fees and fines**

	Forecast Actual	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000	%
Infringements and costs	481	726	245	51.0%
Statutory registration fees	1,541	1,597	56	3.6%
Town planning fees	3,113	3,513	400	12.9%
Land information certificates	156	162	6	4.0%
Permits	841	749	(92)	-11.0%
Other statutory fees	15	2	(13)	-87.8%
<b>Total statutory fees and fines</b>	<b>6,146</b>	<b>6,749</b>	<b>602</b>	<b>9.8%</b>

Statutory fees and fines relate mainly to fees and fines levied in accordance with legislation and include animal registrations, Health Act registrations and parking fines. Increases in statutory fees and fines are made in accordance with legislative requirements and are not set by Council.

Revenue from statutory fees and fines is forecast to increase by \$602k or 9.8% from 2023/24 levels. Most of this is attributable to increased infringement and costs and town planning fees. Infringement and costs include animal control, local laws, and parking enforcement infringements and town planning fees includes statutory planning and development fees.

**4.1.3. User fees**

	Forecast Actual	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000	%
Leisure centre and recreation	1,160	1,317	157	13.6%
Child care/children's programs	89	126	37	41.2%
Parking	161	167	6	3.7%
Registration and other permits	428	465	37	8.7%
Other fees and charges	895	704	(191)	-21.3%
<b>Total user fees</b>	<b>2,732</b>	<b>2,779</b>	<b>47</b>	<b>1.7%</b>

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

Revenue from user fees is projected to marginally increase by \$47k or 1.7% from 2023/24 levels. The main areas contributing to this marginal increase is the increase in leisure centres and recreation, which includes Community Asset Committees and event revenue and room and equipment hire revenue at Cardinia Cultural Centre offset by a decrease in other fees, which includes user fees from early year facilities and unsealed road dust control.

#### 4.1.4. Grants

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

	Forecast Actual	Budget	Change	
	2023/24 \$'000	2024/25 \$'000	\$'000	%
<b>Grants were received in respect of the following:</b>				
Summary of grants				
Commonwealth funded grants	44,207	27,434	(15,773)	-36.5%
State funded grants	15,511	10,314	(5,197)	-33.5%
<b>Total grants received</b>	<b>59,718</b>	<b>37,748</b>	<b>(20,970)</b>	<b>-35.7%</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grants	12,124	15,370	3,246	26.8%
<b>Recurrent - State Government</b>				
Financial Assistance Grants	1,035	958	(76)	-7.4%
Best Start program	244	137	(108)	-44.1%
Youth Services	116	40	(76)	-65.5%
School crossing supervisors	0	600	600	100.0%
Maternal and child health	2,654	2,193	(460)	-17.3%
Aged Care	54	69	15	28.6%
<b>Total recurrent grants</b>	<b>16,226</b>	<b>19,368</b>	<b>3,141</b>	<b>19.4%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Local Infrastructure	3,323	0	(3,323)	-100.0%
Recreation & culture	23	0	(23)	-100.0%
Community Health & Safety	0	3	3	100.0%
Financial Assistance Grants	1		(1)	-100.0%
<b>Non-recurrent - State Government</b>				
Financial Assistance Grants	1,907	25	(1,881)	-98.7%
Community Health & Safety	2	4	3	170.0%
Families & Children		100	100	100.0%
Local Infrastructure	121	369	248	204.7%
Emergencies and natural disasters	55	69	14	26.3%
<b>Total non-recurrent grants</b>	<b>5,432</b>	<b>571</b>	<b>(4,861)</b>	<b>-89.5%</b>
<b>Total operating grants</b>	<b>21,658</b>	<b>19,939</b>	<b>(1,719)</b>	<b>-7.9%</b>
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads - Resealing	34	940	906	2679.5%
Roads to Recovery	0	2,212	2,212	100.0%
<b>Recurrent - State Government</b>				
Passive Reserves	100	0	(100)	-100.0%
<b>Total recurrent grants</b>	<b>134</b>	<b>3,152</b>	<b>3,018</b>	<b>2255.5%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Roads	22,961	7,992	(14,969)	-65.2%
Recreation, leisure & community facilities	140	0	(140)	-100.0%
Parks, open space & streetscapes	288	916	628	218.2%
Other	5,313	2	(5,312)	-100.0%

	Forecast Actual		Budget		Change	
	2023/24	2024/25	2024/25			
	\$'000	\$'000	\$'000	\$'000	%	
<b>Non-recurrent - State Government</b>						
Buildings	3,970	5,288	1,318	33.2%		
Roads	0	0	-	0.0%		
Recreation, leisure & community facilities	2,891	0	(2,891)	-100.0%		
Parks, open space & streetscapes	0	400	400	100.0%		
Other	2,364	60	(2,303)	-97.4%		
<b>Total non-recurrent grants</b>	<b>37,926</b>	<b>14,658</b>	<b>(23,268)</b>	<b>-61.4%</b>		
<b>Total capital grants</b>	<b>38,060</b>	<b>17,809</b>	<b>(20,250)</b>	<b>-53.2%</b>		
<b>Total Grants</b>	<b>59,718</b>	<b>37,748</b>	<b>(21,970)</b>	<b>-36.8%</b>		

Operating grants include all monies received from State and Federal Government sources for the purpose of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants is expected to decrease by 7.9% or \$1.7 million from 2023/24.

The major variances relate to non-recurrent funding for capital works projects, for which expenditure cannot be capitalised and the funding is recognised in 2023/24 but not 2024/25.

Capital grants include all monies received from State and Federal Government sources for the purpose of funding the capital works program. Budgeted capital grants are expected to decrease by \$20.2 million compared to the 2023/24 forecast. In total, \$17.8 million capital grants are budgeted.

Some of the more significant budgeted capital grants for 2024/25 are \$4.9 million for the Thewlis Road Child and Family Centre, \$7.9 million for the "Sealing of the Hills" program and a total of \$2.2 million from Roads to Recovery for local roads.

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

#### 4.1.5. Contributions

	Forecast Actual		Budget		Change	
	2023/24	2024/25	2024/25			
	\$'000	\$'000	\$'000	\$'000	%	
Monetary	26,617	22,650	(3,966)	-14.9%		
Non-monetary	39,812	39,323	(489)	-1.2%		
<b>Total contributions</b>	<b>66,429</b>	<b>61,973</b>	<b>(4,456)</b>	<b>-6.7%</b>		

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

Revenue from contributions is projected to decrease by \$4.4 million or 6.7% compared to 2023/24. This is primarily due to an estimated decrease in the value of monetary developer levies.

**4.1.6. Other income**

	Forecast Actual	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000	%
Interest	6,863	5,706	(1,157)	-16.9%
Cost recoveries	1,953	461	(1,492)	-76.4%
Other rent	796	606	(190)	-23.9%
Other income	671	600	(190)	-23.9%
<b>Total other income</b>	<b>10,283</b>	<b>7,374</b>	<b>(2,909)</b>	<b>-28.3%</b>

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

Other income is budgeted to decrease by \$2.9 million or 28.3% from 2023/24, primarily due to a decrease in interest income as a result of lower interest rates forecast, and lower cost recovery income.

**4.1.7. Employee costs**

	Forecast Actual	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000	%
Wages and salaries	48,763	48,815	52	0.1%
WorkCover	992	1,526	534	53.9%
Superannuation	5,146	5,648	502	9.7%
Fringe benefits tax	433	414	(18)	-4.2%
Other	35	57	22	62.7%
<b>Total employee costs</b>	<b>55,370</b>	<b>56,461</b>	<b>1,092</b>	<b>2.0%</b>

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

Employee costs overall are expected to increase by \$1.1 million or 2.0% compared to 2023/24. This increase is primarily due to a combination of:

- full year effect of new staff appointed during 2023/24,
- new staff appointments in 2024/25,
- staff increment movements,
- Superannuation Guarantee Levy increase from 11% in 2023/24 to 11.5% in 2024/25.

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

**4.1.8. Materials and services**

	Forecast Actual	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000	%
Contract payments				
- Waste and garbage contracts	19,071	20,916	1,846	9.7%
- Parks and gardens contracts	6,150	7,480	1,330	21.6%
- Library contract	2,340	2,665	325	13.9%
Building maintenance	5,095	5,127	32	0.6%
General maintenance	3,813	2,506	(1,306)	-34.3%
Utilities	2,488	2,599	111	4.4%
Office administration	11,166	11,455	289	2.6%
Information technology	3,039	3,472	432	14.2%
Insurance	2,533	1,748	(784)	-31.0%
Consultants	2,841	2,688	(153)	-5.4%
Materials and services	12,292	12,343	51	0.4%
Contractors and temporary staff	1,252	343	(909)	-72.6%
Legal and professional	1,366	1,529	163	11.9%
<b>Total materials and services</b>	<b>73,445</b>	<b>74,872</b>	<b>1,426</b>	<b>1.9%</b>

Materials and services include the purchases of consumables, contractor payments for the provision of services, and utility costs. Materials and services are forecast to increase by \$1.4 million or 1.9% compared to 2023/24. This is as a result of a general CPI and service contract price increases well in excess of the rate cap.

Contracts are forecast to increase by \$3.5 million or 12.7% from 2023/24. The main contracts contributing to this increase are the parks and gardens contract, primarily due to general cost increases and an increase in area of park land maintained, and the waste and garbage contract, as a result of an increase in the volume of services and disposal costs, which have been offset by an increase in garbage charge income.

Materials and services expenditure is budgeted to increase marginally by \$51k or 0.4% from 2023/24.

**4.1.9. Depreciation**

	Forecast Actual	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000	%
Property	5,843	5,997	154	2.6%
Plant and equipment	1,963	1,992	29	1.5%
Infrastructure	19,411	21,843	2,432	12.5%
<b>Total depreciation</b>	<b>27,217</b>	<b>29,832</b>	<b>2,615</b>	<b>9.6%</b>

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

The increase of \$2.6 million or 9.6% over 2023/24 is mainly due to an increase in the value of Council's infrastructure assets from significant developer contributed assets, completed capital works projects and an increase in the valuation of existing assets.

**4.1.10. Amortisation - Intangible assets**

	Forecast Actual	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000	%
Intangible assets	137	155	18	12.9%
<b>Total amortisation - intangible assets</b>	<b>137</b>	<b>155</b>	<b>18</b>	<b>12.9%</b>

**4.1.11. Depreciation - Right of use assets**

	Forecast Actual	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000	%
Right of use assets	618	603	(15)	-2.4%
<b>Total amortisation - right of use assets</b>	<b>618</b>	<b>603</b>	<b>(15)</b>	<b>-2.4%</b>

**4.1.12. Other expenses**

	Forecast Actual	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000	%
Auditor remuneration - VAGO	107	85	(22)	-20.6%
Auditor remuneration - internal audit	128	130	2	1.6%
Councillor allowances	481	475	(6)	-1.2%
Other expenses	1,421	1,920	499	35.1%
<b>Total other expenses</b>	<b>2,137</b>	<b>2,610</b>	<b>473</b>	<b>22.1%</b>

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

Other expenses in total are budgeted to increase by \$473k or 22.1% from 2023/24.

**4.2. Balance Sheet****4.2.1. Assets**

Current assets are those assets which are able to be converted to cash within twelve months. These current assets are forecast to decrease by \$317k during 2024/25, mainly due to a decrease in cash and cash equivalents of \$1.9 million as detailed in 3.4 Statement of Cash Flows.

Conversely, non-current assets are those assets that are not expected to be converted to cash within twelve months. Non-current assets are expected to increase by \$90.7 million during the 2024/25 year, mainly in property, infrastructure, plant and equipment due to the addition of new assets from completed projects and the recognition of contributed assets.

**4.2.2. Liabilities**

Current liabilities are those obligations Council must pay within the next year. These liabilities are budgeted to decrease by \$1.3 million, mainly due to decreases in trade and other payables (creditors).

Non-current liabilities (obligations Council must pay beyond the next year) are expected to increase by \$13.8 million. This is mainly attributable an increase in interest-bearing liabilities, with additional loans in 2024/25 to partially fund capital works being greater than the repayment of existing loans.

### 4.2.3. Borrowings

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

	Forecast Actual 2023/24	Budget 2024/25	2025/26	Projections 2026/27	2027/28
	\$	\$	\$	\$	\$
Amount borrowed at 30 June of the prior year	14,080	39,189	55,826	65,741	59,306
Amount proposed to be borrowed	27,888	20,000	15,000	-	-
Amount projected to be redeemed	(2,779)	(3,363)	(5,085)	(6,434)	(6,764)
<b>Amount of borrowings as at 30 June</b>	<b>39,189</b>	<b>55,826</b>	<b>65,741</b>	<b>59,306</b>	<b>52,543</b>

### 4.2.4. Leases by category

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

	Forecast Actual 2023/24	Budget 2024/25
	\$	\$
<b>Right-of-use assets</b>	-	-
Property	37	28
Vehicles	3,675	2,756
<b>Total right-of-use assets</b>	<b>3,712</b>	<b>2,784</b>
<b>Lease liabilities</b>		
<b>Current lease Liabilities</b>		
Land and buildings	7	11
Plant and equipment	656	1,089
<b>Total current lease liabilities</b>	<b>663</b>	<b>1,100</b>
<b>Non-current lease liabilities</b>		
Land and buildings	39	24
Plant and equipment	3,817	2,348
<b>Total non-current lease liabilities</b>	<b>3,856</b>	<b>2,372</b>
<b>Total lease liabilities</b>	<b>4,519</b>	<b>3,472</b>

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. Generally, Council uses an appropriate incremental borrowing rate as the discount rate.

## 4.3. Statement of Changes in Equity

### 4.3.1. Reserves

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

### 4.3.2. Equity

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

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

- Accumulated surplus which is the value of all net assets less Reserves that have accumulated over time.

#### **4.4. Statement of Cash Flows**

##### **4.4.1. Net cash flows provided by/used in operating activities**

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

Net cash inflow of operating activities is forecast to decrease by \$485k from 2023/24 primarily due to decreases in cash inflows for capital grants and development levies. This is being partly offset by decreased cash outflows for materials and services.

##### **4.4.2. Net cash flows provided by/used in investing activities**

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

Net cash outflow of investing activities is expected to decrease by \$21.1 million due to decreases in payments for the capital works program, as well as a decrease in proceeds from sale of assets.

##### **4.4.3. Net cash flows provided by/used in financing activities**

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

Net cash inflow from financing activities is forecast to increase by \$3.1 million mainly as a result of the draw down of the budgeted loans totalling \$20.0m.



**4.5. Capital works program**

This section presents a listing of the capital works projects that will be undertaken for the 2023/24 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

**4.5.1. Summary**

	Forecast Actual		Budget	Change	%
	2023/24	2024/25	2024/25		
	\$'000	\$'000	\$'000		
Property	30,353	<b>26,350</b>	(4,003)	<b>-13.19%</b>	
Plant and equipment	3,821	<b>3,142</b>	(679)	<b>-17.77%</b>	
Infrastructure	79,615	<b>52,845</b>	(26,770)	<b>-33.62%</b>	
<b>Total</b>	113,789	<b>82,337</b>	(31,452)	<b>-27.64%</b>	

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Property	<b>26,350</b>	194	4,021	12,837	9,299	5,288	3,087	17,975	-
Plant and equipment	<b>3,142</b>	15	2,314	533	280	-	-	3,142	-
Infrastructure	<b>52,845</b>	1	18,734	26,341	7,769	12,521	491	37,323	2,510
<b>Total</b>	<b>82,337</b>	210	25,069	39,710	17,348	17,809	3,578	58,440	2,510

**4.5.2. Current Budget**

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
<b>Land</b>									
<i>Land Acquisition</i>	<b>4,299</b>	-	-	-	4,299	-	242	-	4,057
<b>Buildings</b>									
<i>Cardinia Youth Hub</i>	<b>5,000</b>	-	-	-	5,000	-	-	-	5,000
<i>Thewlis Rd Child &amp; Family Centre</i>	<b>8,191</b>	-	-	8,191	-	4,982	2,845	364	-
<i>Living Learning Refresh</i>	<b>182</b>	-	128	54	-	-	-	182	-
<i>CCC Minor building works</i>	<b>157</b>	-	42	115	-	-	-	157	-
<i>Energy &amp; Water strategies implementation</i>	<b>118</b>	-	12	106	-	-	-	118	-
<i>Building Minor Renewal Program (Proactive)</i>	<b>1,839</b>	-	1,635	204	-	203	-	1,636	-
<i>EAC &amp; MK System Upgrade Program</i>	<b>228</b>	-	-	228	-	-	-	228	-
<i>Building Minor Renewal Program (reactive)</i>	<b>1,497</b>	-	1,497	-	-	-	-	539	958
<b>Building Improvements</b>									
<i>Nil</i>									
<b>TOTAL PROPERTY</b>	<b>21,511</b>	-	<b>3,314</b>	<b>8,898</b>	<b>9,299</b>	<b>5,185</b>	<b>3,087</b>	<b>3,224</b>	<b>10,015</b>
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
<i>Plant Replacement Program</i>	<b>1,585</b>	-	1,585	-	-	-	-	1,585	-
<i>Community Capital Works Grants Program</i>	<b>30</b>	15	-	15	-	-	-	30	-
<b>Fixtures, Fittings and Furniture</b>									
<i>CCC minor equipment</i>	<b>101</b>	-	101	-	-	-	-	101	-
<i>Furniture and Equipment Program</i>	<b>211</b>	-	147	32	32	-	-	211	-
<i>CCC Minor building works</i>	<b>54</b>	-	27	27	-	-	-	54	-
<b>Computers and Telecommunications</b>									
<i>IT Strategy</i>	<b>459</b>	-	-	459	-	-	-	459	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>2,440</b>	<b>15</b>	<b>1,860</b>	<b>533</b>	<b>32</b>	-	-	<b>2,440</b>	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
Traffic management devices	317	-	-	-	317	-	-	317	-
Local Area Traffic Improvements Program	284	-	-	284	-	-	284	-	
Sealed Road Resurfacing Program	3,918	-	3,918	-	-	940	2,978	-	
Sealed Road Resurfacing Prep program	1,176	-	1,176	-	-	-	1,176	-	
Road Pavement Renewal Program	2,743	-	2,743	-	-	2,212	531	-	
Sealing of the Hills Program	9,386	-	362	9,024	-	7,406	-	1,980	
Unsealed Road Resheeting Program	2,069	-	2,069	-	-	-	2,069	-	
Guard Rail and Safety Fence Renewal Program	161	-	161	-	-	-	161	-	
Better Local Roads - Connect Cardinia	1,704	-	66	1,638	-	-	-	1,704	
<b>Bridges</b>									
Bridge renewal program	1,248	-	1,248	-	-	-	1,248	-	
<b>Footpaths and Cycleways</b>									
Equestrian Trails Maintenance Program	63	-	63	-	-	-	63	-	
Sealed Pathway Renewal Program	1,016	-	1,016	-	-	-	1,016	-	
Gravel pathway resheeting Program	95	-	95	-	-	-	95	-	
Footpath Network Expansion Program	300	-	-	300	-	100	200	-	
<b>Drainage</b>									
Drainage Renewal Program	643	-	21	622	-	-	643	-	
WSUD Assets Renewal Program	577	-	577	-	-	-	577	-	
<b>Recreational, Leisure &amp; Community Facilities</b>									
Netball/Tennis Court Resurfacing Program	72	-	72	-	-	-	72	-	
Cricket Practice Net Renewal Program	238	-	78	160	-	-	238	-	
Rec Reserve lighting and power upgrades	8	-	6	2	-	-	8	-	
Rec reserve turf resurfacing program	121	-	96	25	-	-	121	-	
Swimming Facilities Renewal Program	544	-	544	-	-	-	544	-	

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<i>Disability Access Works Program</i>	111	-	34	77	-	-	-	111	-
<b>Parks, Open Space and Streetscapes</b>									
<i>Playspace and supporting infrastructure renewal program</i>	484	-	415	69	-	-	-	484	-
<i>Basketball court renewal</i>	12	-	12	-	-	-	-	12	-
<i>O'Neil Rd Reserve</i>	8	-	2	6	-	-	-	8	-
<i>Officer District Park</i>	800	-	-	400	400	400	264	136	-
<i>BMX Facility Asset renewal</i>	49	-	19	30	-	-	-	49	-
<i>Pakenham Revitalisation</i>	887	-	228	-	659	201	73	613	-
<b>Off Street Car Parks</b>									
<i>Carpark resurfacing Program</i>	152	-	152	-	-	-	-	152	-
<i>Oxford Rd &amp; shared carpark, Lang Lang</i>	31	-	-	-	31	1	-	30	-
<b>Other Infrastructure</b>									
<i>Open Space Public Lighting Program</i>	137	-	-	137	-	-	-	137	-
<i>Remediation works</i>	311	-	-	311	-	-	-	311	-
<i>Upper Beaconsfield Recreation Reserve</i>	3,359	-	1,008	2,351	-	-	-	-	3,359
<i>Playspace and supporting infrastructure renewal program</i>	30	-	26	5	-	-	-	30	-
<i>Cora Lynn Reserve Pavilion</i>	3,619	-	-	-	3,619	-	-	1,109	2,510
<i>Tree planting program</i>	55	-	28	28	-	-	54	1	-
<i>Landscape renewal program</i>	83	-	83	-	-	-	-	83	-
<i>Significant Reserve Program</i>	78	-	-	78	-	-	-	78	-
<i>Shade tree program</i>	71	-	57	14	-	-	-	71	-
<i>Universal Design (Incl Rec Pav Renewal)</i>	157	-	157	-	-	-	-	157	-
<b>Capital Advancement Fund</b>	460	1	140	222	97	-	-	460	-
<b>TOTAL INFRASTRUCTURE</b>	<b>37,577</b>	1	16,671	15,782	5,123	11,160	491	16,373	9,553
<b>TOTAL NEW CAPITAL WORKS</b>	<b>61,528</b>	<b>16</b>	<b>21,845</b>	<b>25,213</b>	<b>14,454</b>	<b>16,345</b>	<b>3,578</b>	<b>22,037</b>	<b>19,568</b>

**4.5.3. Works carried forward from the 2023/24 year**

Capital Works Area	Project Cost \$'000	New \$'000	Asset expenditure types			Summary of Funding Sources				
			Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000	
<b>PROPERTY</b>										
<b>Land</b>										
<i>Nil</i>	-	-	-	-	-	-	-	-	-	-
<b>Buildings</b>										
<i>Depot Upgrades</i>	101	-	11	90	-	-	-	-	101	-
<i>Garfield Nth Cannibal Creek Comm Hub</i>	1,628	-	-	1,628	-	100	-	-	1,528	-
<i>Koo Wee Rup Bowling Club Pavilion</i>	2,723	-	696	2,027	-	-	-	-	2,723	-
<i>Community Capital Works Grants Program</i>	387	-	387	-	-	-	-	-	387	-
<b>Building Improvements</b>										
<i>Nil</i>	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PROPERTY</b>	<b>4,839</b>	<b>-</b>	<b>1,094</b>	<b>3,745</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>4,739</b>	<b>-</b>
<b>PLANT AND EQUIPMENT</b>										
<b>Plant, Machinery and Equipment</b>										
<i>New Plant Program</i>	248	-	-	-	248	-	-	-	248	-
<i>Plant Replacement</i>	455	-	455	-	-	-	-	-	455	-
<b>Fixtures, Fittings and Furniture</b>										
<i>Nil</i>	-	-	-	-	-	-	-	-	-	-
<b>Computers and Telecommunications</b>										
<i>Nil</i>	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>703</b>	<b>-</b>	<b>455</b>	<b>-</b>	<b>248</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>703</b>	<b>-</b>

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
Sealing of the Hills Program	585	-	23	562	-	585	-	-	-
Better Local Roads - Connect Cardinia	6,297	-	243	6,054	-	-	-	6,297	-
Blackspot Road/Intersection Program	62	-	-	62	-	-	-	62	-
<b>Drainage</b>									
Drainage Renewal and Upgrade Program	251	-	8	243	-	-	-	251	-
<b>Recreational, Leisure &amp; Community Facilities</b>									
Rec Reserve lighting and power upgrades	764	-	611	153	-	-	-	764	-
Lang Lang Recreation Reserve	173	-	-	173	-	-	-	173	-
SRV Minor Grants matching funding	54	-	-	54	-	-	-	54	-
<b>Parks, Open Space and Streetscapes</b>									
Emerald Lake Park Masterplan Design	439	-	-	439	-	-	-	7	432
O'Neil Rd Reserve	350	-	83	267	-	-	-	350	-
Pakenham Revitalisation	2,703	-	695	-	2,008	715	-	1,988	-
Worrell Reserve skate park	974	-	-	974	-	-	-	974	-
<b>Off Street Car Parks</b>									
Oxford Rd & shared carpark, Lang Lang	476	-	-	-	476	60	-	416	-
<b>Other Infrastructure</b>									
Public Art Program	90	-	-	-	90	-	-	90	-
PB Ronald Reserve	87	-	26	61	-	-	-	87	-
Playspace and supporting infrastructure renewal program	30	-	26	4	-	-	-	30	-
Upper Beac Res Pavilion - Building	1,352	-	406	946	-	-	-	1,352	-
Cora Lynn Reserve Pavilion	579	-	-	-	579	-	-	579	-
<b>TOTAL INFRASTRUCTURE</b>	<b>15,266</b>	<b>-</b>	<b>2,119</b>	<b>9,993</b>	<b>3,153</b>	<b>1,360</b>	<b>-</b>	<b>13,474</b>	<b>432</b>
<b>TOTAL CARRIED FORWARD CAPITAL WORKS 2023/24</b>	<b>20,808</b>	<b>-</b>	<b>3,668</b>	<b>13,738</b>	<b>3,401</b>	<b>1,460</b>	<b>-</b>	<b>18,916</b>	<b>432</b>

**4.6. Summary of Planned Capital Works Expenditure**

For the years ending 30 June 2026, 2027 & 2028

2025/26	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	7,307	0	0	0	7,307	7,307	0	5,614	0	1,693
Land improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Land</b>	<b>7,307</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,307</b>	<b>7,307</b>	<b>0</b>	<b>5,614</b>	<b>0</b>	<b>1,693</b>
Buildings	2,866	0	42	42	2,782	2,866	0	0	366	2,500
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
Building improvements	6,025	0	5,219	795	11	6,025	0	0	6,025	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Buildings</b>	<b>8,891</b>	<b>0</b>	<b>5,261</b>	<b>837</b>	<b>2,793</b>	<b>8,891</b>	<b>0</b>	<b>0</b>	<b>6,391</b>	<b>2,500</b>
<b>Total Property</b>	<b>16,198</b>	<b>0</b>	<b>5,261</b>	<b>837</b>	<b>10,100</b>	<b>16,198</b>	<b>0</b>	<b>5,614</b>	<b>6,391</b>	<b>4,193</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	2,677	16	2,645	16	0	2,677	0	0	2,677	0
Fixtures, fittings and furniture	236	0	196	20	20	236	0	0	236	0
Computers and telecommunications	515	0	0	515	0	515	0	0	515	0
Library books	0	0	0	0	0	0	0	0	0	0
<b>Total Plant and Equipment</b>	<b>3,428</b>	<b>16</b>	<b>2,841</b>	<b>551</b>	<b>20</b>	<b>3,428</b>	<b>0</b>	<b>0</b>	<b>3,428</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	20,076	0	9,228	7,403	3,445	20,076	3,181	2,204	6,849	7,842
Bridges	1,380	0	1,380	0	0	1,380	0	0	1,380	0
Footpaths and cycleways	1,360	0	1,360	0	0	1,360	0	0	1,360	0
Drainage	1,141	0	643	498	0	1,141	0	0	1,141	0
Recreational, leisure and community facilities	3,036	0	2,573	463	0	3,036	0	0	3,036	0
Waste management	0	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	2,901	0	1,239	449	1,212	2,901	0	944	1,957	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	150	0	150	0	0	150	0	0	150	0
Other infrastructure	9,977	1	3,916	4,752	1,308	9,977	0	87	6,925	2,965
<b>Total Infrastructure</b>	<b>40,021</b>	<b>1</b>	<b>20,490</b>	<b>13,565</b>	<b>5,965</b>	<b>40,021</b>	<b>3,181</b>	<b>3,235</b>	<b>22,798</b>	<b>10,807</b>
<b>Total Capital Works Expenditure</b>	<b>59,647</b>	<b>17</b>	<b>28,592</b>	<b>14,953</b>	<b>16,085</b>	<b>59,647</b>	<b>3,181</b>	<b>8,849</b>	<b>32,617</b>	<b>15,000</b>

2026/27	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	7,471	0	0	0	7,471	7,471	0	5,741	1,730	0
Land improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Land</b>	<b>7,471</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,471</b>	<b>7,471</b>	<b>0</b>	<b>5,741</b>	<b>1,730</b>	<b>0</b>
Buildings	1,119	0	419	419	282	1,119	0	0	1,119	0
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
Building improvements	8,737	0	7,742	984	11	8,737	0	0	8,737	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Buildings</b>	<b>9,856</b>	<b>0</b>	<b>8,161</b>	<b>1,402</b>	<b>293</b>	<b>9,856</b>	<b>0</b>	<b>0</b>	<b>9,856</b>	<b>0</b>
<b>Total Property</b>	<b>17,327</b>	<b>0</b>	<b>8,161</b>	<b>1,402</b>	<b>7,764</b>	<b>17,327</b>	<b>0</b>	<b>5,741</b>	<b>11,586</b>	<b>0</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	2,660	17	2,626	17	0	2,660	0	0	2,660	0
Fixtures, fittings and furniture	255	0	213	21	21	255	0	0	255	0
Computers and telecommunications	340	0	0	340	0	340	0	0	340	0
Library books	0	0	0	0	0	0	0	0	0	0
<b>Total Plant and Equipment</b>	<b>3,255</b>	<b>17</b>	<b>2,839</b>	<b>378</b>	<b>21</b>	<b>3,255</b>	<b>0</b>	<b>0</b>	<b>3,255</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	15,221	0	9,378	3,932	1,911	15,221	3,212	1,141	10,868	0
Bridges	1,320	0	1,320	0	0	1,320	0	0	1,320	0
Footpaths and cycleways	1,568	0	1,568	0	0	1,568	0	0	1,568	0
Drainage	1,116	0	632	484	0	1,116	0	0	1,116	0
Recreational, leisure and community facilities	2,860	0	2,429	431	0	2,860	0	0	2,860	0
Waste management	0	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	3,223	0	1,041	2,076	106	3,223	0	82	3,141	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	163	0	163	0	0	163	0	0	163	0
Other infrastructure	6,905	2	3,723	1,992	1,188	6,905	0	95	6,810	0
<b>Total Infrastructure</b>	<b>32,376</b>	<b>2</b>	<b>20,254</b>	<b>8,915</b>	<b>3,205</b>	<b>32,376</b>	<b>3,212</b>	<b>1,318</b>	<b>27,846</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>52,958</b>	<b>19</b>	<b>31,254</b>	<b>10,696</b>	<b>10,990</b>	<b>52,958</b>	<b>3,212</b>	<b>7,059</b>	<b>42,687</b>	<b>0</b>



2027/28	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	7,636	0	0	0	7,636	7,636	0	5,867	1,769	0
Land improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Land</b>	<b>7,636</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,636</b>	<b>7,636</b>	<b>0</b>	<b>5,867</b>	<b>1,769</b>	<b>0</b>
Buildings	1,126	0	422	422	282	1,126	0	0	1,126	0
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
Building improvements	5,938	0	5,405	522	11	5,938	0	0	5,938	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Buildings</b>	<b>7,064</b>	<b>0</b>	<b>5,827</b>	<b>944</b>	<b>293</b>	<b>7,064</b>	<b>0</b>	<b>0</b>	<b>7,064</b>	<b>0</b>
<b>Total Property</b>	<b>14,700</b>	<b>0</b>	<b>5,827</b>	<b>944</b>	<b>7,929</b>	<b>14,700</b>	<b>0</b>	<b>5,867</b>	<b>8,833</b>	<b>0</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	2,554	18	2,518	18	0	2,554	0	0	2,554	0
Fixtures, fittings and furniture	264	0	221	22	22	264	0	0	264	0
Computers and telecommunications	562	0	0	562	0	562	0	0	562	0
Library books	0	0	0	0	0	0	0	0	0	0
<b>Total Plant and Equipment</b>	<b>3,380</b>	<b>18</b>	<b>2,739</b>	<b>602</b>	<b>22</b>	<b>3,380</b>	<b>0</b>	<b>0</b>	<b>3,380</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	10,507	0	9,614	517	376	10,507	3,243	0	7,264	0
Bridges	1,398	0	1,398	0	0	1,398	0	0	1,398	0
Footpaths and cycleways	1,776	0	1,776	0	0	1,776	0	0	1,776	0
Drainage	1,170	0	663	507	0	1,170	0	0	1,170	0
Recreational, leisure and community facilities	1,601	0	1,346	255	0	1,601	0	0	1,601	0
Waste management	0	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	3,649	0	1,601	2,048	0	3,649	0	0	3,649	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	158	0	158	0	0	158	0	0	158	0
Other infrastructure	5,071	2	2,831	1,431	807	5,071	0	102	4,969	0
<b>Total Infrastructure</b>	<b>25,330</b>	<b>2</b>	<b>19,387</b>	<b>4,759</b>	<b>1,183</b>	<b>25,330</b>	<b>3,243</b>	<b>102</b>	<b>21,985</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>43,410</b>	<b>20</b>	<b>27,953</b>	<b>6,304</b>	<b>9,133</b>	<b>43,410</b>	<b>3,243</b>	<b>5,969</b>	<b>34,198</b>	<b>0</b>

### 5. Performance indicators

The following tables highlight Council’s current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council’s intentions and performance and should be interpreted in the context of the organisation’s objectives.

The targeted performance indicators below are the prescribed performance indicators contained in Schedule 4 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators and targets will be reported in Council’s Performance Statement included in the Annual Report.

Key to Forecast Trend:

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

#### 5a Targeted performance indicators

##### Targeted performance indicators – Service

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+ / o / -
<b>Governance</b>									
<b>Consultation and engagement</b> (Council decisions made and implemented with community input)	<b>Satisfaction with community consultation and engagement</b> Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	67	67	60	62	63	64	+
<b>Roads</b>									
<b>Condition</b> (sealed local roads are maintained at the adopted condition standard)	<b>Sealed local roads below the intervention level</b> Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	99.1%	99.1%	99.1%	99.2%	99.2%	99.2%	o

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+/-
<b>Statutory planning</b>									
<b>Service standard</b> (planning application processing and decisions are in accordance with legislative requirements)	<b>Planning applications decided within the relevant required time</b> Number of planning application decisions made within the relevant required time / Number of planning application decisions made	3	31.3%	38.5%	56.2%	61.8%	68.0%	74.8%	+
<b>Waste management</b>									
<b>Waste diversion</b> (amount of waste diverted from landfill is maximised)	<b>Kerbside collection waste diverted from landfill</b> Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	48.2%	48.5%	49.3%	49.8%	50.8%	51.8%	+

**Targeted performance indicators - Financial**

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+/-
<b>Liquidity</b>									
<b>Working Capital</b> (sufficient working capital is available to pay bills as and when they fall due)	<b>Current assets compared to current liabilities</b> Current assets / current liabilities	5	-0.3%	0.0%	-2.2%	0.5%	4.4%	6.0%	+
<b>Obligations</b>									
<b>Asset renewal</b> (assets are renewed as planned)	<b>Asset renewal compared to depreciation</b> Asset renewal and upgrade expense / Asset depreciation	6	128.0%	254.3%	217.1%	137.9%	127.6%	99.4%	-
<b>Stability</b>									
<b>Rates concentration</b> (revenue is generated from a range of sources)	<b>Rates compared to adjusted underlying revenue</b> Rate revenue / adjusted underlying revenue	7	72.5%	73.8%	76.3%	77.3%	78.6%	79.2%	+

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+/-
<b>Efficiency</b>									
<b>Expenditure level</b> (resources are used efficiently in the delivery of services)	<b>Expenses per property assessment</b> Total expenses / no. of property assessments	8	\$3,146	\$3,199	\$3,238	\$3,286	\$3,312	\$3,319	+

**Notes to indicators 5a**

**1. Satisfaction with community consultation and engagement**

The target reflects average over previous 4 financial years.

**2. Sealed local roads below the intervention level**

The target is based on the expected growth of our sealed road network.

**3. Planning applications decided within the relevant required time**

The target is based on average for the current financial year and the preceding three financial years.

**4. Kerbside collection waste diverted from landfill**

Based on figures from the past four years, anticipated impacts of predicated growth in the Shire and pending industry changes.

**5. Working Capital**

Sufficient working capital is projected to meet Council's obligations as and when they fall due. Working capital is budgeted to steadily increase over the four-year period, with Council funds being supplemented with loan borrowings to fund capital works projects.

**6. Asset renewal**

This indicator shows the extent of Council's asset renewals and upgrades against its depreciation charge, which measures the decline existing capital asset values. A result over 100% indicates Council is maintaining its existing assets, while a percentage less than 100% indicates its assets are deteriorating faster than asset renewal. Future capital expenditure will be required to renew assets. Cardinia Shire offers urban and rural landscapes and strives to balance the needs of growth, interface, and rural environments. This adds pressure for new and renewal assets as Council strives to balance individual town needs. Council will renew assets where resources are available and will actively advocate and seek grant funding to increase new and upgrade opportunities. Council will continue to prioritise renewal projects to direct limited renewal funds where they are most needed, and closely monitor the impacts of not achieving sufficient asset renewal.

**7. Rates concentration**

Revenue should be generated from a range of sources to improve revenue stability. This indicator reflects the increasing reliance on rate revenues to fund Council's ongoing services. Council is working to identify alternative revenue sources in order to reduce this reliance. Additional funding will assist funding of key services in addition to enhancing service delivery.

**8. Expenditure level**

The increasing trend over the four years reflects forecasts in CPI and increasing service contract prices and volumes associated with economic conditions and council's growth.

**5b Financial performance indicators**

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

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

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+ / o / -
<b>Operating position</b>									
<b>Adjusted underlying result</b> (an adjusted underlying surplus is generated in the ordinary course of business)	<b>Adjusted underlying surplus (or deficit)</b> Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	-0.3%	0.0%	-2.2%	0.5%	4.4%	6.0%	+
<b>Liquidity</b>									
<b>Unrestricted cash</b> (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	<b>Unrestricted cash compared to current liabilities</b> Unrestricted cash / current liabilities	10	10.3%	66.5%	24.7%	23.5%	28.3%	55.0%	+
<b>Obligations</b>									
<b>Loans and borrowings</b> (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	<b>Loans and borrowings compared to rates</b> Interest bearing loans and borrowings / rate revenue	11	12.8%	33.2%	44.7%	49.0%	40.4%	33.9%	+

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+/-
<b>Loans and borrowings</b> (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	<b>Loans and borrowings repayments compared to rates</b> Interest and principal repayments on interest bearing loans and borrowings / rate revenue		3.6%	3.1%	4.3%	5.8%	6.5%	6.2%	+
<b>Indebtedness</b> (level of long term liabilities is appropriate to the size and nature of a Council's activities)	<b>Non-current liabilities compared to own-source revenue</b> Non-current liabilities / own source revenue		16.3%	36.0%	43.7%	45.7%	37.3%	31.5%	+
<b>Stability</b>									
<b>Rates effort</b> (rating level is set based on the community's capacity to pay)	<b>Rates compared to property values</b> Rate revenue / CIV of rateable properties in the municipal district	12	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	o
<b>Efficiency</b>									
<b>Revenue level</b> (resources are used efficiently in the delivery of services)	<b>Average rate per property assessment</b> General rates and municipal charges / no. of property assessments	13	\$2,321	\$2,411	\$2,540	\$2,729	\$2,820	\$2,912	+

**Notes to indicators 5b**

**9. Adjusted underlying result**

An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. A key goal of the Budget is to maintain an adjusted underlying surplus in the long term. The adjusted underlying deficit is projected to return to positive over the four years, but highlights the highly restrictive nature of the rate cap and the adverse impact of it continually being set below CPI and well below service contract terms. Cost shifting from other levels of government contributes to continued losses, thereby increasing Council's reliance on its cash reserves, external funding and increased debt to maintain services and invest in capital works.

**10. Unrestricted Cash**

Unrestricted cash is impacted by funds set aside for developer contributions and other trust funds. It is forecast to improve, indicating the ability to achieve the delivery of the capital works program and to ensure Council's reserves are cash backed.

Long term investments are appropriately managed to be available to cover commitments if required.

**11. Debt compared to rates**

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

**12. Rates effort**

Rates effort is intended to examine the community's capacity to pay, presents rate revenue as a percentage of the capital improved value (CIV) of rateable properties in the municipality. The trend is relatively steady for rates effort.

**13. Revenue level**

The trend indicates a steady increase over the four years, which is consistent with general rate revenue forecasts.

**5c Additional indicators**

The following table presents indicators that are not prescribed in the *Local Government (Planning and Reporting) Regulations 2020*. These indicators are used by the Department of Treasury and Finance to conduct credit assessments on councils under the Treasury Corporation of Victoria (TCV) loans framework. Subject to these financial covenants being satisfied over the prior three years to the budget year, the budget year, and subsequent three projected financial years, a borrowing limit will be determined under the framework.

Indicator	Measure	Notes	Actual 2022/23	Forecast 2023/24	Budget 2024/25	Projections 2025/26	2026/27	2027/28	Trend +/o/-
<b>TCV loans framework indicators</b>									
Interest Cover Ratio	EBITDA : interest expenses	14	51 : 1	89 : 1	22 : 1	14 : 1	13 : 1	15 : 1	-
Interest bearing liabilities to own source revenue	Interest bearing liabilities / own source revenue	15	3.2%	2.6%	3.7%	5.1%	5.7%	5.5%	+

**Notes to indicators 5c**

**14. Interest cover ratio**

The interest cover ratio demonstrates Council's ability to pay interest on outstanding debt. While the decrease is being influenced by a reduction in capital grant income, Council still has adequate funds to cover its interest payments.

**15. Interest bearing liabilities to own source revenue**

Interest bearing loans, leases and borrowings must not exceed 60 per cent of own source revenue. This demonstrates Council's ability to service its debt obligations and currently the indicators demonstrate that Council is well within this range.

**6. Schedule of fees and charges**

This section presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2024/25.

**6.1. Fees and charges schedule – sports and aquatics**

Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in Council's policy or legislation.

Description of Fees and Charges	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase/(Decrease)		Basis of Fee
				\$	\$	
<b>Cardinia Life - Aquatics (Casual)</b>						
Adult Rec Swim	Taxable	7.90	8.20	0.30	4.00%	Non Statutory Fee
Child Rec Swim	Taxable	6.50	6.70	0.20	3.00%	Non Statutory Fee
Concession Rec Swim	Taxable	6.50	6.70	0.20	3.00%	Non Statutory Fee
Family Rec Swim	Taxable	21.30	22.00	0.70	3.00%	Non Statutory Fee
Spectator	Taxable	2.00	2.00	0.00	0.00%	Non Statutory Fee
Casual Health Club	Taxable	18.50	19.10	0.60	3.00%	Non Statutory Fee
Casual Health Club (Concession)	Taxable	18.50	19.10	0.60	3.00%	Non Statutory Fee
<b>Cardinia Life - Group Fitness</b>						
Aqua Aerobics	Taxable	17.40	18.00	0.60	3.00%	Non Statutory Fee
Aqua Aerobics (Concession)	Taxable	14.00	14.40	0.40	3.00%	Non Statutory Fee
Group Fitness	Taxable	17.40	18.00	0.60	3.00%	Non Statutory Fee
Group Fitness (Concession)	Taxable	14.00	14.40	0.40	3.00%	Non Statutory Fee
Group Fitness Virtual	Taxable	10.40	10.70	0.30	3.00%	Non Statutory Fee
<b>Cardinia Life - Older Adults Programs</b>						
Aqua Movers	Taxable	8.90	9.20	0.30	3.00%	Non Statutory Fee
Gentle Exercise	Taxable	8.90	9.20	0.30	3.00%	Non Statutory Fee



Description of Fees and Charges	GST Status	Fee Increase/(Decrease)					Basis of Fee
		2023/24 Fee Inc GST	2024/25 Fee Inc GST	\$	\$	%	
<b>Cardinia Life - Memberships</b>							
Health and Wellness Membership Fortnightly Fee	Taxable	49.70	51.40	1.70	3.00%	Non Statutory Fee	
Health and Wellness Membership Start-up Fee	Taxable	102.50	105.00	2.50	2.00%	Non Statutory Fee	
Health and Wellness Commitment Membership Start-up Fee	Taxable	30.00	31.00	1.00	3.00%	Non Statutory Fee	
Health and Wellness Membership (Concession) Fortnightly Fee	Taxable	40.20	41.50	1.30	3.00%	Non Statutory Fee	
Health and Wellness Membership (Concession) Start-up Fee	Taxable	102.50	105.00	2.50	2.00%	Non Statutory Fee	
Health and Wellness Membership (Concession/Restricted) Fortnightly Fee	Taxable	32.10	33.20	1.10	3.00%	Non Statutory Fee	
Health and Wellness Membership (Concession/Restricted) Start-up Fee	Taxable	102.50	105.00	2.50	2.00%	Non Statutory Fee	
Health and Wellness Membership (Family) Fortnightly Fee	Taxable	40.20	41.50	1.30	3.00%	Non Statutory Fee	
Health and Wellness Membership (Family) Start-up Fee	Taxable	102.50	105.00	2.50	2.00%	Non Statutory Fee	
Health and Wellness Membership (Concession / Family) Fortnightly Fee	Taxable	32.10	33.20	1.10	3.00%	Non Statutory Fee	
Health and Wellness Membership (Concession / Family) Start-up Fee	Taxable	102.50	105.00	2.50	2.00%	Non Statutory Fee	
Aquatic Membership Fortnightly Fee	Taxable	32.10	33.20	1.10	3.00%	Non Statutory Fee	
Aquatic Membership Start-up Fee	Taxable	102.50	105.00	2.50	2.00%	Non Statutory Fee	
Aquatic Commitment Membership Start-up Fee	Taxable	30.00	31.00	1.00	3.00%	Non Statutory Fee	
Aquatic Membership Fortnightly Fee (Concession)	Taxable	25.70	26.60	0.90	4.00%	Non Statutory Fee	
Aquatic Membership Start-up Fee (Concession)	Taxable	102.50	105.00	2.50	2.00%	Non Statutory Fee	
Aquatic Membership Fortnightly Fee (Family)	Taxable	25.70	26.60	0.90	4.00%	Non Statutory Fee	
Aquatic Membership Start-up Fee (Family)	Taxable	102.50	105.00	2.50	2.00%	Non Statutory Fee	
Aquatic Membership Fortnightly Fee (Concession & Family)	Taxable	20.50	21.20	0.70	3.00%	Non Statutory Fee	

Description of Fees and Charges	GST Status	Fee Increase/(Decrease)					Basis of Fee
		2023/24 Fee Inc GST	2024/25 Fee Inc GST	\$	\$	%	
Aquatic Membership Start-up Fee (Concession & Family)	Taxable	102.50	105.00	2.50	2.00%	Non Statutory Fee	
Pryme Mover Membership (Restricted) Fortnightly Fee	Taxable	32.10	33.20	1.10	3.00%	Non Statutory Fee	
Pryme Mover Membership (Restricted) Start-up Fee	Taxable	102.50	105.00	2.50	2.00%	Non Statutory Fee	
Aquatic Education Membership Fortnightly Fee Month by Month (School Age - Adult)	Taxable	46.40	47.95	1.55	3.00%	Non Statutory Fee	
Aquatic Education Membership Fortnightly Fee Month by Month (School Age - Adult Sibling Discount)	Taxable	44.00	45.60	1.60	4.00%	Non Statutory Fee	
Aquatic Education Membership UPFRONT TERM FEE (per class - School Age)	Taxable	27.20	28.10	0.90	3.00%	Non Statutory Fee	
Aquatic Education Membership Fortnightly Fee Month by Month (Pre School Age)	Taxable	41.60	43.00	1.40	3.00%	Non Statutory Fee	
Aquatic Education Membership Fortnightly Fee Month by Month (Pre School Age - Sibling Discount)	Taxable	39.50	40.85	1.35	3.00%	Non Statutory Fee	
Aquatic Education Membership UPFRONT TERM FEE (per class - Pre School Age)	Taxable	24.00	24.80	0.80	3.00%	Non Statutory Fee	
Aquatic Education Membership Fortnightly Fee month by month (Pre Squad)	Taxable	56.20	58.00	1.80	3.00%	Non Statutory Fee	
Aquatic Education UPFRONT TERM FEE (per class - Pre Squad)	Taxable	33.70	34.80	1.10	3.00%	Non Statutory Fee	
Aquatic Education Membership Fortnightly Fee month by month (Squad)	Taxable	66.00	68.20	2.20	3.00%	Non Statutory Fee	
Aquatic Education Membership UPFRONT TERM FEE (per class - Squad)	Taxable	39.30	40.60	1.30	3.00%	Non Statutory Fee	
Aquatic Education Membership Fortnightly Fee month by month (Private)	Taxable	84.00	86.80	2.80	3.00%	Non Statutory Fee	
Aquatic Education Membership UPFRONT TERM FEE (per class - Private)	Taxable	46.30	47.80	1.50	3.00%	Non Statutory Fee	
Aquatic Education Membership Fortnightly Fee month by month (Access & Inclusion)	Taxable	55.10	56.90	1.80	3.00%	Non Statutory Fee	
Aquatic Education Membership UPFRONT TERM FEE (per class - Access & Inclusion)	Taxable	32.70	33.80	1.10	3.00%	Non Statutory Fee	

Description of Fees and Charges	GST Status	Fee Increase/(Decrease)					Basis of Fee
		2023/24 Fee Inc GST	2024/25 Fee Inc GST	\$	\$	%	
Personal Training (Average Fee) - 1/2 hour session per fortnight	Taxable	40.20	41.50	1.30	3.00%	Non Statutory Fee	
<b>Cardinia Life - Schools - Aquatic</b>							
Aquatic Education (1:6) - Per Participant	Taxable	9.50	9.80	0.30	3.00%	Non Statutory Fee	
Aquatic Education (1:7) - Per Participant	Taxable	9.20	9.50	0.30	3.00%	Non Statutory Fee	
Aquatic Education (1:8) - Per Participant	Taxable	8.90	9.20	0.30	3.00%	Non Statutory Fee	
Aquatic Education (1:9) - Per Participant	Taxable	8.60	8.90	0.30	3.00%	Non Statutory Fee	
Aquatic Education (1:10) - Per Participant	Taxable	8.30	8.60	0.30	4.00%	Non Statutory Fee	
Kinder Group	Taxable	14.80	15.30	0.50	3.00%	Non Statutory Fee	
Homes School	Taxable	16.60	17.20	0.60	4.00%	Non Statutory Fee	
Carnival Hire	Taxable	905.60	937.30	31.70	4.00%	Non Statutory Fee	
<b>Casual Stadium Participant - Door Entry</b>							
Casual Stadium Participant	Taxable	5.20	6.70	1.50	29.00%	Non Statutory Fee	
Basketball - Junior Teamsheet	Taxable	76.10	78.80	2.70	4.00%	Non Statutory Fee	
Basketball - Senior Teamsheet	Taxable	84.40	87.40	3.00	4.00%	Non Statutory Fee	
<b>Casual Stadium Participant - Basketball - VBA Teamsheet</b>							
Basketball - Junior Registration	Taxable	62.10	64.30	2.20	4.00%	Non Statutory Fee	
Basketball - Senior Registration	Taxable	91.10	94.30	3.20	4.00%	Non Statutory Fee	
Late Registration Fee	Taxable	25.90	26.80	0.90	3.00%	Non Statutory Fee	
Average Referee Fee per game (Junior)	Taxable	18.60	19.30	0.70	4.00%	Non Statutory Fee	
Average Referee Fee per game (Senior)	Taxable	21.20	21.90	0.70	3.00%	Non Statutory Fee	
Average Referee Fee per game (VBA)	Taxable	20.30	21.00	0.70	3.00%	Non Statutory Fee	
Netball - Junior Teamsheet	Taxable	76.10	78.60	2.50	3.00%	Non Statutory Fee	
Netball - Senior Teamsheet	Taxable	84.40	87.20	2.80	3.00%	Non Statutory Fee	
Netball - Senior Teamsheet (Midweek Competition)	Taxable	84.40	87.20	2.80	3.00%	Non Statutory Fee	
Netball - Junior Registration	Taxable	60.50	62.50	2.00	3.00%	Non Statutory Fee	
Netball - Senior Registration	Taxable	87.50	90.60	3.10	4.00%	Non Statutory Fee	
Netball - Average Junior VNA payment	Taxable	55.10	57.00	1.90	3.00%	Non Statutory Fee	

Description of Fees and Charges	GST Status	Fee Increase/(Decrease)					Basis of Fee
		2023/24 Fee Inc GST	2024/25 Fee Inc GST	\$	\$	\$	
Netball - Average Senior VNA payment	Taxable	55.10	57.00	1.90	3.00%	Non Statutory Fee	
Late Registration Fee	Taxable	25.90	26.70	0.80	3.00%	Non Statutory Fee	
Average Umpire Fee per game (Junior)	Taxable	18.60	19.30	0.70	4.00%	Non Statutory Fee	
Average Umpire Fee per game (Senior)	Taxable	23.10	23.90	0.80	3.00%	Non Statutory Fee	
Floorball / /Soccer / Volleyball - Teamsheet	Taxable	81.80	84.50	2.70	3.00%	Non Statutory Fee	
Floorball / Soccer / Volleyball Registration	Taxable	84.40	87.20	2.80	3.00%	Non Statutory Fee	
Average Floorball / Soccer / Volleyball Referee Fee per game	Taxable	19.10	19.80	0.70	4.00%	Non Statutory Fee	
Childcare - Members	Taxable	11.00	11.40	0.40	4.00%	Non Statutory Fee	
Childcare - Casuals	Taxable	12.50	13.00	0.50	4.00%	Non Statutory Fee	
Childcare - Members (Occasional)	Taxable	11.00	11.40	0.40	4.00%	Non Statutory Fee	
Childcare - Casuals (Occasional)	Taxable	15.20	15.70	0.50	3.00%	Non Statutory Fee	
Children Birthday Parties (per participant) - Option A	Taxable	31.90	33.00	1.10	3.00%	Non Statutory Fee	
Children Birthday Parties (per participant) - Option B	Taxable	32.90	34.10	1.20	4.00%	Non Statutory Fee	
Children Birthday Parties (per participant) - Option C	Taxable	34.20	35.40	1.20	4.00%	Non Statutory Fee	
Court Rental - Teams	Taxable	45.00	46.50	1.50	3.00%	Non Statutory Fee	
Court Rental - Badminton	Taxable	24.40	25.20	0.80	3.00%	Non Statutory Fee	
Court Rental - Regular	Taxable	62.90	65.10	2.20	3.00%	Non Statutory Fee	
Court Rental - School	Taxable	39.30	40.70	1.40	4.00%	Non Statutory Fee	
Court Rental - Casual	Taxable	69.30	71.70	2.40	3.00%	Non Statutory Fee	
Facility Rental	Taxable	61.10	63.10	2.00	3.00%	Non Statutory Fee	
Lane Hire	Taxable	42.20	43.60	1.40	3.00%	Non Statutory Fee	
<b>Officer Community Hub - Court Hire Casual</b>							
Regular	Taxable	49.10	50.70	1.60	3.00%	Non Statutory Fee	
Casual	Taxable	61.00	63.00	2.00	3.00%	Non Statutory Fee	
<b>Officer Community Hub - Function</b>							
Room Community (Half-room) Rate / hr	Taxable	49.10	50.70	1.60	3.00%	Non Statutory Fee	

Description of Fees and Charges	GST Status	Fee Increase/(Decrease)					Basis of Fee
		2023/24 Fee Inc GST	2024/25 Fee Inc GST	\$	\$		
Room Community (Full-room) Rate / hr	Taxable	82.80	85.50	2.70	3.00%	Non Statutory Fee	
Room Community (Conference room) Rate / hr	Taxable	36.20	37.40	1.20	3.00%	Non Statutory Fee	
<b>Pakenham Regional Tennis Centre - Court Hire Casual</b>							
M-F No Lights	Taxable	24.50	25.30	0.80	3.00%	Non Statutory Fee	
M-F Lights	Taxable	30.70	31.70	1.00	3.00%	Non Statutory Fee	
WE No Lights	Taxable	30.70	31.70	1.00	3.00%	Non Statutory Fee	
WE Lights	Taxable	36.70	37.90	1.20	3.00%	Non Statutory Fee	
Racquet	Taxable	4.10	4.20	0.10	2.00%	Non Statutory Fee	
Ball	Taxable	3.10	3.20	0.10	3.00%	Non Statutory Fee	
<b>Pakenham Regional Tennis Centre - Court Hire Members</b>							
M-F No Lights	Taxable	14.70	15.20	0.50	3.00%	Non Statutory Fee	
M-F Lights	Taxable	20.70	21.40	0.70	3.00%	Non Statutory Fee	
WE No Lights	Taxable	14.70	15.20	0.50	3.00%	Non Statutory Fee	
WE Lights	Taxable	20.70	21.40	0.70	3.00%	Non Statutory Fee	
Club and School Court Hire/court & hour (2 hours or less) per court	Taxable	14.30	14.80	0.50	3.00%	Non Statutory Fee	
Club and School Court Hire/court (2 - 4 hours) per court	Taxable	22.50	23.30	0.80	4.00%	Non Statutory Fee	
Club and School Court Hire/hour (4+ hours) per court	Taxable	25.00	25.00	0.00	0.00%	Non Statutory Fee	
Tournament Court Hire (all day)	Taxable	46.10	47.60	1.50	3.00%	Non Statutory Fee	
Tournament Light Hire	Taxable	13.80	14.20	0.40	3.00%	Non Statutory Fee	
Racquet	Taxable	3.90	4.00	0.10	3.00%	Non Statutory Fee	
Ball	Taxable	2.80	2.90	0.10	4.00%	Non Statutory Fee	
Guest Fee	Taxable	6.00	6.20	0.20	3.00%	Non Statutory Fee	
Full Access Light Fee	Taxable	9.80	10.10	0.30	3.00%	Non Statutory Fee	
Full Access 12 Month Light Fee Per Year	Taxable	114.90	118.80	3.90	3.00%	Non Statutory Fee	
<b>Pakenham Regional Tennis Centre - Equipment</b>							
Used Tennis Balls	Taxable	6.00	6.20	0.20	3.00%	Non Statutory Fee	

		Fee Increase/(Decrease)					
Description of Fees and Charges	GST Status	2023/24	2024/25			Basis of Fee	
		Fee Inc GST	Fee Inc GST	\$	\$		
<b>Pakenham Regional Tennis Centre - Membership</b>							
Family	Taxable	488.50	504.00	15.50	3.00%	Non Statutory Fee	
Single	Taxable	220.50	228.00	7.50	3.00%	Non Statutory Fee	
Concession	Taxable	158.40	163.50	5.10	3.00%	Non Statutory Fee	
Junior	Taxable	123.20	127.20	4.00	3.00%	Non Statutory Fee	
<b>Pakenham Regional Tennis Centre - Program Costs</b>							
Tennis Hot Shots (Blue / Red)	Taxable	12.00	12.40	0.40	3.00%	Non Statutory Fee	
Tennis Hot Shots (Orange)	Taxable	14.10	14.60	0.50	4.00%	Non Statutory Fee	
Hot Shot Match Play	Taxable	12.00	12.40	0.40	3.00%	Non Statutory Fee	
Hot Shots Squad	Taxable	12.00	12.40	0.40	3.00%	Non Statutory Fee	
BDTA Squad	Taxable	12.00	12.40	0.40	3.00%	Non Statutory Fee	
Youth Group Coaching and Tennis Hot Shots (Green)	Taxable	17.90	18.50	0.60	3.00%	Non Statutory Fee	
Girls Squad	Taxable	14.30	14.80	0.50	3.00%	Non Statutory Fee	
Adult Beginners Coaching	Taxable	17.90	18.50	0.60	3.00%	Non Statutory Fee	
Holiday Program (Half Day)	Taxable	35.60	36.80	1.20	3.00%	Non Statutory Fee	
Holiday Program (Full Day)	Taxable	59.00	61.10	2.10	4.00%	Non Statutory Fee	
School Coaching Fee	Taxable	59.00	61.10	2.10	4.00%	Non Statutory Fee	
Wheelchair Tennis	Taxable	12.00	12.40	0.40	3.00%	Non Statutory Fee	
Cardio Tennis	Taxable	14.30	14.80	0.50	3.00%	Non Statutory Fee	
Outlook Coaching	Taxable	6.50	7.00	0.50	8.00%	Non Statutory Fee	
Schools Coaching (Coach per hour)	Taxable	69.30	71.70	2.40	3.00%	Non Statutory Fee	
Fast 4 Tennis	Taxable	14.10	14.60	0.50	4.00%	Non Statutory Fee	
Doubles	Taxable	12.00	12.40	0.40	3.00%	Non Statutory Fee	
Red Ball Comp	Taxable	59.00	61.10	2.10	4.00%	Non Statutory Fee	
Private 30 minutes	Taxable	35.60	36.80	1.20	3.00%	Non Statutory Fee	
Private 45 minutes	Taxable	53.30	55.20	1.90	4.00%	Non Statutory Fee	
Private 60 minutes	Taxable	70.90	73.40	2.50	4.00%	Non Statutory Fee	

Fee Increase/(Decrease)						
Description of Fees and Charges	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	\$	\$	Basis of Fee
Social	Taxable	12.00	12.40	0.40	3.00%	Non Statutory Fee
<b>Pakenham Regional Tennis Centre - Function Room Hire</b>						
5 hour base rate (includes 2 staff, security additional)	Taxable	1,278.20	1,322.00	43.80	3.00%	Non Statutory Fee
Full Room Meeting Rate / h	Taxable	89.30	92.20	2.90	3.00%	Non Statutory Fee
Half Room Meeting Rate / h	Taxable	63.30	65.40	2.10	3.00%	Non Statutory Fee
Full Room Party Hire Rate / h	Taxable	114.90	118.80	3.90	3.00%	Non Statutory Fee
Half Room Party Hire Rate / h	Taxable	80.20	82.80	2.60	3.00%	Non Statutory Fee
<b>Pakenham Regional Tennis Centre - Coaching</b>						
Average Fee	Taxable	71.40	73.70	2.30	3.00%	Non Statutory Fee
<b>Pakenham Regional Tennis Centre - Tournaments</b>						
Entry Fee	Taxable	48.60	50.20	1.60	3.00%	Non Statutory Fee
<b>Outdoor Pools - Aquatic Entry</b>						
Adult Rec Swim	Taxable	6.00	6.20	0.20	3.00%	Non Statutory Fee
Child Rec Swim	Taxable	5.10	5.30	0.20	4.00%	Non Statutory Fee
Concession Rec Swim	Taxable	5.10	5.30	0.20	4.00%	Non Statutory Fee
Family Rec Swim	Taxable	18.60	19.30	0.70	4.00%	Non Statutory Fee
Spectator	Taxable	2.00	2.00	0.00	0.00%	Non Statutory Fee
<b>Outdoor Pools - Season Passes</b>						
Adult	Taxable	140.80	145.50	4.70	3.00%	Non Statutory Fee
Concession/Child	Taxable	117.00	121.00	4.00	3.00%	Non Statutory Fee
Family	Taxable	326.00	337.00	11.00	3.00%	Non Statutory Fee
25 Visit Pass - Adult	Taxable	110.70	114.20	3.50	3.00%	Non Statutory Fee
25 Visit Pass - Child	Taxable	88.90	91.80	2.90	3.00%	Non Statutory Fee
<b>Outdoor Pools - Facility Hire</b>						
Carnival Hire - Full Day	Taxable	816.60	843.50	26.90	3.00%	Non Statutory Fee
Carnival Hire - Half Day	Taxable	396.40	409.50	13.10	3.00%	Non Statutory Fee

Fee Increase/(Decrease)						
Description of Fees and Charges	GST Status	2023/24	2024/25			Basis of Fee
		Fee Inc GST	Fee Inc GST	\$	\$	
Lane Hire (per hour)	Taxable	36.70	37.90	1.20	3.00%	Non Statutory Fee
Lane Hire (paid individually, minimum 10 people)	Taxable	9.30	9.60	0.30	3.00%	Non Statutory Fee

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## 6.2. Fees and charges schedule – other

Note that this schedule only includes fees set by Council, other than those listed above. There are other fees that are set by statute and charged by Council in addition to this listing. These are statutory fees and are made in accordance with legislative requirements. These fees are updated as of 1 July 2024 and will be reflected on Council's website.

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase/(Decrease)		Basis of Fee
					\$	%	
Customer, People & Performance - Finance - Rating Services - Finance							
Complex financial reconciliation	each	Non - Taxable	0.00	60.00	60.00	100.00%	Non Statutory Fee
Copy of Rates Notice/Rates Search	each	Non - Taxable	12.50	13.00	0.50	4.00%	Non Statutory Fee
Standard financial reconciliation	each	Non - Taxable	0.00	30.00	30.00	100.00%	Non Statutory Fee
Urgent request - financial reconciliation	each	Non - Taxable	0.00	10.00	10.00	100.00%	Non Statutory Fee
Customer, People & Performance - Information Services - Information Services Management - Plan printing charges (per copy)							
Plan printing charges - A0 SIZE PLAN	each	Taxable	26.00	27.00	1.00	4.00%	Non Statutory Fee
Plan printing charges - A1 SIZE PLAN	each	Taxable	14.00	14.50	0.50	4.00%	Non Statutory Fee
Plan printing charges - A4 PHOTOCOPIES	each	Taxable	1.00	1.10	0.10	10.00%	Non Statutory Fee
Plan printing charges - Multiple Copies (10+)	each	Taxable	1.00	1.10	0.10	10.00%	Non Statutory Fee
Plan printing charges - PLAN OF SUBDIVISION (A3)	each	Taxable	5.00	5.20	0.20	4.00%	Non Statutory Fee
Plan printing charges - SHIRE PLAN (AO)	each	Taxable	40.00	41.40	1.40	3.00%	Non Statutory Fee

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase/(Decrease)		Basis of Fee
					\$	%	
Customer, People & Performance - Information Services - Information Services Management - Geographic Information System maps							
Setup fee per map - A0 (per map)	each	Taxable	69.00	71.50	2.50	4.00%	Non Statutory Fee
Setup fee per map - A1 (per map)	each	Taxable	48.00	49.70	1.70	4.00%	Non Statutory Fee
Setup fee per map - A2 (per map)	each	Taxable	31.00	32.10	1.10	4.00%	Non Statutory Fee
Setup fee per map - A3 Plotter (per map)	each	Taxable	22.00	22.80	0.80	4.00%	Non Statutory Fee
Setup fee per map - Setup fee per map	each	Taxable	62.00	64.20	2.20	4.00%	Non Statutory Fee
Governance, Facilities & Economy - Arts, Advocacy & Economy - Cardinia Cultural Centre - Cardinia Cultural Centre-Theatre							
CCC - Additional hire - Per hour (when a hire exceeds 8 hours) - Theatre Hire - per hour	per hour	Taxable	0.00	160.00	160.00	100.00%	Non Statutory Fee
CCC - Dark Tenancy (per day) - Theatre Hire	each	Taxable	0.00	200.00	200.00	100.00%	Non Statutory Fee
CCC - Lakeview Large - When used as overflow Dressing Room (4 hours)	each	Taxable	360.00	360.00	0.00	0.00%	Non Statutory Fee
CCC - Lakeview Large - When used as overflow Dressing Room (8 hours)	each	Taxable	540.00	540.00	0.00	0.00%	Non Statutory Fee
CCC - Second Performance (on the same day) - Theatre Hire	each	Taxable	0.00	550.00	550.00	100.00%	Non Statutory Fee
CCC - Staff Recovery - Theatre Usher	each	Taxable	0.00	47.00	47.00	100.00%	Non Statutory Fee
CCC - Staff Recovery - Theatre FOH	each	Taxable	0.00	57.00	57.00	100.00%	Non Statutory Fee
CCC - Staff Recovery - Theatre Technicians	each	Taxable	0.00	62.00	62.00	100.00%	Non Statutory Fee
CCC - Theatre - Orchestra Pit	each	Taxable	375.00	385.50	10.50	3.00%	Non Statutory Fee
CCC - Theatre - Paino hire and tuning	each	Taxable	0.00	250.00	250.00	100.00%	Non Statutory Fee
CCC - Theatre - Rehearsal (min 5 hours) / Lighting Plot (min 2 hours) per hour - Standard	per hour	Taxable	100.00	100.00	0.00	0.00%	Non Statutory Fee

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase/(Decrease)		Basis of Fee
					\$	%	
CCC - Theatre - Stage extension	each	Taxable	545.00	561.00	16.00	3.00%	Non Statutory Fee
CCC - Theatre - Theatre Hire (max 8 hours)	each	Taxable	1,100.00	1,100.00	0.00	0.00%	Non Statutory Fee
CCC - Ticketing fees - Administration Costs Allocation of Ticket set/Admin of performance schedule	each	Taxable	202.00	300.00	98.00	49.00%	Non Statutory Fee
CCC - Ticketing fees - Comp Ticket Booking fee	each	Taxable	2.00	2.00	0.00	0.00%	Non Statutory Fee
CCC - Ticketing fees - Standard Booking fee	each	Taxable	3.00	3.00	0.00	0.00%	Non Statutory Fee
CCC - Ticketing fees - Subsequent additional printing of ticket sets	each	Taxable	101.00	200.00	99.00	98.00%	Non Statutory Fee
Governance, Facilities & Economy - Arts, Advocacy & Economy - Cardinia Cultural Centre - Cardinia Cultural Centre Functions							
CCC - Boardroom - 4 hours - Standard	each	Taxable	115.00	115.00	0.00	0.00%	Non Statutory Fee
CCC - Boardroom - 8 hours - Standard	each	Taxable	170.00	170.00	0.00	0.00%	Non Statutory Fee
CCC - Boardroom - Expo - Standard	each	Taxable	0.00	238.00	238.00	100.00%	Non Statutory Fee
CCC - Lakeview Extra room - Expo - Standard	each	Taxable	0.00	756.00	756.00	100.00%	Non Statutory Fee
CCC - Lakeview Large Room - 4 hours - Standard	each	Taxable	620.00	620.00	0.00	0.00%	Non Statutory Fee
CCC - Lakeview Large Room - 8 hours - Standard	each	Taxable	930.00	930.00	0.00	0.00%	Non Statutory Fee
CCC - Lakeview Large Room - Expo - Standard	each	Taxable	0.00	1,480.00	1,480.00	100.00%	Non Statutory Fee
CCC - Lakeview Room - Expo - Standard	each	Taxable	0.00	819.00	819.00	100.00%	Non Statutory Fee
CCC - Lakeview Room / Gallery - 4 hours - Standard	each	Taxable	390.00	390.00	0.00	0.00%	Non Statutory Fee
CCC - Lakeview Room / Gallery - 8 hours - Standard	each	Taxable	585.00	585.00	0.00	0.00%	Non Statutory Fee

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase/(Decrease)		Basis of Fee
					\$	%	
CCC - Staff Recovery - Function FOH	each	Taxable	0.00	57.00	57.00	100.00%	Non Statutory Fee
CCC - Staff Recovery - Function Technician	each	Taxable	0.00	62.00	62.00	100.00%	Non Statutory Fee
CCC - Staff Recovery - Function Usher	each	Taxable	0.00	47.00	47.00	100.00%	Non Statutory Fee
CCC - Studios (Combined Room) / Lakeview Extra - Artists - 4 hours - Standard	each	Taxable	180.00	180.00	0.00	0.00%	Non Statutory Fee
CCC - Studios (Combined Room) / Lakeview Extra - Artists - 8 hours - Standard	each	Taxable	270.00	280.00	10.00	4.00%	Non Statutory Fee
CCC - Studios (Combined Room) / Lakeview Extra - Corporate - 4 hours - Standard	each	Taxable	360.00	360.00	0.00	0.00%	Non Statutory Fee
CCC - Studios (Combined Room) / Lakeview Extra - Corporate - 8 hours - Standard	each	Taxable	540.00	540.00	0.00	0.00%	Non Statutory Fee
CCC - Studios - Combined Room (Theatre Overflow) - Per day	each	Taxable	125.00	130.00	5.00	4.00%	Non Statutory Fee
CCC - Studios - Expo - Standard	each	Taxable	0.00	756.00	756.00	100.00%	Non Statutory Fee
CCC - Waterfront Room - 4 hours - Standard	each	Taxable	215.00	215.00	0.00	0.00%	Non Statutory Fee
CCC - Waterfront Room - 8 hours - Standard	each	Taxable	325.00	325.00	0.00	0.00%	Non Statutory Fee
CCC - Waterfront Room - Expo - Standard	each	Taxable	0.00	455.00	455.00	100.00%	Non Statutory Fee
Governance, Facilities & Economy - Arts, Advocacy & Economy - Cardinia Cultural Centre - AA&E - CCC - Staff Recovery							
CCC - Staff Recovery - FOH Supervisor	each	Taxable	55.00	57.00	2.00	4.00%	Non Statutory Fee
CCC - Staff Recovery - Technicians	each	Taxable	60.00	62.00	2.00	3.00%	Non Statutory Fee
CCC - Staff Recovery - Ushers	each	Taxable	45.00	47.00	2.00	4.00%	Non Statutory Fee
Governance, Facilities & Economy - Arts, Advocacy & Economy - Cardinia Cultural Centre - CCC GALLERY							

Description of Fees and Charges	Unit of Measure	GST Status	Fee		Increase/(Decrease)		Basis of Fee
			2023/24 Fee Inc GST	2024/25 Fee Inc GST	\$	%	
CCC - Staff Recovery - Gallery FOH	each	Taxable	0.00	57.00	57.00	100.00%	Non Statutory Fee
CCC - Staff Recovery - Gallery Technician	each	Taxable	0.00	62.00	62.00	100.00%	Non Statutory Fee
CCC - Staff Recovery - Gallery Usher	each	Taxable	0.00	47.00	47.00	100.00%	Non Statutory Fee
Governance, Facilities & Economy - Governance, Safety and Property - Governance - Governance - Community Liability Insurance							
Community Liability Insurance - for groups/individuals using Council facilities	each	Taxable	27.00	28.00	1.00	4.00%	Non Statutory Fee
Governance, Facilities & Economy - Governance, Safety and Property - Property Services - Property fee							
Agreement Preparation Fee	each	Taxable	0.00	165.00	165.00	100.00%	Non Statutory Fee
Road Discontinuance Application Fee	each	Taxable	0.00	550.00	550.00	100.00%	Non Statutory Fee
Governance, Facilities & Economy - Regulatory Services - Building Services - Regulatory Services - Building							
Application to regularise non-compliant building - Commercial building work/structure	each	Non - Taxable	1,656.00	1,714.00	58.00	4.00%	Non Statutory Fee
Application to regularise non-compliant building - Domestic building work/structure	each	Non - Taxable	1,131.00	1,171.00	40.00	4.00%	Non Statutory Fee
Copy of Documents (printed copies) - in addition to retrieval - Commercial	each	Non - Taxable	21.00	22.00	1.00	5.00%	Non Statutory Fee
Copy of Documents (printed copies) - in addition to retrieval - Domestic	each	Non - Taxable	11.00	11.50	0.50	5.00%	Non Statutory Fee
Copy of Plans (printed copies) - in addition to retrieval - Commercial	each	Non - Taxable	21.00	22.00	1.00	5.00%	Non Statutory Fee
Copy of Plans (printed copies) - in addition to retrieval - Domestic	each	Non - Taxable	11.00	11.50	0.50	5.00%	Non Statutory Fee
Occupancy Permits - Place of Public Entertainment (POPE)	each	Non - Taxable	1,136.00	1,176.00	40.00	4.00%	Non Statutory Fee

Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	\$	%	Basis of Fee
Retrieval and provision (PDF) of Documents - Commercial	each	Non - Taxable	120.00	124.50	4.50	4.00%	Non Statutory Fee
Retrieval and provision (PDF) of Documents - Domestic	each	Non - Taxable	96.00	99.50	3.50	4.00%	Non Statutory Fee
Retrieval (PDF) of Plans - Commercial	each	Non - Taxable	120.00	124.50	4.50	4.00%	Non Statutory Fee
Retrieval (PDF) of Plans - Domestic	each	Non - Taxable	96.00	99.50	3.50	4.00%	Non Statutory Fee
Search fee - building permits, plans and documents	each	Non - Taxable	27.00	28.00	1.00	4.00%	Non Statutory Fee
Temporary Public Structure Siting	each	Non - Taxable	394.00	408.00	14.00	4.00%	Non Statutory Fee
Governance, Facilities & Economy - Regulatory Services - Building Services - Pool Registrations Fees							
Pool inspection certification	each	Non - Taxable	0.00	420.00	420.00	100.00%	Non Statutory Fee
Governance, Facilities & Economy - Regulatory Services - Compliance Services - Local Laws							
Abandoned Vehicle Release (as per contract)	as per contract	Non - Taxable	186.00	195.00	9.00	5.00%	Non Statutory Fee
Any other permit not otherwise mentioned	each	Non - Taxable	186.00	195.00	9.00	5.00%	Non Statutory Fee
Impounded Item Release	each	Non - Taxable	160.00	166.00	6.00	4.00%	Non Statutory Fee
Permit - Footpath - Bali Flags	each	Non - Taxable	186.00	195.00	9.00	5.00%	Non Statutory Fee
Permit - Footpath - Display goods (per size)	each	Non - Taxable	186.00	195.00	9.00	5.00%	Non Statutory Fee
Permit - Footpath - Table and Chairs - Fee per chair	each	Non - Taxable	37.00	38.50	1.50	4.00%	Non Statutory Fee
Permit - Footpath - Table and Chairs - Fee per table	each	Non - Taxable	59.00	61.50	2.50	4.00%	Non Statutory Fee
Permit - Footpath - Umbrella	each	Non - Taxable	59.00	61.50	2.50	4.00%	Non Statutory Fee
Permit - Footpath - Windbreaker screen	each	Non - Taxable	58.00	61.50	3.50	6.00%	Non Statutory Fee

Description of Fees and Charges	Unit of Measure	GST Status	Fee Increase/(Decrease)				
			2023/24 Fee Inc GST	2024/25 Fee Inc GST	\$	%	Basis of Fee
Permit - Heavy Vehicle – on land under 0.8ha (2 acres)	each	Taxable	186.00	195.00	9.00	5.00%	Non Statutory Fee
Permit - Liquor - Consumption/Possession – within 500 metres of licensed premises	each	Non - Taxable	186.00	193.00	7.00	4.00%	Non Statutory Fee
Permit - Real Estate Pointer Boards	each	Non - Taxable	518.00	535.00	17.00	3.00%	Non Statutory Fee
Permit - Roadside Trading (Highway Sites by Tender) - per day	each	Non - Taxable	107.00	107.00	0.00	0.00%	Non Statutory Fee
Permit - Rubbish Containers - Skips Building Sites up to 3 months	each	Non - Taxable	132.00	136.00	4.00	3.00%	Non Statutory Fee
Permit - Rubbish Containers - Skips residential 1- 7 days	each	Non - Taxable	59.00	61.00	2.00	3.00%	Non Statutory Fee
Permit - Shipping container	each	Non - Taxable	186.00	195.00	9.00	5.00%	Non Statutory Fee
Permit - Street Stalls (inc. sausage sizzles) (No charge applicable to Community Groups) per day	each	Non - Taxable	56.00	58.00	2.00	4.00%	Non Statutory Fee
Permit - roadside Trading (Highway Sites by Tender) - per year	each	Non - Taxable	426.00	426.00	0.00	0.00%	Non Statutory Fee
Permit Advertising Signs - A Frames	each	Non - Taxable	186.00	195.00	9.00	5.00%	Non Statutory Fee
Permit Advertising Signs - Real Estate Auction Boards (3 months)	each	Taxable	244.00	255.00	11.00	5.00%	Non Statutory Fee
Permit Advertising Signs, Flags overhanging roads-3 metres (3 months)	each	Taxable	244.00	255.00	11.00	5.00%	Non Statutory Fee
Permit Caravan/Motorhome Storage/Occupation	each	Non - Taxable	186.00	195.00	9.00	5.00%	Non Statutory Fee
Permit Charity bins	each	Non - Taxable	82.00	85.00	3.00	4.00%	Non Statutory Fee

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase/(Decrease)		Basis of Fee
					\$	%	
Permit Community Temporary Advertising Signage	each	Non - Taxable	22.00	23.00	1.00	5.00%	Non Statutory Fee
Provide print copies of any local laws	each	Non - Taxable	20.00	20.00	0.00	0.00%	Non Statutory Fee
Recreational Vehicles	each	Non - Taxable	432.00	445.00	13.00	3.00%	Non Statutory Fee
Governance, Facilities & Economy - Regulatory Services - Compliance Services - Animal Control							
Animal Register inspection fees	each	Non - Taxable	43.00	44.50	1.50	3.00%	Non Statutory Fee
Bonds/deposits on cat traps and anti bark device hire"	each	Non - Taxable	160.00	166.00	6.00	4.00%	Non Statutory Fee
Dog registration	each	Non - Taxable	160.00	180.00	20.00	12.00%	Non Statutory Fee
Dog registration - Member Canine Assoc (unsterilized)	each	Non - Taxable	52.00	59.00	7.00	13.00%	Non Statutory Fee
Dog registration of Dangerous / Restricted / Menacing Breed	each	Non - Taxable	300.00	330.00	30.00	10.00%	Non Statutory Fee
Domestic animal businesses - Licence to operate breeding establishment	each	Taxable	568.00	588.00	20.00	4.00%	Non Statutory Fee
Permit - Animals - Excess numbers permit	each	Non - Taxable	91.00	94.00	3.00	3.00%	Non Statutory Fee
Permit - Animals – application to Fence off nature strip for grazing	each	Non - Taxable	190.00	197.00	7.00	4.00%	Non Statutory Fee
Permit - Animals – application to graze on nature strips	each	Non - Taxable	190.00	197.00	7.00	4.00%	Non Statutory Fee
Reduced registration Fee Cat - (microchipped, sterilised, 10 years of age plus)	each	Non - Taxable	52.00	59.00	7.00	13.00%	Non Statutory Fee
Reduced registration Fee Sterilised Cat - Pensioner	each	Non - Taxable	26.00	27.00	1.00	4.00%	Non Statutory Fee
Reduced registration fee Dog - (microchipped, sterilised, 10 years of age plus, working dog)	each	Non - Taxable	52.00	59.00	7.00	13.00%	Non Statutory Fee
Reduced registration fee Sterilised Dog - Pensioner	each	Non - Taxable	26.00	27.00	1.00	4.00%	Non Statutory Fee



Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	\$	%	Basis of Fee
Reduced registration fee Unsterilized Dog - Pensioner	each	Non - Taxable	80.00	85.00	5.00	6.00%	Non Statutory Fee
Surrender of animal	each	Taxable	155.00	155.00	0.00	0.00%	Non Statutory Fee
Governance, Facilities & Economy - Regulatory Services - Compliance Services - Asset Protection							
Asset protection blanket bond	each	Non - Taxable	10,500.00	10,800.00	300.00	3.00%	Non Statutory Fee
Asset protection bond	each	Non - Taxable	1,190.00	1,230.00	40.00	3.00%	Non Statutory Fee
Asset protection fee	each	Non - Taxable	326.00	365.00	39.00	12.00%	Non Statutory Fee
Governance, Facilities & Economy - Regulatory Services - Environmental & Public Health - Food Act							
Class 1 Registration – New	each	Non - Taxable	0.00	1,040.00	1,040.00	100.00%	Non Statutory Fee
Class 1 Registration – Renewal	each	Non - Taxable	0.00	696.00	696.00	100.00%	Non Statutory Fee
Class 2 Registration – Mobile	each	Non - Taxable	0.00	397.00	397.00	100.00%	Non Statutory Fee
Class 2 Registration – New	each	Non - Taxable	0.00	953.00	953.00	100.00%	Non Statutory Fee
Class 2 Registration – Renewal	each	Non - Taxable	0.00	638.00	638.00	100.00%	Non Statutory Fee
Class 2 Registration – Supermarket, large convenience, fast food or manufacture - new	each	Non - Taxable	0.00	1,345.00	1,345.00	100.00%	Non Statutory Fee
Class 2 Registration – Supermarket, large convenience, fast food or manufacture – Renewal	each	Non - Taxable	0.00	900.00	900.00	100.00%	Non Statutory Fee
Class 3 - Minor Community Group (Food served 1 day a week and less than 100 members, registered prio	each	Non - Taxable	0.00	145.00	145.00	100.00%	Non Statutory Fee
Class 3 - low risk home based business (registered prior to 30 June 2023)	each	Non - Taxable	0.00	227.00	227.00	100.00%	Non Statutory Fee

Description of Fees and Charges	Unit of Measure	GST Status	Fee Increase/(Decrease)				Basis of Fee
			2023/24 Fee Inc GST	2024/25 Fee Inc GST	\$	%	
Class 3 Registration – Mobile	each	Non - Taxable	0.00	227.00	227.00	100.00%	Non Statutory Fee
Class 3 Registration – New	each	Non - Taxable	0.00	550.00	550.00	100.00%	Non Statutory Fee
Class 3 Registration – Renewal	each	Non - Taxable	0.00	368.00	368.00	100.00%	Non Statutory Fee
Failed sample result – 2nd and subsequent sampling	each	Non - Taxable	0.00	232.00	232.00	100.00%	Non Statutory Fee
Fee for inspections pursuant to s. 19UA (per hour, all classes)	each	Non - Taxable	0.00	128.00	128.00	100.00%	Non Statutory Fee
Food Vending Machine Registration (Class 2 & 3) – New & Renewal	each	Non - Taxable	0.00	341.00	341.00	100.00%	Non Statutory Fee
Professional services audits conducted at request of business (per hour) or one-off non compliance	each	Non - Taxable	0.00	128.00	128.00	100.00%	Non Statutory Fee
Registration of Temporary component against Fixed food premises	each	Non - Taxable	0.00	155.00	155.00	100.00%	Non Statutory Fee
School canteen - Not for Profit, registered prior to 30 June 2023)	each	Non - Taxable	0.00	145.00	145.00	100.00%	Non Statutory Fee
Temporary Food Premises Registration (Class 2 & 3) – New	each	Non - Taxable	0.00	186.00	186.00	100.00%	Non Statutory Fee
Temporary Food Premises Registration (Class 2 & 3) – Renewal	each	Non - Taxable	0.00	93.00	93.00	100.00%	Non Statutory Fee
<b>Governance, Facilities &amp; Economy - Regulatory Services - Environmental &amp; Public Health - Health Act</b>							
Registration - Renewal Category 1 Aquatic facility	each	Non - Taxable	0.00	372.00	372.00	100.00%	Non Statutory Fee
Registration - each additional pool or spa on the premises	each	Non - Taxable	0.00	145.00	145.00	100.00%	Non Statutory Fee
Registration – New Application Category 1 Aquatic facility	each	Non - Taxable	0.00	560.00	560.00	100.00%	Non Statutory Fee
Registration – New High Risk Premises	each	Non - Taxable	0.00	465.00	465.00	100.00%	Non Statutory Fee

Description of Fees and Charges	Unit of Measure	GST Status	Fee Increase/(Decrease)				Basis of Fee
			2023/24 Fee Inc GST	2024/25 Fee Inc GST	\$	%	
Registration – New Med Risk Premises	each	Non - Taxable	0.00	362.00	362.00	100.00%	Non Statutory Fee
Registration – Ongoing registration of low-risk premises	each	Non - Taxable	0.00	412.00	412.00	100.00%	Non Statutory Fee
Registration – Renewal High Risk Premises	each	Non - Taxable	0.00	310.00	310.00	100.00%	Non Statutory Fee
Registration – Renewal Med Risk Premises	each	Non - Taxable	0.00	258.00	258.00	100.00%	Non Statutory Fee
Registration/Renewal of Prescribed Accommodation (11-20 Persons)	each	Non - Taxable	0.00	432.00	432.00	100.00%	Non Statutory Fee
Registration/Renewal of Prescribed Accommodation (21-30 Persons)	each	Non - Taxable	0.00	517.00	517.00	100.00%	Non Statutory Fee
Registration/Renewal of Prescribed Accommodation (31-40 Persons)	each	Non - Taxable	0.00	724.00	724.00	100.00%	Non Statutory Fee
Registration/Renewal of Prescribed Accommodation (4-10 Persons)	each	Non - Taxable	0.00	356.00	356.00	100.00%	Non Statutory Fee
Registration/Renewal of Prescribed Accommodation (>40 Persons)	each	Non - Taxable	0.00	931.00	931.00	100.00%	Non Statutory Fee
Transfer of Health, Rooming House or Aquatic Facility registration (excluding one-off Hairdressers)	each	Non - Taxable	0.00	326.00	326.00	100.00%	Non Statutory Fee
Governance, Facilities & Economy - Regulatory Services - Environmental & Public Health - Domestic Waste Water							
Reissue Septic permit	each	Non - Taxable	80.00	83.00	3.00	4.00%	Non Statutory Fee
Wastewater written advice	each	Non - Taxable	80.00	83.00	3.00	4.00%	Non Statutory Fee
Infrastructure & Environment - Infrastructure Services - Development - Infrastructure Services - Development							
Build over Easement S173 processing fee	each	Non - Taxable	559.00	579.00	20.00	4.00%	Non Statutory Fee

Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	\$	%	Basis of Fee
Drainage plan checking fees - 1 to 2 houses	each	Taxable	155.00	160.50	5.50	4.00%	Non Statutory Fee
Drainage plan checking fees - 11-plus houses	each	Taxable	518.00	536.50	18.50	4.00%	Non Statutory Fee
Drainage plan checking fees - 3 to 10 houses	each	Taxable	311.00	322.00	11.00	4.00%	Non Statutory Fee
Drainage plan checking fees - Industrial/Commercial	each	Taxable	414.00	428.50	14.50	4.00%	Non Statutory Fee
Drainage/stormwater inspection	each	Taxable	155.00	160.50	5.50	4.00%	Non Statutory Fee
Infrastructure & Environment - Infrastructure Services - Development - Landscape Development							
Tree planting	each	Taxable	425.00	480.00	55.00	13.00%	Non Statutory Fee
Infrastructure & Environment - Infrastructure Services - Waste Management - Garbage Rate Revenue							
1st Commercial Garbage service (120 litre bin only)	each	Taxable	266.00	270.00	4.00	2.00%	Non Statutory Fee
1st Commercial Recycling service (240 litre bin only)	each	Taxable	112.00	115.00	3.00	3.00%	Non Statutory Fee
Additional Commercial Garbage Bin	each	Taxable	280.00	285.00	5.00	2.00%	Non Statutory Fee
Additional Commercial Recycling Bin	each	Taxable	112.00	140.00	28.00	25.00%	Non Statutory Fee
Additional Residential Garbage Bin (120 litre bin only)	each	Non - Taxable	230.00	235.00	5.00	2.00%	Non Statutory Fee
Additional Residential Recycling Service	each	Non - Taxable	90.00	92.00	2.00	2.00%	Non Statutory Fee
Residential Garbage (1 x 120L garbage bin and 1 recycling bin)	each	NA	348.00	361.70	13.70	4.00%	Non Statutory Fee
Residential Garbage (1 x 80L garbage bin and 1 recycling bin)	each	NA	318.60	331.70	13.10	4.00%	Non Statutory Fee
Infrastructure & Environment - Infrastructure Services - Waste Management - Hard & Green Waste Contract							
Additional Bundled Branch option - Green and Hard Waste service (being trialled)	each	Non - Taxable	75.00	75.00	0.00	0.00%	Non Statutory Fee
Infrastructure & Environment - Infrastructure Services - Waste Management - Food and Green Waste Collection							

Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	\$	%	Basis of Fee
Commercial Green Waste Service 240L	each	Non - Taxable	153.20	156.40	3.20	2.00%	Non Statutory Fee
Green Waste Service 120L	each	Non - Taxable	103.20	98.70	(4.50)	(4.00%)	Non Statutory Fee
Green Waste Service 240L	each	Non - Taxable	133.20	128.70	(4.50)	(3.00%)	Non Statutory Fee
Infrastructure & Environment - Infrastructure Services - Waste Management - Garbage Collection							
Community Event Bin Service	each	Taxable	70.00	70.00	0.00	0.00%	Non Statutory Fee
Litter and Waste Amenity Charge	each	Non - Taxable	150.00	160.00	10.00	7.00%	Non Statutory Fee
Infrastructure & Environment - Operations - Arboriculture - Dangerous Tree Removal							
Arborist reports for private property planning applications - for each additional tree over five	each	Taxable	62.00	65.00	3.00	5.00%	Non Statutory Fee
Arborist reports for private property planning applications - for report and up to the first five	each	Taxable	414.00	430.00	16.00	4.00%	Non Statutory Fee
Assessment of hazardous trees on private property - for each additional tree	each	Taxable	0.00	65.00	65.00	100.00%	Non Statutory Fee
Assessment of hazardous trees on private property - for the first tree	each	Taxable	0.00	430.00	430.00	100.00%	Non Statutory Fee
Infrastructure & Environment - Operations - Unsealed Roads - Dust Control							
Voluntary Dust Suppression Scheme-per 100m of unsealed road	each	Non - Taxable	0.00	400.00	400.00	100.00%	Non Statutory Fee
Liveable Communities - Active & Connected Communities - Community Recreation - Personal trainers on all Passive and Active Reserves							
Annual (must be renewed by 30 June each year) - 6-10 sessions	each	Taxable	569.00	589.00	20.00	4.00%	Non Statutory Fee
Annual (must be renewed by 30 June each year) - Up to 5 sessions	each	Taxable	362.00	375.00	13.00	4.00%	Non Statutory Fee

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase/(Decrease)		Basis of Fee
					\$	%	
Summer Oct 1 to Mar 31 - 6-10 sessions	each	Taxable	362.00	375.00	13.00	4.00%	Non Statutory Fee
Summer Oct 1 to Mar 31 - Up to 5 sessions	each	Taxable	259.00	268.50	9.50	4.00%	Non Statutory Fee
Winter Apr 1 to Sep 30 - 6-10 sessions	each	Taxable	259.00	268.50	9.50	4.00%	Non Statutory Fee
Winter Apr 1 to Sep 30 - Up to 5 sessions	each	Taxable	155.00	160.50	5.50	4.00%	Non Statutory Fee
<b>Liveable Communities - Active &amp; Connected Communities - Community Recreation - Toomuc Recreation Reserve</b>							
Baseball diamonds (2)	each	Taxable	1,103.00	1,142.00	39.00	4.00%	Non Statutory Fee
Netball courts (2) - seasonal use	each	Taxable	360.00	373.00	13.00	4.00%	Non Statutory Fee
Netball courts - full year	each	Taxable	719.00	744.50	25.50	4.00%	Non Statutory Fee
Oval (Seasonal use 6 months, summer and winter)	each	Taxable	1,550.00	1,604.50	54.50	4.00%	Non Statutory Fee
Public event bookings (only for commercial or for-profit organisations)	each	Taxable	217.00	225.00	8.00	4.00%	Non Statutory Fee
Public market space hire (only for commercial or for-profit organisations)	each	Taxable	154.00	159.50	5.50	4.00%	Non Statutory Fee
<b>Liveable Communities - Active &amp; Connected Communities - Community Recreation - Council Managed Recreation Reserves- Casual hire rates</b>							
Cardinia Schools - per hour	per hour	Taxable	29.00	30.50	1.50	5.00%	Non Statutory Fee
Cardinia based Sporting Clubs - per hour	per hour	Taxable	56.00	58.00	2.00	4.00%	Non Statutory Fee
Corporate - per hour	per hour	Taxable	86.00	89.50	3.50	4.00%	Non Statutory Fee
Non Cardinia Schools - per hour	per hour	Taxable	38.00	39.50	1.50	4.00%	Non Statutory Fee
Non Cardinia based Sporting Clubs - per hour	per hour	Taxable	67.00	69.50	2.50	4.00%	Non Statutory Fee
<b>Liveable Communities - Active &amp; Connected Communities - Community Recreation - IYU Recreation Reserve</b>							
Full Pitch, no Lights - Full Pitch, no Lights - Cardinia Schools - per hour	per hour	Taxable	29.00	30.50	1.50	5.00%	Non Statutory Fee

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase/(Decrease)		Basis of Fee
					\$	%	
Full Pitch, no Lights - Full Pitch, no Lights - Cardinia based Sporting Clubs - per hour	per hour	Taxable	56.00	58.00	2.00	4.00%	Non Statutory Fee
Full Pitch, no Lights - Full Pitch, no Lights - Corporate - per hour	per hour	Taxable	86.00	89.50	3.50	4.00%	Non Statutory Fee
Full Pitch, no Lights - Full Pitch, no Lights - Non Cardinia Schools - per hour	per hour	Taxable	38.00	39.50	1.50	4.00%	Non Statutory Fee
Full Pitch, no Lights - Full Pitch, no Lights - Non Cardinia based Sporting Clubs - per hour	per hour	Taxable	67.00	69.50	2.50	4.00%	Non Statutory Fee
Full Pitch, with Lights - Full Pitch, with Lights - Cardinia Schools - per hour	per hour	Taxable	38.00	39.50	1.50	4.00%	Non Statutory Fee
Full Pitch, with Lights - Full Pitch, with Lights - Cardinia based Sporting Clubs - per hour	per hour	Taxable	75.00	78.00	3.00	4.00%	Non Statutory Fee
Full Pitch, with Lights - Full Pitch, with Lights - Corporate - per hour	per hour	Taxable	104.00	108.00	4.00	4.00%	Non Statutory Fee
Full Pitch, with Lights - Full Pitch, with Lights - Non Cardinia Schools - per hour	per hour	Taxable	50.00	52.00	2.00	4.00%	Non Statutory Fee
Full Pitch, with Lights - Full Pitch, with Lights - Non Cardinia based Sporting Clubs - per hour	per hour	Taxable	86.00	89.50	3.50	4.00%	Non Statutory Fee
Half Pitch, no Lights - Half Pitch, no Lights - Cardinia Schools - per hour	per hour	Taxable	21.00	22.00	1.00	5.00%	Non Statutory Fee
Half Pitch, no Lights - Half Pitch, no Lights - Cardinia based Sporting Clubs - per hour	per hour	Taxable	38.00	39.50	1.50	4.00%	Non Statutory Fee
Half Pitch, no Lights - Half Pitch, no Lights - Corporate - per hour	per hour	Taxable	67.00	69.50	2.50	4.00%	Non Statutory Fee
Half Pitch, no Lights - Half Pitch, no Lights - Non Cardinia Schools - per hour	per hour	Taxable	29.00	30.00	1.00	3.00%	Non Statutory Fee
Half Pitch, no Lights - Half Pitch, no Lights - Non Cardinia based Sporting Clubs - per hour	per hour	Taxable	50.00	52.00	2.00	4.00%	Non Statutory Fee

Description of Fees and Charges	Unit of Measure	GST Status	Fee Increase/(Decrease)				
			2023/24 Fee Inc GST	2024/25 Fee Inc GST	\$	%	Basis of Fee
Half Pitch, with Lights - Half Pitch, with Lights - Cardinia Schools - per hour	per hour	Taxable	27.00	28.00	1.00	4.00%	Non Statutory Fee
Half Pitch, with Lights - Half Pitch, with Lights - Cardinia based Sporting Clubs - per hour	per hour	Taxable	50.00	52.00	2.00	4.00%	Non Statutory Fee
Half Pitch, with Lights - Half Pitch, with Lights - Corporate - per hour	per hour	Taxable	81.00	84.00	3.00	4.00%	Non Statutory Fee
Half Pitch, with Lights - Half Pitch, with Lights - Non Cardinia Schools - per hour	per hour	Taxable	38.00	39.50	1.50	4.00%	Non Statutory Fee
Half Pitch, with Lights - Half Pitch, with Lights - Non Cardinia based Sporting Clubs - per hour	per hour	Taxable	62.00	64.50	2.50	4.00%	Non Statutory Fee
IYU Recreation Reserve - Northern / Junior Turf Soccer Pitches (Seasonal use 6 months, summer and wi	each	Taxable	1,053.00	1,090.00	37.00	4.00%	Non Statutory Fee
IYU Recreation Reserve - Southern / Senior Turf Soccer Pitch (Seasonal use 6 months, summer and wint	each	Taxable	788.00	816.00	28.00	4.00%	Non Statutory Fee
Pavilion Community Space (no kitchen) - Commercial Rate - per hour	per hour	Taxable	33.00	34.50	1.50	5.00%	Non Statutory Fee
Pavilion Community Space (no kitchen) - Community Group - per hour	per hour	Taxable	22.00	23.00	1.00	5.00%	Non Statutory Fee
Pavilion Community Space (with kitchen) - Commercial Rate - per hour	per hour	Taxable	43.00	45.00	2.00	5.00%	Non Statutory Fee
Pavilion Community Space (with kitchen) - Community Group - per hour	per hour	Taxable	28.00	29.00	1.00	4.00%	Non Statutory Fee
Quarter Pitch, - Quarter Pitch, - Cardinia Schools - per hour	per hour	Taxable	16.00	17.00	1.00	6.00%	Non Statutory Fee
Quater Pitch with Lights- Cardinia Schools - per hour	per hour	Taxable	21.00	22.00	1.00	5.00%	Non Statutory Fee



Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase/(Decrease)		Basis of Fee
					\$	%	
Quater Pitch, no Lights - Quater Pitch, no Lights - Cardinia based Sporting Clubs - per hour	per hour	Taxable	27.00	28.00	1.00	4.00%	Non Statutory Fee
Quater Pitch, no Lights - Quater Pitch, no Lights - Corporate - per hour	per hour	Taxable	47.00	49.00	2.00	4.00%	Non Statutory Fee
Quater Pitch, no Lights - Quater Pitch, no Lights - Non Cardinia Schools - per hour	per hour	Taxable	21.00	22.00	1.00	5.00%	Non Statutory Fee
Quater Pitch, with Lights - Quater Pitch, with Lights - Cardinia based Sporting Clubs - per hour	per hour	Taxable	34.00	35.50	1.50	4.00%	Non Statutory Fee
Quater Pitch, with Lights - Quater Pitch, with Lights - Corporate - per hour	per hour	Taxable	56.00	58.00	2.00	4.00%	Non Statutory Fee
Quater Pitch, with Lights - Quater Pitch, with Lights - Non Cardinia Schools - per hour	per hour	Taxable	27.00	28.00	1.00	4.00%	Non Statutory Fee
Quater Pitch, with Lights - Quater Pitch, with Lights - Non Cardinia based Sporting Clubs - per hour	per hour	Taxable	46.00	48.00	2.00	4.00%	Non Statutory Fee
Quater Pitch, with Lights - Quater Pitch, with Lights - Non Cardinia based Sporting Clubs - per hour	per hour	Taxable	38.00	39.50	1.50	4.00%	Non Statutory Fee
<b>Liveable Communities - Active &amp; Connected Communities - Community Recreation - Nar Nar Goon Recreation Reserve</b>							
Netball Courts (Seasonal use 6 months, summer and winter)	each	Taxable	719.00	744.50	25.50	4.00%	Non Statutory Fee
Netball Courts (full year)	each	Taxable	1,439.00	1,489.50	50.50	4.00%	Non Statutory Fee
Oval (Seasonal use 6 months, summer and winter)	each	Taxable	1,550.00	1,604.50	54.50	4.00%	Non Statutory Fee
Public event bookings (only for commercial or for-profit organisations)	each	Taxable	154.00	159.50	5.50	4.00%	Non Statutory Fee

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase/(Decrease)		Basis of Fee
					\$	%	
Public market space hire (only for commercial or for-profit organisations)	each	Taxable	217.00	225.00	8.00	4.00%	Non Statutory Fee
Tennis Courts (full year)	each	Taxable	1,082.00	1,120.00	38.00	4.00%	Non Statutory Fee
Liveable Communities - Active & Connected Communities - Community Recreation - Heatherbrae Recreation Reserve							
Netball courts - full year	each	Taxable	719.00	744.50	25.50	4.00%	Non Statutory Fee
Oval (Seasonal use 6 months, summer and winter)	each	Taxable	1,550.00	1,604.50	54.50	4.00%	Non Statutory Fee
Pavilion Community Space (no kitchen) - Commercial Rate - per hour	per hour	Taxable	33.00	34.50	1.50	5.00%	Non Statutory Fee
Pavilion Community Space (no kitchen) - Community Group - per hour	per hour	Taxable	22.00	23.00	1.00	5.00%	Non Statutory Fee
Pavilion Community Space (with kitchen) - Commercial Rate - per hour	per hour	Taxable	43.00	45.00	2.00	5.00%	Non Statutory Fee
Pavilion Community Space (with kitchen) - Community Group - per hour	per hour	Taxable	28.00	29.00	1.00	4.00%	Non Statutory Fee
Public event bookings (only for commercial or for-profit organisations)	each	Taxable	154.00	159.50	5.50	4.00%	Non Statutory Fee
Public market space hire (only for commercial or for-profit organisations)	each	Taxable	217.00	225.00	8.00	4.00%	Non Statutory Fee
Liveable Communities - Active & Connected Communities - Community Recreation - James Bathe Recreation Reserve							
Netball courts - full year	each	Taxable	719.00	744.50	25.50	4.00%	Non Statutory Fee
Netball courts -seasonal use (6 months)	each	Taxable	360.00	373.00	13.00	4.00%	Non Statutory Fee
Ovals (Seasonal use 6 months, summer and winter)	each	Taxable	1,550.00	1,604.50	54.50	4.00%	Non Statutory Fee
Pavilion Community Space (no kitchen) - Commercial Rate - per hour	per hour	Taxable	33.00	34.50	1.50	5.00%	Non Statutory Fee

Description of Fees and Charges	Unit of Measure	GST Status	2023/24		2024/25		Fee Increase/(Decrease)	
			Fee Inc GST	Fee Inc GST	\$	%	Basis of Fee	
Pavilion Community Space (no kitchen) - Community Group - per hour	per hour	Taxable	22.00	23.00	1.00	5.00%	Non Statutory Fee	
Pavilion Community Space (with kitchen) - Commercial Rate - per hour	per hour	Taxable	43.00	45.00	2.00	5.00%	Non Statutory Fee	
Pavilion Community Space (with kitchen) - Community Group - per hour	per hour	Taxable	28.00	29.00	1.00	4.00%	Non Statutory Fee	
Public event bookings (only for commercial or for-profit organisations)	each	Taxable	154.00	159.50	5.50	4.00%	Non Statutory Fee	
Public market space hire (only for commercial or for-profit organisations)	each	Taxable	217.00	225.00	8.00	4.00%	Non Statutory Fee	
Liveable Communities - Active & Connected Communities - Community Recreation - Holm Park Road Recreation Reserve Community Room								
Netball courts - full year	each	Taxable	1,439.00	1,489.50	50.50	4.00%	Non Statutory Fee	
Ovals (Seasonal use 6 months, summer and winter)	each	Taxable	1,550.00	1,604.50	54.50	4.00%	Non Statutory Fee	
Pavilion Community Room - Community Group - per hour	per hour	Taxable	20.00	21.00	1.00	5.00%	Non Statutory Fee	
Pavilion Community Room - Non-Community Group - per hour	per hour	Taxable	30.00	31.50	1.50	5.00%	Non Statutory Fee	
Public event bookings (only for commercial or for-profit organisations)	each	Taxable	154.00	159.50	5.50	4.00%	Non Statutory Fee	
Public market space hire (only for commercial or for-profit organisations)	each	Taxable	217.00	225.00	8.00	4.00%	Non Statutory Fee	
Liveable Communities - Active & Connected Communities - Community Recreation - O'Neil Road Recreation Reserve								
Oval (Seasonal use 6 months, summer and winter)	each	Taxable	1,550.00	1,604.50	54.50	4.00%	Non Statutory Fee	
Public event bookings (only for commercial or for-profit organisations)	each	Taxable	154.00	159.50	5.50	4.00%	Non Statutory Fee	

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase/(Decrease)		Basis of Fee
					\$	%	
Public market space hire (only for commercial or for-profit organisations)	each	Taxable	217.00	225.00	8.00	4.00%	Non Statutory Fee
Liveable Communities - Active & Connected Communities - Community Recreation - Don Jackson Recreation Reserve							
Ovals (Seasonal use 6 months, summer and winter)	each	Taxable	1,550.00	1,604.50	54.50	4.00%	Non Statutory Fee
Public event bookings (only for commercial or for-profit organisations)	each	Taxable	154.00	159.50	5.50	4.00%	Non Statutory Fee
Public market space hire (only for commercial or for-profit organisations)	each	Taxable	217.00	225.00	8.00	4.00%	Non Statutory Fee
Liveable Communities - Active & Connected Communities - Community Recreation - Active Communities -Council Managed Recreation Reserves -Passive Reserves							
Public event bookings (only for commercial or for-profit organisations)	each	Taxable	215.00	223.00	8.00	4.00%	Non Statutory Fee
Public market space hire (only for commercial or for-profit organisations)	each	Taxable	207.00	214.50	7.50	4.00%	Non Statutory Fee
Liveable Communities - Active & Connected Communities - Community Recreation - Lakeside Recreation Reserve							
Public event bookings (only for commercial or for-profit organisations)	each	Taxable	154.00	159.50	5.50	4.00%	Non Statutory Fee
Public market space hire (only for commercial or for-profit organisations)	each	Taxable	217.00	225.00	8.00	4.00%	Non Statutory Fee
Liveable Communities - Active & Connected Communities - Community Recreation - Tynong North Community Hall							
Tynong North Community Hall - Community/ casual use - per hr	per hour	Taxable	14.00	14.50	0.50	4.00%	Non Statutory Fee
Tynong North Community Hall - Corporate - per hr	per hour	Taxable	28.00	29.00	1.00	4.00%	Non Statutory Fee
Tynong North Community Hall - Ongoing - long term bookings - per booki	each	Taxable	18.00	19.00	1.00	6.00%	Non Statutory Fee

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase/(Decrease)		Basis of Fee
					\$	%	
Tynong North Community Hall - Oval (Seasonal use 6 months, summer and winter)	each	Taxable	1,550.00	1,604.50	54.50	4.00%	Non Statutory Fee
Liveable Communities - Active & Connected Communities - Community Halls and Hubs - Community Halls and Hubs							
Bond High risk 1	each	Non - Taxable	0.00	1,000.00	1,000.00	100.00%	Non Statutory Fee
Bond High risk 2	each	Non - Taxable	0.00	1,500.00	1,500.00	100.00%	Non Statutory Fee
Bond High risk 3	each	Non - Taxable	0.00	2,000.00	2,000.00	100.00%	Non Statutory Fee
Bond Low Risk	each	Non - Taxable	500.00	200.00	(300.00)	(60.00%)	Non Statutory Fee
Level five space - rate per hour	per hour	Taxable	65.00	67.50	2.50	4.00%	Non Statutory Fee
Level five space - rate per hour	per hour	Taxable	52.00	54.00	2.00	4.00%	Non Statutory Fee
Level four space - rate per hour	per hour	Taxable	50.00	52.00	2.00	4.00%	Non Statutory Fee
Level four space - rate per hour	per hour	Taxable	40.00	41.50	1.50	4.00%	Non Statutory Fee
Level one space - rate per hour	per hour	Taxable	15.00	16.00	1.00	7.00%	Non Statutory Fee
Level one space - rate per hour	per hour	Taxable	12.00	12.50	0.50	4.00%	Non Statutory Fee
Level six space - rate per hour	per hour	Taxable	85.00	88.00	3.00	4.00%	Non Statutory Fee
Level six space - rate per hour	per hour	Taxable	68.00	70.50	2.50	4.00%	Non Statutory Fee
Level three space - rate per hour	per hour	Taxable	30.00	31.50	1.50	5.00%	Non Statutory Fee
Level three space - rate per hour	per hour	Taxable	24.00	25.00	1.00	4.00%	Non Statutory Fee
Level two space - rate per hour	per hour	Taxable	20.00	21.00	1.00	5.00%	Non Statutory Fee
Level two space - rate per hour	per hour	Taxable	16.00	17.00	1.00	6.00%	Non Statutory Fee
Liveable Communities - Active & Connected Communities - Community Halls and Hubs - Medium Risk							
Bond Medium Risk	each	Non - Taxable	1,000.00	500.00	(500.00)	(50.00%)	Non Statutory Fee
Liveable Communities - Active & Connected Communities - Community Halls and Hubs - Community Bus							
Community Bus hire fees	per hour	Non - Taxable	9.00	9.50	0.50	6.00%	Non Statutory Fee

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase/(Decrease)		Basis of Fee
					\$	%	
Liveable Communities - Active & Connected Communities - Community Halls and Hubs - Community discount 40% off - Peak							
Level five space - rate per hour	per hour	Taxable	0.00	40.50	40.50	100.00%	Non Statutory Fee
Level four space - rate per hour	per hour	Taxable	0.00	31.20	31.20	100.00%	Non Statutory Fee
Level one space - rate per hour	per hour	Taxable	0.00	9.60	9.60	100.00%	Non Statutory Fee
Level six space - rate per hour	per hour	Taxable	0.00	52.80	52.80	100.00%	Non Statutory Fee
Level three space - rate per hour	per hour	Taxable	0.00	18.90	18.90	100.00%	Non Statutory Fee
Level two space - rate per hour	per hour	Taxable	0.00	12.60	12.60	100.00%	Non Statutory Fee
Liveable Communities - Active & Connected Communities - Community Halls and Hubs - Community discount 40% off - Off peak							
Level five space - rate per hour	per hour	Taxable	0.00	32.40	32.40	100.00%	Non Statutory Fee
Level four space - rate per hour	per hour	Taxable	0.00	24.90	24.90	100.00%	Non Statutory Fee
Level one space - rate per hour	per hour	Taxable	0.00	7.50	7.50	100.00%	Non Statutory Fee
Level six space - rate per hour	per hour	Taxable	0.00	42.30	42.30	100.00%	Non Statutory Fee
Level three space - rate per hour	per hour	Taxable	0.00	15.00	15.00	100.00%	Non Statutory Fee
Level two space - rate per hour	per hour	Taxable	0.00	10.20	10.20	100.00%	Non Statutory Fee
Liveable Communities - Active & Connected Communities - Early Years - Various sites							
Annual EYM admin fee	each	Non - Taxable	0.00	31.00	31.00	100.00%	Non Statutory Fee
Liveable Communities - Active & Connected Communities - Early Years - Family Centres and Children's Centre-Private/for profit							
HC - Activity room (half room) full day	each	Taxable	147.00	152.50	5.50	4.00%	Non Statutory Fee
HC - Activity room (half room) half day	each	Taxable	73.00	76.00	3.00	4.00%	Non Statutory Fee
HC - Committee Room half day	each	Taxable	73.00	76.00	3.00	4.00%	Non Statutory Fee
HC - Committee room full day	each	Taxable	147.00	152.50	5.50	4.00%	Non Statutory Fee
HC - Community Room full day	each	Taxable	173.00	179.50	6.50	4.00%	Non Statutory Fee
HC - Community room half day	each	Taxable	87.00	90.50	3.50	4.00%	Non Statutory Fee
HC - Consult room - full day	each	Taxable	147.00	152.50	5.50	4.00%	Non Statutory Fee

Description of Fees and Charges	Unit of Measure	GST Status	Fee		Increase/(Decrease)		Basis of Fee
			2023/24 Fee Inc GST	2024/25 Fee Inc GST	\$	%	
HC - Consult room - half day	each	Taxable	73.00	76.00	3.00	4.00%	Non Statutory Fee
Liveable Communities - Active & Connected Communities - Early Years - Family Centres and Children's Centre- Not for profit							
HC - Activity room (half room) full day	each	Taxable	73.00	76.00	3.00	4.00%	Non Statutory Fee
HC - Activity room (half room) half day	each	Taxable	37.00	38.50	1.50	4.00%	Non Statutory Fee
HC - Committee Room full day	each	Taxable	73.00	76.00	3.00	4.00%	Non Statutory Fee
HC - Committee Room half day	each	Taxable	37.00	38.50	1.50	4.00%	Non Statutory Fee
HC - Community room full day	each	Taxable	87.00	90.50	3.50	4.00%	Non Statutory Fee
HC - Community room half day	each	Taxable	43.00	45.00	2.00	5.00%	Non Statutory Fee
HC - Consult room - full day	each	Taxable	73.00	76.00	3.00	4.00%	Non Statutory Fee
HC - Consult room - half day	each	Taxable	37.00	38.50	1.50	4.00%	Non Statutory Fee
Liveable Communities - Active & Connected Communities - Early Years - Family Centres and Children's Centre- Community groups							
HC - Activity room (half room) full day	each	Taxable	37.00	38.50	1.50	4.00%	Non Statutory Fee
HC - Activity room (half room) half day	each	Taxable	19.00	20.00	1.00	5.00%	Non Statutory Fee
HC - Committee Room full day	each	Taxable	37.00	38.50	1.50	4.00%	Non Statutory Fee
HC - Committee Room half day	each	Taxable	19.00	20.00	1.00	5.00%	Non Statutory Fee
HC - Community Room full day	each	Taxable	50.00	52.00	2.00	4.00%	Non Statutory Fee
HC - Community Room half day	each	Taxable	25.00	26.00	1.00	4.00%	Non Statutory Fee
Liveable Communities - Active & Connected Communities - Parks Planning - Cardinia Cultural Centre-Amphitheatre							
3 Phase power - provision thereof	each	Taxable	216.00	224.00	8.00	4.00%	Non Statutory Fee
Liveable Communities - Active & Connected Communities - Parks Planning - Emerald Lake Park Administration							
Amphitheatre Hire - Bunurong	each	Taxable	155.00	160.00	5.00	3.00%	Non Statutory Fee
Amphitheatre Hire - Carl Stemp	each	Taxable	155.00	160.00	5.00	3.00%	Non Statutory Fee
Amphitheatre Hire - Gus Ryberg	each	Taxable	0.00	342.00	342.00	100.00%	Non Statutory Fee

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase/(Decrease)		Basis of Fee
					\$	%	
Amphitheatre Hire - Gus Ryberg - Events	each	Taxable	345.00	315.00	(30.00)	(9.00%)	Non Statutory Fee
Amphitheatre Hire - Gus Ryberg - Weddings	each	Taxable	500.00	550.00	50.00	10.00%	Non Statutory Fee
Amphitheatre hire	each	Taxable	258.00	267.50	9.50	4.00%	Non Statutory Fee
Paddleboats monthly rental	each	Taxable	0.00	3,659.57	3,659.57	100.00%	Non Statutory Fee
Shelter Hire - Band Stand	each	Taxable	155.00	160.00	5.00	3.00%	Non Statutory Fee
Shelter Hire - Bandstand - Events	each	Taxable	0.00	315.00	315.00	100.00%	Non Statutory Fee
Shelter Hire - Boatshed	each	Taxable	155.00	160.00	5.00	3.00%	Non Statutory Fee
Shelter Hire - Lakeside	each	Taxable	155.00	160.00	5.00	3.00%	Non Statutory Fee
Shelter Hire - Poolside	each	Taxable	155.00	160.00	5.00	3.00%	Non Statutory Fee
Weddings - Nobelius	each	Taxable	500.00	550.00	50.00	10.00%	Non Statutory Fee
Liveable Communities - Active & Connected Communities - Parks Planning - Emerald Lake Park Parking Meters							
Annual Car Parking - Cardinia Residents	each	Taxable	10.00	0.00	(10.00)	(100.00%)	Non Statutory Fee
Annual Car Parking - Non-Cardinia Residents	each	Taxable	20.00	40.00	20.00	100.00%	Non Statutory Fee
Parking - 2 hour	per hour	Taxable	2.00	2.00	0.00	0.00%	Non Statutory Fee
Parking - all day	each	Taxable	6.00	8.00	2.00	33.00%	Non Statutory Fee
Liveable Communities - Community & Family Services - Access, Ageing & Community Support - Lakeside Recreation Reserve							
Oval (Seasonal use 6 months, summer and winter)	each	Taxable	1,550.00	1,604.50	54.50	4.00%	Non Statutory Fee
Liveable Communities - Community & Family Services - Youth Services - Cardinia Youth Hub							
Casual Room Hire - Activity/Program Room Full Half Day Rate	each	Taxable	132.00	137.00	5.00	4.00%	Non Statutory Fee
Casual Room Hire - Activity/Program Room Half Day Rate	each	Taxable	66.00	68.00	2.00	3.00%	Non Statutory Fee
Casual Room Hire - Consulting/Counselling Room Full Day Rate	each	Taxable	91.00	94.00	3.00	3.00%	Non Statutory Fee



Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase/(Decrease)		Basis of Fee
					\$	%	
Casual Room Hire - Consulting/Counselling Room Half Day Rate	each	Taxable	49.00	51.00	2.00	4.00%	Non Statutory Fee
Casual Room Hire - Meeting/Training Room Full Day Rate	each	Taxable	120.00	124.00	4.00	3.00%	Non Statutory Fee
Recording Booth- External Hire - Hourly Rate	each	Taxable	28.00	29.00	1.00	4.00%	Non Statutory Fee
Regular Room Hire - Activity/Program Room Full Day Rate	each	Taxable	85.00	88.00	3.00	4.00%	Non Statutory Fee
Regular Room Hire - Activity/Program Room Half Day Rate	each	Taxable	42.00	44.00	2.00	5.00%	Non Statutory Fee
Regular Room Hire - Consulting/Counselling Room Full Day Rate	each	Taxable	54.00	56.00	2.00	4.00%	Non Statutory Fee
Regular Room Hire - Consulting/Counselling Room Half Day Rate	each	Taxable	30.00	31.00	1.00	3.00%	Non Statutory Fee
Regular Room Hire - Meeting/Training Room Full Day Rate	each	Taxable	72.00	75.00	3.00	4.00%	Non Statutory Fee
Regular Room Hire - Meeting/Training Room Half Day Rate	each	Taxable	37.00	39.00	2.00	5.00%	Non Statutory Fee
<b>Liveable Communities - Community &amp; Family Services - Youth Services - The Point</b>							
Full Day Casual Rate	each	Taxable	151.00	157.00	6.00	4.00%	Non Statutory Fee
Full Day Regular Rate	each	Taxable	109.00	113.00	4.00	4.00%	Non Statutory Fee
Half Day Regular Rate	each	Taxable	54.00	56.00	2.00	4.00%	Non Statutory Fee
Half day Casual Rate	each	Taxable	76.00	79.00	3.00	4.00%	Non Statutory Fee
<b>Liveable Communities - Planning &amp; Design - Statutory Planning - Planning Enquiries</b>							
Additional sign	each	Non - Taxable	66.00	68.50	2.50	4.00%	Non Statutory Fee
Advertising Fee (11 to 20 notices)	each	Non - Taxable	256.00	265.00	9.00	4.00%	Non Statutory Fee

Description of Fees and Charges	Unit of Measure	GST Status	Fee Increase/(Decrease)				
			2023/24 Fee Inc GST	2024/25 Fee Inc GST	\$	%	Basis of Fee
Advertising Fee (over 21 notices)	each	Non - Taxable	316.00	327.00	11.00	3.00%	Non Statutory Fee
Advertising Fee (up to 10 notices)	each	Non - Taxable	136.00	141.00	5.00	4.00%	Non Statutory Fee
Extension of time to planning permit	each	Non - Taxable	348.00	360.00	12.00	3.00%	Non Statutory Fee
Planning Certificate (Priority)	each	Non - Taxable	83.00	86.00	3.00	4.00%	Non Statutory Fee
Planning Enquiries	each	Non - Taxable	228.00	275.00	47.00	21.00%	Non Statutory Fee
Pre-Application Advice (Advanced)	each	Non - Taxable	550.00	569.50	19.50	4.00%	Non Statutory Fee
Pre-Application Advice (Intermediate)	each	Non - Taxable	256.00	265.00	9.00	4.00%	Non Statutory Fee
Provide a copy of an endorsed plan	each	Non - Taxable	204.00	211.00	7.00	3.00%	Non Statutory Fee
Reinspection Fee	each	Taxable	360.00	372.50	12.50	3.00%	Non Statutory Fee
Secondary Consent	each	Non - Taxable	672.00	695.50	23.50	3.00%	Non Statutory Fee
Secondary Consent (VicSmart)	each	Non - Taxable	243.00	251.50	8.50	3.00%	Non Statutory Fee
Section 173 Agreement Administration	each	Taxable	360.00	372.00	12.00	3.00%	Non Statutory Fee
Sign (one)	each	Taxable	282.00	292.00	10.00	4.00%	Non Statutory Fee
To Councils Satisfaction	each	Taxable	216.00	223.50	7.50	3.00%	Non Statutory Fee