



**Cardinia Shire Council**  
**Budget 2020-21**

# **Cardinia Shire Council**

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## Mayor and CEO introduction

In these unprecedented times, with the worldwide impacts of COVID-19, we are pleased to present the Cardinia Shire Council 2020–21 Budget to our community. This budget aims to strike the balance between maintaining essential services, providing our community and business with some financial relief and preparing to contribute to economic stimulus to provide local jobs when the imminent threat of the coronavirus has passed. This budget will enable the delivery of the Council Plan 2020, with its focus on our five key priority areas: Our People, Our Community, Our Environment, Our Economy and Our Governance. It has been developed in line with Council's commitment to improving the liveability of Cardinia Shire in a financially responsible manner.

Value for money remains a guiding principle in this budget and to keep rates as affordable as possible while delivering all of council's ongoing services our community needs within the state government's rate cap. Our focus remains the delivery of essential services our community needs and expects - including roads, rubbish and recycling, maternal and children's services, library services, sporting ovals, street-sweeping and community supports from school crossings to senior citizens centres. We aim to deliver these within the rate cap.

We are aware that many members of our community are doing it tough as a result of the widespread impacts of COVID-19 and we recognise our responsibility to provide assistance. Council has already launched three phases of support. Phase 1 - Community and Business Support Package providing rebates for some business fees and charges, rent relief options for commercial tenants in Council properties, animal registration renewal payment deferrals and business concierge services; Phase 2 – Financial hardship and payment plans, deferred due dates for rates instalment payments; interest free period up until September 2020 and rebates for eligible rate payers; and Phase 3 – Fast turn around community support grants.

The budget document outlines details of the capital expenditure to improve and renew our infrastructure, buildings, reserves, leisure spaces, footpaths, roads and drains, as well as the funding required to continue to deliver the broad range of services provided by Council. Importantly, Council's commitment to sealing of unsealed roads and improved maintenance of unsealed roads will continue throughout this budget period.

In developing the budget, Council has taken a balanced approach to providing quality, cost-effective services to our community while delivering an important and significant forward-thinking capital works program to support jobs and economy and the needs of our fast-growing shire now and into the future. Council plans to commit \$314.637 million in capital infrastructure over the next four years, with a \$85.93 million capital program (including \$26.78 million carry-over from 2019–20) in the 2020–21 financial year. Of the total capital works program for 2020–21, \$43.69 million is dedicated for renewal and upgrade of our \$1.75 billion worth of community assets.

Rate revenue is Council's largest source of funding, which is used to maintain and upgrade local roads, buildings, footpaths, cycle trails, parks, playgrounds, libraries and sporting facilities. This revenue also provides a broad range of Council services including waste management, maternal and child health and youth services. Rate increases have been capped at 2% in line with the Victorian Government's

The 2020–21 Budget includes a number of key initiatives and projects, for example:

- Coordinate health and wellbeing initiatives across the Shire in line with the priorities set in Cardinia Shire's Liveability Plan 2017-29.
- Commence delivery of the federally funded 'Sealing the Dandenong Ranges and surrounds' road construction program.
- Implementation of Road Development Program to seal strategic collector roads.
- Implement the Aspirational Energy Transition Plan including energy saving retrofits and solar power for Council buildings.
- Assist businesses and investors to create jobs by activating employment land, advocating for an airport in the South East region and assist existing businesses to grow.

Council has worked hard on this budget to provide the best possible value for our residents while balancing nation-wide challenges of affordability, delivering essential services within a rate cap, and investing in our community and economy for the future. We look forward to working with our community to deliver the services, initiatives and innovative projects provided in the budget throughout the coming

**Cr. Jeff Springfield**  
**Mayor**

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

## Executive Summary

Council has prepared a Budget for 2020-21 which is aligned to the vision in the Council Plan. It seeks to maintain and improve services and infrastructure as well as deliver projects and services that are valued by our community, and do this within the rate increase mandated by the State Government.

This budget also provides a balance between maintaining essential services and providing some relief for our community and businesses in light of the severe social and economic impacts of COVID-19.

### 1. Rate rise

General rates are to increase by the Fair Go Rates System (FRGS) cap of 2.0% for the 2020-21 year. This raises total general rates revenue of \$82.877m and supplementary rates revenue of \$1.0m. The rate cap increase for the 2019-20 year was 2.50%.

This increase will fund continued delivery of ongoing services to the community, including essential services such as roads, rubbish and recycling, maternal and children's services, library services, sporting ovals, street-sweeping and community supports from school crossings to senior citizens centres. Importantly, it will also be reinvested in the Community through a \$1.6m COVID-19 support package to assist community members, support groups and businesses to cope with the financial impacts of the coronavirus pandemic. This includes providing partial rate rebates to eligible residential ratepayers for the 2020-21 rating year, business fees and charges rebates, development of online tools to support businesses to develop e-commerce online services, emergency management response actions and assistance to community agencies in supporting vulnerable people.

Refer to Section 4.1.1 for further Rates and Charges details.

### 2. Result

The budgeted adjusted underlying result for the 2020-21 year is a deficit of \$0.585m, which is \$5.65m lower than the 2019-20 forecast. The deficit is mainly a result of council's response to the COVID-19 pandemic and the measures being put in place to support the community and businesses. Though the council has allowed to forego some of the income to support the community and has made provisions to support the local business and ratepayers, council's contractual obligations continue to increase at a higher pace than the rate increase. Some of the contracts like building maintenance, garbage contracts, increase landfill levy imposed by State government from January 2021, and additional assets maintenance costs, continue to drive council's expenditure, which as a result impacts the bottom line and has resulted in a temporary deficit position.

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

### 3. Capital Works

The budgeted capital works program for 2020-21 totals \$85.925m (including \$26.777m carryover) compared to \$69.786m forecast for 2019-20. The program is funded by Council cash of \$17.943m, grants and contributions of \$33.745m and \$22.127 respectively, and \$12.11m of borrowings. Included in the budget is \$37.913m for infrastructure works (including recreation, leisure and community facilities, roads, drains, footpaths and parks, open space and streetscapes), \$47.255m for property (land and buildings) and \$0.757m for plant and equipment.

New projects in the capital works program total \$36.703m, the major projects including land acquisitions \$14.382m, Integrated Children Facility Timbertop: \$3.899m, Integrated Children Facility Officer Rix Rd \$5.2m and Comely Banks reserve pavilion and sports fields \$6.966m. In addition, \$42.844m is budgeted for asset renewal and upgrade projects, including \$5.615m for road renewals (resurfacing, resheeting and resealing), sealing the hills program \$4.8m and Roads sealing program - Connect Cardinia Stage 2 - \$8.0m and \$0.757m for plant replacement. Budgeted asset expansion projects total \$4.688m.

The Statement of Capital Works can be found in Section 3 and further details on the 2020-21 capital works program can be found in Section 4.5. A detailed listing of the budgeted projects for 2020-21 is in Appendix B. This list also includes the funding sources for these projects.

## 4. Budget Influences

### External Influences

In preparing the 2020-21 budget, the following external influences have been considered for their likely impact on the services delivered by Council in the budget period.

- **Lower rate environment:** The overall financial impact of the lower rate environment has lead Council to review it services and capital works program and to source alternative funding.
- **COVID-19 impact:** This pandemic will continue to significantly impact council services in 2020/21 budget year. As a part of the budget modelling, council has made adjustments to the revenue sources and changed the income accordingly. The cash flow will be adversely affected and have significant ongoing implications. An anticipated downturn in the property market and development activity levels has been factored into the budget. Further changes to the business and community will continue to evolve and Council will play some role in assisting the businesses in these hard times.
- **Natural Disasters:** These are occurrences of which the timing is unknown. Whilst Council does significant work on prevention and recovery, these events do have a significant impact on Council's resources. The most recent of these has been the bushfire in March 2019 at Bunyip State Park.
- **Defined Benefits Superannuation:** Council contributed \$3.24m in 2012-13 towards the defined benefits superannuation shortfall and council plans to put aside \$500k annually into a reserve for any potential future calls. The Vested Benefits Index for the fund was 107.1% of value as at the 30 June 2019, 100% as at 30 March 2020 and is expected to deteriorate further due to the share market decline. It will monitored closely and should the value fall to 97%, councils will be asked to make a further contribution.
- **Cost Shifting:** This occurs where Local Government provides a service to the community on behalf of the State or Federal Government. Over time the funds received by Local Governments do not increase in line with real cost increases. An example of this is Maternal & Child Health, where the level of payment received by Council from the State Government does not reflect the real cost of providing the service to the community. Council still plays a role in maintaining crown land reserves and has some exposure to infrastructure owned by other state authorities.
- **Public infrastructure maintenance:** Councils across Australia raise approximately 3% of the total taxation collected by all levels of Government in Australia. In addition Councils are entrusted with the maintenance of more than 30% of all Australian public assets including roads, bridges, parks, footpaths and public buildings. This means that a large proportion of Council's income must be allocated to the maintenance and replacement of these valuable public assets in order to ensure the quality of public infrastructure is maintained at satisfactory levels.
- **Population growth** will continue to place significant stress on Council's resources.
- **Recycling & Land fill levy:** Continued uncertainty within the recycling industry in regards to the processing of recyclables. The new proposed landfill levy introduction by State government from January 2021 and ongoing changes will continue to impact council operations.
- **2020 Council election:** Councils must comply with special arrangements in the lead up to elections, known as the caretaker period. This is in accordance with the Local Government Act. This may impact the delivery of capital program due to the delay in awarding tenders, further complicated by COVID-19.

**Internal Influences**

As well as external influences, there are also internal influences which are expected to have an impact on the preparation of the 2020-21 budget. These include:

- Continued demands on Council resources for the renewal of existing assets; and
- The value of developer contributed assets and completed capital works together with an increase in the value of existing assets which have led to a significant increase in depreciation and maintenance

**5. Rounding**

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

## I. Link to the Council Plan

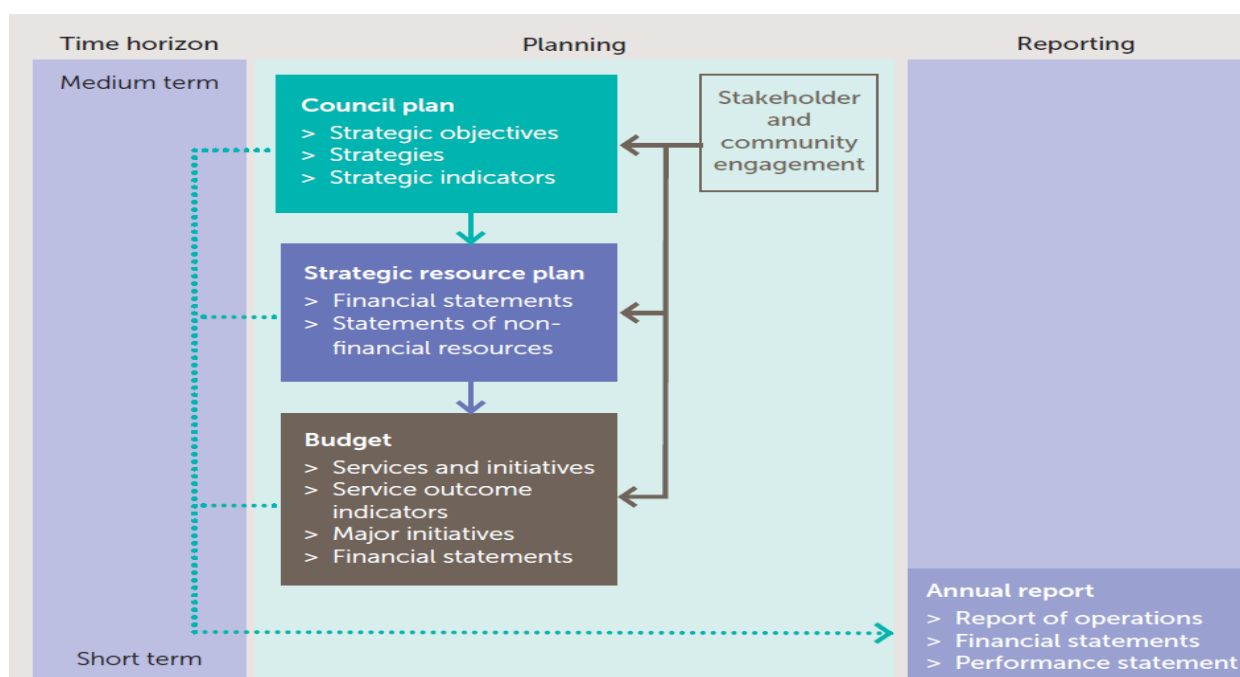
This section describes how the Annual Budget links to the achievement of the Council plan within an overall planning framework. This framework guides the Council in identifying community needs and aspirations over the long term (Vision), medium term (Council Plan) and short term (Annual Budget) and then holding itself accountable (Audited Statements).

### I.1.1 Strategic planning and accountability framework

Council's strategic planning framework is designed to deliver key outcomes for the community in a financially sustainable manner. The Council Plan is prepared with reference to Council's vision.

Council determines the key outcomes it would like to achieve which form the basis of the four year Council Plan.

The Strategic Resource Plan, included in the Council Plan, summarises the financial and non-financial impacts of the objectives and strategies and determines the sustainability of these objectives and strategies. The Annual Budget is then framed within the Strategic Resource Plan, taking into account the services and initiatives included in the Annual Budget which contribute to achieving the strategic objectives specified in the Council Plan. The diagram below depicts the planning and accountability framework that applies to local government in Victoria.



Source: Department of Environment, Land, Water and Planning

The timing of each component of the planning framework is critical to the successful achievement of the planned outcomes. The Council Plan, including the Strategic Resource Plan, is required to be completed by 30 June following a general election and is reviewed each year in advance of the commencement of the Annual Budget process. Due to the impact of COVID-19, this date has been extended to 31 August for this year only.



## **I.1.2 Key planning considerations**

### **Service level planning**

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

## 1.2 Our purpose

### Our Vision

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

### Our Commitment

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

### 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.

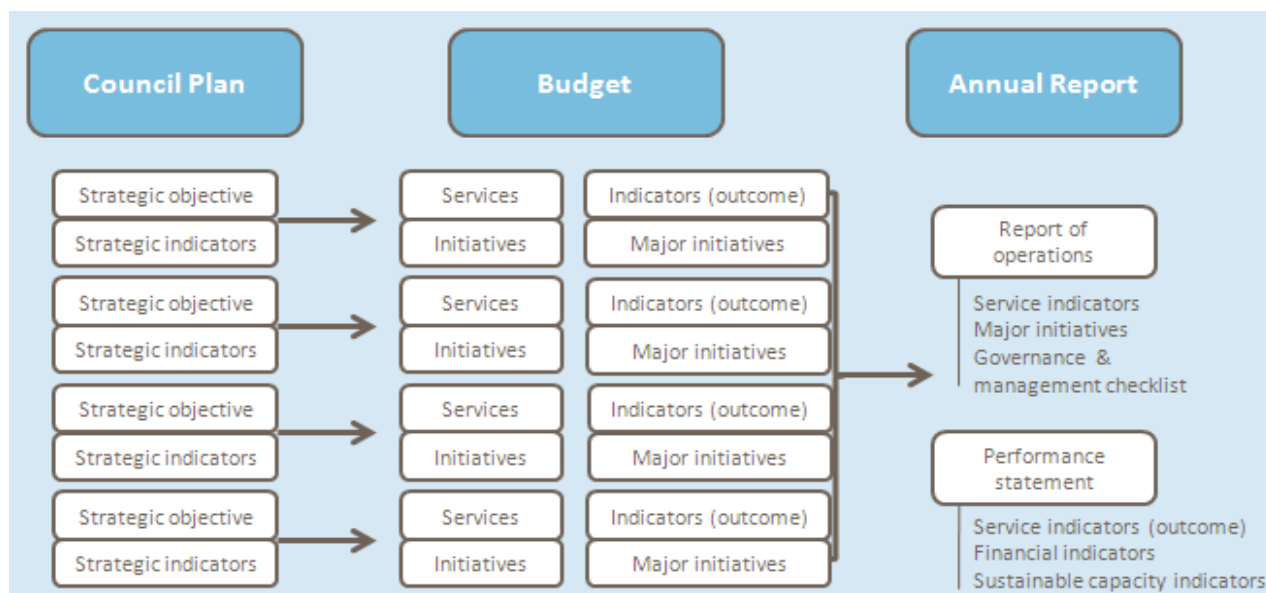
## 1.3 Strategic Objectives

The Council delivers activities and initiatives under 67 major service area categories. Each contributes to the achievement of the Council's Vision as set out in the Council Plan. In addition, Council has identified five Strategic Objective Areas for the 2020-21 year, which are an integral part of achieving the Council Plan. The Annual Budget converts these activities and initiatives into financial terms to ensure that there are sufficient resources for their achievement. The following table lists the Strategic Objectives as described in the Council Plan.

Key Performance Area	Description
1. Our People	We support a variety of needs and lifestyles through programs and activities that promote and develop the wellbeing of Cardinia Shire's people.
2. Our Community	We will foster a strong sense of connection between Cardinia Shire's diverse communities.
3. Our Environment	We will continue to plan and manage the natural and built environment for present and future generations.
4. Our Economy	We will create and support local employment and business opportunities for our community and the wider region.
5. Our Governance	We will consult with the community, as appropriate, in an open and accountable way to help in determining the key direction of Council.

## 2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2020-21 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Environment, Land, Water and Planning

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

## 2.1 Strategic Objective 1: Our People

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

### Services

Service area	Service Objective		2018-19 Actual \$'000	2019-20 Forecast \$'000	2020-21 Budget \$'000
Aquatic and Recreation Facilities	Develop and maintain high quality aquatic and dry recreation venues to encourage high level of participation at all facilities, and work in partnership with service providers to ensure the provision of high quality, well managed facilities and services.	Rev	692	625	745
		Exp	1,567	1,583	1,623
		NET	(875)	(958)	(878)
Child and Family Services	Provide support and resources for children's services in the municipality and advocate on their behalf, support the inclusion of children with additional needs and culturally and linguistically diverse backgrounds in mainstream children's services, assist with the future planning of children's services in Cardinia, and advocate for the provision of infrastructure with government departments. To implement externally funded projects, including Best Start.	Rev	556	682	631
		Exp	1,086	1,433	1,416
		NET	(530)	(751)	(785)
Community Recreation	Maximise opportunities for local residents to participate in recreation by ensuring people with special needs are included in the planning and delivery of community recreation facilities and services, supporting reserve committees of management in managing and improving facilities, supporting sport-recreation clubs to provide-improve recreational opportunities, and promote healthy lifestyles and participation in sport and recreation activities.	Rev	170	234	108
		Exp	1,066	1,299	1,584
		NET	(896)	(1,065)	(1,476)
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.	Rev	2,048	2,051	2,103
		Exp	3,114	3,333	3,295
		NET	(1,065)	(1,282)	(1,192)

Development Services	To administer and enforce the aims and objectives of the Cardinia Planning Scheme.	Rev	2,033	1,760	1,866
		Exp	2,543	2,455	2,716
		NET	(511)	(695)	(850)
Domestic Waste Water	To ensure that domestic water is disposed of in accordance with the State Environment Protection Policy, Environment Protection Act and Cardinia Council policy.	Rev	48	39	40
		Exp	296	291	297
		NET	(248)	(252)	(258)
Emerald Lake Park	Support the value of the park to the community of Cardinia and Victoria by effectively managing the park's commercial and recreational visitor services, coordinating the park's marketing and promotion, increasing park usage, optimising park revenues, and attracting funding for park improvements.	Rev	212	222	234
		Exp	101	5	11
		NET	112	217	223
Health	To minimise environmental problems within the community and as far as practicable to ensure food safety within the community.	Rev	423	436	437
		Exp	1,133	1,144	1,169
		NET	(710)	(709)	(732)
Infectious Diseases Control	To increase the community's immunity to preventable infectious diseases and to increase the rate of immunisation against vaccine preventable diseases.	Rev	49	85	85
		Exp	203	208	213
		NET	(154)	(124)	(128)
Library	Council's Library program services the Pakenham and Emerald Libraries, and provides for a mobile library service to other townships within the Shire.	Rev	0	0	0
		Exp	2,013	2,211	2,242
		NET	(2,013)	(2,211)	(2,242)
Maternal and Child Health	Promote healthy outcomes for children from birth to school age and their families, by providing a comprehensive and focused approach to managing physical, emotional and/or social factors affecting them in their community.	Rev	1,649	1,778	1,987
		Exp	2,891	3,434	3,484
		NET	(1,242)	(1,656)	(1,497)
Recreation Planning	Provide assets and infrastructure that improve the quality of life and are sustainable, and ensure young people of the Shire are provided with access to a range of support services, and social, cultural, and recreational opportunities.	Rev	0	0	0
		Exp	217	337	393
		NET	(217)	(337)	(393)
Youth Services	Provide quality services, events and programs for young people and their families. Seek the opinions of Cardinia's young people in relation to personal and community issues and aspirations. Encourage community leadership and volunteer initiatives that strengthen youth support networks and individuals.	Rev	281	139	160
		Exp	1,322	1,218	1,275
		NET	(1,041)	(1,079)	(1,114)

### **Major Initiatives**

1	Commence the construction of a Children's Centre in Timbertop and Rix Road.
2	Implement priorities within the Playground Strategy and playground renewal program. Projects nominated include: Keith Ewenson Park, Upper Beaconsfield, Kath Roberts Reserve, Beaconsfield, Redwood Rd Reserve, Gembrook and Jim Parkes Reserve, Beaconsfield.**
3	Implement and review the Liveability Plan annual 'action agenda' in accordance to the Public Health and Wellbeing Act 2008.**
4	Completion and activation of the Pakenham Hills Parentzone Hub and the provision of parenting advice, education and support.**
5	Finalise the construction and fit-out for opening of the KWR Football/Cricket Pavilion.
6	Comely Banks Reserve - complete construction of Pavilion.

### **Initiatives**

7	Continue to implement Services for Success service attraction model to ensure appropriate services are being attracted into the Shire.
8	In line with WHO guidelines, work in partnership with older people to develop and deliver the first year of action of the Ageing Well Strategy 2019-2024.**
9	Continue to implement the long term plan for burning on Council land. Conduct annual fire inspection

\*\* Initiatives and Major Initiatives listed above that may be delayed or impacted in any way by COVID-19 during the 2020-21 financial year.

### Service Performance Outcome Indicators

Service	Indicator	Performance	Computation
Maternal and Child Health	Participation	Participation in the MCH service (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100
Maternal and Child Health	Participation	Participation in MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100
Libraries	Participation	Active library borrowers in the municipality (Percentage of the municipal population)	[The sum of the number of active library borrowers in the last 3 financial years / The sum of the population in the last 3 financial years] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities (Number of visits to aquatic facilities per head of municipal population)	Number of visits to aquatic facilities / Population
Animal Management	Health and safety	Animal management prosecutions (Percentage of successful animal management)	[Number of successful animal management prosecutions / Total number of animal management prosecutions] x100
Food safety	Health and safety	Critical and major non-compliance notifications (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100

## 2.2 Strategic Objective 2: Our Community

Goal: To foster a strong sense of connection between Cardinia Shire's diverse communities.

### Services

Services	Service Objective		2018-19 Actual \$'000	2019-20 Forecast \$'000	2020-21 Budget \$'000
Arts and Culture	Provide the Cardinia community with a high quality venue for community, civic, cultural, social, business, and entertainment events and services. Attract regional use of the venue and its services and experiences. Contribute to the cultural development of the Shire.	Rev	601	630	549
		Exp	955	1,229	1,077
		NET	(354)	(599)	(528)
Community Development	Provide opportunities for residents to meaningfully participate in decision making processes that affect their community, support individuals and communities through the provision of resources and fostering of partnerships between individuals and within communities, and assist with the development of strong and resilient communities that have the ability to identify and meet the communities' needs, achieve self-reliance, contribute to solutions and support their own advocacy efforts.	Rev	58	10	17
		Exp	1,124	1,260	1,459
		NET	(1,067)	(1,250)	(1,442)
Community Resilience	Supporting communities to be resilient and more prepared to navigate the chronic stresses and acute shocks that occur during emergencies.	Rev	0	32	31
		Exp	3	32	32
		NET	(3)	0	(1)
Community Strengthening Management	To develop and strengthen the capacity of local not-for-profit community organisations to meet community needs using an integrated community strengthening approach. To plan and advocate for adequate and appropriate services for the Aged and other socially excluded groups and the wider community within the municipality. Support and maintain effective communication channels between Cardinia Council and Cardinia's communities. Support local community organisations to contribute to the community's benefit. Involve the community in improving quality of life in Cardinia.	Rev	1	3	3
		Exp	417	396	408
		NET	(416)	(393)	(405)
Events	Provide support and resources for key events per year, including White Ribbon Day.	Rev	0	0	0
		Exp	9	11	11
		NET	(9)	(11)	(11)



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.	Rev	130	47	60
		Exp	328	414	484
		NET	(198)	(367)	(424)
Social and Community Planning	Deliver wellbeing and liveability outcomes for our community through an evidence based, planned, integrated and preventative approach.	Rev	278	15	0
		Exp	976	1,061	1,093
		NET	(698)	(1,046)	(1,093)

### Major Initiatives

10	Activate the Cardinia Art Space in conjunction with a range of hub and spoke activities to bring art to the community.**
11	Develop a community vision in accordance with the Local Government Act review and implementation.**
12	Deliver the community leadership program in the Shire by providing targeted training for community groups/leaders.**

### Initiatives

13	Deliver the actions in the Social and Affordable Housing Strategy.
14	Continue to develop and implement a Shire-wide Public Art Program which includes both permanent and ephemeral public art outcomes, including the implementation of a new public art commission for Port Ward.**
15	Implement key outcomes and actions of the Communications Strategy.
16	Implement the Cultural Diversity Action Plan.**
17	Implement the Reconciliation Action Plan.**

\*\* Initiatives and Major Initiatives listed above that may be delayed or impacted in any way by COVID-19 during the 2020-21 financial year.

## 2.3 Strategic Objective 3: Our Environment

Goal: To continue to plan and manage the natural and built environment for present and future generations.

### Services

Services	Service Objective		2018-19 Actual \$'000	2019-20 Forecast \$'000	2020-21 Budget \$'000
Asset Management	To ensure that council's strategic and corporate objectives in relation to assets and infrastructure are effectively implemented.	Rev	0	0	0
		Exp	589	902	979
		NET	(589)	(902)	(979)
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.	Rev	35	0	0
		Exp	315	290	270
		NET	(280)	(290)	(270)
Building Management	To administer and enforce building legislation within the Shire.	Rev	250	263	168
		Exp	4,793	4,843	4,641
		NET	(4,543)	(4,580)	(4,473)
Capital Works, Community Capital Works Grants and Priority Works	Expenditure on projects which is recorded as an expense in Council's financial statements, and not recorded as an asset.	Rev	158	0	2,161
		Exp	4,676	0	255
		NET	(4,518)	0	1,906
Cleansing	To ensure that parks, reserves and roads are maintained free of litter and to maintain public conveniences in a hygienic condition.	Rev	0	0	0
		Exp	338	430	412
		NET	(338)	(430)	(412)
Development	To ensure that council's strategic and corporate objectives in relation to assets and infrastructure are effectively implemented.	Rev	2,302	1,618	1,679
		Exp	1,378	1,424	1,416
		NET	924	194	263
Developer Contribution Plans	To record the operating income and expenditure of Developer Contribution Plans (DCPs), which is primarily interest earned on investments.	Rev	956	599	556
		Exp	550	0	0
		NET	405	599	556
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.	Rev	0	0	0
		Exp	2,078	2,086	2,144
		NET	(2,078)	(2,086)	(2,144)

Emerald Lake Park - Maintenance and Operations	To provide a safe, enjoyable environment for users of the park, while improving facilities and service levels and reducing ratepayer subsidy.	Rev	0	0	0
		Exp	175	173	156
		NET	(175)	(173)	(156)
Engineering Services	To effectively manage the delivery of council's capital works and traffic related technical services.	Rev	546	393	525
		Exp	1,525	1,859	1,245
		NET	(979)	(1,465)	(720)
Environment Maintenance and Programs	Facilitate the on-going maintenance of natural and cultural resources in the Shire.	Rev	287	144	16
		Exp	456	684	544
		NET	(170)	(540)	(529)
Environment Management	To facilitate sound environmental management of natural and cultural resources within the Cardinia shire. To lead Council and the community towards an environmentally sustainable future.	Rev	0	0	0
		Exp	742	857	1,037
		NET	(742)	(857)	(1,037)
Footpaths and Street Furniture - Operations	To maintain the street furniture, footpaths and shared path network while ensuring safety and accessibility to residents and visitors.	Rev	1	13	1
		Exp	953	1,010	1,147
		NET	(952)	(997)	(1,146)
General Garbage Charge	To deliver efficient and cost effective waste disposal to the community.	Rev	11,662	12,482	13,202
		Exp	9,949	11,707	13,768
		NET	1,713	775	(567)
Green Waste	To ensure the efficient and effective collection, removal and disposal of waste within the Municipality. To provide services that encourage diversion of waste from landfill and resource recovery.	Rev	2,478	2,890	3,091
		Exp	1,855	2,707	2,746
		NET	623	183	345
Growth Area Planning	Prepare and implement Precinct Structure Plans, Infrastructure Contributions Plans and Urban Design Frameworks.	Rev	354	0	13
		Exp	578	462	357
		NET	(224)	(462)	(344)
Infrastructure Services	To ensure that council's strategic and corporate objectives in relation to assets and infrastructure are effectively implemented.	Rev	0	0	0
		Exp	1,706	1,741	1,855
		NET	(1,706)	(1,741)	(1,855)
Operations Management	To efficiently and effectively manage Cardinia Council's operational activities whilst ensuring compliance with the road management act and other relevant legislation.	Rev	16	5	0
		Exp	960	1,359	1,272
		NET	(944)	(1,354)	(1,272)
Parks and Gardens Operations	Maintain Council's parks, wet lands, garden beds, street and road-side trees and playgrounds to an aesthetically pleasing and safe standard to enable maximum utilisation by the community.	Rev	31	31	0
		Exp	7,279	8,191	8,274
		NET	(7,248)	(8,160)	(8,274)

Passive Reserves	Development of strategic direction and activation of Council's passive reserves and open spaces.	Rev	0	3	10
		Exp	406	613	541
		NET	(406)	(610)	(531)
Safe and Inclusive Communities	To work in collaboration with relevant agencies to continuously improve the Municipal Emergency Management Plan. To facilitate planning to ensure Cardinia Shire Council remains at the forefront of Emergency Management. Develop Council's capacity and capability to undertake its mandated Emergency Management roles and responsibilities.	Rev	557	322	181
		Exp	1,354	2,002	1,531
		NET	(797)	(1,680)	(1,349)
Sealed Roads	To maintain the sealed road network in order to provide safe travel for vehicles and pedestrians and to enable the preservation of the network at an acceptable standard.	Rev	0	2	2
		Exp	963	1,133	1,086
		NET	(963)	(1,131)	(1,083)
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.	Rev	8	60	23
		Exp	2,307	2,052	2,138
		NET	(2,300)	(1,992)	(2,115)
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.	Rev	1,712	1,681	1,632
		Exp	3,684	4,191	4,470
		NET	(1,972)	(2,510)	(2,839)
Weed Management	To manage current weed populations in an effective manner across the Shire's open space and road reserve network, with a long term aim to reach eradication.	Rev	126	229	29
		Exp	309	437	304
		NET	(183)	(208)	(275)

### Major Initiatives

18	Inspections and maintenance of the road network in accordance with the Road Management Plan.
19	Commence delivery of the federally funded 'Sealing the Dandenong Ranges and surrounds road construction program.
20	Implementation of Road Development Program to seal strategic collector roads.
21	Implement new services and roll out behaviour change program that reduce food organic waste to landfill.
22	Protect and improve biodiversity across the Shire by increasing the quantity and quality of indigenous flora and fauna and reduce the extent of weeds.

## Initiatives

23	Annual prioritised works to existing buildings, which will improve access, use and engagement by our diverse community. Works will meet enhanced and over and above Disability Discrimination Act requirements where feasible.
24	Upgrade of the Gembrook Reserve Sports Pavilion.
25	Continue operations and engagement with community stakeholders to activate the Hills Hub.**
26	Implement the Aspirational Energy Transition Plan including, energy saving retrofits and solar power for council buildings.
27	Implement the Integrated Water Management Plan including investigating water efficiency and alternative water sources.
28	Implementation of Environmental Sustainable Design elements into infrastructure works and new buildings.

\*\* Initiatives and Major Initiatives listed above that may be delayed or impacted in any way by COVID-19 during the 2020-21 financial year.

## Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Statutory planning	Decision making	Council planning decisions upheld at VCAT (Percentage of planning application decisions subject to review by VCAT that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill).	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Roads	Satisfaction	Satisfaction with sealed local roads (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads).	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.

## 2.4 Strategic Objective 4: Our Economy

Goal: To create and support local employment and business opportunities for our community and the wider region.

### Services

Services	Service Objective		2018-19 Actual \$'000	2019-20 Forecast \$'000	2020-21 Budget \$'000
Economic Development	Increase local employment opportunity, economic prosperity, and community amenity through encouragement and support for sustainable business development and sustainable new investment.	Rev	(1)	10	0
		Exp	205	751	850
		NET	(207)	(741)	(850)
Active Communities Management	Provide co-ordinated and strategic leadership to the Active Communities business unit, including co-ordination of strategy development in each area of operation, and ensure effective management and operation of the business unit.	Rev	0	0	0
		Exp	311	346	429
		NET	(311)	(346)	(429)

### Major Initiatives

29	Assist businesses and investors to create jobs by activating employment land, advocating for an Airport in the South East region and assist existing businesses to grow.
30	Work with South East Melbourne Councils and State & Federal Government departments to attract new enterprises and investment into the region to increase economic activity in Cardinia.

### Initiatives

31	Facilitate development of key sites in the core commercial areas in Officer and Pakenham.
32	Council will help facilitate training opportunities for local businesses.**

\*\* Initiatives and Major Initiatives listed above that may be delayed or impacted in any way by COVID-19 during the 2020-21 financial year.

## 2.5 Strategic Objective 5: Our Governance

Goal: To consult with the community, as appropriate, in an open and accountable manner to assist in determining the key direction of Council.

### Services

Services	Service Objective		2018-19 Actual \$'000	2019-20 Forecast \$'000	2020-21 Budget \$'000
Chief Executive Officer	Capture all income and expenditure specifically relating to the Chief Executive Officer and Executive Assistant.	Rev	0	0	0
		Exp	501	497	525
		NET	(501)	(497)	(525)
Communications	Facilitate effective communication between Cardinia Council, the community and other stakeholders.	Rev	0	0	0
		Exp	727	994	1,173
		NET	(727)	(994)	(1,173)
Corporate Financials	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.	Rev	146	0	0
		Exp	22,297	25,101	27,043
		NET	(22,151)	(25,101)	(27,043)
Corporate Management	Provide leadership and direction to Council staff to ensure Council's vision and Council plans and decisions are achieved.	Rev	0	0	0
		Exp	2,756	2,427	2,441
		NET	(2,756)	(2,427)	(2,441)
Customer Communications	Provide management of the Customer Service and Communications services to ensure they meet their service objectives.	Rev	0	0	0
		Exp	247	0	0
		NET	(247)	0	0
Customer Service	Provide customer service that is responsive to residents and is solution focused.	Rev	0	0	0
		Exp	1,341	1,486	1,438
		NET	(1,341)	(1,486)	(1,438)
Emergency Events and Pandemic Response and Emergency Response	Capture all income and expenditure relating to Emergency Events (floods, bushfires) and the COVID-19 pandemic.	Rev	430	1,520	(1,642)
		Exp	2,961	810	284
		NET	(2,531)	710	(1,926)
Egap	Provide internet services for the public at various community centres throughout the Shire.	Rev	0	0	0
		Exp	26	24	29
		NET	(26)	(24)	(29)
Finance Management	Ensure balanced budget outcomes and prudent management of debt and asset management, for a sustainable financial environment recognising inter-generational responsibility.	Rev	11,896	10,649	10,976
		Exp	4,757	5,011	4,844
		NET	7,139	5,638	6,132

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.	Rev	141	130	133
		Exp	(998)	(1,097)	(1,243)
		NET	1,139	1,227	1,375
Governance and Property	Promote Council activities in a positive way, develop policy as required, and monitor compliance with legislative requirements.	Rev	15	0	1
		Exp	214	288	420
		NET	(199)	(288)	(419)
HR & Payroll and Learning & Organisation Development	Provide services that are responsive to organisational needs, ensure legislative compliance, and support the development of a competent, flexible, and focused workforce committed to our shared values.	Rev	0	3	0
		Exp	1,484	1,539	2,098
		NET	(1,484)	(1,536)	(2,098)
Information Services	Provide the technological support to Council business units to improve their efficiency in delivery of Council services. Ensure Council's permanent and temporary corporate information is properly classified and stored to enable ease of access by staff, and to minimise Council's risk in the event of any litigation or fire.	Rev	0	0	0
		Exp	4,413	5,060	5,180
		NET	(4,413)	(5,060)	(5,180)
Mayor and Councillors	Effectively resource the operations of the elected Council, including an allocation for the cost of Council elections every four years.	Rev	1	0	0
		Exp	963	876	1,225
		NET	(962)	(876)	(1,225)
Property and Valuation	To manage the Council's property portfolio and to ensure that the revaluation processes are conducted efficiently.	Rev	182	0	0
		Exp	236	182	241
		NET	(55)	(182)	(241)
Purchasing	Ensure councils procurement is managed in a sustainable manner to achieve the best outcome for Cardinia Shire.	Rev	0	2	2
		Exp	103	114	136
		NET	(103)	(112)	(134)
Rates and Revenue Services	Manage Cardinia's rateable properties and provide a responsive, solution focused service to rate queries.	Rev	77,570	82,102	85,185
		Exp	1,556	1,507	1,568
		NET	76,013	80,595	83,617
Rental Properties	Provide access to affordable housing for the aged and disabled.	Rev	251	206	256
		Exp	186	129	125
		NET	64	77	131
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.	Rev	2	0	2
		Exp	1,176	1,344	1,411
		NET	(1,174)	(1,344)	(1,409)



Performance & Improvement and Customer & Service Improvement	Provide consistent integrated business planning processes ensuring actions align to the key directions of Council, monitor the effectiveness of these plans and associated service delivery through corporate performance and business activity monitoring, and build a culture of innovation through a continued focus on analysis, improvement and change implementation.	Rev	0	0	0
		Exp	527	590	752
		NET	(527)	(590)	(752)

### Major Initiatives

33	Develop Council's Strategic Resource Plan and Annual Budget which summarise the resources required for and financial impact of implementing Council Plan objectives, strategies and actions and achieving long-term financial goals.
34	Ensure that asset management and financial management are transparent via the budget and planning process and ensure the long-term viability of Council.

### Initiatives

35	Prepare details of Council's priority projects for both State and Federal Governments. In the lead up to both Federal and State elections and budgets, lobby local members and relevant Ministers for funding for the priority projects to gain a fair share of funding for the local community.
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### Service Performance Outcome Indicators

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

## 2.6 Reconciliation with budgeted operating result

	Net (Cost) Revenue	Expenditure	Revenue
	\$'000	\$'000	\$'000
1. Our People	(11,322)	19,718	8,396
2. Our Community	(3,903)	4,564	660
3. Our Environment	(29,302)	52,590	23,289
4. Our Economy	(1,279)	1,279	0
5. Our Governance	45,221	49,691	94,912
<b>Total</b>	<b>(585)</b>	<b>127,843</b>	<b>127,258</b>

### 3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2020-21 has been supplemented with projections to 2023-24 extracted from the Strategic Resource Plan.

This section includes the following financial statements prepared in accordance with the *Local Government Act 1989* and the *Local Government Planning and Reporting Regulations 2014*.

Comprehensive Income Statement

Balance Sheet

Statement of Changes in Equity

Statement of Cash Flows

Statement of Capital Works

Statement of Human Resources

#### **Pending Accounting Standards**

The 2020-21 budget has been prepared based on the accounting standards applicable at the date of preparation. It has been updated to include the impact of AASB 16 Leases, AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities, but pending accounting standards that will be in effect from the 2020-21 financial year have not been considered in the development of the budget.

Standards that are likely to impact on the 2020-21 financial statements, not considered in the preparation of the budget include:

AASB 1059 Service Concession Arrangements: Grantors

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

### 3.1 Comprehensive Income Statement

For the four years ending 30 June 2024

	Notes	Forecast	Budget	Strategic Resource Plan Projections		
		2019-20	2020-21	2021-22	2022-23	2023-24
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>						
Rates and charges	4.1.1	96,325	<b>100,041</b>	104,908	109,014	113,475
Statutory fees and fines	4.1.2	4,295	<b>4,504</b>	4,797	4,893	4,997
User fees	4.1.3	2,569	<b>2,653</b>	3,445	3,516	3,589
Grants - Operating	4.1.4	17,156	<b>14,593</b>	14,885	15,191	15,504
Grants - Capital	4.1.4	6,838	<b>33,745</b>	20,028	17,194	27,211
Contributions - monetary	4.1.5	232	<b>342</b>	350	350	350
Capital contributions - monetary	4.1.5	625	<b>3</b>	3	3	3
Development levies - monetary	4.1.5	16,676	<b>16,063</b>	17,681	20,465	24,681
Contributions - non-monetary	4.1.5	48,168	<b>45,000</b>	45,000	45,000	45,000
Net gain on disposal of property, infrastructure, plant and equipment	4.1.6	987	-	-	-	-
Other income	4.1.7	3,569	<b>2,964</b>	3,276	3,338	3,401
<b>Total Income</b>		<b>197,439</b>	<b>219,908</b>	<b>214,373</b>	<b>218,964</b>	<b>238,210</b>
<b>Expenses</b>						
Employee costs	4.1.8	40,742	<b>41,921</b>	44,772	46,526	48,760
Materials and services	4.1.9	51,934	<b>54,461</b>	53,477	54,949	56,504
Bad & doubtful debts	4.1.10	218	<b>201</b>	176	176	176
Depreciation	4.1.11	24,810	<b>26,746</b>	28,547	30,525	31,693
Amortisation - intangible assets	4.1.11	244	<b>255</b>	265	275	285
Amortisation - right of use assets	4.1.11	37	<b>37</b>	34	8	8
Borrowing costs	4.1.12	2,258	<b>1,740</b>	1,704	1,482	1,300
Finance costs - leases	4.1.12	6	<b>5</b>	3	2	1
Other expenses	4.1.13	2,234	<b>2,477</b>	2,259	2,199	2,240
<b>Total Expenses</b>		<b>122,483</b>	<b>127,843</b>	<b>131,236</b>	<b>136,141</b>	<b>140,966</b>
<b>Surplus/(deficit) for the year</b>		<b>74,956</b>	<b>92,065</b>	<b>83,137</b>	<b>82,824</b>	<b>97,244</b>
less: Capital income & other abnormals		(72,307)	<b>(94,812)</b>	<b>(82,712)</b>	<b>(82,662)</b>	<b>(96,895)</b>
add back: Recurrent capital grants		2,146	<b>2,161</b>	2,205	2,248	2,294
<b>Adjusted underlying result *</b>		<b>4,795</b>	<b>(585)</b>	<b>2,630</b>	<b>2,409</b>	<b>2,643</b>

\*As per VAGO adjusted underlying result calculation definition.

## 3.2 Balance Sheet

For the four years ending 30 June 2024

	Notes	Forecast	Budget	Strategic Resource Plan		
		2019-20	2020-21	Projections		
		\$'000	\$'000	2021-22	2022-23	2023-24
				\$'000	\$'000	\$'000
<b>Current assets</b>						
Cash and cash equivalents		5,443	29,600	13,253	18,600	25,608
Trade and other receivables		37,081	27,909	24,885	20,239	20,884
Other financial assets		62,000	62,000	62,000	62,000	62,000
Inventories		15	15	15	15	15
Non-current assets classified as held for sale		2,768	2,768	2,768	2,768	2,768
Other assets		3,280	3,280	3,280	3,280	3,280
Total current assets	4.2.1	110,587	125,572	106,201	106,902	114,555
<b>Non-current assets</b>						
Trade and other receivables		5,639	5,639	5,639	5,639	5,639
Investments in associates and joint ventures		1,331	1,331	1,331	1,331	1,331
Property, infrastructure, plant and equipment		1,747,519	1,848,690	1,946,447	2,021,079	2,111,878
Right of use assets		103	66	32	24	16
Intangible assets		684	684	684	684	684
Total non-current assets	4.2.1	1,755,276	1,856,410	1,954,133	2,028,757	2,119,548
Total assets		1,865,863	1,981,982	2,060,334	2,135,659	2,234,103
<b>Current liabilities</b>						
Trade and other payables		13,389	30,133	29,180	24,959	29,025
Trust funds and deposits		12,470	12,470	12,470	12,470	12,470
Provisions		7,271	7,453	7,639	7,830	8,026
Interest bearing liabilities	4.2.3	4,985	4,037	3,516	3,115	11,291
Lease liabilities		36	34	8	9	10
Total current liabilities	4.2.2	38,151	54,127	52,813	48,383	60,822
<b>Non-current liabilities</b>						
Trade and other payables		8,934	8,934	8,934	8,934	8,934
Provisions		1,288	1,327	1,380	1,435	1,496
Interest bearing liabilities	4.2.3	27,572	35,645	32,129	29,014	17,723
Lease liabilities		71	37	29	20	10
Total non-current liabilities	4.2.2	37,865	45,943	42,472	39,403	28,164
Total liabilities		76,017	100,070	95,285	87,787	88,986
Net assets		1,789,847	1,881,912	1,965,049	2,047,872	2,145,117
<b>Equity</b>						
Accumulated Surplus		1,093,790	1,188,238	1,268,320	1,342,803	1,429,480
Reserves		696,056	693,674	696,729	705,069	715,637
Total equity		1,789,847	1,881,912	1,965,049	2,047,872	2,145,117

### 3.3 Statement of Changes in Equity

For the four years ending 30 June 2024

	Notes	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2019-20 Forecast Actual</b>					
Balance at beginning of the financial year		1,714,891	1,019,050	639,090	56,751
Surplus/(deficit) for the year		74,956	74,956	-	-
Transfer from reserves		-	13,337	-	(13,337)
Transfer to reserves		-	(13,552)	-	13,552
<b>Balance at end of the financial year</b>		<b>1,789,847</b>	<b>1,093,790</b>	<b>639,090</b>	<b>56,966</b>
<b>2020-21 Budget</b>					
Balance at beginning of the financial year		1,789,847	1,093,790	639,090	56,966
Surplus/(deficit) for the year		92,065	92,065	-	-
Transfer from reserves	4.3.1	-	23,929	-	(23,929)
Transfer to reserves	4.3.1	-	(21,547)	-	21,547
<b>Balance at end of the financial year</b>	<b>4.3.2</b>	<b>1,881,912</b>	<b>1,188,238</b>	<b>639,090</b>	<b>54,584</b>
<b>2021-22</b>					
Balance at beginning of the financial year		1,881,912	1,188,238	639,090	54,584
Surplus/(deficit) for the year		83,137	83,137	-	-
Transfer from reserves		-	16,802	-	(16,802)
Transfer to reserves		-	(19,856)	-	19,856
<b>Balance at end of the financial year</b>		<b>1,965,049</b>	<b>1,268,320</b>	<b>639,090</b>	<b>57,639</b>
<b>2022-23</b>					
Balance at beginning of the financial year		1,965,049	1,268,320	639,090	57,639
Surplus/(deficit) for the year		82,824	82,824	-	-
Transfer from reserves		-	14,272	-	(14,272)
Transfer to reserves		-	(22,612)	-	22,612
<b>Balance at end of the financial year</b>		<b>2,047,872</b>	<b>1,342,803</b>	<b>639,090</b>	<b>65,979</b>
<b>2023-24</b>					
Balance at beginning of the financial year		2,047,872	1,342,803	639,090	65,979
Surplus/(deficit) for the year		97,244	97,244	-	-
Transfer from reserves		-	16,336	-	(16,336)
Transfer to reserves		-	(26,903)	-	26,903
<b>Balance at end of the financial year</b>		<b>2,145,117</b>	<b>1,429,480</b>	<b>639,090</b>	<b>76,547</b>

### 3.4 Statement of Cash Flows

For the four years ending 30 June 2024

		Forecast	Budget	Strategic Resource Plan		
		2019-20	2020-21	Projections		
		\$'000	\$'000	2021-22	2022-23	2023-24
		Inflows	Inflows	Inflows	Inflows	Inflows
Notes	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)
Cash flows from operating activities						
		77,859	108,930	109,180	113,848	113,029
		4,295	4,504	4,797	4,893	4,997
		5,200	2,936	2,197	3,327	3,391
		17,156	14,593	14,885	15,191	15,504
		6,838	33,745	20,028	17,194	27,211
		232	342	350	350	350
		625	3	3	3	3
		16,676	16,063	17,681	20,465	24,681
		1,399	1,400	1,420	1,439	1,460
		292	-	-	-	-
		2,170	1,564	1,857	1,899	1,941
		(40,533)	(41,701)	(44,533)	(46,280)	(48,503)
		(64,821)	(40,020)	(56,482)	(61,153)	(54,453)
		(300)	(375)	(383)	(391)	(400)
Net cash provided by operating activities	4.4.1	27,088	101,985	71,000	70,786	89,210
Cash flows from investing activities						
		(69,786)	(85,926)	(82,469)	(61,332)	(78,720)
		5,753	2,753	900	900	944
Net cash used in investing activities	4.4.2	(64,033)	(83,173)	(81,569)	(60,432)	(77,776)
Cash flows from financing activities						
		(2,258)	(1,740)	(1,704)	(1,482)	(1,300)
		-	12,110	-	-	-
		(4,607)	(4,985)	(4,037)	(3,516)	(3,115)
		(6)	(5)	(3)	(2)	(1)
		(33)	(36)	(34)	(8)	(9)
Net cash provided by (used in) financing activities	4.4.3	(6,903)	5,345	(5,778)	(5,007)	(4,425)
Net change in cash & cash equivalents		(43,849)	24,157	(16,347)	5,347	7,008
Cash & cash equivalents at start of year		49,293	5,443	29,600	13,253	18,600
Cash & cash equivalents at end of year		5,443	29,600	13,253	18,600	25,608

### 3.5 Statement of Capital Works

For the four years ending 30 June 2024

	Notes	Forecast	Budget	Strategic Resource Plan		
		2019-20	2020-21	2021-22	2022-23	2023-24
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>New works</b>						
<b>Property</b>						
Land		9,086	<b>12,079</b>	7,924	2,698	1,439
Buildings		25,042	<b>20,811</b>	11,432	7,051	24,323
<b>Total Property</b>		<b>34,128</b>	<b>32,311</b>	<b>19,305</b>	<b>9,749</b>	<b>25,762</b>
<b>Plant and equipment</b>						
Plant, machinery and equipment		3,402	<b>150</b>	4,225	3,315	3,004
Fixtures, fittings and furniture		116	<b>35</b>	181	142	143
Computers and telecommunications		639	<b>500</b>	996	992	509
<b>Total Plant and equipment</b>		<b>4,157</b>	<b>685</b>	<b>5,403</b>	<b>4,449</b>	<b>3,655</b>
<b>Infrastructure</b>						
Roads		15,658	<b>17,225</b>	25,653	35,380	43,631
Bridges		1,051	<b>463</b>	424	395	400
Footpaths and cycleways		1,666	<b>1,232</b>	1,245	1,412	1,564
Drainage		1,020	<b>450</b>	446	451	457
Recreation, leisure and community facilities		4,583	<b>4,022</b>	13,766	7,202	1,503
Parks, open space and streetscapes		5,104	<b>1,065</b>	2,350	1,866	1,392
Off street car parks		776	<b>849</b>	798	124	127
Other infrastructure		1,643	<b>265</b>	206	304	229
<b>Total Infrastructure</b>		<b>31,501</b>	<b>25,571</b>	<b>44,888</b>	<b>47,134</b>	<b>49,303</b>
<b>Total capital works expenditure</b>	4.5.1	<b>69,786</b>	<b>59,146</b>	<b>69,646</b>	<b>61,332</b>	<b>78,720</b>
<b>Represented by:</b>						
New asset expenditure		32,452	<b>31,387</b>	31,084	13,692	20,113
Asset renewal expenditure		19,578	<b>10,636</b>	14,563	15,593	14,633
Asset upgrade expenditure		10,150	<b>15,179</b>	23,082	31,509	39,092
Asset expansion expenditure		7,605	<b>1,945</b>	916	537	4,882
<b>Total capital works expenditure</b>	4.5.1	<b>69,786</b>	<b>59,146</b>	<b>69,646</b>	<b>61,332</b>	<b>78,720</b>
<b>Funding sources represented by:</b>						
Grants	4.1.4	6,838	<b>26,403</b>	20,028	17,194	27,211
Contributions		16,925	<b>18,190</b>	13,423	14,352	20,027
Council cash		43,052	<b>12,954</b>	36,196	29,785	31,482
Borrowings		2,971	<b>1,600</b>	0	0	0
<b>Total capital works expenditure</b>	4.5.1	<b>69,786</b>	<b>59,146</b>	<b>69,646</b>	<b>61,332</b>	<b>78,720</b>

### 3.6 Statement of Human Resources

For the four years ending 30 June 2024

	Forecast 2019-20 \$'000	Budget 2020-21 \$'000	Strategic Resource Plan Projections		
			2021-22	2022-23	2023-24
			\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	39,632	<b>40,952</b>	42,847	44,541	46,710
Employee costs - capital	80	<b>900</b>	918	939	960
<b>Total staff expenditure</b>	<b>39,712</b>	<b>41,852</b>	<b>43,765</b>	<b>45,479</b>	<b>47,669</b>
<b>Staff numbers</b>	EFT	EFT	EFT	EFT	EFT
Employees	393.9	<b>403.8</b>	407.8	411.8	415.8
<b>Total staff numbers</b>	<b>393.9</b>	<b>403.8</b>	<b>407.8</b>	<b>411.8</b>	<b>415.8</b>

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

Division	Budget 2020-21 \$'000	Comprises			
		Permanent		Casual	Temporary
		Full Time \$'000	Part Time \$'000	\$'000	\$'000
Chief Executive Officer	491	491	-	-	-
Customer, People and Performance	5,669	4,579	1,090	-	-
Infrastructure and Environment	17,146	15,596	1,373	177	-
Liveable Communities	11,755	7,860	3,774	122	-
Office of the CEO	5,707	5,355	351	-	-
<b>Total permanent, casual and temporary staff</b>	<b>40,768</b>	<b>33,881</b>	<b>6,588</b>	<b>300</b>	-
Other staff	1,084				
<b>Total expenditure</b>	<b>41,852</b>				
<b>Reconciliation to 3.1 Comprehensive Income Statement</b>					
Total expenditure as above	41,852				
Fringe Benefits Tax, overtime, trainees, uniform and impact from salary capitalisation	69				
<b>Employee costs per Income Statement</b>	<b>41,921</b>				

Division	Budget 2020-21 \$'000	Comprises			
		Permanent		Casual	Temporary
		Full Time EFT	Part Time EFT	EFT	EFT
Chief Executive Officer	2.0	2.0	-	-	-
Customer, People and Performance	54.3	41.0	13.3	-	-
Infrastructure and Environment	182.2	165.0	16.6	0.6	-
Liveable Communities	105.0	70.0	34.2	0.8	-
Office of the CEO	47.4	45.0	2.4	-	-
<b>Total permanent, casual and temporary staff</b>	<b>390.9</b>	<b>323.0</b>	<b>66.5</b>	<b>1.4</b>	-
Other staff	12.9				
<b>Total EFT</b>	<b>403.8</b>				



## 4. Notes to the financial statements

This section presents detailed information on material components of the financial statements. Council needs to assess which components are material, considering the dollar amounts and nature of these components.

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 annual budget.

In developing the Strategic Resource Plan, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2020-21 the FGRS cap has been set at 2.0%. 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 will increase by 2.0% in line with the rate cap.

The garbage charge for 2020-21 is budgeted to increase by \$6.05 (or 2.1%) from \$283.70 to \$289.75. The charge for the optional green waste service is budgeted to increase from \$123.16 to \$123.20 for rounding purposes.

A provision of \$685k has been made for a partial rate rebate to residential ratepayers who have been adversely financially impacted by the COVID-19 pandemic.

This will raise total rates and charges for 2020-21 of \$100.041m, which also includes interest on rates and charges, compared to a forecast of \$96.325m in 2019-20.

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

	Forecast 2019-20 \$'000	Budget 2020-21 \$'000	Change \$'000	%
General rates*	79,788	82,877	3,090	3.9%
Waste management charge	15,214	16,293	1,079	7.1%
Supplementary rates and rate adjustments	800	1,000	200	25.0%
Cultural and recreational	77	79	2	2.7%
Interest on rates and charges	446	477	30	6.8%
COVID-19 provision for partial rate rebate	-	(685)	(685)	0.0%
<b>Total rates and charges</b>	<b>96,325</b>	<b>100,041</b>	<b>3,716</b>	<b>3.9%</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	Budget 2019-20 \$/CIV	Budget 2020-21 \$/CIV	Change %
Base Rate	0.002777	<b>0.002812</b>	1.3%
Agricultural Land	0.002083	<b>0.002108</b>	1.2%
Urban Rate	0.002945	<b>0.002982</b>	1.3%
Urban Vacant Land	0.006363	<b>0.006441</b>	1.2%
Urban Commercial and Industrial	0.004030	<b>0.004079</b>	1.2%
Urban Agricultural Land	0.002361	<b>0.002390</b>	1.2%
Lakeside Residential	0.003001	<b>0.003039</b>	1.3%
Lakeside Vacant Land	0.006484	<b>0.006563</b>	1.2%
Rate concession for cultural and recreational land	25%	<b>25%</b>	0.0%

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	Budget 2019-20 \$'000	Budget 2020-21 \$'000	Change \$'000	%
Base Rate	28,025	<b>28,893</b>	868	3.1%
Agricultural Land	3,332	<b>3,181</b>	(152)	(4.6%)
Urban Rate	32,612	<b>35,687</b>	3,076	9.4%
Urban Vacant Land	6,763	<b>4,922</b>	(1,841)	(27.2%)
Urban Commercial and Industrial	5,419	<b>5,898</b>	479	8.8%
Urban Agricultural Land	189	<b>662</b>	473	249.6%
Lakeside Residential	3,435	<b>3,622</b>	187	5.4%
Lakeside Vacant Land	12	<b>12</b>	(0)	(2.0%)
Cultural and Recreational Land	77	<b>79</b>	2	2.7%
Supplementary	1,400	<b>1,000</b>	(400)	(28.6%)
<b>Total amount to be raised by general rates</b>	<b>81,265</b>	<b>83,957</b>	<b>2,692</b>	<b>3.3%</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	Budget 2019-20 Number	Budget 2020-21 Number	Change \$'000	%
Base Rate	15,973	<b>16,376</b>	403	2.5%
Agricultural Land	1,157	<b>1,128</b>	(29)	(2.5%)
Urban Rate	22,037	<b>23,839</b>	1,802	8.2%
Urban Vacant Land	2,385	<b>1,733</b>	(652)	(27.3%)
Urban Commercial and Industrial	1,442	<b>1,489</b>	47	3.3%
Urban Agricultural Land	18	<b>41</b>	23	127.8%
Lakeside Residential	2,402	<b>2,402</b>	0	0.0%
Lakeside Vacant Land	4	<b>4</b>	0	0.0%
Cultural and Recreational Land	5	<b>5</b>	0	0.0%
<b>Total number of assessments</b>	<b>45,423</b>	<b>47,017</b>	<b>1,594</b>	<b>3.5%</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	Budget 2019-20 \$'000	Budget 2020-21 \$'000	Change \$'000	%
Base Rate	10,091,803	<b>10,274,832</b>	183,029	1.8%
Agricultural Land	1,599,790	<b>1,508,875</b>	(90,915)	(5.7%)
Urban Rate	11,073,615	<b>11,967,615</b>	894,000	8.1%
Urban Vacant Land	1,062,855	<b>764,140</b>	(298,715)	(28.1%)
Urban Commercial and Industrial	1,344,554	<b>1,445,949</b>	101,395	7.5%
Urban Agricultural Land	80,220	<b>277,060</b>	196,840	245.4%
Lakeside Residential	1,144,685	<b>1,191,920</b>	47,235	4.1%
Lakeside Vacant Land	1,900	<b>1,840</b>	(60)	(3.2%)
Cultural and Recreational Land	37,030	<b>37,570</b>	540	1.5%
<b>Total value of land</b>	<b>26,436,452</b>	<b>27,469,801</b>	<b>1,033,349</b>	<b>3.9%</b>

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

Type of Charge	Per Rateable Property Budget 2019-20 \$	Per Rateable Property Budget 2020-21 \$	Change \$	%
Garbage Charge	283.70	<b>289.75</b>	6.05	2.1%
Green Waste Charge	123.16	<b>123.20</b>	0.04	0.0%
<b>Total</b>	<b>406.86</b>	<b>412.95</b>	<b>6.09</b>	<b>1.5%</b>

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

Type of Charge	Budget 2019-20 \$'000	Budget 2020-21 \$'000	Change \$'000	%
Garbage Charge	12,432	<b>13,202</b>	770	6.2%
Green Waste Charge	2,969	<b>3,091</b>	123	4.1%
<b>Total</b>	<b>15,400</b>	<b>16,293</b>	<b>893</b>	<b>5.8%</b>

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

	Budget 2019-20 \$'000	Budget 2020-21 \$'000	Change \$'000	%
General Rates	81,265	<b>83,957</b>	2,692	3.3%
Garbage Charge	12,432	<b>13,202</b>	770	6.2%
Green Waste Charge	2,969	<b>3,091</b>	123	4.1%
<b>Total Rates and charges</b>	<b>96,665</b>	<b>100,249</b>	<b>3,584</b>	<b>3.7%</b>

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

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

	2019-20	2020-21
Total Rates (\$'000)	\$ 77,845	\$ 81,254
Number of rateable properties	45,418	47,012
Base Average Rate	\$ 1,714	\$ 1,728
Maximum Rate Increase (set by the State Government)	2.50%	2.00%
Maximum Allowable Capped Average Rate	\$ 1,757	\$ 1,763
Maximum General Rates Revenue (\$'000)	\$ 79,791	\$ 82,880
Budgeted General Rates Revenue (\$'000)*	\$ 79,788	\$ 82,877
Budgeted Supplementary Rates Revenue (\$'000)	\$ 1,400	\$ 1,000
Budgeted Cultural and Recreational Land Rates Revenue (\$'000)	\$ 77	\$ 79
<b>Budgeted Total Rates Revenue (\$'000)</b>	<b>\$ 81,265</b>	<b>\$ 83,957</b>

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

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

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

#### 4.1.1(l) Differential rates

##### Rates to be levied

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

Type or class of land	Budget 2019-20 cents/\$CIV	Budget 2020-21 cents/\$CIV
Base Rate	0.2777	0.2812
Agricultural Land	0.2083	0.2108
Urban Rate	0.2945	0.2982
Urban Vacant Land	0.6363	0.6441
Urban Commercial and Industrial	0.4030	0.4079
Urban Agricultural Land	0.2361	0.2390
Lakeside Residential	0.3001	0.3039
Lakeside Vacant Land	0.6484	0.6563
Cultural and Recreational Land	0.2083	0.2108

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 applies to any land which does not have the characteristics of:

Agricultural Land  
Urban Land  
Urban Vacant Land  
Urban Commercial and Industrial  
Urban Agricultural Land  
Lakeside Residential  
Lakeside Vacant Land

### **Objective:**

The objective of the rate is to ensure owners of land having the characteristics of Other Land make an equitable financial contribution to the cost of carrying out Council's functions.

### **Use and Level of Differential 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.

### **Geographic Location:**

Wherever located within 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 now constructed on the land or which are constructed prior to the expiry of the 2019-20 financial year.

## **Agricultural Land**

Agricultural Land is any rateable land:

- which is or exceeds 40 hectares in area;
- is 'farm land' within the meaning of section 2(1) of the *Valuation of Land Act 1960*; and
- is used by a business which is likely to generate a turnover of \$25,000 or more during the financial year.

### **Objective:**

The objective of the rate is to:

- assist in the maintenance of farming activities within areas eminently suited for that purpose; and
- discourage the proliferation of non-agricultural activities on soil of high Agricultural value by protecting the social characteristics of the rural community from the encroachment of urban-type development.

### **Use and Level of Differential 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.

**Geographic Location:**

Wherever located within 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 now constructed on the land or which are constructed prior to the expiry of the 2019-20 financial year.

**Urban Land**

Urban Land is any land:

- which is located within the Urban Growth Corridor and the Employment Corridor and does not have the characteristics of:

- Urban Vacant land
- Urban Commercial and Industrial
- Urban Agricultural Land
- Lakeside Residential
- Lakeside Vacant Land

**Objective:**

The objective of the rate is to ensure owners of land having the characteristics of Urban Land make an equitable financial contribution to the cost of carrying out Council's functions.

**Use and Level of Differential 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.

**Geographic Location:**

Wherever located within 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 now constructed on the land or which are constructed prior to the expiry of the 2019-20 financial year.

**Urban Vacant Land**

Urban Vacant Land is any land:

- on which no dwelling or other building designed or adapted for occupation is constructed; and
- which is located within the Urban Growth Corridor.

**Objective:**

The objective of the rate is to encourage development for residential purposes.

**Use and Level of Differential 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.

**Geographic Location:**

Wherever located within 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.

**Urban Commercial and Industrial Land**

Urban Commercial and Industrial Land is any land:

- which is used primarily for commercial or industrial purposes; and
- which is located within the Urban Growth Corridor and Employment Corridor.

**Objective:**

The objective of the rate is to encourage commerce and ensure that the owners of the land having the characteristics of Urban Commercial and Industrial Land make an equitable financial contribution to the cost of carrying out Council's functions.

**Use and Level of Differential 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.

**Geographic Location:**

Wherever located within 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 now constructed on the land or which are constructed prior to the expiry of the 2019-20 financial year.

## **Urban Agricultural Land**

Urban Agricultural Land is any rateable land:

- which is or exceeds 40 hectares in area;
- is 'farm land' within the meaning of section 2(1) of the *Valuation of Land Act 1960*; and
- is used by a business which is likely to generate a turnover of \$25,000 or more during the financial year.

### **Objective:**

characteristics of Urban Agricultural Land make an equitable financial contribution to the cost of carrying out Council's functions.

### **Use and Level of Differential 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.

### **Geographic Location:**

Wherever located within 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 now constructed on the land or which are constructed prior to the expiry of the 2019-20 financial year.

## **Lakeside Residential**

Lakeside Residential Land is any land:

- any land located within the Pakenham Lakeside Subdivision north of the railway line; and
- is currently used primarily for residential purposes.

### **Objective:**

The objective of the rate is to ensure owners of land having the characteristics of Lakeside Residential Land make an equitable financial contribution to the cost of carrying out Council's functions.

### **Use and Level of Differential 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.

### **Geographic Location:**

Wherever located within 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 now constructed on the land or which are constructed prior to the expiry of the 2019-20 financial year.

**Lakeside Vacant Land**

Lakeside Vacant Land is any land:

- on which no dwelling or other building designed or adapted for occupation is constructed; and
- which is located within the Lakeside Pakenham Subdivision north of the railway line.

**Objective:**

The objective of the rate is to encourage development for residential purposes.

**Use and Level of Differential 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.

**Geographic Location:**

Wherever located within 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.

#### 4.1.2 Statutory fees and fines

	Forecast 2019-20 \$'000	Budget 2020-21 \$'000	Change \$'000 %	
Infringements and costs	1,229	<b>1,241</b>	12	1.0%
Town planning fees	1,473	<b>1,528</b>	55	3.8%
Land information certificates	125	<b>128</b>	3	2.0%
Permits	1,606	<b>1,807</b>	201	12.5%
COVID-19 impact on Statutory fees and fines	(138)	<b>(200)</b>	(62)	0
<b>Total statutory fees and fines</b>	<b>4,295</b>	<b>4,504</b>	<b>209</b>	<b>4.9%</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.

Revenue from statutory fees and fines are forecast to increase by \$209k or 4.9% over 2019-20. Most of this is attributable to increased planning permit fees and the introduction of pool registration fees.

The expected impact of COVID-19 on statutory fees and fines in the 2019-20 forecast and 2020-21 budget are reductions of \$138k and \$200k respectively, mainly in animal control and local laws fines and food premises registrations.

#### 4.1.3 User fees

	Forecast 2019-20 \$'000	Budget 2020-21 \$'000	Change \$'000 %	
Aged and health services	52	<b>65</b>	13	25.3%
Leisure centre and recreation	1,528	<b>1,526</b>	(2)	(0.1%)
Child care/children's programs	486	<b>406</b>	(80)	(16.5%)
Parking	40	<b>70</b>	30	75.0%
Registration and other permits	394	<b>371</b>	(23)	(5.8%)
Building services	545	<b>591</b>	46	8.5%
Other fees and charges	334	<b>354</b>	20	6.0%
COVID-19 impact on User fees	(809)	<b>(729)</b>	80	(9.9%)
<b>Total user fees</b>	<b>2,569</b>	<b>2,653</b>	<b>85</b>	<b>3.3%</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 section 86 committees, the use of leisure, entertainment and other community facilities. In setting the budget, the key principle for determining the level of user charges has been to ensure that user charges are at market levels.

Revenue from user fees is projected to increase by \$85k or 3.3% over 2019-20. The main area contributing to this increase are fees for building services and asset protection, partly offset by reduced income from child and family centres.

The user fees 2019-20 forecast is expected to reduce by \$809k due to COVID-19 and the 2020-21 budget by \$729k. The main reductions are due to the temporary closure of community and recreation facilities, including Cardinia Cultural Centre, Emerald Lake Park and Cardinia Life.

#### 4.1.4 Grants

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

	Forecast 2019-20 \$'000	Budget 2020-21 \$'000	Change \$'000 %	
<b>Summary of grants</b>				
Commonwealth funded grants	18,470	<b>35,446</b>	16,976	91.9%
State funded grants	5,524	<b>12,892</b>	7,368	133.4%
<b>Total Grants</b>	<b>23,994</b>	<b>48,338</b>	<b>24,344</b>	<b>101.5%</b>
<b>(a) Operating Grants</b>				
<b><i>Recurrent - Commonwealth Government</i></b>				
Victoria Grants Commission	11,015	<b>11,236</b>	220	2.0%
<b><i>Recurrent - State Government</i></b>				
School crossing supervisors	435	<b>432</b>	(3)	(0.7%)
Maternal and child health	1,615	<b>1,748</b>	134	8.3%
Recreation	71	<b>71</b>	(0)	(0.0%)
Best Start program	117	<b>122</b>	5	4.0%
Community health	265	<b>234</b>	(31)	(11.6%)
Disability	75	-	(75)	(100.0%)
Emergency management	446	<b>446</b>	0	0.0%
Environment and heritage	475	<b>29</b>	(446)	(93.9%)
Families and children	161	<b>275</b>	114	70.5%
Local infrastructure	6	-	(6)	(100.0%)
<b>Total recurrent grants</b>	<b>14,681</b>	<b>14,593</b>	<b>(88)</b>	<b>(0.6%)</b>
<b><i>Non-recurrent - Commonwealth Government</i></b>				
Emergency management	2,474	-	(2,474)	(100.0%)
<b>Total non-recurrent grants</b>	<b>2,474</b>	<b>-</b>	<b>(2,474)</b>	<b>(100.0%)</b>
<b>Total operating grants</b>	<b>17,156</b>	<b>14,593</b>	<b>(2,563)</b>	<b>(14.9%)</b>
<b>(b) Capital Grants</b>				
<b><i>Recurrent - Commonwealth Government</i></b>				
Victoria Grants Commission	793	<b>808</b>	15	1.9%
Roads to Recovery	1,353	<b>1,353</b>	0	0.0%
<b>Total recurrent grants</b>	<b>2,146</b>	<b>2,161</b>	<b>15</b>	<b>0.7%</b>
<b><i>Non-recurrent - Commonwealth Government</i></b>				
Local infrastructure	394	<b>15,341</b>	14,947	3793.7%
Recreation	2,440	<b>6,708</b>	4,268	174.9%
<b><i>Non-recurrent - State Government</i></b>				
Families and children	200	<b>4,700</b>	4,500	2250.0%
Recreation	1,658	<b>4,835</b>	3,177	191.6%
<b>Total non-recurrent grants</b>	<b>4,692</b>	<b>31,584</b>	<b>26,892</b>	<b>573.1%</b>
<b>Total capital grants</b>	<b>6,838</b>	<b>33,745</b>	<b>26,907</b>	<b>393.5%</b>
<b>Total Grants</b>	<b>23,994</b>	<b>48,338</b>	<b>24,344</b>	<b>101.5%</b>

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants is expected to decrease by 14.9% or \$2.563m over 2019-20. This is mainly relates to the non-recurrent funding for rehabilitation works required as a result of the March 2019 bushfire event from the Commonwealth Government which was received during 2019-20.

Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. Budgeted capital grants have increased by \$26.907m compared to the 2019-20 forecast. In total, \$33.745m of capital grants are budgeted. The more significant budgeted grants for 2020-21 are \$2.5m for the sealing of roads in the hills area, a total of \$2.161m from Roads to Recovery and Victoria Grants Commission for local roads, \$2.2m for Officer District Park Master Plan implementation, \$3.0m for Toomuc Reserve, \$3.1m for Integrated Children's facility at Rix Road, and \$7.5m for Princes Hwy intersections construction.

A further \$1.691m has been included in the budget for the Local Road and Community Infrastructure Program, as per the recent announcement from the Federal Government, to boost local economies struggling under the effects of COVID-19.

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

#### 4.1.5 Contributions

	Forecast 2019-20 \$'000	Budget 2020-21 \$'000	Change \$'000 %	
Monetary	17,533	16,408	(1,124)	(6.4%)
Non-monetary	48,168	45,000	(3,168)	(6.6%)
<b>Total contributions</b>	65,701	61,408	(4,292)	(6.5%)

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 \$4.292m or 6.5% compared to 2019-20. This is primarily due to a decrease in the value of developer contributed assets (roads, footpaths, bridges and drains), whilst cash contributions from developers and capital cash contributions are also expected to decrease.

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

	Forecast 2019-20 \$'000	Budget 2020-21 \$'000	Change \$'000 %	
Net proceeds received by Council	5,753	900	(4,853)	(84.4%)
Written down value of assets disposed	(4,766)	(900)	3,866	(81.1%)
<b>Total contributions</b>	987	0	(987)	(100.0%)

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

The 2019-20 forecast is a surplus due to the proceeds from the sale of land and plant exceeding their written down value. In the 2020-21 budget, proceeds from the sale of plant are expected to equal their written down value.

#### 4.1.7 Other income

	Forecast 2019-20 \$'000	Budget 2020-21 \$'000	Change	
			\$'000	%
Interest	1,399	<b>1,400</b>	1	0.1%
Other recoveries	1,935	<b>1,464</b>	(471)	(24.3%)
Other	394	<b>356</b>	(38)	(9.6%)
COVID-19 impact on Other income	(159)	<b>(256)</b>	(97)	61.1%
<b>Total other income</b>	<b>3,569</b>	<b>2,964</b>	<b>(605)</b>	<b>(16.9%)</b>

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

Other income is budgeted to decrease by \$605k or 16.9% from 2019-20, primarily due to a reduction in cost recovery income.

2019-20 forecast other income is expected to decrease by \$159k and 2020-21 budget other income by \$256k due to the impact of COVID-19, also mainly in cost recovery income.

#### 4.1.8 Employee costs

	Forecast 2019-20 \$'000	Budget 2020-21 \$'000	Change	
			\$'000	%
Wages and salaries	35,947	<b>37,063</b>	1,116	3.1%
WorkCover	626	<b>683</b>	57	9.1%
Casual staff	400	<b>274</b>	(125)	(31.4%)
Superannuation	3,323	<b>3,437</b>	114	3.4%
Fringe benefits tax	417	<b>427</b>	10	2.5%
Other	30	<b>37</b>	7	23.0%
<b>Total employee costs</b>	<b>40,742</b>	<b>41,921</b>	<b>1,179</b>	<b>2.9%</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 \$1.179m or 2.9% compared to 2019-20. This increase is primarily due to a combination of:

- Full year effect of new staff appointed during 2019-20,
- New staff appointments in 2020-21,
- Staff increment movements.

Overall, total budgeted EFT has increased by 9.9 from 393.9 in the 2019-20 forecast to 403.8 in the 2020-21 budget. The increase is primarily due to new staff appointments in 2020-21 from additional government and other internal funding and alternative models of service delivery.

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

#### 4.1.9 Materials and services

	Forecast 2019-20 \$'000	Budget 2020-21 \$'000	Change \$'000 %	
Building maintenance	271	261	(10)	(3.6%)
General maintenance	2,648	2,387	(261)	(9.9%)
Office administration	113	138	25	22.2%
Information technology	1,913	1,998	85	4.4%
Materials and services	12,639	14,258	1,619	12.8%
Contract payments				
- Waste and Garbage contracts	13,354	15,465	2,111	15.8%
- Parks and Gardens contracts	4,900	4,481	(419)	(8.6%)
- Library contract	2,165	2,195	30	1.4%
- Other Contracts	5,955	6,262	307	5.2%
Utilities	2,829	2,900	70	2.5%
Consultants	4,522	2,150	(2,373)	(52.5%)
Insurance	929	1,012	83	8.9%
COVID-19 impact on Materials & services	(305)	953	1,258	(413.1%)
<b>Total materials and services</b>	<b>51,934</b>	<b>54,461</b>	<b>2,527</b>	<b>4.9%</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 \$2.721m or 5.2% compared to 2019-20. This is as a result of a general CPI increase, increases in costs due to the increase in population of the Shire, and the resultant increase in the number of facilities provided and services required by the additional population.

Contracts are forecast to increase by \$2.030m or 7.7% over 2019-20. The main contracts contributing to this increase are the waste and garbage contracts, primarily as a result of an increase in the volume of services, and have been offset by an increase in garbage charge income. Consultants are forecast to decrease by \$2.373m primarily due to a decrease in the use of external labour.

The anticipated impact of COVID-19 on materials and services expenditure is a \$305k decrease in the 2019-20 forecast and an increase of \$953k in the 2020-21 budget.

#### 4.1.10 Bad & doubtful debts

	Forecast 2019-20 \$'000	Budget 2020-21 \$'000	Change \$'000 %	
Local laws	176	137	(39)	(22.2%)
Other	43	65	22	50.7%
<b>Total Bad &amp; Doubtful debts</b>	<b>218</b>	<b>201</b>	<b>(17)</b>	<b>(7.9%)</b>

Bad and doubtful debts are projected to reduce by \$17k or 7.9% from 2019-20 mainly due to lower local laws bad and doubtful debts, partly offset by an increase in fire prevention debts.

#### 4.1.11 Depreciation and amortisation

	Forecast 2019-20 \$'000	Budget 2020-21 \$'000	Change	
			\$'000	%
Property	6,283	6,383	100	1.6%
Plant & equipment	1,924	1,974	50	2.6%
Infrastructure	16,603	18,390	1,787	10.8%
Intangible assets	244	255	11	4.6%
Right of use assets	37	37	0	0.0%
<b>Total depreciation and amortisation</b>	<b>25,091</b>	<b>27,039</b>	<b>1,947</b>	<b>7.8%</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 \$1.947m or 7.8% over 2019-20 is mainly due to an increase in the value of Council's assets from significant developer contributed assets, completed capital works projects and an increase in the valuation of existing assets.

#### 4.1.12 Borrowing costs

	Forecast 2019-20 \$'000	Budget 2020-21 \$'000	Change	
			\$'000	%
Interest - borrowings	2,035	1,515	(520)	(25.6%)
Interest - right of use asset	6	5	(2)	(26.8%)
Bank charges	223	225	2	1.0%
<b>Total Borrowing costs</b>	<b>2,264</b>	<b>1,744</b>	<b>(520)</b>	<b>(23.0%)</b>

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

Borrowing costs are budgeted to reduce by \$520k or 23.0% from 2019-20. Interest on loans are budgeted to decrease due to the payment of reduced interest costs as a result of refinancing a number of existing loans, partly offset by the interest on new loans being drawn down to part fund the capital works program.

#### 4.1.13 Other expenses

	Forecast 2019-20 \$'000	Budget 2020-21 \$'000	Change	
			\$'000	%
Auditors' remuneration - VAGO	102	109	7	6.9%
Auditors' remuneration - internal and other	114	179	65	57.2%
Councillors' allowances	308	354	45	14.7%
Operating lease rentals	636	678	42	6.7%
Other expenses	1,073	1,157	84	7.8%
<b>Total other expenses</b>	<b>2,234</b>	<b>2,477</b>	<b>243</b>	<b>10.9%</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 \$243k or 10.9% from 2019-20 across all areas, with the major increase being funding for the 2020 Council election.

## 4.2 Balance Sheet

### 4.2.1 Assets

Current assets are those assets which are able to be converted to cash within twelve months. These current assets are forecast to increase by \$14.985m during 2020-21, mainly in cash and cash equivalents, which is expected to increase by \$24.157m as detailed in 3.4 Statement of Cash Flows, partly offset by a decrease in trade and other receivables.

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 \$101.134m during the 2020-21 year, mainly in property, infrastructure, plant and equipment due to the addition of new assets from completed projects and the recognition of contributed assets.

### 4.2.2 Liabilities

Current liabilities are those obligations Council must pay within the next year. These liabilities are budgeted to increase by \$15.976m, mainly due to an increase in trade and other payables (creditors) and provisions, partly offset by a decrease in interest-bearing liabilities (loans).

Non-current liabilities (that is, obligations Council must pay beyond the next year) are expected to increase by \$8.078m, mainly as a result of an increase in interest-bearing liabilities due to the drawdown of new loans being greater than repayment of existing loans.

### 4.2.3 Borrowings

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

	Forecast 2019-20 \$'000	Budget 2020-21 \$'000
Amount borrowed as at 30 June of the prior year	37,164	32,557
Amount budgeted to be borrowed	0	12,110
Amount budgeted to be redeemed	(4,607)	(4,985)
Amount of borrowings as at 30 June	32,557	39,682

### 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 2019-20 \$'000	Budget 2020-21 \$'000
Right-of-use assets		
Property	103	66
Total right-of-use assets	103	66
Lease Liabilities		
Current lease liabilities		
Property	36	34
Total current lease liabilities	36	34
Non-current lease liabilities		
Property	71	37
Total current lease liabilities	71	37
Total Lease Liabilities	107	71

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



## **4.3 Statement of Changes in Equity**

### **4.3.1 Reserves**

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

### **4.3.2 Equity**

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

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

## **4.4 Statement of Cash Flows**

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

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

Net cash inflow of operating activities is forecast to increase by \$74.897m from 2019-20 primarily due to increased receipts from capital grants and rates & charges and a decrease in payments to suppliers, partly offset by decreased income from user fees and operating grants.

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

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

Net cash outflow of investing activities is expected to increase by \$19.140m due to an increase in payments for the capital works program and a decrease in proceeds from asset sales.

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

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

Net cash inflow from financing activities is forecast to increase by \$12.248m mainly as a result of the drawdown of the budgeted new loans totalling \$12.110m.

## 4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2020-21 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

Capital Works Area	Forecast 2019-20	Budget 2020-21	Change	
	\$'000	\$'000	\$'000	%
Property	34,128	<b>32,890</b>	(1,238)	(3.6%)
Plant and equipment	4,157	<b>685</b>	(3,472)	(83.5%)
Infrastructure	31,501	<b>25,571</b>	(5,930)	(18.8%)
<b>Total</b>	69,786	<b>59,146</b>	(10,640)	(15.2%)

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Property	<b>32,890</b>	26,392	1,677	2,975	1,846	10,180	17,934	3,176	1,600
Plant and equipment	<b>685</b>	150	35	500	-	-	-	685	-
Infrastructure	<b>25,571</b>	4,844	8,925	11,704	99	16,222	255	9,094	-
<b>Total</b>	<b>59,146</b>	31,385	10,637	15,179	1,945	26,402	18,189	12,955	1,600

#### 4.5.2 Current Budget

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
Land	12,079	12,079	-	-	-	-	12,079	-	-
Buildings	20,811	14,313	1,677	2,975	1,846	10,180	5,855	3,176	1,600
<b>TOTAL PROPERTY</b>	<b>32,890</b>	<b>26,392</b>	<b>1,677</b>	<b>2,975</b>	<b>1,846</b>	<b>10,180</b>	<b>17,934</b>	<b>3,176</b>	<b>1,600</b>

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>PLANT AND EQUIPMENT</b>									
Plant, Machinery and Equipment	150	150	-	-	-	-	-	150	-
Fixtures, Fittings and Furniture	35	-	35	-	-	-	-	35	-
Computers and Telecommunications	500	-	-	500	-	-	-	500	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>685</b>	<b>150</b>	<b>35</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>685</b>	<b>-</b>

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>INFRASTRUCTURE</b>									
Roads	17,225	1,265	5,615	10,345	-	12,161	-	5,064	-
Bridges	463	-	370	93	-	-	-	463	-
Footpaths and Cycleways	1,232	706	516	10	-	516	-	716	-
Drainage	450	-	225	225	-	-	-	450	-
Recreation, Leisure and Community Facilities	4,022	2,061	1,687	271	2	3,000	255	767	-
Parks, Open Space and Streetscapes	1,065	646	312	86	21	170	-	895	-
Off Street Car Parks	849	-	99	674	76	375	-	474	-
Other Infrastructure	265	165	100	-	-	-	-	265	-
<b>TOTAL INFRASTRUCTURE</b>	<b>25,571</b>	<b>4,844</b>	<b>8,925</b>	<b>11,704</b>	<b>99</b>	<b>16,222</b>	<b>255</b>	<b>9,094</b>	<b>-</b>
<b>TOTAL CAPITAL WORKS</b>	<b>59,146</b>	<b>31,385</b>	<b>10,637</b>	<b>15,179</b>	<b>1,945</b>	<b>26,402</b>	<b>18,189</b>	<b>12,955</b>	<b>1,600</b>

A detailed listing of each project is contained in Appendix B.

#### 4.5.3 Works carried forward from prior years

##### Summary

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources				Summary of carryover financial years					
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000	20/21 \$'000	21/22 \$'000	22/23 \$'000	23/24 \$'000	24/25 \$'000	25/26 \$'000
Property	18,746	6,340	4,104	4,344	3,958	4,393	5,076	6,767	2,510	14,363	2,953	1,180	-	250	-
Plant and equipment	72	-	-	72	-	-	-	72	-	72	-	-	-	-	-
Infrastructure	24,487	2,268	129	22,060	30	2,950	1,531	12,006	8,000	12,342	10,047	1,144	954	-	-
<b>Total</b>	<b>43,305</b>	<b>8,608</b>	<b>4,233</b>	<b>26,476</b>	<b>3,988</b>	<b>7,343</b>	<b>6,607</b>	<b>18,845</b>	<b>10,510</b>	<b>26,777</b>	<b>13,000</b>	<b>2,324</b>	<b>954</b>	<b>250</b>	<b>-</b>

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources				Summary of carryover financial years					
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000	20/21 \$'000	21/22 \$'000	22/23 \$'000	23/24 \$'000	24/25 \$'000	25/26 \$'000
<b>PROPERTY</b>															
Land	3,827	3,827	-	-	-	-	3,827	-	-	2,304	1,523	-	-	-	-
Buildings	14,919	2,513	4,104	4,344	3,958	4,393	1,249	6,767	2,510	12,059	1,430	1,180	-	250	-
<b>TOTAL PROPERTY</b>	<b>18,746</b>	<b>6,340</b>	<b>4,104</b>	<b>4,344</b>	<b>3,958</b>	<b>4,393</b>	<b>5,076</b>	<b>6,767</b>	<b>2,510</b>	<b>14,363</b>	<b>2,953</b>	<b>1,180</b>	<b>-</b>	<b>250</b>	<b>-</b>

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources				Summary of carryover financial years					
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000	20/21 \$'000	21/22 \$'000	22/23 \$'000	23/24 \$'000	24/25 \$'000	25/26 \$'000
<b>PLANT AND EQUIPMENT</b>															
Computers and Telecommunications	72	-	-	72	-	-	-	72	-	72	-	-	-	-	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>72</b>	<b>-</b>	<b>-</b>	<b>72</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>72</b>	<b>-</b>	<b>72</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources				Summary of carryover financial years					
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000	20/21 \$'000	21/22 \$'000	22/23 \$'000	23/24 \$'000	24/25 \$'000	25/26 \$'000
<b>INFRASTRUCTURE</b>															
Roads	22,928	1,034	-	21,864	30	2,300	1,484	11,144	8,000	10,830	10,000	1,144	954	-	-
Footpaths and Cycleways	200	125	50	25	-	-	-	200	-	200	-	-	-	-	-
Recreation, Leisure and Community Facilities	469	219	79	171	-	-	47	422	-	422	47	-	-	-	-
Parks, Open Space and Streetscapes	20	20	-	-	-	-	-	20	-	20	-	-	-	-	-
Other Infrastructure	870	870	-	-	-	650	-	220	-	870	-	-	-	-	-
<b>TOTAL INFRASTRUCTURE</b>	<b>24,487</b>	<b>2,268</b>	<b>129</b>	<b>22,060</b>	<b>30</b>	<b>2,950</b>	<b>1,531</b>	<b>12,006</b>	<b>8,000</b>	<b>12,342</b>	<b>10,047</b>	<b>1,144</b>	<b>954</b>	<b>-</b>	<b>-</b>
<b>TOTAL WORKS CARRIED OVER FROM PRIOR YEARS</b>	<b>43,305</b>	<b>8,608</b>	<b>4,233</b>	<b>26,476</b>	<b>3,988</b>	<b>7,343</b>	<b>6,607</b>	<b>18,845</b>	<b>10,510</b>	<b>26,777</b>	<b>13,000</b>	<b>2,324</b>	<b>954</b>	<b>250</b>	<b>-</b>

## 5. Financial performance indicators

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

Indicator	Measure	Notes	Actual 2018-19	Forecast 2019-20	Budget 2020-21	Strategic Resource Plan Projections			Trend	
Operating position										
OPI	Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	4.8%	3.8%	-0.5%	1.9%	1.7%	1.8%	+
Liquidity										
L1	Working Capital	Current assets / current liabilities	2	247.5%	289.9%	232.0%	201.1%	221.0%	188.4%	-
L2	Unrestricted cash	Unrestricted cash / current liabilities	3	-50.4%	-131.9%	31.7%	1.5%	12.7%	21.6%	+
Obligations										
O1**	Asset renewal and upgrade	Asset renewal and upgrade expenses / Asset depreciation	4	121.6%**	118.5%	161.6%	167.7%	152.9%	168.0%	+
O2	Loans and borrowings	Interest bearing loans and borrowings / rate revenue	5	40.9%	33.8%	39.7%	34.0%	29.5%	25.6%	+
O3	Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		7.8%	7.1%	6.7%	5.5%	4.6%	3.9%	+
O4	Indebtedness	Non-current liabilities / own source revenue		32.6%	35.1%	41.7%	36.5%	32.6%	22.5%	+
Stability										
S1	Rates concentration	Rate revenue / adjusted underlying revenue	6	72.6%	75.7%	78.6%	78.4%	78.7%	79.1%	o
S2	Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.35%	0.36%	0.35%	0.36%	0.36%	0.36%	o
Efficiency										
E1**	Revenue level	Total rate revenue / no. of property assessments		\$1,644**	\$1,699	\$1,696	\$1,709	\$1,722	\$1,740	+
E2	Expenditure level	Total expenses/ no. of property assessments		\$2,626	\$2,605	\$2,614	\$2,588	\$2,593	\$2,596	o

### Key to Forecast Trend:

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

### Notes to indicators

**1. Adjusted underlying result** - An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. The trend is a increasing surplus over the four year period.

**2. Working Capital** - The proportion of current liabilities represented by current assets. Working capital is forecast to decrease over the four year period.

**3. Unrestricted cash** - 2019-20 restricted cash is impacted by forecast capital carry-overs to 2020-21. The carry-over amount for future years is unknown at this stage.

**4. Asset renewal** and upgrade - This percentage indicates the extent of Council's renewals and upgrades against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets. A percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets. The trend over the period is favourable.

**5. Loans & Borrowings** - 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.

**6. Rates Concentration** - Reflects extent of reliance on rate revenues to fund all of Council's on-going services. Council strives to diversify its revenue sources in order to reduce the reliance on rates revenue. Trend over the period is a higher reliance on rate revenue.

\*\*Indicator for 2019-20 onwards has been updated in line with LGPRF Practice Note 12 - Update to LGPRF Indicators for 2019-20. Actual 2018-19 figures have been updated with the latest formula and will differ from the figures reported in the 2018-19 Performance Statement. Updated measures are included in the measures column.

## Appendices

The following appendices include voluntary and statutory disclosures of information which provide support for the analysis contained in the earlier sections of this report.

This information has not been included in the main body of the budget report in the interests of clarity and conciseness. Council has decided that whilst the budget report needs to focus on the important elements of the budget and provide appropriate analysis, the detail upon which the annual budget is based should be provided in the interests of open and transparent local government.

The contents of the appendices are summarised below:

- A Fees and charges schedules
- B Capital Works Program
- C Borrowing guidelines

## Appendix A

### Fees and charges schedule

Description	GST Applies	Set by Council	Total Fee 2019-20 incl. GST (if applicable)	Total Fee 2020-21 incl. GST (if applicable)	% Change 19-20 to 20-21
<b>Family &amp; Community Services</b>					
<b>Aged Services</b>					
Mecwacare Pakenham provide Home & Community Care (HACC) services in Cardinia Shire. Contact them on 5941-5454 for current fees and charges. These services include Home Care, Personal Care, Respite Care, Home Maintenance, Meals on Wheels, and Planned Activity Groups.					
<b>MCH Service</b>					
Breast Pump Kit Purchase - double	No	Yes	\$45.00	\$45.00	0.0%
<b>Youth Services</b>					
<b>My Place</b>					
Casual Room Hire - Consulting Room Half Day Rate	Yes	Yes	\$43.00	\$45.00	4.7%
Casual Room Hire - Consulting Room Full Day Rate	Yes	Yes	\$81.00	\$84.00	3.7%
Casual Room Hire - Meeting Room Half Day Rate	Yes	Yes	\$54.50	\$56.00	2.8%
Casual Room Hire - Meeting Room Full Day Rate	Yes	Yes	\$108.00	\$111.00	2.8%
Casual Room Hire - Activity Room Half Day Rate	Yes	Yes	\$59.50	\$61.00	2.5%
Casual Room Hire - Activity Room Full Half Day Rate	Yes	Yes	\$119.00	\$122.00	2.5%
Regular Room Hire - Consulting Room Half Day Rate	Yes	Yes	\$26.50	\$28.00	5.7%
Regular Room Hire - Consulting Room Full Day Rate	Yes	Yes	\$48.00	\$50.00	4.2%
Regular Room Hire - Meeting Room Half Day Rate	Yes	Yes	\$32.50	\$34.00	4.6%
Regular Room Hire - Meeting Room Full Day Rate	Yes	Yes	\$65.00	\$67.00	3.1%
Regular Room Hire - Activity Room Half Day Rate	Yes	Yes	\$38.00	\$39.00	2.6%
Regular Room Hire - Activity Room Full Day Rate	Yes	Yes	\$76.00	\$78.00	2.6%
Note - Half Day - up to and including 4 hours, Day - 4 to 8 hours					
Regular Rates - 6 or more consecutive bookings					
<b>The Point</b>					
Half day Casual Rate				\$70.00	
Full Day Casual Rate				\$140.00	
Half Day Regular Rate				\$50.00	
Full Day Regular Rate				\$100.00	
<b>Integrated Child and Family Centres and Children's Centres (Arena, Hollins, Lakeside, Bridgewood, Pakenham Springs, Henry)</b>					
<b>Private/for profit organisations:</b>					
Community room half day	Yes	Yes	\$78.00	\$80.00	2.6%
Committee room half day	Yes	Yes	\$66.50	\$68.00	2.3%
Activity room (half room) half day	Yes	Yes	\$66.50	\$68.00	2.3%
Consult room - half day	Yes	Yes	\$66.50	\$68.00	2.3%
Community room full day	Yes	Yes	\$156.00	\$160.00	2.6%
Committee room full day	Yes	Yes	\$133.00	\$136.00	2.3%
Activity room (half room) full day	Yes	Yes	\$133.00	\$136.00	2.3%
Consult room full day	Yes	Yes	\$133.00	\$136.00	2.3%
<b>Not for profit organisations:</b>					
Community Room half day	Yes	Yes	\$54.00	\$40.00	-25.9%
Committee Room half day	Yes	Yes	\$44.25	\$34.00	-23.2%
Activity room (half room) half day	Yes	Yes	\$44.25	\$34.00	-23.2%
Consult room half day	Yes	Yes	\$44.25	\$34.00	-23.2%
Community room full day	Yes	Yes	\$109.00	\$80.00	-26.6%
Committee room full day	Yes	Yes	\$88.75	\$68.00	-23.4%
Activity room (half room) full day	Yes	Yes	\$88.75	\$68.00	-23.4%
Consult room full day	Yes	Yes	\$88.75	\$68.00	-23.4%
<b>Community groups:</b>					
Community room half day	Yes	Yes	\$22.00	\$22.50	2.3%
Committee room half day	Yes	Yes	\$16.80	\$17.20	2.4%
Activity room (half room) half day	Yes	Yes	\$16.80	\$17.20	2.4%
Community room full day	Yes	Yes	\$44.35	\$45.50	2.6%
Committee Room full day	Yes	Yes	\$33.60	\$34.50	2.7%
Activity room (half room) full day	Yes	Yes	\$33.60	\$34.50	2.7%
<b>Community Halls (Nar Nar Goon, Pakenham Upper, James Bathe)</b>					
<b>Full Venue</b>					



Description	GST Applies	Set by Council	Total Fee 2019-20 incl. GST (if applicable)	Total Fee 2020-21 incl. GST (if applicable)	% Change 19-20 to 20-21
<b>Private/for profit organisations:</b>					
Two hour (min)	Yes	Yes	\$127.00	\$130.00	2.4%
Half day / evening (up to 4 hours)	Yes	Yes	\$230.00	\$235.00	2.2%
Full Day	Yes	Yes	\$445.00	\$455.00	2.2%
Bond	Yes	Yes	\$525.00	\$500.00	-4.8%
<b>Not for profit:</b>					
Two hour (min)	Yes	Yes	\$63.00	\$64.50	2.4%
Half day / evening (up to 4 hours)	Yes	Yes	\$105.00	\$107.50	2.4%
Full Day	Yes	Yes	\$210.00	\$215.00	2.4%
Bond	Yes	Yes	\$150.00	\$150.00	0.0%
<b>Community Groups</b>					
Two hour (min)	Yes	Yes	\$63.00	\$64.50	2.4%
Half day / evening (up to 4 hours)	Yes	Yes	\$105.00	\$107.50	2.4%
Full Day	Yes	Yes	\$210.00	\$215.00	2.4%
Bond	Yes	Yes	\$150.00	\$150.00	0.0%
<b>Hills Hub</b>					
<b>Hall Space (MP1, 2 &amp; 3)</b>					
<b>Private/for profit organisations:</b>					
Half day / evening (up to 4 hours)	Yes	Yes		\$235.00	
Full Day	Yes	Yes		\$455.00	
Bond	Yes	Yes		\$500.00	
<b>Not for profit:</b>					
Half day / evening (up to 4 hours)	Yes	Yes		\$107.50	
Full Day	Yes	Yes		\$215.00	
Bond	Yes	Yes		\$150.00	
<b>Community Groups</b>					
Half day / evening (up to 4 hours)	Yes	Yes		\$107.50	
Full Day	Yes	Yes		\$215.00	
Bond	Yes	Yes		\$150.00	
<b>Community or Multipurpose Room</b>					
<b>Private/for profit organisations:</b>					
Two hour (min)	Yes	Yes		\$40.00	
Half day / evening (up to 4 hours)	Yes	Yes		\$80.00	
Full Day	Yes	Yes		\$160.00	
Bond	Yes	Yes		\$500.00	
<b>Not for profit:</b>					
Two hour (min)	Yes	Yes		\$20.00	
Half day / evening (up to 4 hours)	Yes	Yes		\$40.00	
Full Day	Yes	Yes		\$80.00	
Bond	Yes	Yes		\$150.00	
<b>Community Groups</b>					
Two hour (min)	Yes	Yes		\$11.25	
Half day / evening (up to 4 hours)	Yes	Yes		\$22.50	
Full Day	Yes	Yes		\$45.50	
Bond	Yes	Yes		\$150.00	
<b>Training, Meeting, Activity or Consult Room</b>					
<b>Private/for profit organisations:</b>					
Two hour (min)	Yes	Yes		\$34.00	
Half day / evening (up to 4 hours)	Yes	Yes		\$68.00	
Full Day	Yes	Yes		\$136.00	
Bond	Yes	Yes		\$500.00	
<b>Not for profit:</b>					
Two hour (min)	Yes	Yes		\$17.00	
Half day / evening (up to 4 hours)	Yes	Yes		\$34.00	
Full Day	Yes	Yes		\$68.00	
Bond	Yes	Yes		\$150.00	
<b>Community Groups</b>					
Two hour (min)	Yes	Yes		\$8.60	
Half day / evening (up to 4 hours)	Yes	Yes		\$17.20	
Full Day	Yes	Yes		\$34.50	
Bond	Yes	Yes		\$150.00	

Description	GST Applies	Set by Council	Total Fee 2019-20 incl. GST (if applicable)	Total Fee 2020-21 incl. GST (if applicable)	% Change 19-20 to 20-21
<b>Kindergarten Central Enrolment</b>	No	Yes	\$28.20	\$29.00	2.8%
<b>Finance</b>					
Land information certificates (statutory fee)	No	No	\$27.00	\$27.00	0.0%
Sales Data (Valuers)	Yes	Yes	\$90.00	N/A	
Credit card surcharge	No	Yes		0.8%	
Copy of Rates Notice/Rates Search	No	Yes		\$11.00	
<b>Governance</b>					
<b>Freedom of Information (statutory fees applicable under FOI Act):</b>					
Application Fee	No	No	\$29.60	TBA	
Search Charge per hour or part thereof	No	No	\$22.22	TBA	
Supervision Charge \$22.22 per hour charged per quarter hour	No	No	\$22.22	TBA	
Photocopy charge	No	No	\$0.20	TBA	
Community Liability Insurance - for groups/individuals using Council facilities	Yes	Yes	\$24.00	\$25.00	4.2%
<b>Information Services</b>					
<b>IT - Geographic Information System maps</b>					
Setup fee per map	Yes	Yes	\$55.90	\$57.00	2.0%
A3 Plotter (per map)	Yes	Yes	\$19.50	\$20.00	2.6%
A2 (per map)	Yes	Yes	\$28.00	\$28.50	1.8%
A1 (per map)	Yes	Yes	\$43.00	\$44.00	2.3%
A0 (per map)	Yes	Yes	\$63.00	\$64.50	2.4%
<b>IT - Plan printing charges (per copy)</b>					
PLAN OF SUBDIVISION (A3)	Yes	Yes	\$5.00	\$5.10	2.0%
SHIRE PLAN (A0)	Yes	Yes	\$36.00	\$37.00	2.8%
A4 PHOTOCOPIES	Yes	Yes	\$0.90	\$0.95	5.6%
Multiple Copies (10+)	Yes	Yes	\$0.90	\$0.95	5.6%
A1 SIZE PLAN	Yes	Yes	\$12.50	\$13.00	4.0%
A0 SIZE PLAN	Yes	Yes	\$23.50	\$24.00	2.1%
<b>Development &amp; Compliance Services</b>					
<b>Public Health and Wellbeing Act Premises (PHWBA)</b>					
Low Risk - Temporary makeup, hairdressing, spray tanning	No	Yes	\$172.00	\$176.30	2.5%
Medium Risk - Beauty, waxing, threading, facials, nails, eyelash extensions, tinting,	No	Yes	\$220.00	\$225.50	2.5%
Ongoing Registration of Hairdressers	No	Yes	\$315.00	\$322.90	2.5%
High risk - Skin Penetration, tattooing, colonic irrigation.	No	Yes	\$235.00	\$240.90	2.5%
Registration renewal of prescribed accommodation (4-10 persons)	No	Yes	\$173.00	\$177.30	2.5%
Registration renewal of prescribed accommodation (11-20 persons)	No	Yes	\$260.00	\$266.50	2.5%
Registration renewal of prescribed accommodation (21-30 persons)	No	Yes	\$355.00	\$363.90	2.5%
Registration renewal of prescribed accommodation (more than 30 persons)	No	Yes	\$450.00	\$461.25	2.5%
Transfer of Registration (Health Act premises)	No	Yes	50% Annual Fee	50% Annual Fee	
Caravan Parks	No	No	\$14.45 per fee unit	\$14.81 per fee unit	
*NOTE: - Transfer of Registration currently 5 fee units	No	No	\$74.05	\$74.05	
Registration of public swimming pools/spas	No	Yes		\$315.00	
Registration of public swimming pools/spas - per each additional pool or	No	Yes		\$120.00	
<b>Food Act Registered Premises</b>					
* Up to 5 employees					
Class 1 (includes one routine inspection and assessment of audit)	No	Yes	\$560.00	\$574.00	2.5%
Class 2 (includes one routine inspection and compliance check)	No	Yes	\$560.00	\$574.00	2.5%
Class 3 (includes one routine inspection)	No	Yes	\$307.00	\$314.70	2.5%
Class 3 Domestic Business (for small single operator part-time businesses operating from home)	No	Yes	\$205.00	N/A	
Class 3 Minor Community Group (Food served 1 day a week and less than 100 members)	No	Yes	\$0.00	\$125.00	
Fee for inspections in addition to routine inspection - rate per hour.	Yes	Yes	\$89.00	\$91.20	2.5%
Audit fees - rate per hour.	Yes	Yes	\$89.00	\$91.20	2.5%
* For each additional effective full-time employee greater than 5.	No	Yes	\$29.00	\$29.70	2.4%
<b>School Canteens</b>					
* Not for Profit	No	Yes	\$125.00	\$128.10	2.5%
* Privately run - calculated according to Class of premises	No	Yes			
Transfer of Registration (Food Act premises)	No	Yes	\$210.00	\$215.25	2.5%
Food Act Premises Establishment and PHWBA Fee	No	Yes	50% Annual Fee	50% Annual Fee	
Maximum Fee (greater than 75 effective full time employees)	No	Yes	\$2,470.00	\$2,531.75	2.5%
Class 1 and 2 (Temporary Food Premises) Not for Profit organisation	No	Yes	\$67.00	\$68.70	2.5%
Class 1 and 2 (Temporary Food Premises)	No	Yes	\$559.00	\$573.00	2.5%
Class 3 (Temporary Food Premises) Not for Profit organisation	No	Yes	\$43.00	\$44.05	2.4%
Class 3 (Temporary Food Premises)	No	Yes	\$308.00	\$315.70	2.5%
Vending machine - class 3	No	Yes	\$308.00	\$315.70	2.5%

Description	GST Applies	Set by Council	Total Fee 2019-20 incl. GST (if applicable)	Total Fee 2020-21 incl. GST (if applicable)	% Change 19-20 to 20-21
Infringements (Food Act 184 and Public Health & Wellbeing Act 2008) as prescribed by State Government	No	No	As prescribed by State Govt legislation	As prescribed by State Govt legislation	
<b>PHWBA and Food Act</b>					
Pre application Site Consultation.	Yes	Yes	\$89.00	\$91.20	2.5%
After 1st July the Registration Fee will be 50% of the annual fee (plus the establishment fee).	No	Yes	50% Annual Fee	50% Annual Fee	
After 1st Sept the Registration Fee will be 25% of the annual fee (plus the establishment fee).	No	Yes	25% Annual Fee	25% Annual Fee	
Inspection requests from Solicitors or proposed proprietors	Yes	Yes	\$227.00	\$232.70	2.5%
Inspection requests from Solicitors or proposed proprietors Express 2 day	Yes	Yes	\$340.00	\$348.50	2.5%
Late fee for Registration- All premises (after 31st December)	No	Yes	50% Annual Fee	50% Annual Fee	
<b>Septic Tanks</b>					
Installation permits (new)	No	Yes	\$574.00	\$588.35	2.5%
Permit for Alteration	No	Yes	\$366.00	\$375.15	2.5%
Septic Tank written advice	No	Yes	\$72.00	\$73.80	2.5%
Septic Tank Plan Search Fee	No	Yes	\$72.00	\$73.80	2.5%
Reissue Septic permit	No	Yes	\$72.00	\$73.80	2.5%
Infringements (Septic tanks) currently 5 penalty units as prescribed by State Government	No	No	As prescribed by State Government legislation	As prescribed by State Government legislation	
Report and consent for septic tanks systems	No	No		\$290.40	
<b>Regulatory Services - Animal Control</b>					
Dog registration	No	Yes	\$129.00	\$132.25	2.5%
Cat registration	No	Yes	\$129.00	\$132.25	2.5%
Dangerous / Restricted / Menacing Breed	No	Yes	\$204.00	\$260.00	
Reduced Fee Dog - (microchipped, sterilised, 10 years of age plus, working dog)	No	Yes	\$42.00	\$43.05	2.5%
Reduced Fee Cat - (microchipped, sterilised, 10 years of age plus)	No	Yes	\$42.00	\$43.05	2.5%
Member Canine Assoc (unsterilized)	No	Yes	\$42.00	\$43.05	2.5%
Reduced Fee Unsterilized Dog - Pensioner	No	Yes	\$66.00	\$67.65	2.5%
Reduced Fee Unsterilized Cat - Pensioner	No	Yes	\$66.00	\$67.65	2.5%
Reduced Fee Sterilised Dog - Pensioner	No	Yes	\$23.00	\$23.60	2.6%
Reduced Fee Sterilised Cat - Pensioner	No	Yes	\$23.00	\$23.60	2.6%
Domestic animal businesses - Licence to operate breeding establishment	No	Yes	\$513.00	\$525.80	2.5%
Animal Register inspection fees	No	Yes	\$39.00	\$40.00	2.6%
Hire of cat traps	Yes	Yes	\$34.00	\$34.85	2.5%
Bonds/deposits on anti barking collars, cat traps, and possum traps	No	Yes	\$70.00	\$71.75	2.5%
Animal Release Fee - Cat	Yes	Yes	\$136.50	\$175.00	28.2%
Animal Release Fee - Dog	Yes	Yes	\$210.00	\$225.00	7.1%
Daily Impound (Court hold only)	Yes	Yes	\$37.50/day	\$45/day	
Animals - Excess numbers permit	No	Yes	\$82.00	\$84.05	2.5%
Animal-related fines	No	No	As prescribed by State Govt legislation	As prescribed by State Govt legislation	
Animals - Excess numbers	No	Yes	\$82.00	\$84.05	2.5%
Animals – Grazing on nature strips	No	Yes	\$172.00	\$176.30	2.5%
Animals – Fence off nature strip for grazing	No	Yes	\$172.00	\$176.30	2.5%
Impound fee (small and large animals )	No	No	\$48.55	\$49.75	2.5%
Sustenance large animal	No	No	\$14.85	\$15.20	2.4%
Sustenance small animal	No	No	\$11.40	\$11.70	2.6%
Labour (business hours / out-of-business hours)	No	Yes	\$74.25 / %105.05	\$76.10 / \$107.70	
Stock Transportation	Yes	No	Fees as charged by contractor	Fees as charged by contractor	
Surrender of animal	Yes	Yes	\$100.00	\$102.50	2.5%
<b>Regulatory Services - Local Laws</b>					
Local Law Fines	No	Yes	As per CSC Local Laws	As per CSC Local Laws	
Parking Fines	No	No	As per CSC Local Laws	As per CSC Local Laws	
Copies of any local laws	No	Yes	\$30.00	\$30.75	2.5%
Charity bins	No	Yes	\$74.00	\$75.85	2.5%
Advertising Signs - A Frames	No	Yes	\$168.00	\$172.20	2.5%
Advertising Signs - Real Estate Auction Boards (3 months)	No	Yes	\$221.00	\$226.50	2.5%
Real Estate Pointer Boards	No	Yes		\$480.00	

Description	GST Applies	Set by Council	Total Fee 2019-20 incl. GST (if applicable)	Total Fee 2020-21 incl. GST (if applicable)	% Change 19-20 to 20-21
Advertising Signs, Flags overhanging roads-3 metres (3 months)	No	Yes	\$221.00	\$226.50	2.5%
Advertising signs schools (up to three per year)	No	Yes	\$108.00	\$110.70	2.5%
Community Temporary Advertising Signage				\$20 first three signs, \$20 increment for every other three signs	
Caravan/Motorhome Storage/Occupation	No	Yes	\$168.00	\$172.20	2.5%
Footpath - Display goods (per size)	No	Yes	\$168.00	\$172.20	2.5%
Footpath - Table and Chairs - Fee per table	No	Yes	\$53.00	\$54.30	2.5%
Footpath - Table and Chairs - Fee per chair	No	Yes	\$34.00	\$34.85	2.5%
Footpath - Windbreaker screen	No	Yes	\$198.00	\$53.00	-73.2%
Footpath - Umbrella	No	Yes	\$53.00	\$54.30	2.5%
Footpath - Bali Flags	No	Yes	\$168.00	\$172.20	2.5%
Rubbish Containers - Skips residential 1- 7 days	No	Yes	\$53.00	\$54.30	2.5%
Rubbish Containers - Skips Building Sites up to 3 months	No	Yes	\$60.00	\$123.00	105.0%
Commercial Bins Business use eg. restaurants, businesses in CBD per	No	Yes	\$168.00	\$172.20	2.5%
Heavy Vehicle – on land under 0.8ha (2 acres)	No	Yes	\$168.00	\$172.20	2.5%
Liquor - Consumption/Possession – within 500 metres of licensed premises	No	Yes	\$168.00	\$172.20	2.5%
Recreational Vehicles	No	Yes	\$390.00	\$399.75	2.5%
General Permit	No	Yes	\$168.00	\$172.20	2.5%
Mobile Crane/Tower	No	Yes	\$168.00	\$172.20	2.5%
Roadside Trading (Highway Sites by Tender) - per year	No	Yes	Subject to undertaking	N/A	
Roadside Trading (Highway Sites by Tender) - per day	No	Yes	Subject to undertaking	N/A	
Street Stalls (inc. sausage sizzles) (No charge applicable to Community Groups) per day	No	Yes	\$52.00	\$53.30	2.5%
Vegetation/Firewood - removal/destruction per application	No	Yes	\$102.00	\$104.55	2.5%
Abandoned Vehicle Release	Yes	Yes	\$291.00	\$320.00	10.0%
Special Abandoned Vehicle Release (Heavy vehicles/Caravans)	Yes	Yes		As per terms of contract	
Impounded Item Release	Yes	Yes	\$145.00	\$148.60	2.5%
General Local Laws Fines	No	Yes	As per CSC Local Laws	As per CSC Local Laws	
Release of impounded recreational vehicle/monkey bike	Yes	Yes	\$335.00	\$343.40	2.5%
Asset protection fee	No	Yes	\$268.00	\$274.70	2.5%
Asset protection bond	No	Yes	\$1,100.00	\$1,100.00	0.0%
Asset protection blanket bond	No	Yes	\$10,000.00	\$10,000.00	0.0%
<b>Building</b>					
Note that Council charge the maximum statutory fee as set out in the Building Regulations 2006					
Building Permit Lodgement (cost of building work \$5,000 or more)	No	No	\$118.90	\$121.90	2.5%
Property Information Request	No	No	\$46.10	\$47.20	2.4%
Retrieval (PDF) of Plans	No	Yes	Domestic \$113.25 Commercial \$135.85	Domestic \$116.00 Commercial \$139.25	
Copy of Plans (printed copies)	No	Yes	In addition to retrieval Domestic \$10 Commercial \$20	In addition to retrieval Domestic \$10 Commercial \$20	
Retrieval(PDF) of Documents	No	Yes	Domestic \$110.20 Commercial \$135.85	Domestic \$116.00 Commercial \$139.25	
Copy of Documents (printed copies)	No	Yes	In addition to retrieval Domestic \$10 Commercial \$20	In addition to retrieval Domestic \$10 Commercial \$20	
Council Consent/Siting dispensation	No	No	\$283.40	\$290.40	2.5%
Council Consent/Building over easement dispensation	No	No	\$262.10	\$290.40	10.8%
Council Consent/Land liable to flood/inundation dispensation	No	No	\$283.40	\$290.40	2.5%
Council Consent/Protection of the Public	No	No	\$287.60	\$294.70	2.5%
Building Inspection	No	No	\$178.60	\$183.05	2.5%
Heritage/Demolition Consent (Section 29a)	No	No	\$65.40	\$85.20	30.3%
Temporary Public Structure Siting	No	Yes	\$368.00	\$377.20	2.5%
Occupancy Permits - Place of Public Entertainment (POPE)	No	Yes	\$1,025.00	\$1,050.00	2.4%
Community Infrastructure Levy - Pakenham	No	Yes	\$677.00	\$677.00	0.0%

Description	GST Applies	Set by Council	Total Fee 2019-20 incl. GST (if applicable)	Total Fee 2020-21 incl. GST (if applicable)	% Change 19-20 to 20-21
Community Infrastructure Levy - Cardinia Rd DCP Cell 1,2,3,5,6	No	Yes	\$1,190.00	\$1,190.00	0.0%
Community Infrastructure Levy - Cardinia Rd DCP Cell 4	No	Yes	\$677.00	\$677.00	0.0%
Community Infrastructure Levy - Officer	No	Yes	\$1,190.00	\$1,190.00	0.0%
Pool/Spa registration fee	No	No		\$79.00	
Certificate of pool and spa barrier compliance lodgement	No	No		\$20.40	
Certificate of pool and spa barrier non-compliance	No	No		\$385.00	
<b>Planning</b>					
Note that Council charge the maximum statutory fee as set out in the Building Regulations 2006					
For a declaration by the Council as to whether a matter specified on a permit to be carried out to the "satisfaction of the Council" has in fact been completed:-	No	No	\$306.70	\$306.70	0.0%
<b>Applications for Permits</b>					
1 An application for use only.	No	No	\$1,240.70	\$1,240.70	0.0%
12 An application to subdivide an existing building.	No	No	\$1,240.70	\$1,240.70	0.0%
13 An application to subdivide land into two lots	No	No	\$1,240.70	\$1,240.70	0.0%
14 To effect a realignment of a common boundary between lots or to consolidate two or more lots	No	No	\$1,240.70	\$1,240.70	0.0%
15 An application to subdivide land	No	No	\$1240.70 per 100 lots	\$1240.70 per 100 lots	
16 An application to remove a restriction (within the meaning of the Subdivision Act 1988) over land if the land has been used or developed for more than 2 years before the date of the applications in a manner which would have been lawful under the Planning and Environment Act 1987 but for the existence of the restriction.	No	No	\$1,240.70	\$1,240.70	0.0%
17 An application to create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or to create or remove a right of way	No	No	\$1,240.70	\$1,240.70	0.0%
18 To create, vary or remove an easement other than a right of way; or to vary or remove a condition in the nature of an easement other than a right of way in a Crown grant	No	No	\$1,240.70	\$1,240.70	0.0%
An application to develop land or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of the land for a single dwelling per lot if the estimated cost of development included in the application is:		No			
2 Less than \$10,000		No	\$188.20	\$188.20	0.0%
3 \$10,000 - \$100,000		No	\$592.50	\$592.50	0.0%
4 \$100,000 - \$500,000		No	\$1,212.80	\$1,212.80	0.0%
5 \$500,000 - \$1,000,000		No	\$1,310.40	\$1,310.40	0.0%
6 \$1,000,000 - \$2,000,000		No	\$1,407.90	\$1,407.90	0.0%
VicSmart application:					
7 Less than \$10,000		No	\$188.20	\$188.20	0.0%
8 More than \$10,000		No	\$404.30	\$404.30	0.0%
9 To subdivide or consolidate land		No			
To develop land (other than a class 2, 3, 7 or 8 or a permit to subdivide or consolidate land) if the estimated cost of development is:					
10 Less than \$100,000		No	\$1,080.40	\$1,080.40	0.0%
To develop land (other than a class 4, 5, or 8 or a permit to subdivide or consolidate land) if the estimated cost of development is:					
11 \$100,000 - \$1,000,000		No	\$1,456.70	\$1,456.70	0.0%
To develop land (other than a class 4, 5, or 8 or a permit to subdivide or consolidate land) if the estimated cost of development is:					
12 \$1,000,001 - \$5,000,000		No	\$3,213.20	\$3,213.20	0.0%
To develop land (other than a class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is:					
13 \$5,000,000 - \$15,000,000		No	\$8,189.80	\$8,189.80	0.0%
14 \$15,000,000 - \$50,000,000		No	\$24,151.10	\$24,151.10	0.0%
15 more than \$50,000,000		No	\$54,282.40	\$54,282.40	0.0%
Plan of subdivision (certification)	No	No	\$164.50	\$164.50	0.0%
Planning Enquiries / Pre Application advice	No	Yes	\$119.00	\$122.00	2.5%
Provide a copy of an endorsed plan	No	Yes	\$108.00	\$110.70	2.5%
Extension of time to planning permit	No	Yes	\$135.00	\$138.40	2.5%
Voluntary amendment permit and or plan (Secondary Consent)	No	Yes	\$216.00	\$221.40	2.5%
Advertising Fee (up to 20 notices)	No	Yes	\$95.00	\$97.40	2.5%



Description	GST Applies	Set by Council	Total Fee 2019-20 incl. GST (if applicable)	Total Fee 2020-21 incl. GST (if applicable)	% Change 19-20 to 20-21
Advertising Fee (20 to 40 notices)	No	Yes	\$189.00	\$193.75	2.5%
Advertising Fee (over 40 notices)	No	Yes	\$216.00	\$221.40	2.5%
Planning Certificate (Priority)	No	Yes	\$64.00	\$65.60	2.5%
Sign	Yes	Yes	\$65.00	\$66.65	2.5%
<b>Applications for Amendments to Permits</b>					
1 An application to amend a permit to use the land if that amendment is to change the use for which the land may be used.	No	No	\$1,240.70	\$1,240.70	0.0%
2 An application to amend a permit (other than a permit to develop land or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of the land for a single dwelling per lot) - (a) to change the statement of what the permit allows; or (b) to change any or all of the conditions which apply to the permit; or (c) in any way not otherwise provided for in this regulation.	No	No	\$1,240.70	\$1,240.70	0.0%
An application to amend a permit (other than a permit to subdivide land) to - (a) develop land for a single dwelling per lot; or (b) use and develop land for a single dwelling per lot; or (c) undertake development ancillary to the use of the land for a single dwelling per lot - if the estimated cost of any additional development to be permitted by the amendment is:					
3 >10,000 or less	No	No	\$188.20	\$188.20	0.0%
4 >\$10,000 - \$100,000	No	No	\$592.50	\$592.50	0.0%
5 >\$100,000 - \$500,000	No	No	\$1,212.80	\$1,212.80	0.0%
6 >\$500,000 - \$2,000,000	No	No	\$1,310.40	\$1,310.40	0.0%
7 An application to amend a permit originally assessed in accordance with VicSmart if the estimated cost of any additional development to be permitted by the amendment is:	No	No			
8 \$10,000 or less	No	No	\$188.20	\$188.20	0.0%
9 >\$10,000	No	No	\$404.30	\$404.30	0.0%
An application to amend a permit originally assessed in accordance with VicSmart to subdivide or consolidate land			\$188.20	\$188.20	0.0%
Certificates of compliance	No	No	\$306.70	\$306.70	0.0%
Amendment of plans prior to certification	No	No	\$104.60	\$104.60	0.0%
Amendment of plans after certification	No	No	\$132.40	\$132.40	0.0%
An application to amend a permit to develop land, other than - (a) a permit to undertake development ancillary to the use of the land for a single dwelling per lot where the total estimated cost of the development originally permitted and the additional development to be permitted by the amendment is not more than \$100,000; or (b) a permit to subdivide land; (c) or a permit originally assessed in accordance with VicSmart - if the estimated cost of any additional development to be permitted by the amendment is not more than \$100,000 or less.	No	No	\$1,080.40	\$1,080.40	0.0%
An application (other than a Class 4, Class 5 or Class 8 application or a permit to subdivide or consolidate land) to amend a permit if the estimated cost of any additional development to be permitted by the amendment is more than \$100,000 and not more than \$1,000,000.	No	No	\$1,456.70	\$1,456.70	0.0%
An application (other than a Clause 8 application or a permit to subdivide or consolidate land) to amend a permit if the estimated cost of any additional development to be permitted by the amendment is more than \$5,000,000.	No	No	\$3,213.20	\$3,213.20	0.0%
An application to amend a permit to - (a) subdivide an existing building; or (b) subdivide land into 2 or more lots (other than a Class 9 or Class 16 permit); or (3) effect a realignment of a common boundary between lots or to consolidate 2 or more lots (other than a Clause 9 permit).	No	No	\$1,240.70	\$1,240.70	0.0%
An application to amend a permit to subdivide land (other than Clause 9, Class 16, Class 17 and Class 18)	No	No	\$1240.70 per 100 lots created	\$1240.70 per 100 lots created	
An application to amend a permit to - (a) create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or (b) create or remove a right of way; or (c) create, vary or remove an easement other than a right of way; or (d) vary or remove a condition in the nature of an easement (other than right of way) in a Crown grant.	No	No	\$1,240.70	\$1,240.70	0.0%
<b>Policy, Design and Growth Area Planning</b>					
1 Planning Scheme Amendment Stage 1	No	No	\$2,976.70	\$3,050.90	2.5%
a) considering a request to amend a planning scheme; and					

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b) taking action required by Division 1 of Part 3 of the Act; and					
c) considering any submissions which do not seek a change to the amendment; and					
d) if applicable, abandoning the amendment					
2 Planning Scheme Amendment Stage 2					
a) considering					
(i) up to and including 10 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or	No	No	\$14,753.50	\$15,121.00	2.5%
(ii) 11 to (and including) 20 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or	No	No	\$29,478.00	\$30,212.40	2.5%
(iii) Submissions that exceed 20 submissions which seek a change to an amendment, and where necessary referring the submissions to a panel; and	No	No	\$39,405.20	\$40,386.90	2.5%
b) providing assistance to a panel in accordance with section 158 of the Act; and	No	No	\$469.60	\$481.30	2.5%
c) making a submission to a panel appointed under Part 8 of the Act at a hearing referred to in section 24(b) of the Act; and					
d) considering the panel's report in accordance with section 27 of the Act; and					
e) after considering submissions and the panel's report, abandoning the amendment.					
3 Planning Scheme Amendment Stage 3	No	No	\$469.60	\$481.30	2.5%
a) adopting the amendment or part of the amendment in accordance with section 29 of the Act; and					
b) submitting the amendment for approval by the Minister in accordance with section 31 of the Act; and					
c) giving the notice of the approval of the amendment required by section 36(2) of the Act.					
4 Planning Scheme Amendment Stage 4	No	No	\$469.60	\$481.00	2.4%
a) consideration by the Minister of a request to approve the amendment in accordance with section 35 of the Act; and					
b) giving notice of approval of the amendment in accordance with section 36(1) of the Act.					
<b>Community Strengthening</b>					
<b>Fire Prevention</b>					
Fail to Comply with a Notice (Fire Prevention Notice)	No	No	\$1,652.20	TBA	
Fire Prevention Works - Administration Fee	Yes	Yes	\$33.00	\$34.00	3.0%
<b>Active Communities</b>					
<b>Beaconsfield Community Complex</b>					
Please phone 8768 4400 for the current hire rates					
<b>Cardinia Cultural Centre</b>					
<b>Banquet Room (incl. Lakeview &amp; Dance rooms)</b>					
4 hours - Standard	Yes	Yes	\$694.00	\$711.00	2.4%
8 hours - Standard	Yes	Yes	\$1,208.00	\$1,238.00	2.5%
Expo rate (10 hours+) - Standard	Yes	Yes	\$1,734.00	\$1,777.00	2.5%
4 hours - Community Group	Yes	Yes	\$588.00	\$603.00	2.6%
8 hours - Community Group	Yes	Yes	\$1,025.00	\$1,051.00	2.5%
Expo rate (10 hours+) - Community Group	Yes	Yes	\$1,471.00	\$1,508.00	2.5%
<b>Lakeview Room &amp; New Gallery</b>					
4 hours - Standard	Yes	Yes	\$368.00	\$377.00	2.4%
8 hours - Standard	Yes	Yes	\$651.00	\$667.00	2.5%
Expo rate (10 hours+) - Standard	Yes	Yes	\$919.00	\$942.00	2.5%
4 hours - Community Group	Yes	Yes	\$316.00	\$324.00	2.5%
8 hours - Community Group	Yes	Yes	\$548.00	\$562.00	2.6%
Expo rate (10 hours+) - Community Group	Yes	Yes	\$788.00	\$808.00	2.5%
<b>Artists' Studios (Combined Room) &amp; Existing Dance Room</b>					
4 hours - Standard	Yes	Yes	\$347.00	\$356.00	2.6%
8 hours - Standard	Yes	Yes	\$600.00	\$615.00	2.5%
Expo rate (10 hours+) - Standard	Yes	Yes	\$862.00	\$884.00	2.6%
4 hours - Community Group	Yes	Yes	\$300.00	\$308.00	2.7%
8 hours - Community Group	Yes	Yes	\$516.00	\$529.00	2.5%
Expo rate (10 hours+) - Community Group	Yes	Yes	\$731.00	\$749.00	2.5%
When used as overflow Dressing Room	Yes	Yes	\$106.00	\$109.00	2.8%
<b>Old Gallery Room</b>					
4 hours - Standard	Yes	Yes	\$200.00	\$205.00	2.5%
8 hours - Standard	Yes	Yes	\$352.00	\$361.00	2.6%

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Expo rate (10 hours+) - Standard	Yes	Yes	\$504.00	\$517.00	2.6%
4 hours - Community Group	Yes	Yes	\$174.00	\$178.00	2.3%
8 hours - Community Group	Yes	Yes	\$300.00	\$308.00	2.7%
Expo rate (10 hours+) - Community Group	Yes	Yes	\$420.00	\$431.00	2.6%
<b>New Meeting Room</b>					
4 hours - Standard	Yes	Yes	\$179.00	\$183.00	2.2%
8 hours - Standard	Yes	Yes	\$310.00	\$318.00	2.6%
Expo rate (10 hours+) - Standard	Yes	Yes	\$447.00	\$458.00	2.5%
4 hours - Community Group	Yes	Yes	\$152.00	\$156.00	2.6%
8 hours - Community Group	Yes	Yes	\$274.00	\$281.00	2.6%
Expo rate (10 hours+) - Community Group	Yes	Yes	\$390.00	\$400.00	2.6%
<b>Theatre</b>					
White light rehearsal per hour (includes 1 tech) - Standard	Yes	Yes	\$200.00	\$205.00	2.5%
White light rehearsal per hour (includes 1 tech) - Not for Profit	Yes	Yes	\$158.00	\$162.00	2.5%
Performance per hour (includes 1 tech) - Standard	Yes	Yes	\$263.00	\$270.00	2.7%
Performance per hour (includes 1 tech) - Not for Profit	Yes	Yes	\$210.00	\$215.00	2.4%
Orchestra Pit	Yes	Yes	\$336.00	\$344.00	2.4%
Stage extension	Yes	Yes	\$489.00	\$501.00	2.5%
<b>Amphitheatre</b>					
Amphitheatre hire	Yes	Yes	\$232.00	\$238.00	2.6%
3 Phase power - provision thereof	Yes	Yes	\$195.00	\$200.00	2.6%
<b>Ticketing fees</b>					
Standard Booking fee	Yes	Yes	\$2.20	\$3.00	36.4%
Comp Ticket Booking fee	Yes	Yes	\$1.10	\$2.00	81.8%
Ticket set	Yes	Yes	\$188.00	\$192.70	2.5%
Subsequent ticket sets	Yes	Yes	\$94.00	\$96.35	2.5%
Inside Charge	Yes	Yes	\$2.50	\$2.50	0.0%
Administration levy 3.5% on all EFTPOS and CC sales administered at C	Yes	Yes			
<b>Staff Recovery</b>					
Technicians	Yes	Yes	\$58.00	\$59.00	1.7%
Ushers	Yes	Yes	\$42.00	\$43.00	2.4%
<b>Pakenham Hall</b>					
Community Hall, Supper Room & Kitchen - Standard - per hour	Yes	Yes	\$93.00	\$95.00	2.2%
Community Hall - Standard - per hour	Yes	Yes	\$71.00	\$73.00	2.8%
Supper Room - Standard - per hour	Yes	Yes	\$64.00	\$66.00	3.1%
Kitchen - Standard - per hour	Yes	Yes	\$64.00	\$66.00	3.1%
Community Hall & Kitchen - Standard - per hour	Yes	Yes	\$84.00	\$86.00	2.4%
Community Hall & Supper Room - Standard - per hour	Yes	Yes	\$79.00	\$81.00	2.5%
Supper Room & Kitchen - Standard - per hour	Yes	Yes	\$74.00	\$76.00	2.7%
Community Hall, Supper Room & Kitchen - Community Group - per hour	Yes	Yes	\$79.00	\$81.00	2.5%
Community Hall - Community Group - per hour	Yes	Yes	\$58.00	\$59.00	1.7%
Supper Room - Community Group - per hour	Yes	Yes	\$48.00	\$49.00	2.1%
Kitchen - Community Group - per hour	Yes	Yes	\$48.00	\$49.00	2.1%
Community Hall & Kitchen - Community Group - per hour	Yes	Yes	\$64.00	\$66.00	3.1%
Community Hall & Supper Room - Community Group - per hour	Yes	Yes	\$64.00	\$66.00	3.1%
Supper Room & Kitchen - Community Group - per hour	Yes	Yes	\$58.00	\$59.00	1.7%
<b>Emerald Lake Park</b>					
Parking - 2 hour	Yes	Yes		\$2.00	
Parking - all day	Yes	Yes	\$6.00	\$6.00	0.0%
Shelter Hire - Lions Den	Yes	Yes	\$155.00	Removed	N/A
Shelter Hire - Messmate	Yes	Yes	\$140.00	Removed	N/A
Shelter Hire - Boatshed	Yes	Yes	\$143.00	\$146.00	2.1%
Shelter Hire - Poolside	Yes	Yes	\$143.00	\$146.00	2.1%
Shelter Hire - Lakeside	Yes	Yes	\$143.00	\$146.00	2.1%
Amphitheatre Hire - Gus Ryberg	Yes	Yes	\$318.00	\$325.00	2.2%
Amphitheatre Hire - Bunerong	Yes	Yes	\$238.00	\$243.00	2.1%
Amphitheatre Hire - Carl Stemp	Yes	Yes	\$238.00	\$130.00	-45.4%
Amphitheatre Hire - The Pines	Yes	Yes	\$95.00	\$130.00	36.8%
Amphitheatre Hire - The Gums	Yes	Yes	\$238.00	\$130.00	-45.4%
Lakeside Function Room	Yes	Yes	\$217.00	N/A	
Lakeside Meeting Room Standard (4 hours)	Yes	Yes		\$183.00	
Lakeside Meeting Room Standard (8 hours)	Yes	Yes		\$318.00	
Lakeside Meeting Room Community Group (4 hours)	Yes	Yes		\$156.00	
Lakeside Meeting Room Community Group (8 hours)	Yes	Yes		\$281.00	
Weddings (Lakeside)	Yes	Yes	\$700.00	\$700.00	0.0%
Weddings (Gardens)	Yes	Yes	\$500.00	\$500.00	0.0%
<b>Kooweerup Community Complex</b>					



Description	GST Applies	Set by Council	Total Fee 2019-20 incl. GST (if applicable)	Total Fee 2020-21 incl. GST (if applicable)	% Change 19-20 to 20-21
Please phone 5997-9679 for the current hire rates					
<b>Council Managed Recreation Reserves</b>					
<b>Lakeside Recreation Reserve</b>					
Oval (Seasonal use 6 months, summer and winter)	Yes	Yes	\$1,378.00	\$1,406.00	2.0%
Personal trainers in a public place	Yes	Yes	\$200.00	\$200.00	0.0%
Public event bookings (only for commercial or for-profit organisations)	Yes	Yes	\$140.00	\$140.00	0.0%
Public market space hire (only for commercial or for-profit organisations)	Yes	Yes	\$200 per annum	\$200 per annum	
<b>O'Neil Road Recreation Reserve</b>					
Oval (Seasonal use 6 months, summer and winter)	Yes	Yes	\$1,378.00	\$1,406.00	2.0%
Personal trainers in a public place	Yes	Yes	\$200.00	\$200.00	0.0%
Public event bookings (only for commercial or for-profit organisations)	Yes	Yes	\$140.00	\$140.00	0.0%
Public market space hire (only for commercial or for-profit organisations)	Yes	Yes	\$200 per annum	\$200 per annum	
<b>Don Jackson Recreation Reserve</b>					
Oval (Seasonal use 6 months, summer and winter)	Yes	Yes	\$1,378.00	\$1,406.00	2.0%
Personal trainers in a public place	Yes	Yes	\$200.00	\$200.00	0.0%
Public event bookings (only for commercial or for-profit organisations)	Yes	Yes	\$140.00	\$140.00	0.0%
Public market space hire (only for commercial or for-profit organisations)	Yes	Yes	\$200 per annum	\$200 per annum	
<b>Holm Park Recreation Reserve</b>					
Ovals (Seasonal use 6 months, summer and winter)	Yes	Yes	\$1,378.00	\$1,406.00	2.0%
Netball courts (4) - full year	Yes	Yes	\$1,278.00	\$1,304.00	2.0%
Personal trainers in a public place	Yes	Yes	\$200.00	\$200.00	0.0%
Public event bookings (only for commercial or for-profit organisations)	Yes	Yes	\$140.00	\$140.00	0.0%
Public market space hire (only for commercial or for-profit organisations)	Yes	Yes	\$200 per annum	\$200 per annum	
Pavilion Community Room	Yes	Yes	\$27 per hour Non Community group \$13.5 per hour Community group	\$28 per hour Non Community group \$14 per hour Community Group	
<b>Heatherbrae Recreation Reserve</b>					
Oval (Seasonal use 6 months, summer and winter)	Yes	Yes	\$1,378.00	\$1,406.00	2.0%
Netball courts (2) - full year	Yes	Yes	\$639.00	\$652.00	2.0%
Personal trainers in a public place	Yes	Yes	\$200.00	\$200.00	0.0%
Public event bookings (only for commercial or for-profit organisations)	Yes	Yes	\$140.00	\$140.00	0.0%
Public market space hire (only for commercial or for-profit organisations)	Yes	Yes	\$200 per annum	\$200 per annum	
Pavilion Community Space (no kitchen)	Yes	Yes	\$30 p/hr Commercial Rate. \$20 p/hr Community group rate	\$30 p/hr Commercial Rate. \$20 p/hr Community group rate	
Pavilion Community Space (with kitchen)	Yes	Yes	\$40 p/hr Commercial Rate. \$20 p/hr Community group rate	\$40 p/hr Commercial Rate. \$20 p/hr Community group rate	
<b>Toomuc Recreation Reserve</b>					
Oval (Seasonal use 6 months, summer and winter)	Yes	Yes		\$1,406.00	
Netball courts (2) - full year	Yes	Yes		\$652.00	
Netball courts (2) - seasonal use	Yes	Yes		\$326.00	
Baseball diamonds (2)	Yes	Yes		\$1,000.00	
Personal trainers in a public place	Yes	Yes		\$200.00	
Public market space hire (only for commercial or for-profit organisations)	Yes	Yes		\$140.00	
Public event bookings (only for commercial or for-profit organisations)	Yes	Yes		\$200 per annum	

Description	GST Applies	Set by Council	Total Fee 2019-20 incl. GST (if applicable)	Total Fee 2020-21 incl. GST (if applicable)	% Change 19-20 to 20-21
<b>Nar Nar Goon Recreation Reserve</b>					
Oval (Seasonal use 6 months, summer and winter)	Yes	Yes	\$1,378.00	\$1,406.00	2.0%
Netball Courts (Seasonal use 6 months, summer and winter)	Yes	Yes	\$639.00	\$652.00	2.0%
Netball Courts (full year)	Yes	Yes	\$1,278.00	\$1,304.00	2.0%
Tennis Courts (full year)	Yes	Yes	\$961.00	\$980.00	2.0%
Personal trainers in a public place	Yes	Yes	\$200.00	\$200.00	0.0%
Public event bookings (only for commercial or for-profit organisations)	Yes	Yes	\$140.00	\$140.00	0.0%
Public market space hire (only for commercial or for-profit organisations)	Yes	Yes	\$200 per annum	\$200 per annum	
<b>IYU Recreation Reserve</b>					
Pavilion Community Space (no kitchen)	Yes	Yes	\$30 p/hr Commercial Rate. \$20 p/hr Community group rate	\$30 p/hr Commercial Rate. \$20 p/hr Community group rate	
Pavilion Community Space (with kitchen)	Yes	Yes	\$40 p/hr Commercial Rate. \$20 p/hr Community group rate	\$40 p/hr Commercial Rate. \$20 p/hr Community group rate	
IYU Recreation Reserve - Northern / Junior Turf Soccer Pitches (Seasonal use 6 months, summer and winter)	Yes	Yes	\$923.00	\$941.00	2.0%
IYU Recreation Reserve - Southern / Senior Turf Soccer Pitch (Seasonal use 6 months, summer and winter)	Yes	Yes	\$689.00	\$703.00	2.0%
<b>IYU Recreation Reserve Synthetic Soccer Pitch - Full Pitch, no lights</b>					
Cardinia based Sporting Clubs - per hour	Yes	Yes	\$49.00	\$50.00	2.0%
Non Cardinia based Sporting Clubs - per hour	Yes	Yes	\$60.00	\$61.00	2.0%
Cardinia Schools - per hour	Yes	Yes	\$25.00	\$26.00	2.0%
Non Cardinia Schools - per hour	Yes	Yes	\$33.00	\$34.00	2.0%
Corporate - per hour	Yes	Yes	\$76.00	\$78.00	2.0%
<b>IYU Recreation Reserve Synthetic Soccer Pitch - Full Pitch, with lights</b>					
Cardinia based Sporting Clubs - per hour	Yes	Yes	\$66.00	\$68.00	2.0%
Non Cardinia based Sporting Clubs - per hour	Yes	Yes	\$76.00	\$78.00	2.0%
Cardinia Schools - per hour	Yes	Yes	\$33.00	\$34.00	2.0%
Non Cardinia Schools - per hour	Yes	Yes	\$44.00	\$45.00	2.0%
Corporate - per hour	Yes	Yes	\$92.00	\$94.00	2.0%
<b>IYU Recreation Reserve Synthetic Soccer Pitch - Half Pitch, no lights</b>					
Cardinia based Sporting Clubs - per hour	Yes	Yes	\$33.00	\$34.00	2.0%
Non Cardinia based Sporting Clubs - per hour	Yes	Yes	\$44.00	\$45.00	2.0%
Cardinia Schools - per hour	Yes	Yes	\$18.00	\$19.00	2.0%
Non Cardinia Schools - per hour	Yes	Yes	\$25.00	\$26.00	2.0%
Corporate - per hour	Yes	Yes	\$60.00	\$61.00	2.0%
<b>IYU Recreation Reserve Synthetic Soccer Pitch - Half Pitch, with lights</b>					
Cardinia based Sporting Clubs - per hour	Yes	Yes	\$44.00	\$45.00	2.0%
Non Cardinia based Sporting Clubs - per hour	Yes	Yes	\$55.00	\$56.00	2.0%
Cardinia Schools - per hour	Yes	Yes	\$23.00	\$24.00	2.0%
Non Cardinia Schools - per hour	Yes	Yes	\$33.00	\$34.00	2.0%
Corporate - per hour	Yes	Yes	\$71.00	\$73.00	2.0%
<b>IYU Recreation Reserve Synthetic Soccer Pitch - Quarter Pitch, no lights</b>					
Cardinia based Sporting Clubs - per hour	Yes	Yes	\$23.00	\$24.00	2.0%
Non Cardinia based Sporting Clubs - per hour	Yes	Yes	\$33.00	\$34.00	2.0%
Cardinia Schools - per hour	Yes	Yes	\$13.00	\$14.00	2.0%
Non Cardinia Schools - per hour	Yes	Yes	\$18.00	\$19.00	2.0%
Corporate - per hour	Yes	Yes	\$41.00	\$42.00	2.0%
<b>IYU Recreation Reserve Synthetic Soccer Pitch - Quarter Pitch, with lights</b>					
Cardinia based Sporting Clubs - per hour	Yes	Yes	\$30.00	\$31.00	2.0%
Non Cardinia based Sporting Clubs - per hour	Yes	Yes	\$40.00	\$41.00	2.0%

Description	GST Applies	Set by Council	Total Fee 2019-20 incl. GST (if applicable)	Total Fee 2020-21 incl. GST (if applicable)	% Change 19-20 to 20-21
Cardinia Schools - per hour	Yes	Yes	\$18.00	\$19.00	2.0%
Non Cardinia Schools - per hour	Yes	Yes	\$23.00	\$24.00	2.0%
Corporate - per hour	Yes	Yes	\$49.00	\$50.00	2.0%
<b>Tynong North Community Hall</b>					
Ongoing - long term bookings - per booking			\$15.00	\$15.50	2.0%
Corporate - per hr			\$25.00	\$25.50	2.0%
Community/ casual use - per hr			\$12.50	\$13.00	2.0%
<b>James Bathe Recreation Reserve</b>					
Ovals (Seasonal use 6 months, summer and winter)	Yes	Yes		\$1,406.00	
Netball courts (2) - full year	Yes	Yes		\$652.00	
Netball courts (2) -seasonal use (6 months)	Yes	Yes		\$326.00	
Personal trainers in a public place	Yes	Yes		\$200.00	
Public event bookings (only for commercial or for-profit organisations)	Yes	Yes		\$140.00	
Public market space hire (only for commercial or for-profit organisations)	Yes	Yes		\$200 per annum	
Pavilion Community Space (no kitchen)	Yes	Yes		\$30 p/hr Commercial Rate. \$20 p/hr Community group rate	
Pavilion Community Space (with kitchen)	Yes	Yes		\$40 p/hr Commercial Rate. \$20 p/hr Community group rate	
<b>CASUAL HIRE RATES</b>					
Cardinia based Sporting Clubs - per hour	Yes	Yes		\$50.00	
Non Cardinia based Sporting Clubs - per hour	Yes	Yes		\$61.00	
Cardinia Schools - per hour	Yes	Yes		\$26.00	
Non Cardinia Schools - per hour	Yes	Yes		\$34.00	
Corporate - per hour	Yes	Yes		\$78.00	
<b>Passive Reserves</b>					
Personal trainers in a public place	No	Yes	\$200.00	\$300 per annum	
Public event bookings (only for commercial or for-profit organisations)	Yes	Yes	\$140.00	\$200.00	42.9%
Public market space hire (only for commercial or for-profit organisations)	Yes	Yes	\$200 per annum	\$200 per annum	
<b>Operations</b>					
Assessment of hazardous trees on private property	Yes	Yes	\$200 for first tree and \$87 for each additional tree	\$200 for first tree and \$87 for each additional tree	0.0%
Arborist reports for private property planning applications	Yes	Yes	\$400 for the report and up to the first 5 trees. \$60 for each additional tree.	\$400 for the report and up to the first 5 trees. \$60 for each additional tree.	0.0%
<b>Infrastructure Services</b>					
<b>Engineering Services</b>					
Application For Works Within Road Reserve Inspection Fee on Road	No	No	\$136.16	TBA	
Application For Works Within Road Reserve Inspection Fee not on Road	No	No	\$88.04	TBA	
Road opening permits - works conducted on, or any part of, the roadway, shoulder, or pathway (minor works)	No	No	\$144.36	TBA	
Road opening permits - works not conducted on, or any part of, the roadway, shoulder, or pathway	No	No	\$63.00	TBA	
Street Occupation (Hoarding) Day Permit	No	Yes	\$50 plus week/sqm		
Street Occupation (Hoarding) - 1 week	No	Yes	\$150.00	\$150.00	0.0%
Street Occupation (Hoarding) - 2 week	No	Yes	\$200.00	\$200.00	0.0%
Street Occupation (Hoarding) - 3 week	No	Yes	\$250.00	\$250.00	0.0%
Street Occupation (Hoarding) - 4 week	No	Yes	\$300.00	\$300.00	0.0%
Street Occupation (Hoarding) - 2 months	No	Yes	\$400.00	\$400.00	0.0%
Street Occupation (Hoarding) - 3 months	No	Yes	\$500.00	\$500.00	0.0%
Street Occupation (Hoarding) per sqm	No	Yes	\$10.00	\$10.00	0.0%

Description	GST Applies	Set by Council	Total Fee 2019-20 incl. GST (if applicable)	Total Fee 2020-21 incl. GST (if applicable)	% Change 19-20 to 20-21
<b>Garbage Collection/Waste Disposal</b>					
Residential Garbage (1 x 120L garbage bin and 1 recycling bin)	No	Yes	\$283.70	\$289.75	2.1%
Residential Garbage (1 x 80L garbage bin and 1 recycling bin)	No	Yes	\$253.70	\$259.75	2.4%
Commercial Waste service	Yes	Yes	\$312.07	\$318.80	2.2%
Green Waste Service 240L	No	Yes	\$123.16	\$123.20	0.0%
Green Waste Service 120L	No	Yes		\$90.00	
Additional Residential Recycling Service	No	Yes	\$66.63	\$84.60	27.0%
Additional Residential Garbage Bin (120 litre bin only)	No	Yes	\$215.00	\$215.00	0.0%
Additional Commercial Garbage Bin	Yes	Yes	\$245.44	\$245.50	0.0%
Additional Commercial Recycling Bin	Yes	Yes	\$86.63	\$93.30	7.7%
Additional Bundled Branch option - Green and Hard Waste service (being trialled)	No	Yes	\$72.00	\$72.00	0.0%
Litter and Waste Amenity Charge	No	Yes	\$117.45	\$126.90	8.0%
Community Event Bin Service	Yes	Yes	\$70.00	\$70.00	0.0%
<b>Development</b>					
Supervision of private works	No	No	.5% of Actual cost	2.5% of Actual cost	
Design checking	No	No	0.75% of estimated cost	0.75% of estimated cost	
Supervision of private landscape works	No	No	.5% of Actual cost	2.5% of Actual cost	
Landscape design checking	No	No	0.75% of estimated cost	0.75% of estimated cost	
Tree planting	Yes	Yes	412.15	412.15	0.0%
Stormwater discharge points (LPD - legal point of discharge)	No	No	144.70	TBA	
Drainage Levy	No	No	Set in line with Melbourne Water Area Drainage Levies	Set in line with Melbourne Water Area Drainage Levies	
Build Over Easement	No	No	262.10	TBA	

## Sport & Aquatics - Fees and charges schedule

	Price - Including GST	Price - Excluding GST	Price - Including GST	Price - Excluding GST	Change 19-20 to 20-21
	2019-20		2020-21		
<b>Cardinia Life</b>					
<b>Aquatics (Casual)</b>					
Adult Rec Swim	\$7.10	\$6.45	\$7.30	\$6.64	2.8%
Child Rec Swim	\$5.80	\$5.27	\$6.00	\$5.45	3.4%
Concession Rec Swim	\$5.80	\$5.27	\$6.00	\$5.45	3.4%
Family Rec Swim	\$19.00	\$17.27	\$19.60	\$17.82	3.2%
Spectator	\$2.00	\$1.82	\$2.00	\$1.82	0.0%
Casual Health Club	\$16.50	\$15.00	\$17.00	\$15.45	3.0%
Casual Health Club (Concession)	\$16.50	\$15.00	\$17.00	\$15.45	3.0%
<b>Group Fitness</b>					
Aqua Aerobics	\$15.60	\$14.18	\$16.00	\$14.55	2.6%
Aqua Aerobics (Concession)	\$12.50	\$11.36	\$12.90	\$11.73	3.2%
Group Fitness	\$15.60	\$14.18	\$16.00	\$14.55	2.6%
Group Fitness (Concession)	\$12.50	\$11.36	\$12.90	\$11.73	3.2%
Group Fitness Virtual			\$10.00	\$9.09	
<b>Older Adults Programs</b>					
Aqua Movers	\$8.00	\$7.27	\$8.20	\$7.45	2.5%
Gentle Exercise	\$8.00	\$7.27	\$8.20	\$7.45	2.5%
<b>Memberships</b>					
Health and Wellness Membership Fortnightly Fee	\$44.60	\$40.55	\$45.90	\$41.73	2.9%
Health and Wellness Membership Start-up Fee	\$99.00	\$90.00	\$99.00	\$90.00	0.0%
Health and Wellness Commitment Membership Start-up Fee	\$29.00	\$26.36	\$29.00	\$26.36	
Health and Wellness Membership (Concession) Fortnightly Fee	\$36.00	\$32.73	\$37.00	\$33.64	2.8%
Health and Wellness Membership (Concession) Start-up Fee	\$99.00	\$90.00	\$99.00	\$90.00	0.0%
Health and Wellness Membership (Concession/Restricted) Fortnightly Fee	\$28.70	\$26.09	\$29.55	\$26.86	3.0%
Health and Wellness Membership (Concession/Restricted) Start-up Fee	\$99.00	\$90.00	\$99.00	\$90.00	0.0%
Health and Wellness Membership (Family) Fortnightly Fee	\$36.00	\$32.73	\$37.00	\$33.64	2.8%
Health and Wellness Membership (Family) Start-up Fee	\$99.00	\$90.00	\$99.00	\$90.00	0.0%
Health and Wellness Membership (Concession / Family) Fortnightly Fee	\$28.70	\$26.09	\$29.55	\$26.86	3.0%
Health and Wellness Membership (Concession / Family) Start-up Fee	\$99.00	\$90.00	\$99.00	\$90.00	0.0%
Aquatic Membership Fortnightly Fee	\$28.70	\$26.09	\$29.55	\$26.86	3.0%
Aquatic Membership Start-up Fee	\$99.00	\$90.00	\$99.00	\$90.00	0.0%
Aquatic Commitment Membership Start-up Fee	\$29.00	\$26.36	\$29.00	\$26.36	0.0%
Aquatic Membership Fortnightly Fee (Concession)	\$22.90	\$20.82	\$23.60	\$21.45	3.1%
Aquatic Membership Start-up Fee (Concession)	\$99.00	\$90.00	\$99.00	\$90.00	0.0%
Aquatic Membership Fortnightly Fee (Family)	\$22.90	\$20.82	\$23.60	\$21.45	3.1%
Aquatic Membership Start-up Fee (Family)	\$99.00	\$90.00	\$99.00	\$90.00	0.0%
Aquatic Membership Fortnightly Fee (Concession & Family)	\$18.20	\$16.55	\$18.75	\$17.05	3.0%
Aquatic Membership Start-up Fee (Concession & Family)	\$99.00	\$90.00	\$99.00	\$90.00	0.0%
Pryme Mover Membership (Restricted) Fortnightly Fee	\$28.70	\$26.09	\$29.55	\$26.86	3.0%
Pryme Mover Membership (Restricted) Start-up Fee	\$99.00	\$90.00	\$99.00	\$90.00	0.0%

## Sport & Aquatics - Fees and charges schedule

	Price - Including GST	Price - Excluding GST	Price - Including GST	Price - Excluding GST	Change 19-20 to 20-21
	2019-20		2020-21		
Aquatic Education Membership Fortnightly Fee 12 month (School Age)	\$38.20	\$34.73	\$0.00		-100.0%
Aquatic Education Membership Fortnightly Fee 12 month (School Age - Family)	\$36.20	\$32.91	\$0.00		-100.0%
Aquatic Education Membership Fortnightly Fee Month by Month /Term (School Age)	\$41.40	\$37.64	\$42.65		3.0%
Aquatic Education Membership Fortnightly Fee Month by Month / Term (School Age - Family)	\$39.30	\$35.73	\$40.50		3.1%
Aquatic Education Membership Upfront Term Fee (per class - School Age)			\$25.00		
Aquatic Education Membership Fortnightly Fee (Pre School Age)	\$34.60	\$31.45	\$0.00		-100.0%
Aquatic Education Membership Fortnightly Fee (Pre School Age - Family)	\$32.90	\$29.91	\$0.00		-100.0%
Aquatic Education Membership Fortnightly Fee Month by Month (Pre School Age)	\$37.20	\$33.82	\$38.30		3.0%
Aquatic Education Membership Fortnightly Fee Month by Month (Pre School Age - Family)	\$35.30	\$32.09	\$36.35		3.0%
Aquatic Education Membership Upfront Term Fee (per class - Pre School Age)			\$22.00		
Aquatic Education Membership Fortnightly Fee 12 month (Pre Squad)	\$46.70	\$42.45	\$0.00		-100.0%
Aquatic Education Membership Fortnightly Fee 12 month (Squad)	\$55.80	\$50.73	\$0.00		-100.0%
Aquatic Education Membership Fortnightly Fee 12 month (Private)	\$72.40	\$65.82	\$0.00		-100.0%
Aquatic Education Membership Fortnightly Fee month by month (Pre Squad)	\$50.30	\$45.73	\$51.80		3.0%
Aquatic Education Upfront Term Fee (per class - Pre Squad)			\$31.00		
Aquatic Education Membership Fortnightly Fee month by month (Squad)	\$59.00	\$53.64	\$60.75		3.0%
Aquatic Education Upfront Term Fee (per class - Squad)			\$36.25		
Aquatic Education Membership Fortnightly Fee month by month (Private)	\$75.30	\$68.45	\$77.50		2.9%
Aquatic Education Upfront Term Fee (per class - Private)			\$42.50		
Aquatic Education Membership Fortnightly Fee month by month (Access and Inclusion)			\$50.00		
Aquatic Education Membership Upfront Term Fee (per class - Access and Inclusion)			\$30.00		
Personal Training (Average Fee) - 1/2 hour session per fortnight	\$36.00	\$32.73	\$37.00	\$33.64	2.8%
<b>Schools - Aquatic</b>					
Aquatic Education (1:6) - Per Participant	\$8.50	\$7.73	\$8.75	\$7.95	2.9%
Aquatic Education (1:7) - Per Participant	\$8.20	\$7.45	\$8.45	\$7.68	3.0%
Aquatic Education (1:8) - Per Participant	\$7.90	\$7.18	\$8.15	\$7.41	3.2%
Aquatic Education (1:9) - Per Participant	\$7.60	\$6.91	\$7.85	\$7.14	3.3%
Aquatic Education (1:10) - Per Participant	\$7.30	\$6.64	\$7.50	\$6.82	2.7%
Kinder Group	\$13.20	\$12.00	\$13.60	\$12.36	3.0%
Homes School	\$9.90	\$9.00	\$15.00	\$13.64	51.5%
Carnival Hire	\$810.00	\$736.36	\$834.00	\$758.18	3.0%
<b>Stadium</b>					
Casual Stadium Participant	\$3.50	\$3.18	\$4.00	\$3.64	14.3%
Basketball - Junior Teamsheet	\$68.00	\$61.82	\$70.00	\$63.64	2.9%
Basketball - Senior Teamsheet	\$76.00	\$69.09	\$78.00	\$70.91	2.6%
Basketball - VBA Teamsheet					
Basketball - Junior Registration	\$125.00	\$113.64	\$55.00	\$50.00	-56.0%
Basketball - Senior Registration	\$155.00	\$140.91	\$80.00	\$72.73	-48.4%
Late Registration Fee	\$25.00	\$22.73	\$25.00	\$22.73	0.0%
Average Referee Fee per game (Junior)	\$17.30	\$17.30	\$18.00	\$16.36	4.0%
Average Referee Fee per game (Senior)	\$19.90	\$19.90	\$20.50	\$18.64	3.0%
Average Referee Fee per game (VBA)	\$19.00	\$19.00	\$19.60	\$17.82	3.2%

## Sport & Aquatics - Fees and charges schedule

	Price - Including GST	Price - Excluding GST	Price - Including GST	Price - Excluding GST	Change 19-20 to 20-21
	2019-20		2020-21		
Netball - Junior Teamsheet	\$68.00	\$61.82	\$70.00	\$63.64	2.9%
Netball - Senior Teamsheet	\$76.00	\$69.09	\$78.00	\$70.91	2.6%
Netball - Senior Teamsheet (Midweek Competition)	\$76.00	\$69.09	\$78.00	\$70.91	2.6%
Netball - Junior Registration	\$68.00	\$61.82	\$55.00	\$50.00	-19.1%
Netball - Senior Registration	\$90.00	\$81.82	\$80.00	\$72.73	-11.1%
Netball - Average Junior VNA payment	\$50.00	\$45.45	\$51.50	\$46.82	3.0%
Netball - Average Senior VNA payment	\$50.00	\$45.45	\$51.50	\$46.82	3.0%
Late Registration Fee	\$25.00	\$22.73	\$25.00	\$22.73	0.0%
Average Umpire Fee per game (Junior)	\$17.50	\$17.50	\$18.00	\$16.36	2.9%
Average Umpire Fee per game (Senior)	\$21.60	\$21.60	\$22.30	\$20.27	3.2%
Floorball / Soccer / Volleyball - Teamsheet	\$78.00	\$70.91	\$78.00	\$70.91	0.0%
Floorball / Soccer / Volleyball - Junior Registration			\$55.00	\$50.00	
Floorball / Soccer / Volleyball - Senior Registration	\$78.00	\$70.91	\$80.00	\$72.73	2.6%
Average Floorball / Soccer / Volleyball Referee Fee per game	\$17.50	\$17.50	\$18.50	\$16.82	5.7%
Childcare - Members	\$7.30	\$6.64	\$7.50	\$6.82	2.7%
Childcare - Casuals	\$8.20	\$7.45	\$8.50	\$7.73	3.7%
Childcare - Members (Occasional)	\$7.30	\$6.64	\$7.50	\$6.82	2.7%
Childcare - Casuals(Occasional)	\$10.00	\$9.09	\$10.30	\$9.36	3.0%
Children Birthday Parties (per participant) - Option A	\$28.50	\$25.91	\$29.40	\$26.73	3.2%
Children Birthday Parties (per participant) - Option B	\$29.50	\$26.82	\$30.40	\$27.64	3.1%
Children Birthday Parties (per participant) - Option C	\$30.60	\$27.82	\$31.40	\$28.55	2.6%
Court Rental - Teams	\$40.30	\$36.64	\$41.50	\$37.73	3.0%
Court Rental - Badminton	\$21.90	\$19.91	\$22.50	\$20.45	2.7%
Court Rental - Regular	\$56.30	\$51.18	\$58.00	\$52.73	3.0%
Court Rental - Casual	\$62.00	\$56.36	\$64.00	\$58.18	3.2%
Facility Rental	\$54.60	\$49.64	\$56.00	\$50.91	2.6%
Lane Hire	\$37.70	\$34.27	\$38.80	\$35.27	2.9%
<b>IYU</b>					
<b>Futsal</b>					
Team Sheet	\$54.00	\$49.09	\$55.50	\$50.45	2.8%
Referee Cost	\$24.70	\$24.70	\$25.50	\$23.18	3.2%
<b>Program</b>					
Soccer Program	\$5.00	\$4.55	\$5.00	\$4.55	0.0%
Mini Roos Kick Off	\$13.50	\$12.27	\$13.90	\$12.64	3.0%
<b>Officer Community Hub Fees</b>					
<b>Court Hire Casual</b>					
Regular	\$43.80	\$39.82	\$45.10	\$41.00	3.0%
Casual	\$54.60	\$49.64	\$56.20	\$51.09	2.9%
<b>Function</b>					
Room Community Rate / hr	\$43.80	\$39.82	\$45.10	\$41.00	3.0%



## Sport & Aquatics - Fees and charges schedule

	Price - Including GST	Price - Excluding GST	Price - Including GST	Price - Excluding GST	Change 19-20 to 20-21
	2019-20		2020-21		
<b>Pakenham Regional Tennis Centre Fees and Charges</b>					
<b>Court Hire Casual</b>					
M-F No Lights	\$21.80	\$19.82	\$22.50	\$20.45	3.2%
M-F Lights	\$27.40	\$24.91	\$28.20	\$25.64	2.9%
WE No Lights	\$27.40	\$24.91	\$28.20	\$25.64	2.9%
WE Lights	\$32.80	\$29.82	\$33.80	\$30.73	3.0%
Racquet	\$3.70	\$3.36	\$3.80	\$3.45	2.7%
Ball	\$2.70	\$2.45	\$2.80	\$2.55	3.7%
<b>Court Hire Members</b>					
M-F No Lights	\$13.20	\$12.00	\$13.50	\$12.27	2.3%
M-F Lights	\$18.50	\$16.82	\$19.00	\$17.27	2.7%
WE No Lights	\$13.20	\$12.00	\$13.60	\$12.36	3.0%
WE Lights	\$18.50	\$16.82	\$19.00	\$17.27	2.7%
Club and School Court Hire (2 hours or less)	\$12.80	\$11.64	\$13.20	\$12.00	3.1%
Club and School Court Hire (2 - 4 hours)	\$20.20	\$18.36	\$20.80	\$18.91	3.0%
Tournament Court Hire (all day)	\$41.20	\$37.45	\$42.50	\$38.64	3.2%
Tournament Light Hire	\$12.40	\$11.27	\$12.70	\$11.55	2.4%
Racquet	\$3.50	\$3.18	\$3.60	\$3.27	2.9%
Ball	\$2.40	\$2.18	\$2.50	\$2.27	4.2%
Guest Fee	\$5.40	\$4.91	\$5.50	\$5.00	1.9%
Full Access Light Fee	\$8.70	\$7.91	\$9.00	\$8.18	3.4%
Full Access 12 Month Light Fee Per Year	\$103.00	\$93.64	\$106.00	\$96.36	2.9%
<b>Equipment</b>					
Used Tennis Balls	\$5.30	\$4.82	\$5.50	\$5.00	3.8%
<b>Membership</b>					
Family	\$437.00	\$397.27	\$450.00	\$409.09	3.0%
Couple	\$328.00	\$298.18	\$0.00	\$0.00	-100.0%
Single	\$197.00	\$179.09	\$203.00	\$184.55	3.0%
Concession	\$142.00	\$129.09	\$146.00	\$132.73	2.8%
Junior	\$110.00	\$100.00	\$113.50	\$103.18	3.2%
Hot shot single	\$33.00	\$30.00	\$0.00	\$0.00	-100.0%
Hot Shot Family	\$71.00	\$64.55	\$0.00	\$0.00	-100.0%
Affiliate Family	\$43.80	\$39.82	\$0.00	\$0.00	-100.0%
Affiliate Single	\$13.40	\$12.18	\$0.00	\$0.00	-100.0%
<b>Program Costs</b>					
Tennis Hot Shots (Blue / Red)	\$10.60	\$9.64	\$11.00	\$10.00	3.8%
Tennis Hot Shots (Orange / Green)	\$12.70	\$11.55	\$13.00	\$11.82	2.4%
Hot Shot Match Play	\$10.60	\$9.64	\$11.00	\$10.00	3.8%
Hot Shots Squad	\$10.60	\$9.64	\$11.00	\$10.00	3.8%
BDTA Squad	\$10.60	\$9.64	\$11.00	\$10.00	3.8%
Youth Group Coaching	\$16.00	\$14.55	\$16.50	\$15.00	3.1%
Girls Squad	\$12.80	\$11.64	\$13.20	\$12.00	3.1%
Adult Beginners Coaching	\$16.00	\$14.55	\$16.50	\$15.00	3.1%
Holiday Program (Half Day)	\$31.90	\$29.00	\$32.90	\$29.91	3.1%
Holiday Program (Full Day)	\$53.00	\$48.18	\$54.50	\$49.55	2.8%
School Coaching Fee	\$53.00	\$48.18	\$54.50	\$49.55	2.8%
Wheelchair Tennis	\$10.60	\$9.64	\$11.00	\$10.00	3.8%
Cardio Tennis	\$12.80	\$11.64	\$13.20	\$12.00	3.1%
Outlook Coaching	\$4.00	\$3.64	\$5.00	\$4.55	25.0%
Schools Coaching (Coach per hour)	\$62.00	\$56.36	\$64.00	\$58.18	3.2%
Fast 4 Tennis	\$12.70	\$11.55	\$13.00	\$11.82	2.4%
Doubles	\$10.60	\$9.64	\$11.00	\$10.00	3.8%



## Sport & Aquatics - Fees and charges schedule

	Price - Including GST	Price - Excluding GST	Price - Including GST	Price - Excluding GST	Change 19-20 to 20-21
	2019-20		2020-21		
Red Ball Comp	\$53.00	\$48.18	\$54.50	\$49.55	2.8%
Private 30 minutes	\$31.90	\$29.00	\$32.90	\$29.91	3.1%
Private 45 minutes	\$47.80	\$43.45	\$49.20	\$44.73	2.9%
Private 60 minutes	\$63.70	\$57.91	\$65.50	\$59.55	2.8%
Social	\$10.60	\$9.64	\$11.00	\$10.00	3.8%
<b>Function Room Hire</b>					
5 hour base rate (includes 2 staff, security additional)	\$1,140.00	\$1,036.36	\$1,174.00	\$1,067.27	3.0%
Full Room Meeting Rate / h	\$80.00	\$72.73	\$82.40	\$74.91	3.0%
Half Room Meeting Rate / h	\$57.00	\$51.82	\$58.70	\$53.36	3.0%
Full Room Party Hire Rate / h	\$103.00	\$93.64	\$106.00	\$96.36	2.9%
Half Room Party Hire Rate / h	\$72.00	\$65.45	\$74.00	\$67.27	2.8%
<b>Coaching</b>					
Average Fee	\$64.00	\$58.18	\$66.00	\$60.00	3.1%
<b>Tournaments</b>					
Entry Fee	\$43.80	\$39.82	\$45.00	\$40.91	2.7%
<b>Outdoor Pools Fees and Charges</b>					
<b>Aquatic Entry</b>					
Adult Rec Swim	\$5.40	\$4.91	\$5.50	\$5.00	1.9%
Child Rec Swim	\$4.50	\$4.09	\$4.60	\$4.18	2.2%
Concession Rec Swim	\$4.50	\$4.09	\$4.60	\$4.18	2.2%
Family Rec Swim	\$16.50	\$15.00	\$17.00	\$15.45	3.0%
Spectator	\$2.00	\$1.82	\$2.00	\$1.82	0.0%
<b>Season Passes</b>					
Adult	\$126.00	\$114.55	\$130.00	\$118.18	3.2%
Concession/Child	\$105.00	\$95.45	\$108.00	\$98.18	2.9%
Family	\$290.00	\$263.64	\$299.00	\$271.82	3.1%
25 Visit Pass - Adult	\$99.00	\$90.00	\$102.00	\$92.73	3.0%
25 Visit Pass - Child	\$79.50	\$72.27	\$82.00	\$74.55	3.1%
<b>Aquatic Education</b>					
Aquasafe Holiday Program	\$71.60	\$65.09	\$0.00	\$0.00	-100.0%
<b>School Aquatic Programs</b>					
School Programs - Per participant	\$4.90	\$4.45	\$5.10	\$4.64	4.1%
<b>Facility Hire</b>					
Carnival Hire - Full Day	\$732.00	\$665.45	\$754.00	\$685.45	3.0%
Carnival Hire - Half Day	\$356.00	\$323.64	\$366.00	\$332.73	2.8%
Lane Hire (per hour)	\$33.00	\$30.00	\$34.00	\$30.91	3.0%
Lane Hire (paid individually, minimum 10 people)	\$8.30	\$7.55	\$8.55	\$7.77	3.0%
<b>Programs</b>					
Fun Days - Per Participant	\$4.90	\$4.45	\$0.00	\$0.00	-100.0%
Birthday Parties	\$21.90	\$19.91	\$0.00	\$0.00	-100.0%

## Appendix B Capital works program by line items

### 2020-21 Capital Works Budget

#### Summary

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Property	32,890	26,392	1,677	2,975	1,846	10,180	17,934	3,176	1,600
Plant and equipment	685	150	35	500	-	-	-	685	-
Infrastructure	25,571	4,844	8,925	11,704	99	16,222	255	9,094	-
<b>Total</b>	<b>59,146</b>	31,385	10,637	15,179	1,945	26,402	18,189	12,955	1,600

Capital Works Area	Project cost \$'000	Asset expenditure type				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>									
Land Acquisition	12,079	12,079	-	-	-	-	12,079	-	-
<b>Total Land</b>	<b>12,079</b>	<b>12,079</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,079</b>	<b>-</b>	<b>-</b>
<b>Buildings</b>									
Design/Construct Stage 2 of Bunyip Stadium	10	-	-	-	10	-	-	10	-
Koo Wee Rup Bowling Club Pavilion	30	-	24	3	3	-	-	30	-
Cockatoo Community Hall / Senior Citizens improvements	100	-	30	30	40	-	-	100	-
IYU Recreation Reserve Athletics facility - Pavilion	50	50	-	-	-	-	-	50	-
My Place Youth Facility-Building	1,000	1,000	-	-	-	1,000	-	-	-
Officer Rec Reserve Sewage connection	200	-	-	200	-	-	-	200	-
Multicultural Hub	381	381	-	-	-	350	-	31	-
Biodiversity and Environment strategy implementation	125	112	-	13	-	-	-	125	-
Pakenham Tennis Club Relocation - Club Room Renovation	370	-	370	-	-	-	-	370	-
Key access control	50	-	12	38	-	-	50	-	-
Buildings	356	-	214	142	-	-	-	356	-
Toomuc Reserve south oval (junior) pavilion upgrade	3,000	-	-	1,500	1,500	3,000	-	-	-
Toomuc Reserve north oval (senior) pavilion upgrade - netball changerooms	250	-	-	125	125	250	-	-	-
Library facilities improvement works	20	-	16	4	-	-	-	20	-
Disability Access Works	166	-	-	166	-	80	-	86	-
Cockatoo Cottages	400	-	400	-	-	-	-	400	-
Council Pound holding facility	80	-	-	80	-	-	-	80	-
Netball pavilion upgrades	50	-	12	25	13	-	-	50	-
Cardinia Life extension	155	-	-	-	155	-	-	155	-
Upper Beaconsfield Recreation Reserve redevelopment (changerooms)	1,198	-	599	599	-	800	-	398	-
Comely Banks Reserve Pavilion	4,854	4,854	-	-	-	-	2,589	665	1,600
Integrated Children's Facility - Timbertop	2,516	2,516	-	-	-	1,600	916	-	-
Integrated Children's Facility - Officer Rix Road DCP	5,400	5,400	-	-	-	3,100	2,300	-	-
Koo Wee Rup Community Centre Works Design	50	-	-	50	-	-	-	50	-
<b>Total Buildings</b>	<b>20,811</b>	<b>14,313</b>	<b>1,677</b>	<b>2,975</b>	<b>1,846</b>	<b>10,180</b>	<b>5,855</b>	<b>3,176</b>	<b>1,600</b>
<b>TOTAL PROPERTY</b>	<b>32,890</b>	<b>26,392</b>	<b>1,677</b>	<b>2,975</b>	<b>1,846</b>	<b>10,180</b>	<b>17,934</b>	<b>3,176</b>	<b>1,600</b>

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
New plant program	150	150	-	-	-	-	-	150	-
<b>Total Plant, Machinery and Equipment</b>	<b>150</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>-</b>
<b>Fixtures, Fittings and Furniture</b>									
Cardinia Cultural Centre minor equipment	35	-	35	-	-	-	-	35	-
<b>Total Fixtures, Fittings and Furniture</b>	<b>35</b>	<b>-</b>	<b>35</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35</b>	<b>-</b>
<b>Computers and Telecommunications</b>									
IT Strategy	500	-	-	500	-	-	-	500	-
<b>Total Computers and Telecommunications</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>685</b>	<b>150</b>	<b>35</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>685</b>	<b>-</b>

Capital Works Area	Project cost	Asset expenditure type				Summary of funding sources			
	\$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
INFRASTRUCTURE									
Roads									
Emerald Netball Pavilion/Courts-Civil	175	175	-	-	-	-	-	175	-
IYU Recreation Reserve Athletics facility - Roundabout	50	-	15	35	-	-	-	50	-
Traffic management devices	190	190	-	-	-	-	-	190	-
Resurfacing-VGC part	2,293	-	2,293	-	-	808	-	1,485	-
Resurfacing Preparation	588	-	588	-	-	-	-	588	-
Unsealed Road Resheeting	1,478	-	1,478	-	-	-	-	1,478	-
Pavement Renewals (reconstruction)-RTR	1,551	-	1,241	310	-	1,353	-	198	-
Sealing the Hills	2,500	-	-	2,500	-	2,500	-	-	-
Salary capitalisation provision	900	900	-	-	-	-	-	900	-
Princes Hwy Intersections	7,500	-	-	7,500	-	7,500	-	-	-
Total roads	17,225	1,265	5,615	10,345	-	12,161	-	5,064	-
Bridges									
Bridges - Replacement/Upgrade	463	-	370	93	-	-	-	463	-
Total Bridges	463	-	370	93	-	-	-	463	-
Footpaths and Cycleways									
Pedestrian & Bicycle strategy - shared path linkages	516	516	-	-	-	516	-	-	-
Pedestrian & Bicycle strategy - major projects design	100	100	-	-	-	-	-	100	-
Footpaths	100	90	-	10	-	-	-	100	-
Concrete footpaths	450	-	450	-	-	-	-	450	-
Gravel pathway resheeting	66	-	66	-	-	-	-	66	-
Total Footpaths and Cycleways	1,232	706	516	10	-	516	-	716	-
Drainage									
Drainage replacement	450	-	225	225	-	-	-	450	-
Total Drainage	450	-	225	225	-	-	-	450	-

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>Recreational, Leisure and Community Facilities</b>									
IYU Recreation Reserve Athletics facility - Track and Field construction	50	50	-	-	-	-	-	50	-
Cockatoo Tennis Courts new lights for 4 courts	300	-	300	-	-	-	-	300	-
Community Grants	400	200	-	200	-	-	-	400	-
Pakenham Tennis Club Relocation - Court resurfacing	130	-	91	39	-	-	-	130	-
Pakenham Bowls Club roof over front green	250	250	-	-	-	-	-	250	-
Netball/Tennis courts resurfacing	70	-	70	-	-	-	-	70	-
Pakenham regional tennis court resurfacing	200	-	200	-	-	-	-	200	-
Cricket practice net renewal program	20	-	16	2	2	-	-	20	-
Recreation Reserve lighting and power upgrade - rolling program	150	-	120	30	-	-	-	150	-
Nar Nar Goon Oval renovation renewal*	800	-	800	-	-	800	-	-	-
Swimming facilities	90	-	90	-	-	-	-	90	-
Comely Banks Reserve sports fields and car parking	1,349	1,349	-	-	-	-	245	1,104	-
Officer District Park Masterplan implementation-Civil	150	150	-	-	-	2,200	-	2,050	-
Gin Gin Bin Recreation Reserve - Sports Fields	10	10	-	-	-	-	10	-	-
Upper Beaconsfield Community Buildings masterplan	52	52	-	-	-	-	-	52	-
<b>Total Recreation, Leisure and Community Facilities</b>	<b>4,022</b>	<b>2,061</b>	<b>1,687</b>	<b>271</b>	<b>2</b>	<b>3,000</b>	<b>255</b>	<b>767</b>	<b>-</b>

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>Parks, Open Space and Streetscapes</b>									
PB Ronald Reserve - Masterplan	100	100	-	-	-	-	-	100	-
Alma Treloar Masterplan implementation	130	65	-	65	-	-	-	130	-
Tree planting program	40	20	20	-	-	-	-	40	-
Open Space Program	90	36	54	-	-	-	-	90	-
Landscape renewal	40	-	40	-	-	-	-	40	-
Shade tree program	55	55	-	-	-	-	-	55	-
Emerald Lake Park Strategic Plan Implementation	40	40	-	-	-	-	-	40	-
Deep Creek Reserve - Boardwalk	120	120	-	-	-	120	-	-	-
BMX Facility Asset renewal	30	-	30	-	-	-	-	30	-
Koo Wee Rup Skate Park (located in Cochrane Park)	30	-	24	3	3	-	-	30	-
Associated playspace infrastructure renewal	60	60	-	-	-	-	-	60	-
Playground renewals as per council plan	180	-	144	18	18	50	-	130	-
Implementation of Off Leash parks infrastructure	150	150	-	-	-	-	-	150	-
<b>Total Parks, Open Space and Streetscapes</b>	<b>1,065</b>	<b>646</b>	<b>312</b>	<b>86</b>	<b>21</b>	<b>170</b>	<b>-</b>	<b>895</b>	<b>-</b>
<b>Off Street Car Parks</b>									
Worrell Reserve Recreation car park	750	-	-	674	76	375	-	375	-
Carpark resurfacing	99	-	99	-	-	-	-	99	-
<b>Total Off Street Car Parks</b>	<b>849</b>	<b>-</b>	<b>99</b>	<b>674</b>	<b>76</b>	<b>375</b>	<b>-</b>	<b>474</b>	<b>-</b>
<b>Other Infrastructure</b>									
Installation of new lighting	80	80	-	-	-	-	-	80	-
Tree management at high risk sites	100	-	100	-	-	-	-	100	-
Public Art Program	85	85	-	-	-	-	-	85	-
<b>Total Other Infrastructure</b>	<b>265</b>	<b>165</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>265</b>	<b>-</b>
<b>TOTAL INFRASTRUCTURE</b>	<b>25,571</b>	<b>4,844</b>	<b>8,925</b>	<b>11,704</b>	<b>99</b>	<b>16,222</b>	<b>255</b>	<b>9,094</b>	<b>-</b>
<b>TOTAL CAPITAL WORKS</b>	<b>59,146</b>	<b>31,385</b>	<b>10,637</b>	<b>15,179</b>	<b>1,945</b>	<b>26,402</b>	<b>18,189</b>	<b>12,955</b>	<b>1,600</b>

\*Nar Nar Goon Oval renovation renewal project is dependent on the outcome of grant application. If no grant is received, the project won't go ahead

Works carried forward into future years

Summary

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources				Summary of carryover financial years					
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000	20/21 \$'000	21/22 \$'000	22/23 \$'000	23/24 \$'000	24/25 \$'000	25/26 \$'000
Property	18,746	6,340	4,104	4,344	3,958	4,393	5,076	6,767	2,510	14,363	2,953	1,180	-	250	-
Plant and equipment	72	-	-	72	-	-	-	72	-	72	-	-	-	-	-
Infrastructure	24,487	2,268	129	22,060	30	2,950	1,531	12,006	8,000	12,342	10,047	1,144	954	-	-
<b>Total</b>	<b>43,305</b>	<b>8,608</b>	<b>4,233</b>	<b>26,476</b>	<b>3,988</b>	<b>7,343</b>	<b>6,607</b>	<b>18,845</b>	<b>10,510</b>	<b>26,777</b>	<b>13,000</b>	<b>2,324</b>	<b>954</b>	<b>250</b>	<b>-</b>

Capital Works Area	Project cost	Asset expenditure type				Summary of funding sources				Summary of carryover financial years					
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings	20/21	21/22	22/23	23/24	24/25	25/26
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PROPERTY															
Land															
Land Acquisition	3,827	3,827	-	-	-	-	3,827	-	-	2,304	1,523	-	-	-	-
Total Land	3,827	3,827	-	-	-	-	3,827	-	-	2,304	1,523	-	-	-	-
Buildings															
Emerald Netball Pavilion/Courts-Building	500	500	-	-	-	-	-	500	-	500	-	-	-	-	-
Cardinia Cultural Centre Stage 1 redevelopment Exhibition Space	20	-	-	-	20	-	-	20	-	20	-	-	-	-	-
Design/Construct Stage 2 of Bunyip Stadium	500	-	-	-	500	-	-	500	-	-	250	-	-	250	-
Koo Wee Rup Pavilion - football/cricket	2,164	-	1,082	541	541	1,248	-	916	-	2,164	-	-	-	-	-
Koo Wee Rup Pavilion - netball	1,018	-	509	255	254	-	-	1,018	-	1,018	-	-	-	-	-
Cora Lynn Reserve - Pavilion Design/Construct	2,510	-	1,255	628	627	-	-	-	2,510	150	1,180	1,180	-	-	-
Gembrook Reserve - Pavilion Upgrade	2,064	-	1,032	516	516	1,000	-	1,064	-	2,064	-	-	-	-	-
My Place Youth Facility-Building	66	66	-	-	-	-	66	-	-	66	-	-	-	-	-
Cardinia Life extension	175	-	-	-	175	-	-	175	-	175	-	-	-	-	-
Comely Banks Reserve Pavilion	764	764	-	-	-	-	-	764	-	764	-	-	-	-	-
Integrated Children's Facility - Timbertop - open January 2020(double)	1,383	1,383	-	-	-	-	1,383	-	-	1,383	-	-	-	-	-
Integrated Children's Facility - Officer Rix Road DCP Open Jan 22 - Design(Triple)	(200)	(200)	-	-	-	-	(200)	-	-	(200)	-	-	-	-	-
Toomuc Reserve south oval (junior) pavilion upgrade	400	-	-	200	200	-	-	400	-	400	-	-	-	-	-
Toomuc Reserve north oval (senior) pavilion upgrade - netball changerooms	2,250	-	-	1,125	1,125	1,500	-	750	-	2,250	-	-	-	-	-
Universal Design Rec Facilities Upgrade	1,130	-	226	904	-	645	-	485	-	1,130	-	-	-	-	-
Koo Wee Rup Recreation Reserve Power and Sewage Upgrade	175	-	-	175	-	-	-	175	-	175	-	-	-	-	-
Total Buildings	14,919	2,513	4,104	4,344	3,958	4,393	1,249	6,767	2,510	12,059	1,430	1,180	-	250	-
TOTAL PROPERTY	18,746	6,340	4,104	4,344	3,958	4,393	5,076	6,767	2,510	14,363	2,953	1,180	-	250	-



Capital Works Area	Project cost	Asset expenditure type				Summary of funding sources				Summary of carryover financial years						
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings	20/21	21/22	22/23	23/24	24/25	25/26	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
PLANT AND EQUIPMENT																
Computers and Telecommunications																
Conquest Upgrade	72	-	-	72	-	-	-	72	-	72	-	-	-	-	-	
Total Plant, Machinery and Equipment	72	-	-	72	-	-	-	72	-	72	-	-	-	-	-	
TOTAL PLANT AND EQUIPMENT	72	-	-	72	-	-	-	72	-	72	-	-	-	-	-	

Capital Works Area	Project cost	Asset expenditure type				Summary of funding sources				Summary of carryover financial years						
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings	20/21	21/22	22/23	23/24	24/25	25/26	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
INFRASTRUCTURE																
Roads																
DCP-McGregor Road Duplication over Railway	954	-	-	954	-	-	954	-	-	-	-	-	954	-	-	
Lang Lang Bypass	1,034	1,034	-	-	-	-	-	1,034	-	-	-	1,034	-	-	-	
Ivory Drive, Pakenham	110	-	-	110	-	-	-	110	-	-	-	110	-	-	-	
Peet Street Special Charge Scheme construction	30	-	-	-	30	-	30	-	-	30	-	-	-	-	-	
DCP - Kenilworth Stage 2	500	-	-	500	-	-	500	-	-	500	-	-	-	-	-	
Sealing the Hills	2,300	-	-	2,300	-	2,300	-	-	-	2,300	-	-	-	-	-	
Roads Sealing Program-Connect Cardinia Stage 2	18,000	-	-	18,000	-	-	-	10,000	8,000	8,000	10,000	-	-	-	-	
Total roads	22,928	1,034	-	21,864	30	2,300	1,484	11,144	8,000	10,830	10,000	1,144	954	-	-	
Footpaths and Cycleways																
Implementation of Pepi's Land Strategy	100	100	-	-	-	-	-	100	-	100	-	-	-	-	-	
Equestrian Trails strategy implementation	50	25	-	25	-	-	-	50	-	50	-	-	-	-	-	
Equestrian Trails	50	-	50	-	-	-	-	50	-	50	-	-	-	-	-	
Total Footpaths and Cycleways	200	125	50	25	-	-	-	200	-	200	-	-	-	-	-	
Recreational, Leisure and Community Facilities																
Community Grants	343	172	-	171	-	-	-	343	-	343	-	-	-	-	-	
Gin Gin Bin Recreation Reserve - Sports Fields	47	47	-	-	-	-	47	-	-	-	47	-	-	-	-	
Swimming facilities	79	-	79	-	-	-	-	79	-	79	-	-	-	-	-	
Total Recreation, Leisure and Community Facilities	469	219	79	171	-	-	47	422	-	422	47	-	-	-	-	

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources				Summary of carryover financial years					
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000	20/21 \$'000	21/22 \$'000	22/23 \$'000	23/24 \$'000	24/25 \$'000	25/26 \$'000
<b>Parks, Open Space and Streetscapes</b>															
Emerald Lake Park Strategic Plan Implementation	20	20	-	-	-	-	-	20	-	20	-	-	-	-	-
<b>Total Parks, Open Space and Streetscapes</b>	<b>20</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20</b>	<b>-</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Infrastructure</b>															
Koo Wee Rup High School sports facilities upgrade	750	750	-	-	-	650	-	100	-	750	-	-	-	-	-
Cochrane Park station platform works	120	120	-	-	-	-	-	120	-	120	-	-	-	-	-
<b>Total Other Infrastructure</b>	<b>870</b>	<b>870</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>650</b>	<b>-</b>	<b>220</b>	<b>-</b>	<b>870</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INFRASTRUCTURE</b>	<b>24,487</b>	<b>2,268.00</b>	<b>129</b>	<b>22,060</b>	<b>30</b>	<b>2,950</b>	<b>1,531</b>	<b>12,006</b>	<b>8,000</b>	<b>12,342</b>	<b>10,047</b>	<b>1,144</b>	<b>954</b>	<b>-</b>	<b>-</b>
<b>TOTAL WORKS CARRIED OVER FROM PRIOR YEARS</b>	<b>43,305</b>	<b>8,608</b>	<b>4,233</b>	<b>26,476</b>	<b>3,988</b>	<b>7,343</b>	<b>6,607</b>	<b>18,845.00</b>	<b>10,510</b>	<b>26,777</b>	<b>13,000</b>	<b>2,324</b>	<b>954</b>	<b>250</b>	<b>-</b>

# Appendix C

## Borrowing guidelines

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

### 1. Intent

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

### 2. Scope

- 2.1 As part of the Council's continuing commitment to the development of Cardinia Shire and in accordance with Section 146 of the Local Government Act, Council is required, as part of its annual budgetary process, to identify the borrowings planned for each budgetary year.
- 2.2 These borrowings will include funds borrowed:
  - a. to finance the cost of new capital works and asset acquisitions, which cannot be financed from normal Council operating revenues such as rates, fees and charges;
  - b. for short-term working capital, which is to be repaid within the current financial year; and
  - c. for a genuine emergency hardship.
- 2.3 Where assets are acquired, the Council will minimise debt servicing obligations by maintaining debt at terms in accordance with the effective life of the class of assets acquired.

### 3. Objectives

To disclose Council's planned Financial Management for existing and future debt:

- 3.1 Borrowing is the financial funding option of last resort;
- 3.2 Existing assets are to be replaced from depreciation costs;
- 3.3 Operational works are not to be funded from long term debt.
- 3.4 Councils Target is to reduce debt to recommended levels of the MAV and Victorian Auditor General.

### 4. Policy Principles

#### 4.1 Borrowing Purposes

- a. Borrowings will only be used to finance capital works that will provide services now, and into the future. No borrowings will be used to finance recurrent expenditure and the operational activities of the Council; and
- b. When seeking funding for capital works, Council will, whenever possible, use its existing cash reserves. The use of any existing cash reserves will be subject to maintaining all relevant financial ratios and measures within adopted targets.

#### 4.2 Repayments and Repayment Ability

- a. Borrowings will be undertaken for capital works only where the interest and debt principal repayments can be serviced and relevant financial ratios and measures are maintained within approved targets;
- b. If sufficient cash resources are available, Council may further consider repaying instalment(s) in advance;
- c. Council will continue to discharge this debt in the shortest possible time subject to overall budgetary constraints; and
- d. New loans will be taken up only if the subsequent increase in debt servicing payments allows the total debt servicing ratio to remain within corporate targets.

#### 4.3 Borrowing Sources

Council shall raise all external borrowings at the most competitive rates available and from sources available as defined by legislation.

### 5. Schedule of borrowings

Total borrowing requirements over the next four years are expected to be in the order of:

- \$12.110m for 2020-21;
- \$nil for 2021-22;
- \$nil for 2022-23; and
- \$nil for 2023-24.

### 6. Controls

Prior to undertaking any borrowing the Council shall assess its capacity to pay, to ensure that the community is not burdened with unnecessary risk. The Council shall then reassess its capacity to pay on an annual basis as part of its budgeting process. When assessing the borrowing ratios, consideration will be given to the economic earnings potential of the asset being acquired or constructed.

- 6.1 A report will be prepared as part of budget discussions each year to Council suggesting strategies for debt financial management, with key ratios identified and approval sought for each borrowing requirement annually.
- 6.2 Detailed capital works and asset acquisition programs for the next five (5) years together with the ten (10) year financial model will provide the basis for determination of funding options.
- 6.3 Table of Maximum Debt

### 7. Debt Management: Total Debt as a % of Rates and Charges Revenue

Total Debt as a % of Rate & Charges Revenue	Target	Period for Achievement
> 100%	Proposed New Borrowing Rejected	
85%, < 100%	85%	
66%, < 85%	66%	1 Years
50%, < 66%	50%	5 Years
40%, < 50%	Review Debt Strategy	Not applicable