



Cardinia Shire Council
Budget 2014-2015

Cardinia Shire Council

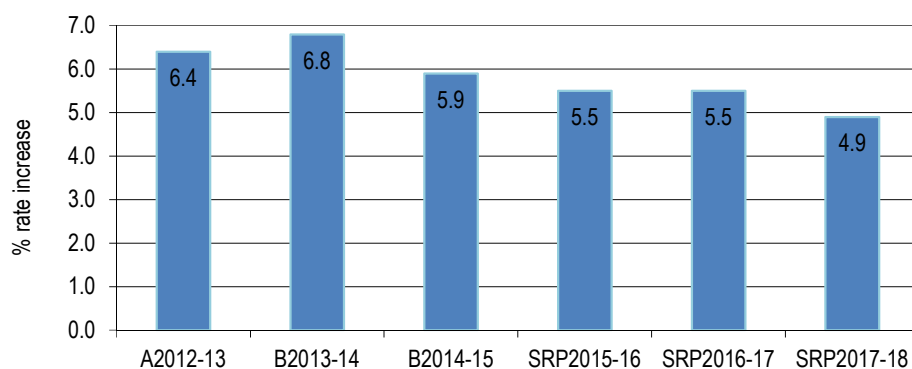
Budget 2014-15

Contents	Page
Chief executive officer's summary	3
Budget processes	7
Overview	
1. Linkage to the Council Plan	8
2. Services, initiatives and service performance indicators	10
3. Budget influences	23
Budget analysis	
4. Analysis of operating budget	25
5. Analysis of budgeted cash position	32
6. Analysis of capital budget	34
7. Analysis of budgeted financial position	38
Long-term strategies	
8. Strategic resource plan and financial performance indicators	40
9. Rating information	44
10. Future borrowings	46
Appendices	
A Budgeted statements	48
B Rates and charges	55
C Capital works program	74
D Fees and charges schedule	85
E Borrowing Guidelines	91

Chief Executive Officer's summary

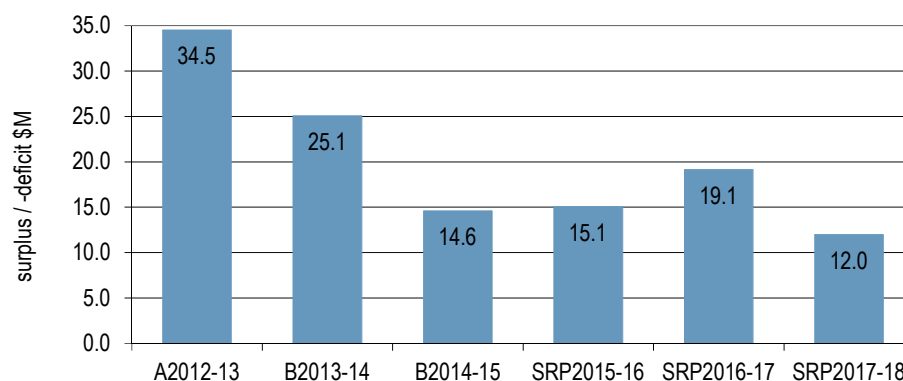
Council has prepared a Budget for the 2014-15 financial year which seeks to balance the demand for services and infrastructure with the community's capacity to pay. Key budget information is provided below about the rate increase & operating result of the Council.

1. Rates



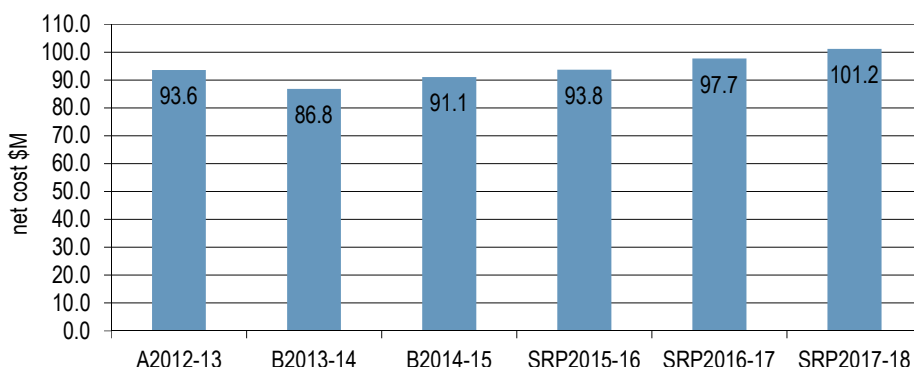
In line with the Strategic Resource Plan published as part of the 2013-14 Budget, general rates are to increase by 5.9% for the 2014-15 year. This raises total rates of \$57.2 million, including \$0.6 million generated from supplementary rates. This rate increase is in the Council's strategic resource plan in Section 8. (The rate increase for the 2013-14 year was 6.8%)

2. Result



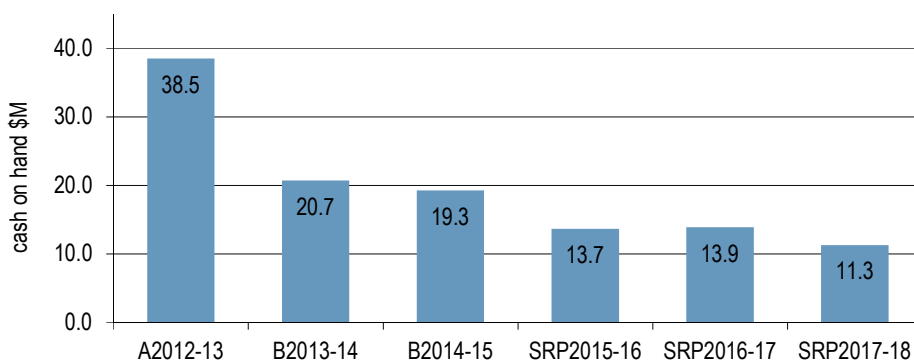
The expected result for the 2014-15 year is a surplus of \$14.6 million, which is \$10.5 million less than 2013-14. The adjusted underlying result, which excludes cash and non-cash contributions by developers, capital grants and contributions, and the net gain from the sale of assets, is a deficit of \$2.2 million, which is an improvement of \$1.1 million on 2013-14. A total of \$11.6 million is budgeted for cash and non-cash developer contributions (2013-14 \$22.1 million), capital grants and contributions total \$4.3 million (2013-14 \$5.4 million), and net gain from sale of assets total \$0.9 million (2013-14 \$0.8 million). (Refer to Section 4, Analysis of operating budget, for further information).

3. Services



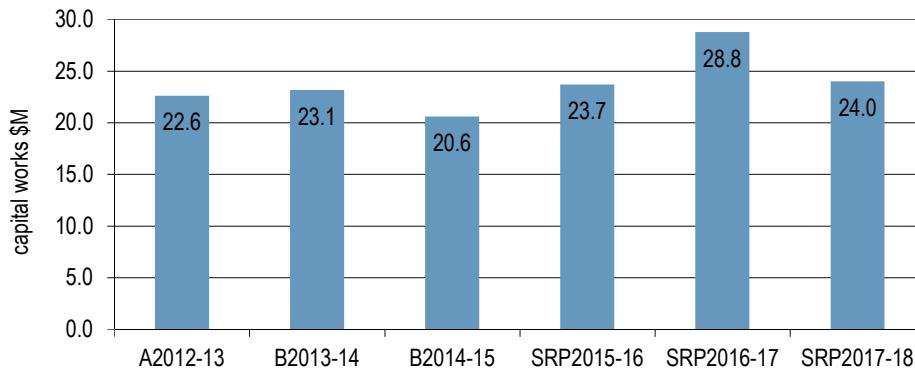
The net cost of services delivered to the community for the 2014-15 year is expected to be \$91.1 million which is an increase of \$4.3 million or 4.9% on 2013-14, across all areas of expenditure, except for other expenditure which is forecast to decrease. Service levels have generally been maintained at the same standards as in 2013-14. (The budgeted net cost for the 2013-14 year is \$86.8 million).

4. Cash and investments



The balance of cash and investments at 30 June 2015 is expected to be \$19.3 million, which is \$1.4m lower than the budgeted balance at 30 June 2014. The decrease over the five year period is mainly due to drawdown of Developer Contribution Plan (DCP) funds. (The cash and investments balance as at 30 June 2014 is budgeted to be \$20.7 million).

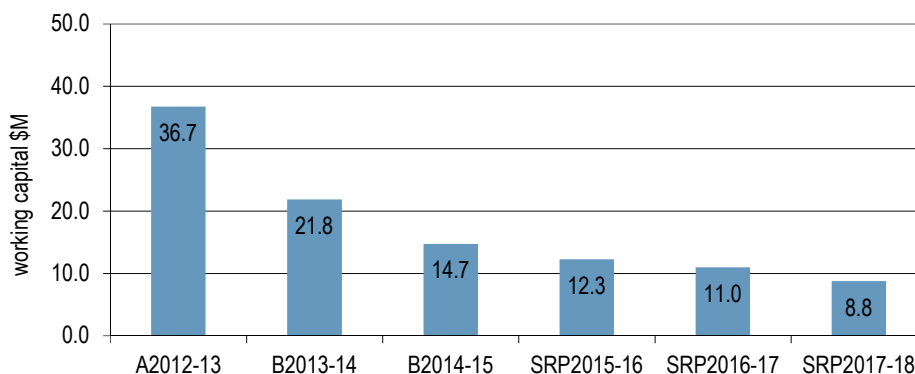
5. Capital works



The capital works program for the 2014-15 year is expected to be \$20.6 million. Funding for the proposed program is \$9.6 million from Council operations, \$5.1 million from external grants and contributions, and the balance of \$5.9 million from cash, investments, loans and reserves. The capital expenditure program has been set and prioritised to enable Council to assess the needs and develop sound business cases for each project.

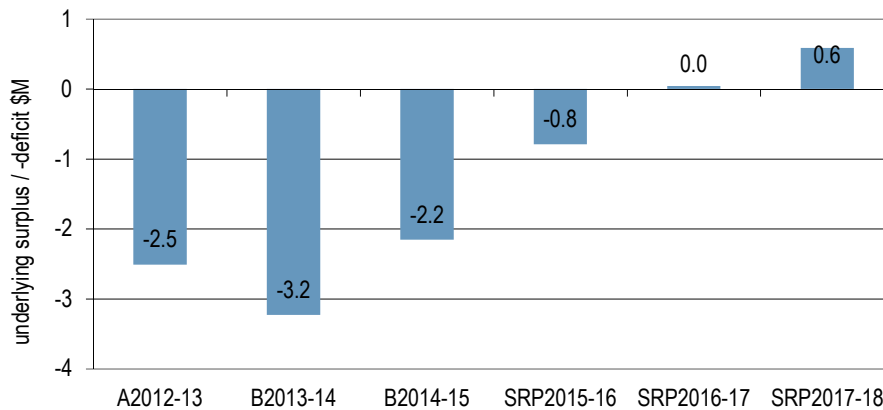
The major projects included in the proposed budget include Officer Secondary College stadium, IYU Recreation Reserve (regional soccer facility), Deep Creek Reserve, special charge schemes in Koo Wee Rup, Upper Beaconsfield and Pakenham, Lang Lang Bypass, and Holm Park Road Recreation Reserve. The asset renewal program includes the annual renewal programs for the major infrastructure assets (roads, footpaths, bridges, and drains) plus a number of other projects.

6. Financial position



Total equity (net assets) are forecast to be \$651.9 million as at 30 June 2015, which is a decrease of \$10.4 million. Working capital (net current assets) is forecast to be \$14.7 million, down from \$21.8 million budgeted in 2013-14. The decrease over the five year period is related to the drawdown of DCP funds as depicted in item 4 Cash and investments. (Total equity (net assets) is budgeted to be \$662.3 million as at 30 June 2014).

7. Financial sustainability



A high level Strategic Resource Plan for the years 2015-16 to 2017-18 has been developed to assist Council in adopting a budget within a longer term prudent financial framework. The key objective of the Plan is financial sustainability in the medium to long term, while still achieving the Council's strategic objectives as specified in the Council Plan. The underlying result which is a measure of financial sustainability shows a decreasing deficit over the period, with small surpluses in the final two years.

This budget has been developed through a process of consultation and review and management endorses it as financially responsible. More detailed budget information is available throughout this document.

Garry McQuillan
Chief Executive Officer

Budget processes

This section lists the budget processes to be undertaken in order to adopt the Budget in accordance with the Act and Regulations.

The preparation of the budget starts with Officers beginning to prepare the operating component of the annual budget during August, and the capital component during September. The Senior Management Team discuss the draft budgets at a series of meetings from October to December. A draft consolidated budget is then prepared and various iterations are considered by Council at briefings during February and March. A 'proposed' budget is prepared in accordance with the Act and submitted to Council in April for approval 'in principle'. Council is then required to give 'public notice' that it intends to 'adopt' the budget. It must give 28 days notice of its intention to adopt the proposed budget and make the budget available for inspection at its offices and on its web site. A person has a right to make a submission on any proposal contained in the budget and any submission must be considered before adoption of the budget by Council.

The final step is for Council to adopt the budget after receiving and considering any submissions from interested parties. The budget is required to be adopted and a copy submitted to the Minister by 31 August each year. The key dates for the budget process are summarised below:

Budget process	Timing
1. Officers begin preparing the operating budget	August
2. Officers begin preparing the capital budget	September
3. Senior Management Team (SMT) discuss draft budgets	Oct - Dec
4. Council considers draft budgets at informal briefings	Feb & Mar
5. Proposed budget submitted to Council for approval	April
6. Public notice advising intention to adopt budget	April
7. Budget available for public inspection and comment	April
8. Submissions period closes (28 days)	May
9. Submissions considered by Council	June
10. Budget and submissions presented to Council for adoption	June
11. Copy of adopted budget submitted to the Minister	July

I. Linkage 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 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 Transport, Planning and Local Infrastructure

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.

1.2 Our purpose

Our Vision:

Cardinia Shire will be developed in a planned manner to enable present and future generations to live and work in our Shire, enjoying its diverse and distinctive characteristics.

Our Values

In all our dealings we will be honest and ethical and respect the views of individuals. We will provide leadership to ensure the long term sustainability of our communities and townships. Our focus will be on considering the social, environmental and economic impacts of our decisions, reinforcing our commitment to future generations. We will practise good governance and best practice.

2. Services, initiatives & service performance indicators

This section provides a description of the activities and initiatives to be funded in the Budget for the 2014-15 year and how these will contribute to achieving the strategic objectives specified in the Council Plan. It also includes a number of initiatives, major initiatives and service performance outcome indicators.

2.1 Strategic Objectives

The Council delivers activities and initiatives under 62 major service 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 2014-15 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.

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.
2. 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 manner to assist in determining the key direction of Council.

2.2 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.

Programs

Program	Program Objective	Net Surplus (Deficit) \$'000
Aquatic & 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.	(607)

Children's 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 the Preschool Field Officer and Best Start.	(232)
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.	(934)
Community Resilience, and Community, Risk & Emergency Management	Minimise Council's exposure to risk and ensure protection of Council assets and timely reinstatement in the event of incidents.	(605)
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.	(911)
Emerald Lake Park - Business Management	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.	95
Health	To minimise environmental problems within the community and as far as practicable to ensure food safety within the community.	(760)
Health Promotion	Council's role in ensuring the health and wellbeing of residents focuses on improving outcomes in relation the social determinants of health framework. These determinants have been identified by the World Health Organization (WHO) as critical for wellbeing, and include food security, social inclusion and support, employment and transport (WHO Europe 2003). The cornerstone of Council's health promotion program is the Municipal Public Health and Wellbeing Plan (MPHWP) which identifies the most significant health and wellbeing issues in the Shire and outlines future actions to address these priorities over a four-year period. The plan is a requirement of the Public Health and Wellbeing Act 2008 and was developed through the analysis of local data, broad community consultation and current State Government health priorities.	(136)
Infectious Diseases Control	To increase the community's immunity to preventable infectious diseases and to increase the rate of immunisation against vaccine preventable diseases.	(127)
Library	Council's Library program services the Pakenham and Emerald Libraries, and provides for a mobile library service to other townships within the Shire.	(1,709)

Maternal & 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.	(1,136)
Outside School Hours Care	Provide affordable, flexible, responsive, high quality care for school aged children.	163
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.	(239)
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.	(801)

Initiatives

Assess the before-and-after school and vacation care needs of new and existing communities to identify new service needs and partnerships required to meet needs.
Design and commence construction of Arena Children's Centre.
Implement key actions in Positive Ageing Strategy, including support for seniors festival in delivery of initiatives to increase older adults' participation in healthy transport options. Commence review of strategy.
Undertake playground upgrades at Gardenia Street (Pakenham), Sutherland Park Reserve (Upper Beaconsfield), Cora Lyn Reserve.
Advocate for increased local resources including a skilled youth sector workforce that reflects the needs and diversity of young people in the Shire.
Identify need for new schools annually and advocate to the state government and local MPs for the allocation of funding in the State budget.
Undertake a focused advocacy campaign on post compulsory and vocational training with major political parties as a lead up to the Victorian State election in 2014.
Review and update the Lifelong Learning Policy & Action Plan.
Advocate and collaborate with Department of Health for continuation of Healthy Together Victoria. Deliver actions to encourage active travel - stop and drop zones, Mobile March & Govenber.
Implement Municipal Public Health and Wellbeing Plan 2013-17 and undertake annual review, including delivery of food access interventions in partnership with local Food Coalition and implementation of strategies in response to new anti smoking legislation applying to parks and playgrounds.
Pepi's Land - Complete design of netball facilities and other active recreation facilities and commence northern trail.
Henry Road (Pakenham) - Stage 1 Regional Soccer Facility - construct two turf pitches and civil components for soccer as identified in the master plan.
Deep Creek Reserve (Pakenham) master plan - commence alterations to the golf course layout subject to land sales.
Resurface the bowling green at Garfield Recreation Reserve.
Prepare concept plan for proposed sporting facilities for Lang Lang.
Complete the design of the pavilion at the Heatherbrae Recreation Reserve.
Implement the priority program for upgrade of netball facilities within the Shire - Catani pavilion.
Finalise Master Plan for James Bathe Reserve.

Review joint prevention and early intervention approaches as a result of bi-annual youth survey and evaluate outcomes.
Ongoing advocacy on behalf of Cardinia Shire communities at regional and state level on relevant emergency management issues and community safety initiatives.
Continue to liaise with Victoria Police, State Government and the community on issues related to improving public safety.
Work with the Fire Service Commissioner and other Agencies and organisations on the Development of the Dandenong Ranges Landscape Strategy.
Conduct a full review of the Municipal Emergency Management Plan.
Effectively liaise with the lead agency to ensure Council Input and Structural Fire considerations are factored into the Municipal Fire Management Plan.
Ensure Council is effectively and adequately represented in the development and exercising of the Municipal Flood Emergency Plan; Municipal Fire Management Plan; Municipal Storm Emergency Plan and Emergency Traffic Modelling.
In conjunction with the lead agency ensure Structural Fire considerations are factored into the Municipal Fire Management Plan.
Ensure Municipal Emergency Management Plans are exercised for currency and effectiveness on an ongoing basis.

Major Initiatives

Implement specific actions in accordance with Child and Family Plan 2014-2016 and develop use of children's centres through development of integrated multi-service approach.
Maximise potential of My Place to offer increased opportunities for young people through development of partnerships.
Commence construction of Officer Secondary College Indoor Stadium - subject to funding.
Develop the Cardinia Fuel Management Framework.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Maternal and Child Health	Participation	Participation in Maternal and Child Health key ages and stages visits (Percentage of children attending the Maternal and Child Health key ages and stages	[Number of actual Maternal and Child Health visits / Number of expected Maternal and Child Health visits] x100
Maternal and Child Health	Participation	Participation in Maternal and Child Health key ages and stages visits by Aboriginal children (Percentage of Aboriginal children attending the Maternal and Child Health key ages and	[Number of actual Maternal and Child Health visits for Aboriginal children / Number of expected Maternal and Child Health visits for Aboriginal children] x100
Libraries	Participation	Active library members (Percentage of the municipal population that are active library members)	[Number of active library members / municipal population] x100
Pool Facilities	Utilisation	Utilisation of pool facilities (The number of visits to pool facilities per head of municipal population)	Number of visits to pool facilities / Municipal population

Animal Management	Health and safety	Animal prosecutions proved in court (The number of animal prosecutions proved in court)	Number of animal prosecutions proved in court
Food safety	Health and safety	Critical and major non-compliance outcome notifications (Percentage of critical and major non-compliance outcome notifications that are followed up)	[Number of critical non-compliance notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications of food premises] x100

2.3 Strategic Objective 2: Our Community

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

Programs

Program	Program Objective	Net Surplus (Deficit) \$'000
Cardinia Culture Centre	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.	(37)
Communications	Facilitate effective communication between Cardinia Council, the community and other stakeholders.	(746)
Community Facilities	Administration of community facilities.	(27)
Cultural Development	Facilitate and support opportunities for participation in a diverse range of artistic and cultural pursuits.	(117)
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.	(873)
Community Strengthening Management & Programs	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.	(980)
Events	Provide Support for seven key events per year, including Australia Day Events and volunteer ceremonies and others.	(44)
Grants and Subsidy	Provide a range of grants that enhance or support community groups.	(454)

Initiatives

Deliver public art at prominent sites across Cardinia Shire - Port Ward.
Provide support in the delivery of one Interfaith Network event per year Council to provide support to deliver an event during cultural diversity week and an annual "Taste of Faith" to promote their activities and engage with new community members.
Deliver a community leadership initiative in one community - Central Ward.
Develop new Access and Inclusion Policy and Action Plan.

Major Initiatives

Upgrade pathways and walking tracks across the shire in accordance with the footpath program to increase accessibility and meet DDA requirements.
Implement Diversity Action Plan including facilitation of local CALD service provision in community facilities Development of a CALD specific web page.

2.4 Strategic Objective 3: Our Environment

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

Programs

Program	Program Objective	Net Surplus (Deficit) \$'000
Asset Management	To ensure that council's strategic and corporate objectives in relation to assets and infrastructure are effectively implemented.	(1,319)
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.	(101)
Building Management	To administer and enforce building legislation within the Shire.	(3,082)
Cleansing	To ensure that parks, reserves and roads are maintained free of litter and to maintain public conveniences in a hygienic condition.	(959)
Development	To ensure that council's strategic and corporate objectives in relation to assets and infrastructure are effectively implemented.	596
Development Services and Development Contribution Plans	To administer and enforce the aims and objectives of the Cardinia Planning Scheme.	(882)
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.	(1,975)
Emerald Lake Park - Operations	To provide a safe, enjoyable environment for users of the park, while improving facilities and service levels and reducing ratepayer subsidy.	(180)

Emergency Management	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.	(451)
Engineering Services	To ensure that council's strategic and corporate objectives in relation to assets and infrastructure are effectively implemented.	237
Environment Maintenance & Programs	Facilitate the on-going maintenance of natural and cultural resources in the Shire.	(274)
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.	(2,829)
Footpaths & Street Furniture (Depot)	To maintain the street furniture, footpaths and shared path network while ensuring safety and accessibility to residents and visitors.	(650)
General Garbage Charge	To deliver efficient and cost effective waste disposal to the community.	432
Landscape Development	To maintain and enhance the landscaping under Council's control.	(46)
Operations Management	To efficiently and effectively manage Cardinia Council's operational activities whilst ensuring compliance with the road management act and other relevant legislation.	(787)
Parks & 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.	(5,385)
Sealed Roads & Bridges	To maintain the sealed road network & bridges in order to provide safe travel for vehicles - pedestrians and to enable the preservation of the network at an acceptable standard.	(915)
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.	(116)
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.	(1,461)
Planning Policy & Projects	To administer and enforce the aims and objectives of the Cardinia Planning Scheme.	(276)
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.	(1,858)
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.	(203)
Green Waste and Waste Management	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.	(64)

Initiatives

Implement Emerald Lake Park Vegetation Management Plan using grant funding – Stage 3. Works include weed removal in the south western bushland areas and revisiting areas that have already been treated; revegetation with native species in treated areas; community education and implementation of the Pest Management Plan including the monitoring and treated foxes, Indian Mynas & wasps.

As part of the Council buildings plan, improve accessibility and meet enhanced DDA requirements. Will involve upgrades to access to Shire kindergartens.
Conduct a program of resurfacing of playing surfaces at recreation reserves Nar Nar Goon and Koo Wee Rup.
Undertake a review of the Road Safety Strategy adopted in 2011.
Wadsley Ave (Pakenham) - Road and Drainage Scheme - Stage 1 - planning and design phase leading to Council declaration.
Nar Nar Goon - Road and Drainage Scheme - continuation of 2013-14 Council declaration process involving any further public consultation.
Consult, undertake the statutory process for the design of a special charge scheme for O'Sullivan's Road, Hill Street & Peet Street (Pakenham).
Moody Street (Koo Wee Rup) special charge scheme - Road and Drainage Scheme - Stage 2 - Continuation of 2013-14 Council declaration process involving any further public consultation.
Emerald to Gembrook Trail. Advocate for Government funding to commence construction.
Provide information when required to the Interface Council's group and South Eastern Metro Integrated Transport Group as part of aim to both enhance the frequency and coverage of public transport within both Cardinia and south east region.
Commence implementation of the Energy Transition Plan with such projects as the Cardinia Cultural Centre and Beaconsfield Community Centre energy efficiency upgrades.
Continue to support the South East Council's Climate Change Alliance (formally the Western Port Greenhouse Alliance) through membership and participating in relevant projects in 2014-15.
Liaise with and support schools in the areas of waste minimisation, litter and recycling.
Reduce landfill volumes from kerbside pick ups by undertaking initiatives including the provision of 80L garbage bins, subsidised compost bins, eWaste service and continuation of green waste collection.
In partnership with Waste Management Group advocate alternative waste technologies and resource recovery technologies rather than sending waste to landfill for 2014/15.
Prepare an integrated water management plan in conjunction with Melbourne Water, which incorporates the sustainable water use plan, domestic waste waster and the storm water management plan.
Reduce off site septic discharges by advocating to water authorities to complete the backlog sewer program and mandate property connection in 2014-15.
Implement actions identified in Equestrian Strategy adopted in 2013-14, improving crossing of roads with high traffic volumes/speeds by installing signage and undertake bridge works at Yarrabubba Reserve.
Council to implement ESD principles in public buildings demonstrating our commitment to sustainability.
Continue to support committees to protect and maintain existing reserves of high environment significant for 2014/15 i e : friends groups, grants.
Establish environmental sustainability demonstration projects for 2014/15 e.g. Cardinia Life, Cardinia Cultural Centre.
Undertake a review of the Municipal Strategic Statement in light of the Metropolitan Strategy.
Incorporate reviewed Cardinia Road Precinct development contributions plan into Cardinia Planning Scheme.
Finalise planning scheme amendment for Glissman Road (Beaconsfield) development area.
Prepare amendment to Incorporate the Beaconsfield Structure Plan into the Cardinia Planning Scheme.
Prepare Nar Nar Goon and Tynong township strategy/statement.

Review Planning for Peri Urban areas in light of Plan Melbourne including rural issues in Gembrook.

Major Initiatives

Commence construction of the Lang Lang Bypass from Westernport Road to McDonalds Track, including Milner's Road.
McGregor Road (Pakenham) - duplication north of railway line. Advocate for funding for railway crossing upgrade and intersection works.
McBride Road (Upper Beaconsfield) - Road and Drainage scheme - Stage 2 - Continuation of Council declaration process and construction phase.
Finalise Pakenham East PSP & commence planning Scheme Amendment to incorporate into Cardinia Planning Scheme.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Statutory planning	Decision making	Planning decisions upheld at VCAT (The proportion of planning application decisions subject to review by VCAT and that were upheld in favour of the Council)	[Number of VCAT decisions that upheld Council's decision in relation to a planning application / Number of decisions in relation to planning applications subject to review by VCAT] 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 the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads

2.5 Strategic Objective 4: Our Economy

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

Programs

Program	Program Objective	Net Surplus (Deficit) \$'000
Economic Development	Increase local employment opportunity, economic prosperity, and community amenity through encouragement and support for sustainable business development and sustainable new investment.	(424)
Sustainable Communities Management	Provide co-ordinated and strategic leadership to the Sustainable Communities business unit, including co-ordination of strategy development in each area of operation, and ensure effective management and operation of the business unit.	(229)

Initiatives

Advocate to government and stakeholders on economic and employment priorities in Casey Cardinia region.
Incorporate the Pakenham Employment Precinct Structure Plan & Development Contribution Plan into the Cardinia Planning Scheme.
Identify and advocate on infrastructure issues to support the business community and facilitate investment.
Incorporate the Pakenham Structure plan into the Cardinia Planning Scheme.
Finalise Pakenham (Town Centre) Structure Plan.
Work with Southern Regional Development Australia, Department of State Development, Business and Innovation, Melbourne South East and Casey Cardinia investment strategy to advocate for our region.
Advocate for easier access to markets via regional food plan and enabling infrastructure i.e. airports, Bunyip food belt and Port of Hastings, Thompsons Rd extension.
Island Road (Koo Wee Rup) Road and Drainage improvements Stage 2 - Continuation of 2013-14 process involving any further public consultation and construction phase.

Major Initiatives

Implement Casey Cardinia Attracting Employment and Investment Strategy and implement priorities of the regional food plan.
Implement actions from the tourism strategy adopted in 2014, including establishment of the Tourism Advisory Committee to lead the industry actions in the Strategy Confirm partnership with the City of Casey.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Economic Development	Economic activity	Change in number of businesses (Percentage change in the number of businesses with an ABN in the municipality during the period)	$\frac{[\text{Number of businesses with an ABN in the municipality at the end of the financial year} - \text{Number of businesses at the start of the financial year}]}{\text{Number of businesses with an ABN in the municipality at the start of the financial year}} \times 100$

2.6 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.

Programs

Program	Program Objective	Net Surplus (Deficit) \$'000
Corporate Management	Provide leadership and direction to Council staff to ensure Council's vision and Council plans and decisions are achieved.	(2,251)

Finance Management and Corporate Financials	Ensure balanced budget outcomes and prudent management of debt and asset management, for a sustainable financial environment recognising inter-generational responsibility.	2,035
Depreciation	Wear and tear of Council's non-currents assets over their useful life.	(16,033)
Governance	Promote Council activities in a positive way, develop policy as required, and monitor compliance with legislative requirements.	(158)
Mayor & Councillors	Effectively resource the operations of the elected Council.	(911)

Initiatives

Monitor compliance with statutory reporting requirements.
Maintain and update the register of information to be available to the public.
Following adoption of the Councillor Code of Conduct and Protocols monitor adherence to commitments and take appropriate action if required.
Ensure all contracts and procurement guidelines adhere to a full life cost and are not purely driven on any one factor.
Ensure the asset management and financial management are transparent via the budget and planning process and ensure the long term viability of the Council.
Prepare an advocacy program for the 2014 State election; meet with appropriate politicians to seek support for improved employment, transport, education, funds for roads, recreational and community facilities and also allied health services.

Major Initiatives

Develop Annual budget and 5 Year Financial Plan which will deliver on the actions presented in the council plan but maintain long term Financial goals.

Service Performance Outcome Indicators

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

2.7 Corporate Expenditure and Revenue

The balance of funds represents the corporate expenditure and revenue to deliver the key outcomes of Council.

Programs

Program	Program Objective	Net Surplus (Deficit) \$'000
Customer Service	Provide customer service that is responsive to residents and is solution focused.	(1,040)

Fleet & 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.	1,027
Information Services and Egap	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.	(4,156)
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 'The Cardinia Way'.	(1,867)
Performance & Innovation	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.	(430)
Purchasing	Ensure councils procurement is managed in a sustainable manner to achieve the best outcome for Cardinia Shire.	(90)
Rates & Property Services	Manage Cardinia's rateable properties and provide a responsive, solution focused service to rate queries.	56,675
Rental Properties	Provide access to affordable housing for the aged and disabled.	176
Risk, Health & Safety	Minimise Council's exposure to risk and ensure Council staff have received the appropriate training and are operating in a safe workplace.	(713)

2.8 Performance Statement

The service performance indicators detailed in the preceding pages will be reported on within the Performance Statement which is prepared at the end of the year as required by section 132 of the Act and included in the 2014/15 Annual Report. The Performance Statement will also include reporting on prescribed indicators of financial performance (outlined in section 8) and sustainable capacity, which are not included in this budget report. The full set of prescribed performance indicators are audited each year by the Victorian Auditor General who issues an audit opinion on the Performance Statement. The major initiatives detailed in the preceding pages will be reported in the Annual Report in the form of a statement of progress in the report of operations.

2.9 Reconciliation with budgeted operating result

	Net Surplus (Deficit) \$'000
1. Our People	(7,940)
2. Our Community	(3,278)
3. Our Environment	(22,548)
4. Our Economy	(652)
5. Our Governance	(17,318)
Total activities & initiatives	(51,737)
Rates less non attributable areas	49,583
Deficit for the year	(2,154)

3. Budget influences

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

3.1 Snapshot of Cardinia Shire Council

Cardinia Shire is located to the south-east of metropolitan Melbourne. Its largest town and the location of the current Council offices is Pakenham, which is 55 kilometres from the Melbourne CBD. New Shire Offices are currently under construction in the township of Officer, and are anticipated to be ready for occupation in July 2014.

Cardinia Shire encompasses the three townships within the growth corridor (Pakenham, Officer and Beaconsfield) and 27 rural townships, spread across 1280 square kilometres. It stretches from the foothills of the Dandenong Ranges in the north to the shores of Westernport Bay in the south, and from Beaconsfield in the west to Bunyip in the east.

As well as being geographically diverse with large tracts of rural, agricultural areas, in the 2011 Census Cardinia Shire was Victoria's third fastest growing municipality and Australia's tenth fastest growing municipality.

Cardinia Shire's population forecast for 2014 is 86,628 and is forecast to grow to 180,493 by 2036, an increase of 108.4%. (Source: .id)

Most of this growth will be in the growth area subregion. The population in these areas is expected to grow from 41,551 in 2011 to an estimated 124,724 in 2036. (Source: .id). This represents approximately 69.1% of the Shire's population.

Effectively managing this growth is the most pressing issue facing Cardinia in the short to medium term. Cardinia must also ensure that it does not lose sight of the issue facing other parts of the municipality and continues to ensure equity and fairness for all communities that make up the Shire.

3.2 External influences

In preparing the 2014-15 budget, a number of external influences have been taken into consideration, because they are likely to impact significantly on the services delivered by Council in the budget period. These include:

- population growth in municipality;
- increased cost of maintaining parks and gardens; and
- growth of the organisation in line with service delivery needs and community expectation.

3.3 Internal influences

The one significant internal influence in the setting of the 2014-15 budget was the decision to purchase the new Shire Offices in Officer. Whilst there is no extra burden placed upon ratepayers, the financial impact of the purchase is reflected in the financial statements.

3.4 Budget Principles

In response to these influences, guidelines were prepared and distributed to all Council officers with budget responsibilities. The guidelines set out the key budget principles upon which the officers were to prepare their budgets. The principles included:

- Existing fees and charges to be increased in line with market levels;
- Grants to be based on confirmed funding levels;
- New revenue sources to be identified where possible;
- Service levels to be maintained at 2013-14 levels;
- Aim to use less resources with an emphasis on innovation and efficiency;
- Real savings in expenditure and increases in revenue identified in 2013-14 to be preserved; and
- Operating revenues and expenses from completed 2013-14 capital projects to be included.

3.5 Long term strategies

The budget includes consideration of a number of long term strategies and contextual information to assist Council to prepare the Budget in a proper financial management context. These include a Strategic Resource Plan for 2014/15 to 2017/18 (section 8), Rating information (section 9) and Future borrowings (section 10).

4. Analysis of operating budget

This section analyses the operating budget including expected income and expenses of the Council for the 2014-15 year.

4.1 Budgeted income statement

	Ref	Budget 2013-14 \$'000	Budget 2014-15 \$'000	Variance \$'000
Total income	4.2	111,916	105,715	-6,201
Total expenses	4.3	-86,843	-91,128	-4,285
Surplus (deficit) for the year	4.1.1	25,072	14,587	-10,485
Grants – capital	4.2.6	-3,281	-3,389	-108
Capital contributions (cash)	4.2.7	-2,098	-894	1,204
Development levies (cash)	4.2.8	-6,100	-1,600	4,500
Capital contributions (non-cash)	4.2.9	-16,000	-10,000	6,000
Net gain on sale of assets	4.2.10	-823	-858	-35
Adjusted underlying result	4.1.2	-3,229	-2,154	1,075

4.1.1 Surplus for the year (\$10.485 million decrease)

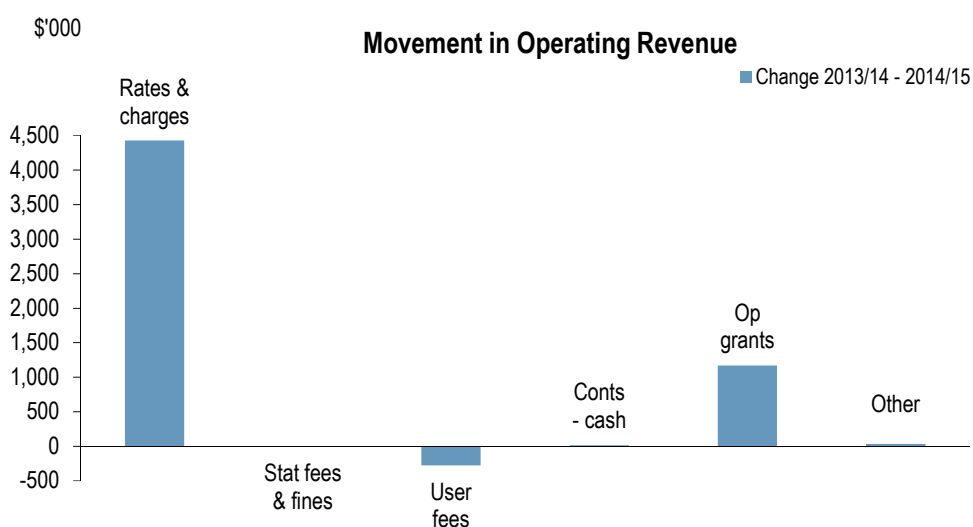
The projected result for the year, before adjusting for capital and other once-off items, is a surplus of \$14.587m, which is \$10.485m lower than in 2013-14.

4.1.2 Adjusted underlying result (\$1.075 million decrease)

The adjusted underlying result is the net surplus or deficit for the year adjusted for capital grants, contributions of non-monetary assets and other once-off adjustments. It removes the impact of non-recurring or once-off items of revenues and expenses. The adjusted underlying result for the 2014-15 year is a deficit of \$2.154m which is an improvement of \$1.075m from the 2013-14 year.

4.2 Income

Income types	Ref	Budget 2013-14 \$'000	Budget 2014-15 \$'000	Variance \$'000
Rates and charges	4.2.1	62,848	67,274	4,426
Statutory fees and fines	4.2.2	2,719	2,711	-7
User fees	4.2.3	4,240	3,964	-276
Contributions - cash	4.2.4	62	77	15
Grants - operating	4.2.5	10,866	12,034	1,169
Grants - capital	4.2.6	3,281	3,389	108
Capital contributions (cash)	4.2.7	2,098	894	-1,204
Development levies (cash)	4.2.8	6,100	1,600	-4,500
Capital contributions (non-cash)	4.2.9	16,000	10,000	-6,000
Net gain on sale of assets	4.2.10	823	858	35
Other income	4.2.11	2,880	2,913	34
Total income		111,916	105,715	-6,201



Source: Appendix A

4.2.1 Rates and charges (\$4.426 million increase)

The rate increase on current properties is proposed to be 5.9%, which is 0.9% lower than last year's increase of 6.8%. Rates make up 64.3% of Council's operating revenue, compared to 63.6% in 2013-14.

The residential garbage charge on individual properties is proposed to increase by \$7.00, from \$226.50 to \$233.50, due to a CPI increase on the garbage contract. The garbage charge also covers the costs of the state government levy and the contract fees for collection, recycling and disposal. The green waste charge is proposed to stay at the same level as 2013-14, which is \$129.00. The combined garbage and green waste charges make up 11.4% of Council's operating revenue, compared to 11.5% last year.

4.2.2 Statutory fees and fines (\$0.007 million decrease)

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 are made in accordance with legislative requirements.

Revenue from statutory fees and fines are forecast to decrease by 0.3% or \$7k compared to 2013-14. The decrease is mainly attributed to Development fees (design checking and supervision fees) which are expected to be lower due to the downturn in development activity, but has been partly offset in increases in other areas including Local Laws and Animal Control.

A detailed listing of statutory fees is included in Appendix D - Fees and charges schedule.

4.2.3 User fees (\$0.276 million decrease)

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 s.86 committees, the use of leisure, entertainment and other community facilities and the provision of human services such as outside school hours care. 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 decrease by 6.5% or \$276k from 2013-14. The main areas contributing to the decrease is Outside School Hours Care fee income which is expected to decrease by \$356k, due to lower enrolments, and s.86 committee revenue is expected to be \$222k lower. These have been partially offset by rent income from rental properties, which is expected to increase by \$203k.

A detailed listing of fees and charges is included in Appendix D - Fees and charges schedule.

4.2.4 Contributions - cash (\$0.015 million increase)

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

Revenue from contributions is projected to increase by \$15k or 23.4% over 2013-14. This is primarily due to an increase in road levy income from quarry companies.

4.2.5 Grants - operating (\$1.169 million increase)

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 increase by 10.8% or \$1.169m compared to 2013-14. A list of operating grants by type and source, classified into recurrent and non-recurrent, is included below:

Operating grant funding types and source	Budget 2013-14 \$'000	Budget 2014-15 \$'000	Variance \$'000
<i>Recurrent - Commonwealth Government</i>			
Victoria Grants Commission	8,075	9,037	961
Families & Children	37	43	6
Community Health	136	140	4
Corporate	68	70	2
<i>Recurrent - State Government</i>			
Best Start program	108	112	3
Community Health	789	847	58
Community Safety	45	45	0
Disability	128	132	4
Emergency Management	36	37	1
Environment & Heritage	103	194	91
Families & Children	135	154	19
Local Infrastructure	5	6	0
Maternal & Child Health	868	954	86
Community Strengthening	30	31	1
Recreation	151	77	-74
School Crossing Supervisors	150	155	5
Total Recurrent Grants	10,866	12,034	1,169
Total Operating Grants	10,866	12,034	1,169

4.2.6 Grants - capital (\$0.108 million increase)

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 3.3% or \$108k compared to 2013-14. The major grants budgeted are \$1.2m Roads to Recovery funding, \$740k Victoria Grants Commission roads funding, and \$650k for Officer Secondary College stadium. A list of capital grants by type and source, classified into recurrent and non-recurrent, is included below:

Capital grant funding types and source	Budget 2013-14 \$'000	Budget 2014-15 \$'000	Variance \$'000
<i>Recurrent - Commonwealth Government</i>			
Victoria Grants Commission	720	740	20
Roads to Recovery	1,191	1,191	0
Total Recurrent Grants	1,911	1,931	20
<i>Non-Recurrent - State Government</i>			
Local Infrastructure	1,370	1,078	-292
Recreation	0	380	380
Total Non-Recurrent Grants	1,370	1,458	88
Total Capital Grants	3,281	3,389	108

4.2.7 Capital contributions (cash) (\$1.204 million decrease)

Capital contributions include monies received from community sources for the purposes of funding the capital works program, including special charge schemes.

Capital contributions are projected to decrease by \$1.204m or 57.4% from 2013-14. All budgeted contributions in 2014-15 relate to special charge schemes.

4.2.8 Development levies (cash) (\$4.5m decrease)

Development levies are monies paid by developers and landowners and includes community infrastructure levies, public open space levies, and developer levies. These levies are projected to decrease by \$4.5m or 73.8% from 2013-14 due to the downturn in development activity.

4.2.9 Capital contributions (non-cash) (\$6.0m decrease)

Non-cash capital contributions are infrastructure assets in new developments (roads, drains, footpaths) contributed by developers. These contributions are expected to decrease by \$6.0m or 37.5% from 2013-14 due to the downturn in development activity.

4.2.10 Net gain on sale of assets (\$0.035m increase)

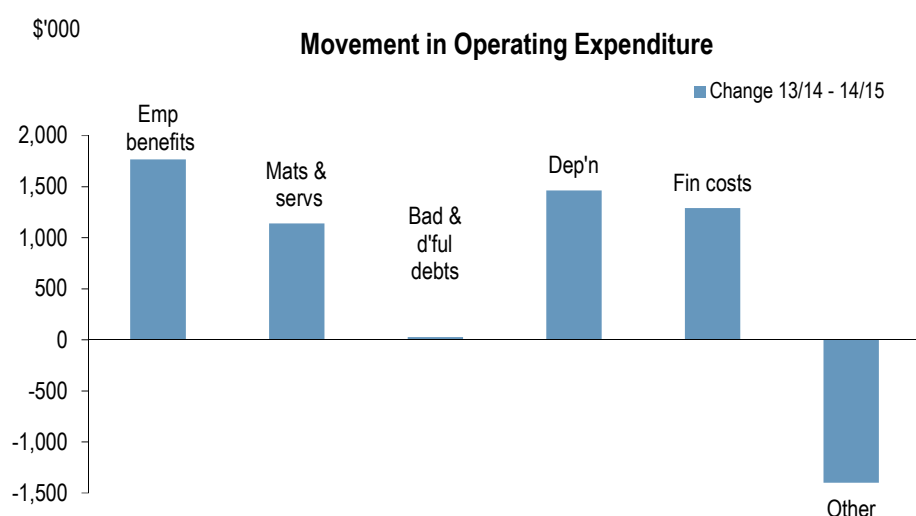
Net proceeds from the sale of Council assets are forecast to increase slightly by \$35k or 4.2% over 2013-14.

4.2.11 Other income (\$0.034 million increase)

Other income relates to a range of items such as cost recoveries and other miscellaneous income items, and also includes interest revenue on investments. Other income is forecast to increase by 1.2% or \$34k compared to 2013-14. The major increase is forecast to be in interest on Developer Contribution Plan (DCP) investments.

4.3 Expenses

Expense types	Ref	Budget 2013-14 \$'000	Budget 2014-15 \$'000	Variance \$'000
Employee benefits	4.3.1	28,802	30,568	1,766
Materials and services	4.3.2	36,166	37,305	1,139
Bad and doubtful debts	4.3.3	22	48	27
Depreciation and amortisation	4.3.4	14,570	16,033	1,464
Finance costs	4.3.5	3,302	4,591	1,289
Other expenses	4.3.6	3,982	2,583	-1,399
Total expenses		86,843	91,128	4,285



Source: Appendix A

4.3.1 Employee benefits (\$1.766 million increase)

Employee costs include all labor 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 are expected to increase by \$1.766m or 6.1% compared to 2013-14. A new Enterprise Bargaining Agreement comes into effect on 1 July 2014. The main factors affecting the increase are:

- An increase in the workcover provision due to higher workcover premiums,
- An increase in Fringe Benefits Tax due to recent changes in legislation ,
- An increase of 2.9 EFTs,
- Full year effect of new staff appointed during 2013-14,
- An EBA increase, and
- Staff increment movements.

A summary of human resources expenditure categorised according to the organisational structure of Council is included below. The dollar amounts below include salaries and oncosts only. The Employee benefits figures above include additional items of expenditure, such as Fringe Benefits Tax.

Comprises

Division	Budget 2014-15 \$'000	Permanent Full Time \$'000	Permanent Part Time \$'000
Chief Executive Officer	3,084	2,565	520
Assets & Services	8,221	7,863	358
Corporate Services	4,680	4,151	530
Community Wellbeing	6,851	4,966	1,884
Planning & Development	4,570	3,482	1,088
Total permanent staff expenditure	27,406	23,027	4,380
Casuals and other expenditure	2,042		
Total expenditure	29,448		

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

Division	Budget 2014-15 EFT	Comprises	
		Permanent Full Time EFT	Permanent Part Time EFT
Chief Executive Officer	26.8	19.9	6.9
Assets & Services	103.9	98.0	5.9
Corporate Services	49.7	43.5	6.2
Community Wellbeing	74.9	54.9	20.0
Planning & Development	51.6	36.6	15.0
Total permanent staff	306.9	252.9	54.0
Casuals and other expenditure	23.1		
Total expenditure	330.0		

4.3.2 Materials and services (\$1.139 million increase)

Materials and services include the purchases of consumables, payments to contractors for the provision of services, and utility costs. Materials and services are forecast to increase by \$1.139m or 3.1% compared to 2013-14. 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.

The major increase is in external contracts, which are forecast to increase by 5.9% or \$1.037m compared to 2013-14. The main contracts contributing to this increase are waste (\$547k in total - this includes hard and green waste, putrescible disposal, green waste bin, and garbage and recycling collection), parks & gardens (\$301k due to new reserves requiring maintenance), and buildings (\$83k for routine maintenance and cleaning).

Other significant increases are in Emerald Lake Park vegetation management of \$150k (fully grant funded), street lighting \$121k, and recreation reserve maintenance \$120k.

4.3.3 Bad and doubtful debts (\$0.027 million increase)

Bad and doubtful debts are projected to increase by 124.3% or \$27k from 2013-14.

4.3.4 Depreciation and amortisation (\$1.464 million increase)

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 10.0% or \$1.464m over 2013-14 is mainly due to an increase in the value of Council's assets from completed capital works projects, including the purchase of the new Shire Offices, and developer contributed assets.

4.3.5 Finance costs (\$1.289m million increase)

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

The increase relates to an increase in interest on loans of \$1.3m, which is in line with current loan agreements and the interest on new loans to be drawn down in July 2014. This includes the loan for the purchase of the new Shire Offices in Officer, which has been offset by a reduction in rental expenditure.

4.3.6 Other expenses (\$1.399 million decrease)

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 are forecast to decrease by 35.1% or \$1.399m compared to 2013-14. The major decrease is the lease expenditure for the new Shire Offices, which are now being purchased as mentioned in Finance costs.

5. Analysis of budgeted cash position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2014-15 year. Budgeting cash flows for Council is a key factor in setting the level of rates and providing a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

5.1 Budgeted cash flow statement

	Ref	Budget 2013-14 \$'000	Budget 2014-15 \$'000	Variance \$'000
Cash flows from operating activities	5.1.1			
<i>Receipts</i>				
Rates and charges		62,014	66,070	4,056
Statutory fees and fines		2,719	2,711	-8
User fees		5,632	5,654	22
Grants - operating		10,866	12,034	1,168
Grants - capital		3,281	3,389	108
Contributions - Cash		62	77	15
Development levies		8,198	2,494	-5,704
Interest income		1,005	1,140	135
Other income		1,875	1,773	-102
		95,652	95,342	-310
<i>Payments</i>				
Suppliers		-41,338	-37,220	4,118
Employees		-28,427	-30,192	-1,765
		-69,765	-67,412	2,353
Net cash provided by operating activities		25,886	27,930	2,043
Cash flows from investing activities	5.1.2			
Payments for property, plant and equipment		-23,098	-43,237	-20,139
Proceeds from sales of property, plant & equip		2,532	1,908	-624
Net cash used in investing activities		-20,566	-41,329	-20,763
Cash flows from financing activities	5.1.3			
Finance costs		-3,302	-4,591	-1,289
Proceeds from borrowings		4,000	24,000	20,000
Repayment of borrowings		-3,789	-5,244	-1,455
Net cash used in financing activities		-3,091	14,165	17,256
Net change in cash and cash equivalents		2,229	766	-1,463
Cash and cash equivalents at start of year		18,485	18,485	0
Cash and cash equivalents at end of year	5.1.4/5.2	20,714	19,251	-1,463

The analysis is based on three main categories of cash flows:

Operating activities - Refers to the cash generated or used in the normal service delivery functions of Council. Cash remaining after paying for the provision of services to the community may be available for investment in capital works, or repayment of debt.

Investing activities - Refers 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 and equipment.

Financing activities - Refers to cash generated or used in the financing of Council functions and include borrowings from financial institutions and advancing of repayable loans to other organisations. These activities also include repayment of the principal component of loan repayments for the year.

5.1.1 Operating activities (\$2.044 million increase)

Operating activities refer to the cash generated or used in the normal service delivery functions of Council. The increase in cash inflows from operating activities is due mainly to increased rates and charges income of \$4.1 million, increased grant income of \$1.3 million, and decreased payments of \$4.1 million to suppliers for contracts, materials and services. These have been partially offset by a \$5.7 million decrease in development levy revenue, and a \$1.8 million increase in payments to employees.

	Budget 2013-14 \$'000	Budget 2014-15 \$'000	Variance \$'000
Surplus (deficit) for the year	25,072	14,587	-10,485
Depreciation	14,570	16,033	1,463
Loss (gain) on sale of assets	-823	-858	-35
Net movement in assets and liabilities	-12,933	-1,832	11,101
Cash flows available from operating activities	25,886	27,930	2,044

5.1.2 Investing activities (\$20.763 million increase)

Investing activities refer to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property, equipment, etc. The increase in net cash used in investing activities is primarily due to the purchase of the new Shire Offices in Officer.

5.1.3 Financing activities (\$17.256 million increase)

Financing activities refer to cash generated or used in the financing of Council functions and include borrowings from financial institutions. These activities also include repayment of the principal and interest components of loan repayments for the year. The variance is primarily due to an increase in proceeds of borrowings of \$20.0 million for the purchase of the new Shire Offices.

5.1.4 Cash and cash equivalents at end of the year (\$1.463 million decrease)

Overall, total cash and investments is forecast to decrease by \$1.5 million from \$20.7 million to \$19.3 million as at 30 June 2015.

5.2 Restricted and unrestricted cash and investments

Cash and cash equivalents held by Council are restricted in part, and not fully available for Council's operations. The budgeted cash flow statement above indicates that Council is estimating at 30 June 2015 it will have cash and investments of \$19.3m, which has been restricted as follows:

Statutory reserves – These funds must be applied for specified statutory purposes in accordance with various legislative and contractual requirements. Whilst these funds earn interest revenues for Council, they are not available for other purposes.

Long service leave – These funds are separately identified as restricted to ensure there are sufficient funds to meet Council's obligations.

Working capital – These funds are free of all specific Council commitments and represent funds available to meet daily cash flow requirements and unexpected short term needs and are often required to take into the following financial year to contribute to that year's operations.

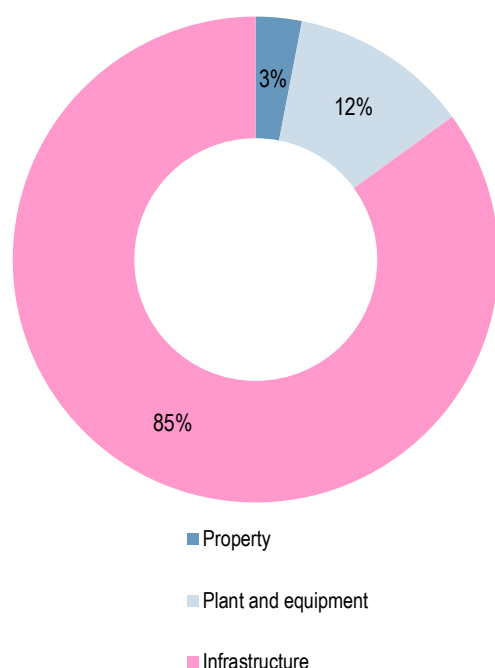
6. Analysis of capital budget

This section analyses the planned capital expenditure budget for the 2014-15 year and the sources of funding for the capital budget.

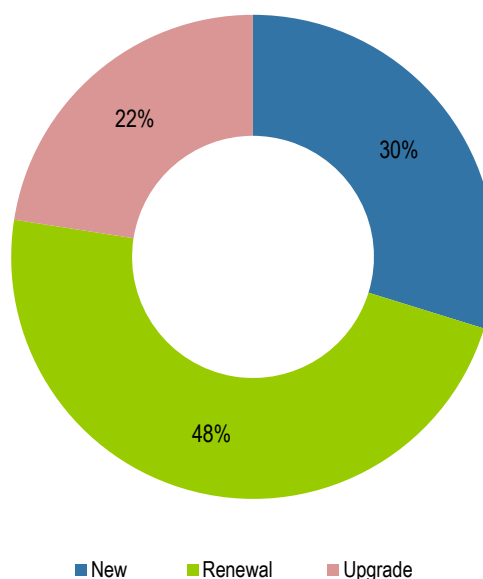
6.1 Capital works

Capital works areas	Ref	Budget 2013-14 \$'000	Budget 2014-15 \$'000	Variance \$'000
New works				
Property	6.1.1			
Land		-880	-350	530
Buildings		5,095	980	-4,115
Total Property		4,215	630	-3,585
Plant and equipment	6.1.2			
Plant, machinery and equipment		2,134	2,008	-126
Computers and telecommunications		505	450	-55
Total Plant and equipment		2,639	2,458	-181
Infrastructure	6.1.3			
Roads		7,100	6,833	-268
Bridges		550	600	50
Footpaths and cycleways		1,416	1,496	80
Drainage		290	280	-10
Rec., leisure & community facilities		4,716	5,480	764
streetscapes		1,090	1,860	770
Off street car parks		180	190	10
Other infrastructure		953	755	-198
Total Infrastructure		16,295	17,493	1,199
Total new works		23,149	20,582	-2,567
Represented by:				
New	6.1.4	8,622	6,130	-2,492
Renewal	6.1.4	9,550	9,814	264
Upgrade	6.1.4	4,977	4,637	-340
Total capital works		23,149	20,582	-2,567

Budgeted new capital works 2014-15



Budgeted total capital works 2014-15



Source: Appendix A. A more detailed listing of capital works is included in Appendix C.

6.1.1 Property (\$3.585 million decrease)

Property includes buildings and land.

For the 2014-15 year, \$1.0 million will be expended on building projects. The most significant projects \$0.6 million for general building works (including disability access works), and \$0.3m for the Purton Road depot masterplan.

The land amount consists of income from land sales offset by expenditure on land purchases.

6.1.2 Plant & Equipment (\$0.181 million decrease)

Plant and equipment includes information technology, motor vehicles and plant.

For the 2014-15 year, \$2.5 million will be expended on plant and equipment. The more significant projects include \$1.9 million for ongoing cyclical replacement of the plant and vehicle fleet and \$0.5 million for upgrade and replacement of information technology.

6.1.3 Infrastructure (\$1.199 million increase)

Infrastructure includes bridges, drainage, footpaths and cycleways, off street car parks, parks, opens paces & streetscapes, recreational, leisure & community infrastructure, and roads.

For the 2014-15 year, the major projects include Officer Seconday College stadium \$1.65m, continuing works on the Regional Soccer Facility \$1.0m, and Deep Creek Reserve \$1.0m. Also included are the annual roads renewal program and special charge schemes.

Other projects include Holm Park Road Recreation Reserve Beaconsfield, recreation reserve resurfacing, Catani netball facilities, Lang Lang sporting facilities, and Cardinia Recreation Reserve lighting.

6.1.4 New Assets (\$2.492 million decrease), Asset Renewal (\$0.264 million increase), and Asset Upgrade (\$0.340 million decrease).

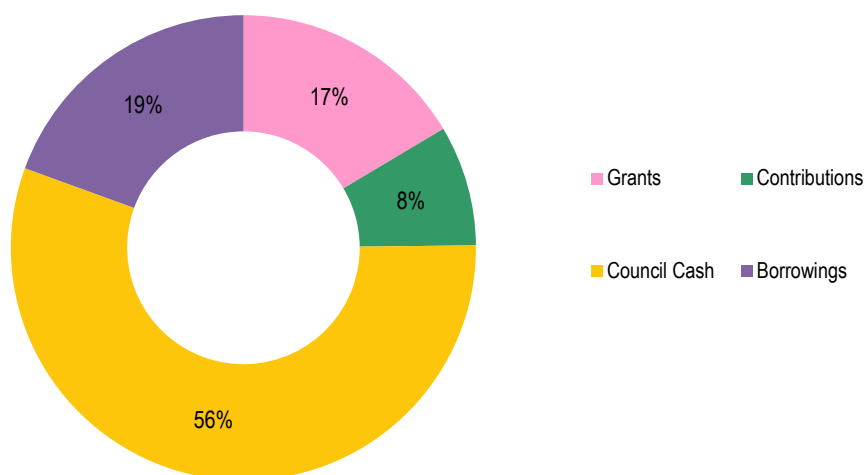
A distinction is made between expenditure on new assets and expenditure on asset renewal and upgrades. Expenditure on asset renewal is expenditure on an existing asset, which improves the service potential or the life of the asset. Expenditure on new assets does not have any element of expansion/upgrade of existing assets but will result in an additional burden for future operation, maintenance and capital renewal.

For the 2014-15 year, \$6.1 million will be spent on new assets, \$9.8 million on asset renewals, and \$4.6 million on asset upgrades.

6.2 Funding sources

Sources of funding	Ref	Budget 2013-14 \$'000	Budget 2014-15 \$'000	Variance \$'000
Grants	6.2.1	3,281	3,389	108
Contributions	6.2.2	2,931	1,724	-1,207
Council Cash	6.2.3	12,937	11,469	-1,468
Borrowings	6.2.4	4,000	4,000	0
		23,149	20,582	-2,567

Budgeted total funding sources 2013-14



Source: Appendix A

6.2.1 Grants (\$0.108 million increase)

Capital grants include all monies received from State, Federal and community sources for the purposes of funding the capital works program.

Government grants total \$3.4 million, the more significant being \$1.9 million for roads resealing, resheeting, and pavement renewals, \$0.7 million for Officer Secondary College stadium, and \$0.4 million for special charge schemes.

6.2.2 Contributions (\$1.207 million decrease)

Contributions include all monies community sources for the purposes of funding the capital works program, plus developer and community infrastructure levies. It is forecast that \$1.7 million will be funded from these sources in 2014-15.

Developer Infrastructure levies will fund \$0.5 million and Community Infrastructure levies will fund \$0.3 million of the Capital Works program.

6.2.3 Council Cash (\$1.468 million decrease)

Council generates cash from its operating activities, which is used as a funding source for the capital works program. It is forecast that \$9.6 million will be generated from operations to fund the 2014-15 capital works program. Additionally, \$1.9 million of sales and trade-in revenue from land and plant has been forecast.

6.2.4 Borrowings (no change)

A loan of \$4.0 million is budgeted in 2014-15 to partly fund the Capital Works program, which is the same amount as 2013-14.

7. Analysis of budgeted financial position

This section analyses the movements in assets, liabilities and equity between 2013-14 and 2014-15.

7.1 Budgeted balance sheet

	Ref	Budget 2013-14 \$'000	Budget 2014-15 \$'000	Variance \$'000
Current assets	7.1.1			
Cash and cash equivalents		20,714	19,251	-1,463
Trade and other receivables		12,102	12,175	73
Accrued Income		116	116	0
Prepayments		700	700	0
Inventories		33	33	0
Land held for resale		11,698	11,698	0
Total current assets		45,363	43,973	-1,390
Non-current assets	7.1.3			
Investments in associates		883	883	0
Property, infrastructure, plant and equipment		684,222	697,555	13,333
Total non-current assets		685,105	698,438	13,333
Total assets		730,467	742,412	11,945
Current liabilities	7.1.2			
Trade and other payables		10,821	14,707	-3,886
Trust funds and deposits		3,916	3,916	0
Provisions		4,888	4,888	0
Interest-bearing loans and borrowings		3,910	5,746	-1,836
Total current liabilities		23,535	29,257	-5,722
Non-current liabilities	7.1.4			
Provisions		1,048	1,048	0
Interest-bearing loans and borrowings		43,549	60,256	-16,707
Total non-current liabilities		44,597	61,305	-16,708
Total liabilities		68,132	90,562	-22,430
Net assets		662,335	651,850	-10,485
Equity	7.1.5			
Accumulated surplus		457,725	444,018	-13,707
Reserves		204,610	207,832	3,222
Total equity		662,335	651,850	-10,485

Source: Appendix A

7.1.1 Current Assets (\$1.390 million decrease)

Cash and cash equivalents are forecast to decrease by \$1.5m, as detailed in Section 5 - Analysis of budgeted cash position. This has been partly offset by trade and other receivables, which includes rates, infringement and sundry debtors, which are forecast to increase by \$0.1m.

7.1.2 Current Liabilities (\$5.722 million increase)

Current liabilities are those obligations Council must pay within the next year. These liabilities are budgeted to increase by \$5.7m, due to increases in trade and other payables (creditors), and interest-bearing loans and borrowings.

Interest-bearing loans and borrowings are borrowings of Council. The increase in this category reflects the payment characteristics of Council's loan portfolio.

7.1.3 Non-Current Assets (\$13.333 million increase)

Non-current assets are expected to increase by \$13.3m during the 2014-15 year. This is mainly in property, infrastructure, plant and equipment, and is due to the net result of the capital works program plus contributed assets, less depreciation, and less written down value of assets sold, and includes the new Shire Offices.

7.1.4 Non-Current Liabilities (\$16.708 million increase)

Non-current liabilities (that is, obligations Council must pay beyond the next year) are expected to increase by \$16.7m, as a result of an increase in interest-bearing loans and borrowings, mainly due to the loan taken out for the purchase of the new Shire Offices.

7.1.5 Equity (\$10.485 million decrease)

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 that 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.

7.2 Key assumptions

In preparing the Budgeted Balance Sheet for the year ending 30 June 2015 it was necessary to make a number of assumptions about assets, liabilities and equity balances. The key assumptions are as follows:

- Repayment of loan principal to be \$5.2m, and;
- Total capital expenditure to be \$20.6m.

8. Strategic resource plan and financial performance indicators

This section considers the long term financial projections of the Council. The Act requires a Strategic Resource Plan to be prepared covering both financial and non-financial resources, and including key financial indicators for at least the next four financial years to support the Council Plan.

8.1 Plan development

Council has prepared a proposed budget for 2014-15 and a Strategic Resource Plan (SRP) for the years 2015-16 to 2017-18 as part of its ongoing financial planning to assist in adopting a budget within a longer term framework. The SRP takes the strategic objectives and strategies as specified in the Council Plan and expresses them in financial terms for the next three years.

The key objective, which underlines the development of the Plan, is financial sustainability in the medium to long term, whilst still achieving Council's strategic objectives as specified in the Council Plan. The key financial objectives, which underpin the Long Term Financial Plan, are:

- Service Delivery Strategy
- Financial sustainability
- Infrastructure strategy
- Borrowing Guidelines

In preparing the SRP, Council has also been mindful of the need to comply with the following Principles of Sound Financial Management as contained in the Act:

- Prudently manage financial risks relating to debt, assets and liabilities
- Provide reasonable stability in the level of rate burden
- Consider the financial effects of Council decisions on future generations
- Provide full, accurate and timely disclosure of financial information.

The Plan is updated annually through a rigorous process of consultation with Council service providers followed by a detailed sensitivity analysis to achieve the key financial objectives.

8.2 Financial resources

The following table summaries the key financial results for the next four years as set out in the 2014-15 proposed budget and SRP for years 2015-16 to 2017-18. Appendix A includes a more detailed analysis of the financial resources to be used over the four year period.

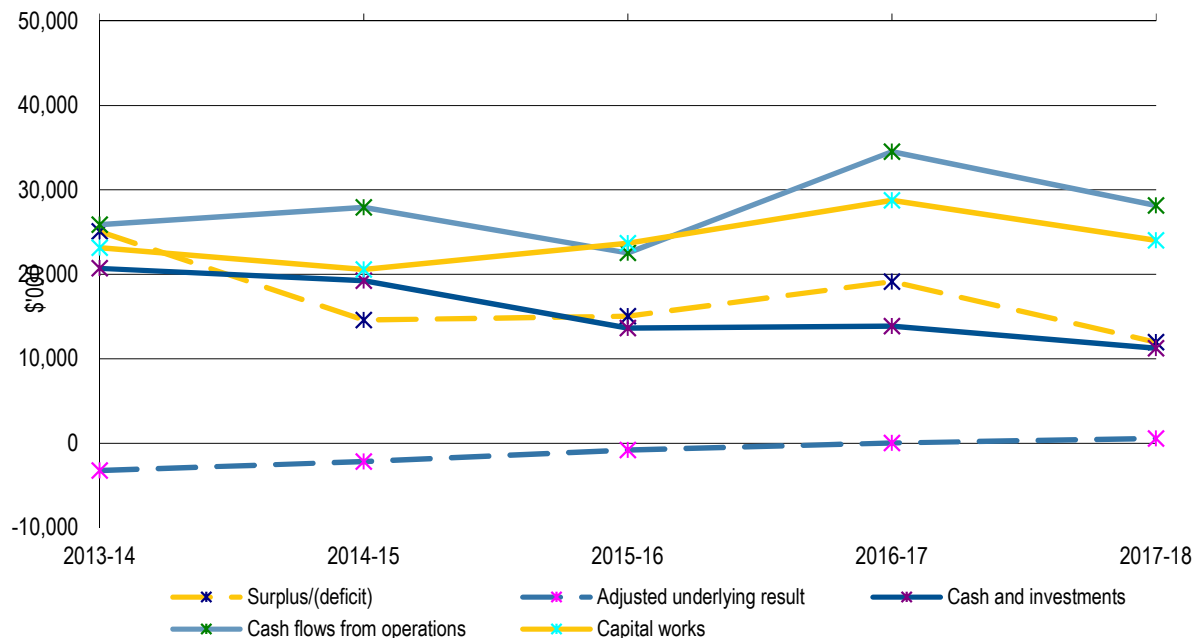
	Strategic Resource Plan					Trend
	Budget	Budget	Projections			
	2013-14	2014-15	2015-16	2016-17	2017-18	
	\$'000	\$'000	\$'000	\$'000	\$'000	
Surplus/(deficit)	25,072	14,587	15,060	19,122	11,968	-
Adjusted underlying result	-3,229	-2,154	-788	44	588	+
Cash and investments	20,714	19,251	13,651	13,862	11,265	-
Cash flows from operations	25,886	27,930	22,538	34,524	28,145	-
Capital works	23,149	20,582	23,688	28,770	24,009	o

Key to Forecast Trend:

+ Forecast improvement in Council's financial performance-financial position indicator

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

The following graph shows the general financial indicators over the four year period.



The key outcomes of the Plan are as follows:

Financial sustainability (section 5) - Cash and investments is forecast to decrease over the four year period from \$19.3 million to \$11.3 million, due to a drawdown of Developer Contribution Plan (DCP) funds.

Rating strategy (section 9) – A rate of increase of 5.9% is budgeted in 2014-15, with a 5.5% increase in both 2015-16 and 2016-17, and a 4.9% increase in 2017-18.

Service delivery – Service levels have been maintained throughout the four year period. Significant surpluses are budgeted throughout the four year period, however, excluding the effects of non-operating items such as capital contributions, the adjusted underlying result is a deficit which is reducing over the period, with small surpluses in the final two years. The adjusted underlying result is a measure of financial sustainability and is an important measure as once-off items can often mask the operating result.

Borrowing guidelines (Appendix F) – Borrowings are forecast to reduce from \$68.0 million to \$60.7 million over the four year period. This includes new borrowings of \$24.0 million in 2014-15.

Infrastructure - Capital expenditure over the four year period will total \$97.0 million at an average of \$24.3 million.

8.3 Key financial indicators

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

Indicator	Measure	Notes	Budget 2013-14	Budget 2014-15	Strategic Resource Plan Projections			Trend
Operating position								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-3.9%	-2.4%	-0.8%	0.0%	0.6%	+
Liquidity								
Working Capital	Current assets / current liabilities	2	192.7%	150.3%	145.9%	138.1%	130.4%	o
Obligations								
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	3	75.5%	98.1%	90.3%	82.5%	74.4%	+
Loans and borrowings	Interest and principal repayments / rate revenue		11.0%	14.4%	14.2%	13.9%	13.8%	+
Indebtedness	Non-current liabilities / own source revenue		61.4%	79.8%	73.0%	66.1%	59.1%	+
Asset renewal	Asset renewal expenditure / depreciation	4	65.5%	61.2%	59.9%	58.4%	56.3%	-
Stability								
Rates concentration	Rate revenue / adjusted underlying revenue	5	75.2%	75.6%	76.8%	77.2%	77.6%	-
Rates effort	Rate revenue / property values (CIV)		0.4%	0.4%	0.4%	0.5%	0.5%	o
Efficiency								
Expenditure level	Total expenditure / no. of assessments		\$2,525	\$2,534	\$2,523	\$2,548	\$2,557	o
Expenditure level	Specific purpose grants expended / Specific purpose grants received		100.0%	100.0%	100.0%	100.0%	100.0%	o
Revenue level	Residential rate revenue / No. of residential assessments		\$1,380	\$1,427	\$1,472	\$1,518	\$1,566	+
Workforce turnover	No. of resignations & terminations / average no. of staff							

Key to Forecast Trend:

+ Forecast improvement in Council's financial performance-financial position indicator

o Forecasts that Council's financial performance-financial position indicator will be steady

- Forecast 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. Improvement in financial performance expected over the period, with a surplus forecast in 2016-17, increasing in 2017-18.

2. Working Capital - The proportion of current liabilities represented by current assets. Working capital is forecast to decrease over the four year period. Current liabilities remain relatively stable, whilst current assets reduce primarily due to a drawdown in Developer Contribution Plan (DCP) cash.

3. Loans & Borrowings - Trend indicates Council's reducing reliance on debt against its annual rate revenue through redemption of long term debt, despite peak in 2014-15.

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

5. Rates Concentration - Reflects extent of reliance on rate revenues to fund all of Council's on-going services. Trend indicates Council will become more reliant on rate revenue compared to all other revenue

8.4 Non-financial resources

In addition to the financial resources to be consumed over the planning period, Council will also consume non-financial resources, in particular human resources. A summary of Council's anticipated human resources requirements for the 2014/15 year is shown below and further detail is included in section 4.3.1 of this budget. A statement of Human Resources is included in Appendix A.

Indicator	Strategic Resource Plan				
	Budget 2013-14	Budget 2014-15	Projections 2015-16	Projections 2016-17	Projections 2017-18
Staff expenditure					
Salaries and oncosts	27,783	29,448	30,045	31,608	33,471
Staff numbers					
Employee numbers	327.1	330.0	332.5	335.5	338.0

9. Rating information

This section considers the Council's rating strategy including strategy development and assumptions underlying the current year rate increase and rating structure.

9.1 Strategy development

In developing the Strategic Resource Plan (referred to in Section 8.), rates and charges were identified as an important source of revenue, accounting for 75.7% (2013-14 75.1%) of the operating revenue received by Council annually. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process.

However, it has also been necessary to balance the importance of rate revenue as a funding source with community sensitivity to increases, particularly given the frequency of general revaluations, and, more recently, a change in the rate burden as a result of significant movements in valuations.

9.2 Current year rate increase

It is predicted that 2014-15 operating position will be significantly impacted by growth. It will therefore be necessary to achieve future revenue growth while containing costs in order to achieve the operating surplus predicted in 2016-17 as set out in the Strategic Resource Plan. The \$9.6 million contribution from operations toward capital investment for the 2014-15 year is required to meet the capital investment required for achieving the Capital Works Program set out in the Strategic Resource Plan.

In order to achieve these objectives while maintaining service levels and a strong capital expenditure program, general rates are proposed to increase by 5.9% in 2014-15 (2013-14 6.8%), raising a total rate of \$57.2 million, including \$0.6 million generated from supplementary rates. The following table sets out future proposed rate increases based on the forecast financial position of Council as at 30 June 2014.

Year	Increase %
2014/15	5.9
2015/16	5.5
2016/17	5.5
2017/18	4.9

9.3 Rating structure

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

- Property values, based on valuations approved by the Victorian Valuer General.
- User pays component to reflect usage of services provided by Council.

Striking a proper balance between these elements provides equity in the distribution of the rate burden across residents.

Council makes a further distinction within the property value component of rates based on the purpose for which the property is used, that is, whether the property is used for residential or business purposes. This distinction is based on the concept that business should pay a fair and equitable contribution to rates taking into account the benefits those businesses derive from the local community.

Having reviewed the various valuation bases for determining the property value component of rates, Council has determined to apply a Capital Improved Value (CIV) basis on the grounds that it provides the most equitable distribution of rates across the municipality. There are currently no plans to change that basis, but Council does review its rating structure every four years.

10. Future borrowings

The borrowing guidelines are outlined in Appendix E.

Cardinia Shire Council, as with many other Councils in Victoria, face a dilemma of whether to borrow or increase rates to fund the requirement of infrastructure replacement and new capital works.

The dilemma for this Council is that it has a budgeted liability of \$47.5 million (at 30 June 2014) with a budgeted service cost of \$3.1 million (for the year ending 30 June 2014). This level of indebtedness was built between 2000 and 2005, subsequently, successive Councils have endeavoured to maintain and/or reduce the absolute debt. The continuing pressures placed on Council have limited Council's ability to effectively reduce the debt although the growth of this debt has been managed to reduce the overall percentage of debt servicing and redemption costs to rate revenue. The Debt guidelines in Appendix E set out the future strategy for Council to manage this debt and over time to bring the total debt in line with guidelines established by the Municipal Association of Victoria and the Auditor Generals Office.

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

	2013/14 \$'000	2014/15 \$'000
Total amount borrowed as at 30 June of the prior year	47,248	47,246
Total amount to be borrowed	4,000	24,000
Total amount projected to be redeemed	(3,789)	(5,244)
Total amount proposed to be borrowed as at 30 June	47,459	66,002

Council's borrowings for 2014-15 are proposed to be \$24.0 million, which is \$20.0 million for the purchase of the new Shire Offices in Officer and \$4.0 million to partly fund the 2014-15 Capital Works program. The decision to purchase the new Shire Offices rather than lease them was a strategic decision made by Council. The costs to service the loan will be offset by savings in lease

Financial pressures for the 2014-15 budget include:

1. Continued commitment of \$14.4 million to renew and upgrade the Shire's infrastructure in the capital works program.
2. To ensure intergenerational equity in funding the acquisition, renewal or construction of assets, Council recognises that it may need to resort to the prudent use of loan borrowings.
3. Growth within the Shire and the increasing contract costs to regularly maintain the increased number of parks and gardens, buildings and other infrastructure.

The Borrowing Guidelines (Appendix E) are an explanation of the way forward bringing to the ratepayers and residents an understanding of the current Council's view about the question of debt and the considerations that surround this aspect of the Councils finances.

Appendices

The following appendices include voluntary and statutory disclosures of information which provide support for the analysis contained in sections 1 to 10 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:

Appendix	Nature of information
A	Budgeted statements
B	Rates and charges
C	Capital works program
D	Fees and charges schedule
E	Borrowing Guidelines

Appendix A

Budgeted statements

This appendix presents information in regard to the Budgeted Financial Statements and Statement of Human Resources. The budget information for the years 2014/15 to 2017/18 has been extracted from the Strategic Resource Plan.

At the end of each financial year Council is required to include in the Financial Statements in its Annual Report a comparison of actual income and expenditure compared with the income and expenditure in the financial statements in the Budget.

The appendix includes the following budgeted information:

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

Budgeted Comprehensive Income Statement

For the four years ending 30 June 2018

	Budget	Budget	Strategic Resource Plan Projections		
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
Income					
Rates and charges	62,848	67,274	71,414	75,512	78,915
Statutory Fees and fines	2,719	2,711	2,804	2,870	2,974
User Fees	4,240	3,964	4,266	4,363	4,544
Contributions - Cash	62	77	39	39	39
Development Levies (cash)	8,198	2,494	2,648	8,207	1,600
Contributions - Non-monetary	16,000	10,000	10,000	8,000	6,000
Grants - operating (recurrent)	10,866	12,034	11,642	12,018	12,406
Grants - operating (non-recurrent)	0	0	0	0	0
Grants - capital (recurrent)	1,911	1,931	2,000	2,071	2,300
Grants - capital (non-recurrent)	1,370	1,458	650	700	1,430
Interest income	1,005	1,140	1,150	1,161	1,170
Net gain/(Loss) on disposal of property, infrastructure, plant & equipment	823	858	550	100	50
Other income	1,875	1,773	1,652	1,817	1,702
Total Income	111,916	105,715	108,814	116,857	113,129
Expenses					
Employee benefits	28,802	30,568	31,234	32,853	34,768
Materials and Services	36,166	37,305	38,237	39,640	40,680
Bad & Doubtful Debts	22	48	50	52	53
Depreciation & Amortisation	14,570	16,033	17,054	18,059	18,645
Finance costs	3,302	4,591	4,553	4,455	4,245
Other expenses	3,982	2,583	2,625	2,677	2,769
Total Expenses	86,843	91,128	93,754	97,736	101,161
Surplus/(Deficit)	25,072	14,587	15,060	19,122	11,968
Other comprehensive income					
Items that will not be reclassified to surplus or deficit:					
Impairment of impacted infrastructure	0	0	0	0	0
Net asset revaluation increment /(decrement)	0	0	0	0	0
Share of other comprehensive income of associates and joint ventures accounted for by the equity method	0	0	0	0	0
Total comprehensive result	25,072	14,587	15,060	19,122	11,968
less Capital income & other abnormals	(28,302)	(16,741)	(15,848)	(19,078)	(11,380)
Adjusted underlying result	(3,229)	(2,154)	(788)	44	588

Budgeted Balance Sheet

For the four years ending 30 June 2018

	Budget	Budget	Strategic Resource Plan		
	2013-14	2014-15	Projections		
	\$'000	\$'000	2015-16	2016-17	2017-18
			\$'000	\$'000	\$'000
Current assets					
Cash and cash equivalents	20,714	19,251	13,651	13,862	11,265
Trade and other receivables	12,102	12,175	12,733	13,330	13,747
Accrued Income	116	116	116	116	116
Prepayments	700	700	700	700	700
Inventories	33	33	33	33	33
Land held for resale	11,698	11,698	11,698	11,698	11,698
Total current assets	45,363	43,973	38,931	39,739	37,559
Non-current assets					
Investments in associates accounted for using the equity method	883	883	883	883	883
Property plant and equipment	684,222	697,555	713,139	730,801	741,114
Total non-current assets	685,105	698,438	714,022	731,684	741,997
Total assets	730,467	742,412	752,953	771,422	779,556
Current liabilities					
Trade and other payables	10,821	14,707	11,307	12,491	11,812
Trust Funds and Deposits	3,916	3,916	3,916	3,916	3,916
Provisions	4,888	4,888	5,218	5,570	5,946
Interest Bearing Loans and Borrowings	3,910	5,746	6,238	6,788	7,132
Total current liabilities	23,535	29,257	26,680	28,766	28,806
Non-current liabilities					
Provisions	1,048	1,048	1,095	1,145	1,202
Interest Bearing Loans and Borrowings	43,549	60,256	58,268	55,480	51,549
Total non-current liabilities	44,597	61,305	59,364	56,625	52,751
Total liabilities	68,132	90,562	86,043	85,391	81,556
Net assets	662,335	651,850	666,910	686,032	698,000
Equity					
Accumulated Surplus	457,725	444,018	460,478	479,680	493,768
Reserves	204,610	207,832	206,432	206,352	204,232
Total equity	662,335	651,850	666,910	686,032	698,000

Budgeted Statement of Changes in Equity

For the four years ending 30 June

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2015				
Balance at beginning of the financial year	637,263	430,201	182,745	24,317
Adjustment on change in accounting policy	0	0	0	0
Comprehensive result	14,587	14,587	0	0
Net asset revaluation increment(decrement)	0	0	0	0
Impairment losses on revalued assets	0	0	0	0
Reversal of impairment losses on revalued assets	0	0	0	0
Transfer to reserves	0	(1,600)	0	1,600
Transfer from reserves	0	830	0	(830)
Balance at end of the financial year	651,850	444,018	182,745	25,087
2016				
Balance at beginning of the financial year	651,850	444,018	182,745	25,087
Adjustment on change in accounting policy	0	0	0	0
Comprehensive result	15,060	15,060	0	0
Net asset revaluation increment(decrement)	0	0	0	0
Impairment losses on revalued assets	0	0	0	0
Reversal of impairment losses on revalued assets	0	0	0	0
Transfer to reserves	0	(1,500)	0	1,500
Transfer from reserves	0	2,900	0	(2,900)
Balance at end of the financial year	666,910	460,478	182,745	23,687
2017				
Balance at beginning of the financial year	666,910	460,478	182,745	23,687
Adjustment on change in accounting policy	0	0	0	0
Comprehensive result	19,122	19,122	0	0
Net asset revaluation increment(decrement)	0	0	0	0
Impairment losses on revalued assets	0	0	0	0
Reversal of impairment losses on revalued assets	0	0	0	0
Transfer to reserves	0	(1,520)	0	1,520
Transfer from reserves	0	1,600	0	(1,600)
Balance at end of the financial year	686,032	479,680	182,745	23,607
2018				
Balance at beginning of the financial year	686,032	479,680	182,745	23,607
Adjustment on change in accounting policy	0	0	0	0
Comprehensive result	11,968	11,968	0	0
Net asset revaluation increment(decrement)	0	0	0	0
Impairment losses on revalued assets	0	0	0	0
Reversal of impairment losses on revalued assets	0	0	0	0
Transfer to reserves	0	(1,350)	0	1,350
Transfer from reserves	0	3,470	0	(3,470)
Balance at end of the financial year	698,000	493,768	182,745	21,487

Budgeted Statement of Cash Flows

For the four years ending 30 June 2018

	Budget 2013-14 \$'000	Budget 2014-15 \$'000	Strategic Resource Plan Projections		
			2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities					
Rates and charges	62,014	66,070	71,068	75,169	78,630
Statutory Fees and fines	2,719	2,711	2,804	2,870	2,974
User Fees	5,632	5,654	4,055	4,109	4,412
Grants - operating	10,866	12,034	11,642	12,018	12,406
Grants - capital	3,281	3,389	2,650	2,771	3,730
Contributions - Cash	62	77	39	39	39
Development Levies - Cash	8,198	2,494	2,648	8,207	1,600
Interest Income	1,005	1,140	1,150	1,161	1,170
Other Income	1,875	1,773	1,652	1,817	1,702
Net GST refund/payment	0	0	0	0	0
Materials and consumables	(17,863)	(13,938)	(20,168)	(15,885)	(18,098)
External contracts	(17,590)	(18,627)	(19,403)	(20,416)	(21,004)
Utilities	(1,903)	(2,072)	(2,116)	(2,207)	(2,311)
Other payments	(3,982)	(2,583)	(2,625)	(2,677)	(2,769)
Employees	(28,427)	(30,192)	(30,857)	(32,452)	(34,335)
Net cash provided by operating activities	25,886	27,930	22,538	34,524	28,145
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(23,098)	(43,237)	(23,688)	(28,770)	(24,009)
Proceeds from sale of property, infrastructure, plant and equipment	2,532	1,908	1,600	1,150	1,100
Net cash used in investing activities	(20,566)	(41,329)	(22,088)	(27,620)	(22,909)
Cash flows from financing activities					
Finance costs	(3,302)	(4,591)	(4,553)	(4,455)	(4,245)
Proceeds from Borrowings	4,000	24,000	4,250	4,000	3,200
Repayment of Interest Bearing Loans & Borrowings	(3,789)	(5,244)	(5,746)	(6,238)	(6,788)
Net cash provided by (used in) financing activities	(3,091)	14,165	(6,050)	(6,694)	(7,833)
Net change in cash & cash equivalents	2,229	766	(5,600)	210	(2,597)
Cash & cash equivalents at beginning of year	18,485	18,485	19,251	13,651	13,862
Cash & cash equivalents at end of year	20,714	19,251	13,651	13,862	11,265

Budgeted Statement of Capital Works

For the four years ending 30 June 2018

	Budget	Budget	Strategic Resource Plan Projections		
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
New works					
Property					
Land	-880	-350	100	450	450
Buildings	5,095	980	2,420	3,690	5,570
Total Property	4,215	630	2,520	4,140	6,020
Plant and equipment					
Plant, machinery and equipment	2,134	2,008	2,440	2,680	2,320
Computers and telecommunications	505	450	400	400	410
Total Plant and equipment	2,639	2,458	2,840	3,080	2,730
Infrastructure					
Roads	7,100	6,833	6,060	11,590	5,023
Bridges	550	600	600	600	700
Footpaths and cycleways	1,416	1,496	1,068	1,130	1,152
Drainage	290	280	300	300	315
Recreation, leisure and community facilities	4,716	5,480	7,920	5,880	5,369
Parks, open space and streetscapes	1,090	1,860	1,320	970	1,570
Off street car parks	180	190	200	220	230
Other infrastructure	953	755	860	860	900
Total Infrastructure	16,295	17,493	18,328	21,550	15,259
Total new works	23,149	20,582	23,688	28,770	24,009
Represented by:					
New asset expenditure	8,622	6,130	9,650	8,440	10,680
Asset renewal expenditure	9,550	9,814	10,218	10,540	10,506
Asset upgrade expenditure	4,977	4,637	3,820	9,790	2,823
Total capital works	23,149	20,582	23,688	28,770	24,009

Budgeted Statement of Human Resources

For the four years ending 30 June 2018

	Budget	Budget	Strategic Resource Plan		
	2013-14	2014-15	Projections		
	\$'000	\$'000	2015-16	2016-17	2017-18
			\$'000	\$'000	\$'000
Staff expenditure					
Salaries and Oncosts - operating	27,783	29,448	30,045	31,608	33,471
Salaries and Oncosts - capital	0	0	0	0	0
Total staff expenditure	<u>27,783</u>	<u>29,448</u>	<u>30,045</u>	<u>31,608</u>	<u>33,471</u>
Staff numbers	EFT	EFT	EFT	EFT	EFT
Employees	327.1	330.0	332.5	335.5	338.0
Total staff numbers	<u>327.1</u>	<u>330.0</u>	<u>332.5</u>	<u>335.5</u>	<u>338.0</u>

Appendix B

Rates and charges

This appendix presents information about rates and charges which the Act and the Regulations require to be disclosed in the Council's annual budget.

1. Rates and charges

1.1 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	2013-14 \$/CIV	2014-15 \$/CIV	Change %
Base Rate	0.003300	0.003419	3.6%
Agricultural Land	0.002476	0.002564	3.6%
Urban Rate	0.003498	0.003624	3.6%
Urban Vacant Land	0.007590	0.007864	3.6%
Urban Commercial and Industrial	0.004786	0.004958	3.6%
Urban Agricultural Land	0.002806	0.002906	3.6%
Lakeside Residential	0.003564	0.003693	3.6%
Lakeside Vacant Land	0.007690	0.007966	3.6%
Rate concession for cultural and recreational land	25%	25%	0.0%

1.2 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	2013-14 \$	2014-15 \$
Base Rate	21,289,482	22,245,762
Agricultural Land	2,989,784	2,446,974
Urban Rate	17,582,852	19,873,588
Urban Vacant Land	3,894,236	3,814,001
Urban Commercial and Industrial	3,674,605	4,640,604
Urban Agricultural Land	156,344	401,906
Lakeside Residential	2,881,784	2,984,516
Lakeside Vacant Land	107,698	115,591
Cultural and Recreational Land	64,964	66,958
Supplementary	550,000	580,000
Total amount to be raised by general rates	53,191,750	57,169,900

1.3 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	2013-14	2014-15
	#	#
Base Rate	14,020	14,148
Agricultural Land	1,083	928
Urban Rate	14,024	15,180
Urban Vacant Land	2,145	1,754
Urban Commercial and Industrial	1,105	1,239
Urban Agricultural Land	10	26
Lakeside Residential	2,299	2,315
Lakeside Vacant Land	72	53
Cultural and Recreational Land	7	7
Total	34,765	35,650

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

1.5 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	2013-14	2014-15
	\$	\$
Base Rate	6,451,358,248	6,506,511,500
Agricultural Land	1,207,505,522	954,265,000
Urban Rate	5,026,544,480	5,483,670,000
Urban Vacant Land	513,074,538	485,013,500
Urban Commercial and Industrial	767,782,020	936,068,000
Urban Agricultural Land	55,717,828	138,295,000
Lakeside Residential	808,581,599	808,260,000
Lakeside Vacant Land	14,004,907	14,510,000
Cultural and Recreational Land	26,237,732	26,115,000
Total	14,870,806,874	15,352,708,000

1.6 The rate or unit amount to be levied for each type of service rate or charge under section 162 of the Act compared with the previous financial year.

Type of Charge	Per Rateable Property	Per Rateable Property	Change
	2013-14	2014-15	
	\$	\$	
Garbage Charge	226.50	233.50	3.1%
Green Waste Charge	129.00	129.00	0.0%

1.7 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	2013-14 \$	2014-15 \$
Garbage Charge	7,820,382	8,137,238
Green Waste Charge	1,835,799	1,967,250
Total amount to be raised by charges	9,656,181	10,104,488

1.8 The estimated total amount to be raised by all rates and charges compared with the previous financial year.

	2013-14	2014-15
	\$	\$
Rates & Charges	62,847,931	67,274,388

1.9 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.

2. Differential rates

2.1 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	2013-14 cents/\$CIV	2014-15 cents/\$CIV
Base Rate	0.3300	0.3419
Agricultural Land	0.2476	0.2564
Urban Rate	0.3498	0.3624
Urban Vacant Land	0.7590	0.7864
Urban Commercial and Industrial	0.4786	0.4958
Urban Agricultural Land	0.2806	0.2906
Lakeside Residential	0.3564	0.3693
Lakeside Vacant Land	0.7690	0.7966
Cultural and Recreational Land	0.2476	0.2564

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.

2.2 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 2013-14 financial year.

2.3 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 2013-14 financial year.

2.4 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 2013-14 financial year.

2.5 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.

2.6 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 2013-14 financial year.

2.7 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:

The objective of the rate is to encourage commerce and ensure that the owners of the land having the 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 2013-14 financial year.

2.8 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 2013-14 financial year.

2.9 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.

Appendix C

Capital works program

This appendix presents a listing of the capital works projects that will be undertaken for the 2014-15 year.

The capital works projects are grouped by class and include new works for 2014-15.

Capital works program

For the year ending 30 June 2015

New works

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
PROPERTY									
Land									
Land Acquisition	1,250	1,250							1,250
Cash Receipts - Joint Venture/Land sales	- 1,600	- 1,600						- 1,600	
Total Land	- 350	- 350	-	-	-	-	-	1,600	1,250
Buildings									
Arena double kindergarten - open January 2017 - design	80	80					80		
Cardinia Cultural Centre	50		50					50	
Buildings	500		500					500	
Disability Access Works	100		100					100	
Purton Road Depot Masterplan	250			250				250	
Total Buildings	980	80	650	250	-	-	80	900	-
TOTAL PROPERTY	630	- 270	650	250	-	-	80	700	1,250

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
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Community Grants - Minor Equipment	50	50						50	
New plant program	100	100						100	
Plant replacement	1,858		1,858					1,858	
Total Plant, Machinery and Equipment	2,008	150	1,858	-	-	-	-	2,008	-
Computers and Telecommunications									
IT Strategy	400			400				400	
GIS Strategy	50			50				50	
Total Computers and Telecommunications	450	-	-	450	-	-	-	450	-
TOTAL PLANT AND EQUIPMENT	2,458	150	1,858	450	-	-	-	2,458	-

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									
Traffic management devices	50	50						50	
Lang Lang Bypass	500	500						500	
Unsealed Road Resheeting	880		880			220		660	
Resealing	1,160		1,160			520		640	
Reseal Preparation	400		400					400	
Pavement Renewals	2,000		2,000			1,191		809	
McBride Road, Upper Beaconsfield SCS	328			328			187	141	
Island Road, Koo Wee Rup SCS	1,188			1,188		428	380	380	
O'Sullivan's Road, Hill Street, & Peet Street, Pakenham	327			327			327		
Total roads	6,833	550	4,440	1,843	-	2,359	894	3,580	-
Bridges									
Bridges - replacement/upgrade	600		600					600	
Total Bridges	600	-	600	-	-	-	-	600	-
Footpaths and Cycleways									
Pedestrian & Bicycle strategy - shared path linkages	150	150						150	
Equestrian Trails strategy implementation	50	50						50	
Footpaths	400	400						400	
Shared Footpath along Princes Highway	500	500					500		
Equestrian Trails renewals	50		50					50	
Gravel pathway resheeting	86		86					86	
Concrete footpaths	260		260					260	
Total Footpaths and Cycleways	1,496	1,100	396	-	-	-	500	996	-
Drainage									
Drainage replacement	280		280					280	
Total Drainage	280	-	280	-	-	-	-	280	-

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
Recreational, Leisure and Community Facilities									
Officer Secondary College stadium	1,650	1,650				650		290	710
Heatherbrae Recreation Reserve pavilion design	250	250					250		
Officer Netball Pavillion Relocation	300	300				200			100
Officer Receation Reserve Public Toilets	180	180				180			
Regional Soccer Facility (IYU Recreation Reserve)	1,000	1,000							1,000
Recreation Reserve Development - Holm Park Rd	500	500							500
Lang Lang Sporting Facilities	200	200						60	140
Recreation Reserve lighting and power upgrade - Cardinia	160	160						160	
Implemetation of Pepi's Land Strategy	100	100							100
Beacon Hills Golf Club	100		100					100	
Asset Renewal Netball Facilities - Catani	300		300					300	
Bowling Green Resurfacing - Garfield	180		180					180	
BMX Facility renewals	30		30					30	
Netball/Tennis courts	120		120					120	
Recreation reserve resurfacing	330		330					330	
Swimming facilities	80		80					80	
Total Recreation, Leisure and Community Facillities	5,480	4,340	1,140	-	-	1,030	250	1,650	2,550
Parks, Open Space and Streetscapes									
Tree planting program	50	50						50	
Environmental projects	150	150						150	
Tree management works at high risk sites	100		100					100	
Playgrounds	120		120					120	
Public Art Program	40		40					40	
Open Space Program	150			150				150	
Emerald Lake Park Strategic Plan - ticketing machine	50			50				50	
Cochrane Park	200			200					200
Deep Creek Reserve	1,000			1,000				1,000	
Total Parks, Open Space and Streetscapes	1,860	200	260	1,400	-	-	-	1,660	200

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
Off Street Car Parks									
Carpark resealing	190		190					190	
Total Off Street Car Parks	190	-	190	-	-	-	-	190	-
Other Infrastructure									
Installation of new lighting	60	60						60	
Township Strategy Implementation	200			200				200	
Community Grants	450			450				450	
Priority Works	45			45				45	
Total Other Infrastructure	755	60	-	695	-	-	-	755	-
TOTAL INFRASTRUCTURE	17,493	6,250	7,306	3,937	-	3,389	1,644	9,711	2,750
TOTAL NEW CAPITAL WORKS 2014/15	20,582	6,130	9,814	4,637	-	3,389	1,724	11,469	4,000

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
Summary										
PROPERTY	630	-	270	650	250	-	-	80	- 700	1,250
PLANT AND EQUIPMENT	2,458		150	1,858	450	-	-	-	2,458	-
INFRASTRUCTURE	17,493		6,250	7,306	3,937	-	3,389	1,644	9,711	2,750
TOTAL CAPITAL WORKS	20,582		6,130	9,814	4,637	-	3,389	1,724	11,469	4,000

Capital Works Program - 2014/15

Item #	Project Description	Budget 2014/15	Funding Sources												
			Council Revenue	Loan Funds	Other Reserve Funds	Sales & Trade- In	Developer Infrastructure Levy			Community Infrastructure Levy			Developer Delivered	Local Contribution	Government Grants
							Pakenham	Cardinia Rd	Officer	Pakenham	Cardinia Rd	Officer			
	PART 1 - CAPITAL WORKS - NEW PROJECTS														
	Community & recreational facilities														
01	Regional Soccer Facility (IYU Recreation Reserve)	1,000,000		- 1,000,000											
02	Cochrane Park	200,000		- 200,000											
03	Implementation of Pepi's Land Strategy	100,000		- 100,000											
04	Recreation Res. Development - Holm Park Rd	500,000		- 500,000											
05	Officer Netball Pavillion Relocation	300,000		- 100,000											- 200,000
06	Officer Recreation Reserve Public Toilets	180,000													- 180,000
07	Lang Lang Sporting Facilities	200,000	- 60,000	- 140,000											
08	Deep Creek Reserve	1,000,000				- 1,000,000									
09	Recreation Reserve lighting and power upgrade - Cardinia	160,000	- 160,000												
10	Officer Secondary College stadium	1,650,000	- 290,000	- 710,000											- 650,000
	Sub Total	5,290,000	- 510,000	- 2,750,000	-	- 1,000,000	-	-	-	-	-	-	-	-	- 1,030,000
	Plant & equipment														
11	New plant program	100,000	- 100,000												
	Sub Total	100,000	- 100,000	-	-	-	-	-	-	-	-	-	-	-	-
	Roads and pathways														
12	Traffic management devices	50,000	- 50,000												
13	Pedestrian & Bicycle strategy - shared path linkages	150,000	- 150,000												
14	Footpaths	400,000	- 400,000												
15	Lang Lang Bypass	500,000	- 500,000												
16	Equestrian Trails strategy implementation	50,000	- 50,000												
	Sub Total	1,150,000	- 1,150,000	-	-	-	-	-	-	-	-	-	-	-	-
	Special charge schemes (To be confirmed)														
17	McBride Road, Upper Beaconsfield	327,920	- 141,000											- 186,920	
18	Island Road, Koo Wee Rup	1,188,000	- 380,000											- 380,000	- 428,000
19	O'Sullivan's Road, Hill Street, & Peet Street, Pakenham	326,700												- 326,700	
	Sub Total	1,842,620	- 521,000	-	-	-	-	-	-	-	-	-	-	- 893,620	- 428,000
	Streetscapes, beautification and environment														
20	Tree planting program	50,000	- 50,000												
21	Open Space Program	150,000	- 150,000												
22	Installation of new lighting	60,000	- 60,000												
23	Environmental projects	150,000	- 150,000												
	Sub Total	410,000	- 410,000	-	-	-	-	-	-	-	-	-	-	-	-
	Other projects														
24	Asset Renewal Netball Facilities - Catani	300,000	- 300,000												
25	Bowling Green Resurfacing - Garfield synthetic surface replacement	180,000	- 180,000												
26	Golf Club Capital Expenditure - Relating to Purchase Price	100,000	- 100,000												
27	Purton Road Depot Masterplan	250,000	- 250,000												
28	Tree management works at high risk sites	100,000	- 100,000												
29	Emerald Lake Park Strategic Plan - ticketing machine	50,000	- 50,000												
30	Community Grants	450,000	- 450,000												
31	Township Strategy Implementation	200,000	- 200,000												
32	Community Grants - Minor Equipment	50,000	- 50,000												
33	BMX Facility Asset renewal	30,000	- 30,000												
	Sub Total	1,710,000	- 1,710,000	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL NEW PROJECTS	10,502,620	- 4,401,000	- 2,750,000	-	- 1,000,000	-	-	-	-	-	-	-	- 893,620	- 1,458,000
	PART 2 - ASSET RENEWAL & UPGRADE														
34	Cardinia Cultural Centre	50,000	- 50,000												
35	Public Art Program	40,000	- 40,000												
	Sub Total	90,000	- 90,000	-	-	-	-	-	-	-	-	-	-	-	-
	Bridges														
36	Bridges - Replacement/Upgrade	600,000	- 600,000												
	Sub Total	600,000	- 600,000	-	-	-	-	-	-	-	-	-	-	-	-
	Buildings														
37	Buildings	500,000	- 500,000												
38	Disability Access Works	100,000	- 100,000												
	Sub Total	600,000	- 600,000	-	-	-	-	-	-	-	-	-	-	-	-
	Carparks														
39	Carpark resealing	190,000	- 190,000												
	Sub Total	190,000	- 190,000	-	-	-	-	-	-	-	-	-	-	-	-

Capital Works Program - 2014/15

Item #	Project Description	Budget 2014/15	Funding Sources												
			Council Revenue	Loan Funds	Other Reserve Funds	Sales & Trade In	Developer Infrastructure Levy			Community Infrastructure Levy			Developer Delivered	Local Contribution	Government Grants
							Pakenham	Cardinia Rd	Officer	Pakenham	Cardinia Rd	Officer			
	Drainage replacement														
40	Drainage replacement	280,000	- 280,000												
	Sub Total	280,000	- 280,000	-	-	-	-	-	-	-	-	-	-	-	-
	Footpaths														
41	Concrete footpaths	260,000	- 260,000												
42	Gravel pathway resheeting	86,000	- 86,000												
43	Asset Renewal Equestrian Trails	50,000	- 50,000												
	Sub Total	396,000	- 396,000	-	-	-	-	-	-	-	-	-	-	-	-
	Netball/Tennis														
44	Netball/Tennis courts	120,000	- 120,000												
	Sub Total	120,000	- 120,000	-	-	-	-	-	-	-	-	-	-	-	-
	Plant replacement														
45	Plant replacement	1,858,443	- 950,016			- 908,427									
	Sub Total	1,858,443	- 950,016	-	-	- 908,427	-	-	-	-	-	-	-	-	-
	Playgrounds replacement														
46	Playgrounds	120,000	- 120,000												
	Sub Total	120,000	- 120,000	-	-	-	-	-	-	-	-	-	-	-	-
	Recreation reserves														
47	Recreation reserve resurfacing	330,000	- 330,000												
	Sub Total	330,000	- 330,000	-	-	-	-	-	-	-	-	-	-	-	-
	Roads														
48	Resealing	1,160,000	- 640,000												- 520,000
49	Reseal Preparation	400,000	- 400,000												
50	Unsealed Road Resheeting	880,000	- 660,000												- 220,000
51	Pavement Renewals	2,000,000	- 809,000												- 1,191,000
	Sub Total	4,440,000	- 2,509,000	-	-	-	-	-	-	-	-	-	-	-	- 1,931,000
	Swimming facilities														
52	Swimming facilities	80,000	- 80,000												
	Sub Total	80,000	- 80,000	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL ASSET RENEWAL & UPGRADE	9,104,443	- 6,265,016	-	-	- 908,427	-	-	-	-	-	-	-	-	- 1,931,000
	PART 3 - ORGANISATION														
53	IT Strategy	400,000	- 400,000												
54	GIS Strategy	50,000	- 50,000												
55	Land Acquisition	1,250,000		- 1,250,000											
56	Priority Works	44,800	- 44,800												
	Sub Total	1,744,800	- 494,800	- 1,250,000	-	-	-	-	-	-	-	-	-	-	-
57	Cash Receipts - Joint Venture/Land sales	- 1,600,000	1,600,000												
	Sub Total	- 1,600,000	1,600,000	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL ORGANISATION	144,800	1,105,200	- 1,250,000	-	-	-	-	-	-	-	-	-	-	-
	TOTAL CAPITAL WORKS BEFORE STRUCTURE PLANS	19,751,863	- 9,560,816	- 4,000,000	-	- 1,908,427	-	-	-	-	-	-	-	- 893,620	- 3,389,000
	PART 4 - STRUCTURE PLANS														
	Cardinia Road Precinct Structure Plan Capital Works Program														
58	Shared Footpath along Princes Highway	500,000					- 500,000								
59	Arena double kindergarten - open January 2017 - design	80,000					- 80,000								
60	Heatherbrae Recreation Reserve pavilion design	250,000								- 250,000					
	TOTAL STRUCTURE PLANS PROJECTS	830,000	-	-	-	-	- 580,000	-	-	- 250,000	-	-	-	-	-
	TOTAL CAPITAL WORKS	20,581,863	- 9,560,816	- 4,000,000	-	- 1,908,427	- 580,000	-	-	- 250,000	-	-	-	- 893,620	- 3,389,000

Capital Works 5 year Program - 2014/15 - 2018/19

Item #	Project Description	Budget 2014/15	Budget 2015/16	Budget 2016/17	Budget 2017/18	Budget 2018/19
	PART 1 - CAPITAL WORKS - NEW PROJECTS					
	Community & recreational facilities					
01	Regional Soccer Facility (IYU Recreation Reserve)	1,000,000	1,850,000	2,250,000	500,000	
02	Cochrane Park	200,000				385,000
03	Implementation of Pepi's Land Strategy	100,000	100,000	100,000	100,000	200,000
04	Recreation Res. Development - Holm Park Rd	500,000	500,000			
05	Officer Netball Pavillion Relocation	300,000				
06	Officer Recreation Reserve Public Toilets	180,000				
07	Lang Lang Sporting Facilities	200,000	1,300,000			
08	Deep Creek Reserve	1,000,000	500,000	400,000	700,000	500,000
09	Resurface Bowling Green - Cockatoo		180,000			
10	New playgrounds and recreation facilities for young people		100,000		100,000	
11	Recreation Reserve lighting and power upgrade - Cardinia	160,000	210,000	210,000	210,000	160,000
12	Officer Secondary College stadium	1,650,000	1,000,000			
13	Public Toilets		180,000		180,000	
14	Cardinia art facility		250,000	1,000,000	2,000,000	
15	Bunyip Community House				1,000,000	500,000
16	Mc Gregor Road Traffic Lights					
17	PB Ronald Reserve - Develop Car Park and Demolition works			600,000		
	Sub Total	5,290,000	6,170,000	4,560,000	4,790,000	1,745,000
	Plant & equipment					
18	New plant program	100,000	150,000	150,000	200,000	200,000
	Sub Total	100,000	150,000	150,000	200,000	200,000
	Roads and pathways					
19	Traffic management devices	50,000	100,000	100,000	100,000	100,000
20	Pedestrian & Bicycle strategy - shared path linkages	150,000	200,000	250,000	250,000	250,000
21	Footpaths	400,000	400,000	400,000	400,000	450,000
22	Lang Lang Bypass	500,000				
23	Equestrian Trails strategy implementation	50,000	50,000	50,000	50,000	50,000
24	Emerald-Gernbrook Trail	-				1,500,000
	Sub Total	1,150,000	750,000	800,000	800,000	2,350,000
	Special charge schemes (To be confirmed)					
25	McBride Road, Upper Beaconsfield	327,920				
26	Island Road, Koo Wee Rup	1,188,000				
27	O'Sullivan's Road, Hill Street, & Peet Street, Pakenham	326,700		6,000,000		
28	Boronia Cr, Caroline Ave, Rouen Rd, Bell St, Cockatoo				100,000	2,000,000
29	Wadsley Avenue, Pakenham		150,000			
30	Moody Street, Koo Wee Rup		400,000			
31	Nar Nar Goon road drains and roads		900,000	900,000		
32	Madigan Way, Emerald				43,000	907,000
	Sub Total	1,842,620	1,450,000	6,900,000	143,000	2,907,000
	Streetscapes, beautification and environment					
33	Tree planting program	50,000	50,000	50,000	50,000	50,000
34	Open Space Program	150,000	150,000	150,000	150,000	150,000
35	Installation of new lighting	60,000	60,000	60,000	70,000	70,000
36	Environmental projects	150,000	150,000	200,000	200,000	250,000
	Sub Total	410,000	410,000	460,000	470,000	520,000
	Other projects					
37	Asset Renewal Netball Facilities - Catani	300,000				
38	Bowling Green Resurfacing - Garfield synthetic surface replacement	180,000				
39	Golf Club Capital Expenditure - Relating to Purchase Price	100,000	250,000	200,000	400,000	488,681
40	Purton Road Depot	250,000	300,000	500,000	500,000	1,100,000
41	Tree management works at high risk sites	100,000			150,000	100,000
42	Emerald Lake Park Strategic Plan - ticketing machine	50,000			50,000	
43	Community Grants	450,000	500,000	500,000	530,000	530,000
44	Township Strategy Implementation	200,000	150,000	150,000	150,000	150,000
45	Community Grants - Minor Equipment	50,000	50,000	50,000		50,000
46	BMX Facility Asset renewal	30,000	30,000	30,000		30,000
47	Emerald Netball Facility			70,000	150,000	
48	SRV Minor Grants matching funding	-	40,000	40,000	40,000	40,000
49	Emerald Lake Park Strategic Plan					100,000
	Sub Total	1,710,000	1,320,000	1,540,000	1,970,000	2,588,681
	TOTAL NEW PROJECTS	10,502,620	10,250,000	14,410,000	8,373,000	10,310,681
	PART 2 - ASSET RENEWAL & UPGRADE					
50	Cardinia Cultural Centre	50,000	50,000	50,000	60,000	60,000
51	Public Art Program	40,000	50,000	50,000	50,000	50,000
	Sub Total	90,000	100,000	100,000	110,000	110,000
	Bridges					
52	Bridges - Replacement/Upgrade	600,000	600,000	600,000	700,000	800,000
	Sub Total	600,000	600,000	600,000	700,000	800,000
	Buildings					
53	Buildings	500,000	520,000	540,000	560,000	560,000
54	Disability Access Works	100,000	100,000	100,000	100,000	100,000
	Sub Total	600,000	620,000	640,000	660,000	660,000
	Carparks					
55	Carpark resealing	190,000	200,000	220,000	230,000	240,000
	Sub Total	190,000	200,000	220,000	230,000	240,000
	Drainage replacement					
56	Drainage replacement	280,000	300,000	300,000	315,000	330,000
	Sub Total	280,000	300,000	300,000	315,000	330,000
	Footpaths					
57	Concrete footpaths	260,000	278,000	286,000	312,000	330,000
58	Gravel pathway resheeting	86,000	90,000	94,000	90,000	100,000
59	Asset Renewal Equestrian Trails	50,000	50,000	50,000	50,000	50,000
	Sub Total	396,000	418,000	430,000	452,000	480,000
	Netball/Tennis					
60	Netball/Tennis courts	120,000	100,000	100,000	110,000	110,000
61	Asset Renewal Netball Facilities		300,000	300,000		130,000
	Sub Total	120,000	400,000	400,000	110,000	240,000

Capital Works 5 year Program - 2014/15 - 2018/19

Item #	Project Description	Budget 2014/15	Budget 2015/16	Budget 2016/17	Budget 2017/18	Budget 2018/19
	Plant replacement					
62	Plant replacement	1,858,443	2,240,000	2,480,000	2,120,000	2,260,000
	Sub Total	1,858,443	2,240,000	2,480,000	2,120,000	2,260,000
	Playgrounds replacement					
63	Playgrounds	120,000	120,000	120,000	120,000	140,000
	Sub Total	120,000	120,000	120,000	120,000	140,000
	Recreation reserves					
64	Recreation reserve resurfacing	330,000	350,000	350,000	279,000	350,000
	Sub Total	330,000	350,000	350,000	279,000	350,000
	Roads					
65	Resealing	1,160,000	1,210,000	1,290,000	1,400,000	1,450,000
66	Reseal Preparation	400,000	400,000	400,000	420,000	420,000
67	Unsealed Road Resheeting	880,000	900,000	900,000	960,000	1,050,000
68	Pavement Renewals	2,000,000	2,000,000	2,000,000	2,000,000	2,100,000
	Sub Total	4,440,000	4,510,000	4,590,000	4,780,000	5,020,000
	Swimming facilities					
69	Swimming facilities	80,000	80,000	80,000	80,000	90,000
	Sub Total	80,000	80,000	80,000	80,000	90,000
	TOTAL ASSET RENEWAL & UPGRADE	9,104,443	9,938,000	10,310,000	9,956,000	10,720,000
	PART 3 - ORGANISATION					
70	IT Strategy	400,000	350,000	350,000	350,000	400,000
71	GIS Strategy	50,000	50,000	50,000	60,000	60,000
72	Land Acquisition	1,250,000	1,200,000	1,500,000	1,500,000	1,500,000
73	Priority Works	44,800	150,000	150,000	150,000	150,000
	Sub Total	1,744,800	1,750,000	2,050,000	2,060,000	2,110,000
74	Cash Receipts - Joint Venture/Land sales	- 1,600,000	- 1,100,000	- 1,050,000	- 1,050,000	- 1,050,000
	Sub Total	- 1,600,000	- 1,100,000	- 1,050,000	- 1,050,000	- 1,050,000
	TOTAL ORGANISATION	144,800	650,000	1,000,000	1,010,000	1,060,000
	TOTAL CAPITAL WORKS BEFORE STRUCTURE PLANS	19,751,863	20,838,000	25,720,000	19,339,000	22,090,681
	PART 4 - STRUCTURE PLANS					
	Cardinia Road Precinct Structure Plan Capital Works Program					
75	James Bathe Recreation Reserve	-	450,000	-	2,720,000	1,780,000
76	Landscape Improvements District Park		200,000	-		
77	Shared Footpath along Princes Highway	500,000				
78	Arena double kindergarten - open January 2017	80,000	1,200,000	1,420,000		
79	Heatherbrae Recreation Reserve pavilion design	250,000	1,000,000	1,450,000		
80	Comely Banks (Henry Rd West) Recreation Reserve			100,000	500,000	2,500,000
	Officer Precinct Structure Plan Capital Works Program					
81	Integrated Childrens Facility - Officer precinct - open January 2019	-	-	80,000	1,200,000	1,820,000
82	New youth centre - design				150,000	
83	Gin Gin Bin Reserve - masterplan				100,000	
84	Integrated Childrens Facility - Officer precinct - open January 2021 -					80,000
85	Gin Gin Bin Recreation Reserve - civil design					650,000
	TOTAL STRUCTURE PLANS PROJECTS	830,000	2,850,000	3,050,000	4,670,000	6,830,000
	TOTAL CAPITAL WORKS	20,581,863	23,688,000	28,770,000	24,009,000	28,920,681

Appendix D

Fees and charges schedule

This appendix presents the fees and charges of a statutory and non-statutory nature which will be charged in respect to various goods and services provided during the 2014-15 year.

Description	GST Applies	Set by Council	Total Fee 2013-14 incl. GST (if applicable)	Total Fee 2014-15 incl. GST (if applicable)	% Change 13-14 to 14-15
Community Services					
Aged Services					
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.					
Outside School Hours Care					
Before School Care - All sites (CCB applies for eligible families)	No	Yes	\$16.00	\$18.00	12.50%
BSC casual booking	No	Yes	\$18.00	\$20.00	11.11%
After School Care - All sites (CCB applies for eligible families)	No	Yes	\$22.00	\$22.00	0.00%
ASC casual booking	No	Yes	\$24.00	\$24.00	0.00%
Vacation Care - All sites (CCB applies for eligible families)	No	Yes	\$50.00	\$55.00	10.00%
VC casual booking	No	Yes	\$52.00	\$60.00	15.38%
Vacation Care Excursions - Voluntary additional charge (Per Excursion)	Yes	Yes	Contact OSHC	Contact OSHC	
Pupil Free Day / Curriculum Day Care - All sites (CCB applies for eligible families)	No	Yes	\$50.00	\$55.00	10.00%
OSHC Enrolment	No	Yes		\$25.00	
Services Central					
Casual Room Hire - Consulting Room Half Day Rate	Yes	Yes	\$35.00	\$36.00	2.86%
Casual Room Hire - Consulting Room Full Day Rate	Yes	Yes	\$70.00	\$72.00	2.86%
Casual Room Hire - Meeting Room Half Day Rate	Yes	Yes	\$45.00	\$46.00	2.22%
Casual Room Hire - Meeting Room Full Day Rate	Yes	Yes	\$90.00	\$92.00	2.22%
Casual Room Hire - Activity Room Half Day Rate	Yes	Yes	\$50.00	\$51.00	2.00%
Casual Room Hire - Activity Room Full Half Day Rate	Yes	Yes	\$100.00	\$102.00	2.00%
Regular Room Hire - Consulting Room Half Day Rate	Yes	Yes	\$21.00	\$21.50	2.38%
Regular Room Hire - Consulting Room Full Day Rate	Yes	Yes	\$42.00	\$43.00	2.38%
Regular Room Hire - Meeting Room Half Day Rate	Yes	Yes	\$27.00	\$27.50	1.85%
Regular Room Hire - Meeting Room Full Day Rate	Yes	Yes	\$54.00	\$55.00	1.85%
Regular Room Hire - Activity Room Half Day Rate	Yes	Yes	\$30.00	\$31.00	3.33%
Regular Room Hire - Activity Room Full Day Rate	Yes	Yes	\$60.00	\$61.00	1.67%
Note - Half Day - up to and including 4 hours, Day - 4 to 8 hours					
Regular Rates - 6 or more consecutive bookings					
My Place					
Casual Room Hire - Consulting Room Half Day Rate	Yes	Yes	\$35.00	\$36.00	2.86%
Casual Room Hire - Consulting Room Full Day Rate	Yes	Yes	\$70.00	\$72.00	2.86%
Casual Room Hire - Meeting Room Half Day Rate	Yes	Yes	\$45.00	\$46.00	2.22%
Casual Room Hire - Meeting Room Full Day Rate	Yes	Yes	\$90.00	\$92.00	2.22%
Casual Room Hire - Activity Room Half Day Rate	Yes	Yes	\$50.00	\$51.00	2.00%
Casual Room Hire - Activity Room Full Half Day Rate	Yes	Yes	\$100.00	\$102.00	2.00%
Regular Room Hire - Consulting Room Half Day Rate	Yes	Yes	\$21.00	\$21.50	2.38%
Regular Room Hire - Consulting Room Full Day Rate	Yes	Yes	\$42.00	\$43.00	2.38%
Regular Room Hire - Meeting Room Half Day Rate	Yes	Yes	\$27.00	\$27.50	1.85%
Regular Room Hire - Meeting Room Full Day Rate	Yes	Yes	\$54.00	\$55.00	1.85%
Regular Room Hire - Activity Room Half Day Rate	Yes	Yes	\$30.00	\$31.00	3.33%
Regular Room Hire - Activity Room Full Day Rate	Yes	Yes	\$60.00	\$61.00	1.67%
Note - Half Day - up to and including 4 hours, Day - 4 to 8 hours					
Regular Rates - 6 or more consecutive bookings					
Children's Centres					
Private/for profit organisations:					
Community room half day	Yes	Yes	\$60.00	\$70.00	16.67%
Committee room half day	Yes	Yes	\$50.00	\$31.00	-38.00%
ECIS room (half room) half day	Yes	Yes		\$51.00	
Consult room - half day	Yes	Yes	\$50.00	\$36.00	-28.00%
Community room full day	Yes	Yes	\$120.00	\$140.00	16.67%
Committee room full day	Yes	Yes	\$100.00	\$62.00	-38.00%
ECIS room (half room) full day	Yes	Yes		\$102.00	
Consult room full day	Yes	Yes	\$100.00	\$72.00	-28.00%
Not for profit organisations:					
Community Room half day	Yes	Yes	\$36.00	\$49.00	36.11%
Committee Room half day	Yes	Yes	\$30.00	\$22.00	-26.67%
ECIS room (half room) half day	Yes	Yes		\$35.00	
Consult room half day	Yes	Yes	\$30.00	\$25.00	-16.67%
Community room full day	Yes	Yes	\$72.00	\$98.00	36.11%
Committee room full day	Yes	Yes	\$60.00	\$44.00	-26.67%
ECIS room (half room) full day	Yes	Yes		\$70.00	
Consult room full day	Yes	Yes	\$60.00	\$50.00	-16.67%

Description	GST Applies	Set by Council	Total Fee 2013-14 incl. GST (if applicable)	Total Fee 2014-15 incl. GST (if applicable)	% Change 13-14 to 14-15
Community groups:					
Community room half day	Yes	Yes	\$60.00	\$17.00	-71.67%
Committee room half day	Yes	Yes	\$50.00	\$8.00	-84.00%
ECIS room (half room) half day	Yes	Yes		\$13.00	
Community room full day	Yes	Yes	\$120.00	\$34.00	-71.67%
Committee Room full day	Yes	Yes	\$100.00	\$16.00	-84.00%
ECIS room (half room) full day	Yes	Yes		\$26.00	
Kindergarten Central Enrolment	No	Yes		\$25.00	
Rates & Property Services					
Land information certificates (statutory fee)	No	No	\$20.00	\$20.00	0.00%
Late payment of rates administration fee	No	Yes	\$30.00	\$30.00	0.00%
Sales Data (Valuers)	Yes	Yes	\$85.00	\$85.00	0.00%
Information Services					
Fees - FOI (statutory fees applicable under FOI Act):					
Application Fee	No	No	\$25.10	\$25.70	2.39%
Search Charge per hour or part thereof	No	No	\$20.00	\$20.00	0.00%
Supervision Charge per quarter hour	No	No	\$5.00	\$5.00	0.00%
Photocopy charge	No	No	\$0.20	\$0.20	0.00%
IT - Geographic Information System maps					
Setup fee per map	Yes	Yes		\$50.00	
A3 Plotter (per map)	Yes	Yes	\$16.50	\$17.00	3.03%
A2 (per map)	Yes	Yes	\$24.50	\$25.00	2.04%
A1 (per map)	Yes	Yes	\$37.00	\$38.00	2.70%
A0 (per map)	Yes	Yes	\$54.00	\$55.00	1.85%
IT - Plan printing charges (per copy)					
PLAN OF SUBDIVISION (A3)	Yes	Yes	\$4.30	\$4.50	4.65%
SHIRE PLAN (AO)	Yes	Yes	\$31.00	\$32.00	3.23%
A4 PHOTOCOPIES	Yes	Yes	\$0.80	\$0.80	0.00%
Multiple Copies (10+)	Yes	Yes	\$0.80	\$0.80	0.00%
A1 SIZE PLAN	Yes	Yes	\$10.50	\$11.00	4.76%
A0 SIZE PLAN	Yes	Yes	\$20.00	\$21.00	5.00%
Compliance Services					
Public Health and Wellbeing Act Premises (PHWBA)					
Registration of hairdressers, beauty parlours, etc.	No	Yes	\$146.00	\$150.00	2.74%
Skin Penetration	No	Yes	\$146.00	\$150.00	2.74%
Registration renewal of prescribed accommodation (4-10 persons)	No	Yes	\$146.00	\$150.00	2.74%
Registration renewal of prescribed accommodation (11-20 persons)	No	Yes	\$222.00	\$227.00	2.25%
Registration renewal of prescribed accommodation (21-30 persons)	No	Yes	\$302.00	\$309.00	2.32%
Registration renewal of prescribed accommodation (> 30 persons)	No	Yes	\$382.00	\$391.00	2.36%
Registration renewal of prescribed accommodation (Hotel/Motel)	No	Yes	\$146.00	\$150.00	2.74%
Registration renewal of prescribed accommodation (bed & breakfast)	No	Yes	\$146.00	\$150.00	2.74%
Prescribed Accommodation	No	Yes	N/A	N/A	
Colonic Irrigation	No	Yes	\$146.00	\$150.00	2.74%
Two or more activities conducted on the premises by the same proprietor	No	Yes	\$221.00	\$227.00	2.71%
Transfer of Registration (Health Act premises)	No	Yes	50% Annual Fee	50% Annual Fee	
Caravan Parks	No	No	\$2.80 per site	\$12.84 per fee unit	
*NOTE: - Transfer of Registration currently 5 fee units	No	No	\$63.00	\$64.20	1.90%
Food Act Registered Premises					
* Up to 5 employees					
Class 1 (includes one routine inspection and assessment of audit)	No	Yes	\$475.00	\$487.00	2.53%
Class 2 (includes one routine inspection and compliance check)	No	Yes	\$475.00	\$487.00	2.53%
Class 3 (includes one routine inspection)	No	Yes	\$151.00	\$155.00	2.65%
Fee for inspections in addition to routine inspection - rate per hour.	Yes	Yes	\$76.00	\$78.00	2.63%
Audit fees - rate per hour.	Yes	Yes	\$76.00	\$78.00	2.63%
* For each additional effective full-time employee greater than 5.	No	Yes	\$24.00	\$25.00	4.17%
School Canteens					
* Not for Profit (same as Class 3)	No	Yes	\$106.00	\$109.00	2.83%
* Privately run - calculated according to Class of premises	No	Yes			
Transfer of Registration (Food Act premises)	No	Yes	\$179.00	\$183.00	2.23%
Food Act Premises Establishment Fee	No	Yes	50% Annual Fee	50% Annual Fee	
Maximum Fee (greater than 75 effective full time employees)	No	Yes	\$2,099.00	\$2,151.00	2.48%
Class 1 and 2 (Temporary Food Premises)	No	Yes	\$56.00	\$57.00	1.79%
Class 3 (Temporary Food Premises)	No	Yes	\$36.00	\$37.00	2.78%
Infringements (Food Act 184 and Public Health & Wellbeing Act 2008) as prescribed by State Government	No	No			
PHWBA and Food Act					
Pre application Site Consultation.	Yes	Yes	\$76.00	\$78.00	2.63%
After 1st July the Registration Fee will be 50% of the annual fee (plus the establishment fee).	No	Yes			
Inspection requests from Solicitors or proposed proprietors	Yes	Yes	\$132.00	\$135.00	2.27%
Late fee for Registration- All premises (after 31st December)	No	Yes			
Sale of sharps containers	Yes	Yes	\$26.00	\$27.00	3.85%
Head lice lotions (*not taxable if supply is on prescription)	Yes	Yes	\$14.00	\$14.50	3.57%

Description	GST Applies	Set by Council	Total Fee 2013-14 incl. GST (if applicable)	Total Fee 2014-15 incl. GST (if applicable)	% Change 13-14 to 14-15
Septic Tanks					
Installation permits (new)	No	Yes	\$328.00	\$336.00	2.44%
Permit for Alteration	No	Yes	\$165.00	\$169.00	2.42%
Septic Tank consent report	No	Yes	\$44.00	\$45.00	2.27%
Septic Tank Plan Search Fee	No	Yes	\$45.00	\$46.00	2.22%
Reissue Septic permit	No	Yes	\$34.00	\$35.00	2.94%
Infringements (Septic tanks) currently 5 penalty units as prescribed by State Government	No	No	\$704.00	\$721.00	2.41%
Regulatory Services - Animal Control					
Dog registration	No	Yes	\$103.00	\$106.00	2.91%
Cat registration	No	Yes	\$103.00	\$106.00	2.91%
Reduced Fee Dog - (microchipped, sterilised, 10 years of age plus, working dog)	No	Yes	\$31.00	\$32.00	3.23%
Reduced Fee Cat - (microchipped, sterilised, 10 years of age plus)	No	Yes	\$30.00	\$31.00	3.33%
Member Canine Assoc (unsterilised)	No	Yes	\$31.00	\$32.00	3.23%
Reduced Fee Unsterilised Dog - Pensioner	No	Yes	\$52.00	\$53.00	1.92%
Reduced Fee Unsterilised Cat - Pensioner	No	Yes	\$52.00	\$53.00	1.92%
Reduced Fee Sterilised Dog - Pensioner	No	Yes	\$15.50	\$16.00	3.23%
Reduced Fee Sterilised Cat - Pensioner	No	Yes	\$15.00	\$16.00	6.67%
Domestic animal businesses - Licence to operate breeding establishment	No	Yes	\$425.00	\$435.00	2.35%
Animal Register inspection fees	No	Yes	\$32.00	\$33.00	3.13%
Hire of possum traps	Yes	Yes	\$28.00	N/A	
Hire of cat traps	Yes	Yes	\$28.00	\$29.00	3.57%
Hire of anti barking collars (shock collars)	Yes	Yes	\$32.00	N/A	
Hire of anti barking collars (citronella collars)	Yes	Yes	\$56.00	\$57.00	1.79%
Bonds/deposits on anti barking collars, cat traps, and possum traps	No	Yes	\$60.00	\$61.00	1.67%
Animal Release Fee - Cat - day one	No	No	\$119.00	\$122.00	2.52%
Animal Release Fee - Dog - day one	No	No	\$119.00	\$122.00	2.52%
Animals - Excess numbers permit	No	Yes	\$68.00	\$70.00	2.94%
Animal-related fines	No	No	As prescribed by State Government legislation	As prescribed by State Government legislation	
Animals - Excess numbers	No	Yes	\$68.00	\$70.00	2.94%
Animals – Grazing on nature strips	No	Yes	\$144.00	\$147.00	2.08%
Animals – Fence off nature strip for grazing	No	Yes	\$144.00	\$147.00	2.08%
Impound fee (small and large animals)	No	No	\$40.00	\$41.00	2.50%
Sustenance large animal	No	No	\$12.00	\$12.50	4.17%
Sustenance small animal	No	No	\$9.00	\$9.50	5.56%
Labour (business hours / out-of-business hours)	No	Yes	\$63.00 / \$89.00	\$63.00 / \$89.00	
Stock Transportation	Yes	No	Fees as charged by contractor	Fees as charged by contractor	
Regulatory Services - Local Laws					
Local Law Fines	No	Yes	As per CSCs adopted Local Laws	As per CSCs adopted Local Laws	
Parking Fines	No	No	As prescribed by Road Rules Victoria	As prescribed by Road Rules Victoria	
Parking Fine (period longer)	No	No	\$70.00	N/A	
Copies of any local laws	No	Yes	\$25.00	\$26.00	4.00%
Charity bins	No	Yes	\$63.00	\$64.00	1.59%
Advertising Signs - A Frames	No	Yes	\$144.00	\$147.00	2.08%
Advertising Signs - Real Estate Auction Boards (3 months)	No	Yes	\$187.00	\$192.00	2.67%
Advertising Signs, Flags overhanging roads-3 metres (3 months)	No	Yes	\$187.00	\$192.00	2.67%
Camping and Caravans (per month)	No	Yes	\$144.00	\$147.00	2.08%
Footpath - Display goods (per item)	No	Yes	\$144.00	\$147.00	2.08%
Footpath - Table and Chairs - Fee per table	No	Yes	\$45.00	\$46.00	2.22%
Footpath - Table and Chairs - Fee per chair	No	Yes	\$28.00	\$29.00	3.57%
Footpath - Windbreaker screen	No	Yes	\$169.00	\$173.00	2.37%
Rubbish Containers - Skips on public land per day	No	Yes	\$45.00	\$46.00	2.22%
Commercial Bins Business use eg. restaurants, businesses in CBD per month	No	Yes	\$144.00	\$147.00	2.08%
Heavy Vehicle – on land under 0.8ha (2 acres)	No	Yes	\$144.00	\$147.00	2.08%
Liquor - Consumption/Possession – within 500 metres of licensed premises	No	Yes	\$144.00	\$147.00	2.08%
Recreational Vehicles	No	Yes	\$144.00	\$147.00	2.08%
General Permit	No	Yes	\$144.00	\$147.00	2.08%
Mobile Crane/Tower	No	Yes	\$144.00	\$147.00	2.08%
Roadside Trading (Highway Sites by Tender) - per year	No	Yes	Subject to tender	Subject to tender	
Roadside Trading (Highway Sites by Tender) - per day	No	Yes	Subject to tender	Subject to tender	
Street Stalls (inc. sausage sizzles) (No charge applicable to Community Groups) per day	No	Yes	\$44.00	\$45.00	2.27%
Vegetation/Firewood - removal/destruction per application	No	Yes	\$87.00	\$89.00	2.30%
Abandoned Vehicle Release	Yes	Yes	\$247.00	\$253.00	2.43%
Impounded Item Release	Yes	Yes	\$123.00	\$126.00	2.44%
General Local Laws Fines	No	Yes	As per CSCs Local Laws	As per CSCs Local Laws	
Release of impounded recreational vehicle/monkey bike - First Offence	Yes	Yes	\$283.00	\$290.00	2.47%
Release of impounded recreational vehicle/monkey bike - Holding Fee - First Offence	Yes	Yes	\$339.00	\$347.00	2.36%
Release of impounded recreational vehicle/monkey bike - Second Offence	Yes	Yes	\$283.00	\$290.00	2.47%
Release of impounded recreational vehicle/monkey bike - Holding Fee - Second Offence	Yes	Yes	\$679.00	\$696.00	2.50%
Community Risk & Emergency Management					
Fire Prevention					
Permit to burn application	No	Yes	\$65.00	\$0.00	-100.00%
Fail to Comply with a Notice (Fire Prevention Notice)	No	Yes	\$1,444.00	TBA	
Forced Clearances Administration Fee	No	Yes	\$0.00	\$0.00	
Development Services					

Description		GST Applies	Set by Council	Total Fee 2013-14 incl. GST (if applicable)	Total Fee 2014-15 incl. GST (if applicable)	% Change 13-14 to 14-15
Building						
	Note that Council charge the maximum statutory fee as set out in the Building Regulations 2006					
	Lodgement Fee (cost of building work \$5,000 or more)	No	No	\$33.30	TBA	
	Property Information	No	No	\$44.40	TBA	
	Copies of Plans	No	Yes	\$89.00	\$91.00	2.25%
	Copies of Documents	No	Yes	\$37.00	\$38.00	2.70%
	Council Consent/Siting dispensation	No	No	\$222.30	TBA	
	Council Consent/Building over easement dispensation	No	No	\$222.30	TBA	
	Council Consent/Land liable to flood/inundation dispensation	No	No	\$222.30	TBA	
	Hoarding Permit	No	Yes	\$235.00	\$241.00	2.55%
	Extension of Building Permit	No	Yes	\$91.00	\$93.00	2.20%
	Building Inspection	No	Yes	\$150.00	\$155.00	3.33%
	Heritage/Demolition Consent	No	No	\$55.55	TBA	
	Removal of Housing Order (Housing Act)	No	Yes	\$198.00	\$203.00	2.53%
	Temporary Public Building Siting	No	Yes	\$198.00	\$205.50	3.79%
	Occupancy Permits - Place of Public Entertainment	No	Yes	\$312.00	\$385.00	23.40%
	Community Infrastructure Levy - Pakenham	No	Yes	\$596.00	TBA	
	Community Infrastructure Levy - Cardinia Rd & Officer	No	Yes	\$900.00	\$900.00	0.00%
	Trust System (Hoarding Deposits)	No	Yes	\$200.00 per 15m	\$200.00 per 15m	
Planning						
	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	\$102.00	TBA	
Class	Applications for Permits					
1	An application for use only.	No	No	\$502.00	TBA	
	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:					
2	> \$10,000 < \$100,000	No	No	\$239.00	TBA	
3	> \$100,001	No	No	\$490.00	TBA	
	An application to develop land (other than for a single dwelling per lot) if the estimated cost of development included in the application is:					
4	<= \$10,000	No	No	\$102.00	TBA	
5	> \$10,001 - \$250,000	No	No	\$604.00	TBA	
6	> \$250,001 - \$500,000	No	No	\$707.00	TBA	
7	> \$500,001 - \$1,000,000	No	No	\$815.00	TBA	
8	> \$1,000,001 - \$7,000,000	No	No	\$1,153.00	TBA	
9	> \$7,000,001 - \$10,000,000	No	No	\$4,837.00	TBA	
10	> \$10,000,001 - \$50,000,000	No	No	\$8,064.00	TBA	
11	> \$50,000,001	No	No	\$16,130.00	TBA	
12	An application to subdivide an existing building.	No	No	\$386.00	TBA	
13	An application to subdivide land into two lots	No	No	\$386.00	TBA	
14	To effect a realignment of a common boundary between lots or to consolidate two or more lots	No	No	\$386.00	TBA	
15	An application to subdivide land	No	No	\$781.00	TBA	
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	\$249.00	TBA	
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	\$541.00	TBA	
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	\$404.00	TBA	
	Request for planning scheme amendment	No	No	\$0.00	TBA	
	Consideration of submissions to a planning scheme amendment	No	No	\$798.00	TBA	
	Adoption of a planning scheme amendment	No	No	\$524.00	TBA	
	Consideration of request to approve a planning scheme amendment	No	No	\$798.00	TBA	
	Plan of subdivision (certification)	No	No	\$100 plus \$20 per lot	TBA	
	Planning Enquiries	No	Yes	\$72.00	\$74.00	2.78%
	Provide a copy of an endorsed plan	No	Yes	\$56.00	\$57.00	1.79%
	Extension of time to planning permit	No	Yes	\$83.00	\$85.00	2.41%
	Voluntary amendment permit and or plan	No	Yes	\$121.00	\$124.00	2.48%
	Advertising Fee (up to 20 notices)	No	Yes	\$81.00	\$83.00	2.47%
	Advertising Fee (over 20 notices)	No	Yes	\$137.00	\$140.00	2.19%
	Planning Certificate	No	No	\$18.20	TBA	
	Planning Certificate (Priority)	No	Yes	\$54.00	\$55.00	1.85%
	Sign	Yes	Yes	\$27.00	\$28.00	3.70%
Class	Applications for Amendments to Permits					
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	\$502.00	TBA	
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	\$502.00	TBA	

Description		GST Applies	Set by Council	Total Fee 2013-14 incl. GST (if applicable)	Total Fee 2014-15 incl. GST (if applicable)	% Change 13-14 to 14-15
	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 - 100,000	No	No	\$239.00	TBA	
4	>\$100,000	No	No	\$490.00	TBA	
5	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 \$10,000; or (b) a permit to subdivide land - if the estimated cost of any additional development to be permitted by the amendment is \$10,000 or less.	No	No	\$102.00	TBA	
6	An application (other than a Class 3 or Class 4 application) to amend a permit if the estimated cost of any additional development to be permitted by the amendment is more than \$10,000 and not more than \$250,000.	No	No	\$604.00	TBA	
7	An application (other than a Class 4 application) to amend a permit if the estimated cost of any additional development to be permitted by the amendment is more than \$250,000 and not more than \$500,000.	No	No	\$707.00	TBA	
8	An application (other than a Class 4 application) to amend a permit if the estimated cost of any additional development to be permitted by the amendment is more than \$500,000.	No	No	\$815.00	TBA	
9	An application to amend a permit to - (a) subdivide an existing building; or (b) subdivide land into 2 lots; or (3) effect a realignment of a common boundary between lots or to consolidate 2 or more lots.	No	No	\$386.00	TBA	
	Certificates of compliance	No	No	\$147.00	TBA	
	Request to amend an application for a permit after notice of the application has been given for every class of application (other than a Class 4 application) set out in the table 'Applications for Permits'.	No	No	\$102.00	TBA	
	Request to amend an application to amend a permit after notice of the application has been given for every class of application (other than a Class 5 application) set out in the table 'Applications for Amendments to Permits'.	No	No	\$102.00	TBA	
Sustainable Communities						
Beaconsfield Community Complex						
	Please phone 8768 4400 for the current hire rates					
Cardinia Cultural Centre						
	Please contact the CCC on 1300 887 624 for the current hire rates					
Emerald Lake Park						
	Parking - per hour	Yes	Yes	\$2.00	\$2.00	0.00%
	Parking - all day	Yes	Yes	\$6.00	\$6.00	0.00%
	Parking - group rate for booked events	Yes	Yes	\$4.00	\$4.00	0.00%
	Shelter Hire - Lions Den	Yes	Yes	\$134.00	\$137.00	2.24%
	Shelter Hire - Messmate	Yes	Yes	\$85.00	\$87.00	2.35%
	Shelter Hire - Boatshed	Yes	Yes	\$58.00	\$60.00	3.45%
	Shelter Hire - Poolside	Yes	Yes	\$58.00	\$60.00	3.45%
	Shelter Hire - Lakeside	Yes	Yes	\$58.00	\$60.00	3.45%
	Amphitheatre Hire - Gus Ryberg	Yes	Yes	\$271.00	\$277.00	2.21%
	Amphitheatre Hire - Bunerong	Yes	Yes	\$202.00	\$207.00	2.48%
	Amphitheatre Hire - Carl Stemp	Yes	Yes	\$202.00	\$207.00	2.48%
	Amphitheatre Hire - The Pines	Yes	Yes	\$81.00	\$83.00	2.47%
	Amphitheatre Hire - The Gums	Yes	Yes	\$202.00	\$207.00	2.48%
	Lakeside Function Room	Yes	Yes	\$184.00	\$189.00	2.72%
Kooweerup Community Complex						
	Please phone 5997-9679 for the current hire rates					

Description	GST Applies	Set by Council	Total Fee 2013-14 incl. GST (if applicable)	Total Fee 2014-15 incl. GST (if applicable)	% Change 13-14 to 14-15
Environment & Engineering					
Engineering Services					
Asset protection fee	No	Yes	\$226.00	\$233.00	3.10%
Asset protection bond	No	Yes	\$882.00	\$910.00	3.17%
Vehicle crossing permits - concrete	No	Yes	N/A	N/A	
Vehicle crossing permits - table drains	No	Yes	N/A	N/A	
Inspection fees	No	Yes	\$77.00	\$79.00	2.60%
Road opening permits - works conducted on, or any part of, the roadway, shoulder, or pathway (minor works)	No	No	\$141.00	\$144.36	2.38%
Road opening permits - works not conducted on, or any part of, the roadway, shoulder, or pathway	No	No	\$61.00	\$63.00	3.28%
Garbage Collection/Waste Disposal					
Residential Garbage (1 x 120L garbage bin and 1 recycling bin)	No	Yes	\$226.50	\$233.50	3.09%
Residential Garbage (1 x 80L garbage bin and 1 recycling bin)	No	Yes	\$196.50	\$203.50	3.56%
Commercial Garbage (propose to rename "Commercial Waste Service" (entitled to 1 garbage bin and 1 recycling bin))	Yes	Yes	\$267.30	\$275.00	2.88%
Green Waste Service	No	Yes	\$129.00	\$129.00	0.00%
Additional Recycling Service (propose to rename "Additional Residential Recycling Service" (1 extra recycling bin))	No	Yes	\$46.00	\$46.00	0.00%
Additional Garbage Bin (120 litre bin only and no extra recycling bin). (Propose to rename "Additional Residential Garbage Service" (1 extra garbage bin)).	No	Yes	\$210.00	\$216.00	2.86%
Additional Commercial Garbage Bin	Yes	Yes	\$231.00	\$238.00	3.03%
Additional Commercial Recycling Bin	Yes	Yes	\$50.00	\$50.00	0.00%
Asset Management					
Supervision of private works	No	Yes	2.5% of E.C.	2.5% of E.C.	
Design checking	No	Yes	0.75% of E.C.	0.75% of E.C.	
Stormwater discharge points	No	Yes	\$29.00	\$30.00	3.45%
Drainage Levy	No	Yes	Set in line with Melbourne Water Area Drainage Levies	Set in line with Melbourne Water Area Drainage Levies	
Sale of standard drawings	Yes	Yes	\$144.00	\$148.00	2.78%
Sale of specification documents	Yes	Yes	\$144.00	\$148.00	2.78%

Appendix E

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.
- e. Council will not enter into any financing arrangements which involve the repayment of interest only unless that interest is at least matched by income generated from the asset being
- f. The term of the Borrowing or Other Financial Accommodation shall be set having due regard to the Economic Life of the asset being acquired or constructed. The Maximum repayment for new and existing borrowings be set at 20 years for major long-life infrastructure assets and for capital works except for Community and Social infrastructure where no commercial revenue streams apply – theses will be generally over a five (5) year term or determined on a case by case basis.

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:

- \$24 million for 2014/15 (\$20 million for purchase of new Shire Offices and \$4 million for part funding of the Capital Works program);
- \$4.25 million for 2015/16;
- \$4 million for 2016/17; and
- \$3.2 million for 2017/18.

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 provided each year to Council suggesting strategies for debt financial management, with key ratio's identified and approval sought for each borrowing requirement

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

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%	2 Years
66%, < 85%	66%	5 Years
66%, < 50%	50%	9 Years
40%, < 50%	Review Debt Strategy	Not applicable