



Cardinia Shire Council

Annual Budget 2023/24

June 2023

Cardinia Shire Council

Budget 2023/24

Contents	Page
Mayor and CEO introduction	1
Executive Summary	4
Budget reports	
1. Link to the Council Plan	13
2. Services and service performance indicators	15
3. Financial statements	28
4. Notes to the financial statements	36
5. Financial performance indicators	59
6. Fees and charges schedule	62
Appendices	
A. Capital Works Program by Project	76

Mayor and CEO introduction



We are proud to present the Annual Cardinia Shire Council Budget for 2023/24, the third budget of this Council's 4-year term, and one that aligns with Cardinia's *Council Plan 2021–25* and *Community Vision* to deliver on our community's needs. The budget has been developed with a keen awareness and appreciation of the current cost of living pressures being experienced by our community. For this reason, Council has not applied to the Essential Services Commission (ESC) for a variation to the 3.50% rate cap.

Council plans to commit \$284.87 million in capital infrastructure (excluding operating initiatives) over the next 4 years, with a \$113.79 million capital program (including \$29.29 million carry-over from 2022/23) in the 2023/24 financial year. Of the total capital works program for 2022/23, \$69.20 million is dedicated for renewal and upgrade of our \$2.3 billion worth of community assets. New loan borrowings of \$30.0 million has been proposed in the budget in 2023/24 to assist in funding this significant capital investment.

Key initiatives and projects included in the budget include:

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

To enable Cardinia Shire Council to continue to provide the community with quality services and infrastructure, we need to make some critical financial management decisions now that will safeguard our financial sustainability in the years to come. This involves managing the financial challenges facing our delivery of our community services and programs, and prioritising many competing capital infrastructure projects.

This budget focuses on operating efficiently and effectively in a financially responsible way. It meets community needs and delivers on the commitments in the adopted *Council Plan 2021–25*.

Community feedback received in the Creating Cardinia budget engagement phase 1 process in November/December 2022 indicated a preference for greater spending on: constructing/maintaining roads, drains, bridges and footpaths; sports, recreation, parks and reserves; and new/upgraded building and facilities. There was also a preference for lower spending on arts and culture, environments and climate change, and multicultural and community support.

Mayor and CEO introduction



This feedback was carefully considered and accommodated where possible. Spending on roads continues to be at a record high level with our road sealing programs which includes expenditure on drains and footpaths where appropriate. Capital investment in sporting facilities continues to be strong despite the affordability of these projects being a challenge.

There is lower spending on the multicultural and community support service area in 2023/24. Arts and culture related expenditure in 2023/24 is budgeted to increase due to non-controllable and non-discretionary labour and materials cost directly impacted by inflationary cost pressures.

Operating expenditure on environment has been reduced marginally by spreading the work out over a longer time period. However, the exception is capital expenditure on environment and climate change, where expenditure is needing to be increased due to compliance, health and safety requirements and urgent land stabilisation works.

Like all councils in Victoria, Cardinia Shire Council is facing significant financial sustainability challenges from rising cost pressures, highly restrictive rate capping and disappointing cost-shifting from other levels of government, along with increasing pressure and demand on our services and infrastructure from a growing population

Rate revenue is council's largest source of funding, which is used to maintain and upgrade local roads, buildings, footpaths, cycle trails, parks, playgrounds, libraries and sporting facilities. This revenue also provides a broad range of council services, including waste management, maternal and child health, and youth services. Rate increases have been capped at 3.50% in line with the Victorian Government's Fair Go Rates System.

We must address the fact that the costs of providing community services are increasing at a higher rate than the Consumer Price Index (CPI) and the Victorian Government's rate cap, forcing us to further draw on our reserves and challenging our ability to provide these services.

The 2023/24 budget seeks to balance the redressing of financial challenges, prioritising existing services and infrastructure, and delivering a range of projects to help achieve our community's vision. This will take time, and require difficult decision making and compromise. Nevertheless, council is taking several measures to address financial challenges and achieve financial sustainability, to ensure resources are evenly distributed between the current and future community.

We are prioritising the continued provision of quality community services and programs and renewals and upgrades to existing assets and infrastructure over new investments.

This current budget cycle has involved discussions amongst the council staff, senior leadership team and councillors to build an informed budget. Consistent with Cardinia Shire Council's engagement principles to provide our community with the opportunity to influence the budget outcome, council engaged with the community at the beginning of this current budget cycle in November/December 2022 to re-affirm budget priorities from the previous cycle.

Feedback from this engagement was incorporated in the draft budget and was available for public consultation from 5–21 May 2023. Community feedback and submissions received from this consultation process were considered by council in June and incorporated in the final budget where applicable.

Mayor and CEO introduction



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

Our focus remains on the delivery of essential services our community has told us it needs and expects. These include roads, rubbish and recycling, maternal and children's services, library services, planning and engineering services, sporting ovals, street-sweeping, and community supports from school crossings to senior citizens centres.

The budget details the financial and non-financial resources required to continue to deliver these services over the next 4 years within the rate cap. It also includes details of the proposed capital expenditure allocations to provide improved and renewed infrastructure, buildings, reserves, leisure spaces, footpaths, roads and drains.

As an interface council, our growth requires continued heavy reliance on external grant and contributions funding to support servicing the community's needs, and advocacy to attract more services, infrastructure and investment into our community. Importantly, council's commitment to sealing unsealed roads, and the improved maintenance of unsealed roads, will continue throughout this budget period. There is also increased focus on council's renewal of existing assets informed by our Asset Management Plans.

Council has taken a balanced approach in this budget to provide quality, cost-effective and accessible services to our community, while delivering an important and significant forward-thinking capital works program to support the jobs, economy and needs of our fast-growing shire now and in the future.

Council is committed to serving the community's best interests and recognises that focused effort is necessary for us to remain financially sustainable in the long term.

Preparation of a long-term financial sustainability strategy and plan will soon begin, together with a business transformation initiative to improve how council interacts and services the community more effectively and efficiently.

A healthy, long-term financial position will ensure council can consistently deliver services and infrastructure to current and future residents, address significant issues as they arise, and meet the community's emerging needs.

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

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

Cr. Tammy Radford
Mayor

Carol Jeffs
Chief Executive Officer

Executive Summary



Council has prepared a Budget that aligns with Cardinia's *Council Plan 2021-25* and *Community Vision* to deliver on what our community needs while managing significant ongoing financial challenges and prioritising long term financial sustainability. It seeks to maintain services and improve infrastructure that are valued by our community all within the confines of the Victorian Government's rate cap.

The Budget is guided by the Financial Management Principles in the *Local Government Act 2020*, which require monitoring and management of financial risks, including those that arise from broader economic circumstances. The Act also requires Council to ensure that both ongoing financial viability and the provision of services for future generations is important when considering financial matters.

Council is deeply committed to serving the best interests of the community and recognises that consistent effort will be required to ensure that we remain financially sustainable and make the most effective use of community funds.

Council's financial sustainability and ability to provide for our community in the future has been identified as a key strategic risk for Cardinia Shire. Under the Act, Council has a responsibility to take action to limit the impacts of known future financial risks wherever possible. In addition, we have limited unrestricted cash and reserves as a result of an extensive capital works program, trust funds and deposits, and interest on borrowings. An immature rates base, heavy reliance on external capital funding, and increasing community service demands of a growing population means limited funds available to pay for roads, footpaths, parks and recreational facilities other open space assets and to repay newly proposed borrowings.

Overall, operating expenditure budgeted for 2023/24 has increased by 8.5% from the 2022/23 forecast actual. This includes an increase in employee costs of 10.5% (\$5.2m) and materials and services expense of 9.5% (\$6.1m).

Over the coming years we will continue our work to ensure our financial sustainability in a rate capped environment. Key statistical information is provided below comparing 2022/23 Forecast Actual to 2023/24 Budget.

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000
Total Income	221,360	263,663
Total Expenditure	150,683	163,486
Surplus/(deficit) for the year	70,677	100,177
Adjusted underlying surplus/(deficit)	(5,982)	(9,756)
Total Cash Balance - including Term Deposits	147,879	161,758
Capital Works Program	64,878	113,789
Funding the Capital Works Programs:		
Grants	20,060	47,663
Contributions	11,517	0
Council cash	33,301	17,919
Borrowings	0	30,000

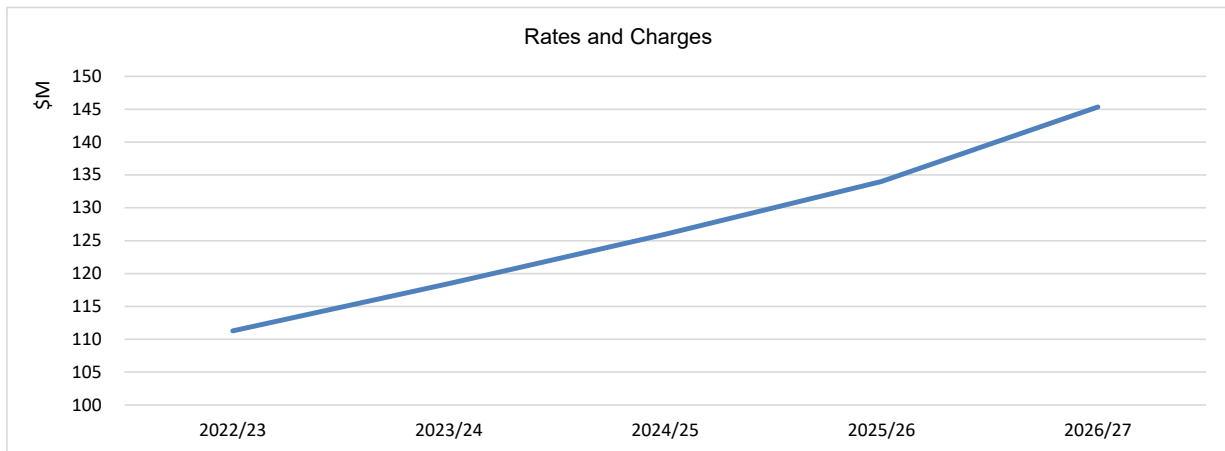
Budgeted expenditure by strategic objective	2023-24 Budget	
	\$'000	%
1. We empower our communities to be healthy, connected and resilient.	51,230	31.33%
2. We support the creation of liveable spaces and places.	23,112	14.14%
3. We value our natural assets and support our biodiversity to thrive.	25,089	15.35%
4. We support our productive land and employment land to grow local industries.	1,146	0.70%
5. We are responsible leaders.	62,909	38.48%

Executive Summary



1. Rates and Charges

Total revenue from all rates and charges for 2023/24 is proposed to increase by \$7.20m or 6.5% over 2022/23 to \$118.48m, which incorporates an average general rate increase of 3.50% in 2023/24, projected to decrease to 2.25% by 2026/27.



This includes 2023/24 Budget general rates revenue of \$94.92m (\$5.33m or 6.0% increase), supplementary rates revenue of \$1.30m (\$200k or 0.1% decrease), cultural and recreational rates revenue of \$73k (\$12k or 14.1% decrease). It also includes cost recovery-based waste management service charge revenue of \$21.78m, being a \$2.22m, or 11.3%, increase from an average service rate increase per rateable property of \$26.00pa (\$0.50 per week) or 5.7%pa.

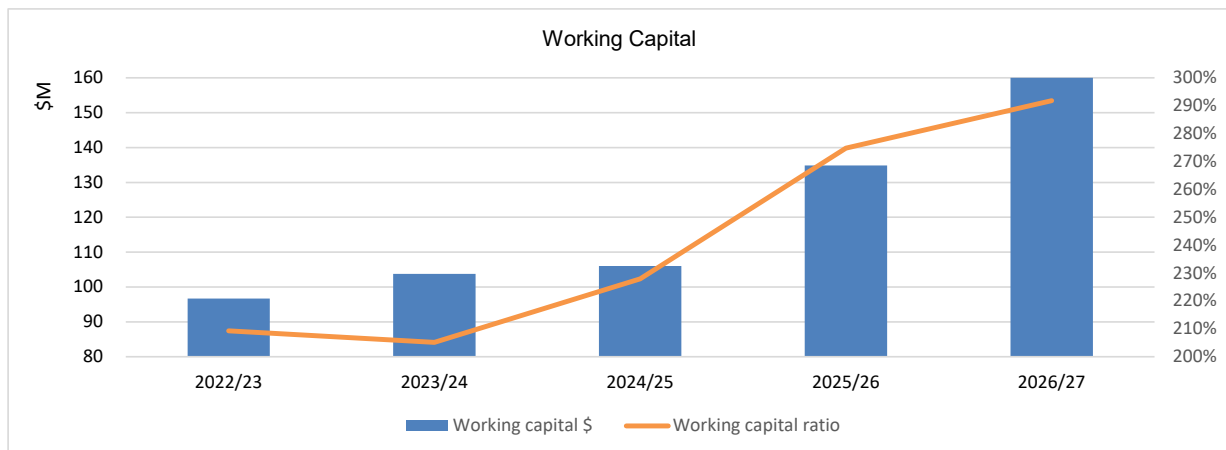
The 3.50% average general rate increase is in line with the Fair Go Rates System (FGRS) that caps rates increases by Victorian councils. Council has not elected to apply to the Essential Services Commission (ESC) for a variation. The rate cap increase for the 2022/23 year was 1.75%.

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

It is important to note, the actual rate increases experienced by individual ratepayers may differ from the 3.50% increase due to revaluations. Rate increases are impacted by the average rate increase (3.50%) and the property valuation increases (or decreases) of individual properties relative to the average across the municipality. If your property increased in value by more than the average for the Shire, your rates will increase by more than 3.50%. If your property value increased by less than the average, your rates will increase by less than 3.50% and may in fact reduce from the previous year.

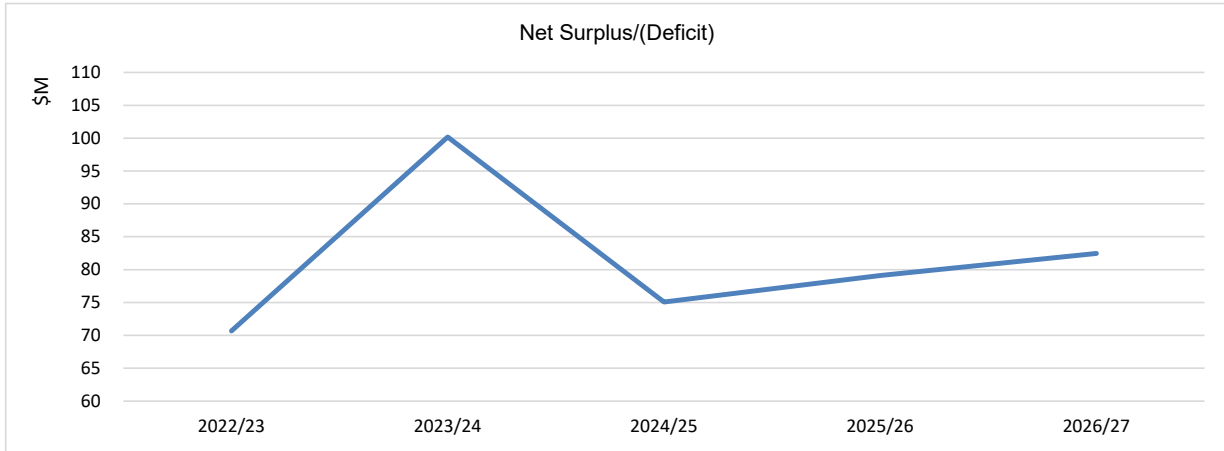
Refer to Section 4.1.1 for further Rates and Charges details.

2. Financial Position



The financial position is expected to improve with net assets (net worth) to increase by \$100.18m to \$2.39b during 2023/24. Working capital is an indicator of council’s ability to meet its financial obligations as and when they fall due (being current assets less current liabilities). Represented on the graph above, there appears there will be a \$2.51m increase in working capital during 2022/23. However, this is due to the inclusion of the \$29.29m in cash forecast to be held at the end of 2022/23 to complete capital works that will be carried forward into the 2023/24 year. If adjusted for this timing difference, working capital would show a decline of \$16.12m during 2022/23 and an improvement projected during the period of the budget.

3. Operating Result



The expected operating result for the 2023/24 year is a surplus of \$100.2m, which is an increase of \$29.5m from 2022/23. This is mainly due to increase in the following:

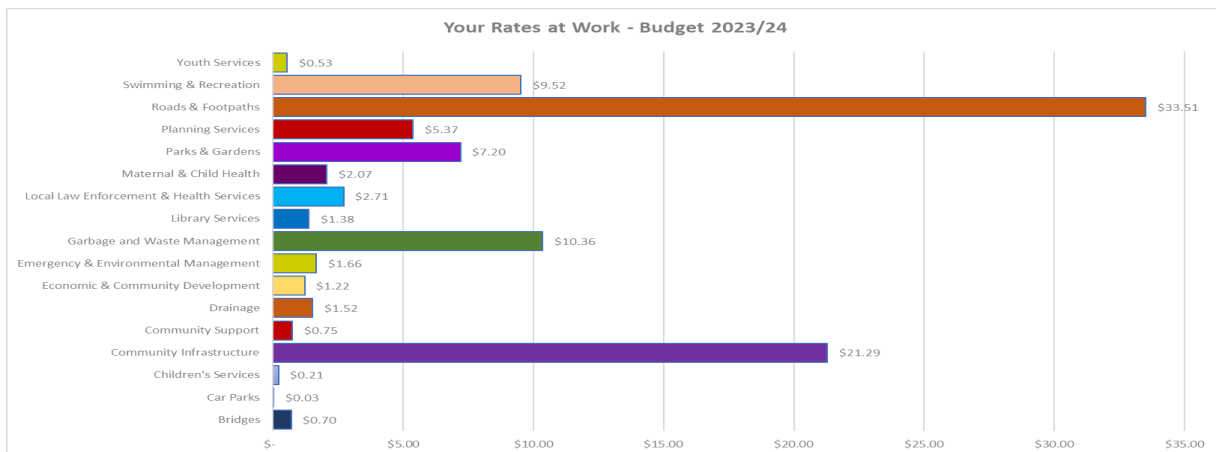
- Rates and charges \$7.2m
- Grants - capital \$27.6m
- Development levies - monetary and Contributions - non-monetary \$5.7m
- Employee costs \$5.2m
- Materials and services \$6.1m.

Generating sufficient levels of surpluses is critical to fund our capital works and other programs in the future. There is a risk that current and future surpluses may not generate sufficient cash flows to fund capital work programs and repay debt.

4. Services

The net cost of services delivered to the community in the 2023/24 year is expected to be \$12.37m, which shows an increase of \$3.82m over the forecast cost for 2022/23.

The chart below shows how much is allocated to each broad service area for every \$100 that Council spends.



Council will continue to work with the community over the coming years to align community priorities and expectations with Council's service delivery model. This needs to be set within a financially sustainable framework. Further detail in relation to the cost of Council's services can be found in section 2 of this document.

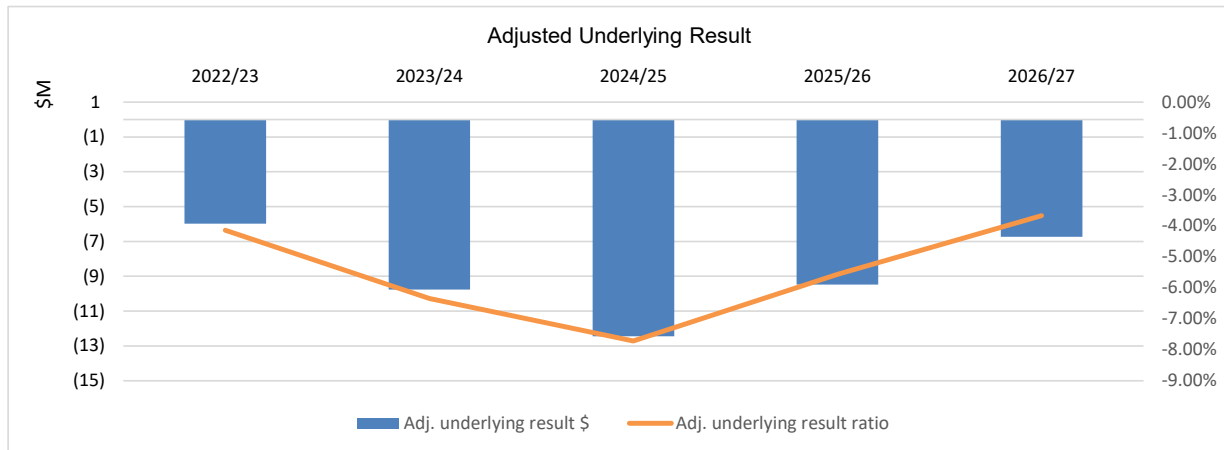
Executive Summary



5. Financial Sustainability

Adjusted Underlying Result

The budget has been prepared for the four year period ending 30 June 2027. It is set within the long-term financial plan, which assists Council to adopt a budget within a longer term financial framework. The key objective of the Financial Plan is to maintain financial sustainability in the medium to long term, while still achieving the Council's strategic objectives.



The adjusted underlying result is the surplus/deficit for the year adjusted for capital grants and contributions. This is a measure of financial sustainability, and it shows some improvement over the term of the Budget however, is significantly below the Victorian Auditor-General's (VAGO) preferred target.

The budgeted adjusted underlying result for the 2023/24 year is a deficit of \$9.76m, which is \$3.77m higher than the 2022/23 forecast deficit. The deficit is mainly a result of Council's response to the growing community needs, supporting council infrastructure and supporting local communities.

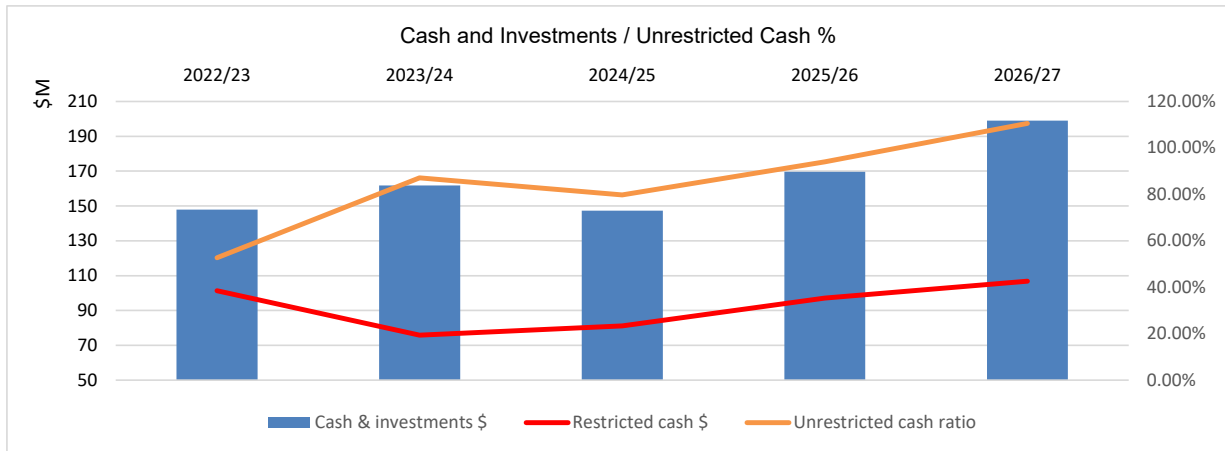
As Council continues to improve community facilities, the \$4.06m works on crown land assets in 2023/24 contribute significantly to Council's adjusted underlying deficit. In response to the ongoing growth in service demand and infrastructure development, an increase in staffing is also provided in the budget in 2023/24.

The adjusted underlying deficit is projected to peak in 2024/25 and begin reducing thereafter. The above projection highlights the highly restrictive nature of the rate cap and the adverse impact of it continually being set below CPI and well below service contract terms. Cost shifting from other levels of government contributes to continued losses, thereby increasing Council's reliance on its cash reserves, external funding and increased debt to maintain services and invest in capital works. While a deficit remains, Council will wholly rely on external capital grants, capital contributions and developer levies revenue to fund the significant capital works program.

Council needs to continue to work with the community to ensure we are efficient in managing costs, and:

- Review and prioritise the services that we provide in the context of a growing population;
- Determine the level of service that can be afforded and advocate to other levels of government to supplement the cost of delivery;
- Determine which assets are required to undertake the prioritised services;
- Review and prioritise our capital works program to determine the optimal capital investment that is affordable; and
- Determine any surplus assets that can be decommissioned or rationalised.
- Identify business improvement and transformation opportunities.

Cash and investments



Another critical measure of financial sustainability is the level of unrestricted cash. The higher the level of unrestricted cash the more funding available to pay for roads, footpaths, parks and other open space assets and to repay borrowings.

Council has limited unrestricted cash and cash levels have been subsidised by borrowings. Unrestricted cash is defined as cash not tied to a statutory reserve, specific purpose grants or allocated to capital works expenditure carried forward from the previous year.

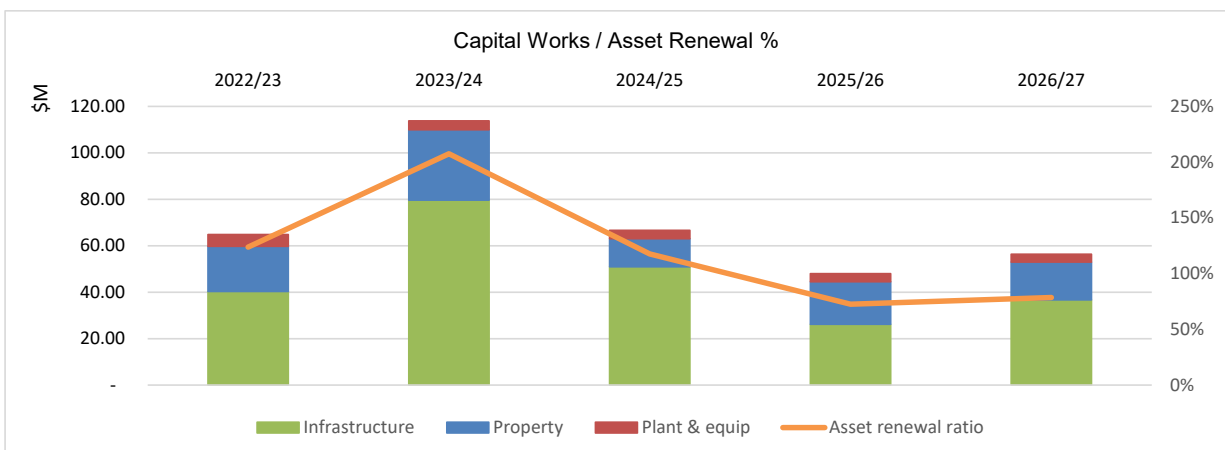
Cash and investments are expected to increase by \$13.88m during the year to \$161.76m as at 30 June 2024. It is important to note the forecast cash balance at 30 June 2023 includes \$29.29m held for completion of capital works carried forward into 2023/24 and unspent grants of \$6.00m.

Increasing the levels of unrestricted cash is critical to ensure long-term financial sustainability if Council is to continue to deliver the services and programs expected by the community. It is also important that community assets are maintained so that the cost does not become a burden for future ratepayers and for council to remain financially viable.

Council must maintain a minimum of approximately \$75.83m to \$106.82m in cash and investments to meet restricted liabilities such as Developer Contributions, trusts funds, capital carried forward from previous year, unspent grants and the like.

Council must also maintain a reasonable amount of cash and investments to meet the requirements of Council business and ensure timely payment of all liabilities. Council also hold funds for employee provisions and reserves to ensure all reserves can be accessed at any time to fund the purpose of the reserve. The open space reserve is an example of funds received from developers set aside for future investment in open spaces within the shire.

6. Capital Works



The budgeted capital works program for 2023/24 totals \$113.79m (2023-27, \$284.87m), including \$29.29m carryover from 2023/24, compared to \$64.88m forecast for 2022/23. The program is funded by Council cash of \$17.92m (2023-27, \$102.13m), grants and contributions of \$47.66m (2023-27, \$96.24m) and \$18.21m (2023-27, \$55.00m) respectively, and \$30.00m of borrowings (2023-27, \$31.50m).

Over the budget period, Council is investing heavily in improving the services we provide. Approximately 69% will be towards asset renewal and upgrade and 31% to expansion to cater for our growing population.

Executive Summary

Included in the budget for 2023/24 is \$79.6m for infrastructure works (recreation, leisure and community facilities, roads, drains, footpaths and parks, open space and streetscapes), \$30.4m for property (land and buildings) and \$3.8m for plant and equipment.

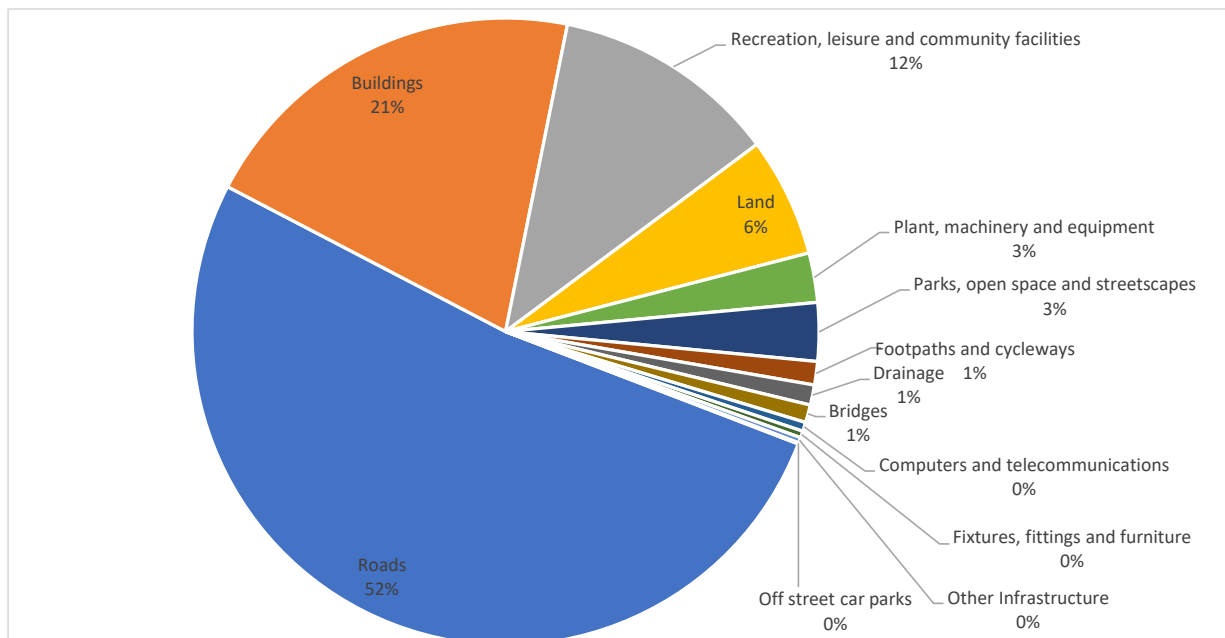
The budget supports Council's ongoing commitment to provide the community with key infrastructure and facilities, with some of the key projects for 2023/24 as follows:

- Princes Highway Intersections (Tivendale/Bayview) - \$17.9m
- Sealing the Hills - \$16.3m
- Connect Cardinia Stage 2 Road Sealing Program - \$10.0m
- Land acquisitions - \$7.0m
- Integrated Children's Facility (Brunt Road) - \$7.0m
- Koo Wee Rup Bowls and Community Facility - \$5.4m
- Integrated Children's Facility (Thewlis/Cardinia Road) - \$4.0m
- Officer District Masterplan - Civil Works \$3.5m
- Garfield Netball Pavilion Upgrades - \$3.6m
- Cardinia Youth Facility - \$2.5m
- Upper Beaconsfield Recreation Reserve - \$1.4m
- Pakenham Tennis Club Relocation (Club Room Renovation) - \$1.0m.

As Council continues to increase asset delivery across the shire, it is also increasing its focus to renew and upgrade existing assets, with some of the main programs for 2023/24 listed below. Council has recently developed Asset Management plans to identify its renewal requirements and make informed investment in various asset classes to maintain their optimum condition:

- Roads resurfacing, resheeting and road pavement renewals - \$7.7m
- Garfield North Cannibal Creek Reserve Building upgrade - \$2.2m
- Recreation reserve resurfacing and lighting upgrades - \$1.6m
- Pakenham Main Street Revitalisation - \$1.4m
- Worrell Reserve Masterplan Implementation (Skate Park) - \$1.3m
- Buildings Renewal Program - \$1.1m
- Bridges Renewal Program - \$1.0m
- Pathway renewal, resheeting, expansion - \$1.3m
- Water Sensitive Urban Design assets Renewal Program - \$0.5m.

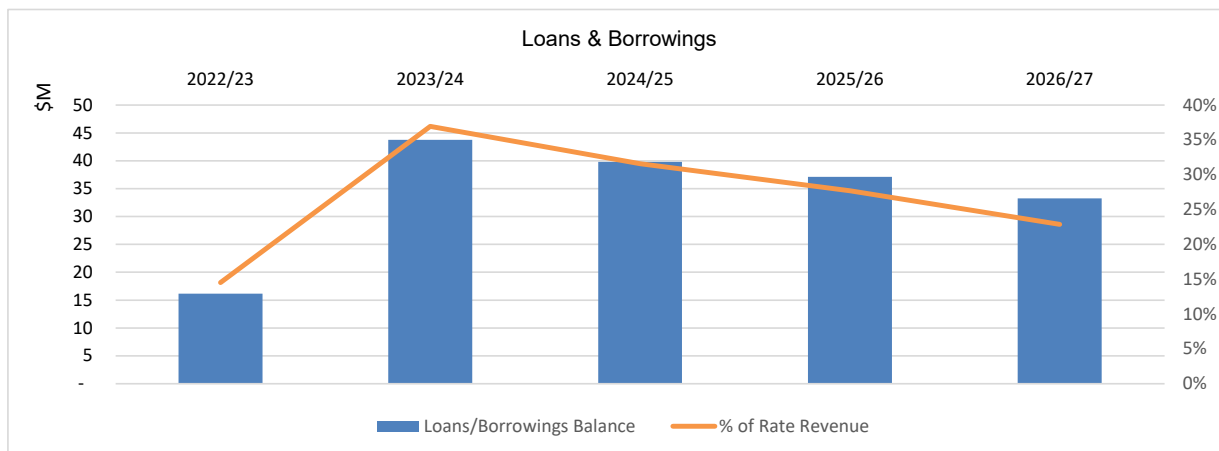
The following graph indicates the capital expenditure (including carry-overs from 2022/23) by asset classification for 2023/24.



The Statement of Capital Works can be found in Section 3, with further details in Section 4.5 Capital Works Program 2023/24 and in Section 4.6 Summary of Planned Capital Works 2024-27.

A detailed project listing of the budgeted projects for 2023-27 appears in Appendix A.

7. Borrowing



The balance of Council's existing loan borrowings drawn for a range of capital works projects over the period 2007-14 are forecast to be \$16.1m by 30 June 2023 and expected to be settled by the end of 2029/30.

Council usually considers loan funding as a final option when sources of funds are required. While it is not always an optimum solution, because of the interest costs involved, it does have benefits. It matches the consumption of the asset with the future generations of the community using the asset.

In order to be able to meet the significant infrastructure needs of a growing shire, Council now needs to increase its level of borrowings by \$30.0m in 2023/24 over a 15-year term to fund a number of capital works projects. These include most notably the Road Sealing Program (Connect Cardinia), Brunt Rd road works, Recreation Reserve lighting and power upgrade, Cardinia Youth Facility Building, Garfield Netball pavilion upgrade, and Koo Wee Rup Bowls & Community Facility.

8. Budget Influences

The financial sustainability of Cardinia Shire continues to be challenged by increasing community demand for services, population growth and rising costs associated with maintenance and renewal of ageing infrastructure.

Although Council commits to serving the best interests of the community and is driven to provide community value whilst remaining financially sustainable, the following influences during the 2023-27 Budget period will significantly adversely impact Council's operating result, cashflow and financial position. This will require a drawing down on accumulated cash reserves built up over many years and an increase in loan borrowings to fund a continuing extensive capital works program.

External Influences

- **Population growth** of approximately 4% pa will continue to place significant stress on Council's resources.
- **Rate Capping:** The Victorian State Government continues to apply a cap on rate increases. The cap for 2023/24 has been set at 3.5%, which is far below the 7.8%pa CPI for December 2022 and 7.0%pa for March 2023, and is in disregard of the Essential Services Commission recommendation to match the rate cap to the CPI. The overall financial impact of the lower rate environment has led Council to review its services and capital works program and to source alternative funding.

Neither the 3.5% rate cap or CPI for 2023/24 accurately reflect increases in costs faced by local councils, including Cardinia, because they have a significantly different composition of expenditure compared to households. Key council expenditures (wages, construction, utilities, etc.) required to provide council services and deliver infrastructure projects have been increasing faster than the CPI. It is inadequate to meet inflationary pressures on service delivery and capital works costs, service contract cost increases, staff enterprise agreement commitments and material, and labour supply chain disruption induced cost increases.

Councils have limited sources of revenue to deliver on community needs with funding derived from: (a) Rates and charges; (b) Grants and contributions; (c) User fees and charges; and (d) Statutory fees and fines. Rates are the most significant revenue source for Council and make up approximately 64 per cent of annual recurrent operating income. The ability for Council to levy rates is controlled by the Government's 'Fair Go Rating System' which provides that the Minister for Local Government will set an annual cap above which rates cannot be increased without the permission of the Essential Services Commission.

Since its inception, the 'Fair Go Rates System' has challenged all Victorian councils long-term financial sustainability and it continues to restrict local governments ability to raise revenue to maintain service delivery levels and invest in community assets.

- **Supplementary Rates:** Supplementary rates are additional rates received after the budget is adopted each year, for the part of the year when a property value increases in value (e.g. due to improvements made or change in land class), or new residents become assessable. Importantly, supplementary rates recognises that new residents require services on the day they move into the shire and Council is committed to providing these. Supplementary rates income is based on historical and forecast data and is set at anticipated levels. Supplementary rates income become part of the general rates in the following year.
- **Development Contributions:** The rate of growth, flow and timing of development contributions income depends on land sales and the desire of developers to construct new developments within the municipality. There is great uncertainty in both value and cashflow timing between Cardinia's receipt of development contributions income and associated capital infrastructure investment by Council.
- **Capital Grant Funding** – Council is heavily reliant on capital grants, for which opportunities arise continually and council is proactive in seeking grant support for its projects and services. An estimate for unconfirmed grants is included in the budget.
- **Financial Assistance Grants** – The largest source of government operating funding to Council is through the annual Victorian Local Government Grants Commission allocation. The overall state allocation is determined by the Federal Financial Assistance Grant.
- **Cost pressures due to shortage of supply:** Significant shortages in the supply of materials and labour caused by the Victorian Government's Big Build Program and the war in the Ukraine. This is resulting in contract costs escalating above initial capital investment estimates, particularly for capital projects. This is increasing project risk exposure and forcing council to reassess project scopes, delivery timeframes and funding sources. These challenges are ongoing and will require council to manage effectively to avoid compromising delivery costs and timeframes.
- **Natural Disasters:** The timing and impact of these events are unknown and unfortunately the regularity is increasing as a result of climate change. Whilst Council undertakes significant prevention and recovery measures, these events have a significant impact on the Shire's community, businesses and economy and Council's human and financial resources. The most recent of these events were the severe storm damages in October 2021 and 2022 storm and flood events. Council continues to invest in Climate strategy projects and has an increased focus for generations to come.
- **Cost Shifting:** This occurs where Local Government provides a service to the community on behalf of the State or Federal Government. Over time the funds received by local governments do not increase in line with real cost increases. Examples include library services, maternal & child health services, planning and building services, where the level of funding received by Council from the State Government increasingly does not reflect the real cost of providing the service to the community. Consequently, Council needs to find additional fund sources for these services than ever before. Council continues to play a significant role in developing and maintaining crown land reserves for the benefit and enjoyment of the community and consequently has exposure to infrastructure owned by and is the responsibility of other State authorities.
- **Public infrastructure maintenance:** Councils across Australia raise approximately 3% of the total taxation collected by all levels of Government in Australia. In addition, councils are entrusted with the maintenance of more than 30% of all Australian public assets including roads, bridges, parks, footpaths and public buildings. This means that a large proportion of Council's income must be allocated to the maintenance and replacement of these valuable public assets in order to ensure the quality of public infrastructure is maintained at satisfactory levels.
- **Enterprise Agreement (EA)** – Council successfully negotiated the 2021 enterprise agreement (EA). The impacts of the EA have been included in current and future budgets
- **New Superannuation Guarantee:** The compulsory Superannuation Guarantee increases to 11% from 1 July 2023, further increasing to 12% by 1 July 2025.

Executive Summary



- **Waste disposal costs:** The Environment Protection Agency (EPA) regulation has a sustained impact on Council with regards to compliance with existing and past landfills sites. Waste disposal costs are also impacted by industry changes such as levies and negotiation of contracts (eg: recycling sorting and acceptance).

The financial cost of waste and recycling services has risen dramatically. The State Government's circular economy plan, "Recycling Victoria: A New Economy", includes positive measures to reduce waste and stimulate the local recycling industry but this comes at a cost. In accordance with the Plan, Council must provide a standardised kerbside service which includes a fourth bin for food and garden organic (FOGO) by 2030.

The rising costs to provide existing and mandated waste services to the community are also due to several factors, including:

- (a) Market volatility due to limited players in processing and remanufacturing as well as end markets for the recycle product;
- (b) yearly % increase of logistic contracts due to increased fuel and supply chain costs;
- (c) increased landfill levy (90% over the last 3 years); and
- (d) any increase in service levels, additional services and/or innovation in embedding circular principles.

These costs are recovered through the garbage charge to rate payers as listed in Section 5.

Internal Influences

As well as external influences, there are internal influences expected to impact the 2023-27 Budget. These include:

- Continued demands on Council resources for the renewal of existing assets;
- New *Local Government Act 2020* requirement for Asset Management Planning, resulting in more accurate but increased costs for asset maintenance and renewal expenditure.
- Increased costs driven by Council's risk associated with Community Asset Committees and the management of reserve surrounds.
- The value of developer contributed assets and completed capital works, together with an increase in the value of existing assets, are significantly increasing depreciation and maintenance expenditure.

9. Rounding

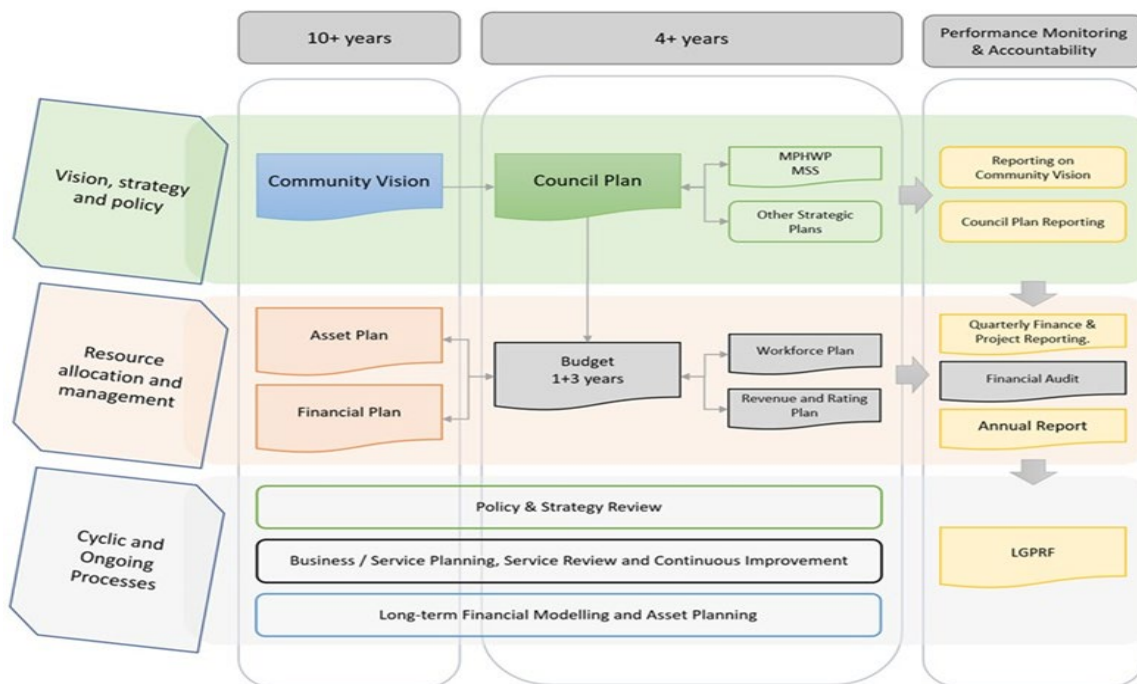
Unless otherwise stated, amounts in the budget have been entered in whole dollars and cents then rounded to the nearest thousand dollars. Total figures in the financial statements and accompanying notes and schedules reflect the true budgeted amount and may differ slightly when rounded figures are manually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

I. Link to the Council Plan

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

I.1.1 Legislative planning and accountability framework

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



Source: Department of Jobs, Precinct and Regions

I.1.2 Key planning considerations

Service level planning

Although councils have a legal obligation to provide some services - such as animal management, local roads, food safety and statutory planning - most council services are not legally mandated, including some services closely associated with councils, such as libraries, building permits and sporting facilities. Further, over time, the needs and expectations of communities can change.

Therefore councils need to have robust processes for service planning and review to ensure all services continue to provide value for money and are in line with community expectations. In doing so, councils should engage with communities to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works.

Community consultation needs to be in line with a council's adopted Community Engagement Policy.

1. Link to the Council Plan

1.2 Our purpose

Our Vision

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

Our Values

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

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

- Teamwork
- Respect
- Accountability
- Communication
- Customer focus

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

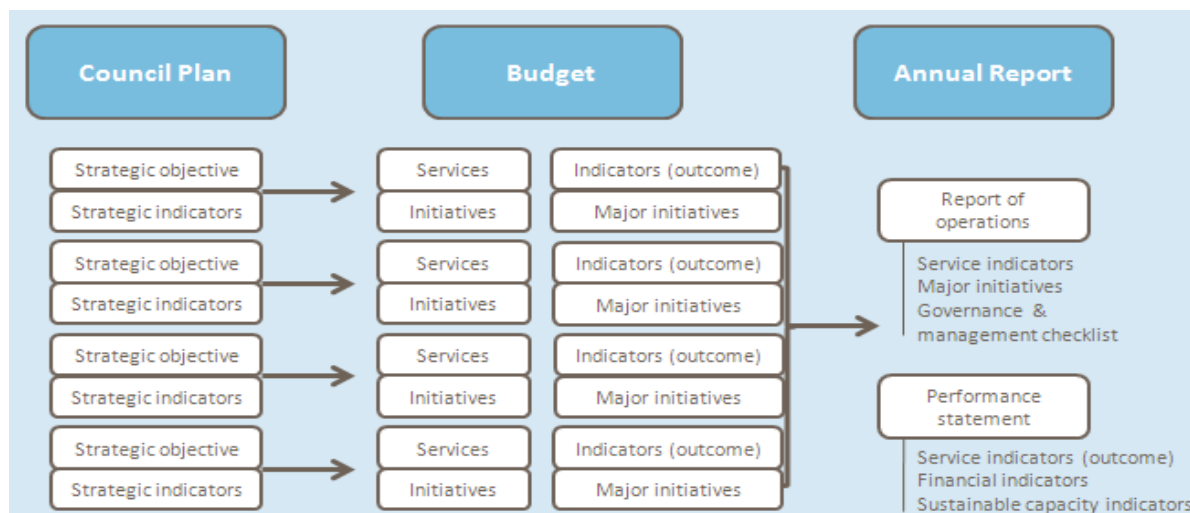
1.3 Strategic Objectives

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

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

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2023-24 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions

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

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

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

Services

Services	Service Objective		2020-21	2021-22	2022-23
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Arts and Creative Industries	Provide the Cardinia community with a high quality venue for community, civic, cultural, social, business, and entertainment events and services. Attract regional use of the venue and its services and experiences. Contribute to the cultural development of the Shire.	Income	241	598	600
		Expenses	1,173	1,641	1,810
		Surplus / (Deficit)	(932)	(1,043)	(1,210)

2. Services and service performance indicators

Community Infrastructure and Service Planning	Provide support and resources for children's services in the municipality and advocate on their behalf, support the inclusion of children with additional needs and culturally and linguistically diverse backgrounds in mainstream children's services, assist with the future planning of children's services in Cardinia, and advocate for the provision of infrastructure with government departments. To implement externally funded projects, including Best Start.	<i>Income</i>	694	813	736
		<i>Expenses</i>	1,763	2,351	2,767
		<i>Surplus / (Deficit)</i>	(1,069)	(1,538)	(2,031)
Connected Communities	Provide opportunities for residents to meaningfully participate in decision making processes that affect their community, support individuals and communities through the provision of resources and fostering of partnerships between individuals and within communities, and assist with the development of strong and resilient communities that have the ability to identify and meet the communities' needs, achieve self-reliance, contribute to solutions and support their own advocacy efforts.	<i>Income</i>	256	170	140
		<i>Expenses</i>	1,369	1,654	1,534
		<i>Surplus / (Deficit)</i>	(1,113)	(1,484)	(1,394)
Compliance Services	Compliance Services was formed with the bringing together of the following areas: Local Laws, Health, and Planning Enforcement. Services provide to the community include animal management, enforcement of Local Laws, management of school crossing, immunisation for adults and children through public sessions and school programs, investigation of complaints about situations which can affect the health and wellbeing of the public and work with food premises business owners providing advice on food safety.	<i>Income</i>	2,077	2,287	2,510
		<i>Expenses</i>	3,544	3,781	4,369
		<i>Surplus / (Deficit)</i>	(1,467)	(1,494)	(1,859)
Family and Community Services Management	To provide leadership and community partnerships that create, sustain and enhance connected, inclusive and engaged communities that value diversity and healthy lifestyles. To manage and support community services business unit in the effective and efficient delivery of programs across the municipality. To provide evidenced based best practice in community services delivery in Cardinia.	<i>Income</i>	125	127	86
		<i>Expenses</i>	1,067	1,103	1,147
		<i>Surplus / (Deficit)</i>	(942)	(976)	(1,061)
Health	To minimise environmental problems within the community and as far as practicable to ensure food safety within the community.	<i>Income</i>	476	525	470
		<i>Expenses</i>	1,196	1,271	1,235
		<i>Surplus / (Deficit)</i>	(720)	(746)	(765)

2. Services and service performance indicators

Infectious Diseases Control	To increase the community's immunity to preventable infectious diseases and to increase the rate of immunisation against vaccine preventable diseases.	<i>Income</i>	31	87	81
		<i>Expenses</i>	216	312	316
		<i>Surplus / (Deficit)</i>	(185)	(225)	(235)
Library	Council's Library program services the Pakenham and Emerald Libraries, and provides for a mobile library service to other townships within the Shire.	<i>Income</i>	0	732	0
		<i>Expenses</i>	2,428	3,644	2,409
		<i>Surplus / (Deficit)</i>	(2,428)	(2,912)	(2,409)
Maternal and Child Health	Promote healthy outcomes for children from birth to school age and their families, by providing a comprehensive and focused approach to managing physical, emotional and/or social factors affecting them in their community.	<i>Income</i>	2,476	2,514	2,663
		<i>Expenses</i>	3,754	4,432	4,717
		<i>Surplus / (Deficit)</i>	(1,278)	(1,918)	(2,054)
Community Safety and Inclusion	To work in collaboration with relevant agencies to continuously improve the Municipal Emergency Management Plan. To facilitate planning to ensure Cardinia Shire Council remains at the forefront of Emergency Management. Develop Council's capacity and capability to undertake its mandated Emergency Management roles and responsibilities.	<i>Income</i>	530	131	128
		<i>Expenses</i>	1,745	1,638	1,650
		<i>Surplus / (Deficit)</i>	(1,215)	(1,507)	(1,522)
Youth Services	Provide quality services, events and programs for young people and their families. Seek the opinions of Cardinia's young people in relation to personal and community issues and aspirations. Encourage community leadership and volunteer initiatives that strengthen youth support networks and individuals.	<i>Income</i>	111	126	105
		<i>Expenses</i>	997	1,059	1,158
		<i>Surplus / (Deficit)</i>	(886)	(933)	(1,053)

Initiatives

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

2. Services and service performance indicators

Service Performance Outcome Indicators

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

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

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

Services

Service area	Service Objective	2020-21	2021-22	2022-23	
		Actual \$'000	Forecast \$'000	Budget \$'000	
Active Communities Management	Provide co-ordinated and strategic leadership to the Active Communities business unit, including co-ordination of strategy development in each area of operation, and ensure effective management and operation of the business unit.	<i>Income</i>	0	0	0
		<i>Expenses</i>	320	343	375
		<i>Surplus / (Deficit)</i>	(320)	(343)	(375)

2. Services and service performance indicators

Aquatic and Recreation Facilities	Develop and maintain high quality aquatic and dry recreation venues to encourage high level of participation at all facilities, and work in partnership with service providers to ensure the provision of high quality, well managed facilities and services.	<i>Income</i>	474	44	36
		<i>Expenses</i>	1,916	2,000	1,829
		<i>Surplus / (Deficit)</i>	(1,442)	(1,956)	(1,793)
Asset Management	To ensure that council's strategic and corporate objectives in relation to assets and infrastructure are effectively implemented.	<i>Income</i>	0	0	0
		<i>Expenses</i>	1,060	983	1,063
		<i>Surplus / (Deficit)</i>	(1,060)	(983)	(1,063)
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.	<i>Income</i>	0	0	0
		<i>Expenses</i>	192	298	552
		<i>Surplus / (Deficit)</i>	(192)	(298)	(552)
Building Management	To administer and enforce building legislation within the Shire.	<i>Income</i>	195	100	135
		<i>Expenses</i>	5,360	5,375	5,840
		<i>Surplus / (Deficit)</i>	(5,165)	(5,275)	(5,705)
Capital Works, Community Capital Works Grants and Priority Works	Expenditure on projects which is recorded as an expense in Council's financial statements, and not recorded as an asset.	<i>Income</i>	5,330	3,516	0
		<i>Expenses</i>	13,318	4,342	6,712
		<i>Surplus / (Deficit)</i>	(7,988)	(826)	(6,712)
Community Infrastructure	To effectively manage council's community infrastructure, as well as open space and traffic related technical services.	<i>Income</i>	479	692	586
		<i>Expenses</i>	2,996	2,838	3,356
		<i>Surplus / (Deficit)</i>	(2,517)	(2,146)	(2,770)
Community Infrastructure Delivery Management	To effectively manage the areas of major roads projects and community infrastructure.	<i>Income</i>	0	0	0
		<i>Expenses</i>	106	134	142
		<i>Surplus / (Deficit)</i>	(106)	(134)	(142)
Community Recreation	Maximise opportunities for local residents to participate in recreation by ensuring people with special needs are included in the planning and delivery of community recreation facilities and services, supporting reserve committees of management in managing and improving facilities, supporting sport-recreation clubs to provide-improve recreational opportunities, and promote healthy lifestyles and participation in sport and recreation activities.	<i>Income</i>	436	109	110
		<i>Expenses</i>	1,503	1,301	1,363
		<i>Surplus / (Deficit)</i>	(1,067)	(1,192)	(1,253)
Development	To ensure that council's strategic and corporate objectives in relation to assets and infrastructure are effectively implemented.	<i>Income</i>	1,332	1,757	2,235
		<i>Expenses</i>	1,865	1,861	2,660
		<i>Surplus / (Deficit)</i>	(533)	(104)	(425)

2. Services and service performance indicators

Development Services	To administer and enforce the aims and objectives of the Cardinia Planning Scheme.	<i>Income</i>	684	539	571
		<i>Expenses</i>	983	999	1,116
		Surplus / (Deficit)	(299)	(460)	(545)
Developer Contribution Plans	To record the operating income and expenditure of Developer Contribution Plans (DCPs), which is primarily interest earned on investments.	<i>Income</i>	162	483	2,287
		<i>Expenses</i>	0	0	0
		Surplus / (Deficit)	162	483	2,287
Drainage Maintenance	To maintain the drainage infrastructure in order to protect both the road asset and private property and ensure a safe road network in all weather conditions.	<i>Income</i>	9	0	0
		<i>Expenses</i>	2,156	2,579	2,739
		Surplus / (Deficit)	(2,147)	(2,579)	(2,739)
Emerald Lake Park	Support the value of the park to the community of Cardinia and Victoria by effectively managing the park's commercial and recreational visitor services, coordinating the park's marketing and promotion, increasing park usage, optimising park revenues, and attracting funding for park improvements.	<i>Income</i>	133	169	171
		<i>Expenses</i>	127	111	180
		Surplus / (Deficit)	6	58	(9)
Emerald Lake Park Maintenance and Operations	To provide a safe, enjoyable environment for users of the park, while improving facilities and service levels and reducing ratepayer subsidy.	<i>Income</i>	0	0	0
		<i>Expenses</i>	158	162	183
		Surplus / (Deficit)	(158)	(162)	(183)
Fleet and Workshop	Maintain a plant fleet in an efficient manner, whilst minimising Council's costs, to deliver the standards agreed to by Council. NB - this is an internally generated revenue. Throughout each program's expenses, is the offsetting fleet expenditure.	<i>Income</i>	139	135	135
		<i>Expenses</i>	(1,110)	(1,245)	(6,865)
		Surplus / (Deficit)	1,249	1,380	7,000
Footpaths and Street Furniture - Operations	To maintain the street furniture, footpaths and shared path network while ensuring safety and accessibility to residents and visitors.	<i>Income</i>	49	1	1
		<i>Expenses</i>	759	705	646
		Surplus / (Deficit)	(710)	(704)	(645)
Growth Area Planning and Subdivisions	Prepare and implement Precinct Structure Plans, Infrastructure Contributions Plans and Urban Design Frameworks.	<i>Income</i>	120	7	0
		<i>Expenses</i>	641	2,013	2,074
		Surplus / (Deficit)	(521)	(2,006)	(2,074)
Infrastructure Services Management	To ensure that council's strategic and corporate objectives in relation to assets and infrastructure are effectively implemented.	<i>Income</i>	0	0	0
		<i>Expenses</i>	156	237	476
		Surplus / (Deficit)	(156)	(237)	(476)
Major Roads Projects	Deliver major roads capital projects, including Sealing the Hills project.	<i>Income</i>	239	572	369
		<i>Expenses</i>	219	1,478	879
		Surplus / (Deficit)	20	(906)	(510)

2. Services and service performance indicators

Operations Management	To efficiently and effectively manage Cardinia Council's operational activities whilst ensuring compliance with the road management act and other relevant legislation.	<i>Income</i>	1,890	0	0
		<i>Expenses</i>	3,552	1,972	1,579
		<i>Surplus / (Deficit)</i>	(1,662)	(1,972)	(1,579)
Parks and Gardens Operations	Maintain Council's parks, wet lands, garden beds, street and road-side trees and playgrounds to an aesthetically pleasing and safe standard to enable maximum utilisation by the community.	<i>Income</i>	131	0	0
		<i>Expenses</i>	9,060	10,615	12,054
		<i>Surplus / (Deficit)</i>	(8,929)	(10,615)	(12,054)
Parks Planning	Development of strategic direction and activation of Council's passive reserves and open spaces.	<i>Income</i>	5	10	11
		<i>Expenses</i>	441	592	648
		<i>Surplus / (Deficit)</i>	(436)	(582)	(637)
Future Communities	Plan for (and provide advice) to Council on long-term community outcomes and the various land use planning, policy, advocacy, funding and partnerships that may be required to deliver those outcomes as they relate to Council's priority precincts.	<i>Income</i>	0	0	0
		<i>Expenses</i>	354	243	206
		<i>Surplus / (Deficit)</i>	(354)	(243)	(206)
Recreation Planning	Provide assets and infrastructure that improve the quality of life and are sustainable, and ensure young people of the Shire are provided with access to a range of support services, and social, cultural, and recreational opportunities.	<i>Income</i>	0	0	0
		<i>Expenses</i>	414	459	593
		<i>Surplus / (Deficit)</i>	(414)	(459)	(593)
Rental Properties	Provide access to affordable housing for the aged and disabled.	<i>Income</i>	298	261	261
		<i>Expenses</i>	84	167	170
		<i>Surplus / (Deficit)</i>	214	94	91
Sealed Roads	To maintain the sealed road network in order to provide safe travel for vehicles and pedestrians and to enable the preservation of the network at an acceptable standard.	<i>Income</i>	1	2	0
		<i>Expenses</i>	1,288	1,399	1,493
		<i>Surplus / (Deficit)</i>	(1,287)	(1,397)	(1,493)
Statutory Planning	To assess planning permit applications against the Cardinia Planning Scheme to maintain and facilitate orderly development consistent with both local and state policies.	<i>Income</i>	1,572	1,710	1,790
		<i>Expenses</i>	1,463	2,768	3,070
		<i>Surplus / (Deficit)</i>	109	(1,058)	(1,280)
Strategic Planning	Develop and maintain a sound planning policy framework to provide for the sustainable development of the natural and built environment in the Shire.	<i>Income</i>	11	43	26
		<i>Expenses</i>	1,826	1,335	1,628
		<i>Surplus / (Deficit)</i>	(1,815)	(1,292)	(1,602)
Unsealed Roads	To maintain the unsealed road network in order to provide safe travel of vehicles - pedestrians and to enable the preservation of the network at an acceptable standard.	<i>Income</i>	2,288	2,565	2,674
		<i>Expenses</i>	3,220	4,212	4,469
		<i>Surplus / (Deficit)</i>	(932)	(1,647)	(1,795)

2. Services and service performance indicators

Initiatives

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

Service Performance Outcome Indicators

Service	Indicator	Performance	Computation
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
Statutory planning	Service standard	Planning applications decided within required timeframes (percentage of regular and VicSmart planning application decisions made within legislated timeframes)□	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100
Roads	Condition	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100□

2. Services and service performance indicators

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

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

Services

Services	Service Objective		2020-21	2021-22	2022-23
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Cleansing	To ensure that parks, reserves and roads are maintained free of litter and to maintain public conveniences in a hygienic condition.	<i>Income</i>	0	0	0
		<i>Expenses</i>	352	405	545
		<i>Surplus / (Deficit)</i>	(352)	(405)	(545)
Domestic Waste Water	To ensure that domestic water is disposed of in accordance with the State Environment Protection Policy, Environment Protection Act and Cardinia Council policy.	<i>Income</i>	62	25	47
		<i>Expenses</i>	314	259	265
		<i>Surplus / (Deficit)</i>	(252)	(234)	(218)
Environment Maintenance and Programs	Facilitate the on-going maintenance of natural and cultural resources in the Shire.	<i>Income</i>	33	246	106
		<i>Expenses</i>	471	526	748
		<i>Surplus / (Deficit)</i>	(438)	(280)	(642)
Environment Management	To facilitate sound environmental management of natural and cultural resources within the Cardinia shire. To lead Council and the community towards an environmentally sustainable future.	<i>Income</i>	59	0	0
		<i>Expenses</i>	983	1,104	1,408
		<i>Surplus / (Deficit)</i>	(924)	(1,104)	(1,408)
General Garbage Charge	To deliver efficient and cost effective waste disposal to the community.	<i>Income</i>	14,124	15,886	17,707
		<i>Expenses</i>	14,842	16,003	18,000
		<i>Surplus / (Deficit)</i>	(718)	(117)	(293)
Green Waste	To ensure the efficient and effective collection, removal and disposal of waste within the Municipality. To provide services that encourage diversion of waste from landfill and resource recovery.	<i>Income</i>	3,347	3,674	4,375
		<i>Expenses</i>	3,048	3,266	3,813
		<i>Surplus / (Deficit)</i>	299	408	562
Weed Management	To manage current weed populations in an effective manner across the Shire's open space and road reserve network, with a long term aim to reach eradication.	<i>Income</i>	41	30	30
		<i>Expenses</i>	375	284	310
		<i>Surplus / (Deficit)</i>	(334)	(254)	(280)

2. Services and service performance indicators

Initiatives

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

Service Performance Outcome Indicators

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

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

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

Services

Services	Service Objective	2020-21	2021-22	2022-23	
		Actual \$'000	Forecast \$'000	Budget \$'000	
Economic Development	Increase local employment opportunity, economic prosperity, and community amenity through encouragement and support for sustainable business development and sustainable new investment.	Income	431	0	0
		Expenses	1,155	1,014	1,146
		Surplus / (Deficit)	(724)	(1,014)	(1,146)

2. Services and service performance indicators

Initiatives

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

2.5 Strategic Objective 5: We practise responsible leadership.

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

Services

Services	Service Objective		2020-21	2021-22	2022-23
			Actual \$'000	Forecast \$'000	Budget \$'000
Chief Executive Officer	Capture all income and expenditure specifically relating to the Chief Executive Officer and Executive Assistant.	<i>Income</i>	0	0	0
		<i>Expenses</i>	554	523	589
		<i>Surplus / (Deficit)</i>	(554)	(523)	(589)
Communications	Facilitate effective communication between Cardinia Council, the community and other stakeholders.	<i>Income</i>	0	0	0
		<i>Expenses</i>	1,436	1,593	1,841
		<i>Surplus / (Deficit)</i>	(1,436)	(1,593)	(1,841)
Corporate Financials and Rates and Revenue Services	Manage the financial aspects of asset sales and also depreciation, being the value of wear and tear of Council's non-currents assets over their useful life. Manage Cardinia's rateable properties and provide a responsive, solution focused service to rate queries.	<i>Income</i>	88,826	91,961	97,255
		<i>Expenses</i>	29,541	32,311	35,473
		<i>Surplus / (Deficit)</i>	59,285	59,650	61,782
Corporate Management	Provide leadership and direction to Council staff to ensure Council's vision and Council plans and decisions are achieved.	<i>Income</i>	2	0	0
		<i>Expenses</i>	1,954	2,231	3,460
		<i>Surplus / (Deficit)</i>	(1,952)	(2,231)	(3,460)
Customer Service	Provide customer service that is responsive to residents and is solution focused.	<i>Income</i>	0	0	0
		<i>Expenses</i>	1,134	1,312	1,389
		<i>Surplus / (Deficit)</i>	(1,134)	(1,312)	(1,389)

2. Services and service performance indicators

Emergency Events and Pandemic Response & Emergency Management	Capture all income and expenditure relating to Emergency Events (floods, bushfires) and the COVID-19 pandemic.	<i>Income</i>	1,028	185	55
		<i>Expenses</i>	2,380	197	55
		<i>Surplus / (Deficit)</i>	(1,352)	(12)	0
Finance Management and Purchasing	Ensure balanced budget outcomes and prudent management of debt and asset management, for a sustainable financial environment recognising inter-generational responsibility. Ensure councils procurement is managed in a sustainable manner to achieve the best outcome for Cardinia Shire.	<i>Income</i>	13,305	12,213	12,592
		<i>Expenses</i>	4,079	5,157	4,988
		<i>Surplus / (Deficit)</i>	9,226	7,056	7,604
Governance & Property and Property & Valuation	Promote Council activities in a positive way, develop policy as required, and monitor compliance with legislative requirements. Manage the Council's property portfolio and to ensure that the revaluation processes are conducted efficiently.	<i>Income</i>	111	1	21
		<i>Expenses</i>	696	896	1,081
		<i>Surplus / (Deficit)</i>	(585)	(895)	(1,060)
HR & Payroll and Learning & Organisation Development	Provide services that are responsive to organisational needs, ensure legislative compliance, and support the development of a competent, flexible, and focused workforce committed to our shared values.	<i>Income</i>	10	0	0
		<i>Expenses</i>	1,845	2,367	3,349
		<i>Surplus / (Deficit)</i>	(1,835)	(2,367)	(3,349)
Information Services	Provide the technological support to Council business units to improve their efficiency in delivery of Council services. Ensure Council's permanent and temporary corporate information is properly classified and stored to enable ease of access by staff, and to minimise Council's risk in the event of any litigation or fire.	<i>Income</i>	1	0	0
		<i>Expenses</i>	4,681	5,745	6,095
		<i>Surplus / (Deficit)</i>	(4,680)	(5,745)	(6,095)
Mayor and Councillors	Effectively resource the operations of the elected Council, including an allocation for the cost of Council elections every four years.	<i>Income</i>	1	5	0
		<i>Expenses</i>	1,001	1,097	1,132
		<i>Surplus / (Deficit)</i>	(1,000)	(1,092)	(1,132)
Risk, Health and Safety	Minimise Council's exposure to risk and ensure Council staff have received the appropriate training and are operating in a safe workplace.	<i>Income</i>	16	15	13
		<i>Expenses</i>	2,049	2,231	2,641
		<i>Surplus / (Deficit)</i>	(2,033)	(2,216)	(2,628)
Performance & Improvement and Customer & Service Improvement	Provide consistent integrated business planning processes ensuring actions align to the key directions of Council, monitor the effectiveness of these plans and associated service delivery through corporate performance and business activity monitoring, and build a culture of innovation through a continued focus on analysis, improvement and change implementation.	<i>Income</i>	0	0	0
		<i>Expenses</i>	640	739	816
		<i>Surplus / (Deficit)</i>	(640)	(739)	(816)

2. Services and service performance indicators

Initiatives

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

Service Performance Outcome Indicators

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

2.6 Reconciliation with adjusted underlying result

	Net (Cost) Revenue \$'000	Expenditure \$'000	Revenue \$'000
1. We empower our communities to be healthy, connected and resilient.	(39,832)	51,230	11,398
2. We support the creation of liveable spaces and places.	(15,593)	23,112	7,519
3. We value our natural assets and support our biodiversity to thrive.	(2,824)	25,089	22,265
4. We support our productive land and employment land to grow local industries.	(1,146)	1,146	0
5. We practise responsible leadership.	47,026	62,909	109,935
Total	(12,369)	163,486	151,117
add back: Recurrent capital grants	2,613		
Adjusted underlying surplus/(deficit)	(9,756)		

3. Financial Statements



This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2023/24 has been supplemented with projections to 2026/27.

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

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

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

3.1 Comprehensive Income Statement

For the four years ending 30 June 2027

	Notes	Forecast	Budget	Projections		
		146,436 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Income / Revenue						
Rates and charges	4.1.1	111,282	118,484	125,986	134,009	145,341
Statutory fees and fines	4.1.2	5,693	6,463	6,626	6,782	6,965
User fees	4.1.3	1,898	2,532	2,596	2,690	2,788
Grants - operating	4.1.4	19,498	18,512	18,155	18,454	19,299
Grants - capital	4.1.4	20,060	47,663	25,965	24,718	24,773
Contributions - monetary	4.1.5	320	209	211	214	217
Capital contributions - monetary	4.1.5	3	3	3	3	3
Development levies - monetary	4.1.5	21,095	25,067	25,164	26,562	26,771
Contributions - non-monetary	4.1.5	38,070	39,812	39,048	40,014	40,408
Net gain on disposal of property, infrastructure, plant and equipment	4.1.6	-	-	-	-	-
Other income	4.1.7	3,440	4,918	5,098	5,471	6,333
Total income / revenue		221,360	263,663	248,854	258,917	272,898
Expenses						
Employee costs	4.1.8	49,839	55,086	55,884	56,535	57,250
Materials and services	4.1.9	64,698	70,831	74,085	77,513	85,131
Depreciation	4.1.11	30,806	33,350	38,232	39,910	42,249
Amortisation - intangible assets	4.1.12	100	214	224	234	244
Amortisation - right of use assets	4.1.13	606	606	606	606	606
Bad and doubtful debts - allowance for impairment losses	4.1.10	159	189	193	198	203
Borrowing costs	4.1.14	1,137	1,064	2,365	2,165	2,036
Finance costs - leases	4.1.14	158	143	127	110	93
Net loss on disposal of property, infrastructure, plant and equipment	4.1.6	-	-	-	-	-
Share of net loss of associates		1,446	-	-	-	-
Other expenses	4.1.15	1,734	2,003	2,069	2,544	2,642
Total expenses		150,683	163,486	173,785	179,815	190,453
Total comprehensive result		70,677	100,177	75,069	79,102	82,445
less: Capital income & other abnormals		(79,228)	(112,546)	(90,181)	(91,297)	(91,955)
add back: Recurrent capital grants		2,569	2,613	2,665	2,718	2,773
Adjusted underlying result		(5,982)	(9,756)	(12,447)	(9,477)	(6,737)

3. Financial Statements



3.2 Balance Sheet

For the four years ending 30 June 2027

		Forecast Actual 2022/23	Budget 2023/24	2024/25	2025/26	Projections 2026/27
	Notes	\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Current assets						
Cash and cash equivalents		36,379	50,258	35,734	58,069	87,554
Trade and other receivables		26,778	30,295	31,062	31,857	33,744
Other financial assets		111,500	111,500	111,500	111,500	111,500
Inventories		38	38	38	38	38
Prepayments		1,094	1,094	1,094	1,094	1,094
Non-current assets classified as held for sale		283	283	283	283	283
Other assets		9,023	9,023	9,224	9,224	9,224
Total current assets	4.2.1	185,095	202,491	188,935	212,065	243,437
Non-current assets						
Trade and other receivables		1,904	1,904	1,904	1,904	1,904
Property, infrastructure, plant and equipment		2,222,153	2,341,740	2,408,573	2,455,992	2,509,847
Right of use assets	4.2.4	4,320	3,714	3,109	2,503	1,898
Intangible assets		285	285	285	285	285
Total non-current assets	4.2.1	2,228,662	2,347,643	2,413,871	2,460,684	2,513,934
Total assets		2,413,757	2,550,134	2,602,806	2,672,749	2,757,371
Liabilities						
Current liabilities						
Trade and other payables		51,830	73,848	56,311	50,205	56,609
Trust funds and deposits		11,880	11,880	11,880	11,880	11,880
Unearned income/revenue		13,800	0	0	0	0
Provisions		9,904	10,052	10,196	10,345	10,500
Interest-bearing liabilities	4.2.3	728	2,391	3,964	4,198	3,870
Lease liabilities	4.2.4	286	532	548	548	566
Total current liabilities	4.2.2	88,428	98,703	82,899	77,176	83,425
Non-current liabilities						
Trade and other payables		9,657	9,656	9,657	9,657	9,657
Provisions		1,367	1,401	1,436	1,490	1,538
Interest bearing liabilities	4.2.3	15,433	41,379	35,841	32,910	29,367
Lease liabilities	4.2.4	4,509	4,455	3,364	2,805	2,228
Total non-current liabilities	4.2.2	30,966	56,891	50,298	46,862	42,790
Total liabilities		119,394	155,594	133,197	124,038	126,215
Net assets		2,294,363	2,394,540	2,469,609	2,548,711	2,631,156
Equity						
Accumulated Surplus		1,280,217	1,374,002	1,439,168	1,498,485	1,567,041
Reserves		1,014,146	1,020,538	1,030,441	1,050,226	1,064,115
Total equity		2,294,363	2,394,540	2,469,609	2,548,711	2,631,156

3. Financial Statements



3.3 Statement of Changes in Equity

For the four years ending 30 June 2027

	Notes	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2023 Forecast Actual					
Balance at beginning of the financial year		2,223,686	1,221,202	933,964	68,520
Surplus/(deficit) for the year		70,677	70,677	-	-
Transfer from reserves		-	11,707	-	(11,707)
Transfer to reserves		-	(23,369)	0	23,369
Balance at end of the financial year		2,294,363	1,280,217	933,964	80,182
2024 Budget					
Balance at beginning of the financial year		2,294,363	1,280,217	933,964	80,182
Surplus/(deficit) for the year		100,177	100,177	-	-
Transfer from reserves	4.3.1	-	22,668	-	(22,668)
Transfer to reserves	4.3.1	-	(29,060)	-	29,060
Balance at end of the financial year	4.3.2	2,394,540	1,374,002	933,964	86,574
2025					
Balance at beginning of the financial year		2,394,540	1,374,002	933,964	86,574
Surplus/(deficit) for the year		75,069	75,069	-	-
Transfer from reserves		-	19,355	-	(19,355)
Transfer to reserves		-	(29,258)	-	29,258
Balance at end of the financial year		2,469,609	1,439,168	933,964	96,477
2026					
Balance at beginning of the financial year		2,469,609	1,439,168	933,964	96,477
Surplus/(deficit) for the year		79,102	79,102	-	-
Transfer from reserves		-	11,156	-	(11,156)
Transfer to reserves		-	(30,941)	-	30,941
Balance at end of the financial year		2,548,711	1,498,485	933,964	116,262
2027					
Balance at beginning of the financial year		2,548,711	1,498,485	933,964	116,262
Surplus/(deficit) for the year		82,445	82,445	-	-
Transfer from reserves		-	18,028	-	(18,028)
Transfer to reserves		-	(31,917)	-	31,917
Balance at end of the financial year		2,631,156	1,567,041	933,964	130,151

3. Financial Statements



3.4 Statement of Cash Flows

For the four years ending 30 June 2027

	Notes	Forecast	Budget	Projections		
		Actual 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		110,063	116,955	125,604	133,636	143,924
Statutory fees and fines		5,693	6,463	6,626	6,782	6,965
User fees		5,371	543	2,011	2,268	2,318
Grants - operating		19,498	18,512	18,155	18,454	19,299
Grants - capital		6,360	33,863	25,965	24,718	24,773
Contributions - monetary		320	209	211	214	217
Capital contributions - monetary		3	3	3	3	3
Development levies - monetary		21,095	25,067	25,164	26,562	26,771
Interest received		1,883	3,287	3,408	3,718	4,511
Trust funds and deposits taken/repaid		1,414	-	-	-	-
Other receipts		1,557	1,631	1,689	1,753	1,821
Employee costs		(49,674)	(54,905)	(55,705)	(56,331)	(57,047)
Materials and services		(41,438)	(51,004)	(93,885)	(86,361)	(81,572)
Net cash provided by operating activities	4.4.1	82,146	100,625	59,248	75,417	91,985
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(64,878)	(113,789)	(66,692)	(48,000)	(56,391)
Proceeds from sale of property, infrastructure, plant and equipment		450	450	450	450	450
Net cash used in investing activities	4.4.2	(64,428)	(113,339)	(66,242)	(47,550)	(55,941)
Cash flows from financing activities						
Finance costs		(1,137)	(1,064)	(2,365)	(2,165)	(2,036)
Proceeds from borrowings		-	30,000	-	1,500	-
Repayment of borrowings		(728)	(2,391)	(3,964)	(4,198)	(3,870)
Interest paid - lease liabilities		(158)	(143)	(127)	(110)	(93)
Repayment of lease liabilities		(272)	191	(1,074)	(559)	(559)
Net cash provided by/(used in) financing activities	4.4.3	(2,296)	26,593	(7,530)	(5,532)	(6,559)
Net increase/(decrease) in cash & cash equivalents		15,422	13,879	(14,524)	22,335	29,485
Cash & cash equivalents at the beginning of the financial year		20,957	36,379	50,258	35,734	58,069
Cash & cash equivalents at the end of the financial year		36,379	50,258	35,734	58,069	87,554

3. Financial Statements



3.5 Statement of Capital Works

For the four years ending 30 June 2026

	Notes	Forecast	Budget	Projections		
		Actual 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Property						
Land		7,773	7,000	6,500	6,500	6,500
Buildings		11,721	23,353	5,568	11,801	9,697
Total Property		19,494	30,353	12,068	18,301	16,197
Plant and equipment						
Plant, machinery and equipment		2,675	2,900	3,039	2,851	2,773
Fixtures, fittings and furniture		124	390	117	119	133
Computers and telecommunications		2,284	531	541	552	563
Total plant and equipment		5,083	3,821	3,698	3,522	3,469
Infrastructure						
Roads		26,778	58,958	33,630	16,645	20,309
Bridges		400	1,041	1,041	772	772
Footpaths and cycleways		1,888	1,371	2,144	2,254	2,640
Drainage		500	1,180	1,081	1,107	1,078
Recreational, leisure and community facilities		6,148	13,249	10,763	1,772	9,015
Parks, open space and streetscapes		3,559	3,428	1,876	3,123	2,486
Off street car parks		810	65	137	142	150
Other infrastructure		218	323	254	362	276
Total infrastructure		40,301	79,616	50,927	26,177	36,726
Total capital works expenditure	4.5.1	64,878	113,789	66,693	48,000	56,392
Represented by:						
New asset expenditure		0	0	0	213	271
Asset renewal expenditure		19,373	23,464	20,895	21,612	21,550
Asset upgrade expenditure		18,736	45,740	21,748	18,856	23,020
Asset expansion expenditure		26,768	44,585	24,051	7,320	11,551
Total capital works expenditure	4.5.1	64,878	113,789	66,693	48,000	56,392
Funding sources represented by:						
Grants		20,060	47,663	22,115	13,019	13,446
Contributions		11,517	18,207	16,894	6,459	13,443
Council cash		33,301	17,919	27,685	27,023	29,504
Borrowings		0	30,000	0	1,500	0
Total capital works expenditure	4.5.1	64,878	113,789	66,693	48,000	56,393

3. Financial Statements



3.6 Statement of Human Resources

For the four years ending 30 June 2026

	Forecast	Budget	Projections		
	Actual				
	2022/23	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	47,513	57,403	58,462	58,890	59,454
Employee costs - capital	2,327	0	0	0	0
Total staff expenditure	49,839	57,403	58,462	58,890	59,454
Staff numbers	FTE	FTE	FTE	FTE	FTE
Employees	485.3	521.3	521.3	521.3	521.3
Total staff numbers	485.3	521.3	521.3	521.3	521.3

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

Group	Budget	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part Time		
2023/24	Full Time	Part Time	Casual	Temporary	
	\$'000	\$'000	\$'000	\$'000	\$'000
CEO	563	563	-	-	-
Customer, People and Performance	9,844	7,867	1,753	-	224
Governance, Facilities and Economy	12,801	10,727	1,710	259	105
Infrastructure and Environment	17,533	15,226	402	20	1,885
Liveable Communities	16,662	12,068	3,915	69	611
Total permanent, casual and temporary staff	57,403	46,451	7,780	348	2,824
Other staff	-	-	-	-	-
Total expenditure	57,403				

Reconciliation to 3.1 Comprehensive Income Statement

Total expenditure as above	57,403
Fringe Benefits Tax, overtime, trainees, uniform and impact from salary capitalisation	(2,317)
Employee costs per Income Statement	55,086

Division	Budget	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part Time		
2022/23	Full Time	Part Time	Casual	Temporary	
	EFT	EFT	EFT	EFT	EFT
CEO	2.0	2.0	-	-	-
Customer, People and Performance	92.0	70.0	19.0	-	3.0
Governance, Facilities and Economy	110.4	87.0	19.7	2.8	1.0
Infrastructure and Environment	174.4	150.5	4.3	0.2	19.4
Liveable Communities	142.5	102.0	33.6	0.7	6.2
Total permanent, casual and temporary staff	521.3	411.5	76.6	3.7	29.6
Other staff	-	-	-	-	-
Total EFT	521.3				

3. Financial Statements

Summary of Planned Human Resources Expenditure For the four years ended 30 June 2027

	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000
CEO				
Permanent - Full time	563	575	585	595
Women	563	575	585	595
Men	0	0	0	0
Persons of self-described gender	-	-	-	-
Total CEO	563	575	585	595
Customer, People & Performance				
Permanent - Full time	7,867	8,014	8,240	8,430
Women	4,832	4,921	5,066	5,181
Men	3,035	3,093	3,174	3,249
Persons of self-described gender	-	-	-	-
Permanent - Part time	1,753	1,816	1,865	1,913
Women	1,538	1,592	1,634	1,674
Men	215	224	231	239
Persons of self-described gender	-	-	-	-
Total Customer, People & Performance	9,620	9,830	10,105	10,343
Governance Facilities & Economy				
Permanent - Full time	10,727	11,132	11,449	11,728
Women	5,879	6,119	6,304	6,465
Men	4,848	5,013	5,145	5,263
Persons of self-described gender	-	-	-	-
Permanent - Part time	1,710	1,764	1,807	1,846
Women	1,188	1,228	1,259	1,289
Men	522	536	548	557
Persons of self-described gender	-	-	-	-
Total Governance Facilities & Economy	12,437	12,896	13,256	13,574
Infrastructure & Environment				
Permanent - Full time	15,226	15,787	16,180	16,505
Women	3,973	4,160	4,287	4,377
Men	11,253	11,627	11,893	12,128
Persons of self-described gender	-	-	-	-
Permanent - Part time	402	417	385	393
Women	307	318	305	311
Men	95	99	80	82
Persons of self-described gender	-	-	-	-
Total Infrastructure & Environment	15,628	16,204	16,565	16,898
Liveable Communities				
Permanent - Full time	12,068	12,301	12,587	12,753
Women	9,458	9,687	9,951	10,115
Men	2,610	2,614	2,636	2,638
Persons of self-described gender	-	-	-	-
Permanent - Part time	3,915	4,028	4,128	4,216
Women	3,551	3,645	3,727	3,801
Men	364	383	401	415
Persons of self-described gender	-	-	-	-
Total Liveable Communities	15,982	16,329	16,714	16,969
Casuals, temporary and other expenditure	3,172	2,629	1,664	1,076
Capitalised labour costs				
Total staff expenditure	57,403	58,463	58,890	59,454

3. Financial Statements

Summary of Planned Human Resources Expenditure For the four years ended 30 June 2027

	2023/24	2024/25	2025/26	2026/27
	FTE	FTE	FTE	FTE
CEO				
Permanent - Full time	2.0	2.0	2.0	2.0
Women	2.0	2.0	2.0	2.0
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	-	-	-	-
Total CEO	2.0	2.0	2.0	2.0
Customer, People & Performance				
Permanent - Full time	70.0	70.0	70.0	70.0
Women	44.5	44.5	44.5	44.5
Men	25.5	25.5	25.5	25.5
Persons of self-described gender	-	-	-	-
Permanent - Part time	19.0	19.0	19.0	19.0
Women	16.5	16.5	16.5	16.5
Men	2.5	2.5	2.5	2.5
Persons of self-described gender	-	-	-	-
Total Customer, People & Performance	89.0	89.0	89.0	89.0
Governance Facilities & Economy				
Permanent - Full time	87.0	87.0	87.0	87.0
Women	49.5	49.5	49.5	49.5
Men	37.5	37.5	37.5	37.5
Persons of self-described gender	-	-	-	-
Permanent - Part time	19.7	19.7	19.7	19.7
Women	14.2	14.2	14.2	14.2
Men	5.5	5.5	5.5	5.5
Persons of self-described gender	-	-	-	-
Total Governance Facilities & Economy	106.7	106.7	106.7	106.7
Infrastructure & Environment				
Permanent - Full time	150.5	150.5	150.5	150.5
Women	35.0	35.0	35.0	35.0
Men	115.5	115.5	115.5	115.5
Persons of self-described gender	-	-	-	-
Permanent - Part time	4.3	4.3	4.3	4.3
Women	3.3	3.3	3.3	3.3
Men	1.0	1.0	1.0	1.0
Persons of self-described gender	-	-	-	-
Total Infrastructure & Environment	154.8	154.8	154.8	154.8
Liveable Communities				
Permanent - Full time	102.0	102.0	102.0	102.0
Women	79.2	79.2	79.2	79.2
Men	22.8	22.8	22.8	22.8
Persons of self-described gender	-	-	-	-
Permanent - Part time	33.6	33.6	33.6	33.6
Women	30.1	30.1	30.1	30.1
Men	3.6	3.6	3.6	3.6
Persons of self-described gender	-	-	-	-
Total Liveable Communities	135.6	135.6	135.6	135.6
Casuals and temporary staff	33.3	33.3	33.3	33.3
Capitalised labour	-	-	-	-
Total staff numbers	521.3	521.3	521.3	521.3

4. Notes to the financial statements



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

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

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2023-24 the FGRS cap has been set at 3.50%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate will increase by 3.50% in line with the rate cap.

The garbage charge for 2023/24 is budgeted to increase by \$21.80 (or 6.7%) from \$326.80 to \$348.60. The charge for the optional green waste service is budgeted to increase by \$4.20 (or 3.3%) from \$129.00 to \$133.20.

This will raise total rates and charges for 2023/24 of \$118.484m, which also includes interest on rates and charges, compared to a forecast of \$111.282m in 2022/23.

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

	Forecast	Budget	Change	
	Actual	2023/24	\$'000	%
	2022/23	2023/24	\$'000	%
General rates *	89,577	94,916	5,339	6.0%
Waste management charge	19,560	21,778	2,218	11.3%
Supplementary rates and rate adjustments	1,305	1,300	(5)	(0.4%)
Cultural and recreational	75	73	(2)	(2.7%)
Interest on rates and charges	775	417	(358)	(46.2%)
COVID-19 rates rebate	(10)	0	10	0.0%
Total rates and charges	111,282	118,484	7,202	6.5%

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

4. Notes to the financial statements

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

Type or class of land	Budget	Budget	Change %
	2022/23 \$/CIV	2023/24 \$/CIV	
Base Rate	0.0022640	0.0020833	(8.0%)
Farm Land	0.0016980	0.0015625	(8.0%)
Urban Residential	0.0024220	0.0022287	(8.0%)
Urban Vacant Land	0.0051850	0.0047712	(8.0%)
Urban Commercial and Industrial	0.0032830	0.0030210	(8.0%)
Urban Farm Land	0.0019240	0.0017704	(8.0%)
Rate concession for cultural and recreational land	25%	25%	0.0%

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

Type or class of land	Budget	Annualised	Budget	Change	
	2022/23 \$'000	Rates Levied \$'000	2023/24 \$'000	\$'000	%
Base Rate	30,756	31,214	33,670	2,456	7.9%
Farm Land	3,314	3,357	3,908	551	16.4%
Urban Residential	43,921	45,008	42,603	(2,405)	(5.3%)
Urban Vacant Land	4,850	4,956	4,991	34	0.7%
Urban Commercial and Industrial	5,350	5,836	7,008	1,172	20.1%
Urban Farm Land	1,391	1,337	2,735	1,398	104.6%
Cultural and Recreational Land	85	75	73	(2)	(2.9%)
Total amount to be raised by general rates (incl Cultural & Recreational Land)	89,667	91,784	94,989	3,204	3.5%

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

Type or class of land	Budget	Budget	Change	
	2022/23 Number	2023/24 Number	Number	%
Base Rate	17,010	17,202	192	1.1%
Farm Land	1,131	1,137	6	0.5%
Urban Residential	28,207	29,036	829	2.9%
Urban Vacant Land	1,690	1,773	83	4.9%
Urban Commercial and Industrial	1,569	1,693	124	7.9%
Urban Farm Land	48	44	(4)	(8.3%)
Cultural and Recreational Land	6	5	(1)	(16.7%)
Total number of assessments	49,661	50,890	1,229	2.5%

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

4. Notes to the financial statements

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

Type or class of land	Budget	Budget	Change	
	2022/23 \$'000	2023/24 \$'000	\$'000	%
Base Rate	13,585,673	16,161,990	2,576,317	19.0%
Farm Land	1,951,590	2,501,160	549,570	28.2%
Urban Residential	18,133,235	19,115,650	982,415	5.4%
Urban Vacant Land	935,390	1,046,010	110,620	11.8%
Urban Commercial and Industrial	1,629,753	2,319,878	690,125	42.3%
Urban Farm Land	722,780	1,544,895	822,115	113.7%
Cultural and Recreational Land	44,120	46,925	2,805	6.4%
Total value of land	37,002,541	42,736,508	5,733,967	15.5%

4.1.1(g) The municipal charge under Section 159 of the Act is \$Nil per rateable property (2022/23: \$Nil).

4.1.1(h) The estimated total amount to be raised by municipal charges is \$Nil (2022/23: \$Nil).

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	Budget 2022/23 \$	Budget 2023/24 \$	\$	%
Garbage Charge	326.80	348.60	21.80	6.7%
Green Waste Charge	129.00	133.20	4.20	3.3%
Total	455.80	481.80	26.00	5.7%

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

Type of Charge	Budget	Budget	Change	
	2022/23 \$'000	2023/24 \$'000	\$'000	%
Garbage Charge	15,886	17,402	1,516	9.5%
Green Waste Charge	3,674	4,375	702	19.1%
Total	19,560	21,778	2,218	11.3%

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

Type of Charge	Budget	Budget	Change	
	2022/23 \$'000	2023/24 \$'000	\$'000	%
General Rates	89,667	94,989	5,322	5.9%
Garbage Charge	15,886	17,402	1,516	9.5%
Green Waste Charge	3,774	4,375	601	15.9%
Total Rates and charges	109,327	116,766	7,439	6.8%

Excludes interest on rates and charges and COVID-19 rates rebate.

4. Notes to the financial statements

4.1.1(l) Fair Go Rates System Compliance

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

	2022/23	2023/24
Prior year annualised rates (\$'000) *	\$ 88,041	\$ 91,709
Budgeted number of rateable properties	49,655	50,885
Budgeted Base Average Rate	\$ 1,773	\$ 1,802
Maximum Rate Increase (set by the State Government)	1.75%	3.50%
Maximum Allowable Capped Average Rate	\$ 1,804	\$ 1,865
Maximum General Rates Revenue (\$'000)	\$ 89,582	\$ 94,919
Budgeted General Rates Revenue (\$'000)	\$ 89,582	\$ 94,916
Budgeted Supplementary Rates Revenue (\$'000)	\$ 1,500	\$ 1,300
Budgeted Cultural and Recreational Land Rates Revenue (\$'000)	\$ 85	\$ 73
Budgeted Total Rates Revenue (\$'000)	\$ 91,167	\$ 96,289

* Excludes Cultural and Recreational Land

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

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

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

4.1.1(n) Differential rates

Rates to be levied

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

Type or class of land	Budget 2022/23 cents/\$CIV	Budget 2023/24 cents/\$CIV
Base Rate	0.22640	0.20833
Farm Land	0.16980	0.15625
Urban Residential	0.24220	0.22287
Urban Vacant Land	0.51850	0.47712
Urban Commercial and Industrial	0.32830	0.30210
Urban Farm Land	0.19240	0.17704
Cultural and Recreational Land	25%	25%

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

Base Rate

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

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

Objective:

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

4. Notes to the financial statements



Use and Level of Rate:

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

100% of the Base Rate.

Geographic Location:

Rateable land in the geographic areas outlined below:

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

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

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

Types of Buildings:

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

Farm Land

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

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

That is used by a business:

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

Objective:

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

Use and Level of Rate:

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

75% of the Base Rate

Geographic Location:

Outside the Urban Growth Corridor of the municipal district.

Use of Land:

Farm Land use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

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

Types of Buildings:

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

4. Notes to the financial statements



Urban Residential

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

Objective:

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

Use and Level of Rate:

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

107% of Base Rate

Geographic Location:

Within the Urban Growth Corridor of the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

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

Types of Buildings:

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

Urban Vacant Land

Urban Vacant Land is any rateable land:

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

Objective:

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

Use and Level of Rate:

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

229% of the Base Rate

Geographic Location:

Within the Urban Growth Corridor or the municipal district.

Use of Land:

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

Planning Scheme Zoning:

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

4. Notes to the financial statements

Urban Commercial and Industrial Land

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

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

Objective:

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

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

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

Use and Level of Rate:

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

145% of the Base Rate

Geographic Location:

Within the Urban Growth Corridor of the municipal district.

Use of Land:

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

Planning Scheme Zoning:

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

Types of Buildings:

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

Urban Farm Land

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

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

That is used by a business:

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

4. Notes to the financial statements

Objective:

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

Use and Level of Rate:

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

85% of the Base Rate

Geographic Location:

Within the Urban Growth Corridor of the municipal district.

Use of Land:

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

Planning Scheme Zoning:

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

Types of Buildings:

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

4. Notes to the financial statements

4.1.2 Statutory fees and fines

	Forecast	Budget	Change	
	Actual	2023/24	Increase/(Decrease)	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Infringements and costs	475	497	22	4.5%
Statutory registration fees	1,257	1,389	132	10.5%
Town planning fees	2,996	3,521	525	17.5%
Land information certificates	96	160	64	66.7%
Permits	869	896	27	3.1%
Total statutory fees and fines	5,693	6,463	770	13.5%

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

Revenue from statutory fees and fines are forecast to increase by \$770k or 13.5% over 2022/23 levels. Most of this is attributable to increased town planning fees, which includes development, landscape development and building services fees.

4.1.3 User fees

	Forecast	Budget	Change	
	Actual	2023/24	Increase/(Decrease)	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Leisure centre and recreation	760	1,195	435	57.2%
Child care/children's programs	504	544	40	8.0%
Parking	70	70	-	-
Registration and other permits	555	720	165	29.8%
Other fees and charges	9	3	(6)	(64.9%)
Total user fees	1,898	2,532	634	33.4%

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

Revenue from user fees is projected to increase by \$634k or 33.4% over 2022/23 levels. The main area contributing to this increase is leisure centres and recreation, which includes Community Asset Committees and event revenue and room and equipment hire revenue at Cardinia Cultural Centre.

4. Notes to the financial statements

4.1.4 Grants

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

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change Increase/(Decrease)	
			\$'000	%
Summary of grants				
Commonwealth funded grants	29,950	50,888	20,938	69.9%
State funded grants	9,608	15,287	5,679	59.1%
Total Grants	39,558	66,175	26,617	67.3%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Victoria Grants Commission	13,474	13,855	381	2.8%
Recurrent - State Government				
Best Start program	124	127	2	2.0%
Community health	232	130	(102)	(43.8%)
Community Safety	170	103	(67)	(39.6%)
Environment and heritage	183	116	(67)	(36.6%)
Families and children	553	557	4	0.7%
Maternal and child health	1,986	2,013	27	1.4%
Recreation	80	-	(80)	(100.0%)
School crossing supervisors	584	604	20	3.5%
Total recurrent grants	17,385	17,505	119	0.7%
Non-recurrent - Commonwealth Government				
Local infrastructure	195	55	(140)	(71.8%)
Non-recurrent - State Government				
Environment and Heritage	83	305	222	267.8%
Families & Children	15	118	103	673.0%
Library	732	-	(732)	(100.0%)
Recreation	580	-	(580)	(100.0%)
Local Infrastructure	508	529	21	4.1%
Total non-recurrent grants	2,113	1,007	(1,106)	(52.3%)
Total operating grants	19,498	18,512	(987)	(5.1%)
(b) Capital Grants				
Recurrent - Commonwealth Government				
Victoria Grants Commission	878	922	43	4.9%
Roads to Recovery	1,691	1,691	-	-
Total recurrent grants	2,569	2,613	43	1.7%
Non-recurrent - Commonwealth Government				
Local infrastructure	13,712	32,283	18,570	135.4%
Recreation	-	2,083	2,083	100.0%
Non-recurrent - State Government				
Local infrastructure	2,562	4,092	1,530	59.7%
Recreation	1,217	6,593	5,376	441.8%
Total non-recurrent grants	17,491	45,051	27,560	157.6%
Total capital grants	20,060	47,663	27,603	137.6%
Total Grants	39,558	66,175	26,617	67.3%

Operating grants include all monies received from State and Federal Government sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants is expected to decrease by 5.1% or \$987k over 2022/23.

4. Notes to the financial statements

4.1.4 Grants (Cont'd)

The major variances relate to non-recurrent funding for the library service being redirected to the new service provider and for capital works projects for which expenditure cannot be capitalised and is all recognised in 2022/23 but not 2023/24.

Capital grants include all monies received from State and Federal Government sources for the purposes of funding the capital works program. Budgeted capital grants are expected to increase by \$27.603m compared to the 2022/23 forecast. In total, \$47.663m of capital grants are budgeted.

The more significant budgeted capital grants for 2023/24 are \$14.0m for the Sealing the Hills program, \$7.4m for Princes Hwy intersections construction, \$3.7m for Brunt Road Integrated Children's Facility, \$3.3m for Koo Wee Rup Bowls & Community Facility and a total of \$2.6m from Roads to Recovery and Victoria Grants Commission for local roads.

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

4.1.5 Contributions

	Forecast	Budget	Change	
	Actual	2023/24	Increase/(Decrease)	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Monetary	21,418	25,279	3,861	18.0%
Non-monetary	38,070	39,812	1,742	4.6%
Total contributions	59,489	65,091	5,603	9.4%

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 \$5.603m or 9.4% compared to 2022/23. This is primarily due to an increase in the value of monetary developer levies.

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

	Forecast	Budget	Change	
	Actual	2023/24	Increase/(Decrease)	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Net proceeds received by Council	450	(450)	(900)	(200.0%)
Written down value of assets disposed	(450)	450	900	(200.0%)
Net gain/(loss) on disposal	-	-	-	-

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

For both the 2022/23 forecast and 2023/24 budget, proceeds from the sale of plant are expected to equal their written down value.

4.1.7 Other income

	Forecast	Budget	Change	
	Actual	2023/24	Increase/(Decrease)	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Interest	1,883	3,287	1,405	74.6%
Cost recoveries	595	780	184	31.0%
Other rent	515	489	(26)	(5.1%)
Other	447	363	(85)	(18.9%)
Total other income	3,440	4,918	1,478	43.0%

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

Other income is budgeted to increase by \$1.478m or 43.0% from 2022/23, primarily due to an increase in interest income, due to higher interest rates, and in cost recovery income.

4. Notes to the financial statements

4.1.8 Employee costs

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change Increase/Decrease \$'000 %	
Wages and salaries	44,034	48,320	4,286	9.7%
WorkCover	800	911	111	13.9%
Superannuation	4,518	5,377	859	19.0%
Fringe benefits tax	444	433	(11)	(2.5%)
Other	43	45	2	3.6%
Total employee costs	49,839	55,086	5,247	10.5%

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

Employee costs overall are expected to increase by \$5.247m or 10.5% compared to 2022/23. This increase is primarily due to a combination of:

- Full year effect of new staff appointed during 2022/23,
- New staff appointments in 2023/24,
- Staff increment movements,
- Superannuation Guarantee Levy increase from 10.5% in 2022/23 to 11% in 2023/24.

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

4.1.9 Materials and services

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change Increase/(Decrease) \$'000 %	
Contract payments				
- Waste and Garbage contracts	17,441	18,760	1,318	7.6%
- Parks and Gardens contracts	5,122	6,320	1,198	23.4%
- Library contract	2,282	2,340	58	2.5%
- Other contracts	8,314	8,532	218	2.6%
Building maintenance	288	335	47	16.4%
General maintenance	2,960	3,300	340	11.5%
Utilities	2,447	2,529	83	3.4%
Office administration	154	180	26	16.9%
Information technology	2,359	2,603	244	10.4%
Insurance	1,322	1,682	361	27.3%
Consultants	1,895	1,806	(89)	(4.7%)
Materials and services	18,247	19,906	1,659	9.1%
Contractors and temporary staff	330	1,222	893	271.0%
Legal and professional	1,538	1,316	(222)	(14.4%)
Total materials and services	64,698	70,831	6,133	9.5%

Materials and services include the purchases of consumables, contractor payments for the provision of services, and utility costs. Materials and services are forecast to increase by \$6.133m or 9.5% compared to 2022/23.

This is as a result of a general CPI and service contract price increases well in excess of the rate cap, maintenance increase driven by new facilities coming online and service growth for an increasing population.

Contracts are forecast to increase by \$2.792m or 8.4% over 2022/23. The main contracts contributing to this increase are the waste and garbage contracts, primarily as a result of an increase in the volume of services and disposal costs, which have been offset by an increase in garbage charge income.

Materials and services expenditure is budgeted to increase by \$1.659m or 9.1% over 2022/23, mainly due to recognition of capital works project expenditure which is unable to be capitalised as Council assets, most of which is in relation to non-Council owned property such as Crown land.

4. Notes to the financial statements

4.1.10 Bad & doubtful debts

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change Increase/(Decrease) \$'000 %	
Local laws	128	158	30	23.4%
Other	31	31	-	-
Total Bad & Doubtful debts	159	189	30	18.8%

Bad and doubtful debts are projected to increase by \$30k or 18.8% from 2022/23 mainly due to higher local laws bad and doubtful debts.

4.1.11 Depreciation

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change Increase/(Decrease) \$'000 %	
Property	7,300	7,586	286	3.9%
Plant & equipment	2,001	2,088	87	4.4%
Infrastructure	21,505	23,676	2,171	10.1%
Total depreciation	30,806	33,350	2,544	8.3%

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

The increase of \$2.544m or 8.3% over 2022/23 is mainly due to an increase in the value of Council's infrastructure assets from significant developer contributed assets, completed capital works projects and an increase in the valuation of existing assets.

4.1.12 Amortisation - Intangible assets

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change Increase/(Decrease) \$'000 %	
Intangible assets	100	214	114	114.2%
Total amortisation - intangible assets	100	214	114	114.2%

4.1.13 Amortisation - Right of use assets

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change Increase/(Decrease) \$'000 %	
Right of use assets	606	606	-	-
Total amortisation - right of use assets	606	606	-	-

4.1.14 Borrowing costs

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change Increase/(Decrease) \$'000 %	
Interest - borrowings	930	816	(114)	(12.3%)
Interest - right of use asset	145	145	-	-
Bank charges	220	246	26	11.7%
Total Borrowing costs	1,296	1,207	(88)	(6.8%)

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

Borrowing costs are budgeted to decrease by \$88k or 6.8% from 2022/23. Interest on loans are budgeted to increase due to the interest on new loans totalling \$30.0m being drawn down in late 2023/24 to part fund the capital works program.

4. Notes to the financial statements

4.1.15 Other expenses

	Forecast	Budget	Change	
	Actual 2022/23 \$'000	2023/24 \$'000	Increase/(Decrease) \$'000	%
Auditors' remuneration - VAGO	88	101	13	14.7%
Auditors' remuneration - internal	88	101	13	14.7%
Councillors' allowances	445	460	15	3.4%
Other expenses	1,113	1,341	228	20.5%
Total other expenses	1,734	2,003	269	15.5%

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

Other expenses in total are budgeted to increase by \$269k or 15.5% from 2022/23.

4.2 Balance Sheet

4.2.1 Assets

Current assets are those assets which are able to be converted to cash within twelve months. These current assets are forecast to increase by \$17.396m during 2023/24, mainly due to an increase in cash and cash equivalents of \$13.878m as detailed in 3.4 Statement of Cash Flows.

Conversely, non-current assets are those assets that are not expected to be converted to cash within twelve months. Non-current assets are expected to increase by \$118.981m during the 2023/24 year, mainly in property, infrastructure, plant and equipment due to the addition of new assets from completed projects and the recognition of contributed assets.

4.2.2 Liabilities

Current liabilities are those obligations Council must pay within the next year. These liabilities are budgeted to increase by \$10.275m, mainly due to an increases in trade and other payables (creditors).

Non-current liabilities (obligations Council must pay beyond the next year) are expected to increase by \$25.925m. This is mainly attributable an increase in interest-bearing liabilities, with new loans in late 2023/24 to partly fund capital works being greater than the repayment of existing loans.

4.2.3 Borrowings

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

	Forecast	Budget	Projections		
	Actual 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Amount borrowed as at 30 June of the prior year	16,889	16,161	43,770	39,806	37,108
Amount budgeted to be borrowed	-	30,000	0	1,500	-
Amount budgeted to be redeemed	(728)	(2,391)	(3,964)	(4,198)	(3,870)
Amount of borrowings as at 30 June	16,161	43,770	39,806	37,108	33,238

4. Notes to the financial statements

4.2.4 Leases by category

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

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000
Right-of-use assets		
Property & Vehicles	4,320	3,714
Total right-of-use assets	4,320	3,714
Lease Liabilities		
Current lease liabilities		
Property & Vehicles	286	532
Total current lease liabilities	286	532
Non-current lease liabilities		
Property & Vehicles	4,509	4,455
Total non-current lease liabilities	4,509	4,455
Total Lease Liabilities	4,795	4,987

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

4.3 Statement of Changes in Equity

4.3.1 Reserves

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

4.3.2 Equity

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

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

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

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

Net cash inflow of operating activities is forecast to increase by \$18.479m from 2022/23 primarily due to increases in cash inflows for capital grants, rates and charges, and development levies, partly offset by increased cash outflows for materials and services and employee benefits.

4.4.2 Net cash flows provided by/used in investing activities

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

Net cash outflow of investing activities is expected to increase by \$48.910m due to an increase in payments for the capital works program, partly offset by an increase in proceeds from sale of investments.

4.4.3 Net cash flows provided by/used in financing activities

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

Net cash inflow from financing activities is forecast to increase by \$28.889m mainly as a result of the draw down of the budgeted new loans totalling \$30.0m.

4.5 Capital works program



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

4.5.1 Summary

	Forecast	Budget	Change	
	Actual	2023/24	\$'000	%
	2022/23	\$'000	\$'000	%
Property	19,494	30,353	10,858	55.70%
Plant and equipment	5,083	3,821	(1,262)	(24.83%)
Infrastructure	40,301	79,616	39,315	97.55%
Total	64,878	113,789	48,912	75.39%

	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	0								
Property	30,353	-	5,268	8,490	16,595	8,898	8,246	1,863	11,345
Plant and equipment	3,821	-	2,800	576	445	-	-	3,421	400
Infrastructure	79,616	-	15,396	36,675	27,545	38,765	9,961	12,635	18,255
Total	113,789	-	23,464	45,740	44,585	47,663	18,207	17,919	30,000

4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Land									
<i>Land Acquisition</i>	7,000	-	-	-	7,000	-	4,978	-	2,022
Buildings									
<i>Energy and Water strategies implementation</i>	300	-	30	270	-	-	-	300	-
<i>Purton Road Depot Development</i>	500	-	52	448	-	-	-	-	500
<i>Pakenham Tennis Club Relocation - Club Room Renovation</i>	965	-	483	483	-	-	-	-	965
<i>Electronic Access Control and Master Key Systems</i>	60	-	-	60	-	-	-	60	-
<i>Buildings Renewal Program</i>	1,050	-	1,050	-	-	-	-	1,050	-
<i>Library facilities improvement works</i>	42	-	4	38	-	-	-	42	-
<i>Disability Access Works</i>	198	-	59	138	-	-	-	198	-
<i>Universal design (incl Recreation Pavilion Renewal)</i>	900	-	900	-	-	-	-	-	900
<i>O'Neill Road Masterplan/implementation</i>	200	-	31	169	-	-	-	-	200
<i>Netball pavilion upgrades - Garfield</i>	1,553	-	528	1,025	-	500	-	-	1,053
<i>Koo Wee Rup Bowls & Community Facility</i>	3,296	-	842	2,453	-	3,296	-	-	-
<i>Cardinia Life extension</i>	450	-	35	415	-	-	-	-	450
<i>3 Year Old Kindergarten Works</i>	45	-	-	-	45	-	-	45	-
<i>DCP - Integrated Children's Facility - Brunt Road Officer precinct (Triple</i>	5,232	-	-	-	5,232	3,732	1,500	-	-
TOTAL PROPERTY	21,791	-	4,014	5,500	12,277	7,528	6,478	1,695	6,090
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
<i>New plant program</i>	400	-	-	-	400	-	-	-	400
<i>Plant replacement</i>	2,500	-	2,500	-	-	-	-	2,500	-
Fixtures, Fittings and Furniture									
<i>Cardinia Cultural Centre minor equipment</i>	90	-	90	-	-	-	-	90	-
<i>Furniture and Equipment</i>	300	-	210	45	45	-	-	300	-
Computers and Telecommunications									
<i>IT Strategy</i>	531	-	-	531	-	-	-	531	-
TOTAL PLANT AND EQUIPMENT	3,821	-	2,800	576	445	-	-	3,421	400

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
INFRASTRUCTURE									
Roads									
<i>IYU Recreation Reserve Athletics facility - Roundabout</i>	394	-	118	-	276	-	-	-	394
<i>McGregor Road Duplication over Railway</i>	200	-	3	-	197	-	-	-	200
<i>Traffic management devices</i>	297	-	-	-	297	-	-	297	-
<i>Lang Lang Bypass</i>	200	-	-	-	200	-	-	-	200
<i>Local Area Traffic Improvements</i>	470	-	-	470	-	-	-	470	-
<i>Pakenham Main Street Revitalisation</i>	1,400	-	360	-	1,040	230	-	-	1,170
<i>Sealed Road Resurfacing (VGC)</i>	3,340	-	3,340	-	-	922	-	2,418	-
<i>Sealed Road Resurfacing Preparation</i>	587	-	587	-	-	-	-	587	-
<i>Unsealed Road Resheeting</i>	1,504	-	1,504	-	-	-	-	1,504	-
<i>Road Pavement Renewals (RTR)</i>	2,261	-	2,261	-	-	1,691	-	570	-
<i>Sealing the Hills</i>	14,000	-	539	13,461	-	14,000	-	-	-
<i>Roads Sealing Program-Connect Cardinia Stage 2</i>	7,000	-	270	6,730	-	-	-	-	7,000
<i>Salary capitalisation provision</i>	500	-	190	310	-	-	-	500	-
<i>DCP - Princes Hwy Intersections - Tivendale & Bayview</i>	8,897	-	127	-	8,769	7,378	1,519	-	-
<i>DCP - Brunt Rd - Road Works</i>	1,740	-	-	-	1,740	-	314	0	1,426
<i>DCP - Brunt Rd Roundabout</i>	990	-	-	-	990	-	294	0	696
<i>DCP - Pioneer Way</i>	879	-	-	-	879	-	791	26	62
Bridges									
<i>Bridge Renewal</i>	772	-	772	-	-	-	-	772	-
Footpaths and Cycleways									
<i>Footpath Network Expansion</i>	675	-	-	675	-	-	-	-	675
<i>Equestrian Trails strategy implementation</i>	30	-	3	12	15	-	-	30	-
<i>Sealed pathway renewal</i>	506	-	506	-	-	-	-	506	-
<i>Gravel pathway resheeting</i>	107	-	107	-	-	-	-	107	-
<i>Equestrian Trails Maintenance works</i>	53	-	53	-	-	-	-	53	-
Drainage									
<i>Drainage replacement</i>	655	-	21	634	-	-	-	655	-
<i>Water Sensitive Urban Design (WSUD) Assets Renewal Program</i>	525	-	525	-	-	-	-	525	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Recreational, Leisure & Community Facilities									
<i>IYU Recreation Reserve Athletics facility - Track & Field construct</i>	112	-	-	-	112	-	-	-	112
<i>SRV Minor Grants matching funding</i>	53	-	-	53	-	-	-	53	-
<i>Shade structures renewals</i>	100	-	80	10	10	-	-	100	-
<i>Cricket practice net renewal program</i>	280	-	92	188	-	-	-	280	-
<i>Recreation reserve turf resurfacing</i>	75	-	60	15	-	25	-	50	-
<i>Recreation Reserve lighting and power upgrade</i>	1,200	-	960	240	-	-	-	-	1,200
<i>Garfield North Cannibal Creek Reserve Building</i>	1,200	-	-	1,200	-	603	-	-	597
<i>Swimming facilities - Plant & Equipment</i>	66	-	66	-	-	-	-	66	-
<i>Worrell Reserve Masterplan Implementation</i>	1,157	-	-	1,157	-	1,000	-	-	157
<i>Puffing Billy park playground renewal</i>	60	-	-	60	-	-	-	60	-
<i>DCP -Integrated Children's Facility - Thewlis Road Cardinia Rd DCP Open</i>	3,856	-	-	3,856	-	-	3,856	0	-
<i>DCP -Officer District Park Masterplan implementation_Civil</i>	487	-	-	-	487	-	487	-	-
Parks, Open Space and Streetscapes									
<i>PB Ronald Reserve - Masterplan</i>	135	-	39	95	-	-	-	-	135
<i>Tree planting program</i>	53	-	27	27	-	-	-	53	-
<i>Open Space Program (furniture & Misc renewal)</i>	193	-	77	116	-	-	-	193	-
<i>Landscape renewal (Horticultural, plants etc assets)</i>	53	-	53	-	-	-	-	53	-
<i>Shade tree program</i>	69	-	-	69	-	-	-	69	-
<i>Emerald Lake Park Masterplan Design</i>	462	-	-	462	-	-	-	-	462
<i>Beaconsfield Streetscape/Traffic upgrades</i>	100	-	100	-	-	-	-	100	-
<i>Associated playspace infrastructure renewal</i>	262	-	225	37	-	-	-	262	-
<i>Playground renewals as per council plan</i>	393	-	337	56	-	-	-	393	-
<i>ELP Lake bank stabilisation</i>	150	-	27	123	-	-	-	150	-
Off Street Car Parks									
<i>Carpark resurfacing</i>	65	-	65	-	-	-	-	65	-
Other Infrastructure									
<i>Open space public lighting</i>	127	-	-	127	-	-	-	127	-
<i>Tree management at high risk sites</i>	106	-	106	-	-	-	-	106	-
<i>Public Art Program</i>	90	-	-	-	90	-	-	90	-
TOTAL INFRASTRUCTURE	58,886	-	13,601	30,184	15,102	25,848	7,260	11,292	14,486
TOTAL NEW CAPITAL WORKS	84,498	-	20,415	36,259	27,824	33,376	13,738	16,408	20,976

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
4.5.3 Works carried forward from the 2022/23 year									
PROPERTY									
Buildings									
<i>Cardinia Youth Facility - Building</i>	2,500	-	-	-	2,500	1,350	-	-	1,150
<i>Purton Road Depot Development</i>	83	-	9	74	-	-	-	83	-
<i>Pakenham Tennis Club Relocation - Club Room Renovation</i>	35	-	18	18	-	-	-	35	-
<i>Netball pavilion upgrades - Garfield</i>	2,048	-	696	1,351	-	-	-	-	2,048
<i>Koo Wee Rup Bowls & Community Facility</i>	2,078	-	531	1,547	-	20	-	-	2,058
<i>3 Year Old Kindergarten Works</i>	50	-	-	-	50	-	-	50	-
<i>DCP - Integrated Children's Facility - Brunt Road Officer precinct (Triple</i>	1,768	-	-	-	1,768	-	1,768	-	-
TOTAL PROPERTY	8,562	-	1,254	2,990	4,318	1,370	1,768	168	5,255
INFRASTRUCTURE									
Roads									
<i>Sealing the Hills</i>	2,300	-	89	2,211	-	2,300	-	-	-
<i>Roads Sealing Program-Connect Cardinia Stage 2</i>	3,000	-	116	2,884	-	-	-	-	3,000
<i>DCP -Princes Hwy Intersections-Tivendale & Bayview</i>	9,000	-	129	-	8,871	6,665	2,335	(0)	-
Bridges									
<i>Bridge Renewal</i>	270	-	270	-	-	-	-	270	-
Recreational, Leisure & Community Facilities									
<i>Upper Beaconsfield Reserve Masterplan</i>	52	-	16	36	-	-	-	52	-
<i>Recreation Reserve lighting and power upgrade</i>	300	-	240	60	-	-	-	300	-
<i>Garfield North Cannibal Creek Reserve Building</i>	1,000	-	-	1,000	-	597	-	403	-
<i>Worrell Reserve Masterplan Implementation (skate park)</i>	100	-	-	100	-	-	-	100	-
<i>DCP - Integrated Children's Facility - Thewlis Road Cardinia Rd DCP</i>	150	-	-	150	-	-	-	150	-
<i>DCP - Officer District Park Masterplan implementation Civil</i>	3,001	-	-	-	3,001	2,635	366	-	-
Parks, Open Space and Streetscapes									
<i>PB Ronald Reserve - Masterplan</i>	68	-	20	48	-	-	-	68	-
<i>Beaconsfield Streetscape/Traffic upgrades</i>	769	-	197	-	571	-	-	-	769
<i>Streetlight upgrades - Mercury Vapour Lights to LED's</i>	720	-	720	-	-	720	-	-	-
TOTAL INFRASTRUCTURE	20,730	-	1,796	6,491	12,443	12,917	2,701	1,343	3,769
TOTAL CARRIED FORWARD CAPITAL WORKS FROM 2022/23	29,292	-	3,049	9,481	16,761	14,288	4,469	1,511	9,024

4.6 Summary of Planned Capital Works Expenditure

For the years ending 30 June 2025, 2026 & 2027



2024-25	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	6,500	0	0	6,500	0	6,500	0	4,978	1,522	0
Total Land	6,500	0	0	6,500	0	6,500	0	4,978	1,522	0
Buildings	5,568	0	2,719	2,200	649	5,568	0	0	5,568	0
Total Buildings	5,568	0	2,719	2,200	649	5,568	0	0	5,568	0
Total Property	12,068	0	2,719	8,700	649	12,068	0	4,978	7,089	0
Plant and Equipment										
Plant, machinery and equipment	3,039	0	2,715	325	0	3,039	0	0	3,039	0
Fixtures, fittings and furniture	117	0	111	3	3	117	0	0	117	0
Computers and telecommunications	541	0	0	0	541	541	0	0	541	0
Total Plant and Equipment	3,698	0	2,826	328	544	3,698	0	0	3,698	0
Infrastructure										
Roads	33,630	0	9,976	9,386	14,268	33,630	16,665	8,630	8,335	0
Bridges	1,041	0	1,041	0	0	1,041	0	0	1,041	0
Footpaths and cycleways	2,144	0	1,092	32	1,020	2,144	0	0	2,144	0
Drainage	1,081	0	556	0	525	1,081	0	0	1,081	0
Recreational, leisure and community facilities	10,763	0	1,660	3,296	5,807	10,763	5,450	3,285	2,028	0
Parks, open space and streetscapes	1,876	0	780	0	1,096	1,876	0	0	1,876	0
Off street car parks	137	0	137	0	0	137	0	0	137	0
Other infrastructure	254	0	108	5	141	254	0	0	254	0
Total Infrastructure	50,927	0	15,350	12,720	22,858	50,928	22,115	11,915	16,897	0
Total Capital Works Expenditure	66,693	0	20,895	21,748	24,051	66,693	22,115	16,894	27,685	0

4.6 Summary of Planned Capital Works Expenditure

For the years ending 30 June 2025, 2026 & 2027



2025/26	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	6,500	0	0	6,500	0	6,500	0	4,978	1,522	0
Total Land	6,500	0	0	6,500	0	6,500	0	4,978	1,522	0
Buildings	11,801	0	4,101	5,700	1,999	11,801	10,301	0	0	1,500
Total Buildings	11,801	0	4,101	5,700	1,999	11,801	10,301	0	0	1,500
Total Property	18,301	0	4,101	12,200	1,999	18,301	10,301	4,978	1,522	1,500
Plant and Equipment										
Plant, machinery and equipment	2,851	0	2,685	166	0	2,851	0	0	2,851	0
Fixtures, fittings and furniture	119	0	113	3	3	119	0	0	119	0
Computers and telecommunications	552	0	0	0	552	552	0	0	552	0
Total Plant and Equipment	3,522	0	2,799	169	555	3,522	0	0	3,522	0
Infrastructure										
Roads	16,645	213	9,721	5,627	1,084	16,646	2,718	1,135	12,793	0
Bridges	772	0	772	0	0	772	0	0	772	0
Footpaths and cycleways	2,254	0	1,221	33	1,000	2,254	0	0	2,254	0
Drainage	1,107	0	570	0	537	1,107	0	0	1,107	0
Recreational, leisure and community facilities	1,772	0	877	730	165	1,772	0	346	1,426	0
Parks, open space and streetscapes	3,123	0	1,299	0	1,825	3,123	0	0	3,123	0
Off street car parks	142	0	142	0	0	142	0	0	142	0
Other infrastructure	362	0	110	97	155	362	0	0	362	0
Total Infrastructure	26,177	213	14,712	6,487	4,765	26,177	2,718	1,481	21,979	0
Total Capital Works Expenditure	48,000	213	21,612	18,856	7,320	48,000	13,019	6,459	27,023	1,500

4.6 Summary of Planned Capital Works Expenditure

For the years ending 30 June 2025, 2026 & 2027



2026/27	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	6,500	0	0	6,500	0	6,500	0	4,978	1,522	0
Total Land	6,500	0	0	6,500	0	6,500	0	4,978	1,522	0
Buildings	9,697	50	3,405	0	6,242	9,697	9,697	0	0	0
Total Buildings	9,697	50	3,405	0	6,242	9,697	9,697	0	0	0
Total Property	16,197	50	3,405	6,500	6,242	16,197	9,697	4,978	1,522	0
Plant and Equipment										
Plant, machinery and equipment	2,773	0	2,605	169	0	2,773	0	0	2,773	0
Fixtures, fittings and furniture	133	0	127	3	3	133	0	0	133	0
Computers and telecommunications	563	0	0	0	563	563	0	0	563	0
Total Plant and Equipment	3,469	0	2,731	172	566	3,469	0	0	3,469	0
Infrastructure										
Roads	20,309	221	9,899	9,040	1,149	20,309	2,773	5,408	12,128	0
Bridges	772	0	772	0	0	772	0	0	772	0
Footpaths and cycleways	2,640	0	1,377	34	1,229	2,640	0	0	2,640	0
Drainage	1,078	0	582	0	496	1,078	0	0	1,078	0
Recreational, leisure and community facilities	9,015	0	1,349	7,269	397	9,015	975	3,056	4,984	0
Parks, open space and streetscapes	2,486	0	1,172	0	1,315	2,486	0	0	2,486	0
Off street car parks	150	0	150	0	0	150	0	0	150	0
Other infrastructure	276	0	113	6	158	276	0	0	276	0
Total Infrastructure	36,726	221	15,413	16,348	4,743	36,726	3,748	8,465	24,513	0
Total Capital Works Expenditure	56,392	271	21,550	23,020	11,551	56,392	13,446	13,443	29,504	0

5a. Targeted performance indicators



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

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

Targeted performance indicators - Service

Indicator	Measure	Notes	Forecast	Target	Target Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	+/o/-
Governance								
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	0	57	57	57	57	o
Roads								
Sealed local roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	99%	100%	100%	100%	100%	o
Statutory planning								
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	3	39%	58%	59%	59%	60%	+
Waste management								
Kerbside collection waste diverted from landfill	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	49%	49%	49%	50%	51%	+

Targeted performance indicators - Financial

Indicator	Measure	Notes	Forecast	Target	Target Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	+/o/-
Liquidity								
Working Capital	Current assets / current liabilities	5	209%	205%	228%	275%	292%	+
Obligations								
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	6	124%	208%	118%	73%	78%	-
Stability								
Rates concentration	Rate revenue / adjusted underlying revenue	7	77%	77%	78%	79%	79%	-
Efficiency								
Expenditure level	Total expenses / no. of property assessments	8	\$2,961	\$3,213	\$3,318	\$3,339	\$3,442	o

5b. Financial performance indicators

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

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

Indicator	Measure	Notes	Forecast	Budget	Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	+/-
Operating position								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	(4.13%)	(6.35%)	(7.71%)	(5.56%)	(3.67%)	+
Liquidity								
Unrestricted cash	Unrestricted cash / current liabilities	10	52.70%	87.06%	79.80%	93.95%	110.56%	+
Obligations								
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	11	14.52%	36.94%	31.60%	27.69%	22.87%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		2%	3%	5%	5%	4%	+
Indebtedness	Non-current liabilities / own source revenue		25.32%	42.97%	35.85%	31.46%	26.51%	+
Stability								
Rates effort	Rate revenue / CIV of rateable properties in the municipality	12	0.30%	0.28%	0.26%	0.25%	0.24%	-
Efficiency								
Revenue level	General rates and municipal charges / no. of property assessments	13	\$1,786	\$1,891	\$1,950	\$2,002	\$2,046	+
Sustainability Capacity								

Key to Forecast Trend:

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

Notes to indicators

5a

1. Satisfaction with community consultation and engagement

Target reflects average over previous 4 financial

2. Sealed local roads below the intervention level

Council undertook a condition assessment of all our sealed roads in late 2022 which enabled us to better identify the roads not maintained to condition standards (resulting in a change to the result from 21/22). Our continuing investment in Road Pavement Renewals along with sealed network growth through Connect Cardinia, Sealing The Hills and gifted assets will result in increased percentage of the network below the intervention level.

3. Planning applications decided within the relevant required time

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

4. Kerbside collection waste diverted from landfill

Based on current averages and anticipated market changes.

5. Working Capital

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

6. Asset renewal

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

7. Rates concentration

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

8. Expenditure level

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

5b

9. Adjusted underlying result

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

10. Unrestricted Cash

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

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

11. Debt compared to rates

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

12. Rates effort

Rates effort is expected to steadily decrease over the four years, due to the forecast decrease in rate cap against forecast increase in CIV of rateable properties.

13. Revenue level

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

6.1 Fees and Charges Schedule

This schedule presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2023/24. Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in Council's policy or legislation.

	Fee Classification	Pricing Method (Non Statutory Fees only)	GST Applicable	Adopted	Adopted	Change	
				2022-23	2023-24	2022/23 to 2023/24	
				\$ (inc GST if applicable)	\$ (incl GST if applicable)	\$ Incr/(Decr)	% Incr/(Decr)
Liveable Communities							
Active and Connected Communities							
Community Recreation							
Community Recreation							
Council Managed Recreation Reserves - Casual hire rates							
Corporate - per hour	Non Statutory Fee	Market price	Yes	83.00	86.00	3.00	3.6%
Non Cardinia based Sporting Clubs - per hour	Non Statutory Fee	Market price	Yes	65.00	67.00	2.00	3.1%
Cardinia based Sporting Clubs - per hour	Non Statutory Fee	Market price	Yes	54.00	56.00	2.00	3.7%
Non Cardinia Schools - per hour	Non Statutory Fee	Market price	Yes	37.00	38.00	1.00	2.7%
Cardinia Schools - per hour	Non Statutory Fee	Market price	Yes	28.00	29.00	1.00	3.6%
James Bathe Recreation Reserve							
Ovals (Seasonal use 6 months, summer and winter)	Non Statutory Fee	Market price	Yes	1,498.00	1,550.00	52.00	3.5%
Netball courts (2) - full year	Non Statutory Fee	Market price	Yes	695.00	719.00	24.00	3.5%
Netball courts (2) - seasonal use (6 months)	Non Statutory Fee	Market price	Yes	348.00	360.00	12.00	3.4%
Public event bookings (only for commercial or for-profit organisations)	Non Statutory Fee	Market price	Yes	149.00	154.00	5.00	3.4%
Pavilion Community Space (no kitchen)							
- Commercial Rate - per hour	Non Statutory Fee	Market price	Yes	32.00	33.00	1.00	3.1%
- Community Group - per hour	Non Statutory Fee	Market price	Yes	21.00	22.00	1.00	4.8%
Pavilion Community Space (with kitchen)							
- Commercial Rate - per hour	Non Statutory Fee	Market price	Yes	42.00	43.00	1.00	2.4%
- Community Group - per hour	Non Statutory Fee	Market price	Yes	21.00	28.00	7.00	33.3%
Public market space hire (only for commercial or for-profit organisations) - per annum	Non Statutory Fee	Market price	Yes	210.00	217.00	7.00	3.3%
Don Jackson Recreation Reserve							
Oval (Seasonal use 6 months, summer and winter)	Non Statutory Fee	Market price	Yes	1,498.00	1,550.00	52.00	3.5%
Public event bookings (only for commercial or for-profit organisations)	Non Statutory Fee	Market price	Yes	149.00	154.00	5.00	3.4%
Public market space hire (only for commercial or for-profit organisations) - per annum	Non Statutory Fee	Market price	Yes	210.00	217.00	7.00	3.3%
Heatherbrae Recreation Reserve							
Oval (Seasonal use 6 months, summer and winter)	Non Statutory Fee	Market price	Yes	1,498.00	1,550.00	52.00	3.5%
Netball courts (2) - full year	Non Statutory Fee	Market price	Yes	695.00	719.00	24.00	3.5%
Public event bookings (only for commercial or for-profit organisations)	Non Statutory Fee	Market price	Yes	149.00	154.00	5.00	3.4%
Pavilion Community Space (no kitchen)							
- Commercial Rate - per hour	Non Statutory Fee	Market price	Yes	32.00	33.00	1.00	3.1%
- Community Group - per hour	Non Statutory Fee	Market price	Yes	21.00	22.00	1.00	4.8%
Pavilion Community Space (with kitchen)							
- Commercial Rate - per hour	Non Statutory Fee	Market price	Yes	42.00	43.00	1.00	2.4%
- Community Group - per hour	Non Statutory Fee	Market price	Yes	21.00	28.00	7.00	33.3%
Public market space hire (only for commercial or for-profit organisations) - per annum	Non Statutory Fee	Market price	Yes	210.00	217.00	7.00	3.3%
IYU Recreation Reserve							
IYU Recreation Reserve - Northern / Junior Turf Soccer Pitches (Seasonal use 6 months, summer and winter)	Non Statutory Fee	Market price	Yes	1,003.00	1,053.00	50.00	5.0%
IYU Recreation Reserve - Southern / Senior Turf Soccer Pitch (Seasonal use 6 months, summer and winter)	Non Statutory Fee	Market price	Yes	750.00	788.00	38.00	5.1%
Pavilion Community Space (no kitchen)							
- Commercial Rate - per hour	Non Statutory Fee	Market price	Yes	32.00	33.00	1.00	3.1%
- Community Group - per hour	Non Statutory Fee	Market price	Yes	21.00	22.00	1.00	4.8%
Pavilion Community Space (with kitchen)							
- Commercial Rate - per hour	Non Statutory Fee	Market price	Yes	42.00	43.00	1.00	2.4%
- Community Group - per hour	Non Statutory Fee	Market price	Yes	21.00	28.00	7.00	33.3%
Synthetic Soccer Pitch - Full Pitch, no lights							
Corporate - per hour	Non Statutory Fee	Market price	Yes	83.00	86.00	3.00	3.6%
Non Cardinia based Sporting Clubs - per hour	Non Statutory Fee	Market price	Yes	65.00	67.00	2.00	3.1%
Cardinia based Sporting Clubs - per hour	Non Statutory Fee	Market price	Yes	54.00	56.00	2.00	3.7%
Non Cardinia Schools - per hour	Non Statutory Fee	Market price	Yes	37.00	38.00	1.00	2.7%
Cardinia Schools - per hour	Non Statutory Fee	Market price	Yes	28.00	29.00	1.00	3.6%
Synthetic Soccer Pitch - Full Pitch, with lights							
Corporate - per hour	Non Statutory Fee	Market price	Yes	100.00	104.00	4.00	4.0%
Non Cardinia based Sporting Clubs - per hour	Non Statutory Fee	Market price	Yes	83.00	86.00	3.00	3.6%
Cardinia based Sporting Clubs - per hour	Non Statutory Fee	Market price	Yes	72.00	75.00	3.00	4.2%
Non Cardinia Schools - per hour	Non Statutory Fee	Market price	Yes	48.00	50.00	2.00	4.2%
Cardinia Schools - per hour	Non Statutory Fee	Market price	Yes	37.00	38.00	1.00	2.7%
Synthetic Soccer Pitch - Half Pitch, no lights							
Corporate - per hour	Non Statutory Fee	Market price	Yes	65.00	67.00	2.00	3.1%
Non Cardinia based Sporting Clubs - per hour	Non Statutory Fee	Market price	Yes	48.00	50.00	2.00	4.2%
Cardinia based Sporting Clubs - per hour	Non Statutory Fee	Market price	Yes	37.00	38.00	1.00	2.7%
Non Cardinia Schools - per hour	Non Statutory Fee	Market price	Yes	28.00	29.00	1.00	3.6%
Cardinia Schools - per hour	Non Statutory Fee	Market price	Yes	20.00	21.00	1.00	5.0%
Synthetic Soccer Pitch - Half Pitch, with lights							
Corporate - per hour	Non Statutory Fee	Market price	Yes	78.00	81.00	3.00	3.8%
Non Cardinia based Sporting Clubs - per hour	Non Statutory Fee	Market price	Yes	60.00	62.00	2.00	3.3%
Cardinia based Sporting Clubs - per hour	Non Statutory Fee	Market price	Yes	48.00	50.00	2.00	4.2%
Non Cardinia Schools - per hour	Non Statutory Fee	Market price	Yes	37.00	38.00	1.00	2.7%
Cardinia Schools - per hour	Non Statutory Fee	Market price	Yes	26.00	27.00	1.00	3.8%
Synthetic Soccer Pitch - Quarter Pitch, no lights							
Corporate - per hour	Non Statutory Fee	Market price	Yes	45.00	47.00	2.00	4.4%
Non Cardinia based Sporting Clubs - per hour	Non Statutory Fee	Market price	Yes	37.00	38.00	1.00	2.7%
Cardinia based Sporting Clubs - per hour	Non Statutory Fee	Market price	Yes	26.00	27.00	1.00	3.8%
Non Cardinia Schools - per hour	Non Statutory Fee	Market price	Yes	20.00	21.00	1.00	5.0%
Cardinia Schools - per hour	Non Statutory Fee	Market price	Yes	15.00	16.00	1.00	6.7%
Synthetic Soccer Pitch - Quarter Pitch, with lights							
Corporate - per hour	Non Statutory Fee	Market price	Yes	54.00	56.00	2.00	3.7%
Non Cardinia based Sporting Clubs - per hour	Non Statutory Fee	Market price	Yes	44.00	46.00	2.00	4.5%
Cardinia based Sporting Clubs - per hour	Non Statutory Fee	Market price	Yes	33.00	34.00	1.00	3.0%
Non Cardinia Schools - per hour	Non Statutory Fee	Market price	Yes	26.00	27.00	1.00	3.8%
Cardinia Schools - per hour	Non Statutory Fee	Market price	Yes	20.00	21.00	1.00	5.0%
Lakeside Recreation Reserve							
Oval (Seasonal use 6 months, summer and winter)	Non Statutory Fee	Market price	Yes	1,498.00	1,550.00	52.00	3.5%
Public event bookings (only for commercial or for-profit organisations)	Non Statutory Fee	Market price	Yes	149.00	154.00	5.00	3.4%
Public market space hire (only for commercial or for-profit organisations) - per annum	Non Statutory Fee	Market price	Yes	210.00	217.00	7.00	3.3%

				Adopted 2022-23	Adopted 2023-24	Change 2022/23 to 2023/24	
				\$ (inc GST if applicable)	\$ (incl GST if applicable)	\$ Incr/(Decr)	% Incr/(Decr)
Fee Classification	Pricing Method (Non Statutory Fees only)	GST Applicable					
Nar Nar Goon Recreation Reserve							
Oval (Seasonal use 6 months, summer and winter)	Non Statutory Fee	Market price	Yes	1,498.00	1,550.00	52.00	3.5%
Netball Courts (full year)	Non Statutory Fee	Market price	Yes	1,390.00	1,439.00	49.00	3.5%
Tennis Courts (full year)	Non Statutory Fee	Market price	Yes	1,045.00	1,082.00	37.00	3.5%
Netball Courts (Seasonal use 6 months, summer and winter)	Non Statutory Fee	Market price	Yes	695.00	719.00	24.00	3.5%
Public event bookings (only for commercial or for-profit organisations)	Non Statutory Fee	Market price	Yes	149.00	154.00	5.00	3.4%
Public market space hire (only for commercial or for-profit organisations) - per annum	Non Statutory Fee	Market price	Yes	210.00	217.00	7.00	3.3%
O'Neil Road Recreation Reserve							
Oval (Seasonal use 6 months, summer and winter)	Non Statutory Fee	Market price	Yes	1,498.00	1,550.00	52.00	3.5%
Public event bookings (only for commercial or for-profit organisations)	Non Statutory Fee	Market price	Yes	149.00	154.00	5.00	3.4%
Public market space hire (only for commercial or for-profit organisations) - per annum	Non Statutory Fee	Market price	Yes	210.00	217.00	7.00	3.3%
Toomuc Recreation Reserve							
Oval (Seasonal use 6 months, summer and winter)	Non Statutory Fee	Market price	Yes	1,498.00	1,550.00	52.00	3.5%
Baseball diamonds (2)	Non Statutory Fee	Market price	Yes	1,066.00	1,103.00	37.00	3.5%
Netball courts (2) - full year	Non Statutory Fee	Market price	Yes	695.00	719.00	24.00	3.5%
Netball courts (2) - seasonal use	Non Statutory Fee	Market price	Yes	348.00	360.00	12.00	3.4%
Public market space hire (only for commercial or for-profit organisations)	Non Statutory Fee	Market price	Yes	149.00	154.00	5.00	3.4%
Public event bookings (only for commercial or for-profit organisations) - per annum	Non Statutory Fee	Market price	Yes	210.00	217.00	7.00	3.3%
Personal trainers on all Passive and Active Reserves							
Winter Apr 1 to Sep 30							
Up to 5 sessions	Non Statutory Fee	Market price	Yes	150.00	155.00	5.00	3.3%
6 - 10 sessions	Non Statutory Fee	Market price	Yes	250.00	259.00	9.00	3.6%
Summer Oct 1 to Mar 31							
Up to 5 sessions	Non Statutory Fee	Market price	Yes	250.00	259.00	9.00	3.6%
6 - 10 sessions	Non Statutory Fee	Market price	Yes	350.00	362.00	12.00	3.4%
Annual (must be renewed by 30 June each year)							
Up to 5 sessions	Non Statutory Fee	Market price	Yes	350.00	362.00	12.00	3.4%
6-10 sessions	Non Statutory Fee	Market price	Yes	550.00	569.00	19.00	3.5%
Holm Park Road Recreation Reserve Community Room							
Ovals (Seasonal use 6 months, summer and winter)	Non Statutory Fee	Market price	Yes	1,498.00	1,550.00	52.00	3.5%
Netball courts (4) - full year	Non Statutory Fee	Market price	Yes	1,390.00	1,439.00	49.00	3.5%
Public event bookings (only for commercial or for-profit organisations)	Non Statutory Fee	Market price	Yes	149.00	154.00	5.00	3.4%
Pavilion Community Room	Non Statutory Fee						
- Non-Community Group - per hour	Non Statutory Fee	Market price	Yes	29.00	30.00	1.00	3.4%
- Community Group - per hour	Non Statutory Fee	Market price	Yes	15.00	20.00	5.00	33.3%
Public market space hire (only for commercial or for-profit organisations) - per annum	Non Statutory Fee	Market price	Yes	210.00	217.00	7.00	3.3%
Connected Communities							
Community Bus							
Community Bus hire fees	Non Statutory Fee	Subsidised Price	No	8.40	9.00	0.60	7.1%
Community Bus hire - COVID Cleaning costs	Non Statutory Fee	Full Cost Recovery Price	No	55.00	57.00	2.00	3.6%
Community Bus hire - COVID Cleaning costs (Weekend)	Non Statutory Fee	Full Cost Recovery Price	No	110.00	114.00	4.00	3.6%
Community Halls							
Bonds							
Bond (low risk)	Non Statutory Fee	Market price	Yes	500.00	500.00	-	-
Bond (med to high risk)	Non Statutory Fee	Market price	Yes	1,000.00	1,000.00	-	-
Standard Hire Fees per hour - peak							
Level one space - per hour	Non Statutory Fee	Market price	Yes	N/A	15.00	-	-
Level two space - per hour	Non Statutory Fee	Market price	Yes	N/A	20.00	-	-
Level three space - per hour	Non Statutory Fee	Market price	Yes	N/A	30.00	-	-
Level four space - per hour	Non Statutory Fee	Market price	Yes	N/A	50.00	-	-
Level five space - per hour	Non Statutory Fee	Market price	Yes	N/A	65.00	-	-
Level six space - per hour	Non Statutory Fee	Market price	Yes	N/A	85.00	-	-
20% subsidy will be given to hall offpeak time hire.							
40% subsidy will be applied to the weekday or weekend standard rate for events that provide community benefit.							
Emerald Lake Park							
Emerald Lake Park							
Amphitheatre Hire - Bunerong	Non Statutory Fee	Market price	Yes	247.00	256.00	9.00	3.6%
Amphitheatre Hire - Carl Stemp	Non Statutory Fee	Market price	Yes	132.00	137.00	5.00	3.8%
Amphitheatre Hire - Gus Ryberg	Non Statutory Fee	Market price	Yes	330.00	342.00	12.00	3.6%
Amphitheatre Hire - The Gums	Non Statutory Fee	Market price	Yes	132.00	137.00	5.00	3.8%
Lakeside Meeting Room Community Group (4 hours)	Non Statutory Fee	Market price	Yes	163.00	169.00	6.00	3.7%
Lakeside Meeting Room Community Group (8 hours)	Non Statutory Fee	Market price	Yes	294.00	304.00	10.00	3.4%
Lakeside Meeting Room Standard (4 hours)	Non Statutory Fee	Market price	Yes	192.00	200.00	8.00	4.2%
Lakeside Meeting Room Standard (8 hours)	Non Statutory Fee	Market price	Yes	333.00	345.00	12.00	3.6%
Parking - hourly	Non Statutory Fee	Market price	Yes	2.00	2.00	-	-
Parking - all day	Non Statutory Fee	Market price	Yes	6.00	8.00	2.00	33.3%
Annual Parking pass - Cardinia Shire residents	Non Statutory Fee	Market price	Yes	N/A	Free	-	-
Annual Parking pass - Non-Cardinia Shire residents	Non Statutory Fee	Market price	Yes	N/A	40.00	-	-
Shelter Hire - Boatshed	Non Statutory Fee	Market price	Yes	150.00	155.00	5.00	3.3%
Shelter Hire - Lakeside	Non Statutory Fee	Market price	Yes	150.00	155.00	5.00	3.3%
Shelter Hire - Poolside	Non Statutory Fee	Market price	Yes	150.00	155.00	5.00	3.3%
Weddings	Non Statutory Fee	Market price	Yes	525.00	545.00	20.00	3.8%
Parks Planning							
Passive Reserves							
Public event bookings (only for commercial or for-profit organisations)	Non Statutory Fee	Market price	Yes	209.00	215.00	6.00	2.9%
Public market space hire (only for commercial or for-profit organisations) - per annum	Non Statutory Fee	Market price	Yes	200.00	207.00	7.00	3.5%
Community and Family Services							
Youth Services							
My Place youth facility							
Casual Room Hire - Activity Room Full Half Day Rate	Non Statutory Fee	Subsidised Price	Yes	128.00	132.00	4.00	3.1%
Casual Room Hire - Activity Room Half Day Rate	Non Statutory Fee	Subsidised Price	Yes	64.00	66.00	2.00	3.1%
Casual Room Hire - Consulting Room Full Day Rate	Non Statutory Fee	Subsidised Price	Yes	88.00	91.00	3.00	3.4%
Casual Room Hire - Consulting Room Half Day Rate	Non Statutory Fee	Subsidised Price	Yes	47.00	49.00	2.00	4.3%
Casual Room Hire - Meeting Room Full Day Rate	Non Statutory Fee	Subsidised Price	Yes	116.00	120.00	4.00	3.4%
Regular Room Hire - Activity Room Full Day Rate	Non Statutory Fee	Subsidised Price	Yes	82.00	85.00	3.00	3.7%
Regular Room Hire - Activity Room Half Day Rate	Non Statutory Fee	Subsidised Price	Yes	41.00	42.00	1.00	2.4%
Regular Room Hire - Consulting Room Full Day Rate	Non Statutory Fee	Subsidised Price	Yes	52.00	54.00	2.00	3.8%
Regular Room Hire - Consulting Room Half Day Rate	Non Statutory Fee	Subsidised Price	Yes	29.00	30.00	1.00	3.4%
Regular Room Hire - Meeting Room Full Day Rate	Non Statutory Fee	Subsidised Price	Yes	70.00	72.00	2.00	2.9%
Regular Room Hire - Meeting Room Half Day Rate	Non Statutory Fee	Subsidised Price	Yes	36.00	37.00	1.00	2.8%
Note - Half Day - up to and including 4 hours, Day - 4 to 8 hours	Non Statutory Fee	N/A					
Regular Rates - 6 or more consecutive bookings	Non Statutory Fee	N/A					

				Adopted 2022-23	Adopted 2023-24	Change 2022/23 to 2023/24	
	Fee Classification	Pricing Method (Non Statutory Fees only)	GST Applicable	\$ (inc GST if applicable)	\$ (incl GST if applicable)	\$ Incr/(Decr)	% Incr/(Decr)
The Point							
Full Day Casual Rate	Non Statutory Fee	Full Cost Recovery Price	Yes	146.00	151.00	5.00	3.4%
Full Day Regular Rate	Non Statutory Fee	Full Cost Recovery Price	Yes	105.00	109.00	4.00	3.8%
Half day Casual Rate	Non Statutory Fee	Full Cost Recovery Price	Yes	73.00	76.00	3.00	4.1%
Half Day Regular Rate	Non Statutory Fee	Full Cost Recovery Price	Yes	52.00	54.00	2.00	3.8%
Cardinia Youth Hub							
Casual Room Hire - Activity/Program Room Full Half Day Rate	Non Statutory Fee	Subsidised Price	Yes	128.00	132.00	4.00	3.1%
Casual Room Hire - Activity/Program Room Half Day Rate	Non Statutory Fee	Subsidised Price	Yes	64.00	66.00	2.00	3.1%
Casual Room Hire - Consulting/Counselling Room Full Day Rate	Non Statutory Fee	Subsidised Price	Yes	88.00	91.00	3.00	3.4%
Casual Room Hire - Consulting/Counselling Room Half Day Rate	Non Statutory Fee	Subsidised Price	Yes	47.00	49.00	2.00	4.3%
Casual Room Hire - Meeting/Training Room Full Day Rate	Non Statutory Fee	Subsidised Price	Yes	116.00	120.00	4.00	3.4%
Recording Booth- External Hire - Hourly Rate	Non Statutory Fee	Subsidised Price	Yes	27.50	28.00	0.50	1.8%
Regular Room Hire - Activity/Program Room Full Day Rate	Non Statutory Fee	Subsidised Price	Yes	82.00	85.00	3.00	3.7%
Regular Room Hire - Activity/Program Room Half Day Rate	Non Statutory Fee	Subsidised Price	Yes	41.00	42.00	1.00	2.4%
Regular Room Hire - Consulting/Counselling Room Full Day Rate	Non Statutory Fee	Subsidised Price	Yes	52.00	54.00	2.00	3.8%
Regular Room Hire - Consulting/Counselling Room Half Day Rate	Non Statutory Fee	Subsidised Price	Yes	29.00	30.00	1.00	3.4%
Regular Room Hire - Meeting/Training Room Full Day Rate	Non Statutory Fee	Subsidised Price	Yes	70.00	72.00	2.00	2.9%
Regular Room Hire - Meeting/Training Room Half Day Rate	Non Statutory Fee	Subsidised Price	Yes	36.00	37.00	1.00	2.8%
Future Communities							
Community Infrastructure and Service Planning							
Central Enrolments							
Kindergarten Central Enrolment	Non Statutory Fee	Subsidised Price	No	30.00	31.00	1.00	3.3%
Pakenham Springs Child and Family Centre							
Hollins Child and Family Centre							
Henry Family Child and Family Centre							
Arena Child and Family Centre							
Andrews Community Kindergarten							
Lakeside Childrens Centre							
Bridgewood Primary School & Integrated Child & Family Centre							
Pakenham Hills Parentzone Facility							
Rix Road Integrated Child Centre							
Timbertop Integrated Child Centre							
Family Centres and Children's Centres - Community groups							
Community room full day	Non Statutory Fee	Subsidised Price	Yes	48.00	50.00	2.00	4.2%
Committee Room full day	Non Statutory Fee	Subsidised Price	Yes	36.00	37.00	1.00	2.8%
Activity room (half room) full day	Non Statutory Fee	Subsidised Price	Yes	36.00	37.00	1.00	2.8%
Community room half day	Non Statutory Fee	Subsidised Price	Yes	24.00	25.00	1.00	4.2%
Committee room half day	Non Statutory Fee	Subsidised Price	Yes	18.00	19.00	1.00	5.6%
Activity room (half room) half day	Non Statutory Fee	Subsidised Price	Yes	18.00	19.00	1.00	5.6%
Family Centres and Children's Centres - Not for profit							
Community room full day	Non Statutory Fee	Subsidised Price	Yes	84.00	87.00	3.00	3.6%
Committee room full day	Non Statutory Fee	Subsidised Price	Yes	71.00	73.00	2.00	2.8%
Activity room (half room) full day	Non Statutory Fee	Subsidised Price	Yes	71.00	73.00	2.00	2.8%
Consult room full day	Non Statutory Fee	Subsidised Price	Yes	71.00	73.00	2.00	2.8%
Community Room half day	Non Statutory Fee	Subsidised Price	Yes	42.00	43.00	1.00	2.4%
Committee Room half day	Non Statutory Fee	Subsidised Price	Yes	36.00	37.00	1.00	2.8%
Activity room (half room) half day	Non Statutory Fee	Subsidised Price	Yes	36.00	37.00	1.00	2.8%
Consult room half day	Non Statutory Fee	Subsidised Price	Yes	36.00	37.00	1.00	2.8%
Family Centres and Children's Centres - Private/for profit							
Community room full day	Non Statutory Fee	Market price	Yes	167.00	173.00	6.00	3.6%
Committee room full day	Non Statutory Fee	Market price	Yes	142.00	147.00	5.00	3.5%
Activity room (half room) full day	Non Statutory Fee	Market price	Yes	142.00	147.00	5.00	3.5%
Consult room full day	Non Statutory Fee	Market price	Yes	142.00	147.00	5.00	3.5%
Community room half day	Non Statutory Fee	Market price	Yes	84.00	87.00	3.00	3.6%
Committee room half day	Non Statutory Fee	Market price	Yes	71.00	73.00	2.00	2.8%
Activity room (half room) half day	Non Statutory Fee	Market price	Yes	71.00	73.00	2.00	2.8%
Consult room - half day	Non Statutory Fee	Market price	Yes	71.00	73.00	2.00	2.8%
Planning and Design							
Statutory Planning							
Statutory Planning							
Statutory Fees							
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:-	Statutory Fee		No	306.70	306.70	-	-
Application for Permit							
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:							
Less than \$10,000	Statutory Fee		No	202.90	202.90	-	-
\$10,000 - \$100,000	Statutory Fee		No	638.80	638.80	-	-
\$100,000 - \$500,000	Statutory Fee		No	1,307.60	1,307.60	-	-
\$500,000 - \$1,000,000	Statutory Fee		No	1,412.80	1,412.80	-	-
\$1,000,000 - \$2,000,000	Statutory Fee		No	1,518.00	1,518.00	-	-
VicSmart application:							
Less than \$10,000	Statutory Fee		No	202.90	202.90	-	-
More than \$10,000	Statutory Fee		No	435.90	435.90	-	-
To subdivide or consolidate land:							
To develop land (other than a class 2, 3, 7 or 8 or a permit to subdivide or consolidate land) if the estimated cost of development is:							
Less than \$100,000	Statutory Fee		No	1,080.40	1,080.40	-	-
To develop land (other than a class 4, 5, or 8 or a permit to subdivide or consolidate land) if the estimated cost of development is:							
\$100,000 - \$1,000,000	Statutory Fee		No	1,456.70	1,456.70	-	-
To develop land (other than a class 4, 5, or 8 or a permit to subdivide or consolidate land) if the estimated cost of development is:							
\$1,000,001 - \$5,000,000	Statutory Fee		No	3,213.20	3,213.20	-	-
To develop land (other than a class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is:							
\$5,000,000 - \$15,000,000	Statutory Fee		No	8,189.80	8,189.80	-	-
\$15,000,000 - \$50,000,000	Statutory Fee		No	24,151.10	24,151.10	-	-
more than \$50,000,000	Statutory Fee		No	54,282.40	54,282.40	-	-
Applications for Amendments to Permits							
An application to amend a permit to use the land if that amendment is to change the use for which the land may be used.	Statutory Fee		No	1,337.70	1,337.70	-	-

	Fee Classification	Pricing Method (Non Statutory Fees only)	GST Applicable	Adopted	Adopted	Change	
				2022-23	2023-24	2022/23 to 2023/24	
				\$ (inc GST if applicable)	\$ (incl GST if applicable)	\$ Incr/(Decr)	% Incr/(Decr)
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.	Statutory Fee		No	1,337.70	1,337.70	-	-
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:							
\$10,000 or less	Statutory Fee		No	202.90	202.90	-	-
>\$10,000 - \$100,000	Statutory Fee		No	638.80	638.80	-	-
>\$100,000 - \$500,000	Statutory Fee		No	1,307.60	1,307.60	-	-
>\$500,000 - \$2,000,000	Statutory Fee		No	1,412.80	1,412.80	-	-
An application to amend a permit originally assessed in accordance with VicSmart if the estimated cost of any additional development to be permitted by the amendment is:							
\$10,000 or less	Statutory Fee		No	202.90	202.90	-	-
>\$10,000	Statutory Fee		No	435.90	435.90	-	-
An application to amend a permit originally assessed in accordance with VicSmart to subdivide or consolidate land	Statutory Fee		No	202.90	202.90	-	-
Certificates of compliance	Statutory Fee		No	330.70	330.70	-	-
Amendment of plans prior to certification	Statutory Fee		No	104.60	104.60	-	-
Amendment of plans after certification	Statutory Fee		No	132.40	132.40	-	-
An application to amend a permit to develop land, other than - (a) a permit to undertake development ancillary to the use of the land for a single dwelling per lot where the total estimated cost of the development originally permitted and the additional development to be permitted by the amendment is not more than \$100,000; or (b) a permit to subdivide land; (c) or a permit originally assessed in accordance with VicSmart - if the estimated cost of any additional development to be permitted by the amendment is not more than \$100,000 or less.	Statutory Fee		No	1,080.40	1,080.40	-	-
An application (other than a Class 4, Class 5 or Class 8 application or a permit to subdivide or consolidate land) to amend a permit if the estimated cost of any additional development to be permitted by the amendment is more than \$100,000 and not more than \$1,000,000.	Statutory Fee		No	1,456.70	1,456.70	-	-
An application (other than a Clause 8 application or a permit to subdivide or consolidate land) to amend a permit if the estimated cost of any additional development to be permitted by the amendment is more than \$5,000,000.	Statutory Fee		No	3,213.20	3,213.20	-	-
An application to amend a permit to - (a) subdivide an existing building; or (b) subdivide land into 2 or more lots (other than a Class 9 or Class 16 permit); or (3) effect a realignment of a common boundary between lots or to consolidate 2 or more lots (other than a Clause 9 permit).	Statutory Fee		No	1,240.70	1,240.70	-	-
An application to amend a permit to subdivide land (other than Clause 9, Class 16, Class 17 and Class 18) - per 100 lots created	Statutory Fee		No	1,240.70	1,240.70	-	-
An application to amend a permit to - (a) create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or (b) create or remove a right of way; or (c) create, vary or remove an easement other than a right of way; or (d) vary or remove a condition in the nature of an easement (other than right of way) in a Crown grant.	Statutory Fee		No	1,240.70	1,240.70	-	-
Plan of subdivision (certification)	Statutory Fee		No	177.40	177.40	-	-
Non-Statutory Fees							
Planning Enquiries	Non Statutory Fee	Market price	No	190.00	-	(190.00)	(100.0%)
Pre-Application Advice (Basic)	Non Statutory Fee	Market price	No	-	-	-	-
Pre-Application Advice (Intermediate)	Non Statutory Fee	Market price	No	-	256.00	256.00	100.0%
Pre-Application Advice (Advanced)	Non Statutory Fee	Market price	No	-	550.00	550.00	100.0%
Planning Enquiries	Non Statutory Fee	Market price	No	190.00	228.00	38.00	20.0%
Provide a copy of an endorsed plan	Non Statutory Fee	Market price	No	170.00	204.00	34.00	20.0%
Extension of time to planning permit	Non Statutory Fee	Market price	No	290.00	348.00	58.00	20.0%
Secondary Consent (VicSmart)	Non Statutory Fee	Market price	No	202.90	243.00	40.10	19.8%
Secondary Consent	Non Statutory Fee	Market price	No	560.00	672.00	112.00	20.0%
Advertising Fee (up to 10 notices)	Non Statutory Fee	Market price	No	113.00	136.00	23.00	20.4%
Advertising Fee (11 to 20 notices)	Non Statutory Fee	Market price	No	213.00	256.00	43.00	20.2%
Advertising Fee (over 21 notices)	Non Statutory Fee	Market price	No	263.00	316.00	53.00	20.2%
Planning Certificate (Priority)	Non Statutory Fee	Market price	No	69.00	83.00	14.00	20.3%
Additional sign	Non Statutory Fee	Market price	Yes	55.00	66.00	11.00	20.0%
Sign (one)	Non Statutory Fee	Market price	Yes	235.00	282.00	47.00	20.0%
Section 173 Agreement Administration	Non Statutory Fee	Market price	Yes	300.00	360.00	60.00	20.0%
To Councils Satisfaction	Non Statutory Fee	Market price	Yes	180.00	216.00	36.00	20.0%
Reinspection Fee	Non Statutory Fee	Market price	Yes	300.00	360.00	60.00	20.0%
Growth Area Planning and Subdivisions							
Growth Area Planning							
Planning Scheme Amendment Stage 1							
Planning Scheme Amendment Stage 1	Statutory Fee		No	3,096.66	3,096.66	-	-
Planning Scheme Amendment Stage 2							
(i) up to and including 10 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or	Statutory Fee		No	15,347.82	15,347.82	-	-
(ii) 11 to (and including) 20 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or	Statutory Fee		No	30,665.59	30,665.59	-	-
(iii) Submissions that exceed 20 submissions which seek a change to an amendment, and where necessary referring the submissions to a panel; and	Statutory Fee		No	40,992.70	40,992.70	-	-
b) providing assistance to a panel in accordance with section 158 of the Act; and	Statutory Fee		No	488.52	488.52	-	-
c) making a submission to a panel appointed under Part 8 of the Act at a hearing referred to in section 24(b) of the Act; and	Statutory Fee		No	-	-	-	-
d) considering the panel's report in accordance with section 27 of the Act; and	Statutory Fee		No	-	-	-	-
e) after considering submissions and the panel's report, abandoning the amendment.	Statutory Fee		No	-	-	-	-

	Fee Classification	Pricing Method (Non Statutory Fees only)	GST Applicable	Adopted	Adopted	Change	
				2022-23	2023-24	2022/23 to 2023/24	
				\$ (inc GST if applicable)	\$ (incl GST if applicable)	\$ Incr/(Decr)	% Incr/(Decr)
Planning Scheme Amendment Stage 3							
Planning Scheme Amendment Stage 3	Statutory Fee		No	488.52	488.52	-	-
Planning Scheme Amendment Stage 4							
Planning Scheme Amendment Stage 4	Statutory Fee		No	488.52	488.52	-	-
Planning Enforcement							
Applications for Permits							
An application for use only.	Statutory Fee		No	1,240.70	1,240.70	-	-
An application to subdivide an existing building.	Statutory Fee		No	1,240.70	1,240.70	-	-
An application to subdivide land into two lots	Statutory Fee		No	1,240.70	1,240.70	-	-
To effect a realignment of a common boundary between lots or to consolidate two or more lots	Statutory Fee		No	1,240.70	1,240.70	-	-
An application to subdivide land - per 100 lots	Statutory Fee		No	1,240.70	1,240.70	-	-
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.	Statutory Fee		No	1,240.70	1,240.70	-	-
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	Statutory Fee		No	1,240.70	1,240.70	-	-
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	Statutory Fee		No	1,240.70	1,240.70	-	-
Governance, Facilities and Economy							
Arts, Advocacy and Economy							
Arts and Creative Industries							
Cardinia Cultural Centre							
Staff Recovery							
Technicians	Non Statutory Fee	Market price	Yes	60.00	60.00	-	-
Ushers	Non Statutory Fee	Market price	Yes	45.00	45.00	-	-
Ticketing fees							
Ticket set	Non Statutory Fee	Market price	Yes	202.00	202.00	-	-
Subsequent ticket sets	Non Statutory Fee	Market price	Yes	101.00	101.00	-	-
Standard Booking fee	Non Statutory Fee	Market price	Yes	3.00	3.00	-	-
Comp Ticket Booking fee	Non Statutory Fee	Market price	Yes	2.00	2.00	-	-
Administration levy 3.5% on all EFTPOS and CC sales administered at Centre	Non Statutory Fee	Market price	Yes	-	-	-	-
Amphitheatre							
Amphitheatre hire	Non Statutory Fee	Market price	Yes	249.00	258.00	9.00	3.6%
3 Phase power - provision thereof	Non Statutory Fee	Market price	Yes	209.00	216.00	7.00	3.3%
CCC Theatre							
Stage extension	Non Statutory Fee	Market price	Yes	524.00	545.00	21.00	4.0%
Orchestra Pit	Non Statutory Fee	Market price	Yes	359.00	375.00	16.00	4.5%
Main Auditorium (one performance, Max 8 hour hire)	Non Statutory Fee	Market price	Yes	1,100.00	1,100.00	-	-
Additional Performance - Same Day	Non Statutory Fee	Market price	Yes	550.00	550.00	-	-
Per hour charge Main Auditorium - over 8 hours per hour	Non Statutory Fee	Market price	Yes	-	160.00	160.00	100%
Rehearsal per hour between 8:30am - 11pm - No staff included (bookings over 8 hours charged at additional main auditorium rate) *Min 5 hours, rate only available on separate date to main auditorium hire.	Non Statutory Fee	Market price	Yes	-	100.00	100.00	100.0%
Lighting plot per hour between 8:30am - 11pm - No staff included *Min 2 hours, rate only available on separate date to main auditorium hire.	Non Statutory Fee	Market price	Yes	-	100.00	100.00	100.0%
Dark Tenancy - per day	Non Statutory Fee	Market price	Yes	-	200.00	200.00	100.0%
White light rehearsal per hour (includes 1 tech) - Standard	Non Statutory Fee	Market price	Yes	214.00	-	(214.00)	(100.0%)
CCC Lakeview/Dance Room							
Artists' Studios (Combined Room)							
8 hours - Standard	Non Statutory Fee	Market price	Yes	525.00	540.00	15.00	2.9%
4 hours - Standard	Non Statutory Fee	Market price	Yes	350.00	360.00	10.00	2.9%
Overflow - Studios/Lakeview Extra	Non Statutory Fee	Market price	Yes	120.00	125.00	5.00	4.2%
Overflow - Lakeview Room	Non Statutory Fee	Market price	Yes	270.00	279.00	9.00	3.3%
Lakeview Large Room							
8 hours - Standard	Non Statutory Fee	Market price	Yes	900.00	930.00	30.00	3.3%
4 hours - Standard	Non Statutory Fee	Market price	Yes	600.00	620.00	20.00	3.3%
Lakeview Room							
8 hours - Standard	Non Statutory Fee	Market price	Yes	570.00	585.00	15.00	2.6%
4 hours - Standard	Non Statutory Fee	Market price	Yes	380.00	390.00	10.00	2.6%
Lakeview Extra Room							
8 hours - Standard	Non Statutory Fee	Market price	Yes	525.00	540.00	15.00	2.9%
4 hours - Standard	Non Statutory Fee	Market price	Yes	350.00	360.00	10.00	2.9%
Waterfront Room							
8 hours - Standard	Non Statutory Fee	Market price	Yes	315.00	325.00	10.00	3.2%
4 hours - Standard	Non Statutory Fee	Market price	Yes	210.00	215.00	5.00	2.4%
Boardroom							
8 hours - Standard	Non Statutory Fee	Market price	Yes	165.00	170.00	5.00	3.0%
4 hours - Standard	Non Statutory Fee	Market price	Yes	110.00	115.00	5.00	4.5%
Governance							
Governance and Property							
Governance							
Community Liability Insurance							
Community Liability Insurance - for groups/individuals using Council facilities	Non Statutory Fee	Subsidised Price	Yes	26.00	27.00	1.00	3.8%
Statutory fees applicable under FOI							
Application Fee	Statutory Fee		No	30.10	30.10	-	-
Photocopy charge	Statutory Fee		No	0.20	0.20	-	-
Search Charge per hour or part thereof	Statutory Fee		No	22.22	22.22	-	-
Supervision Charge \$22.22 per hour charged per quarter hour	Statutory Fee		No	22.22	22.22	-	-
Regulatory Services							
Compliance Services							
Animal Control							
Statutory Fines							
Animal-related fines	Statutory Fine		No	As prescribed by State Government legislation	As prescribed by State Government legislation		

	Fee Classification	Pricing Method (Non Statutory Fees only)	GST Applicable	Adopted	Adopted	Change	
				2022-23	2023-24	2022/23 to 2023/24	
				\$ (inc GST if applicable)	\$ (incl GST if applicable)	\$ Incr/(Decr)	% Incr/(Decr)
Non-Statutory Fees							
Animal Register inspection fees	Non Statutory Fee	Market price	No	42.00	43.00	1.00	2.4%
Animal Release Fee - Cat (as per contract)	Non Statutory Fee	Full Cost Recovery Price	Yes	500.00	260.00	(240.00)	(48.0%)
Animal Release Fee - Dog (as per contract)	Non Statutory Fee	Cost Recovery Price	Yes	500.00	175.00	(325.00)	(65.0%)
Permit - Animals - Excess numbers permit	Non Statutory Fee	Market price	No	88.00	91.00	3.00	3.4%
Permit - Animals – application to Fence off nature strip for grazing	Non Statutory Fee	Market price	No	184.00	190.00	6.00	3.3%
Permit - Animals – application to graze on nature strips	Non Statutory Fee	Market price	No	184.00	190.00	6.00	3.3%
Bonds/deposits on anti barking collars, cat traps, and possum traps	Non Statutory Fee	Market price	No	155.00	160.00	5.00	3.2%
Cat registration	Non Statutory Fee	Market price	No	138.00	143.00	5.00	3.6%
Daily Impound (Court hold only) as per contract (per day)	Non Statutory Fee	Full Cost Recovery Price	Yes	45.00	47.75	2.75	6.1%
Dog registration of Dangerous / Restricted / Menacing Breed	Non Statutory Fee	Market price	No	272.00	300.00	28.00	10.3%
Dog registration	Non Statutory Fee	Market price	No	138.00	160.00	22.00	15.9%
Domestic animal businesses - Licence to operate breeding establishment	Non Statutory Fee	Market price	No	549.00	568.00	19.00	3.5%
Dog registration - Member Canine Assoc (unsterilized)	Non Statutory Fee	Market price	No	45.00	52.00	7.00	15.6%
Reduced registration Fee Cat - (microchipped, sterilised, 10 years of age plus)	Non Statutory Fee	Market price	No	45.00	52.00	7.00	15.6%
Reduced registration fee Dog - (microchipped, sterilised, 10 years of age plus, working dog)	Non Statutory Fee	Market price	No	45.00	52.00	7.00	15.6%
Reduced registration Fee Sterilised Cat - Pensioner	Non Statutory Fee	Market price	No	25.00	26.00	1.00	4.0%
Reduced registration fee Sterilised Dog - Pensioner	Non Statutory Fee	Market price	No	25.00	26.00	1.00	4.0%
Reduced registration fee Unsterilized Cat - Pensioner	Non Statutory Fee	Market price	No	70.00	80.00	10.00	14.3%
Reduced registration fee Unsterilized Dog - Pensioner	Non Statutory Fee	Market price	No	70.00	80.00	10.00	14.3%
Livestock Impound fee (small and large animals)	Non Statutory Fee	market price	No	Fees as charged by contractor	Fees as charged by contractor		
Livestock Sustainance large animal (cattle, horses)	Non Statutory Fee	market price	No	16.00	17.00	1.00	6.3%
Livestock impound labour fee (business hours / out-of-business hours) as per officer hourly rate (per hour)	Non Statutory Fee	Full Cost Recovery Price	No	44.00	46.00	2.00	4.5%
Livestock Sustainance small animal (pig, sheep)	Non Statutory Fee	market price	No	13.00	13.00	-	-
Stock Transportation as per contract	Non Statutory Fee	Market price	Yes	Fees as charged by contractor	Fees as charged by contractor		
Surrender of animal	Non Statutory Fee	Full Cost Recovery Price	Yes	155.00	155.00	-	-
Local Laws							
Statutory Fines							
Local Law Fines	Statutory Fine		No	As per CSC Local Laws	As per CSC Local Laws		
Parking Fines	Statutory Fine		No	As per CSC Local Laws	As per CSC Local Laws		
General Local Laws Fines	Statutory Fine		No	As per CSC Local Laws	As per CSC Local Laws		
Non-Statutory Fees							
Abandoned Vehicle Release (as per contract)	Non Statutory Fee	Full Cost Recovery Price	Yes	As per contract	As per contract		
Permit Advertising Signs - A Frames	Non Statutory Fee	Market price	No	180.00	186.00	6.00	3.3%
Permit Advertising Signs - Real Estate Auction Boards (3 months)	Non Statutory Fee	Market price	No	236.00	244.00	8.00	3.4%
Permit Advertising Signs, Flags overhanging roads-3 metres (3 months)	Non Statutory Fee	Market price	No	236.00	244.00	8.00	3.4%
Permit Caravan/Motorhome Storage/Occupation	Non Statutory Fee	Market price	No	180.00	186.00	6.00	3.3%
Permit Charity bins	Non Statutory Fee	Market price	No	79.00	82.00	3.00	3.8%
Commercial Bins Business use eg. restaurants, businesses in CBD per month	Non Statutory Fee	Market price	No	180.00	186.00	6.00	3.3%
Permit Community Temporary Advertising Signage	Non Statutory Fee	Market price	No	21.00	22.00	1.00	4.8%
Provide print copies of any local laws	Non Statutory Fee	Market price	No	32.00	20.00	(12.00)	(37.5%)
Permit - Footpath - Bali Flags	Non Statutory Fee	Market price	No	180.00	186.00	6.00	3.3%
Permit - Footpath - Display goods (per size)	Non Statutory Fee	Market price	No	180.00	186.00	6.00	3.3%
Permit - Footpath - Table and Chairs - Fee per chair	Non Statutory Fee	Market price	No	36.00	37.00	1.00	2.8%
Permit - Footpath - Table and Chairs - Fee per table	Non Statutory Fee	Market price	No	57.00	59.00	2.00	3.5%
Permit - Footpath - Umbrella	Non Statutory Fee	Market price	No	57.00	59.00	2.00	3.5%
Permit - Footpath - Windbreaker screen	Non Statutory Fee	Market price	No	56.00	58.00	2.00	3.6%
Any other permit not otherwise mentioned	Non Statutory Fee	Market price	No	180.00	186.00	6.00	3.3%
Permit - Heavy Vehicle – on land under 0.8ha (2 acres)	Non Statutory Fee	Market price	No	180.00	186.00	6.00	3.3%
Impounded Item Release	Non Statutory Fee	Market price	Yes	155.00	160.00	5.00	3.2%
Permit - Liquor - Consumption/Possession – within 500 metres of licensed premises	Non Statutory Fee	Market price	No	180.00	186.00	6.00	3.3%
Permit - Mobile Crane/Tower	Non Statutory Fee	Market price	No	180.00	186.00	6.00	3.3%
Permit - Real Estate Pointer Boards	Non Statutory Fee	Market price	No	500.00	518.00	18.00	3.6%
Recreational Vehicles	Non Statutory Fee	Market price	No	417.00	432.00	15.00	3.6%
Release of impounded recreational vehicle/monkey bike	Non Statutory Fee	Market price	Yes	358.00	371.00	13.00	3.6%
Permit - Roadside Trading (Highway Sites by Tender) - per day	Non Statutory Fee	Market price	No	103.00	107.00	4.00	3.9%
Permit - roadside Trading (Highway Sites by Tender) - per year	Non Statutory Fee	Market price	No	412.00	426.00	14.00	3.4%
Permit - Rubbish Containers - Skips Building Sites up to 3 months	Non Statutory Fee	Market price	No	128.00	132.00	4.00	3.1%
Permit - Rubbish Containers - Skips residential 1- 7 days	Non Statutory Fee	Market price	No	57.00	59.00	2.00	3.5%
Permit - Shipping container	Non Statutory Fee	Market price	No	180.00	186.00	6.00	3.3%
Special Abandoned Vehicle Release as per contract (Heavy vehicles/Caravans)	Non Statutory Fee	Full Cost Recovery Price	Yes	As per terms of contract	As per terms of contract		
Permit - Street Stalls (inc. sausage sizzles) (No charge applicable to Community Groups) per day	Non Statutory Fee	Market price	No	56.00	58.00	2.00	3.6%
Vegetation/Firewood - removal/destruction per application	Non Statutory Fee	Market price	No	-	-	-	-
Asset protection							
Asset protection blanket bond	Non Statutory Fee	Market price	No	10,500.00	10,500.00	-	-
Asset protection bond	Non Statutory Fee	Market price	No	1,150.00	1,190.00	40.00	3.5%
Asset Protection permit fee	Non Statutory Fee	Market price	No	285.00	326.00	41.00	14.4%
Parking Enforcement							
Parking fines	Statutory Fine		No	As per CSC Local Laws	As per CSC Local Laws		

	Fee Classification	Pricing Method (Non Statutory Fees only)	GST Applicable	Adopted	Adopted	Change	
				2022-23	2023-24	2022/23 to 2023/24	
				\$ (incl GST if applicable)	\$ (incl GST if applicable)	\$ Incr/(Decr)	% Incr/(Decr)
Development Services							
Building Services							
Statutory Fees							
Note that Council charge the maximum statutory fee as set out in the Building Regulations 2006							
Building Inspection	Statutory Fee		No	185.80	185.80	-	-
Building Permit Lodgement (cost of building work \$5,000 or more)	Statutory Fee		No	123.73	123.73	-	-
Certificate of pool and spa barrier compliance lodgement	Statutory Fee		No	20.71	20.71	-	-
Certificate of pool and spa barrier non-compliance	Statutory Fee		No	390.78	390.78	-	-
Council Consent/Building over easement dispensation	Statutory Fee		No	294.76	294.76	-	-
Council Consent/Land liable to flood/inundation dispensation	Statutory Fee		No	294.76	294.76	-	-
Council Consent/Protection of the Public	Statutory Fee		No	299.12	299.12	-	-
Council Consent/Siting dispensation	Statutory Fee		No	294.76	294.76	-	-
Heritage/Demolition Consent (Section 29a)	Statutory Fee		No	86.48	86.48	-	-
Property Information Request	Statutory Fee		No	47.91	47.91	-	-
Community Infrastructure Levy - Cardinia Rd DCP Cell 1,2,3,5,6	Statutory Fee		No	1,207.85	1,207.85	-	-
Community Infrastructure Levy - Cardinia Rd DCP Cell 4	Statutory Fee		No	687.15	687.15	-	-
Community Infrastructure Levy - Officer	Statutory Fee		No	1,207.85	1,207.85	-	-
Community Infrastructure Levy - Pakenham	Statutory Fee		No	687.15	687.15	-	-
Professional services (Building surveyor) - per hour	Statutory Fee		No	-	200.00	200.00	100.0%
Non-Statutory Fees							
Occupancy Permits - Place of Public Entertainment (POPE)	Non Statutory Fee	Market price	No	1,098.00	1,136.00	38.00	3.5%
Application to regularise non-compliant building							
- Domestic building work/structure	Non Statutory Fee	Market price	No	1,092.40	1,131.00	38.60	3.5%
- Commercial building work/structure	Non Statutory Fee	Market price	No	1,600.00	1,656.00	56.00	3.5%
Temporary Public Structure Siting	Non Statutory Fee	Market price	No	394.00	394.00	-	-
Search fee - building permits, plans and documents	Non Statutory Fee	Market price	No	27.00	27.00	-	-
Retrieval and provision (PDF) of Plans	Non Statutory Fee	Market price	No				
- Domestic				92.50	96.00	3.50	3.8%
- Commercial				115.75	120.00	4.25	3.7%
Copy of Plans (printed copies) - in addition to retrieval	Non Statutory Fee	Market price	No				
- Domestic				10.25	11.00	0.75	7.3%
- Commercial				20.50	21.00	0.50	2.4%
Retrieval and provision (PDF) of Documents	Non Statutory Fee	Market price	No				
- Domestic				92.50	96.00	3.50	3.8%
- Commercial				115.75	120.00	4.25	3.7%
Copy of Documents (printed copies) - in addition to retrieval	Non Statutory Fee	Market price	No				
- Domestic				10.25	11.00	0.75	7.3%
- Commercial				20.50	21.00	0.50	2.4%
Pool Registrations Fees							
Pool/Spa registration fee	Statutory Fee		No	80.19	80.19	-	-
Domestic Waste Water							
Domestic Waste Water							
Statutory Fees							
Report and consent for septic tanks systems	Statutory Fee	Market price	No	302.00	313.00	11.00	3.6%
Permit to construct/install/major alteration	Statutory Fee	Market price	No	as per	As prescribed by State Government legislation	-	-
Permit for minor alteration	Statutory Fee	Market price	No	As prescribed by State Government legislation	As prescribed by State Government legislation	-	-
Construct, install or alter onsite wastewater management system (minimum fee, up to assessment of 8.2 hours) - Reg 196(1)(b)(2) 48.88 fee units	Statutory Fee	Market price	No	As prescribed by State Government legislation	As prescribed by State Government legislation	-	-
Construct, install or alter onsite wastewater management system (additional fee per hour in excess of 8.2 hr assessment, up to 14.15 additional hours) Reg 196(1)(b)(2) - 6.12 fee units per hour	Statutory Fee	Market price	No	As prescribed by State Government legislation	As prescribed by State Government legislation	-	-
Construct, install or alter onsite wastewater management system (maximum fee 135.43 fee units)			No	As prescribed by State Government legislation	As prescribed by State Government legislation	-	-
Minor alteration to onsite wastewater management system - Reg 196(1)(a)(3) (37.25 fee units)	Statutory fee	Market price	No	As prescribed by State Government legislation	As prescribed by State Government legislation	-	-
Transfer of permit - reg 197 (9.93 fee units)	Statutory fee	Market price	No	As prescribed by State Government legislation	As prescribed by State Government legislation	-	-
Amend a permit - reg 198) (10.38 fee units)	Statutory fee	Market price	No	As prescribed by State Government legislation	As prescribed by State Government legislation	-	-
Renew a permit - Reg 200 (8.31 fee units)	Statutory fee	Market price	No	As prescribed by State Government legislation	As prescribed by State Government legislation	-	-
Exemption - reg 199 - minimum fee for assessments up to 2.6 hrs - 14.67 fee units	Statutory fee	Market price	No	As prescribed by State Government legislation	As prescribed by State Government legislation	-	-
Exemption - reg 199 - fee per hour for assessment over 2.6 hrs - 5.94 fee units	Statutory fee	Market price	No	As prescribed by State Government legislation	As prescribed by State Government legislation	-	-
Exemption - reg 199 - maximum fee payable - 61.41 fee units	Statutory fee	Market price	No	As prescribed by State Government legislation	As prescribed by State Government legislation	-	-
Statutory Fines							
Infringements (Septic tanks) currently 5 penalty units as prescribed by State Government	Statutory Fine		No	As prescribed by State Government legislation	As prescribed by State Government legislation	-	-

	Fee Classification	Pricing Method (Non Statutory Fees only)	GST Applicable	Adopted	Adopted	Change	
				2022-23	2023-24	2022/23 to 2023/24	
				\$ (inc GST if applicable)	\$ (incl GST if applicable)	\$ Incr/(Decr)	% Incr/(Decr)
Non-Statutory Fees							
Reissue Septic permit	Non Statutory Fee	Market price	No	77.00	80.00	3.00	3.9%
Septic Tank written advice	Non Statutory Fee	Market price	No	77.00	80.00	3.00	3.9%
Emergency Management							
Fire Prevention							
Statutory Fines							
Fail to Comply with a Notice (Fire Prevention Notice)	Statutory Fine		No	As prescribed by State Government legislation	As prescribed by State Government legislation		
Non-Statutory Fees							
Health							
Food Act							
Statutory Fines							
Infringements (Food Act 1984 and Public Health and Wellbeing Act 2008) as prescribed by State Government	Statutory Fee		No	As prescribed by State Government legislation	As prescribed by State Government legislation		
Non-Statutory Fees							
Food Act Registered Premises							
Class 1 (includes one routine inspection and assessment of audit)	Non Statutory Fee	Market price	No	600.00	-	(600.00)	(100.0%)
Class 2 (includes one routine inspection and compliance check)	Non Statutory Fee	Market price	No	600.00	-	(600.00)	(100.0%)
Class 3 (home based business, low risk)	Non Statutory Fee	Market price	No	210.00	-	(210.00)	-
Class 3 (includes one routine inspection)	Non Statutory Fee	Market price	No	329.00	-	(329.00)	(100.0%)
Class 3 Minor Community Group (Food served 1 day a week and less than 100 members)	Non Statutory Fee	Market price	No	131.00	-	(131.00)	(100.0%)
Audit fees - rate per hour.	Non Statutory Fee	Market price	Yes	95.00	-	(95.00)	(100.0%)
Fee for inspections pursuant to S.19 UA (per hour, Class 1, 2 and 3 premises)	Non Statutory Fee	Market price	Yes	95.00	-	(95.00)	(100.0%)
* Registration fee each additional effective full-time employee greater than 5.	Non Statutory Fee	Market price	No	31.00	-	(31.00)	(100.0%)
Maximum Fee (greater than 75 effective full time employees)	Non Statutory Fee	Market price	No	2,647.00	-	(2,647.00)	(100.0%)
Class 1 and 2 (Temporary or mobile Food Premises)	Non Statutory Fee	Market price	No	599.00	-	(599.00)	(100.0%)
Class 1 and 2 (Temporary or mobile Food Premises) Not for Profit organisation	Non Statutory Fee	Market price	No	72.00	-	(72.00)	(100.0%)
Class 3 (Temporary or mobile Food Premises)	Non Statutory Fee	Market price	No	330.00	-	(330.00)	(100.0%)
Class 3 (Temporary or mobile Food Premises) Not for Profit organisation	Non Statutory Fee	Market price	No	46.00	-	(46.00)	(100.0%)
Class 3 - Vending machine	Non Statutory Fee	Market price	No	330.00	-	(330.00)	(100.0%)
School canteen - Not for Profit	Non Statutory Fee	Market price	No	131.00	-	(131.00)	(100.0%)
Class 1 Registration – New	Non Statutory Fee	Market price	No	-	1,005.00	1,005.00	100.0%
Class 1 Registration – Renewal	Non Statutory Fee	Market price	No	-	673.00	673.00	100.0%
Class 2 Registration – New	Non Statutory Fee	Market price	No	-	921.00	921.00	100.0%
Class 2 Registration – Renewal	Non Statutory Fee	Market price	No	-	617.00	617.00	100.0%
Class 2 Registration – Supermarket, large convenience, fast food or manufacture - new	Non Statutory Fee	Market price	No	-	1,300.00	1,300.00	100.0%
Class 2 Registration – Supermarket, large convenience, fast food or manufacture – Renewal	Non Statutory Fee	Market price	No	-	870.00	870.00	100.0%
Class 2 Registration – Mobile	Non Statutory Fee	Market price	No	-	384.00	384.00	100.0%
Class 3 Registration – New	Non Statutory Fee	Market price	No	-	532.00	532.00	100.0%
Class 3 Registration – Renewal	Non Statutory Fee	Market price	No	-	356.00	356.00	100.0%
Class 3 Registration – Mobile	Non Statutory Fee	Market price	No	-	220.00	220.00	100.0%
Class 3 - low risk home based business (registered prior to 30 June 2023)	Non Statutory Fee	Market price	No	-	220.00	220.00	100.0%
Class 3 - Minor Community Group (Food served 1 day a week and less than 100 members, registered prior to 30 June 2023)	Non Statutory Fee	Market price	No	-	140.00	140.00	100.0%
School canteen - Not for Profit, registered prior to 30 June 2023)	Non Statutory Fee	Market price	No	-	140.00	140.00	100.0%
Class 3A- ShortStay Accommodation	Non Statutory Fee	Market price	No	-	550.00	550.00	100.0%
Class 3A- Hot food processing	Non Statutory Fee	Market price	No	-	550.00	550.00	100.0%
Temporary Food Premises Registration (Class 2 & 3) – New	Non Statutory Fee	Market price	No	-	180.00	180.00	100.0%
Temporary Food Premises Registration (Class 2 & 3) – Renewal	Non Statutory Fee	Market price	No	-	90.00	90.00	100.0%
Registration of Temporary component against Fixed food premises	Non Statutory Fee	Market price	No	-	150.00	150.00	100.0%
Food Vending Machine Registration (Class 2 & 3) – New & Renewal	Non Statutory Fee	Market price	No	-	330.00	330.00	100.0%
Please note: all new registrations will be charged pro-rata per month depending after 1st July. Also the next 12-month registration fee will be added to that (current period) pro-rata fee	Non Statutory Fee	Market price	No	-	-	-	100.0%
Failed sample result – 2nd and subsequent sampling	Non Statutory Fee	Market price	No	-	225.00	225.00	100.0%
Fee for inspections pursuant to s. 19UA (per hour, all classes)	Non Statutory Fee	Market price	No	-	123.00	123.00	100.0%
Professional services (Environmental Health Officer, per hour)	Non Statutory Fee	Market price	No	-	123.00	123.00	100.0%
PHWBA and Food Act premises							
Food Act Premises Establishment and PHWBA Fee	Non Statutory Fee	Market price	No	50% Annual Fee	-		
Inspection requests from Solicitors or proposed proprietors Express 2 day	Non Statutory Fee	Market price	Yes	364.00	-	(364.00)	(100.0%)
Inspection requests from Solicitors or proposed proprietors	Non Statutory Fee	Market price	Yes	243.00	-	(243.00)	(100.0%)
Pre application Site Consultation (per hour)	Non Statutory Fee	Market price	Yes	95.00	-	(95.00)	(100.0%)
After 1st July the Registration Fee will be 50% of the annual fee (plus the establishment fee).	Non Statutory Fee	Market price	No	50% Annual Fee	-		
After 1st Oct the Registration Fee will be 25% of the annual fee (plus the establishment fee)	Non Statutory Fee	Market price	No	25% Annual Fee	-		
Health Act							
Statutory Fees							
Caravan Parks - per fee	Statutory Fee		No	14.81	14.81	-	-
Transfer of Caravan Park Registration currently 5 fee units	Statutory Fee		No	75.16	75.16	-	-

	Fee Classification	Pricing Method (Non Statutory Fees only)	GST Applicable	Adopted	Adopted	Change	
				2022-23	2023-24	2022/23 to 2023/24	
				\$ (inc GST if applicable)	\$ (incl GST if applicable)	\$ Incr/(Decr)	% Incr/(Decr)
Non-Statutory Fees							
Prescribed accommodation - Registration renewal (4-10 persons)	Non Statutory Fee	Market price	No	185.00	-	(185.00)	(100.0%)
Prescribed accommodation - Registration renewal (11-20 persons)	Non Statutory Fee	Market price	No	279.00	-	(279.00)	(100.0%)
Prescribed accommodation - Registration renewal (21-30 persons)	Non Statutory Fee	Market price	No	380.00	-	(380.00)	(100.0%)
Prescribed accommodation - Registration renewal (more than 30 persons)	Non Statutory Fee	Market price	No	482.00	-	(482.00)	(100.0%)
Ongoing Registration of low risk beauty premises	Non Statutory Fee	Market price	No	338.00	-	(338.00)	(100.0%)
Registration of public swimming pools/spas	Non Statutory Fee	Market price	No	329.00	-	(329.00)	(100.0%)
Registration of public swimming pools/spas - per each additional pool or spa	Non Statutory Fee	Market price	No	125.00	-	(125.00)	(100.0%)
Registration fee high risk beauty premises - Skin Penetration, tattooing, colonic irrigation.	Non Statutory Fee	Market price	No	252.00	-	(252.00)	(100.0%)
Registration fee medium risk beauty premises - Beauty, waxing, threading, facials, nails, eyelash extensions, tinting,	Non Statutory Fee	Market price	No	236.00	-	(236.00)	(100.0%)
Transfer of Registration (Health Act premises)	Non Statutory Fee	Market price	No	50% Annual Fee	-		
Registration – New High Risk Premises	Non Statutory Fee	Market price	No	-	450.00	450.00	100.0%
Registration – Renewal High Risk Premises	Non Statutory Fee	Market price	No	-	300.00	300.00	100.0%
Registration – New Med Risk Premises	Non Statutory Fee	Market price	No	-	350.00	350.00	100.0%
Registration – Renewal Med Risk Premises	Non Statutory Fee	Market price	No	-	250.00	250.00	100.0%
Registration – One-off Hairdressers	Non Statutory Fee	Market price	No	-	399.00	399.00	100.0%
Registration/Renewal of Rooming House (4-10 Persons)	Non Statutory Fee	Market price	No	-	344.00	344.00	100.0%
Registration/Renewal of Rooming House (11-20 Persons)	Non Statutory Fee	Market price	No	-	418.00	418.00	100.0%
Registration/Renewal of Rooming House (21-30 Persons)	Non Statutory Fee	Market price	No	-	500.00	500.00	100.0%
Registration/Renewal of Rooming House (31-40 Persons)	Non Statutory Fee	Market price	No	-	700.00	700.00	100.0%
Registration/Renewal of Rooming House (>40 Persons)	Non Statutory Fee	Market price	No	-	900.00	900.00	100.0%
Registration/Renewal of Prescribed Accommodation (General)	Non Statutory Fee	Market price	No	-	580.00	580.00	100.0%
Transfer of Health, Rooming House or Aquatic Facility registration (excluding one-off Hairdressers)	Non Statutory Fee	Market price	No	-	315.00	315.00	100.0%
Registration – New Application / Renewal Category 1 Aquatic facility	Non Statutory Fee	Market price	No	-	360.00	360.00	100.0%
Registration - each additional pool or spa on the premises	Non Statutory Fee	Market price	No	-	140.00	140.00	100.0%
Aquatic facility compliance inspection	Non Statutory Fee	Market price	No	-	284.00	284.00	100.0%
Customer, People and Performance							
Finance							
Finance Management							
Finance Management							
Credit card surcharge	Non Statutory Fee	Full Cost Recovery Price	No	0.59% to 0.80%	0.59% to 0.80%		
Rates and Revenue Services							
Rates and Property Services							
Statutory Fees							
Land information certificates (statutory fee)	Statutory Fee		No	27.80	28.90	-	-
Non-Statutory Fees							
Copy of Rates Notice/Rates Search	Non Statutory Fee	Full Cost Recovery Price	No	12.00	12.50	0.50	4.2%
Information Services							
Information Services							
Information Services							
Geographic Information System maps							
Setup fee per map	Non Statutory Fee	Full Cost Recovery Price	Yes	60.00	62.00	2.00	3.3%
A0 (per map)	Non Statutory Fee	Full Cost Recovery Price	Yes	67.00	69.00	2.00	3.0%
A1 (per map)	Non Statutory Fee	Full Cost Recovery Price	Yes	46.00	48.00	2.00	4.3%
A2 (per map)	Non Statutory Fee	Full Cost Recovery Price	Yes	30.00	31.00	1.00	3.3%
A3 Plotter (per map)	Non Statutory Fee	Full Cost Recovery Price	Yes	21.00	22.00	1.00	4.8%
Plan printing charges (per copy)							
SHIRE PLAN (AO)	Non Statutory Fee	Full Cost Recovery Price	Yes	39.00	40.00	1.00	2.6%
A0 SIZE PLAN	Non Statutory Fee	Full Cost Recovery Price	Yes	25.00	26.00	1.00	4.0%
A1 SIZE PLAN	Non Statutory Fee	Full Cost Recovery Price	Yes	14.00	14.00	-	-
PLAN OF SUBDIVISION (A3)	Non Statutory Fee	Full Cost Recovery Price	Yes	5.00	5.00	-	-
A4 PHOTOCOPIES	Non Statutory Fee	Full Cost Recovery Price	Yes	1.00	1.00	-	-
Multiple Copies (10+)	Non Statutory Fee	Full Cost Recovery Price	Yes	1.00	1.00	-	-
Infrastructure and Environment							
Community Infrastructure Delivery							
Community Infrastructure							
Engineering Services							
Development							
Drainage Levy	Statutory Fee		No	Set in accordance with Melbourne Water Area Drainage Levies	Set in accordance with Melbourne Water Area Drainage Levies		
Engineering Services							
Application For Works Within Road Reserve Inspection Fee not on Road	Statutory Fee		No	88.04	88.04	-	-
Application For Works Within Road Reserve Inspection Fee on Road	Statutory Fee		No	136.16	136.16	-	-
Working Within Road Reserve Permit - works conducted on, or any part of, the roadway, shoulder, or pathway (minor works)	Statutory Fee		No	144.36	144.36	-	-
Working Within Road Reserve Permit - works not conducted on, or any part of, the roadway, shoulder, or pathway	Statutory Fee		No	63.00	63.00	-	-
Infrastructure Services							
Development							
Landscape Development							
Statutory Fees							
Landscape design checking	Statutory Fee		No	0.75% of estimated cost	0.75% of estimated cost	-	-
Supervision of private landscape works	Statutory Fee		No	2.5% of actual cost	2.5% of actual cost	-	-
Non-Statutory Fees							
Tree planting	Non Statutory Fee	Full Cost Recovery Price	Yes	425.00	425.00	-	-
Development							
Statutory Fees							
Design checking	Statutory Fee		No	0.75% of estimated cost	0.75% of estimated cost	-	-
Supervision of private works	Statutory Fee		No	2.5% of actual cost	2.5% of actual cost	-	-
Street Occupation (Hoarding) Permit - Less than 100m2 - Per month	Statutory Fee		No	500.00	\$518		
Street Occupation (Hoarding) Permit - 101m2 - 500m2 - Per month	Statutory Fee		No	750.00	\$776		
Street Occupation (Hoarding) Permit - Over 500m2 - Per month	Statutory Fee		No	1,000.00	\$1,035		
Stormwater discharge points (LPD - legal point of discharge)	Statutory Fee		No	as per statutory fee	as per statutory fee	-	-

	Fee Classification	Pricing Method (Non Statutory Fees only)	GST Applicable	Adopted	Adopted	Change	
				2022-23	2023-24	2022/23 to 2023/24	
				\$ (inc GST if applicable)	\$ (incl GST if applicable)	\$ Incr/(Decr)	% Incr/(Decr)
Build over Easement	Statutory Fee		No	as per statutory fee	as per statutory fee	-	-
Non-Statutory Fees							
Build Over Easement - S173 processing fee	Non Statutory Fee	Full Cost Recovery Price	Yes	540.00	559.00	19.00	3.5%
Drainage plan checking fees - 1 to 2 houses	Non Statutory Fee	Market price	Yes	150.00	155.00	5.00	-
Drainage plan checking fees - 3 to 10 houses	Non Statutory Fee	Market price	Yes	300.00	311.00	11.00	-
Drainage plan checking fees - 11-plus houses	Non Statutory Fee	Market price	Yes	500.00	518.00	18.00	-
Drainage plan checking fees - Industrial/Commercial	Non Statutory Fee	Market price	Yes	400.00	414.00	14.00	-
Drainage/stormwater inspection	Non Statutory Fee	Market price	Yes	150.00	155.00	5.00	-
General Garbage Charge							
Garbage Collection							
Litter and Waste Amenity Charge	Non Statutory Fee	Full Cost Recovery Price	No	140.00	150.00	10.00	7.1%
Community Event Bin Service	Non Statutory Fee	Full Cost Recovery Price	Yes	70.00	70.00	-	-
Hard and Green Waste Contract							
Additional Bundled Branch option - Green and Hard Waste service (being trialled)	Non Statutory Fee	Full Cost Recovery Price	No	75.00	75.00	-	-
Garbage Rate Revenue							
Commercial Waste service	Non Statutory Fee	Full Cost Recovery Price	Yes	356.80	-	(356.80)	(100.0%)
Commercial Garbage (1 x 120L garbage bin)	Non Statutory Fee	Full Cost Recovery Price	Yes	-	266.00	266.00	100.0%
Commercial Recycling (1 x 240L recycling bin)	Non Statutory Fee	Full Cost Recovery Price	Yes	-	112.00	112.00	100.0%
Residential Garbage (1 x 120L garbage bin and 1 recycling bin)	Non Statutory Fee	Full Cost Recovery Price	No	326.80	348.60	21.80	6.7%
Residential Garbage (1 x 80L garbage bin and 1 recycling bin)	Non Statutory Fee	Full Cost Recovery Price	No	296.80	318.60	21.80	7.3%
Additional Commercial Garbage Bin	Non Statutory Fee	Full Cost Recovery Price	Yes	280.00	280.00	-	-
Additional Residential Garbage Bin (120 litre bin only)	Non Statutory Fee	Full Cost Recovery Price	No	230.00	230.00	-	-
Additional Commercial Recycling Bin	Non Statutory Fee	Full Cost Recovery Price	Yes	112.00	112.00	-	-
Additional Residential Recycling Service	Non Statutory Fee	Full Cost Recovery Price	No	90.00	90.00	-	-
Green Waste							
Green Waste Bin							
Green Waste Service 240L	Non Statutory Fee	Full Cost Recovery Price	No	129.00	133.20	4.20	3.3%
Green Waste Service 120L	Non Statutory Fee	Full Cost Recovery Price	No	99.00	103.20	4.20	4.2%
Commercial Green Waste Service 240L	Non Statutory Fee	Full Cost Recovery Price	No	150.00	153.20	3.20	2.1%
Operations							
Parks and Gardens Operations							
Dangerous Tree Removal							
Arborist reports for private property planning applications	Non Statutory Fee	Subsidised Price	Yes				
- for report and up to the first five trees				400.00	414.00	14.00	3.5%
- for each additional tree over five trees				60.00	62.00	2.00	3.3%
Assessment of hazardous trees on private property	Non Statutory Fee	Subsidised Price	Yes				
- for the first tree				200.00	207.00	7.00	3.5%
- for each additional tree				87.00	90.00	3.00	3.4%

6.2 Fees and charges schedule - Sports & Aquatics



This schedule presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2023/24.

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

	2022/23 Adopted		2023/24 Adopted		Change 2022/23 to 2023/24	
	Including GST	Excluding GST	Including GST	Excluding GST	Including GST \$	Including GST %
Cardinia Life						
Aquatics (Casual)						
Adult Rec Swim	\$7.60	\$6.91	\$7.90	\$7.18	\$0.30	3.9%
Child Rec Swim	\$6.30	\$5.73	\$6.50	\$5.91	\$0.20	3.2%
Concession Rec Swim	\$6.30	\$5.73	\$6.50	\$5.91	\$0.20	3.2%
Family Rec Swim	\$20.60	\$18.55	\$21.30	\$19.36	\$0.70	3.4%
Spectator	\$2.00	\$1.82	\$2.10	\$1.91	\$0.10	5.0%
Casual Health Club	\$17.90	\$16.18	\$18.50	\$16.82	\$0.60	3.4%
Casual Health Club (Concession)	\$17.90	\$16.18	\$18.50	\$16.82	\$0.60	3.4%
Group Fitness						
Aqua Aerobics	\$16.80	\$15.18	\$17.40	\$15.82	\$0.60	3.6%
Aqua Aerobics (Concession)	\$13.50	\$12.27	\$14.00	\$12.73	\$0.50	3.7%
Group Fitness	\$16.80	\$15.18	\$17.40	\$15.82	\$0.60	3.6%
Group Fitness (Concession)	\$13.50	\$12.27	\$14.00	\$12.73	\$0.50	3.7%
Group Fitness Virtual	\$10.00	\$9.09	\$10.40	\$9.45	\$0.40	4.0%
Older Adults Programs						
Aqua Movers	\$8.60	\$7.82	\$8.90	\$8.09	\$0.30	3.5%
Gentle Exercise	\$8.60	\$7.82	\$8.90	\$8.09	\$0.30	3.5%
Memberships						
Health and Wellness Membership Fortnightly Fee	\$48.00	\$43.36	\$49.70	\$45.18	\$1.70	3.5%
Health and Wellness Membership Start-up Fee	\$99.00	\$90.00	\$102.50	\$93.18	\$3.50	3.5%
Health and Wellness Commitment Membership Start-up Fee	\$29.00	\$26.36	\$30.00	\$27.27	\$1.00	3.4%
Health and Wellness Membership (Concession) Fortnightly Fee	\$38.80	\$35.00	\$40.20	\$36.55	\$1.40	3.6%
Health and Wellness Membership (Concession) Start-up Fee	\$99.00	\$90.00	\$102.50	\$93.18	\$3.50	3.5%
Health and Wellness Membership (Concession/Restricted)	\$31.00	\$28.00	\$32.10	\$29.18	\$1.10	3.5%
Health and Wellness Membership (Concession/Restricted) Start-up	\$99.00	\$90.00	\$102.50	\$93.18	\$3.50	3.5%
Health and Wellness Membership (Family) Fortnightly Fee	\$38.80	\$35.00	\$40.20	\$36.55	\$1.40	3.6%
Health and Wellness Membership (Family) Start-up Fee	\$99.00	\$90.00	\$102.50	\$93.18	\$3.50	3.5%
Health and Wellness Membership (Concession / Family) Fortnightly	\$31.00	\$28.00	\$32.10	\$29.18	\$1.10	3.5%
Health and Wellness Membership (Concession / Family) Start-up Fee	\$99.00	\$90.00	\$102.50	\$93.18	\$3.50	3.5%
Aquatic Membership Fortnightly Fee	\$31.00	\$28.00	\$32.10	\$29.18	\$1.10	3.5%
Aquatic Membership Start-up Fee	\$99.00	\$90.00	\$102.50	\$93.18	\$3.50	3.5%
Aquatic Commitment Membership Start-up Fee	\$29.00	\$26.36	\$30.00	\$27.27	\$1.00	3.4%
Aquatic Membership Fortnightly Fee (Concession)	\$24.80	\$22.36	\$25.70	\$23.36	\$0.90	3.6%
Aquatic Membership Start-up Fee (Concession)	\$99.00	\$90.00	\$102.50	\$93.18	\$3.50	3.5%
Aquatic Membership Fortnightly Fee (Family)	\$24.80	\$22.36	\$25.70	\$23.36	\$0.90	3.6%
Aquatic Membership Start-up Fee (Family)	\$99.00	\$90.00	\$102.50	\$93.18	\$3.50	3.5%
Aquatic Membership Fortnightly Fee (Concession & Family)	\$19.80	\$17.82	\$20.50	\$18.64	\$0.70	3.5%
Aquatic Membership Start-up Fee (Concession & Family)	\$99.00	\$90.00	\$102.50	\$93.18	\$3.50	3.5%
Pryme Mover Membership (Restricted) Fortnightly Fee	\$31.00	\$28.00	\$32.10	\$29.18	\$1.10	3.5%
Pryme Mover Membership (Restricted) Start-up Fee	\$99.00	\$90.00	\$102.50	\$93.18	\$3.50	3.5%
Aquatic Education Membership Fortnightly Fee Month by Month	\$44.80		\$46.40		\$1.60	3.6%
Aquatic Education Membership Fortnightly Fee Month by Month (School Age - Adult Sibling Discount)	\$42.50		\$44.00		\$1.50	3.5%
Aquatic Education Membership UPFRONT TERM FEE (per class -	\$26.30		\$27.20		\$0.90	3.4%
Aquatic Education Membership Fortnightly Fee Month by Month (Pre	\$40.20		\$41.60		\$1.40	3.5%
Aquatic Education Membership Fortnightly Fee Month by Month (Pre School Age - Sibling Discount)	\$38.20		\$39.50		\$1.30	3.4%
Aquatic Education Membership UPFRONT TERM FEE (per class -	\$23.20		\$24.00		\$0.80	3.4%
Aquatic Education Membership Fortnightly Fee month by month	\$54.30		\$56.20		\$1.90	3.5%

6.2 Fees and charges schedule - Sports & Aquatics



This schedule presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2023/24.

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

	2022/23 Adopted		2023/24 Adopted		Change 2022/23 to 2023/24	
	Including GST	Excluding GST	Including GST	Excluding GST	Including GST \$	Including GST %
Aquatic Education UPFRONT TERM FEE (per class - Pre Squad)	\$32.60		\$33.70		\$1.10	3.4%
Aquatic Education Membership Fortnightly Fee month by month	\$63.80		\$66.00		\$2.20	3.4%
Aquatic Education Membership UPFRONT TERM FEE (per class -	\$38.00		\$39.30		\$1.30	3.4%
Aquatic Education Membership Fortnightly Fee month by month	\$81.20		\$84.00		\$2.80	3.4%
Aquatic Education Membership UPFRONT TERM FEE (per class -	\$44.70		\$46.30		\$1.60	3.6%
Aquatic Education Membership Fortnightly Fee month by month (Access & Inclusion)	\$53.20		\$55.10		\$1.90	3.6%
Aquatic Education Membership UPFRONT TERM FEE (per class - Access & Inclusion)	\$31.60		\$32.70		\$1.10	3.5%
Personal Training (Average Fee) - 1/2 hour session per fortnight	\$38.80	\$35.00	\$40.20	\$36.55	\$1.40	3.6%
Schools - Aquatic						
Aquatic Education (1:6) - Per Participant	\$9.20	\$8.36	\$9.50	\$8.64	\$0.30	3.3%
Aquatic Education (1:7) - Per Participant	\$8.90	\$8.09	\$9.20	\$8.36	\$0.30	3.4%
Aquatic Education (1:8) - Per Participant	\$8.60	\$7.82	\$8.90	\$8.09	\$0.30	3.5%
Aquatic Education (1:9) - Per Participant	\$8.30	\$7.45	\$8.60	\$7.82	\$0.30	3.6%
Aquatic Education (1:10) - Per Participant	\$8.00	\$7.18	\$8.30	\$7.55	\$0.30	3.8%
Kinder Group	\$14.30	\$12.91	\$14.80	\$13.45	\$0.50	3.5%
Homes School	\$16.00	\$14.18	\$16.60	\$15.09	\$0.60	3.8%
Carnival Hire	\$875.00	\$789.27	\$905.60	\$823.27	\$30.60	3.5%
Stadium						
Door Entry						
Casual Stadium Participant	\$5.00	\$4.27	\$5.20	\$4.73	\$0.20	4.0%
Basketball - Junior Teamsheet	\$73.50	\$66.18	\$76.10	\$69.18	\$2.60	3.5%
Basketball - Senior Teamsheet	\$81.50	\$73.64	\$84.40	\$76.73	\$2.90	3.6%
Basketball - VBA Teamsheet						
Basketball - Junior Registration	\$60.00	\$52.18	\$62.10	\$56.45	\$2.10	3.5%
Basketball - Senior Registration	\$88.00	\$76.91	\$91.10	\$82.82	\$3.10	3.5%
Late Registration Fee	\$25.00	\$22.73	\$25.90	\$23.55	\$0.90	3.6%
Average Referee Fee per game (Junior)	\$18.00	\$16.82	\$18.60	\$16.91	\$0.60	3.3%
Average Referee Fee per game (Senior)	\$20.50	\$19.18	\$21.20	\$19.27	\$0.70	3.4%
Average Referee Fee per game (VBA)	\$19.60	\$18.27	\$20.30	\$18.45	\$0.70	3.6%
Netball - Junior Teamsheet	\$73.50	\$66.18	\$76.10	\$69.18	\$2.60	3.5%
Netball - Senior Teamsheet	\$81.50	\$73.64	\$84.40	\$76.73	\$2.90	3.6%
Netball - Senior Teamsheet (Midweek Competition)	\$81.50	\$73.64	\$84.40	\$76.73	\$2.90	3.6%
Netball - Junior Registration	\$58.50	\$52.18	\$60.50	\$55.00	\$2.00	3.4%
Netball - Senior Registration	\$84.50	\$76.00	\$87.50	\$79.55	\$3.00	3.6%
Netball - Average Junior VNA payment	\$53.20	\$48.00	\$55.10	\$50.09	\$1.90	3.6%
Netball - Average Senior VNA payment	\$53.20	\$48.00	\$55.10	\$50.09	\$1.90	3.6%
Late Registration Fee	\$25.00	\$23.36	\$25.90	\$23.55	\$0.90	3.6%
Average Umpire Fee per game (Junior)	\$18.00	\$16.82	\$18.60	\$16.91	\$0.60	3.3%
Average Umpire Fee per game (Senior)	\$22.30	\$20.82	\$23.10	\$21.00	\$0.80	3.6%
Floorball / /Soccer / Volleyball - Teamsheet	\$79.00	\$73.64	\$81.80	\$74.36	\$2.80	3.5%
Floorball / Soccer / Volleyball Registration	\$81.50	\$76.00	\$84.40	\$76.73	\$2.90	3.6%
Average Floorball / Soccer / Volleyball Referee Fee per game	\$18.50	\$17.27	\$19.10	\$17.36	\$0.60	3.2%
Childcare - Members	\$10.65	\$7.09	\$11.00	\$10.00	\$0.35	3.3%
Childcare - Casuals	\$12.10	\$8.09	\$12.50	\$11.36	\$0.40	3.3%
Childcare - Members (Occasional)	\$10.65	\$7.09	\$11.00	\$10.00	\$0.35	3.3%
Childcare - Casuals (Occasional)	\$14.70	\$9.82	\$15.20	\$13.82	\$0.50	3.4%
Children Birthday Parties (per participant) - Option A	\$30.80	\$27.82	\$31.90	\$29.00	\$1.10	3.6%
Children Birthday Parties (per participant) - Option B	\$31.80	\$28.73	\$32.90	\$29.91	\$1.10	3.5%
Children Birthday Parties (per participant) - Option C	\$33.00	\$29.73	\$34.20	\$31.09	\$1.20	3.6%

6.2 Fees and charges schedule - Sports & Aquatics



This schedule presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2023/24.

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

	2022/23 Adopted		2023/24 Adopted		Change 2022/23 to 2023/24	
	Including GST	Excluding GST	Including GST	Excluding GST	Including GST \$	Including GST %
Court Rental - Teams	\$43.50	\$39.27	\$45.00	\$40.91	\$1.50	3.4%
Court Rental - Badminton	\$23.60	\$21.27	\$24.40	\$22.18	\$0.80	3.4%
Court Rental - Regular	\$60.80	\$54.91	\$62.90	\$57.18	\$2.10	3.5%
Court Rental - Casual	\$67.00	\$60.64	\$69.30	\$63.00	\$2.30	3.4%
Facility Rental	\$59.00	\$53.18	\$61.10	\$55.55	\$2.10	3.6%
Lane Hire	\$40.80	\$36.73	\$42.20	\$38.36	\$1.40	3.4%
Officer Community Hub						
Court Hire Casual						
Regular	\$47.40	\$42.73	\$49.10	\$44.64	\$1.70	3.6%
Casual	\$58.90	\$53.18	\$61.00	\$55.45	\$2.10	3.6%
Function						
Room Community Rate / hr	\$47.40	\$42.73	\$49.10	\$44.64	\$1.70	3.6%
Pakenham Regional Tennis Centre						
Court Hire Casual						
M-F No Lights	\$23.70	\$21.36	\$24.50	\$22.27	\$0.80	3.4%
M-F Lights	\$29.70	\$26.82	\$30.70	\$27.91	\$1.00	3.4%
WE No Lights	\$29.70	\$26.82	\$30.70	\$27.91	\$1.00	3.4%
WE Lights	\$35.50	\$32.00	\$36.70	\$33.36	\$1.20	3.4%
Racquet	\$4.00	\$3.64	\$4.10	\$3.73	\$0.10	2.5%
Ball	\$3.00	\$2.73	\$3.10	\$2.82	\$0.10	3.3%
Court Hire Members						
M-F No Lights	\$14.20	\$12.82	\$14.70	\$13.36	\$0.50	3.5%
M-F Lights	\$20.00	\$18.00	\$20.70	\$18.82	\$0.70	3.5%
WE No Lights	\$14.20	\$12.91	\$14.70	\$13.36	\$0.50	3.5%
WE Lights	\$20.00	\$18.00	\$20.70	\$18.82	\$0.70	3.5%
Club and School Court Hire (2 hours or less)	\$13.80	\$12.55	\$14.30	\$13.00	\$0.50	3.6%
Club and School Court Hire (2 - 4 hours)	\$21.70	\$19.73	\$22.50	\$20.45	\$0.80	3.7%
Tournament Court Hire (all day)	\$44.50	\$40.18	\$46.10	\$41.91	\$1.60	3.6%
Tournament Light Hire	\$13.30	\$12.09	\$13.80	\$12.55	\$0.50	3.8%
Racquet	\$3.80	\$3.45	\$3.90	\$3.55	\$0.10	2.6%
Ball	\$2.70	\$2.45	\$2.80	\$2.55	\$0.10	3.7%
Guest Fee	\$5.80	\$5.27	\$6.00	\$5.45	\$0.20	3.4%
Full Access Light Fee	\$9.50	\$8.55	\$9.80	\$8.91	\$0.30	3.2%
Full Access 12 Month Light Fee Per Year	\$111.00	\$100.18	\$114.90	\$104.45	\$3.90	3.5%
Equipment						
Used Tennis Balls	\$5.80	\$5.27	\$6.00	\$5.45	\$0.20	3.4%
Membership						
Family	\$472.00	\$425.91	\$488.50	\$444.09	\$16.50	3.5%
Single	\$213.00	\$192.00	\$220.50	\$200.45	\$7.50	3.5%
Concession	\$153.00	\$138.45	\$158.40	\$144.00	\$5.40	3.5%
Junior	\$119.00	\$107.18	\$123.20	\$112.00	\$4.20	3.5%
Program Costs						
Tennis Hot Shots (Blue / Red)	\$11.60	\$10.45	\$12.00	\$10.91	\$0.40	3.4%
Tennis Hot Shots (Orange / Green)	\$13.60	\$12.36	\$14.10	\$12.82	\$0.50	3.7%
Hot Shot Match Play	\$11.60	\$10.45	\$12.00	\$10.91	\$0.40	3.4%
Hot Shots Squad	\$11.60	\$10.45	\$12.00	\$10.91	\$0.40	3.4%
BDTA Squad	\$11.60	\$10.45	\$12.00	\$10.91	\$0.40	3.4%
Youth Group Coaching	\$17.30	\$15.73	\$17.90	\$16.27	\$0.60	3.5%
Girls Squad	\$13.80	\$12.55	\$14.30	\$13.00	\$0.50	3.6%
Adult Beginners Coaching	\$17.30	\$15.73	\$17.90	\$16.27	\$0.60	3.5%
Holiday Program (Half Day)	\$34.40	\$31.18	\$35.60	\$32.36	\$1.20	3.5%
Holiday Program (Full Day)	\$57.00	\$51.55	\$59.00	\$53.64	\$2.00	3.5%

6.2 Fees and charges schedule - Sports & Aquatics



This schedule presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2023/24.

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

	2022/23 Adopted		2023/24 Adopted		Change 2022/23 to 2023/24	
	Including GST	Excluding GST	Including GST	Excluding GST	Including GST \$	Including GST %
School Coaching Fee	\$57.00	\$51.55	\$59.00	\$53.64	\$2.00	3.5%
Wheelchair Tennis	\$11.60	\$10.45	\$12.00	\$10.91	\$0.40	3.4%
Cardio Tennis	\$13.80	\$12.55	\$14.30	\$13.00	\$0.50	3.6%
Outlook Coaching	\$6.00	\$5.18	\$6.50	\$5.91	\$0.50	8.3%
Schools Coaching (Coach per hour)	\$67.00	\$60.64	\$69.30	\$63.00	\$2.30	3.4%
Fast 4 Tennis	\$13.60	\$12.36	\$14.10	\$12.82	\$0.50	3.7%
Doubles	\$11.60	\$10.45	\$12.00	\$10.91	\$0.40	3.4%
Red Ball Comp	\$57.00	\$51.55	\$59.00	\$53.64	\$2.00	3.5%
Private 30 minutes	\$34.40	\$31.18	\$35.60	\$32.36	\$1.20	3.5%
Private 45 minutes	\$51.50	\$46.64	\$53.30	\$48.45	\$1.80	3.5%
Private 60 minutes	\$68.50	\$62.00	\$70.90	\$64.45	\$2.40	3.5%
Social	\$11.60	\$10.45	\$12.00	\$10.91	\$0.40	3.4%
Function Room Hire						
5 hour base rate (includes 2 staff, security additional)	\$1,235.00	\$1,113.55	\$1,278.20	\$1,162.00	\$43.20	3.5%
Full Room Meeting Rate / h	\$86.30	\$77.82	\$89.30	\$81.18	\$3.00	3.5%
Half Room Meeting Rate / h	\$61.20	\$55.45	\$63.30	\$57.55	\$2.10	3.4%
Full Room Party Hire Rate / h	\$111.00	\$100.18	\$114.90	\$104.45	\$3.90	3.5%
Half Room Party Hire Rate / h	\$77.50	\$69.91	\$80.20	\$72.91	\$2.70	3.5%
Coaching						
Average Fee	\$69.00	\$62.45	\$71.40	\$64.91	\$2.40	3.5%
Tournaments						
Entry Fee	\$47.00	\$42.64	\$48.60	\$44.18	\$1.60	3.4%
Outdoor Pools						
Aquatic Entry						
Adult Rec Swim	\$5.80	\$5.27	\$6.00	\$5.45	\$0.20	3.4%
Child Rec Swim	\$4.90	\$4.45	\$5.10	\$4.64	\$0.20	4.1%
Concession Rec Swim	\$4.90	\$4.45	\$5.10	\$4.64	\$0.20	4.1%
Family Rec Swim	\$18.00	\$16.36	\$18.60	\$16.91	\$0.60	3.3%
Spectator	\$2.00	\$1.91	\$2.10	\$1.91	\$0.10	5.0%
Season Passes						
Adult	\$136.00	\$123.00	\$140.80	\$128.00	\$4.80	3.5%
Concession/Child	\$113.00	\$102.18	\$117.00	\$106.36	\$4.00	3.5%
Family	\$315.00	\$283.27	\$326.00	\$296.36	\$11.00	3.5%
25 Visit Pass - Adult	\$107.00	\$96.45	\$110.70	\$100.64	\$3.70	3.5%
25 Visit Pass - Child	\$85.90	\$77.64	\$88.90	\$80.82	\$3.00	3.5%
Facility Hire						
Carnival Hire - Full Day	\$789.00	\$712.91	\$816.60	\$742.36	\$27.60	3.5%
Carnival Hire - Half Day	\$383.00	\$346.64	\$396.40	\$360.36	\$13.40	3.5%
Lane Hire (per hour)	\$35.50	\$32.18	\$36.70	\$33.36	\$1.20	3.4%
Lane Hire (paid individually, minimum 10 people)	\$9.00	\$8.18	\$9.30	\$8.45	\$0.30	3.3%

Appendix A

Capital Works Program by Project 2023/24 to 2026/27 - Gross Expenditure \$s

Item #	Project Description	Y0 FY 22/23 Forecast (excl c/overs & deferrals)	22/23 Proposed carryover to 23/24	Y1 FY 23/24	Y2 FY 24/25	Y3 FY 25/26	Y4 FY 26/27
1	Lang Lang Recreation Facility - Soccer Infrastructure	-		-	-	233,972	3,649,959
2 *	Lang Lang Recreation Facility - Soccer - Pavilion	-		-	-	-	-
3	New playgrounds and recreation facilities for young people	50,000		-	-	200,000	164,491
4	Open Space Works - Vantage Drive Reserve	-		-	30,000	-	-
5	Open Space Works - Atkins Road	30,000		-	-	-	-
6	Public Toilets Renewals	160,000		-	-	566,691	208,669
7	Bunyip Community House	-		-	-	-	50,000
8	PB Ronald Reserve - Masterplan	76,278	68,448	134,726	-	-	-
9	Alma Treloar Masterplan implementation	643,262		-	-	450,000	450,000
10	Bunyip Stadium Stage 2 (feasibility design)	235,261		-	-	-	-
11	Alma Treloar Car park Sealing	182,950		-	-	-	-
12	IYU Recreation Reserve Athletics facility - Track and Field construction	2,276,593	-	112,486	-	-	-
13	IYU Recreation Reserve Athletics facility - Roundabout	16,941		393,702	-	-	-
14	IYU Recreation Reserve Athletics facility - Pavilion	-		-	1,700,000	5,700,000	-
15	IYU Recreation Reserve Athletics facility - Lighting Works	-		-	-	150,000	450,000
16	Cardinia Views Recreation Reserve - Infrastructure	-		-	-	-	112,486
17 *	Cardinia Views Recreation Reserve - Pavilion/s	-		-	-	-	-
18	Cardinia Youth Facility - Building	2,731,960	2,500,000	-	-	-	-
19	Living Learning Refresh (Multicultural Hub)	-		-	500,000	-	-
20	Upper Beaconsfield Reserve Masterplan	-	52,000	-	-	-	-
21	Upper Beaconsfield Community Buildings masterplan	52,000		-	-	-	-
22	New plant program (Additional fleet vehicles not costed)	-		400,000	324,730	165,612	168,924
23	McGregor Road Duplication over Railway	-		200,000	-	2,600,000	800,000
24	Pakenham Main Street Deviation	-		-	-	-	78,740
25	Traffic management devices	280,908		297,138	313,905	331,224	349,110
26	Pedestrian & Bicycle strategy - shared path linkages	308,160		-	292,465	243,331	253,064
27	Footpath Network Expansion	798,960		674,918	701,915	729,992	948,989
28	Lang Lang Bypass	-		200,000	-	1,250,000	2,500,000
29	Equestrian Trails strategy implementation	70,000		30,000	64,946	66,245	67,570
30	Local Area Traffic Improvements	318,358	-	469,889	497,336	526,349	480,821
31	Future Special Charge Scheme Provision	-		-	-	212,914	221,431
32 *	Provision for Roads Program	-		-	-	-	-
33	Ivory Drive, Pakenham	-		-	-	-	110,000
34	Tree planting program	52,020		53,060	54,122	55,204	84,462
35	Open Space Program (furniture & Misc renewal)	103,176		193,406	197,396	165,612	191,448
36	Open Space renewal provision for future years	-		-	-	297,189	310,622
37	Landscape renewal (Horticultural, plants etc assets)	52,020		53,060	54,122	55,204	56,308
38	Shade tree program	67,626		68,979	70,358	71,765	73,201

Capital Works Program by Project 2023/24 to 2026/27 - Gross Expenditure \$

Item #	Project Description	Y0 FY 22/23 Forecast (excl c/overs & deferrals)	22/23 Proposed carryover to 23/24	Y1 FY 23/24	Y2 FY 24/25	Y3 FY 25/26	Y4 FY 26/27
39	Open space public lighting	114,444		127,345	140,716	154,571	157,663
40	Energy and Water strategies implementation	132,928	-	300,000	300,000	350,000	350,000
41	Purton Road Depot Development	240,000	83,000	500,000	-	-	1,250,000
42	Tree management at high risk sites	104,040		106,121	108,243	110,408	112,616
43	Pakenham Tennis Club Relocation - Club Room Renovation	25,000	35,000	965,000	-	-	-
44	SRV Minor Grants matching funding	52,020		53,060	64,946	66,245	78,831
45	Emerald Lake Park Masterplan Design	-		462,000	500,000	-	-
46	Emerald Lake Park Asset Renewal	-		-	250,000	750,000	-
47	Beaconsfield Streetscape/Traffic upgrades	80,000	768,640	-	-	-	-
48	Pakenham Main Street Revitalisation	200,000		1,399,891	760,408	500,000	-
49	Electronic Access Control and Master Key Systems	-		60,000	130,740	190,740	190,740
50	Cardinia Cultural Centre minor equipment	93,636		90,000	97,419	99,367	112,616
51 *	Implementation of Arts and Culture Strategy	-		-	-	-	-
52	Public Art Program	-		90,000	5,000	97,000	5,500
53	Bridge Renewal	400,000	269,500	771,700	1,041,250	771,700	771,700
54	Buildings Renewal Program	1,819,211		1,050,000	2,307,402	2,371,325	2,482,082
55	Furniture and Equipment	30,000		300,000	20,000	20,000	20,000
56	Shade structures renewals	-		100,000	-	-	-
128	ELP Lake bank stabilisation	-		100,000	-	-	-
57	Toomuc Reserve south oval (junior) pavilion upgrade	192,904		-	-	-	-
58	Toomuc Reserve north oval (senior) pavilion upgrade - netball changerooms	334,898		-	-	-	-
59	Library facilities improvement works	-		42,448	-	-	-
60	Disability Access Works	186,436		197,622	209,479	222,048	235,371
61	Universal design (incl Recreation Pavilion Renewal)	150,000		900,000	300,000	1,200,000	230,000
62	Officer Recreation Reserve Pavilion extension	707,000		-	-	-	-
63	O'Neill Road Masterplan/implementation	-		200,000	120,000	1,200,000	-
64	Combined with item 63 - Taken out			-	-	-	-
65	Carpark resurfacing	127,000		65,000	137,000	142,000	150,000
66	Drainage replacement	300,000		655,000	542,667	554,667	512,000
67	Water Sensitive Urban Design (WSUD) Assets Renewal Program	200,000		525,313	538,445	551,906	565,704
68	Sealed pathway renewal	486,720		506,189	925,123	1,064,227	1,218,787
69	Gravel pathway resheeting	172,000		107,000	95,100	95,100	95,100
70	Equestrian Trails Maintenance works	52,020		53,060	64,946	55,204	56,308
71	Netball/Tennis courts resurfacing	745,000		-	665,000	665,000	257,369
72	Cricket practice net renewal program	287,500		280,000	123,735	128,684	133,832
73	BMX Facility Asset renewal	233,480		-	120,000	-	133,832
74	Netball pavilion upgrades - Garfield	300,000	2,047,642	1,553,000	-	-	-
75	Skatepark asset renewal	187,200		-	-	-	-

Capital Works Program by Project 2023/24 to 2026/27 - Gross Expenditure \$s

Item #	Project Description	Y0 FY 22/23 Forecast (excl c/overs & deferrals)	22/23 Proposed carryover to 23/24	Y1 FY 23/24	Y2 FY 24/25	Y3 FY 25/26	Y4 FY 26/27
76	Plant replacement	2,675,000		2,500,000	2,714,614	2,685,164	2,604,566
77	Associated playspace infrastructure renewal	84,872		262,400	230,400	224,000	212,000
78	Playground renewals as per council plan	260,000		393,000	345,600	336,000	318,000
79	Basketball court renewal	-		-	24,336	26,322	-
80	Recreation reserve turf resurfacing	881,674		75,000	818,901	60,833	885,723
81	Recreation Reserve lighting and power upgrade	659,848	300,000	1,200,000	224,973	-	255,497
82	Garfield North Cannibal Creek Reserve Building	100,003	1,000,000	1,200,000	-	-	-
83	Sealed Road Resurfacing (VGC)	2,945,450		3,339,887	3,692,353	3,796,988	3,909,612
129	Koo Wee Rup Bowls & Community Facility	25,962	2,078,312	3,295,726	-	-	-
84	Sealed Road Resurfacing Preparation	1,023,839	-	587,275	943,026	971,535	1,000,226
85	Unsealed Road Resheeting	1,375,259		1,503,622	1,799,776	1,852,663	1,907,105
86	Road Pavement Renewals -(RTR)	1,992,172		2,261,325	2,492,823	2,569,147	2,643,454
87	Sealing the Hills	5,800,000	2,300,000	14,000,000	14,000,000	-	-
88	Roads Sealing Program-Connect Cardinia Stage 2	3,000,000	3,000,000	7,000,000	-	-	-
89	Swimming facilities - Plant & Equipment	179,040		66,121	119,068	121,449	135,139
90	Cardinia Life extension	250,000		450,000	-	-	4,700,000
91	IT Strategy	787,200		530,604	541,216	552,040	563,081
92	Salary capitalisation provision	500,000		500,000	500,000	900,000	900,000
93	3 Year Old Kindergarten Works	80,000	50,000	45,000	-	-	-
94	Land Acquisition	7,773,090		7,000,000	6,500,000	6,500,000	6,500,000
95	Finance system	1,496,861		-	-	-	-
96	Worrell Reserve Masterplan Implementation (skate park)	50,000	100,000	1,157,000	-	-	-
97	Duplicate Project - Taken out - Refer to Item 13			-	-	-	-
98	Pakenham Regional Tennis Court Resurfacing	125,000		-	-	-	-
99	Walnut Way Playground	73,320		-	-	-	-
100	PB Ronald Pool Plant Fencing Works	20,000		-	-	-	-
101	Puffing Billy park playground renewal	-		60,000	-	-	-
102	DCP - Integrated Children's Facility - Thewlis Road Cardinia Rd DCP	150,000	150,000	3,855,511	5,450,000	-	-
103	DCP -Officer District Park Masterplan implementation_Civil	500,000	3,001,099	486,901	3,242,278	-	-
104	DCP -Integrated Children's Facility - Timbertop (double)	2,247,705		-	-	-	-
105	DCP -Princes Hwy Intersections-Tivendale & Bayview	7,000,000	9,000,000	8,896,552	3,700,000	-	-
105A	DCP - McMullen - Prices Hwy intersection	-		-	-	-	5,408,424
105B	DCP - Whiteside/Brunt Road - Prices Hwy intersection	-		-	4,930,456	-	-
105C	DCP - Arena Parade - Prices Hwy intersection	-		-	-	1,134,564	-
106	DCP -McMullen Recreation Reserve - Sport and recreation reserve	-		-	54,080	-	-
107 *	DCP -McMullen Recreation Reserve - Pavilion	-		-	-	-	-
108	DCP -Gin Gin Bin Recreation Reserve - Sports Fields	47,871		-	-	-	449,946
109 *	DCP -Gin Gin Bin Recreation Reserve - Sports Complex	-		-	-	-	-
110	DCP - Integrated Children's Facility - Brunt Road Officer precinct (Triple)	1,500,000	1,767,945	5,232,055	-	-	-

Capital Works Program by Project 2023/24 to 2026/27 - Gross Expenditure \$

Item #	Project Description	Y0 FY 22/23 Forecast (excl c/overs & deferrals)	22/23 Proposed carryover to 23/24	Y1 FY 23/24	Y2 FY 24/25	Y3 FY 25/26	Y4 FY 26/27
111 *	DCP - Officer Library	-		-	-	-	-
112	DCP -Integrated Child and Family Centre - Starling Rd - Officer PSP	-		-	-	346,000	2,606,483
113	DCP - Brunt Rd - Road Works	500,000		1,740,042	-	-	-
114	DCP -Brunt Rd Roundabout	500,000		989,784	-	-	-
115	DCP -Pioneer Way	500,000		878,820	-	-	-
116 *	DCP - Integrated Child and Family Centre - Deep Creek - P.East PSP (Triple)	-		-	-	-	-
117 *	DCP DCP - Integrated Child and Family Centre - Hancocks Gulley - P.East PSP	-		-	-	-	-
118 *	DCP - Integrated Child and Family Centre - P.East PSP	-		-	-	-	-
119	Cardinia Youth Facility - Carpark (James Street carpark)	500,000		-	-	-	-
120	Alma Treloar Reserve- new public toilets - LRCI Round 3	350,000		-	-	-	-
121	DCP - Timbertop-Pinkhill Boulevard intersection	825,000		-	-	-	-
122	Streetlight upgrades - Mercury Vapour Lights to LED's	900,000	720,000	-	-	-	-
123	Cockatoo Cottages	501,470		150,000	-	-	-
124	Deep Creek Reserve	175,000		-	-	-	-
125	Parman Avenue reserve playspace	62,278		-	-	-	-
126	PB Ronald Master plan Implementation	-		-	-	492,000	492,000
127	Officer District Master Plan Stage 2	-		-	-	-	-
TOTAL CAPITAL WORKS (Excl Operating Initiatives)		64,877,824	29,291,586	84,497,739	66,692,813	48,000,201	56,391,602

* Project Expenditure commences beyond FY26/27

OPERATING INITIATIVES

Item #	Project Description	Y0 FY 22/23	22/23 Proposed carryover to 23/24	Y1 FY 23/24	Y2 FY 24/25	Y3 FY 25/26	Y4 FY 26/27
1	Significant Reserve Works	76,125		77,267	78,426	79,602	80,796
2	Tynong Changing Rooms universal upgrade	-		-	-	300,000	850,000
3	Bunyip Soccer Sports field Redevelopment	1,592,477		-	-	-	-
4	Cora Lynn Reserve - Pavilion Design/Construct	8,611		350,000	3,400,000	350,000	-
5	Upper Beaconsfield Recreation Reserve	50,000	50,000	1,350,000	5,200,000	850,000	-
6	Community Grants	652,000		400,000	400,000	400,000	400,000
7	Playspace Program - Design	50,000	40,000	90,000	90,000	90,000	90,000
8	Engineering Design Costs	90,000		90,000	90,000	90,000	90,000
9	Concept and Design - Special Charge Scheme	-		-	37,500	-	-
10	Community Safety Initiative	100,000		-	-	-	-
11	Heritage Review	-		100,000	70,000	-	-
12	Climate Change Adaptation Strategy	-		150,000	150,000	300,000	300,000
13	Section of Southern rail trail (Nyora to Lang)	-		-	-	50,000	-
14	BioLinks Program	-		123,000	113,000	158,000	118,000
15	Traffic Management Works	200,000		-	-	-	-
16	Township Strategies (Garfield, Bunyip)	-		-	-	50,000	50,000

Capital Works Program by Project 2023/24 to 2026/27 - Gross Expenditure \$

Item #	Project Description	Y0 FY 22/23 Forecast (excl c/overs & deferrals)	22/23 Proposed carryover to 23/24	Y1 FY 23/24	Y2 FY 24/25	Y3 FY 25/26	Y4 FY 26/27
17	Active Cardinia Strategy	30,000		-	-	-	-
18	Drainage Strategy- Stormwater (Garfield, Tynong, Nar Nar Goon)	-		-	350,000	-	-
19	Business improvement Program	500,000		500,000	500,000	500,000	500,000
20	Cardinia Creek Pedestrian Bridge - Design			80,000			
TOTAL OPERATING INITIATIVES		3,349,213	90,000	3,310,267	10,478,926	3,217,602	2,478,796
TOTAL GROSS CAPITAL EXPENDITURE (INCL NEW & OP. INITIATIVES)		68,227,037	29,381,586	87,808,006	77,171,739	51,217,803	58,870,398