



Cardinia Shire Council

Budget 2025 - 26

June 2025



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Mayor and CEO introduction

We are proud to present Cardinia Shire Council's Budget 2025–26, marking the first annual budget of our new four-year Council term. This budget strives to reflect the key priorities identified as part of the development of our new 2025–29 Council Plan to ensure our efforts align with the aspirations of our community.

This budget signifies the beginning of a new era, guided by a fresh set of strategic objectives shaped through a deliberative panel process followed by broader community consultation. One key theme from the panel was a strong desire for Council to invest effectively and efficiently in its programs and services. While previous budgets emphasised new infrastructure, this year's budget has a greater focus on renewing our existing assets through our capital program to ensure they continue to support our community's needs. Cardinia is experiencing exponential growth, with 3 families moving into our municipality daily, and at the same time our Shire is incredibly diverse with more than 800km of unsealed roads and nationally significant farming areas. With our current asset base valued at \$3.1 billion, it's crucial to invest our resources carefully to ensure these assets are available for our whole community.

In formulating the 2025–26 budget, we have worked hard to balance the delivery of Council services and projects with the recognition of ongoing cost of living pressures facing our community. The budget proposes a rate increase of 3 per cent in line with the State Government rate cap. Once again, Council has chosen not to apply to the Essential Services Commission (ESC) for a variation on the rate cap. We are currently budgeting for a \$3.4 million adjusted underlying deficit, which includes borrowing \$17 million to support our investment in the capital program for asset renewal. Overall, our debt position remains very low, reflecting Council's responsible financial management to date.

The rate cap continues to challenge the local government sector, particularly where it does not factor in rising costs, the underfunding of Developer Contributions and Infrastructure Contributions Plans for growth councils, and cost shifting of services from other levels of government. Cardinia Shire Council has begun exploring strategies to address these challenges and their impact on our ability to maintain service levels while minimising cost of living pressures for residents.

Council made a submission to the State Parliamentary Inquiry into Local Government Funding and Services and the Federal Parliamentary Inquiry into Local Government Sustainability to address the financial challenges faced by Cardinia Shire Council and local government more broadly, highlighting the difficult financial challenges and decisions that will be required in the coming years. Over the next 12 months, we will review our rating strategy and differential rates structures to better distribute rates contributions and ensure adequate funding to support the infrastructure needs of new residents. Each year, we work hard to deliver community infrastructure projects through our Capital Works Program, including renewal and upgrades to existing facilities. Last year, we completed several exciting projects, including the construction of Officer District Park (stage one), Worrell Reserve Skate Park and Youth Plaza, Jim Parkes Reserve upgrade, new Garfield Netball Pavilion, and the Toun-nun Child and Family Centre in Officer.

Over the coming Council term, we plan to invest \$251.7 million in capital infrastructure, with \$74.2 million allocated for the 2025-26 Capital Works Program. Key initiatives include:

- \$8.9 million for building maintenance and improvements.
- \$42.36 million for roads and drainage.
- \$1.05 million for bridges.



- \$1.3 million for footpaths and cycleways.
- \$2.7 million for recreation, leisure, and community facilities.
- \$1.45 million for parks and open spaces.

Additionally, we have allocated funds towards the ongoing delivery of more than 120 services to the community, including:

- \$6.3 million for early years development and early childhood education and care.
- \$2.05 million for community safety and inclusion, including ageing well, access and inclusion and community safety initiatives.
- \$706,000 for youth services, including health, wellbeing, social and life skills initiatives.
- \$2.5 million for libraries.
- \$6.4 million for compliance services and emergency management, including animal management and supporting the community during emergency events.

These are just some of the many projects that Council will deliver throughout the year. We encourage you to review the budget document and visit Council's website for more information and project updates.

The local government sector continues to face significant financial sustainability challenges, and Cardinia Shire is not exempt from these pressures. As such, advocacy will be a key focus for Council as we seek external funding sources for vital community infrastructure and services.

Waste management remains a significant challenge for local councils across the state. Council acknowledges the changes that resulted from the new Ministerial guidelines for general waste charge released in December 2023, which requires Council to recover only those costs that are directly related to individual properties. For the 2025–26 Budget, Council has determined that it will continue to include the costs associated with dumped rubbish and public litter in its general waste charge, to ensure the cleanliness and general amenity of the Shire. Furthermore, the EPA landfill levy has increased once again, underscoring the need for more sustainable waste solutions and reducing our reliance on landfill. While this budget assumes a \$40 per tonne landfill levy increase, we are concerned that the amount could be much higher.

Council is also concerned about the impact on our community, especially local farmers, as a result of the Emergency Services and Volunteer Fund (ESVF) legislation that passed parliament in May 2025. The new levy will come into effect on 1 July 2025 and replaces the current Fire Services Property Levy (FSPL). Council will be required to collect the levy on behalf of the State Government through the annual rates notice. Council will continue to seek clarification from the State Government on the level of financial support the State will provide to councils to administer the increased levy.

Strategic planning is another area straining council budgets, particularly for growth councils like Cardinia. These services are essential to support the State Government's housing agenda and urban expansion. However, it is important to recognise that councils must fund the maintenance of roads, parks, and lighting in these new developments through their existing budgets, relying heavily on rates income.

Cardinia Council's focus for the next year will be to continue delivering projects and services that make our Shire a great place to live while addressing the challenges we face. We will continue to seek operational efficiencies, ensuring that you, as a ratepayer, receive the best value for your money.



The 2025–26 Budget seeks to respond financial challenges facing Council, while prioritising existing services and infrastructure, and delivering projects to help achieve the community’s vision.

Cr Jack Kowarzik
Mayor

Peter Benazic
Interim Chief Executive Officer

Executive summary

Council has prepared a budget that funds a range of projects, programs and services while managing significant ongoing financial challenges and prioritising long term financial sustainability.

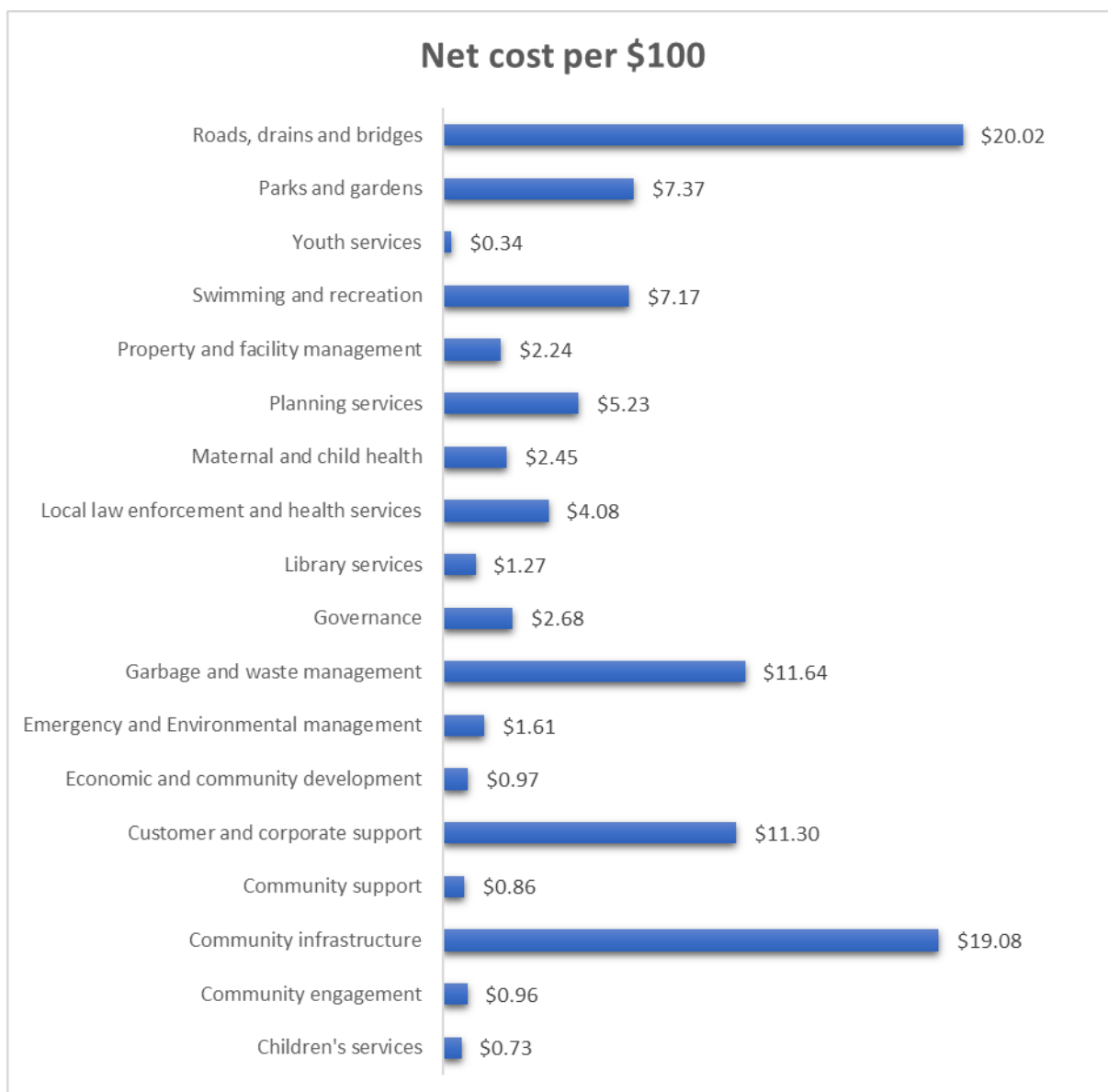
It should be noted that at the time of drafting, Council is still working with the community and Councillors on reviewing the Community Vision and the development of the 2025-29 Council Plan. The Council Plan, with its strategic objectives and initiatives, is still being drafted and any reference may be amended as Council works through this process prior to final adoption.

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

Key statistics	2025-26 Budget (\$,000)	2024-25 Forecast Actual (\$,000)
Total revenue	\$285,573	\$250,599
Total expenditure	\$177,000	\$170,980
Comprehensive operating surplus (The comprehensive operating surplus reflects the anticipated annual performance of Council's day-to-day operations based on recurrent incomes and expenditures)	\$108,573	\$79,619
Underlying operating surplus/(deficit) (Underlying operating result is an important measure of financial sustainability as it excludes income which is to be used for capital from being allocated to cover operating expenses)	(\$3,448)	(\$7,801)
Capital works program	\$74,167	\$82,465
Funding the capital works program		
Grants	\$34,141	\$19,934
Contributions	\$3,732	\$3,578
Council cash	\$19,294	\$38,953
Borrowings	\$17,000	\$20,000

Where Council spends its funding

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



Budgeted income statement

The budgeted income statement shows a comprehensive operating surplus of \$108.6 million for the year ending 30 June 2026.

The comprehensive operating surplus is required to be reported but is not a true indication of Council's underlying result or financial sustainability.

This is because it includes external capital contributions which are not available for operational expenditure and must be used for capital works (the purpose the funding was received).



When capital contributions are removed from the comprehensive operating surplus, the adjusted underlying result is a deficit of \$3.4 million.

Total revenue

Council is expecting to generate total revenue of \$285.6 million, with revenue from general rates is projected to be \$105.2 million, which incorporates the average rate increase of 3%.

This is in line with the Fair Go Rates System (FGRS) which caps rates increases by Victorian Councils for the 2025-26 financial year.

Council has elected to not apply to the Essential Services Commission (ESC) for a variation.

Cash and investments

Cash and investments are expected to increase by \$50.5 million. Council is required to maintain a reasonable amount of cash to meet the requirements of Council's operations.

This ensures all accounts can be paid during times of low income and that we have the required funds for our long-term reserve commitments.

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

Capital works program

Expenditure on Council assets is detailed in the Capital Works Program and this amounts to \$74.2 million, including carry forward projects (\$19.2 million funded by rates, \$37.8 million from grants and contributions and \$17 million from borrowings).

Highlights of the capital works program include:

- Roads and Bridges (\$38.3 million) – continuing delivery of the “Better Local Roads – Connect Cardinia” and “Sealing the Hills” projects, commence design and construction for the roads associated with the Pakenham Revitalisation project, along with upgrading intersections at Arena Parade and McGregor/Henty Roads, and works on the bridge at Temby Road.
- Buildings (\$10.2 million) – completion of pavilions at Upper Beaconsfield and Cora Lynn recreation reserves, along with completion of the Garfield North Cannibal Creek Community Hub and ongoing refurbishments for Council-owned buildings.
- Recreational, leisure and community facilities (\$2.2 million) – turf resurfacing and drainage enhancements at Holm Park Oval 2, as well as commencing design for resurfacing works at Heatherbrae Netball.
- Parks, open space, and streetscapes (\$1.6 million) – completing playground works on Greenland Court Reserve, Lauriston Estate Park and Ron Andrews Reserve, completing the off-leash dog park at Alma Treloar Reserve and the renewal and upgrade of the BMX track at Bunyip Sanctuary.

The Statement of Capital Works can be found in Section 0 and further details on the capital works program can be found in Section 4.5.

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

Economic assumptions

The budget is based on several key assumptions about what might happen in the future.

Whilst we take every care in assessing each of these assumptions, the information is sensitive to changes that are often outside the control of Council.

In preparing our assumptions, we need to balance our financial opportunities and our risks. In determining our assumptions, we use a range of information that includes historical trends, State or Federal Government sources, census data and projected cost estimates.

Our confidence in the accuracy of our assumptions is greatest in the near-future and decreases as we approach the outer years. Further work is being undertaken on these assumptions as part of the development of Council's Financial Plan, which is due to be adopted no later than 31 October 2025.

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

Assumption	Notes	Forecast 2024- 25	Budget 2025-26	Projections			Trend +/-
				2026-27	2027-28	2028-29	
Rate cap increase	1	2.75%	3.00%	2.50%	2.50%	2.50%	-
Population growth	2	2.40%	2.50%	2.40%	2.70%	2.70%	+
CPI	3	2.50%	3.00%	2.50%	2.50%	2.50%	-
Materials and services	4	2.50%	2.50%	2.50%	2.50%	2.50%	o

Notes to assumptions

1. Rate cap

Under the "Fair Go Rates System", the Minister for Local Government sets the maximum amount that total rates revenue can be increased each year. The rate cap for 2025-26 has been set at 3%.

2. Population growth

Cardinia's population was an estimated 132,289 in 2025 and forecasts suggest that population will grow to 164,083 in 2041. Over the budget period, this is an annual average growth of 2.6%. (Source: [forecast.id Population Forecasts](#))

3. Consumer Price Index (CPI)

Consumer price index is consistent with the Victorian State Government's CPI outlook, which has been set in its 2024-25 Budget Update. A conservative approach has been adopted in the outer years. (Source: [2024-25 Budget Update](#))

4. Materials and services

Materials and services basic indexation has been set at 2.5% for 2025-26 and 2.5% per annum for the remaining years (with the exception of major contracts and utilities). This lower than CPI increase reflects Council's commitment to continuous improvement and finding efficiencies to continue delivering Council services without seeking an exemption from the rate cap.

Budget influences

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

External influences

- **Population growth** averaging at 2.6% per annum over the budget period will continue to place significant stress on Council's resources.
- **Rate capping** – the Victorian State Government continues to apply a cap on average rate revenue increases. The cap for 2025-26 has been set at 3.0%. The cumulative financial impact of the historical lower rate cap compared to CPI continues to lead Council to review its services and capital works program and to source alternative funding streams.
- **Cost shifting** – this occurs where Council provides a service to the community on behalf of the State or Federal Government. Over time, the funds received through funding agreements do not increase in line with real cost increases, which adds pressure to meet service obligations within financial constraints. Council will continually review its service levels to ensure that we are meeting community needs within financially sustainable limits.
- **Natural disasters** – the timing and impact of these events are unknown and unfortunately the regularity is increasing because of climate change. Whilst Council undertakes significant prevention and recovery measures, these events have a significant impact on the community, businesses, and the economy, as well as Council's human and financial resources.
- **Public infrastructure maintenance** – Councils across Australia raise approximately 3% of the total taxation collected by all levels of government in Australia. In addition, Councils are entrusted with the maintenance of more than 30% of all public assets, including roads, bridges, parks, footpaths, and public buildings. This means that a large proportion of Council's income must be allocated to the maintenance and replacement of these valuable public assets to ensure the quality of public infrastructure is maintained at satisfactory levels.
- **Defined benefits superannuation** – Council has an obligation to fund any investment shortfalls in the Defined Benefits Superannuation Scheme. The last call on Local Government was in the 2012-13 financial year, where Council was required to pay \$2.7 million to top up its share in the Defined Benefits Scheme. The amount and timing of any liability is dependent on the global investment market. At present, actuarial ratios are at a level that additional calls from the sector are not expected in the next 12 months.
- **Enterprise Agreement (EA)** – Impacts of Council's 2024 Enterprise Agreement have been included in current and future budgets.
- **Waste disposal costs** – The Environment Protection Agency (EPA) regulation has a sustained impact on Council regarding compliance with existing and past landfill sites. Waste disposal costs are also impacted by industry changes such as levies and negotiation of contracts.



Internal influences

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

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

Budget reports

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

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

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

1. Link to Integrated Planning and Reporting Framework.

This section describes how the Budget links to the achievement of the Community Vision and Council Plan within an overall integrated strategic planning and reporting framework.

This framework guides the Council in identifying community needs and aspirations over the long term (Community Vision and Financial Plan), medium term (Council Plan, Workforce Plan, and Revenue and Rating Plan) and short term (Budget) and holding itself accountable (Annual Report).

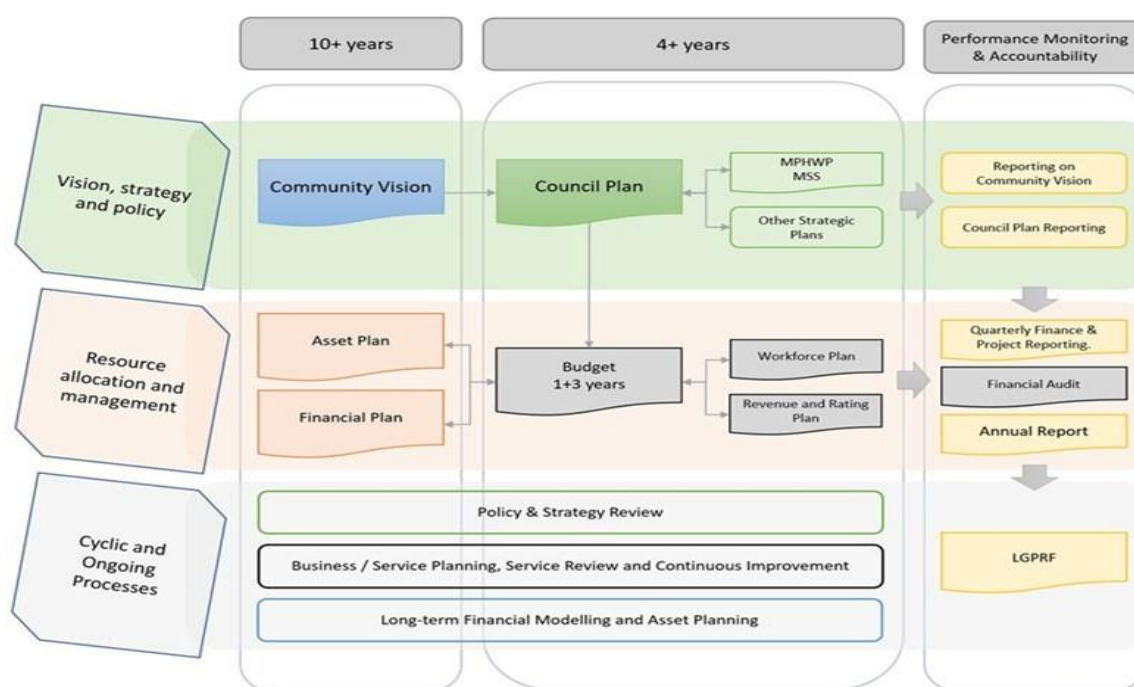
1.1. Legislative planning and accountability framework

The Budget is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan.

The diagram below depicts the integrated strategic planning and reporting framework that applies to local government in Victoria.

At each stage of the integrated strategic planning and reporting framework there are opportunities for community and stakeholder input.

This is important to ensure transparency and accountability to both residents and ratepayers.



Source: Department of Jobs, Precinct and Regions

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



Key planning considerations

Service level planning

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

Therefore, councils need to have robust processes for service planning and review to ensure all services continue to provide value for money and are in line with community expectations.

In doing so, councils should engage with communities to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works.

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

1.2. Our purpose

Our vision

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

Our commitment

Council will provide leadership, including community engagement with stakeholders, to ensure long-term sustainability of our communities and townships.

We will be mindful of the social, environmental and economic impacts of our decisions and ensure future generations benefit from our decisions.

We will practise good governance and meet recognised standards of excellence.

Council will work diligently to achieve excellence in every aspect of our activities.

Our values

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

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

- Teamwork
- Respect
- Accountability
- Communication
- Customer focus

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

1.3. Strategic objectives

The Council delivers activities and initiatives under 53 major service categories. Each contributes to the achievement of Council's Vision as set out in the Council Plan.

Council has identified five Strategic Objective Areas for its draft Council Plan 2025-29, which are integral to achieving the Council Plan. We note that a new Council Plan will come into effect from 1 July 2025, with work still being undertaken to finalise this prior to its adoption before the end of October 2025.

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 draft Strategic Objectives as described in the draft 2025-29 Council Plan.

Strategic objective	Description
Thriving communities <i>The programs, facilities and places that we support are safe, inclusive, and enhance participation, wellbeing and resilience.</i>	With our many partner agencies and community groups, we promote community wellbeing, resilience, and a strong sense of belonging across our diverse and multicultural municipality. We provide opportunities for meaningful engagement and expression, support volunteerism, and maintain safe and accessible places and spaces.
Vibrant places <i>We value our well-designed towns and infrastructure that fosters belonging and connections.</i>	Our vibrant places are built on thoughtful planning that balances growth with the preservation of Cardinia's unique character and natural landscapes. Residents feel a strong sense of belonging and pride in their distinctive local identity. We plan and advocate for the infrastructure that our growing and changing community needs.
Adaptive environments <i>We care for our natural environment and support recovery from challenges.</i>	We take a collaborative approach to environmental stewardship, working alongside community and partners to build climate resilience and mitigate the impacts of climate change. We continuously improve our practices, promote circular economies, and strengthen our collective capacity to respond to environmental challenges.
Prosperous economies <i>We encourage urban and rural business and local employment to grow.</i>	We work to position our Shire for long-term investment, attract new industries, encourage innovation, and to generate jobs within our community. We balance our unique local history and opportunities, with our role in regional planning.
Responsible leaders <i>We demonstrate responsible leadership and financial stewardship.</i>	We aspire to set the standard for responsible governance through community engagement, service excellence and prudent financial management. Our decisions are transparent and accountable. Through careful resource management and forward-thinking decision-making, we provide for current residents and generations to come.

2. Services and service performance indicators

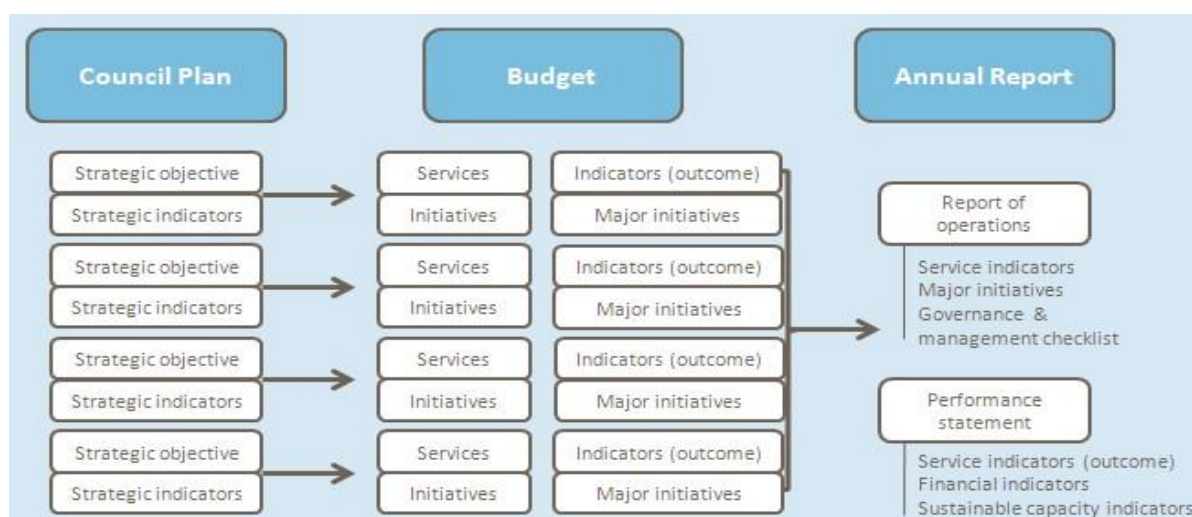
This section provides a description of the services to be funded in the Budget for the 2025-26 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan.

It also describes the service performance outcome indicators for key areas of Council's operations.

Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability.

At the time of developing its budget, Council is still working through the development of its Council Plan, along with the strategic objectives and initiatives that will support the successful delivery of the Council Plan. Council's services are being aligned as per the draft Council Plan.

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. THRIVING COMMUNITIES: The programs, facilities and places that we support are safe, inclusive, and enhance participation, wellbeing and resilience.

Services	Service Objective		2023-24	2024-25	2025-26
			Actual \$'000	Forecast \$'000	Budget \$'000
Arts and Creative Industries	Centred around the Cardinia Cultural Centre (CCC) and extending to the Hills Hub Art Space, this service provides the community and visitors with high quality venues for community, civic, cultural, social, business, and entertainment events and services.	Expense	1,768	2,086	2,290
		Income	780	549	662
		Net cost	(988)	(1,537)	(1,628)
Health and Social Planning	To provide consistent and integrated planning for positive health and social outcomes across Council services, with partner agencies and the community.	Expense	515	705	829
		Income	11	19	0
		Net cost	(504)	(686)	(829)
Early Years	Provides families with the opportunity to access quality, inclusive early years services and improve social connectedness with the wider community.	Expense	741	1,091	1,235
		Income	850	1,067	993
		Net cost	109	(23)	(242)
Social Infrastructure Planning	Oversees the planning for the existing, new and future community infrastructure that is required for the provision of community services, programs or needs within Cardinia Shire.	Expense	1,345	558	502
		Income	28	23	0
		Net cost	(1,318)	(536)	(502)
Connected Communities	Supports the development of strong and resilient communities that have the ability to identify and meet their needs, achieve self-reliance, contribute to solutions and support their own advocacy efforts.	Expense	1,586	1,597	1,801
		Income	371	330	258
		Net cost	(1,214)	(1,267)	(1,544)
Compliance Services	Compliance Services perform law enforcement functions, including parking, animal management and safety, Local Laws, building site and planning enforcement.	Expense	5,434	6,002	5,953
		Income	3,224	3,265	3,375
		Net cost	(2,210)	(2,737)	(2,578)
Environmental Health	To minimise environmental problems within the	Expense	1,830	1,920	1,955
		Income	724	735	783

Services	Service Objective		2023-24	2024-25	2025-26
			Actual \$'000	Forecast \$'000	Budget \$'000
	community and as far as practicable to ensure food safety within the community.	Net cost	(1,106)	(1,185)	(1,172)
Library	Council's Library program services the Pakenham and Emerald Libraries and provides for a mobile library service to other townships within the Shire.				
		<i>Expense</i>	2,463	2,453	2,724
		<i>Income</i>	0	0	0
		Net cost	(2,463)	(2,453)	(2,724)
Maternal and Child Health	Promotes healthy outcomes for children from birth to school age and their families, by providing a comprehensive and focused approach for the prevention & early identification of the physical, emotional and social factors affecting young children & their families.				
		<i>Expense</i>	4,677	5,046	5,259
		<i>Income</i>	3,349	3,087	2,980
		Net cost	(1,328)	(1,959)	(2,279)
Community Safety and Inclusion	Supports our diverse community to be connected, safe, empowered and engaged through equality, social justice and respect.				
		<i>Expense</i>	2,090	1,975	2,155
		<i>Income</i>	224	148	140
		Net cost	(1,867)	(1,827)	(2,016)
Youth Services	Youth Services provides a range of health, well-being, social, recreation and life skills programs, services, activities and events to young people, enabling them to build resilience around issues they may face, fulfil their potential and develop themselves as young adults.				
		<i>Expense</i>	1,103	1,034	726
		<i>Income</i>	158	126	69
		Net cost	(944)	(908)	(657)

Initiatives

1	Develop and implement a Volunteer Strategy to support volunteers and encourage volunteer participation.
2	Support the delivery of an annual calendar of events, programs and grants that celebrate our diverse community, its arts and culture.
3	Co-ordinate public health planning processes in partnership with local agencies.
4	Implement Arts & Creative Industries Strategy.
5	We engage with our first nations communities to develop and implement Reconciliation Action Plans 2025-2027.
6	Undertake a gap analysis for community and human services in the Shire to support service attraction where there are critical gaps.

Service performance outcome indicators

Libraries	Participation	Library membership (Percentage of resident municipal population who 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] x 100

Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[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 notifications about food premises] x100
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2.2. **VIBRANT PLACES: We value our well-designed towns and infrastructure that fosters belonging and connections.**

Services	Service Objective		2023-24	2024-25	2025-26
			Actual \$'000	Forecast \$'000	Budget \$'000
Aquatic and Leisure Facilities	Oversees the planning, development and maintenance of quality aquatic and leisure facilities to support and encourage community use and participation in sport and active recreation.	Expense	2,213	1,189	946
		Income	891	483	538
		Net cost	(1,322)	(706)	(409)
Asset Management	To ensure that Council's strategic and corporate objectives in relation to assets and infrastructure are lead and effectively implemented.	Expense	1,309	1,499	1,434
		Income	0	0	0
		Net cost	(1,309)	(1,499)	(1,434)
Civil maintenance	Ensure the safety and functionality of roads, drains and most assets associated with its function. This includes fixing and maintaining roads and gravel footpaths by smoothing out bumps and filling holes.	Expense	11,686	14,331	13,909
		Income	152	126	77
		Net cost	(11,534)	(14,206)	(13,831)
Building Project Delivery	To ensure Council can adequately respond to reactive and routine maintenance and repairs of all Council buildings in compliance with regulations and Council expectations. This includes servicing of Council plant, equipment and vertical transport.	Expense	1,923	3,171	4,982
		Income	225	466	260
		Net cost	(1,698)	(2,705)	(4,722)
Facilities Maintenance and Management	Manages all Council buildings, plant, equipment and lifts to ensure they comply with regulations and Council standards. The service manages reactive and routine maintenance, repairs, cleaning, access management, facility security, utilities management, and asbestos management for Council facilities.	Expense	4,827	4,689	5,435
		Income	39	36	30
		Net cost	(4,788)	(4,654)	(5,405)
Community Infrastructure (Civil Projects and Open Spaces)	To deliver and renew Council's civil community and open space Infrastructure, including roads, drains, footpaths and recreation reserves.	Expense	4,231	3,311	4,277
		Income	113	125	28
		Net cost	(4,118)	(3,186)	(4,249)

Services	Service Objective		2023-24	2024-25	2025-26
			Actual \$'000	Forecast \$'000	Budget \$'000
Sports and Active Recreation	Support our community to participate in a range of recreation activities and engage them in the planning and delivery of community recreation facilities and services.	Expense	2,963	2,589	2,516
		Income	572	261	204
		Net cost	(2,391)	(2,328)	(2,311)
Development	To assess, support and coordinate engineering and landscape development to ensure that Council's strategic and corporate objectives in relation to developer delivered assets and infrastructure are effectively implemented.	Expense	1,967	2,370	1,846
		Income	2,629	2,622	2,627
		Net cost	662	251	782
Precinct Structure Plans, Developer and Infrastructure Contribution Plan Management	To perform legislated duties of collection agency for DCP and ICPs, including record the operating income and expenditure of Developer & Infrastructure Contribution Plans (DCPs and ICPs) for existing Precinct Structure Plans (PSPs).	Expense	5	1	743
		Income	0	0	0
		Net cost	(5)	(1)	(743)
Traffic and Transport	Maintain a plant fleet in an efficient manner, whilst minimising Council's costs, to deliver the standards agreed to by Council.	Expense	3,138	2,990	3,184
		Income	4,612	5,795	5,060
		Net cost	1,474	2,804	1,876
Growth Area Planning and Subdivisions	Prepare and implement Precinct Structure Plans, Infrastructure Contributions Plans and Urban Design Frameworks.	Expense	1,911	1,588	1,944
		Income	30	3	3
		Net cost	(1,882)	(1,585)	(1,941)
Major Roads Projects	Deliver major roads capital projects, including Sealing the Hills project, plus other civil capital works outlined in the capital works budget	Expense	1,144	1,129	1,341
		Income	1	0	0
		Net cost	(1,144)	(1,129)	(1,341)
Major Projects	This service plans, advocates, develops and delivers major projects outlined in the Council Plan and budget with a strong focus on facilitating and bringing to life the Major Activity Centre Structure Plan objectives to create precincts that are well planned, loved and enjoyed by the community.	Expense	1,078	1,305	1,109
		Income	373	449	185
		Net cost	(705)	(855)	(925)

Services	Service Objective		2023-24	2024-25	2025-26
			Actual \$'000	Forecast \$'000	Budget \$'000
Open Space Maintenance	Repair and replace playground equipment, ensuring safety and adequate mulch coverage. They refurbish park infrastructure and furniture, clean footpaths and hard surfaced areas, and maintain timber bridges, boardwalks, and lookouts.	<i>Expense</i>	12,196	15,715	15,584
		<i>Income</i>	168	104	51
		Net cost	(12,028)	(15,612)	(15,534)
Parks Planning	Quality open spaces are vital to supporting the health and wellbeing of our community and the environment they live and work in.	<i>Expense</i>	618	648	806
		<i>Income</i>	193	288	338
		Net cost	(425)	(360)	(468)
Statutory Planning	To assess planning permit applications against the Cardinia Planning Scheme to maintain and facilitate orderly development consistent with both local and state policies.	<i>Expense</i>	2,748	2,821	3,050
		<i>Income</i>	1,630	1,991	1,743
		Net cost	(1,118)	(830)	(1,308)
Strategic Planning and Urban Design	Develop and maintain a sound planning policy framework to provide for the sustainable development of the natural and built environment in the Shire.	<i>Expense</i>	1,263	1,643	2,274
		<i>Income</i>	14	10	57
		Net cost	(1,248)	(1,633)	(2,216)

Initiatives

1	Develop a 10-year Asset Plan.
2	Plan and deliver infrastructure upgrades to our road network and public assets to meet the needs of the current and future population.
3	Develop an Unsealed Roads strategy to improve the maintenance of unsealed roads, and improve the resident experience, and implement the adopted strategy.
4	Develop a Drainage Strategy to improve the operation and maintenance of our drainage networks and implement the adopted strategy.
5	Review the Pedestrian and Bicycle Strategy, including initial consideration of rail and tourist trail enhancement.
6	Plan and deliver accessible and inclusive recreation and community facilities.

7	Advocate for further funding to expand and redevelop Cardinia Life
8	Deliver funded stages of Pakenham Revitalisation, and advocate for funding for additional stages.
9	Review the Cardinia Shire Planning Scheme.
10	Develop and endorse a Yarra Valley and Dandenong Ranges and Southern Ranges Green Wedge Management Plan.
11	Deliver a 4-year schedule of strategic planning priority projects and policies.
12	Plan for a library and community facilities in the Officer Town Centre and advocate for funding to ensure the successful delivery of the facilities.
13	Work with partners to progress the Officer Town Centre.
14	Assess the feasibility of the Golf Course at Deep Creek Reserve, and develop a plan for identified future use.
15	Undertake an audit of all facility utilisation and develop a strategy to maximise community benefit.

Service performance outcome indicators

Service	Indicator	Performance	Computation
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of municipal population)	Number of visits to aquatic facilities / Municipal population
Statutory planning	Service standard	Planning applications decided within required time frames (percentage of regular and VicSmart planning application decisions made within legislated time frames)	[(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days)] / Number of planning application decisions made] x100

Service	Indicator	Performance	Computation
Roads	Condition	Sealed local roads -maintained to condition standards (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100

2.3. **ADAPTIVE ENVIRONMENTS: We care for our natural environment and support recovery from challenges.**

Services	Service Objective		2023-24 Actual \$'000	2024-25 Forecast \$'000	2025-26 Budget \$'000
Biodiversity	Preserve and actively care for the natural environment, for future generations, through delivery of relevant legislation and strategies, in partnership with the community.	Expense	378	1,381	1,307
		Income	220	215	1
		Net cost	(158)	(1,165)	(1,306)
Climate Change and Heritage	To assist Council and the community to reduce emissions and transition to renewable energy, adapt to climate change, conserve heritage assets and move to a model of integrated water management.	Expense	1,444	1,193	1,188
		Income	124	12	0
		Net cost	(1,320)	(1,181)	(1,188)
Waste Management	Delivers an efficient, safe and cost-effective waste and recycling service to the community. This includes a variety of collection and processing services for garbage, recycling, food and green waste.	Expense	21,495	22,405	24,491
		Income	516	408	422
		Net cost	(20,978)	(21,997)	(24,069)
Natural Reserves	To effectively manage shire's natural reserves and vegetated road reserve network, with a long-term aim to achieve a reduction in weed coverage and improve biodiversity values.	Expense	893	970	1,192
		Income	33	32	33
		Net cost	(861)	(938)	(1,160)

Initiatives

1	Implement initiatives in the Climate Change Adaptation Strategy 2022-2033, the Biolinks Plan 2023-2033 and the Biodiversity Conservation Strategy 2019-2029 and Weed Management Strategy 2019-2029.
2	Develop a Towards Zero Emissions Plan 2025–2035 to ensure progress towards Zero emissions and carbon neutrality and implement the Plan.
3	Develop new Integrated Water management Plan and implement the plan.
4	Develop a future Waste Resource and Recovery Strategy 2026-2036 and implement the actions under the strategy.
5	Review the Sustainable Environment Policy 2018-2028.

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)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100

2.4. **PROSPEROUS ECONOMIES: We encourage urban and rural business and local employment to grow.**

Services	Service Objective		2023-24	2024-25	2025-26
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Economic Development	The Economic Development service is responsible for shaping the economic landscape and tourism potential of Cardinia Shire. Through strategic partnerships and targeted programs, the service delivers initiatives to attract and nurture businesses, stimulate job creation, facilitate private investment, respond to industry issues, develop the local workforce and showcase the unique offerings of Cardinia Shire to visitors.	<i>Expense</i>	801	850	1,022
		<i>Income</i>	2	41	0
		Net cost	(800)	(809)	(1,022)

Initiatives

1	Partner with GSEM and key stakeholders to progress planning and advocacy for a South East Melbourne Airport and Thompsons Road Upgrade and Extension, that supports regional economic growth, freight movement, and improved access to national and global markets.
2	Implement initiatives in accordance with the Investment Attraction Plan.
3	Develop a Food and Agribusiness Strategy that builds on the findings of the 2025 Agribusiness Audit and implement the actions of the strategy.
4	Support implementation of the Tourism East Destination Management Plan and report progress annually.
5	Conduct a comprehensive education and skills gap analysis, with recommendations to support the attraction of providers and inform advocacy.
6	Review and refine the Economic Development strategy, while implementing key initiatives to drive business & industry development.

2.5. **RESPONSIBLE LEADERSHIP: We demonstrate responsible leadership and financial stewardship.**

Services	Service Objective		2023-24	2024-25	2025-26
			Actual \$'000	Forecast \$'000	Budget \$'000
Advocacy	The Advocacy service champions the interests and needs of the Cardinia community and the broader south-east (GSEM) region. This service is responsible for strategically navigating policy landscapes, interfaces with government bodies and other external stakeholders, and seeking alternative funding or grant opportunities.	Expense	62	205	202
		Income	0	0	0
		Net cost	(62)	(205)	(202)
Communications	Raise awareness of Council programs and initiatives and deliver effective communication between Council, the community and other stakeholders.	Expense	1,458	1,443	1,929
		Income	1	0	0
		Net cost	(1,457)	(1,443)	(1,929)
Engagement	Support effective community engagement between Council and the community through the preparation of engagement plans in accordance with Local Govt Act requirements.	Expense	53	32	118
		Income	0	0	0
		Net cost	(53)	(32)	(118)
Rates and Revenue Services	Manage Cardinia's rateable properties and provide a responsive, solution focused service to rate queries.	Expense	1,333	1,640	1,295
		Income	350	303	270
		Net cost	(983)	(1,337)	(1,025)
Customer Support	Provide a professional customer service experience with an inclusive, respectful, and positive attitude.	Expense	1,298	1,445	1,453
		Income	(60)	0	0
		Net cost	(1,358)	(1,445)	(1,453)
Emergency Management	Capture all income and expenditure relating to Emergency Events (floods, storms, bushfires) and the COVID-19 pandemic.	Expense	961	930	950
		Income	83	328	216
		Net cost	(879)	(601)	(734)
Corporate Financials, Finance Management and Purchasing	Manages all financial functions of Council including the planning for balanced budget outcomes and prudent management of debts and assets. This is to ensure Council has a sustainable financial position, recognising inter-generational responsibility.	Expense	9,486	9,327	3,734
		Income	2,786	2,326	1,307
		Net cost	(6,700)	(7,002)	(2,426)
Governance, Mayor and Councillors	Ensures that Council complies with the governance requirements of the Local Government Acts and ensures that Council and Town Planning meetings are transparent and effective, distributing agendas and minutes promptly.	Expense	2,638	3,180	2,531
		Income	77	74	252
		Net cost	(2,561)	(3,106)	(2,279)

Services	Service Objective		2023-24	2024-25	2025-26
			Actual \$'000	Forecast \$'000	Budget \$'000
Property Services	Manage Council's property portfolio ensuring any sales and acquisitions comply with legislation and best practice guidelines achieving the best outcome for Council and the community. Ensure appropriate tenancy agreements are in place and managed, seeking the best return for Council where possible.	<i>Expense</i>	711	590	816
		<i>Income</i>	367	258	273
		Net cost	(344)	(332)	(542)
People and Culture	Provide services that are responsive to organisational needs, ensure legislative compliance, and support the development of a competent, flexible, and focused workforce committed to our shared values.	<i>Expense</i>	2,285	2,514	3,171
		<i>Income</i>	0	0	0
		Net cost	(2,285)	(2,514)	(3,171)
Information Services	The Information Services business unit exists to work with the business to provide information services that maximise Council's ability to achieve its vision and objectives. This includes Information and Communication Technology, Geographic Information System and Records Management Services.	<i>Expense</i>	4,858	5,366	6,780
		<i>Income</i>	71	4	0
		Net cost	(4,787)	(5,362)	(6,780)
Risk, Health and Safety	Minimise Council's exposure to risk and ensure Council staff have received the appropriate training and are operating in a safe workplace.	<i>Expense</i>	1,954	2,544	3,207
		<i>Income</i>	8	19	13
		Net cost	(1,946)	(2,524)	(3,194)
Performance and Improvement	Provide consistent integrated business planning processes ensuring actions align to the key directions of Council, monitor the effectiveness of these plans and associated service delivery through corporate performance and business activity monitoring, and build a culture of innovation through a continued focus on analysis, improvement and change implementation.	<i>Expense</i>	563	854	932
		<i>Income</i>	0	0	0
		Net cost	(563)	(854)	(932)

Initiatives

1	Provide opportunities for meaningful, informed and representative community engagement to guide Council's decision-making.
2	Adopt Advocacy Agenda 2025-2029 and annually review Council Advocacy priorities and report on efforts and outcomes.
3	Develop a Transformation Roadmap to enhance Council processes and systems, improve customer experience, and are future-ready, and implement the roadmap.

4	Develop an Investment Policy and Advisory Committee to guide potential investment and revenue opportunities.
5	Identify, assess and implement alternative revenue and investment opportunities.
6	Undertake focused service reviews to ensure alignment to the Council Plan and optimal service delivery.
7	Develop and review a Financial Plan to ensure that it supports long term financial sustainability.
8	Undertake a review of Council's Revenue Rating Strategy.

Service performance outcome indicators

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

2.6. Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Income/ Revenue
1 Thriving Communities	(16,170)	25,429	9,259
2 Vibrant Places	(54,180)	65,381	11,201
3 Adaptive Environments	(27,723)	28,178	455
4 Prosperous Economies	(1,022)	1,022	0
5 Responsible Leadership	(24,786)	27,118	2,332
TOTAL	(123,881)	147,128	23,247
Expenses added in:			
Depreciation/Amortisation	33,286		
Finance costs	1,534		
Surplus/(Deficit) before funding sources	(158,700)		
Funding sources added in:			
Rates and charges revenue	132,825		
Capital grants and contributions	112,021		
Grants commission funding	17,134		
Interest income	5,294		
Total funding sources	267,274		
Operating surplus/(deficit) for the year	108,573		



3. Financial statements

This section presents information regarding the Financial Statements and Statement of Human Resources. The budget information for the year 2025-26 has been supplemented with projections to 2028-29

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

3.1 Comprehensive Income Statement

3.2 Balance Sheet

3.3 Statement of Changes in Equity

3.4 Statement of Cash Flows

3.5 Statement of Capital Works

3.6 Statement of Human Resources



3.1. Comprehensive Income Statement

For the four years ending 30 June 2029

	NOTES	Forecast Actual 2024/25	Budget 2025/26	Projections		
		\$'000	\$'000	2026/27	2027/28	2028/29
		\$'000	\$'000	\$'000	\$'000	\$'000
Income / Revenue						
Rates and charges	4.1.1	123,959	132,826	137,447	142,183	147,037
Statutory fees and fines	4.1.2	7,259	7,587	7,792	7,966	8,178
User fees	4.1.3	3,011	3,076	3,159	3,230	3,316
Grants - operating	4.1.4	20,679	21,513	21,936	22,367	22,807
Grants - capital	4.1.4	20,169	34,141	12,565	-	-
Contributions - monetary	4.1.5	20,793	41,745	10,534	21,445	18,526
Contributions - non-monetary	4.1.5	46,606	36,329	42,030	41,038	39,724
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		(2,069)	500	500	500	500
Other income	4.1.6	10,192	7,856	7,956	8,019	8,084
Total income / revenue		250,599	285,573	243,918	246,748	248,172
Expenses						
Employee costs	4.1.7	57,612	61,296	63,748	65,660	67,630
Materials and services	4.1.8	83,344	78,518	80,399	82,326	84,302
Depreciation	4.1.9	28,412	32,568	32,874	34,449	35,861
Amortisation - intangible assets	4.1.10	160	155	145	107	107
Depreciation - right of use assets	4.1.11	573	562	562	562	562
Allowance for impairment losses		217	223	220	220	220
Borrowing costs		330	1,070	1,773	2,500	2,967
Finance costs - leases		119	107	79	49	18
Other expenses	4.1.12	213	2,501	97	151	206
Total expenses		170,980	177,000	179,895	186,024	191,873
Surplus/(deficit) for the year		79,619	108,573	64,023	60,724	56,299
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation gain /(loss)		(1)	-	-	-	-
Total other comprehensive income		(1)	-	-	-	-
Total comprehensive result		79,618	108,573	64,023	60,724	56,299
Adjusted underlying result		(7,801)	(3,448)	(912)	(1,565)	(1,757)

3.2. Balance Sheet

For the four years ending 30 June 2029

		Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Projections		
	NOTES			2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Assets						
Current assets						
Cash and cash equivalents		164,018	214,538	214,557	210,059	211,569
Trade and other receivables		31,012	21,036	17,082	17,302	17,572
Other assets		4,928	4,928	4,928	4,928	4,928
Total current assets	4.2.1	199,958	240,502	236,567	232,289	234,069
Non-current assets						
Trade and other receivables		1,250	1,250	1,250	1,250	1,250
Property, infrastructure, plant & equipment		3,186,193	3,264,121	3,342,075	3,411,105	3,474,096
Right-of-use assets	4.2.4	2,248	1,686	1,124	562	-
Intangible assets		1,480	1,325	1,180	1,073	966
Total non-current assets	4.2.1	3,191,171	3,268,382	3,345,629	3,413,990	3,476,312
Total assets		3,391,129	3,508,885	3,582,197	3,646,279	3,710,381
Liabilities						
Current liabilities						
Trade and other payables		2,842	7,325	7,278	7,436	7,640
Trust funds and deposits		13,381	13,381	13,381	13,381	13,381
Contract and other liabilities		21,859	12,616	6,606	-	-
Provisions		9,922	9,295	8,643	7,971	7,279
Interest-bearing liabilities	4.2.3	725	4,818	8,997	13,149	17,881
Lease liabilities	4.2.4	211	582	612	643	-
Total current liabilities	4.2.2	48,940	48,017	45,517	42,581	46,181
Non-current liabilities						
Provisions		4,895	4,919	4,944	4,969	4,996
Interest-bearing liabilities	4.2.3	20,011	31,017	43,394	50,305	54,482
Lease liabilities	4.2.4	2,180	1,255	643	-	-
Total non-current liabilities	4.2.2	27,086	37,191	48,981	55,275	59,478
Total liabilities		76,026	85,208	94,497	97,855	105,659
Net assets		3,315,103	3,423,676	3,487,699	3,548,423	3,604,722
Equity						
Accumulated surplus		1,489,510	1,559,659	1,619,384	1,668,035	1,719,397
Reserves		1,825,593	1,864,017	1,868,315	1,880,388	1,885,325
Total equity		3,315,103	3,423,676	3,487,699	3,548,423	3,604,722

3.3. Statement of Changes in Equity

For the four years ending 30 June 2029

		Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	NOTES	\$'000	\$'000	\$'000	\$'000
2025 Forecast Actual					
Balance at beginning of the financial year		3,192,385	1,390,596	1,706,516	95,273
Surplus/(deficit) for the year		79,619	79,619	-	-
Net asset revaluation gain/(loss)		(1)	-	(1)	-
Transfers (to)/from other reserves		43,100	19,295	-	23,805
Balance at end of the financial year		3,315,103	1,489,510	1,706,515	119,078
2026 Budget					
Balance at beginning of the financial year		3,315,103	1,489,510	1,706,515	119,078
Surplus/(deficit) for the year		108,573	108,573	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers (to)/from other reserves	4.3.1	-	(38,424)	-	38,424
Balance at end of the financial year	4.3.2	3,423,676	1,559,659	1,706,515	157,502
2027					
Balance at beginning of the financial year		3,423,676	1,559,659	1,706,515	157,502
Surplus/(deficit) for the year		64,023	64,023	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers (to)/from other reserves		0	(4,298)	-	4,298
Balance at end of the financial year		3,487,699	1,619,384	1,706,515	161,800
2028					
Balance at beginning of the financial year		3,487,699	1,619,384	1,706,515	161,800
Surplus/(deficit) for the year		60,724	60,724	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers (to)/from other reserves		-	(12,073)	-	12,073
Balance at end of the financial year		3,548,423	1,668,035	1,706,515	173,873
2029					
Balance at beginning of the financial year		3,548,423	1,668,035	1,706,515	173,873
Surplus/(deficit) for the year		56,299	56,299	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers (to)/from other reserves		(0)	(4,937)	-	4,937
Balance at end of the financial year		3,604,722	1,719,397	1,706,515	178,810

3.4. Statement of Cash Flows

For the four years ending 30 June 2029

		Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Projections		
	Notes			2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		120,304	133,524	132,882	137,060	146,453
Statutory fees and fines		7,789	8,390	8,291	8,455	8,965
User fees		3,311	3,401	3,361	3,428	3,635
Grants - operating		21,652	21,626	21,232	21,586	22,741
Grants - capital		16,816	34,320	13,883	986	-
Contributions - monetary		20,793	41,745	10,534	21,445	18,526
Interest received		6,012	5,294	5,294	5,294	5,294
Other receipts		10,339	7,249	6,238	3,307	5,145
Net GST refund / payment		12,503	8,775	11,650	10,283	10,365
Employee costs		(64,964)	(61,899)	(64,375)	(66,306)	(68,295)
Materials and services		(103,680)	(82,025)	(88,268)	(90,405)	(92,533)
Short-term, low value and variable lease payments		(353)	-	-	-	-
Other payments		-	(2,613)	(324)	(161)	(222)
Net cash provided by/(used in) operating activities	4.4.1	52,001	117,787	60,398	54,971	60,073
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(42,925)	(81,185)	(75,052)	(67,921)	(64,394)
Proceeds from sale of property, infrastructure, plant and equipment		413	550	550	550	550
Net cash provided by/ (used in) investing activities	4.4.2	(42,512)	(80,635)	(74,502)	(67,371)	(63,844)
Cash flows from financing activities						
Finance costs		(676)	(1,070)	(1,773)	(2,500)	(2,967)
Proceeds from borrowings		20,000	17,000	21,693	20,360	22,387
Repayment of borrowings		(10,755)	(1,901)	(5,137)	(9,297)	(13,478)
Interest paid - lease liability		(119)	(107)	(79)	(49)	(18)
Repayment of lease liabilities		(847)	(554)	(582)	(612)	(643)
Net cash provided by/(used in) financing activities	4.4.3	7,603	13,368	14,123	7,902	5,281
Net increase/(decrease) in cash & cash equivalents		17,092	50,520	19	(4,498)	1,510
Cash and cash equivalents at the beginning of the financial year		146,926	164,018	214,538	214,557	210,059
Cash and cash equivalents at the end of the financial year		164,018	214,538	214,557	210,059	211,569

3.5. Statement of Capital Works

For the four years ending 30 June 2029

	NOTES	Forecast Actual	Budget	Projections		
		2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Property						
Land		4,843	3,990	6,258	7,636	6,478
Total land		4,843	3,990	6,258	7,636	6,478
Buildings		14,160	10,222	9,017	12,497	9,528
Building improvements		2,510	-	-	-	-
Total buildings		16,670	10,222	9,017	12,497	9,528
Total property		21,513	14,212	15,275	20,133	16,006
Plant and equipment						
Plant, machinery and equipment		2,885	3,036	2,700	2,700	2,700
Fixtures, fittings and furniture		289	1,641	1,726	1,743	1,853
Computers and telecommunications		345	2,665	10,550	10,550	10,550
Total plant and equipment		3,519	7,341	14,976	14,993	15,103
Infrastructure						
Roads		33,750	37,244	28,034	15,952	14,597
Bridges		1,330	1,057	1,337	1,397	1,400
Footpaths and cycleways		1,481	1,835	2,200	2,429	2,610
Drainage		991	1,135	950	950	950
Recreational, leisure and community facilities		2,627	2,156	2,530	2,550	5,621
Parks, open space and streetscapes		7,348	1,583	3,097	3,636	2,442
Off street car parks		480	-	-	-	-
Other infrastructure		9,426	7,604	400	400	400
Total infrastructure		57,433	52,614	38,547	27,314	28,020
Total capital works expenditure	4.5.1	82,465	74,167	68,798	62,440	59,129
Represented by:						
New asset expenditure		5,025	6,309	8,158	13,306	17,773
Asset renewal expenditure		25,990	23,244	27,284	29,102	24,839
Asset expansion expenditure		10,413	12,301	7,672	3,928	200
Asset upgrade expenditure		41,037	32,313	25,685	16,105	16,318
Total capital works expenditure	4.5.1	82,465	74,167	68,798	62,440	59,129
Funding sources represented by:						
Grants		19,934	34,141	12,565	-	-
Contributions		3,578	3,732	6,042	9,178	13,395
Council cash		38,953	19,294	28,499	32,903	23,347
Borrowings		20,000	17,000	21,693	20,360	22,387
Total capital works expenditure	4.5.1	82,465	74,167	68,798	62,440	59,129

3.6. Statement of Human Resources

For the four years ending 30 June 2029

	Forecast Actual	Budget	Projections		
	2024/25	2025/26	2026/27	2027/28	2028/29
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	56,416	58,696	61,044	62,875	64,761
Employee costs - capital	1,196	2,600	2,704	2,785	2,869
Total staff expenditure	57,612	61,296	63,748	65,660	67,630
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	526.1	527.3	527.3	527.3	527.3
Total staff numbers	526.1	527.3	527.3	527.3	527.3

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
	2025/26				
	\$'000	\$'000	\$'000	\$'000	\$'000
Chief Executive Officer	588	588	-	-	-
Community & Planning Services	25,207	18,018	6,806	348	35
Corporate Services	14,908	12,618	2,247	43	-
Infrastructure & Environment	22,404	20,906	636	-	862
Total permanent staff expenditure	63,107	52,129	9,690	391	897
Other employee related expenditure	789				
Capitalised labour costs	(2,600)				
Total expenditure	61,296				

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

Summary of planned human resources

Department	Budget	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
	2025/26				
Chief Executive Officer	2.0	2.0	-	-	-
Community & Planning Services	217.0	148.7	59.8	8.0	0.6
Corporate Services	115.7	94.1	20.6	1.0	-
Infrastructure & Environment	192.5	178.3	6.2	-	8.0
Total staff	527.3	423.1	86.6	9.0	8.6



Expenditure for the four years ending 30 June 2029

	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Chief Executive Officer				
Permanent - Full time	588	612	630	649
Women	588	612	630	649
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Vacant positions	0	0	0	0
New positions	0	0	0	0
Permanent - Part time	0	0	0	0
Women	0	0	0	0
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Vacant positions	0	0	0	0
New positions	0	0	0	0
Total Chief Executive Officer	588	612	630	649
Community & Planning Services				
Permanent - Full time	18,019	18,740	19,303	19,882
Women	11,364	11,819	12,174	12,539
Men	4,694	4,882	5,028	5,179
Persons of self-described gender	0	0	0	0
Vacant positions	755	785	809	833
New positions	1,206	1,254	1,292	1,331
Permanent - Part time	6,840	7,113	7,327	7,547
Women	6,181	6,428	6,621	6,820
Men	277	288	297	306
Persons of self-described gender	0	0	0	0
Vacant positions	262	272	280	288
New positions	120	125	129	133
Total Community & Planning Services	24,859	25,853	26,630	27,429
Corporate Services				
Permanent - Full time	12,618	13,122	13,516	13,921
Women	8,226	8,555	8,812	9,076
Men	3,426	3,563	3,670	3,780
Persons of self-described gender	0	0	0	0
Vacant positions	182	189	195	201
New positions	784	815	839	864
Permanent - Part time	2,248	2,338	2,408	2,480
Women	1,924	2,001	2,061	2,123
Men	202	210	216	222
Persons of self-described gender	0	0	0	0
Vacant positions	122	127	131	135
New positions	0	0	0	0
Total Corporate Services	14,866	15,460	15,924	16,401
Infrastructure & Environment				
Permanent - Full time	21,268	22,118	22,782	23,466
Women	5,161	5,367	5,528	5,694
Men	13,579	14,122	14,546	14,982
Persons of self-described gender	0	0	0	0
Vacant positions	1,267	1,318	1,358	1,399
New positions	1,261	1,311	1,350	1,391
Permanent - Part time	636	662	682	702



	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Women	499	519	535	551
Men	72	75	77	79
Persons of self-described gender	0	0	0	0
Vacant positions	65	68	70	72
New positions	0	0	0	0
Total Infrastructure & Environment	21,904	22,780	23,464	24,168
Casuals, temporary and other expenditure	1,679	1,747	1,797	1,852
Capitalised labour costs	(2,600)	(2,704)	(2,785)	(2,869)
Total staff expenditure	61,296	63,748	65,660	67,630



Staff numbers (FTE) for the four years ending 30 June 2029

	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE
Chief Executive Officer				
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	0.0	0.0	0.0	0.0
Vacant positions	0.0	0.0	0.0	0.0
New positions	0.0	0.0	0.0	0.0
Permanent - Part time	0.0	0.0	0.0	0.0
Women	0.0	0.0	0.0	0.0
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Vacant positions	0.0	0.0	0.0	0.0
New positions	0.0	0.0	0.0	0.0
Total Chief Executive Officer	2.0	2.0	2.0	2.0
Community & Planning Services				
Permanent - Full time	148.7	148.7	148.7	148.7
Women	96.4	96.4	96.4	96.4
Men	35.8	35.8	35.8	35.8
Persons of self-described gender	0.0	0.0	0.0	0.0
Vacant positions	6.0	6.0	6.0	6.0
New positions	10.5	10.5	10.5	10.5
Permanent - Part time	60.4	60.4	60.4	60.4
Women	53.6	53.6	53.6	53.6
Men	3.1	3.1	3.1	3.1
Persons of self-described gender	0.0	0.0	0.0	0.0
Vacant positions	2.5	2.5	2.5	2.5
New positions	1.2	1.2	1.2	1.2
Total Community & Planning Services	209.1	209.1	209.1	209.1
Corporate Services				
Permanent - Full time	94.2	94.2	94.2	94.2
Women	64.3	64.3	64.3	64.3
Men	22.8	22.8	22.8	22.8
Persons of self-described gender	0.0	0.0	0.0	0.0
Vacant positions	2.1	2.1	2.1	2.1
New positions	5.0	5.0	5.0	5.0
Permanent - Part time	20.6	20.6	20.6	20.6
Women	17.6	17.6	17.6	17.6
Men	2.0	2.0	2.0	2.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Vacant positions	1.0	1.0	1.0	1.0
New positions	0.0	0.0	0.0	0.0
Total Corporate Services	114.8	114.8	114.8	114.8
Infrastructure & Environment				
Permanent - Full time	181.3	181.3	181.3	181.3
Women	39.5	39.5	39.5	39.5
Men	120.0	120.0	120.0	120.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Vacant positions	11.0	11.0	11.0	11.0
New positions	10.8	10.8	10.8	10.8
Permanent - Part time	6.2	6.2	6.2	6.2



	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE
Women	4.8	4.8	4.8	4.8
Men	0.8	0.8	0.8	0.8
Persons of self-described gender	0.0	0.0	0.0	0.0
Vacant positions	0.6	0.6	0.6	0.6
New positions	0.0	0.0	0.0	0.0
Total Infrastructure & Environment	187.5	187.5	187.5	187.5
Casuals and temporary staff	13.9	13.9	13.9	13.9
Capitalised labour	22.4	22.4	22.4	22.4
Total staff numbers	527.3	527.3	527.3	527.3



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 on Council Plan strategic objectives and initiatives, programs 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 2025-26 the FGRS cap has been set at 3.00%. The cap applies to both general rates and municipal charges and is calculated based on 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 3.00% in line with the rate cap. It should be noted that Cardinia Shire Council does not apply a municipal charge.

The total garbage charge for 2025-26 is budgeted to increase by \$3.6 million (16.5%) from \$21.7 million to \$25.3 million.

The charge for the optional green waste service is budgeted to increase by \$846k (22.3%) from \$3.8 million to \$4.6 million.

This will raise total rates and charges for 2025-26 of \$132.8 million, which also includes interest on rates and charges of \$934k in 2025-26.



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

	2024/25		2025/26	Change	%
	Forecast Actual		Budget		
	\$'000		\$'000		
General rates*	99,800		105,243	5,444	5.5%
Service rates and charges	21,747		25,349	3,602	16.6%
Supplementary rates and rate adjustments	1,461		1,300	(161)	-11.0%
Interest on rates and charges	951		934	(17)	-1.8%
Total rates and charges	123,959		132,826	8,867	7.2%

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

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

Type or class of land	2024/25 cents/\$CIV*	2025/26 cents/\$CIV*	Change
General rate for rateable residential properties (base rate)	0.0021041	0.0021652	2.9%
General rate for rateable farming properties	0.0015781	0.0016239	2.9%
General rate for rateable urban residential properties	0.0022509	0.0023163	2.9%
General rate for rateable urban farming properties	0.0017880	0.0018399	2.9%
General rate for rateable urban vacant properties	0.0048187	0.0043304	-10.1%
General rate for rateable urban commercial & industrial properties	0.0030511	0.0031397	2.9%
Concession rate for cultural and recreational land	0.0015781	0.0016239	2.9%

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	2024/25	2025/26	Change	
	\$'000	\$'000	\$'000	%
Residential (base rate)	34,494	35,957	1,464	4.2%
Farming	4,065	4,279	214	5.3%
Urban Residential	44,840	48,641	3,801	8.5%
Urban Farming	2,464	2,343	(121)	-4.9%
Urban Vacant land	6,496	5,658	(839)	-12.9%
Urban commercial & industrial	7,363	8,285	922	12.5%
Cultural and recreational	79	81	2	2.6%
Total amount to be raised by general rates	99,800	105,243	5,444	5.45%



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	2024/25	2025/26	Change	%
Residential (base rate)	17,384	17,543	159	0.9%
Farming	1,147	1,163	16	1.4%
Urban Residential	29,714	31,123	1,409	4.7%
Urban Farming	41	40	(1)	-2.4%
Urban Vacant land	2,282	2,131	(151)	-6.6%
Urban commercial & industrial	1,714	1,833	119	6.9%
Cultural and recreational	5	5	0	0.0%
Total number of assessments	52,287	53,838	1,551	3.0%

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

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

Type or class of land	2024/25 \$'000	2025/26 \$'000	Change \$'000	%
Residential (base rate)	16,416,730	16,608,508	191,778	1.2%
Farming	2,542,065	2,635,255	93,190	3.7%
Urban Residential	19,771,355	20,999,595	1,228,240	6.2%
Urban Farming	1,378,035	1,273,170	(104,865)	-7.6%
Urban Vacant land	1,473,868	1,306,893	(166,975)	-11.3%
Urban commercial & industrial	2,412,304	2,638,652	226,348	9.4%
Cultural and recreational	49,940	50,320	380	0.8%
Total value of land	44,044,297	45,512,393	1,468,096	3.33%

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

4.1.1(h) The estimated total amount to be raised by municipal charges compared with the previous financial year. Cardinia Shire Council does not apply a municipal charge.

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

Type of Charge	Per Rateable Property 2024/25 \$	Per Rateable Property 2025/26 \$	Change \$	%
General garbage charge (120l)	361.70	384.50	22.80	6.3%
General garbage charge (80l)	331.70	354.50	22.80	6.9%
Green waste charge (240l)	128.70	139.45	10.75	8.4%
Green waste charge (120l)	98.70	109.45	10.75	10.9%



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	2024/25	2025/26	Change	
	\$	\$	\$	%
General garbage charge	17,957	20,700	2,743	15.3%
Green waste charge	3,803	4,649	846	22.3%
Total	21,760	25,349	3,589	16.5%

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

	2024/25	2025/26	Change	
	\$'000	\$'000	\$'000	%
General rates	99,800	105,243	5,444	5.5%
General garbage charge	17,957	20,700	2,743	15.3%
Green waste charge	3,803	4,649	846	22.3%
Total Rates and charges	121,560	130,592	9,033	7.4%

Excludes interest on rates and charges

4.1.1(l) Fair Go Rates System Compliance

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

	2024/25	2025/26
Total Rates	\$ 99,726,080	\$ 105,162,601
Number of rateable properties	52,367.00	53,833.00
Base Average Rate	1,904.37	1,953.50
Maximum Rate Increase (set by the State Government)	2.75%	3.00%
Capped Average Rate	1,906.31	1,950.96
Maximum General Rates and Municipal Charges Revenue	\$ 99,827,760	\$ 105,162,601
Budgeted General Rates and Municipal Charges Revenue	\$ 99,983,000	\$ 105,162,601
Budgeted Supplementary Rates	\$ 1,300,000	\$ 1,300,000
Budgeted Total Rates and Municipal Charges Revenue	\$ 101,283,000	\$ 106,462,601

** 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 (2025-26: estimated \$1.3 million and 2024-25 forecast \$1.5 million)
- The variation of returned levels of value (e.g. valuation appeals)



- Changes of use of land such that rateable land becomes non-rateable land and vice versa.
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(n) Differential rates

Rates to be levied

The rate in the dollar and the amount of rates payable per category of differential are:

Type or class of land	2025/26	2025/26
	cents / \$CIV	Rates payable (\$'000)
Residential (base rate)	0.0021652	35,957
Farming	0.0016239	4,279
Urban Residential	0.0023163	48,641
Urban Farming	0.0018399	2,343
Urban Vacant land	0.0043304	5,658
Urban commercial & industrial	0.0031397	8,285
Cultural and recreational	0.0016239	81
Total		105,243

Council's Rating and Revenue Plan outlines the differential rates which Council applies when collecting property rates. Council considers that each differential rate will contribute to the equitable and efficient carrying out of council functions.

An overview of each differential rate is provided below. Detailed information on these differentials can be found in Council's current Rating and Revenue Plan.

1. Base Rate

Base Rate includes any rateable land which is:

- not in the Urban Growth Corridor and does not have the characteristics of any other specified rate; or
- used for retirement village units.

Level of Rate: 100% of Base Rate.

Geographic Location: Outside the Urban Growth Corridor of the municipal district; and all retirement villages located within the Urban Growth Corridor of the municipal district.

Use of Land: Any use permitted under 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.

2. Farm Rate

Farm rate includes any rateable land outside the Urban Growth Corridor which is "Farmland" within the meaning of Section 2(1) of the *Valuation of Land Act 1960*. This includes any rateable land that:

- is not less than 2 hectares in area; and
- is used primarily for primary production through its activities on the land. This includes being 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



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

Level of Rate: 75% of the Base Rate.

Geographic Location: Outside the Urban Growth Corridor of the municipal district.

Use of Land: Farmland use permitted under 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.

3. Urban Farm Rate

Urban Farm Rate is any rateable land within the Urban Growth Corridor which is “Farmland” within the meaning of Section 2(1) of the *Valuation of Land Act 1960*. This includes any rateable land that;

- a. is not less than 2 hectares in area; and
- b. is used primarily for primary production through its activities on the land. This includes being 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
- c. is used by a business that:
 - has a significant and substantial commercial purpose or character.
 - seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
 - is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

Level of Rate: 85% of the Base Rate.

Use of Land: Farmland use permitted under the relevant Planning Scheme.

Geographic Location: Within the Urban Growth Corridor of the municipal district.

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. Urban Residential Rate

Urban Residential land is any rateable land which is;

- a. in the Urban Growth Corridor; and
- b. does not have the characteristics of Urban Farmland, Urban Vacant Land, or Urban Commercial and Industrial Land; and
- c. is not used for retirement village units.

Level of Rate: 107% of Base Rate.

Geographic Location: Within the Urban Growth Corridor of the municipal district.

Use of Land: Residential use permitted under 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.

5. Urban Vacant Land Rate

Urban Vacant Land is any rateable land that:

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

Level of Rate: 200% of the Base Rate.

Geographic Location: Within the Urban Growth Corridor of the municipal district.

Use of Land: Any land zoned as Residential or Urban Growth under the relevant Planning Scheme.

6. Urban Commercial and Industrial Rate

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

- a. In the Urban Growth Corridor; and
- b. 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
- c. Unoccupied building erected which is zoned Commercial or Industrial under the relevant Cardinia Shire Council Planning Scheme; or
- d. Unoccupied land which is zoned Commercial or Industrial under the relevant Cardinia Shire Council Planning Scheme.

Level of Rate: 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.

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

4.1.2. Statutory fees and fines

	Forecast Actual	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Infringements and costs	856	980	124	14.5%
Statutory registration fees	1,521	1,620	99	6.5%
Town planning fees	3,863	3,972	109	2.8%
Land information certificates	156	168	12	7.7%
Permits	800	795	(5)	-0.6%
Other statutory fees	63	52	(11)	-17.5%
Total statutory fees and fines	7,259	7,587	328	4.5%

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 is estimated to increase by \$328k or 4.5% from 2024-25 levels. The projected increase in fees and fines will be driven by both CPI and volume increases. This includes a rise in fines, which are non-voting, as well as higher statutory registration fees, with a specific push for pet registration. Additionally, town planning fees will see an increase, encompassing statutory planning and development fees.

4.1.3. User fees

	Forecast Actual	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Leisure centre and recreation	1,096	1,377	281	25.6%
Childcare/children's programs	152	151	(1)	-0.7%
Parking	154	174	20	13.0%
Registrations and other permits	521	480	(41)	-7.9%
Other fees and charges	1,088	894	(194)	-17.8%
Total user fees	3,011	3,076	65	2.2%

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

Revenue from user fees is projected to marginally decrease by \$65k or 2.2% from 2024-25 levels. The decrease is mainly due to reduced Compliance Services for The Lost Dogs Home, fewer building certificates in Regulatory Services, and less in Civil Maintenance for dust suppressant works. However, this is partially offset by increased revenue from leisure centres and recreation, including Community Asset Committees, event revenue, and room and equipment hire at Cardinia Cultural Centre.

4.1.4. Grants

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

	Forecast Actual	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	25,377	31,646	6,269	24.7%
State funded grants	15,471	24,008	8,537	55.2%
Total grants received	40,848	55,654	14,806	36.2%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	16,049	16,983	934	5.8%
Health & Social Planning	123	150	27	22.3%
Recurrent - State Government				
Primary care partnerships	526	528	2	0.4%
Aged care	55	73	18	32.7%
School crossing supervisors	600	600	-	0.0%
Maternal and child health	2,526	2,660	134	5.3%
Emergency Management	60	-	(60)	-100.0%
Community safety	56	106	50	89.3%
Youth Services	22	-	(22)	-100.0%
Weed Control	153	32	(121)	-79.1%
Other	4	-	(4)	-100.0%
Total recurrent grants	20,174	21,133	959	4.8%
Non-recurrent - Commonwealth Government				
Youth Services	3	3	-	0.0%
Non-recurrent - State Government				
Community health	-	69	69	0.0%
Family and children	24	123	99	412.5%
Maternal and child health	75	-	(75)	-100.0%
Other	403	185	(218)	-54.1%
Total non-recurrent grants	505	380	(125)	-24.8%
Total operating grants	20,679	21,513	834	4.0%

Operating grants include all monies received from State and Federal Government sources for the purpose of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants is expected to increase by 4% or \$834k from 2024-25.

	Forecast Actual	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
(b) Capital Grants				
<i>Recurrent - Commonwealth Government</i>				
Roads to recovery	1,746	8,039	6,293	360.4%
<i>Recurrent - State Government</i>				
Total recurrent grants	1,746	8,039	6,293	360.4%
<i>Non-recurrent - Commonwealth Government</i>				
Building Better Regions Fund (BBRF)	744	-	(744)	-100.0%
Sealing Roads in the Dandenong Ranges	6,712	6,470	(242)	-3.6%
<i>Non-recurrent - State Government</i>				
Building Blocks Grant - Thewlis Integrated Child and Family Centre	1,388	-	(1,388)	-100.0%
Growing Suburbs fund	4,336	-	(4,336)	-100.0%
Growth areas infrastructure contributions (GAIC)	3,115	11,020	7,905	253.8%
Local Community Sport and Recreation Projects	771	-	(771)	-100.0%
Bridges	12	279	267	2224.3%
Buildings	213	1,090	877	411.7%
Footpaths	367	-	(367)	-100.0%
Off Street Car parks	295	-	(295)	-100.0%
Parks, open space and streetscapes	325	50	(275)	-84.6%
Recreational	-	2,450	2,450	100.0%
Roads	145	4,743	4,598	3171.0%
Total non-recurrent grants	18,423	26,102	7,679	41.7%
Total capital grants	20,169	34,141	13,972	69.3%
Total Grants	40,848	55,654	14,806	36.2%

Capital grants include all monies received from State and Federal Government sources for the purpose of funding the capital works program. Budgeted capital grants are expected to increase by \$14.0 million compared to the 2024-25 forecast. In total, \$34.1 million in capital grants are budgeted.

Some of the more significant budgeted capital grants for 2025-26 are \$11.0 million for Growth Area Infrastructure Contributions (GAIC), \$8.0 million in Roads to Recovery, and \$6.5 million in Sealing Roads in the Dandenong Ranges programs.

The major variances relate to non-recurrent funding for capital works projects, for which capital works delivery expected in 2025-26 and the funding is recognised in 2025-26.

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

4.1.5. Contributions

	Forecast Actual		Budget		Change	
	2024/25		2025/26			
	\$'000		\$'000		\$'000	%
Monetary	20,793	41,745	20,952	100.8%		
Non-monetary	46,606	36,329	(10,277)	-22.1%		
Total contributions	67,399	78,074	10,675	15.8%		

Contributions relate to monies paid by non-government third parties for the purpose of funding the delivery of Council's services to ratepayers. Non-monetary contributions relate to the gifting of assets by third parties after they have been constructed.

Revenue from contributions is projected to increase by \$10.7 million or 15.8% compared to 2024-25. This is primarily due to an estimated increase in the value of monetary developer levies, being partially offset by a decrease in estimated gifted assets (non-monetary contributions).

4.1.6. Other income

	Forecast Actual		Budget		Change	
	2024/25		2025/26			
	\$'000		\$'000		\$'000	%
Interest	6,011	5,294	(717)	-11.9%		
Cost recoveries	2,694	1,452	(1,243)	-46.1%		
Other rent	498	499	1	0.1%		
Other income	988	611	(378)	-38.2%		
Total other income	10,192	7,856	(2,336)	-22.9%		

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

Other income is budgeted to decrease by \$2.3 million or 22.9% from 2024-25, primarily due to lower one-off storm damage recoveries received in 2024-25 (\$920k) and a decrease in projected interest income because of lower forecast interest rates.

4.1.7. Employee costs

	Forecast Actual	Budget	Change	
	2024/25	2025/26	\$'000	%
	\$'000	\$'000		
Wages and salaries	51,042	54,958	3,916	7.7%
WorkCover	1,446	1,842	396	27.4%
Superannuation	5,563	6,307	744	13.4%
Fringe Benefits Tax	414	408	(6)	-1.4%
Staff capitalisation (transfer to capital program)	(1,196)	(2,600)	1,404	117.4%
Other	343	381	38	11.1%
Total employee costs	57,612	61,296	3,684	6.4%

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 \$3.7 million or 6.4% compared to 2024-25. This increase is primarily due to a combination of:

- full year effect of new staff appointed during 2024-25,
- new staff appointments in 2025-26,
- implementation of Council's new Enterprise Agreement
- staff increment movements,
- Workcover premium increases,
- Superannuation Guarantee Levy increase from 11.5% in 2024-25 to 12% in 2025-26.

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



4.1.8. Materials and services

	Forecast Actual		Budget		Change	
	2024/25		2025/26			
	\$'000		\$'000		\$'000	%
Contract payments						
- Waste and garbage contracts	21,051		22,880		1,829	8.7%
- Parks and gardens contracts	7,453		7,680		227	3.0%
- Library contract	2,404		2,494		90	3.7%
Building maintenance	3,941		4,823		882	22.4%
General maintenance	2,502		2,954		452	18.1%
Utilities	2,834		3,296		462	16.3%
Information Technology	3,425		3,566		141	4.1%
General administration	11,686		11,433		(253)	-2.2%
Insurance	1,881		2,135		254	13.5%
Consultants	2,634		1,890		(744)	-28.2%
Materials and services	19,211		11,281		(7,930)	-41.3%
Community events	1,698		1,653		(45)	-2.7%
Contractors and temporary staff	464		267		(197)	-42.5%
Plant and equipment	160		168		8	5.0%
Marketing and promotion	284		537		253	89.1%
Legal and professional	1,716		1,461		(255)	-14.9%
Total materials and services	83,344		78,518		(4,826)	-5.8%

Materials and services include the purchases of consumables, contractor payments for the provision of services, and utility costs, as well as the costs for operational projects that are not capital in nature. Materials and services are budgeted to decrease by \$4.8 million or 5.8% compared to 2024-25.

Contracts are forecast to increase by \$2.1 million or 7% from 2024-25. The main contracts contributing to this increase are the waste and garbage contract - combination of population growth (increased service delivery) and CPI, which is being offset by an increase in garbage charge income.

Materials and services expenditure for 2024-25 forecast includes the costs to construct assets on Crown land (pavilions at Cora Lynn Reserve and Upper Beaconsfield) which are not considered capital and will be realised as an expense. The 41.3% decrease reflects that these costs are not included in the 2025-26 draft budget.

4.1.9. Depreciation

	Forecast Actual		Budget		Change	
	2024/25		2025/26			
	\$'000		\$'000		\$'000	%
Property	5,977		6,385		408	6.8%
Plant & equipment	1,908		2,463		555	29.1%
Infrastructure	20,528		23,719		3,192	15.5%
Total depreciation	28,412		32,568		4,155	14.6%



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 \$4.2 million or 14.6% over 2024-25 is mainly due to an increase in the value of Council's infrastructure assets due to the completed capital works and the recognition of gifted assets from developers and the state government.

4.1.10. Amortisation - Intangible assets

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Intangible assets	160	155	(5)	-3.1%
Total amortisation - intangible assets	160	155	(5)	-3.1%

4.1.11. Depreciation - Right of use assets

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Right of use assets	573	562	(11)	-1.9%
Total depreciation - right of use assets	573	562	(11)	-1.9%

4.1.12. Other expenses

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Auditor remuneration - VAGO	76	80	4	5.4%
Auditor remuneration - Internal audit	162	186	24	14.8%
Bank charges	346	357	11	0.0%
Councillor allowances	499	478	(20)	-4.1%
Other expenses	- 870	1,400	2,270	-260.9%
Total other expenses	213	2,501	2,289	1074.9%

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 \$2.3 million from 2024-25, which is being impacted by costs incurred in 2024-25 for Council elections which will not be required in 2025-26 and a one-off adjustment occurring in 2024-25.

4.2. Balance Sheet

4.2.1. Assets

Current assets are those assets which can be converted to cash within twelve months.

Current assets are forecast to increase by \$40,544million during 2025-26, mainly due to an increase in cash and cash equivalents, driven by increased cash holdings and borrowings, of \$50.5 million which is partially offset by decrease in trade and other receivables by \$9.98 million as detailed in 3.4 Statement of Cash Flows.

Conversely, non-current assets are those assets that are not expected to be converted to cash within twelve months.

Non-current assets are expected to increase by \$77,211 million during the 2025-26 year, mainly in property, infrastructure, plant and equipment due to the addition of completed capital works and the recognition of gifted assets from developers and the state government.

4.2.2. Liabilities

Current liabilities are those obligations Council must pay within the next year.

These liabilities are budgeted to decrease by \$923k, mainly due to the change in unearned capital grant income, being offset by increase in trade and other payables (creditors) and current interest bearing liabilities.

Non-current liabilities (obligations Council must pay beyond the next year) are expected to increase by \$10.1 million.

This is mainly due to increase in interest-bearing liabilities, with Council anticipating drawing down borrowings of \$17 million in 2025-26 to partially fund capital works.

4.2.3. Borrowings

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

	Forecast Actual	Budget	Projections		
	2024/25	2025/26	2026/27	2027/28	2028/29
	\$	\$	\$	\$	\$
Amount borrowed as at 30 June of the prior year	11,491	20,736	35,835	52,391	63,454
Amount proposed to be borrowed	20,000	17,000	21,693	20,360	22,387
Amount projected to be redeemed	(10,755)	(1,901)	(5,137)	(9,297)	(13,478)
Amount of borrowings as at 30 June	20,736	35,835	52,391	63,454	72,363

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	Budget
	2024/25	2025/26
	\$	\$
Right-of-use assets	-	-
Property	202	152
Vehicles	2,046	1,534
Other, etc.	-	-
Total right-of-use assets	2,248	1,686
Lease liabilities		
Current lease Liabilities		
Land and buildings	-	-
Plant and equipment	211	582
Other, etc.	-	-
Total current lease liabilities	211	582
Non-current lease liabilities		
Land and buildings	196	113
Plant and equipment	1,984	1,142
Other, etc.	-	-
Total non-current lease liabilities	2,180	1,255
Total lease liabilities	2,391	1,837

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

Generally, Council uses an appropriate incremental borrowing rate as the discount rate.



4.3. Statement of Changes in Equity

4.3.1. Reserves

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

4.3.2. Equity

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

- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations.
- Other reserves, which are funds that Council wishes to separately identify as being set aside to a specific purpose in the future and to which there is no existing liability. These amounts are transferred from Council's Accumulated Surplus and is 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 \$65.8 million from 2024-25 primarily due to increase in cash inflows for rates and charges, capital grants, development levies, and decreased cash outflows of material and services.

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

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

Net cash outflow of investing activities is expected to increase by \$38.1 million due to increases in payments for the capital works program.

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

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

Net cash inflow from financing activities is expected to increase by \$5.8 million due to changes in Council's borrowing levels, with older debt being retired and the anticipated draw down of new borrowings.

4.5. Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2025-26 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1. Summary

	Forecast Actual	Budget	Change	%
	2024/25	2025/26		
	\$'000	\$'000	\$'000	
Property	21,513	14,212	(7,301)	-33.9%
Plant and equipment	3,519	7,341	3,822	108.6%
Infrastructure	57,433	52,614	(4,819)	-8.4%
Total	82,465	74,167	(8,298)	-10.1%

	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	14,212	3,990	4,600	1,401	4,221	1,090	1,436	5,132	6,554
Plant and equipment	7,341	89	3,812	3,241	200	-	-	2,395	4,947
Infrastructure	52,614	2,230	14,832	27,672	7,880	33,051	2,296	11,767	5,500
Total	74,167	6,309	23,244	32,313	12,301	34,141	3,732	19,294	17,000

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	Contributions \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Land									
Land acquisition	3,990	3,990	-	-	-	-	1,436	-	2,554
Buildings									
Cardinia Youth Hub	4,000	-	-	-	4,000	-	-	-	4,000
Public Toilets Renewals	478	-	478	-	-	-	-	478	-
Public Buildings Major Renewals Program	84	-	84	-	-	-	-	84	-
Building Minor Renewal Program Reactive	600	-	600	-	-	-	-	600	-
Building Minor Renewal Program Strategic	3,439	-	3,439	-	-	1,090	-	2,349	-
Universal Design (Incl Rec Pav Renewal)	221	-	-	-	221	-	-	221	-
TOTAL PROPERTY	12,811	3,990	4,600	-	4,221	1,090	1,436	3,731	6,554
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Plant Replacement Program	2,947	-	2,947	-	-	-	-	-	2,947
New Plan program	89	89	-	-	-	-	-	89	-
Fixtures, Fittings and Furniture									
Electronic Access Upgrade Program	400	-	-	200	200	-	-	400	-
Furniture and Equipment Renewal Program	200	-	200	-	-	-	-	200	-
CCC Minor Equipment	104	-	-	104	-	-	-	104	-
Disability Access Upgrade Program	240	-	-	240	-	-	-	240	-
Energy and water strategy programs	100	-	-	100	-	-	-	100	-
HVAC renewal program	597	-	-	597	-	-	-	597	-
Computers and Telecommunications									
IT Strategy	665	-	665	-	-	-	-	665	-
Business Improvement Program	2,000	-	-	2,000	-	-	-	-	2,000
TOTAL PLANT AND EQUIPMENT	7,341	89	3,812	3,241	200	-	-	2,395	4,947

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURE									
Roads									
Streetlight upgrades - MV Lights to LED	495	-	-	495	-	-	204	291	-
Road Pavement Renewal Program	1,669	-	1,669	-	-	-	-	1,669	-
Sealed Road Resurfacing Program	3,039	-	3,039	-	-	3,039	-	-	-
Carpark resurfacing Program	170	-	170	-	-	-	-	170	-
Lighting (Road Reserves) Program	148	-	148	-	-	-	-	148	-
Local Area Traffic Improvements Program	376	-	-	376	-	267	-	109	-
Unsealed Road Resheeting Program	2,404	-	2,404	-	-	-	-	1,677	727
Main Street Central	57	-	-	-	57	-	-	57	-
Brunt/Rix road and roundabout	1,120	-	-	1,120	-	-	1,120	-	-
Better Local Roads - Connect Cardinia	5,000	-	-	5,000	-	5,000	-	-	-
Sealing of the Hills Program	6,470	-	-	6,470	-	6,470	-	-	-
Main Street Gateway	1,027	-	-	513	513	1,027	-	-	-
GAIC - Drake Place	6,020	-	-	3,010	3,010	6,020	-	-	-
GAIC - John Street extension	1,000	-	-	500	500	1,000	-	-	-
GAIC - Arena Pde	3,600	-	-	1,800	1,800	2,800	800	-	-
GAIC - McGregor/Henty	4,000	-	-	2,000	2,000	4,000	-	-	-
Blackspot road/intersection program	513	-	-	513	-	513	-	-	-
Bergun wayfinding - Princes Hwy intersections	136	136	-	-	-	136	-	-	-
Bridges									
Bridge renewal program	1,057	-	1,057	-	-	-	-	257	800
Footpaths and Cycleways									
Sealed Pathway Renewal Program	1,268	-	1,268	-	-	-	-	-	1,268
Gravel Pathway Renewal	102	-	102	-	-	-	-	102	

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<i>Footpath network expansion program</i>	465	465	-	-	-	-	-	465	-
Drainage									
<i>Drainage Renewal and Upgrade Program</i>	722	-	722	-	-	-	172	550	-
<i>WSUD Assets Renewal Program</i>	413	-	413	-	-	-	-	413	-
Recreational, Leisure & Community Facilities									
<i>Shade structures renewal program</i>	100	-	100	-	-	-	-	100	-
<i>Netball/Tennis Court Resurfacing Program</i>	100	-	100	-	-	-	-	100	-
<i>Rec Reserve lighting and power renewal</i>	50	-	50	-	-	-	-	50	-
<i>Rec reserve turf resurfacing program</i>	1,300	-	1,300	-	-	-	-	-	1,300
<i>Swimming Facilities Renewal Program</i>	586	-	586	-	-	-	-	186	400
<i>Public art</i>	20	20	-	-	-	-	-	20	-
Parks, Open Space and Streetscapes									
<i>Emerald Lake Park</i>	220	-	220	-	-	-	-	220	-
<i>Playspace and supporting infra renewal</i>	777	-	777	-	-	50	-	498	229
<i>Basketball court renewal program</i>	10	-	10	-	-	-	-	10	-
<i>BMX Facility Asset renewal program</i>	287	-	287	-	-	-	-	287	-
<i>Exercise Equipment Renewal Program</i>	10	-	10	-	-	-	-	10	-
<i>New playspaces and associated infrastructure</i>	279	279	-	-	-	279	-	-	-
Other Infrastructure									
<i>Capital advancement fund</i>	400	-	400	-	-	-	-	400	-
<i>Upper Beaconsfield Rec Reserve Pavilion</i>	5,874	-	-	5,874	-	2,450	-	3,424	-
TOTAL INFRASTRUCTURE	51,284	900	14,832	27,672	7,880	33,051	2,296	11,213	4,723
TOTAL NEW CAPITAL WORKS	71,436	4,979	23,244	30,912	12,301	34,141	3,732	17,339	16,224

4.5.3. Works carried forward from the 2024-25 year

Capital Works Area	Project Cost	New	Asset expenditure types				Summary of Funding Sources		
			Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	\$'000		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PROPERTY									
Buildings									
Garfield Nth Cannibal Creek Community Hub	1,401	-	-	1,401	-	-	-	1,401	-
TOTAL PROPERTY	1,401	-	-	1,401	-	-	-	1,401	-
Capital Works Area	Project Cost	New	Asset expenditure types				Summary of Funding Sources		
			Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	\$'000		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURE									
Other Infrastructure									
Cora Lynn Reserve Pavilion	1,330	1,330	-	-	-	-	-	554	777
TOTAL INFRASTRUCTURE	1,330	1,330	-	-	-	-	-	554	777
TOTAL CARRIED FORWARD CAPITAL WORKS	2,731	1,330	-	1,401	-	-	-	1,955	777
TOTAL 2024-25 CAPITAL WORKS	74,167	6,309	23,244	32,313	12,301	34,141	3,732	19,294	17,000

4.6. Summary of Planned Capital Works Expenditure

For the years ending 30 June 2027, 2028 & 2029

2026/27	Asset Expenditure Types					Funding Sources			
	Project Cost \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property									
Land	6,258	6,258	0	0	0	0	3,000	0	3,258
Total Land	6,258	6,258	0	0	0	0	3,000	0	3,258
Buildings	9,017	250	5,487	280	3,000	0	250	5,767	3,000
Total Buildings	9,017	250	5,487	280	3,000	0	250	5,767	3,000
Total Property	15,275	6,508	5,487	280	3,000	0	3,250	5,767	6,258
Plant and Equipment									
Plant, machinery and equipment	2,700	100	2,600	0	0	0	0	100	2,600
Fixtures, fittings and furniture	1,726	0	220	1,306	200	0	0	1,726	0
Computers and telecommunications	10,550	0	550	10,000	0	0	0	550	10,000
Total Plant and Equipment	14,976	100	3,370	11,306	200	0	0	2,376	12,600
Infrastructure									
Roads	28,034	0	9,464	14,098	4,472	12,565	2,442	13,027	0
Bridges	1,337	0	1,337	0	0	0	0	0	1,337
Footpaths and cycleways	2,200	600	1,600	0	0	0	0	702	1,498
Drainage	950	0	950	0	0	0	0	950	0
Recreational, leisure and community facilities	2,530	450	2,080	0	0	0	350	2,180	0
Parks, open space and streetscapes	3,097	500	2,597	0	0	0	0	3,097	0
Other infrastructure	400	0	400	0	0	0	0	400	0
Total Infrastructure	38,547	1,550	18,427	14,098	4,472	12,565	2,792	20,356	2,835
Total Capital Works Expenditure	68,798	8,158	27,284	25,685	7,672	12,565	6,042	28,499	21,693

2027/28	Asset Expenditure Types					Funding Sources			
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property									
Land	7,636	7,636	0	0	0	0	3,000	0	4,636
Total Land	7,636	7,636	0	0	0	0	3,000	0	4,636
Buildings	12,497	4,000	6,227	280	1,990	0	4,000	8,497	0
Total Buildings	12,497	4,000	6,227	280	1,990	0	0	0	0
Total Property	20,133	11,636	6,227	280	1,990	0	3,000	0	4,636
Plant and Equipment									
Plant, machinery and equipment	2,700	100	2,600	0	0	0	0	100	2,600
Fixtures, fittings and furniture	1,743	0	220	1,323	200	0	0	1,743	0
Computers and telecommunications	10,550	0	550	10,000	0	0	0	550	10,000
Total Plant and Equipment	14,993	100	3,370	11,323	200	0	0	2,393	12,600
Infrastructure									
Roads	15,952	0	9,713	4,502	1,737	0	705	15,247	0
Bridges	1,397	0	1,397	0	0	0	0	0	1,397
Footpaths and cycleways	2,429	600	1,829	0	0	0	523	179	1,727
Drainage	950	0	950	0	0	0	0	950	0
Recreational, leisure and community facilities	2,550	820	1,730	0	0	0	800	1,750	0
Parks, open space and streetscapes	3,636	150	3,486	0	0	0	150	3,486	0
Other infrastructure	400	0	400	0	0	0	0	400	0
Total Infrastructure	27,314	1,570	19,505	4,502	1,737	0	2,178	22,012	3,124
Total Capital Works Expenditure	62,440	13,306	29,102	16,105	3,928	0	5,178	24,405	20,360

2028/29	Asset Expenditure Types					Funding Sources			
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property									
Land	6,478	6,478	0	0	0	0	0	0	6,478
Total Land	6,478	6,478	0	0	0	0	0	0	6,478
Buildings	9,528	5,578	3,950	0	0	0	5,578	3,950	0
Leasehold improvements	0	0	0	0	0	0	0	0	0
Total Buildings	9,528	5,578	3,950	0	0	0	0	0	0
Total Property	16,006	12,056	3,950	0	0	0	0	0	6,478
Plant and Equipment									
Plant, machinery and equipment	2,700	100	2,600	0	0	0	0	100	2,600
Fixtures, fittings and furniture	1,853	0	220	1,433	200	0	0	1,853	0
Computers and telecommunications	10,550	0	550	10,000	0	0	0	550	10,000
Total Plant and Equipment	15,103	100	3,370	11,433	200	0	0	2,503	12,600
Infrastructure									
Roads	14,597	0	9,712	4,885	0	0	2,753	11,844	0
Bridges	1,400	0	1,400	0	0	0	0	0	1,400
Footpaths and cycleways	2,610	600	2,010	0	0	0	148	554	1,908
Drainage	950	0	950	0	0	0	0	950	0
Recreational, leisure and community facilities	5,621	3,866	1,755	0	0	0	3,766	1,855	0
Parks, open space and streetscapes	2,442	1,150	1,292	0	0	0	1,150	1,292	0
Other infrastructure	400	0	400	0	0	0	0	400	0
Total Infrastructure	28,020	5,616	17,519	4,885	0	0	7,817	16,894	3,308
Total Capital Works Expenditure	59,129	17,773	24,839	16,318	200	0	7,817	19,397	22,387

5. Performance indicators

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

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

Key to Forecast Trend:

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

5a Targeted performance indicators

Targeted performance indicators – Service

Indicator	Measure	Notes	Actual 2023/24	Forecast 2024/25	Target 2025/26	Target Projections			Trend
						2026/27	2027/28	2028/29	+/-
Governance									
Consultation and engagement (Council decisions made and implemented with community input)	Satisfaction with community consultation and engagement Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	67.00	67.00	68.00	69.00	70.00	71.00	+
Roads									
Condition (sealed local roads are maintained at the adopted condition standard)	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	99.39%	99.52%	99.00%	99.00%	99.00%	99.00%	o
Statutory planning									
Service standard (planning application processing and decisions are in accordance with legislative requirements)	Planning applications decided within the relevant required time Number of planning application decisions made within the relevant required time / Number of planning application decisions made	3	63.00%	48.13%	65.00%	65.00%	65.00%	65.00%	o
Waste management									
Waste diversion (amount of waste diverted from landfill is maximised)	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	48.09%	46.43%	47.90%	48.00%	48.09%	48.19%	+

Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	+/-
Liquidity									
Working Capital (sufficient working capital is available to pay bills as and when they fall due)	Current assets compared to current liabilities Current assets / current liabilities	5	278.0%	408.6%	500.9%	519.7%	545.5%	506.8%	+
Obligations									
Asset renewal (assets are renewed as planned)	Asset renewal compared to depreciation Asset renewal and upgrade expense / Asset depreciation	6	169.3%	235.9%	170.6%	161.1%	131.2%	114.8%	-
Stability									
Rates concentration (revenue is generated from a range of sources)	Rates compared to adjusted underlying revenue Rate revenue / adjusted underlying revenue	7	78.6%	73.9%	75.8%	76.1%	76.4%	76.7%	+
Efficiency									
Expenditure level (resources are used efficiently in the delivery of services)	Expenses per property assessment Total expenses / no. of property assessments	8	\$3,080	\$3,314	\$3,281	\$3,238	\$3,251	\$3,255	+

Notes to indicators 5a

- Satisfaction with community consultation and engagement** – Council's Community Engagement Policy and Guidelines are current being reviewed, with a view to building our engagement skills and improving engagement practices. We hope to see this work reflected by an improvement in satisfaction scores in Community Engagement.
- Sealed local roads below the intervention level** – The target is based on average performance over the last five years.
- Planning applications decided within the relevant required time** – The methodology used for calculations has been updated to reflect advice received from Local Government Victoria and has altered the results. A target has been set to demonstrate ongoing improvement and exceeds growth area averages.

4. **Kerbside collection waste diverted from landfill** – The target is based on the average performance over the last five years.
5. **Working Capital** -Sufficient working capital is projected to meet Council's obligations as and when they fall due. Working capital is budgeted to steadily increase over the four-year period, with Council funds being supplemented with loan borrowings to fund capital works projects.
6. **Asset renewal** - This indicator shows the extent of Council's asset renewals and upgrades against its depreciation charge, which measures the decline existing capital asset values.

A result over 100% indicates Council is maintaining its existing assets, while a percentage less than 100% indicates its assets are deteriorating faster than asset renewal.

Future capital expenditure will be required to renew assets. Cardinia Shire offers urban and rural landscapes and strives to balance the needs of growth, interface, and rural environments.

This adds pressure for new and renewal assets as Council strives to balance individual town needs. Council will renew assets where resources are available and will actively advocate and seek grant funding to increase new and upgrade opportunities.

Council will continue to prioritise renewal projects to direct limited renewal funds where they are most needed and closely monitor the impacts of not achieving sufficient asset renewal.

7. **Rates concentration** - Revenue should be generated from a range of sources to improve revenue stability. This indicator reflects the increasing reliance on rate revenues to fund Council's ongoing services.

Council is working to identify alternative revenue sources in order to reduce this reliance. Additional funding will assist funding of key services in addition to enhancing service delivery.
8. **Expenditure level** - The increasing trend over the four years reflects forecasts in CPI and increasing service contract prices and volumes associated with economic conditions and council's growth.

5b Financial performance indicators

The following table highlights Council's current and projected performance across a range of key financial performance indicators.

These indicators provide a useful analysis of Council's financial position and performance and should be interpreted in the context of the organisation's objectives.

The financial performance indicators below are the prescribed financial performance indicators contained in Part 3 of Schedule 3 of the *Local Government (Planning and Reporting) Regulations 2020*.

Results against these indicators will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	Notes	Actual 2023/24	Forecast 2024/25	Budget 2025/26	Projections			Trend
			2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	+/-
Operating position									
Adjusted underlying result (an adjusted underlying surplus is generated in the ordinary course of business)	Adjusted underlying surplus (or deficit) Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	-4.3%	-4.7%	-2.0%	-0.5%	-0.8%	-0.9%	+
Liquidity									
Unrestricted cash (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	Unrestricted cash compared to current liabilities Unrestricted cash / current liabilities	10	24.5%	33.3%	78.4%	86.5%	53.6%	42.0%	-
Obligations									
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings compared to rates Interest bearing loans and borrowings / rate revenue	11	15.9%	12.8%	9.9%	16.9%	27.2%	38.5%	+
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings repayments compared to rates Interest and principal repayments on interest bearing loans and borrowings / rate revenue		12.1%	3.6%	2.7%	9.3%	2.3%	5.1%	-
Indebtedness (level of long term liabilities is appropriate to the size and nature of a Council's activities)	Non-current liabilities compared to own-source revenue Non-current liabilities / own source revenue		25.1%	16.3%	13.1%	18.7%	24.5%	31.2%	+

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	+/-
Stability									
Rates effort (rating level is set based on the community's capacity to pay)	Rates compared to property values Rate revenue / CIV of rateable properties in the municipal district	12	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Efficiency									
Revenue level (resources are used efficiently in the delivery of services)	Average rate per property assessment General rates and municipal charges / no. of property assessments	13	\$2,323	\$2,367	\$2,462	\$2,474	\$2,484	\$2,494	+0.1%

Notes to indicators 5b

9. **Adjusted underlying result** - An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives.

A key goal of the Budget is to maintain a positive adjusted underlying surplus in the long term. The adjusted underlying deficit is projected to return to a breakeven position 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 with the assistance of borrowings which is supporting 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 increases over the period due to repayments of existing loans being lower than the value of drawdown of new loans during the period.
12. **Rates effort** - Rates effort is intended to examine the community's capacity to pay, presents rate revenue as a percentage of the capital improved value (CIV) of rateable properties in the municipality. The trend is relatively steady for rates effort.
13. **Revenue level** - The trend indicates a steady increase over the four years, which is consistent with general rate revenue forecasts.

5c Additional indicators

The following table presents indicators that are not prescribed in the *Local Government (Planning and Reporting) Regulations 2020*.

These indicators are used by the Department of Treasury and Finance to conduct credit assessments on councils under the Treasury Corporation of Victoria (TCV) loans framework.

Subject to these financial covenants being satisfied over the prior three years to the budget year, the budget year, and subsequent three projected financial years, a borrowing limit will be determined under the framework.

Indicator	Measure	Notes	Actual 2023/24	Forecast 2024/25	Budget 2025/26	Projections 2026/27	2027/28	2028/29	Trend +/o/-
TCV loans framework indicators									
Interest Cover Ratio	EBITDA : interest expenses	14	221:3	208:3	97:6	37:4	17:3	31:6	+
Interest bearing liabilities to own source revenue	Interest bearing liabilities / own source revenue	15	8.3%	14.3%	23.6%	33.4%	39.1%	43.3%	+

Notes to indicators 5c

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

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

6. Schedule of fees and charges

This section presents the fees and charges of a non-statutory nature which will be charged in respect to various goods and services during the financial year 2025-26.

6.1. Fees and charges schedule – sports and aquatics

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

				Fee Increase/(Decrease)		
Description of Fees and Charges	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Cardinia Life - Aquatics (Casual)						
Adult Rec Swim	Taxable	8.20	8.50	0.30	4.00%	Non Statutory Fee
Child Rec Swim	Taxable	6.70	7.00	0.30	4.00%	Non Statutory Fee
Concession Rec Swim	Taxable	6.70	7.00	0.30	4.00%	Non Statutory Fee
Family Rec Swim	Taxable	22.00	22.70	0.70	3.00%	Non Statutory Fee
Spectator	Taxable	2.00	2.10	0.10	5.00%	Non Statutory Fee
Casual Health Club	Taxable	19.10	19.70	0.60	3.00%	Non Statutory Fee
Casual Health Club (Concession)	Taxable	19.10	19.70	0.60	3.00%	Non Statutory Fee
Cardinia Life - Group Fitness						
Aqua Aerobics	Taxable	18.00	18.60	0.60	3.00%	Non Statutory Fee
Aqua Aerobics (Concession)	Taxable	14.40	14.90	0.50	3.00%	Non Statutory Fee
Group Fitness	Taxable	18.00	18.60	0.60	3.00%	Non Statutory Fee
Group Fitness (Concession)	Taxable	14.40	14.90	0.50	3.00%	Non Statutory Fee
Group Fitness Virtual	Taxable	10.70	11.10	0.40	4.00%	Non Statutory Fee
Cardinia Life - Older Adults Programs						
Aqua Movers	Taxable	9.20	9.50	0.30	3.00%	Non Statutory Fee
Gentle Exercise	Taxable	9.20	9.50	0.30	3.00%	Non Statutory Fee



Fee Increase/(Decrease)						
Description of Fees and Charges	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Cardinia Life - Memberships						
Health and Wellness Membership Fortnightly Fee	Taxable	51.40	53.00	1.60	3.00%	Non Statutory Fee
Health and Wellness Membership Start-up Fee	Taxable	105.00	108.20	3.20	3.00%	Non Statutory Fee
Health and Wellness Commitment Membership Start-up Fee	Taxable	31.00	32.00	1.00	3.00%	Non Statutory Fee
Health and Wellness Membership (Concession) Fortnightly Fee	Taxable	41.50	42.80	1.30	3.00%	Non Statutory Fee
Health and Wellness Membership (Concession) Start-up Fee	Taxable	105.00	108.20	3.20	3.00%	Non Statutory Fee
Health and Wellness Membership (Concession/Restricted) Fortnightly Fee	Taxable	33.20	34.20	1.00	3.00%	Non Statutory Fee
Health and Wellness Membership (Concession/Restricted) Start-up Fee	Taxable	105.00	108.20	3.20	3.00%	Non Statutory Fee
Health and Wellness Membership (Family) Fortnightly Fee	Taxable	41.50	42.80	1.30	3.00%	Non Statutory Fee
Health and Wellness Membership (Family) Start-up Fee	Taxable	105.00	108.20	3.20	3.00%	Non Statutory Fee
Health and Wellness Membership (Concession / Family) Fortnightly Fee	Taxable	33.20	34.20	1.00	3.00%	Non Statutory Fee
Health and Wellness Membership (Concession / Family) Start-up Fee	Taxable	105.00	108.20	3.20	3.00%	Non Statutory Fee
Aquatic Membership Fortnightly Fee	Taxable	33.20	34.20	1.00	3.00%	Non Statutory Fee
Aquatic Membership Start-up Fee	Taxable	105.00	108.20	3.20	3.00%	Non Statutory Fee
Aquatic Commitment Membership Start-up Fee	Taxable	31.00	32.00	1.00	3.00%	Non Statutory Fee
Aquatic Membership Fortnightly Fee (Concession)	Taxable	26.60	27.40	0.80	3.00%	Non Statutory Fee
Aquatic Membership Start-up Fee (Concession)	Taxable	105.00	108.20	3.20	3.00%	Non Statutory Fee
Aquatic Membership Fortnightly Fee (Family)	Taxable	26.60	27.40	0.80	3.00%	Non Statutory Fee
Aquatic Membership Start-up Fee (Family)	Taxable	105.00	108.20	3.20	3.00%	Non Statutory Fee
Aquatic Membership Fortnightly Fee (Concession & Family)	Taxable	21.20	21.90	0.70	3.00%	Non Statutory Fee

Fee Increase/(Decrease)						
Description of Fees and Charges	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Aquatic Membership Start-up Fee (Concession & Family)	Taxable	105.00	108.20	3.20	3.00%	Non Statutory Fee
Pryme Mover Membership (Restricted) Fortnightly Fee	Taxable	33.20	34.20	1.00	3.00%	Non Statutory Fee
Pryme Mover Membership (Restricted) Start-up Fee	Taxable	105.00	108.20	3.20	3.00%	Non Statutory Fee
Aquatic Education Membership Fortnightly Fee Month by Month (School Age - Adult)	Taxable	47.95	49.40	1.45	3.00%	Non Statutory Fee
Aquatic Education Membership Fortnightly Fee Month by Month (School Age - Adult Sibling Discount)	Taxable	45.60	47.00	1.40	3.00%	Non Statutory Fee
Aquatic Education Membership UPFRONT TERM FEE (per class - School Age)	Taxable	28.10	29.00	0.90	3.00%	Non Statutory Fee
Aquatic Education Membership Fortnightly Fee Month by Month (Pre School Age)	Taxable	43.00	44.30	1.30	3.00%	Non Statutory Fee
Aquatic Education Membership Fortnightly Fee Month by Month (Pre School Age - Sibling Discount)	Taxable	40.85	42.10	1.25	3.00%	Non Statutory Fee
Aquatic Education Membership UPFRONT TERM FEE (per class - Pre School Age)	Taxable	24.80	25.60	0.80	3.00%	Non Statutory Fee
Aquatic Education Membership Fortnightly Fee month by month (Pre Squad)	Taxable	58.00	59.80	1.80	3.00%	Non Statutory Fee
Aquatic Education UPFRONT TERM FEE (per class - Pre Squad)	Taxable	34.80	35.90	1.10	3.00%	Non Statutory Fee
Aquatic Education Membership Fortnightly Fee month by month (Squad)	Taxable	68.20	70.30	2.10	3.00%	Non Statutory Fee
Aquatic Education Membership UPFRONT TERM FEE (per class - Squad)	Taxable	40.60	41.90	1.30	3.00%	Non Statutory Fee
Aquatic Education Membership Fortnightly Fee month by month (Private)	Taxable	86.80	89.50	2.70	3.00%	Non Statutory Fee
Aquatic Education Membership UPFRONT TERM FEE (per class - Private)	Taxable	47.80	49.30	1.50	3.00%	Non Statutory Fee
Aquatic Education Membership Fortnightly Fee month by month (Access & Inclusion)	Taxable	56.90	58.70	1.80	3.00%	Non Statutory Fee

Fee Increase/(Decrease)						
Description of Fees and Charges	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Aquatic Education Membership UPFRONT TERM FEE (per class - Access & Inclusion)	Taxable	33.80	34.90	1.10	3.00%	Non Statutory Fee
Personal Training (Average Fee) - 1/2 hour session per fortnight	Taxable	41.50	42.80	1.30	3.00%	Non Statutory Fee
Cardinia Life - Schools - Aquatic						
Aquatic Education (1:6) - Per Participant	Taxable	9.80	10.10	0.30	3.00%	Non Statutory Fee
Aquatic Education (1:7) - Per Participant	Taxable	9.50	9.80	0.30	3.00%	Non Statutory Fee
Aquatic Education (1:8) - Per Participant	Taxable	9.20	9.50	0.30	3.00%	Non Statutory Fee
Aquatic Education (1:9) - Per Participant	Taxable	8.90	9.20	0.30	3.00%	Non Statutory Fee
Aquatic Education (1:10) - Per Participant	Taxable	8.60	8.90	0.30	3.00%	Non Statutory Fee
Kinder Group	Taxable	15.30	15.80	0.50	3.00%	Non Statutory Fee
Homes School	Taxable	17.20	17.80	0.60	3.00%	Non Statutory Fee
Carnival Hire	Taxable	937.30	965.50	28.20	3.00%	Non Statutory Fee
Casual Stadium Participant - Door Entry						
Casual Stadium Participant	Taxable	6.70	7.00	0.30	4.00%	Non Statutory Fee
Basketball - Junior Teamsheet	Taxable	78.80	81.20	2.40	3.00%	Non Statutory Fee
Basketball - Senior Teamsheet	Taxable	87.40	90.10	2.70	3.00%	Non Statutory Fee
Casual Stadium Participant - Basketball - VBA Teamsheet						
Basketball - Junior Registration	Taxable	64.30	66.30	2.00	3.00%	Non Statutory Fee
Basketball - Senior Registration	Taxable	94.30	97.20	2.90	3.00%	Non Statutory Fee
Late Registration Fee	Taxable	26.80	27.70	0.90	3.00%	Non Statutory Fee
Average Referee Fee per game (Junior)	Taxable	19.30	19.90	0.60	3.00%	Non Statutory Fee
Average Referee Fee per game (Senior)	Taxable	21.90	22.60	0.70	3.00%	Non Statutory Fee
Average Referee Fee per game (VBA)	Taxable	21.00	21.70	0.70	3.00%	Non Statutory Fee
Netball - Junior Teamsheet	Taxable	78.60	81.00	2.40	3.00%	Non Statutory Fee
Netball - Senior Teamsheet	Taxable	87.20	89.90	2.70	3.00%	Non Statutory Fee

Fee Increase/(Decrease)						
Description of Fees and Charges	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Netball - Senior Teamsheet (Midweek Competition)	Taxable	87.20	89.90	2.70	3.00%	Non Statutory Fee
Netball - Junior Registration	Taxable	62.50	64.40	1.90	3.00%	Non Statutory Fee
Netball - Senior Registration	Taxable	90.60	93.40	2.80	3.00%	Non Statutory Fee
Netball - Average Junior VNA payment	Taxable	57.00	58.80	1.80	3.00%	Non Statutory Fee
Netball - Average Senior VNA payment	Taxable	57.00	58.80	1.80	3.00%	Non Statutory Fee
Late Registration Fee	Taxable	26.70	27.60	0.90	3.00%	Non Statutory Fee
Average Umpire Fee per game (Junior)	Taxable	19.30	19.90	0.60	3.00%	Non Statutory Fee
Average Umpire Fee per game (Senior)	Taxable	23.90	24.70	0.80	3.00%	Non Statutory Fee
Floorball / /Soccer / Volleyball - Teamsheet	Taxable	84.50	87.10	2.60	3.00%	Non Statutory Fee
Floorball / Soccer / Volleyball Registration	Taxable	87.20	89.90	2.70	3.00%	Non Statutory Fee
Average Floorball / Soccer / Volleyball Referee Fee per game	Taxable	19.80	20.40	0.60	3.00%	Non Statutory Fee
Childcare - Members	Taxable	11.40	11.80	0.40	4.00%	Non Statutory Fee
Childcare - Casuals	Taxable	13.00	13.40	0.40	3.00%	Non Statutory Fee
Childcare - Members (Occasional)	Taxable	11.40	11.80	0.40	4.00%	Non Statutory Fee
Childcare - Casuals (Occasional)	Taxable	15.70	16.20	0.50	3.00%	Non Statutory Fee
Children Birthday Parties (per participant) - Option A	Taxable	33.00	34.00	1.00	3.00%	Non Statutory Fee
Children Birthday Parties (per participant) - Option B	Taxable	34.10	35.20	1.10	3.00%	Non Statutory Fee
Children Birthday Parties (per participant) - Option C	Taxable	35.40	36.50	1.10	3.00%	Non Statutory Fee
Court Rental - Teams	Taxable	46.50	47.90	1.40	3.00%	Non Statutory Fee
Court Rental - Badminton	Taxable	25.20	26.00	0.80	3.00%	Non Statutory Fee
Court Rental - Regular	Taxable	65.10	67.10	2.00	3.00%	Non Statutory Fee
Court Rental - School	Taxable	40.70	42.00	1.30	3.00%	Non Statutory Fee
Court Rental - Casual	Taxable	71.70	73.90	2.20	3.00%	Non Statutory Fee
Facility Rental	Taxable	63.10	65.00	1.90	3.00%	Non Statutory Fee

Fee Increase/(Decrease)						
Description of Fees and Charges	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Lane Hire	Taxable	43.60	45.00	1.40	3.00%	Non Statutory Fee
Officer Community Hub - Court Hire Casual						
Regular	Taxable	50.70	52.30	1.60	3.00%	Non Statutory Fee
Casual	Taxable	63.00	64.90	1.90	3.00%	Non Statutory Fee
Officer Community Hub - Function						
Room Community (Half-room) Rate / hr	Taxable	50.70	52.30	1.60	3.00%	Non Statutory Fee
Room Community (Full-room) Rate / hr	Taxable	85.50	88.10	2.60	3.00%	Non Statutory Fee
Room Community (Conference room) Rate / hr	Taxable	37.40	38.60	1.20	3.00%	Non Statutory Fee
Pakenham Regional Tennis Centre - Court Hire Casual						
M-F No Lights	Taxable	25.30	26.10	0.80	3.00%	Non Statutory Fee
M-F Lights	Taxable	31.70	32.70	1.00	3.00%	Non Statutory Fee
WE No Lights	Taxable	31.70	32.70	1.00	3.00%	Non Statutory Fee
WE Lights	Taxable	37.90	39.10	1.20	3.00%	Non Statutory Fee
Racquet	Taxable	4.20	4.40	0.20	5.00%	Non Statutory Fee
Ball	Taxable	3.20	3.30	0.10	3.00%	Non Statutory Fee
Pakenham Regional Tennis Centre - Court Hire Members						
M-F No Lights	Taxable	15.20	15.70	0.50	3.00%	Non Statutory Fee
M-F Lights	Taxable	21.40	22.10	0.70	3.00%	Non Statutory Fee
WE No Lights	Taxable	15.20	15.70	0.50	3.00%	Non Statutory Fee
WE Lights	Taxable	21.40	22.10	0.70	3.00%	Non Statutory Fee
Club and School Court Hire/court & hour (2 hours or less) per court	Taxable	14.80	15.30	0.50	3.00%	Non Statutory Fee
Club and School Court Hire/court (2 - 4 hours) per court	Taxable	23.30	24.00	0.70	3.00%	Non Statutory Fee
Club and School Court Hire/hour (4+ hours) per court	Taxable	25.00	25.80	0.80	3.00%	Non Statutory Fee
Tournament Court Hire (all day)	Taxable	47.60	49.10	1.50	3.00%	Non Statutory Fee

Fee Increase/(Decrease)						
Description of Fees and Charges	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Tournament Light Hire	Taxable	14.20	14.70	0.50	4.00%	Non Statutory Fee
Racquet	Taxable	4.00	4.20	0.20	5.00%	Non Statutory Fee
Ball	Taxable	2.90	3.00	0.10	3.00%	Non Statutory Fee
Guest Fee	Taxable	6.20	6.40	0.20	3.00%	Non Statutory Fee
Full Access Light Fee	Taxable	10.10	10.50	0.40	4.00%	Non Statutory Fee
Full Access 12 Month Light Fee Per Year	Taxable	118.80	122.40	3.60	3.00%	Non Statutory Fee
Pakenham Regional Tennis Centre - Equipment						
Used Tennis Balls	Taxable	6.20	6.40	0.20	3.00%	Non Statutory Fee
Pakenham Regional Tennis Centre - Membership						
Family	Taxable	504.00	519.20	15.20	3.00%	Non Statutory Fee
Single	Taxable	228.00	234.90	6.90	3.00%	Non Statutory Fee
Concession	Taxable	163.50	168.50	5.00	3.00%	Non Statutory Fee
Junior	Taxable	127.20	131.10	3.90	3.00%	Non Statutory Fee
Pakenham Regional Tennis Centre - Program Costs						
Tennis Hot Shots (Blue / Red)	Taxable	12.40	13.00	0.60	5.00%	Non Statutory Fee
Tennis Hot Shots (Orange)	Taxable	14.60	15.50	0.90	6.00%	Non Statutory Fee
Hot Shot Match Play	Taxable	12.40	12.80	0.40	3.00%	Non Statutory Fee
Hot Shots Squad	Taxable	12.40	12.80	0.40	3.00%	Non Statutory Fee
BDTA Squad	Taxable	12.40	12.80	0.40	3.00%	Non Statutory Fee
Youth Group Coaching and Tennis Hot Shots (Green)	Taxable	18.50	20.00	1.50	8.00%	Non Statutory Fee
Girls Squad	Taxable	14.80	15.30	0.50	3.00%	Non Statutory Fee
Adult Beginners Coaching	Taxable	18.50	20.00	1.50	8.00%	Non Statutory Fee
Holiday Program (Half Day)	Taxable	36.80	38.00	1.20	3.00%	Non Statutory Fee
Holiday Program (Full Day)	Taxable	61.10	63.00	1.90	3.00%	Non Statutory Fee
School Coaching Fee	Taxable	61.10	63.00	1.90	3.00%	Non Statutory Fee
Wheelchair Tennis	Taxable	12.40	12.80	0.40	3.00%	Non Statutory Fee

Fee Increase/(Decrease)						
Description of Fees and Charges	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Cardio Tennis	Taxable	14.80	15.30	0.50	3.00%	Non Statutory Fee
Outlook Coaching	Taxable	7.00	7.30	0.30	4.00%	Non Statutory Fee
Schools Coaching (Coach per hour)	Taxable	71.70	73.90	2.20	3.00%	Non Statutory Fee
Fast 4 Tennis	Taxable	14.60	15.10	0.50	3.00%	Non Statutory Fee
Doubles	Taxable	12.40	12.80	0.40	3.00%	Non Statutory Fee
Red Ball Comp	Taxable	61.10	63.00	1.90	3.00%	Non Statutory Fee
Private 30 minutes	Taxable	36.80	40.00	3.20	9.00%	Non Statutory Fee
Private 45 minutes	Taxable	55.20	56.90	1.70	3.00%	Non Statutory Fee
Private 60 minutes	Taxable	73.40	75.70	2.30	3.00%	Non Statutory Fee
Social	Taxable	12.40	12.80	0.40	3.00%	Non Statutory Fee
Junior Squad	Taxable	0.00	20.00	20.00	100.00%	Non Statutory Fee
Pakenham Regional Tennis Centre - Function Room Hire						
5 hour base rate (includes 2 staff, security additional)	Taxable	1,322.00	1,361.70	39.70	3.00%	Non Statutory Fee
Full Room Meeting Rate / h	Taxable	92.20	95.00	2.80	3.00%	Non Statutory Fee
Half Room Meeting Rate / h	Taxable	65.40	67.40	2.00	3.00%	Non Statutory Fee
Full Room Party Hire Rate / h	Taxable	118.80	122.40	3.60	3.00%	Non Statutory Fee
Half Room Party Hire Rate / h	Taxable	82.80	85.30	2.50	3.00%	Non Statutory Fee
Pakenham Regional Tennis Centre - Coaching						
Average Fee	Taxable	73.70	76.00	2.30	3.00%	Non Statutory Fee
Pakenham Regional Tennis Centre - Tournaments						
Entry Fee	Taxable	50.20	51.80	1.60	3.00%	Non Statutory Fee
Outdoor Pools - Aquatic Entry						
Adult Rec Swim	Taxable	6.20	6.40	0.20	3.00%	Non Statutory Fee
Child Rec Swim	Taxable	5.30	5.50	0.20	4.00%	Non Statutory Fee
Concession Rec Swim	Taxable	5.30	5.50	0.20	4.00%	Non Statutory Fee

Fee Increase/(Decrease)						
Description of Fees and Charges	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Family Rec Swim	Taxable	19.30	19.90	0.60	3.00%	Non Statutory Fee
Spectator	Taxable	2.00	2.10	0.10	5.00%	Non Statutory Fee
Outdoor Pools - Season Passes						
Adult	Taxable	145.50	149.90	4.40	3.00%	Non Statutory Fee
Concession/Child	Taxable	121.00	124.70	3.70	3.00%	Non Statutory Fee
Family	Taxable	337.00	347.20	10.20	3.00%	Non Statutory Fee
25 Visit Pass - Adult	Taxable	114.20	117.70	3.50	3.00%	Non Statutory Fee
25 Visit Pass - Child	Taxable	91.80	94.60	2.80	3.00%	Non Statutory Fee
Outdoor Pools - Facility Hire						
Carnival Hire - Full Day	Taxable	843.50	868.90	25.40	3.00%	Non Statutory Fee
Carnival Hire - Half Day	Taxable	409.50	421.80	12.30	3.00%	Non Statutory Fee
Lane Hire (per hour)	Taxable	37.90	39.10	1.20	3.00%	Non Statutory Fee
Lane Hire (paid individually, minimum 10 people)	Taxable	9.60	9.90	0.30	3.00%	Non Statutory Fee

6.2. Fees and charges schedule – other

Note that this schedule only includes fees set by Council. There are other fees that are set by statute and charged by Council in addition to this listing. These are statutory fees and are made in accordance with legislative requirements. These fees are updated as of 1 July 2025 and will be reflected on Council's website.

Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Community & Planning Services - Active & Connected Communities - Community Recreation - Personal trainers on all Passive and Active Reserves							
Annual (must be renewed by 30 June each year) - 6-10 sessions	each	Taxable	0.00	609.61	609.61	100.00%	Non Statutory Fee
Annual (must be renewed by 30 June each year) - Up to 5 sessions	each	Taxable	0.00	388.13	388.13	100.00%	Non Statutory Fee
Summer Oct 1 to Mar 31 - 6-10 sessions	each	Taxable	0.00	388.13	388.13	100.00%	Non Statutory Fee
Summer Oct 1 to Mar 31 - Up to 5 sessions	each	Taxable	0.00	277.90	277.90	100.00%	Non Statutory Fee
Winter Apr 1 to Sep 30 - 6-10 sessions	each	Taxable	0.00	277.90	277.90	100.00%	Non Statutory Fee
Winter Apr 1 to Sep 30 - Up to 5 sessions	each	Taxable	0.00	166.12	166.12	100.00%	Non Statutory Fee
Community & Planning Services - Active & Connected Communities - Community Recreation - Mountain Road Recreation Reserve							
Athletics Facility (seasonal use 6 months)	each	Taxable	0.00	1,644.60	1,644.60	100.00%	Non Statutory Fee
Community & Planning Services - Active & Connected Communities - Community Recreation - IYU recreation reserve							
Athletics Facility (seasonal use 6 months)	each	Taxable	0.00	1,644.60	1,644.60	100.00%	Non Statutory Fee
Synthetic Soccer	each	Taxable	0.00	836.40	836.40	100.00%	Non Statutory Fee

Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Community & Planning Services - Active & Connected Communities - Community Recreation - Toomuc Recreation Reserve							
Baseball diamonds	each	Taxable	1,142.00	1,182.00	40.00	4.00%	Non Statutory Fee
Netball courts - full year	each	Taxable	744.50	1,489.50	745.00	100.00%	Non Statutory Fee
Netball courts - seasonal use	each	Taxable	373.00	770.60	397.60	107.00%	Non Statutory Fee
Oval (Seasonal use 6 months, summer and winter)	each	Taxable	1,604.50	1,660.70	56.20	4.00%	Non Statutory Fee
Public event bookings (only for commercial or for-profit organisations)	each	Taxable	225.00	232.90	7.90	4.00%	Non Statutory Fee
Public market space hire (only for commercial or for-profit organisations)	each	Taxable	159.50	165.10	5.60	4.00%	Non Statutory Fee
Community & Planning Services - Active & Connected Communities - Community Recreation - Active Communities - Council Managed Recreation Reserves - Casual hire rates							
Cardinia Schools - per hour	per hour	Taxable	30.50	31.60	1.10	4.00%	Non Statutory Fee
Cardinia based Sporting Clubs - per hour	per hour	Taxable	58.00	60.00	2.00	3.00%	Non Statutory Fee
Corporate - per hour	per hour	Taxable	89.50	92.60	3.10	3.00%	Non Statutory Fee
Non Cardinia Schools - per hour	per hour	Taxable	39.50	40.90	1.40	4.00%	Non Statutory Fee
Non Cardinia based Sporting Clubs - per hour	per hour	Taxable	69.50	71.90	2.40	3.00%	Non Statutory Fee
Community & Planning Services - Active & Connected Communities - Community Recreation - IYU Recreation Reserve							
Full Pitch, no Lights - Full Pitch, no Lights - Cardinia Schools - per hour	per hour	Taxable	30.50	31.60	1.10	4.00%	Non Statutory Fee
Full Pitch, no Lights - Full Pitch, no Lights - Cardinia based Sporting Clubs - per hour	per hour	Taxable	58.00	60.00	2.00	3.00%	Non Statutory Fee
Full Pitch, no Lights - Full Pitch, no Lights - Corporate - per hour	per hour	Taxable	89.50	92.60	3.10	3.00%	Non Statutory Fee

Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Full Pitch, no Lights - Full Pitch, no Lights - Non Cardinia Schools - per hour	per hour	Taxable	39.50	40.90	1.40	4.00%	Non Statutory Fee
Full Pitch, no Lights - Full Pitch, no Lights - Non Cardinia based Sporting Clubs - per hour	per hour	Taxable	69.50	71.90	2.40	3.00%	Non Statutory Fee
Full Pitch, with Lights - Full Pitch, with Lights - Cardinia Schools - per hour	per hour	Taxable	39.50	40.90	1.40	4.00%	Non Statutory Fee
Full Pitch, with Lights - Full Pitch, with Lights - Cardinia based Sporting Clubs - per hour	per hour	Taxable	78.00	80.70	2.70	3.00%	Non Statutory Fee
Full Pitch, with Lights - Full Pitch, with Lights - Corporate - per hour	per hour	Taxable	108.00	111.80	3.80	4.00%	Non Statutory Fee
Full Pitch, with Lights - Full Pitch, with Lights - Non Cardinia Schools - per hour	per hour	Taxable	52.00	53.80	1.80	3.00%	Non Statutory Fee
Full Pitch, with Lights - Full Pitch, with Lights - Non Cardinia based Sporting Clubs - per hour	per hour	Taxable	89.50	92.60	3.10	3.00%	Non Statutory Fee
Half Pitch, no Lights - Half Pitch, no Lights - Cardinia Schools - per hour	per hour	Taxable	22.00	22.80	0.80	4.00%	Non Statutory Fee
Half Pitch, no Lights - Half Pitch, no Lights - Cardinia based Sporting Clubs - per hour	per hour	Taxable	39.50	40.90	1.40	4.00%	Non Statutory Fee
Half Pitch, no Lights - Half Pitch, no Lights - Corporate - per hour	per hour	Taxable	69.50	71.90	2.40	3.00%	Non Statutory Fee
Half Pitch, no Lights - Half Pitch, no Lights - Non Cardinia Schools - per hour	per hour	Taxable	30.00	31.10	1.10	4.00%	Non Statutory Fee
Half Pitch, no Lights - Half Pitch, no Lights - Non Cardinia based Sporting Clubs - per hour	per hour	Taxable	52.00	53.80	1.80	3.00%	Non Statutory Fee
Half Pitch, with Lights - Half Pitch, with Lights - Cardinia Schools - per hour	per hour	Taxable	28.00	29.00	1.00	4.00%	Non Statutory Fee

Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Half Pitch, with Lights - Half Pitch, with Lights - Cardinia based Sporting Clubs - per hour	per hour	Taxable	52.00	53.80	1.80	3.00%	Non Statutory Fee
Half Pitch, with Lights - Half Pitch, with Lights - Corporate - per hour	per hour	Taxable	84.00	86.90	2.90	3.00%	Non Statutory Fee
Half Pitch, with Lights - Half Pitch, with Lights - Non Cardinia Schools - per hour	per hour	Taxable	39.50	40.90	1.40	4.00%	Non Statutory Fee
Half Pitch, with Lights - Half Pitch, with Lights - Non Cardinia based Sporting Clubs - per hour	per hour	Taxable	64.50	66.80	2.30	4.00%	Non Statutory Fee
IYU Recreation Reserve - Northern / Junior Turf Soccer Pitches (Seasonal use 6 months, summer and wi	each	Taxable	1,090.00	1,128.20	38.20	4.00%	Non Statutory Fee
IYU Recreation Reserve - Southern / Senior Turf Soccer Pitch (Seasonal use 6 months, summer and wint	each	Taxable	816.00	844.60	28.60	4.00%	Non Statutory Fee
Pavilion Community Space (no kitchen) - Commercial Rate - per hour	per hour	Taxable	34.50	35.70	1.20	3.00%	Non Statutory Fee
Pavilion Community Space (no kitchen) - Community Group - per hour	per hour	Taxable	23.00	23.80	0.80	3.00%	Non Statutory Fee
Pavilion Community Space (with kitchen) - Commercial Rate - per hour	per hour	Taxable	45.00	46.60	1.60	4.00%	Non Statutory Fee
Pavilion Community Space (with kitchen) - Community Group - per hour	per hour	Taxable	29.00	30.00	1.00	3.00%	Non Statutory Fee
Quarter Pitch, - Quarter Pitch, - Cardinia Schools - per hour	per hour	Taxable	17.00	17.60	0.60	4.00%	Non Statutory Fee
Quater Pitch with Lights- Cardinia Schools - per hour	per hour	Taxable	22.00	22.80	0.80	4.00%	Non Statutory Fee
Quater Pitch, no Lights - Quater Pitch, no Lights - Cardinia based Sporting Clubs - per hour	per hour	Taxable	28.00	29.00	1.00	4.00%	Non Statutory Fee

Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Quater Pitch, no Lights - Quater Pitch, no Lights - Corporate - per hour	per hour	Taxable	49.00	50.70	1.70	3.00%	Non Statutory Fee
Quater Pitch, no Lights - Quater Pitch, no Lights - Non Cardinia Schools - per hour	per hour	Taxable	22.00	22.80	0.80	4.00%	Non Statutory Fee
Quater Pitch, with Lights - Quater Pitch, with Lights - Cardinia based Sporting Clubs - per hour	per hour	Taxable	35.50	36.70	1.20	3.00%	Non Statutory Fee
Quater Pitch, with Lights - Quater Pitch, with Lights - Corporate - per hour	per hour	Taxable	58.00	60.00	2.00	3.00%	Non Statutory Fee
Quater Pitch, with Lights - Quater Pitch, with Lights - Non Cardinia Schools - per hour	per hour	Taxable	28.00	29.00	1.00	4.00%	Non Statutory Fee
Quater Pitch, with Lights - Quater Pitch, with Lights - Non Cardinia based Sporting Clubs - per hour	per hour	Taxable	48.00	49.70	1.70	4.00%	Non Statutory Fee
Quater Pitch, with Lights - Quater Pitch, with Lights - Non Cardinia based Sporting Clubs - per hour	per hour	Taxable	39.50	40.90	1.40	4.00%	Non Statutory Fee
Community & Planning Services - Active & Connected Communities - Community Recreation - Nar Nar Goon Recreation Reserve							
Netball Courts (Seasonal use 6 months, summer and winter)	each	Taxable	744.50	770.60	26.10	4.00%	Non Statutory Fee
Netball Courts (full year)	each	Taxable	1,489.50	1,541.60	52.10	3.00%	Non Statutory Fee
Oval (Seasonal use 6 months, summer and winter)	each	Taxable	1,604.50	1,660.70	56.20	4.00%	Non Statutory Fee
Public event bookings (only for commercial or for-profit organisations)	each	Taxable	159.50	165.10	5.60	4.00%	Non Statutory Fee
Public market space hire (only for commercial or for-profit organisations)	each	Taxable	225.00	232.90	7.90	4.00%	Non Statutory Fee
Tennis Courts (full year)	each	Taxable	1,120.00	1,159.20	39.20	4.00%	Non Statutory Fee

Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Community & Planning Services - Active & Connected Communities - Community Recreation - Heatherbrae Recreation Reserve							
Netball courts - full year	each	Taxable	744.50	1,526.70	782.20	105.00%	Non Statutory Fee
Oval (Seasonal use 6 months, summer and winter)	each	Taxable	1,604.50	1,660.70	56.20	4.00%	Non Statutory Fee
Pavilion Community Space (no kitchen) - Commercial Rate - per hour	per hour	Taxable	34.50	35.70	1.20	3.00%	Non Statutory Fee
Pavilion Community Space (no kitchen) - Community Group - per hour	per hour	Taxable	23.00	23.80	0.80	3.00%	Non Statutory Fee
Pavilion Community Space (with kitchen) - Commercial Rate - per hour	per hour	Taxable	45.00	46.60	1.60	4.00%	Non Statutory Fee
Pavilion Community Space (with kitchen) - Community Group - per hour	per hour	Taxable	29.00	30.00	1.00	3.00%	Non Statutory Fee
Public event bookings (only for commercial or for-profit organisations)	each	Taxable	159.50	165.10	5.60	4.00%	Non Statutory Fee
Public market space hire (only for commercial or for-profit organisations)	each	Taxable	225.00	232.90	7.90	4.00%	Non Statutory Fee
Community & Planning Services - Active & Connected Communities - Community Recreation - Holm Park Road Recreation Reserve Community Room							
Netball courts - full year	each	Taxable	1,489.50	1,541.60	52.10	3.00%	Non Statutory Fee
Ovals (Seasonal use 6 months, summer and winter)	each	Taxable	1,604.50	1,660.70	56.20	4.00%	Non Statutory Fee
Pavilion Community Room - Community Group - per hour	per hour	Taxable	21.00	21.70	0.70	3.00%	Non Statutory Fee
Pavilion Community Room - Non-Community Group - per hour	per hour	Taxable	31.50	32.60	1.10	3.00%	Non Statutory Fee
Public event bookings (only for commercial or for-profit organisations)	each	Taxable	159.50	165.10	5.60	4.00%	Non Statutory Fee

Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Public market space hire (only for commercial or for-profit organisations)	each	Taxable	225.00	232.90	7.90	4.00%	Non Statutory Fee
Community & Planning Services - Active & Connected Communities - Community Recreation - James Bathe Recreation Reserve							
Netball courts - full year	each	Taxable	744.50	1,526.70	782.20	105.00%	Non Statutory Fee
Netball courts -seasonal use (6 months)	each	Taxable	373.00	763.10	390.10	105.00%	Non Statutory Fee
Oval (seasonal use 6 months, summer and winter)	each	Taxable	0.00	1,644.60	1,644.60	100.00%	Non Statutory Fee
Ovals (Seasonal use 6 months, summer and winter)	each	Taxable	1,604.50	1,660.70	56.20	4.00%	Non Statutory Fee
Pavilion Community Space (no kitchen) - Commercial Rate - per hour	per hour	Taxable	34.50	35.70	1.20	3.00%	Non Statutory Fee
Pavilion Community Space (no kitchen) - Community Group - per hour	per hour	Taxable	23.00	23.80	0.80	3.00%	Non Statutory Fee
Pavilion Community Space (with kitchen) - Commercial Rate - per hour	per hour	Taxable	45.00	46.50	1.50	3.00%	Non Statutory Fee
Pavilion Community Space (with kitchen) - Community Group - per hour	per hour	Taxable	29.00	30.00	1.00	3.00%	Non Statutory Fee
Public event bookings (only for commercial or for-profit organisations)	each	Taxable	159.50	165.10	5.60	4.00%	Non Statutory Fee
Public market space hire (only for commercial or for-profit organisations)	each	Taxable	225.00	232.90	7.90	4.00%	Non Statutory Fee
Community & Planning Services - Active & Connected Communities - Community Recreation - Pepis Land Netball Courts							
Netball courts - seasonal use	each	Taxable	0.00	763.30	763.30	100.00%	Non Statutory Fee
Community & Planning Services - Active & Connected Communities - Community Recreation - O'Neil Road Recreation Reserve							

Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Oval (Seasonal use 6 months, summer and winter)	each	Taxable	1,604.50	1,660.70	56.20	4.00%	Non Statutory Fee
Public event bookings (only for commercial or for-profit organisations)	each	Taxable	159.50	165.10	5.60	4.00%	Non Statutory Fee
Public market space hire (only for commercial or for-profit organisations)	each	Taxable	225.00	232.90	7.90	4.00%	Non Statutory Fee
Community & Planning Services - Active & Connected Communities - Community Recreation - Comely Banks Recreation Reserve							
Oval (rugby fields x2 - seasonal use 6 months)	each	Non - Taxable	0.00	1,644.60	1,644.60	100.00%	Non Statutory Fee
Community & Planning Services - Active & Connected Communities - Community Recreation - Lakeside Recreation Reserve							
Oval (seasonal use 6 months, summer and winter)	each	Taxable	0.00	1,644.60	1,644.60	100.00%	Non Statutory Fee
Community & Planning Services - Active & Connected Communities - Community Recreation - Koo Wee Rup High School							
Oval - seasonal use	each	Non - Taxable	0.00	763.30	763.30	100.00%	Non Statutory Fee
Community & Planning Services - Active & Connected Communities - Community Recreation - Don Jackson Recreation Reserve							
Ovals (Seasonal use 6 months, summer and winter)	each	Taxable	1,604.50	1,660.70	56.20	4.00%	Non Statutory Fee
Public event bookings (only for commercial or for-profit organisations)	each	Taxable	159.50	165.10	5.60	4.00%	Non Statutory Fee
Public market space hire (only for commercial or for-profit organisations)	each	Taxable	225.00	232.90	7.90	4.00%	Non Statutory Fee
Community & Planning Services - Active & Connected Communities - Community Recreation - Active Communities -Council Managed Recreation Reserves -Passive Reserves							
Public event bookings (only for commercial or for-profit organisations)	each	Taxable	223.00	230.80	7.80	3.00%	Non Statutory Fee

Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Public market space hire (only for commercial or for-profit organisations)	each	Taxable	214.50	222.00	7.50	3.00%	Non Statutory Fee
Community & Planning Services - Active & Connected Communities - Communitiy Halls and Hubs - Bond							
Bond High risk 1	each	Non - Taxable	1,000.00	1,035.00	35.00	4.00%	Non Statutory Fee
Bond High risk 2	each	Non - Taxable	1,500.00	1,552.50	52.50	4.00%	Non Statutory Fee
Bond High risk 3	each	Non - Taxable	2,000.00	2,070.00	70.00	4.00%	Non Statutory Fee
Bond Low Risk	each	Non - Taxable	200.00	207.00	7.00	4.00%	Non Statutory Fee
Bond Medium Risk	each	Non - Taxable	500.00	517.50	17.50	4.00%	Non Statutory Fee
Community & Planning Services - Active & Connected Communities - Communitiy Halls and Hubs - Community Bus							
Community Bus hire fees	per hour	Non - Taxable	9.50	10.00	0.50	5.00%	Non Statutory Fee
Community & Planning Services - Active & Connected Communities - Communitiy Halls and Hubs - Standard - Peak							
Level five space - rate per hour	per hour	Taxable	67.50	70.00	2.50	4.00%	Non Statutory Fee
Level four space - rate per hour	per hour	Taxable	52.00	53.50	1.50	3.00%	Non Statutory Fee
Level one space - rate per hour	per hour	Taxable	16.00	16.50	0.50	3.00%	Non Statutory Fee
Level six space - rate per hour	per hour	Taxable	88.00	90.00	2.00	2.00%	Non Statutory Fee
Level three space - rate per hour	per hour	Taxable	31.50	32.50	1.00	3.00%	Non Statutory Fee
Level two space - rate per hour	per hour	Taxable	21.00	21.50	0.50	2.00%	Non Statutory Fee
Community & Planning Services - Active & Connected Communities - Communitiy Halls and Hubs - Standard - Off Peak							
Level five space - rate per hour	per hour	Taxable	54.00	56.00	2.00	4.00%	Non Statutory Fee
Level four space - rate per hour	per hour	Taxable	41.50	43.00	1.50	4.00%	Non Statutory Fee
Level one space - rate per hour	per hour	Taxable	12.50	13.00	0.50	4.00%	Non Statutory Fee
Level six space - rate per hour	per hour	Taxable	70.50	73.00	2.50	4.00%	Non Statutory Fee

Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Level three space - rate per hour	per hour	Taxable	25.00	26.00	1.00	4.00%	Non Statutory Fee
Level two space - rate per hour	per hour	Taxable	17.00	17.50	0.50	3.00%	Non Statutory Fee
Community & Planning Services - Active & Connected Communities - Communitiy Halls and Hubs - Community discount 40% off - Peak							
Level five space - rate per hour	per hour	Taxable	40.50	42.00	1.50	4.00%	Non Statutory Fee
Level four space - rate per hour	per hour	Taxable	31.20	32.10	0.90	3.00%	Non Statutory Fee
Level one space - rate per hour	per hour	Taxable	9.60	9.90	0.30	3.00%	Non Statutory Fee
Level six space - rate per hour	per hour	Taxable	52.80	54.00	1.20	2.00%	Non Statutory Fee
Level three space - rate per hour	per hour	Taxable	18.90	19.50	0.60	3.00%	Non Statutory Fee
Level two space - rate per hour	per hour	Taxable	12.60	12.90	0.30	2.00%	Non Statutory Fee
Community & Planning Services - Active & Connected Communities - Communitiy Halls and Hubs - Community discount 40% off - Off peak							
Level five space - rate per hour	per hour	Taxable	32.40	33.60	1.20	4.00%	Non Statutory Fee
Level four space - rate per hour	per hour	Taxable	24.90	25.80	0.90	4.00%	Non Statutory Fee
Level one space - rate per hour	per hour	Taxable	7.50	7.80	0.30	4.00%	Non Statutory Fee
Level six space - rate per hour	per hour	Taxable	42.30	43.80	1.50	4.00%	Non Statutory Fee
Level three space - rate per hour	per hour	Taxable	15.00	15.60	0.60	4.00%	Non Statutory Fee
Level two space - rate per hour	per hour	Taxable	10.20	10.50	0.30	3.00%	Non Statutory Fee
Community & Planning Services - Active & Connected Communities - Early Years - Child and Family Centre - Community Hire Rate							
Activity Room Full Day Community	each	Taxable	38.50	40.50	2.00	5.00%	Non Statutory Fee
Activity Room Half Day Community	each	Taxable	20.00	21.00	1.00	5.00%	Non Statutory Fee
Community Room Full Day Community	each	Taxable	52.00	54.50	2.50	5.00%	Non Statutory Fee
Community Room Half Day Community	each	Taxable	26.00	27.50	1.50	6.00%	Non Statutory Fee
Community & Planning Services - Active & Connected Communities - Early Years - Child and Family Centre - NFP Hire Rate							

Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Activity Room Full Day NFP	each	Taxable	76.00	80.00	4.00	5.00%	Non Statutory Fee
Activity Room Half Day NFP	each	Taxable	38.50	40.50	2.00	5.00%	Non Statutory Fee
Community Room Full Day NFP	each	Taxable	90.50	95.00	4.50	5.00%	Non Statutory Fee
Community Room Half Day NFP	each	Taxable	45.00	47.00	2.00	4.00%	Non Statutory Fee
Consult Room Full Day NFP	each	Taxable	76.00	80.00	4.00	5.00%	Non Statutory Fee
Consult Room Half Day NFP	each	Taxable	38.50	40.50	2.00	5.00%	Non Statutory Fee
Community & Planning Services - Active & Connected Communities - Early Years - Child and Family Centre - Standard Hire Rate							
Activity Room Full Day Standard	each	Taxable	152.50	160.50	8.00	5.00%	Non Statutory Fee
Activity Room Half Day Standard	each	Taxable	76.00	80.00	4.00	5.00%	Non Statutory Fee
Community Room Full Day Standard	each	Taxable	179.50	189.00	9.50	5.00%	Non Statutory Fee
Community Room Half Day Standard	each	Taxable	90.50	95.00	4.50	5.00%	Non Statutory Fee
Consult Room Full Day Standard	each	Taxable	152.50	160.50	8.00	5.00%	Non Statutory Fee
Consult Room Half Day Standard	each	Taxable	76.00	80.00	4.00	5.00%	Non Statutory Fee
Community & Planning Services - Active & Connected Communities - Parks Planning - Active Communities -CCC -Amphitheatre							
3 Phase power - provision thereof	each	Taxable	224.00	231.80	7.80	3.00%	Non Statutory Fee
Community & Planning Services - Active & Connected Communities - Parks Planning - Emerald Lake Park Administration							
Amphitheatre Hire - Bunurong	each	Taxable	160.00	165.60	5.60	3.00%	Non Statutory Fee
Amphitheatre Hire - Carl Stemp	each	Taxable	160.00	165.60	5.60	3.00%	Non Statutory Fee
Amphitheatre Hire - Gus Ryberg	each	Taxable	342.00	354.00	12.00	4.00%	Non Statutory Fee
Amphitheatre Hire - Gus Ryberg - Events	each	Taxable	315.00	326.00	11.00	3.00%	Non Statutory Fee
Amphitheatre Hire - Gus Ryberg - Weddings	each	Taxable	550.00	569.30	19.30	4.00%	Non Statutory Fee
Amphitheatre hire	each	Taxable	267.50	276.90	9.40	4.00%	Non Statutory Fee
Shelter Hire - Band Stand	each	Taxable	160.00	165.60	5.60	3.00%	Non Statutory Fee

Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Shelter Hire - Bandstand - Events	each	Taxable	315.00	326.00	11.00	3.00%	Non Statutory Fee
Shelter Hire - Boatshed	each	Taxable	160.00	165.60	5.60	3.00%	Non Statutory Fee
Shelter Hire - Lakeside	each	Taxable	160.00	165.60	5.60	3.00%	Non Statutory Fee
Shelter Hire - Poolside	each	Taxable	160.00	165.60	5.60	3.00%	Non Statutory Fee
Weddings - Nobelius	each	Taxable	550.00	569.30	19.30	4.00%	Non Statutory Fee
Community & Planning Services - Active & Connected Communities - Parks Planning - Emerald Lake Park Parking Meters							
Annual Car Parking - Non-Cardinia Residents	each	Taxable	40.00	41.40	1.40	3.00%	Non Statutory Fee
Parking - 2 hour	per hour	Taxable	2.00	2.10	0.10	5.00%	Non Statutory Fee
Parking - all day	each	Taxable	8.00	8.30	0.30	4.00%	Non Statutory Fee
Community & Planning Services - Active & Connected Communities - Parks Planning - Active Communities - Torongo Park							
Officer District Park Food trucks	quarterly	Non - Taxable	0.00	900.00	900.00	100.00%	Non Statutory Fee
Community & Planning Services - Active & Connected Communities - Parks Planning - Active communities							
Shelter Hire - Officer District Park main Shelter	each	Taxable	0.00	165.00	165.00	100.00%	Non Statutory Fee
Community & Planning Services - Arts, Advocacy, Economy and Social Strategy - Cardinia Cultural Centre - CCC THEATRE							
CCC - Additional hire - Per hour (when a hire exceeds 8 hours) - Theatre Hire - per hour	per hour	Taxable	160.00	165.60	5.60	3.00%	Non Statutory Fee
CCC - Additional hire - Per hour (when a hire exceeds 8 hours) - Theatre Hire - per hour	per hour	Taxable	0.00	165.60	165.60	100.00%	Non Statutory Fee
CCC - Advertising Recovery - Theatre	each	Taxable	0.00	220.00	220.00	100.00%	Non Statutory Fee
CCC - Cleaning Recovery - Theatre	each	Taxable	0.00	110.00	110.00	100.00%	Non Statutory Fee
CCC - Dark Tenancy (per day) - Theatre Hire	each	Taxable	200.00	207.00	7.00	4.00%	Non Statutory Fee
CCC - Dark Tenancy (per day) - Theatre Hire	each	Taxable	0.00	207.00	207.00	100.00%	Non Statutory Fee

Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
CCC - Lakeview Large - When used as overflow Dressing Room (4 hours)	each	Taxable	360.00	372.60	12.60	4.00%	Non Statutory Fee
CCC - Lakeview Large - When used as overflow Dressing Room (8 hours)	each	Taxable	540.00	558.90	18.90	3.00%	Non Statutory Fee
CCC - Second Performance (on the same day) - Theatre Hire	each	Taxable	550.00	569.30	19.30	4.00%	Non Statutory Fee
CCC - Second Performance (on the same day) - Theatre Hire	each	Taxable	0.00	569.30	569.30	100.00%	Non Statutory Fee
CCC - Staff Recovery - Theare Usher	each	Taxable	47.00	48.60	1.60	3.00%	Non Statutory Fee
CCC - Staff Recovery - Theatre FOH	each	Taxable	57.00	59.00	2.00	4.00%	Non Statutory Fee
CCC - Staff Recovery - Theatre FOH	each	Taxable	0.00	59.00	59.00	100.00%	Non Statutory Fee
CCC - Staff Recovery - Theatre Technicians	each	Taxable	62.00	64.20	2.20	4.00%	Non Statutory Fee
CCC - Staff Recovery - Theatre Technicians	each	Taxable	0.00	64.20	64.20	100.00%	Non Statutory Fee
CCC - Studios - Combined Room (Theatre Overflow) - Per day	each	Taxable	0.00	134.60	134.60	100.00%	Non Statutory Fee
CCC - Theatre - Orchestra Pit	each	Taxable	385.50	399.00	13.50	4.00%	Non Statutory Fee
CCC - Theatre - Orchestra Pit	each	Taxable	0.00	399.00	399.00	100.00%	Non Statutory Fee
CCC - Theatre - Paino hire and tuning	each	Taxable	250.00	258.80	8.80	4.00%	Non Statutory Fee
CCC - Theatre - Paino hire and tuning	each	Taxable	0.00	258.80	258.80	100.00%	Non Statutory Fee
CCC - Theatre - Rehearsal (min 5 hours) / Lighting Plot (min 2 hours) per hour - Standard	per hour	Taxable	100.00	103.50	3.50	4.00%	Non Statutory Fee
CCC - Theatre - Rehearsal (min 5 hours) / Lighting Plot (min 2 hours) per hour - Standard	per hour	Taxable	0.00	103.50	103.50	100.00%	Non Statutory Fee
CCC - Theatre - Stage extension	each	Taxable	561.00	580.60	19.60	3.00%	Non Statutory Fee
CCC - Theatre - Stage extension	each	Taxable	0.00	580.60	580.60	100.00%	Non Statutory Fee
CCC - Theatre - Theatre Hire (max 8 hours)	each	Taxable	1,100.00	1,138.50	38.50	4.00%	Non Statutory Fee

Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
CCC - Theatre - Theatre Hire (max 8 hours)	each	Taxable	0.00	1,138.50	1,138.50	100.00%	Non Statutory Fee
CCC - Ticketing fees - Administration Costs Allocation of Ticket set/Admin of performance schedule	each	Taxable	300.00	310.50	10.50	4.00%	Non Statutory Fee
CCC - Ticketing fees - Comp Ticket Booking fee	each	Taxable	2.00	2.00	0.00	0.00%	Non Statutory Fee
CCC - Ticketing fees - Standard Booking fee	each	Taxable	3.00	3.10	0.10	3.00%	Non Statutory Fee
CCC - Ticketing fees - Subsequent additional printing of ticket sets	each	Taxable	200.00	207.00	7.00	4.00%	Non Statutory Fee
Community & Planning Services - Arts, Advocacy, Economy and Social Strategy - Cardinia Cultural Centre - CCC Functions							
CCC - Boardroom - 4 hours - Standard	each	Taxable	115.00	119.00	4.00	3.00%	Non Statutory Fee
CCC - Boardroom - 8 hours - Standard	each	Taxable	170.00	176.00	6.00	4.00%	Non Statutory Fee
CCC - Boardroom - Expo - Standard	each	Taxable	238.00	246.30	8.30	3.00%	Non Statutory Fee
CCC - Lakeview Extra room - Expo - Standard	each	Taxable	756.00	782.50	26.50	4.00%	Non Statutory Fee
CCC - Lakeview Large Room - 4 hours - Standard	each	Taxable	620.00	641.70	21.70	4.00%	Non Statutory Fee
CCC - Lakeview Large Room - 8 hours - Standard	each	Taxable	930.00	962.60	32.60	4.00%	Non Statutory Fee
CCC - Lakeview Large Room - Expo - Standard	each	Taxable	1,480.00	1,531.80	51.80	3.00%	Non Statutory Fee
CCC - Lakeview Room - Expo - Standard	each	Taxable	819.00	847.70	28.70	4.00%	Non Statutory Fee
CCC - Lakeview Room / Gallery - 4 hours - Standard	each	Taxable	390.00	403.70	13.70	4.00%	Non Statutory Fee
CCC - Lakeview Room / Gallery - 8 hours - Standard	each	Taxable	585.00	605.50	20.50	4.00%	Non Statutory Fee
CCC - Staff Recovery - Function FOH	each	Taxable	57.00	59.00	2.00	4.00%	Non Statutory Fee

Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
CCC - Staff Recovery - Function Technician	each	Taxable	62.00	64.20	2.20	4.00%	Non Statutory Fee
CCC - Staff Recovery - Function Usher	each	Taxable	47.00	48.60	1.60	3.00%	Non Statutory Fee
CCC - Studios (Combined Room) / Lakeview Extra - Artists - 4 hours - Standard	each	Taxable	180.00	186.30	6.30	4.00%	Non Statutory Fee
CCC - Studios (Combined Room) / Lakeview Extra - Artists - 8 hours - Standard	each	Taxable	280.00	289.80	9.80	4.00%	Non Statutory Fee
CCC - Studios (Combined Room) / Lakeview Extra - Corporate - 4 hours - Standard	each	Taxable	360.00	372.60	12.60	4.00%	Non Statutory Fee
CCC - Studios (Combined Room) / Lakeview Extra - Corporate - 8 hours - Standard	each	Taxable	540.00	558.90	18.90	3.00%	Non Statutory Fee
CCC - Studios - Combined Room (Theatre Overflow) - Per day	each	Taxable	130.00	134.60	4.60	4.00%	Non Statutory Fee
CCC - Studios - Expo - Standard	each	Taxable	756.00	782.50	26.50	4.00%	Non Statutory Fee
CCC - Waterfront Room - 4 hours - Standard	each	Taxable	215.00	222.50	7.50	3.00%	Non Statutory Fee
CCC - Waterfront Room - 8 hours - Standard	each	Taxable	325.00	336.40	11.40	4.00%	Non Statutory Fee
CCC - Waterfront Room - Expo - Standard	each	Taxable	455.00	470.90	15.90	3.00%	Non Statutory Fee
Community & Planning Services - Arts, Advocacy, Economy and Social Strategy - Cardinia Cultural Centre - CCC Lakeview							
CCC - Cleaning Recovery - Lakeview	each	Taxable	0.00	275.00	275.00	100.00%	Non Statutory Fee
CCC - Equipment Recovery - Lakeview	each	Taxable	0.00	64.20	64.20	100.00%	Non Statutory Fee
CCC - Lakeview Contract Income (function)	each	Taxable	0.00	5,500.00	5,500.00	100.00%	Non Statutory Fee
CCC - Lakeview Large Room - 4 hours - Standard	each	Taxable	0.00	641.70	641.70	100.00%	Non Statutory Fee

Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
CCC - Lakeview Large Room - 8 hours - Standard	each	Taxable	0.00	963.00	963.00	100.00%	Non Statutory Fee
CCC - Lakeview Large Room - Expo - Standard	each	Taxable	0.00	1,531.80	1,531.80	100.00%	Non Statutory Fee
CCC - Lakeview Room - Expo - Standard	each	Taxable	0.00	847.70	847.70	100.00%	Non Statutory Fee
CCC - Lakeview Room / Gallery - 4 hours - Standard	each	Taxable	0.00	403.70	403.70	100.00%	Non Statutory Fee
CCC - Lakeview Room / Gallery - 8 hours - Standard	each	Taxable	0.00	605.50	605.50	100.00%	Non Statutory Fee
CCC - Staff Recovery - Lakeview	each	Taxable	0.00	64.20	64.20	100.00%	Non Statutory Fee
Community & Planning Services - Arts, Advocacy, Economy and Social Strategy - Cardinia Cultural Centre - CCC Ampitheatre							
CCC - Equipment Recovery - Ampitheatre	each	Taxable	0.00	64.20	64.20	100.00%	Non Statutory Fee
CCC - Staff Recovery - Ampitheatre	each	Taxable	0.00	64.20	64.20	100.00%	Non Statutory Fee
Fees - Hire - Ampitheatre	each	Taxable	0.00	550.00	550.00	100.00%	Non Statutory Fee
Community & Planning Services - Arts, Advocacy, Economy and Social Strategy - Cardinia Cultural Centre - CCC GALLERY							
CCC - Equipment Recovery - Gallery	each	Taxable	0.00	64.20	64.20	100.00%	Non Statutory Fee
CCC - Gallery - 4 hours - Standard	each	Taxable	0.00	403.70	403.70	100.00%	Non Statutory Fee
CCC - Gallery - 8 hours - Standard	each	Taxable	0.00	605.50	605.50	100.00%	Non Statutory Fee
CCC - Staff Recovery - Gallery	each	Taxable	0.00	64.20	64.20	100.00%	Non Statutory Fee
CCC - Staff Recovery - Gallery FOH	each	Taxable	57.00	59.00	2.00	4.00%	Non Statutory Fee
CCC - Staff Recovery - Gallery Technician	each	Taxable	62.00	64.20	2.20	4.00%	Non Statutory Fee
CCC - Staff Recovery - Gallery Usher	each	Taxable	47.00	48.60	1.60	3.00%	Non Statutory Fee
Community & Planning Services - Arts, Advocacy, Economy and Social Strategy - Cardinia Cultural Centre - CCC Studio							
CCC - Equipment Recovery - Studio	each	Taxable	0.00	64.20	64.20	100.00%	Non Statutory Fee
CCC - Staff Recovery - Studio	each	Taxable	0.00	64.20	64.20	100.00%	Non Statutory Fee

Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
CCC - Studios (Combined Room) / Lakeview Extra - Artists - 4 hours - Standard	each	Taxable	0.00	186.30	186.30	100.00%	Non Statutory Fee
CCC - Studios (Combined Room) / Lakeview Extra - Artists - 8 hours - Standard	each	Taxable	0.00	289.80	289.80	100.00%	Non Statutory Fee
CCC - Studios (Combined Room) / Lakeview Extra - Corporate - 4 hours - Standard	each	Taxable	0.00	372.60	372.60	100.00%	Non Statutory Fee
CCC - Studios (Combined Room) / Lakeview Extra - Corporate - 8 hours - Standard	each	Taxable	0.00	558.90	558.90	100.00%	Non Statutory Fee
Community & Planning Services - Arts, Advocacy, Economy and Social Strategy - Cardinia Cultural Centre - CCC Waterfront							
CCC - Equipment Recovery - Waterfront	each	Taxable	0.00	64.20	64.20	100.00%	Non Statutory Fee
CCC - Staff Recovery - Waterfront	each	Taxable	0.00	64.20	64.20	100.00%	Non Statutory Fee
CCC - Waterfront Room - 4 hours - Standard	each	Taxable	0.00	222.50	222.50	100.00%	Non Statutory Fee
CCC - Waterfront Room - 8 hours - Standard	each	Taxable	0.00	336.40	336.40	100.00%	Non Statutory Fee
CCC - Waterfront Room - Expo - Standard	each	Taxable	0.00	470.90	470.90	100.00%	Non Statutory Fee
Community & Planning Services - Arts, Advocacy, Economy and Social Strategy - Cardinia Cultural Centre - AA&E - CCC - Staff Recovery							
CCC - Staff Recovery - FOH Supervisor	each	Taxable	57.00	59.00	2.00	4.00%	Non Statutory Fee
CCC - Staff Recovery - Technicians	each	Taxable	62.00	64.20	2.20	4.00%	Non Statutory Fee
CCC - Staff Recovery - Ushers	each	Taxable	47.00	48.60	1.60	3.00%	Non Statutory Fee
Community & Planning Services - Arts, Advocacy, Economy and Social Strategy - Cardinia Cultural Centre - AA&E - CCC - Ticketing fees							
CCC - Ticketing fees - Administration levy 3.5% on all EFTPOS and CC sales administered at Centre	each	Taxable	0.00	0.90	0.90	100.00%	Non Statutory Fee

Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Community & Planning Services - Arts, Advocacy, Economy and Social Strategy - Cardinia Cultural Centre - CCC Cafe							
CCC - Waste Recovery - Cafe	each	Taxable	0.00	2,200.00	2,200.00	100.00%	Non Statutory Fee
Community & Planning Services - Arts, Advocacy, Economy and Social Strategy - Economic Development - AA&E - CCC - Ticketing fees							
Ticket Sales	each	Non - Taxable	500.00	517.50	17.50	4.00%	Non Statutory Fee
Community & Planning Services - Community & Family Services - Youth Services - Family & Community Services -Youth Services - Cardinia Youth Hub							
Casual Room Hire - Activity/Program Room Full Day Rate	each	Taxable	137.00	142.00	5.00	4.00%	Non Statutory Fee
Casual Room Hire - Activity/Program Room Half Day Rate	each	Taxable	68.00	71.00	3.00	4.00%	Non Statutory Fee
Casual Room Hire - Consulting/Counselling Room Full Day Rate	each	Taxable	94.00	97.30	3.30	4.00%	Non Statutory Fee
Casual Room Hire - Consulting/Counselling Room Half Day Rate	each	Taxable	51.00	52.80	1.80	4.00%	Non Statutory Fee
Casual Room Hire - Meeting/Training Room Full Day Rate	each	Taxable	124.00	128.30	4.30	3.00%	Non Statutory Fee
Recording Booth- External Hire - Hourly Rate	each	Taxable	29.00	30.00	1.00	3.00%	Non Statutory Fee
Regular Room Hire - Activity/Program Room Full Day Rate	each	Taxable	88.00	91.10	3.10	4.00%	Non Statutory Fee
Regular Room Hire - Activity/Program Room Half Day Rate	each	Taxable	44.00	45.50	1.50	3.00%	Non Statutory Fee
Regular Room Hire - Consulting/Counselling Room Full Day Rate	each	Taxable	56.00	58.00	2.00	4.00%	Non Statutory Fee

Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Regular Room Hire - Consulting/Counselling Room Half Day Rate	each	Taxable	31.00	32.10	1.10	4.00%	Non Statutory Fee
Regular Room Hire - Meeting/Training Room Full Day Rate	each	Taxable	75.00	77.60	2.60	3.00%	Non Statutory Fee
Regular Room Hire - Meeting/Training Room Half Day Rate	each	Taxable	39.00	40.40	1.40	4.00%	Non Statutory Fee
Community & Planning Services - Community & Family Services - Youth Services - Family & Community Services -Youth Services - The Point							
Full Day Casual Rate	each	Taxable	157.00	163.00	6.00	4.00%	Non Statutory Fee
Full Day Regular Rate	each	Taxable	113.00	117.00	4.00	4.00%	Non Statutory Fee
Half Day Regular Rate	each	Taxable	56.00	58.00	2.00	4.00%	Non Statutory Fee
Half day Casual Rate	each	Taxable	79.00	82.00	3.00	4.00%	Non Statutory Fee
Community & Planning Services - Planning & Design - Statutory Planning - Planning Enquiries							
Additional sign	each	Non - Taxable	68.50	71.00	2.50	4.00%	Non Statutory Fee
Advertising Fee (11 to 20 notices)	each	Non - Taxable	265.00	275.00	10.00	4.00%	Non Statutory Fee
Advertising Fee (over 21 notices)	each	Non - Taxable	327.00	340.00	13.00	4.00%	Non Statutory Fee
Advertising Fee (up to 10 notices)	each	Non - Taxable	141.00	146.00	5.00	4.00%	Non Statutory Fee
Endorsement of plans - resubmission fee	each	Taxable	0.00	223.00	223.00	100.00%	Non Statutory Fee
Extension of time (second or subsequent request)	each	Taxable	0.00	550.00	550.00	100.00%	Non Statutory Fee
Extension of time to planning permit (first request)	each	Non - Taxable	360.00	400.00	40.00	11.00%	Non Statutory Fee
Planning Certificate (Priority)	each	Non - Taxable	86.00	89.00	3.00	3.00%	Non Statutory Fee



Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Planning Enquiries	each	Non - Taxable	275.00	285.00	10.00	4.00%	Non Statutory Fee
Pre-Application Advice (Advanced)	each	Non - Taxable	569.50	600.00	30.50	5.00%	Non Statutory Fee
Pre-Application Advice (Intermediate)	each	Non - Taxable	265.00	315.00	50.00	19.00%	Non Statutory Fee
Provide a copy of an endorsed plan	each	Non - Taxable	211.00	219.00	8.00	4.00%	Non Statutory Fee
Reinspection Fee	each	Taxable	372.50	385.00	12.50	3.00%	Non Statutory Fee
Secondary Consent	each	Non - Taxable	695.50	720.00	24.50	4.00%	Non Statutory Fee
Secondary Consent (VicSmart)	each	Non - Taxable	251.50	260.00	8.50	3.00%	Non Statutory Fee
Section 173 Agreement Administration	each	Taxable	372.00	385.00	13.00	3.00%	Non Statutory Fee
Sign (one)	each	Taxable	292.00	302.00	10.00	3.00%	Non Statutory Fee
Community & Planning Services - Planning & Design - Statutory Planning - Advertising							
Newspaper Advertising Admin	each	Non - Taxable	200.00	207.00	7.00	4.00%	Non Statutory Fee
Community & Planning Services - Regulatory Services - Building Services - Regulatory Services - Building							
Application for a farm shed - exempt from Building permit	each	Non - Taxable	0.00	1,000.00	1,000.00	100.00%	Non Statutory Fee
Application to regularise non-compliant building - Commercial building work/structure	each	Non - Taxable	1,714.00	1,774.00	60.00	4.00%	Non Statutory Fee
Application to regularise non-compliant building - Domestic building work/structure	each	Non - Taxable	1,171.00	1,212.00	41.00	4.00%	Non Statutory Fee
Copy of Documents (printed copies) - in addition to retrieval - Commercial	each	Non - Taxable	22.00	22.80	0.80	4.00%	Non Statutory Fee
Copy of Documents (printed copies) - in addition to retrieval - Domestic	each	Non - Taxable	11.50	11.90	0.40	3.00%	Non Statutory Fee



Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Copy of Plans (printed copies) - in addition to retrieval - Commercial	each	Non - Taxable	22.00	22.80	0.80	4.00%	Non Statutory Fee
Copy of Plans (printed copies) - in addition to retrieval - Domestic	each	Non - Taxable	11.50	11.90	0.40	3.00%	Non Statutory Fee
Occupancy Permits - Place of Public Entertainment (POPE)	each	Non - Taxable	1,176.00	1,217.20	41.20	4.00%	Non Statutory Fee
Reassess pool barrier standard	each	Non - Taxable	0.00	200.00	200.00	100.00%	Non Statutory Fee
Report and consent (sighting) seeking adjoining owners comment	each	Non - Taxable	0.00	400.00	400.00	100.00%	Non Statutory Fee
Request new or amend Occupancy Permit (ESM)	each	Non - Taxable	0.00	550.00	550.00	100.00%	Non Statutory Fee
Request/create/amend a Maintenance Determination Schedule (ESM)	each	Non - Taxable	0.00	200.00	200.00	100.00%	Non Statutory Fee
Retrieval and provision (PDF) of Documents - Commercial	each	Non - Taxable	124.50	128.90	4.40	4.00%	Non Statutory Fee
Retrieval and provision (PDF) of Documents - Domestic	each	Non - Taxable	99.50	103.00	3.50	4.00%	Non Statutory Fee
Retrieval (PDF) of Plans - Commercial	each	Non - Taxable	124.50	128.90	4.40	4.00%	Non Statutory Fee
Retrieval (PDF) of Plans - Domestic	each	Non - Taxable	99.50	103.00	3.50	4.00%	Non Statutory Fee
Search fee - building permits, plans and documents	each	Non - Taxable	28.00	29.00	1.00	4.00%	Non Statutory Fee
Temporary Public Structure Siting	each	Non - Taxable	408.00	422.30	14.30	4.00%	Non Statutory Fee
Community & Planning Services - Regulatory Services - Building Services - Pool Registrations Fees							
Pool inspection certification	each	Non - Taxable	420.00	435.00	15.00	4.00%	Non Statutory Fee
Community & Planning Services - Regulatory Services - Compliance Services - Local Laws							
Abandoned Vehicle Release (as per contract)	each	Non - Taxable	195.00	200.00	5.00	3.00%	Non Statutory Fee

Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Any other permit not otherwise mentioned	each	Non - Taxable	195.00	200.00	5.00	3.00%	Non Statutory Fee
Impounded Item Release	each	Non - Taxable	166.00	170.00	4.00	2.00%	Non Statutory Fee
Permit - Footpath - Bali Flags	each	Non - Taxable	195.00	200.00	5.00	3.00%	Non Statutory Fee
Permit - Footpath - Display goods (per size)	each	Non - Taxable	195.00	200.00	5.00	3.00%	Non Statutory Fee
Permit - Footpath - Table and Chairs - Fee per chair	each	Non - Taxable	38.50	39.00	0.50	1.00%	Non Statutory Fee
Permit - Footpath - Table and Chairs - Fee per table	each	Non - Taxable	61.50	63.00	1.50	2.00%	Non Statutory Fee
Permit - Footpath - Umbrella	each	Non - Taxable	61.50	63.00	1.50	2.00%	Non Statutory Fee
Permit - Footpath - Windbreaker screen	each	Non - Taxable	61.50	63.00	1.50	2.00%	Non Statutory Fee
Permit - Footpath - Windbreaker screen (1/2 size)	each	Non - Taxable	0.00	31.00	31.00	100.00%	Non Statutory Fee
Permit - Heavy Vehicle – on land under 0.8ha (2 acres)	each	Taxable	195.00	200.00	5.00	3.00%	Non Statutory Fee
Permit - Liquor - Consumption in public or consumption/Possession – within 500 metres of licensed pr	each	Non - Taxable	193.00	200.00	7.00	4.00%	Non Statutory Fee
Permit - Real Estate Pointer Boards	each	Non - Taxable	535.00	550.00	15.00	3.00%	Non Statutory Fee
Permit - Roadside Trading - per day	each	Non - Taxable	107.00	110.00	3.00	3.00%	Non Statutory Fee
Permit - Rubbish Containers - Skips Building Sites up to 3 months	each	Non - Taxable	136.00	140.00	4.00	3.00%	Non Statutory Fee
Permit - Rubbish Containers - Skips residential 1- 7 days	each	Non - Taxable	61.00	63.00	2.00	3.00%	Non Statutory Fee
Permit - Shipping container	each	Non - Taxable	0.00	200.00	200.00	100.00%	Non Statutory Fee

Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Permit - Street Stalls (inc. sausage sizzles) (No charge applicable to Community Groups) per day	each	Non - Taxable	58.00	60.00	2.00	3.00%	Non Statutory Fee
Permit - roadside Trading - per month	each	Non - Taxable	426.00	440.00	14.00	3.00%	Non Statutory Fee
Permit - roadside Trading - per year	each	Non - Taxable	0.00	2,000.00	2,000.00	100.00%	Non Statutory Fee
Permit Advertising Signs - A Frames	each	Non - Taxable	195.00	200.00	5.00	3.00%	Non Statutory Fee
Permit Advertising Signs - Real Estate Auction Boards (3 months)	each	Taxable	255.00	264.00	9.00	4.00%	Non Statutory Fee
Permit Advertising Signs, Flags overhanging roads-3 metres (3 months)	each	Taxable	255.00	264.00	9.00	4.00%	Non Statutory Fee
Permit Caravan/Motorhome Storage/Occupation	each	Non - Taxable	195.00	200.00	5.00	3.00%	Non Statutory Fee
Permit Charity bins	each	Non - Taxable	85.00	88.00	3.00	4.00%	Non Statutory Fee
Permit Community Temporary Advertising Signage	each	Non - Taxable	23.00	24.00	1.00	4.00%	Non Statutory Fee
Provide print copies of any local laws	each	Non - Taxable	20.00	21.00	1.00	5.00%	Non Statutory Fee
Recreational Vehicles	each	Non - Taxable	445.00	460.00	15.00	3.00%	Non Statutory Fee
Community & Planning Services - Regulatory Services - Compliance Services - Animal Control							
Animal Register inspection fees	each	Non - Taxable	44.50	46.00	1.50	3.00%	Non Statutory Fee
Bonds/deposits on cat traps and anti bark device hire"	each	Non - Taxable	166.00	170.00	4.00	2.00%	Non Statutory Fee
Dog registration	each	Non - Taxable	180.00	185.00	5.00	3.00%	Non Statutory Fee
Dog registration - Member Canine Assoc (unsterilized)	each	Non - Taxable	59.00	61.00	2.00	3.00%	Non Statutory Fee

Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Dog registration of Dangerous / Restricted / Menacing Breed	each	Non - Taxable	330.00	380.00	50.00	15.00%	Non Statutory Fee
Domestic animal businesses	each	Taxable	588.00	608.00	20.00	3.00%	Non Statutory Fee
Permit - Animals - Excess numbers permit	each	Non - Taxable	94.00	97.00	3.00	3.00%	Non Statutory Fee
Permit - Animals – application to Fence off nature strip for grazing	each	Non - Taxable	197.00	200.00	3.00	2.00%	Non Statutory Fee
Permit - Animals – application to graze on nature strips	each	Non - Taxable	197.00	200.00	3.00	2.00%	Non Statutory Fee
Reduced registration Fee Cat - (microchipped, sterilised, 10 years of age plus)	each	Non - Taxable	59.00	61.00	2.00	3.00%	Non Statutory Fee
Reduced registration Fee Sterilised Cat - Pensioner	each	Non - Taxable	27.00	28.00	1.00	4.00%	Non Statutory Fee
Reduced registration fee Dog - (microchipped, sterilised, 10 years of age plus, working dog)	each	Non - Taxable	59.00	61.00	2.00	3.00%	Non Statutory Fee
Reduced registration fee Sterilised Dog - Pensioner	each	Non - Taxable	27.00	28.00	1.00	4.00%	Non Statutory Fee
Reduced registration fee Unsterilized Dog - Pensioner	each	Non - Taxable	85.00	88.00	3.00	4.00%	Non Statutory Fee
Surrender of animal	each	Taxable	155.00	160.00	5.00	3.00%	Non Statutory Fee
Community & Planning Services - Regulatory Services - Compliance Services - Asset Protection							
Asset protection - admin fee	each	Non - Taxable	0.00	100.00	100.00	100.00%	Non Statutory Fee
Asset protection blanket bond	each	Non - Taxable	10,800.00	13,000.00	2,200.00	20.00%	Non Statutory Fee
Asset protection bond - large multi lot dwelling (6-20)	each	Non - Taxable	0.00	12,000.00	12,000.00	100.00%	Non Statutory Fee
Asset protection bond - multi lot dwelling (up to 5)	each	Non - Taxable	0.00	5,000.00	5,000.00	100.00%	Non Statutory Fee
Asset protection bond - single lot dwelling	each	Non - Taxable	1,230.00	2,000.00	770.00	63.00%	Non Statutory Fee

Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Asset protection fee - large multi dwelling (6-20)	each	Non - Taxable	0.00	2,260.00	2,260.00	100.00%	Non Statutory Fee
Asset protection fee - multi lot dwelling (up to 5)	each	Non - Taxable	0.00	690.00	690.00	100.00%	Non Statutory Fee
Asset protection fee - single lot dwelling	each	Non - Taxable	365.00	377.00	12.00	3.00%	Non Statutory Fee
Community & Planning Services - Regulatory Services - Emergency Management - Regulatory Services -Fire Prevention							
Fire Prevention Works - Administration Fee	each	Taxable	25.00	25.90	0.90	4.00%	Non Statutory Fee
Community & Planning Services - Regulatory Services - Environmental & Public Health - Food Act							
Class 1 Registration – New	each	Non - Taxable	1,040.00	1,076.40	36.40	4.00%	Non Statutory Fee
Class 1 Registration – Renewal	each	Non - Taxable	696.00	720.40	24.40	4.00%	Non Statutory Fee
Class 2 Registration – Mobile	each	Non - Taxable	397.00	410.90	13.90	4.00%	Non Statutory Fee
Class 2 Registration – New	each	Non - Taxable	953.00	986.40	33.40	4.00%	Non Statutory Fee
Class 2 Registration – Renewal	each	Non - Taxable	638.00	660.30	22.30	3.00%	Non Statutory Fee
Class 2 Registration – Supermarket, large convenience, fast food or manufacture - new	each	Non - Taxable	1,345.00	1,392.10	47.10	4.00%	Non Statutory Fee
Class 2 Registration – Supermarket, large convenience, fast food or manufacture – Renewal	each	Non - Taxable	900.00	931.50	31.50	4.00%	Non Statutory Fee
Class 3 - Minor Community Group (Food served 1 day a week and less than 100 members, registered prio	each	Non - Taxable	145.00	150.10	5.10	4.00%	Non Statutory Fee
Class 3 - low risk home based business (registered prior to 30 June 2023)	each	Non - Taxable	227.00	234.90	7.90	3.00%	Non Statutory Fee

Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Class 3 Registration – Mobile	each	Non - Taxable	227.00	234.90	7.90	3.00%	Non Statutory Fee
Class 3 Registration – New	each	Non - Taxable	550.00	569.30	19.30	4.00%	Non Statutory Fee
Class 3 Registration – Renewal	each	Non - Taxable	368.00	380.90	12.90	4.00%	Non Statutory Fee
Failed sample result – 2nd and subsequent sampling	each	Non - Taxable	232.00	240.10	8.10	3.00%	Non Statutory Fee
Fee for inspections pursuant to s. 19UA (per hour, all classes)	each	Non - Taxable	128.00	132.50	4.50	4.00%	Non Statutory Fee
Food Vending Machine Registration (Class 2 & 3) – New & Renewal	each	Non - Taxable	341.00	352.90	11.90	3.00%	Non Statutory Fee
Professional services audits conducted at request of business (per hour) or one-off non compliance	each	Non - Taxable	128.00	132.50	4.50	4.00%	Non Statutory Fee
Registration of Temporary component against Fixed food premises	each	Non - Taxable	155.00	160.40	5.40	3.00%	Non Statutory Fee
School canteen - Not for Profit, registered prior to 30 June 2023)	each	Non - Taxable	145.00	150.10	5.10	4.00%	Non Statutory Fee
Temporary Food Premises Registration (Class 2 & 3) – New	each	Non - Taxable	186.00	192.50	6.50	3.00%	Non Statutory Fee
Temporary Food Premises Registration (Class 2 & 3) – Renewal	each	Non - Taxable	93.00	96.30	3.30	4.00%	Non Statutory Fee
Community & Planning Services - Regulatory Services - Environmental & Public Health - Health Act							
Registration - Renewal Category 1 Aquatic facility	each	Non - Taxable	372.00	385.00	13.00	3.00%	Non Statutory Fee
Registration - each additional pool or spa on the premises	each	Non - Taxable	145.00	150.10	5.10	4.00%	Non Statutory Fee
Registration – New Application Category 1 Aquatic facility	each	Non - Taxable	560.00	579.60	19.60	4.00%	Non Statutory Fee
Registration – New High Risk Premises	each	Non - Taxable	465.00	481.30	16.30	4.00%	Non Statutory Fee

Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Registration – New Med Risk Premises	each	Non - Taxable	362.00	374.70	12.70	4.00%	Non Statutory Fee
Registration – Ongoing registration of low-risk premises	each	Non - Taxable	412.00	426.40	14.40	3.00%	Non Statutory Fee
Registration – Renewal High Risk Premises	each	Non - Taxable	310.00	320.90	10.90	4.00%	Non Statutory Fee
Registration – Renewal Med Risk Premises	each	Non - Taxable	258.00	267.00	9.00	3.00%	Non Statutory Fee
Registration/Renewal of Prescribed Accommodation (11-20 Persons)	each	Non - Taxable	432.00	447.10	15.10	3.00%	Non Statutory Fee
Registration/Renewal of Prescribed Accommodation (21-30 Persons)	each	Non - Taxable	517.00	535.10	18.10	4.00%	Non Statutory Fee
Registration/Renewal of Prescribed Accommodation (31-40 Persons)	each	Non - Taxable	724.00	749.30	25.30	3.00%	Non Statutory Fee
Registration/Renewal of Prescribed Accommodation (4-10 Persons)	each	Non - Taxable	356.00	368.50	12.50	4.00%	Non Statutory Fee
Registration/Renewal of Prescribed Accommodation (>40 Persons)	each	Non - Taxable	931.00	964.00	33.00	4.00%	Non Statutory Fee
Transfer of Health, Rooming House or Aquatic Facility registration (excluding one-off Hairdressers)	each	Non - Taxable	326.00	337.40	11.40	3.00%	Non Statutory Fee
Community & Planning Services - Regulatory Services - Environmental & Public Health - Domestic Waste Water							
Reissue Septic permit	each	Non - Taxable	83.00	85.90	2.90	3.00%	Non Statutory Fee
Wastewater written advice	each	Non - Taxable	83.00	85.90	2.90	3.00%	Non Statutory Fee
Corporate Services - Finance - Rating Services - Finance							
Complex financial reconciliation	each	Non - Taxable	60.00	62.10	2.10	4.00%	Non Statutory Fee
Copy of Rates Notice/Rates Search	each	Non - Taxable	13.00	13.45	0.45	3.00%	Non Statutory Fee
Sale of supplementary valuations to Water Authorities	each	Non - Taxable	17.50	18.10	0.60	3.00%	Non Statutory Fee



Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Standard financial reconciliation	each	Non - Taxable	30.00	31.05	1.05	4.00%	Non Statutory Fee
Urgent request - financial reconciliation	each	Non - Taxable	10.00	10.35	0.35	3.00%	Non Statutory Fee
Corporate Services - Governance, Safety and Property - Governance - Governance - Community Liability Insurance							
Community Liability Insurance - for groups/individuals using Council facilities	each	Taxable	28.00	29.00	1.00	4.00%	Non Statutory Fee
Corporate Services - Governance, Safety and Property - Governance - Governance - statutory fees applicable under FOI							
Photocopy charge	each	Non - Taxable	0.50	0.50	0.00	0.00%	Non Statutory Fee
Corporate Services - Governance, Safety and Property - Property Services - Property fee							
Agreement/Variation Preparation Fee	each	Taxable	165.00	170.80	5.80	4.00%	Non Statutory Fee
Community group licence fee	per annum	Non - Taxable	0.00	460.00	460.00	100.00%	Non Statutory Fee
Municipal or Government Road Closure or Discontinuance	each	Non - Taxable	0.00	5,791.90	5,791.90	100.00%	Non Statutory Fee
Road Discontinuance Application Fee	each	Taxable	550.00	569.25	19.25	4.00%	Non Statutory Fee
Telecommunications application fee	each	Non - Taxable	0.00	4,000.00	4,000.00	100.00%	Non Statutory Fee
Corporate Services - Information Services - Information Services Management - Plan printing charges (per copy)							
Plan printing charges - A0 SIZE PLAN	each	Taxable	27.00	27.90	0.90	3.00%	Non Statutory Fee
Plan printing charges - A1 SIZE PLAN	each	Taxable	14.50	15.00	0.50	3.00%	Non Statutory Fee
Plan printing charges - A4 PHOTOCOPIES	each	Taxable	1.10	1.10	0.00	0.00%	Non Statutory Fee
Plan printing charges - Multiple Copies (10+)	each	Taxable	1.10	1.10	0.00	0.00%	Non Statutory Fee
Plan printing charges - PLAN OF SUBDIVISION (A3)	each	Taxable	5.20	5.40	0.20	4.00%	Non Statutory Fee

Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Plan printing charges - SHIRE PLAN (AO)	each	Taxable	41.40	42.80	1.40	3.00%	Non Statutory Fee
Corporate Services - Information Services - Information Services Management - Geographic Information System maps							
Setup fee per map - A0 (per map)	each	Taxable	71.50	74.00	2.50	3.00%	Non Statutory Fee
Setup fee per map - A1 (per map)	each	Taxable	49.70	51.40	1.70	3.00%	Non Statutory Fee
Setup fee per map - A2 (per map)	each	Taxable	32.10	33.20	1.10	3.00%	Non Statutory Fee
Setup fee per map - A3 Plotter (per map)	each	Taxable	22.80	23.60	0.80	4.00%	Non Statutory Fee
Setup fee per map - Setup fee per map	each	Taxable	64.20	66.40	2.20	3.00%	Non Statutory Fee
Infrastructure & Environment - Community Infrastructure Delivery - Traffic & Transport Services - Decorative Light Poles Developer Contribution							
Non-standard lighting fee	each	Taxable	0.00	3,000.00	3,000.00	100.00%	Non Statutory Fee
Infrastructure & Environment - Infrastructure Services - Development - Infrastructure Services - Development							
Drainage plan checking fees - 1 to 2 houses	each	Taxable	160.50	166.10	5.60	3.00%	Non Statutory Fee
Drainage plan checking fees - 11-plus houses	each	Taxable	536.50	555.30	18.80	4.00%	Non Statutory Fee
Drainage plan checking fees - 3 to 10 houses	each	Taxable	322.00	333.30	11.30	4.00%	Non Statutory Fee
Drainage plan checking fees - Industrial/Commercial	each	Taxable	428.50	443.50	15.00	4.00%	Non Statutory Fee
Drainage/stormwater inspection	each	Taxable	160.50	166.10	5.60	3.00%	Non Statutory Fee
Infrastructure & Environment - Infrastructure Services - Development - Infrastructure Services - Landscape Development							
Landscape plan checking, 1 - 2 houses	each	Taxable	0.00	155.00	155.00	100.00%	Non Statutory Fee
Landscape plan checking, 11 or more houses	each	Taxable	0.00	518.00	518.00	100.00%	Non Statutory Fee
Landscape plan checking, 3 - 10 houses	each	Taxable	0.00	311.00	311.00	100.00%	Non Statutory Fee

Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Landscape plan checking, Industrial/Commercial	each	Taxable	0.00	414.00	414.00	100.00%	Non Statutory Fee
Infrastructure & Environment - Infrastructure Services - Development - Infrastructure Services - Engineering Services							
Street Occupation (Hoarding) Permit - 101m2 - 500m2 - Per month	each	Non - Taxable	803.50	831.60	28.10	3.00%	Non Statutory Fee
Street Occupation (Hoarding) Permit - Less than 100m2 - Per month	each	Non - Taxable	536.50	555.30	18.80	4.00%	Non Statutory Fee
Street Occupation (Hoarding) Permit - Over 500m2 - Per month	each	Non - Taxable	1,071.50	1,109.00	37.50	3.00%	Non Statutory Fee
Infrastructure & Environment - Infrastructure Services - Development - Landscape Development							
Tree planting	each	Taxable	480.00	496.80	16.80	4.00%	Non Statutory Fee
Infrastructure & Environment - Infrastructure Services - Waste Management - Garbage/Recycling collection							
1st Commercial Garbage service (120 litre bin only)	each	Taxable	270.00	344.30	74.30	28.00%	Non Statutory Fee
1st Commercial Recycling service (240 litre bin only)	each	Taxable	115.00	154.00	39.00	34.00%	Non Statutory Fee
Additional Bundled Branch option - Green and Hard Waste service (being trialled)	each	Non - Taxable	75.00	75.00	0.00	0.00%	Non Statutory Fee
Additional Commercial Garbage Bin	each	Taxable	285.00	325.40	40.40	14.00%	Non Statutory Fee
Additional Commercial Recycling Bin	each	Taxable	140.00	159.85	19.85	14.00%	Non Statutory Fee
Additional Residential Garbage Bin (120 litre bin only)	each	Non - Taxable	235.00	243.90	8.90	4.00%	Non Statutory Fee
Additional Residential Recycling Service	each	Non - Taxable	92.00	96.00	4.00	4.00%	Non Statutory Fee
Commercial Green Waste Service 240L	each	Non - Taxable	156.40	162.30	5.90	4.00%	Non Statutory Fee
Community Event Bin Service	each	Taxable	70.00	79.90	9.90	14.00%	Non Statutory Fee
Green Waste Service 120L	each	Non - Taxable	98.70	109.45	10.75	11.00%	Non Statutory Fee

Fee Increase/(Decrease)							
Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	\$	%	Basis of Fee
Green Waste Service 240L	each	Non - Taxable	128.70	139.45	10.75	8.00%	Non Statutory Fee
Litter and Waste Amenity Charge	each	Non - Taxable	160.00	166.10	6.10	4.00%	Non Statutory Fee
Residential Garbage (1 x 120L garbage bin and 1 recycling bin)	each	Non - Taxable	361.70	384.50	22.80	6.00%	Non Statutory Fee
Residential Garbage (1 x 80L garbage bin and 1 recycling bin)	each	Non - Taxable	331.70	354.50	22.80	7.00%	Non Statutory Fee
Infrastructure & Environment - Operations - Arboriculture - Shire Tree Planting							
Tree replacement fee	each	Taxable	0.00	528.00	528.00	100.00%	Non Statutory Fee
Infrastructure & Environment - Operations - Unsealed Roads - Dust Control							
Voluntary Dust Suppression Scheme- per 100m of unsealed road	each	Non - Taxable	400.00	414.00	14.00	4.00%	Non Statutory Fee