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Cardinia

Cardinia Shire Council

Budget 2026 - 27

June 2026

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Mayor and CEO introduction

We are proud to present Cardinia Shire Council's draft 2026–27 Budget, a responsible and future focused plan, well placed to guide and shape our organisation towards a financially sustainable future.

As we move into the second year of this term of Council, and the delivery of the 2025–29 Council Plan, we remain closely guided by the strategic objectives shaped through a deliberative panel process, to ensure Council's priorities continue to reflect the aspirations of our community.

Council recognises the shifting economic environment and the ongoing cost-of-living crisis that continues to place pressure on our community. In developing the draft 2026-27 budget, Council has remained focussed on maintaining and delivering high quality services and priority projects while identifying significant efficiencies to support a sustainable financial position. Our draft budget returns to an adjusted underlying surplus, which includes a borrowing $20.8 million to support our investment in the capital program for asset renewal. This balanced approach allows Council to maintain long-term financial sustainability while meeting growing infrastructure demands.

Through our Capital Works Program, we are investing $66.3 million with more than 50% of this focused on the renewal and upgrade of our existing assets. Of this, $16 million is allocated for the renewal of ageing Council facilities, the delivery of significant community assets and strategic land acquisition, while $11.9 million will support operational capability, service efficiency and digital transformation through the replacement of essential core IT business systems.

Spending on key capital works infrastructure projects includes:

- $23.4 million on roads.
- $645 thousand on bridges.
- $1.2 million on footpaths and cycleways.
- $790 thousand on drainage.
- $2.9 million on recreational, leisure and community facilities.
- $775 thousand on parks, open space and streetscapes.

The draft 2026–27 Budget also outlines an investment of $143.8 million towards the ongoing delivery of Council's services to the community, including:

- $2.4 million to support Arts and Creative Industries, including continued investment in key community arts venues, Cardinia Cultural Centre and Hills Hub Art Space.
- $15.5 to maintain safe and functional roads, drains and related assets, including fixing and maintaining roads and gravel footpaths by smoothing surfaces and filling holes.
- $2.9 million to enable community involvement in recreation activities and support the development and delivery of accessible recreation facilities and services.
- $13.9 million to keep parks and playgrounds safe and well maintained, including repairing and replacing playground equipment, ensuring adequate mulch coverage, clean footpaths and hard surfaced areas, maintain timber bridges, boardwalks and lookouts.
- $24.6 million to support efficient, safe and cost-effective waste and recycling services including a range of collection and processing services for garbage, recycling and food and green waste.
- $6.8 million allocated to law enforcement services, including parking, animal management and building and planning enforcement to support community safety and amenity.
- $2.6 million to support Council's library services, providing access through the Pakenham and Emerald Libraries and a mobile library service.

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- $6.3 million to support maternal child and health services that promote healthy development for young children and their families.

The draft 2026–27 Budget has been developed with a strong focus on balancing essential services and key projects while responding to ongoing pressures. With this context, Council has chosen not to apply to the Essential Services Commission (ESC) for a variation on the rate cap. The Minister for Local Government has set the rate cap at 2.75% for the 2026-27 financial year. The rate-capping framework remains a challenge for the local government sector, especially where it does not adequately account for rising costs, the underfunding of Developer Contributions and Infrastructure Contributions Plans for growth councils and the ongoing cost-shifting of services from other levels of government.

These challenges are being compounded by ongoing global uncertainty, geopolitical tensions and shifting economic stability, increasing the pressure on Council's ability to deliver services in a sustainable manner. Global conflicts including the situation in the Middle East continue to place pressure on energy markets and supply chains, with the potential to drive higher fuel and transport costs locally. While we are doing what we can to respond to these challenges, we recognise that impacts may evolve and that flexibility may be required.

In response, Council has worked to maintain high quality community facing services while identifying efficiencies where possible, ensuring the achievement of an adjusted underlying surplus to support long-term financial sustainability. Cardinia Shire Council's Long Term Financial Plan (LTFP) provides a 10-year roadmap to support the organisation's ongoing financial sustainability. Community engagement and regular review throughout the development of the LTFP have helped clarify Council's financial capacity, constraints and the changes required to sustainably deliver high-value services and programs. To maintain a future focused budget, Council continues to explore ways to reduce expenditure and drive efficiencies and productivity to address the growing cost of services.

Investment in digital transformation is a key strategic action in the LTFP. Over four financial years, Council is investing $32 million to upgrade its core enterprise business systems, replacing multiple outdated systems with a single, modern, integrated, cloud-based platform. Timely investment in these systems is critical as they underpin almost all of Council's operations and legislative responsibilities including, but not limited to, Property and Rating, Planning and Building and Asset Management The upgrade will improve service delivery by enhancing system reliability, strengthening cybersecurity and providing a more efficient and seamless customer experience. This investment is also expected to deliver a strong return over the long term through operating cost savings, productivity improvements, reduced system and cyber risk and improved decision-making capability, that supports ongoing organisational and financial sustainability.

Understanding current service levels and planning for the services our community will need in the future is an ongoing requirement for Council and a strategic action in the LTFP. To ensure the community receives value for money, Council must balance key principles including service cost and quality standards, community expectations, affordability and accessibility. Throughout this financial year, Council will continue to regularly review its key services to understand service costs and performance, ensuring services are operating efficiently, evolving in response to community needs and building future-readiness to meet ongoing community growth.

Waste management continues to present a significant challenge for councils. Costs associated with waste collection, processing and disposal continue to rise, driven by legislation and volatility in global markets. Environment Protection Agency (EPA) regulatory requirements create ongoing compliance obligations for both current and legacy landfill sites, placing sustained pressure on councils. The EPA landfill levy continues to rise and is forecast to reach $172.47 per tonne in 2026-27, reinforcing the need for more sustainable waste solutions and reduced reliance on

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landfill. Broader industry factors, including increasing levies and the renegotiation of waste and resource recovery contracts, are also contributing to the rising waste disposal costs.

As one of Victoria's fastest growing local government areas with a population that is expected to grow by 40,000 over the next 10 years, it's vital that we continue to seek support and investment from other levels of government for what our community needs and deserves. In the lead up to the state election in November, we will be ramping up our advocacy efforts to seek external funding sources for vital community infrastructure and services. We encourage you to visit Council's website for further details on our advocacy priority projects.

Over the next year, Council will remain focused on reviewing and investing in our existing assets, prioritising the services our community needs most while working towards a financially sustainable future. We will continue to seek operational efficiencies, ensuring that our community receives the best value for money and continues to enjoy Cardinia Shire as a great place to live.

We look forward to working with our community throughout the year, celebrating our shared successes and continuing to deliver the infrastructure and services that support our community now and into the future.

Cr Brett Owen
Mayor

James Collins
Chief Executive Officer

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Executive summary

Council has prepared a budget in line with the 2025-29 Council plan that funds a range of projects, programs and services while managing significant ongoing financial challenges and prioritising long term financial sustainability.

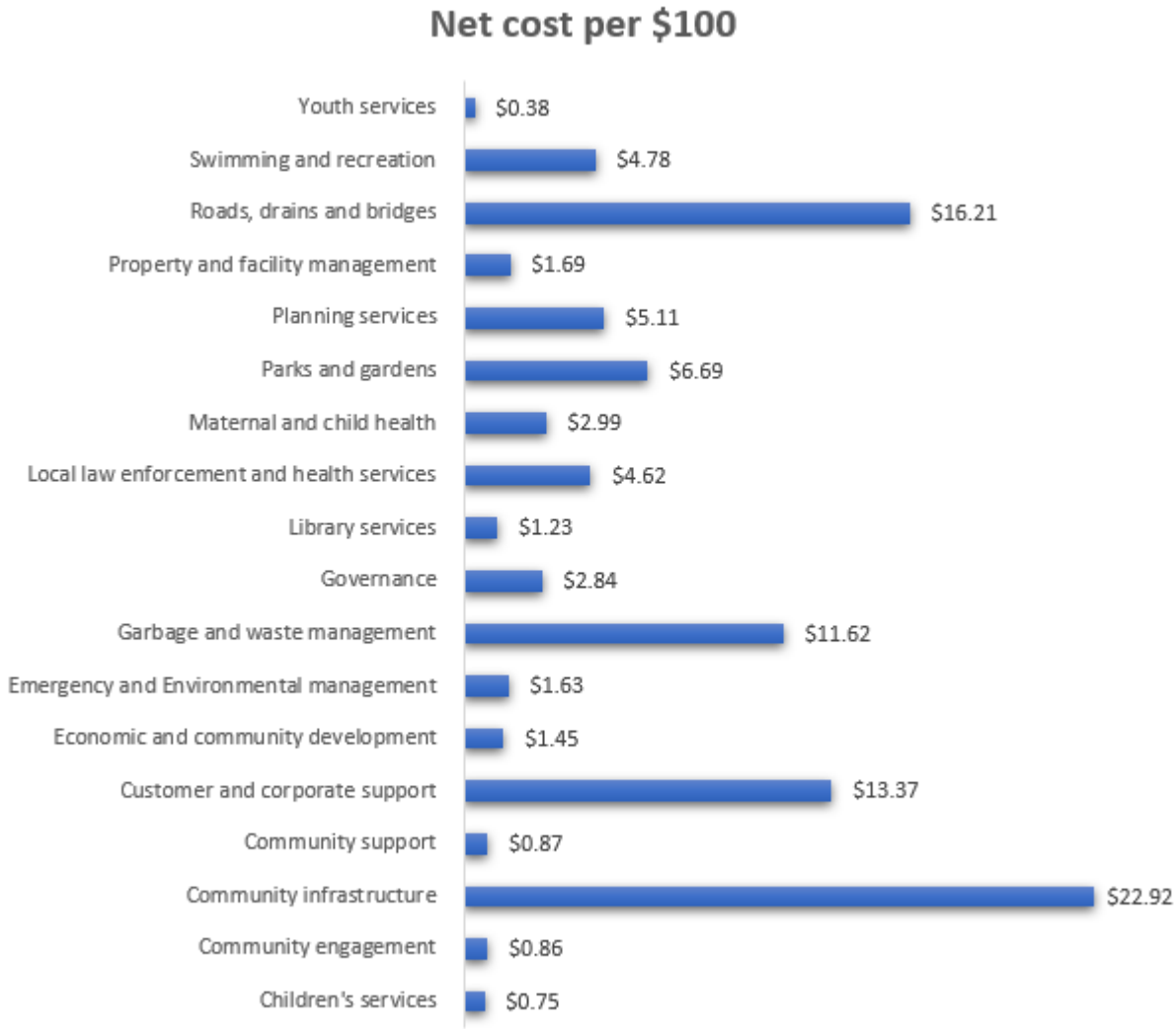
This budget seeks to enable the delivery of high-quality services, projects and infrastructure that are valued by our community, while ensuring Council remains financially sustainable to continue to invest in the future generations of our people and communities.

Key statistics	2026/27 Budget ($,000)	2025/26 Forecast Actual ($,000)
Total revenue	**263,953**	265,572
Total expenditure	**180,891**	185,959
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)	**83,062**	79,613
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)	**160**	(19,344)
Capital works program	**66,265**	60,196
Funding the capital works program		
Grants	26,305	13,144
Contributions	2,877	660
Council cash	16,211	32,392
Borrowings	20,872	14,000

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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 $83 million for the year ending 30 June 2027.

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 surplus of $160 thousand.

Total revenue

Council is expecting to generate total revenue of $264 million, with revenue from general rates is projected to be $109.8 million, which incorporates the average rate increase of 2.75%.

This is in line with the Fair Go Rates System (FGRS) which caps rates increases by Victorian Councils for the 2026/27 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 $17.1 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.

Capital works program

Expenditure on Council assets is detailed in the Capital Works Program and this amounts to $66.2 million, ($16.2 million funded by rates, $29.2 million from grants and contributions and $20.9 million from borrowings).

- Infrastructure ($38.4 million)
  Focused on improving road safety and asset condition, delivering key activity centre upgrades, and enhancing sport and recreation facilities. Key projects include delivery of the Pakenham Revitalisation program, court resurfacing works at Heatherbrae Recreation Reserve and lighting upgrades at the Pakenham Regional Tennis Centre.
- Property ($16.0 million)
  Prioritises renewal of ageing Council facilities, delivery of significant community assets, and strategic land acquisition. Key investments include the Cardinia Youth Hub, major renewal works at Cardinia Life, and upgrades to improve asset condition, accessibility and compliance.
- Plant & Equipment ($11.9 million)
  Supports operational capability, service efficiency and digital transformation through replacement of essential plant and renewal of core IT assets. The primary investment is the enterprise systems replacement, modernising digital platforms to improve service delivery, data management and internal operations.

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

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

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Economic assumptions

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

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

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

Our confidence in the accuracy of our assumptions is greatest in the near-future and decreases as we approach the outer years.

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

Assumption	Notes	Forecast 2025/26	Budget 2026/27	Projections			Trend +/o/-
				2027-28	2028-29	2029-30	
Rate cap increase	1	3.00%	2.75%	2.50%	2.50%	2.50%	-
Population growth	2	2.50%	2.60%	2.60%	2.65%	2.60%	+
CPI	3	3.00%	2.75%	2.50%	2.50%	2.50%	-
Materials and services	4	4.50%	4.00%	4.00%	4.00%	4.00%	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 2026/27 has been set at 2.75%.

2. **Population growth**
   Cardinia's population was an estimated 137,278 in 2026 and forecasts suggest that population will grow to 184,300 in 2041. Over the budget period, this is an annual average growth of 2.6%. (Source: Remplan – Cardinia Districts Population)

3. **Consumer Price Index (CPI)**
   Consumer price index is consistent with the Victorian State Government's CPI outlook, which has been set in its 2025/26 Budget Update. A conservative approach has been adopted in the outer years. (Source: 2025/26 Budget Update)

4. **Materials and services**
   Materials and services basic indexation has been set at 4.5% for 2026/27 and 4% 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 2026/27 has been set at 2.75%. 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.
- **Supply chain disruption –** Global supply chain delays remain unpredictable due to geopolitical tensions, manufacturing constraints, and shipping disruptions. These delays impact Council's capital works delivery timeframes and can increase project costs where materials become scarce or require alternative procurement pathways.

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- **Economic volatility** – The unpredictability of interest rate and inflation forecasts are creating challenges in long term financial planning. Council will continue to monitor economic conditions closely and apply prudent financial management to mitigate these impacts.

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.

Review of Council's Financial Plan

Following the preparation of the draft 2026/27 Budget, Council has reviewed the impact the budget has on the long-term projections contained in its Financial Plan to ensure Council's financial sustainability is being maintained. The budget principles outlined above have not changed from the full document adopted by Council in October 2025, apart from the amendment to the rate cap from 2026/27 forecasted 2.5% to 2026/27 actual 2.75%.

Council's long-term financial sustainability remains sound, as demonstrated by the VAGO indicators. This outcome reflects an intentional and sustained focus on prioritising significant efficiency improvements across Council and careful management and reprioritisation of the capital program, ensuring expenditure aligns with Council's capacity.

VAGO Ratio	2025/26 Forecast	2026/27 Budget	2027/28 Projections	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
Net result	29.9%	31.5%	26.6%	23.0%	23.9%	19.3%	21.1%	21.0%	21.2%	20.8%	20.4%
Adjusted underlying result	(11.6%)	0.1%	0.1%	0.3%	0.1%	0.2%	0.1%	0.1%	0.5%	0.6%	0.8%
Liquidity	3.63	3.75	3.96	3.60	3.70	3.53	3.25	3.18	3.09	3.18	3.21
Internal financing	158.6%	105.6%	94.5%	85.9%	110.0%	89.7%	79.9%	92.7%	115.7%	110.9%	103.7%
Indebtedness	22.7%	25.2%	27.2%	26.4%	24.5%	23.2%	21.5%	21.2%	21.5%	21.5%	21.8%
Capital replacement ratio	1.51	2.09	1.94	2.08	1.74	1.77	2.26	1.98	1.77	1.71	1.85
Renewal gap ratio	1.40	1.03	1.22	1.23	0.98	0.82	1.07	1.02	0.97	0.98	0.89

Budget reports

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

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

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

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1. Link to Integrated Planning and Reporting Framework.

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

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

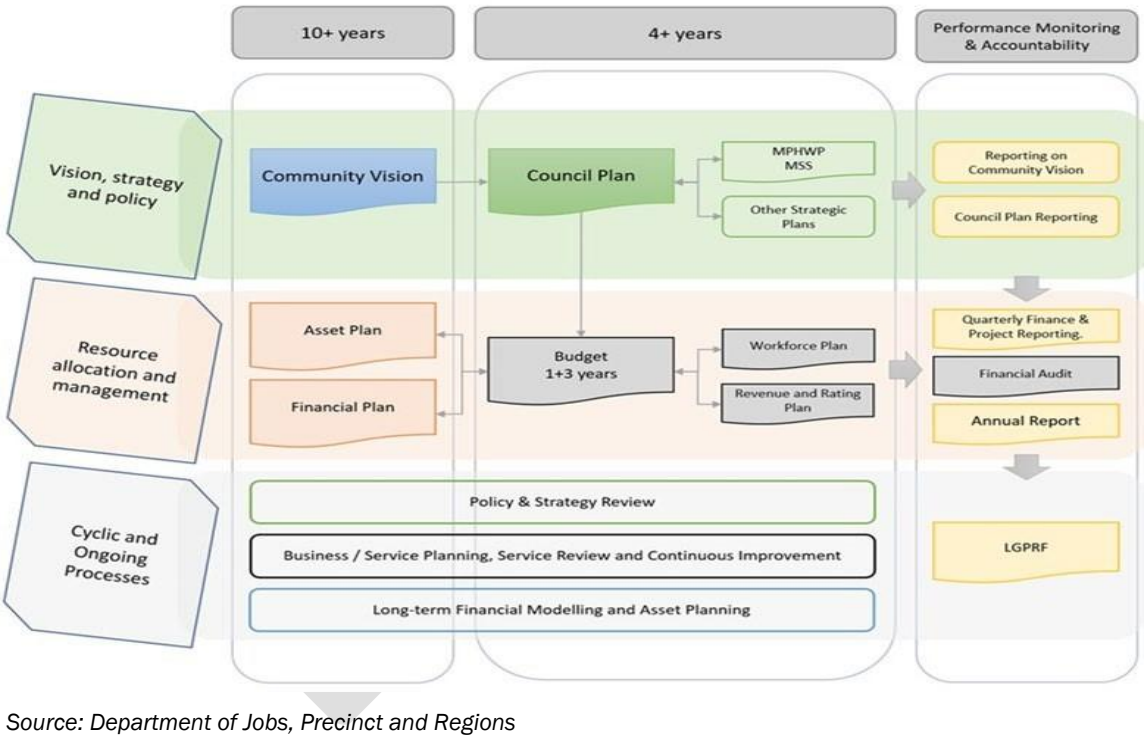
1.1. Legislative planning and accountability framework

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

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

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

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



Source: Department of Jobs, Precinct and Regions

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

Key planning considerations

Service level planning

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

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

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

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

1.2. Our purpose

Our vision

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

Our mission

We partner with our community to build a better Cardinia – where diversity and culture thrive, productive land and natural environments are protected, we look after today and we plan for the future.

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.

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1.3. Strategic objectives

The Council delivers activities and initiatives under 46 major service area categories. Each contributes to the achievement of Council's Vision as set out in the Council Plan.

Council has identified five Strategic Objective Areas for 2025-29, which are integral to achieving the Council Plan.

The Annual Budget converts these activities and initiatives into financial terms to ensure that there are sufficient resources for their achievement.

The following table lists the Strategic Objectives as described in the Council Plan.

Strategic objective	Description
Thriving communities *The programs, facilities and places that we support are safe, inclusive, and enhance participation, wellbeing and resilience.*	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 *We value our well-designed towns and infrastructure that fosters belonging and connections.*	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 *We care for our natural environment and support recovery from challenges.*	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 *We encourage urban and rural business and local employment to grow.*	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 *We demonstrate responsible leadership and financial stewardship.*	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.

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2. Services and service performance indicators

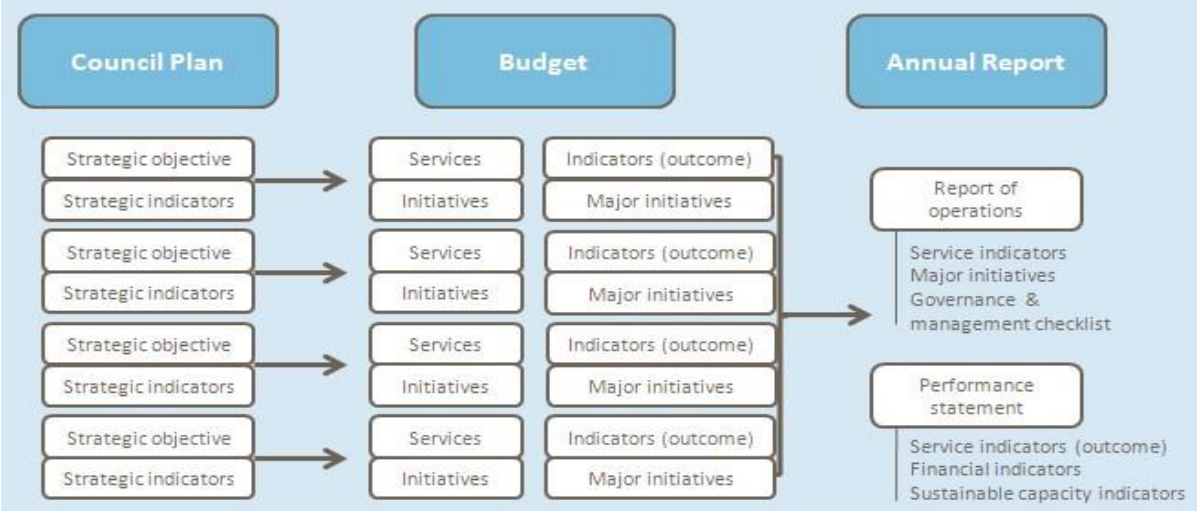
This section provides a description of the services to be funded in the Budget for the 2026/27 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan.

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

Council is required by legislation to identify major initiatives, other 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 2025-29 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.*

Service area	Description of services provided		2024/25 Actual $'000	2025/26 Forecast $'000	2026/27 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.	*Income*	186	292	683
		Expense	2,095	2,278	2,383
		Net cost	(1,909)	(1,986)	**(1,700)**
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.	*Income*	71	-	-
		Expense	667	820	759
		Net cost	(595)	(820)	**(759)**
Early Years	Provides families with the opportunity to access quality, inclusive early years services and improve social connectedness with the wider community.	*Income*	1,214	877	1,041
		Expense	1,086	1,080	1,246
		Net cost	127	(203)	**(205)**
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.	*Income*	23	-	-
		Expense	552	347	396
		Net cost	(529)	(347)	**(396)**
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.	*Income*	525	301	303
		Expense	1,798	1,679	1,665
		Net cost	(1,273)	(1,378)	**(1,361)**
Compliance Services	Compliance Services perform law enforcement functions, including parking, animal management and safety, Local Laws, building site and planning enforcement.	*Income*	3,997	3,711	4,448
		Expense	6,239	6,229	6,815
		Net cost	(2,242)	(2,518)	**(2,367)**
Environmental Health	To minimise environmental problems within the community and as far as practicable to ensure food safety within the community.	*Income*	891	845	771
		Expense	1,897	2,040	2,203
		Net cost	(1,006)	(1,195)	**(1,433)**
Library	Council's Library program services the Pakenham and Emerald Libraries and provides for a mobile library service to other townships within the Shire.	*Income*	-	-	-
		Expense	2,409	2,496	2,595
		Net cost	(2,409)	(2,496)	**(2,595)**
		Income	3,050	3,061	3,033

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Service area	Description of services provided		2024/25 Actual $'000	2025/26 Forecast $'000	2026/27 Budget $'000
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.	*Expense*	5,258	5,459	6,343
		Net cost	(2,208)	(2,397)	**(3,309)**
Community Safety and Inclusion	Supports our diverse community to be connected, safe, empowered and engaged through equality, social justice and respect.	*Income*	307	182	153
		Expense	1,964	2,127	2,181
		Net cost	(1,657)	(1,945)	**(2,029)**
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.	*Income*	183	76	56
		Expense	991	832	813
		Net cost	(808)	(756)	**(758)**

Initiatives

1	We engage with our first nations communities to develop and implement Reconciliation Action Plans 2025-2027.
2	Support the delivery of an annual calendar of events, programs and grants that celebrate our diverse community, its arts and culture.
3	Implement Arts and Creative Industries Strategy.
4	Implement the Volunteers' Strategy.
5	Establish a Youth Action & Advisory Committee to ensure that the voices of young people are heard and considered, and so they have an opportunity to engage in democracy at a local level.
6	Develop a Volunteers' Strategy to support volunteers and encourage volunteer participation.
7	Co-ordinate public health planning processes in partnership with local agencies.

Service performance outcome indicators

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Domain	Indicator	Performance	Computation
Community	Library services	Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100
Cost	Library services	Cost of library services (direct cost of library services per head of population)	Direct cost of library services / Population
Community	Maternal and Child Health	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
Community	Maternal and Child Health	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
Responsiveness	Food 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.*

Service area	Description of services provided		2024/25 Actual $'000	2025/26 Forecast $'000	2026/27 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.	*Income*	-	-	-
		Expense	1,290	456	980
		Net cost	(1,290)	(456)	**(980)**
Asset Management	To ensure that Council's strategic and corporate objectives in relation to assets and infrastructure are lead and effectively implemented.	*Income*	-	-	-
		Expense	1,306	1,709	1,550
		Net cost	(1,306)	(1,709)	**(1,550)**
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.	*Income*	84	65	48
		Expense	13,843	14,590	15,484
		Net cost	(13,758)	(14,525)	**(15,436)**
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.	*Income*	-	-	-
		Expense	5,166	5,028	5,547
		Net cost	(5,166)	(5,028)	**(5,547)**
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.	*Income*	-	-	-
		Expense	4,652	7,471	5,544
		Net cost	(4,652)	(7,471)	**(5,544)**
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.	*Income*	54	13	129
		Expense	2,892	2,287	2,642
		Net cost	(2,838)	(2,275)	**(2,513)**
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.	*Income*	309	151	186
		Expense	2,993	3,007	2,905
		Net cost	(2,683)	(2,856)	**(2,719)**
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.	*Income*	2,681	2,776	2,677
		Expense	2,231	1,868	1,888
		Net cost	451	908	**789**
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).	*Income*	-	4,000	-
		Expense	2	648	662
		Net cost	(2)	3,352	**(662)**

Service area	Description of services provided		2024/25 Actual $'000	2025/26 Forecast $'000	2026/27 Budget $'000
Traffic and Transport	Maintain a plant fleet in an efficient manner, whilst minimising Council's costs, to deliver the standards agreed to by Council.	*Income*	109	200	-
		Expense	1,046	1,536	1,623
		Net cost	(937)	(1,337)	**(1,623)**
Growth Area Planning and Subdivisions	Prepare and implement Precinct Structure Plans, Infrastructure Contributions Plans and Urban Design Frameworks.	*Income*	-	-	-
		Expense	1,433	1,694	1,878
		Net cost	(1,433)	(1,694)	**(1,878)**
Major Roads Projects	Deliver major roads capital projects, including Sealing the Hills project, plus other civil capital works outlined in the capital works budget	*Income*	-	-	-
		Expense	1,498	1,126	1,020
		Net cost	(1,498)	(1,126)	**(1,020)**
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.	*Income*	80	-	-
		Expense	1,391	1,081	847
		Net cost	(1,311)	(1,081)	**(847)**
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.	*Income*	-	25	10
		Expense	15,676	13,758	13,895
		Net cost	(15,676)	(13,733)	**(13,885)**
Parks Planning	Quality open spaces are vital to supporting the health and wellbeing of our community and the environment they live and work in.	*Income*	277	264	344
		Expense	872	765	738
		Net cost	(595)	(501)	**(394)**
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.	*Income*	2,056	1,920	1,938
		Expense	2,934	3,045	3,308
		Net cost	(878)	(1,125)	**(1,371)**
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.	*Income*	-	20	65
		Expense	1,406	2,406	2,256
		Net cost	(1,406)	(2,387)	**(2,191)**

Initiatives

1	Work with government, development agencies and landowners to progress the Officer Town Centre.
2	Develop and endorse a Yarra Valley and Dandenong Ranges and Southern Ranges Green Wedge Management Plan.

3	Undertake a census of all facility utilisation and develop a strategy to maximise community benefit.
4	Deliver funded stages of Pakenham Revitalisation and advocate for funding for additional stages.
5	Plan and deliver infrastructure upgrades to our road network and public assets to meet the needs of the current and future population.
6	Develop an Unsealed Roads Improvement Plan to improve the maintenance of unsealed roads and improve the resident experience and then implement the adopted plan.
7	Develop a Drainage Improvement Plan to improve the operation and maintenance of our drainage networks and implement the adopted plan.
8	Plan and deliver accessible and inclusive recreation and community facilities.
9	Undertake cost-effective works across townships to improve amenity and presentation, including garden bed renewal, tree planting and street furniture maintenance.
10	Assess the feasibility of the Golf Course at Deep Creek Reserve and develop a plan for identified future use.
11	Plan for a library and community facilities in the Officer Town Centre and advocate for funding to ensure the successful delivery of the facilities.
12	Advocate for further funding to expand and redevelop Cardinia Life.

Service performance outcome indicators

Domain	Indicator	Performance	Computation
Responsiveness	Statutory planning	Planning applications decided within the relevant required time (percentage of regular and VicSmart planning application decisions made within the relevant required time)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100
Environment	Roads	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100

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

Service area	Description of services provided		2024/25 Actual $'000	2025/26 Forecast $'000	2026/27 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.	*Income*	181	123	117
		Expense	1,361	1,353	1,355
		Net cost	(1,180)	(1,230)	**(1,238)**
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.	*Income*	79	32	-
		Expense	1,115	1,182	1,172
		Net cost	(1,035)	(1,150)	**(1,172)**
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.	*Income*	75	15	16
		Expense	20,646	23,644	24,609
		Net cost	(20,572)	(23,629)	**(24,593)**
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.	*Income*	32	-	33
		Expense	920	1,102	1,236
		Net cost	(888)	(1,102)	**(1,204)**

Initiatives

1	Develop new Integrated Water Management Plan and implement the plan.
2	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.
3	Develop a Towards Zero Emissions Plan and implement the Plan.
4	Develop a future Waste and Resource Recovery Strategy 2026-2036 and implement the actions under the strategy.

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Service performance outcome indicators

Domain	Indicator	Performance Measure	Computation
Environment	Waste management	Kerbside collection waste to landfill per serviced property (amount of waste collected from kerbside waste collection services that is sent to landfill per serviced property)	Amount of waste in tonnes (t) collected from kerbside waste collection services that is sent to landfill / Number of serviced properties
Cost	Waste management	Cost of kerbside waste collection services (direct cost of kerbside waste collection services per serviced property)	Direct cost of kerbside waste collection services / Number of serviced properties

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

Service area	Description of services provided		2024/25 Actual $'000	2025/26 Forecast $'000	2026/27 Budget $'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.	*Income*	40	-	-
		Expense	818	1,062	1,191
		Net cost	(778)	(1,062)	**(1,191)**

Initiatives

1	Partner with GSEM and key stakeholders to progress planning and advocacy for a Southeast 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	Deliver the 2025 Agribusiness Audit, using its findings to inform the development of a Food and Agribusiness Strategy and guide the implementation of strategic actions to strengthen the sector.
4	Develop a framework to implement the recommendations of the gap analysis and implement the framework.
5	Conduct a comprehensive gap analysis of community and human services, and education and skills with recommendations to support advocacy and funding to attract service providers (i.e. integrated community information and support hubs, financial counselling, further education providers and health services) to operate in Cardinia Shire.
6	Support implementation of the Tourism East Destination Management Plan and report progress annually.
7	Review and refine the Economic Development strategy, while implementing key initiatives to drive business & industry development.

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

Service area	Description of services provided		2024/25 Actual $'000	2025/26 Forecast $'000	2026/27 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.	*Income*	-	-	-
		Expense	192	209	213
		Net cost	(192)	(209)	**(213)**
Communications	Raise awareness of Council programs and initiatives and deliver effective communication between Council, the community and other stakeholders.	*Income*	-	-	-
		Expense	1,435	1,643	1,743
		Net cost	(1,435)	(1,643)	**(1,743)**
Engagement	Support effective community engagement between Council and the community through the preparation of engagement plans in accordance with Local Govt Act requirements.	*Income*	-	-	-
		Expense	45	58	86
		Net cost	(45)	(58)	**(86)**
Rates and Revenue Services	Manage Cardinia's rateable properties and provide a responsive, solution focused service to rate queries.	*Income*	146	174	202
		Expense	1,725	1,470	1,484
		Net cost	(1,579)	(1,296)	**(1,282)**
Customer Support	Provide a professional customer service experience with an inclusive, respectful, and positive attitude.	*Income*	-	-	-
		Expense	1,497	1,496	1,467
		Net cost	(1,497)	(1,496)	**(1,467)**
Emergency Management	Capture all income and expenditure relating to Emergency Events (floods, storms, bushfires) and the COVID-19 pandemic.	*Income*	141	198	88
		Expense	957	1,044	924
		Net cost	(816)	(845)	**(837)**
Financial Strategy, Management and Procurement	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.	*Income*	(4,652)	8,187	2,521
		Expense	9,700	3,901	779
		Net cost	(14,352)	4,286	**1,741**
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.	*Income*	197	293	102
		Expense	3,193	2,769	2,513
		Net cost	(2,996)	(2,477)	**(2,411)**
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.	*Income*	352	323	382
		Expense	584	878	852
		Net cost	(232)	(555)	**(469)**

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Service area	Description of services provided		2024/25 Actual $'000	2025/26 Forecast $'000	2026/27 Budget $'000
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.	*Income*	-	-	-
		Expense	2,623	2,835	2,787
		Net cost	(2,623)	(2,835)	**(2,787)**
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.	*Income*	39	-	-
		Expense	5,834	7,351	6,648
		Net cost	(5,795)	(7,351)	**(6,648)**
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.	*Income*	-	-	-
		Expense	2,362	3,354	3,509
		Net cost	(2,362)	(3,354)	**(3,509)**
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.	*Income*	-	-	-
		Expense	841	999	1,048
		Net cost	(841)	(999)	**(1,048)**

Initiatives

1	Provide opportunities for meaningful, informed and representative community engagement to guide Council's decision-making.
2	Identify, assess and implement alternative revenue and investment opportunities.
3	Develop and review Financial Plan to ensure that it supports long term financial sustainability.
4	Adopt the Advocacy Agenda 2025-2029, annually review Council advocacy priorities and report on efforts and outcomes.
5	Develop a Transformation Roadmap to enhance Council processes and systems, improve customer experience, ensure future readiness, and implement the roadmap.
6	Undertake focused service reviews to ensure alignment to the Council Plan and optimal service delivery.
7	Undertake Gender Impact Assessments when developing or reviewing any Council policy, program or service that has a direct and significant impact on the public, and ensure our organisation implements our Gender Equality Action Plan.

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Service performance outcome indicators

Domain	Indicator	Performance Measure	Computation
Governance	Consultation and engagement	Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions (community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement
Governance	Financial decisions	Total unpaid rates and charges (total unpaid rates and charges and unpaid interest on rates and charges for all financial years as a percentage of all rates and charges for the financial year)	[Sum of unpaid rates and charges and unpaid interest on rates and charges for all financial years / Sum of all rates and charges for the financial year] x100

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2.6. Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Income / Revenue
	$'000	$'000	$'000
Thriving Communities	(16,911)	27,398	10,486
Vibrant Places	(57,371)	62,767	5,395
Adaptive Environments	(28,206)	28,372	166
Prosperous Economies	(1,191)	1,191	-
Responsible Leaders	(20,758)	24,053	3,295
Total	**(124,437)**	**143,780**	**19,343**
Expenses added in:			
Depreciation/Amortisation	35,345		
Finance costs	1,765		
Surplus/(Deficit) before funding sources	**(161,548)**		
Funding sources added in:			
Rates and charges revenue	137,735		
Capital grants and contributions	83,824		
Grants commission funding	17,408		
Interest income	5,644		
Total funding sources	**244,610**		
Operating surplus/(deficit) for the year	**83,062**		

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3. Financial statements

This section presents information regarding the Financial Statements and Statement of Human Resources. The budget information for the year 2026/27 has been supplemented with projections to 2029-30

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

3.1 Comprehensive Income Statement

3.2 Balance Sheet

3.3 Statement of Changes in Equity

3.4 Statement of Cash Flows

3.5 Statement of Capital Works

3.6 Statement of Human Resources

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3.1. Comprehensive Income Statement

For the four years ending 30 June 2030

	NOTES	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Projections 2027/28 $'000	2028/29 $'000	2029/30 $'000
Income / Revenue						
Rates and charges	4.1.1	133,022	**137,735**	145,110	152,913	160,117
Statutory fees and fines	4.1.2	7,992	**8,259**	8,486	8,719	8,959
User fees	4.1.3	3,551	**4,171**	4,286	4,404	4,525
Grants - operating	4.1.4	11,668	**21,997**	22,538	23,093	23,661
Grants - capital	4.1.4	13,143	**26,305**	5,068	4,087	4,000
Contributions - monetary	4.1.5	45,989	**10,956**	22,541	14,801	23,386
Contributions - non-monetary	4.1.5	40,475	**45,936**	41,038	39,724	37,411
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		(582)	**500**	500	500	500
Other income	4.1.6	10,314	**8,094**	8,227	8,922	8,913
Total income / revenue		**265,572**	**263,953**	**257,794**	**257,164**	**271,472**
Expenses						
Employee costs	4.1.7	62,479	**61,045**	65,631	68,260	70,995
Materials and services	4.1.8	83,563	**80,253**	83,902	87,718	91,707
Depreciation	4.1.9	35,277	**34,773**	34,449	35,861	37,956
Amortisation - intangible assets	4.1.10	171	**155**	107	107	107
Depreciation - right of use assets	4.1.11	418	**416**	416	416	416
Allowance for impairment losses		294	**350**	220	220	220
Borrowing costs		819	**1,391**	2,027	2,439	2,618
Finance costs - leases		32	**18**	13	8	3
Other expenses	4.1.12	2,906	**2,490**	2,552	3,216	2,681
Total expenses		**185,959**	**180,891**	**189,317**	**198,245**	**206,703**
Surplus/(deficit) for the year		**79,613**	**83,062**	**68,476**	**58,919**	**64,769**
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation gain /(loss)		96,918	**-**	-	-	-
Total other comprehensive income		96,918	**-**	-	-	-
Total comprehensive result		**176,531**	**83,062**	**68,476**	**58,919**	**64,769**
Adjusted underlying result		**(19,344)**	**160**	**125**	**602**	**267**

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3.2. *Balance Sheet*

For the four years ending 30 June 2030

	NOTES	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Projections 2027/28 $'000	2028/29 $'000	2029/30 $'000
Assets						
Current assets						
Cash and cash equivalents		212,354	**229,405**	233,580	226,203	228,228
Trade and other receivables		23,036	**18,277**	18,217	18,382	19,716
Other assets		2,890	**2,890**	2,890	2,890	2,890
Total current assets	**4.2.1**	**238,280**	**250,572**	**254,687**	**247,475**	**250,833**
Non-current assets						
Trade and other receivables		2,561	**2,561**	2,561	2,561	2,561
Property, infrastructure, plant & equipment		3,490,122	**3,567,549**	3,635,410	3,707,405	3,767,056
Right-of-use assets	4.2.4	1,663	**1,247**	831	416	-
Intangible assets		1,421	**1,266**	1,159	1,052	945
Total non-current assets	**4.2.1**	**3,495,767**	**3,572,624**	**3,639,962**	**3,711,433**	**3,770,562**
Total assets		**3,734,047**	**3,823,195**	**3,894,649**	**3,958,908**	**4,021,396**
Liabilities						
Current liabilities						
Trade and other payables		9,153	**7,481**	7,795	8,221	8,534
Trust funds and deposits		16,482	**16,482**	16,482	16,482	16,482
Contract and other liabilities		26,991	**20,981**	14,375	14,375	14,375
Provisions		11,292	**11,051**	10,810	10,569	10,328
Interest-bearing liabilities	4.2.3	1,451	**10,285**	14,437	18,646	18,133
Lease liabilities	4.2.4	220	**504**	509	514	-
Total current liabilities	**4.2.2**	**65,589**	**66,783**	**64,408**	**68,807**	**67,851**
Non-current liabilities						
Provisions		5,069	**5,209**	5,349	5,489	5,629
Interest-bearing liabilities	4.2.3	28,265	**33,799**	39,521	40,836	39,370
Lease liabilities	4.2.4	1,805	**1,023**	514	-	-
Total non-current liabilities	**4.2.2**	**35,139**	**40,031**	**45,384**	**46,325**	**44,999**
Total liabilities		**100,728**	**106,814**	**109,792**	**115,132**	**112,851**
Net assets		**3,633,319**	**3,716,381**	**3,784,857**	**3,843,776**	**3,908,545**
Equity						
Accumulated surplus		1,529,996	**1,605,274**	1,659,116	1,721,581	1,781,290
Reserves		2,103,323	**2,111,107**	2,125,741	2,122,195	2,127,255
Total equity		**3,633,319**	**3,716,381**	**3,784,857**	**3,843,776**	**3,908,545**

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3.3. Statement of Changes in Equity

For the four years ending 30 June 2030

	NOTES	Total $'000	Accumulated Surplus $'000	Revaluation Reserve $'000	Other Reserves $'000
2026 Forecast Actual					
Balance at beginning of the financial year		3,456,788	1,496,789	1,846,937	113,062
Surplus/(deficit) for the year		79,613	79,613	-	-
Net asset revaluation gain/(loss)		96,918	-	96,918	-
Transfers (to)/from other reserves		-	(46,406)	-	46,406
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		**3,633,319**	**1,529,996**	**1,943,855**	**159,468**
2027 Budget					
Balance at beginning of the financial year		**3,633,319**	**1,529,996**	**1,943,855**	**159,468**
Surplus/(deficit) for the year		**83,062**	**83,062**	**-**	**-**
Net asset revaluation gain/(loss)		**-**	**-**	**-**	**-**
Transfers (to)/from other reserves	4.3.1	**(0)**	**(7,784)**	**-**	**7,784**
Transfers from other reserves	4.3.1	**-**	**-**	**-**	**-**
Balance at end of the financial year	4.3.2	**3,716,381**	**1,605,274**	**1,943,855**	**167,252**
2028					
Balance at beginning of the financial year		3,716,381	1,605,274	1,943,855	167,252
Surplus/(deficit) for the year		68,476	68,476	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers (to)/from other reserves		(0)	(14,634)	-	14,634
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		**3,784,857**	**1,659,116**	**1,943,855**	**181,886**
2029					
Balance at beginning of the financial year		3,784,857	1,659,116	1,943,855	181,886
Surplus/(deficit) for the year		58,919	58,919	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers (to)/from other reserves		0	3,546	-	(3,546)
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		**3,843,776**	**1,721,581**	**1,943,855**	**178,340**
2030					
Balance at beginning of the financial year		3,843,776	1,721,581	1,943,855	178,340
Surplus/(deficit) for the year		64,769	64,769	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers (to)/from other reserves		(0)	(5,060)	-	5,060
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		**3,908,545**	**1,781,290**	**1,943,855**	**183,400**

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3.4. Statement of Cash Flows

For the four years ending 30 June 2030

	Notes	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Projections 2027/28 $'000	2028/29 $'000	2029/30 $'000
		Inflows (Outflows)	**Inflows (Outflows)**	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		121,323	**141,209**	144,312	152,091	159,367
Statutory fees and fines		8,013	**9,314**	9,301	9,559	9,824
User fees		3,620	**4,704**	4,697	4,827	4,961
Grants - operating		15,392	**22,552**	22,463	23,019	23,591
Grants - capital		12,799	**26,968**	6,771	4,162	4,003
Contributions - monetary		45,989	**10,956**	22,541	14,801	23,386
Interest received		5,999	**5,644**	5,716	6,348	6,274
Trust funds and deposits taken		1,160	**-**	-	-	-
Other receipts		21,245	**(1,848)**	(2,660)	4,971	4,439
Net GST refund / payment		13,225	**11,005**	10,571	12,335	11,270
Employee costs		(62,658)	**(61,146)**	(65,732)	(68,361)	(71,096)
Materials and services		(98,908)	**(89,900)**	(91,983)	(96,124)	(100,517)
Short-term, low value and variable lease payments		(401)	**-**	-	-	-
Other payments		(2,184)	**(2,789)**	(2,802)	(3,477)	(2,998)
Net cash provided by/(used in) operating activities	4.4.1	**84,614**	**76,669**	**63,194**	**64,150**	**72,505**
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(53,359)	**(72,629)**	(66,899)	(74,645)	(65,916)
Proceeds from sale of property, infrastructure, plant and equipment		249	**550**	550	550	550
Net cash provided by/ (used in) investing activities	4.4.2	**(53,110)**	**(72,079)**	**(66,349)**	**(74,095)**	**(65,366)**
Cash flows from financing activities						
Finance costs		(819)	**(1,391)**	(2,027)	(2,439)	(2,618)
Proceeds from borrowings		14,000	**20,872**	20,454	20,248	16,902
Repayment of borrowings		(1,794)	**(6,504)**	(10,580)	(14,724)	(18,881)
Interest paid - lease liability		(32)	**(18)**	(13)	(8)	(3)
Repayment of lease liabilities		(204)	**(499)**	(504)	(509)	(514)
Net cash provided by/(used in) financing activities	4.4.3	**11,151**	**12,461**	**7,330**	**2,568**	**(5,114)**
Net increase/(decrease) in cash & cash equivalents		42,655	**17,051**	4,175	(7,377)	2,025
Cash and cash equivalents at the beginning of the financial year		169,699	**212,354**	229,405	233,580	226,203
Cash and cash equivalents at the end of the financial year		**212,354**	**229,405**	**233,580**	**226,203**	**228,228**
Restricted cash		220,354	**228,138**	242,772	239,226	244,286
Unrestricted cash		(8,000)	**1,267**	(9,192)	(13,023)	(16,058)

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3.5. Statement of Capital Works

For the four years ending 30 June 2030

	NOTES	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Projections 2027/28 $'000	2028/29 $'000	2029/30 $'000
Property						
Land		1,721	**2,622**	5,000	3,000	3,000
Buildings		7,041	**13,346**	12,976	20,000	17,385
Total property		**8,762**	**15,968**	**17,976**	**23,000**	**20,385**
Plant and equipment						
Plant, machinery and equipment		3,214	**365**	2,026	2,700	2,700
Fixtures, fittings and furniture		1,680	**1,165**	2,046	2,104	1,839
Computers and telecommunications		391	**10,380**	10,550	10,550	550
Total plant and equipment		**5,285**	**11,910**	**14,622**	**15,354**	**5,089**
Infrastructure						
Roads		28,451	**23,372**	18,079	18,739	20,013
Bridges		671	**645**	700	700	1,400
Footpaths and cycleways		1,855	**1,202**	2,360	2,630	2,813
Drainage		1,390	**790**	850	950	1,050
Recreational, leisure and community facilities		2,568	**2,910**	2,675	4,465	6,400
Parks, open space and streetscapes		1,574	**775**	2,110	1,893	2,647
Off street car parks		144	**-**	-	-	-
Other infrastructure		9,496	**8,693**	1,900	400	400
Total infrastructure		**46,149**	**38,387**	**28,673**	**29,778**	**34,723**
Total capital works expenditure	4.5.1	**60,196**	**66,265**	**61,272**	**68,132**	**60,197**
Represented by:						
New asset expenditure		6,001	**11,217**	11,026	18,320	22,520
Asset renewal expenditure		19,725	**18,374**	27,020	27,893	26,440
Asset expansion expenditure		4,936	**19,255**	8,271	5,850	400
Asset upgrade expenditure		29,534	**17,420**	14,954	16,069	10,836
Total capital works expenditure	4.5.1	**60,196**	**66,265**	**61,272**	**68,132**	**60,197**
Funding sources represented by:						
Grants		13,144	**26,305**	5,068	4,087	4,000
Contributions		660	**2,877**	7,612	18,052	18,031
Council cash		32,392	**16,211**	28,138	25,744	21,263
Borrowings		14,000	**20,872**	20,454	20,248	16,902
Total capital works expenditure	4.5.1	**60,196**	**66,265**	**61,272**	**68,132**	**60,197**

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3.6. Statement of Human Resources

For the four years ending 30 June 2030

	Forecast Actual	Budget	Projections		
	2025/26	2026/27	2027/28	2028/29	2029/30
	$'000	$'000	$'000	$'000	$'000
Staff expenditure					
Employee costs - operating	60,331	**57,719**	62,056	64,542	67,128
Employee costs - capital	2,148	**3,326**	3,575	3,718	3,867
Total staff expenditure	**62,479**	**61,045**	**65,631**	**68,260**	**70,995**
	FTE	**FTE**	FTE	FTE	FTE
Staff numbers					
Employees	527.30	**537.62**	537.62	537.62	537.62
Total staff numbers	**527.30**	**537.62**	**537.62**	**537.62**	**537.62**

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
	2026/27	Full Time	Part time		
	$'000	$'000	$'000	$'000	$'000
Community & Planning Services	**27,733**	19,205	7,717	573	238
Corporate Services	**16,078**	13,403	2,276	43	356
Infrastructure & Environment	**21,970**	21,092	805	-	73
Total permanent staff expenditure	**65,781**	**53,700**	**10,798**	**616**	**667**
Other employee related expenditure	(1,410)				
Capitalised labour costs	**(3,326)**				
Total expenditure	**61,045**				

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
	2026/27	Full Time	Part time		
Community & Planning Services	**225.35**	148.60	65.25	8.00	3.50
Corporate Services	**121.99**	95.00	21.99	1.00	4.00
Infrastructure & Environment	**190.28**	181.00	7.47	-	1.81
Total staff	**537.62**	**424.60**	**94.71**	**9.00**	**9.31**

Summary of Planned Human Resources Expenditure

Expenditure for the four years ending 30 June 2030

	2026/27 $'000	2027/28 $'000	2028/29 $'000	2029/30 $'000
Community & Planning Services				
Permanent - Full time	19,207	20,654	21,484	22,349
Women	12,738	13,700	14,251	14,827
Men	5,152	5,538	5,760	5,990
Vacant positions	710	763	794	826
New positions	607	653	679	706
Permanent - Part time	7,716	8,295	8,626	8,972
Women	5,538	5,953	6,191	6,439
Men	660	710	738	768
Vacant positions	533	573	596	620
New positions	985	1,059	1,101	1,145
Total Community & Planning Services	**26,923**	**28,949**	**30,110**	**31,321**
Corporate Services				
Permanent - Full time	13,404	14,410	14,987	15,587
Women	9,062	9,742	10,132	10,537
Men	4,016	4,317	4,490	4,670
Vacant positions	89	96	100	104
New positions	237	255	265	276
Permanent - Part time	2,275	2,446	2,544	2,646
Women	1,831	1,968	2,047	2,129
Men	436	469	488	508
Vacant positions	8	9	9	9
Total Corporate Services	**15,679**	**16,856**	**17,531**	**18,233**
Infrastructure & Environment				
Permanent - Full time	21,092	22,674	23,581	24,522
Women	5,034	5,412	5,628	5,853
Men	14,045	15,098	15,703	16,329
Vacant positions	1,382	1,486	1,545	1,607
New positions	631	678	705	733
Permanent - Part time	805	865	900	936
Women	721	775	806	838
Men	84	90	94	98
Total Infrastructure & Environment	**21,897**	**23,539**	**24,481**	**25,458**
Casuals, temporary and other expenditure	**(128)**	**(138)**	**(144)**	**(150)**
Capitalised labour costs	**(3,326)**	**(3,575)**	**(3,718)**	**(3,867)**
Total staff expenditure	**61,045**	**65,631**	**68,260**	**70,995**

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Staff numbers (FTE) for the four years ending 30 June 2030

	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE
Community & Planning Services				
Permanent - Full time	148.60	148.60	148.60	148.60
Women	98.60	98.60	98.60	98.60
Men	38.00	38.00	38.00	38.00
Vacant positions	7.00	7.00	7.00	7.00
New positions	5.00	5.00	5.00	5.00
Permanent - Part time	65.25	65.25	65.25	65.25
Women	46.69	46.69	46.69	46.69
Men	6.48	6.48	6.48	6.48
Vacant positions	4.85	4.85	4.85	4.85
New positions	7.23	7.23	7.23	7.23
Total Community & Planning Services	**213.85**	**213.85**	**213.85**	**213.85**
Corporate Services				
Permanent - Full time	95.00	95.00	95.00	95.00
Women	68.00	68.00	68.00	68.00
Men	24.00	24.00	24.00	24.00
Vacant positions	1.00	1.00	1.00	1.00
New positions	2.00	2.00	2.00	2.00
Permanent - Part time	21.99	21.99	21.99	21.99
Women	17.81	17.81	17.81	17.81
Men	4.08	4.08	4.08	4.08
Vacant positions	0.10	0.10	0.10	0.10
Total Corporate Services	**116.99**	**116.99**	**116.99**	**116.99**
Infrastructure & Environment				
Permanent - Full time	181.00	181.00	181.00	181.00
Women	40.00	40.00	40.00	40.00
Men	121.00	121.00	121.00	121.00
Vacant positions	14.00	14.00	14.00	14.00
New positions	6.00	6.00	6.00	6.00
Permanent - Part time	7.47	7.47	7.47	7.47
Women	6.57	6.57	6.57	6.57
Men	0.90	0.90	0.90	0.90
Total Infrastructure & Environment	**188.47**	**188.47**	**188.47**	**188.47**
Casuals and temporary staff	**18.31**	**18.31**	**18.31**	**18.31**
Capitalised labour	**17.6**	**17.6**	**17.6**	**17.6**
Total staff numbers	**537.62**	**537.6**	**537.6**	**537.6**

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4. Notes to the financial statements

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

Unless otherwise stated, amounts in the budget have been entered in whole dollars and cents then rounded to the nearest thousand dollars.

Total figures in the financial statements and accompanying notes and schedules reflect the true budgeted amount and may differ slightly when rounded figures are manually added due to rounding.

4.1. Comprehensive Income Statement

4.1.1. Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2026/27 the FGRS cap has been set at 2.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate will increase by 2.75% 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 2026/27 is budgeted to increase by $977 thousand (4%) from $24 million to $25 million.

The charge for the optional green waste service is budgeted to increase by $222 thousand (5.1%) from $4.3 million to $4.5 million.

This will raise total rates and charges for 2026/27 to $137.7 million, which also includes interest on rates and charges of $934 thousand in 2026/27.

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

	2025/26 Forecast Actual $'000	2026/27 Budget $'000	Change $'000	%
General rates*	105,195	**109,780**	4,585	4.36%
Service rates and charges	24,044	**25,021**	977	4.06%
Supplementary rates and rate adjustments	2,434	**2,000**	(434)	-17.83%
Interest on rates and charges	1,349	**934**	(415)	-30.76%
Total rates and charges	**133,022**	**137,735**	**4,713**	**3.54%**

** 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	2025/26 cents/$CIV*	2026/27 cents/$CIV*	Change
General rate for rateable residential properties (base rate)	0.0021630	**0.0022821**	5.50%
General rate for rateable farming properties	0.0016219	**0.0016526**	1.90%
General rate for rateable urban residential properties	0.0023159	**0.0021855**	-5.63%
General rate for rateable urban farming properties	0.0018395	**0.0020388**	10.83%
General rate for rateable urban vacant properties	0.0043286	**0.0042686**	-1.39%
General rate for rateable urban commercial and industrial properties	0.0031391	**0.0025966**	-17.28%
Concession rate for cultural and recreational land	0.0016296	**0.0016002**	-1.81%

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	2025/26 $'000	2026/27 $'000	Change $'000	%
Residential (base rate)	35,925	**38,589**	2,664	7.42%
Farming	4,274	**4,397**	123	2.88%
Urban Residential	48,632	**49,979**	1,347	2.77%
Urban Farming	2,342	**2,407**	65	2.78%
Urban Vacant Land	5,657	**5,813**	156	2.76%
Urban commercial and industrial	8,283	**8,512**	229	2.76%
Cultural and recreational	82	**83**	1	1.22%
Total amount to be raised by general rates	**105,195**	**109,780**	**4,585**	**4.36%**

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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	2025/26 Number	2026/27 Number	Change Number	Change %
Residential (base rate)	17,543	**17,650**	107	0.61%
Farming	1,163	**1,170**	7	0.60%
Urban Residential	31,123	**32,115**	992	3.19%
Urban Farming	40	**34**	(6)	-15.00%
Urban Vacant Land	2,131	**1,874**	(257)	-12.06%
Urban commercial and industrial	1,833	**2,053**	220	12.00%
Cultural and recreational	5	**5**	0	0.00%
Total number of assessments	**53,838**	**54,901**	**1,063**	**1.97%**

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	2025/26 $'000	2026/27 $'000	Change $'000	Change %
Residential (base rate)	16,608,508	**16,909,268**	300,760	1.81%
Farming	2,635,255	**2,660,640**	25,385	0.96%
Urban Residential	20,999,595	**22,868,860**	1,869,265	8.90%
Urban Farming	1,273,170	**1,180,600**	(92,570)	-7.27%
Urban Vacant Land	1,306,893	**1,361,805**	54,913	4.20%
Urban commercial and industrial	2,638,652	**3,278,079**	639,428	24.23%
Cultural and recreational	50,320	**51,870**	1,550	3.08%
Total value of land	**45,512,392**	**48,311,122**	**2,798,730**	**6.15%**

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 2025/26 $	Per Rateable Property 2026/27 $	Change $	Change %
General garbage charge (120l)	384.50	**388.60**	4.10	1.07%
General garbage charge (80l)	354.50	**358.60**	4.10	1.16%
Green waste charge (240l)	139.45	**138.70**	(0.75)	-0.54%
Green waste charge (120l)	109.45	**108.70**	(0.75)	-0.69%

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	2025/26	2026/27	Change	
	$'000	$'000	$'000	%
General garbage charge	19,739	**20,494**	755	3.82%
Green waste charge	4,305	**4,527**	222	5.16%
Total	**24,044**	**25,021**	**977**	**4.06%**

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

	2025/26	2026/27	Change	
	$'000	$'000	$'000	%
General rates	105,195	**109,780**	4,585	4.36%
General garbage charge	19,739	**20,494**	755	3.82%
Green waste charge	4,305	**4,527**	222	5.16%
Total Rates and charges	**129,239**	**134,801**	**5,562**	**4.30%**

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.

	2025/26	2026/27
Total Rates	$ 105,113,000	$ 109,697,000
Number of rateable properties	53,833.00	54,896.00
Base Average Rate	1,952.58	1,998.27
Maximum Rate Increase (set by the State Government)	**3.00%**	**2.75%**
Capped Average Rate	$ 1,962	$ 2,006
Maximum General Rates and Municipal Charges Revenue	$ 105,603,296	$ 110,146,556
Budgeted General Rates and Municipal Charges Revenue	$ 105,113,000	$ 109,697,000
Budgeted Supplementary Rates	$ 2,434,000	$ 2,000,000
Budgeted Total Rates and Municipal Charges Revenue	$ 107,547,000	$ 111,697,000

** 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 (2026/27: estimated $2 million and 2025/26: $2.43 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	2026/27 cents / $CIV	2026/27 Rates payable ($'000)
Residential (base rate)	0.0022821	38,589
Farming	0.0016526	4,397
Urban Residential	0.0021855	49,979
Urban Farming	0.0020388	2,407
Urban Vacant land	0.0042686	5,813
Urban commercial & industrial	0.0025966	8,512
Cultural and recreational	0.0016002	83
Total		**109,780**

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 Councils proposed Rating and Revenue Plan.

1. Base Rate

Base Rate includes any rateable land which is:

a. not in the Urban Growth Corridor and does not have the characteristics of any other specified rate; or

b. 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:

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 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.

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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.

Note: A proposed rating and revenue plan is currently out for exhibition, if adopted, there may be changes to the current rating and revenue plan.

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4.1.2. Statutory fees and fines

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Infringements and costs	1,042	**1,099**	57	5.47%
Statutory registration fees	1,635	**1,834**	199	12.17%
Town planning fees	3,947	**4,071**	124	3.14%
Land information certificates	168	**188**	20	11.90%
Permits	1,084	**967**	(117)	-10.79%
Other statutory fees	116	**100**	(16)	-13.79%
Total statutory fees and fines	**7,992**	**8,259**	**267**	**3.34%**

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 $267 thousand or 3.34% from 2025/26. 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 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Leisure centre and recreation	1,550	**1,874**	324	20.90%
Childcare/children's programs	182	**185**	3	1.65%
Parking	137	**205**	68	49.64%
Registration and other permits	564	**644**	80	14.18%
Other fees and charges	1,118	**1,263**	145	12.97%
Total user fees	**3,551**	**4,171**	**620**	**17.46%**

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

Revenue from user fees is projected to increase by $620 thousand or 17.5% from 2025/26. The increase is mainly from leisure centres and recreation facilities, parking, and compliance services.

4.1.4. Grants

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

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	15,237	27,370	12,133	79.6%
State funded grants	9,575	20,931	11,356	118.6%
Total grants received	**24,812**	**48,302**	**23,490**	**94.7%**
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	6,976	17,408	10,432	149.5%
Recurrent - State Government				
Early Years	138	257	119	86.2%
Ageing Well	84	71	(13)	-15.5%
School crossing supervisors	668	695	28	4.1%
Youth	20	-	(20)	-100.0%
Maternal and child health	3,061	2,776	(285)	-9.3%
Playgroup Support Groups	-	259	259	100.0%
Liveable Communities	56	-	(56)	-100.0%
Community safety	45	50	5	11.1%
Peri Urban Weed Mgt Partnership	102	97	(5)	-4.8%
Roadside weeds and pests	-	33	33	100.0%
Total recurrent grants	**11,150**	**21,646**	**10,497**	**94.1%**
Non-recurrent - Commonwealth Government				
Youth Transition to independent living allowance	-	3	3	100.0%
Environmental planning	100	-	(100)	-100.0%
Non-recurrent - State Government				
Community health	7	280	273	3900.0%
VLGAA data enhancement	-	27	27	100.0%
MOU Level Crossing Removal Project	185	-	(185)	-100.0%
Community safety	193	38	(155)	-80.5%
Family and children	34	3	(31)	-91.1%
Total non-recurrent grants	**518**	**351**	**(168)**	**-32.4%**
Total operating grants	**11,668**	**21,997**	**10,329**	**88.5%**

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 $10.3 million or 88.5% from 2025/26. This is primarily due to the timing of the Victorian Local Government Grants Commission payment is outside of Council's control and is not known at the time of adopting the budget.

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	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	6,358	3,213	(3,145)	-49.5%
Recurrent - State Government				
Total recurrent grants	**6,358**	**3,213**	**(3,145)**	**-49.5%**
Non-recurrent - Commonwealth Government				
Buildings	1,803	3,761	1,958	108.6%
Non Capital Infrastructure	-	2,985	2,985	100.0%
Non-recurrent - State Government				
Roads	4,352	14,581	10,229	235.0%
Bridges	-	120	120	100.0%
Recreational, leisure and community facilities	36	-	(36)	-100.0%
Parks, open space and streetscapes	90	-	(90)	-100.0%
Non Capital Infrastructure	505	1,645	1,139	225.4%
Total non-recurrent grants	**6,786**	**23,091**	**16,306**	**240.3%**
Total capital grants	**13,144**	**26,305**	**13,161**	**100.1%**
Total Grants	**24,812**	**48,302**	**23,490**	**94.7%**

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 $13.2 million or 100.1% from 2025/26. In total, $26.3 million in capital grants are budgeted.

Some of the more significant budgeted capital grants for 2026/27 are $12.7 million for Growth Area Infrastructure Contributions (GAIC) and $3.2 million in Roads to Recovery.

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.

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4.1.5. Contributions

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Monetary	45,989	10,956	(35,033)	-76.2%
Non-monetary	40,475	45,936	5,461	13.5%
Total contributions	**86,464**	**56,892**	**(29,572)**	**-34.2%**

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 decrease by $29.6 million or 34.2% from 2025/26. This is primarily due to an estimated decrease in the value of monetary developer levies, being partially offset by an increase in estimated gifted assets (non-monetary contributions).

4.1.6. Other income

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Interest	5,999	5,644	(355)	-5.9%
Cost recoveries	2,774	1,474	(1,300)	-46.9%
Other rent	596	576	(20)	-3.4%
Other income	945	400	(545)	-57.7%
Total other income	**10,314**	**8,094**	**(2,220)**	**-21.5%**

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 $2.2 million or 21.5% from 2025/26, primarily due to lower one-off storm recoveries.

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4.1.7. Employee costs

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Wages and salaries	54,958	57,921	2,673	4.8%
WorkCover	2,080	1,212	(868)	-41.7%
Superannuation	6,396	6,648	252	3.9%
Fringe Benefits Tax	409	366	(43)	-10.5%
Staff capitalisation (transfer to capital program)	(2,148)	(3,326)	1,178	54.8%
Other	494	(1,776)	(2,270)	-459.5%
Total employee costs	**62,479**	**61,045**	**(1,434)**	**-2.3%**

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 decrease by $1.4 million or 2.3% from 2025/26. This decrease is primarily due to a combination of:

- Proposed efficiency measures identified through organisational and service reviews. These initiatives focus on optimising workforce structures, improving role alignment, and streamlining service delivery, while minimising impacts on service outcomes.
- Workcover premium decreases, reflecting improved claims experience and premium reassessments.
- Staff capitalisation increases, reflecting a greater proportion of employee time allocated to delivering the capital works program.
- Superannuation Guarantee Levy increase consistent with higher wage costs and incremental movements.
- Annual increments, the full-year effect of staff appointed in the prior year, and classification changes.

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

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4.1.8. Materials and services

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Contract payments				
- Waste and garbage contracts	22,085	23,080	995	4.5%
- Parks and gardens contracts	7,502	7,449	(53)	-0.7%
- Library contract	2,481	2,569	88	3.6%
Building maintenance	5,076	5,043	(33)	-0.7%
General maintenance	3,877	3,347	(530)	-13.7%
Utilities	3,273	3,773	500	15.3%
Information Technology	3,976	3,442	(534)	-13.4%
General administration	17,070	12,564	(4,506)	-26.4%
Insurance	2,265	2,434	169	7.5%
Consultants	2,298	1,634	(665)	-28.9%
Materials and services	10,048	11,382	1,334	13.3%
Community events	1,569	1,555	(14)	-0.9%
Contractors and temporary staff	254	200	(54)	-21.4%
Plant and equipment	127	160	33	26.2%
Marketing and promotion	375	455	79	21.2%
Legal and professional	1,286	1,166	(120)	-9.3%
Total materials and services	**83,563**	**80,253**	**(3,310)**	**-4.0%**

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 $3.3 million or 4% from 2025/26.

The reduction is mainly due to lower spending in general administration, consultants, information technology and general maintenance, reflecting reduced reliance on external services. These savings are partly offset by higher waste and garbage contract costs due to population growth, as well as increases in utilities and insurance due to market conditions.

4.1.9. Depreciation

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Property	7,200	7,098	(102)	-1.4%
Plant and equipment	2,244	1,991	(253)	-11.3%
Infrastructure	25,833	25,684	(149)	-0.6%
Total depreciation	**35,277**	**34,773**	**(504)**	**-1.4%**

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 decrease of $504 thousand or 1.4% from 2025/26 reflects a conservative risk based approach to depreciation. Assumptions are reviewed annually to ensure they appropriately reflect asset condition, remaining service potential, and the risk of asset failure.

4.1.10. Amortisation - Intangible assets

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Intangible assets - software	171	155	(16)	-9.4%
Total amortisation - intangible assets	**171**	**155**	**(16)**	**-9.4%**

4.1.11. Depreciation - Right of use assets

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Right of use assets - Property	16	33	17	106.3%
Right of use assets - Vehicles	402	383	(19)	-4.7%
Total depreciation - right of use assets	**418**	**416**	**(2)**	**-0.5%**

4.1.12. Other expenses

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Auditor remuneration - VAGO	74	80	7	8.8%
Auditor remuneration - Internal audit	183	171	(12)	-6.3%
Bank charges	506	478	(27)	-5.4%
Other expenses	682	513	(168)	-24.7%
Short-term leases	3	4	1	33.3%
Leases of low value	363	350	(13)	-3.7%
Government Fees & Charges	738	537	(201)	-27.2%
Bank charges	358	357	(1)	-0.4%
Total other expenses	**2,906**	**2,490**	**(416)**	**-14.3%**

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

Other expenses are budgeted to decrease by $416 thousand or 14.3% from 2025/26.

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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 to $250.6 million during 2026/27, mainly due to an increase in cash and cash equivalents of $17.1 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 to $3,572.6 million during the 2026/27 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 increase to $66.8 million, mainly due to the change in current interest-bearing liabilities.

Non-current liabilities (obligations Council must pay beyond the next year) are expected to increase to $40 million.

This is mainly due to increase in interest-bearing liabilities, with Council anticipating drawing down borrowings of $20.9 million in 2026/27 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		
	2025/26	2026/27	2027/28	2028/29	2029/30
	$'000	$'000	$'000	$'000	$'000
Amount borrowed as at 30 June of the prior year	17,510	29,211	44,084	53,958	59,481
Amount proposed to be borrowed	14,000	20,872	20,454	20,248	16,902
Amount projected to be redeemed	(1,794)	(5,999)	(10,580)	(14,724)	(18,881)
Amount of borrowings as at 30 June	**29,716**	**44,084**	**53,958**	**59,481**	**57,503**

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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 2025/26 $'000	Budget 2026/27 $'000
Right-of-use assets		
Property	6	4
Vehicles	1,657	1,243
Total right-of-use assets	**1,663**	**1,247**
Lease liabilities		
Current lease Liabilities		
Land and buildings	17	39
Plant and equipment	203	465
Total current lease liabilities	**220**	**504**
Non-current lease liabilities		
Land and buildings	7	4
Plant and equipment	1,798	1,019
Total non-current lease liabilities	**1,805**	**1,023**
Total lease liabilities	**2,025**	**1,527**

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 decrease by $7.9 million from 2025/26 primarily due to increase in cash inflows for rates and charges, capital grants, development levies, being offset by a decreased cash outflows from monetary contributions and other receipts.

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 $19 million from 2025/26 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 $1.3 million from 2025/26 due to changes in Council's borrowing levels, with older debt being retired and the anticipated draw down of new borrowings.

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4.5. Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2026/27 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 2025/26 $'000	Budget 2026/27 $'000	Change $'000	%
Property	8,762	**15,968**	7,206	82.24%
Plant and equipment	5,285	**11,910**	6,625	125.35%
Infrastructure	46,149	**38,387**	(7,762)	-16.82%
Total	**60,196**	**66,265**	**6,069**	**190.78%**

	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	**15,968**	9,872	5,772	265	60	3,761	1,513	5,336	5,359
Plant and equipment	**11,910**	-	1,260	10,450	200	-	-	1,165	10,745
Infrastructure	**38,387**	1,345	11,342	6,705	18,995	22,544	1,364	9,711	4,768
Total	**66,265**	**11,217**	**18,374**	**17,420**	**19,255**	**26,305**	**2,877**	**16,211**	**20,872**

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4.5.2. Current Budget

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
PROPERTY									
Land									
Land Acquisition	2,622	2,622	-	-	-	-	1,163	-	1,459
Buildings									
Living Learning Refresh	450	-	450	-	-	-	-	450	-
Cardinia Youth Hub	6,900	6,900	-	-	-	3,000	-	-	3,900
Public Toilets Renewals	380	-	380	-	-	-	-	380	-
Public Buildings Major Renewals Program	900	-	900	-	-	-	-	900	-
Building Minor Renewal Program Reactive	1,000	-	1,000	-	-	-	-	1,000	-
Building Minor Renewal Program Strategic	2,942	-	2,942	-	-	761	-	2,181	-
Universal Design (Incl Rec Pav Renewal)	60	-	-	-	60	-	-	60	-
Council facility upgrades/improvements	265	-	-	265	-	-	-	265	-
Deep Creek Kinder	350	350	-	-	-	-	350	-	-
Lifecycle Painting renewal program	100	-	100	-	-	-	-	100	-
TOTAL PROPERTY	**15,968**	**9,872**	**5,772**	**265**	**60**	**3,761**	**1,513**	**5,336**	**5,359**
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Plant Replacement Program	365	-	365	-	-	-	-	-	365
Fixtures, Fittings and Furniture									
Electronic Access Upgrade Program	200	-	-	-	200	-	-	200	-
Furniture and Equipment Renewal Program	165	-	165	-	-	-	-	165	-
CCC Minor Equipment	100	-	-	100	-	-	-	100	-
Disability Access Upgrade Program	240	-	-	240	-	-	-	240	-
Energy and water strategy programs	110	-	-	110	-	-	-	110	-
HVAC renewal program	350	-	350	-	-	-	-	350	-
Computers and Telecommunications									
IT Strategy	380	-	380	-	-	-	-	-	380
Business improvement program	10,000	-	-	10,000	-	-	-	-	10,000
TOTAL PLANT AND EQUIPMENT	**11,910**	**-**	**1,260**	**10,450**	**200**	**-**	**-**	**1,165**	**10,745**

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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									
Road Pavement Renewal Program	1,890	-	1,890	-	-	747	-	150	993
Sealed Road Resurfacing Program	1,316	-	1,316	-	-	-	-	1,316	-
Carpark resurfacing Program	50	-	50	-	-	-	-	50	-
Lighting (Road Reserves) Program	75	-	75	-	-	-	-	75	-
Local Area Traffic Improvements Program	430	-	-	430	-	430	-	-	-
Unsealed Road Resheeting Program	2,034	-	2,034	-	-	-	-	2,034	-
Main Street Central	100	-	-	-	100	100	-	-	-
Strategic Road Sealing program	621	-	-	621	-	371	-	250	-
Sealing of the Hills Program	3,407	-	-	3,407	-	3,407	-	-	-
GAIC - Drake Place	5,673	-	-	-	5,673	5,673	-	-	-
GAIC - John Street extension	4,095	-	-	2,047	2,047	4,085	-	10	-
GAIC - McGregor/Henty	3,481	-	-	-	3,481	2,981	-	-	500
Special charge scheme roads	200	-	-	200	-	-	-	200	-
Bridges									
Bridge Renewal Program	645	-	645	-	-	120	-	525	-
Footpaths and Cycleways									
Sealed Pathway Renewal Program	1,000	-	1,000	-	-	-	-	1,000	-
Gravel Pathway Renewal	102	-	102	-	-	-	-	102	-
Footpath network expansion program	100	100	-	-	-	-	-	100	-
Drainage									
Drainage Renewal and Upgrade Program	290	-	290	-	-	-	-	290	-
WSUD Assets Renewal Program	500	-	500	-	-	-	-	500	-
Recreational, Leisure & Community Facilities									
Netball/Tennis Court Resurfacing Program	1,000	-	1,000	-	-	-	-	-	1,000
Rec Reserve lighting and power renewal	1,175	-	1,175	-	-	-	-	400	775
Rec reserve turf resurfacing program	300	-	300	-	-	-	-	300	-
Swimming Facilities Renewal Program	130	-	130	-	-	-	-	130	-
New sports reserves - DCP	75	75	-	-	-	-	75	-	-

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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
Public art	100	100	-	-	-	-	-	100	-
Equestrian facilities renewal program	130	-	130	-	-	-	-	130	-
Parks, Open Space and Streetscapes									
Emerald Lake Park	300	-	300	-	-	-	-	300	-
Playspace and supporting infra renewal	340	-	340	-	-	-	-	340	-
Basketball court renewal program	65	-	65	-	-	-	-	65	-
Eastsone Reserve basketball court	70	70	-	-	-	-	-	70	-
Other Infrastructure	-	-	-	-	-	-	-	-	-
Capital advancement fund	1,000	1,000	-	-	-	-	-	1,000	-
GAIC - Arena Pde	2,934	-	-	-	2,934	1,645	1,289	-	-
Upper Beaconsfield Rec Reserve Pavilion	1,500	-	-	-	1,500	-	-	-	1,500
Princes Highway state intersections	3,259	-	-	-	3,259	2,985	-	274	-
TOTAL INFRASTRUCTURE	**38,387**	**1,345**	**11,342**	**6,705**	**18,995**	**22,544**	**1,364**	**9,711**	**4,768**
TOTAL NEW CAPITAL WORKS	**66,265**	**11,217**	**18,374**	**17,420**	**19,255**	**26,305**	**2,877**	**16,211**	**20,872**

4.5.3. Works carried forward from the 2025/26 year

As at the time of developing the draft budget, there are no confirmed carry-forwards.

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
TOTAL CARRIED FORWARD CAPITAL WORKS	-	-	-	-	-	-	-	-	-
TOTAL 2026/27 CAPITAL WORKS	**66,265**	**11,217**	**18,374**	**17,420**	**19,255**	**26,305**	**2,877**	**16,211**	**20,872**

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4.6. Summary of Planned Capital Works Expenditure

For the years ending 30 June 2028, 2029 & 2030

	Asset Expenditure Types					Funding Sources				
2027/28	Total $'000	New $'000	Renewal $'000	Expansion $'000	Upgrade $'000	Total $'000	Grants $'000	Contributions $'000	Council Cash $'000	Borrowings $'000
Property										
Land	**5,000**	5,000	-	-	-	**5,000**	-	2,000	-	3,000
Buildings	**12,976**	4,000	6,700	2,000	276	**12,976**	-	4,000	8,976	-
Total Property	**17,976**	**9,000**	**6,700**	**2,000**	**276**	**17,976**	**-**	**6,000**	**8,976**	**3,000**
Plant and Equipment										
Plant, machinery and equipment	**2,026**	100	1,926	-	-	**2,026**	-	-	100	1,926
Fixtures, fittings and furniture	**2,046**	-	903	200	943	**2,046**	-	-	2,046	-
Computers and telecommunications	**10,550**	-	550	-	10,000	**10,550**	-	-	-	10,550
Total Plant and Equipment	**14,622**	**100**	**3,379**	**200**	**10,943**	**14,622**	**-**	**-**	**2,146**	**12,476**
Infrastructure										
Roads	**18,079**	-	9,772	4,571	3,735	**18,079**	4,814	200	11,564	1,500
Bridges	**700**	-	700	-	-	**700**	-	-	700	-
Footpaths and cycleways	**2,360**	531	1,829	-	-	**2,360**	-	90	872	1,398
Drainage	**850**	-	850	-	-	**850**	-	-	850	-
Recreational, leisure and community facilities	**2,675**	495	2,180	-	-	**2,675**	-	75	520	2,080
Parks, open space and streetscapes	**2,110**	500	1,610	-	-	**2,110**	-	-	2,110	-
Capital advancement fund	**400**	400	-	-	-	**400**	-	-	400	-
Non Capital Infrastructure	**1,500**	-	-	1,500	-	**1,500**	253	1,247	-	-
Total Infrastructure	**28,673**	**1,926**	**16,941**	**6,071**	**3,735**	**28,673**	**5,068**	**1,612**	**17,016**	**4,978**
Total Capital Works Expenditure	**61,272**	**11,026**	**27,020**	**8,271**	**14,954**	**61,272**	**5,068**	**7,612**	**28,138**	**20,454**

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2028/29	Asset Expenditure Types					Funding Sources			
	Total	New	Renewal	Expansion	Upgrade	Total	Grants	Contributions	Council Cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Property										
Land	**3,000**	3,000	-	-	-	**3,000**	-	1,500	-	1,500
Buildings	**20,000**	13,100	5,050	1,850	-	**20,000**	-	13,100	6,900	-
Total Property	**23,000**	**16,100**	**5,050**	**1,850**	**-**	**23,000**	**-**	**14,600**	**6,900**	**1,500**
Plant and Equipment										
Plant, machinery and equipment	**2,700**	100	2,600	-	-	**2,700**	-	-	100	2,600
Fixtures, fittings and furniture	**2,104**	-	1,013	200	891	**2,104**	-	-	2,104	-
Computers and telecommunications	**10,550**	-	550	-	10,000	**10,550**	-	-	550	10,000
Total Plant and Equipment	**15,354**	**100**	**4,163**	**200**	**10,891**	**15,354**	**-**	**-**	**2,754**	**12,600**
Infrastructure										
Roads	**18,739**	-	9,762	3,800	5,177	**18,739**	4,087	2,802	8,850	3,000
Bridges	**700**	-	700	-	-	**700**	-	-	700	-
Footpaths and cycleways	**2,630**	620	2,010	-	-	**2,630**	-	50	1,182	1,398
Drainage	**950**	-	950	-	-	**950**	-	-	950	-
Recreational, leisure and community facilities	**4,465**	1,100	3,365	-	-	**4,465**	-	600	2,115	1,750
Parks, open space and streetscapes	**1,893**	-	1,893	-	-	**1,893**	-	-	1,893	-
Capital advancement fund	**400**	400	-	-	-	**400**	-	-	400	-
Total Infrastructure	**29,778**	**2,120**	**18,680**	**3,800**	**5,177**	**29,778**	**4,087**	**3,452**	**16,090**	**6,148**
Total Capital Works Expenditure	**68,132**	**18,320**	**27,893**	**5,850**	**16,069**	**68,132**	**4,087**	**18,052**	**25,744**	**20,248**

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2029/30	Asset Expenditure Types					Funding Sources				
	Total $'000	New $'000	Renewal $'000	Expansion $'000	Upgrade $'000	Total $'000	Grants $'000	Contributions $'000	Council Cash $'000	Borrowings $'000
Property										
Land	**3,000**	3,000	-	-	-	**3,000**	-	1,500	-	1,500
Buildings	**17,385**	13,100	4,285	-	-	**17,385**	-	13,100	1,285	3,000
Total Property	**20,385**	**16,100**	**4,285**	**-**	**-**	**20,385**	**-**	**14,600**	**1,285**	**4,500**
Plant and Equipment										
Plant, machinery and equipment	**2,700**	100	2,600	-	-	**2,700**	-	-	100	2,600
Fixtures, fittings and furniture	**1,839**	-	520	200	1,119	**1,839**	-	-	1,839	-
Computers and telecommunications	**550**	-	550	-	-	**550**	-	-	550	-
Total Plant and Equipment	**5,089**	**100**	**3,670**	**200**	**1,119**	**5,089**	**-**	**-**	**2,489**	**2,600**
Infrastructure										
Roads	**20,013**	-	10,095	200	9,718	**20,013**	-	2,631	9,154	8,228
Bridges	**1,400**	-	1,400	-	-	**1,400**	-	-	1,400	-
Footpaths and cycleways	**2,813**	600	2,213	-	-	**2,813**	-	-	2,813	-
Drainage	**1,050**	-	1,050	-	-	**1,050**	-	-	1,050	-
Recreational, leisure and community facilities	**6,400**	5,120	1,280	-	-	**6,400**	4,000	600	1,800	-
Parks, open space and streetscapes	**2,647**	200	2,447	-	-	**2,647**	-	200	873	1,574
Capital advancement fund	**400**	400	-	-	-	**400**	-	-	400	-
Total Infrastructure	**34,723**	**6,320**	**18,485**	**200**	**9,718**	**34,723**	**4,000**	**3,431**	**17,490**	**9,802**
Total Capital Works Expenditure	**60,197**	**22,520**	**26,440**	**400**	**10,836**	**60,197**	**4,000**	**18,031**	**21,263**	**16,902**

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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

5. Targeted performance indicators (Council selected)

Note 5 has been updated to include the new requirement from 2026/27 for Council to select any eight other measures (in addition to the existing eight mandatory measures) from the prescribed LGPRF measures to provide targets for in their 2026/27 budget.

Council is still determining which additional indicators it wishes to report against. This section will be updated and finalised prior to the adoption of the Budget.

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5a Targeted performance indicators

Targeted performance indicators

Domain / **Indicator**	**Measure**	**Notes**	**Actual**	**Forecast**	**Target**	**Target Projections**			**Trend**
			2024/25	**2025/26**	**2026/27**	**2027/28**	**2028/29**	**2029/30**	**+/o/-**
Governance									
Consultation 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	9	69.00	69.00	**69.00**	70.00	71.00	72.00	**+**
Environment									
Roads (sealed local roads are maintained and renewed to ensure a safe network)	**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	10	99.41%	99.41%	**99.00%**	99.00%	99.00%	99.00%	**o**
Responsiveness									
Statutory Planning (Councils decide on planning applications and fulfill their legislative duties in a timely manner)	**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	11	50.53%	62.74%	**65.00%**	65.00%	65.00%	65.00%	**o**
Environment									
Waste Management * (waste is minimised and sustainability is promoted)	**Kerbside collection waste to landfill per serviced property** Waste in tonnage collected from kerbside waste collection services sent to landfill / Number of serviced properties	12	%	%	**%**	%	%	%	**o**

*The measure definition has been revised for 2026–27, and the calculation methodology will be finalised once the updated data and parameters are confirmed.

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Targeted financial performance indicators

Domain / **Indicator**	**Measure**	**Notes**	**Actual**	**Forecast**	**Target**	**Target Projections**			**Trend**
			2024/25	**2025/26**	**2026/27**	**2027/28**	**2028/29**	**2029/30**	**+/o/-**
Financial management									
Liquidity (sufficient working capital and cash is available to cover expenses)	**Current assets compared to current liabilities** Current assets / current liabilities	13	322.1%	363.3%	**375.2%**	395.2%	359.0%	365.8%	+
Financial forecasting									
Asset renewal and upgrade (renewal and upgrade of assets is planned and delivered)	**Asset renewal and upgrade compared to depreciation** Asset renewal and upgrade expenses / Asset depreciation	14	129.4%	139.6%	**102.9%**	123.8%	123.5%	105.9%	+
Financial management									
Rates concentration (revenue is generated from a range of sources)	**Rates compared to adjusted underlying revenue** Rate revenue / adjusted underlying revenue	15	70.3%	78.4%	**75.0%**	75.5%	75.8%	76.3%	+
Financial management									
Expenditure and revenue level (resources are used efficiently in the delivery of services)	**Expenses per property assessment** Total expenses / no. of property assessments	16	$3,332.2	$3,447.4	**$3,255.8**	$3,308.2	$3,363.6	$3,405.1	+

Notes to indicators 5a

9. **Satisfaction with community consultation and engagement** – Council is currently reviewing its Community Engagement Policy and Guidelines to build stronger engagement skills and improve how we engage with the community. This work is expected to result in improved Community Engagement satisfaction scores.

10. **Sealed local roads below the intervention level** – The target is based on average performance over the last five years.

11. **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.

12. **Kerbside collection waste diverted from landfill** – The target is based on the average performance over the last five years.

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13. **Working Capital** - The proportion of current liabilities represented by current assets. Working capital is forecast to increase from 2025/26 due to higher cash position mainly due to cash contributions from DCP and ICP developments for future capital works.

14. **Asset renewal** - This percentage indicates the extent of Council's asset renewal and upgrade expenditure in relation to its depreciation charge, which represents the annual consumption or decline in value of existing capital assets. A ratio greater than 100% indicates that Council is investing at a level sufficient to maintain its existing asset base.

    Across the planning period, the ratio remains consistently above 100%, demonstrating a continued commitment to renewing and upgrading Council's infrastructure. Although the ratio moderates in the budget for 2026/27, it continues to exceed depreciation and is projected to strengthen in later years, supporting long-term asset sustainability.

15. **Rates concentration** - Reflects the extent of Council's reliance on rate revenue to fund ongoing services. The trend indicates the Council will become slightly more reliant on rate revenue compared to other revenue sources over the planning period.

    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.

16. **Expenditure level -** Reflects the average level of Council expenditure per assessment, indicating the cost of delivering services to each property. The reduction in budget for 2026/27 reflects efficiencies achieved through a review of services delivered by Council, supporting improved cost management while continuing to meet community service needs.

    From 2027/28 onwards, expenditure per assessment is forecast to increase gradually, primarily reflecting inflationary pressures and indexation applied to operating costs.

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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.

Domain / **Indicator**	**Measure**	**Notes**	**Actual**	**Forecast**	**Budget**	**Projections**			**Trend**
			2024/25	**2025/26**	**2026/27**	**2027/28**	**2028/29**	**2029/30**	**+/o/-**
Financial forecasting									
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	17	17.5%	22.7%	**25.2%**	27.4%	26.5%	25.8%	+
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 own-source revenue** Interest bearing loans and borrowings / own-source revenue	18	12.2%	19.2%	**27.7%**	32.6%	34.1%	32.9%	+
	Loans and borrowings repayments compared to own-source revenue Interest and principal repayments on interest bearing loans and borrowings / own-source revenue	19	8.4%	1.7%	**5.0%**	7.6%	9.8%	11.8%	+
Population (population is a key driver of a Council's ability to fund the delivery of services to the community)	**Expenses per head of population** Total expenses/ Population	20	$1.3	$1.4	**$1.3**	$1.3	$1.3	$1.4	o
	Infrastructure per head of population Value of infrastructure / Population	21	$17,877	$17,377	**$17,469**	$17,469	$17,495	$17,444	o
Revenue and grants (revenue is generated from a range of sources to fund the delivery of services to the community)	**Own-source revenue per head of population** Own source revenue / Population	22	$1,072	$1,126	**$1,129**	$1,155	$1,185	$1,205	+
	Recurrent grants per head of population Recurrent grants / Population	23	$226	$83	**$154**	$154	$153	$153	o

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Financial management									
Liquidity (sufficient working capital and cash is available to cover expenses)	**Cash compared to current liabilities** Cash / current liabilities	24	269.9%	323.8%	**343.5%**	362.3%	327.9%	332.8%	-
Operating position (an adjusted underlying surplus is generated in the ordinary course of business)	**Adjusted underlying surplus (or deficit)** Adjusted underlying surplus (deficit) / Adjusted underlying revenue	25	-0.2%	-11.6%	**0.1%**	0.1%	0.3%	0.1%	o
Rates effort (rating level is set based on the community's capacity to pay)	**Rates compared to property value** Rate revenue / CIV of rateable properties in the municipal district	26	0.3%	0.3%	**0.3%**	0.3%	0.3%	0.3%	o
Rates effort (resources are used efficiently in the delivery of services)	**Average rate per property assessment** General rates and municipal charges / no. of property assessments	27	$2,371.4	$2,466.0	**$2,479.0**	$2,535.7	$2,594.2	$2,637.3	+
Rates collection (rates and charges are being responsibly collected)	**Rates and charges debt** Unpaid rates and charges / all rates and charges	28	15.0%	15.0%	**15.0%**	15.0%	15.0%	15.0%	o

Notes to indicators 5b

17. **Indebtedness -** Indebtedness measures Council's ability to meet its long-term liabilities relative to its own-sourced revenue. A lower ratio indicates a stronger capacity to manage long-term obligations. This reflects planned increases in borrowing to support Council's capital works program and the delivery of essential infrastructure for the community. While borrowings increase in the medium term, debt levels remain manageable and are expected to stabilise and gradually reduce in future years as population growth supports stronger revenue outcomes.

18. **Loans and borrowings compared to own-source revenue** - This indicator measures whether the level of the Council's debt and long-term obligations is appropriate for the size and nature of Council activities. The increase in the ratio over the planning period reflects Council's planned use of borrowing to help deliver its capital works program and key infrastructure projects, while also supporting effective cash-flow management.

19. **Loans and borrowings repayments compared to own-source revenue** - This indicator measures Council's debt servicing costs as a proportion of own-source revenue. While the ratio increases from Budget 2026/27 onwards, as borrowings are utilised to fund the capital works program, repayments remain at manageable levels, indicating Council's ongoing capacity to service debt from internal revenue sources.

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20. **Expenses per head of population** - This indicator reflects the average cost of service delivery per resident. Following a reduction in the 2026/27 budget, expenses per head are forecast to increase moderately while remaining broadly stable and demonstrating continued expenditure control.

21. **Infrastructure per head of population** - This indicator measures the value of infrastructure assets per resident, providing an indication of the level of infrastructure investment relative to population growth. While the total value of infrastructure increases over the planning period, growth in population results in infrastructure per head remaining relatively stable, indicating that capital investment is broadly keeping pace with demand generated by population growth.

22. **Own-source revenue per head of population** - This indicator measures Council's own-source revenue per resident, reflecting its capacity to fund services from internally generated income. Own-source revenue per head increases steadily across the planning period, indicating that revenue growth is broadly keeping pace with population growth and supporting the long-term financial sustainability of Council's service delivery.

23. **Recurrent grants per head of population** - This indicator measures recurrent grant funding per resident, reflecting Council's reliance on ongoing grant support to fund services. The reduction in the forecast period of 2025/26 is primarily due to the timing of the Victorian Local Government Grants Commission (VLGGC) funding, with 50% of the 2025/26 grant received in advance in 2024/25. From 2026/27 onwards, recurrent grants per head are expected to recover and stabilise, highlighting the timing volatility of grant funding and the Council's continued reliance on own-source revenue to support recurrent service delivery.

24. **Cash compared to current liabilities** - This indicator measures Council's cash position relative to current liabilities, providing an assessment of short-term liquidity and financial flexibility. The increase reflects higher cash balances driven by cash contributions received from Development Contribution Plan (DCP) and Infrastructure Contribution Plan (ICP) developments.

25. **Adjusted underlying surplus (or deficit)** - This indicator measures Council's adjusted underlying operating result as a proportion of adjusted underlying revenue, providing an assessment of whether recurrent income is sufficient to fund recurrent operating costs. The result is marginally negative in the actual position 2024/25 and deteriorates further in Forecast 2025/26, reflecting one-off and timing impacts on the operating position.
    From Budget 2026/27 onwards, the adjusted underlying result returns to a modest surplus, remaining positive across the projection period. This shows that Council's finances are expected to steady over the medium term, helping to support ongoing services in a financially responsible and sustainable way.

26. **Rates compared to property value** - This indicator measures rate revenue as a proportion of the total capital improved value (CIV) of rateable properties, providing an indication of the overall rate burden on the community. The ratio remains stable at around 0.25% across the planning

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period, reflecting that rate revenue growth is broadly aligned with growth in property values and indicating a consistent and predictable rating effort over time.

27. **Average rate per property assessment** - This indicator shows a moderate and predictable increase in average rates per property assessment across the planning period, driven by growth in assessments and annual rate movements in line with the rate cap. The trend demonstrates Council's balanced approach to affordability, while ensuring sufficient revenue to support essential services and infrastructure investment.

28. **Rates and charges debt** - This indicator measures the level of outstanding rates and charges debt as a proportion of total rates and charges levied. The ratio is expected to remain stable at 15.0% across the planning period, indicating consistent debtor management practices and a steady approach to revenue collection.

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	Forecast	Budget	Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/o/-
TCV loans framework indicators									
Interest Cover Ratio	EBITDA : interest expenses	29	2397:7	53:1	168:5	63:4	42:5	46:5	-
Interest bearing liabilities to own source revenue	Interest bearing liabilities / own source revenue	30	12.2%	19.2%	27.7%	32.3%	33.8%	31.4%	+

Notes to indicators 5c

29. **Interest cover ratio** - The interest cover ratio demonstrates Council's ability to pay interest on outstanding debt. Interest cover remains well above prudent levels, indicating Council's ongoing capacity to comfortably service interest costs as borrowings increase.

30. **Interest bearing liabilities to own source revenue** - This indicator measures the level of interest-bearing liabilities relative to Council's own-source revenue, providing an indication of Council's capacity to service debt from internally generated income. The increase in this ratio reflects the planned use of borrowings to support capital investment, with debt levels remaining manageable relative to own-source revenue.

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 2026/27.

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.

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				Fee Increase/(Decrease)		
Description of Fees and Charges	**GST Status**	**2025/26 Fee Inc GST**	**2026/27 Fee Inc GST**	**$**	**%**	**Basis of Fee**
Cardinia Life - Aquatics (Casual)						
Adult Rec Swim	Taxable	8.50	9.00	0.50	5.88%	Non Statutory Fee
Child Rec Swim	Taxable	7.00	7.50	0.50	7.14%	Non Statutory Fee
Concession Rec Swim	Taxable	7.00	7.50	0.50	7.14%	Non Statutory Fee
Family Rec Swim	Taxable	22.70	25.00	2.30	10.13%	Non Statutory Fee
Casual Health Club	Taxable	19.70	23.00	3.30	16.75%	Non Statutory Fee
Casual Health Club (Concession)	Taxable	19.70	20.50	0.80	4.06%	Non Statutory Fee
Cardinia Life - Group Fitness						
Aqua Aerobics	Taxable	18.60	19.60	1.00	5.38%	Non Statutory Fee
Aqua Aerobics (Concession)	Taxable	14.90	15.40	0.50	3.36%	Non Statutory Fee
Group Fitness	Taxable	18.60	19.60	1.00	5.38%	Non Statutory Fee
Group Fitness (Concession)	Taxable	14.90	15.40	0.50	3.36%	Non Statutory Fee
Group Fitness Virtual	Taxable	11.10	11.50	0.40	3.60%	Non Statutory Fee
Cardinia Life - Memberships						
Health and Wellness Membership Fortnightly Fee	Taxable	53.00	54.90	1.90	3.58%	Non Statutory Fee
Health and Wellness Membership Start-up Fee	Taxable	108.20	112.00	3.80	3.51%	Non Statutory Fee
Health and Wellness Commitment Membership Start-up Fee	Taxable	32.00	33.10	1.10	3.44%	Non Statutory Fee
Health and Wellness Membership (Concession) Fortnightly Fee	Taxable	42.80	44.30	1.50	3.50%	Non Statutory Fee
Health and Wellness Membership (Concession) Start-up Fee	Taxable	108.20	112.00	3.80	3.51%	Non Statutory Fee
Health and Wellness Membership (Concession/Restricted) Fortnightly Fee	Taxable	34.20	35.40	1.20	3.51%	Non Statutory Fee
Health and Wellness Membership (Concession/Restricted) Start-up Fee	Taxable	108.20	112.00	3.80	3.51%	Non Statutory Fee
Health and Wellness Membership (Family) Fortnightly Fee	Taxable	42.80	44.30	1.50	3.50%	Non Statutory Fee

				Fee Increase/(Decrease)		
Description of Fees and Charges	**GST Status**	**2025/26 Fee Inc GST**	**2026/27 Fee Inc GST**	**$**	**%**	**Basis of Fee**
Health and Wellness Membership (Family) Start-up Fee	Taxable	108.20	112.00	3.80	3.51%	Non Statutory Fee
Health and Wellness Membership (Concession / Family) Fortnightly Fee	Taxable	34.20	35.40	1.20	3.51%	Non Statutory Fee
Health and Wellness Membership (Concession / Family) Start-up Fee	Taxable	108.20	112.00	3.80	3.51%	Non Statutory Fee
Aquatic Membership Fortnightly Fee	Taxable	34.20	35.40	1.20	3.51%	Non Statutory Fee
Aquatic Membership Start-up Fee	Taxable	108.20	112.00	3.80	3.51%	Non Statutory Fee
Aquatic Commitment Membership Start-up Fee	Taxable	32.00	33.10	1.10	3.44%	Non Statutory Fee
Aquatic Membership Fortnightly Fee (Concession)	Taxable	27.40	28.40	1.00	3.65%	Non Statutory Fee
Aquatic Membership Start-up Fee (Concession)	Taxable	108.20	112.00	3.80	3.51%	Non Statutory Fee
Aquatic Membership Fortnightly Fee (Family)	Taxable	27.40	28.40	1.00	3.65%	Non Statutory Fee
Aquatic Membership Start-up Fee (Family)	Taxable	108.20	112.00	3.80	3.51%	Non Statutory Fee
Aquatic Membership Fortnightly Fee (Concession & Family)	Taxable	21.90	22.70	0.80	3.65%	Non Statutory Fee
Aquatic Membership Start-up Fee (Concession & Family)	Taxable	108.20	112.00	3.80	3.51%	Non Statutory Fee
Pryme Mover Membership (Restricted) Fortnightly Fee	Taxable	34.20	35.40	1.20	3.51%	Non Statutory Fee
Pryme Mover Membership (Restricted) Start-up Fee	Taxable	108.20	112.00	3.80	3.51%	Non Statutory Fee
Aquatic Education Membership Fortnightly Fee Month by Month (School Age - Adult)	Taxable	49.40	51.10	1.70	3.44%	Non Statutory Fee
Aquatic Education Membership Fortnightly Fee Month by Month (School Age - Adult Sibling Discount)	Taxable	47.00	48.60	1.60	3.40%	Non Statutory Fee
Aquatic Education Membership UPFRONT TERM FEE (per class - School Age)	Taxable	29.00	30.00	1.00	3.45%	Non Statutory Fee

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				Fee Increase/(Decrease)		
Description of Fees and Charges	**GST Status**	**2025/26 Fee Inc GST**	**2026/27 Fee Inc GST**	**$**	**%**	**Basis of Fee**
Aquatic Education Membership Fortnightly Fee Month by Month (Pre School Age)	Taxable	44.30	45.90	1.60	3.61%	Non Statutory Fee
Aquatic Education Membership Fortnightly Fee Month by Month (Pre School Age - Sibling Discount)	Taxable	42.10	43.60	1.50	3.56%	Non Statutory Fee
Aquatic Education Membership UPFRONT TERM FEE (per class - Pre School Age)	Taxable	25.60	26.50	0.90	3.52%	Non Statutory Fee
Aquatic Education Membership Fortnightly Fee month by month (Pre Squad)	Taxable	59.85	61.70	1.85	3.09%	Non Statutory Fee
Aquatic Education UPFRONT TERM FEE (per class - Pre Squad)	Taxable	35.90	37.20	1.30	3.62%	Non Statutory Fee
Aquatic Education Membership Fortnightly Fee month by month (Squad)	Taxable	70.30	72.80	2.50	3.56%	Non Statutory Fee
Aquatic Education Membership UPFRONT TERM FEE (per class - Squad)	Taxable	41.90	43.40	1.50	3.58%	Non Statutory Fee
Aquatic Education Membership Fortnightly Fee month by month (Private)	Taxable	89.50	92.60	3.10	3.46%	Non Statutory Fee
Aquatic Education Membership UPFRONT TERM FEE (per class - Private)	Taxable	49.30	51.00	1.70	3.45%	Non Statutory Fee
Aquatic Education Membership Fortnightly Fee month by month (Access & Inclusion)	Taxable	58.70	60.80	2.10	3.58%	Non Statutory Fee
Aquatic Education Membership UPFRONT TERM FEE (per class - Access & Inclusion)	Taxable	34.90	36.10	1.20	3.44%	Non Statutory Fee
Personal Training (Average Fee) - 1/2 hour session per fortnight	Taxable	42.80	44.30	1.50	3.50%	Non Statutory Fee
Cardinia Life - Older Adults Programs						
Aqua Movers	Taxable	9.50	10.00	0.50	5.26%	Non Statutory Fee
Gentle Exercise	Taxable	9.50	10.00	0.50	5.26%	Non Statutory Fee
Cardinia Life - Schools - Aquatic						
Aquatic Education (1:6) - Per Participant	Taxable	10.10	10.10	0.00	0.00%	Non Statutory Fee

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				Fee Increase/(Decrease)		
Description of Fees and Charges	**GST Status**	**2025/26 Fee Inc GST**	**2026/27 Fee Inc GST**	**$**	**%**	**Basis of Fee**
Aquatic Education (1:7) - Per Participant	Taxable	9.80	9.80	0.00	0.00%	Non Statutory Fee
Aquatic Education (1:8) - Per Participant	Taxable	9.50	9.50	0.00	0.00%	Non Statutory Fee
Aquatic Education (1:9) - Per Participant	Taxable	9.20	9.20	0.00	0.00%	Non Statutory Fee
Aquatic Education (1:10) - Per Participant	Taxable	8.90	8.90	0.00	0.00%	Non Statutory Fee
Kinder Group	Taxable	15.80	15.80	0.00	0.00%	Non Statutory Fee
Homes School	Taxable	17.80	17.80	0.00	0.00%	Non Statutory Fee
Carnival Hire	Taxable	965.50	970.10	4.60	0.48%	Non Statutory Fee
Lane Hire	Taxable	45.00	46.60	1.60	3.56%	Non Statutory Fee
Casual Stadium Participant - Basketball - VBA Teamsheet						
Netball - Junior Teamsheet	Taxable	81.00	84.00	3.00	3.70%	Non Statutory Fee
Netball - Senior Teamsheet	Taxable	89.90	93.00	3.10	3.45%	Non Statutory Fee
Netball - Senior Teamsheet (Midweek Competition)	Taxable	89.90	93.00	3.10	3.45%	Non Statutory Fee
Netball - Junior Registration	Taxable	64.40	70.00	5.60	8.70%	Non Statutory Fee
Netball - Senior Registration	Taxable	93.40	96.70	3.30	3.53%	Non Statutory Fee
Late Registration Fee	Taxable	27.60	28.60	1.00	3.62%	Non Statutory Fee
Average Umpire Fee per game (Junior)	Taxable	19.90	20.60	0.70	3.52%	Non Statutory Fee
Average Umpire Fee per game (Senior)	Taxable	24.70	25.60	0.90	3.64%	Non Statutory Fee
Floorball / Soccer / Volleyball - Teamsheet	Taxable	87.10	90.10	3.00	3.44%	Non Statutory Fee
Floorball / Soccer / Volleyball Registration	Taxable	89.90	93.00	3.10	3.45%	Non Statutory Fee
Average Floorball / Soccer / Volleyball Referee Fee per game	Taxable	20.40	21.10	0.70	3.43%	Non Statutory Fee
Childcare - Members	Taxable	11.80	12.20	0.40	3.39%	Non Statutory Fee
Childcare - Casuals	Taxable	13.40	14.00	0.60	4.48%	Non Statutory Fee
Childcare - Members (Occasional)	Taxable	11.80	12.20	0.40	3.39%	Non Statutory Fee
Childcare - Casuals (Occasional)	Taxable	16.20	17.00	0.80	4.94%	Non Statutory Fee
Children Birthday Parties (per participant) - Option A	Taxable	34.00	35.20	1.20	3.53%	Non Statutory Fee

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				Fee Increase/(Decrease)		
Description of Fees and Charges	**GST Status**	**2025/26 Fee Inc GST**	**2026/27 Fee Inc GST**	**$**	**%**	**Basis of Fee**
Children Birthday Parties (per participant) - Option B	Taxable	35.20	36.40	1.20	3.41%	Non Statutory Fee
Children Birthday Parties (per participant) - Option C	Taxable	36.50	37.80	1.30	3.56%	Non Statutory Fee
Court Rental - Teams	Taxable	47.90	50.00	2.10	4.38%	Non Statutory Fee
Court Rental - Badminton	Taxable	26.00	27.00	1.00	3.85%	Non Statutory Fee
Court Rental - Regular	Taxable	67.10	70.00	2.90	4.32%	Non Statutory Fee
Court Rental - School	Taxable	42.00	45.00	3.00	7.14%	Non Statutory Fee
Court Rental - Casual	Taxable	73.90	77.00	3.10	4.20%	Non Statutory Fee
Facility Rental-Group Fitness Room	Taxable	65.00	67.30	2.30	3.54%	Non Statutory Fee
Casual Stadium Participant - Door Entry						
Casual Stadium Participant	Taxable	7.00	7.30	0.30	4.29%	Non Statutory Fee
Officer Community Hub - Court Hire Casual						
Regular	Taxable	52.30	54.10	1.80	3.44%	Non Statutory Fee
Casual	Taxable	64.90	67.20	2.30	3.54%	Non Statutory Fee
Officer Community Hub - Function						
Room Community (Half-room) Rate / hr	Taxable	52.30	54.10	1.80	3.44%	Non Statutory Fee
Room Community (Full-room) Rate / hr	Taxable	88.10	91.20	3.10	3.52%	Non Statutory Fee
Room Community (Conference room) Rate / hr	Taxable	38.60	40.00	1.40	3.63%	Non Statutory Fee
Outdoor Pools - Aquatic Entry						
Adult Rec Swim	Taxable	6.40	6.80	0.40	6.25%	Non Statutory Fee
Child Rec Swim	Taxable	5.50	5.80	0.30	5.46%	Non Statutory Fee
Concession Rec Swim	Taxable	5.50	5.80	0.30	5.46%	Non Statutory Fee
Family Rec Swim	Taxable	19.90	21.00	1.10	5.53%	Non Statutory Fee
Outdoor Pools - Facility Hire						
Carnival Hire - Full Day	Taxable	868.90	899.00	30.10	3.46%	Non Statutory Fee

				Fee Increase/(Decrease)		
Description of Fees and Charges	**GST Status**	**2025/26 Fee Inc GST**	**2026/27 Fee Inc GST**	**$**	**%**	**Basis of Fee**
Carnival Hire - Half Day	Taxable	421.80	449.00	27.20	6.45%	Non Statutory Fee
Lane Hire (per hour)	Taxable	39.10	45.00	5.90	15.09%	Non Statutory Fee
Lane Hire (paid individually, minimum 10 people)	Taxable	9.90	9.90	0.00	0.00%	Non Statutory Fee
Outdoor Pools - Season Passes						
Adult	Taxable	149.90	155.10	5.20	3.47%	Non Statutory Fee
Concession/Child	Taxable	124.70	129.10	4.40	3.53%	Non Statutory Fee
Family	Taxable	347.20	359.40	12.20	3.51%	Non Statutory Fee
25 Visit Pass - Adult	Taxable	117.70	121.80	4.10	3.48%	Non Statutory Fee
25 Visit Pass - Child	Taxable	94.60	97.90	3.30	3.49%	Non Statutory Fee
Pakenham Regional Tennis Centre - Coaching						
Average Fee	Taxable	76.00	78.70	2.70	3.55%	Non Statutory Fee
Pakenham Regional Tennis Centre - Court Hire Casual						
M-F No Lights	Taxable	26.10	27.00	0.90	3.45%	Non Statutory Fee
M-F Lights	Taxable	32.70	33.80	1.10	3.36%	Non Statutory Fee
WE No Lights	Taxable	32.70	33.80	1.10	3.36%	Non Statutory Fee
WE Lights	Taxable	39.10	40.50	1.40	3.58%	Non Statutory Fee
Racquet	Taxable	4.40	4.60	0.20	4.54%	Non Statutory Fee
Ball	Taxable	3.30	3.40	0.10	3.03%	Non Statutory Fee
Pakenham Regional Tennis Centre - Court Hire Members						
M-F No Lights	Taxable	15.70	16.20	0.50	3.19%	Non Statutory Fee
M-F Lights	Taxable	22.10	22.90	0.80	3.62%	Non Statutory Fee
WE No Lights	Taxable	15.70	16.20	0.50	3.19%	Non Statutory Fee
WE Lights	Taxable	22.10	22.90	0.80	3.62%	Non Statutory Fee
Club and School Court Hire/court & hour (2 hours or less) per court	Taxable	15.30	15.80	0.50	3.27%	Non Statutory Fee

				Fee Increase/(Decrease)		
Description of Fees and Charges	**GST Status**	**2025/26 Fee Inc GST**	**2026/27 Fee Inc GST**	**$**	**%**	**Basis of Fee**
Club and School Court Hire/court (2 - 4 hours) per court	Taxable	24.00	24.80	0.80	3.33%	Non Statutory Fee
Club and School Court Hire/hour (4+ hours) per court	Taxable	25.80	26.70	0.90	3.49%	Non Statutory Fee
Tournament Court Hire (all day)	Taxable	49.10	50.80	1.70	3.46%	Non Statutory Fee
Tournament Light Hire	Taxable	14.70	15.20	0.50	3.40%	Non Statutory Fee
Racquet	Taxable	4.20	4.30	0.10	2.38%	Non Statutory Fee
Ball	Taxable	3.00	3.10	0.10	3.33%	Non Statutory Fee
Guest Fee	Taxable	6.40	6.60	0.20	3.12%	Non Statutory Fee
Full Access Light Fee	Taxable	10.50	10.90	0.40	3.81%	Non Statutory Fee
Full Access 12 Month Light Fee Per Year	Taxable	122.40	126.70	4.30	3.51%	Non Statutory Fee
Pakenham Regional Tennis Centre - Equipment						
Used Tennis Balls	Taxable	6.40	6.60	0.20	3.12%	Non Statutory Fee
Pakenham Regional Tennis Centre - Function Room Hire						
5 hour base rate (includes 2 staff, security additional)	Taxable	1,361.70	1,409.40	47.70	3.50%	Non Statutory Fee
Full Room Meeting Rate / h	Taxable	95.00	98.30	3.30	3.47%	Non Statutory Fee
Half Room Meeting Rate / h	Taxable	67.40	69.80	2.40	3.56%	Non Statutory Fee
Full Room Party Hire Rate / h	Taxable	122.40	126.70	4.30	3.51%	Non Statutory Fee
Half Room Party Hire Rate / h	Taxable	85.30	88.30	3.00	3.52%	Non Statutory Fee
Pakenham Regional Tennis Centre - Membership						
Family	Taxable	519.20	537.40	18.20	3.50%	Non Statutory Fee
Single	Taxable	234.90	243.10	8.20	3.49%	Non Statutory Fee
Concession	Taxable	168.50	174.40	5.90	3.50%	Non Statutory Fee
Junior	Taxable	131.10	135.70	4.60	3.51%	Non Statutory Fee
Pakenham Regional Tennis Centre - Program Costs						
Tennis Hot Shots (Blue / Red)	Taxable	13.00	14.00	1.00	7.69%	Non Statutory Fee

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				Fee Increase/(Decrease)		
Description of Fees and Charges	**GST Status**	**2025/26 Fee Inc GST**	**2026/27 Fee Inc GST**	**$**	**%**	**Basis of Fee**
Tennis Hot Shots (Orange)	Taxable	15.50	16.50	1.00	6.45%	Non Statutory Fee
Hot Shot Match Play	Taxable	12.80	13.80	1.00	7.81%	Non Statutory Fee
Hot Shots Squad	Taxable	12.80	13.80	1.00	7.81%	Non Statutory Fee
BDTA Squad	Taxable	12.80	13.80	1.00	7.81%	Non Statutory Fee
Youth Group Coaching and Tennis Hot Shots (Green)	Taxable	20.00	21.00	1.00	5.00%	Non Statutory Fee
Girls Squad	Taxable	15.30	16.00	0.70	4.58%	Non Statutory Fee
Adult Beginners Coaching	Taxable	20.00	21.00	1.00	5.00%	Non Statutory Fee
Holiday Program (Half Day)	Taxable	38.00	45.00	7.00	18.42%	Non Statutory Fee
Holiday Program (Full Day)	Taxable	63.00	65.00	2.00	3.17%	Non Statutory Fee
School Coaching Fee	Taxable	63.00	65.00	2.00	3.17%	Non Statutory Fee
Wheelchair Tennis	Taxable	12.80	13.80	1.00	7.81%	Non Statutory Fee
Cardio Tennis	Taxable	15.30	16.00	0.70	4.58%	Non Statutory Fee
Outlook Coaching	Taxable	7.30	8.30	1.00	13.70%	Non Statutory Fee
Schools Coaching (Coach per hour)	Taxable	73.90	80.00	6.10	8.25%	Non Statutory Fee
Fast 4 Tennis	Taxable	15.10	16.00	0.90	5.96%	Non Statutory Fee
Doubles	Taxable	12.80	14.00	1.20	9.38%	Non Statutory Fee
Red Ball Comp	Taxable	63.00	65.20	2.20	3.49%	Non Statutory Fee
Private 30 minutes	Taxable	40.00	45.00	5.00	12.50%	Non Statutory Fee
Private 45 minutes	Taxable	56.90	65.00	8.10	14.24%	Non Statutory Fee
Private 60 minutes	Taxable	75.70	85.00	9.30	12.29%	Non Statutory Fee
Social	Taxable	12.80	13.80	1.00	7.81%	Non Statutory Fee
Junior Squad	Taxable	20.00	21.00	1.00	5.00%	Non Statutory Fee
Pakenham Regional Tennis Centre - Tournaments						
Entry Fee	Taxable	51.80	55.00	3.20	6.18%	Non Statutory Fee
Reformer 24/25 - Councillor-endorsed post budget adoption, Reformer Pilates pricing						
Single Class	Taxable	15.00	16.00	1.00	6.67%	Non Statutory Fee

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				Fee Increase/(Decrease)		
Description of Fees and Charges	**GST Status**	**2025/26 Fee Inc GST**	**2026/27 Fee Inc GST**	**$**	**%**	**Basis of Fee**
Intro Pack - 3 x classes (1 time purchase only valid for 2 weeks)	Taxable	40.00	45.00	5.00	12.50%	Non Statutory Fee
5 x Class Pack 5% Discount	Taxable	71.25	76.00	4.75	6.67%	Non Statutory Fee
10 x Class Pack 10% Discount	Taxable	135.00	144.00	9.00	6.67%	Non Statutory Fee
20 x Class Pack$ 15% Discount	Taxable	255.00	272.00	17.00	6.67%	Non Statutory Fee
Reformer Pack Options 1:6 (Expire after 12 months)						
Single Class	Taxable	25.00	26.00	1.00	4.00%	Non Statutory Fee
Intro Pack - 3 x classes (1 time purchase only valid for 2 weeks)	Taxable	70.00	70.00	0.00	0.00%	Non Statutory Fee
5 x Class Pack 5% Discount	Taxable	0.00	123.50	123.50	100.00%	Non Statutory Fee
10 x Class Pack 10% Discount	Taxable	0.00	234.00	234.00	100.00%	Non Statutory Fee
20 x Class Pack$ 15% Discount	Taxable	0.00	442.00	442.00	100.00%	Non Statutory Fee

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6.2. Fees and charges schedule – other

Note that this schedule only includes fees set by Council. 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 2026 and will be reflected on Council's website.

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					Fee Increase/(Decrease)		
Description of Fees and Charges	**Unit of Measure**	**GST Status**	**2025/26 Fee Inc GST**	**2026/27 Fee Inc GST**	**$**	**%**	**Basis of Fee**
Arboriculture Development Projects - Shire Tree Planting							
Tree Planting/Replacement	each	Taxable	528.00	528.00	0.00	0.00%	Non-Statutory Fee
Tree removal fee	each	Taxable	0.00	190.00	190.00	100.00%	Non-Statutory Fee
Building Services - Regulatory Services - Building							
Application for a farm shed - exempt from Building permit	each	Non - Taxable	1,000.00	1,000.00	0.00	0.00%	Non-Statutory Fee
Application to regularise non-compliant building - Commercial building work/structure	each	Non - Taxable	1,774.00	1,850.00	76.00	4.00%	Non-Statutory Fee
Application to regularise non-compliant building - Domestic building work/structure	each	Non - Taxable	1,212.00	1,250.00	38.00	3.00%	Non-Statutory Fee
Copy of Documents (printed copies) - in addition to retrieval - Commercial	each	Non - Taxable	22.80	100.00	77.20	339.00%	Non-Statutory Fee
Copy of Documents (printed copies) - in addition to retrieval - Domestic	each	Non - Taxable	11.90	50.00	38.10	320.00%	Non-Statutory Fee
Copy of Plans (printed copies) - in addition to retrieval - Commercial	each	Non - Taxable	22.80	100.00	77.20	339.00%	Non-Statutory Fee
Copy of Plans (printed copies) - in addition to retrieval - Domestic	each	Non - Taxable	11.90	50.00	38.10	320.00%	Non-Statutory Fee
Occupancy Permits - Place of Public Entertainment (POPE)	each	Non - Taxable	1,217.20	1,650.00	432.80	36.00%	Non-Statutory Fee
Reassess pool barrier standard	each	Non - Taxable	200.00	250.00	50.00	25.00%	Non-Statutory Fee

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					Fee Increase/(Decrease)		
Description of Fees and Charges	**Unit of Measure**	**GST Status**	**2025/26 Fee Inc GST**	**2026/27 Fee Inc GST**	**$**	**%**	**Basis of Fee**
Report and consent (sighting) seeking adjoining owners' comment	each	Non - Taxable	400.00	450.00	50.00	12.00%	Non-Statutory Fee
Request new or amend Occupancy Permit (ESM)	each	Non - Taxable	550.00	750.00	200.00	36.00%	Non-Statutory Fee
Request/create/amend a Maintenance Determination Schedule (ESM)	each	Non - Taxable	200.00	450.00	250.00	125.00%	Non-Statutory Fee
Retrieval and provision (PDF) of Documents - Commercial	each	Non - Taxable	128.90	250.00	121.10	94.00%	Non-Statutory Fee
Retrieval and provision (PDF) of Documents - Domestic	each	Non - Taxable	103.00	150.00	47.00	46.00%	Non-Statutory Fee
Retrieval (PDF) of Plans - Commercial	each	Non - Taxable	128.90	250.00	121.10	94.00%	Non-Statutory Fee
Retrieval (PDF) of Plans - Domestic	each	Non - Taxable	103.00	150.00	47.00	46.00%	Non-Statutory Fee
Search fee - building permits, plans and documents	each	Non - Taxable	29.00	75.00	46.00	159.00%	Non-Statutory Fee
Temporary Public Structure Citing	each	Non - Taxable	422.30	650.00	227.70	54.00%	Non-Statutory Fee
Building Services - Pool Registrations Fees							
Pool inspection certification	each	Non - Taxable	435.00	450.00	15.00	3.00%	Non-Statutory Fee
Certificate of pool and spa barrier compliance lodgement	each	Non - Taxable	24.00	24.60	0.60	2.50%	Non-Statutory Fee
Cardinia Cultural Centre - CCC AV Equipment							

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					Fee Increase/(Decrease)		
Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST	2026/27 Fee Inc GST	$	%	Basis of Fee
1 Camera Live Feed/Record	each	Taxable	0.00	440.00	440.00	100.00%	Non-Statutory Fee
1 x TV 85" and stand	each	Taxable	0.00	75.00	75.00	100.00%	Non-Statutory Fee
2 Cameras Live Feed/Record	each	Taxable	0.00	540.00	540.00	100.00%	Non-Statutory Fee
2 x TV 58" and Stand	each	Taxable	0.00	150.00	150.00	100.00%	Non-Statutory Fee
2 x TV 85" and stand	each	Taxable	0.00	150.00	150.00	100.00%	Non-Statutory Fee
3 Cameras Live Feed/Record	each	Taxable	0.00	590.00	590.00	100.00%	Non-Statutory Fee
4 Cameras Live Feed/Record	each	Taxable	0.00	640.00	640.00	100.00%	Non-Statutory Fee
Additional Speaker and stand	each	Taxable	0.00	65.00	65.00	100.00%	Non-Statutory Fee
Comfort Screen / Program Monitor 1 x 58" (on stand)	each	Taxable	0.00	75.00	75.00	100.00%	Non-Statutory Fee
Comfort Screen / Program Monitor (small screen on floor or café table)	each	Taxable	0.00	50.00	50.00	100.00%	Non-Statutory Fee
Hazer	each	Taxable	0.00	60.00	60.00	100.00%	Non-Statutory Fee
LED Bar	each	Taxable	0.00	15.00	15.00	100.00%	Non-Statutory Fee

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					Fee Increase/(Decrease)		
Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST	2026/27 Fee Inc GST	$	%	Basis of Fee
Mobile Sound Rack	each	Taxable	0.00	100.00	100.00	100.00%	Non-Statutory Fee
Projector Theatre	each	Taxable	0.00	150.00	150.00	100.00%	Non-Statutory Fee
TV 58" UHD and stand	each	Taxable	0.00	75.00	75.00	100.00%	Non-Statutory Fee
TV 58" UHD and stand	each	Taxable	0.00	75.00	75.00	100.00%	Non-Statutory Fee
Wireless Headset Microphone	each	Taxable	0.00	70.00	70.00	100.00%	Non-Statutory Fee
Wireless Microphone	each	Taxable	0.00	50.00	50.00	100.00%	Non-Statutory Fee
Wireless presenter	each	Taxable	0.00	50.00	50.00	100.00%	Non-Statutory Fee
LED Quick Spots	each	Taxable	0.00	15.00	15.00	100.00%	Non-Statutory Fee
Equipment Recovery	each	Taxable	64.20	67.00	2.80	4.00%	Non-Statutory Fee
Cardinia Cultural Centre - CCC Misc oncosts							
Additional expo table with tablecloth	each	Taxable	0.00	12.00	12.00	100.00%	Non-Statutory Fee
Additional table with tablecloth	each	Taxable	0.00	10.00	10.00	100.00%	Non-Statutory Fee

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					Fee Increase/(Decrease)		
Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST	2026/27 Fee Inc GST	$	%	Basis of Fee
Decor - Round mirror candle plate with bevelled edge 30cm/12"	Each	Taxable	0.00	6.00	6.00	100.00%	Non-Statutory Fee
Staff Recovery - Technicians (>10-<12 hours)	per hour	Taxable	0.00	100.00	100.00	100.00%	Non-Statutory Fee
Community insurance	each	Taxable	0.00	29.00	29.00	100.00%	Non-Statutory Fee
Consumables - 9V Batteries	each	Taxable	0.00	3.50	3.50	100.00%	Non-Statutory Fee
Consumables - AA Batteries	each	Taxable	0.00	2.00	2.00	100.00%	Non-Statutory Fee
Consumables - AAA Batteries	each	Taxable	0.00	2.50	2.50	100.00%	Non-Statutory Fee
Consumables - Flip chart	each	Taxable	0.00	35.00	35.00	100.00%	Non-Statutory Fee
Consumables - Tape (per roll)	each	Taxable	0.00	10.00	10.00	100.00%	Non-Statutory Fee
Decor - Glass cylinder vase clear 15x18cm	each	Taxable	0.00	5.00	5.00	100.00%	Non-Statutory Fee
Decor - LED true flame candle 13.5x7.5cm	each	Taxable	0.00	4.00	4.00	100.00%	Non-Statutory Fee
Decor - Natural wood slice round 30cm x 4cm	each	Taxable	0.00	6.00	6.00	100.00%	Non-Statutory Fee
Decor - Table runner - Hessian	each	Taxable	0.00	3.00	3.00	100.00%	Non-Statutory Fee

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					Fee Increase/(Decrease)		
Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST	2026/27 Fee Inc GST	$	%	Basis of Fee
Decor - Table runner - Organza - Gold	each	Taxable	0.00	3.00	3.00	100.00%	Non-Statutory Fee
Decor - Table runner - Organza - Silver	each	Taxable	0.00	3.00	3.00	100.00%	Non-Statutory Fee
Decor - Table runner - Organza - Teal	each	Taxable	0.00	3.00	3.00	100.00%	Non-Statutory Fee
Sourcing fee for equipment hire/security + 15% surcharge	Each	Taxable	0.00	0.00	0.00	100.00%	Non-Statutory Fee
Cardinia Cultural Centre - CCC Marketing							
Advertising Recovery - Theatre	each	Taxable	220.00	267.00	47.00	21.00%	Non-Statutory Fee
DL Flyer print only	each	Taxable	0.00	150.00	150.00	100.00%	Non-Statutory Fee
DL Flyer with design	each	Taxable	0.00	300.00	300.00	100.00%	Non-Statutory Fee
Dedicated EDM	each	Taxable	0.00	200.00	200.00	100.00%	Non-Statutory Fee
Dedicated external venue projection signage (per night)	each	Taxable	0.00	250.00	250.00	100.00%	Non-Statutory Fee
Facebook homepage banner monthly	each	Taxable	0.00	100.00	100.00	100.00%	Non-Statutory Fee
Phone hold message listing	each	Taxable	0.00	200.00	200.00	100.00%	Non-Statutory Fee

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					Fee Increase/(Decrease)		
Description of Fees and Charges	**Unit of Measure**	**GST Status**	**2025/26 Fee Inc GST**	**2026/27 Fee Inc GST**	**$**	**%**	**Basis of Fee**
Premium listing	each	Taxable	0.00	200.00	200.00	100.00%	Non-Statutory Fee
Promotional material design package	each	Taxable	0.00	200.00	200.00	100.00%	Non-Statutory Fee
Pull up banner print only	each	Taxable	0.00	200.00	200.00	100.00%	Non-Statutory Fee
Pull up banner with design	each	Taxable	0.00	400.00	400.00	100.00%	Non-Statutory Fee
Cardinia Cultural Centre - CCC Room Hire							
Boardroom - 4 hours - Standard	each	Taxable	119.00	123.00	4.00	3.00%	Non-Statutory Fee
Boardroom - 8 hours - Standard	each	Taxable	176.00	182.00	6.00	3.00%	Non-Statutory Fee
Boardroom <2 hours	each	Taxable	0.00	80.00	80.00	100.00%	Non-Statutory Fee
Gallery - 4 hours	each	Taxable	403.70	416.00	12.30	3.00%	Non-Statutory Fee
Gallery - 8 hours	each	Taxable	605.50	624.00	18.50	3.00%	Non-Statutory Fee
Lakeview Contract Income (function)	each	Taxable	5,500.00	5,665.00	165.00	3.00%	Non-Statutory Fee
Lakeview Large Room - 4 hours	each	Taxable	641.70	661.00	19.30	3.00%	Non-Statutory Fee

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					Fee Increase/(Decrease)		
Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST	2026/27 Fee Inc GST	$	%	Basis of Fee
Lakeview Large Room - 8 hours	each	Taxable	963.00	992.00	29.00	3.00%	Non-Statutory Fee
Lakeview Large Room - 8+ hours	each	Taxable	1,531.80	1,578.00	46.20	3.00%	Non-Statutory Fee
Lakeview Room - 8+ hours	each	Taxable	847.70	874.00	26.30	3.00%	Non-Statutory Fee
Lakeview Room hire - 4 hours	each	Taxable	403.70	416.00	12.30	3.00%	Non-Statutory Fee
Lakeview Room hire - 8 hours	each	Taxable	605.50	624.00	18.50	3.00%	Non-Statutory Fee
Staff Recovery - Function coordinator	per hour	Taxable	0.00	61.00	61.00	100.00%	Non-Statutory Fee
Studios (Large) - 4 hours	each	Taxable	186.30	190.00	3.70	2.00%	Non-Statutory Fee
Studios (Large) - 8 hours	each	Taxable	289.80	250.00	(39.80)	-14.00%	Non-Statutory Fee
Studios (Small) - 4 hours	each	Taxable	0.00	140.00	140.00	100.00%	Non-Statutory Fee
Studios (Small) - 8 hours	each	Taxable	0.00	200.00	200.00	100.00%	Non-Statutory Fee
Theatre - Orchestra Pit Removal	each	Taxable	399.00	411.00	12.00	3.00%	Non-Statutory Fee
Theatre - Piano hire and tuning	each	Taxable	258.80	267.00	8.20	3.00%	Non-Statutory Fee

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					Fee Increase/(Decrease)		
Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST	2026/27 Fee Inc GST	$	%	Basis of Fee
Theatre - Theatre Hire (max 8 hours)	each	Taxable	1,138.50	1,173.00	34.50	3.00%	Non-Statutory Fee
Theatre hire - Additional hire - Per hour (when a hire exceeds 8 hours)	per hour	Taxable	165.60	171.00	5.40	3.00%	Non-Statutory Fee
Theatre hire - Dark Tenancy (per day)	each	Taxable	207.00	214.00	7.00	3.00%	Non-Statutory Fee
Theatre hire - Second Performance (on the same day)	each	Taxable	569.30	587.00	17.70	3.00%	Non-Statutory Fee
Theatre overflow - Studios (per day)	each	Taxable	134.60	139.00	4.40	3.00%	Non-Statutory Fee
Waterfront Room - 4 hours	each	Taxable	222.50	230.00	7.50	3.00%	Non-Statutory Fee
Waterfront Room - 8 hours	each	Taxable	336.40	347.00	10.60	3.00%	Non-Statutory Fee
Waterfront Room - 8+ hours	each	Taxable	470.90	486.00	15.10	3.00%	Non-Statutory Fee
Hire - Amphitheatre	each	Taxable	550.00	567.00	17.00	3.00%	Non-Statutory Fee
Public holiday surcharge (20%)	Each	Taxable	0.00	0.00	0.00	0.00	Non-Statutory Fee
Cardinia Cultural Centre - CCC Staffing							
FOH Supervisor (>10-<12 hours)	per hour	Taxable	0.00	92.00	92.00	100.00%	Non-Statutory Fee

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					Fee Increase/(Decrease)		
Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST	2026/27 Fee Inc GST	$	%	Basis of Fee
FOH Supervisor (>12 hours)	per hour	Taxable	0.00	122.00	122.00	100.00%	Non-Statutory Fee
FOH Supervisor (after 11pm)	per hour	Taxable	0.00	92.00	92.00	100.00%	Non-Statutory Fee
FOH Supervisor (before 6am)	per hour	Taxable	0.00	92.00	92.00	100.00%	Non-Statutory Fee
Front of house	each	Taxable	59.00	61.00	2.00	3.00%	Non-Statutory Fee
Function Usher	each	Taxable	48.60	51.00	2.40	5.00%	Non-Statutory Fee
Senior Technician	per hour	Taxable	0.00	70.00	70.00	100.00%	Non-Statutory Fee
Senior Technician (>10-<12 hours)	per hour	Taxable	0.00	104.00	104.00	100.00%	Non-Statutory Fee
Senior Technician (>12 hours)	per hour	Taxable	0.00	139.00	139.00	100.00%	Non-Statutory Fee
Senior Technician (after 11pm)	per hour	Taxable	0.00	104.00	104.00	100.00%	Non-Statutory Fee
Senior Technician (before 6am)	per hour	Taxable	0.00	104.00	104.00	100.00%	Non-Statutory Fee
Technician	each	Taxable	64.20	67.00	2.80	4.00%	Non-Statutory Fee
Technicians (>12 hours)	per hour	Taxable	0.00	133.00	133.00	100.00%	Non-Statutory Fee

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					Fee Increase/(Decrease)		
Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST	2026/27 Fee Inc GST	$	%	Basis of Fee
Technicians (after 11pm)	per hour	Taxable	0.00	100.00	100.00	100.00%	Non-Statutory Fee
Technicians (before 6am)	per hour	Taxable	0.00	100.00	100.00	100.00%	Non-Statutory Fee
Ushers (>12 hours)	per hour	Taxable	0.00	101.00	101.00	100.00%	Non-Statutory Fee
Ushers (after 11pm)	per hour	Taxable	0.00	76.00	76.00	100.00%	Non-Statutory Fee
Ushers (before 6am)	per hour	Taxable	0.00	76.00	76.00	100.00%	Non-Statutory Fee
Lighting plot (4 Hours)	each	Taxable	0.00	220.00	220.00	100.00%	Non-Statutory Fee
Missed break	each	Taxable	0.00	25.00	25.00	100.00%	Non-Statutory Fee
Cardinia Cultural Centre - CCC Ticket Sales							
Administration Costs Allocation of Ticket set/Admin of performance schedule	each	Taxable	310.50	320.00	9.50	3.00%	Non-Statutory Fee
Comp Ticket Booking fee	each	Taxable	2.00	2.20	0.20	10.00%	Non-Statutory Fee
Standard Booking fee	each	Taxable	3.10	3.20	0.10	3.00%	Non-Statutory Fee
Subsequent additional printing of ticket sets	each	Taxable	207.00	214.00	7.00	3.00%	Non-Statutory Fee
Cardinia Cultural Centre - AA&E - CCC - Ticketing fees							

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					Fee Increase/(Decrease)		
Description of Fees and Charges	**Unit of Measure**	**GST Status**	**2025/26 Fee Inc GST**	**2026/27 Fee Inc GST**	**$**	**%**	**Basis of Fee**
Ticketing fees - Administration levies 3.5% on all EFTPOS and CC sales administered at Centre	each	Taxable	0.00	1.00	1.00	100.00%	Non-Statutory Fee
Cardinia Cultural Centre - CCC Cafe							
Waste - Cafe	each	Taxable	2,200.00	2,266.00	66.00	3.00%	Non-Statutory Fee
Cardinia Cultural Centre - CCC Cleaning							
Lakeview	each	Taxable	275.00	284.00	9.00	3.00%	Non-Statutory Fee
Theatre	each	Taxable	110.00	114.00	4.00	4.00%	Non-Statutory Fee
Boardroom	each	Taxable	0.00	100.00	100.00	100.00%	Non-Statutory Fee
General	per hour	Taxable	0.00	100.00	100.00	100.00%	Non-Statutory Fee
Studios	each	Taxable	0.00	100.00	100.00	100.00%	Non-Statutory Fee
Waterfront	each	Taxable	0.00	100.00	100.00	100.00%	Non-Statutory Fee
Community Halls and Hubs - Bond							
Bond High risk 1	each	Non - Taxable	1,035.00	1,000.00	(35.00)	-3.00%	Non-Statutory Fee
Bond High risk 2	each	Non - Taxable	1,552.50	1,500.00	(52.50)	-3.00%	Non-Statutory Fee

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					Fee Increase/(Decrease)		
Description of Fees and Charges	**Unit of Measure**	**GST Status**	**2025/26 Fee Inc GST**	**2026/27 Fee Inc GST**	**$**	**%**	**Basis of Fee**
Bond High risk 3	each	Non - Taxable	2,070.00	2,000.00	(70.00)	-3.00%	Non-Statutory Fee
Bond Low Risk	each	Non - Taxable	207.00	200.00	(7.00)	-3.00%	Non-Statutory Fee
Bond Medium Risk	each	Non - Taxable	517.50	500.00	(17.50)	-3.00%	Non-Statutory Fee
Community Halls and Hubs - Standard quarterly rate - no discount							
Additional exclusive storage	each	Taxable	0.00	50.00	50.00	100.00%	Non-Statutory Fee
Community Halls and Hubs - Community Bus							
Community Bus hire fees	per hour	Non - Taxable	10.00	11.00	1.00	10.00%	Non-Statutory Fee
Community Halls and Hubs - Standard - Peak							
Level five space - rate per hour	per hour	Taxable	70.00	72.00	2.00	3.00%	Non-Statutory Fee
Level four space - rate per hour	per hour	Taxable	53.50	55.00	1.50	3.00%	Non-Statutory Fee
Level one space - rate per hour	per hour	Taxable	16.50	17.00	0.50	3.00%	Non-Statutory Fee
Level six space - rate per hour	per hour	Taxable	90.00	93.00	3.00	3.00%	Non-Statutory Fee
Level three space - rate per hour	per hour	Taxable	32.50	33.50	1.00	3.00%	Non-Statutory Fee

					Fee Increase/(Decrease)		
Description of Fees and Charges	**Unit of Measure**	**GST Status**	**2025/26 Fee Inc GST**	**2026/27 Fee Inc GST**	**$**	**%**	**Basis of Fee**
Level two space - rate per hour	per hour	Taxable	21.50	22.00	0.50	2.00%	Non-Statutory Fee
Community Halls and Hubs - Standard - Off Peak							
Level five space - rate per hour	per hour	Taxable	56.00	58.00	2.00	4.00%	Non-Statutory Fee
Level four space - rate per hour	per hour	Taxable	43.00	44.00	1.00	2.00%	Non-Statutory Fee
Level one space - rate per hour	per hour	Taxable	13.00	13.50	0.50	4.00%	Non-Statutory Fee
Level six space - rate per hour	per hour	Taxable	73.00	75.00	2.00	3.00%	Non-Statutory Fee
Level three space - rate per hour	per hour	Taxable	26.00	27.00	1.00	4.00%	Non-Statutory Fee
Level two space - rate per hour	per hour	Taxable	17.50	18.00	0.50	3.00%	Non-Statutory Fee
Community Halls and Hubs - Community discount 40% off - Peak							
Level five space - rate per hour	per hour	Taxable	42.00	43.20	1.20	3.00%	Non-Statutory Fee
Level four space - rate per hour	per hour	Taxable	32.10	33.00	0.90	3.00%	Non-Statutory Fee
Level one space - rate per hour	per hour	Taxable	9.90	10.20	0.30	3.00%	Non-Statutory Fee
Level six space - rate per hour	per hour	Taxable	54.00	55.80	1.80	3.00%	Non-Statutory Fee

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					Fee Increase/(Decrease)		
Description of Fees and Charges	**Unit of Measure**	**GST Status**	**2025/26 Fee Inc GST**	**2026/27 Fee Inc GST**	**$**	**%**	**Basis of Fee**
Level three space - rate per hour	per hour	Taxable	19.50	20.10	0.60	3.00%	Non-Statutory Fee
Level two space - rate per hour	per hour	Taxable	12.90	13.20	0.30	2.00%	Non-Statutory Fee
Community Halls and Hubs - Community discount 40% off - Off peak							
Level five space - rate per hour	per hour	Taxable	33.60	34.80	1.20	4.00%	Non-Statutory Fee
Level four space - rate per hour	per hour	Taxable	25.80	26.40	0.60	2.00%	Non-Statutory Fee
Level one space - rate per hour	per hour	Taxable	7.80	8.10	0.30	4.00%	Non-Statutory Fee
Level six space - rate per hour	per hour	Taxable	43.80	45.00	1.20	3.00%	Non-Statutory Fee
Level three space - rate per hour	per hour	Taxable	15.60	16.20	0.60	4.00%	Non-Statutory Fee
Level two space - rate per hour	per hour	Taxable	10.50	10.80	0.30	3.00%	Non-Statutory Fee
Community Recreation - Active Communities -Council Managed Recreation Reserves -Mountain Road Recreation Reserve							
Athletics Facility (seasonal use 6 months)	each	Taxable	1,644.60	1,710.00	65.40	4.00%	Non-Statutory Fee
Netball courts - annual use (12 months)	each	Taxable	0.00	1,588.00	1,588.00	100.00%	Non-Statutory Fee
Netball courts - seasonal use (6 months)	each	Taxable	0.00	794.00	794.00	100.00%	Non-Statutory Fee

					Fee Increase/(Decrease)		
Description of Fees and Charges	**Unit of Measure**	**GST Status**	**2025/26 Fee Inc GST**	**2026/27 Fee Inc GST**	**$**	**%**	**Basis of Fee**
Oval - seasonal use (6 months)	each	Taxable	0.00	1,710.00	1,710.00	100.00%	Non-Statutory Fee
Community Recreation - IYU Recreation Reserve							
Athletics Facility (seasonal use 6 months)	each	Taxable	1,644.60	1,710.00	65.40	4.00%	Non-Statutory Fee
IYU Recreation Reserve - Northern / Junior Turf Soccer Pitches (Seasonal use 6 months, summer and winter	each	Taxable	1,128.20	1,162.00	33.80	3.00%	Non-Statutory Fee
IYU Recreation Reserve - Southern / Senior Turf Soccer Pitch (Seasonal use 6 months, summer and winter	each	Taxable	844.60	870.00	25.40	3.00%	Non-Statutory Fee
Pavilion Community Space - Commercial Rate - per hour	per hour	Taxable	0.00	48.00	48.00	100.00%	Non-Statutory Fee
Pavilion Community Space - Community Group - per hour	per hour	Taxable	0.00	31.00	31.00	100.00%	Non-Statutory Fee
Synthetic Soccer -Synthetic Soccer Pitch - seasonal use (6 months)	each	Taxable	836.40	870.00	33.60	4.00%	Non-Statutory Fee
Community Recreation - Toomuc Recreation Reserve							
Baseball diamonds	each	Taxable	1,182.00	1,218.00	36.00	3.00%	Non-Statutory Fee
Netball Courts (full year) - Netball Courts - annual use (12 months)	each	Taxable	1,489.50	1,588.00	98.50	7.00%	Non-Statutory Fee
Netball courts - seasonal use	each	Taxable	770.60	794.00	23.40	3.00%	Non-Statutory Fee
Oval (Seasonal use 6 months)	each	Taxable	1,660.70	1,710.00	49.30	3.00%	Non-Statutory Fee

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					Fee Increase/(Decrease)		
Description of Fees and Charges	**Unit of Measure**	**GST Status**	**2025/26 Fee Inc GST**	**2026/27 Fee Inc GST**	**$**	**%**	**Basis of Fee**
Community Recreation - Active Communities -Council Managed Recreation Reserves - Casual hire rates							
Cardinia Schools - per hour	per hour	Taxable	31.60	33.00	1.40	4.00%	Non-Statutory Fee
Community Recreation - Active Communities - Council Managed Recreation Reserves - Casual hire rates							
Cardinia based Sporting Clubs - per hour	per hour	Taxable	60.00	62.00	2.00	3.00%	Non-Statutory Fee
Corporate - per hour	per hour	Taxable	92.60	95.00	2.40	3.00%	Non-Statutory Fee
Non-Cardinia Schools - per hour	per hour	Taxable	40.90	42.00	1.10	3.00%	Non-Statutory Fee
Non-Cardinia based Sporting Clubs - per hour	per hour	Taxable	71.90	74.00	2.10	3.00%	Non-Statutory Fee
Community Recreation - Standard - Off Peak							
Level five space - rate per hour	per hour	Taxable	0.00	58.00	58.00	100.00%	Non-Statutory Fee
Community Recreation - Community discount 40% off - Off peak							
Level five space - rate per hour	per hour	Taxable	0.00	34.80	34.80	100.00%	Non-Statutory Fee
Community Recreation - Nar Nar Goon Recreation Reserve							
Netball Courts - (Seasonal use 6 months, summer and winter)	each	Taxable	770.60	794.00	23.40	3.00%	Non-Statutory Fee
Netball Courts (full year) - Netball Courts - annual use (12 months)	each	Taxable	1,541.60	1,588.00	46.40	3.00%	Non-Statutory Fee

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					Fee Increase/(Decrease)		
Description of Fees and Charges	**Unit of Measure**	**GST Status**	**2025/26 Fee Inc GST**	**2026/27 Fee Inc GST**	**$**	**%**	**Basis of Fee**
Ovals - (Seasonal use 6 months, summer and winter)	each	Taxable	1,660.70	1,710.00	49.30	3.00%	Non-Statutory Fee
Tennis Courts - annual use (12 months)	each	Taxable	1,159.20	1,194.00	34.80	3.00%	Non-Statutory Fee
Community Recreation - Holm Park Road Recreation Reserve Community Room							
Netball Courts (full year) - annual use (12 months)	each	Taxable	1,541.60	1,588.00	46.40	3.00%	Non-Statutory Fee
Netball courts - (Seasonal use 6 months, summer and winter)	each	Taxable	0.00	794.00	794.00	100.00%	Non-Statutory Fee
Ovals - (Seasonal use 6 months, summer and winter)	each	Taxable	1,660.70	1,710.00	49.30	3.00%	Non-Statutory Fee
Public market space hire	each	Taxable	232.90	240.00	7.10	3.00%	Non-Statutory Fee
Community Recreation - James Bathe Recreation Reserve							
Netball Courts - annual use (12 months)	each	Taxable	1,526.70	1,588.00	61.30	4.00%	Non-Statutory Fee
Netball courts - (Seasonal use 6 months, summer and winter)	each	Taxable	763.10	794.00	30.90	4.00%	Non-Statutory Fee
Ovals (Seasonal use 6 months, summer and winter) Oval	each	Taxable	1,660.70	1,710.00	49.30	3.00%	Non-Statutory Fee
Community Recreation - Heatherbrae Recreation Reserve							
Netball Courts - annual use (12 months)	each	Taxable	1,526.70	1,588.00	61.30	4.00%	Non-Statutory Fee

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					Fee Increase/(Decrease)		
Description of Fees and Charges	**Unit of Measure**	**GST Status**	**2025/26 Fee Inc GST**	**2026/27 Fee Inc GST**	**$**	**%**	**Basis of Fee**
Netball courts - (Seasonal use 6 months, summer and winter)	each	Taxable	0.00	794.00	794.00	100.00%	Non-Statutory Fee
Oval (Seasonal use 6 months, summer and winter)	each	Taxable	1,660.70	1,710.00	49.30	3.00%	Non-Statutory Fee
Community Recreation - Active Communities -Council Managed Recreation Reserves -Pepis Land Netball							
Netball courts - (Seasonal use 6 months, summer and winter)	each	Taxable	763.30	794.00	30.70	4.00%	Non-Statutory Fee
Community Recreation - O'Neil Road Recreation Reserve							
Oval (Seasonal use 6 months, summer and winter)	each	Taxable	1,660.70	1,710.00	49.30	3.00%	Non-Statutory Fee
Community Recreation - Active Communities -Council Managed Recreation Reserves -Comely Banks Recreation Reserve							
Oval (rugby fields x2 - Seasonal use 6 months, summer and winter)	each	Non - Taxable	1,644.60	1,710.00	65.40	4.00%	Non-Statutory Fee
Community Recreation - Active Communities -Council Managed Recreation Reserves -Lakeside Recreation Reserve							
Oval (seasonal use 6 months, summer and winter)	each	Taxable	1,644.60	1,710.00	65.40	4.00%	Non-Statutory Fee
Community Recreation - Active Communities -Council Managed Recreation Reserves -Koo Wee Rup School							
Oval - (Seasonal use 6 months, summer and winter)	each	Non - Taxable	763.30	1,710.00	946.70	124.00%	Non-Statutory Fee
Community Recreation - Don Jackson Recreation Reserve							
Ovals (Seasonal use 6 months, summer and winter)	each	Taxable	1,660.70	1,710.00	49.30	3.00%	Non-Statutory Fee

					Fee Increase/(Decrease)		
Description of Fees and Charges	**Unit of Measure**	**GST Status**	**2025/26 Fee Inc GST**	**2026/27 Fee Inc GST**	**$**	**%**	**Basis of Fee**
Community Recreation - Active Communities -Council Managed Recreation Reserves -Passive Reserves							
Public event bookings	each	Taxable	230.80	238.00	7.20	3.00%	Non-Statutory Fee
Public market space hire	each	Taxable	222.00	228.00	6.00	3.00%	Non-Statutory Fee
Community Recreation - Active Communities -Council Managed Recreation Reserves							
Public event bookings	each	Taxable	0.00	170.00	170.00	100.00%	Non-Statutory Fee
Compliance Services - Local Laws							
Abandoned Vehicle Release (as per contract)	as per contract	Non - Taxable	200.00	205.00	5.00	3.00%	Non-Statutory Fee
Any other permit not otherwise mentioned	each	Non - Taxable	200.00	206.00	6.00	3.00%	Non-Statutory Fee
Impounded Item Release	each	Non - Taxable	170.00	175.00	5.00	3.00%	Non-Statutory Fee
Permit - Footpath - Bali Flags	each	Non - Taxable	200.00	206.00	6.00	3.00%	Non-Statutory Fee
Permit - Footpath - Display goods (per size)	each	Non - Taxable	200.00	206.00	6.00	3.00%	Non-Statutory Fee
Permit - Footpath - Table and Chairs - Fee per chair	each	Non - Taxable	39.00	40.00	1.00	3.00%	Non-Statutory Fee
Permit - Footpath - Table and Chairs - Fee per table	each	Non - Taxable	63.00	65.00	2.00	3.00%	Non-Statutory Fee

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					Fee Increase/(Decrease)		
Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST	2026/27 Fee Inc GST	$	%	Basis of Fee
Permit - Footpath - Umbrella	each	Non - Taxable	63.00	65.00	2.00	3.00%	Non-Statutory Fee
Permit - Footpath - Windbreaker screen	each	Non - Taxable	63.00	65.00	2.00	3.00%	Non-Statutory Fee
Permit - Footpath - Windbreaker screen (1/2 size)	each	Non - Taxable	31.00	31.00	0.00	0.00%	Non-Statutory Fee
Permit - Heavy Vehicle – on land under 0.8ha (2 acres)	each	Taxable	200.00	206.00	6.00	3.00%	Non-Statutory Fee
Permit - Liquor - Consumption in public or consumption/Possession – within 500 metres of licensed pr	each	Non - Taxable	200.00	206.00	6.00	3.00%	Non-Statutory Fee
Permit - Real Estate Pointer Boards	each	Non - Taxable	550.00	566.00	16.00	3.00%	Non-Statutory Fee
Permit - Roadside Trading - per day	each	Non - Taxable	110.00	113.00	3.00	3.00%	Non-Statutory Fee
Permit - Rubbish Containers - Skips Building Sites up to 3 months	each	Non - Taxable	140.00	144.00	4.00	3.00%	Non-Statutory Fee
Permit - Rubbish Containers - Skips residential 1- 7 days	each	Non - Taxable	63.00	65.00	2.00	3.00%	Non-Statutory Fee
Permit - Shipping container	each	Non - Taxable	200.00	206.00	6.00	3.00%	Non-Statutory Fee
Permit - Street Stalls (inc. sausage sizzles) (No charge applicable to Community Groups) per day	each	Non - Taxable	60.00	62.00	2.00	3.00%	Non-Statutory Fee
Permit - roadside Trading - per month	each	Non - Taxable	440.00	453.00	13.00	3.00%	Non-Statutory Fee

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					Fee Increase/(Decrease)		
Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST	2026/27 Fee Inc GST	$	%	Basis of Fee
Permit - roadside Trading - per year	each	Non - Taxable	2,000.00	2,060.00	60.00	3.00%	Non-Statutory Fee
Permit Advertising Signs - A Frames	each	Non - Taxable	200.00	206.00	6.00	3.00%	Non-Statutory Fee
Permit Advertising Signs - Real Estate Auction Boards (3 months)	each	Taxable	264.00	272.00	8.00	3.00%	Non-Statutory Fee
Permit Advertising Signs, Flags overhanging roads-3 metres (3 months)	each	Taxable	264.00	272.00	8.00	3.00%	Non-Statutory Fee
Permit Caravan/Motorhome Storage/Occupation	each	Non - Taxable	200.00	206.00	6.00	3.00%	Non-Statutory Fee
Permit Charity bins	each	Non - Taxable	88.00	90.00	2.00	2.00%	Non-Statutory Fee
Permit Community Temporary Advertising Signage	each	Non - Taxable	24.00	25.00	1.00	4.00%	Non-Statutory Fee
Provide print copies of any local laws	each	Non - Taxable	21.00	22.00	1.00	5.00%	Non-Statutory Fee
Recreational Vehicles	each	Non - Taxable	460.00	474.00	14.00	3.00%	Non-Statutory Fee
Compliance Services - Animal Control							
Animal Register inspection fees	each	Non - Taxable	46.00	47.00	1.00	2.00%	Non-Statutory Fee
Bonds/deposits on cat traps and anti-bark device hire"	each	Non - Taxable	170.00	175.00	5.00	3.00%	Non-Statutory Fee

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					Fee Increase/(Decrease)		
Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST	2026/27 Fee Inc GST	$	%	Basis of Fee
Dog registration	each	Non - Taxable	185.00	190.00	5.00	3.00%	Non-Statutory Fee
Dog registration - Member Canine Assoc (unsterilized)	each	Non - Taxable	61.00	65.35	4.35	7.00%	Non-Statutory Fee
Dog registration of Dangerous / Restricted / Menacing Breed	each	Non - Taxable	380.00	390.00	10.00	3.00%	Non-Statutory Fee
Domestic animal businesses	each	Taxable	608.00	626.00	18.00	3.00%	Non-Statutory Fee
Permit - Animals - Excess numbers permit	each	Non - Taxable	97.00	100.00	3.00	3.00%	Non-Statutory Fee
Permit - Animals – application to Fence off nature strip for grazing	each	Non - Taxable	200.00	206.00	6.00	3.00%	Non-Statutory Fee
Permit - Animals – application to graze on nature strips	each	Non - Taxable	200.00	206.00	6.00	3.00%	Non-Statutory Fee
Reduced registration fee Cat - (microchipped, sterilised, 10 years of age plus)	each	Non - Taxable	61.00	65.35	4.35	7.00%	Non-Statutory Fee
Reduced registration fee sterilised Cat - Pensioner	each	Non - Taxable	28.00	29.00	1.00	4.00%	Non-Statutory Fee
Reduced registration fee Dog - (microchipped, sterilised, 10 years of age plus, working dog)	each	Non - Taxable	61.00	65.36	4.36	7.00%	Non-Statutory Fee
Reduced registration fee Sterilised Dog - Pensioner	each	Non - Taxable	28.00	29.00	1.00	4.00%	Non-Statutory Fee
Reduced registration fee unsterilised Dog - Pensioner	each	Non - Taxable	88.00	90.00	2.00	2.00%	Non-Statutory Fee

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					Fee Increase/(Decrease)		
Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST	2026/27 Fee Inc GST	$	%	Basis of Fee
Surrender of animal	each	Taxable	160.00	165.00	5.00	3.00%	Non-Statutory Fee
Compliance Services - Asset Protection							
Asset protection Fee - Commercial	each	Non - Taxable	0.00	711.00	711.00	100.00%	Non-Statutory Fee
Asset protection - admin fee	each	Taxable	100.00	103.00	3.00	3.00%	Non-Statutory Fee
Asset protection blanket bond	each	Non - Taxable	13,000.00	14,000.00	1,000.00	8.00%	Non-Statutory Fee
Asset protection bond - commercial	each	Non - Taxable	0.00	5,150.00	5,150.00	100.00%	Non-Statutory Fee
Asset protection bond - large multi lot dwelling (6-20)	each	Non - Taxable	12,000.00	12,360.00	360.00	3.00%	Non-Statutory Fee
Asset protection bond - multi lot dwelling (up to 5)	each	Non - Taxable	5,000.00	5,150.00	150.00	3.00%	Non-Statutory Fee
Asset protection bond - single lot dwelling	each	Non - Taxable	2,000.00	2,060.00	60.00	3.00%	Non-Statutory Fee
Asset protection fee - large multi dwelling (6-20)	each	Non - Taxable	2,260.00	2,328.00	68.00	3.00%	Non-Statutory Fee
Asset protection fee - multi lot dwelling (up to 5)	each	Non - Taxable	690.00	710.00	20.00	3.00%	Non-Statutory Fee
Asset protection fee - single lot dwelling	each	Non - Taxable	377.00	388.00	11.00	3.00%	Non-Statutory Fee
Development - Infrastructure Services - Development							

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					Fee Increase/(Decrease)		
Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST	2026/27 Fee Inc GST	$	%	Basis of Fee
Drainage plan checking fees - 1 to 2 houses	each	Taxable	166.10	171.10	5.00	3.00%	Non-Statutory Fee
Drainage plan checking fees - 11-plus houses	each	Taxable	555.30	571.95	16.65	3.00%	Non-Statutory Fee
Drainage plan checking fees - 3 to 10 houses	each	Taxable	333.30	343.30	10.00	3.00%	Non-Statutory Fee
Drainage plan checking fees - Industrial/Commercial	each	Taxable	443.50	456.80	13.30	3.00%	Non-Statutory Fee
Drainage/stormwater inspection	each	Taxable	166.10	171.10	5.00	3.00%	Non-Statutory Fee
Development - Landscape Development							
Landscape design checking fee @0.75%	0.75% of cost of work	Taxable	0.00	0.00	0.00	0.00%	Non-Statutory Fee
Landscape plan checking, 1 - 2 houses	each	Taxable	155.00	159.65	4.65	3.00%	Non-Statutory Fee
Landscape plan checking, 11 or more houses	each	Taxable	518.00	533.54	15.54	3.00%	Non-Statutory Fee
Landscape plan checking, 3 - 10 houses	each	Taxable	311.00	320.35	9.35	3.00%	Non-Statutory Fee
Landscape plan checking, Industrial/Commercial	each	Taxable	414.00	426.40	12.40	3.00%	Non-Statutory Fee
Supervision of landscape works @2.5% of cost of work	2.5% of cost of work	Taxable	0.00	0.00	0.00	0.00%	Non-Statutory Fee
Development - Infrastructure Services - Engineering Services							

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					Fee Increase/(Decrease)		
Description of Fees and Charges	**Unit of Measure**	**GST Status**	**2025/26 Fee Inc GST**	**2026/27 Fee Inc GST**	**$**	**%**	**Basis of Fee**
Street Occupation (Hoarding) Permit - 101m2 - 500m2 - Per month	each	Non - Taxable	831.60	873.20	41.60	5.00%	Non-Statutory Fee
Street Occupation (Hoarding) Permit - Less than 100m2 - Per month	each	Non - Taxable	555.30	583.05	27.75	5.00%	Non-Statutory Fee
Street Occupation (Hoarding) Permit - Over 500m2 - Per month	each	Non - Taxable	1,109.00	1,164.45	55.45	5.00%	Non-Statutory Fee
Early Years - Standard quarterly rate - no discount							
Additional exclusive storage	each	Taxable	0.00	50.00	50.00	100.00%	Non-Statutory Fee
Early Years - Community discount 40% off - Off peak hourly rate							
EY group at Level two rate	per hour	Taxable	0.00	10.80	10.80	100.00%	Non-Statutory Fee
Level five hireable space	per hour	Taxable	0.00	34.80	34.80	100.00%	Non-Statutory Fee
Level four hireable space	per hour	Taxable	0.00	26.40	26.40	100.00%	Non-Statutory Fee
Level one hireable space	per hour	Taxable	0.00	8.10	8.10	100.00%	Non-Statutory Fee
Level six hireable space	per hour	Taxable	0.00	45.00	45.00	100.00%	Non-Statutory Fee
Level three hireable space	per hour	Taxable	0.00	16.20	16.20	100.00%	Non-Statutory Fee
Level two hireable space	per hour	Taxable	0.00	10.80	10.80	100.00%	Non-Statutory Fee

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					Fee Increase/(Decrease)		
Description of Fees and Charges	**Unit of Measure**	**GST Status**	**2025/26 Fee Inc GST**	**2026/27 Fee Inc GST**	**$**	**%**	**Basis of Fee**
Early Years - Standard - Off peak hourly rate							
Level five hireable space	per hour	Taxable	0.00	58.00	58.00	100.00%	Non-Statutory Fee
Level four hireable space	per hour	Taxable	0.00	44.00	44.00	100.00%	Non-Statutory Fee
Level one hireable space	per hour	Taxable	0.00	13.50	13.50	100.00%	Non-Statutory Fee
Level six hireable space	per hour	Taxable	0.00	75.00	75.00	100.00%	Non-Statutory Fee
Level three hireable space	per hour	Taxable	0.00	27.00	27.00	100.00%	Non-Statutory Fee
Level two hireable space	per hour	Taxable	0.00	18.00	18.00	100.00%	Non-Statutory Fee
Early Years - Standard hourly rate							
desk - shared office	each	Taxable	0.00	12.90	12.90	100.00%	Non-Statutory Fee
Emergency Management - Regulatory Services -Fire Prevention							
Fire Prevention Works - Administration Fee	each	Taxable	25.90	26.70	0.80	3.00%	Non-Statutory Fee
Environmental & Public Health - Food Act							
Class 1 Registration – New	each	Non - Taxable	1,076.40	1,470.00	393.60	37.00%	Non-Statutory Fee
Class 1 Registration – Renewal	each	Non - Taxable	720.40	764.00	43.60	6.00%	Non-Statutory Fee

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					Fee Increase/(Decrease)		
Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST	2026/27 Fee Inc GST	$	%	Basis of Fee
Class 2 Registration – Mobile - New	each	Non - Taxable	0.00	800.00	800.00	100.00%	Non-Statutory Fee
Class 2 Registration – Mobile - Renewal	each	Non - Taxable	410.90	425.00	14.10	3.00%	Non-Statutory Fee
Class 2 Registration – New	each	Non - Taxable	986.40	1,167.00	180.60	18.00%	Non-Statutory Fee
Class 2 Registration – Renewal	each	Non - Taxable	660.30	690.00	29.70	4.00%	Non-Statutory Fee
Class 2 Registration – Supermarket, large convenience, fast food or manufacture - New	each	Non - Taxable	1,392.10	1,453.00	60.90	4.00%	Non-Statutory Fee
Class 2 Registration – Supermarket, large convenience, fast food or manufacture – Renewal	each	Non - Taxable	931.50	965.00	33.50	4.00%	Non-Statutory Fee
Class 3 - Minor Community Group (Food served 1 day a week)	each	Non - Taxable	150.10	160.00	9.90	7.00%	Non-Statutory Fee
Class 3 - low risk home based business	each	Non - Taxable	234.90	245.00	10.10	4.00%	Non-Statutory Fee
Class 3 Registration – Mobile - New	each	Non - Taxable	0.00	400.00	400.00	100.00%	Non-Statutory Fee
Class 3 Registration – Mobile - Renewal	each	Non - Taxable	234.90	245.00	10.10	4.00%	Non-Statutory Fee
Class 3 Registration – New	each	Non - Taxable	569.30	590.00	20.70	4.00%	Non-Statutory Fee
Class 3 Registration – Renewal	each	Non - Taxable	380.90	400.00	19.10	5.00%	Non-Statutory Fee

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					Fee Increase/(Decrease)		
Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST	2026/27 Fee Inc GST	$	%	Basis of Fee
Class 3A Registration - New	each	Non - Taxable	0.00	716.00	716.00	100.00%	Non-Statutory Fee
Class 3A Registration - Renewal	each	Non - Taxable	0.00	392.00	392.00	100.00%	Non-Statutory Fee
Failed sample result – 2nd and subsequent sampling	each	Non - Taxable	240.10	247.00	6.90	3.00%	Non-Statutory Fee
Fee for inspections pursuant to s. 19UA (per hour, all classes)	each	Non - Taxable	132.50	150.00	17.50	13.00%	Non-Statutory Fee
Food Vending Machine Registration (Class 2 & 3) – New & Renewal	each	Non - Taxable	352.90	175.00	(177.90)	-50.00%	Non-Statutory Fee
One-off Trading Fee - Food	each	Non - Taxable	0.00	100.00	100.00	100.00%	Non-Statutory Fee
Professional services audits conducted at request of business (per hour) or one-off noncompliance	each	Non - Taxable	132.50	150.00	17.50	13.00%	Non-Statutory Fee
Refund Processing fee (All premises) associated with change in business circumstances	each	Non - Taxable	0.00	40.00	40.00	100.00%	Non-Statutory Fee
Registration of Temporary component against Fixed food premises	each	Non - Taxable	160.40	165.00	4.60	3.00%	Non-Statutory Fee
School canteen - Not for Profit, registered prior to 30 June 2023)	each	Non - Taxable	150.10	160.00	9.90	7.00%	Non-Statutory Fee
Temporary Food Premises Registration (Class 2 & 3) – New	each	Non - Taxable	192.50	206.00	13.50	7.00%	Non-Statutory Fee
Temporary Food Premises Registration (Class 2 & 3) – Renewal	each	Non - Taxable	96.30	113.00	16.70	17.00%	Non-Statutory Fee

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					Fee Increase/(Decrease)		
Description of Fees and Charges	**Unit of Measure**	**GST Status**	**2025/26 Fee Inc GST**	**2026/27 Fee Inc GST**	**$**	**%**	**Basis of Fee**
Environmental & Public Health - Health Act							
One-off Trading Fee - PHWA	each	Non - Taxable	0.00	200.00	200.00	100.00%	Non-Statutory Fee
Registration - Renewal Category 1 Aquatic facility	each	Non - Taxable	385.00	309.00	(76.00)	-20.00%	Non-Statutory Fee
Registration - each additional pool or spa on the premises	each	Non - Taxable	150.10	153.00	2.90	2.00%	Non-Statutory Fee
Registration – New Application Category 1 Aquatic facility	each	Non - Taxable	579.60	412.00	(167.60)	-29.00%	Non-Statutory Fee
Registration – New High-Risk Premises	each	Non - Taxable	481.30	493.00	11.70	2.00%	Non-Statutory Fee
Registration – New Med Risk Premises	each	Non - Taxable	374.70	440.00	65.30	17.00%	Non-Statutory Fee
Registration – Ongoing registration of low-risk premises	each	Non - Taxable	426.40	440.00	13.60	3.00%	Non-Statutory Fee
Registration – Renewal High Risk Premises	each	Non - Taxable	320.90	333.00	12.10	4.00%	Non-Statutory Fee
Registration – Renewal Med Risk Premises	each	Non - Taxable	267.00	304.00	37.00	14.00%	Non-Statutory Fee
Registration/Renewal of Prescribed Accommodation (11-20 Persons)	each	Non - Taxable	447.10	584.00	136.90	31.00%	Non-Statutory Fee
Registration/Renewal of Prescribed Accommodation (21-30 Persons)	each	Non - Taxable	535.10	827.00	291.90	55.00%	Non-Statutory Fee

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					Fee Increase/(Decrease)		
Description of Fees and Charges	**Unit of Measure**	**GST Status**	**2025/26 Fee Inc GST**	**2026/27 Fee Inc GST**	**$**	**%**	**Basis of Fee**
Registration/Renewal of Prescribed Accommodation (31-40 Persons)	each	Non - Taxable	749.30	1,103.00	353.70	47.00%	Non-Statutory Fee
Registration/Renewal of Prescribed Accommodation (4-10 Persons)	each	Non - Taxable	368.50	425.00	56.50	15.00%	Non-Statutory Fee
Registration/Renewal of Prescribed Accommodation (>40 Persons)	each	Non - Taxable	964.00	1,458.00	494.00	51.00%	Non-Statutory Fee
Transfer of Health, Rooming House or Aquatic Facility registration (excluding one-off Hairdressers)	each	Non - Taxable	337.40	345.00	7.60	2.00%	Non-Statutory Fee
Environmental & Public Health - Domestic Wastewater							
Wastewater written advice	each	Non - Taxable	85.90	132.00	46.10	54.00%	Non-Statutory Fee
Governance - Community Liability Insurance							
Community Liability Insurance - for groups/individuals using Council facilities	each	Taxable	29.00	50.00	21.00	72.00%	Non-Statutory Fee
Parks Planning - Active Communities -CCC -Amphitheatre							
3 Phase power - provision thereof	each	Taxable	231.80	238.75	6.95	3.00%	Non-Statutory Fee
Parks Planning - Emerald Lake Park Administration							
Amphitheatre Hire - Bunurong	each	Taxable	165.60	170.00	4.40	3.00%	Non-Statutory Fee
Amphitheatre Hire - Carl Stemp	each	Taxable	165.60	170.00	4.40	3.00%	Non-Statutory Fee
Amphitheatre Hire - Gus Ryberg	each	Taxable	354.00	364.00	10.00	3.00%	Non-Statutory Fee

					Fee Increase/(Decrease)		
Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST	2026/27 Fee Inc GST	$	%	Basis of Fee
Amphitheatre Hire - Gus Ryberg - Events	each	Taxable	326.00	336.00	10.00	3.00%	Non-Statutory Fee
Amphitheatre Hire - Gus Ryberg - Weddings	each	Taxable	569.30	586.00	16.70	3.00%	Non-Statutory Fee
Amphitheatre hire	each	Taxable	276.90	285.00	8.10	3.00%	Non-Statutory Fee
Shelter Hire - Band Stand	each	Taxable	165.60	170.00	4.40	3.00%	Non-Statutory Fee
Shelter Hire - Bandstand - Events	each	Taxable	326.00	335.00	9.00	3.00%	Non-Statutory Fee
Shelter Hire - Boatshed	each	Taxable	165.60	170.00	4.40	3.00%	Non-Statutory Fee
Shelter Hire - Lakeside	each	Taxable	165.60	170.00	4.40	3.00%	Non-Statutory Fee
Shelter Hire - Poolside	each	Taxable	165.60	170.00	4.40	3.00%	Non-Statutory Fee
Weddings - Nobelius	each	Taxable	569.30	586.00	16.70	3.00%	Non-Statutory Fee
Parks Planning - Personal trainers on all Passive and Active Reserves							
Annual (must be renewed by 30 June each year) - 6-10 sessions	each	Taxable	609.61	628.00	18.39	3.00%	Non-Statutory Fee
Annual (must be renewed by 30 June each year) - Up to 5 sessions	each	Taxable	388.13	400.00	11.87	3.00%	Non-Statutory Fee

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					Fee Increase/(Decrease)		
Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST	2026/27 Fee Inc GST	$	%	Basis of Fee
Passive Reserve Food Truck Permits - Level 2 site	each	Taxable	0.00	2,889.00	2,889.00	100.00%	Non-Statutory Fee
Summer Oct 1 to Mar 31 - 6-10 sessions	each	Taxable	388.13	400.00	11.87	3.00%	Non-Statutory Fee
Summer Oct 1 to Mar 31 - Up to 5 sessions	each	Taxable	277.90	286.00	8.10	3.00%	Non-Statutory Fee
Winter Apr 1 to Sep 30 - 6-10 sessions	each	Taxable	277.90	286.00	8.10	3.00%	Non-Statutory Fee
Winter Apr 1 to Sep 30 - Up to 5 sessions	each	Taxable	166.12	171.00	4.88	3.00%	Non-Statutory Fee
Parks Planning - Emerald Lake Park Parking Meters							
Annual Car Parking - Non-Cardinia Residents	each	Taxable	41.40	43.00	1.60	4.00%	Non-Statutory Fee
Parking - 2 hour	per hour	Taxable	2.10	3.00	0.90	43.00%	Non-Statutory Fee
Parking - all day	each	Taxable	8.30	9.00	0.70	8.00%	Non-Statutory Fee
Parks Planning - Active Communities - Food truck permits in high demand parks							
Passive Park Food Truck Permits - Level 1 site	quarterly	Non - Taxable	900.00	3,853.00	2,953.00	328.00%	Non-Statutory Fee
Parks Planning - Active communities - Passive reserve commercial photographer (If a fee is charged by operator)							
Passive Reserve - Commercial Photography per hour	each	Non - Taxable	0.00	22.00	22.00	100.00%	Non-Statutory Fee
Parks Planning - Active communities - Passive reserve market hire							

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					Fee Increase/(Decrease)		
Description of Fees and Charges	**Unit of Measure**	**GST Status**	**2025/26 Fee Inc GST**	**2026/27 Fee Inc GST**	**$**	**%**	**Basis of Fee**
Passive Reserve - market and event hire	per hour	Taxable	0.00	586.38	586.38	100.00%	Non-Statutory Fee
Parks Planning - Active communities - Park shelter hire							
Shelter Hire - Park facility hire	each	Taxable	165.00	170.00	5.00	3.00%	Non-Statutory Fee
Planning & Design - Statutory Planning							
Additional sign	each	Non - Taxable	71.00	74.00	3.00	4.00%	Non-Statutory Fee
Advertising Fee (11 to 20 notices)	each	Non - Taxable	275.00	283.25	8.25	3.00%	Non-Statutory Fee
Advertising Fee (over 21 notices)	each	Non - Taxable	340.00	350.20	10.20	3.00%	Non-Statutory Fee
Advertising Fee (up to 10 notices)	each	Non - Taxable	146.00	150.38	4.38	3.00%	Non-Statutory Fee
Endorsement of plans - resubmission fee	each	Taxable	223.00	229.69	6.69	3.00%	Non-Statutory Fee
Extension of time (second or subsequent request)	each	Taxable	550.00	577.50	27.50	5.00%	Non-Statutory Fee
Extension of time to planning permit (first request)	each	Non - Taxable	400.00	420.00	20.00	5.00%	Non-Statutory Fee
Newspaper Advertising Admin	each	Non - Taxable	207.00	213.62	6.62	3.00%	Non-Statutory Fee
Planning Enquiries	each	Non - Taxable	285.00	293.55	8.55	3.00%	Non-Statutory Fee

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					Fee Increase/(Decrease)		
Description of Fees and Charges	**Unit of Measure**	**GST Status**	**2025/26 Fee Inc GST**	**2026/27 Fee Inc GST**	**$**	**%**	**Basis of Fee**
Pre-Application Advice (Advanced)	each	Non - Taxable	600.00	630.00	30.00	5.00%	Non-Statutory Fee
Pre-Application Advice (Intermediate)	each	Non - Taxable	315.00	324.45	9.45	3.00%	Non-Statutory Fee
Provide a copy of an endorsed plan	each	Non - Taxable	219.00	225.57	6.57	3.00%	Non-Statutory Fee
Public Open Space Re-Valuation	each	Taxable	0.00	715.00	715.00	100.00%	Non-Statutory Fee
Reinspection Fee	each	Taxable	385.00	396.55	11.55	3.00%	Non-Statutory Fee
Secondary Consent	each	Non - Taxable	720.00	741.60	21.60	3.00%	Non-Statutory Fee
Secondary Consent (VicSmart)	each	Non - Taxable	260.00	267.80	7.80	3.00%	Non-Statutory Fee
Section 173 Agreement Administration	each	Taxable	385.00	396.55	11.55	3.00%	Non-Statutory Fee
Sign (one)	each	Taxable	302.00	312.36	10.36	3.00%	Non-Statutory Fee
Planning & Design - Growth Area Planning & Subdivisions							
Extension of time (second or subsequent request)	each	Taxable	550.00	577.50	27.50	5.00%	Non-Statutory Fee
Extension of time to planning permit (first request)	each	Non - Taxable	400.00	420.00	20.00	5.00%	Non-Statutory Fee

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					Fee Increase/(Decrease)		
Description of Fees and Charges	**Unit of Measure**	**GST Status**	**2025/26 Fee Inc GST**	**2026/27 Fee Inc GST**	**$**	**%**	**Basis of Fee**
Planning Enquiries	each	Non - Taxable	285.00	293.55	8.55	3.00%	Non-Statutory Fee
Pre-Application Advice (Advanced)	each	Non - Taxable	600.00	630.00	30.00	5.00%	Non-Statutory Fee
Pre-Application Advice (Intermediate)	each	Non - Taxable	315.00	324.45	9.45	3.00%	Non-Statutory Fee
Section 173 Agreement Administration	each	Taxable	385.00	396.55	11.55	3.00%	Non-Statutory Fee
Planning & Design - Strategic Planning							
Extension of time (second or subsequent request)	each	Taxable	550.00	577.50	27.50	5.00%	Non-Statutory Fee
Extension of time to planning permit (first request)	each	Non - Taxable	400.00	420.00	20.00	5.00%	Non-Statutory Fee
Planning Enquiries	each	Non - Taxable	285.00	293.55	8.55	3.00%	Non-Statutory Fee
Pre-Application Advice (Advanced)	each	Non - Taxable	600.00	630.00	30.00	5.00%	Non-Statutory Fee
Pre-Application Advice (Intermediate)	each	Non - Taxable	315.00	324.45	9.45	3.00%	Non-Statutory Fee
Section 173 Agreement Administration	each	Taxable	385.00	396.55	11.55	3.00%	Non-Statutory Fee
Property Services - Property fee							
Agreement/Variation Preparation Fee	each	Taxable	170.80	175.92	5.12	3.00%	Non-Statutory Fee

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					Fee Increase/(Decrease)		
Description of Fees and Charges	**Unit of Measure**	**GST Status**	**2025/26 Fee Inc GST**	**2026/27 Fee Inc GST**	**$**	**%**	**Basis of Fee**
Minimum Annual Community Lease Fee	per annum	Non - Taxable	460.00	473.80	13.80	3.00%	Non-Statutory Fee
Municipal or Government Road Closure or Discontinuance	each	Non - Taxable	5,791.90	5,965.66	173.76	3.00%	Non-Statutory Fee
Road Discontinuance Application Fee	each	Taxable	569.25	583.48	14.23	2.00%	Non-Statutory Fee
Telecommunications application fee	each	Non - Taxable	4,000.00	4,120.00	120.00	3.00%	Non-Statutory Fee
Standard Agistment Fees at minimum $500, fee will be dependent on valuation	Based on valuation	Taxable	0.00	550.00	550.00	100.00%	Non-Statutory Fee
Standard Road Lease/License Fee	each	Taxable	0.00	275.00	275.00	100.00%	Non-Statutory Fee
Medium Road Lease/License Fee	each	Taxable	0.00	550.00	550.00	100.00%	Non-Statutory Fee
Large Area Road Lease/License Fee	each	Taxable	0.00	1,100.00	1,100.00	100.00%	Non-Statutory Fee
Rating Services - Finance							
Complex financial reconciliation	each	Non - Taxable	62.10	63.65	1.55	2.00%	Non-Statutory Fee
Copy of Rates Notice/Rates Search	each	Non - Taxable	13.45	23.00	9.55	71.00%	Non-Statutory Fee
Sale of supplementary valuations to Water Authorities	each	Non - Taxable	18.10	23.19	5.09	28.00%	Non-Statutory Fee

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					Fee Increase/(Decrease)		
Description of Fees and Charges	**Unit of Measure**	**GST Status**	**2025/26 Fee Inc GST**	**2026/27 Fee Inc GST**	**$**	**%**	**Basis of Fee**
Standard financial reconciliation	each	Non - Taxable	31.05	31.83	0.78	3.00%	Non-Statutory Fee
Urgent Land information certificates - within 1 day	each	Non - Taxable	0.00	80.00	80.00	100.00%	Non-Statutory Fee
Urgent Request - Standard financial reconciliation	each	Non - Taxable	0.00	42.00	42.00	100.00%	Non-Statutory Fee
Unsealed Roads - Dust Control							
Voluntary Dust Suppression Scheme-per 100m of unsealed road	each	Non - Taxable	414.00	600.00	186.00	45.00%	Non-Statutory Fee
Waste Management - Garbage/Recycling collection							
1st Commercial Garbage service (120 litre bin only)	each	Taxable	344.30	349.03	4.73	1.00%	Non-Statutory Fee
1st Commercial Recycling service (240 litre bin only)	each	Taxable	154.00	174.46	20.46	13.00%	Non-Statutory Fee
Additional Bundled Branch option - Green and Hard Waste service (being trailed)	each	Non - Taxable	75.00	90.09	15.09	20.00%	Non-Statutory Fee
Additional Commercial Garbage Bin	each	Taxable	325.40	366.85	41.45	13.00%	Non-Statutory Fee
Additional Commercial Recycling Bin	each	Taxable	159.85	179.85	20.00	13.00%	Non-Statutory Fee
Additional Residential Garbage Bin (120 litre bin only)	each	Non - Taxable	243.90	250.00	6.10	3.00%	Non-Statutory Fee
Additional Residential Recycling Service	each	Non - Taxable	96.00	98.40	2.40	3.00%	Non-Statutory Fee

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					Fee Increase/(Decrease)		
Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee Inc GST	2026/27 Fee Inc GST	$	%	Basis of Fee
Commercial Green Waste Service 240L	each	Non - Taxable	162.30	166.35	4.05	2.00%	Non-Statutory Fee
Community Event Bin Service	each	Taxable	79.90	90.09	10.19	13.00%	Non-Statutory Fee
Green Waste Service 120L	each	Non - Taxable	109.45	108.70	(0.75)	-1.00%	Non-Statutory Fee
Green Waste Service 240L	each	Non - Taxable	139.45	138.70	(0.75)	-1.00%	Non-Statutory Fee
Litter and Waste Amenity Charge	each	Non - Taxable	166.10	170.30	4.20	3.00%	Non-Statutory Fee
Residential Garbage (1 x 120L garbage bin and 1 recycling bin)	each	Non - Taxable	384.50	388.60	4.10	1.07%	Non-Statutory Fee
Residential Garbage (1 x 80L garbage bin and 1 recycling bin)	each	Non - Taxable	354.50	358.60	4.10	1.20%	Non-Statutory Fee

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