

Cardinia Shire Council

Financial Plan 2021-31

June 2021

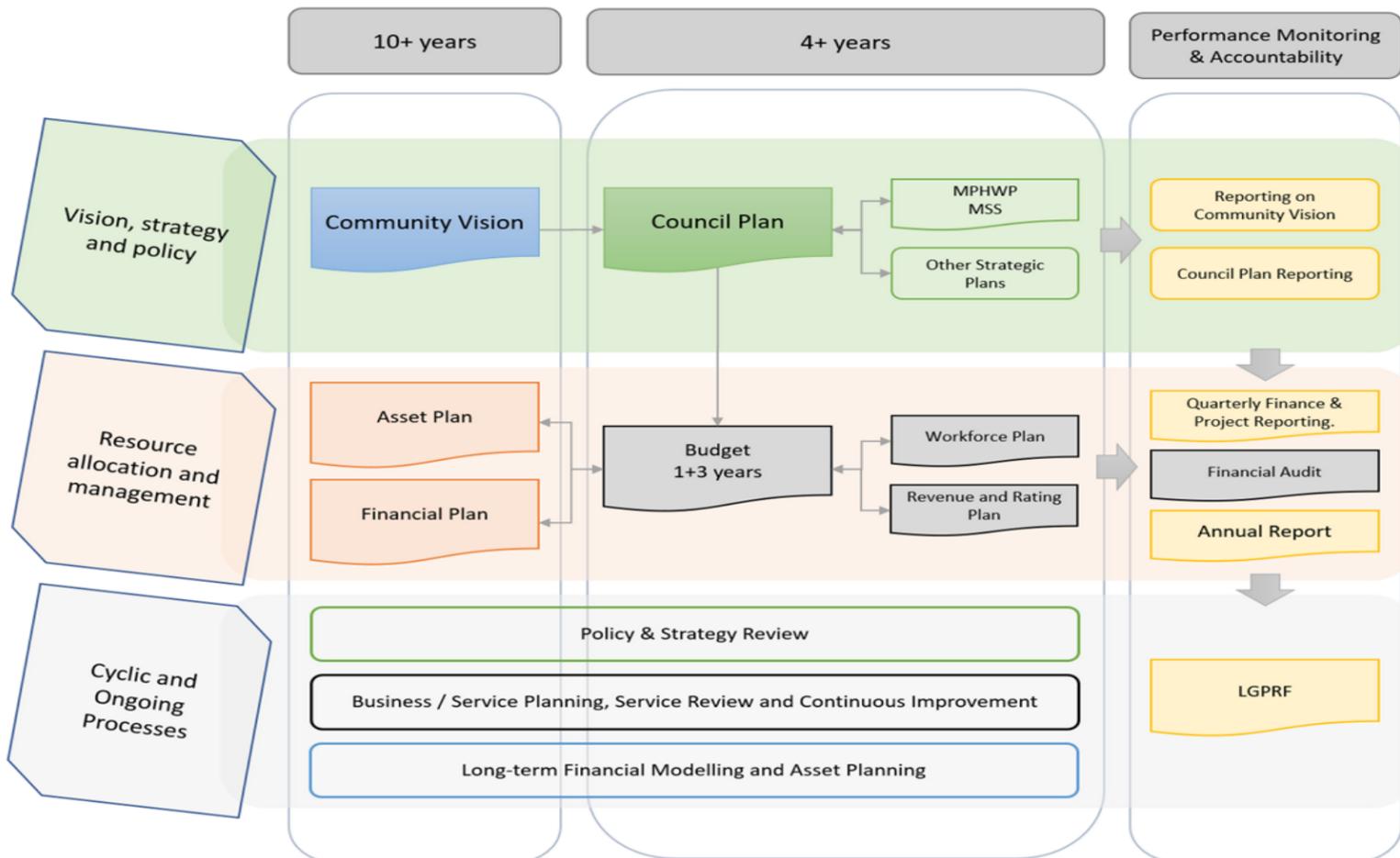
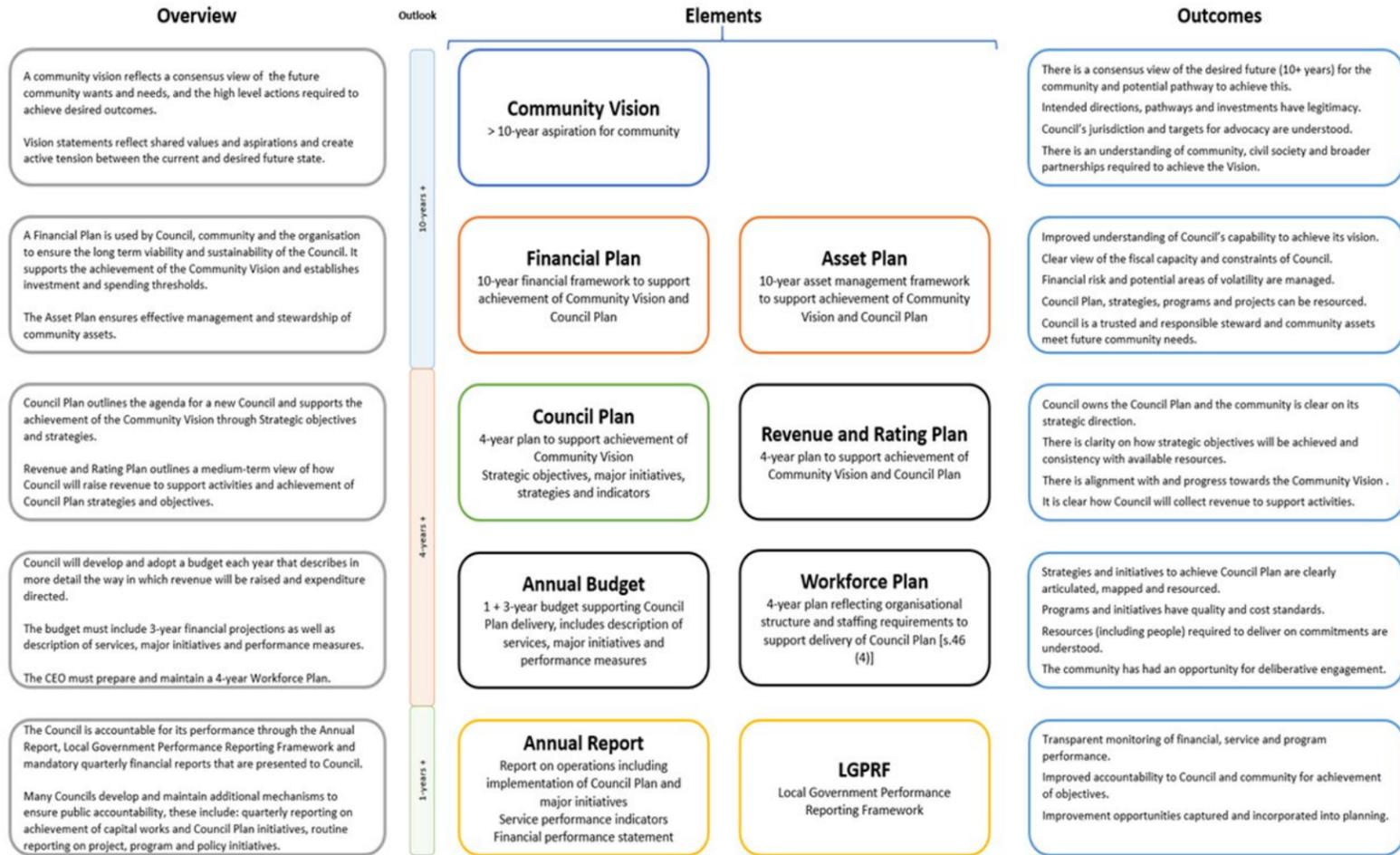
Cardinia Shire Council Financial Plan 2021-31

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1. Legislative Requirements

This section describes how the Financial Plan links to the achievement of the Community Vision and the Council Plan within the Integrated Strategic Planning & Reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Community Vision), medium term (Council Plan) and short term (Council Budget) and then holding itself accountable (Annual Report).

The following diagram provides an overview of the core legislated elements of an integrated strategic planning and reporting framework and outcomes.



1.1 Strategic Planning Principles

The Financial Plan provides a 10-year financially sustainable projection regarding how the actions of the Council Plan may be funded to achieve the Community Vision. The Financial Plan is developed in the context of the following strategic planning principles:

- a) Council has an integrated approach to planning, monitoring and performance reporting.
- b) Council financial plan addresses the Community Vision by funding the aspirations of the Council Plan. The Council Plan aspirations and actions are formulated in the context of the Community Vision.
- c) The Financial Plan statements articulate the 10-year financial resources necessary to implement the goals and aspirations of the Council Plan to achieve the Community Vision.
- d) Council's strategic planning principles identify and address the risks to effective implementation of the Financial Plan. The financial risks are included at section 1.2.2 below.
- e) The Financial Plan provides for the strategic planning principles of progress monitoring of progress and reviews to identify and adapt to changing circumstances.

1.2 Financial Management Principles

The Financial Plan demonstrates the following financial management principles:

- 1.2.1 Revenue, expenses, assets, liabilities, investments and financial transactions are managed in accordance with Council's financial policies and strategic plans.
- 1.2.2 Management of the following financial risks:
 - a) the financial viability of the Council (refer to section 2.1 Financial Policy Statements).
 - b) the management of current and future liabilities of the Council. The estimated 10-year liabilities are disclosed in section 3.2 Balance Sheet projections.
 - c) the beneficial enterprises of Council (where appropriate).
- 1.2.3 Financial policies and strategic plans are designed to provide financial stability and predictability to the community.
- 1.2.4 Aim to maintain existing service levels with optimal resources and emphasis on innovation and efficiency.
- 1.2.5 Council maintains accounts and records that explain its financial operations and financial position (refer section 3 Financial Statements).

1.3 Engagement Principles

Council has engaged with the community via *Imagine Cardinia* since November 2020, followed by deliberative engagement on council priorities via a People's Panel. The outcome of this collaboration is the development of an inaugural Community Vision. The following principles were adopted during this engagement process:

- a) Draft Financial Plan prepared by management.
- b) Draft Financial Plan placed on public exhibition from 21 April for 4 weeks and seeking public feedback.
- c) Community engagement is conducted using local news outlets and social media.
- d) Review and consideration of public feedback on the Financial Plan in May.
- e) Proposed Financial Plan, including any revisions, presented to Council for adoption in June.

1.4 Service Performance Principles

Council services are designed to be fit for purpose, targeted to community needs and value for money. The service performance principles are listed below:

- a) Services are provided in an equitable manner and are responsive to the diverse needs of the community. The Council Plan is designed to identify the key services and projects to be delivered to the community. The Financial Plan provides the mechanism to demonstrate how the service aspirations within the Council Plan will be funded.
- b) Services are accessible to the relevant users within the community.
- c) Council provides quality services that provide value for money to the community. The Local Government Performance Reporting Framework (LGPRF) is designed to communicate council's performance regarding the provision of quality and efficient services.
- d) Council uses a performance monitoring framework to continuously improve its service delivery standards.
- e) Council's service delivery framework considers and responds to community feedback and complaints regarding service provision.

2. Financial Plan Context

This section describes the context and external / internal environment and consideration in determining the 10-year financial projections and assumptions.

Our challenges and opportunities

While many of the challenges we face are similar to those of other Victorian councils, we are presented with some unique ones. The following are some of our most significant challenges and opportunities.

Tackling climate change and its impact on our environment, economy, and people

Climate change is one of the greatest challenges of our time. We already see its effects. There are more warm spells, frequent and intense downpours and longer fire seasons. It's impacting our biodiversity, water supplies, energy demand, and our health (particularly that of our more vulnerable community members). As outlined in our *Sustainable Environment Policy 2018–28*, we recognise that every action our community and Council takes influences our environment. We want to make that influence as positive as possible. How we adapt and mitigate climate change impacts will require a holistic approach, from how we drive sustainable development to how we grow our local industries.

COVID-19 pandemic and economic recovery

The global COVID-19 pandemic has impacted how we live, work, access important services and socially connect. The impacts and changes have been rapid. The effects will be long lasting.

The pandemic's economic impacts are some of the most significant, along with mental health impacts from isolation and uncertainty. We will need creative solutions to help businesses recover, manage our financial resources, and support individuals to get back on their feet.

We can learn from the pandemic. Through the pandemic, having access to everything you need locally become more important than ever. We want to continue supporting this and strengthening our financial and community resilience for the next challenge or natural disaster.

Meeting the changing needs and expectations of a growing and diverse community

Our population growth continues to be a challenge for providing critical services and assets in a timely way. While we strive to create liveable communities, this can mean different things to different people. Why someone chooses to live on a working farm is different from why someone buys their first home in the suburbs. We want to continue to work towards providing equitable access to important services and facilities. This includes attracting new services to our shire to help fill critical gaps and exploring innovative service models.

Developing a prosperous local economy that is the right fit for Cardinia Shire

When we think about supporting local industry development and creating local jobs, we need to consider what is the right fit for Cardinia Shire. We need a clear direction for leveraging our productive land and employment land to grow local industries, increase local jobs and keep our skilled workforce. This will help protect our agricultural land and improve Cardinia Shire's attractiveness as an employment hub for agri-business, supporting industries and tourism.

Addressing the safety, health and wellbeing challenges facing our community

We know that not everyone in our community is safe or feels safe. We have high rates of reported incidents of family violence, with four incidents reported across the shire each day. Continuing to work with the community and its leaders, Victoria Police and the University of Melbourne on the Together We Can initiative to stop, prevent and end family violence in Cardinia Shire will remain an important initiative. We need to work towards building feelings of safety and inclusion for everyone.

On average, our residents are more obese and more overweight than the Victoria average. To combat this, we need to focus on prevention. Through our *Liveability Plan 2017–29*, we aim to keep our people well and prevent disease, illness, injury, disability or premature death. We build our community's capacity, use evidence-based decision-making, and focus on Cardinia Shire's liveability to create environments that enhance our community's health and wellbeing.

2. Financial Plan Context

Council's vision 2021-25

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 priorities



2. Financial Plan Context

2.1 Financial Policy Statements

This section defines the measures that demonstrates Council's financial sustainability in order to fund the aspirations of the Community Vision and the Council Plan.

Policy Statement	Measure	Target	Forecast Actual											
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	
1. Consistent underlying surplus results	Adjusted underlying result greater than \$0	\$0	\$2,144	(\$262)	\$559	\$1,459	\$1,797	\$3,437	\$3,678	\$3,939	\$4,192	\$5,439	\$6,410	
2. Ensure Council maintains sufficient working capital to meet its debt obligations as they fall due.	Current Assets / Current Liabilities greater than 1.25	1.25	2.94	2.15	2.20	2.11	2.39	2.45	2.45	2.80	3.12	3.31	3.53	
3. Allocate adequate funds towards renewal capital in order to replace assets and infrastructure as they reach the end of their service life.	Asset renewal and upgrade expenses / Depreciation above 100%	100%	106%	155%	159%	166%	143%	148%	162%	126%	62%	87%	88%	
4. That Council applies loan funding to new capital and maintains total borrowings in line with rate income and growth of the municipality.	Total borrowings / Rate revenue to remain below 60%	60%	31%	38%	34%	30%	26%	22%	19%	16%	13%	11%	10%	
5. Council maintains sufficient unrestricted cash (per LGPRF definition) to ensure ongoing liquidity as well as to address unforeseen cash imposts if required.	Unrestricted cash / current liabilities to be maintained above 15% (LGPR indicator)	15%	17%	20%	(0%)	(6%)	(4%)	13%	24%	49%	65%	88%	116%	
5. Council maintains sufficient unrestricted cash (per VAGO definition) to ensure ongoing liquidity as well as to address unforeseen cash imposts if required.	Unrestricted cash / current liabilities to be maintained above 50% (VAGO definition)	50%	102%	79%	66%	56%	62%	76%	85%	113%	133%	154%	182%	
6. Council generates sufficient revenue from rates plus fees and charges to ensure a consistent funding for new and renewal capital.	Capital Outlays as a % of Own Source Revenue to remain above 25%	25%	67%	83%	58%	65%	51%	55%	57%	47%	34%	32%	29%	

2. Financial Plan Context

2.2 Strategic Actions

Following a series of community engagement activities, Council has identified the following strategic actions that will support the aspirations of the Council Plan.

The strategic actions are included to the 10-year financial plan and, where appropriate, referenced in the commentary associated with the 10-year Comprehensive Income Statement and the 10-year Statement of Capital Works.

Some of Council's key strategic actions include:

- Set rate increases in accordance with the *Fair Go Rates* framework and Revenue and Rating Plan.
- Identify efficiency gains in the operating budget to promote achievement of a financially sustainable operating surplus in a rate cap environment.
- Ensure service users make a reasonable contribution to the cost of services through appropriate fees and charges consistent with adopted pricing strategies and principles within the Revenue and Rating Plan.
- Seek alternative revenue streams and external funding opportunities to reduce over reliance on rate revenue.
- Apply a best value service/supply contract pricing approach to achieve quality and cost effective inputs to the delivery of Council services to the community.
- Increase investment in renewal capital to reduce the increasing risk and maintenance of aging infrastructure.
- Allocate additional funding towards addressing climate change.
- Apply new debt funding to growth infrastructure where necessary and based on a sound business case and demonstrated community benefit.
- Maintain current service levels for the next four years to enable Council sufficient time to complete a full review of its service delivery programs.

2. Financial Plan Context

2.3 Assumptions to the financial plan statements

This section presents information in regard to the assumptions to the Comprehensive Income Statement for the 10 years 2021/22 to 2030/31.

The following table shows the description and annual escalations for each income and expenditure line item contained in the Comprehensive Income Statement for the 10-year period. Further information regarding the revenue sources is available in Revenue and Rating Plan. The annual escalations are based on research and information across various sources, mainly Australian Bureau of Statistics, Victorian Department of Treasury and Finance, State government budget, Forecast Id data, and general economic updates across the sector.

Escalation Factors % movement	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
CPI	1.50%	1.75%	2.00%	2.25%	2.50%	2.60%	2.70%	2.80%	2.90%	3.00%
Growth	4.48%	4.45%	4.26%	3.91%	3.73%	3.63%	3.29%	3.00%	2.74%	2.50%
Rates and charges	1.50%	1.75%	2.00%	2.25%	2.50%	2.60%	2.70%	2.80%	2.90%	3.00%
Statutory fees and fines	1.50%	1.75%	2.00%	2.25%	2.50%	2.60%	2.70%	2.80%	2.90%	3.00%
User fees	1.50%	1.75%	2.00%	2.25%	2.50%	2.60%	2.70%	2.80%	2.90%	3.00%
Grants - Operating	1.50%	1.75%	2.00%	2.25%	2.50%	2.60%	2.70%	2.80%	2.90%	3.00%
Grants - Capital	1.50%	1.75%	2.00%	2.25%	2.50%	2.60%	2.70%	2.80%	2.90%	3.00%
Contributions - monetary	1.50%	1.75%	2.00%	2.25%	2.50%	2.60%	2.70%	2.80%	2.90%	3.00%
Contributions - non-monetary	1.50%	1.75%	2.00%	2.25%	2.50%	2.60%	2.70%	2.80%	2.90%	3.00%
Other income	1.50%	1.75%	2.00%	2.25%	2.50%	2.60%	2.70%	2.80%	2.90%	3.00%
Employee costs	2.30%	3.45%	3.50%	4.25%	4.50%	5.60%	5.70%	5.80%	5.90%	6.00%
Superannuation Guarantee	10.00%	10.50%	11.00%	11.50%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%
Materials and services	1.50%	1.75%	2.00%	2.25%	2.50%	2.60%	2.70%	2.80%	2.90%	3.00%
Depreciation & Amortisation	2.28%	3.48%	3.51%	3.47%	2.71%	3.36%	3.18%	1.77%	0.89%	0.37%
Other expenses	1.50%	1.75%	2.00%	2.25%	2.50%	2.60%	2.70%	2.80%	2.90%	3.00%

2.3.1 Rates and Charges

The Victorian Government introduced rate capping from 2016 as a part of the *Fair Go Rates* system, requiring all Local Councils to limit their annual the rate cap applies to general rate and municipal charges. It does not apply to waste charges or the State's fire services property levy.

The rate cap for 2021/22 has been set at 1.5% as approved by Minister for Local Government, in comparison to 2% prescribed for 2020/21. Financial plan forecasts are based on Council complying with expected rate cap, annual rate increase for future years is aligned with Consumer Price Index (CPI).

The actual rate cap is announced by the Minister for Local Government in December of the preceding year of the budget.

In addition, it is expected that an additional \$1.1m per annum will be driven by growth (additional properties) through receipt of supplementary rates. An increase of 1,500 dwellings every year is factored to reflect the expected growth and development across the municipality.

Further information about rating principles can be found in Council's Revenue and Rating Plan 2021-25.

Waste charges are based on the actual cost of delivering the waste service, it's based on a cost recovery principle. Residential garbage rate is proposed to increase by 6% compared to 2020/21 levels in order to defray the total costs of waste management incurred across the municipal district. Future years' waste charges are estimated to increase in line with the CPI % increase to ensure Council continues to recover the full costs of providing waste services.

Waste service charge includes expected tonnages of waste collected, increase in State Government landfill levy coming in place from July 21 resulting in significant increase, general contract increase allowed for CPI and growth, also includes waste education and incentives as a part of future waste collection and disposal in the future. Residents may vary the waste service they receive and be charged according to the services they use and size of their bins.

2.3.2 Statutory fees and fines

The Financial Plan indexes statutory fees, set by legislation, according on the estimated annual rate of CPI. This is often a best case scenario given some fees are outside of the control by Council and therefore may be subject to increases less than CPI.

2.3.3 User fees

User fees and charges are those that Council will charge for the delivery of services and use of community infrastructure.

The provision of infrastructure and services form a key part of Council's role in supporting the local community. In providing these, Council must consider a range of 'Best Value' principles including service cost and quality standards, value-for-money, and community expectations and values. Council must also balance the affordability and accessibility of infrastructure and services with its financial capacity and in the interests of long-term financial sustainability.

Councils must also comply with the Government's Competitive Neutrality Policy for significant business activities they provide and adjust their service prices to neutralise any competitive advantages when competing with the private sector.

In providing services to the community, council must determine the extent of cost recovery for particular services consistent with the level of both individual and collective benefit that the services provide and in line with the community's expectations.

Services are provided on the basis of one of the following pricing methods:

- a. Market Price
- b. Full Cost Recovery Price
- c. Subsidised Price

Revenue increase for user fees and charges for ten years is in line with CPI increase.

2.3.4 Grants

Council receives various grant funding and recognises the importance of actively pursuing grant funding to deliver significant projects and services to the community. Operating grants are expected to increase in line with CPI increase for future years.

Council only allows for confirmed capital grant funding in budget allocations. Capital grants are essential for council to deliver projects that will have intergenerational benefits.

2.3.5 Contributions

Council receives contributions from developers. These contributions represent funds to enable Council to provide the necessary infrastructure and infrastructure improvements to accommodate development growth. The contributions are for specific purposes and often require Council to outlay funds for infrastructure works often before receipt of this income source. These contributions are statutory contributions and are transferred to a restricted reserve until utilised for a specific purpose through the capital works program or delivered as works in kind by developers.

Cardinia Shire Council currently have 4 DCPs, with a New Pakenham East Structure Plan (PSP) approved by the Minister for Planning in December 2020. These schemes prescribe statutory contribution rates.

2.3.6 Other Income

Revenue from other income mainly comprises recovery income from a variety of sources and rental income received from the hire of Council buildings and facilities.

2.3.7 Employee costs

Employee costs is one of the largest expenditure for council to support the community and meet organisation commitments. Employee costs constitute a combination of direct wages and salaries, including on-costs such as superannuation, WorkCover, leave entitlements, training and temporary staff arrangements.

The 2021/22 year includes a 4.7% increase for the wages and salaries component of employee costs that mainly reflects salary increase, banding movement for all staff pursuant to the Enterprise Bargaining Agreement and increased staff resources for the Development and Planning team linked to increased activity for the Pakenham East and other development schemes.

The ensuing years from 2022/23 to 2030/31 reflect annual increases of 1% for banding movement, 1% for growth, and nominal yet to be determined annual EBA increases. Additional growth in staff movement is assumed for 2026/27 to 2030/31 for delivery of council services as the organisation continues to grow.

Council has also allowed for additional costs for increased WorkCover premium due to the risk with current MAV Workcover Scheme. The new superannuation guarantee rules effective from July 2021 will increase the SG rate to 10% pa, with progressive increases thereafter to 12% pa by 2025/26.

2.3.8 Materials and services

Materials costs include items required for the maintenance and repairs of Council buildings, roads, drains and footpaths which are more governed by market forces based on availability than CPI. The cost of council maintenance contracts for parks and gardens are expected to exceed CPI due to continuing growth in new council assets, and the cost of raw materials like concrete, asphalt and other road base items continue to exceed CPI. These external influences are driving the long term forecasts for this budget cost item.

Waste costs, which are a part of cost recovery for council garbage charges, are expected to increase in excess of 11% in 2021/22. This is due to increased tonnage and the anticipated increase in landfill levy, with the new State government levy from July 2021 to increase contractual costs for landfill charges.

Other associated costs included under this category are utilities, materials, and consumable items for a range of services. Council also utilises external expertise on a range of matters, including insurance, legal and consulting services. These costs are kept to within CPI levels year on year.

2.3.9 Depreciation and amortisation

Depreciation estimates have been based on the projected capital spending contained within this 10-year Financial Plan. Depreciation is further increased by the indexation of the replacement cost of Council's fixed assets and Council's continued receipt of donated assets.

2.3.10 Borrowing Costs

Borrowing costs comprise the interest expense to service Council's loan portfolio that is described in Section 5.1 Borrowing Plan.

2.3.11 Other expenses

Other expenses include administration costs such as Councillor allowances, election costs, court charges, lease expenditure, audit costs and other costs associated with the day to day running of Council.

2.4 Other Matters impacting the 10-year financial projections

Council continues to face challenges, which may impact future events likely to impact the Financial Plan projections. Some of the main factors that may impact the 10-year financial projections are:

- **Lower rate environment:** The overall financial impact of the lower rate environment has lead Council to review it services and capital works program and to source alternative funding.
- **New Local Government Act 2020:** The requirement for Asset Management Planning will be better informed by new deliberative community engagement. A possible re-defining of service demand and service levels in respect of community assets and infrastructure may increase asset maintenance and renewal expenditure.
- **COVID-19 impact:** As the economy recovers from this pandemic, our community will continue to recover from these challenges. Council will continue to support the community and businesses where possible and provide assistance. We are learning different ways of working and making council facilities more akin to provide hybrid work environment and more services to move electronically. Our innovative ways of working and advance IT infrastructure supported us to work through the pandemic and we will need to continue to build our IT infrastructure to grow the organisation.
- **Natural Disasters:** These are occurrences of unknown timing. Whilst Council does significant work on prevention and recovery, these events have a significant impact on Council's resources. The most recent of these was the bushfire in March 2019 at Bunyip State Park. Council continues to invest money in Climate strategy projects and increased focus for generations to come.
- **Cost Shifting:** This occurs where Local Government provides a service to the community on behalf of the State or Federal Government. Over time the funds received by Local Governments do not increase in line with real Cost increases. An example of this is Maternal & Child Health, where the level of payment received by Council from the State Government does not reflect the real Cost of providing the service to the community. Council still plays a role in maintaining crown land reserves and has some exposure to infrastructure owned by other State authorities.
- **Public infrastructure maintenance:** Councils across Australia raise approximately 3% of the total taxation collected by all levels of Government in Australia. In addition, Councils are entrusted with the maintenance of more than 30% of all Australian public assets including roads, bridges, parks, footpaths and public buildings. This means that a large proportion of Council's income must be allocated to the maintenance and replacement of these valuable public assets in order to ensure the quality of public infrastructure is maintained at satisfactory levels.
- **Population growth** will continue to place significant stress on Council's resources.
- **Increased costs** driven by Council's risk associated with Community Asset Committees and the management of the reserve surrounds.
- **The value of developer contributed assets and completed capital works**, together with an increase in the value of existing assets, are significantly increasing depreciation and maintenance expenditure.

3. Financial Plan Statements

This section presents information in regard to the following Financial Plan Statements for the 10 years from 2021/22 to 2030/31.

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

3.1 Comprehensive Income Statement

	Forecast / Actual										
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income											
Rates and charges	100,404	105,915	109,977	114,386	119,170	124,361	129,806	135,524	141,532	147,849	154,499
Statutory fees and fines	4,270	5,847	5,174	5,277	5,389	5,511	5,638	5,771	5,911	6,057	6,209
User fees	1,969	2,797	2,834	2,876	2,925	2,980	3,039	3,102	3,169	3,241	3,316
Grants - Operating	18,813	14,890	14,924	15,223	15,565	15,955	16,369	16,811	17,282	17,783	18,317
Grants - Capital	34,616	29,140	19,194	29,211	26,380	27,300	27,346	27,393	2,441	2,490	2,540
Contributions - monetary	16,617	18,029	20,818	25,034	24,545	24,931	25,347	25,795	26,275	26,275	26,275
Contributions - non-monetary	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	(156)	-	-	-	-	-	-	-	-	-	-
Other income	1,829	2,876	2,925	2,981	3,044	3,115	3,190	3,270	3,355	3,445	3,540
Total income	223,361	224,496	220,847	239,989	242,019	249,153	255,737	262,667	244,965	252,140	259,697
Expenses											
Employee costs	42,087	45,359	46,541	48,101	50,020	52,105	54,937	57,976	61,241	64,750	68,526
Materials and services	53,692	57,211	58,034	59,538	61,268	63,158	65,182	67,346	69,665	72,199	74,913
Depreciation	27,616	28,246	29,241	30,273	31,328	32,178	33,274	34,336	34,942	35,249	35,372
Amortisation - intangible assets	244	255	265	275	285	295	305	315	325	335	345
Amortisation - right of use assets	180	179	171	171	171	171	163	163	163	163	163
Bad and doubtful debts	125	210	182	182	182	182	182	182	182	182	182
Borrowing costs	1,560	1,604	1,394	1,315	1,228	992	928	834	756	678	593
Finance Costs - leases	58	53	49	44	39	33	28	23	18	12	7
Other expenses	2,134	1,995	1,970	2,001	2,436	2,077	2,120	2,167	2,616	2,268	2,324
Total expenses	127,696	135,111	137,846	141,900	146,958	151,192	157,120	163,342	169,908	175,837	182,424
Surplus/(deficit) for the year	95,665	89,385	83,000	98,088	95,061	97,961	98,617	99,325	75,056	76,302	77,272
Total comprehensive result	95,665	89,385	83,000	98,088	95,061	97,961	98,617	99,325	75,056	76,302	77,272
less Capital income & other abnormals	(95,682)	(91,824)	(84,662)	(98,895)	(95,575)	(96,881)	(97,343)	(97,838)	(73,366)	(73,415)	(73,465)
add back: Recurrent capital grants	2,161	2,178	2,221	2,266	2,311	2,357	2,404	2,452	2,501	2,551	2,602
Adj Underlying results (excl. non-recur capital grants)	2,144	(262)	559	1,459	1,797	3,437	3,678	3,939	4,192	5,439	6,410

3. Financial Plan Statements

3.2 Balance Sheet

	Forecast / Actual											
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets												
Current assets												
Cash and cash equivalents	64,055	66,604	54,645	55,836	63,956	72,771	76,736	89,825	95,639	107,346	121,961	
Trade and other receivables	21,812	25,572	25,661	26,493	27,401	28,391	29,431	30,524	31,674	32,884	34,158	
Other financial assets	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	
Inventories	11	11	11	11	11	11	11	11	11	11	11	
Non-current assets classified as held for sale	3,019	3,019	3,019	3,019	3,019	3,019	3,019	3,019	3,019	3,019	3,019	
Other assets	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	
Total current assets	128,772	135,081	123,211	125,234	134,262	144,067	149,072	163,254	170,218	183,135	196,005	
Non-current assets												
Trade and other receivables	12,658	10,091	10,091	10,091	10,091	10,091	10,091	10,091	10,091	10,091	10,091	
Other financial assets	-	-	-	-	-	-	-	-	-	-	-	
Investments in associates, joint arrangement and subsidiaries	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	
Property, infrastructure, plant & equipment	1,872,210	1,986,296	2,071,714	2,168,245	2,247,798	2,335,577	2,427,949	2,508,159	2,569,530	2,630,713	2,689,210	
Right-of-use assets	1,787	1,611	1,462	1,291	1,120	949	842	679	516	353	190	
Investment property	-	-	-	-	-	-	-	-	-	-	-	
Intangible assets	377	377	377	377	377	377	377	377	377	377	377	
Total non-current assets	1,888,398	1,999,742	2,085,010	2,181,370	2,260,752	2,348,360	2,440,626	2,520,672	2,581,880	2,642,900	2,701,234	
Total assets	2,017,171	2,134,823	2,208,221	2,306,605	2,395,015	2,492,427	2,589,698	2,683,926	2,752,098	2,826,035	2,897,239	
Liabilities												
Current liabilities												
Trade and other payables	19,050	38,446	31,818	35,191	31,700	34,398	36,305	34,101	30,174	30,831	30,871	
Trust funds and deposits	12,467	12,467	12,467	12,467	12,467	12,467	12,467	12,467	12,467	12,467	12,467	
Provisions	8,426	8,477	8,528	8,579	8,630	8,682	8,734	8,787	8,839	8,892	8,946	
Interest-bearing liabilities	3,678	3,161	2,933	3,012	3,100	3,187	3,275	2,859	2,925	2,992	3,061	
Lease liabilities	158	156	161	166	172	166	171	177	182	187	128	
Total current liabilities	43,780	62,706	55,907	59,415	56,069	58,901	60,952	58,390	54,587	55,370	55,473	
Non-current liabilities												
Trade and other payables	19,908	19,911	19,933	19,933	19,933	19,933	19,989	19,989	19,989	19,989	13,910	
Provisions	1,186	1,213	1,255	1,299	1,354	1,415	1,495	1,580	1,671	1,770	1,876	
Interest-bearing liabilities	27,286	36,752	34,047	30,955	27,767	24,493	21,130	18,687	15,696	12,637	12,568	
Lease liabilities	1,666	1,510	1,350	1,183	1,012	845	674	497	315	128	0	
Total non-current liabilities	50,046	59,387	56,584	53,371	50,066	46,687	43,288	40,754	37,672	34,524	28,354	
Total liabilities	93,826	122,093	112,491	112,786	106,135	105,587	104,240	99,144	92,260	89,895	83,827	
Net assets	1,923,345	2,012,730	2,095,730	2,193,818	2,288,879	2,386,840	2,485,457	2,584,782	2,659,838	2,736,140	2,813,412	
Equity												
Accumulated surplus	1,177,319	1,271,771	1,349,304	1,438,742	1,524,931	1,623,410	1,718,101	1,813,067	1,894,682	1,964,156	2,043,565	
Reserves	746,026	740,960	746,427	755,076	763,948	763,430	767,356	771,715	765,156	771,984	769,847	
Total equity	1,923,345	2,012,730	2,095,730	2,193,818	2,288,879	2,386,840	2,485,457	2,584,782	2,659,838	2,736,140	2,813,412	

3. Financial Plan Statements

3.3 Statement of Changes in Equity

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2021 Forecast Actual				
Balance at beginning of the financial year	1,827,680	1,086,072	672,382	69,226
Surplus/(deficit) for the year	95,665	95,665	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(17,810)	-	17,810
Transfers from other reserves	-	13,392	-	(13,392)
Balance at end of the financial year	1,923,345	1,177,319	672,382	73,644
2022				
Balance at beginning of the financial year	1,923,345	1,177,319	672,382	73,644
Surplus/(deficit) for the year	89,385	89,385	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(19,834)	-	19,834
Transfers from other reserves	-	24,900	-	(24,900)
Balance at end of the financial year	2,012,730	1,271,770	672,382	68,578
2023				
Balance at beginning of the financial year	2,012,730	1,271,770	672,382	68,578
Surplus/(deficit) for the year	83,000	83,000	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(22,577)	-	22,577
Transfers from other reserves	-	17,110	-	(17,110)
Balance at end of the financial year	2,095,730	1,349,304	672,382	74,044
2024				
Balance at beginning of the financial year	2,095,730	1,349,304	672,382	74,044
Surplus/(deficit) for the year	98,088	98,088	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(26,779)	-	26,779
Transfers from other reserves	-	18,130	-	(18,130)
Balance at end of the financial year	2,193,818	1,438,743	672,382	82,694
2025				
Balance at beginning of the financial year	2,193,818	1,438,743	672,382	82,694
Surplus/(deficit) for the year	95,061	95,061	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(26,342)	-	26,342
Transfers from other reserves	-	17,470	-	(17,470)
Balance at end of the financial year	2,288,879	1,524,932	672,382	91,566

3. Financial Plan Statements

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	\$'000	\$'000	\$'000	\$'000
2026				
Balance at beginning of the financial year	2,288,879	1,524,932	672,382	91,566
Surplus/(deficit) for the year	97,961	97,961	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(26,774)	-	26,774
Transfers from other reserves	-	27,292	-	(27,292)
Balance at end of the financial year	2,386,840	1,623,410	672,382	91,048
2027				
Balance at beginning of the financial year	2,386,840	1,623,410	672,382	91,048
Surplus/(deficit) for the year	98,617	98,617	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(27,184)	-	27,184
Transfers from other reserves	-	23,258	-	(23,258)
Balance at end of the financial year	2,485,457	1,718,101	672,382	94,974
2028				
Balance at beginning of the financial year	2,485,457	1,718,101	672,382	94,974
Surplus/(deficit) for the year	99,325	99,325	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(27,617)	-	27,617
Transfers from other reserves	-	23,258	-	(23,258)
Balance at end of the financial year	2,584,782	1,813,067	672,382	99,333
2029				
Balance at beginning of the financial year	2,584,782	1,813,067	672,382	99,333
Surplus/(deficit) for the year	75,056	75,056	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(28,090)	-	28,090
Transfers from other reserves	-	34,649	-	(34,649)
Balance at end of the financial year	2,659,838	1,894,682	672,382	92,774
2030				
Balance at beginning of the financial year	2,659,838	1,894,682	672,382	92,774
Surplus/(deficit) for the year	76,302	76,302	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(28,086)	-	28,086
Transfers from other reserves	-	21,258	-	(21,258)
Balance at end of the financial year	2,736,140	1,964,156	672,382	99,602
2031				
Balance at beginning of the financial year	2,736,140	1,964,156	672,382	99,602
Surplus/(deficit) for the year	77,272	77,272	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(28,080)	-	28,080
Transfers from other reserves	-	30,217	-	(30,217)
Balance at end of the financial year	2,813,412	2,043,565	672,382	97,465

3. Financial Plan Statements

3.4 Statement of Cash Flows

	Forecast / Actual										
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows (Outflows)										
Cash flows from operating activities											
Rates and charges	99,627	105,089	109,368	113,725	118,452	123,582	128,990	134,666	140,630	146,902	153,502
Statutory fees and fines	4,270	5,847	5,174	5,277	5,389	5,511	5,638	5,771	5,911	6,057	6,209
User fees	4,885	2,431	3,354	2,705	2,735	2,769	2,816	2,867	2,921	2,978	3,039
Grants - operating	18,813	14,890	14,924	15,223	15,565	15,955	16,369	16,811	17,282	17,783	18,317
Grants - capital	34,616	29,140	19,194	29,211	26,380	27,300	27,346	27,393	2,441	2,490	2,540
Contributions - monetary	16,617	18,029	20,818	25,034	24,545	24,931	25,347	25,795	26,275	26,275	26,275
Interest received	350	450	456	463	469	476	482	489	496	503	510
Dividends received	-	-	-	-	-	-	-	-	-	-	-
Trust funds and deposits taken/repaid	1,292	-	-	-	-	-	-	-	-	-	-
Other receipts	1,479	2,426	2,469	2,518	2,575	2,639	2,708	2,781	2,859	2,942	3,030
Net GST refund / payment	-	-	-	-	-	-	-	-	-	-	-
Employee costs	(42,030)	(45,281)	(46,449)	(48,006)	(49,913)	(51,992)	(54,805)	(57,838)	(61,096)	(64,599)	(68,366)
Materials and services	(66,499)	(40,020)	(66,813)	(58,347)	(67,378)	(62,719)	(65,578)	(71,899)	(76,390)	(73,992)	(77,379)
Short-term, low value and variable lease payments	(275)	-	-	-	-	-	-	-	-	-	-
Trust funds and deposits repaid	-	-	-	-	-	-	-	-	-	-	-
Other payments	-	-	-	-	-	-	-	-	-	-	-
Net cash provided by/(used in) operating activities	73,144	93,002	62,496	87,803	78,820	88,451	89,314	86,837	61,329	67,339	67,677
Cash flows from investing activities											
Payments for property, infrastructure, plant and equipment	(73,309)	(98,487)	(70,824)	(82,979)	(67,110)	(76,147)	(81,846)	(70,756)	(52,534)	(52,662)	(50,109)
Proceeds from sale of property, infrastructure, plant and equipment	900	900	900	900	944	895	895	895	895	895	895
Payments for investments	(25,000)	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-	-	-	-	-	-
Loan and advances made	-	-	-	-	-	-	-	-	-	-	-
Payments of loans and advances	-	-	-	-	-	-	-	-	-	-	-
Net cash provided by/ (used in) investing activities	(97,409)	(97,587)	(69,924)	(82,079)	(66,166)	(75,252)	(80,951)	(69,861)	(51,639)	(51,767)	(49,214)
Cash flows from financing activities											
Finance costs	(1,560)	(1,604)	(1,394)	(1,315)	(1,228)	(992)	(928)	(834)	(756)	(678)	(593)
Proceeds from borrowings	2,083	12,110	-	-	-	-	-	-	-	-	-
Repayment of borrowings	(3,678)	(3,161)	(2,933)	(3,012)	(3,100)	(3,187)	(3,275)	(2,859)	(2,925)	(2,992)	(3,061)
Interest paid - lease liability	(58)	(53)	(49)	(44)	(39)	(33)	(28)	(23)	(18)	(12)	(7)
Repayment of lease liabilities	(214)	(158)	(156)	(161)	(166)	(172)	(166)	(171)	(177)	(182)	(187)
Net cash provided by/(used in) financing activities	(3,428)	7,134	(4,532)	(4,532)	(4,533)	(4,384)	(4,397)	(3,887)	(3,876)	(3,865)	(3,848)
Net increase/(decrease) in cash & cash equivalents	(27,693)	2,549	(11,959)	1,191	8,120	8,815	3,965	13,089	5,814	11,707	14,614
Cash and cash equivalents at the beginning of the financial year	91,748	64,055	66,604	54,645	55,836	63,956	72,771	76,736	89,825	95,639	107,346
Cash and cash equivalents at the end of the financial year	64,055	66,604	54,645	55,836	63,956	72,771	76,736	89,825	95,639	107,346	121,961

3. Financial Plan Statements

3.5 Statement of Capital Works

	Forecast / Actual										
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property											
Land	9,079	9,558	2,735	1,459	1,439	1,419	1,400	1,381	1,362	1,363	1,365
Total land	9,079	9,558	2,735	1,459	1,439	1,419	1,400	1,381	1,362	1,363	1,365
Buildings	18,004	26,738	11,133	25,544	12,880	8,957	21,219	22,572	29,472	11,325	3,965
Total buildings	18,004	26,738	11,133	25,544	12,880	8,957	21,219	22,572	29,472	11,325	3,965
Total property	27,083	36,296	13,868	27,004	14,319	10,376	22,619	23,953	30,834	12,688	5,330
Plant and equipment											
Plant, machinery and equipment	2,251	3,720	2,792	3,045	2,916	2,698	2,588	2,643	2,500	2,502	2,505
Fixtures, fittings and furniture	35	132	144	139	145	146	158	159	160	160	160
Computers and telecommunications	775	1,610	1,006	516	519	522	526	529	532	532	533
Total plant and equipment	3,061	5,462	3,942	3,701	3,581	3,366	3,272	3,331	3,191	3,195	3,198
Infrastructure											
Roads	24,279	40,078	39,265	45,589	36,486	36,129	33,984	33,664	11,400	29,321	30,855
Bridges	609	430	400	406	415	692	550	337	363	364	364
Footpaths and cycleways	1,386	1,470	1,432	1,585	1,654	1,660	1,876	1,923	1,968	1,970	1,972
Drainage	450	952	963	974	985	995	1,006	1,017	1,028	1,035	1,041
Recreational, leisure and community facilities	13,298	9,889	8,456	1,816	7,385	21,305	16,822	4,882	1,982	2,422	5,680
Parks, open space and streetscapes	859	2,595	1,922	1,440	1,717	1,127	1,113	1,140	1,156	1,158	1,159
Off street car parks	699	959	125	128	131	134	140	142	141	141	141
Other infrastructure	1,585	356	450	335	436	360	462	365	468	368	369
Total infrastructure	43,165	56,729	53,014	52,274	49,210	62,403	55,952	43,469	18,506	36,777	41,581
Total capital works expenditure	73,309	98,487	70,824	82,978	67,109	76,145	81,843	70,753	52,531	52,660	50,109
Represented by:											
New asset expenditure	19,959	28,157	9,810	11,522	5,864	16,995	13,384	5,049	12,746	17,295	14,632
Asset renewal expenditure	16,527	22,659	24,925	25,173	23,347	23,914	27,250	23,563	19,151	28,132	28,919
Asset expansion expenditure	23,728	25,537	13,802	20,077	15,825	10,698	13,790	21,842	17,836	4,435	3,758
Asset upgrade expenditure	13,095	22,134	22,287	26,207	22,073	24,538	27,419	20,299	2,798	2,799	2,799
Total capital works expenditure	73,309	98,487	70,824	82,979	67,109	76,145	81,843	70,753	52,531	52,660	50,109
Funding sources represented by:											
Grants	33,876	26,922	18,931	28,415	25,309	25,833	25,521	25,214	2,216	2,230	2,243
Contributions	7,186	12,158	13,036	18,079	4,490	2,533	13,738	21,789	17,783	4,381	3,704
Council cash	32,248	47,297	38,856	36,485	37,311	47,782	42,587	23,752	32,536	46,052	44,161
Borrowings	-	12,110	-	-	-	-	-	-	-	-	-
Total capital works expenditure	73,309	98,487	70,824	82,979	67,110	76,147	81,846	70,756	52,534	52,662	50,109

* 2021/2022 includes carryover figures

3. Financial Plan Statements

3.6 Statement of Human Resources

Staff expenditure	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Total staff expenditure											
Male	19,054	20,535	21,204	21,911	22,771	23,590	24,872	26,248	27,726	29,315	31,024
Female	23,033	24,823	25,337	26,190	27,248	28,515	30,065	31,728	33,515	35,435	37,502
Self-described gender											
Total staff expenditure	42,087	45,359	46,541	48,101	50,020	52,105	54,937	57,976	61,241	64,750	68,526
Permanent full time											
Male	18,212	19,596	20,139	21,013	21,880	22,546	23,772	25,087	26,500	28,018	29,652
Female	16,106	17,348	17,810	18,532	19,312	19,939	21,023	22,186	23,435	24,778	26,223
Self-described gender											
Total	34,317	36,944	37,950	39,546	41,191	42,485	44,795	47,273	49,935	52,796	55,875
Permanent part time											
Male	468	500	517	545	571	579	610	644	680	719	761
Female	6,179	6,661	6,833	7,153	7,443	7,650	8,065	8,511	8,991	9,506	10,060
Self-described gender											
Total	6,646	7,161	7,350	7,698	8,014	8,228	8,675	9,155	9,671	10,225	10,821
Other	2,128	3,203	3,220	2,870	2,868	3,490	3,618	3,755	3,901	4,059	4,227
Salary Capitalisation	(1,005)	(1,949)	(1,978)	(2,013)	(2,053)	(2,099)	(2,152)	(2,208)	(2,267)	(2,331)	(2,398)
Total	1,123	1,254	1,242	857	815	1,391	1,466	1,547	1,634	1,728	1,829

Staff numbers	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	FTE										
Total staff numbers											
Male	179	194	196	198	200	202	204	208	212	216	220
Female	227	233	235	237	239	241	243	247	251	255	259
Self-described gender											
Total staff numbers	407	427	431	435	439	443	447	455	463	471	479
Permanent full time											
Male	161	181	183	185	187	189	191	195	199	203	207
Female	157	155	156	158	160	162	164	168	172	176	180
Self-described gender											
Total	317	335	339	343	347	351	355	363	371	379	387
Permanent part time											
Male	8	5	5	5	5	5	5	5	5	5	5
Female	59	66	66	66	66	66	66	66	66	66	66
Self-described gender											
Total	67	72									
Other											
Male	11	8	8	8	8	8	8	8	8	8	8
Female	12	13	13	13	13	13	13	13	13	13	13
Self-described gender											
Total	23	21									

*Excludes Working for Victoria Staff as they are not ongoing positions in Cardinia Shire Council

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Department	Permanent Full Time - 2021/22				Permanent Part Time - 2021/22			
	Male	Female	Self-described	Total	Male	Female	Self-described	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Customer, People and Performance	1,993	3,123		5,116	26	1,442		1,468
Infrastructure & Environment	12,839	5,094		17,933	403	1,177		1,580
Liveable Communities	2,699	5,979		8,678	71	3,868		3,939
Office of the CEO	2,065	3,152		5,217	-	174		174
Total permanent staff expenditure	19,596	17,348	-	36,944	500	6,661	-	7,161
Casuals, temporary and other expenditure	1,414	1,789		3,203				-
Capitalised labour costs	(975)	(975)		(1,949)				-
Total staff	20,035	18,162	-	38,197	500	6,661	-	7,161

3. Financial Plan Statements

3.7 Summary of Planned Human Resources Expenditure

For the ten years ended 30 June 2031

	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Customer, People and Performance										
Permanent - Full time	5,116	5,250	5,511	5,741	5,877	6,196	6,539	6,907	7,303	7,729
Female	3,123	3,214	3,375	3,513	3,587	3,782	3,992	4,216	4,458	4,718
Male	1,993	2,035	2,137	2,228	2,290	2,414	2,548	2,691	2,845	3,011
Self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	1,468	1,517	1,594	1,662	1,686	1,778	1,876	1,982	2,095	2,218
Female	1,442	1,490	1,565	1,632	1,657	1,747	1,843	1,947	2,059	2,179
Male	26	27	29	30	30	31	33	35	37	39
Self-described gender	0	0	0	0	0	0	0	0	0	0
Total Customer, People and Performance	6,584	6,767	7,105	7,403	7,563	7,974	8,415	8,889	9,399	9,947
Infrastructure & Environment										
Permanent - Full time	17,933	18,465	19,285	20,081	20,600	21,720	22,921	24,212	25,599	27,092
Female	5,094	5,243	5,507	5,748	5,851	6,169	6,510	6,877	7,271	7,695
Male	12,839	13,222	13,779	14,333	14,749	15,551	16,411	17,335	18,328	19,397
Self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	1,580	1,601	1,676	1,744	1,815	1,914	2,020	2,134	2,256	2,387
Female	1,177	1,186	1,240	1,290	1,352	1,425	1,504	1,589	1,680	1,778
Male	403	415	436	455	463	488	515	544	576	609
Self-described gender	0	0	0	0	0	0	0	0	0	0
Total Infrastructure & Environment	19,513	20,066	20,961	21,825	22,415	23,633	24,941	26,345	27,855	29,479

3. Financial Plan Statements

3.7 Summary of Planned Human Resources Expenditure

For the ten years ended 30 June 2031

	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Liveable Communities										
Permanent - Full time	8,678	8,886	9,149	9,545	9,969	10,511	11,092	11,717	12,388	13,110
Female	5,979	6,120	6,265	6,526	6,868	7,242	7,642	8,073	8,535	9,033
Male	2,699	2,766	2,883	3,018	3,100	3,269	3,450	3,644	3,853	4,077
Self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	3,939	4,054	4,244	4,416	4,525	4,771	5,035	5,318	5,623	5,951
Female	3,868	3,979	4,164	4,330	4,443	4,685	4,944	5,222	5,522	5,843
Male	71	75	80	86	82	86	91	96	102	108
Self-described gender	0	0	0	0	0	0	0	0	0	0
Total Liveable Communities	12,617	12,940	13,393	13,961	14,494	15,281	16,127	17,035	18,011	19,061
Office Of the CEO										
Permanent - Full time	5,217	5,349	5,600	5,825	5,993	6,318	6,668	7,043	7,447	7,881
Female	3,152	3,233	3,386	3,524	3,621	3,818	4,029	4,256	4,500	4,762
Male	2,065	2,116	2,214	2,300	2,372	2,501	2,639	2,788	2,947	3,119
Self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	174	177	184	191	200	211	223	235	249	263
Female	174	177	184	191	200	211	223	235	249	263
Male	0	0	0	0	0	0	0	0	0	0
Self-described gender	0	0	0	0	0	0	0	0	0	0
Total Office of the CEO	5,391	5,526	5,784	6,016	6,193	6,529	6,890	7,278	7,695	8,144
Casuals, temporary and other expenditure	1,254	1,242	857	815	1,440	1,518	1,602	1,693	1,790	1,894
Total staff expenditure	45,359	46,541	48,101	50,020	52,105	54,937	57,976	61,241	64,750	68,526

3. Financial Plan Statements

3.7 Summary of Planned Human Resources Expenditure

For the ten years ended 30 June 2031

	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	FTE									
Customer, People and Performance										
Permanent - Full time	43.0	43.0	43.0	43.0	43.0	43.0	43.0	43.0	43.0	43.0
Female	27.0	27.0	27.0	27.0	27.0	27.0	27.0	27.0	27.0	27.0
Male	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0
Self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Permanent - Part time	16.4	16.4	16.4	16.4	16.4	16.4	16.4	16.4	16.4	16.4
Female	16.1	16.1	16.1	16.1	16.1	16.1	16.1	16.1	16.1	16.1
Male	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Customer, People and Performance	59.4									
Infrastructure & Environment										
Permanent - Full time	178.0	182.0	186.0	190.0	194.0	198.0	206.0	214.0	222.0	230.0
Female	50.5	52.0	54.0	56.0	58.0	60.0	64.0	68.0	72.0	76.0
Male	127.5	130.0	132.0	134.0	136.0	138.0	142.0	146.0	150.0	154.0
Self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Permanent - Part time	18.7	18.7	18.7	18.7	18.7	18.7	18.7	18.7	18.7	18.7
Female	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3
Male	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.4	4.4
Self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Infrastructure & Environment	196.7	200.7	204.7	208.7	212.7	216.7	224.7	232.7	240.7	248.7

3. Financial Plan Statements

3.7 Summary of Planned Human Resources Expenditure

For the ten years ended 30 June 2031

	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	FTE									
Liveable Communities										
Permanent - Full time	72.0	72.0	72.0	72.0	72.0	72.0	72.0	72.0	72.0	72.0
Female	51.0	51.0	51.0	51.0	51.0	51.0	51.0	51.0	51.0	51.0
Male	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0
Self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Permanent - Part time	34.9	34.9	34.9	34.9	34.9	34.9	34.9	34.9	34.9	34.9
Female	34.1	34.1	34.1	34.1	34.1	34.1	34.1	34.1	34.1	34.1
Male	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8
Self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Liveable Communities	106.9									
Office of the CEO										
Permanent - Full time	42.0	42.0	42.0	42.0	42.0	42.0	42.0	42.0	42.0	42.0
Female	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0
Male	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0
Self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Permanent - Part time	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7
Female	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7
Male	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Office of the CEO	43.7									
Casuals, temporary and other expenditure	20.7									
Total staff numbers	427.4	431.4	435.4	439.4	443.4	447.4	455.4	463.4	471.4	479.4

4. Financial performance indicators

The following table highlights Council's projected performance across a range of key financial performance indicators. These indicators provide an analysis of Council's 10 year financial projections and should be interpreted in the context of the organisation's objectives and financial management principles.

Indicator	Measure	Notes	Forecast												Trend
			Actual	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2021-31	
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	+/-	
Operating position															
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	1.65%	(0.19%)	0.40%	1.02%	1.21%	2.22%	2.29%	2.35%	2.41%	3.00%	3.39%	+	
Liquidity															
Working Capital	Current assets / current liabilities	2	294%	215%	220%	211%	239%	245%	245%	280%	312%	331%	353%	+	
Unrestricted cash	Unrestricted cash / current liabilities	3	17%	20%	(0%)	(6%)	(4%)	13%	24%	49%	65%	88%	116%	+	
Unrestricted cash (VAGO)	Unrestricted cash / current liabilities	3	102%	79%	66%	56%	62%	76%	85%	113%	133%	154%	182%	+	
Obligations															
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	31%	38%	34%	30%	26%	22%	19%	16%	13%	11%	10%	+	
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		3.7%	3.0%	2.7%	2.6%	2.6%	2.6%	2.5%	2.1%	2.1%	2.0%	2.0%	+	
Indebtedness	Non-current liabilities / own source revenue		46%	51%	47%	43%	38%	34%	31%	28%	24%	21%	17%	+	
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	5	106%	155%	159%	166%	143%	148%	162%	126%	62%	87%	88%	-	
Stability															
Rates concentration	Rate revenue / adjusted underlying revenue	6	76%	77%	78%	79%	79%	79%	80%	80%	80%	81%	81%	-	
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.31%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.28%	0.28%	0.28%	0.28%	o	
Efficiency															
Expenditure level	Total expenses / no. of property assessments		\$2,635	\$2,701	\$2,676	\$2,677	\$2,696	\$2,699	\$2,732	\$2,768	\$2,808	\$2,835	\$2,872	-	
Revenue level	Total rate revenue / no. of property assessments		\$1,733	\$1,747	\$1,769	\$1,795	\$1,826	\$1,861	\$1,899	\$1,938	\$1,980	\$2,024	\$2,071	+	

4. Financial performance indicators

Key to Forecast Trend:

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

Notes to indicators

1. Adjusted underlying result

An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. A key goal of the Budget is to maintain an adjusted underlying surplus in the long term. The adjusted underlying result reduces to a deficit in 2021-22, but returns to a steadily increasing surplus thereafter into the future.

2. Working Capital

The proportion of current liabilities represented by current assets. Working capital is forecast to steadily increase over the ten year period, with increasing operating cash flows building cash and cash equivalent balances greater than current liabilities.

3. Unrestricted Cash

Unrestricted cash is impacted by funds set aside for Developers contribution and other trust funds. The LGPRF ratio excludes long term investments from unrestricted cash, hence the difference to the VAGO indicator. Long term investments are appropriately managed to be available to cover commitments if required.

4. Debt compared to rates

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

5. Asset renewal and upgrade

This percentage indicates the extent of Council's asset renewals and upgrades against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 indicates asset deterioration faster than asset renewal. Future capital expenditure will be required to renew assets. Cardinia Shire offers urban and rural landscapes and strives to balance the needs of growth, interface, and rural environments. This adds pressure for new and renewal assets as Council strives to balance individual town needs. Although the renewal provision is strong for much of the ten year period, the decreasing trend forecast from 2027/28 highlights a focus for Council's Asset Management Planning process. Council will renew assets where resources are available and will actively advocate and seek grant funding to increase new and upgrade opportunities. Council will need to prioritise renewal projects to direct limited renewal funds where they are most needed, and closely monitor the impacts of not achieving sufficient asset renewal.

6. Rates concentration

Reflects extent of reliance on rate revenues to fund Council's ongoing services. Council strives to diversify its revenue sources in order to reduce the reliance on rates revenue. The trend over the period indicates a slightly increasing reliance on rate revenue.

5. Strategies and Plans

This section describes the strategies and plans that support the 10 year financial projections included to the Financial Plan.

5.1 Borrowing Strategy

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

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

Whilst not a source of income, borrowings can be an important cash management tool in appropriate circumstances. Loans can only be approved by council resolution. Council will continue to review its existing loans and look for opportunities to renegotiate where possible. The following financial sustainability principles must be adhered to with new borrowings:

- Borrowings must only be applied for where it can be proven that repayments can be met in the Long Term Financial Plan
- For extraordinary financial events (e.g. Defined Benefits Superannuation or Natural Disasters) genuine financial emergency hardship
- Borrowings must not be used to fund ongoing operations
- Borrowings are appropriate for funding large capital works where the benefits are provided to future generations
- Council will maintain its debt at levels which are sustainable, within the performance indicator ratios.

5.1.1 Current Debt Position

The total amount borrowed as at 30 June 2020 is \$32.559m.

Council has accessed debt funding to complete a range of capital projects, including the most significant loan for the purchase of Council Civic Centre building.

5.1.2 Future Borrowing Requirements

	Forecast / Actual 2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000	2030/31 \$'000
Opening balance	32,559	39,913	36,980	33,967	30,867	27,680	24,405	21,546	18,621	15,629	12,568
Plus New loans	2,083	12,110	-	-	-	-	-	-	-	-	-
Less Principal repayment	3,678	3,161	2,933	3,012	3,100	3,187	3,275	2,859	2,925	2,992	3,061
Closing balance	38,321	55,184	39,913	36,980	33,967	30,867	27,680	24,405	21,546	18,621	15,629
Interest payment	1,625	1,436	1,172	1,079	977	730	624	528	446	364	278

5. Strategies and Plans

5.1.3 Performance Indicators

The following table highlights Council's projected performance across a range of debt management performance indicators.

Performance Indicator	Target	Forecast /										
		Actual	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
		2020/21	%	%	%	%	%	%	%	%	%	%
Total borrowings / Rate revenue	Below 60%	30.84%	37.68%	33.63%	29.70%	25.90%	22.26%	18.80%	15.90%	13.16%	10.57%	10.12%
Debt servicing / Rate revenue	Below 5%	1.62%	1.36%	1.07%	0.94%	0.82%	0.59%	0.48%	0.39%	0.32%	0.25%	0.18%
Debt commitment / Rate revenue	Below 10%	3.66%	2.98%	2.67%	2.63%	2.60%	2.56%	2.52%	2.11%	2.07%	2.02%	1.98%
Indebtedness / Own source revenue	Below 60%	46.14%	50.57%	46.80%	42.52%	38.36%	34.34%	30.55%	27.60%	24.47%	21.50%	16.92%

Council maintains its loan borrowing within prudent and management limits as demonstrated by the following performance indicators.

Total borrowings / Rate revenue

Loans balance is well within the target level of 60% to meet council targets over the ten year period.

Debt servicing / Rate revenue

Debt servicing (interest repayments) as a percentage of rates revenue should not exceed 5 per cent, ten year ratios are well within council target and improving over the ten years.

Debt commitment / Rate revenue

Debt Commitment Ratio measured as interest and principal repayments on interest bearing loans/rate revenue, this ratio is within council's 10% target level over the life of the plan.

Indebtedness / Own source revenue

Comparison of non-current liabilities (mainly comprising borrowings) to own-sourced revenue. The higher % identifies council risk to cover non-current liabilities from the revenues the organisation generates itself. Own source revenue excludes grants and contributions. Council is within its 60% target over the life of the plan.

5. Strategies and Plans

5.2 Reserves Strategy

5.2.1 Current Reserves

Non Discretionary Reserves

Development contributions

When people develop land for any use, they often contribute to or cause the need for new or upgraded infrastructure. Development contributions are payments or works-in-kind towards the provision of infrastructure made by the proponent of a new development.

Development contributions plan (DCP)

The development contributions plan outlines the levies landowners and developers must pay to the State Government and council to fund infrastructure and facilities for the new community.

A development contributions plan (DCP) is a mechanism used to levy new development for contributions to planned infrastructure needed by the future community.

A council collects development contribution levies from new development through an approved DCP.

An approved DCP is a DCP that forms part of a planning scheme.

The Minister for Planning has to approve an amendment to the planning scheme in order to incorporate a DCP.

The DCP will assist Council to fund a range of new vital local infrastructure that is associated with new development. Council will fund the balance of the cost.

The DCP will be used to fund essential infrastructure including:

- Roads
- Drainage
- Footpaths
- Streetscape works
- Childcare centres
- Maternal and Child Health Centres
- Neighbourhood houses.

Here at Cardinia Shire Council currently there are 4 DCP's, with a New Pakenham East Structure Plan (PSP) approved by the Minister for Planning in December 2020

1. Pakenham Development Contribution Plan (DCP)
2. Officer Development Contribution Plan (DCP)
3. Cardinia Road Development Contribution Plan (DCP)
4. Cardinia Road Employment Precinct
5. Pakenham East Precinct Structure Plan

Discretionary Reserves

Public Open Space

The Public Open Space is mainly concerned with the land that is managed by Council for community recreation and leisure, and includes parks for passive recreation, sports and active activities, linear trails, and more natural areas.

With the expected significant growth and change, it is essential that high quality open space is accessible not just for existing residents, but also for the many new residents who will be living in the Shire. To ensure that there are adequate parks and gardens for our community, Council has to plan for our future public open space needs and the ongoing enhancement of these treasured community assets.

Community Infrastructure Levies (CIL)

The Community Infrastructure Levy is a one-off payment set by the State Government under the requirements of the Planning and Environment Act 1987. It is a levy paid by property owners in residential developments/estates in growth areas. Council is responsible for delivering new facilities funded by the levy.

Each growth area precinct has different and unique infrastructure requirements. The Development Contributions Plan (DCP) sets out which CIL payments fund which infrastructure projects for that growth area. A CIL will pay for Sporting pavilions, Recreation facilities, and Community facilities (as detailed in the relevant DCP).

Other Reserves

Council has also set up some discretionary reserves for Future Emergency Recovery, Environment Sustainability and a Defined Benefit Super shortfall, where council aims to allocate \$500k each year. This will allow the organisation to future proof itself and have resources available to support the community during a crisis.

5. Strategies and Plans

5.2.2 Reserve Usage Projections

10 Year projection of each reserve fund. Include restrictions to usage.

Reserves	Restricted / Discretionary	2020-21 \$000's	2021-22 \$000's	2022-23 \$000's	2023-24 \$000's	2024-25 \$000's	2025-26 \$000's	2026-27 \$000's	2027-28 \$000's	2028-29 \$000's	2029-30 \$000's	2030-31 \$000's
Development Contributions Reserve												
	Restricted											
Opening balance		(52,105)	(49,535)	(41,926)	(42,638)	(51,350)	(59,325)	(56,289)	(53,228)	(52,151)	(51,069)	(49,982)
Transfer to reserve		12,164	20,311	14,724	9,388	9,328	20,384	20,404	18,404	18,404	18,404	18,405
Transfer from reserve		(9,594)	(12,702)	(15,436)	(18,100)	(17,303)	(17,348)	(17,343)	(17,327)	(17,322)	(17,316)	(17,311)
Closing balance		(49,535)	(41,926)	(42,638)	(51,350)	(59,325)	(56,289)	(53,228)	(52,151)	(51,069)	(49,982)	(48,888)
Restricted Reserves Summary												
	Total Restricted											
Opening balance		(52,105)	(49,535)	(41,926)	(42,638)	(51,350)	(59,325)	(56,289)	(53,228)	(52,151)	(51,069)	(49,982)
Transfer to reserve		12,164	20,311	14,724	9,388	9,328	20,384	20,404	18,404	18,404	18,404	18,405
Transfer from reserve		(9,594)	(12,702)	(15,436)	(18,100)	(17,303)	(17,348)	(17,343)	(17,327)	(17,322)	(17,316)	(17,311)
Closing balance		(49,535)	(41,926)	(42,638)	(51,350)	(59,325)	(56,289)	(53,228)	(52,151)	(51,069)	(49,982)	(48,888)
Public Open Space Reserve												
	Discretionary											
Opening balance		(12,309)	(13,494)	(13,927)	(16,587)	(17,785)	(19,464)	(20,355)	(25,715)	(29,523)	(22,419)	(28,708)
Transfer to reserve		928	3,500	1,500	4,500	4,379	5,554	1,500	3,500	14,891	1,500	10,459
Transfer from reserve		(2,113)	(3,933)	(4,160)	(5,698)	(6,058)	(6,444)	(6,860)	(7,308)	(7,788)	(7,788)	(7,788)
Closing balance		(13,494)	(13,927)	(16,587)	(17,785)	(19,464)	(20,355)	(25,715)	(29,523)	(22,419)	(28,708)	(26,037)
Community Infrastructure Levies												
	Discretionary											
Opening balance		(3,171)	(4,347)	(4,830)	(5,298)	(2,410)	0	0	0	0	0	0
Transfer to reserve		-	790	586	3,942	3,464	1,054	1,054	1,054	1,054	1,054	1,054
Transfer from reserve		(1,176)	(1,273)	(1,054)	(1,054)	(1,054)	(1,054)	(1,054)	(1,054)	(1,054)	(1,054)	(1,054)
Closing balance		(4,347)	(4,830)	(5,298)	(2,410)	0						
Other Reserves												
	Discretionary											
Opening balance		(1,641)	(6,269)	(7,896)	(9,523)	(11,150)	(12,777)	(14,404)	(16,031)	(17,659)	(19,286)	(20,913)
Transfer to reserve		300	300	300	300	300	300	300	300	300	300	300
Transfer from reserve		(4,927)	(1,927)	(1,927)	(1,927)	(1,927)	(1,927)	(1,927)	(1,927)	(1,927)	(1,927)	(1,927)
Closing balance		(6,269)	(7,896)	(9,523)	(11,150)	(12,777)	(14,404)	(16,031)	(17,659)	(19,286)	(20,913)	(22,540)
Discretionary Reserves Summary												
	Total Discretionary											
Opening balance		(17,122)	(24,110)	(26,652)	(31,407)	(31,345)	(32,241)	(34,759)	(41,746)	(47,182)	(41,705)	(49,621)
Transfer to reserve		1,228	4,590	2,386	8,742	8,143	6,908	2,854	4,854	16,245	2,854	11,813
Transfer from reserve		(8,216)	(7,132)	(7,141)	(8,680)	(9,039)	(9,426)	(9,841)	(10,289)	(10,769)	(10,770)	(10,769)
Closing balance		(24,110)	(26,652)	(31,407)	(31,345)	(32,241)	(34,759)	(41,746)	(47,182)	(41,705)	(49,621)	(48,577)
Total Reserves Summary												
	Total Restricted & Discretionary											
Opening balance		(69,226)	(73,645)	(68,578)	(74,045)	(82,695)	(91,566)	(91,048)	(94,974)	(99,333)	(92,775)	(99,603)
Transfer to reserve		13,392	24,901	17,110	18,130	17,471	27,292	23,258	23,258	34,650	21,258	30,217
Transfer from reserve		(17,810)	(19,834)	(22,578)	(26,779)	(26,342)	(26,774)	(27,184)	(27,617)	(28,091)	(28,086)	(28,080)
Closing balance		(73,644)	(68,578)	(74,045)	(82,694)	(91,566)	(91,048)	(94,974)	(99,333)	(92,774)	(99,602)	(97,465)

Appendix A - Capital Works Program by Project 2021/22 to 2030/31 - Gross Expenditure \$s

Item No:	Project Description	Asset Category	Forecast Y20/21	20/21 Proposed carryover to 21/22	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10
					Budget Y21/22	Budget Y22/23	Budget Y23/24	Budget Y24/25	Budget Y25/26	FinPlan Y26/27	FinPlan Y27/28	FinPlan Y28/29	FinPlan Y29/30	FinPlan Y30/31
PART 1 - CAPITAL WORKS - NEW														
1	Cochrane Park station platform works	Other Infrastructure	165,000	-	-	-	-	-	-	-	-	-	-	-
2	Lang Lang Recreation Facility - stage 1 - including pavilion	Buildings	300,000	-	-	-	-	-	-	-	-	-	-	-
3	Lang Lang Recreation Facility - Soccer Infrastructure	Recreation, leisure and community facilities	-	-	-	-	224,480	3,453,882	3,542,792	-	-	-	-	-
4	Lang Lang Recreation Facility - Soccer - Pavilion	Buildings	-	-	-	-	-	-	-	-	346,486	4,080,429	408,193	-
5	Deep Creek Reserve	Parks, open space and streetscapes	200,139	-	-	-	-	-	-	-	-	-	-	-
6	New playgrounds and recreation facilities for young people	Parks, open space and streetscapes	-	-	312,880	242,943	248,030	134,688	149,668	153,521	169,586	173,952	174,141	174,329
7	Emerald Netball Pavilion/Courts-Building	Buildings	595,000	-	15,000	-	-	-	-	-	-	-	-	-
8	Emerald Netball Pavilion/Courts-Civil	Roads	686,120	-	200,000	-	-	-	-	-	-	-	-	-
9	Public Toilets	Buildings	178,000	-	185,400	147,944	434,527	-	197,460	-	203,780	-	-	-
10	Cardinia Cultural Centre Stage 1 redevelopment Exhibition Space	Buildings	20,000	-	-	-	-	-	-	-	-	-	-	-
11	Bunyip Community House	Buildings	-	-	-	-	-	-	-	1,985,870	-	-	-	-
12	PB Ronald Reserve - Develop Car Park and Demolition works	Off street car parks	-	-	-	-	-	-	-	-	-	-	-	-
13	PB Ronald Reserve - Masterplan	Parks, open space and streetscapes	50,000	50,000	-	-	-	-	-	-	-	-	-	-
14	Alma Treloar Masterplan implementation	Parks, open space and streetscapes	130,000	-	360,000	-	-	538,752	115,129	-	-	-	-	-
15	Design/Construct Stage 2 of Bunyip Stadium	Buildings	25,000	-	250,000	-	-	421,548	2,602,446	-	-	-	-	-
16	Koo Wee Rup Bowls & Community Facility	Buildings	30,000	-	559,778	3,160,240	(0)	(0)	-	-	-	-	-	-
17	Koo Wee Rup Pavilion - football/cricket	Buildings	2,318,679	-	25,000	-	-	-	-	-	-	-	-	-
18	Koo Wee Rup Pavilion - netball	Buildings	1,233,808	-	25,000	-	-	-	-	-	-	-	-	-
19	Cockatoo Community Hall / Senior Citizens improvements	Buildings	40,000	-	-	-	-	-	-	-	-	-	-	-
20	Tynong Changing Rooms universal upgrade	Buildings	-	-	-	-	-	-	1,836,187	-	-	-	-	-
21	Cora Lynn Reserve - Pavilion Design/Construct	Buildings	150,000	2,360,000	150,000	-	-	-	-	-	-	-	-	-
22	Gembrook Reserve - Pavilion Upgrade	Buildings	1,867,211	-	1,135,000	-	-	-	-	-	-	-	-	-
23	Alma Treloar Car park Sealing	Off street car parks	-	-	187,200	-	-	-	-	-	-	-	-	-
24	IYU Recreation Reserve Athletics facility - Track and Field construction	Recreation, leisure and community facilities	50,000	-	1,196,000	1,866,851	109,423	-	-	-	-	-	-	-
25	IYU Recreation Reserve Athletics facility - Roundabout	Roads	50,000	-	-	-	382,982	-	-	-	-	-	-	-
26	IYU Recreation Reserve Athletics facility - Pavilion	Buildings	50,000	-	-	213,354	3,791,517	-	-	-	-	-	-	-
27	Cardinia Views Recreation Reserve - Infrastructure	Recreation, leisure and community facilities	-	-	-	-	-	112,240	2,302,588	2,952,327	121,133	-	-	-
28	Cardinia Views Recreation Reserve - Pavilion/s	Buildings	-	-	-	-	-	-	-	-	232,715	3,653,004	3,018,367	-
29	My Place Youth Facility - Building	Buildings	1,133,730	-	4,200,000	-	-	-	-	-	-	-	-	-
30	My Place Youth Facility - Carpark	Off street car parks	-	-	500,000	-	-	-	-	-	-	-	-	-

Appendix A - Capital Works Program by Project 2021/22 to 2030/31 - Gross Expenditure \$s

					Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10
Item No:	Project Description	Asset Category	Forecast Y20/21	20/21 Proposed carryover to 21/22	Budget Y21/22	Budget Y22/23	Budget Y23/24	Budget Y24/25	Budget Y25/26	FinPlan Y26/27	FinPlan Y27/28	FinPlan Y28/29	FinPlan Y29/30	FinPlan Y30/31
31	Cockatoo Tennis Courts new lights for 4 courts	Recreation, leisure and community facilities	192,268	-										
32	Officer Rec Reserve Sewage connection	Buildings	200,000	-										
33	Multicultural Hub	Buildings	381,200	-										
34	Upper Beaconsfield Reserve Masterplan	Recreation, leisure and community facilities			52,000									
35	Upper Beaconsfield Community Buildings masterplan	Recreation, leisure and community facilities	52,000	-										
	Sub Total New Cmnty & Rec		10,098,155	2,410,000	9,353,258	5,631,331	4,966,478	1,431,708	10,657,360	8,634,510	1,073,700	7,907,385	3,600,700	174,329
36	New plant program	Plant, machinery and equipment	85,000	265,000	75,000	153,921	154,847	311,556	156,715	157,658	317,214	159,561	159,734	159,907
37	Mobile CCTV camera	Plant, machinery and equipment			55,000									
	Sub Total New Plants		85,000	265,000	130,000	153,921	154,847	311,556	156,715	157,658	317,214	159,561	159,734	159,907
38	DCP-McGregor Road Duplication over Railway	Roads	-	-	60,000	-	870,038	617,320	-	-	-	-	-	-
39	DCP-Pakenham Main Street Deviation	Roads	-	-	-	-	76,596	1,571,361	-	-	-	-	-	-
40	Traffic management devices	Roads	246,887	-	265,200	277,057	289,047	301,171	313,431	325,827	338,361	351,034	351,415	351,796
41	Pedestrian & Bicycle strategy - shared path linkages	Footpaths and cycleways	436,000	-	-	106,677	218,847	280,600	230,259	236,186	242,266	248,503	248,772	249,042
42	Pedestrian & Bicycle strategy - major projects design	Footpaths and cycleways	100,000	-										
43	Footpaths	Footpaths and cycleways	140,000	-	832,000	640,063	656,540	673,441	690,776	885,698	908,498	931,885	932,896	933,908
44	Lang Lang Bypass	Roads	-	-		49,315	1,410,515	-	2,365,699	-	-	-	-	-
45	Equestrian Trails strategy implementation	Footpaths and cycleways	113,501	-	51,000	51,307	61,939	62,311	62,686	63,063	63,443	63,824	63,894	63,963
46	Local Area Traffic Improvements	Roads	118,270	-	312,000	373,370	382,982	404,064	425,979	448,754	-	472,155	472,667	473,180
	Sub Total New Roads & Pathways		1,154,658	-	1,520,200	1,497,789	3,966,503	3,910,269	4,088,830	1,959,528	1,552,568	2,067,401	2,069,644	2,071,889
47	Special Charge Scheme	Roads	-	-			273,558	168,360	201,476	206,663		217,440	217,676	217,912
48	Provision for Roads Program	Roads	31,580	-									17,908,904	19,429,721
49	Ivory Drive, Pakenham	Roads	-	-				105,538						
50	Peet Street Special Charge Scheme construction	Roads	180,888	-										
	Sub Total New Special charge schemes & Roads Program		212,468	-	-	-	273,558	273,898	201,476	206,663	-	217,440	18,126,580	19,647,633
51	Tree planting program	Parks, open space and streetscapes	40,000	-	51,000	51,307	51,616	51,926	52,238	78,829	79,303	79,781	79,867	79,954
52	Open Space Program	Parks, open space and streetscapes	90,000	-	102,000	102,614	154,847	155,778	156,715	178,679	179,754	180,836	181,032	181,228
53	Elephant Rock Surround Works	Parks, open space and streetscapes	-	-	20,000									
54	Landscape renewal	Parks, open space and streetscapes	40,000	-	51,000	51,307	51,616	51,926	52,238	52,553	52,869	53,187	53,245	53,302
55	Shade tree program	Parks, open space and streetscapes	55,000	-	66,300	66,699	67,100	67,504	67,910	68,319	68,730	69,143	69,218	69,293
56	Installation of new lighting	Other Infrastructure	80,000	-	102,000	112,875	123,877	135,008	146,268	147,148	148,033	148,924	149,085	149,247
57	Biodiversity and Environment strategy implementation	Buildings	205,000	-	306,000	328,364	340,662	353,097	365,669	420,422	422,951	425,496	425,958	426,420
	Sub Total New Streetscapes		510,000	-	698,300	713,165	789,717	815,239	841,039	945,949	951,641	957,366	958,405	959,445

Appendix A - Capital Works Program by Project 2021/22 to 2030/31 - Gross Expenditure \$s

Item No:	Project Description	Asset Category	Forecast Y20/21	20/21 Proposed carryover to 21/22	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10
					Budget Y21/22	Budget Y22/23	Budget Y23/24	Budget Y24/25	Budget Y25/26	FinPlan Y26/27	FinPlan Y27/28	FinPlan Y28/29	FinPlan Y29/30	FinPlan Y30/31
58	Purton Road Depot Development	Buildings	-	-	453,000	-	1,174,980	-	-	2,593,557	-	-	-	-
59	Tree management at high risk sites	Other Infrastructure	100,000	-	102,000	102,614	103,231	103,852	104,477	105,105	105,738	106,374	106,489	106,605
60	Community Grants	Recreation, leisure and community facilities	642,803	98,312	400,000	394,516	389,108	383,773	378,512	373,323	368,205	363,157	358,178	353,268
61	Pakenham Tennis Club Relocation - Court resurfacing	Recreation, leisure and community facilities	-	-	-	-	-	-	-	-	-	-	-	-
62	Pakenham Tennis Club Relocation - Club Room Renovation	Buildings	50,000	500,000	-	-	-	-	-	-	-	-	-	-
63	SRV Minor Grants matching funding	Recreation, leisure and community facilities	-	-	51,000	51,307	51,616	62,311	62,686	73,574	74,016	74,462	74,543	74,623
64	Emerald Lake Park Strategic Plan Implementation	Parks, open space and streetscapes	40,000	-	226,400	373,370	382,982	304,127	115,129	141,712	145,360	149,102	149,263	149,425
65	Beaconsfield Streetscape/Traffic upgrades	Parks, open space and streetscapes	-	-	416,000	426,709	-	-	-	-	-	-	-	-
66	Pakenham Streetscape/Traffic upgrades	Roads	-	-	-	266,693	875,386	729,561	-	-	-	-	-	-
67	Electronic Access Control and Master Key Systems	Buildings	50,000	-	200,000	564,375	-	-	-	-	-	-	-	-
Sub Total New Other projects			882,803	598,312	1,848,400	2,179,584	2,977,302	1,583,624	660,804	3,287,270	693,319	693,094	688,473	683,921
TOTAL NEW PROJECTS			12,943,084	3,273,312	13,550,158	10,175,790	13,128,405	8,326,294	16,606,225	15,191,579	4,588,441	12,002,247	25,603,536	23,697,125
PART 2 - ASSET RENEWAL & UPGRADE														
68	Cardinia Cultural Centre minor equipment	Fixtures, fittings and furniture	35,000	-	81,600	92,352	87,549	93,467	94,029	105,105	105,738	106,374	106,489	106,605
69	Implementation of Arts and Culture Strategy	Other Infrastructure	208,417	-	102,000	102,614	103,231	103,852	104,477	105,105	105,738	106,374	107,014	107,658
70	Public Art Program	Other Infrastructure	-	45,000	5,100	131,804	4,864	93,467	5,224	105,105	5,287	106,374	5,220	5,226
Sub Total R&U General			243,417	45,000	188,700	326,770	195,644	290,786	203,730	315,316	216,763	319,122	218,723	219,489
71	Bridges - Replacement/Upgrade	Bridges	608,845	-	430,000	400,434	405,645	415,434	691,730	549,718	336,907	363,157	363,551	363,945
Sub Total R&U Bridges			608,845	-	430,000	400,434	405,645	415,434	691,730	549,718	336,907	363,157	363,551	363,945
72	Buildings Renewal Program	Buildings	356,000	-	1,252,600	1,855,116	2,264,590	2,383,877	2,457,018	2,589,522	2,854,112	2,929,409	2,932,587	2,935,769
73	Furniture and Equipment renewal	Fixtures, fittings and furniture	-	-	50,000	51,307	51,616	51,926	52,238	52,553	52,869	53,187	53,245	53,302
74	Shade structures renewals	Recreation, leisure and community facilities	-	-	168,000	-	-	-	-	-	-	-	-	-
75	Toomuc Reserve south oval (junior) pavilion upgrade	Buildings	1,810,748	1,600,000	-	-	-	-	-	-	-	-	-	-
76	Toomuc Reserve north oval (senior) pavilion upgrade - netball changerooms	Buildings	1,152,134	1,500,000	-	-	-	-	-	-	-	-	-	-
77	Library facilities improvement works	Buildings	20,000	-	40,800	41,045	41,292	-	-	-	-	-	-	-
78	Worrell Reserve Recreation car park	Off street car parks	600,000	150,000	-	-	-	-	-	-	-	-	-	-
79	Disability Access Works	Buildings	205,381	-	260,683	183,880	192,240	200,981	210,119	219,673	229,661	240,103	240,364	240,625
80	Universal Design Rec Facilities Upgrade	Buildings	-	-	200,000	554,098	579,292	302,815	316,584	330,978	346,027	361,760	362,153	362,546
81	Officer Recreation Reserve Pavilion extension	Buildings	6,580	200,000	190,000	-	-	-	-	-	-	-	-	-
82	O'Neill Road Reserve - Pavilion	Buildings	-	-	-	218,980	1,387,190	-	-	-	-	-	-	-
83	O'Neill Road Reserve - Civil	Recreation, leisure and community facilities	-	-	104,000	2,066,786	-	-	-	-	-	-	-	-
84	Koo Wee Rup High School sports facilities upgrade	Other Infrastructure	1,031,431	-	-	-	-	-	-	-	-	-	-	-

Appendix A - Capital Works Program by Project 2021/22 to 2030/31 - Gross Expenditure \$s

Item No:	Project Description	Asset Category	Forecast Y20/21	20/21 Proposed carryover to 21/22	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10
					Budget Y21/22	Budget Y22/23	Budget Y23/24	Budget Y24/25	Budget Y25/26	FinPlan Y26/27	FinPlan Y27/28	FinPlan Y28/29	FinPlan Y29/30	FinPlan Y30/31
85	Cockatoo Cottages	Buildings	448,716	-	-	-	-	-	-	-	-	-	-	-
86	Pakenham Bowls Club roof over front green	Recreation, leisure and community facilities	250,000	-	-	-	-	-	-	-	-	-	-	-
87	Council Pound holding facility	Buildings	-	-	-	-	-	-	-	-	-	-	-	-
88	Koo Wee Rup Community Centre Extension	Buildings	50,000	-	-	-	-	-	-	-	-	-	-	-
Sub Total R&U Buildings			5,930,990	3,450,000	2,266,083	4,971,211	4,516,219	2,939,600	3,035,960	3,192,726	3,482,669	3,584,460	3,588,349	3,592,242
89	Carpark resurfacing	Off street car parks	99,000	-	122,000	125,259	128,406	131,442	134,372	139,996	141,759	140,723	140,876	141,029
Sub Total R&U Carparks			99,000	-	122,000	125,259	128,406	131,442	134,372	139,996	141,759	140,723	140,876	141,029
90	Drainage replacement	Drainage	450,000	-	452,000	457,639	463,038	468,203	473,140	477,853	483,269	488,559	489,089	489,620
91	Water Sensitive Urban Design (WSUD) Assets Renewal Program	Drainage	-	-	500,000	505,474	511,008	516,602	522,258	527,975	533,756	539,599	545,507	551,479
Sub Total R&U Drainage			450,000	-	952,000	963,113	974,046	984,805	995,398	1,005,828	1,017,024	1,028,158	1,034,596	1,041,099
92	Concrete footpaths	Footpaths and cycleways	450,000	-	468,000	480,047	492,405	505,080	518,082	531,419	545,099	559,131	559,737	560,345
93	Gravel pathway resheeting	Footpaths and cycleways	66,000	-	68,000	102,574	104,086	70,039	105,983	107,330	110,461	111,671	111,792	111,913
94	Equestrian Trails	Footpaths and cycleways	80,027	-	51,000	51,307	51,616	62,311	52,238	52,553	52,869	53,187	53,245	53,302
Sub Total R&U Footpaths			596,027	-	587,000	633,928	648,107	637,430	676,304	691,302	708,429	723,988	724,774	725,560
95	Netball/Tennis courts resurfacing	Recreation, leisure and community facilities	70,000	-	378,800	53,339	109,423	246,928	207,233	212,568	145,360	149,102	149,263	149,425
96	Pakenham regional tennis court resurfacing	Recreation, leisure and community facilities	-	200,000	-	-	-	-	-	-	-	-	-	-
97	Cricket practice net renewal program	Recreation, leisure and community facilities	30,000	-	145,600	149,348	153,193	123,464	126,642	129,902	133,246	136,676	136,825	136,973
98	BMX Facility Asset renewal	Parks, open space and streetscapes	1,000	29,000	104,000	106,677	109,423	33,672	34,539	47,237	48,453	49,701	49,754	49,808
99	Netball pavilion upgrades	Buildings	50,000	-	560,000	853,311	834,180	738,870	667,359	-	-	-	-	-
100	Koo Wee Rup Skate Park (located in Cochrane Park)	Parks, open space and streetscapes	30,000	-	332,800	-	-	-	-	-	-	-	-	-
101	Skatepark asset renewal	Parks, open space and streetscapes	-	-	31,200	160,016	-	-	-	-	-	-	-	-
Sub Total R&U Courts & Skate parks			181,000	229,000	1,552,400	1,322,691	1,206,219	1,142,934	1,035,773	389,707	327,059	335,478	335,842	336,207
102	Plant replacement	Plant, machinery and equipment	2,166,406	-	3,325,000	2,638,327	2,890,469	2,604,490	2,540,916	2,430,859	2,326,233	2,340,228	2,342,767	2,345,309
Sub Total R&U Plant replacement			2,166,406	-	3,325,000	2,638,327	2,890,469	2,604,490	2,540,916	2,430,859	2,326,233	2,340,228	2,342,767	2,345,309
103	Associated playspace infrastructure renewal	Parks, open space and streetscapes	60,000	-	82,400	83,708	-	-	-	-	-	-	-	-
104	Playground renewals as per council plan	Parks, open space and streetscapes	123,000	-	260,000	256,436	374,516	378,976	383,243	391,989	396,280	400,619	401,053	401,488
105	PB Ronald Masterplan	Parks, open space and streetscapes	-	-	100,000	-	-	-	-	-	-	-	-	-
Sub Total R&U Playgrounds			183,000	-	442,400	340,144	374,516	378,976	383,243	391,989	396,280	400,619	401,053	401,488
106	Recreation reserve resurfacing	Recreation, leisure and community facilities	-	-	630,000	624,062	54,712	785,681	57,565	826,652	60,567	869,759	870,703	871,647
107	Koo Wee Rup Recreation Reserve Power and Sewage Upgrade	Buildings	250,000	-	-	-	-	-	-	-	-	-	-	-
108	Recreation Reserve lighting and power upgrade - rolling program	Recreation, leisure and community facilities	257,732	-	156,000	320,032	-	224,480	-	247,995	-	260,928	261,211	261,494

Appendix A - Capital Works Program by Project 2021/22 to 2030/31 - Gross Expenditure \$s

					Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10
Item No:	Project Description	Asset Category	Forecast Y20/21	20/21 Proposed carryover to 21/22	Budget Y21/22	Budget Y22/23	Budget Y23/24	Budget Y24/25	Budget Y25/26	FinPlan Y26/27	FinPlan Y27/28	FinPlan Y28/29	FinPlan Y29/30	FinPlan Y30/31
109	Beaconsfield Recreation Reserve Universal Facilities Upgrade	Buildings	564,347	-									-	-
110	Windermere Open Space works	Recreation, leisure and community facilities	-	-	45,000									
111	PB Ronald Pool Plant fencing works	Recreation, leisure and community facilities	-	-	20,000									
112	Officer Recreation Reserve Universal Facilities Upgrade	Buildings	456,075	-									-	-
113	Nar Nar Goon Oval renovation renewal	Recreation, leisure and community facilities	-	-									-	-
114	Garfield North Cannibal Creek Reserve Building	Recreation, leisure and community facilities	-	-	78,000	1,153,960							-	-
	Sub Total R&U Rec Reserves		1,528,154	-	929,000	2,098,053	54,712	1,010,161	57,565	1,074,647	60,567	1,130,687	1,131,913	1,133,141
115	Resurfacing-VGC part	Roads	2,293,000	-	2,548,000	2,782,326	3,024,339	3,287,017	3,546,656	3,677,228	3,955,438	3,979,236	3,983,553	3,987,875
116	Resurfacing Preparation	Roads	588,000	-	653,000	712,102	776,270	839,504	907,482	940,773	1,013,483	1,019,581	1,020,687	1,021,794
117	Unsealed Road Resheeting	Roads	1,478,000	-	1,206,000	1,268,370	1,331,721	1,394,056	1,461,056	1,726,617	1,841,944	1,853,026	1,855,036	1,857,048
118	Pavement Renewals (reconstruction)-RTR	Roads	1,551,000	-	1,725,000	1,881,842	2,047,679	2,219,168	2,399,765	2,486,329	2,675,007	2,691,101	2,694,020	2,696,943
119	Sealing the Hills	Roads	1,800,000	700,000	6,709,063	14,794,358	24,319,227	23,985,824	23,656,992	23,332,668	23,012,790		-	-
120	Roads Sealing Program-Connect Cardinia Stage 2	Roads	5,500,000	2,500,000	8,000,000	6,904,034							-	-
	Sub Total R&U Roads		13,210,000	3,200,000	20,841,063	28,343,032	31,499,235	31,725,569	31,971,951	32,163,616	32,498,662	9,542,942	9,553,296	9,563,660
121	Swimming facilities	Recreation, leisure and community facilities	169,039	-	102,000	102,614	103,231	114,237	114,925	126,127	126,885	127,649	127,787	127,926
122	Cardinia Life extension	Buildings	80,000	250,000	530,000	-	4,634,334	-		7,678,698			-	-
	Sub Total R&U Swimming facilities		249,039	250,000	632,000	102,614	4,737,565	114,237	114,925	7,804,824	126,885	127,649	127,787	127,926
	TOTAL ASSET RENEWAL & UPGRADE		25,445,878	7,174,000	32,267,646	42,265,576	47,630,783	42,375,866	41,841,866	50,150,529	41,639,237	20,037,212	19,963,528	19,991,095
PART 3 - ORGANISATION														
123	IT Strategy	Computers and telecommunications	587,000	-	510,000	513,068	516,155	519,261	522,385	525,527	528,689	531,870	532,447	533,025
124	IT Hybrid work	Computers and telecommunications	-	-	100,000									
125	IT Corporate Security upgrade	Computers and telecommunications	100,000	-										
126	Salary capitalisation provision	Roads	200,000	-	700,000	887,662	875,492	863,490	851,652	839,976	828,460	817,103	817,989	818,877
127	3 Year Old Kindergarten Works	Buildings	-	-	200,000									
128	Land Acquisition	Land	9,078,927	-	9,557,500	2,735,072	1,459,154	1,439,149	1,419,419	1,399,960	1,380,767	1,361,838	1,363,315	1,364,794
129	Finance system	Computers and telecommunications	-	-	1,000,000	493,145								
130	Conquest Upgrade	Computers and telecommunications	88,087	-										
131	Paternoster Rd & View Hill Rd BlackSpot project	Recreation, leisure and community facilities	228,983											
132	Pakenham Heights Kindergarten Accessibility	Recreation, leisure and community facilities	63,235											
133	Lakeside Renewal Project	Recreation, leisure and community facilities	100,000											
	Sub Total Other		10,446,232	-	12,067,500	4,628,948	2,850,801	2,821,900	2,793,456	2,765,464	2,737,917	2,710,811	2,713,752	2,716,696

Appendix A - Capital Works Program by Project 2021/22 to 2030/31 - Gross Expenditure \$s

Item No:	Project Description	Asset Category	Forecast Y20/21	20/21 Proposed carryover to 21/22	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10
					Budget Y21/22	Budget Y22/23	Budget Y23/24	Budget Y24/25	Budget Y25/26	FinPlan Y26/27	FinPlan Y27/28	FinPlan Y28/29	FinPlan Y29/30	FinPlan Y30/31
134	Upper Beaconsfield Reserve community pavilion and scout building	Recreation, leisure and community facilities	298,002	900,000	-	-	291,831	-	4,258,258	-	-	-	-	-
135	Implementation of Off Leash parks infrastructure	Recreation, leisure and community facilities	472,451	-	-	-	-	-	-	-	-	-	-	-
	Sub Total		770,453	900,000	-	-	291,831					-	-	-
	TOTAL ORGANISATION		11,216,685	900,000	12,067,500	4,628,948	3,142,632	2,821,900	7,051,714	2,765,464	2,737,917	2,710,811	2,713,752	2,716,696
PART 4 - STRUCTURE PLANS														
136	James Bathe Recreation Reserve	Recreation, leisure and community facilities	60,000	-	-	-	-	-	-	-	-	-	-	-
137	Integrated Children's Facility - Thewlis Road Cardinia Rd DCP Open Jan 24 - Design	Recreation, leisure and community facilities	-	-	-	-	115,858	2,301,398	2,532,671	-	-	-	-	-
138	Comely Banks Recreation Reserve	Recreation, leisure and community facilities	3,292,680	-	-	-	-	-	-	-	-	-	-	-
139	Comely Banks Reserve sports fields and car parking	Recreation, leisure and community facilities	7,151,000	(5,567,482)	6,045,000	-	-	-	-	-	-	-	-	-
140	Officer District Park Masterplan implementation-Civil	Recreation, leisure and community facilities	300,000	(150,000)	3,282,950	1,176,373	-	-	-	-	-	-	-	-
141	Officer District Park Masterplan implementation-Building	Recreation, leisure and community facilities	-	-	50,000	443,831	-	-	-	-	-	-	-	-
142	Princes Highway (South Side) Shared Pathway	Roads	1,979,648	-	-	-	-	-	-	-	-	-	-	-
	Sub Total Cardinia Rd PSP		12,783,328	(5,717,482)	9,377,950	1,620,204	115,858	2,301,398	2,532,671	-	-	-	-	-
143	Integrated Children's Facility - Timbertop - open January 2020(double)	Buildings	885,151	3,000,000	1,300,000	-	-	-	-	-	-	-	-	-
144	Princes Hwy Intersections-Officer	Roads	5,740,650	2,500,000	10,400,000	9,067,561	8,654,290	-	-	-	-	-	-	-
145	McMullen Recreation Reserve - Sports Fields	Recreation, leisure and community facilities	-	-	-	53,339	-	2,302,588	2,952,327	1,453,597	-	-	-	-
146	McMullen Recreation Reserve - Pavilion	Buildings	-	-	-	53,339	-	-	-	487,356	3,992,642	3,937,905	-	-
147	Gin Gin Bin Recreation Reserve - Sports Fields	Recreation, leisure and community facilities	10,000	-	47,871	-	437,693	2,806,002	5,180,823	2,952,327	-	-	-	-
148	Gin Gin Bin Recreation Reserve - Pavilion	Buildings	-	-	-	-	-	-	900,120	11,913,484	13,790,812	-	-	-
149	Brunt Road Integrated Children's Facility - Officer precinct - open January 2022 - design(Triple)	Buildings	-	-	370,000	2,958,872	2,918,307	-	-	-	-	-	-	-
150	Integrated Children's Facility - Officer Rix Road DCP Open Jan 22 - Design(Triple)	Buildings	2,841,702	2,400,000	1,700,000	-	-	-	-	-	-	-	-	-
151	Officer Library - construction	Buildings	-	-	-	-	6,951,501	8,478,834	-	-	-	-	-	-
152	DCP - Kenilworth Stage 2	Roads	927,947	-	-	-	-	-	-	-	-	-	-	-
153	Integrated Children's Facility McMullen Road DCP Opens Jan 28 - Design(Triple)	Buildings	-	-	-	-	-	151,960	2,250,653	2,768,218	-	-	-	-
154	Pink Hill Boulevard Construction (DI_RO-02c)	Roads	515,000	-	-	-	-	-	-	-	-	-	-	-
155	Construction of Integrated Child and Family Centre Community Facility - Starling Rd - Officer PSP - 2027	Recreation, leisure and community facilities	-	-	-	-	-	327,413	2,432,648	2,399,298	-	-	-	-
	Sub Total Officer PSP		10,920,450	7,900,000	13,817,871	12,133,110	18,961,792	11,284,836	7,962,783	11,488,075	19,021,953	17,783,454	3,937,905	-

Appendix A - Capital Works Program by Project 2021/22 to 2030/31 - Gross Expenditure \$s

Item No:	Project Description	Asset Category	Forecast Y20/21	20/21 Proposed carryover to 21/22	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10		
					Budget Y21/22	Budget Y22/23	Budget Y23/24	Budget Y24/25	Budget Y25/26	FinPlan Y26/27	FinPlan Y27/28	FinPlan Y28/29	FinPlan Y29/30	FinPlan Y30/31		
156	Integrated Children's Facility P.East DCP Opens Jan 28 - Build(Triple)	Buildings	-	-	-	-	-	-	151,960	2,250,653	2,768,218					
157	Construction of Integrated Child and Family Centre Community Facility - P.East PSP - Open 2030	Recreation, leisure and community facilities	-	-									443,245	3,249,656		
158	Construction of Integrated Child and Family Centre Community Facility - P.East PSP - Open 2032	Recreation, leisure and community facilities	-	-										454,832		
Sub Total Pakenham East PSP					-	-	-	-	151,960	2,250,653	2,768,218	-	443,245	3,704,488		
TOTAL PSP PROJECTS					23,703,778	2,182,518	23,195,821	13,753,314	19,077,650	13,586,234	10,647,415	13,738,727	21,790,171	17,783,454	4,381,150	3,704,488
159	Bicycle and Walking Paths: Kenilworth Avenue shared path	Recreation, leisure and community facilities			450,000											
160	Reconstruction: Soldiers Road	Roads			1,600,000											
161	Street lighting equipment - Outside Orchard Park Primary School	Recreation, leisure and community facilities			100,000											
162	Toilet Blocks -Upper Beaconsfield Recreation Reserve	Buildings			300,000											
163	Bicycle and Walking Paths- Brunt Road (Kenilworth Avenue to Rix Road)	Recreation, leisure and community facilities			150,000											
164	Bicycle and Walking Paths- Cardinia Road (Kaduna Park connection)	Recreation, leisure and community facilities			105,731											
165	Bicycle and Walking Paths- Toomuc Valley Road (Pomegranate Way to Browns Road)	Recreation, leisure and community facilities			400,000											
166	Bicycle and Walking Paths - Princes Highway (Grandvue Boulevard to Majestic Drive)	Recreation, leisure and community facilities			250,000											
167	Worrell Reserve Toilet	Buildings			260,000											
168	Jack Russell Park – Gembrook Toilets	Buildings			260,000											
TOTAL LRCI Projects					3,875,731											
TOTAL CAPITAL WORKS (Excl Operating Initiatives)					73,309,425	13,529,830	84,956,856	70,823,627	82,979,470	67,110,294	76,147,221	81,846,299	70,755,766	52,533,723	52,661,966	50,109,404

Operating Initiative projects				Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10
Project Description		Forecast Y20/21		Budget Y21/22	Budget Y22/23	Budget Y23/24	Budget Y24/25	Budget Y25/26	FinPlan Y26/27	FinPlan Y27/28	FinPlan Y28/29	FinPlan Y29/30	FinPlan Y30/31
Significant Reserve Works	Operating Initiative	75,000		75,000	76,125	77,267	78,426	79,602	80,796	82,008	83,238	84,487	85,754
GIS Strategy (O) - Moved to Operational budget under licences	Operating Initiative	-											
BioLinks Program	Operating Initiative				65,000	55,000	65,000	65,000	85,000	75,000	125,000	65,000	50,000
Library Civic Centre design works	Operating Initiative	50,000											
Nar Nar Goon & Tynon Inf Planning funding	Operating Initiative			140,000									
TOTAL OPERATING INITIATIVES				125,000	141,125	132,267	143,426	144,602	165,796	157,008	208,238	149,487	135,754

TOTAL CAPITAL WORKS (Incl Operating Initiatives)				73,434,425	13,529,830	85,171,856	70,964,752	83,111,736	67,253,720	76,291,823	82,012,095	70,912,774	52,741,961	52,811,452	50,245,158
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