

City of Casey

Budget 2020/21 and Strategic Resource Plan 2020-24



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ACKNOWLEDGEMENT TO COUNTRY

The City of Casey proudly acknowledges the traditional owners, Casey's Aboriginal communities and their rich culture, and pays respect to their Elders past, present and future. We acknowledge Aboriginal people as Australia's first peoples and as the traditional owners and custodians of the land on which we work and live. Council is proud to represent a municipality with a significant Indigenous community. In fact, Casey is home to the largest Aboriginal and Torres Strait Islander population in the south eastern metropolitan region of Melbourne, with approximately 1,940 Aboriginal and Torres Strait Islander people calling the City of Casey home.





INTRODUCTION FROM THE ADMINISTRATOR AND CEO

The 2020/21 Budget for the City of Casey delivers for the growing community at a time of considerable hardship and uncertainty with the significant effects of COVID-19 on our community and the economy.

This 2020/21 Budget, together with the Strategic Resource Plan outlines the broad range of services provided by council at this incredibly significant time. These services range from maternal and child health, kindergarten and family day care, providing services for the vulnerable members of the community, through to urban planning and critical infrastructure delivery, in a sustainable manner.

Annual average rate increases have been capped at 2 per cent in line with the Victorian Government's Fair Go Rates System whilst hardship options are available to be accessed by members of the community that are unable to meet these increases. This can include through deferments and waivers of interest and charges, where arrangements are made with Council.

The City of Casey is responding to the challenges of the COVID-19 in a number of ways including through targeted grants and support to the business sector, whilst re-organising our organisational resources towards providing critical services to the community at this time of need.

The cost of waste management has also been managed sustainably with average annual increases of 3 per cent for the cost for garbage collection on an 80-litre bin has only increased by \$11 for 2020/21.

Council will continue to deliver critical infrastructure, with a commitment of \$131.6 million in 2020/21 including \$61.2 million for upgrade and renewal, \$7.4 million for land acquisition, and with the majority of investment directed towards recreational, leisure and community facilities, in addition to Casey's road network.

This program of capital works is in addition to the significant maintenance works

programmed for the coming financial year, as well as continued delivery of the current capital works program for 2019/20.

Key projects for 2020/21 are:

- Cranbourne North Sport Reserve (Tulliallan) (\$9.4 million)
- Botanic Ridge Soccer Cricket (\$7.8 million)
- Cranbourne West Community Hub (\$3.4 million)
- Craig Road Bypass (\$4.2 million)
- Clyde Rd/Hardys Rd Intersection (\$9.6 million)
- Road Construction of Glasscocks Rd South Gippsland Highway-Narre Warren Cranbourne Rd (\$4.6 million)
- Max Pawsey Reserve - Stormwater Harvesting (\$2.45 million)

The 2020/21 budget follows through with completing priorities that were identified in the Council Plan, and in line with Casey's strategic objectives to be People Driven, A Place to Prosper and a High Performing Organisation.

Some of the key initiatives being supported through this budget include:

- Launching a citizen leadership program to develop community leaders who can help build knowledge of Council's role and responsibilities and build

- connection with Council's Administrators
- Implementation of a comprehensive program in response to COVID-19 pandemic to support our community to rebuild and thrive in both the social and economic environments
- Design and implementation of stage two of the Aged and Disability Service Review to explore different support models and address barriers to accessing support
- Determining whether Council will become a service provider of funded three year old kindergarten
- Working with State and Federal Government to ensure major rail and transport upgrades deliver an integrated and reliable network
- Delivering four new recreation reserves in Cranbourne North, Cranbourne East and Clyde North to provide residents access to sports fields and playgrounds to promote opportunities for physical activity
- Providing a range of digital programs to connect the community to arts and cultural experiences from Bunjil Place during its closure and beyond
- Unlocking future employment land to ensure Casey residents have access to and choice of employment opportunities
- Mitigating the impact of climate change by reducing Council's carbon footprint and supporting the community to reduce greenhouse emissions
- Increasing the diversion of waste from landfill through new kerbside services such as Food

Organics Garden Organics and leading procurement of advanced waste processing

- Implementing a Financial Sustainability Plan to guide resourcing and decision making to meet the needs of the growing community across a constrained budget
- Undertaking community engagement to determine how Casey can use emerging smart city technology to improve liveability, wellbeing and sustainability.

The financial settings in which this budget is delivered is built upon strong foundations and within a carefully honed framework for the deployment of the City's \$5 billion asset base. The operating budget of \$405 million in 2020/21 directed towards priority services for the community, whilst maintaining healthy levels of an underlying result, working capital and indebtedness.

We look forward to working with you in the community to deliver these exciting projects throughout the coming year.

Noelene Duff
Interim Administrator

Glenn Patterson
Chief Executive Officer

Financial Snapshot

Key Statistics	Forecast 2019/20	Budget 2020/21
	\$'000	\$'000
Total Expenditure	366,446	405,066
Comprehensive Operating Surplus	99,362	79,012
Underlying operating surplus	35,282	36,133
Cash result	27,475	24,690
Capital Works Program	151,468	131,610
Funding the Capital Works Program		
Council	57,302	57,298
Reserves	78,934	60,532
Borrowings	0	0
Grants	14,680	13,580

Budgeted expenditure by Strategic Objective	Budget \$'000	Budget %
Strategic Objective 1: People Driven	76,418	37.0%
Strategic Objective 2: A Place to Prosper	66,489	32.2%
Strategic Objective 3: A High Performing Organisation	63,877	30.9%

SECTION 1: STRATEGIC RESOURCE PLAN 2020-2024

Overview

The City of Casey has the most residents of any municipality in Victoria. The population has grown from 312,800 people (2016) and is currently estimated at 369,200 in 2020 (Forecast .id). This makes Casey the second largest growing municipality in Victoria and the fourth largest growing in Australia. Last year (2019), Casey grew by 13,700 people and is expected to increase by 12,700 in 2020. Casey is expected to be home to 549,200 people by 2041 (Forecast .id).

In 2019, 4,800 new houses were built, a drop from 5,300 in 2018. It is expected that 4,500 houses will be built in 2020.

Year	Estimated Population
2020	369,200
2021	380,500
2026	433,800
2031	482,600

(Source - Forecast.id, February 2020)

This rapid population growth will impose significant challenges on Council and the community.

Strategic Resource Plan

This Strategic Resource Plan is a component of the City of Casey Council Plan and has been prepared in accordance with Section 126 of the Local Government Act to cover the financial and non-financial resources required by Council to achieve its strategic objectives.

The plan is a high-level planning and general direction document which is reviewed annually as required by section 126 of the Local Government Act 1989. Like any plan, it is based on certain assumptions and if any assumptions are changed, then the plan outcomes change. The intention of the plan is to give general direction to the community and government about Casey's future from a strategic resource perspective as well as general direction to staff on future budget parameters. The plan is subject to review annually and may change as circumstances change.

The following financial statements forming part of this plan are included at the end of the document:

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

Financial Resources

This component of the Strategic Resource Plan provides parameters for a number of financial components relevant to Council's financial planning and performance review both in the short and longer term.

Rate Revenue Strategy

The purpose of the rating is to ensure that the rates are distributed as fairly as possible across the different ratepayer/property groups throughout the City.

The principles which form the basis of the rating strategy for this plan are:

- Council will ensure that rating structures are fair and equitable for all residents and rate payers
- The valuation system used for rating purposes will be Capital Improved Value
- A single uniform general rate in the dollar will apply across the whole City
- No separate municipal charge will apply
- Waste management costs are recovered via a garbage charge.

Council has a Revenue and Rating Strategy, which is available on the website and has been applied to the adopted Council Plan 2017-21 and 2020/21 Budget documents.

Rates will increase by an amount sufficient to provide resources required to fund the infrastructure and services required by the rapidly growing Casey Community.

In 2020/21, Rate Revenue has been impacted by the Fair Go Rates System, which is a framework established by the Victorian Government during 2015, limiting the amount Councils may increase general rates by to a rate cap, which is 2.00% for 2020/21, without seeking additional approvals from the Essential Services Commission.

It may be necessary for Council to apply for Rate Cap Variations in future years to meet the service delivery and infrastructure requirements that result from Council's forecast population and development growth.

Capital Works Program

The level of funding for Capital Works is as outlined in this strategy. The priority of works involving re-development or renovation is to take account of significant maintenance works programmed for the coming financial year. Programmed major maintenance will not be viewed in isolation from redevelopment works and vice versa.

Project costing and, if required, concept design plans, will be prepared prior to the incorporation of works into the Capital Works Program. Estimates in the program will be based on the concept design plans and costings. Detailed design plans will not be undertaken until the works have been incorporated into the Capital Works Program.

Capital Works funded in a particular year but not commenced will be rolled over to the next year. All proposed capital projects will be reviewed annually and prioritised.

The existence of a reserve to fund replacement capital items, e.g. Plant reserve, does not remove the obligation to properly review and prioritise all proposed capital purchases.

Operating Budget

The City's infrastructure and services are maintained to a standard required by the Council having regard to the long-term financial stability of the City. Council will continually look to new ways to maintain infrastructure and services while continuing operating expenditure.

Continual review of Council operations is to be undertaken to improve the efficiency and effectiveness of Council service provision as part of the annual Council Plan review, service planning and budget preparation

process. Changes in operating expenditure levels (increases and decreases) will only occur as result of:

- Requirement to maintain and improve assets and services to expected community standards and to minimise risk of exposure
- Development of more innovative and cost-effective ways of achieving infrastructure and service maintenance.
- Council authorised growth or reduction in service levels
- Changes in legislative/statutory requirements
- Changes in cost structure
- Changes in cost structure as a result of Industrial agreements, Award determination and Enterprise agreements.

Reserves

Council utilises reserves to provide for the future needs of the City. Reserves will only be established when agreed by Council through the annual budget adoption process.

Reserves required by legislation will be maintained to the prescribed level. Funds received for a particular or restricted purpose, e.g. Developer Contributions, shall be accounted for in a separate reserve for the intended purpose.

Borrowings/Debt Redemption

Casey is in a strong financial position due to high levels of reserves. It is financially prudent to use these funds rather than borrowing. Council has previously used reserves to fund significant items, rather than borrowing.

Borrowings are a legitimate and financially responsible way of financing capital projects and may be used to spread the cost of projects over a number of years so that the ratepayers who gain the benefit of the asset created pay for it.

Conversely, borrowings create a fixed and ongoing financial servicing obligation on future ratepayers who may have had no capacity to influence the capital project expenditures decision in the first instance.

In a large and growing Council like Casey, a significant proportion of capital expenditures will be undertaken from current year revenues.

A growing rate base provides an opportunity to devote a substantial part of current year revenues to capital works. It also gives capacity to service, at a reducing cost per assessment year to year, loan borrowings to pay for important and significant infrastructure required now by a growing community. A funding plan is in place to service the resulting loan repayments.

The Council will seek to progressively lower total indebtedness and ratio of debt servicing to total income, but at a rate which enables the Council to provide a comprehensive capital works program each year to meet the needs of a growing community. Once the current Bunjil loan is fully repaid, Council is currently expecting to use borrowings again for another Major Project within the municipality.

Budget Planning Process

The annual budget process shall be undertaken in accordance with legislative requirements and the budget timetable. The budget timetable is based on declaring rates and charges prior to the commencement of any financial year and forwarding rate notices as soon as practical thereafter.

Non Financial Resources

Human Resources

Council employs full-time, part-time and casual staff. The equivalent full-time (EFT) staffing level in 2020/21 will be 1,373.5 EFT. Listed below is a four-year projection of equivalent full time (EFT) staff requirements. Further information is provided in the Statement of Human Resources.

Projected staff	2020-21	2021-22	2022-23	2023-24
Equivalent Full-Time	1,373	1,407	1,441	1,475

Council implements a number of programs to ensure best value from staff resources, including:

- Hazard identification, active management of claims and a return-to-work program to minimise time lost to injuries.
- An organisational training program consisting of generic courses as well as management training and a development program customised to each member of staff at their annual development review.
- Special programs to improve staff performance e.g. Organisational Climate Surveys, Leadership and Management Development, Continuous Improvement Projects, etc.

Equal Employment Opportunity policies and processes, an Employee Assistance Program and a commitment to health promotion activities also help to ensure an effective and committed workforce.

A business case for new staff is developed during the annual planning process, culminating in evaluation of requests as part of budget deliberations.

Whilst it is impossible to quantify, it is recognised that staff knowledge is one of Council's most valuable resources.

Assets

Council owns and maintains the following physical assets in order to deliver Council Services:

- Roads and bridges
- Paths
- Drains
- Land and buildings
- Plant and equipment

The Council has Asset Management Plans covering each major asset groups to link strategic objectives through to operational practice, which set out:

- The rationale for asset ownership
- The levels of service or standard required for each type of asset
- Growth and demand forecasts
- Risks involved and how they are mitigated
- How the assets are managed from creation through to replacement or disposal
- Expenditure forecasts for the next twenty years.

These plans provide evidence that the Council has taken account of social, environmental and economic factors and that the assets are being managed sustainably. They are also linked to Council's operational plans (e.g. Road Management Plan), which set out operational practices to maintain the determined levels of service.

The forecasts derived from the Asset Management Plans are collated to provide information for Council's long-term financial planning. This includes the provision for asset renewal funding to increase incrementally each year, to ensure the timely replacement of an increasing number of assets that are approaching the end of their economic lives.

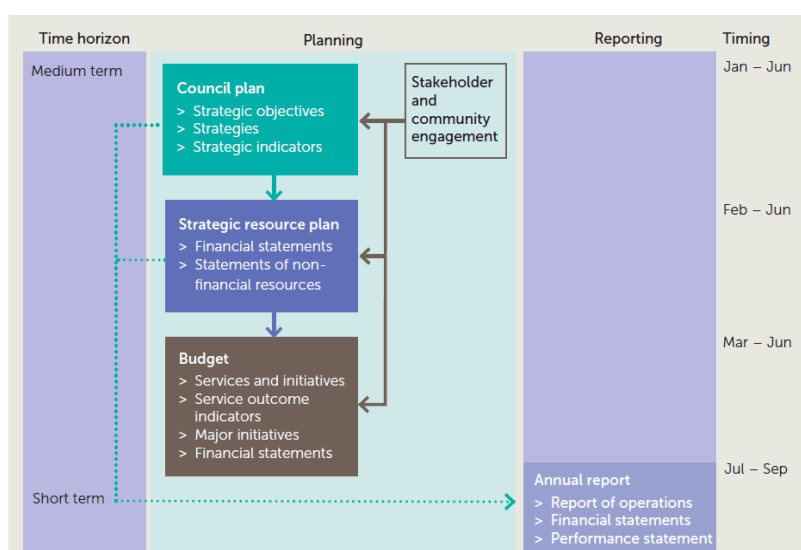
Council is continually improving the processes and practices for managing its assets and has an Asset Management Improvement Strategy that is updated annually. The Corporate Asset Management Team meets regularly to coordinate the implementation of the Strategy.

Council continually reviews its land and infrastructure holdings, with a focus on ensuring that they are appropriately maintained, used to the optimum level and sufficient to meet community needs.

SECTION 2: LINK TO THE COUNCIL PLAN

Legislative Planning and Accountability Framework

The Strategic Resource Plan, part of and prepared in conjunction with the Council Plan, is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The Annual Budget is framed within the Strategic Resource Plan, considering the services and initiatives which contribute to achieving the strategic objectives specified in the Council Plan. The diagram below depicts the planning and accountability framework that applies to local government in Victoria.



Source: Department of Environment, Land, Water and Planning

Our Purpose

Council has a crucial role to play in supporting the Casey community to achieve the aspirations of its Vision and Council Plan. Council's aim is to operate as a key leader in the sector working in partnership with the community. In this leadership role, Council is required to be an innovative, best practice organisation, committed to the future of Casey. Council aims to build a culture that enables and drives community engagement and participation, whilst achieving service excellence in the wide range of services delivered across Council by its departments.

Our Vision

The vision for the City of Casey is to create Australia's most liveable city. Liveability in the context of the City of Casey is defined as the extent to which Casey is safe and inclusive, environmentally balanced with places to play and where its growing community is supported by infrastructure, affordable housing, a strong local economy and a connected transport network. To achieve this, we are committed to creating a collaborative community with a shared intention – to fulfil the life goals of every individual within an innovative, economically independent and thriving municipality.

Our Values

Our organisation's values are to dream big, empower each other, and make our community proud. These values reflect the deeply held beliefs about what is important to Council's workforce and drives its behaviour. These values reflect Council's aspirations for how staff, contractors and volunteers work

together and serve the community. Our workforce believes in being bold and innovative, collaborative and has an unerring focus on service to our community.

Strategic Objectives

City of Casey's Council Plan 2017-21 has three strategic objectives.

1. People Driven

The City of Casey strives to deliver services and infrastructure that meet the needs of its growing community. Creating a well-connected transport network is vital to support the rapid growth in the municipality, so that our residents and visitors are able to get around with ease. The City of Casey aspires to create a place where people feel safe, included within their community and socially connected.

2. A Place to Prosper

The City of Casey aims to be a place in which our residents and visitors can thrive, with a local economy that fosters innovation and supports local jobs. Casey aspires to be a leading local authority, that leverages the strength of the region in advocacy, regional planning and investment. We want to enhance our natural environment and provide access to cultural experiences and events that celebrate the diversity of our community and foster connection and wellbeing

3. A High Performing Organisation

The City of Casey strives to be an efficient and effective organisation. Council is focussed on innovation and continuous improvement to transform the way we deliver services to our community. We aim to optimise the use of technology and digital solutions, and will focus on our customers to create a seamless customer experience.

SECTION 3: SERVICES, INITIATIVES AND SERVICE PERFORMANCE INDICATORS

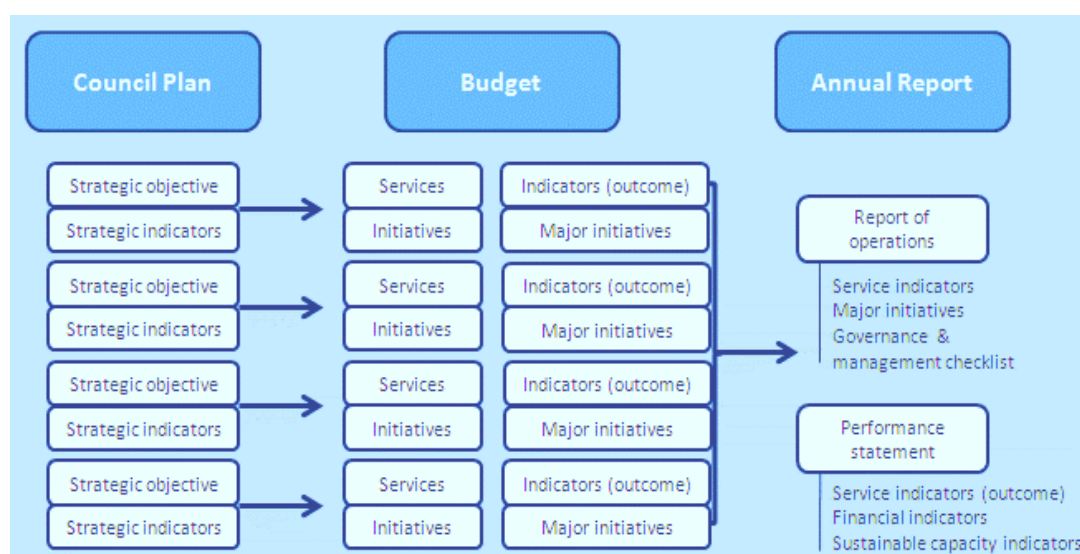
Introduction

The Local Government sector in Victoria is currently in a transition phase and is administered under two Acts, the Local Government Act 1989 and the Local Government Act 2020. The following section in this Annual Budget document is referred to as Casey City Council's Annual Plan (meeting the requirements of Section 127(2) (b), (c), (d), (da) and (db) of the Local Government Act 1989 ("Act")). It outlines what Casey City Council (Council) plans to achieve during the coming twelve months and how it aligns to our Vision and Council Plan 2017-21.

The Annual Budget converts the initiatives into financial terms, ensuring sufficient resources for their achievement, whilst also linking to the achievement of the Council Plan within an overall planning framework. This framework guides Council in identifying community needs and aspirations over the long term (Council Vision), medium term (Council Plan 2017-21) and short term (Annual Budget) and then holding itself accountable (Audited Statements).

Council provides 66 services to the community. This section provides a description of the services and initiatives to be funded in the Budget for the 2020/21 financial year and how these will contribute to achieving the strategic objectives specified in the Council Plan 2017-21.

It also includes a number of major initiatives and service performance indicators. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. A Performance Statement is prepared at the end of the financial year as required by Section 132 of the Local Government Act. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report are shown below.



There is not always a one-to-one relationship between initiatives or services and a Council Plan strategic objective. One initiative or service is likely to contribute to the delivery of several strategies or objectives, so each have been included under the objective they have the strongest alignment to in terms of outcomes.

Strategic Objective 1: People Driven

Strategies:

1. An inclusive, safe and connected community
2. A Council whose service and facilities are driven by community needs
3. A city with an accessible and well-connected transport network

Strategic Indicators:

The strategic indicators which will be used to monitor the achievement this objective are:

- Increase in the number of programs delivered by council services
 - Library
 - Maternal and Child Health
 - Neighbourhood houses and community centres
 - Sporting clubs
- Proportion of new Council facilities designed to improve community safety outcomes.
- Number of policies and procedures reviewed for Child Safe Compliance.
- Proportion of Casey Staff that have completed Child Safe Training online modules.
- Community Satisfaction Survey results for community engagement and consultation.
- Satisfaction rate of the Community Taskforce with monitoring the delivery of the Council Plan and vision.
- Community satisfaction with Council facilities and services.
- Increase the number of bookings at Council managed facilities.
- The level of State/Federal commitments toward transport infrastructure and services that aligns with Council's advocacy on transport improvement.
- The level of access in residential estates to a shared path and trail network that provides links to the broader Casey area.
- Casualty Accident Rates for local roads in Casey compared to Melbourne Metropolitan area and similar Interface Councils.

Initiatives and Major Initiatives in 2020/21:

Strategy 1.1: An inclusive, safe and connected community	
Major Initiatives	Initiatives
<ul style="list-style-type: none">• Implement the Gender Equality Action Plan to create leadership opportunities for diverse women, ensure an enabling workplace culture and embed a gender inclusive approach to community programs, services and infrastructure.	<ul style="list-style-type: none">• Launch a citizen leadership program to develop Community Leaders who can help build knowledge of Council's role and responsibilities and build connection with Council's Administrators.
Strategy 1.2: A Council whose services and facilities are driven by community needs	
Major Initiatives	Initiatives
<ul style="list-style-type: none">• Design and implement stage two of the Aged and Disability Service Review to explore different service models and address barriers to accessing support.	<ul style="list-style-type: none">• Collaborate with the development sector to support the early delivery of infrastructure through Development & Infrastructure Contribution Levies.

Major Initiatives Cont.	Initiatives Cont.
<ul style="list-style-type: none"> Undertake a review to determine if Council should become a service provider of funded three year old kindergarten. 	<ul style="list-style-type: none"> Implement a comprehensive program in response to the COVID-19 pandemic to support our community to rebuild and thrive in both the social and economic environments.
Strategy 1.3: A city with an accessible and well-connected transport network	
Major Initiatives	Initiatives
<ul style="list-style-type: none"> Work with State and Federal Government to ensure major rail and transport upgrades deliver an integrated and reliable network. Deliver paths and trails in Casey that improve connection and promote sustainable modes of transport. 	<ul style="list-style-type: none"> There are no initiatives planned for 2020/21

Services:

Service Area		Actual 2018/19	Forecast 2019/20	Budget 2020/21
		\$'000	\$'000	\$'000
Aged and Disability				
	Exp	18,455	18,004	17,689
• Aged Care	Rev	14,076	13,278	12,680
• Disability	NET	4,380	4,727	5,008
• Aged and disability services assessment				
Child, Youth and Family				
	Exp	39,514	42,477	43,172
• Early years and family support	Rev	36,698	32,499	35,322
• Family Day Care				
• Kindergarten	NET	2,816	9,978	7,851
• Maternal child health				
• Youth				
Community Facilities and Participation				
	Exp	20,872	23,271	24,628
• Aboriginal services	Rev	2,657	2,465	3,535
• Community facilities				
• Community participation	NET	18,215	20,806	21,093
• Events				
• Libraries				
Health and Safety				
	Exp	11,926	12,409	11,498
• Community Safety	Rev	6,163	6,168	4,787
• Disease prevention				
• Emergency management	NET	5,763	6,241	6,711
• Local law enforcement				
• Pet registration and animal management				
• School crossings				
Parks and Open Spaces				
	Exp	10,464	11,240	11,662
• Parks and playgrounds	Rev	3	-	-
• Recreational paths and trails	NET	10,461	11,240	11,662
Roads and Foothpaths				
	Exp	22,678	25,469	25,442
• Footpath Network	Rev	2,222	1,431	1,349
• Street and roadside landscaping	NET	20,456	24,038	24,094
• Transport Network				

Service Descriptions:

Aged and Disability

Aged Care

Provides a broad range of support to assist older people aged 65 years and over (50 years and over for Aboriginal and Torres Strait islander peoples) who have functional limitations, to live independently at home and within their community. These include, in-home support, personal and home care, respite services, home maintenance, meals, mental health support, capacity building and improving social and community connections.

Disability Services

Provides a broad range of entry-level support to assist people with a disability who are under the age 65 (50 years and under for Aboriginal and Torres Strait islander peoples). This service is delivered with a focus on activities that support independence and social connectedness, considering each person's individual goals, preferences and choices.

Aged and Disability Assessment Service

Establishes eligibility and pathways to accessing appropriate entry-level support that a client would need to enhance their independence at home and within their community, it also identifies the needs and expectations of their carer.

Child, Youth and Family

Early Years and Family Support

Provides proactive support to children and families in the early years and promotes the safety, stability and development of vulnerable children by providing early learning programs, events and parenting support for children aged 0-12 and their families.

Family Day Care

Provide the community with high quality, flexible and affordable Family Day Care childcare options, which supports the education, health, wellbeing and connectedness of children and their families.

Kindergartens

Coordinates and delivers funded programs to support and strengthen children, young people and families, maximising their potential as they participate and grow in the Casey community.

Maternal and Child Health

Aims to improve health and wellbeing outcomes for families with children aged between 0-6 years,

building an inclusive, safe and connected community. This includes the delivery of a universal Maternal and Child Health service including key age and stage consultations, allied programs and community engagement.

Youth

Delivers a range of services and initiatives that provide opportunities for access and participation, whilst strengthening the health and wellbeing of young people, 10-25 years.

Community Facilities and Participation

Aboriginal Engagement

Enhances the economic, social and cultural wellbeing of the Aboriginal Community. This is achieved by embedding inclusive practices to build partnerships and increase community engagement and participation. Embracing respect for culture and heritage also allows the development of strong families and individuals.

Community Facilities

Provides educational, lifelong learning, recreational, leisure, cultural, skills development and social activities for residents of all ages and backgrounds. Working in partnership with community groups and organisations to provide access to programs, activities and services through Council community facilities.

Community Participation

Works with Casey's most vulnerable populations to empower them to participate in community life and to be connected, included and have positive wellbeing outcomes. Building active, vibrant and inclusive communities through various deliverables including capacity building of not-for-profit groups and Community Service Organisations, promoting and facilitating community volunteering, networking events for the community sector, and civic awards.

Events

Develops and delivers a suite of large and small-scale community and mayoral events in collaboration with internal staff, community groups and organisations. The provision of advice, support and training to community groups in the delivery of community events including the management of an event approval process is also included.

Libraries

Provides a safe, welcoming and inspiring space where everyone is free to discover possibilities. To help build happier, healthier and more resilient communities by promoting literacy, encouraging

lifelong learning, supporting local communities to access information and deliver free events to inspire creativity and bring people together

Health and Safety

Community Safety

Provides a range of services and programs which contribute to the safety, health and wellbeing of the community with a focus on amenity protection, crime and anti-social behaviour, injury prevention, family violence prevention, child safety and road safety. Casey Community Safety Strategy underpins the work and commitment of Council.

Disease Prevention

Delivers services of public health protection and prevention. This is provided through immunisation services, vaccine programs, infection complaints investigation and sampling of food and water contamination, disease prevention programs, Emergency Management support and response to disease related emergencies and systems data collection and maintenance of various health registers.

Emergency Management

Delivers a 24-hour, seven day a week coordination of relief and recovery activities and resources following emergencies in the City of Casey. It coordinates arrangements for the utilisation and implementation of municipal resources and identifies hazards and risks that may impact the community. Additionally, implementing measures to prevent or reduce the causes or effects, including education and awareness raising to develop capacity and build resilience.

Local Law Enforcement

Ensures peace, order, standards of behaviour, safety and protection of Council and its communities, residents and community assets.

Pet Registration and Animal Management

Ensures compliance with legislative requirements and facilitate an environment where residents and visitors can work, travel, live and play in a safe and secure environment free from risk to health and wellbeing. This includes investigation of breaches of the Domestic Animal Act 1994, management of councils Animal Pound Service and the delivery of events to promote responsible pet ownership.

School Crossings

Provides and facilitates safe crossing points for school children and accompanying pedestrians to cross the road before and after school. This is via education and information, assessing, design and

consultation of new crossing sites.

Parks and Open Spaces

Parks and Playgrounds

Maintains, renews and delivers neighbourhood parks, parks infrastructure, playgrounds and open space, by managing the collections planning, plant sourcing and capital works projects in parks. Additionally, design advice in accordance with council's policies and strategies and the approval of construction of new open space trees and landscaping.

Recreation Paths and Trails

Ensures paths and trails are provided to support resident's health and wellbeing (through walking, running, cycling, equestrian, non-vehicle modes) and active transport opportunities.

Roads and Footpaths

Footpath Network

Advocate to other authorities for the connection, enhancement and linkages of the Path and Trail Network across the City.

Street and Roadside Landscaping

Manages and maintains Casey's urban forest, streets and roadside landscaping. Approves construction of new open space trees and landscaping, oversee planning referral advice for new subdivisions and preparing and implementing Councils Electric Line Clearance Management Plan.

Transport

Advocates to other levels of Government and relevant bodies to further investigate and/or deliver required transport related infrastructure and services - arterial road connections, public transport infrastructure, and services provisions to benefit the Casey community.

Service Performance Outcome Indicators:

Child Service: Animal Management		
Indicator	Performance Measure	Computation
Timeliness	Time taken to action animal management requests	Numerator Number of days between receipt and first response action for all animal management requests Denominator Number of animal management requests
Service Standard	Animals reclaimed	Numerator Number of animals reclaimed Denominator Number of animals collected
Child Service: Food Safety		
Indicator	Performance Measure	Computation
Timeliness	Time taken to action food complaints	Numerator Number of days between receipt and first response action for all food complaints Denominator Number of food complaints
Child Service: Maternal Child and Health		
Indicator	Performance Measure	Computation
Participation	Participation in the MCH service	Numerator Number of children who attend the MCH service at least once (in the year) Denominator Number of children enrolled in the MCH service
Child Service: Maternal Child and Health		
Indicator	Performance Measure	Computation
Participation	Participation in the MCH service by Aboriginal children	Numerator Number of Aboriginal children who attend the MCH service at least once (in the year) Denominator Number of Aboriginal children enrolled in the MCH service
Child Service: Roads		
Indicator	Performance Measure	Computation
Satisfaction	Sealed local road requests	Numerator Number of sealed local road requests Denominator Kilometres of sealed local roads

Condition	Sealed local roads maintained to condition standards	Numerator Number of kilometres of sealed local roads below the renewal intervention level set by Council Denominator Kilometres of sealed local roads
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Strategic Objective 2: A Place to Prosper

Strategies:

1. The destination for arts, culture, sport and leisure that attracts visitors and brings communities together
2. A thriving economy with local jobs, investment and new industries
3. A city that sustainably plans and manages growth with protecting its diverse landscape

Strategic Indicators:

The strategic indicators which will be used to monitor the achievement this objective are:

- Attraction of sporting events of regional, state and national significance.
- Attraction of events of regional, state, national and international significance held in Casey.
- The facilities and programs which we provide deliver opportunities for community participation in arts, cultural events, sport and leisure.
- Increase in the number of participants involved in business development programs.
- Satisfaction of participants of the business development programs.
- Attraction of international investors to drive new and existing industries.
- Increase the number of local jobs.
- Increase the number of businesses in Casey.
- Increase in membership on Casey Cardinia Jobs Portal.
- Number of programs delivered that are designed to educate and promote access and inclusion in employment.
- Use of the Employment Land Capacity statement to inform planning decisions.
- An increase in diversity, health and resilience in Casey's urban forest.

Initiatives and Major Initiatives in 2020/21:

Strategy 2.1: The destination for arts, culture, sport and leisure that attracts visitors and brings communities together	
Major Initiatives	Initiatives
<ul style="list-style-type: none">• Deliver four new recreation reserves (Cranbourne North, Cranbourne East and Clyde North) to provide residents access to sports fields and playgrounds and promote opportunities for physical activity.• Partner with elite level sporting groups and state sporting associations to attract major events to the region and ensure representation in the Casey community.	<ul style="list-style-type: none">• Provide a range of digital programs to connect the community to arts and cultural experiences from Bunjil Place during its closure and beyond.
Strategy 2.2: A thriving economy with local jobs, investment and new industries	
Major Initiatives	Initiatives
<ul style="list-style-type: none">• Partner with industry, government and the community to improve regional collaboration, long-term planning, infrastructure funding and governance reforms.	<ul style="list-style-type: none">• Improve the local economy and create jobs by attracting new investment, supporting business growth and enhancing the planning, design and management of activity centres.

Major Initiatives Cont.	Initiatives Cont.
<ul style="list-style-type: none"> Make best use of underutilised Council land by creating opportunities for new civic, community and commercial developments. Facilitate the unlocking of future employment land to ensure Casey residents have access to and choice of employment opportunities. 	
Strategy 2.3: A city that sustainably plans and manages growth with protecting its diverse landscape	
Major Initiatives	Initiatives
<ul style="list-style-type: none"> Mitigate the impact of climate change by reducing Council's carbon footprint and supporting the community to reduce greenhouse emissions. Increase the diversion of waste from landfill through new kerbside services such as Food Organics Garden Organics and leading the procurement of advanced waste processing. 	<ul style="list-style-type: none"> Protect, plant and manage trees in streets and parks to grow strong natural assets and foster a greener, more liveable Melbourne. Develop a Domestic Waste Water Management Plan in order to minimise the environmental and public health risks associated with onsite domestic septic systems. Introduce changes to the planning scheme that reflect contemporary policies and community priorities.

Service Cost:

Service Area		Actual 2018/19	Forecast 2019/20	Budget 2020/21
		\$'000	\$'000	\$'000
Arts	Exp	4,395	4,783	5,266
• Community Arts	Rev	1,551	1,276	1,000
• Arts facilities	NET	2,844	3,507	4,266
• Public Art				
Building and Planning	Exp	13,919	15,666	15,108
• Building and Planning Regulation	Rev	10,141	7,864	7,742
• Sport and recreation planning	NET	3,779	7,802	7,366
• Statutory planning				
• Strategic land use planning				
• Subdivisions				
Drainage and Stormwater	Exp	3,237	3,191	3,276
• Drainage and stormwater management	Rev	907	695	654
	NET	2,330	2,496	2,622
Economic Development	Exp	3,574	5,590	3,565
• Activity centres and place-based planning	Rev	1,428	1,240	1,275
• Business regulation	NET	2,147	4,349	2,290
• Investment and Innovation				

Service Area Cont.		Actual 2018/19	Forecast 2019/20	Budget 2020/21
		\$'000	\$'000	\$'000
Environment and Conservation	Exp	1,619	2,408	2,285
• Bushland reserves	Rev	77	122	-
• Environmental education	NET	1,542	2,286	2,285
• Foreshores				
Sport and Leisure	Exp	8,183	10,713	9,762
• Leisure facilities	Rev	4,475	3,451	2,642
• Sport and leisure community support	NET	3,708	7,261	7,120
• Sports grounds and facilities				
Waste Management	Exp	33,239	40,093	40,662
• Hard waste	Rev	336	956	122
• Litter collection	NET	32,904	39,137	40,540
• Landfill management				
• Residential and commercial waste collections				

Service Descriptions:

Arts

Community Arts

Supports, encourages and delivers arts activity across Casey, including capacity building, fostering participation and encouraging local people and groups to design, develop and deliver their own arts and cultural programs and events.

Art Facilities

Provides facility operations to ensure that Casey community has access to varied, quality opportunities for arts and cultural activity and social connectedness. This is through the programming and management of Bunjil Place Theatre, Gallery and Place Studio and facilitating activities to engage the community.

Public Art

Oversee the ongoing maintenance of public art and the commission of public art projects, this includes strategically planning of public art.

Building and Planning

Building and Planning Regulation

Maintains the built environments through the administration and enforcement of relevant regulatory legislative requirements. This includes technical advice to the public, investigating and responding to breaches and dangerous structures

and assessing building works and Report and Consent Applications.

Sport and Recreation Planning

Ensures the provision of high quality, diverse open spaces, sport and recreation facilities to support the physical activity, health and wellbeing of the community. This includes planning for new or existing recreation and sporting infrastructure.

Statutory Planning

Administers and enforces relevant legislation and the Casey Planning Scheme.

Strategic Land Use Planning

Sets the framework for Casey to ensure it is developed in a socially, environmentally and economically sustainable way, to create a liveable city and ensure developer funding is collected to facilitate the delivery of infrastructure for new communities.

Subdivisions

Administers and processes subdivisions including engineering approvals, landscape approvals, street naming and numbering, certification and statement of compliance for plans of subdivision.

Drainage and Stormwater

Drainage and Stormwater Management

Management, maintenance and cleansing of

Council's drainage assets, urban and rural drainage, flood plain management and stormwater environmental management.

Economic Development

Activity Centres and Place Based Planning

Delivers and supports a range of activities, services and programs that support the sustainability, development and growth of local businesses.

Business Regulation

Coordinates the registration, education, inspection and enforcement of businesses who are required to be licenced/registered under various Acts. Furthermore, reviews and comments on precinct structure plans, statutory planning and business applications and Public Health community engagement projects and service improvement initiatives are delivered.

Investment and Innovation

Ensures the Casey Cardinia region is positioned as a favourable location for business investment, with a culture of innovation and entrepreneurship and providing skilled labour force, ready for employment. Investment and Innovation also supports visitation, tourism and events.

Environment and Conservation

Bushland Reserves

Develops awareness and encourages involvement of the community in the preservation and improvement of the natural environment. Advocating for the protection, enhancement and conservation of biodiversity across Casey is also included.

Environmental Education

Raises community awareness and appreciation for environmental values through education and information opportunities that create behaviour change and reduces waste to landfill and increase the quality of kerbside recycling.

Foreshores

Works with local Committees of Management to support the preservation and amenity of Casey's foreshores and the facilitation of capital works.

Sport and Leisure

Leisure Facilities

Works in partnership with commercial partners, community groups and organisations to provide

access to educational and leisure programs, activities and services through Council owned and managed leisure facilities. This includes the management and maintenance of associated landscaped areas, as well as the building maintenance and inspections, renewal and programmed maintenance.

Sport and Leisure Community Support

Strengthens the sustainability of local sporting and recreational clubs and organisations, activates local sporting/recreational facilities and supports optimal utilisation. Additionally, aims to increase physical activity to enhance the health and wellbeing of the local community.

Sports Grounds and Facilities

Provide quality sport and recreation facilities that encourage the community to come together and participate in an active, social, supportive and learning environment. This is through overseeing the management of sporting grounds and recreational facilities through the appropriate support of volunteer committees.

Waste Management

Hard Waste

Ensures ongoing access to cost effective disposal and recovery facilities, whilst ensuring compliance with relevant legislation. This includes the collection of household items, which are too large to be collected as part of the regular waste collection service and the collection of dumped rubbish.

Litter Collection

Maintains the environment and minimise the impact of litter, including, prevention activities, investigations, education, enforcement and infrastructure.

Landfill Management

Ensures compliance with legislative requirements. Identifies, manages and remediate council owned potentially contaminated land. Providing expertise for procurement, disposal of Land and planning matters.

Residential and Commercial Waste Collection

Provision of waste collection services to the community including residential garbage, recycling, garden waste and commercial waste collection. All services include provision of bins, collection, transport, sorting and/or disposal, customer interface and environmental education.

Service Performance Outcome Indicators:

Child Service: Aquatic Facilities		
Indicator	Performance Measure	Computation
Service Standard	Health Inspections of aquatic facilities	Numerator Number of authorised officer inspections of Council aquatic facilities Denominator Number of Council aquatic facilities
Service Standard	Reportable safety incidents at aquatics facilities	Numerator Total number of WorkSafe reportable aquatic facility safety incidents Denominator Not applicable
Utilisation	Utilisation of aquatic facilities	Numerator Number of visits to aquatic facilities Denominator Municipal population
Child Service: Libraries		
Indicator	Performance Measure	Computation
Utilisation	Library collection usage	Numerator Number of library collection item loans Denominator Number of library collection items
Resource standard	Standard of library collection	Numerator Number of library collection items purchased in the last 5 years Denominator Number of library collection items
Participation	Active library members	Numerator Number of active library members Denominator Municipal population
Child Service: Statutory Planning		
Indicator	Performance Measure	Computation
Service Cost	Cost of statutory planning	Numerator Direct cost of the statutory planning service Denominator Number of planning applications received

Child Service: Statutory Planning Cont.		
Indicator	Performance Measure	Computation
Decision making	Council planning decisions upheld at VCAT	<p>Numerator Number of VCAT decisions that did not set aside Council's decision in relation to a planning application</p> <p>Denominator Number of VCAT decisions in relation to planning applications</p>
Child Service: Waste Collection		
Indicator	Performance Measure	Computation
Service cost	Cost of kerbside garbage bin collection service	<p>Numerator Direct cost of the kerbside garbage bin collection service</p> <p>Denominator Number of kerbside garbage collection bins</p>
Service cost	Cost of kerbside recyclables bin collection service	<p>Numerator Direct cost of the kerbside recyclables bin collection service</p> <p>Denominator Number of kerbside recyclables collection bins</p>
Waste diversion	Kerbside collection waste diverted from landfill	<p>Numerator Weight of recyclables and green organics collected from kerbside bins</p> <p>Denominator Weight of garbage, recyclables and green organics collected from kerbside bins</p>

Strategic Objective 3: A High Performing Organisation

Strategies:

1. A leader in applying technology and innovation
2. An efficient and effective, customer focussed Council with sufficient resources to meet priorities

Strategic Indicators:

The strategic indicators which will be used to monitor the achievement this objective are:

- Data analytics and visualisations used across critical services.
- Use of open standards and common platforms.
- Increase in Council transactions available through digital channels.
- The technology that is delivered supports our staff to deliver efficient and effective services.
- Ease of customer interaction with Council measured through the Net Easy Score.
- Community Satisfaction Survey results for Customer Service.
- Improved staff Culture and Engagement Scores.
- Expenses per head of municipal population.
- Employees are empowered to initiate and contribute ideas and are supported by leaders to deliver on community outcomes.
- Employees are change agile and committed to living our values.
- Employees are treated fairly, have equal access to opportunities and resources and can contribute fully to the City of Casey's success.

Initiatives and Major Initiatives in 2020/21:

Strategy 3.1: A leader in applying technology and innovation	
Major Initiatives	Initiatives
<ul style="list-style-type: none">• Develop and begin implementing a Transformation Strategy that ensures Casey is an agile, capable and sustainable Council into the future.	<ul style="list-style-type: none">• Undertake community engagement to determine how Casey can use emerging smart city technology to improve liveability, wellbeing and sustainability.• Deliver new online features to provide customers with additional choice and flexibility, including a chat bot, to use more services 24/7.
Strategy 3.2: An efficient and effective, customer focussed Council with sufficient resources to meet priorities	
Major Initiatives	Initiatives
<ul style="list-style-type: none">• Implement a proactive governance program addressing the matters identified by the Independent Broad-based Anti-corruption Commission's (IBAC) Operation Sardon.	<ul style="list-style-type: none">• Expand the Voice of the Customer Program to more services to gain valuable customer feedback which will be used to improve their experience and the way we deliver services.

Strategy 3.2: An efficient and effective, customer focussed Council with sufficient resources to meet priorities cont.

Major Initiatives	Initiatives
<ul style="list-style-type: none"> Ensure the planning of infrastructure essential for Council and the community is financially sustainable and fit for purpose. 	<ul style="list-style-type: none"> Implement a Financial Sustainability Plan that guides resourcing and decision making to meet the needs of the growing community across a constrained budget.

Service Cost:

	Actual	Forecast	Budget
Services	2018/19	2019/20	2020/21
	\$'000	\$'000	\$'000

Service Enablers

<ul style="list-style-type: none"> Asset Management Asset design and delivery Civic facilities Community engagement and advocacy Customer service Digital Financial services Fleet and plant management Governance and risk Human resources Information management Legal support Organisational performance Procurement services Project delivery support Property services Rates and valuations Service planning Support asset maintenance Technology services 	Exp	59,844	67,906	67,492
	Rev	5,051	3,444	3,615
	NET	54,793	64,462	63,877

Service Descriptions:

Service Enablers

Asset Management

Ensures that asset requirements are aligned to documented levels of service and can provide the service at the lowest long-term cost. Also ensures that Council understands what it owns and will

acquire in terms of physical assets, long-term costs, risks, legislative requirements and benefits associated with those assets.

Asset Design and Delivery

Ensures capital works are planned and delivered in

accordance with current standards and specifications and meet future community needs.

Civic Facilities

Coordinated, supports and facilitates the operations and use of civic facilities including the civic components of Bunjil Place, Community Centres, Old Shire Office and Vibe.

Community Engagement and Advocacy

Engages stakeholder to inform and promote Council's programs and services, to encourage community participation and to ensure the views of the community are sought and used to inform Council's decision making, service planning and resource allocation. Furthermore, advocacy on behalf of the community for improvements, services and funding, which are beyond the responsibility of local government to fund.

Customer Service

Coordinates and provides direction to fostering a customer focused culture across multiple contact channels throughout Council.

Digital Services

Seeks to derive value from technologies including implementing Council's Smart City Strategy, applying technology, data and innovation and providing Casey's customers with contemporary services that are available 24/7.

Financial Services

Develops and provides systems, processes and organisational support for the raising and collection of rates and other revenue, payment of suppliers and employees and the development of the annual budget and audited financial statement. Furthermore, leads the development and implementation of the long-term financial plan and strategy.

Fleet and Plant Management

Supports a fit for purpose fleet and plant, which is maintained, safe and efficient to use.

Governance and Risk

Risk Management Services includes the development of Security Strategy, Business Continuity Planning, management of insurance portfolio (including corporate occupational health and safety systems, injury management and return to work program), coordination of Council Meetings and the management of statutory requirements in relation to the Local Government Act, Infringement Act, Privacy and Data Protection Act.

Human Resources

Provides employment advice and support, recruitment, learning & development and Industrial/employee relations for the City of Casey.

Information Management

Manages corporate records from creation to disposal to meet statutory requirements and coordinate freedom of information.

Legal Support

Legal Support manage legal issues and legal matters for Council to minimise legal risk.

Organisational Performance

Identifies, explores and implements opportunities for the improvement of services, business processes and the experience of customers and staff. Additionally monitoring, measuring and reporting on the organisation's performance to drive accountability and identify opportunities for improvement.

Procurement

Provide a fair and complete process that results in best practice procurement, legislative and legal compliance and maximises value for the City of Casey. This includes overseeing the quotation and tendering process for procurement requirements, providing support on purchasing and contract requirements and ensuring all publicly tendered contract suppliers remain compliant.

Project Delivery Support

Coordinate the budget preparation of a Capital Works Program and the standards of project management are maintained across Council so that funded projects deliver maximum benefits for the community and meet the objectives of the Council Plan.

Property

Provide the strategy and advice on property matters in the areas of land and leases to the business and manage the acquisition, leasing, use, leased property maintenance, naming and disposal of Council's property assets.

Rates and Valuations

Maintains Council's core property, name and address records, public open space valuations, rating and land tax.

Service Planning

Provides the evidence that supports the organisation in delivering services to meet community needs and expectations. This includes assisting in the planning, analysis and review of

services and developing and providing input into strategic documents.

Supporting Asset Maintenance

Supporting Asset Maintenance, plan, support and coordinate the business operations of City Presentation. This is through scheduled and programmed maintenance and renewal, supporting the delivery of the capital and minor capital works program and managing Casey Fields.

Technology

Provision of corporate business applications for internal use as well as applications used by the community to transact and exchange information with Council. Furthermore, the provision of IT infrastructure and services.

Service Performance Outcome Indicators:

Child Service: Efficiency		
Indicator	Performance Measure	Computation
Workforce Turnover	Resignations and terminations compared to average staff	Numerator Number of permanent staff resignations and terminations Denominator Average number of permanent staff for the financial year
Child Service: Stability		
Indicator	Performance Measure	Computation
Rates effort	Rates compare to property values	Numerator Rate Revenue Denominator Capital improved value of rateable properties in the municipality

Reconciliation with Budgeted Operating Result

	Net Cost (Revenue)	Expenditure	Revenue
	\$'000	\$'000	\$'000
Strategic Objective 1 - People Driven	76,418	134,091	57,673
Strategic Objective 2 - A Place to Prosper	66,489	79,923	13,435
Strategic Objective 3 - High Performing Organisation	63,877	67,492	3,615
Total	206,784	281,506	74,723

Other Non Attributable Expenses:

Depreciation & Amortisation	57,347
Borrowing Cost	1,838
Finance Cost Leases	456
Other Expenses	1,806
Material & Services & External Contract Payments - Developer & Other Reimbursements/ write offs	62,113

Deficit before funding sources **330,343**

Funding sources added in:

Rate and charges (excl interest on unpaid rates)	(252,535)
Victorian Grants Commission	(18,468)
Capital Grants	(13,580)
Contribution Monetary	(36,700)
Contribution Non Monetary	(84,000)
Interest Income	(4,023)
Net Gain/ (Loss) on Disposal of Property, Infrastructure, Plant & Equipment	(50)

Total funding sources **(409,355)**

Operating (surplus)/ deficit for the year **(79,012)**

SECTION 4: FINANCIAL STATEMENTS

This section presents information in regards to the Financial Statements and Statements of Human Resources. The budget information for the year 2020/21 has been supplemented with projections to 2023/24 extracted from the Strategic Resource Plan.

This section includes the following financial statements prepared in accordance with the Local Government Act 1989 and the Local Government (Planning and Reporting) regulations 2014.

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

Pending Accounting Standards

The 2020/21 Budget has been prepared based on the accounting standards applicable at the date of preparation. It has been updated to include the impact of AASB 16 Leases, AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities, but pending accounting standards that will be effect from the 2020-21 financial year have not been considered in the development of the budget.

Standards that are likely to impact on the 2020/21 financial statements not considered in the preparation of the budget include:

- AASB 1059 Service Concession Arrangements: Grantors

Comprehensive Income Statement For the four years ending 30 June 2024

				Strategic Resource Plan Projections			Budget (Pre-COVID19)	Required Adj.
	Notes	Forecast Actual 2019/20	Budget* 2020/21	2021/22	2022/23	2023/24	2020/21	2020/21
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Incomes								
Rates & Charges		242,936	254,035	269,125	291,104	306,034	254,698	(663)
Statutory fees and fines	4.1.2	11,388	10,671	14,316	14,532	15,258	13,189	(2,518)
User charges	4.1.3	17,622	17,397	22,053	23,156	24,313	21,053	(3,656)
Grants - Operating (recurrent)	4.1.4	49,174	60,845	63,934	66,974	70,160	61,180	(335)
Grants - Operating (non-recurrent)	4.1.4	1,997	928	955	974	994	937	(9)
Grants - Capital (recurrent)	4.1.4	1,331	2,700	2,800	2,900	3,000	2,700	-
Grants - Capital (non-recurrent)	4.1.4	12,081	10,880	3,307	1,307	2,614	10,880	-
Contributions - Cash	4.1.5	37,492	37,702	48,638	48,362	48,431	37,939	(236)
Contributions - Non Monetary	4.1.5	84,000	84,000	80,000	80,000	80,000	84,000	-
Interest	4.1.6	7,266	4,023	3,261	3,078	2,889	7,156	(3,133)
Net Gain/ (Loss) on disposal of property, infrastructure, plant & equipment		(118)	50	50	50	50	50	-
Other income	4.1.6	641	847	897	942	989	856	(9)
Total Income		465,809	484,078	509,065	533,380	554,733	494,638	(10,560)
Expenses								
Employee Costs	4.1.7	127,118	133,126	142,682	150,173	158,057	135,565	(2,439)
Materials and services	4.1.8	97,169	124,353	121,110	124,105	127,218	128,400	(4,047)
External contracts	4.1.9	72,386	72,200	75,514	87,718	92,373	72,585	(385)
Utilities		8,858	8,860	9,331	9,727	10,141	8,972	(112)
Depreciation	4.1.10	51,057	55,652	60,675	64,360	67,097	55,652	-
Amortisation - right of use assets	4.1.11	272	1,694	1,652	1,594	1,802	1,694	-
Bad Debts		361	47	49	51	53	47	-
Borrowing Costs		2,108	1,838	1,561	1,289	1,016	1,838	-
Finance costs - leases		19	456	405	353	324	456	-
Other expenses	4.1.12	7,098	6,840	7,124	7,410	7,430	6,877	(37)
Total expenses		366,446	405,066	420,101	446,780	465,511	412,086	(7,020)
Surplus/ (deficit) for the year		99,362	79,012	88,963	86,599	89,222	82,552	(3,540)
Other comprehensive income								
Share of other comprehensive income of associates and joint ventures		(60)	30	30	30	30	30	-
Total comprehensive result		99,302	79,042	88,993	86,629	89,252	82,582	(3,540)

*Impact of COVID-19 on budget settings reflected

Balance Sheet

For the four years ending 30 June 2024

	Note	Forecast Actual 2019/20	Budget 2020/21	Strategic Resource Plan Projections		
				2021/22	2022/23	2023/24
		\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Current Assets						
Cash		27,475	24,690	21,880	24,136	26,942
Financial assets		264,076	200,076	168,076	162,076	155,076
Receivables		36,643	34,405	36,271	38,857	40,691
Other assets		3,563	2,911	3,211	3,229	3,246
Total current assets	4.2.1	331,757	262,082	229,439	228,298	225,954
Non Current Assets						
Non current prepayments		-	-	-	-	-
Investments - equities		4,216	4,246	4,276	4,306	4,336
Financial assets		17,000	17,000	19,000	21,000	23,000
Property, plant & equipment		5,120,055	5,307,917	5,528,529	5,719,549	5,918,441
Right-of-use assets	4.2.4	407	12,327	10,675	9,081	7,999
Total non-current assets	4.2.1	5,141,678	5,341,491	5,562,480	5,753,936	5,953,776
Total assets		5,473,435	5,603,573	5,791,919	5,982,235	6,179,730
Liabilities						
Current Liabilities						
Payables		24,801	17,087	18,663	20,088	21,613
Trusts		33,823	36,478	37,278	38,110	38,908
Interest - bearing Liabilities	4.2.3	7,571	7,479	7,808	8,044	8,299
Lease liabilities	4.2.4	183	1,503	1,493	1,738	1,701
Provisions		21,576	21,776	22,856	24,152	25,448
Total current liabilities	4.2.2	87,953	84,323	88,099	92,132	95,969
Non-Current Liabilities						
Payables		-	-	-	-	-
Interest - bearing liabilities	4.2.3	45,989	38,510	30,701	22,658	14,358
Lease liabilities	4.2.4	232	11,030	9,537	7,799	6,818
Provisions		20,444	20,744	19,464	18,328	17,624
Total Non-Current Liabilities	4.2.2	66,665	70,283	59,702	48,784	38,000
Total Liabilities		154,618	154,606	147,801	140,917	134,769
Net Assets		5,318,817	5,448,967	5,644,118	5,841,318	6,044,962
Equity						
Accumulated Surplus		2,328,964	2,473,314	2,595,279	2,683,466	2,775,976
Asset revaluation reserves		2,734,812	2,785,919	2,892,077	3,002,648	3,117,039
Other Reserves	4.3.1	255,041	189,734	156,762	155,204	151,946
Total Equity	4.3.2	5,318,817	5,448,967	5,644,118	5,841,318	6,044,962

Statement of Changes in Equity For the four years ending 30 June 2024

	Note	Total	Accumulated Surplus	Asset Revaluation Reserve	Other Reserves
		\$'000	\$'000	\$'000	\$'000
2020 Forecast Actual					
Balance at the beginning of Financial Year		5,089,286	2,129,419	2,604,583	355,284
Comprehensive result		99,302	99,302	-	-
Revaluation of assets		130,229	-	130,229	-
Transfers to reserves		-	(61,905)	-	61,905
Transfers from reserves		-	162,147	-	(162,147)
Balance at end of the financial year		5,318,817	2,328,964	2,734,812	255,041
2021 Budget					
Balance at the beginning of Financial Year		5,318,817	2,328,964	2,734,812	255,041
Comprehensive result		79,042	79,042	-	-
Revaluation of assets		51,107	-	51,107	-
Transfers to reserves		-	(57,449)	-	57,449
Transfers from reserves		-	122,757	-	(122,757)
Balance at end of the financial year		5,448,967	2,473,314	2,785,919	189,734
2022					
Balance at the beginning of Financial Year		5,448,967	2,473,314	2,785,919	189,734
Comprehensive result		88,993	88,993	-	-
Revaluation of assets		106,158	-	106,158	-
Transfers to reserves		-	(67,120)	-	67,120
Transfers from reserves		-	100,092	-	(100,092)
Balance at end of the financial year		5,644,118	2,595,279	2,892,077	156,762
2023					
Balance at the beginning of Financial Year		5,644,118	2,595,279	2,892,077	156,762
Comprehensive result		86,629	86,629	-	-
Revaluation of assets		110,571	-	110,571	-
Transfers to reserves		-	(68,325)	-	68,325
Transfers from reserves		-	69,883	-	(69,883)
Balance at end of the financial year		5,841,318	2,683,466	3,002,648	155,204
2024					
Balance at the beginning of Financial Year		5,841,318	2,683,466	3,002,648	155,204
Comprehensive result		89,252	89,252	-	-
Revaluation of assets		114,391	-	114,391	-
Transfers to reserves		-	(68,199)	-	68,199
Transfers from reserves		-	71,457	-	(71,457)
Balance at end of the financial year		6,044,962	2,775,976	3,117,039	151,94

Statement of Cash Flows

For the four years ending 30 June 2024

	Note	2019/20 Forecast Actual	2020/21 Budget	Strategic Resource Plan Projections		
				2021/22	2022/23	2023/24
		\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities						
Rates and Charges		237,401	250,504	265,384	287,057	301,780
Statutory Fees and Fines		11,832	9,881	14,390	13,731	15,296
User Fees		17,506	16,910	24,054	25,628	26,918
Contributions and donations		36,272	37,702	48,368	48,362	48,431
Grants - Operating		48,955	44,073	65,536	68,629	71,869
Grants - Capital		14,623	13,580	6,107	4,207	5,614
Interest Received		10,196	4,029	2,990	3,092	2,905
Other income		546	847			
GST recoveries		14,641	11,373	9,674	6,751	7,293
Employee costs		(124,498)	(133,126)	(141,855)	(149,110)	(156,678)
Materials, services and external contracts		(204,878)	(207,095)	(222,232)	(235,220)	(243,750)
Net cash provided by operating activities	4.4.1	62,596	50,478	72,416	73,127	79,677
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(150,000)	(115,610)	(96,743)	(67,505)	(72,928)
Investments in financial assets		99,138	64,000	30,000	4,000	5,000
Proceeds from sale of property, plant and equipment		7,938	7,052	1,665	2,745	1,380
Trust receipts (payments)		1,853	2,656	800	832	798
Net cash provided by/ (used in) investing activities	4.4.1	(41,071)	(41,902)	(64,278)	(59,927)	(65,750)
Cash flows from financing activities						
Finance costs		(1,981)	(1,838)	(1,561)	(1,289)	(1,016)
Proceeds from interest bearing liabilities		-	-	-	-	-
Repayment of interest bearing liabilities		(7,355)	(7,571)	(7,479)	(7,808)	(8,044)
Interest paid - lease liability		(19)	(456)	(405)	(353)	(324)
Repayments of lease liabilities		(265)	(1,496)	(1,503)	(1,493)	(1,738)
Net cash provided by/ (used in) financing activities	4.4.3.1	(9,620)	(11,361)	(10,948)	(10,943)	(11,121)
Net increase/ (decrease) in cash and cash equivalents		11,905	(2,785)	(2,810)	2,256	2,806
Cash and cash equivalents at the beginning of the financial year		15,570	24,475	24,690	21,880	24,136
Cash and cash equivalents at the end of the financial year	4.4.3.2	27,475	24,690	21,880	24,136	26,942

Statement of Capital Works

For the four years ending 30 June 2024

	Note	Forecast Actual 2019/20	Budget 2020/21	Strategic Resource Plan Projections		
				2021/22	2022/23	2023/24
		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land		13,081	7,358	6,455	2,704	3,026
Total land		13,081	7,358	6,455	2,704	3,026
Buildings		5,722	4,668	3,606	3,553	3,970
Building improvements		179	-	54	-	-
Total Buildings		5,901	4,668	3,660	3,553	3,970
Total Property		18,982	12,025	10,115	6,257	6,996
Plant & Equipment						
Plant		3,892	3,030	3,030	4,030	3,030
Computers and telecommunication		9,063	8,069	8,805	8,787	3,652
Total Plant & Equipment		12,955	11,099	11,835	12,817	6,682
Infrastructure						
Roads		30,267	39,966	22,812	23,159	28,006
Bridges		2,205	233	557	909	597
Footpaths and cycleways		4,739	4,399	3,631	3,885	3,896
Drainage		1,429	4,295	2,386	3,296	3,032
Recreational, leisure and community facilities		75,012	47,722	53,698	27,983	25,028
Parks, open space and streetscapes		5,296	11,762	7,710	5,449	11,503
Off street car parks		139	54	-	-	-
Other Infrastructure		444	54	-	-	3,688
Total Infrastructure		119,531	108,485	90,794	64,682	75,750
Total Capital Works expenditure		151,468	131,610	112,743	83,755	89,428
Represented By						
New asset expenditure		85,696	69,587	51,883	30,747	35,023
Asset renewal expenditure		32,076	27,506	35,326	33,425	33,276
Asset upgrade expenditure		4,702	815	966	807	1,010
Asset expansion expenditure		28,996	33,701	24,569	18,776	20,120
Total Capital Works expenditure	4.5.1	151,468	131,610	112,743	83,755	89,428
Funding Sources represented by:						
Grants		14,680	13,580	6,107	4,207	5,614
Contributions		553	200	70	-	-
Council cash		57,302	57,298	56,404	59,503	62,195
Council reserves		78,934	60,532	50,162	20,045	21,619
Total capital works expenditure		151,468	131,610	112,743	83,755	89,428

Statement of Human Resources

For the four years ending 30 June 2024

	Note	Budget	Strategic Resource Plan Projections		
		2020/21	2021/22	2022/23	2023/24
		\$'000	\$'000	\$'000	\$'000

Staff expenditure

Employee costs - operating	133,126	142,682	150,173	158,057
Employee costs - capital	2,785	2,933	3,088	3,252
Total staff expenditure	135,911	145,615	153,261	161,309

	FTE	FTE	FTE	FTE
Staff numbers				
Employees	1,373	1,407	1,441	1,475
Total staff numbers	1,373	1,407	1,441	1,475

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

Department	Budget	Comprises		
	2020/21	Full time	Part time	Casual
	\$'000	\$'000	\$'000	\$'000
Customer and Business Transformation	16,768	13,981	2,544	244
Corporate Services and Executive	10,858	9,495	1,362	-
Community Life	68,600	32,580	35,076	944
City Planning and Infrastructure	37,618	32,470	5,148	-
Other		-	-	-
Total permanent staff expenditure	133,843	88,525	44,130	1,188
Casuals, temporary and other expenditure	2,068			
Capitalised labour costs	(2,785)			
Total expenditure	133,126			

Statement of Human Resources (continued)

For the four years ending 30 June 2024

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

Department	Budget 2020/21	Comprises		
		Full time	Part time	Casual
	FTE	FTE	FTE	FTE
Customer and Business Transformation	157	132	22	3
Corporate Services and Executive	93	79	14	-
Community Life	751	321	421	10
City Planning and Infrastructure	372	322	50	-
Other	-	-	-	-
Total permanent staff expenditure	1,373	854	507	13
Other				
Total staff	1,373			

Note: Employee costs include direct salaries and overtime, as well as other employee entitlements and statutory obligations such as WorkCover insurance employer superannuation, annual leave, annual leave loading, long service leave, fringe benefits tax, maternity leave and parental leave scheme (on behalf of Centrelink). These costs are largely driven by Council's Enterprise Bargaining Agreement, which expires in July 2020, as well as growth for new Council facilities, services and functions. The compulsory employer superannuation rate for 2020/21 is 9.5%

SECTION 4.1: NOTES TO THE FINANCIAL STATEMENTS

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

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

In developing the Strategic Resource Plan, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process.

The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2020/21 the FGRS cap has been set at 2.0%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and strong capital expenditure program, the average general rate and the municipal charge will increase by 2.0% in line with the rate cap.

This will raise total rates and charges for 2020/21 of \$252,534,797.00. Together with a further projected \$1,500,000 in late penalty interest charges, this represents total income from rates and charges of \$254,034,797.

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

	2019/20 Forecast Actual	2020/21 Budget	Change	Percentage
	\$'000	\$'000	\$'000	%
Waste management charge	39,306	42,336	3,030	7.71
General Rates	196,979	206,615	9,636	4.89
Cultural & Recreation	165	191	26	15.88
Supplementary rates and rate adjustments	5,393	3,393	- 2,001	-37.09
Penalty Interest	1,093	1,500	407	37.24
Total rates and charges	242,936	254,035	11,098	4.57

*These items are subject to the rate cap established under the FGRS

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

Type or class of land	2019/20	2020/21	Change
	cents/ \$CIV*	cents/ \$CIV*	
General rate for rateable residential properties	0.002630182	0.002603803	-0.010029344

*Based on Capital Improved Value (CIV)

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

Type or class of land	2019/20	2020/21	Change	
	\$'000	\$'000	\$'000	%
Residential	177,954	186,728	8,774	4.93
Commercial	11,445	11,696	251	2.19
Industrial	6,215	6,708	492	7.92
Rural	1,365	1,483	118	8.67
Cultural & Recreation*	165	191	26	15.88
Total amount to be raised by general rates**	197,144	206,806	9,662	4.90

* Culture and Recreation rates calculated at 100% are included in this figure

** Total amount to be raised in the 2020/21 base above excludes \$3,007,278 of annualised Supplementary Rates income expected to be raised during 2020/21. When annualised Supplementary Rates for 2020/21 are included in the base (per the legislated State Government rate cap formula), the total % change for 2020/21 is 2%.

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

Type or class of land	2019/20	2020/21	Change	
	Number	Number	Number	%
Residential	117,857	121,519	3,662	3.11
Commercial	2,935	2,930	- 5	-0.17
Industrial	3,405	3,664	259	7.61
Rural	306	321	15	4.90
Total number of assessments	124,503	128,434	3,931	3.16

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

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

Type or class of land	2019/20	2020/21	Change	
	\$'000	\$'000	\$'000	%
Residential	67,658,305	71,713,405	4,055,100	5.99
Commercial	4,492,941	4,657,064	164,123	3.65
Industrial	2,363,137	2,576,104	212,967	9.01
Rural	518,955	569,655	50,700	9.77
Total value of land	75,033,338	79,516,228	4,482,890	5.97

4.1.1 (g) The municipal charge under Section 159 of the Act compared with the previous financial year

Type of charge	Per Relateable Property 2019/20	Per Relateable Property 2020/21	Change	
	\$'000	\$'000	\$'000	%
Municipal	Nil	Nil	Nil	0.0

4.1.1 (h) The estimated total amount to be raised by municipal charges compared with the previous financial year

	2019/20	2020/21	Change	
	\$'000	\$'000	\$'000	%
Municipal	Nil	Nil	Nil	0.0

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

Type of charge	Per Relateable Property 2019/20	Per Relateable Property 2020/21	Change	
	\$	\$	\$	%
Garbage Charge Including Green Waste 120ltr	347.00	359.00	12.00	3.46
Garbage Charge Excluding Green Waste 120ltr	285.00	294.00	9.00	3.16
Garbage Charge Including Green Waste 80ltr	327.00	338.00	11.00	3.36
Garbage Charge Excluding Green Waste 80ltr	265.00	273.00	8.00	3.02
Garbage Charge 2nd 120 litre bin	239.00	246.00	7.00	2.93
Commercial (Excl GST)	265.00	273.00	8.00	3.02
Commercial Recycling Only (excl GST)	155.00	160.00	5.00	3.23
Green Waste 2nd bin (Excl GST)	91.00	94.00	3.00	3.30
Residential 2nd Recycle	30.00	31.00	1.00	3.33
Berwick Village H1 (Excl GST)	3,655.00	3,725.00	70.00	1.92
Berwick Village H2 (Excl GST)	4,030.00	4,108.00	78.00	1.94
Berwick Village H3 (Excl GST)	4,755.00	4,845.00	90.00	1.89
Berwick Village H4 (Excl GST)	5,851.00	5,963.00	112.00	1.91
Berwick Village M1 (Excl GST)	752.00	766.00	14.00	1.86
Berwick Village M2 (Excl GST)	895.00	913.00	18.00	2.01
Berwick Village M3 (Excl GST)	1,069.00	1,090.00	21.00	1.96
Berwick Village M4 (Excl GST)	1,704.00	1,737.00	33.00	1.94
Berwick Village L1 (Excl GST)	317.00	323.00	6.00	1.89
Berwick Village L2 (Excl GST)	346.00	352.00	6.00	1.73
Berwick Village L3 (Excl GST)	446.00	455.00	9.00	2.02

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

Type of charge	Per Rateable Property 2019/20	Per Rateable Property 2020/21	Change	
	\$	\$	\$	%
Garbage Charge Including Green Waste 120ltr	32,472,260	34,721,762	2,249,502	6.93
Garbage Charge Excluding Green Waste 120ltr	2,423,925	2,765,364	341,439	14.09
Garbage Charge Including Green Waste 80ltr	2,409,336	2,615,444	206,108	8.55
Garbage Charge Excluding Green Waste 80ltr	665,945	725,634	59,689	8.96
Garbage Charge 2nd 120 litre bin	486,048	514,386	28,338	5.83
Commercial (Excl GST)	242,740	256,074	13,334	5.49
Green Waste	312,858	323,172	10,314	3.30
Commercial Recycling Only	8,835	11,840	3,005	34.01
Residential 2nd Recycle	60,000	173,972	113,972	189.95
Berwick Village H1 (Excl GST)	25,585	26,075	490	1.92
Berwick Village H2 (Excl GST)	44,330	45,188	858	1.94
Berwick Village H3 (Excl GST)	19,020	19,380	360	1.89
Berwick Village H4 (Excl GST)	29,255	29,815	560	1.91
Berwick Village M1 (Excl GST)	18,800	19,150	350	1.86
Berwick Village M2 (Excl GST)	36,695	37,433	738	2.01
Berwick Village M3 (Excl GST)	20,311	20,710	399	1.96
Berwick Village M4 (Excl GST)	5,112	5,211	99	1.94
Berwick Village L1 (Excl GST)	4,755	4,522	-233	-4.90
Berwick Village L2 (Excl GST)	12,456	13,024	568	4.56
Berwick Village L3 (Excl GST)	8,028	8,190	162	2.02
Total	39,306,294	42,336,346	3,030,052	7.71

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

	2019/20	2020/21	Change	
	\$'000	\$'000	\$'000	%
Waste management charge	39,306	42,336	3,030	7.71
General Rates	196,979	206,615	9,636	4.89
Cultural & Recreation	165	191	26	15.88
Supplementary rates and rate adjustments	5,393	3,393	-2,001	-37.09
Penalty Interest	1,093	1,500	407	37.24
Total rates and charges	242,936	254,035	11,098	4.57

4.1.1 (l) Fair Go Rates System Compliance

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

Type of charge	2019/20	2020/21
Total Rates	\$197,143,758	\$206,805,536
Number of rateable properties	124,503	128,434
Base Average Rate	\$1,583	\$1,610
Budgeted General Rates and Charges Revenue	\$236,450,052	\$249,141,882
Budgeted Supplementary Rates and Charges Revenue	\$5,393,463	\$3,392,915
Penalty Interest	\$1,092,955	\$1,500,000
Budgeted Total Rates and Municipal Charges Revenue	\$242,936,470	\$254,034,797

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

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

- The making of supplementary valuations (2020/21: estimated \$3,007,278 and 2019/20 budget: \$5,065,760)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa

4.1.1 (n) Differential rates

The City of Casey applies a uniform rate in the dollar.

4.1.1 (o) Rating structure

The City of Casey's strategy is to ensure that rates are distributed as fairly as possible across the different ratepayer/property groups throughout the City.

The principles which form the basis of the rating strategy for this plan are:

- Council will ensure that rating structures are fair and equitable for all residents and rate payers.
- The valuation system used for rating purposes will be Capital Improved Value.
- A single uniform general rate in the dollar will apply across the whole City.
- No separate municipal charge will apply.
- Waste management costs are recovered via a garbage charge.

Council's Revenue and Rating strategy is reflected with the adopted Council Plan 2017-21 and 2020/21 Budget documents

Rates will increase by an amount sufficient to provide resources required to fund the infrastructure and services required by the rapidly growing Casey Community.

In 2020/21, Rate Revenue has been impacted by the Fair Go Rates System, which is a framework established by the Victorian Government during 2015, limiting the amount Councils may increase general rates by to a rate cap, which is 2.00% for 2020/21, without seeking additional approvals from the Essential Services Commission.

It may be necessary for Council to apply for Rate Cap Variations in future years to meet the service delivery and infrastructure requirements that result from Council's forecast population and development growth.

4.1.1 (p) Revaluation of properties

The Valuer-General Victoria is now responsible for the conduct of annual property valuations for rating and tax purposes from 1 July 2018 following a change in the Valuation of Land Act 1960. Previously, Council was required to conduct a revaluation of all rateable assessments every two years. The revaluation is undertaken in accordance with the 2019 Valuations Best Practice Specifications Guidelines.

While Council proposes an annual average rate increase that is in line with the 2% cap, the actual rate movement experienced by individual ratepayers may be different due to this being a property revaluation year. Rate increases are impacted by both the average annual rate increase (2%) and the property valuation movement of individual properties relative to the average across the city. If the valuation of a property decreased by less (or increased by more) than the average property value movement across the municipality, the rates for that property will increase by more than 2% while if the valuation of a property decreased by more than the average property value movement across the municipality, the rates for that property will increase by less than 2% (and may in fact reduce from the previous year).

It is important to note that a revaluation does not provide Council with any additional rate revenue but can significantly realign how rates are distributed between ratepayers based on individual property valuations.

During the 2019/20 year, a revaluation of all properties was carried out by the Valuer General. Overall, CIV property valuations across the City have increased by 5.97% and further details are shown in table 4.1.1f, above. The valuations are pending certification by the Valuer-General and may be subject to change in accordance with the Valuer-General's direction.

4.1.2 Statutory fees and fines

	Budget	Forecast Actual	Budget	Change	
	2019/20	2019/20	2020/21		
	\$'000	\$'000	\$'000	\$'000	%
Infringements and costs	1,390	1,487	500	-890	-64.0
Town planning fees	1,961	1,762	1,139	-822	-41.9
Building fees	600	640	625	25	4.2
Land information certificates	237	237	244	7	3.0
Sub-division fees	5,140	3,248	3,729	-1,411	-27.5
Animal registration fees and fines	2,654	2,604	2,674	19	0.7
Statutory fees and fines relate mainly to fees and fines levied in accordance with legislation and include planning and building applications, some engineering permits and parking infringements. Increases in statutory fees are made in accordance with legislative requirements.	997	1,386	1,736	739	74.1
Fire management	25	25	25	-	0.0
Total statutory fees and fines	13,004	11,388	10,671	-2,333	-17.9

Statutory fees and fines relate mainly to fees and fines levied in accordance with legislation and include planning and building applications, some engineering permits, animal registrations and parking infringements. Increases in statutory fees are made in accordance with legislative requirements. Statutory fees and fines are budgeted to decrease by 17.9% or \$2.33 million compared to 2019/20 Budget. The statutory fees and fines decrease primarily relates infringements, town planning and sub-division fees. A detailed listing of Council's fees and charges is included as part of the 2020/21 Budget documents.

4.1.3 User Fees

	Budget	Forecast Actual	Budget	Change	
	2019/20	2019/20	2020/21		
	\$'000	\$'000	\$'000	\$'000	%
Client fees - community care	1,526	1,242	1,332	-195	-12.8
Client fees - family day care	2,075	1,835	1,532	-542	-26.1
Leisure centre and recreation	3,770	2,866	3,678	-92	-2.4
Kindergarten fees	3,571	3,285	3,691	120	3.4
Hire fees - Council facilities	2,945	2,844	2,123	-821	-27.9
Pound release fees	90	50	140	50	55.6
Building services	837	777	820	-17	-2.0
Re-instatement/ road opening fees	1,684	1,351	1,491	-193	-11.5
Recoveries	2,007	1,946	1,648	-359	-17.9
Reimbursements	1,201	1,060	697	-504	-42.0
Other fees and charges	440	367	245	-195	-44.3
Total user fees	20,147	17,622	17,397	-2,750	-13.6

User fees relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These fees are determined through market forces, with consideration given to cost recovery and community affordability.

User fees are projected to decrease by 13.6%

A detailed listing of Council's fees and charges is included as part of the 2020/21 Budget.

4.1.4 Grants

	Budget	Forecast Actual	Budget	Change	
	2019/20	2019/20	2020/21		
	\$'000	\$'000	\$'000	\$'000	%

Grants were received in respect to the following:

Summary of grants

Commonwealth funded grants	14,343	14,439	14,595	252	1.8
State funded grants	62,109	50,143	60,758	-1,352	-2.2
Total grants received	76,452	64,582	75,353	-1,100	-2

(a) Operating Grants

Recurrent - Commonwealth Government

Children's Services	6,138	6,198	6,298	161	2.6
Safer Communities	16	16	17	1	6.3
Connected Communities	8,189	8,226	8,279	90	1.1

Recurrent - State Government

Children's Services	21,922	20,824	23,325	1,402	6.4
Connected Communities	4,910	4,081	3,361	-1,549	-31.6
Safer Communities	1,475	1,365	1,097	-378	-25.6
Victorian Grants Commission (unallocated)	18,408	8,464	18,468	59	0.3
Total recurrent grants	61,059	49,174	60,845	-213	-0.3

Non-recurrent - Commonwealth Government

Drainage maintenance

Environmental planning

Non-recurrent - State Government

Finance	103	103	105	3	2.5
Childrens Services	124	307	405	281	227.5
Connected Communities	60	294	60	-	0.0
Active Communities	160	170	160	-	0.0
Safer Communities	130	179	132	2	1.3
Economic Development	18	34	54	36	195.9
City Presentation	12	13	12	-	0.0
Environment	107	897	-	-107	-100.0
Total non recurrent grants	714	1,997	928	214	30.0
Total operating grants	61,772	51,171	61,773	1	0.0

4.1.4 Grants (continued)

	Budget	Forecast Actual 2019/20	Budget 2020/21	Change	
		\$'000	\$'000	\$'000	%

(b) Capital Grants

Recurrent - Commonwealth Government

Roads to recovery

Recurrent - Commonwealth Government

Victorian Grants Commission (Local Roads)

	2,600	1,331	2,700	101	3.9
Total recurrent grants	2,600	1,331	2,700	101	3.9
Non-recurrent State Government					
Infrastructure & Capital Projects	12,081	12,081	10,880	-1,201	-9.9
Total non-recurrent grants	12,081	12,081	10,880	-1,201	-9.9
Total capital grants	14,680	13,412	13,580	-1,100	-7.5
Total Grants	76,452	64,582	75,353	-1,100	-1.4

Grants - operating

Operating grants and subsidies include all operating monies received from state and federal sources for the purposes of funding the delivery of Council's services to residents. Overall, the level of operating grants is estimated to remain in line with 2019/20 Budget. The mix between funding for of Childrens Services and Connected Communities from the State Government has changed for 2020/21

Grants - capital

Capital grants include all monies received from state and federal sources for the purposes of funding the Capital Works Program and receipt of this income is project dependant. Council expects to receive 9.9% or \$1.20 million less in capital grants in 2020/21 from the State Government.

4.1.5 Contributions

	Budget	Forecast Actual	Budget	Change	
	2019/20	2019/20	2020/21		
	\$'000	\$'000	\$'000	\$'000	%
Monetary	48,340	37,492	37,702	-10,638	-22.0
Non-monetary	50,000	84,000	84,000	34,000	68.0
Total contributions	98,340	121,492	121,702	23,362	23.8

4.1.5.1 Contributions - monetary

Contributions - monetary include monies contributed by developers, sporting clubs or residents towards development of public open space, drainage, roads, recreational facilities and other assets. The 2020/21 budget reflects a decrease of 22.0% or \$10.6 million of contributions towards various projects.

4.1.6 Interest income

Interest revenue continues to decline as the investment environment both in the short and long term continues to be challenging as interest rates drop and global uncertainties mount.

4.1.6.1 Other income

Other Income is expected to decrease due to reductions in rental and lease income.

4.1.7 Employee costs

	Budget	Forecast Actual	Budget	Change	
	2019/20	2019/20	2020/21		
	\$'000	\$'000	\$'000	\$'000	%
Wages and Salaries	113,621	110,015	115,097	1,476	1.3
WorkCover	2,906	2,899	3,010	104	3.6
Superannuation	9,660	9,253	9,983	323	3.3
Fringe benefits tax	450	450	500	50	11.1
Other	4,501	4,501	4,536	35	0.8
Total contributions	131,137	127,118	133,126	1,989	1.5

Employee costs include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, employer superannuation and WorkCover insurance as well as staff development and training costs.

Employee costs in total are budgeted to increase by \$1.99 million or 1.5% compared to 2019/20.

4.1.8 Materials and services

	Budget	Forecast Actual	Budget	Change	
	2019/20	2019/20	2020/21		
	\$'000	\$'000	\$'000	\$'000	%
Building maintenance	195	186	192	-3	-1.7
General maintenance	15,844	1,785	15,962	119	0.8
Office administration	33,826	70,601	86,062	52,236	154.4
Information technology	6,527	6,511	6,584	57	0.9
Insurance	2,070	1,878	2,063	-7	-0.3
Consultants	6,241	7,749	4,898	-1,344	-21.5
Contract payments	8,658	8,459	8,592	-65	-0.8
Total materials & services	73,360	97,169	124,353	50,992	69.5

Materials and services expenditure is budgeted to increase by \$50.9 million or 69.5% compared to 2019/20. The variation is for reimbursements associated with the provision by developers of land and construction projects that are funded through the levies collected under various Development Contribution Plans and Infrastructure Contribution Plans

4.1.9 External Contracts

	Budget	Forecast Actual	Budget	Change	
	2019/20	2019/20	2020/21		
	\$'000	\$'000	\$'000	\$'000	%
Building maintenance	5,575	5,447	6,336	761	13.6
General maintenance	19,496	20,087	18,865	-631	-3.2
Office administration	10,464	11,072	10,890	426	4.1
Information technology	-	25	-	-	0.0
Waste management	33,661	35,754	36,109	2,448	7.3
Total materials & services	69,196	72,386	72,200	3,004	4.3

External contracts is expected to increase by \$3.00 million or 4.3%. External contracts mainly consists of tendered contracts, with waste management increase by \$2.45 million or 7.3% reflecting cost increases in providing kerbside waste collection services, garbage, recycling, hard and green waste.

4.1.10 Depreciation

	Budget	Forecast Actual	Budget	Change	
	2019/20	2019/20	2020/21		
	\$'000	\$'000	\$'000	\$'000	%
Property	-	14,193	15,470	15,470	0.0
Plant and equipment	51,057	31,124	33,925	-17,132	-33.6
Infrastructure	-	5,740	6,257	6,257	0.0
Total depreciation	51,057	51,057	55,652	4,595	9.0

Depreciation relates to the usage of Council's property, plant and equipment, and infrastructure assets such as roads and drains. Depreciation expense is budgeted to increase by \$4.50 million or 9% in 2019/20

4.1.11 Amortisation - Right of use assets

	Budget	Forecast Actual	Budget	Change	
	2019/20	2019/20	2020/21		
	\$'000	\$'000	\$'000	\$'000	%
Property	-	88	-	-	0.0
Plant and equipment	-	184	1,694	1,694	0.0
Total amortisation - right of use assets	-	272	1,694	1,694	0.0

Right of use assets relates to City of Casey's leased plant & equipment, mainly in relation to waste management.

4.1.12 Other expenses

	Budget	Forecast Actual	Budget	Change	
	2019/20	2019/20	2020/21	\$'000	%
	\$'000	\$'000	\$'000	\$'000	%
Auditors Remuneration	194	193	195	1	0.6
Councillors' Allowances	454	420	924	471	103.7
Operating Lease Rentals	302	27	112	-190	-62.9
Grants & Contributions	7,813	6,458	5,609	-2,204	-28.2
Total other expenses	8,762	7,098	6,840	-1,922	-21.9

Other expenses include operating lease payments for equipment, contributions, audit fees, Councillor allowances/Administrator fees and community grants. Grants and contributions are budgeted to decrease by \$1.92 million or 21.9%.

4.2 Balance Sheet

4.2.1 Assets

4.2.1.1 Current and non-current assets

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities. These balances are projected to decrease by \$50 million during the year, primarily reflecting an increase in reimbursements associated with the provision by developers of land and construction projects that are funded through the levies collected under various Development Contribution Plans and Infrastructure Contribution Plans

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, vehicles and equipment which has been built up by Council over many years. The increase in this balance is attributable to the net result of the Capital Works Program.

4.2.2 Liabilities

4.2.2.1 Current and non-current liabilities

Trade and other payables are those to whom Council owes money as at 30 June. Trusts are funds or bank guarantees held by council on behalf of other parties pending the completion of certain contractual obligations. Provisions include accrued annual leave and long service leave. These employee entitlements are expected to increase as a result of the provisions contained within the Enterprise Agreement. Interest-bearing loans and borrowings include borrowings held by Council. Council is budgeting to repay its \$7.6 million loan principal during 2020/21.

4.2.2.2 Working Capital

Working capital is the excess of current assets above current liabilities. This calculation recognises that although Council has current assets, some of those assets are already committed to the future settlement of liabilities in the following 12 months, and are therefore not available for discretionary spending.

4.2.3 Borrowings

Council currently holds borrowings to fund major projects like Bunjil Place.

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

	Forecast Actual 2019/20	Budget 2020/21
	\$'000	\$'000
Amount borrowed as at the 30 June of the prior year	53,560	45,989
Amount proposed to be borrowed	-	-
Amount projected to be redeemed	-7,571	-7,479
Amount of borrowings as at 30 June	45,989	38,510

4.2.4 Leases by category

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

	Forecast Actual 2019/20	Budget 2020/21
	\$'000	\$'000
Right-of-use assets	-	-
Property	88	88
Vehicles	-	13,600
Other	591	591
Total right-of-use assets	679	14,279
Lease liabilities		
Current lease liabilities		
Land and buildings	88	-
Plant and equipment	177	182
Other	-	1,313
Total current lease liabilities	265	1,495
Non-current lease liabilities		
Land and buildings	-	-
Plant and equipment	414	232
Other	-	12,287
Total non-current lease liabilities	414	12,519
Total lease liabilities	679	14,014

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 3.42%.

4.3 Statement of Changes in Equity

4.3.1 Reserves

Developer Contributed Reserve

The Developer Contributed Funds must be used for land acquisition or capital works projects in accordance with the requirements of Section 20 of the Subdivision Act 1988.

4.3.2 Equity

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

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

4.4 Statement of Cash Flows

The significance of budgeting cash flows for Council is that it is a key factor in setting the level of rates and provides a guide to the level of capital expenditure Council can sustain with or without using existing cash reserves or taking on external debt. This section analyses the expected cash flows for the 2020/21 year. The analysis is based on three main categories of cash flows:

4.4.1 Net cash flows provided by/used in operating activities

4.4.1.1 Operating activities

The \$12.0 million increase in rates and charges income reflects a 2.0% increase in the average general rate in line with the State Government rate cap offset by increasing costs of service delivery and a reduction in capital grants.

The net cash flows from operating activities does not equal the surplus for the year as the expected revenues and expenses of the Council include non-cash items which have been excluded from the Statement of Cash Flows.

4.4.2 Net cash flows provided by/used in investing activities

4.4.2.1 Investing activities

The increase in net cash used in investing activities is primarily due to a \$34.4 million decrease in payments for property, infrastructure, plant and equipment, offset by a \$35.0 million reduction in Investments in financial assets.

4.4.3 Net cash flows provided by/used in financing activities

4.4.3.1 Financing activities

For 2020/21 the total of principal repayments is projected to be \$9.1 million and interest expenses repayment is \$2.3 million.

4.4.3.2 Cash and cash equivalents at end of year

Overall, total cash and investments are forecast to decrease by \$67.0 million to \$242.0 million as at 30 June 2021, primarily due to a \$50 million increase in reimbursements associated with the provision by developers of land and construction projects that are funded through the levies collected under various Development Contribution Plans and Infrastructure Contribution Plans.

4.5 Capital Works

This section presents a listing of the capital works projects that will be undertaken for the 2020/21 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year

Highlights

- Capital Works Program \$131.6 million (\$131,610)
- Leveraging approximately \$50.8 million of non-Council funds to deliver infrastructure to community
- \$79 million to continue or complete projects started in 2019/20
- Mobilisation of approximately \$50.5 million of DCP infrastructure projects

Projects by Ward

Balla Balla

- Continued construction of new district level Soccer and Cricket playing facilities at Botanic Ridge Eastern Playing Fields. Botanic Ridge (\$4M)
- Commence construction of road intersection works between Casey Fields Boulevard and South Gippsland Highway, Devon Meadows (\$4M)
- Commence construction of new Pony Club Pavilion at Morning Mist Reserve, Cranbourne South (\$910,920)
- Continued construction of new district level AFL, Cricket and Netball facilities at Livingston Estate, Cranbourne East (\$3.8M)
- Complete road shoulder sealing works at Manks Road between 235-265 property boundary to bridge at Western Contour Drain, Clyde (\$237,530) and between 175-185 property boundary to 235-265 property boundary, Clyde (\$204,540)
- Continued implementation of Casey Fields Masterplan including the delivery of stage one of the fitness trail to enable walkers, runners, riders a circuit path around the perimeter of Casey Fields, Cranbourne East (\$388,050)
- Construction of dog friendly space at Casey Fields, Cranbourne East (\$301,780)
- Commence renewal works of Clarendon Street Children's Centre Cranbourne (\$299,940)
- Continued footpath rehabilitation works across various locations (\$284,630)
- Construct kerb and channel including drainage at Buchanan Road, Berwick (\$194,960)
- Continuation of Tennis court resurfacing at Casey Fields, Cranbourne East (\$165,860)
- Commence design for sealing of unsealed road and construction of roadway at Tooradin Station Road (railway line north) to Manks Road, Clyde (\$104,680)

Edrington

- Continued construction of stage 1 Hardys Road intersection works, Clyde North (\$9.6M)
- Continued construction of a new district level Cricket and Soccer pavilion, one Cricket oval and three Soccer pitches, Clyde North (\$4M)
- Continued construction of a new district level AFL, Cricket and Netball facilities, Kilora Estate Clyde North (\$3.9M)
- Commence construction of a new local level AFL and Cricket pavilion and one oval, Bernley Gardens Estate Berwick (\$3.4M)
- Improvements to Softball and Baseball diamonds at Cyril Molyneux Reserve, Berwick (\$832,880)
- Commence baseball field reconstruction works at Cyril Molyneux Reserve, Berwick (\$697,600)
- Road resealing works across various locations, Berwick (\$495,800)
- Continued footpath rehabilitation works across various locations (\$414,000)
- Commence play space development works at Wilson Botanic Park, Berwick (\$332,620)
- Construction of shared path from Allan Street to Inglis Road, Berwick (\$322,010)
- Installation of pedestrian crossing at Peel Street, Berwick (\$160,680)
- Drainage improvements at Scanlan Street, Berwick (\$77,770), Hilda Court, Berwick (\$45,740) and Elgin Street, Berwick (\$55,440)

Four Oaks

- Road rehabilitation works across various locations, Endeavour Hills and Narre Warren North (\$1.36M)
- Road sealing works across various locations, Endeavour Hill, Harkaway and Narre Warren North (\$971,930)
- Commence pavilion improvement works including female friendly unisex changeroom facilities at Narre Warren North Recreation Reserve, Narre Warren North (\$548,550)
- Continued footpath rehabilitation works across various locations (\$465,750)
- Installation of new playground equipment at Reema Reserve, Endeavour Hills (\$235,670)
- Installation of local traffic management devices at Joseph Bank Crescent, Endeavour Hills (\$225,490)
- Oval irrigation works at Sydney Pargeter Reserve, Endeavour Hill (\$198,190)
- Upgrade existing gravel path on the east side of Hallam North Road to a 2-metre-wide concrete path, Lysterfield South (\$139,260)
- Drainage works to mitigate flooding at Robinson Road, Narre Warren North (\$71,880)

Mayfield

- Continue construction of new district level Soccer and Cricket facility at Selandra Estate, Clyde North (\$4.32M)
- Continue construction of Missens Road to Thompsons Road end, Cranbourne West (\$2.06M)
- Commence renewal and pool tiling replacement and structural works at Casey Recreation and Aquatic Centre, Cranbourne East (\$1.6M)
- Pavilion upgrade works at Marriott Waters Recreation Reserve, Lyndhurst (\$1.1M)
- Continued footpath rehabilitation works across various locations (\$414,000)
- Road rehabilitation works, Lillian Street to Stanley Street, Cranbourne (\$336,700),
- Road rehabilitation works, Walter Street from Tucker Street to South Gippsland Highway Service Road, Cranbourne (\$291,470)
- Road rehabilitation works, William Street - from Tucker Street to South Gippsland Highway Service Road, Cranbourne (\$286,450)
- Construction of linking path, south side of Linsell Boulevard between Kilmarnock Way and Casey Fields Boulevard, Cranbourne East (\$267,810)
- Installation of pedestrian crossing between Stawell Street and Station Street, Cranbourne East (\$267,810)

River Gum

- Continue construction of pavilion and 8 tennis courts at Cairns Road Reserve, Hampton Park (\$3.27M)
- Continued road construction of Glasscocks Road, intersection with South Gippsland Highway and road connection through to Sherwood Road, Hampton East (\$2.61M)
- Building renewal and upgrade works at Strong Drive Children's Centre, Hampton Park (\$1.33M)
- Completion of new and improvement works at Myuna Farm including animal handling area, public toilets, play space area and installation of sustainability displays, Doveton (\$846,500)
- Commence construction of new indoor netball facilities at Olive Road Reserve, Eumemmerring (\$642,740)
- Continued footpath rehabilitation works across various locations (\$465,750)
- Completion of renewal works at Hallam Recreation Reserve Hall, Hallam (\$250,790)
- Completion of streetscape upgrade works at Linden Place Shops, Doveton (\$230,610)
- Streetscape upgrade works at The fairway Shops, Hampton Park (\$199,570)
- Installation of recreation lighting at Waratah Reserve, Doveton (\$132,900)
- Building renewal works at Hampton Park Senior Citizens Centre and Bowls Club, Hampton Park (\$124,730)
- Installation of local traffic management devices at Clive Street, Hampton Park (\$102,410) and Elanora Way, Hampton Park (\$63,740)

Springfield

- Commence construction of district level Soccer and Cricket multipurpose community pavilion, 3 Soccer pitches and 1 Cricket oval, sport lighting, cricket training nets and playground, Tulliallan

Estate, Cranbourne North (\$9.44M)

- Continue intersection upgrade works between Grices Road / Glasscocks Road / Clyde Road and Berwick-Cranbourne Road and road duplication works between Berwick-Cranbourne Road and Viewgrand Drive (includes bridge renewal), Cranbourne North (\$3.53M)
- Commence stormwater harvesting and landscape works Max Pawsey Reserve, Narre Warren (\$2.45M)
- Sports field reconstruction works at Max Pawsey Reserve, Narre Warren (\$726,210)
- Road sealing works across various locations (\$580,140)
- Building renewal works at Casey Aquatic and Recreation Centre, Narre Warren (\$450,000)
- Building and kitchen renewal works at Foundation Learning Centre, Narre Warren (\$237,530)
- Playground refurbishment works at Robinswood Parade Reserve, Narre Warren South (\$96,410) and Loxley Boulevard Reserve, Narre Warren South (\$85,700)
- Installation of local traffic management devices at Berwick Springs Promenade and Ellen Road, Narre Warren South (\$237,810)
- Tennis court resurfacing works at Sweeney Reserve, Berwick (\$144,900)
- Netball court resurfacing works at Sweeney Reserve, Berwick (\$80,340)
- Installation of pedestrian crossing on Glasscocks Road between The Esplanade and Mountainview Boulevard, Cranbourne North (\$74,990)

4.5.1 Summary

	Budget 2020/21
	\$'000
Property	12,025
Plant and equipment	11,099
Infrastructure	108,485
Total Capital Works	131,610

4.5.1 Summary

	Project Cost	Asset enditure type				Summary of Funding Sources				
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	12,025	8,613	1,581	1,025	806	-	-	4,668	7,358	-
Plant and equipment	11,099	1,368	5,974	3,757	-	-	-	8,069	3,030	-
Infrastructure	108,485	59,606	19,952	28,918	9	13,580	200	44,561	50,145	-
Total	131,610	69,587	27,506	33,701	815	13,580	200	57,298	60,532	-

4.5.2 2020/21 Capital Works Budget

Capital Works Area	Project Cost \$'000	Asset enditure type				Summary of Funding Sources				
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council Cash \$'000	Council Reserves \$'000	Borrowings \$'000
Property										
Land										
Various Projects - Land Acquisition Program-2020-21	7,358	7,358	-	-	-	-	-	-	7,358	-
Total Land	7,358	7,358	-	-	-	-	-	-	7,358	-
Buildings										
Foundation Learning Centre Inc Kitchen Renewal and Building Renewal	238	95	143	-	-	-	-	238	-	-
Narre Warren North Recreation Reserve - Building Renewal	549	-	110	329	110	-	-	549	-	-
Female Friendly Unisex Upgrade										
Various - Building Renewal - Municipal Facilities - 2020-21	603	-	603	-	-	-	-	603	-	-
Various - Corporate Signage on Buildings - 2020-21	50	20	30	-	-	-	-	50	-	-
Various - Project Management Costs	2,785	696	696	696	696	-	-	2,785	-	-
Rec Myuna Farm Animal Handling Facility	445	445	-	-	-	-	-	445	-	-
Total Buildings	4,668	1,256	1,581	1,025	806	-	-	4,668	-	-
TOTAL PROPERTY	12,025	8,613	1,581	1,025	806	-	-	4,668	7,358	-

4.5.2 2020/21 Capital Works Budget

Capital Works Area	Project Cost	Asset enditure type				Summary of Funding Sources				
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PLANT AND EQUIPMENT										
Plant, Machinery and Equipment										
General - Major Plant Replacement - 2020-21	1,000	-	1,000	-	-	-	-	-	1,000	-
General - Plant - Light Vehicles - Replacement - 2020-21	2,000	-	2,000	-	-	-	-	-	2,000	-
General - Plant - Minor - Replacement - 2020-21	30	-	30	-	-	-	-	-	30	-
Total Plant, Machinery & Equipment										
	3,030	-	3,030	-	-	-	-	-	3,030	-
Computers and Telecommunications										
General - IT - Corporate Facilities Audio Visual Equipment renewal - 2020-21	1,035	104	932	-	-	-	-	1,035	-	-
General - IT - Network and Infrastructure - 2020-21	311	78	233	-	-	-	-	311	-	-
General - IT - Personal Productivity Tools - 2020-21	1,779	-	1,779	-	-	-	-	1,779	-	-
General - IT - Customer Experience Program	650	650	-	-	-	-	-	650	-	-
IT - Enterprise Architecture Transformation	3,605	-	-	3,605	-	-	-	3,605	-	-
IT - GIS Improvement Program	153	-	-	153	-	-	-	153	-	-
IT - Tech Connect	537	537	-	-	-	-	-	537	-	-
Total Comp & Telecommunications										
	8,069	1,368	2,944	3,757	-	-	-	8,069	-	-
Total Plant & Equipment										
	11,099	1,368	5,974	3,757	-	-	-	8,069	3,030	-

4.5.2 2020/21 Capital Works Budget

Capital Works Area	Project Cost \$'000	Asset enditure type				Summary of Funding Sources				
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council Cash \$'000	Council Reserves \$'000	Borrowings \$'000
INFRASTRUCTURE										
Roads										
Ash Street - from Lorna Street to McLaren Avenue - Road Rehabilitation	151	-	151	-	-	128	-	23	-	-
Christine Street - from Evelyn Avenue to Camms Road - Road Rehabilitation	106	-	106	-	-	90	-	16	-	-
Evelyne Street - from Lillian Street to Stanley Street - Road Rehabilitation	337	-	337	-	-	286	-	50	-	-
Tooradin Station Road sealing - Stage 1 of 2 - 1150m Railway line north to Manks Road	105	-	-	105	-	57	-	48	-	-
Stanley Street - from Evelyn Avenue to Camms Road - Road Rehabilitation	116	-	116	-	-	98	-	17	-	-
South Gippsland Highway Service Road -Part 2- East Side of SGH - Clarendon Street to Cranbourne Public Hall Exit - Road Rehabilitation	70	-	70	-	-	60	-	11	-	-
Walter Street - from Tucker Street to South Gippsland Highway Service Road - Road Rehabilitation	291	-	291	-	-	248	-	43	-	-
William Street - from Tucker Street to South Gippsland Highway Service Road - Road Rehabilitation	286	-	286	-	-	244	-	43	-	-

4.5.2 2020/21 Capital Works Budget

Capital Works Area	Project Cost	Asset enditure type				Summary of Funding Sources				
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Buckland Court - from Kennington Park Drive to End - Road Rehabilitation	101	-	101	-	-	86	-	15	-	-
Merton Court - from Kennington Park Drive to End - Road Rehabilitation	116	-	116	-	-	98	-	17	-	-
Orton Rise - from Sydney Parkinson Avenue to End - Road Rehabilitation	176	-	176	-	-	150	-	26	-	-
Patterson Court - from Sydney Parkinson Avenue to End - Road Rehabilitation	146	-	146	-	-	124	-	22	-	-
Ponto Court - from Sydney Parkinson Avenue to End - Road Rehabilitation	216	-	216	-	-	184	-	32	-	-
Rolland Court - from Sydney Parkinson Avenue - Road Rehabilitation	161	-	161	-	-	137	-	24	-	-
Throsby Court - from Sydney Parkinson Avenue to End - Road Rehabilitation	181	-	181	-	-	154	-	27	-	-
Leech Court -Part 1 - from Fox Road to No 4 Leech Court at 45 degree bend in road - Road Rehabilitation	266	-	266	-	-	227	-	40	-	-
The Esplanade - from Berwick Springs Promenade to Seal Change at No 27 The Esplanade - Road Rehabilitation	156	-	156	-	-	133	-	23	-	-
Ascot Rise - from Shannon Way to End - Road Resealing	4	-	4	-	-	-	-	4	-	-

4.5.2 2020/21 Capital Works Budget

Capital Works Area	Project Cost	Asset enditure type				Summary of Funding Sources				
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Bettina Court - from Howell Drive to End - Road Resealing	12	-	12	-	-	-	-	12	-	-
Buxton Mews - from Shannon Way to End- Road Resealing	16	-	16	-	-	-	-	16	-	-
Gretel Place - from Shannon Way to End - Road Resealing	8	-	8	-	-	-	-	8	-	-
Howell Drive - from Buchanan Road to Brisbane Street - Road Rehabilitation	114	-	114	-	-	-	-	114	-	-
Jessica Mews - from Howell Drive to End - Road Resealing	12	-	12	-	-	-	-	12	-	-
Kerry Court - from Howell Drive to End - Road Resealing	10	-	10	-	-	-	-	10	-	-
Killarney Court - from Shannon Way to End - Road Resealing	13	-	13	-	-	-	-	13	-	-
Michael Court - from Howell Drive to End - Road Resealing	21	-	21	-	-	-	-	21	-	-
Reginald Court - from Howell Drive to End - Road Resealing	13	-	13	-	-	-	-	13	-	-
Ruby Place - from Howell Drive to End - Road Resealing	7	-	7	-	-	-	-	7	-	-
Shannon Way - from Howell Drive to Buxton Mews - Road Resealing	24	-	24	-	-	-	-	24	-	-
Valda Close - from Howell Drive to End - Road Resealing	20	-	20	-	-	-	-	20	-	-
Beaumont View Lane - from Beaumont Road to End - Road Resealing	29	-	29	-	-	-	-	29	-	-

4.5.2 2020/21 Capital Works Budget

Capital Works Area	Project Cost	Asset enditure type				Summary of Funding Sources				
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Dunmore Place - from Glen Moidart Drive to End - Road Resealing	8	-	8	-	-	-	-	8	-	-
Glen Moidart Drive - from Beaumont Road to End - Road Resealing	84	-	84	-	-	-	-	84	-	-
Mallaig Rise - from Glen Moidart Drive to End - Road Resealing	17	-	17	-	-	-	-	17	-	-
Langmore Lane - from Gloucester Avenue to End - Road Resealing	83	-	83	-	-	-	-	83	-	-
Ballarto Road - from South Gippsland Highway to End - Road Resealing	55	-	55	-	-	-	-	55	-	-
South Gippsland Highway Service Road - Part 1 - from Station Street to Clarendon Street - Road Resealing	41	-	41	-	-	-	-	41	-	-
South Gippsland Highway Service Road -Part 3 - from Cranbourne Public Hall driveway exit to 75 metres south of Brunt Street - Road Resealing	13	-	13	-	-	-	-	13	-	-
Broadwalk Grove - from Grove End Road to Grove End Road - Road Resealing	40	-	40	-	-	-	-	40	-	-
Chiswick Court - from Broadwalk Grove to End- Road Resealing	12	-	12	-	-	-	-	12	-	-
Granby Court - from Broadwalk Grove to End - Road Resealing	11	-	11	-	-	-	-	11	-	-

4.5.2 2020/21 Capital Works Budget

Capital Works Area	Project Cost	Asset enditure type				Summary of Funding Sources				
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Nash Court - from Broadwalk Grove to End - Road Resealing	14	-	14	-	-	-	-	14	-	-
Redhill Court - from Broadwalk Grove to End - Road Resealing	14	-	14	-	-	-	-	14	-	-
Currie Avenue - from Sydney Parkinson Avenue to John Fawkner Drive - Road Resealing	33	-	33	-	-	-	-	33	-	-
Sydney Parkinson Avenue - from James Cook Drive to Seal Change near Robert Molyneux Avenue - Road Resealing	135	-	135	-	-	-	-	135	-	-
Raymond McMahon Boulevard - from Seal Change 20 metres west of Barker Court to John Fawkner Drive - Road Resealing	56	-	56	-	-	-	-	56	-	-
Barker Court - from Raymond McMahon Boulevard to End - Road Resealing	10	-	10	-	-	-	-	10	-	-
Doyle Place from Raymond McMahon Boulevard to End - Road Resealing	6	-	6	-	-	-	-	6	-	-
Hann Close - from Raymond McMahon Boulevard to End - Road Resealing	7	-	7	-	-	-	-	7	-	-
McCrae Mews -from Raymond McMahon Boulevard to End - Road Resealing	7	-	7	-	-	-	-	7	-	-
Mueller Court - from Raymond McMahon Boulevard to End - Road Resealing	24	-	24	-	-	-	-	24	-	-

4.5.2 2020/21 Capital Works Budget

Capital Works Area	Project Cost \$'000	Asset enditure type			Summary of Funding Sources				
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council Reserves \$'000	Borrowings \$'000
Finchley Court - from Kennington Park Drive to End- Road Resealing	12	-	12	-	-	-	-	-	-
Hamstead Court - from Kennington Park Drive to End - Road Resealing	19	-	19	-	-	-	-	-	-
Kennington Park Drive - from Kennington Park Drive - from Power Road to Seal Change No 41 Kennington Park Drive - Road Resealing	223	-	223	-	-	-	-	-	-
Raduett Court - from Kennington Park Drive to End - Road Resealing	13	-	13	-	-	-	-	-	-
Swiss Court - from Kennington Park Drive to End - Road Resealing	10	-	10	-	-	-	-	-	-
Avenel Place - from Axedale Crescent to End - Road Resealing	8	-	8	-	-	-	-	-	-
Axedale Crescent - from Heywood Grove to Kennington Park Drive - Road Resealing	29	-	29	-	-	-	-	-	-
Benalla Close - from Axedale Crescent to End - Road Resealing	6	-	6	-	-	-	-	-	-
Ensley Court - from Axedale Crescent to End - Road Resealing	11	-	11	-	-	-	-	-	-
Heywood Grove - from Clifton Way to Kennington Park Drive	21	-	21	-	-	-	-	-	-

4.5.2 2020/21 Capital Works Budget

Capital Works Area	Project Cost \$'000	Asset enditure type				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council Reserves \$'000	Borrowings \$'000
Paula Terrace - from Mossgiel Park Drive to End - Road Resealing	18	-	18	-	-	-	-	18	-
Rhonda Court - from Paula Terrace to End - Road Resealing	21	-	21	-	-	-	-	21	-
Arcadia Avenue - from Frawley Road to End - Road Resealing	52	-	52	-	-	-	-	52	-
Bramley Court - from Arcadia Avenue to End - Road Resealing	18	-	18	-	-	-	-	18	-
Lara Court - from Arcadia Avenue to End - Road Resealing	14	-	14	-	-	-	-	14	-
Tripoli Court - from Arcadia Avenue to End - Road Resealing	31	-	31	-	-	-	-	31	-
Colrado Court - from Keppel Drive to End - Road Resealing	46	-	46	-	-	-	-	46	-
Keppel Drive - from Seal Change 30 metres east of Hallam South Road to Seal Change 40 metres east of Colrado Court - Road Resealing	47	-	47	-	-	-	-	47	-
Bellbird Avenue - from King Road to End - Road Resealing	20	-	20	-	-	-	-	20	-
George Rae Avenue - from Harkaway Road to End - Road Resealing	32	-	32	-	-	-	-	32	-
Olive Avenue - from King Road to George Rae Avenue - Road Resealing	28	-	28	-	-	-	-	28	-
Facey Court - from Shiraz Crescent to End - Road resealing	22	-	22	-	-	-	-	22	-
Judith Close - from Facey Court to End - Road Resealing	12	-	12	-	-	-	-	12	-

4.5.2 2020/21 Capital Works Budget

Capital Works Area	Project Cost \$'000	Asset enditure type				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council Reserves \$'000	Borrowings \$'000
Lunn Court - from Shiraz Crescent to End - Road Resealing	12	-	12	-	-	-	-	12	-
Parklea Close - from Shiraz Crescent to End - Road Resealing	12	-	12	-	-	-	-	12	-
Shiraz Crescent - from Prospect Hill Road to Columbia Road - Road Resealing	36	-	36	-	-	-	-	36	-
Aberdeen Court - from Prospect Hill Road to End - Road Resealing	19	-	19	-	-	-	-	19	-
Garryowen Crescent - from Prospect Hill Road from Heatherlea Crescent - Road Resealing	35	-	35	-	-	-	-	35	-
Greenacre Court - from Heatherlea Crescent to Garryowen Crescent - Road Resealing	29	-	29	-	-	-	-	29	-
Heatherlea Crescent - from Prospect Hill Road to End - Road Resealing	34	-	34	-	-	-	-	34	-
Murrell Court - from Heatherlea Crescent to End - Road Resealing	8	-	8	-	-	-	-	8	-
Prospect Hill Road - from Narre Warre North Road to End - Road Resealing	83	-	83	-	-	-	-	83	-
Coronata Court - from Darling Way to End - Road Resealing	23	-	23	-	-	-	-	23	-

4.5.2 2020/21 Capital Works Budget

Capital Works Area	Project Cost \$'000	Asset enditure type				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council Reserves \$'000	Borrowings \$'000
Darling Way - from Seal Change near Briar Close to Fleetwood Drive including roundabout - Road Resealing	135	-	135	-	-	-	-	135	-
Lantana Drive - from Darling Way to Darling Way - Road Resealing	58	-	58	-	-	-	-	58	-
Mollis Close - from Darling Way to End - Road Resealing	8	-	8	-	-	-	-	8	-
Pendula Court - from Darling Way to End - Road Resealing	12	-	12	-	-	-	-	12	-
Poorinda Rise - from Darling Way to End - Road Resealing	18	-	18	-	-	-	-	18	-
Tanunda Close - from Lantana Drive to End - Road Resealing	9	-	9	-	-	-	-	9	-
Leech Court - Part 2 - from Fox Road to End - Road Resealing	14	-	14	-	-	-	-	14	-
Alberta Way - from Grand Arch Way to End - Road Resealing	21	-	21	-	-	-	-	21	-
Soldiers Road - from Kingsmere Drive Roundabout to South Side of Princes Hwy	166	-	166	-	-	-	-	166	-
Elanora Way - Local Traffic Management Program	64	64	-	-	-	-	-	64	-
Centre road - upgrade - between Loxley Boulevard and Bausch Street	536	-	536	-	-	-	-	536	-

4.5.2 2020/21 Capital Works Budget (continued)

Capital Works Area	Project Cost \$'000	New \$'000	Asset enditure type			Summary of Funding Sources			
			Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council Reserves \$'000	Borrowings \$'000
Manks Rd - Seal shoulder between 235-265 property boundary to bridge at Western Contour Drain - Greyspot Program	238	238	-	-	-	-	-	238	-
Manks Rd - Seal shoulder between 175-185 property boundary to 235-265 property boundary - Greyspot Program	205	205	-	-	-	-	-	205	-
Clive Street - Local Traffic Management Program	102	102	-	-	-	-	-	102	-
Skyline Way - Local Traffic Management Program	64	64	-	-	-	-	-	64	-
Berwick Springs Promenade Ellen Road Roundabout - LTM Program	238	-	-	238	-	-	-	238	-
Joseph Banks Crescent - Local Traffic Management Program	225	135	-	90	-	-	-	225	-
Edrington Park Drive - Local Traffic Management Program	111	111	-	-	-	-	-	111	-
Various - Minor Traffic Works - 2020-21	228	182	-	46	-	-	-	228	-
Evans Road and Boland Drive - Road Rehab Works	193	-	-	193	-	-	-	193	-
Car Park - Adjacent to James Cook Drive - Amalfi Drive Roundabout	86	-	86	-	-	-	-	86	-
Balmoral Court - From Carlisle Road to End Road Rehabilitation	65	-	65	-	-	55	-	10	-

4.5.2 2020/21 Capital Works Budget (continued)

Capital Works Area	Project Cost \$'000	Asset enditure type				Summary of Funding Sources				
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council Cash \$'000	Council Reserves \$'000	Borrowings \$'000
Carlisle Road - From Henry Avenue to No 25 Carlisle Road - Road Rehabilitation	125	-	125	-	-	106	-	19	-	-
Henry Avenue - From Charles Avenue to Carlisle Road	111	-	111	-	-	94	-	17	-	-
Road Cons N&I - Craig Road Bypass	4,221	-	-	4,221	-	-	-	1,714	2,507	-
Road Const N&I Ballarto Rd SGH-C'Fds 2/3	3,000	-	-	3,000	-	-	-	-	3,000	-
Road Const N&I Clyde/Hardys Intersection	9,607	1,921	-	7,685	-	-	-	1,607	8,000	-
Road Const N&I Glasscocks Rd SGH-NWC Rd	4,595	4,595	-	-	-	-	-	4,595	-	-
Road Const N&I Grices/G'cocks/BC Int&dup	3,522	-	-	3,522	-	1,250	-	324	1,948	-
Road Const N&I Missens Rd	3,245	-	-	3,245	-	-	-	682	2,563	-
Road Const N&I Railway Valetta-Ballarto	100	-	-	100	-	-	-	-	100	-
Road Const Unslid Smiths La North-Browns	3,686	-	-	3,686	-	-	-	536	3,150	-
Total Roads	39,966	7,617	6,218	26,130	-	4,007	-	14,691	21,268	-

4.5.2 2020/21 Capital Works Budget (continued)

Capital Works Area	Project Cost	Asset enditure type				Summary of Funding Sources				
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Bridges										
Handrails for Frog Hollow Reserve Bridges	33	33	-	-	-	-	-	33	-	-
Linking Paths Austin 6Fullard Ped bridge	200	200	-	-	-	-	200	-	-	-
Total Bridges	233	233	-	-	-	-	200	33	-	-

4.5.2 2020/21 Capital Works Budget (continued)

Capital Works Area	Project Cost	Asset enditure type				Summary of Funding Sources				
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Footpaths and Cycleways	486	486	-	-	-	-	-	486	-	-
Rec Paths (MTN) B'Ridge Settlers-Botanic	236	236	-	-	-	-	-	236	-	-
Narre Warren North Road - Linking Paths Program	268	268	-	-	-	-	-	268	-	-
Linsell Boulevard - Linking Paths Program	21	21	-	-	-	-	-	21	-	-
Tooradin Station Road - Linking Paths Program	21	21	-	-	-	-	-	21	-	-
Hopetoun Road - Linking Paths Program	32	32	-	-	-	-	-	32	-	-
Gardiner Street - Linking Paths Program	139	-	-	139	-	-	-	139	-	-
Hallam North Road - Linking Paths Program	161	161	-	-	-	-	-	161	-	-
Peel Street - Pedestrian Crossing Program	75	75	-	-	-	-	-	75	-	-
Glasscocks Road - Pedestrian Crossing Program	183	183	-	-	-	-	-	183	-	-
Various - Reactionary Program - Minor footpath links - community demand - 2020-21	285	-	285	-	-	-	-	285	-	-
Balla Balla - Footpath Rehabilitation Program - 2020-21	414	-	414	-	-	-	-	414	-	-
Edrington - Footpath Rehabilitation Program - 2020-21	466	-	466	-	-	-	-	466	-	-
Four Oaks Ward - Footpath Rehabilitation Program - 2020-21										

4.5.2 2020/21 Capital Works Budget (continued)

Capital Works Area	Project Cost	Asset enditure type				Summary of Funding Sources				
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Mayfield - Footpath Rehabilitation Program - 2020-21	414	-	414	-	-	-	-	414	-	-
River Gum Ward - Footpath Rehabilitation Program - 2020-21	466	-	466	-	-	-	-	466	-	-
Springfield Ward - Footpath Rehabilitation Program - 2020-21	404	-	404	-	-	-	-	404	-	-
Various - School Crossing Infrastructure - 2020-21	104	104	-	-	-	-	-	104	-	-
Linking Paths Fountain Gate Ped Links	225	225	-	-	-	-	-	225	-	-
Total Footpaths & Cycleways		1,812	2,448	139	-	-	-	4,399	-	-

4.5.2 2020/21 Capital Works Budget (continued)

Capital Works Area	Project Cost	Asset enditure type				Summary of Funding Sources				
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Drainage										
Ash Street - Pipe Replacement	16	-	16	-	-	-	-	16	-	-
Cercis Court - Pipe Relining	17	-	17	-	-	-	-	17	-	-
Coolong Avenue Flood Reduction Works	27	-	5	22	-	-	-	27	-	-
Harry Street Reserve Flood Reduction Works	21	11	-	11	-	-	-	21	-	-
New and Improved Drainage Program - 17B Elgin Street Berwick - DC026	55	6	-	50	-	-	-	55	-	-
Scarlet Drive - Pipe Relining	13	-	13	-	-	-	-	13	-	-
Scanlan Street Drainage Works - DC005	78	78	-	-	-	-	-	78	-	-
Barrington Place Drainage Works - DC006	58	58	-	-	-	-	-	58	-	-
Robinson Road Drainage Works - DC008	72	72	-	-	-	-	-	72	-	-
Alamanda Way Drainage Works - DC010	52	52	-	-	-	-	-	52	-	-
Hilda Court Drainage Works - DC011	46	46	-	-	-	-	-	46	-	-
Buchanan Road Drainage - Kerb Channel and Drainage Works - DC028	195	195	-	-	-	-	-	195	-	-
Gross Pollutant Trap Rectification	54	-	54	-	-	-	-	54	-	-
Betula and Myuna Farm Stormwater Harvesting	41	41	-	-	-	-	-	41	-	-
Drainage N&I Wilson Bota'l SW Harvesting	589	589	-	-	-	-	-	589	-	-

4.5.22020/21 Capital Works Budget (continued)

Capital Works Area	Project Cost	Asset enditure type				Summary of Funding Sources				
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Drainage Renewal - Paperbark Street	268	-	268	-	-	-	-	268	-	-
Drainage Renewal Lynbrook Swale Renewals	243	-	243	-	-	-	-	243	-	-
Max Pawsey Res - Stormwater Harvesting	2,450	2,450	-	-	-	-	-	2,450	-	-
Total Drainage	4,295	3,597	616	82	-	-	-	4,295	-	-

4.5.2 2020/21 Capital Works Budget (continued)

Capital Works Area	Project Cost \$'000	Asset enditure type			Summary of Funding Sources					
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council Cash \$'000	Council Reserves \$'000	Borrowings \$'000
Recreational, Leisure & Community Facilities										
Hampton Park Senior Citizens centre - Bowls Club - Building Services - Renewal	125	-	100	25	-	-	-	125	-	-
Various Landscape Upgrades at Community Facilities	129	-	129	-	-	-	-	129	-	-
Narre Warren North Kinder - Fencing Renewal	24	-	24	-	-	-	-	24	-	-
Fleetwood Kindergarten and MCH - Landscape upgrade	11	-	-	11	-	-	-	11	-	-
Narre Warren North Kindergarten - Landscape Upgrades	32	-	-	32	-	-	-	32	-	-
Berwick Leisure Centre - Landscape upgrades	43	-	-	43	-	-	-	43	-	-
Lynbrook Family and Childrens Centre - Landscape Upgrades	21	-	-	21	-	-	-	21	-	-
Tooradin Kindergarten - Minor Shade Structure Renewal	13	-	13	-	-	-	-	13	-	-
Clarendon Street Childrens Centre - Minor Shade Structure Renewal	17	17	-	-	-	-	-	17	-	-
Narre Warren Central Kindergarten - Minor Shade Structure Renewal	21	-	21	-	-	-	-	21	-	-
Coral Drive Childrens Centre Community Room Renewal	171	-	154	17	-	-	-	171	-	-

4.5.2 2020/21 Capital Works Budget (continued)

Capital Works Area	Project Cost	Asset enditure type				Summary of Funding Sources				
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Pearcedale Community Centre - Fencing Renewal	21	-	21	-	-	-	-	21	-	-
Lawson Poole Recreation Reserve Shelters	17	17	-	-	-	-	-	17	-	-
Various - Building Services - Mechanical Equipment Renewal - 2020-21	166	-	149	17	-	-	-	166	-	-
Various - Essential Safety Measures - Buildings - 2020-21	108	54	54	-	-	-	-	108	-	-
Various - Bunjil Place Asset Management Plan Works - 2020-21	600	-	600	-	-	-	-	-	600	-
Orana Community Place - Early Years Facility	31	6	25	-	-	-	-	31	-	-
Clarendon Street Childrens Centre Renewal- Family Day Care Area	300	-	270	30	-	-	-	300	-	-
Orana Community Place - Community Hub Facility Extra Items	86	86	-	-	-	-	-	86	-	-
Strong Drive Childrens Centre - Kindergarten and Community Area Renewal	1,334	133	800	400	-	-	-	1,334	-	-
Building N&I - Clyde Township New FCC	208	208	-	-	-	-	-	52	156	-
Building N&I - Clyde VillageFCC Eliston	3,975	3,975	-	-	-	2,000	-	398	1,577	-
Building N&I C'bourne West Community Hub	3,368	3,368	-	-	-	-	-	1,798	1,570	-
Building Renewal - Cranbourne Senior Cit	457	-	366	91	-	-	-	457	-	-

4.5.2 2020/21 Capital Works Budget (continued)

Capital Works Area	Project Cost	Asset enditure type				Summary of Funding Sources				
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Myuna Farm - Animal Display Centre and Party Rooms - Building Renewal	12	-	10	2	-	-	-	12	-	-
Playgrounds N&I - Myuna Farm Play space	289	289	-	-	-	-	-	289	-	-
Rec Myuna Farm MIP Sustainability Display	84	84	-	-	-	-	-	84	-	-
Rec Myuna Farm MPlan - Kidds Road Entry	80	24	24	32	-	-	-	80	-	-
Rec Wilson Botanic Park Signage	162	97	65	-	-	-	-	162	-	-
Casey Fields - Bin Cage replacement	35	-	-	35	-	-	-	35	-	-
Max Pawsey Reserve Bowls - Building Services - Renewal	31	-	22	-	9	-	-	31	-	-
Marriott Waters Recreation Reserve Pavillion Upgrade	1,100	-	-	1,100	-	1,100	-	-	-	-
Glover Recreation Reserve - Sporting Surface Renewal Program	52	-	52	-	-	-	-	52	-	-
Galloway Drive and Robinswood Parade Reserve Playground Refurbishment	96	-	96	-	-	-	-	96	-	-
Loxley Boulevard Reserve Playground Refurbishment	86	-	86	-	-	-	-	86	-	-
Reema Reserve Playground Refurbishment	236	-	236	-	-	-	-	236	-	-
Waratah Lighting - Recreation Lighting program	133	80	27	27	-	-	-	133	-	-

4.5.2 2020/21 Capital Works Budget (continued)

Capital Works Area	Project Cost	Asset enditure type				Summary of Funding Sources				
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Casey Arc - Asset Management Plan Works - Building Renewal - 2020-21	450	-	450	-	-	-	-	-	450	-
The RACE - Asset Management Plan works - Building Renewal - 2020-21	500	-	500	-	-	-	-	-	500	-
Various - Building Renewal - Aquatic and Leisure Refurbishment - 2020-21	538	-	538	-	-	-	-	538	-	-
Various - Renewal of Minor Recreational Structures - 2020-21	207	62	145	-	-	-	-	207	-	-
Casey Fields - Fencing Renewal - 2020-21	67	-	61	7	-	-	-	67	-	-
Various - Recreation reserve shelters and manual scoreboards - renew and replace - 2020-21	32	6	25	-	-	-	-	32	-	-
Various - Recreation Reserve Fencing Renewal - 2020-21	65	-	58	6	-	-	-	65	-	-
Various - Reserve Public Lighting - 2020-21	32	8	24	-	-	-	-	32	-	-
Various - Renewal of Synthetic Cricket Practice Wicket - 2020-21	102	-	102	-	-	-	-	102	-	-
Various - Renewal Cricket Wicket Practice Nets - 2020-21	113	-	101	11	-	-	-	113	-	-
Various - Sporting Surface Renewal Program Synthetic Surfaces - 2020-21	53	-	48	5	-	-	-	53	-	-
The RACE - Pool tile replacement and structural rebuild - 2020-21	1,100	-	1,100	-	-	-	-	-	1,100	-
Pool In The Park - Asset Management Plan Works - 2020-21	60	-	60	-	-	-	-	-	60	-

4.5.2 2020/21 Capital Works Budget (continued)

Capital Works Area	Project Cost	Asset enditure type				Summary of Funding Sources				
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Max Pawsey Sportsfield Reconstruction Program	726	-	654	73	-	-	-	726	-	-
Sweeney Netball - Sporting Surface Renewal Program	80	-	72	8	-	-	-	80	-	-
Sydney Pargeter - Oval Irrigation Works - Renewal Program	198	-	198	-	-	-	-	198	-	-
Various - Sporting Surface Renewal Program Turf Wickets	54	-	48	5	-	-	-	54	-	-
Bernly Gardens Estate Local AFL/ Cricket	1,300	1,300	-	-	-	1,300	-	-	-	-
Cranbourne North Sport Res (Tulliallan)	9,437	9,437	-	-	-	3,325	-	77	6,036	-
Playgrounds N&I - Edwin Flack Res Local	100	100	-	-	-	-	-	100	-	-
Rec Cairns Road Res Tennis Cts&Pavilion	1,000	1,000	-	-	-	-	-	-	1,000	-
Rec Casey Fields Masterplan Works	375	375	-	-	-	-	-	375	-	-
Rec Clyde North 3Soccer 2Cricket Ramlegh	2,500	2,500	-	-	-	-	-	1,500	1,000	-
Rec Clyde North AFL/Crick/N'ball Kilora	3,982	3,982	-	-	-	-	-	37	3,945	-
Rec Cranbourne East AFL/C/N Livingston	3,835	3,835	-	-	-	-	-	2,800	1,035	-
Rec Cranbourne East Soccer/C'ketSelandra	4,280	4,280	-	-	-	280	-	1,214	2,786	-
Rec Olive Res Indoor Netball Pav Exten	1,250	-	1,250	-	-	-	-	1,250	-	-

4.5.2 2020/21 Capital Works Budget (continued)

Capital Works Area	Project Cost \$'000	Asset enditure type				Summary of Funding Sources				
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council Cash \$'000	Council Reserves \$'000	Borrowings \$'000
Rec Robert Booth Res MPlan Works	1,428	1,428	-	-	-	1,200	-	228	-	-
Sports Fields Renewals Cyril Molyneux	25	-	23	3	-	25	-	-	-	-
Sports Surf Casey Fields Tennis Courts	160	-	144	16	-	-	-	160	-	-
Total Recreational, Leisure & Community Facilities	47,722	36,752	8,944	2,017	9	9,230	-	16,679	21,814	-

4.5.2 2020/21 Capital Works Budget (continued)

Capital Works Area	Project Cost	Asset enditure type				Summary of Funding Sources				
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Parks, Open Space and Streetscapes										
Greg Clydesdale Square - renewal works design	86	-	43	43	-	-	-	86	-	-
Rec N&I - Botanic Ridge Soccer Cricket	7,822	7,822	-	-	-	-	-	800	7,022	-
Playgrounds N&I Wilson Botanic Park	321	257	64	-	-	-	-	321	-	-
Rutter Park Conservation Reserve measures	36	-	-	36	-	-	-	36	-	-
Hunt Club Childrens Centre - Fencing Renewal	37	-	37	-	-	-	-	37	-	-
Lynbrook Family and Childrens Centre - Fencing Renewal	37	-	37	-	-	-	-	37	-	-
Doveton Senior Citizens Centre - Fencing Renewal	12	-	12	-	-	-	-	12	-	-
The Dove and John Pandazopolious Hall - Fencing Renewal	9	-	9	-	-	-	-	9	-	-
David Collins Kinder and MCH - Landscape Upgrade	21	-	21	-	-	-	-	21	-	-
Casey Fields - Dog Friendly Space	302	302	-	-	-	275	-	27	-	-
Various - Park and Street Furniture and Structures Renewals - 2020-21	333	83	216	33	-	-	-	333	-	-
Various - Landscaping and Additional Tree Planting - 2020-21	291	58	145	87	-	-	-	291	-	-
Sweeney Reserve - Tennis Facility Renewal	145	-	130	14	-	-	-	145	-	-

4.5.2 2020/21 Capital Works Budget (continued)

Capital Works Area	Project Cost \$'000	New \$'000	Asset enditure type			Summary of Funding Sources			
			Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council Reserves \$'000	Borrowings \$'000
Max Pawsey - Tennis Facility Renewal	58	-	52	6	-	-	-	58	-
Hallam - Tennis Facility Renewal	29	-	26	3	-	-	-	29	-
Essex Park Nature Reserve and Dandenong Police Paddocks - Site Activation	120	-	36	84	-	-	-	120	-
Bush Land Reserve Renewal- Various sites	70	-	35	35	-	-	-	70	-
Bayview 1001 Steps - Carparking and accessible paths	268	268	-	-	-	-	-	268	-
Doveton Avenue Shops - Streetscape Upgrade	231	115	115	-	-	-	-	231	-
The Fairway Shops - Streetscape Upgrade	200	-	100	100	-	-	-	200	-
South Gippsland Highway Pedestrian Crossing between Stawell Street and Station Street	268	268	-	-	-	-	-	268	-
Green Link for Victor Crescent - Narre Warren Business Park	110	110	-	-	-	68	-	-	42
Various - Casey Annual Banner and Flag Replacement Program - 2020-21	43	-	43	-	-	-	-	43	-
Timbarra Estate - Tree Removals in the Timbarra Estate - 2020-21	108	-	108	-	-	-	-	108	-
Various - Street Tree Planting and Establishment of 45 Litre Stock - 2020-21	409	205	205	-	-	-	-	409	-
Various - Street tree replacement following road rehabilitation works - 2020-21	291	-	291	-	-	-	-	291	-

4.5.2 2020/21 Capital Works Budget (continued)

Capital Works Area	Project Cost	Asset enditure type				Summary of Funding Sources				
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Landscape Wks Avenue of Honour Bollards	107	107	-	-	-	-	-	107	-	-
	-	-	-	-	-	-	-	-	-	-
	11,762	9,594	1,726	442	-	343	-	4,356	7,064	-
Off Street Car Parks										
Accessible Parking Audit Rectification Works	54	-	-	54	-	-	-	54	-	-
Total Off St Carparks										
	54	-	-	54	-	-	-	54	-	-
Other Infrastructure										
High Street Berwick - Pool Fencing Replacement	54	-	-	54	-	-	-	54	-	-
Total Other Infrastructure										
	54	-	-	54	-	-	-	54	-	-
Total Infrastructure										
	108,485	59,606	19,952	28,918	9	13,580	200	44,561	50,145	-
Total New Capital Works										
	131,610	69,587	27,506	33,701	815	13,580	200	57,298	60,532	-

5. Financial Performance Indicators

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

Indicator	Measure	Note	Budget 2020/21	Strategic Resource Plan Projections		
				2021/22	2022/23	2023/24
Operating position						
Adjusted underlying result	Adjusted underlying surplus (deficit)/ adjusted underlying revenue	1	10.04%	12.66%	11.72%	11.51%
Liquidity						
Working capital	Current assets/ current liabilities	2	310.81%	260.43%	247.79%	235.45%
Unrestricted cash	Unrestricted cash/ current liabilities	3	150.99%	103.53%	89.15%	75.94%
Obligations						
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	18.21%	14.39%	10.60%	7.44%
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		3.73%	3.38%	3.14%	2.98%
Indebtedness	Non-current liabilities/ own source of revenue		19.53%	15.69%	11.96%	9.10%
Asset renewal	Asset renewal expenses/ asset depreciation	5	49.43%	58.22%	51.93%	49.59%
Stability						
Rates concentration	Rate revenue/ adjusted underlying revenue	6	70.19%	70.33%	70.99%	71.37%
Rates effort	Rate revenue/ CIV of rateable properties in the municipality		0.32%	0.33%	0.35%	0.36%
Efficiency						
Expenditure level	Total expenses/ no. of property assessments		\$3,154	\$3,191	\$3,311	\$3,366
Revenue level	Residential rate revenue/ no. of residential property assessments		\$1,894	\$1,936	\$1,985	\$2,034
Workforce turnover	No. of permanent staff resignations & terminations/ average no. of permanent staff for the financial year		12.0%	12.0%	12.0%	12.0%

Notes to Indicators

1. Adjusted underlying result

The City of Casey budgets on-going underlying surpluses as necessary to continue to fund capital works for the community. There will be challenges in revenue sources not keeping pace with the increased cost of service delivery.

2. Working Capital

The City of Casey maintains an approach to strong liquidity underpinned by active treasury and cash management. Sufficient working capital ensures that Council is able to pay bills as and when they fall due.

3. Unrestricted cash

Sufficient cash is maintained in order to pay bills as and when they fall due in line with the healthy levels of liquidity.

4. Debt compared to rates

Loans and borrowings – The City of Casey maintains modest borrowings relative to its large asset base with the largest loan associated with Bunjil Place, which is being progressively repaid over ten years. Council is able to meet its financial obligations.

Indebtedness – The City of Casey maintains an appropriate and modest level of long-term liabilities and low levels of indebtedness and the organisation is able to meet its long-term obligations.

5. Asset renewal

This percentage indicates the extent of Council's asset renewal against its depreciation charge (an indication of the decline in value of its existing capital assets). In the case of the City of Casey, this ratio needs to be considered in the context of needing to meet the growing capital requirements of the City. Council continues to actively seek out opportunities to renew and maintain its asset base.

6. Rates concentration

Rates revenue represents approximately 70.0% of Casey's of adjusted underlying revenue which has broad sources of grants, charges, fees, fines and contributions. Ideally, revenue should be generated from a range of sources.

Rates effort – There is a broadly stable extent of rates effort across the SRP period.

Expenditure level – Resources should be used efficiently in the delivery of services and the level of expenditure to properties is declining.

Revenue level - At Casey, revenue is broadly growing in line with population growth and the rate cap.

Workforce turnover - Projections are based on historic trends.

SECTION 6: LONG TERM FINANCIAL PLAN 2020-2030

This section includes the following financial statements which indicates Council's Ten Year Financial Plan:

- Comprehensive Income Statement
- Balance Sheet
- Statement of Cash Flows
- Capital Works Funding Sources

Budgeted Comprehensive Income Statement
For the years ending 30 June 2021 to 2030

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
	Forecast	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income											
Rates & Charges	242,936	254,035	269,125	291,104	306,034	314,892	332,019	349,228	367,315	386,301	406,287
Statutory Fees and fines	11,388	10,671	14,316	14,532	15,258	16,021	17,372	17,691	18,575	19,504	20,479
User Charges	17,622	17,397	22,053	23,156	24,313	25,529	26,806	28,146	29,553	31,031	32,582
Grants - Operating (recurrent)	49,174	60,845	63,934	66,974	70,160	73,499	76,664	79,976	83,439	87,062	90,853
Grants - Operating (non-recurrent)	1,997	928	955	974	994	1,014	1,034	1,055	1,076	1,097	1,119
Grants - Capital (recurrent)	1,331	2,700	2,800	2,900	3,000	3,100	3,200	3,300	3,400	3,500	3,600
Grants - Capital (non recurrent)	12,081	10,880	3,307	1,307	2,614	4,133	3,300	1,300	-	-	-
Contributions - Cash	37,492	37,702	48,368	48,362	48,431	54,336	51,077	51,156	48,739	48,826	48,917
Contributions - Non Monetary	84,000	84,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
Interest	7,266	4,023	3,261	3,078	2,889	2,714	2,589	2,508	2,472	2,480	2,480
Net Gain/(Loss) on Disposal of Property, Infrastructure Plant & Equipment	(118)	50	50	50	50	50	50	50	50	50	50
Other Income	641	847	897	942	989	1,038	1,090	1,145	1,202	1,262	1,325
Total income	465,809	484,078	509,065	533,380	554,733	576,327	595,202	615,554	635,821	661,114	687,693

Budgeted Comprehensive Income Statement (continued)
For the years ending 30 June 2021 to 2030

	2019/2020 Forecast	2020/2021 Budget	2021/2022 Budget	2022/2023 Budget	2023/2024 Budget	2024/2025 Budget	2025/2026 Budget	2026/2027 Budget	2027/2028 Budget	2028/2029 Budget	2029/2030 Budget
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Expenses											
Employee Costs	127,118	133,126	142,682	150,173	158,057	166,355	176,336	186,916	198,131	210,019	222,620
Materials and Consumables	97,169	124,353	121,110	124,105	127,218	130,452	134,362	138,456	142,741	147,228	151,927
External Contracts	72,386	72,200	75,514	87,718	92,373	90,437	96,470	102,031	107,890	114,037	120,541
Utilities	8,858	8,860	9,331	9,727	10,141	10,572	11,100	11,655	12,238	12,850	13,492
Depreciation	51,057	55,652	60,675	64,360	67,097	70,391	74,459	78,282	82,224	85,841	89,748
Amortisation - right of use of assets	272	1,694	1,652	1,594	1,802	1,708	1,663	1,601	1,814	1,702	1,711
Bad Debts	361	47	49	51	53	55	58	61	64	67	71
Borrowing Costs	2,108	1,838	1,561	1,289	1,016	720	425	134	35	-	-
Finance Costs Lease	19	456	405	353	324	265	206	147	111	45	456
Other Expenditure	7,098	6,840	7,124	7,410	7,430	7,770	8,115	8,494	8,603	9,049	9,460
Total Expenses	366,446	405,066	420,101	446,780	465,511	478,725	503,195	527,778	553,851	580,838	610,027
Surplus /(deficit)	99,362	79,012	88,963	86,599	89,222	97,602	92,006	87,776	81,970	80,276	77,666
Other Comprehensive Income											
Items that will not be classified to surplus or Deficit											
Share of other Comprehensive income of associates and joint ventures accounted for by equity method	(60)	30	30	30	30	30	30	30	30	30	30
Total Comprehensive Result	99,302	79,042	88,993	86,629	89,252	97,632	92,036	87,806	82,000	80,306	77,696

Budgeted Balance Sheet
For the years ending 30 June 2021 to 2030

	2019/2020 Forecast	2020/2021 Budget	2021/2022 Budget	2022/2023 Budget	2023/2024 Budget	2024/2025 Budget	2025/2026 Budget	2026/2027 Budget	2027/2028 Budget	2028/2029 Budget	2029/2030 Budget
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current Assets											
Cash Assets	27,475	24,690	21,880	24,136	26,942	27,272	29,093	22,861	24,736	26,856	27,149
Financial Assets	264,076	200,076	168,076	162,076	155,076	163,076	151,076	154,076	157,076	165,076	178,076
Receivables	36,643	34,405	36,271	38,857	40,691	39,405	39,423	39,375	40,659	41,889	41,039
Other	3,563	2,911	3,211	3,229	3,246	3,263	3,286	3,312	3,342	3,376	3,410
Total Current Assets	331,757	262,082	229,439	228,298	225,954	233,017	222,878	219,624	225,813	237,198	249,674
Non Current Assets											
Non Current Prepayments											
Investments -Equities	4,216	4,246	4,276	4,306	4,336	4,366	4,396	4,426	4,456	4,486	4,516
Financial Assets	17,000	17,000	19,000	21,000	23,000	25,000	27,000	29,000	31,000	33,000	35,000
Property Plant & Equipment	5,640,971	5,834,043	5,948,496	6,147,916	6,232,416	6,316,317	6,409,784	6,488,424	6,560,704	6,631,426	6,699,928
Right of use of assets	407	12,327	10,675	9,081	7,999	6,291	4,628	3,027	1,963	14,261	12,550
Total Non-Current Assets	5,662,595	5,867,617	5,982,448	6,182,303	6,267,752	6,351,974	6,445,809	6,524,878	6,598,123	6,683,174	6,751,995
Total Assets	5,994,351	6,129,699	6,211,886	6,410,602	6,493,706	6,584,991	6,668,687	6,744,501	6,823,936	6,920,371	7,001,669
Current Liabilities											
Payables	-	-	-	-	-	-	-	-	-	-	-
Interest - bearing Liabilities	45,989	38,510	30,701	22,658	14,358	5,803	659	152	44	0	0
Lease Liability	232	11,030	9,537	7,799	6,818	5,105	3,398	1,435	256	12,070	10,040
Provisions	20,444	20,744	19,464	18,328	17,624	16,868	16,361	16,153	16,303	16,883	17,979
Total Non-Current Liabilities	66,665	70,283	59,702	48,784	38,800	27,776	20,418	17,740	16,603	28,953	28,019
Total Liabilities	154,618	154,606	147,801	140,917	134,769	128,421	120,081	108,090	105,524	121,654	125,256
Net Assets	5,839,734	5,975,092	6,064,086	6,269,685	6,358,937	6,456,570	6,548,606	6,636,412	6,718,411	6,798,717	6,876,414

Budgeted Balance Sheet (continued)
For the years ending 30 June 2021 to 2030

	2019/2020 Forecast	2020/2021 Budget	2021/2022 Budget	2022/2023 Budget	2023/2024 Budget	2024/2025 Budget	2025/2026 Budget	2026/2027 Budget	2027/2028 Budget	2028/2029 Budget	2029/2030 Budget
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Equity											
Accumulated Surplus	2,328,964	2,473,314	2,595,279	2,683,466	2,775,976	2,868,200	2,970,304	3,054,224	3,127,191	3,198,279	3,266,572
Asset Revaluation Reserve	3,255,728	3,312,045	3,312,045	3,431,015	3,431,015	3,431,015	3,431,015	3,431,015	3,431,015	3,431,015	3,431,015
Other Reserves	255,041	189,734	156,762	155,204	151,946	157,355	147,287	151,173	160,206	169,424	178,827
Total Equity	5,839,734	5,975,092	6,064,086	6,269,685	6,358,937	6,456,570	6,548,606	6,636,412	6,718,411	6,798,717	6,876,414

Budgeted Statement of Cash Flows
For the years ending 30 June 2021 to 2030

	2019/2020 Forecast	2020/2021 Budget	2021/2022 Budget	2022/2023 Budget	2023/2024 Budget	2024/2025 Budget	2025/2026 Budget	2026/2027 Budget	2027/2028 Budget	2028/2029 Budget	2029/2030 Budget
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities											
Rates and Charges	237,401	250,504	265,384	287,057	301,780	310,515	327,404	344,374	362,209	380,931	409,074
Statutory Fees and Fines	11,832	9,881	14,390	13,731	15,296	15,182	17,343	16,836	18,502	18,603	20,357
User Fees	17,506	16,910	24,054	25,628	26,918	32,264	31,677	34,161	33,719	36,355	39,072
Contributions and Donations	36,272	37,702	48,368	48,362	48,431	54,336	51,077	51,156	48,739	48,826	48,917
Grants - Operating	48,955	44,073	65,536	68,629	71,869	75,262	78,486	81,857	85,383	89,071	84,922
Grants - Capital	14,623	13,580	6,107	4,207	5,614	7,233	6,500	4,600	3,400	3,500	3,600
Interest Received	10,196	4,029	2,990	3,092	2,905	2,729	2,599	2,515	2,475	2,479	2,480
Other Income	546	847									
GST Recoveries	14,641	11,373	9,674	6,751	7,293	7,562	8,965	7,825	7,583	7,789	7,958
Employee costs	(124,498)	(131,326)	(141,855)	(149,110)	(156,678)	(164,582)	(174,075)	(183,997)	(194,410)	(205,322)	(216,738)
Material, Services and External Contracts	(204,878)	(207,095)	(222,232)	(235,220)	(243,750)	(245,987)	(260,265)	(277,623)	(284,554)	(292,632)	(304,394)
Net cash provided by operating activities	62,596	50,478	72,416	73,127	79,677	94,515	89,711	81,703	83,045	89,600	95,248
Cash flows from investing activities											
Payments for Property, Plant, Equipment and Infrastructure	(150,000)	(115,610)	(96,743)	(67,505)	(72,928)	(75,622)	(89,654)	(78,252)	(75,834)	(77,894)	(79,581)
Investments in Financial assets	99,138	64,000	30,000	4,000	5,000	(10,000)	10,000	(5,000)	(5,000)	(10,000)	(15,000)
Proceeds from Sales of Property, Plant and Equipment	7,938	7,052	1,665	2,745	1,380	1,380	1,777	1,380	1,380	1,380	1,380
Trust Receipts (Payments)	1,853	2,656	800	832	798	1,041	887	1,069	900	1,116	931
Net cash (used in) investing activities	(41,071)	(41,902)	(64,278)	(59,927)	(65,750)	(83,200)	(76,990)	(80,803)	(78,554)	(85,398)	(92,270)

Budgeted Statement of Cash Flows (continued)
For the years ending 30 June 2021 to 2030

	2019/2020 Forecast	2020/2021 Budget	2021/2022 Budget	2022/2023 Budget	2023/2024 Budget	2024/2025 Budget	2025/2026 Budget	2026/2027 Budget	2027/2028 Budget	2028/2029 Budget	2029/2030 Budget
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from financial activities											
Finance costs	(1,981)	(1,838)	(1,561)	(1,289)	(1,016)	(720)	(425)	(134)	(35)	-	-
Proceeds from Interest bearing Liabilities	-	-	-	-	-	-	-	-	-	-	-
Repayment of Interest bearing Liabilities	(7,355)	(7,571)	(7,479)	(7,808)	(8,044)	(8,299)	(8,555)	(5,144)	(507)	(107)	(44)
Interest paid - lease liability	(19)	(456)	(405)	(353)	(324)	(265)	(206)	(147)	(111)	(45)	(456)
Repayments of lease liability	(265)	(1,496)	(1,503)	(1,493)	(1,738)	(1,701)	(1,713)	(1,706)	(1,963)	(1,930)	(2,186)
Net Cash (used in)/ provided by financial activities	(9,620)	(11,361)	(10,948)	(10,943)	(11,121)	(10,985)	(10,899)	(7,132)	(2,616)	(2,082)	(2,686)
Net increase (decrease) in cash and cash equivalents	11,905	(2,785)	(2,810)	2,256	2,806	330	1,822	(6,233)	1,875	2,120	293
Cash and cash equivalents at the beginning of the financial year	15,570	27,475	24,690	21,880	24,136	26,942	27,272	29,093	22,861	24,736	26,856
Cash and cash equivalents at the end of the financial year	27,475	24,690	21,880	24,136	26,942	27,272	29,093	22,861	24,736	26,856	27,149

**Budgeted Capital Works Funding
For the years ending 30 June 2021 to 2030**

	2020/2021 Budget	2021/2022 Budget	2022/2023 Budget	2023/2024 Budget	2024/2025 Budget	2025/2026 Budget	2026/2027 Budget	2027/2028 Budget	2028/2029 Budget	2029/2030 Budget
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
CWP Funding Sources										
Rates	57,298	56,404	59,503	62,195	62,438	67,636	77,912	84,444	86,654	88,491
Recurrent Capital Grants	2,700	2,800	2,900	3,000	3,100	3,200	3,300	3,400	3,500	3,600
Non Recurrent Capital Grants	10,880	3,307	1,307	2,614	4,133	3,300	1,300	-	-	-
Contributions	200	70	-	-	5,834	2,500	2,500	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-
DCP Reserves	50,522	32,117	13,389	15,717	11,917	12,723	155	-	-	-
POS Reserve	-	-	-	232	-	1,010	-	-	-	-
General Reserves (Plant, Land, Asset Mgt)	10,010	18,045	6,655	5,670	4,950	16,285	10,335	5,490	5,490	5,490
Sub-Total - Non Rates Funding	74,312	56,339	24,252	27,233	29,934	39,018	17,590	8,890	8,990	9,090
Total Capital Funding	131,608	112,743	83,755	89,428	92,372	106,654	95,502	93,334	95,644	97,581

Glossary

Act	The Local Government Act 1989
Annual Report	A report of the council's operations of the previous financial year and contains a report of operations, audited financial statements and an audited performance statement
Australian Accounting Standards (AAS)	The accounting standards published by the Australian Accounting Standards Board
Better practice	In the absence of legislation or a relevant Australian Accounting Standard this commentary is considered by Local Government Victoria to reflect better practice reporting
Budget	A plan setting out the services and initiatives to be funded for the financial year and how they will contribute to achieving the strategic objectives specified in the council plan
Council Plan	A plan setting out the medium-term strategic objectives, strategies, strategic indicators and resources reflecting vision and aspirations of the community for the next four years
Financial Statements	The financial statements and notes prepared in accordance with the Local Government Model Financial Report, Australian Accounting Standards and other applicable standards as they apply to the general purpose financial reports and statement of capital works, included in the annual report
Financial Year	The period of 12 months ending on 30 June each year
Forecast	The predicted outcome for the financial year based on available information as at 29 February 2020
Initiative	An action which is one-off in nature and/or leads to improvements in service performance or service levels.
Major Initiative	A significant initiative that the Council has identified as a priority and that directly contributes to the achievement of the Council Plan 2017-2021 during the current financial year and has a major focus in the budget.
Minister	The Minister for Local Government
Performance Statement	A statement including the results of the prescribed service outcome indicators, financial performance indicators and sustainable capacity indicators for the financial year and included in the annual report
Planning and Reporting Framework	The key statutory planning and reporting documents that are required to be prepared by councils to ensure accountability to local communities in the performance of functions and exercise of powers under the Act
Principal Accounting Officer	The person designated by a council to be responsible for the financial management of the council
Regulations	The Local Government (Planning and Reporting) Regulations 2014
Report of Operations	A report containing a description of the operations of the council during the financial year and included in the annual report
Specialised assets	Assets designed for a specific limited purpose. Specialised assets include buildings such as schools, hospitals, court houses, emergency services buildings (police, fire, ambulance and emergency services), specialised buildings to house infrastructure (pump stations, etc.), some heritage properties and most infrastructure assets
Strategic Resource Plan	A plan of the financial and non-financial resources for at least the next four years required to achieve the strategic objectives in the Council Plan. Is also referred to as the long-term

Contact

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