



Banyule
City Council

Budget

2026–2030

**Banyule
Futures**

**Your Voice
Our Future**

Contents

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Mayor and Chief Executive Officer introduction

Council's Budget sets out how we will use public money to run local services and look after the places we share. It includes vital services that affect the everyday lives of Banyule residents and business owners, such as maintaining roads and footpaths, supporting libraries and community programs, caring for parks and open spaces and keeping facilities safe and working well. It also includes larger projects that will benefit generations to come, such as new buildings, renewal of ageing infrastructure and investing in business transformation of processes and systems, so it's easier to access services, increase efficiency and be more effective to 'get things done'.

Council recognises that many in our community are experiencing real financial strain as the cost of living continues to rise. We are committed to ensuring that support is available to those who need it most. Our Rates Financial Hardship Policy enables Council to respond flexibly and compassionately, offering practical assistance to help eligible ratepayers manage their obligations during difficult times, while continuing to sustain the services our community relies on.

Banyule's community vision

When drawing up the Budget each year, we are guided by the Banyule Vision 2041 and the Banyule Plan 2025-2029. The long-term goals of the Banyule Plan were shaped by our community through the most extensive engagement process ever undertaken by Council.

Finding savings and expanding our income base

We are planning in a challenging environment. Costs for construction, insurance, utilities, fuel and contracted services have risen. For our community, the cost of living also continues to rise.

Rates revenue remains the main source of Council's funding. The Victorian Government sets the rate cap annually. In December 2025, the rate cap of 2.75% was issued by the state government, which is lower than the Consumer Price Index (CPI). To ensure Council's ability to deliver services and infrastructure, we continued to focus on finding savings wherever possible and have sought to expand other sources of income.

\$71.51 million for capital works projects

We are pleased to be able to invest \$71.51 in capital works (including \$6.31 million of projects carried forward from the 2025/26). Nearly 90% of the capital works budget is for asset renewal and upgrades, in keeping with community expectations that we make the most of our current assets.

Some of the major projects for the coming year include:

- \$3.0 million for the redevelopment of Shelley Park pavilion
- \$2.3 million for female-friendly changerooms at Elder Street baseball pavilion, James Street Reserve and Heidelberg Park.
- \$2.6 million for Business Transformation Program
- \$5.2 million for the electrification of WaterMarc aquatic and office precinct
- \$0.5 million for public toilets, in keeping with Banyule's Public Toilet Plan
- \$3.8 million for drainage maintenance and improvements
- \$2.2 million for paths and shared trails, including the East-West Bike Path from Bundoora to Watsonia
- \$3.3 million to implement the Ivanhoe Sporting Precinct Plan
- \$1.3 million for playgrounds, including renewal of six playgrounds
- \$4.0 million for footpaths and pedestrian improvements
- \$7.7 million for roads and streetscapes

\$12.96 million initiatives budget

The initiatives budget includes \$6.0 million (Total of \$8.6m) for Council's Business Transformation Program to modernise service delivery, streamline processes and improve customer service. Best practice data security is a crucial part of this transformation.

A new Banyule Pride of Place project to encourage civic pride and a sense of community custodianship of our public places.

Our commitment to Banyule's built and natural environments is stronger than ever. We're investing in tree planting and our Urban Forest Strategy and rolling out Banyule's Heritage Strategy and Housing and Neighbourhood Character strategies.

We're looking out for people who are feeling the pinch, with funding for our outreach program for people experiencing homelessness.

A secure future for Banyule

We are proud that Banyule remains in a secure and sustainable financial position while delivering important projects and services that meet the needs of the Banyule community.



Mayor Cr Alison Champion



CEO Allison Beckwith

Executive Budget Summary

The Budget 2026-2030 outlines Council's financial plan to deliver essential services, maintain and renew community assets, and progress strategic priorities while ensuring long-term financial sustainability. The budget has been prepared in a constrained operating environment shaped by rate capping, persistent cost pressures and growing community expectations.

Council continues to balance the immediate needs of the Banyule community with its responsibility to manage public resources prudently for current and future generations, in accordance with the *Local Government Act 2020*.

Financial Principles and Sustainability

The Budget is underpinned by a prudent and integrated financial framework that supports Council's service obligations, capital works program and asset management responsibilities. Key objectives of the budget are to:

- Maintain a sound and sustainable financial position through disciplined financial management.
- Align financial planning with Council strategies, including the Banyule Plan and Banyule Futures.
- Ensure compliance with legislative requirements and recognised principles of sound financial management.
- Support long-term service delivery, asset renewal and infrastructure investment.

Council's approach to financial management is guided by the following principles:

- Generating sufficient cash flows to fund capital works and asset renewal in line with VAGO financial sustainability indicators.
- Driving operational efficiency and innovation to manage expenditure growth while maintaining service quality.
- Growing non-rate revenue to diversify income sources and manage rate increases within the rate-capped environment.
- Balancing ongoing service delivery with long-term affordability and financial resilience.
- Applying a revenue and rating framework that is stable, equitable, efficient and transparent.

Budget Overview and Financial Position

Rates and charges remain Council's primary source of revenue, supporting the delivery of services and the maintenance and renewal of approximately \$2 billion in community infrastructure. Service income from discretionary and commercial activities continues to recover progressively.

The 2026-2030 Budget reflects the ongoing impact of:

- Inflationary pressure on construction, materials, utilities and contracted services.
- Rising non-discretionary costs, including insurance, superannuation and statutory charges.
- Constrained revenue growth under the state government's rate capping framework.

The underlying result remains a key indicator of Council's financial performance, reflecting the outcome of ongoing operations after excluding non-recurrent capital grants and capital contributions. Underlying deficits are projected across the medium term, largely driven by deliberate investment in business transformation, asset renewal and service modernisation, together with structural cost pressures.

Council maintains a strong liquidity position, conservative debt levels and established reserves, supporting financial resilience over the four-year budget period.

Economic Environment

The economic outlook for 2026/27 remains uncertain. While inflation is expected to moderate over time, prices are anticipated to remain elevated in the near term. Household spending growth is subdued due to cost-of-living pressures and cautious consumer sentiment. Compounding domestic challenges are the ongoing geopolitical instability, causing, among other things, supply chain disruptions and volatility in commodity and energy markets, which is expected to contribute to increased expenditure.

These conditions continue to place upwards pressure on Council's operating costs while limiting revenue growth opportunities. The budget therefore adopts conservative economic assumptions and a disciplined approach to expenditure management.

Operations and Workforce

Council operates within the Victorian Government's rate capping framework. Rates revenue, together with fees, charges and grants, supports essential services, capital works and strategic initiatives.

Employee costs represent a significant proportion of operating expenditure, reflecting Council's reliance on skilled staff to deliver services and projects. Workforce planning continues to focus on capability, efficiency and service outcomes, supported by investment in systems, process improvement and digital capability.

User fees and charges have been reviewed with consideration given to affordability, access, cost recovery and financial sustainability. Higher increases are applied selectively, primarily to commercial services where appropriate.

Capital Works, Initiatives and Business Transformation

Council continues to prioritise investment in asset renewal and upgrades to ensure existing infrastructure remains safe, functional and fit for purpose. The capital works program focuses on roads, buildings, drainage, parks, open space and community facilities. External grant funding and the strategic use of cash reserves remain critical in supporting capital investment under rate capping.

Business transformation remains a key priority, with investments in people, processes, data, and technology to remove fragmentation, improve the customer experience, enhance operational efficiency, and build a stronger community.

Cash, Reserves and Debt

Council maintains sufficient cash reserves to meet short-term obligations, manage financial risk and support planned capital investment. Reserves are managed strategically and transparently, supporting both statutory obligations and long-term objectives.

Additional borrowings are proposed for the forward estimates period for the Ivanhoe Aquatic redevelopment project, with existing debt expected to continue to reduce over time. This approach supports financial sustainability, shares the funding cost over multiple years, and manages future financial risk.

Budget Reports

1. Link to the Banyule Plan

Link to the integrated strategic planning and reporting framework

This section explains how the Budget supports delivery of the Banyule Community Vision 2041 (the Community Vision) and the Banyule Plan 2025-2029 (the Banyule Plan) within Council's integrated planning and reporting framework.

The framework guides how Council identifies community needs and aspirations across different planning horizons:

- long term – Community Vision and Financial Plan
- medium term – Banyule Plan, Workforce Plan and Revenue and Rating Plan
- short term – Budget

Council is held accountable for delivering against these plans through transparent reporting, including the Banyule Story, which is Council's annual report.

Budget and Financial Plan

The budget is a short-term plan that specifies the resources required to fund a council's services and initiatives over the next 12 months and the subsequent 3 financial years and should be consistent with the first four years of the Financial Plan.

The Financial Plan is a plan for the financial and non-financial resources required over at least the next ten years to achieve the Banyule Plan and other strategic plans of Council. The Financial Plan defines the broad fiscal boundaries for the Banyule Plan, Asset Plan, other supporting policies and strategies, and budget processes.

Our rating context

Our Revenue and Rating Plan is used to ensure that the Local Government Act's rating objectives of 'equity and efficiency' are achieved. It is important that Banyule City Council has a Revenue and Rating Plan in place that is transparent to the community and reviewed annually as part of the budget process.

The rating parameters set for the strategic outlook period through to 2030 are in line with the rate cap; a 2.75% rate increase is applied for 2026/27.

1.1 Legislative planning and accountability framework

1.1.1 Legislative context

The Budget is a rolling four-year plan that outlines the financial and non-financial resources Council requires to achieve the strategic objectives described in the Council Plan, referred to at Banyule as the Banyule Plan. The diagram below shows the integrated strategic planning and reporting framework that applies to local government in Victoria and includes opportunities for community and stakeholder input to support transparency and accountability to residents and ratepayers.

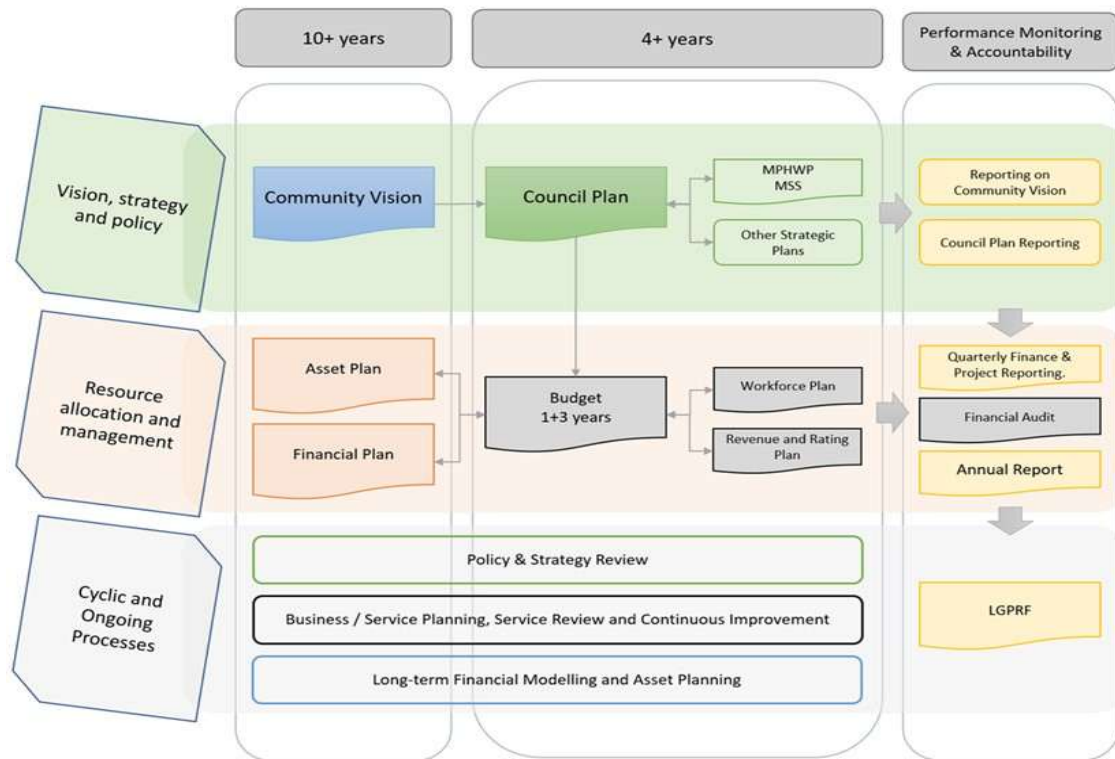


Figure 1 | Integrated strategic planning, reporting and accountability framework for local government. *Source: Local Government Victoria*

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

1.1.2 Key planning considerations

Although councils have a legal obligation to provide some services such as animal management, local roads, food safety and statutory planning, most council services are not legally mandated, including some services closely associated with councils, such as libraries, building permits and sporting facilities. Further, over time, the needs and expectations of communities can change. Therefore, councils need to have robust processes for service planning and review to ensure all services continue to provide value for money and are in line with community expectations. In doing so, councils should engage with communities to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works.

Community consultation needs to be in line with a council’s adopted Community Engagement Policy and Public Transparency Policy.

1.2 Our purpose

Council's purpose is guided by the Banyule Community Vision 2041, which reflects the community's long-term aspirations, values and priorities. Council operates within an Integrated Planning and Reporting Framework in accordance with the *Local Government Act 2020*.

The Budget 2026-2030 supports delivery of the Community Vision and is informed by key strategic plans, including the Banyule Plan 2025-2029, Delivery Plan 2025-2029, Asset Plan 2025-2035, and Revenue and Rating Plan 2026-2030. Together, these documents guide how Council plans, budgets for, delivers and reports on services and infrastructure for the community.

Council's integrated approach to planning, delivery and reporting supports strong service outcomes and helps ensure Council remains adaptive, responsive and financially sustainable by understanding community aspirations, setting priorities within available resources, and supporting informed decision-making.

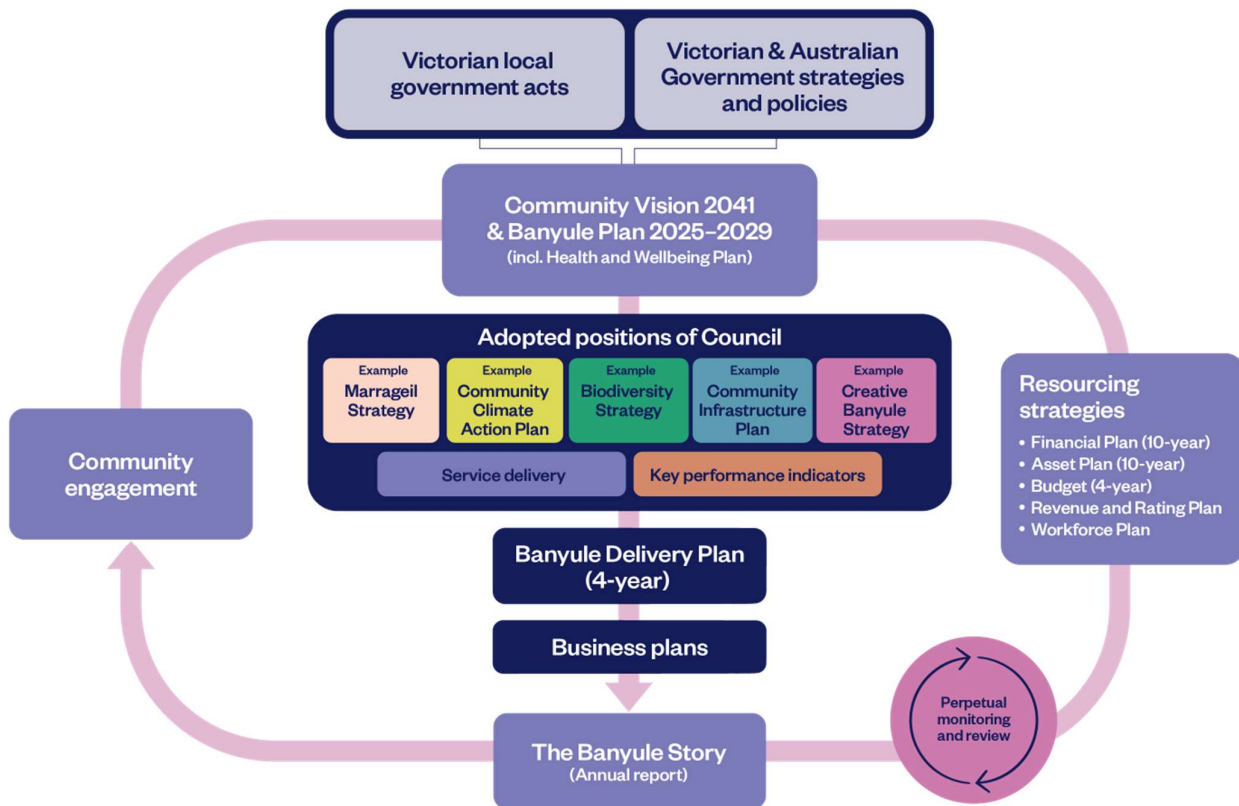


Figure 2 | Banyule Council's integrated strategic planning and reporting framework

Banyule Community Vision 2041

The Banyule Community Vision 2041 (the Community Vision) reflects the community's long-term aspirations over a 20-year period. It has been developed through extensive engagement with people who live, work, study, visit or run businesses in Banyule.

The Community Vision comprises an overarching statement and a series of community priority themes, which guide Council's policies, plans and investment decisions.

The Banyule Community Vision 2041 states:

"We in Banyule are a thriving, sustainable, inclusive and connected community.

We are engaged, we belong and we value and protect our environment."



Figure 3 | Banyule Council's community priority themes

The Banyule Plan

The Banyule Plan 2025-2029 (the Banyule Plan) is Council's main four-year strategic plan. While many councils refer to this as a Council Plan, Banyule uses the name Banyule Plan to reflect our community, our place and our shared priorities.

The Banyule Plan sets Council's strategic direction and priorities in the context of the Community Vision and Council's adopted policies, strategies and plans, including the Health and Wellbeing Plan and the Municipal Planning Strategy.

The Banyule Plan integrates:

- Banyule's health and wellbeing priorities, and
- Council's climate action response

It works alongside supporting plans such as the Financial Plan, Budget, Revenue and Rating Plan, Asset Plan and other strategic documents.

The Banyule Plan is implemented through the Banyule Delivery Plan 2025-2029 (the Delivery Plan), which sets out actions and is refreshed annually to reflect Council’s funding decisions and priorities through the Budget.

Relationship with the Municipal Public Health and Wellbeing Plan

Under the *Victorian Public Health and Wellbeing Act 2008*, Council is required to prepare a Municipal Public Health and Wellbeing Plan or integrate public health and wellbeing matters into its Banyule Plan.

At Banyule, this statutory requirement is met through the Health and Wellbeing Plan, which is fully integrated into the Banyule Plan. This approach reflects Council’s commitment to improving health and wellbeing outcomes for the community and recognises the strong connection between place-based planning, services, infrastructure and community wellbeing.

By integrating the Health and Wellbeing Plan into the Banyule Plan, Council provides a single, coordinated framework for planning and delivering actions that support the health and wellbeing of people in Banyule.

1.3 Strategic objectives – Community priority themes

The Banyule Plan strategic objectives are directly aligned with the Banyule Community Vision priority themes and are referred to as priority themes throughout this Budget.

The following table outlines the priority themes as described in the Banyule Plan 2025-2029.

Table 1 | Banyule Council’s community priority themes

| Priority theme | Description |
|--|---|
| 1. Our Inclusive, Healthy and Connected Community | A vibrant, connected, active and safe community where diversity and inclusion are valued and encouraged. |
| 2. Our Sustainable Environment | A progressive and innovative leader in protecting, enhancing and increasing the health and diversity of our natural environment, where we all commit to playing an active role in achieving environmental sustainability and reducing waste and carbon emissions. |
| 3. Our Well-Built City | A well-planned, sustainable and liveable place that caters for current and emerging communities; where our local character and environment is protected and enhanced. |
| 4. Our Valued Community Assets and Facilities | Our community assets, facilities and services, are affordable, sustainable, evenly distributed, safe, accessible for everyone and designed to provide meaningful experiences and connections. |
| 5. Our Thriving Local Economy | A thriving, resilient, socially responsible, local economy that encourages, supports and advocates for a diverse range of businesses and entrepreneurship, providing local investment and employment opportunities. |
| 6. Our Trusted and Responsive Leadership | An innovative, community-driven Council that works collaboratively to achieve agreed place-based outcomes, ensuring all have the opportunity to engage with their Council on local priorities and the future of their community through demonstrated best practice governance, financial sustainability and advocacy on community priorities and aspirations. |

2. Services, initiatives and service performance indicators

This section outlines the services and initiatives to be funded through the Budget for the 2026/27 financial year and how they contribute to the delivery of the Banyule Plan priority themes.

The Banyule Plan 2025-2029 (the Banyule Plan) is Council's main four-year strategic plan. While many councils refer to this document as a Council Plan, Banyule uses the name Banyule Plan to reflect our community, place and shared priorities.

This section also presents a selection of key initiatives and legislated service performance outcome indicators that Council is required to include in the Budget and report against annually to support transparency and accountability.

Performance against service performance outcome indicators is reported in the Performance Statement in The Banyule Story, Council's annual report. These indicators are prescribed under the Local Government Performance Reporting Framework (LGPRF) and are audited by the Victorian Auditor-General's Office (VAGO).

The relationship between the Banyule Plan, the Budget and The Banyule Story is shown below.

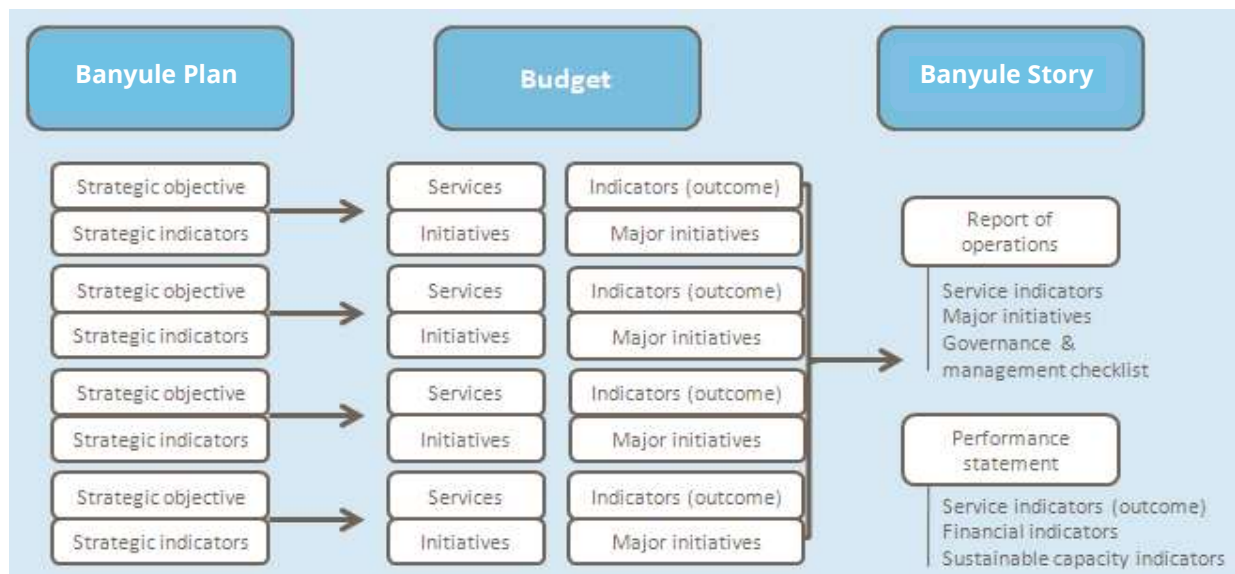


Figure 4 | Relationship between the Banyule Plan, Budget and the Banyule Story

Each priority theme section outlines:

- the key strategies and plans that guide delivery
- the services delivered and associated operating expenditure
- a selection of key initiatives
- relevant service performance outcome indicators

Detailed service descriptions are available in the Delivery Plan 2025–2029 (Year 2) on [Council's website](#).

Calculation methodologies for service performance outcome indicators are provided in section 2.7.

2.1 Priority theme 1 – Our Inclusive, Healthy and Connected Community

A vibrant, connected, active and safe community where diversity and inclusion are valued and encouraged.

Strategies, policies and plans that guide delivery

Council's work under this priority theme is informed by the following key strategies, policies and plans:

- [Marrageil Strategy 2024-2031](#)
- [Active Banyule Plan 2025-2030](#)
- [Ageing Well Framework 2024-2030](#)
- [Banyule Bicycle Strategy 2022-2027](#)
- [Banyule Community Engagement Policy](#)
- [Banyule Social Infrastructure Framework 2022-2032](#)
- [Child and Youth Framework 2021-2031](#)
- [Fair Access in Sport Policy 2024-2028](#)
- Family and Domestic Violence Support Policy
- [Inclusive Banyule. A Plan for Lifting Social Equity for All 2022-2026](#)

Services under this priority theme are delivered through the following departments and business units.

Services

Council services delivered under the 'Our Inclusive, Healthy and Connected Community' priority theme are coordinated through the departments and business units listed below.

Table 2 | Operating expenditure by department and business unit – Our Inclusive, Healthy and Connected Community

| Departments and business units | Forecast | Budget |
|---|-----------------------------|-------------------|
| | Actual 2025/26 \$'000 | 2026/27 \$'000 |
| Department: Inclusive and Creative Communities | 7,435 | 7,796 |
| • First Nations | (200) | (144) |
| • Arts and Culture | 7,235 | 7,652 |
| • Community Impact | | |
| • Community Partnerships | | |
| Department: Healthy and Active Communities | 16,764 | 18,029 |
| • Banyule Leisure | (8,307) | (9,037) |
| • Civic Precincts and Community Facilities | 8,457 | 8,992 |
| • Sports and Leisure Contracts | | |
| • Sports, Recreation and Community Infrastructure | | |
| Department: Family and Community Services | 18,307 | 17,885 |
| • Aged Services | (10,717) | (9,593) |
| • Early Childhood Services | 7,590 | 8,292 |
| • Maternal and Child Health and Immunisation Services | | |
| • Service Reform | | |
| • Youth and Community Connections | | |
| Department: City Planning, Safety and Amenity | 136 | 136 |
| • Emergency Management | - | - |
| • Environmental Health | 136 | 136 |

Initiatives

Key initiatives under the 'Our Inclusive, Healthy and Connected Community' priority theme include:

1. Strengthen our partnership with the Barrbunin Beek Aboriginal Gathering Place
2. Work with the Wurundjeri Narrap team to develop shared environmental programs and practices
3. Address ageism, discrimination, racism and ableism to support respectful and inclusive communities
4. Partner with local community organisations to strengthen social connections, with a focus on the 3081 area
5. Deliver community resilience actions to prepare for and manage acute and chronic stressors
6. Increase participation from diverse communities in festivals, exhibitions, arts grants, cultural programs and events
7. Deliver nationally significant cultural exhibitions at Ivanhoe Library and Cultural Hub
8. Deliver the Youth Spaces Plan
9. Implement the Urban Forest Strategy to support greener, healthier neighbourhoods
10. Implement the Active Banyule Plan to support community participation in active living opportunities

For the full list of initiatives and their targets across all priority themes, refer to the Banyule Delivery Plan 2025-2029 (Year 2).

For further information on key capital works projects and initiatives related to this objective, refer to section 5 of this Budget document.

Service performance outcome indicators

Legislated service performance outcome indicators relevant to this priority theme are shown below.

Table 3 | Service performance outcome indicators included in the Performance Statement – Our Inclusive, Healthy and Connected Community

| Domain | Indicator | 2024/25 | 2025/26 | 2026/27 |
|----------------|--|-----------------------|-----------------------|---------|
| | | Actual | Target | Target |
| Community | Library services | 34.72% | 30.00% | 35.00% |
| Community | Maternal and Child Health – Participation | 77.93% | 75.00% | 75.00% |
| Community | Maternal and Child Health – Participation by Aboriginal children | 85.71% | 75.00% | 75.00% |
| Responsiveness | Food safety | 100.00% | 100.00% | 100.00% |
| Cost | Library services | N/A New measure | N/A New measure | \$57 |

2.2 Priority theme 2 – Our Sustainable Environment

A progressive and innovative leader in protecting, enhancing and increasing the health and diversity of our natural environment, where we all commit to playing an active role in achieving environmental sustainability and reducing waste and carbon emissions.

Strategies, policies and plans that guide delivery

Council's work under this priority theme is informed by the following key strategies, policies and plans:

- [Biodiversity Strategy 2025-2035](#)
- [Community Climate Action Plan](#)
- [Corporate Emissions Reduction Plan 2025-2029](#)
- [Domestic Animal Management Plan 2025-2029](#)
- [Northern Regional Trails Strategy 2022-2032](#)
- [Towards Zero Waste Management Plan 2024-2028](#)
- [Urban Food Strategy 2023-2027](#)
- [Urban Forest Strategy 2023-2033](#)
- [Weed Management Strategy 2022-2026](#)
- [Yarra Strategic Plan 2022-2032](#)

Services under this priority theme are delivered through the following departments and business units.

Services

Services delivered under the 'Our Sustainable Environment' priority theme are coordinated through the following Council departments and business units.

Table 4 | Operating expenditure by department and business unit – Our Sustainable Environment

| Departments and business units | Forecast | Budget |
|---|-----------------------------|-------------------|
| | Actual 2025/26 \$'000 | 2026/27 \$'000 |
| Department: City Futures | 1,103 | 1,433 |
| <ul style="list-style-type: none"> Environment | - | - |
| | <u>1,103</u> | <u>1,433</u> |
| Department: Operations | 31,203 | 31,658 |
| <ul style="list-style-type: none"> Fleet Management | (8,961) | (8,735) |
| <ul style="list-style-type: none"> Operations Infrastructure | 22,242 | 22,923 |
| <ul style="list-style-type: none"> Operations Projects | | |
| <ul style="list-style-type: none"> Waste Management | | |
| | <u>22,242</u> | <u>22,923</u> |
| Department: Parks and Natural Environment | 16,288 | 17,203 |
| <ul style="list-style-type: none"> Bushland Management | (174) | (79) |
| <ul style="list-style-type: none"> Environmental Operations | 16,114 | 17,124 |
| <ul style="list-style-type: none"> Parks Presentation | | |
| <ul style="list-style-type: none"> Sportsfields and Parks Assets | | |
| <ul style="list-style-type: none"> Urban Forestry | | |
| | <u>16,114</u> | <u>17,124</u> |
| Department: Transport and Engineering | 5,031 | 5,678 |
| <ul style="list-style-type: none"> Transport and Development Engineering | (5,308) | (5,278) |
| <ul style="list-style-type: none"> Transport Planning and Projects | (277) | 400 |
| | <u>(5,308)</u> | <u>(5,278)</u> |
| | <u>(277)</u> | <u>400</u> |

Initiatives

Key initiatives under the 'Our Sustainable Environment' priority theme include:

1. Strengthen our partnership with the Wurundjeri Woi-wurrung Narrap team
2. Enhance the natural environment through environmental restoration
3. Develop a Biodiversity Monitoring Program for Banyule
4. Develop and implement a Climate Change Adaptation Plan and Monitoring, Evaluation, Reporting and Improvement (MERI) framework
5. Electrify all remaining Council facilities
6. Replace Council's fleet with zero-emissions vehicles
7. Develop and implement environmental sustainability initiatives across aquatic and leisure facilities
8. Deliver the Irrigation Renewal Program – Sportsfields for Banyule
9. Deliver the Towards Zero Waste Management Plan

For the full list of initiatives across all priority themes, refer to the Banyule Delivery Plan 2025-2029 (Year 2).

For further information on key capital works projects and initiatives related to this priority theme, refer to Section 5 of this Budget document.

Service performance outcome indicators

Legislated service performance outcome indicators relevant to this priority theme are shown below.

Table 5 | Service performance outcome indicators included in the Performance Statement – Our Sustainable Environment

| Domain | Indicator | 2024/25 Actual | 2025/26 Target | 2026/27 Target |
|-------------|------------------|--------------------|--------------------|-------------------|
| Environment | Waste management | N/A New measure | N/A New measure | 0.35 tonnes |
| Cost | Waste management | N/A New measure | N/A New measure | \$310 |

2.3 Priority theme 3 – Our Well-Built City

A well-planned, sustainable and liveable place that caters for current and emerging communities; where our local character and environment is protected and enhanced.

Strategies, policies and plans that guide delivery

Council's work under this priority theme is informed by the following key strategies, policies and plans:

- [Banyule City Council Housing Strategy 2024-2034](#)
- [Banyule Community Infrastructure Plan 2023-2033](#)
- [Heritage Strategy 2024-2034](#)
- [Integrated Transport Plan 2015-2035](#)
- [Neighbourhood Character Strategy 2024-2039](#)
- [Public Open Space Plan 2016-2031](#)
- [Public Realm Framework 2024-2034](#)
- [Public Toilet Plan 2023-2033](#)
- [Walking Strategy 2018-2028](#)

Services under this priority theme are delivered through the following departments and business units.

Services

Services delivered under the 'Our Well-Built City' priority theme are coordinated through the following Council departments and business units.

Table 6 | Operating expenditure by department and business unit – Our Well-Built City

| Departments and business units | Forecast | |
|--|----------|---------|
| | Actual | Budget |
| | 2025/26 | 2026/27 |
| | \$'000 | \$'000 |
| Department: City Planning, Safety and Amenity | 10,195 | 11,010 |
| • Building Services (BPi) | (6,701) | (7,161) |
| • Development Planning | 3,494 | 3,849 |
| • Municipal Laws and Public Assets | | |
| Department: City Futures | 1,917 | 2,024 |
| • Open Space Planning and Design | (2) | (15) |
| • Strategic Planning and Urban Design | 1,915 | 2,009 |

Initiatives

Key initiatives under the 'Our Well-Built City' priority theme include:

1. Increase learning opportunities to share Aboriginal culture, history, and heritage, and celebrate local character
2. Increase public art across the municipality to strengthen community identity and social connection
3. Review of the Development Contributions Plan (DCP) and Planning Scheme Amendment (PSA)
4. Housing Strategy and Neighbourhood Character statutory implementation
5. Develop an Acquisition Plan for open space
6. Develop the Greensborough Structure Plan and amend Banyule's Planning Scheme as required
7. Deliver youth programs providing safe and inclusive spaces across the municipality
8. Plan for the West Heidelberg Integrated Services Hub to deliver innovative, accessible services that meet community needs

For the full list of initiatives across all priority themes, refer to the Banyule Delivery Plan 2025-2029 (Year 2).

For further information on key capital works projects and initiatives related to this priority theme, refer to Section 5 of this Budget document.

Service performance outcome indicators

Legislated service performance outcome indicators relevant to this priority theme are shown below.

Table 7 | Service performance outcome indicators included in the Performance Statement – Our Well-Built City

| Domain | Indicator | 2024/25 Actual | 2025/26 Target | 2026/27 Target |
|----------------|--------------------|-------------------|-------------------|-------------------|
| Responsiveness | Statutory planning | 87.64% | 80.00% | 80.00% |

2.4 Priority theme 4 – Our Valued Community Assets and Facilities

Our community assets, facilities and services, are affordable, sustainable, evenly distributed, safe, accessible for everyone and designed to provide meaningful experiences and connections.

Strategies, policies and plans that guide delivery

Council's work under this priority theme is informed by the following key strategies, policies and plans:

- [Asset Plan](#)
- [Banyule Aquatic Strategy 2023-2026](#)
- [Creative Banyule Strategy 2023-2031](#)
- [Public Art Policy 2026-2031](#)

Services under this priority theme are delivered through the following departments and business units.

Services

Services delivered under the 'Our Valued Community Assets and Facilities' priority theme are coordinated through the following Council departments and business units.

Table 8 | Operating expenditure by department and business unit – Our Valued Community Assets and Facilities

| Departments and business units | Forecast | |
|---|-----------------------------|-----------------------------|
| | Actual 2025/26 \$'000 | Budget 2026/27 \$'000 |
| Department: Delivery and Assets | 9,193 | 9,695 |
| • Building Maintenance | (23) | - |
| • Capital Works | 9,170 | 9,695 |
| • City Assets | | |
| • Major Projects | | |
| Department: Strategic Properties and Property Services | 2,042 | 2,212 |
| • Spatial and Property Systems | (2,628) | (2,554) |
| • Strategic Properties and Property Services | (586) | (342) |

Initiatives

Key initiatives under the 'Our Valued Community Assets and Facilities' priority theme include:

1. Ensure Council infrastructure is culturally safe and inclusive for First Nations people
2. Develop and implement an advocacy and funding program for Ivanhoe Aquatic and Fitness Centre
3. Undertake a feasibility and site analysis for an improved young people facility
4. Upgrade and redevelop community sports infrastructure to support inclusive participation
5. Explore shared and flexible use of sporting pavilions to support community connection
6. Implement the Banyule Community Infrastructure 2023–2033 Action Plan

For the full list of initiatives across all priority themes, refer to the Banyule Delivery Plan 2025-2029 (Year 2).

For further information on key capital works projects and initiatives related to this priority theme, refer to Section 5 of this Budget document.

Service performance outcome indicators

Legislated service performance outcome indicators relevant to this priority theme are shown below.

Table 9 | Service performance outcome indicators included in the Performance Statement – Our Valued Community Assets and Facilities

| Domain | Indicator | 2024/25 Actual | 2025/26 Target | 2026/27 Target |
|-------------|-----------|-------------------|-------------------|-------------------|
| Environment | Roads | 97.87% | 97.00% | 97.00% |

2.5 Priority theme 5 – Our Thriving Local Economy

A thriving, resilient, socially responsible, local economy that encourages, supports and advocates for a diverse range of businesses and entrepreneurship, providing local investment and employment opportunities.

Strategies, policies and plans that guide delivery

Council's work under this priority theme is informed by the following key strategies, policies and plans:

- [Banyule Economic Development Strategy 2023-2028](#)
- [Inclusive Local Jobs Strategy 2020-2025](#)

Services under this priority theme are delivered through the following departments and business units.

Services

Services delivered under this priority theme are coordinated through the following Council departments and business units.

Table 10 | Operating expenditure by department and business unit – Our Thriving Local Economy

| Departments and business units | Forecast | Budget |
|---|------------|------------|
| | Actual | 2026/27 |
| | 2025/26 | 2026/27 |
| | \$'000 | \$'000 |
| Department: Inclusive and Creative Communities | 136 | 150 |
| • Local Economy | - | - |
| | <u>136</u> | <u>150</u> |

Initiatives

Key initiatives under the 'Our Thriving Local Economy' priority theme include:

1. Increase economic opportunities for First Nations people
2. Support First Nations people to access jobs and employment pathways
3. Create inclusive employment opportunities for people facing barriers to work
4. Create local job and pathway opportunities for people experiencing barriers to work
5. Support the growth and development of social enterprises to create meaningful employment opportunities and contribute to the local economy
6. Foster a sustainable and thriving creative sector
7. Support local business growth through events, mentoring and advisory support
8. Support activity centres by working with traders and Traders Associations
9. Implement employment precincts to support local jobs and investment
10. Work with partners to attract future investment and jobs to Banyule

For the full list of initiatives across all priority themes, refer to the Banyule Delivery Plan 2025-2029 (Year 2).

For further information on key capital works projects and initiatives related to this priority theme, refer to Section 5 of this Budget document.

Service performance outcome indicators

There are no service performance outcome indicators under the 'Our Thriving Local Economy' priority theme.

2.6 Priority theme 6 – Our Trusted and Responsive Leadership

An innovative, community-driven Council that works collaboratively to achieve agreed place-based outcomes, ensuring all have the opportunity to engage with their Council on local priorities and the future of their community through demonstrated best practice governance, financial sustainability and advocacy on community priorities and aspirations.

Strategies, policies and plans that guide delivery

Council's work under this priority theme is informed by the following key strategies, policies and plans:

- [Child Safe Policy](#)
- [Communications Strategy 2025-2029](#)
- [Customer Experience Strategy 2021-2025](#)
- [Financial Plan](#)
- Fraud and Corruption Control Policy
- [Gambling Harm Prevention Policy 2024-2028](#)
- [Governance Rules and Election Period Policy](#)
- [Procurement Policy 2025-2029](#)
- [Rates Financial Hardship Assistance Policy](#)
- [Revenue and Rating Plan](#)
- Workforce Plan

Services under this priority theme are delivered through the following departments and business units.

Services

Services delivered under the 'Our Trusted and Responsive Leadership' priority theme are coordinated through the following Council departments and business units.

Table 11 | Operating expenditure by department and business unit – Our Trusted and Responsive Leadership

| Departments and business units | Forecast | Budget |
|--|-----------------------------|-------------------|
| | Actual 2025/26 \$'000 | 2026/27 \$'000 |
| Department: People and Culture | 8,631 | 9,686 |
| <ul style="list-style-type: none"> • Business Partners | (15) | (11) |
| | <u>8,616</u> | <u>9,675</u> |
| <ul style="list-style-type: none"> • Inclusive Employment Pathways • Organisational Development • Payroll • Risk and Assurance • Safety and Wellbeing | | |
| Department: Advocacy, Communication and Engagement | 2,976 | 3,190 |
| <ul style="list-style-type: none"> • Advocacy | - | - |
| | <u>2,976</u> | <u>3,190</u> |
| <ul style="list-style-type: none"> • Communications • Community Engagement and Insights | | |
| Department: Governance and Integrity | 1,127 | 1,181 |
| <ul style="list-style-type: none"> • Cemetery Administration and Support | (445) | (349) |
| | <u>682</u> | <u>832</u> |
| <ul style="list-style-type: none"> • Governance and Integrity | | |
| Department: Office of the CEO and Councillors | 1,917 | 1,968 |
| <ul style="list-style-type: none"> • Office of the CEO and Councillors | - | - |
| | <u>1,890</u> | <u>1,968</u> |
| Department: Finance and Procurement | 6,495 | 3,212 |
| <ul style="list-style-type: none"> • Financial Accounting | (2,274) | (5,509) |
| | <u>4,221</u> | <u>(2,297)</u> |
| <ul style="list-style-type: none"> • Financial Performance and Planning • Integrated Planning and Performance • Revenue Services • Strategic Procurement | | |
| Department: Customer and Transformation | 12,531 | 13,300 |
| <ul style="list-style-type: none"> • Customer and Digital Experience | (81) | (58) |
| | <u>12,450</u> | <u>13,242</u> |
| <ul style="list-style-type: none"> • Customer and Information Services • Data, Integration and Automation • Technology • Transformation | | |

Initiatives

Initiatives to be delivered under the 'Our Trusted and Responsive Leadership' priority theme are set out in the Banyule Plan 2025-2029 – Banyule Delivery Plan 2025-2029 (Year 2) and include:

1. Strengthen our partnership with the Wurundjeri Woi-wurrung Corporation
2. Remove barriers to civic participation so diverse voices are heard and reflected in Council decisions
3. Improve how Council communicates with underserved, emerging and multicultural audiences
4. Grow digital newsletter subscribers and social media engagement
5. Introduce a digital version of the Banyule Banner to complement the printed edition
6. Strengthen the Banyule Service Promise to improve how the community experiences Council services
7. Build organisation-wide capability through the Banyule Customer Experience (CX) Strategy
8. Foster a culture of innovation and continuous service improvement
9. Provide transparent reporting on Council's performance, including health outcomes
10. Strengthen leadership capability through targeted development programs
11. Embed inclusive leadership, psychosocial safety and wellbeing practices
12. Strengthen enterprise risk, insurance and audit practices
13. Implement the Cyber Security Strategy to protect Council systems and information
14. Work with other Northern Region councils to pursue collaborative procurement opportunities
15. Establish an Enterprise Project Management Office to improve project delivery processes and governance across the organisation
16. Deliver Council's advocacy priorities to secure funding and influence policy

For the full list of initiatives across all priority themes, refer to the Banyule Delivery Plan 2025-2029 (Year 2).

For further information on key capital works projects and initiatives related to this priority theme, refer to Section 5 of this Budget document.

Service performance outcome indicators

Legislated service performance outcome indicators relevant to this priority theme are shown below.

Table 12 | Service performance outcome indicators included in the Performance Statement – Our Trusted and Responsive Leadership

| Domain | Indicator | 2024/25 Actual | 2025/26 Target | 2026/27 Target |
|-------------------|----------------------|--------------------|--------------------|--------------------|
| Governance | Community engagement | 70 | 70 | 70 |
| Governance | Financial decisions | N/A New measure | N/A New measure | N/A New measure |

2.7 Calculation of service performance outcome indicators

Each year, through the Budget, Council measures performance against the Banyule Plan priority themes using legislated service performance outcome indicators.

The service performance outcome indicators outlined in this section are those required to be reported in the Performance Statement in The Banyule Story, Council's annual report. These indicators are prescribed under the Local Government Performance Reporting Framework (LGPRF) and are subject to audit by the Victorian Auditor-General's Office (VAGO).

These indicators complement Council's broader integrated strategic planning and reporting framework and represent a subset of measures used to assess Council's performance across priority themes. Progress against initiatives is reported separately in the Report of Operations in The Banyule Story.

Table 13 | Service performance outcome indicators reported in the Performance Statement

| Domain | Indicator | Performance measure/description/calculation |
|------------|---|--|
| Governance | Community engagement | <p>Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions</p> <p>Community satisfaction rating out of 100 with the consultation and engagement efforts of Council</p> <p><i>Community satisfaction rating out of 100 with the consultation and engagement efforts of Council</i></p> |
| Governance | Financial decisions | <p>Total unpaid rates and charges</p> <p>Total unpaid rates and charges and unpaid interest on rates and charges for all financial years as a percentage of all rates and charges for the financial year</p> <p><i>Sum of unpaid rates and charges and unpaid interest on rates and charges for all financial years / Sum of all rates and charges for the financial year] x100</i></p> |
| Community | Library services | <p>Library membership</p> <p>Percentage of the population that are registered library members</p> <p><i>(Number of registered library members / Municipal population) x100</i></p> |
| Community | Maternal and Child Health – Participation | <p>Participation in the MCH service</p> <p>Percentage of children enrolled who participate in the MCH service</p> <p><i>(Number of children who attend the MCH service at least once [in the financial year] / Number of children enrolled in the MCH service) x100</i></p> |

| Domain | Indicator | Performance measure/description/calculation |
|----------------|--|---|
| Community | Maternal and Child Health – Participation by Aboriginal children | <p>Participation in the MCH service by Aboriginal children</p> <p>Percentage of Aboriginal children enrolled who participate in the MCH service</p> <p><i>(Number of Aboriginal children who attend the MCH service at least once [in the financial year] / Number of Aboriginal children enrolled in the MCH service) x100</i></p> |
| Environment | Roads | <p>Sealed local roads below the intervention level</p> <p>Percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal</p> <p><i>(Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads) x100</i></p> |
| Environment | Waste management | <p>Kerbside collection waste to landfill per serviced property</p> <p>Amount of waste in tonnes collected from kerbside waste collection services that is sent to landfill per serviced property</p> <p><i>Amount of waste in tonnes collected from kerbside waste collection services that is sent to landfill / Number of serviced properties</i></p> |
| Responsiveness | Food safety | <p>Critical and major non-compliance outcome notifications</p> <p>Percentage of critical and major non-compliance outcome notifications that are followed up by Council</p> <p><i>(Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises) x100</i></p> |
| Responsiveness | Statutory planning | <p>Planning applications decided within the relevant required time</p> <p>Percentage of regular and VicSmart planning application decisions made within the relevant required time</p> <p><i>(Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made) x100</i></p> |
| Cost | Library services | <p>Cost of library services</p> <p>Direct cost of library services per head of population</p> <p><i>Direct cost of library services / Municipal population</i></p> |
| Cost | Waste management | <p>Cost of kerbside waste collection service</p> <p>Direct cost of kerbside waste collection services per serviced property</p> <p><i>Direct cost of kerbside waste collection services / Number of serviced properties</i></p> |

General notes

- Service performance outcome indicators are prescribed under the Local Government Performance Reporting Framework (LGPRF) and are required to be reported in The Banyule Story, Council's annual report.
- Indicators are reported in accordance with the *Local Government (Planning and Reporting) Regulations 2020* and guidance issued by the Department of Government Services.
- Indicator definitions and calculation methodologies align with the Local Government Better Practice Guide – Performance Reporting.
- Results are audited annually by the Victorian Auditor-General's Office (VAGO).
- Indicators and targets are reviewed annually to ensure continued alignment with Council's priority themes and legislative requirements.
- Community satisfaction ratings are index scores measured by the Victorian Local Government Community Satisfaction Survey, coordinated by the Department of Government Services. Index scores are commonly used in the market research industry to represent the extent of customer satisfaction. Banyule's survey results are available on Council's website.
- Council will continue to work with the Victorian Government and Local Government industry sector in the further development and implementation of the LGPRF.

2.8 Reconciliation with budgeted operating result

| | Net Cost \$'000 | Expenditure \$'000 | Revenue \$'000 |
|--|--------------------|-----------------------|-------------------|
| Our inclusive, healthy and connected community | 25,072 | 43,846 | (18,774) |
| Our Sustainable Environment | 41,865 | 55,972 | (14,107) |
| Our Well-Built City | 5,871 | 13,032 | (7,161) |
| Our Valued Community Assets and Facilities | 9,353 | 11,907 | (2,554) |
| Our Thriving Local Economy | 150 | 150 | - |
| Our Trusted and Responsive Leadership | 26,611 | 32,539 | (5,928) |
| Total Services | 108,922 | 157,446 | (48,524) |
| Depreciation and amortisation | 27,636 | | |
| Finance cost | 1,377 | | |
| Initiatives cost | 10,341 | | |
| Operating Capitalised labour | 1,532 | | |
| Deficit before funding sources | 149,808 | | |
| Funding sources added in | | | |
| Rates revenue | 133,038 | | |
| Capital grants | 10,174 | | |
| Grants Commission | 4,780 * | | |
| Capital contributions | 7,182 | | |
| Interest income | 3,783 | | |
| Net gain on disposal of assets | 1,351 | | |
| | 160,308 | | |
| Operating surplus for the year | 10,500 | | |

* Includes both operating and capital grants

3. Financial Statements

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

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

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

Comprehensive Income Statement

For the four years ending 30 June 2030

| | NOTES | Forecast | Budget | Projections | | |
|--|----------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | | Actual | | | | |
| | | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 |
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Income | | | | | | |
| Rates and charges | 4.1.1 | 130,313 | 133,038 | 136,640 | 140,896 | 144,861 |
| Grants - Operating | 4.1.2(a) | 15,888 | 13,511 | 12,597 | 12,817 | 13,044 |
| Grants - Capital | 4.1.2(b) | 10,387 | 14,954 | 8,103 | 6,658 | 7,378 |
| Statutory fees and fines | 4.1.3 | 10,458 | 10,593 | 10,892 | 11,191 | 11,472 |
| User fees and charges | 4.1.4 | 21,075 | 21,499 | 22,080 | 22,548 | 23,140 |
| Contributions income | 4.1.5 | 7,028 | 7,182 | 7,163 | 7,096 | 7,250 |
| Interest income | 4.1.6 | 3,707 | 3,783 | 3,887 | 3,994 | 4,103 |
| Rental income | 4.1.7 | 3,529 | 3,716 | 3,819 | 3,925 | 4,034 |
| Net gain/(loss) on disposal of property, infrastructure, plant and equipment | 4.1.8 | 6,698 | 1,351 | 987 | 1,047 | 776 |
| Other income | 4.1.9 | 2,295 | 1,255 | 1,288 | 1,323 | 1,358 |
| Total income | | 211,378 | 210,882 | 207,456 | 211,495 | 217,416 |
| Expenses | | | | | | |
| Employee costs | 4.1.10 | 86,518 | 91,083 | 92,962 | 94,486 | 95,726 |
| Materials and services | 4.1.11 | 61,371 | 62,246 | 60,532 | 59,754 | 57,694 |
| Utility charges | 4.1.12 | 4,841 | 5,291 | 5,435 | 5,584 | 5,736 |
| Depreciation | 4.1.13 | 25,272 | 26,966 | 27,129 | 27,677 | 27,745 |
| Amortisation – Right of use Assets | 4.1.14 | 497 | 670 | 615 | 584 | 427 |
| Bad and doubtful debts | | 614 | 661 | 679 | 698 | 717 |
| Borrowing costs | 4.1.15 | 1,406 | 1,304 | 1,197 | 1,076 | 2,896 |
| Finance Costs - leases | 4.1.16 | 67 | 73 | 48 | 30 | 39 |
| Donations expense | 4.1.17 | 911 | 935 | 918 | 938 | 953 |
| Contributions expense | 4.1.18 | 8,811 | 9,672 | 9,897 | 10,134 | 10,379 |
| Other expense | 4.1.19 | 1,460 | 1,481 | 1,519 | 1,560 | 1,597 |
| Total expenses | | 191,768 | 200,382 | 200,931 | 202,521 | 203,909 |
| Surplus/(deficit) for the year | | 19,610 | 10,500 | 6,525 | 8,974 | 13,507 |
| Total comprehensive result | | 19,610 | 10,500 | 6,525 | 8,974 | 13,507 |
| - Capital Grant and Contribution | | (14,902) | (18,573) | (12,992) | (12,065) | (12,336) |
| Underlying (Deficit) | | 4,708 | (8,073) | (6,467) | (3,091) | 1,171 |

Balance Sheet

For the four years ending 30 June 2030

| | NOTES | Forecast | Budget | Projections | | |
|---|-------|-----------------------------|-------------------|-------------------|-------------------|-------------------|
| | | Actual 2025/26 \$'000 | 2026/27 \$'000 | 2027/28 \$'000 | 2028/29 \$'000 | 2029/30 \$'000 |
| Assets | | | | | | |
| Current assets | | | | | | |
| Cash and cash equivalents | | 14,903 | 7,265 | 7,237 | 6,838 | 10,306 |
| Trade and other receivables | | 26,739 | 26,856 | 26,995 | 27,143 | 27,303 |
| Other financial assets | | 78,293 | 58,293 | 38,293 | 48,293 | 33,293 |
| Inventories | | 51 | 51 | 51 | 51 | 51 |
| Current assets classified as held for sale | | 7,758 | 7,758 | 7,758 | 7,758 | 7,758 |
| Other assets | | 1,887 | 1,868 | 1,794 | 1,720 | 1,646 |
| Total current assets | 4.2.1 | 129,631 | 102,091 | 82,128 | 91,803 | 80,357 |
| Non-current assets | | | | | | |
| Trade and other receivables | | 211 | 211 | 211 | 211 | 211 |
| Investments in associates, joint arrangement and subsidiaries | | 3,801 | 3,801 | 3,801 | 3,801 | 3,801 |
| Property, infrastructure, plant & equipment | | 2,033,591 | 2,071,416 | 2,097,809 | 2,131,918 | 2,154,977 |
| Leasehold improvement | | 54 | - | - | - | - |
| Right-of-use assets | 4.2.6 | 2,013 | 1,344 | 729 | 320 | 1,135 |
| Investment property | | 13,628 | 13,539 | 13,449 | 13,360 | 13,270 |
| Non-current assets classified as held for sale | | - | - | - | - | - |
| Intangible assets | | - | - | - | - | - |
| Total non-current assets | 4.2.2 | 2,053,298 | 2,090,311 | 2,115,999 | 2,149,610 | 2,173,394 |
| Total assets | | 2,182,929 | 2,192,402 | 2,198,127 | 2,241,413 | 2,253,751 |
| Liabilities | | | | | | |
| Current liabilities | | | | | | |
| Trade and other payables | | 18,855 | 19,143 | 19,645 | 20,146 | 20,653 |
| Trust funds and deposits | | 7,645 | 7,645 | 7,645 | 7,645 | 7,645 |
| Provisions | | 16,807 | 17,448 | 18,110 | 18,795 | 19,497 |
| Interest-bearing liabilities | 4.2.5 | 1,304 | 1,407 | 1,529 | 3,194 | 3,419 |
| Lease liabilities | 4.2.6 | 657 | 925 | 578 | 246 | 343 |
| Unearned Income | | 9,104 | 9,104 | 9,104 | 9,104 | 9,104 |
| Total current liabilities | 4.2.3 | 54,372 | 55,672 | 56,611 | 59,130 | 60,661 |
| Non-current liabilities | | | | | | |
| Provisions | | 1,236 | 1,238 | 1,237 | 1,236 | 1,237 |
| Trust funds and deposits | | 594 | 594 | 594 | 594 | 594 |
| Interest-bearing liabilities | 4.2.5 | 15,255 | 13,848 | 12,318 | 44,225 | 40,806 |
| Lease liabilities | 4.2.6 | 1,337 | 413 | 204 | 92 | 809 |
| Total non-current liabilities | 4.2.4 | 18,422 | 16,093 | 14,353 | 46,147 | 43,446 |
| Total liabilities | | 72,794 | 71,765 | 70,964 | 105,277 | 104,107 |
| Net assets | | 2,110,135 | 2,120,637 | 2,127,163 | 2,136,136 | 2,149,644 |
| Equity | | | | | | |
| Accumulated surplus | | 614,688 | 625,189 | 631,715 | 640,688 | 654,196 |
| Reserves | | 1,495,447 | 1,495,448 | 1,495,448 | 1,495,448 | 1,495,448 |
| Total equity | | 2,110,135 | 2,120,637 | 2,127,163 | 2,136,136 | 2,149,644 |

Statement of Changes in Equity

For the four years ending 30 June 2030

| | Total | Accumulated Surplus | Revaluation Reserve | Other Reserves |
|---|------------------|---------------------|---------------------|------------------|
| NOTES | \$'000 | \$'000 | \$'000 | \$'000 |
| 2026 Forecast Actual | | | | |
| Balance at beginning of the financial year | 2,090,548 | 595,100 | 1,472,319 | 23,129 |
| Surplus/(deficit) for the year | 19,610 | 19,610 | | |
| Net asset revaluation increment/(decrement) | (23) | (23) | | |
| Transfers to other reserves | - | (43,494) | | 43,494 |
| Transfers from other reserves | - | 38,576 | | (38,576) |
| Balance at end of the financial year | 2,110,135 | 609,769 | 1,472,319 | 28,047 |
| 2027 Budget | | | | |
| Balance at beginning of the financial year | 2,110,135 | 609,769 | 1,472,319 | 28,047 |
| Surplus/(deficit) for the year | 10,500 | 10,500 | - | - |
| Net asset revaluation increment/(decrement) | 3 | - | 3 | - |
| Transfers to other reserves | 4.3.1 | - | - | - |
| Transfers from other reserves | 4.3.1 | - | - | - |
| Balance at end of the financial year | 4.3.2 | 2,120,637 | 620,269 | 1,472,322 |
| 2028 | | | | |
| Balance at beginning of the financial year | 2,120,637 | 620,269 | 1,472,322 | 28,047 |
| Surplus/(deficit) for the year | 6,525 | 6,525 | - | - |
| Net asset revaluation increment/(decrement) | 1 | - | 1 | - |
| Transfers to other reserves | - | - | - | - |
| Transfers from other reserves | - | - | - | - |
| Balance at end of the financial year | 2,127,163 | 626,794 | 1,472,323 | 28,047 |
| 2029 | | | | |
| Balance at beginning of the financial year | 2,127,163 | 626,794 | 1,472,323 | 28,047 |
| Surplus/(deficit) for the year | 8,975 | 8,975 | - | - |
| Net asset revaluation increment/(decrement) | (2) | - | (2) | - |
| Transfers to other reserves | - | - | - | - |
| Transfers from other reserves | - | - | - | - |
| Balance at end of the financial year | 2,136,136 | 635,769 | 1,472,321 | 28,047 |
| 2030 | | | | |
| Balance at beginning of the financial year | 2,136,136 | 635,769 | 1,472,321 | 28,047 |
| Surplus/(deficit) for the year | 13,507 | 13,507 | - | - |
| Transfers to other reserves | 1 | - | 1 | - |
| Transfers from other reserves | - | - | - | - |
| Balance at end of the financial year | 2,149,644 | 649,276 | 1,472,322 | 28,047 |

Statement of Cash Flows

For the four years ending 30 June 2030

| | Notes | Forecast | Budget | Projections | | |
|--|-------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | | Actual | | | | |
| | | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 |
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| | | Inflows (Outflows) | Inflows (Outflows) | Inflows (Outflows) | Inflows (Outflows) | Inflows (Outflows) |
| Cash flows from operating activities | | | | | | |
| Receipts: | | | | | | |
| Rates and charges | | 130,243 | 132,962 | 136,556 | 140,802 | 144,759 |
| Grants - operating | | 15,743 | 15,268 | 14,285 | 14,017 | 14,942 |
| Grants - capital | | 10,756 | 13,197 | 6,415 | 5,459 | 5,481 |
| Statutory fees and fines | | 10,214 | 10,587 | 10,884 | 11,184 | 11,465 |
| User fees and charges | | 20,548 | 21,489 | 22,066 | 22,536 | 23,125 |
| Contributions - monetary | | 7,028 | 7,182 | 7,163 | 7,096 | 7,250 |
| Interest received | | 3,501 | 3,758 | 3,853 | 3,959 | 4,068 |
| Rental income | | 3,529 | 3,716 | 3,819 | 3,925 | 4,034 |
| Other receipts | | 2,295 | 1,255 | 1,288 | 1,323 | 1,358 |
| Payments: | | | | | | |
| Employee costs | | (84,335) | (89,897) | (91,533) | (93,026) | (94,233) |
| Materials and services | | (63,035) | (62,501) | (60,796) | (60,029) | (57,979) |
| Utility charges | | (4,841) | (5,291) | (5,435) | (5,584) | (5,736) |
| Other payments | | (11,800) | (12,748) | (13,015) | (13,329) | (13,646) |
| Net cash provided by/(used in) operating activities | 4.4.1 | 39,846 | 38,977 | 35,550 | 38,333 | 44,888 |
| Cash flows from investing activities | | | | | | |
| Payments for property, infrastructure, plant and Payments for Investment Property | | (65,114) | (71,536) | (64,559) | (65,123) | (50,640) |
| Proceeds from sale of property, infrastructure, Net (purchases)/redemption of financial assets | | 18,248 | 8,259 | 12,187 | 4,547 | 776 |
| | | (15,000) | 20,000 | 20,002 | (10,002) | 15,000 |
| Net cash provided by/ (used in) investing activities | 4.4.2 | (61,866) | (43,277) | (32,370) | (70,578) | (34,864) |
| Cash flows from financing activities | | | | | | |
| Proceeds from borrowings | | - | - | - | 35,100 | - |
| Borrowing costs - interest | | (1,406) | (1,304) | (1,197) | (1,076) | (2,896) |
| Repayment of borrowings | | (1,202) | (1,304) | (1,407) | (1,529) | (3,194) |
| Interest paid - lease liability | | (67) | (73) | (48) | (30) | (39) |
| Repayment of lease liabilities | | (471) | (657) | (556) | (619) | (427) |
| Net cash provided by/(used in) financing activities | 4.4.3 | (3,146) | (3,338) | (3,208) | 31,846 | (6,556) |
| Net increase/(decrease) in cash & cash equivalents | | (25,166) | (7,638) | (28) | (399) | 3,468 |
| Cash and cash equivalents at the beginning of the financial year | | 40,069 | 14,903 | 7,265 | 7,237 | 6,838 |
| Cash and cash equivalents at the end of the financial year | | 14,903 | 7,265 | 7,237 | 6,838 | 10,306 |

Statement of Capital Works

For the four years ending 30 June 2030

| | NOTES | Forecast | Budget | Projections | | |
|--|-------|---------------|---------------|---------------|---------------|---------------|
| | | Actual | | | | |
| | | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 |
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Infrastructure | | | | | | |
| Roads, Streets, Bridges | | 12,814 | 13,185 | 10,406 | 8,481 | 9,804 |
| Drainage | | 2,913 | 4,766 | 2,471 | 4,251 | 3,927 |
| Parks and gardens | | 8,235 | 12,785 | 9,151 | 9,216 | 4,979 |
| Playground | | 1,076 | 1,603 | 2,590 | 2,840 | 2,784 |
| Total infrastructure | | 25,038 | 32,339 | 24,618 | 24,788 | 21,494 |
| Property | | | | | | |
| Freehold land | | 4,432 | - | - | - | - |
| Freehold buildings | | 27,486 | 28,365 | 24,005 | 28,177 | 17,846 |
| Total property | | 31,918 | 28,365 | 24,005 | 28,177 | 17,846 |
| Plant and equipment | | | | | | |
| Motor vehicles | | 5,500 | 6,485 | 10,008 | 5,881 | 6,327 |
| Plant and equipment | | 1,689 | 3,919 | 5,472 | 5,944 | 4,572 |
| Furniture and fittings | | 235 | 242 | 249 | 256 | 263 |
| Total plant and equipment | | 7,424 | 10,646 | 15,729 | 12,081 | 11,162 |
| Other | | | | | | |
| Art Collection | | 274 | 160 | 180 | 50 | 110 |
| Total other | | 274 | 160 | 180 | 50 | 110 |
| Total capital works expenditure | 5.1 | 64,654 | 71,510 | 64,532 | 65,096 | 50,612 |
| Represented by: | | | | | | |
| Asset renewal expenditure | | 39,182 | 40,223 | 33,895 | 39,251 | 34,471 |
| Asset upgrade expenditure | | 17,083 | 24,076 | 19,897 | 24,371 | 14,790 |
| Asset expansion expenditure | | 6,263 | 3,538 | 720 | 50 | 160 |
| New asset expenditure | | 2,126 | 3,673 | 10,020 | 1,424 | 1,191 |
| Total capital works expenditure | 5.1 | 64,654 | 71,510 | 64,532 | 65,096 | 50,612 |
| Funding sources represented by: | | | | | | |
| Government grant | | 9,268 | 13,653 | 1,769 | 154 | 698 |
| Contribution | | 6,133 | 4,219 | 3,227 | 2,793 | 2,420 |
| Council Cash | | 49,253 | 53,638 | 55,736 | 41,149 | 37,194 |
| Borrowings | | 0 | 0 | 3,800 | 21,000 | 10,300 |
| Total capital works expenditure | 5.1 | 64,654 | 71,510 | 64,532 | 65,096 | 50,612 |

Statement of Human Resources

For the four years ending 30 June 2030

| | Forecast | Budget | Projections | | |
|---|---------------|---------------|---------------|---------------|---------------|
| | Actual* | | | | |
| | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Staff expenditure | | | | | |
| Employee costs - operating | 85,091 | 87,850 | 89,085 | 90,481 | 92,551 |
| Additional Employee costs - Business Transformation Program | - | 1,701 | 2,299 | 2,380 | 1,501 |
| Employee costs - capital | 1,427 | 1,532 | 1,578 | 1,625 | 1,674 |
| Total staff expenditure | 86,518 | 91,083 | 92,962 | 94,486 | 95,726 |
| | FTE | FTE | FTE | FTE | FTE |
| Staff numbers | | | | | |
| Employees - expensed | 679.59 | 682.07 | 678.48 | 677.46 | 677.46 |
| Additional Employees - Business Transformation Program | - | 12.25 | 16.00 | 16.00 | 9.75 |
| Employees – capitalised (estimated) | 12.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| Total staff numbers | 691.59 | 704.32 | 704.48 | 703.46 | 697.21 |

(*) Forecast Actual 2025/26 full-time equivalent (FTE) reflects filled positions and forecast to be filled. The adopted Budget 2025-2029 for the period 2026/27 is 695.54 FTE – refer to note 4.1.10 Employee costs for further details on FTE movements.

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

| Department | Budget | Comprises | | | |
|--------------------------------------|----------------|---------------|---------------|--------------|--------------|
| | | Permanent | | Casual | Temporary |
| | | Full Time | Part time | | |
| 2026/27 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Assets & City Services | 25,076 | 24,388 | 328 | 2 | 359 |
| City Development | 18,353 | 13,078 | 4,503 | 617 | 154 |
| Community Programs | 28,305 | 13,169 | 13,001 | 1,792 | 342 |
| Executive Office | 1,727 | 1,426 | 289 | 11 | - |
| Corporate Services | 19,155 | 13,752 | 3,502 | 12 | 1,889 |
| Total staff expenditure | 92,616 | 65,813 | 21,624 | 2,434 | 2,745 |
| Capitalised labour costs | (1,532) | | | | |
| Total expenditure - operating | 91,083 | | | | |

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

| Department | Budget 2026/27 | Comprises | | | |
|------------------------|-------------------|---------------|---------------|--------------|--------------|
| | | Permanent | | Casual | Temporary |
| | | Full Time | Part time | | |
| Assets & City Services | 196.92 | 192.00 | 2.58 | 0.01 | 2.33 |
| City Development | 138.09 | 99.00 | 34.09 | 4.00 | 1.00 |
| Community Programs | 220.51 | 104.00 | 102.67 | 11.62 | 2.22 |
| Executive Office | 8.49 | 7.00 | 1.42 | 0.07 | - |
| Corporate Services | 140.31 | 102.00 | 25.98 | 0.08 | 12.25 |
| Total Staff | 704.32 | 504.00 | 166.74 | 15.78 | 17.80 |

Summary of Planned Human Resources

For the four years ending 30 June 2030

| | 2026/27 \$'000 | 2027/28 \$'000 | 2028/29 \$'000 | 2029/30 \$'000 |
|---|-------------------|-------------------|-------------------|-------------------|
| Assets & City Services | | | | |
| Permanent - Full time | 24,388 | 25,324 | 26,208 | 27,124 |
| Women | 2,794 | 2,887 | 2,987 | 3,092 |
| Men | 21,593 | 22,437 | 23,221 | 24,032 |
| Permanent - Part time | 328 | 339 | 350 | 363 |
| Women | 328 | 339 | 350 | 363 |
| Total Assets & City Services | 24,715 | 25,662 | 26,559 | 27,486 |
| City Development | | | | |
| Permanent - Full time | 13,078 | 13,523 | 14,024 | 14,515 |
| Women | 5,680 | 5,873 | 6,091 | 6,304 |
| Men | 7,398 | 7,649 | 7,933 | 8,210 |
| Permanent - Part time | 4,503 | 4,566 | 4,736 | 4,901 |
| Women | 3,523 | 3,621 | 3,755 | 3,887 |
| Men | 980 | 945 | 980 | 1,015 |
| Total City Development | 17,582 | 18,089 | 18,760 | 19,416 |
| Community Wellbeing | | | | |
| Permanent - Full time | 13,169 | 13,644 | 14,121 | 14,615 |
| Women | 10,257 | 10,626 | 10,998 | 11,383 |
| Men | 2,912 | 3,017 | 3,123 | 3,232 |
| Permanent - Part time | 13,001 | 13,469 | 13,940 | 14,428 |
| Women | 10,562 | 10,943 | 11,325 | 11,721 |
| Men | 2,359 | 2,444 | 2,530 | 2,618 |
| Persons of self-described gender | 80 | 83 | 86 | 89 |
| Total Community Wellbeing | 26,170 | 27,113 | 28,061 | 29,042 |
| Executive Office | | | | |
| Permanent - Full time | 1,426 | 1,476 | 1,527 | 1,580 |
| Women | 1,223 | 1,265 | 1,309 | 1,354 |
| Men | 204 | 211 | 218 | 226 |
| Persons of self-described gender | 0 | 0 | 0 | 0 |
| Permanent - Part time | 289 | 299 | 310 | 321 |
| Women | 289 | 299 | 310 | 321 |
| Total Executive Office | 1,716 | 1,775 | 1,837 | 1,901 |
| Corporate Services | | | | |
| Permanent - Full time | 13,751 | 13,246 | 12,589 | 12,238 |
| Women | 8,089 | 7,792 | 7,405 | 7,199 |
| Men | 5,662 | 5,454 | 5,184 | 5,039 |
| Permanent - Part time | 3,502 | 3,452 | 3,281 | 3,189 |
| Women | 2,679 | 2,658 | 2,526 | 2,456 |
| Men | 824 | 793 | 754 | 733 |
| Total Corporate Services | 17,253 | 16,697 | 15,869 | 15,428 |
| Casuals, temporary and other expenditure | 5,179 | 5,202 | 5,026 | 4,127 |
| Total staff expenditure | 87,436 | 89,337 | 91,086 | 93,272 |
| Capitalised labour costs | (1,532) | (1,578) | (1,625) | (1,674) |
| Total | 91,083 | 92,962 | 94,486 | 95,726 |

| | 2026/27 FTE | 2027/28 FTE | 2028/29 FTE | 2029/30 FTE |
|---|----------------|----------------|----------------|----------------|
| Assets & City Services | | | | |
| Permanent - Full time | 192.00 | 193.00 | 193.00 | 193.00 |
| Women | 22.00 | 22.00 | 22.00 | 22.00 |
| Men | 170.00 | 171.00 | 171.00 | 171.00 |
| Permanent - Part time | 2.58 | 2.58 | 2.58 | 2.58 |
| Women | 2.58 | 2.58 | 2.58 | 2.58 |
| Total Assets & City Services | 194.58 | 195.58 | 195.58 | 195.58 |
| City Development | | | | |
| Permanent - Full time | 99.00 | 99.00 | 99.00 | 99.00 |
| Women | 43.00 | 43.00 | 43.00 | 43.00 |
| Men | 56.00 | 56.00 | 56.00 | 56.00 |
| Persons of self-described gender | 0.00 | 0.00 | 0.00 | 0.00 |
| Permanent - Part time | 34.09 | 33.43 | 33.43 | 33.43 |
| Women | 26.67 | 26.51 | 26.51 | 26.51 |
| Men | 7.42 | 6.92 | 6.92 | 6.92 |
| Total City Development | 133.09 | 132.43 | 132.43 | 132.43 |
| Community Wellbeing | | | | |
| Permanent - Full time | 104.00 | 104.00 | 104.00 | 104.00 |
| Women | 81.00 | 81.00 | 81.00 | 81.00 |
| Men | 23.00 | 23.00 | 23.00 | 23.00 |
| Persons of self-described gender | 0.00 | 0.00 | 0.00 | 0.00 |
| Permanent - Part time | 102.67 | 102.67 | 102.67 | 102.67 |
| Women | 83.41 | 83.41 | 83.41 | 83.41 |
| Men | 18.63 | 18.63 | 18.63 | 18.63 |
| Persons of self-described gender | 0.63 | 0.63 | 0.63 | 0.63 |
| Total Community Wellbeing | 206.67 | 206.67 | 206.67 | 206.67 |
| Executive Office | | | | |
| Permanent - Full time | 7.00 | 7.00 | 7.00 | 7.00 |
| Women | 6.00 | 6.00 | 6.00 | 6.00 |
| Men | 1.00 | 1.00 | 1.00 | 1.00 |
| Permanent - Part time | 1.42 | 1.42 | 1.42 | 1.42 |
| Women | 1.42 | 1.42 | 1.42 | 1.42 |
| Total Executive Office | 8.42 | 8.42 | 8.42 | 8.42 |
| Corporate Services | | | | |
| Permanent - Full time | 102.00 | 102.00 | 102.00 | 102.00 |
| Women | 60.00 | 60.00 | 60.00 | 60.00 |
| Men | 42.00 | 42.00 | 42.00 | 42.00 |
| Permanent - Part time | 25.98 | 26.58 | 26.58 | 26.58 |
| Women | 19.87 | 20.47 | 20.47 | 20.47 |
| Men | 6.11 | 6.11 | 6.11 | 6.11 |
| Total Corporate Services | 127.98 | 128.58 | 128.58 | 128.58 |
| Casuals and temporary staff | 33.58 | 32.80 | 31.78 | 25.53 |
| Total staff numbers | 704.32 | 704.48 | 703.46 | 697.21 |
| Capitalised labour | (10.00) | (10.00) | (10.00) | (10.00) |
| Total | 694.32 | 694.48 | 693.46 | 687.21 |

4. Notes to the Financial Statements Comparison

This section presents detailed information on material components of the financial statements. Council needs to assess which components are material, considering the dollar amounts and nature of these components.

4.1 Comprehensive Income Statement Comparison

4.1.1 Rates and charges

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

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

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 2.75% in line with the rate cap.

4.1.1(a)

The reconciliation of the total rates and charges to the comprehensive income statement is as follows for 2026/27:

| | 2025/26 | | 2026/27 | | Change | |
|--|-----------------|----------------|----------------|--|--------------|----------------|
| | Forecast Actual | | Budget | | \$'000 | % |
| | \$'000 | | \$'000 | | | |
| General rates* | | 107,672 | 111,487 | | 3,815 | 3.54 |
| Public Waste Rate | | 7,093 | 6,157 | | (936) | (13.20) |
| Kerbside Waste Rate | | 13,535 | 13,473 | | (62) | (0.46) |
| Special rates and charges | | 665 | 702 | | 37 | 5.56 |
| Supplementary rates and rate adjustments | | 679 | 675 | | (4) | (0.59) |
| Interest on rates and charges | | 654 | 527 | | (127) | (19.42) |
| Revenue in lieu of rates (Cultural & Recreational) | | 15 | 17 | | 2 | 13.33 |
| Total rates and charges | | 130,313 | 133,038 | | 2,725 | 2.091 |

* These items are subject to the rate cap established under the Victorian Government's rate cap.

4.1.1(b)

The rate in the dollar to be levied as general rates under Section 158 of *the Local Government Act 1989* for each type or class of land compared with the previous financial year.

| Type or class of land | 2025/26 cents/\$CIV* | 2026/27 cents/\$CIV* | Change |
|--|-------------------------|-------------------------|----------------|
| General rate for rateable Residential Improved | 0.00172981 | 0.00171695 | (0.74)% |
| General rate for rateable Residential Vacant | 0.00259471 | 0.00343391 | 32.34% |
| General rate for rateable Business | 0.00216226 | 0.00214619 | (0.74)% |
| General rate for rateable Business Vacant | 0.00345962 | 0.00343391 | (0.74)% |
| General rate for rateable Unoccupied Premises | N/A | 0.00686780 | N/A |
| General rate for rateable Commercial Vacant - Activity Centres | N/A | 0.00686780 | N/A |

4.1.1(c)

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

| Type or class of land | 2025/26 \$'000 | 2026/27 \$'000 | Change | |
|---|-------------------|-------------------|--------------|--------------|
| | | | \$'000 | % |
| Residential Improved | 96,892 | 100,022 | 3,130 | 3.23 |
| Residential Vacant | 1,502 | 2,083 | 581 | 38.68 |
| Business | 9,094 | 9,128 | 34 | 0.37 |
| Business Vacant | 184 | 254 | 70 | 38.04 |
| Unoccupied Premises | | - | - | - |
| Commercial Vacant - Activity Centres | | - | - | - |
| Total amount to be raised by general rates | 107,672 | 111,487 | 3,815 | 3.54 |

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. The number of assessments listed for the 2026/27 budget has been forecast as at 30 June 2026.

| Type or class of land | 2025/26 Number | 2026/27 Number | Change | |
|--------------------------------------|-------------------|-------------------|------------|---------------|
| | | | Number | % |
| Residential Improved | 55,283 | 55,570 | 287 | 0.52 |
| Residential Vacant | 470 | 466 | (4) | (0.85) |
| Business | 3,150 | 3,144 | (6) | (0.19) |
| Business Vacant | 36 | 41 | 5 | 13.89 |
| Unoccupied Premises | | - | - | - |
| Commercial Vacant - Activity Centres | | - | - | - |
| Total number of assessments | 58,939 | 59,221 | 282 | 0.48 |

4.1.1(e)

The basis of valuation to be used is the Capital Improved Value (CIV). Certified valuations have been received from the Valuer-General for 2026/27.

4.1.1(f)

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

| Type or class of land | 2025/26 | 2026/27 | Change | |
|--------------------------------------|-------------------|-------------------|------------------|--------------|
| | \$'000 | \$'000 | \$'000 | % |
| Residential Improved | 56,012,709 | 58,255,361 | 2,242,652 | 4.00 |
| Residential Vacant | 579,055 | 606,725 | 27,670 | 4.78 |
| Business | 4,205,725 | 4,253,300 | 47,575 | 1.13 |
| Business Vacant | 53,285 | 73,855 | 20,570 | 38.60 |
| Unoccupied Premises | - | - | - | - |
| Commercial Vacant - Activity Centres | - | - | - | - |
| Total value of land | 60,850,774 | 63,189,241 | 2,338,467 | 3.84 |

4.1.1(g)

The municipal charge under Section 159 of the *Local Government Act 1989* is \$Nil per rateable property (2025/26: \$Nil).

4.1.1(h)

The estimated total amount to be raised by municipal charges is \$Nil (2025/26: \$Nil).

4.1.1(i)

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

Public Waste Rate

| Type or class of land | 2025/26 | 2026/27 | Change | |
|--------------------------------------|--------------|--------------|--------------|----------------|
| | \$'000 | \$'000 | \$'000 | % |
| Residential Improved | 6,529 | 5,677 | (852) | (13.05) |
| Residential Vacant | 67 | 59 | (8) | (11.94) |
| Business | 491 | 414 | (77) | (15.68) |
| Business Vacant | 5 | 7 | 2 | 40.00 |
| Unoccupied Premises | 0 | - | - | - |
| Commercial Vacant - Activity Centres | 0 | - | - | - |
| Total | 7,092 | 6,157 | (935) | (0.67) |

Kerbside Waste Rate

| Type or class of land | 2025/26 | 2026/27 | Change | |
|---|---------------|---------------|-------------|----------------|
| | \$'000 | \$'000 | \$'000 | % |
| Residential Improved receiving a kerbside waste service | 13,510 | 13,455 | (55) | (0.41) |
| Business receiving a household kerbside waste service | 24 | 18 | (6) | (25.00) |
| Total | 13,534 | 13,473 | (61) | (0.45) |

4.1.1(j)

The rate or unit amount to be levied for each type of service rate under Section 162 of the *Local Government Act 1989* is as follows:

Public Waste Rate

| Type or class of land | 2025/26 | 2026/27 | Change |
|---|--------------|---------------------|----------------|
| | cents/\$CIV | cents/\$CIV | |
| Service rate for rateable residential properties | 0.0001165600 | 0.0000974300 | (16.41) |
| Service rate for rateable residential vacant properties | 0.0001165600 | 0.0000974300 | (16.41) |
| Service rate for rateable Business | 0.0001165600 | 0.0000974300 | (16.41) |
| Service rate for rateable Business Vacant | 0.0001165600 | 0.0000974300 | (16.41) |
| Service rate for rateable Unoccupied Premises | 0.0001165600 | 0.0000974300 | (16.41) |
| Service rate for rateable Commercial Vacant - Activity | 0.0001165600 | 0.0000974300 | (32.99) |

Kerbside Waste Rate

| Type or class of land | 2025/26 cents/\$CIV | 2026/27 cents/\$CIV | Change |
|---|---------------------|---------------------|---------------|
| Service rate for rateable residential properties receiving a kerbside waste service | 0.0002536400 | 0.0002431500 | (4.14) |
| Service rate for rateable Business Land properties receiving a kerbside waste service | 0.0002536400 | 0.0002431500 | (4.14) |

As at the preparation of this budget, certified valuations have not been received from the Valuer-General and may lead to changes in valuations and rates-in-the-dollar when this budget is adopted by Council

4.1.1(k)

The estimated total amount to be raised by all rates and charges is \$133.04 million (2025/26 forecast: \$130.31 million). This includes special rates, supplementary rates and charges income as well as penalty interest on rates.

4.1.1(l) Rates Cap Compliance

Banyule City Council is required to comply with the State Government's Rate Cap.

The table below details the budget assumptions consistent with the requirements of the rate cap and is to be read independently of the two years.

| | 2025/26 | 2026/27 |
|---|----------------------|----------------------|
| Total Rates | \$104,541,582 | \$108,513,048 |
| Number of rateable properties | 58,939 | 59,221 |
| Base Average Rate | \$1,773.73 | \$1,832.34 |
| Maximum Rate Increase (set by the State Government) | 3.00% | 2.75% |
| Capped Average Rate | \$1,827 | \$1,883 |
| Maximum General Rates and Municipal Charges Revenue | \$107,677,829 | \$111,497,157 |
| Budgeted General Rates and Municipal Charges Revenue | \$107,672,039 | \$111,487,157 |
| Budgeted Supplementary Rates | \$777,000 | \$675,000 |
| Budgeted Total Rates and Municipal Charges Revenue | \$108,449,039 | \$112,162,157 |

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

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

- The making of supplementary valuations (2026/27: estimated \$675,000 and 2025/26: \$777,000)
- 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

In accordance with section 161 of the *Local Government Act 1989*, Council declares the following differential rates to ensure an equitable distribution of the rating burden, having regard to land use and capacity to pay:

- Residential Improved
- Business (1.25 × Residential Improved rate)
- Residential Vacant (2.0 × Residential Improved rate)
- Business Vacant (2.0 × Residential Improved rate)
- Unoccupied Premises (4.0 × Residential Improved rate)
- Commercial Vacant - Activity Centres (4.0 × Residential Improved rate)

The objectives, use and level of each differential rate are set out in Council's Revenue & Rating Plan.

Cultural and Recreational Lands

In accordance with the *Cultural and Recreational Land Act 1963*, Council levies charges in lieu of rates on eligible cultural and recreational land, having regard to:

- the services provided by Council; and
- the benefit derived by the community.

The amount payable is determined by Council in accordance with section 4 of the Act.

Currently Council has five properties that are currently defined as Cultural and Recreational properties in accordance with the *Cultural and Recreational Lands Act*. They are listed below:

| Address / Entity | Calculated Charge | Community Benefit Discount | Applied Charge |
|---|-------------------|----------------------------|----------------|
| 1 Vasey Street Ivanhoe – Ivanhoe Golf Course | \$8,134.22 | 12.00% | \$7,158.12 |
| 8 Main Road Lower Plenty – Heidelberg Golf Club | \$9,562.04 | 74.00% | \$2,486.13 |
| 54 Cleveland Avenue Lower Plenty – Rosanna Golf Club | \$4,543.05 | 10.00% | \$4,088.74 |
| 540 The Boulevard Ivanhoe East – Yarraman Rider | \$224.99 | 34.00% | \$148.49 |
| 4 Stradbroke Avenue Heidelberg – City of Heidelberg Bowling Club | \$4,759.39 | 34.00% | \$3,141.19 |

4.1.1(o) Application of Service Rates

In accordance with section 162 of the Local Government Act 1989, Council declares the following service rates:

- **Public Waste Rate**, levied on all rateable land, to fund municipal-wide waste and litter services.
- **Kerbside Waste Rate**, levied on properties used wholly or partly for residential purposes that receive a kerbside waste collection.

The Kerbside Waste Rate are not levied where kerbside collection is impractical.

4.1.1(p) Current use of Service Charges

A service charge for non-standard refuse collection (e.g. larger bins) from rateable properties is charged in addition to the Kerbside Waste Rate. These charges are declared in Council's Schedule of Fees and Charges each year and are designed to recoup the additional costs of disposing of additional waste and providing a non-standard waste service. These Service Charges are only levied on ratepayers who have elected to have a non-standard waste service.

A kerbside waste service charge is also levied on properties deemed non-rateable under section 154 of the *Local Government Act 1989* where a kerbside waste service is provided. An additional service charge for non-standard refuse collection (e.g. larger bins) is charged in addition to the Kerbside Waste Rate where ratepayers have elected to have a non-standard waste service.

4.1.1(q) Maximum Rates Waiver Under Hardship

Council may waive part of a rate or charge in cases of financial hardship in accordance with sections 171 and 171A of the Local Government Act 1989. The maximum waiver for the 2026/27 year, is 33% of general rates, kerbside waste rate and public waste rate to a maximum of \$582.00 per year (2025/26: \$566.50 per year).

Sections 27 and 28 of the *Emergency Services and Volunteers Fund Act 2012* empower councils, as collection agencies, to defer or waive all or part of the levy and associated interest where payment would cause hardship to the liable person.

Further information, including eligibility criteria and maximum waiver amounts, is set out in Council's Rates Financial Hardship Assistance Policy.

4.1.2 Grants

Grants are required by the regulations to be disclosed in Council's annual budget.

| | Forecast 2025/26 \$'000 | Budget 2026/27 \$'000 | Change | |
|--|-------------------------------|-----------------------------|----------------|----------------|
| | | | \$'000 | % |
| Grants were received in respect of the following: | | | | |
| Summary of grants | | | | |
| Commonwealth funded grants | 10,463 | 10,411 | (52) | (0.50) |
| State funded grants | 15,812 | 18,054 | 2,242 | 14.18 |
| Total grants received | 26,275 | 28,465 | 2,190 | 8.33 |
| (a) Operating Grants | | | | |
| Recurrent - Commonwealth Government | | | | |
| Child care centres & Pre-school | 2,087 | 1,718 | (369) | (17.68) |
| Home & Community care | 2,298 | 1,898 | (400) | (17.41) |
| Immunisation | 15 | 15 | 0 | 0.00 |
| Others | 39 | - | (39) | (100.00) |
| VLGGC – general purpose | 3,394 | 3,480 | 86 | 2.53 |
| Recurrent - State Government | | | | |
| Child care centres & Pre-school | 1,964 | 1,960 | (4) | (0.20) |
| Home & Community care | 419 | 386 | (33) | (7.88) |
| Service Navigation & Assessment | 35 | 27 | (8) | 0.00 |
| MCH & Immunisation | 1,588 | 1,510 | (78) | (4.91) |
| School crossing supervisors | 646 | 662 | 16 | 2.48 |
| Youth & Community services | 87 | 87 | 0 | 0.00 |
| Others | 648 | 224 | (424) | (65.43) |
| Total recurrent grants | 13,220 | 11,967 | (1,253) | (9.48) |
| Non-recurrent - State Government | | | | |
| Child care centres & Pre-school | 120 | 111 | (9) | (7.50) |
| Strategic Planning & Urban Design | 155 | 304 | 149 | 96.13 |
| Parks & gardens | 2,379 | - | (2,379) | (100.00) |
| Others | 14 | 1,129 | 1,115 | 7,964.29 |
| Total non-recurrent grants | 2,668 | 1,544 | (1,124) | (42.13) |
| Total operating grants | 15,888 | 13,511 | (2,377) | (14.96) |

Operating grants are projected to decrease by \$2.37 million (14.96%) from the 2025/26 forecast to the 2026/27 Budget. This is driven by service reductions, including the cessation of childcare services at our Joyce Avenue Children Centre, the withdrawal from Delivered Meals services, and reduced funding under the Roads to Recovery (R2R) allocation and road works delivery program.

| | Forecast 2025/26 \$'000 | Budget 2026/27 \$'000 | Change | |
|--|-------------------------------|-----------------------------|--------------|--------------|
| | | | \$'000 | % |
| (b) Capital Grants | | | | |
| Recurrent - Commonwealth Government | | | | |
| Roads to recovery | 989 | 2,000 | 1,011 | 102.22 |
| VLGCC – local roads* | 1,272 | 1,300 | 28 | 2.20 |
| Total recurrent grants | 2,261 | 3,300 | 1,039 | 45.95 |
| Non-recurrent - Commonwealth Government | | | | |
| Roads & drainage | 369 | - | (369) | (100.00) |
| Non-recurrent - State Government | | | | |
| Buildings | 4,308 | 5,517 | 1,209 | 28.06 |
| Roads & drainage | 1,588 | 90 | (1,498) | (94.33) |
| Parks & gardens | 918 | 4,945 | 4,027 | 438.67 |
| Other | 943 | 1,102 | 159 | 16.86 |
| Total non-recurrent grants | 8,126 | 11,654 | 3,528 | 43.42 |
| Total capital grants | 10,387 | 14,954 | 4,567 | 43.97 |
| Total Grants | 26,275 | 28,465 | 2,190 | 8.33 |

Capital grants are projected to increase by \$4.56 million or 43.97% from forecast 2025/26 to budget 2026/27. Capital Grants are often ad-hoc in nature and fluctuate from year to year depending on the nature of capital projects being undertaken and the funding made available by the State and Federal Governments. Refer to section 5.1.2 for the summary of the capital works program and the associated capital grants.

*The VLGCC grant is excluded as a funding source in the Capital Works Statement due to grant conditions.

4.1.3 Statutory fees and fines

| | Forecast Actual 2025/26 \$'000 | Budget 2026/27 \$'000 | Change | |
|---|--------------------------------------|-----------------------------|------------|-------------|
| | | | \$'000 | % |
| Building permits and fines | 1,593 | 1,651 | 58 | 3.64 |
| Election fines | 178 | 13 | (165) | (92.70) |
| Food Act and health registrations | 680 | 627 | (53) | (7.79) |
| Parking infringements | 4,542 | 4,642 | 100 | 2.20 |
| Local laws infringements and fines | 1,368 | 1,576 | 208 | 15.20 |
| Plannings permits and fines | 1,610 | 1,615 | 5 | 0.31 |
| Road and footpath permit fees and reinstatement | 242 | 213 | (29) | (11.98) |
| Other fees and fines | 245 | 256 | 11 | 4.49 |
| Total statutory fees and fines | 10,458 | 10,593 | 135 | 1.29 |

4.1.4 User fees and charges

| | Forecast Actual | Budget | Change | |
|---|-----------------|---------------|------------|-------------|
| | 2025/26 | 2026/27 | \$'000 | % |
| | \$'000 | \$'000 | \$'000 | % |
| Aquatic and Leisure Centre fees and charges | 6,966 | 7,717 | 751 | 10.78 |
| Building permits and fees | 75 | 74 | (1) | (1.33) |
| Child Care charges | 1,008 | 895 | (113) | (11.21) |
| Community halls and events | 62 | 72 | 10 | 16.13 |
| Delivered meals charges | 146 | - | (146) | (100.00) |
| Engineering services' fees | 583 | 471 | (112) | (19.21) |
| Functions Centre charges | 472 | 507 | 35 | 7.42 |
| Home modifications | 361 | 405 | 44 | 12.19 |
| Immunisation fees | 461 | 533 | 72 | 15.62 |
| Local laws fees | 715 | 682 | (33) | (4.62) |
| Parking fees | 1,902 | 1,733 | (169) | (8.89) |
| Planning permits and fees | 350 | 401 | 51 | 14.57 |
| Road and footpath asset protection fees | 185 | 281 | 96 | 51.89 |
| Sports ground rentals income | 323 | 320 | (3) | (0.93) |
| Transfer station tipping fees | 7,105 | 7,034 | (71) | (1.00) |
| Other fees and charges | 361 | 374 | 13 | 3.60 |
| Total user fees | 21,075 | 21,499 | 424 | 2.01 |

The main uplift reflects the continued focus on attendance growth at Banyule's Aquatic and Leisure Centres.

4.1.5 Contributions income

| | Forecast Actual | Budget | Change | |
|---|-----------------|--------------|------------|-------------|
| | 2025/26 | 2026/27 | \$'000 | % |
| | \$'000 | \$'000 | \$'000 | % |
| Public Open Space contributions | 5,500 | 6,000 | 500 | 9.09 |
| Development Contribution Plan contributions | 1,171 | 920 | (251) | (21.43) |
| Contributions for capital works projects | 42 | 10 | (32) | (76.19) |
| Other contributions | 315 | 252 | (63) | (20.00) |
| Total contributions | 7,028 | 7,182 | 154 | 2.19 |

Contributions relate to:

- monies paid by property developers towards public open space and developer contribution plans.
- monies paid by local sporting clubs/organisations to contribute towards capital works projects; and
- contributions to other operational programs.

4.1.6 Interest income

| | Forecast Actual | Budget | Change | |
|------------------------------|-----------------|--------------|-----------|-------------|
| | 2025/26 | 2026/27 | \$'000 | % |
| | \$'000 | \$'000 | \$'000 | % |
| Interest from cemetery | 55 | 56 | 1 | 1.82 |
| Interest on investments | 3,575 | 3,725 | 150 | 4.20 |
| Other interest income | 77 | 2 | (75) | (97.40) |
| Total interest income | 3,707 | 3,783 | 76 | 2.05 |

Interest income is predominantly derived from the interest received on Council's cash holdings in bank accounts, term deposits and investments held with Victorian Funds Management Corporation (VFMC).

4.1.7 Rental income

| | Forecast Actual | Budget | Change | |
|-------------------------------|-----------------|--------------|------------|-------------|
| | 2025/26 | 2026/27 | \$'000 | % |
| | \$'000 | \$'000 | | |
| Recycling centre rental | 867 | 893 | 26 | 3.00 |
| Residential/commercial rental | 2,662 | 2,823 | 161 | 6.05 |
| Total rental income | 3,529 | 3,716 | 187 | 5.30 |

4.1.8 Net gain on disposal of property, infrastructure, plant and equipment

| | Forecast Actual | Budget | Change | |
|--|-----------------|--------------|----------------|----------------|
| | 2025/26 | 2026/27 | \$'000 | % |
| | \$'000 | \$'000 | | |
| Property, infrastructure, plant and equipment | | | | |
| Proceeds from sale of assets | 18,248 | 8,259 | (9,989) | (54.74) |
| Less: Written down value of assets disposed | (11,550) | (6,908) | 4,642 | (40.19) |
| Total net gain on disposal of property, infrastructure, plant and equipment | 6,698 | 1,351 | (5,347) | (79.83) |

Proceeds from the sale of Council's assets (individual property sales) are often ad hoc in nature and fluctuate from year to year. In 2026/27, Council has a budget of \$8.3 million to reflect the proceeds expected from strategic land sales in the city and proceeds from the planned cyclical replacement of Council's heavy plant & vehicle fleet. The written-down value of assets sold is estimated at \$6.9 million, relating to both land and the heavy plant & vehicle fleet.

4.1.9 Other income

Other Revenue \$0.38 million as a reimbursement received in 2025/26, which was ad hoc and not budgeted in 2026/27. WorkCover reimbursements and the corresponding expenditure are not budgeted for, as these items are unforeseeable.

4.1.10 Employee costs

| | Forecast Actual | Budget | Change | |
|--|-----------------|---------------|--------------|-------------|
| | 2025/26 | 2026/27 | \$'000 | % |
| | \$'000 | \$'000 | | |
| Wages and salaries | 67,902 | 70,940 | 3,038 | 4.47 |
| Annual leave and loading | 6,427 | 6,917 | 490 | 7.62 |
| Long service leave | 2,138 | 2,273 | 135 | 6.31 |
| Superannuation | 8,483 | 9,202 | 719 | 8.48 |
| WorkCover | 2,704 | 2,967 | 263 | 9.73 |
| Other on costs | 291 | 316 | 25 | 8.59 |
| Less: Capitalised labour (on costs included) | (1,427) | (1,532) | (105) | 7.36 |
| Total employee costs | 86,518 | 91,083 | 4,565 | 5.28 |

The \$4.57 million increase, or 5.28% in employee costs compared with the 2025/26 forecast, reflects resourcing for ongoing Council services and the undertaking of key initiatives, such as the business transformation program. The budgeted expenditure also factors in increases in line with Banyule's Enterprise Agreement, workers' compensation insurance, and the superannuation guarantee levy rate, which remains at 12%.

Full-time equivalent (FTE) positions have a net increase of 8.78 when compared to the adopted budget 2025-2029 for the period of 2026/27. This reflects maintaining a sustainable level of service across Banyule's operations and supports the undertaking to modernise service delivery, streamline processes, improve customer service, and implement best-practice data security, all part of the business transformation program.

4.1.11 Materials and services

| | Forecast Actual | Budget | Change | |
|---|-------------------|-------------------|------------|-------------|
| | 2025/26 \$'000 | 2026/27 \$'000 | \$'000 | % |
| Advertising | 175 | 304 | 129 | 73.71 |
| Auditing services | 203 | 228 | 25 | 12.32 |
| Bank and payment collection services | 257 | 250 | (7) | (2.72) |
| Building and planning charges and government fees | 54 | 83 | 29 | 53.70 |
| Child care expenses | 94 | 85 | (9) | (9.57) |
| Contractor costs | | | | |
| - Roads and footpaths | 2,516 | 2,390 | (126) | (5.01) |
| - Building maintenance costs | 1,272 | 1,549 | 277 | 21.78 |
| - Cleaning services | 1,747 | 1,717 | (30) | (1.72) |
| - Consultants costs | 1,342 | 918 | (424) | (31.59) |
| - Information Technology services and licenses | 4,166 | 4,254 | 88 | 2.11 |
| - Initiative costs | 6,914 | 8,487 | 1,573 | 22.75 |
| - Legal expenses | 785 | 573 | (212) | (27.01) |
| - Parking and traffic enforcement | 120 | 142 | 22 | 18.33 |
| - Parks maintenance | 490 | 501 | 11 | 2.24 |
| - Waste collection costs | 39 | 40 | 1 | 2.56 |
| - Other contractor costs | 13,679 | 14,509 | 830 | 6.07 |
| General materials and supplies | 5,555 | 3,242 | (2,313) | (41.64) |
| Insurances | 2,609 | 3,058 | 449 | 17.21 |
| Plant and motor vehicle operating | 3,452 | 3,567 | 115 | 3.33 |
| Printing, stationary and external communications | 998 | 1,076 | 78 | 7.82 |
| Program costs | 2,366 | 2,323 | (43) | (1.82) |
| Staff training and equipment | 1,297 | 1,482 | 185 | 14.26 |
| Sundry expenses | 295 | 285 | (10) | (3.39) |
| Waste disposal general | 9,985 | 10,207 | 222 | 2.22 |
| Other | 961 | 976 | 15 | 1.56 |
| Total materials and services | 61,371 | 62,246 | 875 | 1.43 |

Total materials and services expenditure is projected to increase by \$0.88 million (1.43%) compared to the 2025/26 forecast. This modest overall increase reflects a range of offsetting movements across key expenditure categories.

Key drivers include:

- Initiative-related expenditure within materials and services has increased by \$1.57 million (22.75%), driven by Council's continued prioritisation of strategic initiatives, such as the business transformation program.
- Contractor costs have increased by \$0.83 million (6.07%). The Council has experienced a significant rise in costs from many of its service providers due to inflation and geopolitical impacts.
- Building maintenance costs are projected to rise by \$0.28 million (21.78%), primarily due to contractor cost escalation and the ongoing demands associated with ageing Council buildings and facilities.
- Council insurance premiums are anticipated to increase by \$0.45 million (17.21%), driven by upward pressure in the insurance market, particularly for building and public liability coverage, influenced by rising disaster-related costs, inflation, and higher asset valuations.
- Waste disposal costs are forecast to increase by \$0.22 million (2.22%). While disposal volumes are expected to remain consistent with 2025/26 levels, the increase is primarily attributable to a higher landfill levy (\$7.75 per tonne), indexed in line with CPI. These costs are fully recoverable through kerbside and public waste charges.

- General material and supplies have a favourable movement compared to the 2025/26 forecast of \$2.31 million (41.64%) in expenditure, mainly associated with the withdrawal from the Delivered Meals Service.

4.1.12 Utility charges

| | Forecast Actual | Budget | Change | |
|------------------------------|-----------------|--------------|------------|-------------|
| | 2025/26 | 2026/27 | \$'000 | % |
| | \$'000 | \$'000 | \$'000 | % |
| Gas and electricity | 2,939 | 3,111 | 172 | 5.85 |
| Public street lighting | 564 | 620 | 56 | 9.93 |
| Telecommunications | 352 | 400 | 48 | 13.64 |
| Water | 986 | 1,160 | 174 | 17.65 |
| Total utility charges | 4,841 | 5,291 | 450 | 9.30 |

The budget reflects the price increases in both electricity and gas services. As Council works towards implementing our carbon-neutral strategy, it is anticipated that associated expenditure will decrease over time as more renewable power is utilised, barring any geopolitical impacts.

Water expenses are increasing due to higher usage, predominantly associated with summer irrigation of ovals, parks, and open spaces amid drier conditions, and limited stormwater collection and reuse due to the North East Link Project.

4.1.13 Depreciation

| | Forecast Actual | Budget | Change | |
|---------------------------|-----------------|---------------|--------------|-------------|
| | 2025/26 | 2026/27 | \$'000 | % |
| | \$'000 | \$'000 | \$'000 | % |
| Infrastructure | 16,701 | 17,732 | 1,031 | 6.17 |
| Property | 4,872 | 4,574 | (298) | (6.12) |
| Plant & equipment | 3,482 | 4,461 | 979 | 28.12 |
| Furniture | 217 | 199 | (18.00) | (8.29) |
| Total depreciation | 25,272 | 26,966 | 1,694 | 6.70 |

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life. This includes Council's property, plant and equipment and infrastructure assets such as roads and drains. The increase of \$1.69 million for the 2026/27 financial year is due to the completion of the 2025/26 capital works program and the full-year effect of depreciation of the 2024/25 capital works program.

4.1.14 Amortisation – Right of use assets

| | Forecast Actual | Budget | Change | |
|---|-----------------|------------|------------|--------------|
| | 2025/26 | 2026/27 | \$'000 | % |
| | \$'000 | \$'000 | \$'000 | % |
| Right of use assets | 497 | 670 | 173 | 34.81 |
| Total amortisation - right of use assets | 497 | 670 | 173 | 34.81 |

Right-of-use assets relating to leased infrastructure, property, plant and equipment are amortised over the life of the leases. The value of amortisation changes from year to year as leases conclude and/or new leases are entered into.

4.1.15 Bad and doubtful debts

| | Forecast Actual | Budget | Change | |
|-------------------------------------|-----------------|------------|-----------|-------------|
| | 2025/26 | 2026/27 | \$'000 | % |
| | \$'000 | \$'000 | \$'000 | % |
| Bad and doubtful debts | 614 | 661 | 47 | 7.65 |
| Total Bad and doubtful debts | 614 | 661 | 47 | 7.65 |

Bad and doubtful debts are estimated provisions to account for uncollectible debts during the year, primarily related to parking and animal infringements, budgeted at \$0.66 million for 2026/27.

4.1.16 Borrowing costs

| | Forecast Actual | Budget | Change | |
|------------------------------|-----------------|--------------|--------------|---------------|
| | 2025/26 | 2026/27 | \$'000 | % |
| | \$'000 | \$'000 | \$'000 | % |
| Interest on borrowings | 1,406 | 1,304 | (102) | (7.25) |
| Total borrowing costs | 1,406 | 1,304 | (102) | (7.25) |

Borrowing costs relate to interest charged by financial institutions on borrowed funds. The decrease in borrowing costs from the 2025/26 period aligns with the existing loan repayment timetable.

4.1.17 Finance costs - leases

| | Forecast Actual | Budget | Change | |
|-------------------------------------|-----------------|-----------|----------|-------------|
| | 2025/26 | 2026/27 | \$'000 | % |
| | \$'000 | \$'000 | \$'000 | % |
| Finance cost - leases | 67 | 73 | 6 | 8.96 |
| Total finance costs - leases | 67 | 73 | 6 | 8.96 |

Finance costs relate to the interest charged by lessors on leased infrastructure, property, plant and equipment.

4.1.18 Donation expenditure

| | Forecast Actual | Budget | Change | |
|----------------------------------|-----------------|------------|-----------|-------------|
| | 2025/26 | 2026/27 | \$'000 | % |
| | \$'000 | \$'000 | \$'000 | % |
| Banyule Support & Information | 118 | 150 | 32 | 27.12 |
| Community Services grants | 148 | 154 | 6 | 4.05 |
| Diamond Valley Community Support | 118 | 121 | 3 | 2.54 |
| Environmental sustainability | 90 | 100 | 10 | 11.11 |
| Community Connection grants | 254 | 241 | (13) | (5.12) |
| Art & Culture Programs | 60 | 63 | 3 | 5.00 |
| Other donations | 123 | 106 | (17) | (13.82) |
| Total Donation cost | 911 | 935 | 24 | 2.63 |

4.1.19 Contribution expense

| | Forecast Actual | Budget | Change | |
|-----------------------------------|-----------------|--------------|------------|-------------|
| | 2025/26 | 2026/27 | \$'000 | % |
| | \$'000 | \$'000 | \$'000 | % |
| Shopping Centres | 1,210 | 1,225 | 15 | 1.24 |
| Yarra Plenty Regional Library | 6,752 | 7,637 | 885 | 13.11 |
| Other | 849 | 810 | (39) | (4.59) |
| Total contribution expense | 8,811 | 9,672 | 861 | 9.77 |

The anticipated increase in contribution expense is primarily attributable to higher cost share at Yarra Plenty Regional Library, partly due to higher operating costs for the new Rosanna library.

4.1.20 Other expenses

| | Forecast Actual | Budget | Change | |
|--|-----------------|--------------|-----------|-------------|
| | 2025/26 | 2026/27 | \$'000 | % |
| | \$'000 | \$'000 | \$'000 | % |
| Councillor allowances | 516 | 528 | 12 | 2.33 |
| Emergency Services and Volunteers Fund | 290 | 321 | 31 | 10.69 |
| Rental expenses | 70 | 14 | (56) | (80.00) |
| Other | 418 | 477 | 59 | 14.11 |
| Financial Hardship Waivers | 166 | 141 | (25) | (15.06) |
| Total other expenses | 1,460 | 1,481 | 21 | 1.44 |

The slight increase in the Other expense category is mainly due to the Councillor allowance, as per the State Government's updated determination, and the Emergency Services and Volunteer Fund payable on Council properties.

4.2 Balance sheet

4.2.1 Total current assets

Current assets include all assets that can reasonably expect to be converted into cash within one year, including cash and cash equivalents, trade receivables, investments, and other assets. Total cash and other financial assets (investment longer than three months) is forecast to decrease by \$27.54 million to \$102.09 million as a result of the following movements:

- A budgeted cash from operating activities of \$38.98 million
- The proceeds from sale of Property, plant and equipment of \$8.26 million
- These are offset by the investment of \$71.54 million in capital works projects, and financial activities of \$3.34 million.

The significant projects being funded from cash reserves are the Business Transformation (\$5.90 million, Ivanhoe Aquatic redevelopment (\$2.00 million), WaterMarc tile replacement and electrification (\$3.81 million), pavilion projects (\$3.82 million).

A property classified as current assets is anticipated to be sold in the 2026/27 financial year.

Furthermore, considering a major capital works set to be paid within the same 2026/27 financial year, we foresee a reduction in other financial assets (Short term investments).

4.2.2 Total non-current assets

Non-current assets include trade and other receivables, investment in associates and joint ventures, property, infrastructure, plant and equipment, and intangible assets.

The \$37.01 million increase in this balance is mainly attributable to the net result of the capital works programs (\$71.51 million of total capital works less the depreciation and amortisation of assets \$26.97 million) and the Sale of Assets \$8.26 million.

In additional, the balance in non-current assets is also impacted by sale of strategic property transactions necessary for the cash required for Operational and Capital Works.

4.2.3 Total current liabilities

Total current liabilities are debts and obligations that are due to the creditors with the 2026/27 financial year. These liabilities include the trade and other payables, provisions, interest on borrowings and leasing liabilities.

Trade and other payables increase of \$0.29 million include accrued Supplier invoices and Salaries & Wages accruals based on pay periods before the end of the financial year.

Provisions include accrued long service leave, annual leave and annual leave loading owed to employees. These employee entitlements are expected to increase by \$0.64 million due to a combination of increasing pay rates and accrued leave entitlements.

4.2.4 Total non-current liabilities

Non-current provisions and trust funds and deposits are not expected to vary during the year. Lease Liabilities relate to the lease of infrastructure property, plant and equipment. The reduction \$2.33 million of non-current liabilities represents the repayment of Loan for the year in according to the current loan schedule and adjusted by the new liabilities generated from renewing leases.

The Interest-bearing loans and borrowings are forecast to decrease by \$1.41 million with no additional loans expected to be taken out in 2026/27.

4.2.5 Borrowings

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

| | Forecast Actual | Budget | Projections | | |
|---|-----------------|---------------|---------------|---------------|---------------|
| | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 |
| | \$ '000 | \$ '000 | \$ '000 | \$ '000 | \$ '000 |
| Amount borrowed as at 30 June of the prior year | 17,761 | 16,559 | 15,255 | 13,847 | 47,419 |
| Amount proposed to be borrowed | - | - | - | 35,100 | - |
| Amount projected to be redeemed | (1,202) | (1,304) | (1,408) | (1,528) | (3,194) |
| Amount of borrowings as at 30 June | 16,559 | 15,255 | 13,847 | 47,419 | 44,225 |

Council does not intend to take out any loans over the next two years, borrowings anticipated in 2028/29.

4.2.6 Lease by category

As a result of the introduction of AASB16 Leases, right-of-use assets and lease liabilities have been recognised as outlined in the table below.

| | Forecast Actual | Budget |
|--|-----------------|--------------|
| | 2025/26 | 2026/27 |
| | \$ '000 | \$ '000 |
| Right-of-use assets | | |
| Plant and equipment | 1,750 | 1,168 |
| Property and infrastructure | 263 | 175 |
| Total right-of-use assets | 2,013 | 1,344 |
| Lease liabilities | | |
| Current lease Liabilities | | |
| Plant and equipment | 570 | 830 |
| Property and infrastructure | 87 | 95 |
| Total current lease liabilities | 657 | 925 |
| Non-current lease liabilities | | |
| Plant and equipment | 1,138 | 309 |
| Property and infrastructure | 199 | 104 |
| Total non-current lease liabilities | 1,337 | 413 |
| Total lease liabilities | 1,994 | 1,338 |

The leased assets are amortised on a straight-line basis over the life of the lease agreement. The leased liabilities are paid down in line with the agreed repayments, considering the applicable interest rate in each lease.

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 at the time the lease was executed. The current incremental borrowing rate is approx. 4.99% (as per Treasury Corporation of Victoria borrowing rates).

4.3 Statement of changes in Equity

4.3.1 Reserves

Council maintains reserves of separately identified funds to meet specific purposes in the future and for which there is no existing liability. These amounts are transferred to and from the accumulated surplus.

Two of these reserves are statutory reserves, meaning that the funds must remain available for a specific purpose (public open space and off-street car parking). The remaining reserves are discretionary and while not restricted, Council has made decisions regarding the future use of these funds and unless there is a Council resolution, these funds should be used for those earmarked purposes.

Budgeted transfers between reserves are for future investment on capital works program and financing activities. These funds are usually sourced from the plant and equipment, public open space and asset renewal reserves and are funding from the net operations of Council.

4.3.2 Equity

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

- Accumulated surplus which is the value of all net assets less reserves that have accumulated over time.
- Asset revaluation reserves which represents the difference between the previously recorded value of the assets and their current valuations.
- Other reserves are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future. These reserves are transferred to and from the accumulated surplus.

Total equity is projected to increase by \$8.47 million as a result of Council's total comprehensive result.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by operating activities

The operating cash flow has decreased by \$1.08 million compared to the projected 2025/26 figures. This decrease is primarily attributed to increase in employee costs due to new Enterprise Agreement, offsets with higher rate revenue due to supplementary and waste rate recovery.

4.4.2 Net cash flows used in investing activities

The net cash flow used in investing activities is representative of the net funding requirement from Council to support the long-term investment in property, infrastructure, plant and equipment. In 2026/27 Council rely on its existing cash reserves to help fund operations and the capital works program. This necessitated the redemption of a portion of Council's financial assets (term deposits).

4.4.3 Net cash flows used in financing activities

Council continues to review opportunities for debt redemption whilst ensuring appropriate levels of liquidity. For 2026/27, loan principal repayments total \$1.02 million and interest payments total \$1.30 million.

5. Capital works program and initiatives program

5.1 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2026/27 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

5.1.1 Capital works program comparison

| | Forecast Actual 2025/26 \$'000 | Proposed Budget 2026/27 \$'000 | Change \$'000 | % |
|---------------------|---|---|------------------|-------------|
| Infrastructure | 25,038 | 32,339 | (7,301) | (29) |
| Property | 31,918 | 28,365 | 3,553 | 11 |
| Plant and equipment | 7,424 | 10,646 | (3,222) | (43) |
| Other assets | 274 | 160 | 114 | 42 |
| Intangible assets | - | - | - | - |
| Total | 64,654 | 71,510 | (6,856) | (11) |

In the 2026/27 financial year, Banyule Plans to invest \$71.51 million in capital works projects which includes \$65.20 million of new capital projects and \$6.31 million of projects carried forward from the 2025/26 financial year.

5.1.2 Summary of capital works program

| | Asset expenditure types | | | | | Summary of Funding Sources | | | |
|----------------------------|-------------------------|---------------|---------------|--------------|--------------|----------------------------|---------------|--------------|------------|
| | Budget | Renewal | Upgrade | Expansion | New | Council | Government | Contribution | Borrowings |
| | 2026/27 | | | | | Cash | Grant | | |
| \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | |
| Infrastructure | 32,339 | 20,485 | 9,767 | 119 | 1,968 | 20,172 | 7,948 | 4,219 | - |
| Property | 28,365 | 11,704 | 12,772 | 3,259 | 630 | 22,660 | 5,705 | 0 | - |
| Plant and equipment | 10,646 | 8,034 | 1,537 | - | 1,075 | 10,646 | - | - | - |
| Other assets | 160 | - | - | 160 | 0 | 160 | - | - | - |
| Total | 71,510 | 40,223 | 24,076 | 3,538 | 3,673 | 53,638 | 13,653 | 4,219 | - |

5.1.3 Capital works program budget 2026/27 detail categories with funding source

| Project Description | Budget 2026/27 | Renewal | Upgrade | Expansion | New | Council Cash | Government Grant | Contribution | Borrowings |
|--|-------------------|------------|-----------|------------|----------|-----------------|---------------------|--------------|------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| ART COLLECTION | | | | | | | | | |
| Public Art - Implementation | 80 | 0 | 0 | 80 | 0 | 80 | 0 | 0 | 0 |
| Arts Collection | 30 | 0 | 0 | 30 | 0 | 30 | 0 | 0 | 0 |
| Planned Public Art Graffiti Walls | 50 | 0 | 0 | 50 | 0 | 50 | 0 | 0 | 0 |
| TOTAL ART COLLECTION | 160 | 0 | 0 | 160 | 0 | 160 | 0 | 0 | 0 |
| PLANT AND EQUIPMENT | | | | | | | | | |
| Aquatic and Leisure Centres | | | | | | | | | |
| Ivanhoe Aquatic Pool Plant Replacement Program | 64 | 48 | 16 | 0 | 0 | 64 | 0 | 0 | 0 |
| Olympic Leisure Centre Sauna Upgrade | 25 | 19 | 6 | 0 | 0 | 25 | 0 | 0 | 0 |
| WaterMarc Pool Plant Replacement Program | 77 | 58 | 19 | 0 | 0 | 77 | 0 | 0 | 0 |
| Watsonia pool mechanical plant | 42 | 42 | 0 | 0 | 0 | 42 | 0 | 0 | 0 |
| Replacement of Mechanical Plant and Equipment, Watermarc | 205 | 154 | 51 | 0 | 0 | 205 | 0 | 0 | 0 |
| Total Aquatic and Leisure Centres | 413 | 321 | 92 | 0 | 0 | 413 | 0 | 0 | 0 |
| Plant | | | | | | | | | |
| Replacement of Mechanical Plant and Equipment in Major Buildings | 205 | 154 | 51 | 0 | 0 | 205 | 0 | 0 | 0 |
| Operations Depot Transfer Station Fixed Plant Renewal | 261 | 196 | 65 | 0 | 0 | 261 | 0 | 0 | 0 |
| Information Technology Infrastructure Renewal Program | 75 | 0 | 0 | 0 | 75 | 75 | 0 | 0 | 0 |
| Business Transformation Program | 2,601 | 1,300 | 1,301 | 0 | 0 | 2,601 | 0 | 0 | 0 |

| Project Description | Budget 2026/27 | Renewal | Upgrade | Expansion | New | Council Cash | Government Grant | Contribution | Borrowings |
|--|-------------------|--------------|--------------|--------------|-----------|-----------------|---------------------|--------------|------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Information Technology Infrastructure Renewal & Innovation - Laptop Replacement | 415 | 415 | 0 | 0 | 0 | 415 | 0 | 0 | 0 |
| Total Plant | 3,557 | 2,065 | 1,417 | 0 | 75 | 3,557 | 0 | 0 | 0 |
| TOTAL PLANT AND EQUIPMENT | 3,970 | 2,386 | 1,509 | 0 | 75 | 3,970 | 0 | 0 | 0 |
| FREEHOLD BUILDING | | | | | | | | | |
| Aquatic and Leisure Centres | | | | | | | | | |
| WaterMarc Pool Tile Replacement - Construction | 750 | 750 | 0 | 0 | 0 | 750 | 0 | 0 | 0 |
| WaterMarc Pool Hall Lighting Upgrade | 100 | 75 | 25 | 0 | 0 | 100 | 0 | 0 | 0 |
| Ivanhoe Aquatic & Leisure Centre | 2,000 | 500 | 1,500 | 0 | 0 | 2,000 | 0 | 0 | 0 |
| Total Building Aquatic and Leisure Centres | 2,850 | 1,325 | 1,525 | 0 | 0 | 2,850 | 0 | 0 | 0 |
| Pavilions | | | | | | | | | |
| Elder Street Baseball Pavilion Female Friendly Change Rooms | 800 | 400 | 400 | 0 | 0 | 800 | 0 | 0 | 0 |
| Female Friendly Change Rooms - Design/Construction - Heidelberg Park | 900 | 450 | 450 | 0 | 0 | 0 | 900 | 0 | 0 |
| Shelley Park Pavilion Redevelopment | 2,998 | 0 | 0 | 2,998 | 0 | 736 | 2,262 | 0 | 0 |
| James Street Reserve - Female Friendly Change Rooms | 596 | 298 | 298 | 0 | 0 | 596 | 0 | 0 | 0 |
| Pavilion Change Room Design | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Malcom Blair Reserve Change Rooms - Design | 50 | 0 | 0 | 50 | 0 | 50 | 0 | 0 | 0 |
| Total Pavilions | 5,344 | 1,148 | 1,148 | 3,048 | 0 | 2,182 | 3,162 | 0 | 0 |
| Climate Action Program | | | | | | | | | |
| Climate Action Program - Energy Efficiency enhancements across Council buildings | 250 | 125 | 125 | 0 | 0 | 250 | 0 | 0 | 0 |

| Project Description | Budget 2026/27 | Renewal | Upgrade | Expansion | New | Council Cash | Government Grant | Contribution | Borrowings |
|--|-------------------|--------------|--------------|------------|----------|-----------------|---------------------|--------------|------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Watermarc integrated aquatic and office precinct electrification | 5,184 | 2,592 | 2,592 | 0 | 0 | 3,064 | 2,120 | 0 | 0 |
| Building Management Program | 155 | 155 | 0 | 0 | 0 | 155 | 0 | 0 | 0 |
| Public Lighting Program - Upgrade to LED | 350 | 175 | 175 | 0 | 0 | 350 | 0 | 0 | 0 |
| Total Climate Action Program | 5,939 | 3,047 | 2,892 | 0 | 0 | 3,819 | 2,120 | 0 | 0 |
| Fit Out and Refurbishments | | | | | | | | | |
| Heidelberg Theatre Storage Upgrade - Implementation | 500 | 500 | 0 | 0 | 0 | 500 | 0 | 0 | 0 |
| Bowls Club Renewal | 100 | 100 | 0 | 0 | 0 | 100 | 0 | 0 | 0 |
| Building Renewal Program | 1,410 | 1,410 | 0 | 0 | 0 | 1,410 | 0 | 0 | 0 |
| Operations Depot Hardscape and Site Works | 77 | 77 | 0 | 0 | 0 | 77 | 0 | 0 | 0 |
| Skye Street Childrens Centre - Bathroom Upgrade | 150 | 0 | 15 | 135 | 0 | 0 | 150 | 0 | 0 |
| Audrey Brooks Preschool - Bathroom Upgrade | 85 | 0 | 9 | 76 | 0 | 0 | 85 | 0 | 0 |
| Community Infrastructure Planning & Implementation | 500 | 500 | 0 | 0 | 0 | 500 | 0 | 0 | 0 |
| Total Fit Out and Refurbishments | 2,822 | 2,587 | 24 | 211 | 0 | 2,587 | 235 | 0 | 0 |
| Access | | | | | | | | | |
| Community Facilities Accessibility Improvements | 100 | 50 | 50 | 0 | 0 | 100 | 0 | 0 | 0 |
| Total Access | 100 | 50 | 50 | 0 | 0 | 100 | 0 | 0 | 0 |
| Furniture and Furnishings | | | | | | | | | |
| Centre Ivanhoe Refurbishment | 105 | 105 | 0 | 0 | 0 | 105 | 0 | 0 | 0 |
| Total Furniture and Furnishings | 105 | 105 | 0 | 0 | 0 | 105 | 0 | 0 | 0 |
| Property | | | | | | | | | |
| Strategic Property | 8,480 | 2,120 | 6,360 | 0 | 0 | 8,480 | 0 | 0 | 0 |

| Project Description | Budget 2026/27 | Renewal | Upgrade | Expansion | New | Council Cash | Government Grant | Contribution | Borrowings |
|---|-------------------|---------------|---------------|--------------|-----------|-----------------|---------------------|--------------|------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Total Strategic Property | 8,480 | 2,120 | 6,360 | 0 | 0 | 8,480 | 0 | 0 | 0 |
| Public Toilet | | | | | | | | | |
| Greensborough War Memorial Park East Public Toilet | 400 | 200 | 200 | 0 | 0 | 400 | 0 | 0 | 0 |
| Warringal Parklands/Heidelberg Park/Possum Hollow Public Toilets - Design | 50 | 25 | 25 | 0 | 0 | 50 | 0 | 0 | 0 |
| Rosanna Parklands Public Toilet - New - Design | 50 | 0 | 0 | 0 | 50 | 50 | 0 | 0 | 0 |
| Diamond Village Public Toilet - New - Design | 30 | 0 | 0 | 0 | 30 | 30 | 0 | 0 | 0 |
| Total Public Toilet | 530 | 225 | 225 | 0 | 80 | 530 | 0 | 0 | 0 |
| Labour Capitalisation | | | | | | | | | |
| Labour cost associated to building capital works projects | 1,097 | 1,097 | 0 | 0 | 0 | 1,097 | 0 | 0 | 0 |
| Total Building Labour Capitalisation | 1,097 | 1,097 | 0 | 0 | 0 | 1,097 | 0 | 0 | 0 |
| TOTAL FREEHOLD BUILDING | 27,267 | 11,704 | 12,224 | 3,259 | 80 | 21,750 | 5,517 | 0 | 0 |
| FURNITURE AND FITTINGS | | | | | | | | | |
| Leisure Centres Equipment, Fixtures and fittings renewal | 210 | 157 | 53 | 0 | 0 | 210 | 0 | 0 | 0 |
| Community Halls - Replacement of Fixture & Fittings | 32 | 32 | 0 | 0 | 0 | 32 | 0 | 0 | 0 |
| TOTAL FURNITURE AND FITTINGS | 242 | 189 | 53 | 0 | 0 | 242 | 0 | 0 | 0 |
| DRAINAGE | | | | | | | | | |
| Improvement Design and Construction | | | | | | | | | |
| Stormwater Drainage Mitigation Works | 835 | 334 | 334 | 0 | 167 | 835 | 0 | 0 | 0 |
| Installation of new GPT | 201 | 0 | 0 | 0 | 201 | 201 | 0 | 0 | 0 |
| GPT Design | 20 | 5 | 15 | 0 | 0 | 20 | 0 | 0 | 0 |

| Project Description | Budget 2026/27 | Renewal | Upgrade | Expansion | New | Council Cash | Government Grant | Contribution | Borrowings |
|---|-------------------|--------------|--------------|-----------|------------|-----------------|---------------------|--------------|------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Depot Environmental Compliance Works Program | 2,100 | 1,050 | 1,050 | 0 | 0 | 2,100 | 0 | 0 | 0 |
| Total Drainage Improvement Design and Construction | 3,156 | 1,389 | 1,399 | 0 | 368 | 3,156 | 0 | 0 | 0 |
| Minor Works and Hot Spots | | | | | | | | | |
| Minor Drainage Works. Minor pipe augmentations and associated pit improvements to address localised drainage issues | 305 | 152 | 153 | 0 | 0 | 305 | 0 | 0 | 0 |
| Drainage Rehabilitation Design | 50 | 50 | 0 | 0 | 0 | 50 | 0 | 0 | 0 |
| Drainage Rehabilitation Construction | 255 | 255 | 0 | 0 | 0 | 255 | 0 | 0 | 0 |
| Total Drainage Minor Works and Hot Spots | 610 | 457 | 153 | 0 | 0 | 610 | 0 | 0 | 0 |
| TOTAL DRAINAGE | 3,766 | 1,846 | 1,552 | 0 | 368 | 3,766 | 0 | 0 | 0 |
| PARKS AND GARDENS | | | | | | | | | |
| Bridge | | | | | | | | | |
| Bridge Renewal Program - Minor | 150 | 150 | 0 | 0 | 0 | 150 | 0 | 0 | 0 |
| Bridge Renewal Program - Henty bridge - Design | 50 | 50 | 0 | 0 | 0 | 50 | 0 | 0 | 0 |
| Total Parks Bridge | 200 | 200 | 0 | 0 | 0 | 200 | 0 | 0 | 0 |
| Irrigation and Drainage | | | | | | | | | |
| Irrigation renewal Program - Heidelberg Park | 300 | 300 | 0 | 0 | 0 | 198 | 0 | 102 | 0 |
| Irrigation renewal Program - Greensborough Park - Design | 15 | 15 | 0 | 0 | 0 | 15 | 0 | 0 | 0 |
| Irrigation renewal Program - Yulong Reserve (both fields) - Design | 15 | 15 | 0 | 0 | 0 | 15 | 0 | 0 | 0 |
| Greensborough War Memorial - Surface - Full Renovation - Design | 38 | 38 | 0 | 0 | 0 | 3 | 0 | 35 | 0 |
| Total Irrigation and Drainage | 368 | 368 | 0 | 0 | 0 | 231 | 0 | 137 | 0 |

| Project Description | Budget 2026/27 | Renewal | Upgrade | Expansion | New | Council Cash | Government Grant | Contribution | Borrowings |
|--|-------------------|------------|------------|-----------|-----------|-----------------|---------------------|--------------|------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Synthetic Sports Pitches | | | | | | | | | |
| Greensborough Tennis Club - Pickleball Court | 200 | 200 | 0 | 0 | 0 | 200 | 0 | 0 | 0 |
| Tennis Design | 25 | 13 | 12 | 0 | 0 | 25 | 0 | 0 | 0 |
| Yarra Valley Pitch - Condition Assessment and Repair (Cyril Cummins Reserve) | 420 | 210 | 210 | 0 | 0 | 420 | 0 | 0 | 0 |
| Total Synthetic Sports Pitches | 645 | 423 | 222 | 0 | 0 | 645 | 0 | 0 | 0 |
| Park Furniture | | | | | | | | | |
| Parks Furniture Replacement | 52 | 52 | 0 | 0 | 0 | 2 | 0 | 50 | 0 |
| Timber Repurposing Program | 85 | 43 | 42 | 0 | 0 | 65 | 0 | 20 | 0 |
| Barbeque Replacement Program | 25 | 25 | 0 | 0 | 0 | 0 | 0 | 25 | 0 |
| Drinking Fountains | 33 | 33 | 0 | 0 | 0 | 3 | 0 | 30 | 0 |
| Active Recreation Facilities in Open Space | 37 | 0 | 0 | 0 | 37 | 0 | 0 | 37 | 0 |
| Corporate Signage for Parks | 32 | 32 | 0 | 0 | 0 | 2 | 0 | 30 | 0 |
| Total Park Furniture | 264 | 185 | 42 | 0 | 37 | 72 | 0 | 192 | 0 |
| Park Fencing | | | | | | | | | |
| Park Fencing Replacement Program | 52 | 52 | 0 | 0 | 0 | 2 | 0 | 50 | 0 |
| Larool Reserve / Maxine Drive Playground Safety Fencing | 10 | 10 | 0 | 0 | 0 | 10 | 0 | 0 | 0 |
| N J Telfer Goal Netting | 25 | 25 | 0 | 0 | 0 | 25 | 0 | 0 | 0 |
| Parks Refresh for Fencing | 115 | 115 | 0 | 0 | 0 | 115 | 0 | 0 | 0 |
| Total Park Fencing | 202 | 202 | 0 | 0 | 0 | 152 | 0 | 50 | 0 |
| Retaining Wall | | | | | | | | | |
| Renewal of Retaining Walls - Open Space | 52 | 52 | 0 | 0 | 0 | 2 | 0 | 50 | 0 |
| Total Retaining Wall | 52 | 52 | 0 | 0 | 0 | 2 | 0 | 50 | 0 |
| Park Pathways | | | | | | | | | |

| Project Description | Budget 2026/27 | Renewal | Upgrade | Expansion | New | Council Cash | Government Grant | Contribution | Borrowings |
|--|-------------------|--------------|--------------|-----------|----------|-----------------|---------------------|--------------|------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Shared Path Program Design - Plenty River Trail | 100 | 0 | 100 | 0 | 0 | 0 | 0 | 100 | 0 |
| Renewal of existing pathways in parks and reserves | 52 | 52 | 0 | 0 | 0 | 2 | 0 | 50 | 0 |
| Renewal of feeder trails that connect into shared trails in parks and reserves | 52 | 52 | 0 | 0 | 0 | 2 | 0 | 50 | 0 |
| East West Powerline Easement Bike Path - Bundoora to Watsonia - Construction | 2,000 | 1,000 | 1,000 | 0 | 0 | 0 | 2,000 | 0 | 0 |
| Total Park Pathways | 2,204 | 1,104 | 1,100 | 0 | 0 | 4 | 2,000 | 200 | 0 |
| Park Lighting | | | | | | | | | |
| Public Lighting & Sportsfield Replacement | 20 | 20 | 0 | 0 | 0 | 0 | 0 | 20 | 0 |
| Public Lighting Policy Implementation Project - Parks | 53 | 53 | 0 | 0 | 0 | 26 | 0 | 27 | 0 |
| Total Park Lighting | 73 | 73 | 0 | 0 | 0 | 26 | 0 | 47 | 0 |
| Parks Other | | | | | | | | | |
| Park Refresh Program - Let's Move and Meet at Donaldson Creek | 150 | 150 | 0 | 0 | 0 | 0 | 150 | 0 | 0 |
| Park Refresh Program - Gather and Grow: A wildflower grassland for West Heidelberg | 150 | 150 | 0 | 0 | 0 | 0 | 75 | 75 | 0 |
| Park Refresh Program - Green Gateway: Heidelberg Park Entrance Upgrade | 60 | 60 | 0 | 0 | 0 | 0 | 30 | 30 | 0 |
| Football Goal Post Renewal Program | 28 | 0 | 28 | 0 | 0 | 3 | 0 | 25 | 0 |
| Dog Park Improvements - Design | 10 | 0 | 0 | 0 | 10 | 0 | 0 | 10 | 0 |
| Ivanhoe Sporting Precinct Plan Implementation | 3,350 | 0 | 3,350 | 0 | 0 | 1,150 | 1,850 | 350 | 0 |
| Heidelberg Park Master Plan - Path and Amenity Implementation | 75 | 75 | 0 | 0 | 0 | 75 | 0 | 0 | 0 |
| Service Reserve | 80 | 80 | 0 | 0 | 0 | 80 | 0 | 0 | 0 |

| Project Description | Budget 2026/27 | Renewal | Upgrade | Expansion | New | Council Cash | Government Grant | Contribution | Borrowings |
|---|-------------------|--------------|--------------|------------|------------|-----------------|---------------------|--------------|------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Sports Ground Facilities Minor Infrastructure | 22 | 11 | 11 | 0 | 0 | 22 | 0 | 0 | 0 |
| Barrbunin Beek parkland grassy meadow planting | 30 | 30 | 0 | 0 | 0 | 30 | 0 | 0 | 0 |
| Nature Play Program | 52 | 52 | 0 | 0 | 0 | 52 | 0 | 0 | 0 |
| Willinda Park Facilities Upgrade | 600 | 600 | 0 | 0 | 0 | 0 | 0 | 600 | 0 |
| Playground Environment | 5 | 2 | 2 | 1 | 0 | 5 | 0 | 0 | 0 |
| Ford Park - Lighting of the tan track - Construction | 320 | 0 | 0 | 0 | 320 | 320 | 0 | 0 | 0 |
| Parks Depot Improvements | 100 | 100 | 0 | 0 | 0 | 100 | 0 | 0 | 0 |
| Parks Depot - Nursery Upgrade Stage Two | 300 | 300 | 0 | 0 | 0 | 0 | 300 | 0 | 0 |
| Rosanna Village West - Wayfinding Signage | 70 | 70 | 0 | 0 | 0 | 0 | 70 | 0 | 0 |
| Youth Spaces - Ivanhoe Park - Construction | 250 | 125 | 125 | 0 | 0 | 250 | 0 | 0 | 0 |
| Powlett Street Reserves Masterplan Construction - Stage 1 | 500 | 200 | 200 | 100 | 0 | 39 | 250 | 211 | 0 |
| Total Parks Other | 6,152 | 2,005 | 3,716 | 101 | 330 | 2,126 | 2,725 | 1,301 | 0 |
| Labour Capitalisation | | | | | | | | | |
| Labour cost associated to parks capital works projects | 346 | 346 | 0 | 0 | 0 | 346 | 0 | 0 | 0 |
| Total Parks Labour Capitalisation | 346 | 346 | 0 | 0 | 0 | 346 | 0 | 0 | 0 |
| TOTAL PARKS AND GARDENS | 10,506 | 4,958 | 5,080 | 101 | 367 | 3,804 | 4,725 | 1,977 | 0 |
| PLAYGROUNDS | | | | | | | | | |
| Dunvegan Parklands | 440 | 220 | 220 | 0 | 0 | 0 | 220 | 220 | 0 |
| Warrawee Park | 220 | 110 | 110 | 0 | 0 | 0 | 0 | 220 | 0 |
| Sylvan Play Park | 160 | 80 | 80 | 0 | 0 | 11 | 0 | 149 | 0 |
| Mercedes Court Reserve | 220 | 110 | 110 | 0 | 0 | 0 | 0 | 220 | 0 |
| West Mayling Reserve | 160 | 80 | 80 | 0 | 0 | 0 | 0 | 160 | 0 |

| Project Description | Budget 2026/27 | Renewal | Upgrade | Expansion | New | Council Cash | Government Grant | Contribution | Borrowings |
|---|-------------------|--------------|------------|-----------|------------|-----------------|---------------------|--------------|------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Apollo Parkways Reserve | 20 | 10 | 10 | 0 | 0 | 20 | 0 | 0 | 0 |
| Playground - Accessibility | 102 | 51 | 51 | 0 | 0 | 0 | 0 | 102 | 0 |
| Natural Shade in Playground Program | 25 | 0 | 0 | 0 | 25 | 25 | 0 | 0 | 0 |
| TOTAL PLAYGROUNDS | 1,347 | 661 | 661 | 0 | 25 | 56 | 220 | 1,071 | 0 |
| ROADS, STREETS, BRIDGES | | | | | | | | | |
| Bicycle | | | | | | | | | |
| Bicycle Facilities Program | 80 | 0 | 80 | 0 | 0 | 80 | 0 | 0 | 0 |
| Total Roads Bicycle | 80 | 0 | 80 | 0 | 0 | 80 | 0 | 0 | 0 |
| Footpath | | | | | | | | | |
| Footpath Replacement Program | 3,000 | 3,000 | 0 | 0 | 0 | 3,000 | 0 | 0 | 0 |
| Cambrian Court Reserve - Weidlich Road to Cambrian Court | 30 | 0 | 0 | 0 | 30 | 30 | 0 | 0 | 0 |
| The Boulevard, Ivanhoe - between No.246 to No.262 | 70 | 0 | 0 | 0 | 70 | 70 | 0 | 0 | 0 |
| Bannockburn Road, Viewbank - Melissa Court to no. 34, east side | 40 | 0 | 0 | 0 | 40 | 40 | 0 | 0 | 0 |
| Aberdeen Road, Macleod - Carwarp Street to Tennis Club. | 80 | 0 | 0 | 0 | 80 | 80 | 0 | 0 | 0 |
| Short-footpath connections and new pram ramp installations. | 20 | 0 | 0 | 0 | 20 | 20 | 0 | 0 | 0 |
| Total Footpath | 3,240 | 3,000 | 0 | 0 | 240 | 3,240 | 0 | 0 | 0 |
| Infrastructure for Pedestrians | | | | | | | | | |
| Safe Access Audits recommendations | 50 | 10 | 0 | 0 | 40 | 50 | 0 | 0 | 0 |
| Reeves St, Watsonia - Kerb outstands at Rushworth Street | 50 | 10 | 0 | 0 | 40 | 50 | 0 | 0 | 0 |
| Safety Improvements along Sherbourne Rd | 410 | 82 | 0 | 0 | 328 | 410 | 0 | 0 | 0 |

| Project Description | Budget 2026/27 | Renewal | Upgrade | Expansion | New | Council Cash | Government Grant | Contribution | Borrowings |
|---|-------------------|------------|-----------|-----------|------------|-----------------|---------------------|--------------|------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Yallambie Road, Yallambie - Pedestrian crossing near Binowee Avenue | 90 | 90 | 0 | 0 | 0 | 0 | 90 | 0 | 0 |
| Wungan Street, Macleod - Refuge Island at Highview Crescent | 40 | 40 | 0 | 0 | 0 | 40 | 0 | 0 | 0 |
| Ester Street, Greensborough - Crossing Infrastructure near Greensborough Preschool | 60 | 60 | 0 | 0 | 0 | 60 | 0 | 0 | 0 |
| Pedestrian infrastructure improvements - Grimshaw St, Greensborough - at McDowell St | 5 | 5 | 0 | 0 | 0 | 5 | 0 | 0 | 0 |
| Station Road / Grove Road - Pedestrian Crossing Upgrade | 10 | 10 | 0 | 0 | 0 | 10 | 0 | 0 | 0 |
| Total Infrastructure for Pedestrians | 715 | 307 | 0 | 0 | 408 | 625 | 90 | 0 | 0 |
| Localised Traffic Infrastructure | | | | | | | | | |
| Waterdale Road, Bellfield - Pedestrian safety improvements near Perkins Avenue | 80 | 40 | 40 | 0 | 0 | 80 | 0 | 0 | 0 |
| Beverley Road, Rosanna - Intersection improvements at Greville Road | 40 | 20 | 20 | 0 | 0 | 40 | 0 | 0 | 0 |
| Road Reserve Safety Fence Renewal | 50 | 50 | 0 | 0 | 0 | 50 | 0 | 0 | 0 |
| Total Localised Traffic Infrastructure | 170 | 110 | 60 | 0 | 0 | 170 | 0 | 0 | 0 |
| Area Wide Treatments | | | | | | | | | |
| Altona Street, Heidelberg Heights - Between Upper Heidelberg Road and Waterdale Road - LATM | 80 | 40 | 40 | 0 | 0 | 80 | 0 | 0 | 0 |
| Alandale Rd, Eaglemont - between Castle Street and The Eyrie | 60 | 30 | 30 | 0 | 0 | 60 | 0 | 0 | 0 |
| Total Area Wide Treatments | 140 | 70 | 70 | 0 | 0 | 140 | 0 | 0 | 0 |
| Parking Management | | | | | | | | | |

| Project Description | Budget 2026/27 | Renewal | Upgrade | Expansion | New | Council Cash | Government Grant | Contribution | Borrowings |
|---|-------------------|--------------|----------|-----------|----------|-----------------|---------------------|--------------|------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Parking Management Program | 100 | 100 | 0 | 0 | 0 | 100 | 0 | 0 | 0 |
| Total Parking Management | 100 | 100 | 0 | 0 | 0 | 100 | 0 | 0 | 0 |
| Roads to Recovery | | | | | | | | | |
| Roads to Recovery - The Boulevard Road - Burke Rd Nth to Banksia St, Ivanhoe East - Rehabilitation - Construction | 2,000 | 2,000 | 0 | 0 | 0 | 0 | 2,000 | 0 | 0 |
| Total Roads to Recovery | 2,000 | 2,000 | 0 | 0 | 0 | 0 | 2,000 | 0 | 0 |
| Retaining Wall | | | | | | | | | |
| Renewal of Retaining Walls - Road Reserve | 85 | 85 | 0 | 0 | 0 | 85 | 0 | 0 | 0 |
| Total Roads Retaining Wall | 85 | 85 | 0 | 0 | 0 | 85 | 0 | 0 | 0 |
| Rehabilitation Works | | | | | | | | | |
| Infrastructure failures within the road reserve - Traffic Management Device Rehabilitation | 56 | 56 | 0 | 0 | 0 | 56 | 0 | 0 | 0 |
| Infrastructure Maintenance Works - Major Patching across the network | 320 | 320 | 0 | 0 | 0 | 320 | 0 | 0 | 0 |
| Infrastructure Maintenance Works - Kerb and Channel Replacement | 252 | 252 | 0 | 0 | 0 | 252 | 0 | 0 | 0 |
| Kerb & Channel Replacement - Minor Works | 75 | 75 | 0 | 0 | 0 | 75 | 0 | 0 | 0 |
| Lintel replacement program | 105 | 105 | 0 | 0 | 0 | 105 | 0 | 0 | 0 |
| Minor Drainage Pit Reconstruction | 32 | 32 | 0 | 0 | 0 | 32 | 0 | 0 | 0 |
| Laneway Rehabilitation Program | 105 | 105 | 0 | 0 | 0 | 105 | 0 | 0 | 0 |
| Allumba Drive - Nurla Pl to Moorina Ct, St Helena | 27 | 27 | 0 | 0 | 0 | 27 | 0 | 0 | 0 |
| Aminya Place - Mountain View Rd to Cul-De-Sac (E), Briar Hill | 23 | 23 | 0 | 0 | 0 | 23 | 0 | 0 | 0 |

| Project Description | Budget 2026/27 | Renewal | Upgrade | Expansion | New | Council Cash | Government Grant | Contribution | Borrowings |
|--|-------------------|---------|---------|-----------|--------|-----------------|---------------------|--------------|------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Auriol Court - Rendle Av to Cul-De-Sac (N), Greensborough | 20 | 20 | 0 | 0 | 0 | 20 | 0 | 0 | 0 |
| Bahen Court - Devonshire Rd to Cul-De-Sac (N), Watsonia | 22 | 22 | 0 | 0 | 0 | 22 | 0 | 0 | 0 |
| Boston Road - Rhonda Ct to Cul-De-Sac (N), Bundoora | 52 | 52 | 0 | 0 | 0 | 52 | 0 | 0 | 0 |
| Burton Crescent - Lower Heidelberg Rd to King St, Ivanhoe East | 58 | 58 | 0 | 0 | 0 | 58 | 0 | 0 | 0 |
| Cameron Parade - Bent St to Sandhurst Cr, Bundoora | 57 | 57 | 0 | 0 | 0 | 57 | 0 | 0 | 0 |
| Cameron Parade - Lincoln St to Macorna St, Bundoora | 27 | 27 | 0 | 0 | 0 | 27 | 0 | 0 | 0 |
| Cameron Parade - Sharpes Rd to Dundee St, Bundoora | 52 | 52 | 0 | 0 | 0 | 52 | 0 | 0 | 0 |
| Carolyn Crescent - Dianne St to Bernard Cr, Bundoora | 21 | 21 | 0 | 0 | 0 | 21 | 0 | 0 | 0 |
| Castle Street - Mount St to The Righi, Eaglemont | 32 | 32 | 0 | 0 | 0 | 32 | 0 | 0 | 0 |
| Clarence Street - Young St to Corona St, Ivanhoe | 135 | 135 | 0 | 0 | 0 | 135 | 0 | 0 | 0 |
| Curtis Avenue - Marilyn Ct to Walpole, Watsonia | 23 | 23 | 0 | 0 | 0 | 23 | 0 | 0 | 0 |
| Durham Street - Hawdon St to Awaba St, Eaglemont | 28 | 28 | 0 | 0 | 0 | 28 | 0 | 0 | 0 |
| Durham Street - Lower Heidelberg Rd to Cape St, Eaglemont | 59 | 59 | 0 | 0 | 0 | 59 | 0 | 0 | 0 |
| Edwin Street - Clinton St to James St, Heidelberg Heights | 18 | 18 | 0 | 0 | 0 | 18 | 0 | 0 | 0 |
| Erang Close - Avandina Cr to Cul-De-Sac (E), Greensborough | 14 | 14 | 0 | 0 | 0 | 14 | 0 | 0 | 0 |

| Project Description | Budget 2026/27 | Renewal | Upgrade | Expansion | New | Council Cash | Government Grant | Contribution | Borrowings |
|--|-------------------|---------|---------|-----------|--------|-----------------|---------------------|--------------|------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Haig Street - Dresden St to Waterdale Rd, Heidelberg Heights | 145 | 145 | 0 | 0 | 0 | 145 | 0 | 0 | 0 |
| Hawdon Street - Durham St to Castle St, Eaglemont | 37 | 37 | 0 | 0 | 0 | 37 | 0 | 0 | 0 |
| Henry Street - Ester St to Grimshaw St, Greensborough | 38 | 38 | 0 | 0 | 0 | 38 | 0 | 0 | 0 |
| Ironbark Street - Rutherford Rd to Northwood Dr, Viewbank | 59 | 59 | 0 | 0 | 0 | 59 | 0 | 0 | 0 |
| Judith Street - Cameron Pde to Jacqueline Rd, Bundoora | 35 | 35 | 0 | 0 | 0 | 35 | 0 | 0 | 0 |
| Julian Court - Ledbury Cr to Cul-De-Sac (W), Bundoora | 26 | 26 | 0 | 0 | 0 | 26 | 0 | 0 | 0 |
| Karu Court - The Rameo to Cul-De-Sac (W), Bundoora | 16 | 16 | 0 | 0 | 0 | 16 | 0 | 0 | 0 |
| Kenilworth Parade - Upper Heidelberg Rd to Wynstay Cr, Ivanhoe | 102 | 102 | 0 | 0 | 0 | 102 | 0 | 0 | 0 |
| Manatunga Circuit - Plenty River Dr to Kildo Dale, Greensborough | 50 | 50 | 0 | 0 | 0 | 50 | 0 | 0 | 0 |
| Mayona Road - Mountain View Rd to Luisa Ct, Montmorency | 40 | 40 | 0 | 0 | 0 | 40 | 0 | 0 | 0 |
| Mccarthy Grove - #21 to Reichelt Av, Montmorency | 25 | 25 | 0 | 0 | 0 | 25 | 0 | 0 | 0 |
| Moorina Court - Allumba Dr to Dead End (S), St Helena | 17 | 17 | 0 | 0 | 0 | 17 | 0 | 0 | 0 |
| Mountain View Road - Mayona Rd to Calrossie Ave, Montmorency | 25 | 25 | 0 | 0 | 0 | 25 | 0 | 0 | 0 |

| Project Description | Budget 2026/27 | Renewal | Upgrade | Expansion | New | Council Cash | Government Grant | Contribution | Borrowings |
|--|-------------------|--------------|----------|-----------|----------|-----------------|---------------------|--------------|------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Omaru Rise - Tarwarri Ct to Cul-De-Sac (W), Greensborough | 25 | 25 | 0 | 0 | 0 | 25 | 0 | 0 | 0 |
| Palmerston Court - Parkview Av to Cul-De-Sac (N), Greensborough | 22 | 22 | 0 | 0 | 0 | 22 | 0 | 0 | 0 |
| Patricia Avenue - Grimshaw St to Alan Ct, Bundoora | 45 | 45 | 0 | 0 | 0 | 45 | 0 | 0 | 0 |
| Pinnaroo Court - Baranbali Gv to Cul-De-Sac (S), Greensborough | 20 | 20 | 0 | 0 | 0 | 20 | 0 | 0 | 0 |
| Plenty River Drive - Mura Cl to Council Boundary, Greensborough | 51 | 51 | 0 | 0 | 0 | 51 | 0 | 0 | 0 |
| Plenty River Drive - Warriparri Cr to Tangari Ct, Greensborough | 54 | 54 | 0 | 0 | 0 | 54 | 0 | 0 | 0 |
| Roundabout - Grand Boulevard and Buena Vista Intersection, Montmorency | 21 | 21 | 0 | 0 | 0 | 21 | 0 | 0 | 0 |
| Shelley Avenue - Milton Pde to Luton Way, Bundoora | 52 | 52 | 0 | 0 | 0 | 52 | 0 | 0 | 0 |
| Sibella Court - Rendle Av to Cul-De-Sac (S), Greensborough | 31 | 31 | 0 | 0 | 0 | 31 | 0 | 0 | 0 |
| Starling Street - Sherbourne Rd to Kelvin Av, Montmorency | 31 | 31 | 0 | 0 | 0 | 31 | 0 | 0 | 0 |
| Wallace Street - Kenilworth Pde to Livingstone St, Ivanhoe | 37 | 37 | 0 | 0 | 0 | 37 | 0 | 0 | 0 |
| Warralong Avenue - Kanowindra Cr to Carinya Rd, Greensborough | 23 | 23 | 0 | 0 | 0 | 23 | 0 | 0 | 0 |
| Webb Court - Wimpole Cr to Cul-De-Sac (W), Bellfield | 20 | 20 | 0 | 0 | 0 | 20 | 0 | 0 | 0 |
| Total Rehabilitation Works | 2,660 | 2,660 | 0 | 0 | 0 | 2,660 | 0 | 0 | 0 |

| Project Description | Budget 2026/27 | Renewal | Upgrade | Expansion | New | Council Cash | Government Grant | Contribution | Borrowings |
|---|-------------------|--------------|------------|-----------|----------|-----------------|---------------------|--------------|------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Streetscape | | | | | | | | | |
| Main Shopping Centre Minor Improvements - outcomes of audit process | 52 | 52 | 0 | 0 | 0 | 52 | 0 | 0 | 0 |
| Streetscape Renewal Project - Diamond Village - Construction Stage 1 | 500 | 300 | 200 | 0 | 0 | 500 | 0 | 0 | 0 |
| Street Lighting Improvement Program | 50 | 50 | 0 | 0 | 0 | 50 | 0 | 0 | 0 |
| Local Activity Centres Priority Renewal Program - Waterdale Rd Shopping Centre, Ivanhoe | 300 | 300 | 0 | 0 | 0 | 300 | 0 | 0 | 0 |
| Streetscape Renewal Project - Ivanhoe Activity Centre - Design | 509 | 305 | 204 | 0 | 0 | 509 | 0 | 0 | 0 |
| The Mall, Bell Steet, Heidelberg West - Minor Improvements | 100 | 100 | 0 | 0 | 0 | 100 | 0 | 0 | 0 |
| Total Streetscape | 1,511 | 1,107 | 404 | 0 | 0 | 1,511 | 0 | 0 | 0 |
| Car Park | | | | | | | | | |
| N J Telfer Reserve Car Parks - Resurfacing | 240 | 240 | 0 | 0 | 0 | 240 | 0 | 0 | 0 |
| Cape Street Car Park | 70 | 70 | 0 | 0 | 0 | 70 | 0 | 0 | 0 |
| Willinda Park Car Park - Resurfacing | 197 | 197 | 0 | 0 | 0 | 197 | 0 | 0 | 0 |
| Glenauburn Car Park Reconstruction - Construction | 135 | 135 | 0 | 0 | 0 | 135 | 0 | 0 | 0 |
| Lower Plenty Football & Sporting Club - Additional Resurfacing | 100 | 100 | 0 | 0 | 0 | 100 | 0 | 0 | 0 |
| Glendale Reserve Playground - Traffic and Parking Management | 10 | 10 | 0 | 0 | 0 | 10 | 0 | 0 | 0 |
| Total Car Park | 752 | 752 | 0 | 0 | 0 | 752 | 0 | 0 | 0 |
| Labour Capitalisation | | | | | | | | | |

| Project Description | Budget 2026/27 | Renewal | Upgrade | Expansion | New | Council Cash | Government Grant | Contribution | Borrowings |
|---|-------------------|---------------|---------------|--------------|--------------|-----------------|---------------------|--------------|------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Labour cost associated to road capital works projects | 60 | 60 | 0 | 0 | 0 | 60 | 0 | 0 | 0 |
| Total Roads Labour Capitalisation | 60 | 60 | 0 | 0 | 0 | 60 | 0 | 0 | 0 |
| TOTAL ROADS, STREETS, BRIDGES | 11,513 | 10,251 | 614 | 0 | 648 | 9,423 | 2,090 | 0 | 0 |
| MOTOR VEHICLES | | | | | | | | | |
| Glass Service Rollout | 1,000 | 0 | 0 | 0 | 1,000 | 1,000 | 0 | 0 | 0 |
| Operations Plant- Vehicles (Cars) and Trucks and Plant Purchases | 5,485 | 5,485 | 0 | 0 | 0 | 5,485 | 0 | 0 | 0 |
| TOTAL MOTOR VEHICLES | 6,485 | 5,485 | 0 | 0 | 1,000 | 6,485 | 0 | 0 | 0 |
| TOTAL CAPITAL WORKS | 65,205 | 37,454 | 21,667 | 3,520 | 2,563 | 49,605 | 12,552 | 3,048 | 0 |
| CARRIED FORWARD PROJECTS | | | | | | | | | |
| FREEHOLD BUILDING | | | | | | | | | |
| Aquatic and Leisure Centres | | | | | | | | | |
| Olympic Leisure Centre - Gym Uplift & Library | 400 | 0 | 400 | 0 | 0 | 360 | 40 | 0 | 0 |
| Total Aquatic and Leisure Centres | 400 | 0 | 400 | 0 | 0 | 360 | 40 | 0 | 0 |
| Fit Out and Refurbishments | | | | | | | | | |
| Macleod Preschool - Upgrade 4 Year old room bathroom, kitchen upgrade & soundproofing | 148 | 0 | 148 | 0 | 0 | 0 | 148 | 0 | 0 |
| Total Fit Out and Refurbishments | 148 | 0 | 148 | 0 | 0 | 0 | 148 | 0 | 0 |
| Property | | | | | | | | | |
| Strategic Property | 550 | 0 | 0 | 0 | 550 | 550 | 0 | 0 | 0 |
| Total Public Toilet | 550 | 0 | 0 | 0 | 550 | 550 | 0 | 0 | 0 |
| TOTAL FREEHOLD BUILDING | 1,098 | 0 | 548 | 0 | 550 | 910 | 188 | 0 | 0 |
| DRAINAGE | | | | | | | | | |

| Project Description | Budget 2026/27 | Renewal | Upgrade | Expansion | New | Council Cash | Government Grant | Contribution | Borrowings |
|---|-------------------|--------------|--------------|-----------|----------|-----------------|---------------------|--------------|------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Depot Environmental Compliance Works Program | 1,000 | 500 | 500 | 0 | 0 | 1,000 | 0 | 0 | 0 |
| TOTAL DRAINAGE | 1,000 | 500 | 500 | 0 | 0 | 1,000 | 0 | 0 | 0 |
| PARKS AND GARDENS | | | | | | | | | |
| Bridge | | | | | | | | | |
| Pedestrian bridge over the plenty river near Railway Road | 350 | 0 | 350 | 0 | 0 | 172 | 178 | 0 | 0 |
| Total Bridge | 350 | 0 | 350 | 0 | 0 | 172 | 178 | 0 | 0 |
| Park Pathways | | | | | | | | | |
| Shared Path Program - Plenty River Trail | 300 | 300 | 0 | 0 | 0 | 122 | 0 | 178 | 0 |
| East West Powerline Easement Bike Path (NELP) | 100 | 50 | 50 | 0 | 0 | 0 | 100 | 0 | 0 |
| Total Park Pathways | 400 | 350 | 50 | 0 | 0 | 122 | 100 | 178 | 0 |
| Park Lighting | | | | | | | | | |
| Sportfield Lighting Upgrade Program | 100 | 100 | 0 | 0 | 0 | 48 | 0 | 52 | 0 |
| Total Park Lighting | 100 | 100 | 0 | 0 | 0 | 48 | 0 | 52 | 0 |
| Park Other | | | | | | | | | |
| Ivanhoe Park Sporting Precinct Plan | 650 | 325 | 325 | 0 | 0 | 0 | 0 | 650 | 0 |
| Petrie Park & EJ Andrews Reserve Improvements | 604 | 302 | 302 | 0 | 0 | 157 | 354 | 93 | 0 |
| Parks Depot Improvement | 150 | 150 | 0 | 0 | 0 | 150 | 0 | 0 | 0 |
| Powlett Street Reserves Masterplan Design/Construction | 25 | 0 | 25 | 0 | 0 | 0 | 0 | 25 | 0 |
| Total Parks Other | 1,429 | 777 | 652 | 0 | 0 | 307 | 354 | 768 | 0 |
| TOTAL PARKS AND GARDENS | 2,279 | 1,227 | 1,052 | 0 | 0 | 649 | 632 | 998 | 0 |
| PLAYGROUNDS | | | | | | | | | |
| Playground Renewal/Upgrade Program | 220 | 220 | 0 | 0 | 0 | 83 | 0 | 137 | 0 |

| Project Description | Budget 2026/27 | Renewal | Upgrade | Expansion | New | Council Cash | Government Grant | Contribution | Borrowings |
|--|-------------------|---------------|---------------|--------------|--------------|-----------------|---------------------|--------------|------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Playground Expansion/Upgrade Program | 36 | 0 | 18 | 18 | 0 | 0 | 0 | 36 | 0 |
| TOTAL PLAYGROUNDS | 256 | 220 | 18 | 18 | 0 | 83 | 0 | 173 | 0 |
| ROAD, STREETS, BRIDGES | | | | | | | | | |
| Infrastructure for Pedestrians | | | | | | | | | |
| Pedestrian Infrastructure Improvements Program | 660 | 165 | 0 | 0 | 495 | 660 | 0 | 0 | 0 |
| Total Infrastructure for Pedestrians | 660 | 165 | 0 | 0 | 495 | 660 | 0 | 0 | 0 |
| Localised Traffic Infrastructure | | | | | | | | | |
| Road Safety Localised Treatments Program | 86 | 21 | 0 | 0 | 65 | 0 | 86 | 0 | 0 |
| Total Localised Traffic Infrastructure | 86 | 21 | 0 | 0 | 65 | 0 | 86 | 0 | 0 |
| Streetscapes | | | | | | | | | |
| Parklets in Activity Centres | 536 | 536 | 0 | 0 | 0 | 536 | 0 | 0 | 0 |
| Streetscape Renewal - Diamond Village | 100 | 100 | 0 | 0 | 0 | 100 | 0 | 0 | 0 |
| Streetscape Renewal Program - Local Activity Centres | 40 | 0 | 40 | 0 | 0 | 40 | 0 | 0 | 0 |
| Bell St Mall Revitalisation Project | 250 | 0 | 250 | 0 | 0 | 55 | 195 | 0 | 0 |
| Total Streetscapes | 926 | 636 | 290 | 0 | 0 | 731 | 195 | 0 | 0 |
| TOTAL ROAD, STREETS, BRIDGES | 1,672 | 822 | 290 | 0 | 560 | 1,391 | 281 | 0 | 0 |
| TOTAL CAPITAL WORKS CARRY FORWARD | 6,305 | 2,769 | 2,408 | 18 | 1,110 | 4,033 | 1,101 | 1,171 | 0 |
| TOTAL CAPITAL WORKS AND CARRY FORWARD | 71,510 | 40,223 | 24,075 | 3,538 | 3,673 | 53,638 | 13,653 | 4,219 | 0 |

5.1.4 Summary of Planned Capital Works Expenditure - For the four years ended 30 June 2030

| Year 2 - 2027/28 | Proposed Budget 2027/28 \$'000 | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | New \$'000 | Council Cash \$'000 | Government Grant \$'000 | Contribution \$'000 | Borrowings \$'000 |
|------------------------------------|--------------------------------------|-------------------|-------------------|---------------------|---------------|---------------------------|-------------------------------|------------------------|----------------------|
| INFRASTRUCTURE | | | | | | | | | |
| Roads, street and bridges | 10,406 | 8,853 | 1,240 | 0 | 313 | 9,732 | 674 | 0 | 0 |
| Drainage | 2,471 | 1,267 | 862 | 0 | 342 | 2,471 | 0 | 0 | 0 |
| Parks and gardens | 9,151 | 5,092 | 3,591 | 40 | 428 | 6,573 | 875 | 1,703 | 0 |
| Playground | 2,590 | 857 | 856 | 500 | 377 | 946 | 220 | 1,424 | 0 |
| TOTAL INFRASTRUCTURE | 24,618 | 16,069 | 6,549 | 540 | 1,460 | 19,722 | 1,769 | 3,127 | 0 |
| PROPERTY | | | | | | | | | |
| Freehold building | 24,005 | 8,852 | 11,168 | 0 | 3,985 | 20,105 | 0 | 100 | 3,800 |
| TOTAL PROPERTY | 24,005 | 8,852 | 11,168 | 0 | 3,985 | 20,105 | 0 | 100 | 3,800 |
| PLANT & EQUIPMENT | | | | | | | | | |
| Motor vehicles | 10,008 | 5,508 | 0 | 0 | 4,500 | 10,008 | 0 | 0 | 0 |
| Plant and equipment | 5,472 | 3,271 | 2,126 | 0 | 75 | 5,472 | 0 | 0 | 0 |
| Furniture and fittings | 249 | 195 | 54 | 0 | 0 | 249 | 0 | 0 | 0 |
| TOTAL PLANT & EQUIPMENT | 15,729 | 8,974 | 2,180 | 0 | 4,575 | 15,729 | 0 | 0 | 0 |
| OTHER ASSETS | | | | | | | | | |
| Art Collection | 180 | 0 | 0 | 180 | 0 | 180 | 0 | 0 | 0 |
| TOTAL OTHER ASSETS | 180 | 0 | 0 | 180 | 0 | 180 | 0 | 0 | 0 |
| TOTAL CAPITAL WORKS | 64,532 | 33,895 | 19,897 | 720 | 10,020 | 55,736 | 1,769 | 3,227 | 3,800 |

| Year 3 – 2028/29 | Proposed Budget 2028/29 \$'000 | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | New \$'000 | Council Cash \$'000 | Government Grant \$'000 | Contribution \$'000 | Borrowings \$'000 |
|------------------------------------|--------------------------------------|-------------------|-------------------|---------------------|---------------|---------------------------|-------------------------------|------------------------|----------------------|
| INFRASTRUCTURE | | | | | | | | | |
| Roads, street and bridges | 8,481 | 7,531 | 625 | 0 | 325 | 8,427 | 54 | 0 | 0 |
| Drainage | 4,251 | 2,344 | 1,531 | 0 | 376 | 4,251 | 0 | 0 | 0 |
| Parks and gardens | 9,216 | 7,026 | 2,151 | 0 | 39 | 7,121 | 100 | 1,995 | 0 |
| Playground | 2,840 | 1,655 | 1,156 | 0 | 29 | 2,042 | 0 | 798 | 0 |
| TOTAL INFRASTRUCTURE | 24,788 | 18,556 | 5,463 | 0 | 769 | 21,841 | 154 | 2,793 | 0 |
| PROPERTY | | | | | | | | | |
| Freehold building | 28,177 | 10,957 | 16,800 | 0 | 420 | 7,177 | 0 | 0 | 21,000 |
| TOTAL PROPERTY | 28,177 | 10,957 | 16,800 | 0 | 420 | 7,177 | 0 | 0 | 21,000 |
| PLANT & EQUIPMENT | | | | | | | | | |
| Motor vehicles | 5,881 | 5,731 | 0 | 0 | 150 | 5,881 | 0 | 0 | 0 |
| Plant and equipment | 5,944 | 3,751 | 2,108 | 0 | 85 | 5,944 | 0 | 0 | 0 |
| Furniture and fittings | 256 | 256 | 0 | 0 | 0 | 256 | 0 | 0 | 0 |
| TOTAL PLANT & EQUIPMENT | 12,081 | 9,738 | 2,108 | 0 | 235 | 12,081 | 0 | 0 | 0 |
| OTHER ASSETS | | | | | | | | | |
| Art Collection | 50 | 0 | 0 | 50 | 0 | 50 | 0 | 0 | 0 |
| TOTAL OTHER ASSETS | 50 | 0 | 0 | 50 | 0 | 50 | 0 | 0 | 0 |
| TOTAL CAPITAL WORKS | 65,096 | 39,251 | 24,371 | 50 | 1,424 | 41,149 | 154 | 2,793 | 21,000 |

| Year 4 – 2029/30 | Proposed Budget 2029/30 \$'000 | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | New \$'000 | Council Cash \$'000 | Government Grant \$'000 | Contribution \$'000 | Borrowings \$'000 |
|------------------------------------|--------------------------------------|-------------------|-------------------|---------------------|---------------|---------------------------|-------------------------------|------------------------|----------------------|
| INFRASTRUCTURE | | | | | | | | | |
| Roads, street and bridges | 9,804 | 8,792 | 534 | 0 | 478 | 9,186 | 618 | 0 | 0 |
| Drainage | 3,927 | 1,995 | 1,400 | 0 | 532 | 3,927 | 0 | 0 | 0 |
| Parks and gardens | 4,979 | 3,178 | 1,761 | 0 | 40 | 3,936 | 80 | 963 | 0 |
| Playground | 2,784 | 1,954 | 799 | 0 | 31 | 1,327 | 0 | 1,457 | 0 |
| TOTAL INFRASTRUCTURE | 21,494 | 15,919 | 4,494 | 0 | 1,081 | 18,376 | 698 | 2,420 | 0 |
| PROPERTY | | | | | | | | | |
| Freehold building | 17,846 | 8,918 | 8,853 | 50 | 25 | 7,546 | 0 | 0 | 10,300 |
| TOTAL PROPERTY | 17,846 | 8,918 | 8,853 | 50 | 25 | 7,546 | 0 | 0 | 10,300 |
| PLANT & EQUIPMENT | | | | | | | | | |
| Motor vehicles | 6,327 | 6,242 | 0 | 0 | 85 | 6,327 | 0 | 0 | 0 |
| Plant and equipment | 4,572 | 3,129 | 1,443 | 0 | 0 | 4,572 | 0 | 0 | 0 |
| Furniture and fittings | 263 | 263 | 0 | 0 | 0 | 263 | 0 | 0 | 0 |
| TOTAL PLANT & EQUIPMENT | 11,162 | 9,634 | 1,443 | 0 | 85 | 11,162 | 0 | 0 | 0 |
| OTHER ASSETS | | | | | | | | | |
| Art Collection | 110 | 0 | 0 | 110 | 0 | 110 | 0 | 0 | 0 |
| TOTAL OTHER ASSETS | 110 | 0 | 0 | 110 | 0 | 110 | 0 | 0 | 0 |
| TOTAL CAPITAL WORKS | 50,612 | 34,471 | 14,790 | 160 | 1,191 | 37,194 | 698 | 2,420 | 10,300 |

5.2 Initiatives program

This section presents a listing of the initiative projects that will be undertaken for the 2026/27 year, classified by expenditure type and funding source. Works are also disclosed as budget 2026/27 or carried forward from prior year 2025/26.

5.2.1 Initiatives Summary

| | Budget 2026/27 \$'000 | Council Cash \$'000 | Government Grant \$'000 | Contribution \$'000 |
|--------------------------|-----------------------------|---------------------------|-------------------------------|------------------------|
| Initiatives | 12,964 | 11,533 | 1,431 | 0 |
| Total initiatives | 12,964 | 11,533 | 1,431 | 0 |

5.2.2 Initiatives program budget 2026/27 detail categories with funding source

| Project Description | Proposed Budget 2026/27 \$'000 | Council Cash \$'000 | Government Grant \$'000 | Contribution \$'000 |
|--|---|---------------------------|-------------------------------|------------------------|
| Our Inclusive and Connected Community | | | | |
| Self Determination Plan Implementation & Barrbunin Beek Activation | 191 | 191 | 0 | 0 |
| Social Inclusiveness | 41 | 41 | 0 | 0 |
| Women & Childrens Program - Barrbunin Beek | 84 | 0 | 84 | 0 |
| Homelessness Assertive Outreach | 180 | 180 | 0 | 0 |
| Ivanhoe Festival | 60 | 60 | 0 | 0 |
| Seddon Reserve – Planting & vegetation | 5 | 5 | 0 | 0 |
| Cartledge Reserve – Planting & vegetation | 5 | 5 | 0 | 0 |
| Araluen - Chancez to Work & Chancez Café Programs | 15 | 15 | 0 | 0 |

| Project Description | Proposed | Council | Government | Contribution |
|--|-----------------------------|----------------|-----------------|--------------|
| | Budget 2026/27 \$'000 | Cash \$'000 | Grant \$'000 | \$'000 |
| WARM (Winter Accommodation Resource Movement) Inc | 30 | 30 | 0 | 0 |
| Olympic Village Green - Community Activation Events | 50 | 50 | 0 | 0 |
| Advocacy - Urban Food Partnership with St Helena Secondary College | 10 | 10 | 0 | 0 |
| Olympic Park - Community Activation Events | 10 | 10 | 0 | 0 |
| Middle Years Support Program - Buna Reserve / Heidelberg West | 10 | 10 | 0 | 0 |
| Contingency support - official partner service providers | 50 | 50 | 0 | 0 |
| Total Initiatives Our Inclusive and Connected Community | 741 | 657 | 84 | 0 |
| Our Sustainable Environment | | | | |
| Illegal Dumping and Trolley Reduction Campaign – Olympia (Pilot) | 5 | 5 | 0 | 0 |
| Community Tree planting Event - Cartledge Reserve | 3 | 3 | 0 | 0 |
| Community Tree planting Event - Seddon Reserve | 3 | 3 | 0 | 0 |
| Biodiversity Strategy - Monitoring Program | 100 | 100 | 0 | 0 |
| Corporate Emission Reduction Plan - Built environment efficiency project | 100 | 100 | 0 | 0 |
| Corporate Emission Reduction Plan - Green Team | 15 | 15 | 0 | 0 |
| Corporate Emission Reduction Plan - Battery integration investigation | 30 | 30 | 0 | 0 |
| Total Initiatives Our Sustainable Environment | 256 | 256 | 0 | 0 |
| Our Thriving Local Economy | | | | |
| Bell Street Mall - Commercial and Social Viability Assessment | 10 | 10 | 0 | 0 |
| Banyule Pride of Place | 540 | 540 | 0 | 0 |
| Heidelberg West Business Park Association | 65 | 65 | 0 | 0 |

| Project Description | Proposed | Council | Government | Contribution |
|--|-----------------------------|----------------|-----------------|--------------|
| | Budget 2026/27 \$'000 | Cash \$'000 | Grant \$'000 | \$'000 |
| Strengthening retail precincts and small trading strips | 150 | 150 | 0 | 0 |
| Total Initiatives Our Thriving Local Economy | 765 | 765 | 0 | 0 |
| Our Trusted and Responsive Leadership | | | | |
| Business Transformation Program | 5,950 | 5,950 | 0 | 0 |
| Waste Management Collaborative Procurement | 75 | 75 | 0 | 0 |
| Built Environment Efficiency Project: Baseline Audits and Data Collection | 100 | 100 | 0 | 0 |
| Online version of the Banyule Banner | 90 | 90 | 0 | 0 |
| Multicultural Communications Framework | 75 | 75 | 0 | 0 |
| Total Our Trusted and Responsive Leadership | 6,290 | 6,290 | 0 | 0 |
| Our Well-Built City | | | | |
| Construction Management of capital works projects | 1,273 | 1,273 | 0 | 0 |
| Construction Management of capital works projects (transferred to Capital) | -1,092 | -1,092 | 0 | 0 |
| Transport Technical Assessment(NELP/Major Projects) | 611 | 309 | 302 | 0 |
| Urban Forest Strategy - Tree planting cost | 1,038 | 1,038 | 0 | 0 |
| Urban Forest Strategy - Action Implementation | 112 | 112 | 0 | 0 |
| Urban Forest Strategy - Education & Advocacy Officer - EFT | 140 | 140 | 0 | 0 |
| Urban Forest Strategy - Nursery Officer - EFT | 121 | 121 | 0 | 0 |
| Urban Forest Strategy - Tree Planning Officer - EFT | 135 | 135 | 0 | 0 |
| Urban Food Strategy | 15 | 15 | 0 | 0 |
| Waterdale Road Integrated Plan | 80 | 80 | 0 | 0 |

| Project Description | Proposed | Council | Government | Contribution |
|---|---------------|---------------|------------|--------------|
| | Budget | Cash | Grant | |
| | 2026/27 | \$'000 | \$'000 | \$'000 |
| | \$'000 | | | |
| Neighbourhood Activity Centre Plans | 52 | 52 | 0 | 0 |
| Employment and Industrial Land Review | 50 | 50 | 0 | 0 |
| Greensborough Structure Plan | 100 | 100 | 0 | 0 |
| Implementation of Heritage Strategy | 110 | 110 | 0 | 0 |
| Public Open Space - Planning Scheme Amendment | 82 | 82 | 0 | 0 |
| Development Contributions Plan - Planning Scheme Amendment | 40 | 40 | 0 | 0 |
| Public Realm Design Guidelines for Activity Centres | 60 | 60 | 0 | 0 |
| Housing Strategy & Neighbourhood Character Implementation | 130 | 130 | 0 | 0 |
| Parks & Open Space Condition Audit | 300 | 300 | 0 | 0 |
| Strategic Property Projects | 425 | 425 | 0 | 0 |
| Open Space Plan for Ivanhoe Activity Centre | 50 | 50 | 0 | 0 |
| Total Our Well-Built City | 3,832 | 3,530 | 302 | 0 |
| TOTAL INITIATIVES | 11,884 | 11,498 | 386 | 0 |
| CARRY FORWARD PROJECTS | | | | |
| Our Sustainable Environment | | | | |
| North East Link Project (NELP) - Advanced Tree Planting | 628 | -257 | 885 | 0 |
| Integrated Water Management Plan | 9 | 9 | 0 | 0 |
| Right of Way 75, Boyd Crescent to Pacific Drive, Heidelberg West | 5 | 5 | 0 | 0 |
| Total Our Sustainable Environment | 642 | -243 | 885 | 0 |
| Our Valued Community Assets and Facilities | | | | |
| Greensborough to Montmorency Shared User Path - Asset Maintenance | 160 | 0 | 160 | 0 |
| Total Initiatives Our Valued Community Assets and Facilities | 160 | 0 | 160 | 0 |
| Our Well-Built City | | | | |
| Housing & Neighbourhood Character Strategies - Statutory Implementation | 20 | 20 | 0 | 0 |
| Special Building Overlay Amendment | 50 | 50 | 0 | 0 |

| Project Description | Proposed | Council | Government | Contribution |
|---|-----------------------------|----------------|-----------------|--------------|
| | Budget 2026/27 \$'000 | Cash \$'000 | Grant \$'000 | \$'000 |
| Public Open Space Contribution Levy - Review & Planning Scheme Amendment | 68 | 68 | 0 | 0 |
| Development Contributions Plan - Review & Planning Scheme Amendment | 120 | 120 | 0 | 0 |
| Cultural Heritage Interpretation Signage for Upper Heidelberg Road, Ivanhoe | 20 | 20 | 0 | 0 |
| Total Our Well-Built City | 278 | 278 | 0 | 0 |
| TOTAL CARRY FORWARD PROJECTS | 1,080 | 35 | 1,045 | 0 |
| TOTAL INITIATIVES AND CARRY FORWARDS | 12,964 | 11,533 | 1,431 | 0 |

6. Performance indicators

Some indicators shown in this section also appear under priority themes in Section 2. In Section 2, indicators are presented to show their relevance to services and strategic objectives.

This section presents the full set of targeted performance indicators, including targets and projections, as required under the *Local Government (Planning and Reporting) Regulations 2020*.

Key to target trend

+ = increase in Council's overall targets

o = maintaining Council's overall targets

- = decrease in Council's overall targets

6.1 Targeted performance indicators (Council selected)

The table below summarises Council's current and projected performance against eight targeted performance indicators selected by Council from the prescribed measures in the *Local Government (Planning and Reporting) Regulations 2020*. These indicators provide a high-level view of Council's performance and intentions over the Budget period and should be read alongside the priority theme sections in Section 2.

Results against these indicators are reported in the Performance Statement in The Banyule Story, Council's annual report.

Note: Definitions and calculation methodologies for prescribed performance indicators are provided in section 2.7.

| Domain / Indicator | Measure | Notes | Actual 2024/25 | Forecast 2025/26 | Target 2026/27 | Target Projections 2027/28 | 2028/29 | 2029/30 | Trend +/- |
|---|--|-------|-------------------|---------------------|-------------------|-------------------------------|----------|----------|--------------|
| Governance | | | | | | | | | |
| Transparency (Councillors actively participate in the decision-making process, ensuring that all decisions are made in an open and transparent manner) | Council resolutions made at meetings closed to the public/Number of Council resolutions made at meetings of Council, or at meetings of a delegated committee consisting only of Councillors, closed to the public / Number of Council resolutions made at meetings of Council or at meetings of a delegated committee consisting only of Councillors | 1 | 4.68% | 5.50% | 5.50% | 5.50% | 6.00% | 5.50% | o |
| Community | | | | | | | | | |
| Maternal and child health services (Councils promote healthy outcomes for children and their families) | Participation in 4-week key age and stage visit Number of 4-week key age and stage visits / Number of birth notifications received | 2 | 96.72% | 94.00% | 95.00% | 95.00% | 95.00% | 95.00% | o |
| Community | | | | | | | | | |
| Library services (Library services and resources are free, accessible and well utilised) | Library membership The number of registered library members / Municipal population | 3 | 34.72% | 30.00% | 35.00% | 35.00% | 35.00% | 35.00% | o |
| Environment | | | | | | | | | |
| Food safety (Registered food premises in the municipality are safe from public health risks) | Food safety assessments Number of registered class 1 food premises, registered class 2 food premises and registered class 3 food premises that receive an annual food safety assessment or mandatory inspection in accordance with the Food Act 1984 / Number of registered class 1 food premises, registered class 2 food premises and registered class 3 food premises that require an annual food safety assessment or mandatory inspection in accordance with the Food Act 1984 | 4 | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | + |
| Environment | | | | | | | | | |
| Roads (Sealed local roads are maintained and renewed to ensure a safe network) | Satisfaction with sealed local roads Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads | 5 | 70 | 70 | 70 | 70 | 70 | 70 | o |
| Responsiveness | | | | | | | | | |
| Food safety (Councils respond to food complaints and fulfill their legislative duties in a timely manner) | Critical and major non-compliance outcome notifications Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises | 6 | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | o |
| Financial forecasting | | | | | | | | | |
| Revenue and grants (Revenue is generated from a range of sources to fund the delivery of services to the community) | Own-source revenue per head of population Own-source revenue/ Municipal population | 7 | \$1,254.41 | 1,308.72 | 1,271.68 | 1,285.16 | 1,309.96 | 1,331.81 | + |
| Financial management | | | | | | | | | |
| Expenditure and revenue level (Resources are used efficiently in the delivery of services) | Average rate per property assessment Sum of all general rates and municipal charges / Number of property assessments | 8 | \$ 1,787.07 | 1,837.02 | 1,892.69 | 1,927.47 | 1,963.05 | 1,999.44 | + |

6.2 Targeted service performance indicators (mandatory)

The tables below provide Council's current and projected performance against a selection of prescribed service performance indicators from Schedule 4 of the *Local Government (Planning and Reporting) Regulations 2020*. These indicators are required for inclusion in the Budget, with targets and target projections, and are reported in the Performance Statement in The Banyule Story.

Note: Indicator definitions and calculation methodologies are provided in section 2.7.

| Domain / Indicator | Measure | Notes | Actual | Forecast | Target | Target Projections | | | Trend |
|---|--|-------|-------------------|-------------------|---------|--------------------|---------|---------|-------|
| | | | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | +o/- |
| Governance | | | | | | | | | |
| Community engagement (council decisions made and implemented with community input) | Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions Community satisfaction rating out of 100 with the consultation and engagement efforts of Council | 9 | 70 | 70 | 70 | 70 | 70 | 70 | o |
| Environment | | | | | | | | | |
| Roads (sealed local roads are maintained and renewed to ensure a safe network) | Sealed local roads below the intervention level Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads | 10 | 97.87% | 97.00% | 97.00% | 97.00% | 97.00% | 97.00% | o |
| Responsiveness | | | | | | | | | |
| Statutory planning (Councils decide on planning applications and fulfill their legislative duties in a timely manner) | Planning applications decided within the relevant required time Number of planning application decisions made within the relevant required time / Number of planning application decisions made | 11 | 87.64% | 80.00% | 80.00% | 80.00% | 80.00% | 80.00% | o |
| Environment | | | | | | | | | |
| Waste management (waste is minimised and sustainability is promoted) | Kerbside collection waste to landfill per serviced property Waste in tonnage collected from kerbside waste collection services sent to landfill / Number of serviced properties | 12 | N/A - New measure | N/A - New measure | 0.35 | 0.35 | 0.35 | 0.35 | o |

6.3 Targeted financial performance indicators (mandatory)

The tables below provide Council's current and projected performance against the prescribed financial performance indicators. These indicators provide a high-level view of Council's financial position and performance across the Budget period. Results are reported in the Performance Statement in The Banyule Story, Council's annual report.

| Domain / Indicator | Measure | Notes | Actual | Forecast | Target | Target Projections | | | Trend |
|--|--|-------|------------|------------|------------|--------------------|------------|------------|-------|
| | | | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | +o/- |
| Financial management | | | | | | | | | |
| Liquidity (sufficient working capital and cash is available to cover expenses) | Current assets compared to current liabilities Current assets / current liabilities | 13 | 276.17% | 238.41% | 183.38% | 145.07% | 155.26% | 132.47% | - |
| Financial forecasting | | | | | | | | | |
| Asset renewal and upgrade (renewal and upgrade of assets is planned and delivered) | Asset renewal and upgrade compared to depreciation Asset renewal and upgrade expenses / Asset depreciation | 14 | 167.66% | 222.64% | 238.44% | 198.28% | 229.87% | 177.55% | o |
| Financial management | | | | | | | | | |
| Rates concentration (revenue is generated from a range of sources) | Rates compared to adjusted underlying revenue Rate revenue / adjusted underlying revenue | 15 | 65.60% | 65.99% | 68.81% | 69.90% | 70.30% | 70.29% | o |
| Financial management | | | | | | | | | |
| Expenditure and revenue level (resources are used efficiently in the delivery of services) | Expenses per property assessment Total expenses / no. of property assessments | 16 | \$3,151.53 | \$3,253.67 | \$3,383.63 | \$3,362.78 | \$3,359.56 | \$3,353.08 | + |

6.4 Financial performance indicators

The table below presents Council's current and projected performance against a broader set of key financial performance indicators prescribed in Part 2 of Schedule 3 of the *Local Government (Planning and Reporting) Regulations 2020*. These indicators are intended to support interpretation of Council's financial sustainability and should be read alongside the Budget statements and notes in this document.

| Domain / Indicator | Measure | Notes | Actual | Forecast | Budget | Projections | | | Trend |
|---|--|-------|------------|------------|------------|-------------|------------|------------|-------|
| | | | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | +o/- |
| Financial forecasting | | | | | | | | | |
| Indebtedness (level of long term liabilities is appropriate to the size and nature of a Council's activities) | Non-current liabilities compared to own-source revenue Non-current liabilities / own source revenue | 17 | 11.37% | 10.35% | 9.18% | 7.99% | 24.95% | 22.90% | + |
| Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities) | Loans and borrowings compared to own-source revenue Interest bearing loans and borrowings / own-source revenue | 18 | 10.73% | 9.30% | 8.71% | 7.71% | 25.64% | 23.31% | + |
| | Loans and borrowings repayments compared to own-source revenue Interest and principal repayments on interest bearing loans and borrowings / own-source revenue | 19 | 1.57% | 1.46% | 1.49% | 1.45% | 1.41% | 3.21% | + |
| Population (population is a key driver of a Council's ability to fund the delivery of services to the community) | Expenses per head of population Total expenses/ Population | 20 | \$1,389.31 | \$1,453.55 | \$1,472.66 | \$1,458.16 | \$1,449.23 | \$1,444.44 | o |
| | Infrastructure per head of population Value of infrastructure / Population | 21 | \$6,574.53 | \$6,689.70 | \$6,606.95 | \$6,607.13 | \$6,621.05 | \$6,625.16 | o |
| Revenue and grants (revenue is generated from a range of sources to fund the delivery of services to the community) | Own-source revenue per head of population Own source revenue / Population | 22 | \$1,254.41 | \$1,308.72 | \$1,271.68 | \$1,285.16 | \$1,309.96 | \$1,331.81 | o |
| | Recurrent grants per head of population Recurrent grants / Population | 23 | \$130.30 | \$113.76 | \$110.80 | \$102.22 | \$99.29 | \$104.87 | o |
| Financial management | | | | | | | | | |
| Liquidity (sufficient working capital and cash is available to cover expenses) | Cash compared to current liabilities Cash / current liabilities | 24 | 75.12% | 27.41% | 13.05% | 12.78% | 11.56% | 16.99% | o |
| Operating position (an adjusted underlying surplus is generated in the ordinary course of business) | Adjusted underlying surplus (or deficit) Adjusted underlying surplus (deficit) / Adjusted underlying revenue | 25 | 0.51% | 2.40% | -4.20% | -3.33% | -1.55% | 0.57% | + |
| Rates effort (rating level is set based on the community's capacity to pay) | Rates compared to property value Rate revenue / CIV of rateable properties in the municipal district | 26 | 0.20% | 0.21% | 0.21% | 0.21% | 0.22% | 0.23% | o |
| Expenditure and revenue level (resources are used efficiently in the delivery of services) | Average rate per property assessment General rates and municipal charges / no. of property assessments | 27 | \$1,787.07 | \$1,837.02 | \$1,892.69 | \$1,927.47 | \$1,963.05 | \$1,999.44 | + |
| Rates collection (rates and charges are being responsibly collected) | Rates and charges debt Unpaid rates and charges / all rates and charges | 28 | 9% | 21% | 20% | 20% | 19% | 19% | - |

Key to Forecast Trend:

+ Forecasts improvement in Council's financial performance/financial position indicator

o Forecasts that Council's financial performance/financial position indicator will be steady

- Forecasts deterioration in Council's financial performance/financial position indicator

Notes to measures

Targeted performance indicators (Council selected)

1. Council resolutions made at meetings closed to the public

Council expects the proportion of resolutions made at meetings closed to the public to remain relatively stable over the Budget period. A temporary increase is anticipated in 2028/2029 due to the Chief Executive Officer reappointment process, which involves confidential governance and employment matters required by legislation to be considered in closed session.

2. Participation in 4-week key age and stage visit

Council expects participation in the 4-week key age and stage visit to remain high over the Budget period, supported by the ongoing delivery of universal Maternal and Child Health services and proactive engagement with families. Results for this measure are generally stable over time and show low variability across years.

3. Library membership

Library membership levels are expected to remain broadly consistent over the Budget period. Projections may be reviewed as additional data becomes available.

4. Food safety assessments

This measure includes Class 3 food premises, including sporting clubs, for the first time. As no historical data is available for this expanded scope, baseline results will be established during the Budget period. Access to some premises may vary due to operating schedules, which can affect assessment timing.

5. Satisfaction with sealed local roads

Council expects satisfaction with sealed local roads to remain steady over the Budget period, supported by ongoing investment in road maintenance programs. Target projections may be reviewed and updated in the final Budget following the release of the 2026 Victorian Local Government Community Satisfaction Survey results.

6. Critical and major non-compliance outcome notifications

Council expects follow-up of critical and major non-compliance outcome notifications to remain at a very high level over the Budget period. This reflects Council's statutory responsibility to prioritise public health and safety and to ensure timely regulatory responses where serious non-compliance is identified.

7. Own-source revenue per head of population

Own-source revenue is forecast to increase in 2025/26 due to expected compensation to be received for a property previously divested by the State Government.

8. Average rate per property assessment

The average rate per property assessment is expected to remain consistent with future rate cap expectations and growth in the number of property assessments.

Targeted performance indicators (mandatory)

9. Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions

Council is committed to strengthening engagement with the community and key stakeholders. Target projections may be updated in the final Budget following the release of the 2026 Victorian Local Government Community Satisfaction Survey results.

10. Sealed local roads below intervention level

Council expects the proportion of sealed local roads below the intervention level to remain broadly consistent with last year's results. Ongoing road maintenance programs, supported by steady Victorian Government funding and regular Australian Government funding contributions, are expected to sustain performance over the Budget period.

11. Planning applications decided within the relevant required time

Council expects performance for planning applications decided within the relevant required time to remain steady over the Budget period. Targets reflect a consistent service level that supports timely decision-making in accordance with statutory planning timeframes.

12. Kerbside collection waste to landfill per serviced property

The introduction of the food and garden organics (FOGO) service in 2022 has reduced landfill waste from an average of about 430 kg to 350 kg per household each year. Increased household participation in FOGO, particularly for food waste, provides further opportunity to reduce material sent to landfill across Banyule.

13. Current assets compared to current liabilities

This indicator shows how easily Council can meet liabilities due within the next 12 months. Council is expected to remain in a strong working capital position over the Budget period. A liquidity position of over 100% is considered financially sustainable.

14. Asset renewal and upgrade compared to depreciation

This indicator measures the extent of Council's asset renewal and upgrade expenditure compared to asset depreciation. A result greater than 100% indicates assets are being renewed at a faster rate than they are depreciating, while a result below 100% may indicate asset deterioration. Council's average asset renewal over the Budget period is 156.86%.

15. Rates compared to adjusted underlying revenue

This indicator shows the extent to which Council relies on rate revenue compared to other revenue sources. Results indicate the level of dependence on rates to fund Council's ongoing services

16. Expenses per property assessment

This indicator reflects the efficient use of Council resources in delivering services. A lower or decreasing level of expenditure per property assessment may indicate improved organisational efficiency over time

Financial performance indicators (mandatory)

17. Non-current liabilities compared to own-source revenue

This measure ensures that the level of long-term liabilities is appropriate to the size and nature of the council's activities.

18. Loans and borrowings compared to own-source revenue

This measure ensures that the level of loans and borrowings is appropriate to the size and nature of the council's activities. Anything below 40% is considered to be low-risk.

19. Loans and borrowings repayments compared to own-source revenue.

This metric measures the capacity that Council has to cover its debt repayments from its own revenue.

20. Expenses per head of population

This is an indicator of the broad objective that Council resources should be used efficiently in the delivery of services. Low or decreasing level of expenditure suggests an improvement in organisational efficiency.

21. Infrastructure per head of population

This indicator represents the value of infrastructure assets (roads, drains, footpaths, etc.) that Council maintains per resident, and is influenced by future population estimates

22. Own-source revenue per head of population

Own source revenue has a forecast increase in 2025/26 related to the expected compensation to be received for a property previously divested by the State Government.

23. Recurrent grants per head of population

Indicates the extent to which Council is able to gain funding from other levels of government to help Council provide services to the community. The result is heavily impacted by the early payment of 50% of Council's 2025/26 financial assistance grants paid in June 2025.

24. Cash compared to current liabilities

Indicates the capacity for Council to pay its liabilities when they fall due from cash holdings. This measure is heavily impacted by the classification of term deposits with a maturity date of over 3 months as other financial assets (not cash).

25. Adjusted underlying surplus (or deficit)

A measure of whether council can generate a surplus from its ordinary course of business (excluding capital grants and contributions) to fund its capital spending.

26. Rates compared to property value

This is a measure of the average rates burden on the community compared to the values of their properties. Council does not have the requisite expertise to forecast future movements in property values so uses the same value from 2026/27 to 2029/30.

27. Average rate per property assessment

Average rate per property assessment is expected to maintain in line with future rate cap expectations and growth in the number of property assessments.

28. Rates and charges debt

An indicator of the proportion of rates income charged for the year that was unpaid by the end of the year

7. Proposal to Lease Land

Banyule City Council acting under s.115(3) of the *Local Government Act 2020*, gives notice of its proposal to lease the land for the property type and terms as outlined in the table below.

| Leases | | | | |
|--|----------------------|----------------------------|--|------------------------------------|
| Address | Property type | Proposed Lessee | Proposed lease term | Proposed Commencement Date |
| Suite 2.02 1 Flintoff Street, Greensborough | Commercial | Dept of Treasury & Finance | Five (5) years plus 2 x three (3) year options | 15/7/2026 |
| 7 Flintoff Street, Greensborough | Commercial | Dept of Treasury & Finance | Five (5) years plus 2 x three (3) year options | 15/7/2026 |
| 1 Kalparrin Avenue Greensborough | Community | Melbourne City Mission | Five (5) years | 1/11/2026 |
| Part of 67-71 Liberty Parade, Bellfield | Telecommunications | Indara Corporation Pty Ltd | Twenty-five (25) years | TBC (subject to planning approval) |

8. Schedule of Fees and Charges

Appendix 1 sets out the fees and charges of a statutory and non statutory nature that will apply to various goods and services for the 2026/2027 financial year.

Fees and charges are based on information available at the time of publication and may vary during the financial year due to changes in Council policy or legislation.