Performance Statement

For the year ended 30 June 2026

Banyule
City Council

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Certification of the Performance Statement

In my opinion, the accompanying performance statement has been prepared in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.



GLORIA CONTE, CPA
Principal Accounting Officer

Dated: Tuesday, 20 October 2026
Greensborough

In our opinion, the accompanying performance statement of Banyule City Council for the year ended 30 June 2026 presents fairly the results of Council's performance in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

The performance statement contains the relevant performance indicators, measures and results in relation to service performance, financial performance and sustainable capacity.

At the date of signing, we are not aware of any circumstances that would render any particulars in the performance statement to be misleading or inaccurate.

We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify this performance statement in its final form.



MARY O'KANE
Councillor

Dated: Tuesday, 20 October 2026
Greensborough



MATT WOOD
Councillor

Dated: Tuesday, 20 October 2026
Greensborough



ALLISON BECKWITH
Chief Executive Officer

Dated: Tuesday, 20 October 2026
Greensborough

Victorian Auditor-General's Office audit report

Independent Auditor's Report

Victorian Auditor-General's Office

To the Councillors of Banyule City Council

Opinion	I have audited the accompanying performance statement of Banyule City Council (the council) which comprises the: • description of municipality for the year ended 30 June 2026 • service performance indicators for the year ended 30 June 2026 • financial performance indicators for the year ended 30 June 2026 • sustainable capacity indicators for the year ended 30 June 2026 • notes to the accounts • certification of the performance statement. In my opinion, the performance statement of Banyule City Council in respect of the year ended 30 June 2026 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the *Local Government Act 2020* and Local Government (Planning and Reporting) Regulations 2020.
Basis for Opinion	I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the performance statement* section of my report. My independence is established by the *Constitution Act 1975*. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Councillors' responsibilities for the performance statement	The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the *Local Government Act 2020* and Local Government (Planning and Reporting) Regulations 2020 and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.

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Auditor's responsibilities for the audit of the performance statement	As required by the *Audit Act 1994*, my responsibility is to express an opinion on the performance statement based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the performance statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Standards on Assurance Engagements will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance statement. As part of an audit in accordance with the Australian Standards on Assurance Engagements, I exercise professional judgement and maintain professional scepticism throughout the audit. I also: • identify and assess the risks of material misstatement of the performance statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. • obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control • evaluate the overall presentation, structure and content of the performance statement, including the disclosures, and whether performance statement represents the underlying events and results in a manner that achieves fair presentation. I communicate with the Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



MELBOURNE
22 October 2026

Travis Derricott
as delegate for the Auditor-General of Victoria

Description of municipality

Banyule is a vibrant community located just 7 to 21 kilometres northeast of Melbourne's city centre. It is made up of 21 unique suburbs and spans around 63 square kilometres. The beautiful Yarra River forms Banyule's southern edge, while Darebin Creek marks the western boundary.

Known for its lush parklands and open spaces, Banyule is home to 617 hectares of Council-owned green space, along with additional areas managed by Parks Victoria. These natural spaces, especially those along the Yarra and Plenty River valleys, offer fantastic opportunities for recreation, relaxation and connecting with nature. The region also includes places of cultural and environmental importance, such as Aboriginal heritage sites and landmarks associated with the renowned Heidelberg School of Artists.

Banyule's population is around **132,770** and is expected to grow to over **161,000** by 2046. Our community is proudly diverse, with residents from more than 140 countries. While many have European roots, there is also a growing number of people with Asian and African heritage. This brings a rich mix of cultures, languages and traditions to our neighbourhoods.

While Banyule is mostly residential, it also includes key industrial areas in Heidelberg West, Greensborough, Briar Hill and Bundoora. Important institutions like the Austin and Repatriation Medical Centre and Simpson Army Barracks are located here, along with a wide range of schools, health services and leisure facilities.

Like all communities, Banyule was impacted by the COVID-19 pandemic. Since it was declared a global pandemic in January 2020, all levels of government have taken steps to reduce its spread. These measures affected Council services from 2019–20 through to 2023–24. For example, leisure centres, libraries, community hubs, and the transfer station were closed at various times, and childcare services were scaled back.

Note:
Banyule City Council's Performance Statement is prepared in line with the Local Government Act 2020, the Local Government (Planning and Reporting) Regulations 2020 and the Local Government Better Practice Guide: Model Performance Statement 2025–2026 from the Department of Government Services.

Service performance indicators

For the year ended 30 June 2026

Service ***classification*** *indicator* measure	**Result 2023**	**Result 2024**	**Result 2025**	**Target 2026 as per budget**	**Result 2026**	**Commentary**
Aquatic Facilities ***Utilisation*** *Utilisation of aquatic facilities* [Number of visits to aquatic facilities / Municipal population]	8.27	8.74	9.08	8.00	**9.06**	Aquatic facility use remained strong during 2025–26, with residents making an average of 9 visits per person. Utilisation has increased significantly over recent years and remained above Banyule's target. Attendance at WaterMarc increased by 3.5% and Ivanhoe Aquatic casual attendances increased by 8% compared with 2024–25. During the year, Olympic Leisure's aquatic facilities were decommissioned and the centre subsequently closed for redevelopment works.
Animal Management ***Health and safety*** *Animal management prosecutions* [Number of successful animal management prosecutions / Number of animal management prosecutions] x100	100.00%	100.00%	100.00%	95.00%	**100.00%**	Banyule Council continued its strong record of successful animal management prosecutions during 2025–26, with 6 out of 6 prosecutions finalised during the year successfully resolved in Council's favour. The 100% prosecution success rate is consistent with Banyule's strong results in recent years and supports responsible pet ownership while helping protect the safety and wellbeing of the community.

Service ***classification*** *indicator* measure	**Result 2023**	**Result 2024**	**Result 2025**	**Target 2026 as per budget**	**Result 2026**	**Commentary**
Food Safety ***Health and safety*** *Critical and major non-compliance outcome notifications* [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100	100.00%	100.00%	100.00%	100.00%	**98.23%**	Banyule Council followed up 98% of critical and major food safety non-compliance outcomes in 2025–26. This follows three consecutive years in which all critical and major non-compliance outcomes were followed up, helping ensure serious food safety issues are addressed promptly and supporting public health across the municipality.
Governance ***Consultation and engagement*** *Satisfaction with community consultation and engagement* [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]	59	57	72	60	**73**	Community satisfaction with consultation and engagement in Banyule remained strong in 2026, increasing slightly from the previous year to a score of 73 out of 100. More than half of respondents (54%) were very satisfied with Council's consultation and engagement activities, while only 7% reported dissatisfaction. Council continues to provide a range of opportunities for community members to share their views and help shape local projects and initiatives through Shaping Banyule and other engagement activities. *A new survey provider and methodology were introduced in 2025, meaning results from 2025 onwards are not directly comparable with earlier years.*

Service ***classification*** *indicator* measure	**Result 2023**	**Result 2024**	**Result 2025**	**Target 2026 as per budget**	**Result 2026**	**Commentary**
Library Services ***Participation*** *Library membership* [Number of registered library members / Municipal population] x100	N/A	30.62%	34.72%	30.00%	**43.57%**	Library membership continued to grow strongly in 2025–26, with more than 43% of Banyule residents registered as active library members. Membership has increased significantly over recent years, reflecting strong community engagement with Yarra Plenty Regional Library's collections, programs and services. Growth during 2025–26 was supported by the opening of the new Rosanna Library and a successful junior membership campaign, helping more residents connect with library services.
MCH ***Participation*** *Participation in the MCH service* [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	76.96%	79.13%	77.93%	75.00%	**76.07%**	Banyule Council's Maternal and Child Health (MCH) service continues to support a high proportion of enrolled children, with participation remaining above the 75% target and broadly consistent over recent years. While participation was slightly lower than the previous year, Banyule has maintained strong performance in supporting local families through the MCH service. *Not all enrolled children are scheduled for a Maternal and Child Health appointment within a 12-month period, as no Key Ages and Stages visits occur between 2 and 3 ½ years of age. As a result, participation figures may not fully reflect ongoing engagement with the service.*

Service ***classification*** *indicator* measure	**Result 2023**	**Result 2024**	**Result 2025**	**Target 2026 as per budget**	**Result 2026**	**Commentary**
MCH ***Participation*** *Participation in the MCH service by Aboriginal children* [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	77.36%	82.56%	85.71%	75.00%	**80.31%**	Participation by Aboriginal children in Banyule's Maternal and Child Health (MCH) service remained strong in 2025–26, exceeding Council's target and maintaining the high level of participation achieved in recent years. While participation was slightly lower than the previous year, the service continues to support Aboriginal and Torres Strait Islander children and families to access the services and programs available to them. *Not all enrolled Aboriginal children are due for an appointment within a 12-month period, as no Key Ages and Stages visits are scheduled between 2 and 3 ½ years of age. As a result, participation figures may not fully reflect ongoing engagement with the service.*
Roads ***Condition*** *Sealed local roads maintained to condition standards* [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	97.47%	97.50%	97.87%	97.00%	**98.16%**	More than 98% of Banyule's sealed local roads were maintained in very good or good condition during 2025–26, exceeding the 97% target. Road condition has remained consistently high in Banyule for many years and improved further this year, reflecting Council's ongoing investment in maintaining and renewing the local road network. Regular inspections and proactive maintenance help keep local roads safe, reliable and well maintained for the community.

Service ***classification*** *indicator* measure	**Result 2023**	**Result 2024**	**Result 2025**	**Target 2026 as per budget**	**Result 2026**	**Commentary**
Statutory Planning ***Service standard*** *Planning applications decided within required time frames* [(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100	83.58%	78.07%	87.64%	80.00%	**81.84%**	Banyule Council decided 82% of planning applications within the required timeframes during 2025–26, a decrease of 6 percentage points from the previous year. While the result was lower than 2024–25, it remained above Council's target and significantly higher than earlier years. This reflects Banyule Council's ongoing commitment to delivering timely and effective planning decisions.
Waste Management ***Waste diversion*** *Kerbside collection waste diverted from landfill* [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	62.62%	64.27%	64.94%	58.00%	**62.10%**	Banyule's kerbside waste diversion rate remained strong in 2025–26, with 62.1% of waste collected through kerbside services diverted from landfill. While the result was slightly lower than the previous year, it remains above Council's target and significantly higher than the 52% achieved prior to the introduction of Food Organics and Garden Organics (FOGO) collections in 2022. The introduction of weekly FOGO collections has significantly increased the amount of waste diverted from landfill by moving food waste from the rubbish stream to FOGO. Diversion rates can vary from year to year due to factors such as seasonal conditions. For example, drier weather generally reduces the amount of garden organics collected, which can lower overall diversion rates.

Financial performance indicators

For the year ended 30 June 2026

Dimension ***classification*** *indicator* measure	**Result 2023**	**Result 2024**	**Result 2025**	**Target 2026 as per Budget**	**Result 2026**	**Forecast 2027**	**Forecast 2028**	**Forecast 2029**	**Forecast 2030**	**Material variations and comments**
Efficiency ***Expenditure level*** *Expenses per property assessment* [Total expenses / Number of property assessments]	$2,872.54	$3,002.30	$3,151.53	$3,278.00	**$3,255.81**	$3,383.63	$3,362.75	$3,359.56	$3,353.05	The expenditure increase for 2025–26 was slightly below budget and allowed Council to continue to deliver services to meet community needs
Efficiency ***Revenue level*** *Average rate per property assessment* [Sum of all general rates and municipal charges / Number of property assessments]	$1,674.75	$1,750.68	$1,787.07	$1,839.00	**$1,839.10**	$1,893.96	$1,927.95	$1,970.52	$2,008.28	The average rates income has been maintained in line with the rate cap while maintaining consideration of future rate capping expectations and growth in the number of property assessments.

Dimension ***classification*** *indicator* measure	**Result 2023**	**Result 2024**	**Result 2025**	**Target 2026 as per Budget**	**Result 2026**	**Forecast 2027**	**Forecast 2028**	**Forecast 2029**	**Forecast 2030**	**Material variations and comments**
Liquidity ***Working capital*** *Current assets compared to current liabilities* [Current assets / Current liabilities] x100	269.19%	248.01%	276.17%	207.00%	**250.27%**	183.38%	145.07%	155.26%	132.47%	Council has continued to deliver a strong liquidity position and has been able to generate sufficient cash to pay bills on time and to draw on these cash reserves to fund significant capital works and initiatives program now and into the future. The reduction in future liquidity position reflects the planned investment in major transformation and capital projects including carried forward projects.
Liquidity ***Unrestricted cash*** *Unrestricted cash compared to current liabilities* [Unrestricted cash / Current liabilities] x100	87.74%	73.07%	-5.28%	35.35%	**-0.24%**	-12.19%	-12.03%	-12.19%	-6.17%	Council's calculation of unrestricted cash changed in 2024-25 to no longer include term deposits with a maturity over 3 months to comply with LGPRF guidance. These longer-term investments can be re-called early if necessary, so a low or negative liability ratio is not a true representation of Council's ability to meet liabilities as and when they fall due. If the liquidity ratio included other financial assets the result for 2025-26 would be 135.40%

Dimension ***classification*** *indicator* measure	**Result 2023**	**Result 2024**	**Result 2025**	**Target 2026 as per Budget**	**Result 2026**	**Forecast 2027**	**Forecast 2028**	**Forecast 2029**	**Forecast 2030**	**Material variations and comments**
Obligations ***Loans and borrowings*** *Loans and borrowings compared to rates* [Interest bearing loans and borrowings / Rate revenue] x100	17.86%	16.22%	14.69%	12.83%	**12.76%**	11.53%	10.19%	33.83%	30.69%	Council has continued to manage its loans and borrowings by paying them down in line with the agreed repayments schedule. Council is forecasting additional borrowings in 2028/29 to help fund a full redevelopment of the Ivanhoe Aquatic Centre.
Obligations ***Loans and borrowing*** *Loans and borrowings repayments compared to rates* [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	2.34%	2.24%	2.16%	2.02%	**2.01%**	1.97%	1.92%	1.86%	4.23%	Council has continued to manage its loans and borrowings by paying them down in line with the agreed repayments schedule.

Dimension ***classification*** *indicator* measure	**Result 2023**	**Result 2024**	**Result 2025**	**Target 2026 as per Budget**	**Result 2026**	**Forecast 2027**	**Forecast 2028**	**Forecast 2029**	**Forecast 2030**	**Material variations and comments**
Obligations ***Indebtedness*** *Non-current liabilities compared to own source revenue* [Non-current liabilities / Own source revenue] x100	14.39%	12.72%	11.37%	10.06%	**10.50%**	9.18%	7.99%	24.95%	22.90%	Council has continued to reduce its non-current liabilities by paying down the existing loan in line with the agreed repayments schedule. Council is forecasting additional borrowings in 2028-29 to help fund a full redevelopment of the Ivanhoe Aquatic Centre.
Obligations ***Asset renewal and upgrade*** *Asset renewal and upgrade compared to depreciation* [Asset renewal and asset upgrade expense / Asset depreciation] x100	123.53%	153.05%	167.66%	233.00%	**178.12%**	238.44%	198.65%	229.87%	177.55%	Council's Asset and renewal expenditure for 2025-26 was below target due to uncompleted projects which have been carried forward to 2026-27. Asset renewal and upgrade expenditure fluctuates from year to year depending on the nature of the Capital Works Program and completion of these projects in the year planned. Results above 100% indicate that expenditure is sufficient to cover the wear and tear of existing assets.

Dimension ***classification*** *indicator* measure	**Result 2023**	**Result 2024**	**Result 2025**	**Target 2026 as per Budget**	**Result 2026**	**Forecast 2027**	**Forecast 2028**	**Forecast 2029**	**Forecast 2030**	**Material variations and comments**
Operating position ***Adjusted underlying result*** *Adjusted underlying surplus (or deficit)* [Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100	-0.28%	-3.21%	0.51%	-0.14%	**2.19%**	-3.70%	-2.94%	-1.30%	0.80%	Council has been able to improve its underlying result to an underlying surplus for 2025–26. However, the 2025-26 result included early payment of 80% of 2026–27 Victoria Grants Commission Funding. Without this early payment, the underlying result would have been 0.18%. The results outline that Council is reliant on capital grants and contributions to be able to continue delivering services at the current level.
Stability ***Rates concentration*** *Rates compared to adjusted underlying revenue* [Rate revenue / Adjusted underlying revenue] x100	68.16%	70.10%	65.60%	67.00%	**66.16%**	68.49%	69.63%	70.10%	70.10%	Council has maintained stability in its ability to generate revenue from a range of sources to fund ongoing services and activities.

Dimension ***classification*** *indicator* measure	**Result 2023**	**Result 2024**	**Result 2025**	**Target 2026 as per Budget**	**Result 2026**	**Forecast 2027**	**Forecast 2028**	**Forecast 2029**	**Forecast 2030**	**Material variations and comments**
Stability ***Rates effort*** *Rates compared to property values* [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.18%	0.20%	0.20%	0.21%	**0.21%**	0.21%	0.22%	0.22%	0.23%	Property valuations are used to apportion the rate burden across each property and do not affect the total amount of rates levied across Council. For the 2025-26 financial year, rates income was increased by the rate cap as set by the minister at 3.00%.

Sustainable capacity indicators

For the year ended 30 June 2026

Classification*/indicator* measure	**Result 2023**	**Result 2024**	**Result 2025**	**Result 2026**	**Comments**
Population *Expenses per head of municipal population* [Total expenses / Municipal population]	$1,286.54	$1,320.43	$1,389.31	**$1,445.31**	The expenditure increase for 2025–26 was in-line with budget and allowed Council to continue to deliver services to meet community needs.
Population *Infrastructure per head of municipal population* [Value of infrastructure / Municipal population]	$5,607.24	$6,028.89	$6,574.53	**$9,795.43**	Infrastructure per head has increased for 2025–26, mostly due to the revaluation of Council's assets. The revaluation considers current costs to replace existing Council assets with a comparable asset minus any wear and tear. Our infrastructure value was increased by a lesser amount as a result of the capital works undertaken during the year.
Population *Population density per length of road* [Municipal population / Kilometres of local roads]	233.52	237.80	241.92	**244.34**	The municipality has maintained a relatively consistent ratio with the majority of the Council's road network inhabited and serviced.
Own-source revenue *Own-source revenue per head of municipal population* [Own-source revenue / Municipal population]	$1,152.86	$1,194.90	$1,254.41	**$1,330.93**	Council aims to generate income outside of rates and grants from sources such as rental income, fees and charges, property sales and developer contributions. This income is used to support population growth throughout the community, fund capital works and initiatives and to meet service delivery expectations of the community.

Classification*/indicator* measure	**Result 2023**	**Result 2024**	**Result 2025**	**Result 2026**	**Comments**
Recurrent grants *Recurrent grants per head of municipal population* [Recurrent grants / Municipal population]	$117.04	$79.32	$130.30	**$131.02**	The amount of grants received from the Australian and Victorian Governments fluctuate each year according to the funding programs available. Council's results are heavily influenced by the timing of the Victorian Local Government Grants Commission (VLGGC) payments with 80% of the 2026-27 VLGGC allocation being paid in advance in 2025-26 compared to 50% of the 2025–26 VLGGC allocation being paid in advance and recognised as income in the 2024–25 financial year.
Disadvantage *Relative Socio-Economic Disadvantage* [Index of Relative Socio-Economic Disadvantage by decile]	9.00	9.00	9.00	**9.00**	Banyule has remained within the ninth decile of relative socio-economic advantage and disadvantage in Victoria over recent years, indicating a relatively low level of socio-economic disadvantage overall. However, some areas within the municipality have lower SEIFA scores and experience higher levels of disadvantage, highlighting the importance of targeted services and support across the community.
Staff turnover *Percentage of staff turnover* [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	20.0%	21.2%	16.7%	**12.2%**	Staff turnover results up to 2023-24 were calculated Inclusive of temporary staff (short-term contracts). From 2024-25 results have excluded temporary staff in line with guidance. Council continues to implement strategies to reduce the workforce turnover through staff engagement strategies, recruitment, and retention initiatives

Notes to the accounts

Basis of preparation

Council is required to prepare and include a Performance Statement within its Annual Report (Banyule Story). The Performance Statement includes the results of the prescribed service performance, financial performance indicators and sustainable capacity and measures together with a description of the municipal district, an explanation of material variations in the results and notes to the accounts. This statement has been prepared to meet the requirements of the *Local Government Act 2020* and *Local Government (Planning and Reporting) Regulations 2020*.

Where applicable the results in the Performance Statement have been prepared on accounting bases consistent with those reported in the Financial Statements. The other results are based on information drawn from Council information systems or from third parties (e.g. Australian Bureau of Statistics or the Council's satisfaction survey provider).

The Performance Statement presents the actual results for the current year and the previous three years, along with the current year's target. Additionally, for the prescribed financial performance indicators and measures, the Performance Statement includes the target budget for the current year and the results forecast by Council's Budget 2026–2030 and Financial Plan 2026–2036.

The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variations in the results contained in the Performance Statement. Council has adopted materiality thresholds relevant to each indicator and measure.

The forecast figures included in the Performance Statement are those adopted by Council in its Budget 2026–2030 on 22 June 2026. The Budget 2026–2030 includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The Budget 2026–2030 can be obtained by contacting Council.

Definitions

Key term	Definition
Aboriginal children	means a child who is an Aboriginal person
Aboriginal person	has the same meaning as in the *Aboriginal Heritage Act 2006*
Adjusted underlying revenue	means total income other than: • non-recurrent grants used to fund capital expenditure • non-monetary asset contributions • contributions to fund capital expenditure from sources other than those referred to above
Adjusted underlying surplus (or deficit)	means adjusted underlying revenue less total expenditure
Annual report	means an annual report prepared by a council under section 98 of the Act
Asset renewal expenditure	means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
Asset upgrade expenditure	means expenditure that— (a) enhances an existing asset to provide a higher level of service; or (b) extends the life of the asset beyond its original life
Critical non-compliance outcome notification	means a notification received by council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health
Current assets	has the same meaning as in the Australian Accounting Standards
Current liabilities	has the same meaning as in the Australian Accounting Standards
Food premises	has the same meaning as in the *Food Act 1984*
Intervention level	means the level set for the condition of a road beyond which a council will not allow the road to deteriorate and will need to intervene
Local road	means a sealed or unsealed road for which the council is the responsible road authority under the *Road Management Act 2004*
Major non-compliance outcome notification	means a notification received by a council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken
MCH	means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age
Municipal population	means the estimated resident population for Banyule as published by the Australian Bureau of Statistics
Non-current liabilities	means all liabilities other than current liabilities
Own-source revenue	means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)
Rate revenue	means revenue from general rates, municipal charges, service rates and service charges

Key term	Definition
Relative socio-economic disadvantage	in relation to a municipal district, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipal district is located according to the Index of Relative Socio-Economic Disadvantage of SEIFA
Restricted cash	means cash, cash equivalents and financial assets, within the meaning of the Australian Accounting Standards, not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year
SEIFA	means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its internet site
Unrestricted cash	means all cash and cash equivalents other than restricted cash