Banyule
City Council

Budget 2026–2030

Banyule Futures

Your Voice
Our Future

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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.

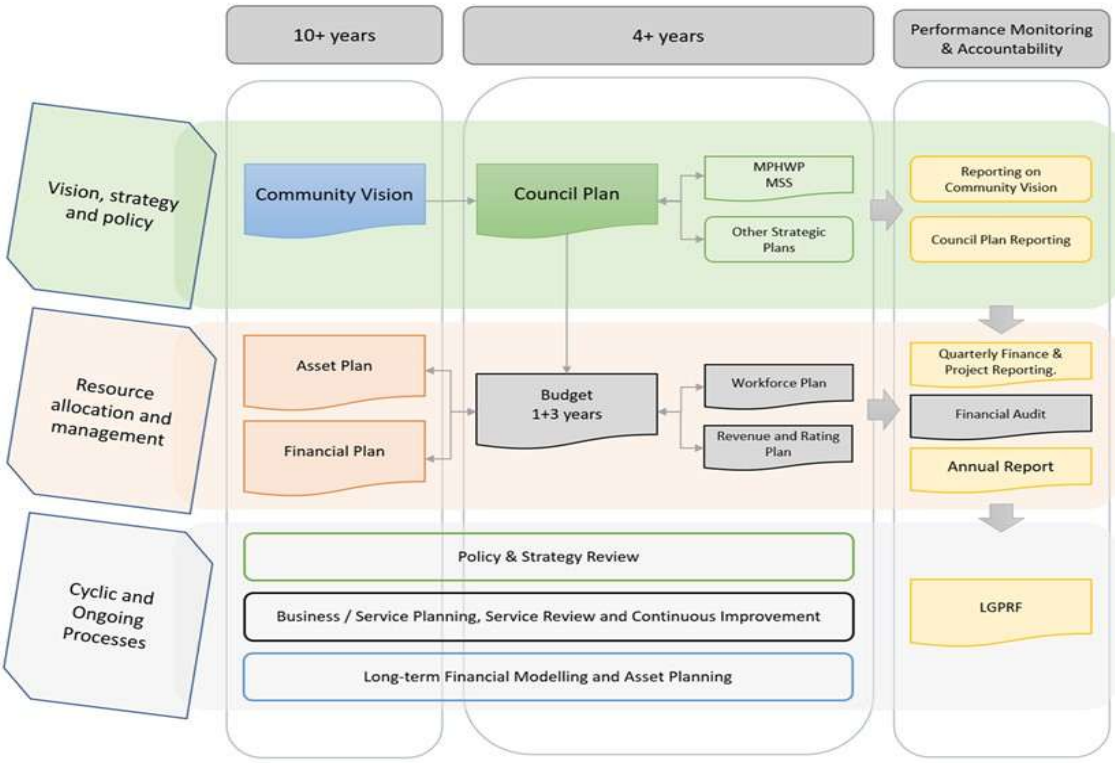


Figure 1 | Integrated strategic planning, reporting and accountability framework for local government. *Source: Local Government Victoria*

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.

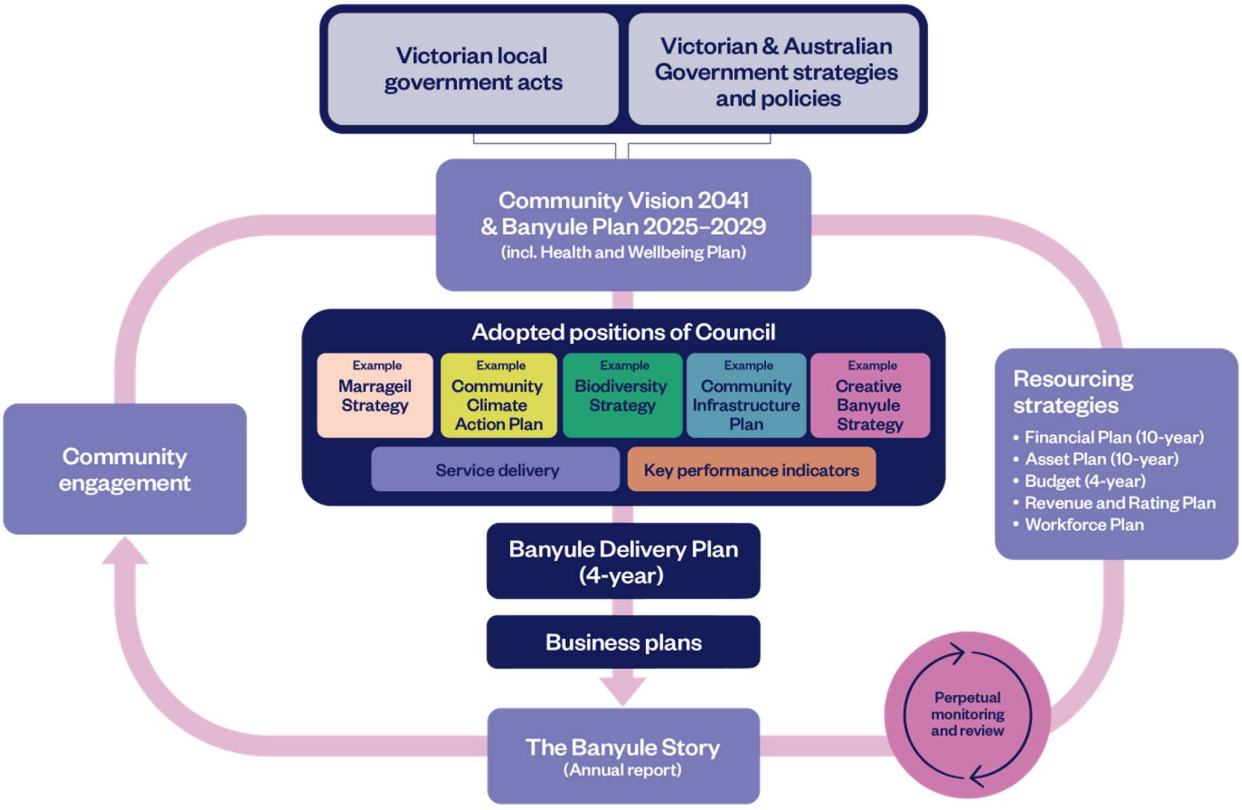


Figure 2 | Banyule Council's integrated strategic planning and reporting framework

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.

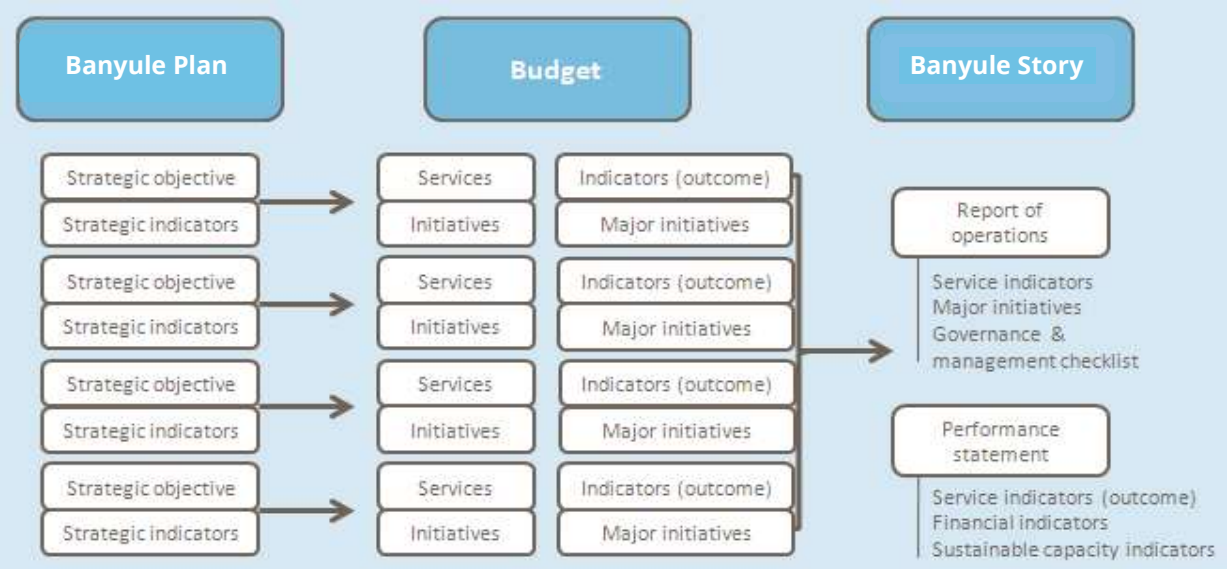


Figure 4 | Relationship between the Banyule Plan, Budget and the Banyule Story

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 Actual 2025/26 $'000	Budget 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 3081area
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 Actual	2025/26 Target	2026/27 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 Actual 2025/26 $'000	Budget 2026/27 $'000
Department: City Futures	1,103	1,433
• Environment	-	-
	1,103	1,433
Department: Operations	31,203	31,658
• Fleet Management	(8,961)	(8,735)
• Operations Infrastructure	22,242	22,923
• Operations Projects		
• Waste Management		
Department: Parks and Natural Environment	16,288	17,203
• Bushland Management	(174)	(79)
• Environmental Operations	16,114	17,124
• Parks Presentation		
• Sportsfields and Parks Assets		
• Urban Forestry		
Department: Transport and Engineering	5,031	5,678
• Transport and Development Engineering	(5,308)	(5,278)
• Transport Planning and Projects	(277)	400

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 2025/26 $'000	Budget 2026/27 $'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 Actual 2025/26 $'000	Budget 2026/27 $'000
Department: Inclusive and Creative Communities	136	150
• Local Economy	-	-
	136	150

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 Actual 2025/26 $'000	Budget 2026/27 $'000
Department: People and Culture	8,631	9,686
• Business Partners	(15)	(11)
• Inclusive Employment Pathways	8,616	9,675
• Organisational Development		
• Payroll		
• Risk and Assurance		
• Safety and Wellbeing		
Department: Advocacy, Communication and Engagement	2,976	3,190
• Advocacy	-	-
• Communications	2,976	3,190
• Community Engagement and Insights		
Department: Governance and Integrity	1,127	1,181
• Cemetery Administration and Support	(445)	(349)
• Governance and Integrity	682	832
Department: Office of the CEO and Councillors	1,917	1,968
• Office of the CEO and Councillors	-	-
	1,890	1,968
Department: Finance and Procurement	6,495	3,212
• Financial Accounting	(2,274)	(5,509)
• Financial Performance and Planning	4,221	(2,297)
• Integrated Planning and Performance		
• Revenue Services		
• Strategic Procurement		
Department: Customer and Transformation	12,531	13,300
• Customer and Digital Experience	(81)	(58)
• Customer and Information Services	12,450	13,242
• 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	**Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions** Community satisfaction rating out of 100 with the consultation and engagement efforts of Council *Community satisfaction rating out of 100 with the consultation and engagement efforts of Council*
Governance	Financial decisions	**Total unpaid rates and charges** Total unpaid rates and charges and unpaid interest on rates and charges for all financial years as a percentage of all rates and charges for the financial year *Sum of unpaid rates and charges and unpaid interest on rates and charges for all financial years / Sum of all rates and charges for the financial year] x100*
Community	Library services	**Library membership** Percentage of the population that are registered library members *(Number of registered library members / Municipal population) x100*
Community	Maternal and Child Health – Participation	**Participation in the MCH service** Percentage of children enrolled who participate in the MCH service *(Number of children who attend the MCH service at least once [in the financial year] / Number of children enrolled in the MCH service) x100*

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

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 Actual 2025/26 $'000	Budget 2026/27 $'000	Projections 2027/28 $'000	2028/29 $'000	2029/30 $'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 Actual 2025/26 $'000	Budget 2026/27 $'000	Projections 2027/28 $'000	2028/29 $'000	2029/30 $'000
Assets						
Current assets						
Cash and cash equivalents		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

	NOTES	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
		$'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**	**28,047**
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 Actual 2025/26 $'000	Budget 2026/27 $'000	Projections 2027/28 $'000	2028/29 $'000	2029/30 $'000
		Inflows (Outflows)	**Inflows (Outflows)**	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
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		(65,114)	**(71,536)**	(64,559)	(65,123)	(50,640)
Payments for Investment Property		-	**-**	-	-	-
Proceeds from sale of property, infrastructure,		18,248	**8,259**	12,187	4,547	776
Net (purchases)/redemption of financial assets		(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 Actual 2025/26 $'000	Budget 2026/27 $'000	Projections 2027/28 $'000	2028/29 $'000	2029/30 $'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 Actual*	Budget	Projections		
	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
	2026/27	Full Time	Part time		
	$'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	Comprises			
		Permanent		Casual	Temporary
	2026/27	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 Forecast Actual $'000	2026/27 Budget $'000	Change $'000	Change %
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	Change %
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	Change %
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 $'000	2026/27 $'000	Change $'000	Change %
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 $'000	2026/27 $'000	Change $'000	Change %
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 $'000	2026/27 $'000	Change $'000	Change %
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 cents/$CIV	2026/27 cents/$CIV	Change
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 x Residential Improved rate)
Commercial Vacant - Activity Centres (4.0 x 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 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
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 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
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 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
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 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
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 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
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 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
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 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
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 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
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 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
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 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
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 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
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 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
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 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
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 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
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 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
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 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
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 2025/26 $ '000	Budget 2026/27 $ '000	Projections 2027/28 $ '000	2028/29 $ '000	2029/30 $ '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 2025/26 $ '000	Budget 2026/27 $ '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

	Budget 2026/27 $'000	Asset expenditure types				Summary of Funding Sources			
		Renewal $'000	Upgrade $'000	Expansion $'000	New $'000	Council Cash $'000	Government Grant $'000	Contribution $'000	Borrowings $'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	1537	-	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 Kilto 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 Budget 2026/27 $'000	Council Cash $'000	Government Grant $'000	Contribution $'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 Budget 2026/27 $'000	Council Cash $'000	Government Grant $'000	Contribution $'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 Budget 2026/27 $'000	Council Cash $'000	Government Grant $'000	Contribution $'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 Budget 2026/27 $'000	Council Cash $'000	Government Grant $'000	Contribution $'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 +/o/-
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 reesources 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 foodpremises, 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 2024/25	Forecast 2025/26	Budget 2026/27	Projections 2027/28	Projections 2028/29	Projections 2029/30	Trend +/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 form 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.