

# Draft Budget 2025-26

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## Acknowledgement of Country

Yarra Ranges Council acknowledges the Wurundjeri and other Kulin Nations as the Traditional Owners and Custodians of these lands and waterways. We pay our respects to all Elders, past, present, and emerging, who have been, and always will be, integral to the story of our region. We proudly share custodianship to care for Country together.



## Mayor and CEO introduction

The 2025-2026 Draft Council Budget details our plans for the upcoming year and provides a financial forecast for the next four years. Being financially responsible and maintaining overall financial sustainability remains a focus in this constrained environment we are confronted with. The Draft Budget has been prepared in the context of managing short-term budget influences while considering the longer-term challenges.

This Draft Budget shows our continued investment into some of our core activities that our community place high value in, such as drainage improvement, the maintenance and improvement of existing assets, the continuation of significant multi-year projects, and the delivery of essential community services and support.

We are confronted with significant strains on our resources to maintain services and our infrastructure at current levels while the costs of delivery continue to outpace funding. In real terms this means it is very difficult to balance community expectations and deliver in the same way we have in the past.

Ratepayers will also see a separate increase to the Waste Service charge on their rates notice this year, which includes the costs associated with the waste collection services and the rise in the State Government's EPA Landfill Levy. To assist with this increasing cost, we have removed 'bin packages' set by Council. Now you can choose what size bins suit your needs and pay accordingly.

We continue to advocate to other levels of Government highlighting this situation with a focus to minimise future impact to community. We are also exploring alternate revenue sources and cost-saving measures across the organisation with the underlying aim of maintaining financial responsibility and overall sustainability.

The Victorian State Government have set the rate cap for 2025-2026 year at three per cent, which we will apply to our rates. This increase will assist in service levels being maintained and continued delivery on our capital works program.

We are mindful that our community is feeling the ongoing pressure of rising cost of living expenses, and we have worked hard to include efficiencies within this budget to ensure that we are keeping costs as low as possible while delivering value-for-money services.

From playgrounds to urban planning, community grants to the development of footpaths, roadworks, and initiatives in nature and sustainability, every aspect of our work is accounted for in this budget.

In November 2024, four new Councillors joined Council and five Councillors were re-elected. With a new Council comes a new Council Plan, this is being worked on now and will be available later this year. Until then, we continue to deliver the everyday services that our residents need and enjoy.

Feedback received from consultation undertaken with community over the past year has informed the Draft Budget for the 2025-2026 year. We value all feedback and submissions from our community members throughout the year.

Our community has continued to highlight the importance of improving and maintaining drains to mitigate flooding and this work continues in the 2025-26 Draft Budget.

Other key areas of priority identified by our community include:

Maintaining our roads, footpaths, drains and trails (\$25 million)

Improving and maintaining parks, trees, sporting facilities, bushlands and reserves (\$23 million)

Ensuring a sustainable future and responding to climate change, including emergency management (\$6 million)

Programs and activities to support the community through all stages of life (\$17 million)

Yarra Ranges Council continues to navigate significant financial challenges when it comes to sealing our roads. The withdrawal of the \$100 million grant from the Federal Government for sealing roads two years ago is still felt and impacts our residents greatly.

Council has taken the approach to continue to identify efficiencies, explore innovations to benefit the community and seek alternate income sources with the aim to be able to deliver services and maintain its asset portfolio. Furthermore, an important financial indicator is our cash position and currently this needs strengthening, which is something we are focussed on in our Financial Plan. Our financial position will continue to be monitored within the parameters of responsible financial management.

We believe this Draft Budget strikes the right balance to ensure we keep providing the services, assets and infrastructure valued by our community and helps to keep this region one of the best places in Australia to live, work, and visit.

**Cr Jim Child**  
**Mayor**

**Tammi Rose**  
**Chief Executive Officer**

## Executive summary

Yarra Ranges Council's 2025-26 Budget seeks to provide a solid framework to enable the delivery of high-quality services, projects and infrastructure. There is the view to financial stewardship of being both financially responsible in services and projects delivered and with a long-term view of maintaining financial sustainability.

### Key statistics of the 2025-26 budget

- **Total Revenue - \$258.0 million**
- **Total Expenditure - \$242.8 million**
- **Adjusted underlying operating result - \$2.5 million deficit**

Adjusted underlying operating result is an important measure of financial sustainability. This measure demonstrates Council's ability to self-fund its operations, and excludes external funding related to Council's capital works program.

Council acknowledges that the 2025-26 budget is allowing for an underlying operating deficit. However, future financial projections forecast Council's longer term financial sustainability returning to a positive result.

(Refer Comprehensive Income Statement in Section 3.1)

- **Total Comprehensive Result – \$15.2 million surplus**

This is calculated based on total revenue of \$258.0 million less total expenditure of \$242.8 million. This result includes funding related to Council's capital works program, but not the capital expenditure of that program.

(Refer Comprehensive Income Statement in Section 3.1)

- **Cash balance – \$27.6 million**

This is the cash and cash equivalent budgeted balance at end of June 2026.

(Refer Statement of Cash Flows in Section 3.4)

- **Capital Works Program of \$58.3 million** will be funded through:

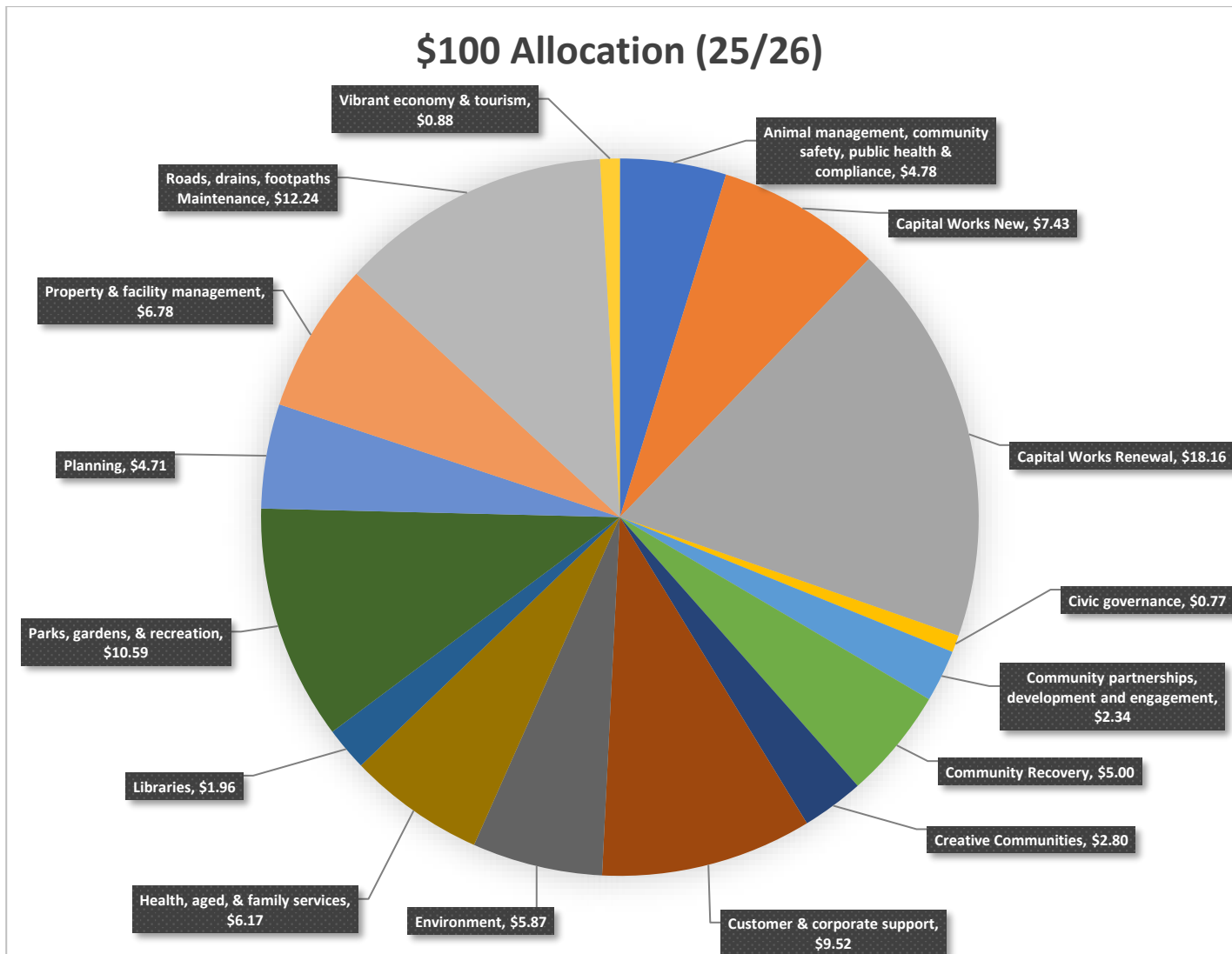
- \$31.0 million from Council operations (rates funded);
- \$8.0 million sourced from borrowings
- \$1.6 million from contributions from various sporting clubs, etc; and
- \$17.7 million from external grants

(Refer Statement of Capital Works in Section 4.5).

## Where Council spends your rates

The chart below provides an indication of how Council allocates its budgeted expenditure across the main services that it delivers. It shows how much is allocated to each service area for every \$100 that Council receives in rates income in 2025-26.

### Net Spending per \$100 of Rates Income (2025-26 Budget)



## Yarra Ranges in context

Yarra Ranges spans approximately 2,500 km<sup>2</sup>, encompassing over 55 suburbs, townships, and small communities in both rural and urban areas. This geographic size significantly impacts the costs of providing programs and services.

There are some significant residential areas, some commercial and industrial land use located in the western part of the Council area, while the central and eastern parts are more rural. Rural land is used mainly for agriculture, horticulture and viticulture. Tourism is also an important industry.

According to the 2021 Census, Yarra Ranges has a low level of disadvantage and a high level of advantage compared to the Australian average. It ranks in the top 20 percent for both the Index of Relative Socio-economic Disadvantage (IRSD) and the Index of Relative Socio-economic Advantage (IRSAD), with scores of 1041 and 1054, respectively. Despite these scores, there are community who may be disadvantaged, and Council is working closely with them.

With the substantial size of the municipality, there is significantly responsibility for Council to maintain its asset portfolio for all of the community to safely enjoy. This portfolio extends to include the extensive network of roads and drains.

Council owns assets with a valuation of \$1,644 million. Apart from land, these assets comprise more than \$239 million in buildings and around \$752 million in other infrastructure such as roads, bridges, drains and footpaths. Funding the annual cost for renewal of these existing assets is an important responsibility for Council, in addition to meeting community demand for new or improved assets.

## Budget influences

Setting Council's budget continues to be challenging when balancing financial sustainability while maintaining both the level of services and investment in the asset portfolio.

Our community continues to be impacted by severe unpredictable weather events, increasing the need for support, critical services and all this while also being impacted by rising living costs. When considering the above situation Council has taken the approach to explore efficiencies, alternate revenue streams and advocate to other levels of Government.

Council is also facing increased financial burdens due to the rising cost of service delivery, state government mandates and limited revenue sources. For example, The Environmental Protection Authority (EPA) has introduced stricter requirements for managing Council's landfill sites, significantly raising operational costs.

Many Council assets are ageing and need repairs or upgrades. Additionally, state and federal governments are facing financial constraints, leading to reduced funding for local councils, which further strains our resources.

The community within our 55 townships value their local assets and facilities and Council strives to manage those assets while assessing the needs of our infrastructure investment.

The 2025-26 Budget aims to provide the necessary resources for key support and services while maintaining overall financial sustainability. Through careful financial management, we aim to maintain a stable financial position, identify service innovations and improve operational efficiencies.



## Budget principles

In response to these influences, guidelines have been prepared that set out the key budget principles which informed the preparation of the budget and also provide a framework for the review and update of the long-term financial plan.

### Rates & charges

- Council will apply an annual rate increase in line with the Rate Cap set by the Victorian State Government Fair Go Rates Policy, with 3.0% being applied.
- Waste management to be charged to ratepayers as a full cost recovery service.
- Differential rates to be applied to ensure appropriate allocation of rates (no change from 2024-25 – refer Section 4.1.1(n) for further details:
  - Residential (100% of the rate in the dollar)
  - Commercial (150%)
  - Industrial (150%)
  - Farming (70%)
  - Recreational/Cultural (60%)
  - Vacant land (100%)
- No municipal charge.

### Government funding

- All recurrent and non-recurrent funding based on confirmed agreements is included in the budget.
- In later years of the long-term financial plan, where confirmed capital funding is unknown, an estimated percentage of capital expenditure has been used based on historical activity.

### Fees & charges

- Fees & charges are reviewed annually for appropriateness, fairness and equity. Thirty eight percent (38%) of fees and charges are increasing at a similar rate to the 3.0% rate cap, with 12% of fees and charges having no increase (or being decreased) to ease the burden on the community due to cost of living pressures.
- Thirty percent (30%) of fees and charges have had market corrections applied. There have been some new fees introduced to reflect a capacity to pay model at Customer links facilities. Note that four percent of fees and charges have been discontinued due to closures or changed services.
- See attached Appendix A - Schedule of Fees & Charges from 1 July 2025.

### Loan borrowings

- Overall borrowings are set at a financially sustainable level.

- Council is taking a strategic position to slightly increase its level of indebtedness to support community recovery and support the delivery of capital projects.
- Maintain indebtedness ratio below 60% over the long-term period (medium risk indicator). This measure indicates Council's ability to service its debts with its own sourced revenue.

## **Cash**

- Cash will be managed and invested in accordance with operational peaks and troughs, being mindful of short-term cash requirements of Council.
- Assist in funding the capital works program to the extent possible without compromising Council's cash position.
- Maintain a stable cash position with a liquidity ratio being managed to at least 1.1 (minimum, VAGO indicator). This measure determines Council's ability to meet its short-term financial obligations with unrestricted assets (i.e. cash holdings) and will maintain a small cash excess to cover for any unforeseen circumstances.

## **Recurrent operating expenditure**

- In some targeted areas, operational expenditure in 2025-26 will be held at the same or reduced levels, except for costs subject to existing contracts or where external market pressures apply.
- Salaries and wages have been calculated according to Council's full establishment staff roster, and a vacancy allowance based on historical trends. The budget also includes flexible working arrangements and increases in line with Council's Enterprise Agreement 2024.
- Future years expenditure in the long-term financial plan to be increased in line with either the Victorian Department of Treasury and Finance CPI projections or the rate cap estimate.
- Areas of discretionary cost will be reviewed each year as part of setting the annual budget.
- Service levels will continue to be reviewed considering community expectations, shifting demand for services and legislative requirements. The aim is to continue to be efficient with resources and an emphasis on innovation to achieve savings and efficiencies.

## **New initiatives & cost pressures**

- Funding of cost pressures and new initiatives will be sourced from within the organisation through efficiencies, innovation and reallocation of resources.

## **Capital works**

- Asset renewal will be a priority over the long term with enough financial resources allocated to ensure the risk of failure of critical assets is reduced and minimised.
- Maintain the amount of Council's funding contribution to the Capital Expenditure Program, whilst still maintaining financial sustainability in line with the Long Term Financial Plan and the Asset Plan.

- Complement the Capital Expenditure Program through third party funding such as grants, land sales, Public Open Space funding and Special Charge Schemes.
- Savings achieved during the delivery of works will be allocated to future years Capital Expenditure Programs to fund renewal and upgrade works as a priority.
- Asset rationalisation, de-commissioning and disposal will be considered as a method of reducing recurrent asset maintenance needs, to ensure funding required for improvements and new assets, particularly relating to community facilities, is secured.
- Lifecycle costs of new and improved assets will be assessed during the preparation of project business cases and considered in allocating a priority ranking.
- External funding opportunities for both new and renewal infrastructure asset projects will be explored when they become available, however, if matching funding is required, budget allocation will need to be considered for those projects that have a high priority.

## Community engagement

Throughout the year we hear from the community in a variety of ways whether that be at one of the many roadshows held across the municipality, our online feedback portal 'Shaping Yarra Ranges', via Councillors, at Council meetings or from customer feedback.

The information we receive from the community has provided valuable input to the 2025-26 Budget development process, helping ensure resources are being allocated to priority areas identified by the community, while also ensuring Council can continue to meet its legislative obligations.

Community engagement activities undertaken over the past 12 months have included:

- Approximately 30 pop-up activities were held across the Yarra Ranges to give community members a chance to speak face to face with Council staff.
- More recently, Council held a Budget Sentiment survey with our residents online through the Shaping Yarra Ranges website and received contributions from 172 individuals. Feedback has been considered as part of the attached documentation.

The draft Budget has been developed considering this feedback and other items raised via Councillors and the Council meeting process, noting the competing tensions for scarce resources and the diverse views and needs of approximately 156,000 residents across 55 townships.

Improving and maintaining drains to reduce flooding was identified by the community as one of the top priorities following recent heavy rainfall events over the past two years. Other key themes of community priorities identified include:

- Maintaining our roads, footpaths, and trails
- Improving and maintaining sporting facilities, open spaces, and reserves
- Caring for the environment and responding to climate change
- Facilities to support the community through all stages of life

## What we are funding in 2025-26

### Delivery of ongoing services

Council has allocated \$146.6 million in direct service delivery to the Yarra Ranges community. These services are summarised in Section 2 together with Council's major initiatives, actions, and measures of success.

Council's 2025-26 Budget will also support several exciting key projects. These are outlined as follows.

### Capital works program

This Budget allocates \$58 million towards capital works projects. Of this, \$26.0 million is towards renewal of existing infrastructure assets, and \$32 million towards the expansion and upgrade of existing infrastructure and construction of new projects. The capital works program includes \$18 million from external funding from State and Federal Governments.

### Highlights of the capital works program include:

- Roads (\$17.9 million) – including resealing and resurfacing of 39 different road segments across the shire; upgrades and improvements and special charge schemes to seal gravel roads. Works include the rehabilitation works on Edward Road (including the construction of a new roundabout at the intersection with Paynes Road, Chirnside Park); rehabilitation works on Cambridge Road, Mooroolbark and Swales Road, Macclesfield.
- Drainage (\$3.9 million) – including rehabilitation and new drainage works in Cobden Crescent, Lilydale; Hazford Street, Healesville, Main Street, Upwey and Morrison Reserve, Mount Evelyn.
- Footpaths and cycleways (\$2.6 million) – renewal works will be delivered on 23 different segments of existing footpaths, and new works have been programmed on footpaths in Best Street, Belgrave; Monbulk Road, Kallista; Kingswood Drive, Chirnside Park; Windsor Park Rise, Mooroolbark and Yarra Street, Yarra Glen, amongst others.
- Recreational, leisure and community facilities and buildings (\$7.7 million) – renewal and improvement works have been scheduled for Seville Recreation Community Pavilion and the redevelopment of Don Road Pavilion, Healesville.
- Parks, open space, and streetscapes (\$13.9 million) – including trail projects like ngurrak barring / Ridge walk; Yarra Valley Trail; McDermott Reserve, Coronation Park, Warburton Mountain Bike Destination and various township improvements; Indigenous Heritage Visibility; park furniture renewal and improvements; retaining wall and step renewal; and trail rehabilitation projects.

The Statement of Capital Works can be found in Section 3.5 and further details on the capital works program can be found in Section 4.5.

## **Caring for the environment and responding to climate change**

In 2025-26 Council will continue to support our community to prepare for climate change and care for our environment.

Key actions and programs that will be delivered include:

- Continue implementing activities from the Nature Plan 2024-2034, to fulfil the vision of a healthy, resilient, and connected natural living landscape. A primary focus will be to initiate the development of a Biolinks Plan, contributing to the achievement of the Nature Plan's target and actions.
- Review the Integrated Water Management Plan which will enable our waterways and catchments to be protected.
- Continue the Ribbons of Green and Gardens for Wildlife programs, which help residents to transform their properties to support biodiversity.
- Review and enhance the Biodiversity Offset Program to identify growth opportunities and future direction.
- Fire slashing program, which includes slashing and brush cutting along 830 roadsides and fire access tracks.
- Continue to offer programs such as Solar Savers, to support residents and businesses to undertake energy efficiency upgrades to reduce emissions and save money on utility bills.
- Expand the grant funded program to protect the platypus in the Monbulk Creek catchment.
- Continue to educate and engage our community through sustainability, climate and environmental programs and events (covering topics such as food security, energy efficiency, resilience, environmentally sustainable design and more).
- Continue the transformation of Council's fleet, plant, and equipment to zero emissions technology.

## Review of Council's Financial Plan

Following the preparation of the draft 2025-26 Budget, Council has reviewed the impact the budget has on the long-term projections contained in its Financial Plan to ensure Council's financial sustainability is being maintained. The budget principles outlined above are reviewed annually and the principles and Financial Plan are adjusted as necessary to respond to the changing environment to ensure the ongoing financial sustainability of Council.

Council's long term financial sustainability remains sound, as shown in the financial performance indicators in Section 5.2.

## Australian and Victorian Government advocacy

Yarra Ranges Council continues to advocate strongly, in line with the 2021-2025 Council Plan and the guidelines set out in Council's Advocacy Framework.

Council's advocacy to the Victorian and Australian Governments continues to play a critical role in supporting delivery of core services, flagship projects and civil infrastructure. Council has secured \$5.8 million for Don Rd Community and Sporting Pavilion and \$1.5 million for Lillydale Lake Improvements.

Council's current Advocacy Agenda focuses on seven key priorities areas, being: Vibrant Townships, Housing and Homelessness, Integrated Transport, Resilience and Sustainability, Health and Wellbeing, Housing and Homelessness and Tourism and Sustainable Economic Growth. The Advocacy Agenda identifies potential for policy change along with key areas for investment, proposing opportunities for Council to partner with government to enable delivery of better roads and drainage, community and cultural infrastructure, community and environmental resilience initiatives, more housing and more sustainable support for Council to deliver community services.

Changes made by the Australian and Victorian Governments to a number of funding programs are impacting opportunities for Council, local businesses and community groups to access support for critical projects and initiatives. Council will continue to raise concerns around these changes and advocate for access to relevant funding sources.

Following Council's adoption of the 2025–2029 Council Plan and Community Vision, our advocacy agenda and priorities will be refreshed to ensure alignment.

## Population growth

### How are we travelling against population projections?

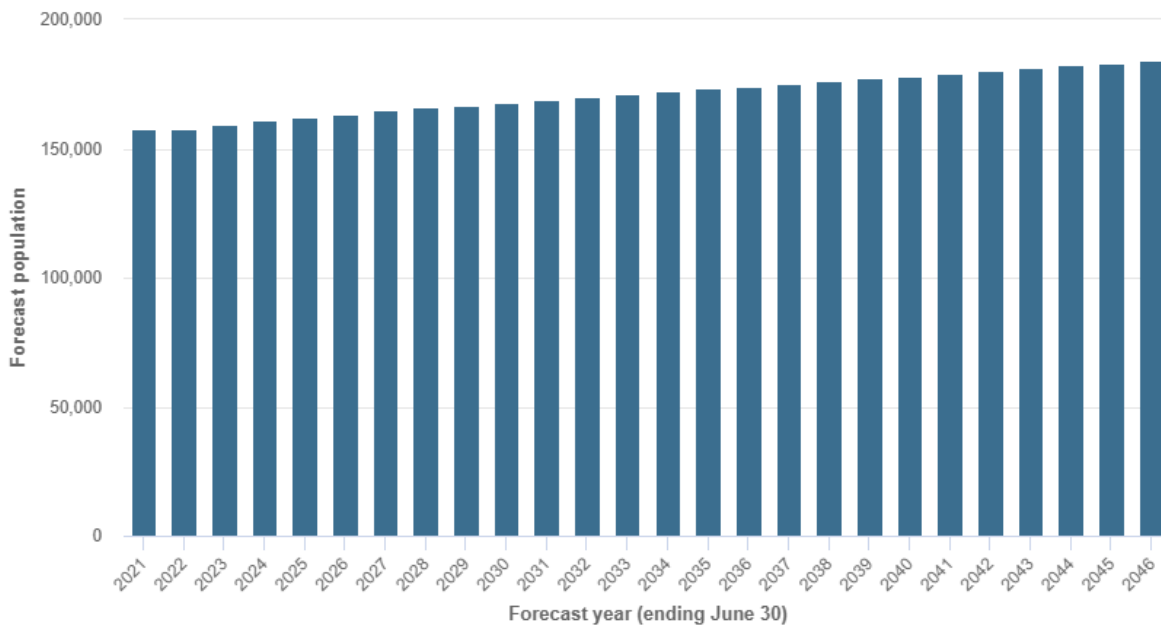
Population for Yarra Ranges was 156,068 at the 2021 Census.

The population forecasts predict that Yarra Ranges' population will grow to 184,223 by 2046. This translates to a net gain of 21,952 between 2025 and 2046, or 13.5% growth. Yarra Ranges' urban areas of Lilydale, Mooroolbark, Chirnside Park and Kilsyth are projected to have the highest population growth over the next twenty years, with local increases ranging from 11.3% in Kilsyth to a very high 79.0% in Lilydale (more than 14,960 new residents in Lilydale primarily due to the development of the Kinley Estate). These forecasts and projections are factored into our long term financial and asset planning.

The full set of projections to 2046 can be accessed here: <http://forecast.id.com.au/yarra-ranges>

### Forecast population

Yarra Ranges Council



Source: Population and household forecasts, 2021 to 2046, prepared by .id (informed decisions), September 2024.



## Budget reports

The following reports include all statutory disclosures of information and are supported by the analyses contained in Section 4.1 of this report.

This section includes the following reports and statements in accordance with the *Local Government Act 2020* and the Local Government Model Financial Report.

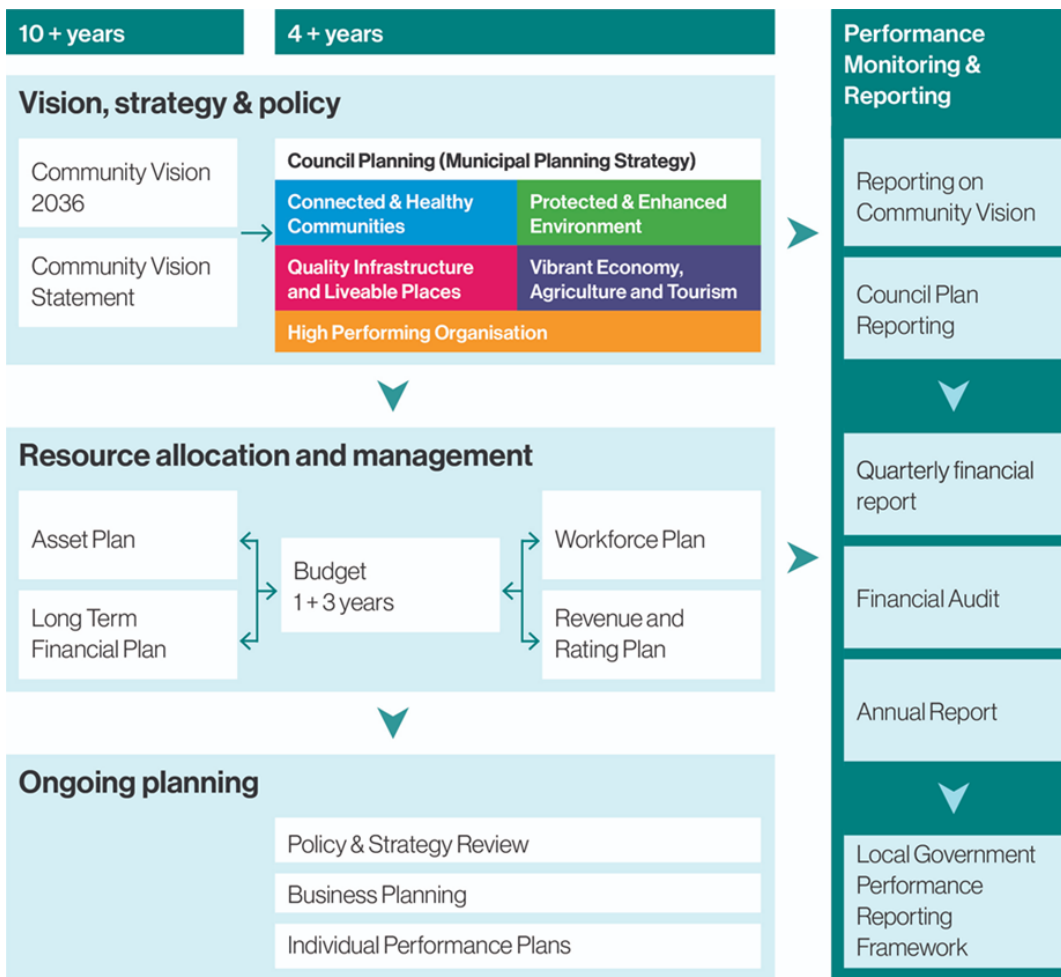
1. Link to Integrated Planning and Reporting Framework
2. Services and service performance indicators
3. Financial statements
4. Notes to financial statements
5. Financial performance indicators
6. Schedule of Fees and charges

# 1. Link to the Integrated Planning and Reporting Framework

This section describes how the Budget links to the achievement of the Community Vision and Council Plan within an overall integrated strategic planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Community Vision and long-term Financial Plan), medium term (Council Plan, Workforce Plan, and Revenue and Rating Plan) and short term (Budget) and then holding itself accountable (Annual Report).

## 1.1 Legislative planning and accountability framework

The Budget is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The diagram below depicts the integrated planning and reporting framework that applies to local government in Victoria. At each stage of the integrated planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers.



LGPRF – Local Government Planning Reporting Framework

MPHWP – Municipal Public Health and Wellbeing Plan

MPS – Municipal Planning Strategy

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

## 1.2 Key planning considerations

### Service Level Planning

Although councils have a legal obligation to provide certain 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.

## 1.3 Our purpose

### Our vision

Whether you live here or visit, you will see how much we care for Country, how inclusive and connected our communities are, and how balanced growth makes this the best place in the world.

### Our commitment

We'll be truthful, represent the community's needs, be positive and responsive and always strive to do better.

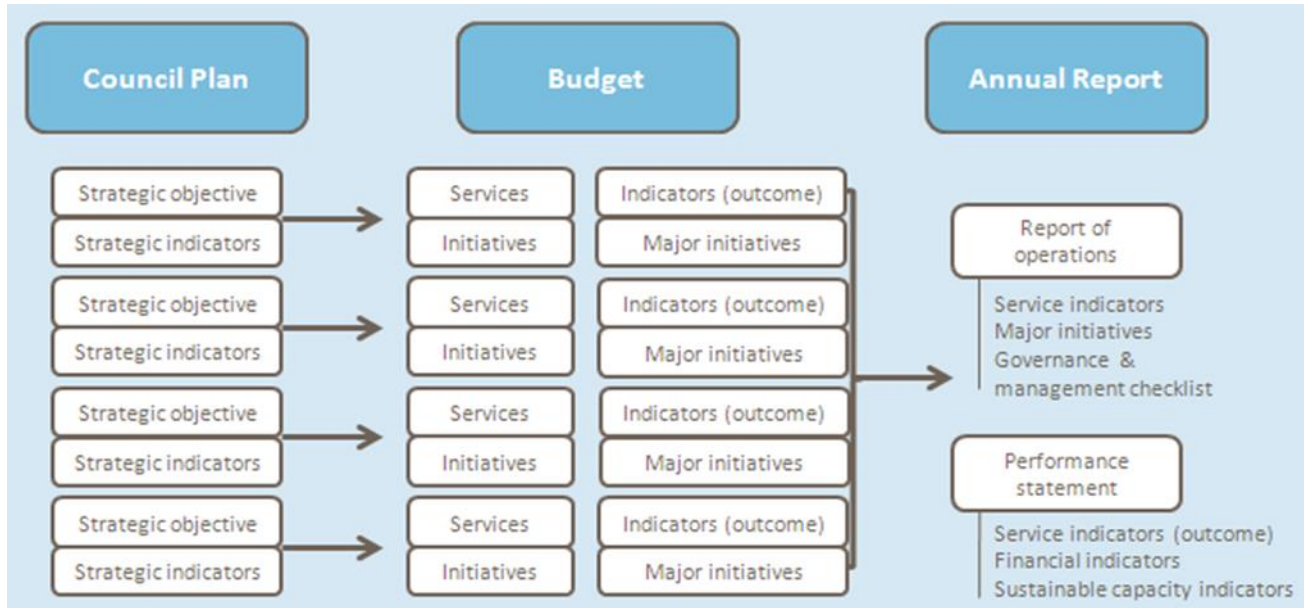
## 1.4 Strategic objectives

Council delivers services and initiatives in over 60 service categories. Each contributes to the achievement of one of the five Strategic Objectives as set out in the Council Plan. The following table lists the five Strategic Objectives as described in the Council Plan.

Strategic Objective	Description
<b>Connected and healthy communities</b>	Communities are safe, resilient, healthy, inclusive, and socially well connected. Quality services are accessible to everyone.
<b>Quality infrastructure and liveable places</b>	Quality facilities and infrastructure meet current and future needs. Places are well planned hubs of activity that foster wellbeing, creativity, and innovation.
<b>Protected and enhanced natural environment</b>	A healthier environment for future generations.
<b>Vibrant economy, agriculture, and tourism</b>	Our tourism, agriculture, health, manufacturing, and other industries are leading and dynamic. Strong investment and attraction underpin sustainable economic growth and job creation.
<b>High performing organisation</b>	An innovative, responsive organisation that listens and delivers quality, value for money services to our community.

## 2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2025-26 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council’s operations. Council is required by legislation to identify major initiatives, Council Plan actions and service performance outcome indicators in the Budget and report against them in its Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions

## Strategic Objective 1: Connected and Healthy Communities

Yarra Ranges Council is committed to fostering connected and healthy communities where residents feel safe, resilient, and socially well-connected, with access to high-quality services for all.

We prioritise community safety, fostering a secure atmosphere where people feel protected in their daily lives. Our community strengthening initiatives support resilience, social bonds, celebrate diversity, and preserve our rich cultural heritage, ensuring everyone feels valued and connected.

We support residents throughout their life journey, from early childhood to senior years, promoting health, education, and social engagement at every stage. By safeguarding public health through proactive measures and accessible healthcare services, we create an environment where wellness flourishes.

Together, these services create a framework that supports the physical, mental, and social health of our community, fostering an inclusive environment where every resident can thrive and feel connected.

### Services

Services	Description of services provided		2025/26 Budget \$'000
1. Animal Management	Manage pet registration, respond to animal complaints, and oversee dangerous animals for public safety and responsible pet ownership.	Expenditure	\$2,344
		(Income)	(\$1,725)
		Net Cost	\$619
2. Emergency Management	Coordinate emergency preparedness, response, and recovery to enhance community resilience and safety.	Expenditure	\$2,760
		(Income)	(\$720)
		Net Cost	\$2,040
3. Local Laws and Regulatory Compliance	Develop and enforce local laws to maintain public order and ensure compliance with health, safety, and environmental regulations.	Expenditure	\$1,137
		(Income)	(\$2,920)
		Net Cost	(\$1,783)
4. School Crossings	Manage school crossing programs to ensure safe road crossings for children at peak school times.	Expenditure	\$2,256
		(Income)	(\$784)
		Net Cost	\$1,472
5. Early and Middle Years	Support child development through targeted programs, childcare, and playgroups, especially for vulnerable families.	Expenditure	\$5,506
		(Income)	(\$4,807)
		Net Cost	\$699
6. Healthy Active Ageing	Support older adults' wellbeing, independence, and community participation through resources, programs, and age-friendly initiatives	Expenditure	\$906
		(Income)	(\$5)
		Net Cost	\$902
7. Maternal Child and Health	Provide support to families with young children through appointments, home visits, and guidance on sleep and settling.	Expenditure	\$4,448
		(Income)	(\$2,260)
		Net Cost	\$2,188

Services	Description of services provided		2025/26 Budget \$'000
8. Youth Development	Empower youth (12-24) through programs focusing on early intervention, capacity building, and social connections.	Expenditure	\$836
		(Income)	(\$202)
		Net Cost	\$634
9. Arts, Culture and Heritage	Develop and deliver cultural programs, events, and initiatives that celebrate creativity and promote understanding of heritage.	Expenditure	\$5,683
		(Income)	(\$306)
		Net Cost	\$5,377
10. Community Strengthening	Strengthen communities through programs, grants, and initiatives that promote inclusion, leadership, and volunteerism.	Expenditure	\$2,617
		(Income)	\$0
		Net Cost	\$2,617
11. Indigenous Development	Facilitate reconciliation and integrate Indigenous knowledge and practices to enhance cultural literacy.	Expenditure	\$471
		(Income)	\$0
		Net Cost	\$471
12. Social Infrastructure Planning	Plan and manage community facilities and services to meet current and future social needs.	Expenditure	\$774
		(Income)	\$0
		Net Cost	\$774
13. Immunisation	Provide immunisation services to residents and students in the municipality.	Expenditure	\$380
		(Income)	(\$141)
		Net Cost	\$239
14. Public and Environmental Health	Manage public health risks through education, monitoring, and enforcement, especially for vulnerable populations.	Expenditure	\$1,276
		(Income)	(\$1,220)
		Net Cost	56
15. Public Health and Wellbeing	Develop and implement plans to protect and improve community health in line with state guidelines.	Expenditure	\$922
		(Income)	(\$210)
		Net Cost	\$713
	<b>Connected &amp; Healthy Communities TOTAL</b>	Expenditure	\$32,597
		(Income)	(\$15,298)
		Net Cost	<b>\$17,299</b>

## Major initiatives

- Improve mental health outcomes for the community, strengthen social connections, and advocate for equitable and accessible mental health services across the municipality.
- Strengthen community resilience by working together to achieve greater emergency planning and preparedness with a focus on traditional cultural burning practices. This will include the development a firestick program across public and private land.

- Improve Aboriginal health and wellbeing by providing a range of supports to Oonah Health and Community Services Aboriginal Corporation to establish the Healesville Belonging Place, an integrated Aboriginal health facility.

## Council Plan actions

- Implement priority actions arising from the Health and Wellbeing Plan including:
  - Mental health
  - Physical activity
  - Social Recovery
  - Climate change and impacts on health
  - Reduce harm from alcohol
  - Health impacts of emergencies
  - Gender Equity.
- Implement Key Life Stages Plan to increase the age and dementia friendliness of the municipality and improve social connection.
- Update the Recreation and Open Space Strategy to increase community access, support community connections and activate Council's community facilities and open space network.
- Implement key actions in the Integrated Transport Strategy 2040 with a focus on people's movement in place and advocating for a cohesive public transport network that connects people with services, employment and to each other.

## Strategic objective 2: Protected and Enhanced Natural Environment

At the heart of our commitment to the community lies our dedication to protecting and enhancing our natural environment. This key strategic objective encompasses a range of essential services designed to promote ecological health and resilience for future generations.

Through these interconnected services, we strive to create a sustainable community where residents can thrive in harmony with nature. By implementing initiatives that safeguard local ecosystems, support climate resilience, and manage our waterways effectively, we are continually working to foster a vibrant and healthy environment.

Our efforts not only enhance biodiversity but also empower community engagement in environmental stewardship. Together, these initiatives form the foundation of our mission to cultivate a healthier, more resilient environment for the Yarra Ranges community, ensuring a thriving natural landscape for years to come.

### Services

Services	Description of services provided		2025/26 Budget \$'000
1. Stormwater Management	Manage and improve drainage systems to collect, convey, and treat stormwater runoff.	Expenditure	\$4,083
		(Income)	(\$422)
		Net Cost	\$3,661
2. Water Management	Implement water-sensitive design and partner with Melbourne Water to enhance water management strategies.	Expenditure	\$451
		(Income)	(\$294)
		Net Cost	\$158
3. Climate Adaptation	Develop and implement strategies to prepare for climate change impacts, including extreme weather and changing weather patterns.	Expenditure	\$2,034
		(Income)	(\$496)
		Net Cost	\$1,538
4. Landfill Management	Manage and remediate five closed landfill sites across the Yarra Ranges Shire.	Expenditure	\$1,834
		(Income)	\$0
		Net Cost	\$1,834
5. Resource Recovery	Manage household waste and recyclables to maximise recovery and reduce landfill disposal.	Expenditure	\$36,210
		(Income)	(\$36,210)
		Net Cost	\$0
6. Biodiversity	Plan and manage initiatives to protect local ecosystems, conserve native species, and restore habitats.	Expenditure	\$1,649
		(Income)	(\$987)
		Net Cost	\$662
7. Land Management	Plan and maintain public lands and resources, including weed control, vegetation management, and planned burns.	Expenditure	\$5,911
		(Income)	(\$267)
		Net Cost	\$5,645



Services	Description of services provided		2025/26 Budget \$'000
8. Planting Programs	Plan and implement vegetation initiatives in public spaces, such as street trees, urban forests, and community gardens.	Expenditure	\$1,567
		(Income)	(\$868)
		Net Cost	\$699
<b>Protected &amp; Enhanced Natural Environment TOTAL</b>		Expenditure	\$53,739
		(Income)	(\$39,543)
		Net Cost	<b>\$14,196</b>

## Major initiatives

- Ensure the plants, animals, and ecologies of Yarra Ranges that our community value so much, are supported and retained alongside us in healthy landscapes by implementing the Nature Plan.
- Reduce our ecological footprint through our commitment to sourcing 100% renewable energy and help our communities to thrive in a changing climate through adaptive, resilient, and regenerative programs and projects.

## Council Plan actions

- Implement actions of the Liveable Climate Plan and shift to low carbon and renewable energy sources across all facilities, buildings, plant, and fleet to reduce Council's climate impact.
- Review the Integrated Water Management Plan which will enable our waterways and catchments to be protected.
- Deliver actions within an Urban Tree Canopy Strategy and its implementation plan. Deliver the parks and reserves improvement program to enhance amenity, access and participation in public spaces and places.
- Implementation of the Community Waste & Resource Recovery Plan, develop education programs and pursue innovative waste processing technologies to maximise waste resource recovery for a more sustainable future.
- Continue to develop and support the capability of Environmental Volunteer Groups including seeking funding support to invest in our shared environment.
- Improve our green corridors to enable native wildlife movement across the landscape by investing in restoration and revegetation works on private and council land.

## Strategic Objective 3: Quality infrastructure and liveable places

Yarra At the heart of our commitment to the Yarra Ranges community lies our dedication to creating and maintaining Quality Infrastructure and Liveable Places. This key strategic objective encompasses a range of essential services designed to enhance the quality of life for all residents and visitors to our region.

Through these interconnected services, we strive to build a community where people can live, work, and play in harmony with their surroundings. From providing sporting facilities that promote active lifestyles, to improving our road networks for easier mobility, we're constantly working to make Yarra Ranges more accessible and enjoyable for everyone.

Our placemaking initiatives and community facilities are designed to foster social connections and support local activities. Complementing these efforts, our parks and open spaces offer active recreational areas, contributing to the physical and mental wellbeing of our residents. Together, these services form the foundation of our efforts to create a thriving, connected, and liveable Yarra Ranges for current and future generations.

### Services

Services	Description of services provided		2025/26 Budget \$'000
1. Cultural Venues and Community Halls	Maintain and optimise cultural venues and halls to ensure they are safe, functional, and available for community use.	Expenditure	\$470
		(Income)	(\$630)
		Net Cost	(\$160)
2. Libraries	Provide free access to books, digital resources, technology, and spaces for learning, research, and community engagement.	Expenditure	\$4,498
		(Income)	\$0
		Net Cost	\$4,498
3. Facilities Maintenance and Operations	Ensure the upkeep, operation, and safety of council-owned buildings and facilities for community use.	Expenditure	\$11,819
		(Income)	(\$954)
		Net Cost	\$10,865
4. Leases and Licences	Manages the issuance, renewal, and administration of licences and leases for council owned land, buildings, and facilities. This includes agreements for commercial, community, and residential use, ensuring compliance with local regulations and fair access to public assets.	Expenditure	\$2,636
		(Income)	(\$40)
		Net Cost	\$2,596
5. Parks	Design, develop, and maintain park buildings and amenities to ensure they are safe, accessible, and meet community needs.	Expenditure	\$6,604
		(Income)	(\$126)
		Net Cost	\$6,478
6. Play Spaces	Provide safe, accessible outdoor play areas for children of all ages and abilities.	Expenditure	\$446
		(Income)	\$0
		Net Cost	\$446
7. Townships	Maintain and manage small urban areas, ensuring they have functional and safe infrastructure, services, and amenities.	Expenditure	\$385
		(Income)	\$0
		Net Cost	\$385

Services	Description of services provided		2025/26 Budget \$'000
8. Tree Management	Manage trees on Council land, including planting, pruning, removal, and responding to public requests for enhanced landscapes and safety.	Expenditure (Income) Net Cost	\$6,404 (\$15) \$6,389
9. Building Services	Ensure compliance and safety of buildings under the <i>Building Act 1993</i> through control and enforcement duties.	Expenditure (Income) Net Cost	\$1,082 (\$531) \$551
10. Place Planning and Design	Plan and design vibrant community spaces through urban planning, landscape architecture, and open space planning..	Expenditure (Income) Net Cost	\$2,781 (\$57) \$2,723
11. Statutory Planning	Implement planning policies and controls to ensure orderly development, compliance with permits, and adherence to the <i>Planning and Environment Act 1987</i> .	Expenditure (Income) Net Cost	\$8,158 (\$2,137) \$6,021
12. Strategic Projects	Facilitate and deliver major infrastructure projects, managing planning approvals and coordinating stakeholders.	Expenditure (Income) Net Cost	\$677 (\$20) \$657
13. Aquatics	Design, construct, and maintain aquatics facilities to ensure they are safe, functional, and ready for community use.	Expenditure (Income) Net Cost	\$2,034 \$0 \$2,034
14. Sports fields	Design, construct, and maintain sports fields to ensure they are safe, functional, and ready for community and sporting use.	Expenditure (Income) Net Cost	\$4,280 (\$82) \$4,198
15. Trails	Design, construct, and maintain trails to ensure they are safe, functional, and ready for community use.	Expenditure (Income) Net Cost	\$1,326 (\$939) \$387
16. Local Roads, Bridges, Footpaths and Carparks	Plan, construct, and maintain local roads, bridges, footpaths, and carparks to ensure safety, accessibility, and effective traffic flow.	Expenditure (Income) Net Cost	\$23,393 (\$278) \$23,115
17. Public Lighting	Install, maintain, and upgrade street lighting to ensure safe and energy-efficient public spaces.	Expenditure (Income) Net Cost	\$1,203 \$0 \$1,203

Services	Description of services provided		2025/26 Budget \$'000
18. Traffic Management	Plan, implement, and maintain traffic systems to ensure safe and efficient movement of people and vehicles.	Expenditure	\$1,012
		(Income)	\$0
		Net Cost	<u>\$1,012</u>
<b>Quality Infrastructure &amp; Liveable Places TOTAL</b>		Expenditure	\$79,208
		(Income)	<u>(\$5,809)</u>
		<b>Net Cost</b>	<b><u>\$73,400</u></b>

## Major initiatives

- Undertake and deliver integrated place planning for priority activity centres and town centres to achieve a coordinated community outcome across Yarra Ranges, in accordance with the Living Places Framework.

## Council Plan actions

- Improve our social infrastructure planning by working across council to integrate place, service, and infrastructure planning to meet the needs of our diverse communities and improve the unique places they live.
- Develop and implement a strategic approach for activating and providing functional and affordable community assets and spaces that are welcoming to all and support the wellbeing and connectedness of the community.
- Continue to evolve the maturity and sophistication of Council's Asset Management planning to ensure existing community infrastructure is renewed and maintained for the benefit of future generations.
- Activate, develop, and construct significant community facility projects across the municipality to respond to current and future community and social needs.
- Integrate and strengthen the planning, maintenance, and management of community assets to ensure the needs and priorities of current and future communities are balanced against investment requirements and Council's ability to pay for them.
- Seal gravel roads in townships across the municipality enabled through funding provided by the Federal Government combined with landowner contributions to improve local amenity and liveability for the community.
- Incorporate key actions from the Lilydale Structure Plan through a Planning Scheme through an amendment to provide clear direction of the future land use, urban design, transport and access and landscaping forms for Lilydale.
- Amend the planning scheme by using the outcomes of the reviewed Housing Strategy to ensure housing needs of the community are met, new housing is well designed, it provides for housing choice and improves neighbourhood character outcomes in residential areas.

## Strategic objective 4: Vibrant Economy, Agriculture & Tourism

We deliver targeted advocacy and services to foster economic growth by supporting the establishment, sustainability, and growth of businesses, while also promoting tourism initiatives to enhance community prosperity.

### Services

Services	Description of services provided		2025/26 Budget \$'000
1. Vibrant Economy, Agriculture & Tourism	Foster economic growth by supporting business development, sustainability, and tourism to enhance community prosperity.	Expenditure	\$2,023
		(Income)	(\$254)
		Net Cost	<u>\$1,769</u>
<b>Vibrant Economy, Agriculture &amp; Tourism TOTAL</b>		Expenditure	\$2,023
		(Income)	(\$254)
		<b>Net Cost</b>	<b><u>\$1,769</u></b>

### Major initiatives

- Become a world class trails and eco-tourism destination through project development, delivery, advocacy and partnerships, including the delivery of the Ridges and Rivers projects.

Implement a regenerative approach to economic development that improves the well-being and resilience of the community and business.

### Council Plan action

- Implement a plan that improves employment opportunities and mental health outcomes for everyone.
- Develop and deliver improvements to Council's network of recreational trails across the municipality to support improved recreational, health, social, and economic needs of the community and become a world class trails, agritourism and eco-tourism destination.
- Develop a progressive Green Wedge Management Plan to support appropriate outcomes in our Green Wedge areas.
- Deliver on the actions in the Economic Development Strategy and finalise and implement the Investment Attraction Plan, to create local jobs, business, and investment to deliver positive and sustainable economic community outcomes. Deliver key initiatives outlined in the Bayswater Business Precinct Transformation Strategy that create jobs, attracts future investment, and progresses the revitalisation of the Precinct, in association with Knox and Maroondah Councils.
- Raise the cultural profile of Yarra Ranges to drive creative industry development and cultural tourism spend via attracting and retaining new creative professionals and businesses and supporting existing creative professionals and businesses.

## Strategic Objective 5: High Performing Organisation

### Services

Services	Description of services provided		2025/26 Budget \$'000
1. Asset Strategy and Planning	Develop and implement asset management strategies for sustainable, resilient, and future-focused infrastructure.	Expenditure	\$1,144
		(Income)	\$0
		Net Cost	\$1,144
2. Capital Infrastructure Design and Delivery	Planning, design, and construction of major infrastructure projects, ensuring they meet community needs, regulatory standards, and sustainability goals.	Expenditure	\$2,474
		(Income)	\$0
		Net Cost	\$2,474
3. Capital Investment Planning	Manages capital projects and prioritisation to ensure sustainable, community-focused infrastructure.	Expenditure	\$732
		(Income)	\$0
		Net Cost	\$732
4. Asset Data and Systems	Manage and maintain asset data systems to support informed decision-making and efficient asset management.	Expenditure	\$147
		(Income)	\$0
		Net Cost	\$147
5. Community Engagement	Ensure transparent and effective communication between the council and the public to foster community engagement.	Expenditure	\$1,978
		(Income)	\$0
		Net Cost	\$1,978
6. Customer Experience	Provide accessible and responsive support to community members across multiple service channels to resolve inquiries and service requests.	Expenditure	\$4,623
		(Income)	(\$64)
		Net Cost	\$4,559
7. Financial Services	Manage financial services including budgeting, reporting, and compliance to ensure effective allocation of resources.	Expenditure	\$2,207
		(Income)	\$0
		Net Cost	\$2,207
8. Procurement Services	Manage the acquisition of goods, services, and works to ensure transparency, cost-effectiveness, and compliance with legislative requirements.	Expenditure	\$1,128
		(Income)	\$0
		Net Cost	\$1,128
9. Rate Management	Manage the assessment, collection, and administration of property rates to fund local services and infrastructure.	Expenditure	\$1,161
		(Income)	(\$387)
		Net Cost	\$774
10. Advocacy	Represent the local community's interests to government bodies and stakeholders.	Expenditure	\$316
		(Income)	\$0
		Net Cost	\$316

Services	Description of services provided		2025/26 Budget \$'000
11. Integrated Planning	Coordinate and align policies, plans, and projects to meet community needs and emerging trends.	Expenditure (Income) Net Cost	\$1,218 \$0 <u>\$1,218</u>
12. Governance, Risk & Compliance	Manage governance processes, risk mitigation, and compliance to support council operations and services.	Expenditure (Income) Net Cost	\$5,986 (\$68) <u>\$5,918</u>
13. Optimisation and Innovation	Drive improvements and innovation in council operations and services through data analysis and strategic transformation.	Expenditure (Income) Net Cost	\$928 \$0 <u>\$928</u>
14. Health, Safety & Wellbeing	Promote and maintain a safe, healthy, and supportive work environment for council employees, focusing on health, safety, and wellbeing.	Expenditure (Income) Net Cost	\$154 \$0 <u>\$154</u>
15. Organisational Development	Enhance council's effectiveness, culture, and capability through strategic interventions and leadership development.	Expenditure (Income) Net Cost	\$4,470 \$0 <u>\$4,470</u>
16. Digital Services and Solutions	Modernise council operations through innovative digital solutions to enhance service delivery.	Expenditure (Income) Net Cost	\$604 \$0 <u>\$604</u>
17. IT Infrastructure Services	Manage IT infrastructure to support council operations and community services effectively.	Expenditure (Income) Net Cost	\$9,873 (\$37) <u>\$9,836</u>
18. Data and Records Management	Provide data-driven insights to support evidence-based decisions and governance across council operations.	Expenditure (Income) Net Cost	\$1,323 (\$3) <u>\$1,320</u>
<b>High Performing Organisation TOTAL</b>		Expenditure (Income) Net Cost	\$40,481 (\$558) <u>\$39,923</u>

## Council Plan actions

- Ensure Council's workforce reflects the community it serves by embedding the principles of total diversity and inclusion in our day-to-day leadership and share our experience and knowledge with the community.
- Improve the community's trust and connection with Council through more meaningful and inclusive community engagement and innovative approaches to communication.
- Develop and grow an organisational culture committed to delivering exceptional customer experience.
- Streamline internal Council processes and improve systems to deliver more efficient services and improved interactions with our community.
- Increase the community's visibility, understanding of and access to Council's information and performance to improve accountability to the community.

- Consolidate and strengthen advocacy through evidence and stronger relationships to ensure other levels of government are effectively and efficiently engaged to support local services and programs.
- Adapt and improve our service delivery to ensure the measurable provision of services that are supporting our municipality to rebuild resilience.
- Strengthen relationships and networks to support local community groups and build their capacity to be active in achieving community outcomes.



## 2.1 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Revenue
	\$'000	\$'000	\$'000
Connected and healthy communities	(17,299)	32,597	15,298
Protected and enhanced natural environment	(14,196)	53,739	39,543
Quality infrastructure and liveable places	(73,400)	79,209	5,809
Vibrant economy, agriculture and tourism	(1,769)	2,023	254
High performing organisation	(39,923)	40,481	558
<b>Total</b>	<b>(146,587)</b>	<b>208,049</b>	<b>61,462</b>
<b><i>Expenses added in:</i></b>			
Depreciation and amortisation	37,479		
Finance costs	1,922		
Other expenses/adjustments	(4,675)		
<b><i>Surplus/(Deficit) before funding sources</i></b>	<b>(181,313)</b>		
<b><u>Funding sources added in:</u></b>			
Rates and charges revenue	154,942		
Grants commission funding	18,313		
Capital grants	17,716		
Interest revenue	501		
Contributions – cash & non-monetary	4,666		
Other revenue	400		
<b><i>Total funding sources</i></b>	<b>196,538</b>		
<b>Operating surplus/(deficit) for the year</b>	<b>15,225</b>		

## 2.2 Service performance outcome indicators

The following table outlines the prescribed indicators of service performance and prescribed measures that must be included under the Local Government Act 2020. These are required to be reported against in the annual Performance Statement.

Service	Indicator	Performance Measure	Computation
Governance	Consultation and engagement	Satisfaction with community consultation and engagement. (Community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement
Statutory planning	Service standard	Planning applications decided within required timeframes (percentage of regular and VicSmart planning application decisions made within legislated timeframes)	[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
Roads	Condition	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
Libraries	Participation	Library membership (percentage of the population that are registered library members)	[Number of registered library members / Population] x100
Waste management	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions
Food safety	Health and 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
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
		Participation in MCH service by Aboriginal children	Percentage of Aboriginal children enrolled who participate in the MCH service

### 3. Financial Statements

This section presents information regarding the Financial Statements and Statement of Human Resources. The budget information for the financial year 2025-26 has been supplemented with projections to 2028-29.

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

- 3.1 Comprehensive income statement
- 3.2 Balance sheet
- 3.3 Statement of changes in equity
- 3.4 Statement of cash flows
- 3.5 Statement of capital works
- 3.6 Statement of human resources

#### Pending accounting standards

The 2025-26 budget has been prepared based on the accounting standards applicable at the date of preparation. Pending accounting standards that will be in effect from the 2025-26 financial year have not been considered in the development of the budget.

### 3.1 Comprehensive Income Statement

For the four years ending 30 June 2029

		Forecast	Budget	Projections		
	NOTES	2024/25	2025/26	2026/27	2027/28	2028/29
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income / Revenue</b>						
Rates and charges	4.1.1	182,608	<b>190,728</b>	199,947	207,130	213,558
Statutory fees and fines	4.1.2	3,724	<b>5,232</b>	5,389	5,551	5,717
User fees	4.1.3	6,463	<b>7,669</b>	10,968	13,558	14,349
Grants - operating	4.1.4	39,832	<b>28,704</b>	29,565	30,452	31,366
Grants - capital	4.1.4	20,580	<b>17,716</b>	18,137	7,044	5,140
Contributions - monetary	4.1.5	3,104	<b>2,377</b>	2,448	2,522	2,597
Contributions - non-monetary	4.1.5	2,991	<b>2,500</b>	2,500	2,500	2,500
Other income	4.1.6	2,842	<b>3,074</b>	3,166	3,261	3,359
<b>Total income / revenue</b>		<b>262,144</b>	<b>258,000</b>	<b>272,120</b>	<b>272,017</b>	<b>278,587</b>
<b>Expenses</b>						
Employee costs	4.1.7	80,450	<b>82,761</b>	85,037	87,375	89,778
Materials and services	4.1.8	116,834	<b>107,021</b>	114,916	119,333	122,806
Depreciation	4.1.9	35,933	<b>36,166</b>	37,251	38,369	39,520
Amortisation - intangible assets	4.1.10	1,305	<b>1,313</b>	1,353	1,393	1,435
Depreciation - right of use assets	4.1.11	2,644	<b>2,650</b>	2,915	2,938	3,018
Allowance for impairment losses		66	<b>64</b>	66	68	70
Borrowing costs		824	<b>1,922</b>	1,724	1,411	1,084
Finance costs - leases		874	<b>846</b>	776	715	584
Net loss on disposal of property, infrastructure, plant and equipment		954	-	-	-	-
Other expenses	4.1.12	9,797	<b>10,032</b>	10,333	10,643	10,962
<b>Total expenses</b>		<b>249,681</b>	<b>242,775</b>	<b>254,371</b>	<b>262,246</b>	<b>269,257</b>
<b>Surplus/(deficit) for the year</b>		<b>12,463</b>	<b>15,225</b>	<b>17,750</b>	<b>9,772</b>	<b>9,329</b>
<b>Total other comprehensive income</b>		-	-	-	-	-
<b>Total comprehensive result</b>		<b>12,463</b>	<b>15,225</b>	<b>17,750</b>	<b>9,772</b>	<b>9,329</b>

## 3.2 Balance Sheet

For the four years ending 30 June 2029

		Forecast	Budget	Projections		
	NOTES	2024/25	2025/26	2026/27	2027/28	2028/29
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		29,434	<b>27,610</b>	28,348	28,142	27,361
Trade and other receivables		40,457	<b>40,023</b>	40,853	40,399	40,457
Prepayments		2,018	<b>2,079</b>	2,141	2,205	2,271
Contract assets		10,754	<b>9,141</b>	9,187	9,233	9,279
<b>Total current assets</b>	4.2.1	<b>82,663</b>	<b>78,852</b>	<b>80,529</b>	<b>79,978</b>	<b>79,368</b>
<b>Non-current assets</b>						
Trade and other receivables		5,003	<b>4,628</b>	4,281	3,960	3,663
Investments in associates, joint arrangement and subsidiaries		2,924	<b>2,924</b>	2,924	2,924	2,924
Property, infrastructure, plant & equipment		1,649,956	<b>1,674,088</b>	1,687,899	1,694,459	1,700,273
Right-of-use assets	4.2.4	15,911	<b>15,897</b>	13,176	11,959	8,941
Intangible assets		4,320	<b>3,507</b>	2,654	1,761	826
<b>Total non-current assets</b>	4.2.1	<b>1,678,114</b>	<b>1,701,044</b>	<b>1,710,934</b>	<b>1,715,063</b>	<b>1,716,627</b>
<b>Total assets</b>		<b>1,760,777</b>	<b>1,779,896</b>	<b>1,791,462</b>	<b>1,795,041</b>	<b>1,795,994</b>
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		22,388	<b>23,795</b>	25,198	26,012	26,831
Trust funds and deposits		3,369	<b>3,470</b>	3,574	3,681	3,792
Contract and other liabilities		22,623	<b>23,980</b>	25,059	25,811	26,586
Provisions		14,352	<b>14,640</b>	15,054	15,480	15,917
Interest-bearing liabilities	4.2.3	2,350	<b>6,663</b>	6,976	7,303	3,502
Lease liabilities	4.2.4	1,921	<b>2,499</b>	2,332	2,704	2,451
<b>Total current liabilities</b>	4.2.2	<b>67,003</b>	<b>75,048</b>	<b>78,540</b>	<b>81,709</b>	<b>80,189</b>
<b>Non-current liabilities</b>						
Provisions		8,346	<b>7,805</b>	7,271	6,744	6,226
Interest-bearing liabilities	4.2.3	35,148	<b>32,624</b>	25,648	18,344	14,843
Lease liabilities	4.2.4	15,235	<b>14,149</b>	11,984	10,452	7,616
<b>Total non-current liabilities</b>	4.2.2	<b>58,729</b>	<b>54,578</b>	<b>44,903</b>	<b>35,541</b>	<b>28,685</b>
<b>Total liabilities</b>		<b>125,732</b>	<b>129,626</b>	<b>123,443</b>	<b>117,250</b>	<b>108,873</b>
<b>Net assets</b>		<b>1,635,045</b>	<b>1,650,270</b>	<b>1,668,020</b>	<b>1,677,792</b>	<b>1,687,121</b>
<b>Equity</b>						
Accumulated surplus		656,456	<b>671,342</b>	687,935	696,586	704,838
Reserves		978,589	<b>978,928</b>	980,085	981,206	982,283
<b>Total equity</b>		<b>1,635,045</b>	<b>1,650,270</b>	<b>1,668,020</b>	<b>1,677,792</b>	<b>1,687,121</b>

### 3.3 Statement of changes in equity

For the four years ending 30 June 2029

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2024-25 Forecast</b>					
Balance at beginning of the financial year		1,622,582	645,628	963,087	13,867
Surplus/(deficit) for the year		12,463	12,463	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers (to)/from other reserves		-	(1,635)	-	1,635
<b>Balance at end of the financial year</b>		<b>1,635,045</b>	<b>656,456</b>	<b>963,087</b>	<b>15,502</b>
<b>2025-26 Budget</b>					
Balance at beginning of the financial year		1,635,045	656,456	963,087	15,502
Surplus/(deficit) for the year		15,225	15,225	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers (to)/from other reserves	4.3.1	-	(339)	-	339
<b>Balance at end of the financial year</b>	4.3.2	<b>1,650,270</b>	<b>671,342</b>	<b>963,087</b>	<b>15,841</b>
<b>2026-27 Plan</b>					
Balance at beginning of the financial year		1,650,270	671,342	963,087	15,841
Surplus/(deficit) for the year		17,750	17,750	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers (to)/from other reserves		-	(1,157)	-	1,157
<b>Balance at end of the financial year</b>		<b>1,668,020</b>	<b>687,935</b>	<b>963,087</b>	<b>16,998</b>
<b>2027-28 Plan</b>					
Balance at beginning of the financial year		1,668,020	687,935	963,087	16,998
Surplus/(deficit) for the year		9,772	9,772	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers (to)/from other reserves		-	(1,121)	-	1,121
<b>Balance at end of the financial year</b>		<b>1,677,792</b>	<b>696,586</b>	<b>963,087</b>	<b>18,119</b>
<b>2028-29 Plan</b>					
Balance at beginning of the financial year		1,677,792	696,586	963,087	18,119
Surplus/(deficit) for the year		9,329	9,329	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers (to)/from other reserves		-	(1,077)	-	1,077
<b>Balance at end of the financial year</b>		<b>1,687,121</b>	<b>704,838</b>	<b>963,087</b>	<b>19,196</b>

### 3.4 Statement of cash flows

For the four years ending 30 June 2029

Notes	Forecast	Budget	Projections		
	2024/25	2025/26	2026/27	2027/28	2028/29
	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows (Outflows)	<b>Inflows</b> <b>(Outflows)</b>	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>					
Rates and charges	191,101	<b>192,853</b>	200,353	207,837	214,275
Statutory fees and fines	4,266	<b>5,827</b>	5,947	6,118	6,299
User fees	6,705	<b>8,541</b>	11,906	14,799	15,785
Grants - operating	35,630	<b>29,060</b>	29,661	30,516	31,418
Grants - capital	5,840	<b>17,936</b>	18,202	7,741	5,272
Contributions - monetary	3,104	<b>2,377</b>	2,448	2,522	2,597
Interest received	1,192	<b>501</b>	516	532	547
Trust funds and deposits taken	(5,220)	<b>101</b>	104	107	110
Other receipts	1,796	<b>3,136</b>	3,178	3,267	3,362
Net GST refund / payment	17,425	<b>16,718</b>	15,521	15,087	15,333
Employee costs	(81,935)	<b>(81,930)</b>	(84,408)	(86,749)	(89,095)
Materials and services	(125,794)	<b>(116,803)</b>	(124,907)	(130,315)	(134,159)
Other payments	(13,478)	<b>(11,688)</b>	(11,926)	(12,262)	(12,601)
<b>Net cash provided by / (used in) operating activities</b>	4.4.1	<b>40,632</b>	<b>66,627</b>	<b>59,199</b>	<b>59,146</b>
<b>Cash flows from investing activities</b>					
Payments for property, infrastructure, plant and equipment	(70,610)	<b>(64,328)</b>	(55,268)	(47,422)	(48,967)
Proceeds from sale of property, infrastructure, plant and equipment	1,483	-	1,100	-	1,100
Proceeds from investments	7,500	-	-	-	-
<b>Net cash provided by / (used in) investing activities</b>	4.4.2	<b>(61,627)</b>	<b>(54,168)</b>	<b>(47,422)</b>	<b>(47,867)</b>
<b>Cash flows from financing activities</b>					
Finance costs	(400)	<b>(1,922)</b>	(1,724)	(1,411)	(1,084)
Proceeds from borrowings	39,348	<b>8,000</b>	-	-	-
Repayment of borrowings	(2,490)	<b>(6,211)</b>	(6,663)	(6,976)	(7,303)
Interest paid - lease liability	(874)	<b>(846)</b>	(776)	(715)	(584)
Repayment of lease liabilities	(2,397)	<b>(3,144)</b>	(2,526)	(2,881)	(3,089)
<b>Net cash provided by / (used in) financing activities</b>	4.4.3	<b>33,187</b>	<b>(11,689)</b>	<b>(11,983)</b>	<b>(12,060)</b>
Net increase/(decrease) in cash & cash equivalents	12,192	<b>(1,824)</b>	738	(206)	(781)
Cash and cash equivalents at the beginning of the financial year	17,242	<b>29,434</b>	27,610	28,348	28,142
<b>Cash and cash equivalents at the end of the financial year</b>		<b>29,434</b>	<b>28,348</b>	<b>28,142</b>	<b>27,361</b>

### 3.5 Statement of capital works

For the four years ending 30 June 2029

	NOTES	Forecast	Budget	Projections		
		2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
<b>Property</b>						
Land		10	-	-	-	-
<b>Total land</b>		10	-	-	-	-
Buildings		5,871	8,833	13,114	8,396	7,445
Building improvements		8,381	-	-	-	-
<b>Total buildings</b>		14,252	8,833	13,114	8,396	7,445
<b>Total property</b>		14,262	8,833	13,114	8,396	7,445
<b>Plant and equipment</b>						
Plant, machinery and equipment		2,220	2,600	2,500	3,100	3,400
Fixtures, fittings and furniture		17	-	-	-	-
Computers and telecommunications		3,046	700	300	300	300
<b>Total plant and equipment</b>		5,283	3,300	2,800	3,400	3,700
<b>Infrastructure</b>						
Roads		18,552	17,857	12,760	12,042	13,449
Bridges		824	262	262	300	300
Footpaths and cycleways		1,994	2,647	2,235	3,383	3,075
Drainage		3,915	3,920	2,665	2,593	3,091
Recreational, leisure and community facilities		3,668	1,582	672	655	668
Parks, open space and streetscapes		14,903	-	14,326	7,771	3,549
Off street car parks		378	-	400	400	400
Other infrastructure		5,453	5,571	7,383	8,211	8,233
<b>Total infrastructure</b>		49,687	46,165	34,148	31,133	33,189
<b>Total capital works expenditure</b>	4.5.1	<b>69,232</b>	<b>58,298</b>	<b>50,062</b>	<b>42,929</b>	<b>44,334</b>
<b>Represented by:</b>						
New asset expenditure		22,773	17,010	12,409	10,629	9,713
Asset renewal expenditure		29,577	26,044	25,490	22,813	24,354
Asset expansion expenditure		1,177	5,115	3,664	2,457	3,109
Asset upgrade expenditure		15,705	10,129	8,499	7,030	7,158
<b>Total capital works expenditure</b>	4.5.1	<b>69,232</b>	<b>58,298</b>	<b>50,062</b>	<b>42,929</b>	<b>44,334</b>
<b>Funding sources represented by:</b>						
Grants		21,609	17,716	17,937	7,044	5,139
Contributions		1,823	1,600	1,000	1,000	1,600
Council cash		25,352	30,964	31,126	34,885	37,595
Borrowings		20,448	8,018	-	-	-
<b>Total capital works expenditure</b>	4.5.1	<b>69,232</b>	<b>58,298</b>	<b>50,062</b>	<b>42,929</b>	<b>44,334</b>



### 3.6 Statement of human resources

For the four years ending 30 June 2029

	Forecast	Budget	Projections		
	2024/25	2025/26	2026/27	2027/28	2028/29
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	80,450	<b>82,761</b>	85,037	87,375	89,778
Employee costs - capital	6,231	<b>6,468</b>	6,658	6,853	7,054
<b>Total staff expenditure</b>	<b>86,681</b>	<b>89,229</b>	<b>91,694</b>	<b>94,228</b>	<b>96,832</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	743	754	750	746	742
<b>Total staff numbers</b>	<b>743</b>	<b>754</b>	<b>750</b>	<b>746</b>	<b>742</b>

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

Department	Budget 2025/26 \$'000	Comprises			
		Permanent		Casual \$'000	Temporary \$'000
		Full Time \$'000	Part time \$'000		
Built Environment and Infrastructure	<b>18,914</b>	16,563	468	91	1,793
Communities	<b>23,605</b>	14,612	5,751	444	2,798
Corporate Services	<b>20,214</b>	14,700	2,271	-	3,243
Planning and Sustainable Futures	<b>16,500</b>	14,211	1,247	-	1,042
Office of the CEO	<b>1,912</b>	1,680	110	-	122
Natural Disaster Recovery & Response	<b>706</b>	390	-	-	316
<b>Total permanent staff expenditure</b>	<b>81,851</b>	62,156	9,847	534	9,314
Other employee related expenditure	<b>910</b>				
Capitalised labour costs	<b>6,468</b>				
<b>Total expenditure</b>	<b>89,229</b>				

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

Department	Budget 2025/26	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
Built Environment and Infrastructure	<b>186</b>	166	5	1	14
Communities	<b>206</b>	121	58	4	23
Corporate Services	<b>166</b>	117	23	-	26
Planning and Sustainable Futures	<b>135</b>	114	12	-	9
Office of the CEO	<b>12</b>	10	1	-	1
Natural Disaster Recovery & Response	<b>6</b>	3	-	-	3
<b>Total staff</b>	<b>711</b>	531	99	5	76

## Summary of planned human resources

Expenditure for the four years ending 30 June 2029

	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
<b>Built Environment and Infrastructure</b>				
Permanent - Full time	16,563	17,019	17,487	17,968
Women	5,372	5,884	6,420	6,982
Men	11,191	11,135	11,067	10,986
Persons of self-described gender	-	-	-	-
Permanent - Part time	468	480	494	508
Women	252	259	267	274
Men	176	180	185	190
Persons of self-described gender	40	41	42	44
<b>Total Built Environment and Infrastructure</b>	<b>17,031</b>	<b>17,499</b>	<b>17,981</b>	<b>18,476</b>
<b>Communities</b>				
Permanent - Full time	14,612	15,013	15,426	15,851
Women	11,676	11,997	12,327	12,666
Men	2,699	2,773	2,849	2,928
Persons of self-described gender	237	243	250	257
Permanent - Part time	5,751	5,909	6,071	6,238
Women	5,023	5,161	5,303	5,449
Men	728	748	768	789
Persons of self-described gender	-	-	-	-
<b>Total Communities</b>	<b>20,363</b>	<b>20,922</b>	<b>21,497</b>	<b>22,089</b>
<b>Corporate Services</b>				
Permanent - Full time	14,700	15,105	15,521	15,947
Women	9,898	10,170	10,450	10,737
Men	4,666	4,795	4,927	5,062
Persons of self-described gender	136	140	144	148
Permanent - Part time	2,271	2,334	2,398	2,464
Women	2,065	2,122	2,180	2,240
Men	206	212	218	224
Persons of self-described gender	-	-	-	-
<b>Total Corporate Services</b>	<b>16,971</b>	<b>17,439</b>	<b>17,919</b>	<b>18,411</b>
<b>Planning and Sustainable Futures</b>				
Permanent - Full time	14,211	14,602	15,004	15,416
Women	8,571	8,806	9,049	9,297
Men	5,640	5,796	5,955	6,119
Persons of self-described gender	-	-	-	-
Permanent - Part time	1,247	1,282	1,317	1,353
Women	1,051	1,080	1,110	1,140
Men	196	202	207	213
Persons of self-described gender	-	-	-	-
<b>Total Planning and Sustainable Futures</b>	<b>15,458</b>	<b>15,884</b>	<b>16,321</b>	<b>16,769</b>
<b>Office of the CEO</b>				
Permanent - Full time	1,680	1,726	1,774	1,822
Women	1,412	1,451	1,491	1,532
Men	268	275	283	290
Persons of self-described gender	-	-	-	-

	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Permanent - Part time	110	113	116	120
Women	110	113	116	120
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
<b>Total Office of the CEO</b>	<b>1,790</b>	<b>1,839</b>	<b>1,890</b>	<b>1,942</b>
<b>Natural Disaster Recovery &amp; Response</b>				
Permanent - Full time	390	401	413	424
Women	60	62	64	66
Men	330	339	349	358
Persons of self-described gender	-	-	-	-
Permanent - Part time	-	-	-	-
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
<b>Total Natural Disaster Recovery &amp; Response</b>	<b>390</b>	<b>401</b>	<b>413</b>	<b>424</b>
<b>Casuals, temporary and other expenditure</b>	<b>4,295</b>	<b>4,396</b>	<b>4,500</b>	<b>4,613</b>
<b>Capitalised labour costs</b>	<b>6,463</b>	<b>6,658</b>	<b>6,853</b>	<b>7,054</b>
<b>Total staff expenditure</b>	<b>82,761</b>	<b>85,038</b>	<b>87,374</b>	<b>89,778</b>

Staff numbers for the four years ending 30 June 2029

	2025/26	2026/27	2027/28	2028/29
	FTE	FTE	FTE	FTE
<b>Built Environment and Infrastructure</b>				
Permanent - Full time	166	164	164	163
Women	53	55	58	61
Men	113	109	106	102
Persons of self-described gender	-	-	-	-
Permanent - Part time	5	5	5	5
Women	2	2	2	2
Men	2	2	2	2
Persons of self-described gender	1	1	1	1
<b>Total Built Environment and Infrastructure</b>	<b>171</b>	<b>169</b>	<b>169</b>	<b>168</b>
<b>Communities</b>				
Permanent - Full time	121	120	120	119
Women	97	96	96	95
Men	22	22	22	22
Persons of self-described gender	2	2	2	2
Permanent - Part time	58	58	57	57
Women	49	49	48	48
Men	9	9	9	9
Persons of self-described gender	-	-	-	-
<b>Total Communities</b>	<b>179</b>	<b>178</b>	<b>177</b>	<b>176</b>
<b>Corporate Services</b>				
Permanent - Full time	117	117	116	116
Women	84	84	83	83
Men	32	32	32	32
Persons of self-described gender	1	1	1	1
Permanent - Part time	23	23	23	23
Women	21	21	21	21
Men	2	2	2	2
Persons of self-described gender	-	-	-	-
<b>Total Corporate Services</b>	<b>140</b>	<b>140</b>	<b>139</b>	<b>139</b>
<b>Planning and Sustainable Futures</b>				
Permanent - Full time	114	113	113	113
Women	71	70	70	70
Men	43	43	43	43
Persons of self-described gender	-	-	-	-
Permanent - Part time	12	11	11	10
Women	10	10	10	9
Men	2	1	1	1
Persons of self-described gender	-	-	-	-
<b>Total Planning and Sustainable Futures</b>	<b>126</b>	<b>124</b>	<b>124</b>	<b>123</b>
<b>Office of the CEO</b>				
Permanent - Full time	10	10	10	10
Women	8	8	8	8
Men	2	2	2	2
Persons of self-described gender	-	-	-	-
Permanent - Part time	1	1	1	1
Women	1	1	1	1

	2025/26	2026/27	2027/28	2028/29
	FTE	FTE	FTE	FTE
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
<b>Total Office of the CEO</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>
<b>Natural Disaster Recovery &amp; Response</b>				
Permanent - Full time	3	3	3	3
Women	1	1	1	1
Men	2	2	2	2
Persons of self-described gender	-	-	-	-
Permanent - Part time	-	-	-	-
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
<b>Total Natural Disaster Recovery &amp; Response</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Casuals and temporary staff</b>	<b>81</b>	<b>80</b>	<b>80</b>	<b>80</b>
<b>Capitalised labour</b>	<b>44</b>	<b>44</b>	<b>43</b>	<b>43</b>
<b>Total staff numbers</b>	<b>755</b>	<b>749</b>	<b>746</b>	<b>743</b>

## **4. Notes to the financial statements**

This section presents analysis on material components of the financial statements.

- 4.1 Comprehensive income statement
- 4.2 Balance sheet
- 4.3 Statement of changes in equity
- 4.4 Statement of cash flows
- 4.5 Statement of capital works

## 4.1 Comprehensive income statement

### Rates and charges

Rates and charges are required by the *Local Government Act 2020* (the Act) and the Regulations to be disclosed in Council's budget.

As per the Act, 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, program and services and capital works commitments over a four-year period. A new draft Revenue and Rating Plan has been shared with the community in conjunction with this Budget

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 Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2025-26 the FGRS cap has been set at 3.0%. The cap applies to both general rates and municipal charges and is calculated on the basis of Council's average rates and charges.

The level of required rates and charges 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 will increase by 3% in line with the rate cap. The change from 2024-25 of 3.9% includes additional supplementary rates charged during the year in excess of the forecasted amount of \$757k. For increases in average rates paid per property, refer to section 4.1.1 (I).

This will raise total rates and charges for 2025-26 to \$191.1 million.

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

	2024/25 Forecast \$'000	2025/26 Budget \$'000	Change	
			\$'000	%
General rates*	146,217	<b>151,657</b>	5,440	3.7%
Garbage and Service charges	33,336	<b>35,786</b>	2,450	7.3%
Special rates and charges	1,516	<b>1,600</b>	84	5.5%
Supplementary rates and rate adjustments	839	<b>907</b>	68	8.1%
Interest on rates and charges	700	<b>777</b>	77	11.0%
<b>Total rates and charges</b>	<b>182,608</b>	<b>190,728</b>	<b>8,120</b>	<b>4.4%</b>

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

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

Type or class of land	2024/25 cents/\$CIV	2025/26 cents/\$CIV	Change
General rate for rateable residential properties	0.24943	<b>0.24877</b>	(0.3%)
General rate for rateable commercial properties	0.37415	<b>0.37316</b>	(0.3%)
General rate for rateable industrial properties	0.37415	<b>0.37316</b>	(0.3%)
General rate for rateable farming properties	0.17460	<b>0.17414</b>	(0.3%)
General rate for rateable recreational/cultural properties	0.00150	<b>0.00149</b>	(0.3%)
General rate for rateable vacant properties	0.00249	<b>0.00249</b>	(0.3%)

**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	2024/25 \$'000	2025/26 \$'000	Change	
			\$'000	%
Residential	126,918	<b>131,334</b>	4,416	3.5%
Commercial	8,970	<b>9,496</b>	526	5.9%
Industrial	4,736	<b>5,148</b>	412	8.7%
Farming	5,480	<b>5,562</b>	83	1.5%
Recreational / Cultural	76	<b>76</b>	0	(0.4%)
Vacant land	37	<b>41</b>	4	11.3%
<b>Total amount to be raised by general rates</b>	<b>146,217</b>	<b>151,656</b>	<b>5,441</b>	<b>3.7%</b>

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

Type or class of land	2024/25 Number	2025/26 Number	Change	
			Number	%
Residential	63,743	<b>65,064</b>	1,321	2.1%
Commercial	2,366	<b>2,388</b>	22	0.9%
Industrial	1,095	<b>1,105</b>	10	0.9%
Farming	1,571	<b>1,574</b>	3	0.2%
Recreational / Cultural	13	<b>13</b>	-	0.0%
Vacant land	328	<b>328</b>	-	0.0%
<b>Total number of assessments</b>	<b>69,116</b>	<b>70,472</b>	<b>1,356</b>	<b>2.0%</b>



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

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

Type or class of land	2024/25	2025/26	Change	
	\$'000	\$'000	\$'000	%
Residential	50,883,276	<b>52,792,830</b>	1,909,554	3.8%
Commercial	2,397,555	<b>2,544,844</b>	147,289	6.1%
Industrial	1,265,710	<b>1,379,487</b>	113,777	9.0%
Farming	3,138,405	<b>3,194,167</b>	55,762	1.8%
Recreational / Cultural	50,950	<b>50,894</b>	(56)	(0.1%)
Vacant land	14,915	<b>16,645</b>	1,730	11.6%
<b>Total value of land</b>	<b>57,750,811</b>	<b>59,978,866</b>	<b>2,228,055</b>	<b>3.9%</b>

Property valuations for rating purposes will be as per general valuations dated 1 January 2025.

Valuation data is based on preliminary valuations received from the Valuer General in March 2024. This will be reviewed and updated, if required, following confirmation of true and correct valuation data, which is expected by 31 May 2025. Any changes may have an impact on rate in the dollar calculations.

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

Yarra Ranges Council does not apply a municipal charge.

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

Yarra Ranges Council does not apply a municipal charge.

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

The waste service charges are not included in the Essential Services Commission's rate capping framework and has been calculated based on a full cost recovery model in line with Council's Waste Policy.

The Victorian State Government introduced new legislation for local councils to move to a circular economy plan by introducing changes to the way we collect kerbside waste, with the introduction of FOGO bins (Food Organics, Garden Organics) and the introduction of glass recycling. Yarra Ranges rolled out FOGO to the community in October 2023, which was part of our ongoing commitment to reducing waste and greenhouse gases. Reducing the amount sent to landfill helps minimise future landfill charges for the disposal of organic waste, for a cleaner, greener community. Council was initially planning on rolling out glass in 2026, however this will now be deferred to 2027.

In 2025/2026 we are making new bin sizes available to the community. This will allow greater options to meet the needs of each individual household.

Type of Charge	Per Rateable Property 2024/25 \$	Per Rateable Property 2025/26 \$
Skip bin / Bulk waste container / Shipping container / Clothing recycling bin / or other large item	800	
Wastewater Written Advice	80	
Additional FOGO 120l	175	
Additional FOGO 240l	190	
Additional Recycling 240l	80	
Additional Rubbish 120l	135	
Minimal Waste Charge	112	
Non-Residential Waste Service 1 240L FOGO bin, 240L Recycling bin, 120L Rubbish bin	419	
Non-Residential Waste Service 2 240L FOGO bin, 240L Recycling bin, 80L Rubbish bin	404	
Non-Residential Waste Service 3 120L FOGO bin, 240L Recycling bin, 120L Rubbish bin	394	
Non-Residential Waste Service 4 120L FOGO bin, 240L Recycling bin, 80L Rubbish bin	389	
Non-Residential Waste Service 5 120L FOGO, 120L Recycling bin, 80L Rubbish bin	374	
Non-Residential Waste Service 6 120L FOGO, 120L Recycling bin, 120L Rubbish bin	389	
Non-Residential Waste Service 7 240L FOGO, 120L Recycling bin, 80L Rubbish bin	389	
Non-Residential Waste Service 8 240L FOGO, 120L Recycling bin, 120L Rubbish bin	404	
Residential Waste Service 1 240L FOGO bin, 240L Recycling bin, 120L Rubbish bin, Hard & Green Waste Collection,	507	
Residential Waste Service 2 240L FOGO, 240 Recycling, 80L Rubbish bin, Hard & Green Waste Collection	492	
Residential Waste Service 3 120L FOGO bin, 240L Recycling bin, 120L Rubbish bin, Hard & Green Waste Collection	492	
Residential Waste Service 4 120L FOGO bin, 240L Recycling bin, 80L Rubbish bin, Hard & Green Waste Collection	477	
Residential Waste Service 5 (Retirement Village) 120L FOGO bin, 120L Recycling bin, 80L Rubbish bin, Hard & Green Waste Collection	462	
Residential Waste Service 6 120L FOGO, 120L Recycling bin, 120L Rubbish bin	477	
Residential Waste Service 7 240L FOGO, 120L Recycling bin, 80L Rubbish bin	477	
Residential Waste Service 8 240L FOGO, 120L Recycling bin, 120L Rubbish bin	492	
FOGO 80 litre – Residential		<b>142</b>
FOGO 120 litre – Residential		<b>157</b>
FOGO 240 litre – Residential		<b>201</b>
FOGO 80 litre – Non Residential		<b>142</b>
FOGO 120 litre – Non Residential		<b>157</b>
FOGO 240 litre – Non Residential		<b>201</b>

Type of Charge	Per Rateable Property 2024/25 \$	Per Rateable Property 2025/26 \$
Recycling 80 litre – Residential		51
Recycling 120 litre – Residential		55
Recycling 240 litre – Residential		69
Recycling 80 litre – Non Residential		51
Recycling 120 litre – Non Residential		55
Recycling 240 litre – Non Residential		69
Garbage 80 litre – Residential		126
Garbage 120 litre – Residential		155
Garbage 240 litre – Residential		242
Garbage 80 litre – Non Residential		126
Garbage 120 litre – Non Residential		155
Garbage 240 litre – Non Residential		242
Minimum Base Charge – Residential		128
Minimum Base Charge – Non Residential		48

**4.1.1(j) 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**

Type of Charge	2024/25 \$'000	2025/26 \$'000
Additional FOGO 240L	557	
Additional Recycling 240L	474	
Additional Rubbish 120L	736	
Minimum waste charge	31	
Non-Residential Waste Service 1 240L FOGO bin, 240L Recycling bin, 120L Rubbish bin	974	
Non-Residential Waste Service 2 240L FOGO bin, 240L Recycling bin, 80L Rubbish bin	5	
Non-Residential Waste Service 3 120L FOGO bin, 240L Recycling bin, 120L Rubbish bin	18	
Residential Waste Service 1- 240L FOGO bin, 240L Recycling bin, 120L Rubbish bin, Hard & Green Waste Collection	23,327	
Residential Waste Service 2- 240L FOGO bin, 240L Recycling bin, 80L Rubbish bin, Hard & Green Waste Collection	3,481	
Residential Waste Service 8 -240L FOGO, 120L Recycling bin, 120L Rubbish bin	24	
Residential Waste Service 7 -240L FOGO, 120L Recycling bin, 80L Rubbish bin	19	
Residential Waste Service 3-120L FOGO bin, 240L Recycling bin, 120L Rubbish bin, Hard & Green Waste Collection	2,571	
Residential Waste Service 4-120L FOGO bin, 240L Recycling bin, 80L Rubbish bin, Hard & Green Waste Collection	897	
Residential Waste Service 6 -120L FOGO, 120L Recycling bin, 120L Rubbish bin	62	
Residential Waste Service 5 -(Retirement Village)-120L FOGO bin, 120L Recycling bin, 80L Rubbish bin, Hard & Green Waste Collection	160	
FOGO 80 litre - Residential		43
FOGO 120 litre - Residential		1,195

Type of Charge	2024/25 \$'000	2025/26 \$'000
FOGO 240 litre - Residential		11,296
FOGO 80 litre - Non Residential		3
FOGO 120 litre - Non Residential		7
FOGO 240 litre - Non Residential		441
Recycling 80 litre - Residential		5
Recycling 120 litre - Residential		37
Recycling 240 litre - Residential		4,300
Recycling 80 litre - Non Residential		0
Recycling 120 litre - Non Residential		1
Recycling 240 litre - Non Residential		161
Garbage 80 litre - Residential		1,159
Garbage 120 litre - Residential		8,461
Garbage 240 litre - Residential		73
Garbage 80 litre - Non Residential		2
Garbage 120 litre - Non Residential		269
Garbage 240 litre - Non Residential		145
Minimum Base Charge - Residential		8,077
Minimum Base Charge - Non Residential		113
<b>Total</b>	<b>33,336</b>	<b>35,786</b>

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

	2024/25 \$'000	2025/26 \$'000	Change \$'000	%
General Rates	146,217	151,657	5,438	3.7%
Waste Service Charge	33,336	35,786	2,450	7.3%
<b>Total Rates and charges</b>	<b>179,553</b>	<b>187,442</b>	<b>7,888</b>	<b>4.4%</b>

#### 4.1.1(l) Fair Go Rates System Compliance

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

	2024/25	2025/26
Total Rates	\$146,141,118	\$147,168,037
Number of rateable properties	67,774	69,103
Base Average Rate	2,099	2,130
Maximum Rate Increase (set by the State Government)	<b>2.75%</b>	<b>3.00%</b>
Capped Average Rate	\$2,156	\$2,194
Maximum General Rates and Municipal Charges Revenue	\$146,149,842	\$151,583,078
Budgeted General Rates and Municipal Charges Revenue	\$146,141,118	\$151,581,532
Budgeted Cultural and Recreational Rates	\$76,252	\$75,966
Budgeted Supplementary Rates	\$1,160,000	\$907,333
Budgeted Total Rates and Municipal Charges Revenue	\$147,377,370	\$152,564,831

#### 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 (2025/26: estimated \$0.9m and 2024/25: \$1.3m)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

#### 4.1.1(n) Differential rates

The rate and amount of rates payable in relation to each category of differential are:

Type or class of land	2024/25 cents/\$CIV	2025/26 cents/\$CIV	Change
General rate for rateable residential properties	0.24943	<b>0.24877</b>	(0.3%)
General rate for rateable commercial properties	0.37415	<b>0.37316</b>	(0.3%)
General rate for rateable industrial properties	0.37415	<b>0.37316</b>	(0.3%)
General rate for rateable farming properties	0.17460	<b>0.17414</b>	(0.3%)
General rate for rateable recreational/cultural properties	0.00150	<b>0.00149</b>	(0.3%)
General rate for rateable vacant properties	0.00249	<b>0.00249</b>	(0.3%)

Each differential rate will be determined by multiplying the CIV of rateable land (categorised by the characteristics described below) by the applicable rate as outlined below.

Council believes each differential rate will contribute to the equitable and efficient carrying out of Council functions. Details of the objectives of each differential rate, the types of classes of land which are subject to each differential rate and the uses of each differential rate are set out below.

#### **Residential land**

**Definition:** Residential Land is any land which does not have the characteristics of Vacant Sub-Standard Land, Farm Land, Commercial Land or Industrial Land, and which is:

- used, designed, or adapted to be used primarily for residential purposes; or
- vacant land but which, by reason of its locality and zoning under the relevant Planning Scheme would, if developed, be or be likely to be used primarily for residential purposes; or
- any other land which does not have the characteristics of Vacant Sub-Standard Land, Farm Land, Commercial Land, or Industrial Land.

**Objectives:** The objective of this differential rate is to ensure that such rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council having regard to the capacity of such land to be used to yield income and the demands such land makes on Council's infrastructure. Those functions include the:

- implementation of good governance and sound financial stewardship
- construction, renewal, upgrade, expansion, and maintenance of infrastructure assets

- development and provision of health, environmental, conservation, leisure, recreation, youth, and family community services
- provision of strategic and economic management, town planning and general support services and
- promotion of cultural, heritage and tourism aspects of Council's municipal district.

**Characteristics:** The types and classes of rateable land within this category are those having the relevant characteristics described above (see definition).

**Use of Rate:** The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

**Level of Rate:** 100% of Residential Rate.

**Use of Land:** Any use permitted under the Yarra Ranges Council Planning Scheme.

**Geographic Location:** The geographic location of the land within this category is wherever it is located within the municipal district, without reference to ward boundaries.

**Planning Scheme Zoning:** The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Yarra Ranges Council Planning Scheme.

**Types of Buildings:** All buildings which are already constructed on the land, or which are constructed prior to the expiry of the financial year.

#### ***Vacant substandard land***

**Definition:** Vacant Sub-Standard Land is any land which does not have the characteristics of Residential Land, Farmland, Commercial Land or Industrial Land, and which is vacant land on which, by reason of its locality and zoning under the relevant Planning Scheme, no building can be erected except in accordance with an adopted restructure plan.

**Objectives:** The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council having regard to the capacity of such land to be used to yield income and the demands such land makes on Council's infrastructure. Those functions include the:

- implementation of good governance and sound financial stewardship
- construction, renewal, upgrade, expansion, and maintenance of infrastructure assets
- development and provision of health, environmental, conservation, leisure, recreation, youth, and family community services
- provision of strategic and economic management, town planning and general support services and
- promotion of cultural, heritage and tourism aspects of Council's municipal district.

**Characteristics:** The types and classes of rateable land within this category are those having the relevant characteristics described above.

**Use of Rate:** The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

**Level of Rate:** 100% of the Residential Rate.

**Use of Land:** Any use permitted under the Yarra Ranges Council Planning Scheme.

**Geographic Location:** The geographic location of the land within this category is wherever it is located within the municipal district, without reference to ward boundaries.

**Planning Scheme Zoning:** The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Yarra Ranges Council Planning Scheme.

**Types of Buildings:** All buildings which are already constructed on the land, or which are constructed prior to the expiry of the financial year.

### **Commercial land**

**Definition:** Commercial Land is any land which does not have the characteristics of Residential Land, Vacant Sub-Standard Land, Farmland or Industrial Land, and which is:

- used, designed, or adapted to be used primarily for the sale of goods or services or other commercial purposes or
- vacant land but which, by reason of its locality and zoning under the relevant Planning Scheme, would, if developed, be or be likely to be used primarily for the sale of goods or services or other commercial purposes.

**Objectives:** The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council having regard to the capacity of such land to be used to yield income and the demands such land makes on Council's infrastructure. Those functions include the:

- implementation of good governance and sound financial stewardship
- construction, renewal, upgrade, expansion, and maintenance of infrastructure assets
- development and provision of health, environmental, conservation, leisure, recreation, youth, and family community services
- provision of strategic and economic management, town planning and general support services and
- promotion of cultural, heritage and tourism aspects of Council's municipal district.

The commercial rate is set at 150% of the residential rate and the reasons for the use and level of this differential rate are:

- to reduce the rate distribution to Residential Land by applying a higher differential to Commercial Land in recognition of the tax deductibility of rates that is not available to owners of most Residential Land
- in recognition of the extra services, when compared to Residential Land, that Commercial Land derives from Council, which include but are not limited to economic development activities for businesses, the impact that heavy vehicles (servicing businesses) have on road infrastructure, street cleaning and local laws monitoring car park overstay.

**Characteristics:** The types and classes of rateable land within this category are those having the relevant characteristics described above.

**Use of Rate:** The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

**Level of Rate:** 150% of the Residential Rate.

**Use of Land:** Any use permitted under the Yarra Ranges Council Planning Scheme.

**Geographic Location:** The geographic location of the land within this category is wherever it is located within the municipal district, without reference to ward boundaries.

### **Industrial land**

**Definition:** Industrial Land is any land which does not have the characteristics of Residential Land, Vacant Sub-Standard Land, Farmland, or Industrial Land, and which is:

- used, designed, or adapted to be used primarily for the sale of goods or services or other commercial purposes or
- vacant land but which, by reason of its locality and zoning under the relevant Planning Scheme, would, if developed, be or be likely to be used primarily for the sale of goods or services or other commercial purposes.

**Objectives:** The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council having regard to the capacity of such land to be used to yield income and the demands such land makes on Council's infrastructure. Those functions include the:

- implementation of good governance and sound financial stewardship
- construction, renewal, upgrade, expansion, and maintenance of infrastructure assets
- development and provision of health, environmental, conservation, leisure, recreation, youth, and family community services
- provision of strategic and economic management, town planning and general support services and
- promotion of cultural, heritage and tourism aspects of Council's municipal district.

The industrial rate is set at 150% of the residential rate and the reasons for the use and level of this differential rate are:

- to reduce the rate distribution to residential land by applying a higher differential to Industrial Land in recognition of the tax deductibility of rates that is not available to owners of most Residential Land
- in recognition of the extra services, when compared to Residential Land, that Industrial Land derives from Council, which include but are not limited to economic development activities for businesses, the impact that heavy vehicles (servicing businesses) have on road infrastructure, street cleaning and local laws monitoring car park overstay.

**Characteristics:** The types and classes of rateable land within this category are those having the relevant characteristics described above.

**Use of Rate:** The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

**Level of Rate:** 150% of the Residential Rate.

**Use of Land:** Any use permitted under the Yarra Ranges Council Planning Scheme.

**Geographic Location:** The geographic location of the land within this category is wherever it is located within the municipal district, without reference to ward boundaries.

**Planning Scheme Zoning:** The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Yarra Ranges Council Planning Scheme.

**Types of Buildings:** All buildings which are already constructed on the land, or which are constructed prior to the end of the financial year.

### ***Farm land***

**Definition:** Farmland is any land which does not have the characteristics of Residential Land, Vacant Sub-Standard Land, Commercial Land, or Industrial Land, and which is:

- 'Farm land' within the meaning of Section 2(1) of the *Valuation of Land Act 1960* and
- approved by Council as farm land, following the receipt of an application by an owner of land in accordance with the rules and application process detailed on Council's website.

**Objectives:** The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council having regard to the capacity of such land to be used to yield income and the demands such land makes on Council's infrastructure. Those functions include the:

- implementation of good governance and sound financial stewardship
- construction, renewal, upgrade, expansion, and maintenance of infrastructure assets



- development and provision of health, environmental, conservation, leisure, recreation, youth, and family community services
- provision of strategic and economic management, town planning and general support services and
- promotion of cultural, heritage and tourism aspects of Council's municipal district.

The farm rate is set at 70% of the residential rate and the reasons for the use and level of this differential rate are:

- to encourage the continuation of farming pursuits on rural land in support of the strategic objective to support the economic development of the agricultural sector.
- in recognition that the size of the landholding required to conduct a farm business is far greater than other non-farm businesses with similar turnover and (pre-tax) profitability. Therefore, farms in comparison have a higher valuation and would pay higher rates if a lower differential rate was not applied.
- in recognition that farm businesses' profitability is affected by weather, which means that their income is more susceptible and fragile than many other businesses.

**Characteristics:** The types and classes of rateable land within this category are those having the relevant characteristics described above.

**Use of Rate:** The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

**Level of Rate:** 70% of the Residential Rate.

**Use of Land:** Any use permitted under the Yarra Ranges Council Planning Scheme.

**Geographic Location:** The geographic location of the land within this category is wherever it is located within the municipal district, without reference to ward boundaries.

**Planning Scheme Zoning:** The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Yarra Ranges Council Planning Scheme.

**Types of Buildings:** All buildings which are already constructed on the land, or which are constructed prior to the end of the financial year.

### ***Cultural and recreational land***

**Definition** – Under the *Cultural and Recreational Lands Act 1963* Section 2a Recreational land is considered land that is:

- vested in or occupied by anybody corporate or unincorporate which exists for the purpose of providing or promoting cultural or sporting recreational or similar facilities or objectives and which applies its profits in promoting its objects; and
- used for out-door sporting recreational or cultural purposes or similar out-door activities; or
- lands which are used primarily as agricultural showgrounds; or
- lands (whether or not otherwise rateable) which are declared by Order of the Governor in Council under Section 2a to be recreational lands.

**Objectives:** The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council having regard to the capacity of such land to be used to yield income and the demands such land makes on Council's infrastructure. Those functions include the:

- implementation of good governance and sound financial stewardship
- construction, renewal, upgrade, expansion, and maintenance of infrastructure assets
- development and provision of health, environmental, conservation, leisure, recreation, youth, and family community services

- provision of strategic and economic management, town planning and general support services and
- promotion of cultural, heritage and tourism aspects of Council’s municipal district.

**Characteristics:** The types and classes of rateable land within this category are those having the relevant characteristics described above.

**Use of Rate:** The Cultural and Recreational rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

**Level of Rate:** 60% of the Residential Rate.

**Use of Land:** Any use permitted under the Yarra Ranges Council Planning Scheme.

**Geographic Location:** The geographic location of the land within this category is wherever it is located within the municipal district, without reference to ward boundaries.

**Planning Scheme Zoning:** The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Yarra Ranges Council Planning Scheme.

**Types of Buildings:** All buildings which are already constructed on the land, or which are constructed prior to the end of the financial year.

#### 4.1.2. Statutory fees and fines

	Forecast	Budget	Change	
	2024/25	2025/26	\$'000	%
Infringements and costs	1,788	<b>3,332</b>	1,544	86.3%
Court recoveries	489	<b>430</b>	(59)	(12.1%)
Town planning fees	1,333	<b>1,397</b>	63	4.8%
Other	114	<b>73</b>	(41)	(35.7%)
<b>Total statutory fees and fines</b>	<b>3,724</b>	<b>5,232</b>	<b>1,508</b>	<b>40.5%</b>

Statutory fees relate mainly to fees and fines levied in accordance with legislation and include animal registrations, *Public Health and Wellbeing Act 2008* registrations and parking fines. Increases in statutory fees are made in accordance with legislative requirements. Statutory fees and fines are predicted to increase compared to 2025/26 Forecast, driven by implementing new initiatives (paid parking program) and reinforcing infringements.

The Department of Treasury and Finance sets the value of a penalty unit annually. A detailed listing of statutory fees and fines is included in Appendix A – Fees and Charges Schedule.

#### 4.1.3. User fees

	Forecast	Budget	Change	
	2024/25 \$'000	2025/26 \$'000	\$'000	%
Aged and health services	2	-	(2)	(100.0%)
Leisure centre and recreation	821	862	41	5.0%
Child care/children's programs	1,209	1,165	(44)	(3.7%)
Registration and other permits	2,153	3,184	1,031	47.9%
Animal control	1,351	1,500	149	11.0%
Building Services	562	480	(82)	(14.5%)
Other fees and charges	364	477	113	31.1%
<b>Total user fees</b>	<b>6,463</b>	<b>7,669</b>	<b>1,206</b>	<b>18.7%</b>

User fees, charges and fines relate to the recovery of costs to deliver services by charging the users of Council's services. These include separate rating schemes, use of leisure, entertainment and other community facilities, and the provision of human services such as childcare and community services. In setting the budget, the key principle for determining the level of user fees has been to keep fees at the current level or restrict the increase of fees for most services to 3.0% to reduce the burden of increased fees to the community. A review of services was undertaken to align with current market rates. This community-focused pricing model remains the main driver in setting Fees. User fees budgeted income is expected to increase in Leisure and Recreation due to opening of Warburton Mountain Bike Trail.

#### 4.1.4. Grants

	Forecast	Budget	Change	
	2024/25 \$'000	2025/26 \$'000	\$'000	%
<b>Grants were received in respect of the following:</b>				
Summary of grants				
Commonwealth funded grants	35,575	38,490	2,915	8.2%
State funded grants	24,837	7,930	-16,907	-68.1%
<b>Total grants received</b>	<b>60,412</b>	<b>46,420</b>	<b>-13,992</b>	<b>-23.2%</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grants	17,866	18,313	447	2.5%
Aged Care	383	-	-383	-100.0%
Family and Children	2,473	2,436	-36	-1.5%
<b>Recurrent - State Government</b>				
Environmental planning	1,101	1,162	61	5.5%
Aged care	125	4	-122	-97.2%
School crossing supervisors	784	784	-	0.0%
Family and Children	1,643	1,245	-398	-24.2%
Maternal and child health	2,171	2,063	-108	-5.0%
Recreation	87	86	-1	-0.9%

Community health	19	30	11	54.4%
Community safety	432	432	-	0.0%
<b>Total recurrent grants</b>	<b>27,083</b>	<b>26,554</b>	<b>-421</b>	<b>-1.6%</b>
<b><i>Non-recurrent - Commonwealth Government</i></b>				
Family and Children	2	25	23	-1,120.7%
<b><i>Non-recurrent - State Government</i></b>				
Community health	918	-	-918	-100.0%
Environmental planning	1,546	1,589	43	2.8%
Community Safety	13	100	87	651.8%
Natural disaster events	8,501	-	-8,501	-100.0%
Recreation	487	-	-487	-100.0%
Family and children	816	433	-382	-46.9%
Other	465	4	-462	-99.2%
<b>Total non-recurrent grants</b>	<b>12,749</b>	<b>2,150</b>	<b>-10,599</b>	<b>-83.1%</b>
<b>Total operating grants</b>	<b>39,832</b>	<b>28,704</b>	<b>-11,128</b>	<b>-27.9%</b>
<b>(b) Capital Grants</b>				
<b><i>Recurrent - Commonwealth Government</i></b>				
Roads to recovery	2,146	4,966	2,820	131.4%
<b>Total recurrent grants</b>	<b>2,146</b>	<b>4,966</b>	<b>2,820</b>	<b>131.4%</b>
<b><i>Non-recurrent - Commonwealth Government</i></b>				
Buildings	2,587	-	-2,587	-100%
Recreation, leisure and community	31	-	-31	-100%
Parks open space and streetscape	557	2,817	2,260	405.5%
Roads	9,532	-	-9,532	-100%
<b><i>Non-recurrent - State Government</i></b>				
Buildings	40	3,800	3,760	9,363.8%
Recreation, leisure and community	2,528	250	-2,278	-90.1%
Bridges	279	-	-279	-100.0%
Parks open space and streetscape	-	3,543	3,543	100.0%
Roads	2,008	2,340	332	16.5%
Footpaths and cycleways	46	0	-46	-100.0%
Other	826	0	-826	-100.0%
<b>Total non-recurrent grants</b>	<b>18,434</b>	<b>12,750</b>	<b>-5,684</b>	<b>-30.8%</b>
<b>Total capital grants</b>	<b>20,580</b>	<b>17,716</b>	<b>-2,864</b>	<b>-13.9%</b>
<b>Total Grants</b>	<b>60,412</b>	<b>46,420</b>	<b>-13,992</b>	<b>-23.2%</b>

Operating grants include monies from State and Federal government sources for the purposes of funding the delivery of Council's services to residents. The level of operating grants is projected to decrease by \$11.1 million across all funding streams compared to the 2024-2025 Forecast. Mainly from Natural Disaster and Events such as storms that are not budget in 2025-26.

Community Health includes the Preparing Australian Community grant which ends in March 2025.

Council exited Healthy Ageing (aged care) services in June 2024. The decision was prompted by the planned introduction of the Federal Government's new Support at Home (SAH) program, which is part of National Reforms to Aged Care. As a result, Council has changed its future role in aged care service delivery.

Capital Grants income is anticipated to decrease \$2.9 million (-13.9%) due to a reduction in building funding from the state government (down \$5.7 million) and a reduction in parks, open space and streetscapes funding from the federal government (down \$2.5 million).

#### 4.1.5. Contributions

	Forecast	Budget	Change	
	2024/25 \$'000	2025/26 \$'000	\$'000	%
Monetary	3,104	<b>2,377</b>	(727)	(23.4%)
Non-monetary	2,991	<b>2,500</b>	(491)	(16.4%)
<b>Total contributions</b>	<b>6,095</b>	<b>4,877</b>	<b>(1,218)</b>	<b>(20.0%)</b>

Monetary contributions relate mainly to monies paid by developers for public recreation, footpaths, drainage, and car parking in accordance with planning permits issued for property development with the decrease relating to easing building development activity in 2025/26.

Also included are contributions towards capital projects and contributions from the State Revenue Office in relation to the administration of the Fire Services Levy.

Non-monetary asset contributions in the main relate to the construction of infrastructure assets by developers in accordance with planning permits issued for property development, which are expected to decline in 2025/26.

#### 4.1.6. Other income

	Forecast	Budget	Change	
	2024/25 \$'000	2025/26 \$'000	\$'000	%
Interest	813	<b>501</b>	(312)	(38.3%)
Rent	1,032	<b>1,024</b>	(8)	(0.8%)
Cost recovery and reimbursements	997	<b>1,549</b>	552	55.4%
<b>Total other income</b>	<b>2,842</b>	<b>3,074</b>	<b>233</b>	<b>8.2%</b>

#### 4.1.7. Employee costs

	Forecast	Budget	Change	
	2024/25 \$'000	2025/26 \$'000	\$'000	%
Wages and salaries	69,554	<b>70,268</b>	715	1.0%
Superannuation	8,141	<b>9,731</b>	1,589	19.5%
Other employee costs	1,799	<b>1,926</b>	127	7.1%
Work Cover	772	<b>750</b>	(21)	(2.8%)
Fringe benefits tax	184	<b>86</b>	(99)	(53.6%)
<b>Total employee costs</b>	<b>80,450</b>	<b>82,761</b>	<b>2,311</b>	<b>2.9%</b>

Employee costs include all labour related expenditure such as wages and salaries, and on-costs such as allowances, leave entitlements and employer superannuation.

Employee costs are budgeted to increase by 3% or \$2.5 million in 2025-26 compared to the forecast in 2024-25 attributed to the following key factors:

- Superannuation Guarantee Contributions increasing from 11.5% to 12.0% from 1 July 2025
- Yarra Ranges Council Enterprise Agreement 2024

The salaries and wages budget for 2025-26 has been calculated based on Council's employee establishment register, which includes budgeted costs for all positions across Council (including vacant positions which are expected to be filled).

Salaries and wages for employees in 2025-26 are budgeted to increase by 3% in line with Council's negotiated Enterprise Agreement.

Full-time equivalents (FTE) increased from 743 in 2024-25 to 754 in 2025-26, due to maintenance of new parks, trails, playgrounds, and infrastructure along with increasing staff to respond to weather impacts, including trees.

Council is the largest employer in the Yarra Ranges and much of its staff live in the local community – we are pleased to be able to continue to support local employment in a significant way.

#### 4.1.8. Materials and services

	Forecast	Budget	Change	
	2024/25 \$'000	2025/26 \$'000	\$'000	%
Contract payments (see details below for major contracts)	52,986	<b>54,957</b>	1,971	3.7%
Other contract payments	21,921	<b>9,595</b>	(12,326)	(56.2%)
Consultants	5,853	<b>4,695</b>	(1,158)	(19.8%)
Utilities	2,294	<b>2,203</b>	(91)	(4.0%)
Maintenance	9,664	<b>9,790</b>	126	1.3%
Other materials and services	24,116	<b>25,781</b>	1,665	6.9%
<b>Total materials and services</b>	<b>116,834</b>	<b>107,021</b>	<b>(9,813)</b>	<b>(8.4%)</b>

Materials and services include the purchases of consumables, payments to contractors for the provision of services, and utility costs.

Materials and services are budgeted to decrease by 8.4% or \$9.8 million mainly due to these key areas:

- \$7.8m reduction in Storm costs incurred, as budget 2025-26 assumes no storm events.
- \$2.8m reduction in Preparing Australian Communities related contracts and programs (grant ending March 2025)
- \$1.2m reduction in consultants (22%)

Offset by:

- \$1.3m increase due to Warburton Mountain Bike Trail operating establishment
- \$0.8m increase in Landfill Levy rate (26%) per State Government

- \$0.5m increase cost of insurance (23%)

#### List of major contract payments

	Forecast	Budget	Change	
	2024/25	2025/26	\$'000	%
Garbage collection/disposal	8,275	<b>10,029</b>	1,754	21.2%
Green waste collection/disposal (FOGO)	11,983	<b>12,626</b>	643	5.4%
Street Litter Bin Clearance/Disposal	1,314	<b>1,392</b>	78	6.0%
General recycling service	4,943	<b>5,042</b>	99	2.0%
Hard Waste	4,607	<b>4,983</b>	376	8.2%
Aquatics	940	<b>1,102</b>	162	17.2%
Facilities maintenance & cleaning	3,474	<b>3,693</b>	215	6.3%
Trees reactive maintenance & Line clearance	6,191	<b>4,200</b>	-1,991	-32.2%
Bushfire prevention	1,207	<b>1,243</b>	36	3.0%
Infrastructure programmed maintenance	7,381	<b>7,481</b>	100	1.4%
Insurance	3,417	<b>4,207</b>	790	23.1%
<b>Total major contract payments</b>	<b>52,986</b>	<b>54,957</b>	<b>1,971</b>	<b>3.7%</b>

#### 4.1.9. Depreciation

	Forecast	Budget	Change	
	2024/25	2025/26	\$'000	%
Plant & equipment	2,728	<b>2,746</b>	18	0.6%
Infrastructure	33,205	<b>33,420</b>	215	0.6%
<b>Total depreciation</b>	<b>35,933</b>	<b>36,166</b>	<b>233</b>	<b>0.6%</b>

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment and infrastructure assets, such as roads and drains. The increase of \$0.2 million for 2025-26 is mainly due to the completion of new assets.

Refer to the Statement of Capital Works for a more detailed analysis of Council's capital works program for the 2025-26 year.

#### 4.1.10. Amortisation – intangible assets

Council's intangible assets with finite lives (for example certain software) are amortised as an expense on a systematic basis over the asset's useful life

	Forecast	Budget	Change	
	2024/25	2025/26	\$'000	%
Intangible assets	1,305	<b>1,313</b>	8	0.6%
<b>Total amortisation - intangible assets</b>	<b>1,305</b>	<b>1,313</b>	<b>8</b>	<b>0.6%</b>

#### 4.1.11. Depreciation – right of use assets

Right of use assets represent the Council's right to use an asset over the course of the lease. Depreciation of the Council's right of use assets relates to the depreciable amount of the assets over their useful life.

	Forecast 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Right of use assets	2,644	2,650	6	0.2%
<b>Total depreciation - right of use assets</b>	<b>2,644</b>	<b>2,650</b>	<b>6</b>	<b>0.2%</b>

#### 4.1.12. Other expenses

	Forecast 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Council contributions and grants	8,126	8,472	346	4.3%
Operating lease rentals	962	783	(178)	(18.6%)
Councillor other expenses and reimbursements	709	777	68	9.6%
<b>Total other expenses</b>	<b>9,797</b>	<b>10,032</b>	<b>235</b>	<b>2.4%</b>



## 4.2 Balance Sheet

This section analyses the movements in assets, liabilities, and equity between 2024/25 and 2025/26.

### Key assumptions

In preparing the budgeted Balance Sheet for the year ending 30 June 2026 it was necessary to make several assumptions about assets, liabilities, and equity balances. The key assumptions are as follows:

Rates collections have been impacted by cost of living pressures. The introduction in 2025 of the new payment software, Payables will provide greater flexibility to the community and it is anticipated it will assist in improving the current collection rate.

Trade creditors to be based on total capital and operating expenditure. Payment cycle is 30 days from date of invoice.

Other debtors and creditors to remain consistent with 2024-25 levels.

### 4.2.1 Current and non-current assets

	Forecast 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
<b>Assets</b>				
<b>Current assets</b>				
Cash and cash equivalents	29,434	<b>27,610</b>	(1,824)	(6.2%)
Trade and other receivables	40,457	<b>40,023</b>	(434)	(1.1%)
Prepayments	2,018	<b>2,079</b>	61	3.0%
Contract assets	10,754	<b>9,141</b>	(1,613)	(15.0%)
<b>Total current assets</b>	<b>82,663</b>	<b>78,852</b>	<b>(3,811)</b>	<b>(4.6%)</b>
<b>Non-current assets</b>				
Trade and other receivables	5,003	<b>4,628</b>	(375)	(7.5%)
Investments in associates, joint arrangement and subsidiaries	2,924	<b>2,924</b>	-	0.0%
Property, infrastructure, plant & equipment	1,649,956	<b>1,674,088</b>	24,132	1.5%
Right-of-use assets	15,911	<b>15,897</b>	(14)	(0.1%)
Intangible assets	4,320	<b>3,507</b>	(813)	(18.8%)
<b>Total non-current assets</b>	<b>1,678,114</b>	<b>1,701,044</b>	<b>22,930</b>	<b>1.4%</b>
<b>Total assets</b>	<b>1,760,777</b>	<b>1,779,896</b>	<b>19,119</b>	<b>1.1%</b>

Cash and cash equivalents include cash and investments, such as cash held in the bank and in petty cash, and the value of investments in deposits or other highly liquid investments with short term maturities of three months or less.

For a detailed analysis of cash flows, please see Section 4.4.

Property, infrastructure, plant, and equipment is the largest component of Council's worth and represents the value of all land, buildings, plant and equipment, and infrastructure assets such as

roads, footpath, drainage, and open space assets etc. which have been built up by Council over many years.

Intangible assets represent Council's software assets.

Right of use assets are where Council is required to recognise a right of use asset and associated liability for leases longer than 12 months, except those considered to be of low value.

#### 4.2.2 Current and non-current liabilities

	Forecast	Budget	Change	
	2024/25 \$'000	2025/26 \$'000	\$'000	%
<b>Liabilities</b>				
<b>Current liabilities</b>				
Trade and other payables	22,388	<b>23,795</b>	1,407	6.3%
Trust funds and deposits	3,369	<b>3,470</b>	101	3.0%
Contract and other liabilities	22,623	<b>23,980</b>	1,357	6.0%
Provisions	14,352	<b>14,640</b>	288	2.0%
Interest-bearing liabilities	2,350	<b>6,663</b>	4,313	183.5%
Lease liabilities	1,921	<b>2,499</b>	578	30.1%
<b>Total current liabilities</b>	<b>67,003</b>	<b>75,048</b>	<b>8,045</b>	<b>12.0%</b>
<b>Non-current liabilities</b>				
Provisions	8,346	<b>7,805</b>	(541)	(6.5%)
Interest-bearing liabilities	35,148	<b>32,624</b>	(2,524)	(7.2%)
Lease liabilities	15,235	<b>14,149</b>	(1,086)	(7.1%)
<b>Total non-current liabilities</b>	<b>58,729</b>	<b>54,578</b>	<b>(4,151)</b>	<b>(7.1%)</b>
<b>Total liabilities</b>	<b>125,732</b>	<b>129,626</b>	<b>3,894</b>	<b>3.1%</b>

Trade and other payables are those to whom Council owes money as of 30 June each year.

Provisions include accrued long service leave and annual leave owing to employees and provision for landfill remediation.

Interest-bearing loans and borrowings represent funds borrowed by Council.

Lease Liabilities are where Council is required to recognise a right of use asset and associated liability for leases longer than 12 months, except those considered to be of low value.

### 4.2.3 Borrowings

	Forecast	Budget	Projections		
	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Amount borrowed as at 30 June of the prior year	640	37,498	39,287	32,624	25,648
Amount proposed to be borrowed	39,348	8,000	-	-	-
Amount projected to be redeemed	(2,490)	(6,211)	(6,663)	(6,976)	(7,303)
<b>Amount of borrowings as at 30 June</b>	<b>37,498</b>	<b>39,287</b>	<b>32,624</b>	<b>25,648</b>	<b>18,344</b>

### 4.2.4 Leases by category

Following the introduction of AASB 16 Leases, right of use assets and lease liabilities have been recognised as outlined in the table below:

	Forecast 2024/25 \$	Budget 2025/26 \$
<b>Right-of-use assets</b>		
Property	555,961	489,296
Vehicles	15,118,764	15,159,287
Other	236,083	248,703
<b>Total right-of-use assets</b>	<b>15,910,807</b>	<b>15,897,286</b>
<b>Lease liabilities</b>		
<b>Current lease Liabilities</b>		
Property	62,304	37,371
Vehicles	1,800,514	2,438,592
Other	58,035	23,510
<b>Total current lease liabilities</b>	<b>1,920,854</b>	<b>2,499,473</b>
<b>Non-current lease liabilities</b>		
Property	547,065	504,679
Vehicles	14,509,147	13,411,749
Other	178,906	232,078
<b>Total non-current lease liabilities</b>	<b>15,235,118</b>	<b>14,148,505</b>
<b>Total lease liabilities</b>	<b>17,155,972</b>	<b>16,647,978</b>

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 5%.

## **4.3 Statement of changes in equity**

### **4.3.1 Reserves**

Total reserves are made up of the asset revaluation reserve and other reserves. Asset revaluation reserve represents the difference between the previously recorded value of assets and their current valuations.

Other reserves are the Public Open Space Reserve that Council has set aside to meet a specific purpose in the future and for which there is no existing liability. These amounts are transferred from the accumulated surplus of the Council to be separately disclosed.

### **4.3.2 Equity**

Equity is accumulated surplus which is the value of all net assets less reserves that have accumulated over time. Increase in accumulated surplus results directly from the budgeted accounting result for the year (\$15.2 million).

## 4.4 Statement of cash flows

This section analyses the expected cash flows from the operating, investing, and financing activities of Council for the 2025-26 year. Budgeting cash flows for Council is a key factor in setting the level of rates and providing a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

The analysis is based on three main categories of cash flows:

**Operating activities** - Refers to the cash generated or used in the normal service delivery functions of Council. Cash remaining after paying for the provision of services to the community may be available for investment in capital works, or repayment of debt.

**Investing activities** - Refers to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property, and equipment.

**Financing activities** - Refers to cash generated or used in the financing of Council functions and include borrowings from financial institutions. These activities also include repayment of the principal component of loan repayments for the year.

### 4.4.1 Net cash flows provided by/used in operating activities.

	Forecast 2024/25 \$'000	Budget 2025/26 \$'000	Change	
	Inflows (Outflows)	Inflows (Outflows)	\$'000	%
<b>Cash flows from operating activities</b>				
Rates and charges	191,101	<b>192,853</b>	1,752	0.9%
Statutory fees and fines	4,266	<b>5,827</b>	1,561	36.6%
User fees	6,705	<b>8,541</b>	1,836	27.4%
Grants - operating	35,630	<b>29,060</b>	(6,570)	(18.4%)
Grants - capital	5,840	<b>17,928</b>	12,096	207.1%
Contributions - monetary	3,104	<b>2,377</b>	(727)	(23.4%)
Interest received	1,192	<b>501</b>	(691)	(58.0%)
Trust funds and deposits taken	(5,220)	<b>101</b>	5,321	(101.9%)
Other receipts	1,796	<b>3,136</b>	1,340	74.6%
Net GST refund / payment	17,425	<b>16,718</b>	(707)	(4.1%)
Employee costs	(81,935)	<b>(81,930)</b>	5	(0.0%)
Materials and services	(125,794)	<b>(116,803)</b>	8,991	(7.1%)
Other payments	(13,478)	<b>(11,688)</b>	1,790	(13.3%)
<b>Net cash provided by/(used in) operating activities</b>	<b>40,632</b>	<b>66,627</b>	<b>25,995</b>	<b>64.0%</b>

The net cash flows from operating activities does not equal the surplus (deficit) for the year as the expected revenues and expenses of the Council include non-cash items which are excluded from the Cash Flow Statement.

#### 4.4.2 Net cash flows provided by/used in investing activities.

	Forecast 2024/25 \$'000	Budget 2025/26 \$'000	Change	
	Inflows (Outflows)	Inflows (Outflows)	\$'000	%
<b>Cash flows from investing activities</b>				
Payments for property, infrastructure, plant and equipment	(70,610)	<b>(64,328)</b>	6,282	(8.9%)
Proceeds from sale of property, infrastructure, plant and equipment	1,483	-	(1,483)	(100.0%)
Proceeds from investments	7,500	-	(7,500)	(100.0%)
<b>Net cash provided by/ (used in) investing activities</b>	<b>(61,627)</b>	<b>(64,328)</b>	<b>(2,701)</b>	<b>4.4%</b>

#### 4.4.3 Net cash flows provided by/used in financing activities.

	Forecast 2024/25 \$'000	Budget 2025/26 \$'000	Change	
	Inflows (Outflows)	Inflows (Outflows)	\$'000	%
<b>Cash flows from financing activities</b>				
Finance costs	(400)	<b>(1,922)</b>	(1,522)	380.5%
Proceeds from borrowings	39,348	<b>8,000</b>	(31,348)	(79.7%)
Repayment of borrowings	(2,490)	<b>(6,211)</b>	(3,721)	149.4%
Interest paid - lease liability	(874)	<b>(846)</b>	28	(3.2%)
Repayment of lease liabilities	(2,397)	<b>(3,144)</b>	(747)	31.2%
<b>Net cash provided by/(used in) financing activities</b>	<b>33,187</b>	<b>(4,123)</b>	<b>(37,310)</b>	<b>(112.4%)</b>

## 4.5 Statement of capital works

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

### 4.5.1 Summary

	Forecast	Budget	Change	
	2024/25 \$'000	2025/26 \$'000	\$'000	%
Property	14,262	<b>8,833</b>	(5,429)	(38.1%)
Plant and Equipment	5,283	<b>3,300</b>	(1,983)	(37.5%)
Infrastructure	49,687	<b>46,165</b>	(3,522)	(7.1%)
<b>Total</b>	<b>69,232</b>	<b>58,298</b>	<b>(10,934)</b>	<b>(15.8%)</b>

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	<b>8,833</b>	820	5,073	1,880	1,060	3,800	0	4,733	300
Plant and equipment	<b>3,300</b>	0	2,780	520	0	0	0	3,300	0
Infrastructure	<b>46,165</b>	16,190	18,191	7,729	4,055	13,916	1,600	22,931	7,718
<b>Total</b>	<b>58,298</b>	17,010	26,044	10,129	5,115	17,716	1,600	30,964	8,018

#### Property (\$8.8 million)

The property class comprises land, buildings and building improvements including community facilities, municipal offices, sports facilities, and pavilions.

In the 2025-26 year, \$8.8 million will be expended on building and building improvement projects. The more significant projects include Seville Recreation Reserve Community Pavilion Redevelopment (\$3.8 million); Council Building Minor Works (\$3.5 million); and Aquatic Facilities Minor Works (\$1.2 million).

### **Plant and equipment (\$3.3 million)**

Plant and Equipment includes plant, machinery and equipment, fixtures, fittings and furniture, and computers and telecommunications.

In the 2025-26 year, \$3.3 million will be expended on new plant, equipment, and other projects. The more significant projects include ongoing cyclical replacement of the plant and vehicle fleet (\$2.6 million); and upgrade/replacement of information technology – Hardware (\$0.7 million).

### **Infrastructure (\$46.2 million)**

Infrastructure includes roads, bridges, footpaths and cycleways, drainage, recreation, leisure and community facilities, parks, open space, and streetscapes, off-street car parks and other infrastructure.

In the 2025-26 year, \$46.2 million will be expended on Infrastructure projects. The more significant road projects include Road Sealing Program (\$3.2 million); Alfred Street and John Street, Wandin North (\$1.5 million) and Mt Morton Road, Hood Street, Belgrave Heights (\$1.3 million). \$3.9 million will be expended on drainage projects.

The footpath and shared paths expenditure will be \$2.7 million, of which \$1.3 million will go towards footpath rehabilitation works and \$1.3 million will go towards footpath new and improvement works.

\$13.6 million will be expended on parks, open space, and streetscape projects and \$2.4 million will be spent on recreational, leisure and community facilities projects. The more significant projects include ngurrak barring (\$2.1 million), Warburton Mountain Bike Destination (\$2.5 million) and Yarra Valley Trail Stages 1 and 2A (\$3.9 million)

### **Asset renewal (\$26 million), new assets (\$17 million), upgrade (\$10 million) and expansion (\$5 million)**

A distinction is made between expenditure on new assets, asset renewal, upgrade, and expansion. Expenditure on asset renewal is expenditure on an existing asset, or on replacing an existing asset that returns the service of the asset to its original capability. Expenditure on new assets does not have any element of expansion or upgrade of existing assets but will result in a new asset with an additional burden for future operation, maintenance, and capital renewal.

## **4.5.2 Works prioritisation process**

The following factors were considered for prioritising capital works projects:

- Council Plan actions
- Forecast expenditure in existing asset management plans and current condition assessments.



- Projects identified in existing adopted strategic plans (such as the Playspace Strategy)
- Design frameworks (such as the Lilydale Urban Design Framework)
- Masterplans (such as township plans or reserve master plans)
- Projects assessed in previous budget cycles and to be delivered in future years capital works programs.

Council also has asset-based prioritisation plans currently under development that will inform future baseline budgets. This includes the draft Paths and Trails Plan, which will support future budget decisions on paths and trails expenditure, including, for example, Black Springs Road Trail and Don Road Trail.

### Safer Local Roads Program

Council have received \$2,340,000 from the State Government Safer Local Roads Program for the delivery of traffic safety improvements on local roads, intersections and precincts. Projects are subject to the Department of Transport and Planning approval. Proposed projects include traffic safety improvements on Lawson Road, Main Street Upwey; High Street, Healesville; Bailey Road, Mt Evelyn; Grandvalley Drive, Chirnside Park; Warburton Rail Trail (Lilydale and Wandin North) and The Eyrie, Lilydale.

### 4.5.3 Capital Works - Current Budget 2025-26

Capital Work Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council Funding \$'000	Borrowings \$'000
<b>PLANT &amp; EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
Plant Replacement	2,600	0	2,080	520	0	0	0	2,600	0
<b>Computers and Telecommunications</b>									
Information technology upgrade – hardware	700	0	700	0	0	0	0	700	0
<b>PLANT &amp; EQUIPMENT Total</b>	<b>3,300</b>	<b>0</b>	<b>2,780</b>	<b>520</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,300</b>	<b>0</b>
<b>PROPERTY</b>									
<b>Buildings</b>									
Don Road Pavilion, Healesville Redevelopment	300	60	120	60	60	0	0	0	300
Seville Recreation Reserve Community Pavilion Redevelopment	3,800	760	1,520	760	760	3,800	0	0	0
Aquatic Facilities Minor Works	1,200	0	960	0	240	0	0	1,200	0

Capital Work Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council Funding	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Building Improvements</b>									
Council Building Minor Works	3,533	0	2,473	1,060	0	0	0	3,533	0
<b>PROPERTY Total</b>	<b>8,833</b>	<b>820</b>	<b>5,073</b>	<b>1,880</b>	<b>1,060</b>	<b>3,800</b>	<b>0</b>	<b>4,733</b>	<b>300</b>
<b>INFRASTRUCTURE</b>									
<b>Bridge</b>									
Bridge decks various	50	0	50	0	0	0	0	50	0
Bridge inspections level 2 and 3	50	0	50	0	0	0	0	50	0
Mercer Bridge	72	0	72	0	0	0	0	72	0
Warburton Swing Bridge	90	0	90	0	0	0	0	90	0
<b>Drainage</b>									
26A Wandana Crescent, Mooroolbark	40	20	0	20	0	0	0	40	0
65 Kerr Crescent, Montrose	140	70	0	70	0	0	0	140	0
Arbor Avenue, Belgrave	330	165	0	165	0	0	0	0	330
Chapel Street, Lilydale	386	193	0	193	0	0	0	0	386
Cobden Crescent, Lilydale	400	200	0	200	0	0	0	400	0
Dalkeith Crescent, Belgrave	250	125	0	125	0	0	0	0	250
Edinburgh Road, Lilydale	50	25	0	25	0	0	0	50	0
George Road and Lalors Road, Healesville	314	157	0	157	0	0	0	174	140
Hazford Street, Healesville	400	200	0	200	0	0	0	400	0
Hillcrest Drive	250	0	250	0	0	0	0	250	0
Hunter Road Outfall Drain (Monbulk Road, Silvan)	130	65	0	65	0	0	0	130	0
Lanning Crescent, Seville	100	50	0	50	0	0	0	100	0
Lilydale Tennis Court Upgrade	80	80	0	0	0	0	0	80	0
Main Street, Upwey	350	175	0	175	0	0	0	350	0
Morrison Reserve, Mount Evelyn	300	150	0	150	0	0	0	300	0
Ridge Road, Mount Dandenong	100	50	0	50	0	0	0	100	0
Stuart Reserve, Lilydale	300	300	0	0	0	0	0	300	0
<b>Footpaths</b>									
Best Street, Belgrave	61	61	0	0	0	0	0	0	61
Chirnside Park\Row Edward Ped. Row	29	0	29	0	0	0	0	29	0
Emberson Street, Kallista	135	135	0	0	0	0	0	0	135

Capital Work Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council Funding	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Badger Creek Road, Healesville	369	0	369	0	0	0	0	369	0
Cornish Road, Healesville	18	0	18	0	0	0	0	18	0
Kingswood Drive, Chirnside Park	50	50	0	0	0	0	0	0	50
Monbulk Road, Kallista	215	215	0	0	0	0	0	0	215
Ellen Road, Mooroolbark	26	0	26	0	0	0	0	26	0
Everton Road, Mount Evelyn	82	0	82	0	0	0	0	82	0
Irvine Street, Mount Evelyn	247	0	247	0	0	0	0	247	0
MacGregor Court, Mount Evelyn	31	0	31	0	0	0	0	31	0
Newgrove Road and Crowley Road, Healesville	87	87	0	0	0	0	0	0	87
Riverside Drive/ Horners Road, Warburton	110	110	0	0	0	0	0	0	110
Amanda Court, Seville	90	0	90	0	0	0	0	90	0
Ashley Court, Seville	45	0	45	0	0	0	0	45	0
Belair Close, Seville	37	0	37	0	0	0	0	37	0
Duacol Court, Seville	35	0	35	0	0	0	0	35	0
Summit Road, Lilydale	236	236	0	0	0	0	0	0	236
Sophia Grove, Tecoma	18	0	18	0	0	0	0	18	0
Kallista-Emerald Road, The Patch	64	0	64	0	0	0	0	64	0
Farrar Way, Wandin North	16	0	16	0	0	0	0	16	0
Galera Court, Wandin North	40	0	40	0	0	0	0	40	0
Keith Court, Wandin North	23	0	23	0	0	0	0	23	0
Mayo Court, Wandin North	28	0	28	0	0	0	0	28	0
Sirocco Court, Wandin North	35	0	35	0	0	0	0	35	0
Riverside Drive, Warburton	18	0	18	0	0	0	0	18	0
Upper Blackwood Avenue, Warburton	18	0	18	0	0	0	0	18	0
Windsor Park Rise, Mooroolbark	215	215	0	0	0	0	0	0	215
Glen Innes Close, Wonga Park	15	0	15	0	0	0	0	15	0
Miriam Drive, Yarra Glen	25	0	25	0	0	0	0	25	0
Peppercorn Place, Yarra Junction	32	0	32	0	0	0	0	32	0
Yarra Street, Yarra Glen	198	198	0	0	0	0	0	0	198
<b>Open Space</b>									
Cambridge Road, Mooroolbark Improvements	300	150	0	150	0	0	0	300	0
Common Boundary Fencing	110	0	110	0	0	0	0	110	0

Capital Work Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council Funding	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Coronation Park Dog off leash upgrades	453	227	0	227	0	276	0	177	0
Corporate Reserve Signage	35	0	35	0	0	0	0	35	0
Green Street, Healesville Open Space Improvements	250	250	0	0	0	0	0	250	0
Indigenous Heritage Visibility	37	37	0	0	0	0	0	0	37
Lillydale Lake Community Improvements	1,076	538	0	538	0	431	0	646	0
McDermott Reserve, Mooroolbark Open Space Improvements	350	0	0	350	0	0	0	350	0
Park and Trail Culvert Renewal	12	0	12	0	0	0	0	12	0
Park and Trail Furniture Renewal	95	0	95	0	0	0	0	95	0
Park Barriers/Fencing	166	0	166	0	0	0	0	166	0
Park Drinking Fountain Renewal	22	0	22	0	0	0	0	22	0
Park Lighting Renewals	30	0	30	0	0	0	0	30	0
Parks and Trail Retaining Walls	80	0	80	0	0	0	0	80	0
<b>Playspace</b>									
Bimbadeen Reserve, Mooroolbark	258	0	129	65	65	0	0	258	0
Kemp Reserve, Mount Evelyn	258	0	129	65	65	0	0	258	0
Mount Evelyn Recreation Reserve	258	0	129	65	65	0	0	258	0
<b>Road Rehab</b>									
Cambridge Road, Mooroolbark	1,175	0	1,175	0	0	0	0	1,175	0
Edward Road (Switchback to Paynes), Chirnside Park	975	0	975	0	0	0	0	975	0
Lower Homestead Road, Wonga Park	60	0	60	0	0	0	0	60	0
Retaining wall rehabilitation (Road Reserves)	300	0	300	0	0	0	0	300	0
Road Pavement Rehabilitation (Design)	300	0	300	0	0	0	0	300	0
Swales Road, Macclesfield	1,340	0	1,340	0	0	0	0	1,340	0
Traffic Works & Improvements	229	115	0	115	0	0	0	0	229
Victoria Road, Coldstream (Kingsburgh Lane to Flowerfield Drive)	2,080	0	2,080	0	0	2,080	0	0	0
Victoria Road, Coldstream (Switchback Road to Kingsburgh Lane)	554	0	554	0	0	554	0	0	0
<b>Road Reseal</b>									
Reseal & Resurfacing Local Roads	4,496	0	4,496	0	0	0	0	4,496	0
<b>Roads</b>									
Edward Road and Paynes Road, Chirnside Park	732	0	0	512	220	732	0	0	0
Local Roads Design Costs	76	76	0	0	0	0	0	0	76
Road Sealing Program	3,200	0	0	1,600	1,600	1,600	1,600	0	0

Capital Work Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council Funding	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Safer Local Roads and Street Program	2,340	0	0	1,170	1,170	2,340	0	0	0
<b>Shared Paths</b>									
Belgrave Rail Trail	230	0	161	0	69	80	0	0	150
<b>Sports Reserves</b>									
Belgrave Oval Sportsfield Lighting	251	0	201	50	0	100	0	0	151
Capital Development Grants Program	185	130	0	0	56	0	0	0	185
Don Road Netball Sports Court Rehab	346	0	346	0	0	150	0	0	196
Mt Evelyn Recreation Reserve Sports Reserves Fence Replacement	75	0	75	0	0	0	0	75	0
Upwey Main Oval Sportsfield Rehab	650	0	650	0	0	0	0	650	0
Upwey Main Oval Sportsfield Synthetic Surface Renewal	75	0	75	0	0	0	0	75	0
<b>Township</b>									
PJ Mould Community Park, Wandin North - Stage 2	100	50	0	50	0	0	0	0	100
Township Minor Improvements	900	450	0	225	225	0	0	0	900
Upwey Main Street Revitalisation	50	50	0	0	0	0	0	0	50
Warburton Water World Carpark extension	200	100	0	0	100	0	0	0	200
<b>Trails</b>									
Hedwig Reserve, Chirnside Park	100	0	100	0	0	0	0	100	0
ngurrak barring / RidgeWalk	2,101	2,101	0	0	0	2,101	0	0	0
Park Trails Improvements/Connectivity	76	0	0	38	38	0	0	0	76
Doongalla Picnic Ground, The Basin	100	0	100	0	0	0	0	100	0
Warburton Mountain Bike Destination	2,478	2,478	0	0	0	696	0	0	1,782
Warburton Rail Trail	150	0	150	0	0	0	0	150	0
Yarra Valley Trail, Stage 1	2,000	2,000	0	0	0	826	0	0	1,174
Yarra Valley Trail, Stage 2A	1,950	1,950	0	0	0	1,950	0	0	0
Spadonis Reserve, Yerring	100	0	100	0	0	0	0	100	0
<b>Other Infrastructure</b>									
Advanced Design Program	764	764	0	0	0	0	0	764	0
Project Management	4,808	1,394	2,164	865	385	0	0	4,808	0
<b>INFRASTRUCTURE Total</b>	<b>46,165</b>	<b>16,190</b>	<b>18,191</b>	<b>7,729</b>	<b>4,055</b>	<b>13,916</b>	<b>1,600</b>	<b>22,931</b>	<b>7,718</b>
<b>TOTAL NEW CAPITAL WORKS</b>	<b>58,298</b>	<b>17,010</b>	<b>26,044</b>	<b>10,129</b>	<b>5,115</b>	<b>17,716</b>	<b>1,600</b>	<b>30,964</b>	<b>8,018</b>

#### 4.5.4 Works Carried Forward from 2024-25 Year

Capital Work Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council Funding	Borrowing
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PROPERTY</b>									
<b>Building Improvements</b>									
Public Toilet Renewal - Sassafras	400	0	400	0	0	0		400	0
<b>Buildings</b>									
Pinks Reserve Stadium, Kilsyth Improvements	100	0	0	100	0	0		0	100
Kallista Community House	204	0	204	0	0	0		204	0
Mt Evelyn Library and Community Room	40	0	40	0	0	0		40	0
<b>TOTAL PROPERTY</b>	<b>744</b>	<b>0</b>	<b>644</b>	<b>100</b>	<b>0</b>	<b>0</b>		<b>644</b>	<b>100</b>
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
Plant Replacement	-62	0	-62	0	0	0		-62	0
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>-62</b>	<b>0</b>	<b>-62</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>-62</b>	<b>0</b>
<b>INFRASTRUCTURE</b>									
<b>Drainage</b>									
Britton Road, Seville	340	340	0	0	0	0		1	339
Carmen Reserve, Lilydale	90	90	0	0	0	0		0	90
Cobden Crescent, Lilydale	15	15	0	0	0	0		15	0
North Avenue, Mt Evelyn	264	264	0	0	0	0		0	264
Station Street, Coldstream	469	469	0	0	0	0		455	14
<b>Other Infrastructure</b>									
Advanced Design Program	200	200	0	0	0	0		200	0
<b>Parks, Open Space and Streetscapes</b>									
Master Plan Program	51	51	0	0	0	0		51	0
McKenzie King Adventure Playground, Millgrove Playspace	10	0	10	0	0	0		10	0
Morrison Recreation Reserve, Mt Evelyn Youth Activation and Bike Park	888	888	0	0	0	649		0	240
Mountain Bike Destination, Warburton	2,986	2,986	0	0	0	556		0	2,430
Park Signage - Healesville	9	9	0	0	0	0		9	0
Park Signage - Kilsyth	18	18	0	0	0	0		18	0
Park Signage - Mooroolbark	23	23	0	0	0	0		23	0

Capital Work Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council Funding	Borrowing
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Yarra Valley Trail	-821	-821	0	0	0	0		-821	0
Yarra Valley Trail - Stage 2A	535	535	0	0	0	0		535	0
Yarra Valley Trail Northern Loop	1,317	1,317	0	0	0	0		1,317	0
<b>Recreational, Leisure &amp; Community Facilities</b>									
Kilsyth Recreation Reserve Playspace - Stage 2	270	270	0	0	0	0		270	0
<b>Roads</b>									
Alfred St and John St, Wandin North	100	0	0	100	0	0		100	0
Alpine Street Group, Warburton	80	0	0	80	0	0		80	0
Arthurs Road, Chum Creek	423	0	0	423	0	0		423	0
Cedar Court Road Group, Monbulk	200	0	0	200	0	0		200	0
Climate Resilient Buildings for our Community	58	0	0	58	0	0		58	0
Maddens Lane, Gruyere	130	0	130	0	0	0		130	0
<b>TOTAL INFRASTRUCTURE</b>	<b>7,655</b>	<b>6,654</b>	<b>140</b>	<b>860</b>	<b>0</b>	<b>1,205</b>		<b>3,073</b>	<b>3,376</b>
<b>TOTAL CARRIED FORWARD CAPITAL WORKS 2024/25</b>	<b>8,337</b>	<b>6,654</b>	<b>722</b>	<b>960</b>	<b>0</b>	<b>1,205</b>	<b>0</b>	<b>3,655</b>	<b>3,476</b>

#### 4.5.5 Summary of Planned Capital Works Expenditure, years ending 30 June 2027, 2028, 2029

2026/27 Capital Works	Asset Expenditure Types					Total \$'000	Summary of Funding Sources			
	Total	New	Renewal	Upgrade	Expansion		Grants	Contributions	Council Funding	Borrowing
	\$'000	\$'000	\$'000	\$'000	\$'000		\$'000	\$'000	\$'000	\$'000
<b>PROPERTY</b>										
Building - Aquatic	1,224	0	979	245	0	1,224	0	0	1,224	0
Buildings	8,870	1,953	3,310	1,655	1,953	8,870	8,575	0	295	0
Capital Building Improvements	3,020	0	2,114	0	906	3,020	0	0	3,020	0
<b>TOTAL PROPERTY</b>	<b>13,114</b>	<b>1,953</b>	<b>6,403</b>	<b>1,900</b>	<b>2,859</b>	<b>13,114</b>	<b>8,575</b>	<b>0</b>	<b>4,539</b>	<b>0</b>
<b>PLANT &amp; EQUIPMENT</b>										
Plant, Machinery and Equipment	2,500	0	2,000	0	500	2,500	0	0	2,500	0
Computers and Telecommunications	300	0	300	0	0	300	0	0	300	0
<b>TOTAL PLANT &amp; EQUIPMENT</b>	<b>2,800</b>	<b>0</b>	<b>2,300</b>	<b>0</b>	<b>500</b>	<b>2,800</b>	<b>0</b>	<b>0</b>	<b>2,800</b>	<b>0</b>
<b>INFRASTRUCTURE</b>										
Bridge	0	262	0	0	0	262	0	0	262	0
Carpark	0	400	0	0	0	400	0	0	400	0
Drainage	1,233	200	0	1,233	1,233	2,665	0	0	2,665	0
Footpaths	886	1,349	0	0	0	2,235	243	0	1,992	0
Open Space	1,038	553	0	1,338	1,338	2,930	1,076	0	1,853	0
Playspace	0	373	186	186	186	745	0	0	745	0
Roads	117	10,526	1,000	1,117	117	12,760	5,360	1,000	6,400	0
Sports Reserves	133	482	57	0	0	672	0	0	672	0
Township	500	0	125	375	375	1,000	0	0	1,000	0
Trails	2,682	414	0	0	0	3,096	2,682	0	414	0
Other Infrastructure	3,867	2,228	396	891	891	7,383	0	0	7,383	0
<b>TOTAL INFRASTRUCTURE</b>	<b>10,456</b>	<b>16,787</b>	<b>1,765</b>	<b>5,140</b>	<b>4,140</b>	<b>34,148</b>	<b>9,362</b>	<b>1,000</b>	<b>23,787</b>	<b>0</b>
<b>TOTAL NEW CAPITAL WORKS</b>	<b>50,062</b>	<b>12,409</b>	<b>25,490</b>	<b>3,664</b>	<b>8,499</b>	<b>50,062</b>	<b>17,937</b>	<b>1,000</b>	<b>31,126</b>	<b>0</b>



2027/28 Capital Works	Asset Expenditure Types					Total \$'000	Summary of Funding Sources			
	Total	New	Renewal	Upgrade	Expansion		Grants	Contributions	Council Funding	Borrowing
	\$'000	\$'000	\$'000	\$'000	\$'000		\$'000	\$'000	\$'000	\$'000
<b>PROPERTY</b>										
Building - Aquatic	1,250	0	1,000	250	0	1,250	0	0	1,250	0
Buildings	4,066	1,641	720	360	1,345	4,066	1,970	0	2,096	0
Capital Building Improvements	3,080	0	2,156	0	924	3,080	0	0	3,080	0
<b>TOTAL PROPERTY</b>	<b>8,396</b>	<b>1,641</b>	<b>3,876</b>	<b>610</b>	<b>2,269</b>	<b>8,396</b>	<b>1,970</b>	<b>0</b>	<b>6,426</b>	<b>0</b>
<b>PLANT &amp; EQUIPMENT</b>										
Plant, Machinery and Equipment	3,100	0	2,480	0	620	3,100	0	0	3,100	0
Computers and Telecommunications	300	0	300	0	0	300	0	0	300	0
<b>TOTAL PLANT &amp; EQUIPMENT</b>	<b>3,400</b>	<b>0</b>	<b>2,780</b>	<b>0</b>	<b>620</b>	<b>3,400</b>	<b>0</b>	<b>0</b>	<b>3,400</b>	<b>0</b>
<b>INFRASTRUCTURE</b>										
Bridge	300	0	300	0	0	300	0	0	300	0
Carpark	400	0	400	0	0	400	0	0	400	0
Drainage	2,593	1,172	250	0	1,172	2,593	0	0	2,593	0
Footpaths	3,383	2,008	1,376	0	0	3,383	221	0	3,163	0
Open Space	1,628	550	528	0	550	1,628	0	0	1,628	0
Playspace	698	0	349	174	174	698	0	0	698	0
Roads	12,042	120	9,802	1,000	1,120	12,042	2,466	1,000	8,576	0
Sports Reserves	655	137	460	59	0	655	0	0	655	0
Township	826	413	0	207	207	826	0	0	826	0
Trails	397	0	397	0	0	397	0	0	397	0
Other Infrastructure	8,211	4,589	2,295	408	918	8,211	2,388	0	5,823	0
<b>TOTAL INFRASTRUCTURE</b>	<b>31,133</b>	<b>8,988</b>	<b>16,157</b>	<b>1,847</b>	<b>4,141</b>	<b>31,133</b>	<b>5,074</b>	<b>1,000</b>	<b>25,058</b>	<b>0</b>
<b>TOTAL NEW CAPITAL WORKS</b>	<b>42,929</b>	<b>10,629</b>	<b>22,813</b>	<b>2,457</b>	<b>7,030</b>	<b>42,929</b>	<b>7,044</b>	<b>1,000</b>	<b>34,884</b>	<b>0</b>

2028/29 Capital Works	Asset Expenditure Types					Summary of Funding Sources				
	Total	New	Renewal	Upgrade	Expansion	Total	Grants	Contributions	Council Funding	Borrowing
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PROPERTY</b>										
Building - Aquatic	2,500	0	2,000	500	0	2,500	0	0	2,500	0
Buildings	1,804	942	150	75	638	1,804	0	0	1,804	0
Capital Building Improvements	3,141	0	2,199	0	942	3,141	0	0	3,141	0
<b>TOTAL PROPERTY</b>	<b>7,445</b>	<b>942</b>	<b>4,349</b>	<b>575</b>	<b>1,580</b>	<b>7,445</b>	<b>0</b>	<b>0</b>	<b>7,445</b>	<b>0</b>
<b>PLANT &amp; EQUIPMENT</b>										
Plant, Machinery and Equipment	3,400	0	2,720	0	680	3,400	0	0	3,400	0
Computers and Telecommunications	300	0	300	0	0	300	0	0	300	0
<b>TOTAL PLANT &amp; EQUIPMENT</b>	<b>3,700</b>	<b>0</b>	<b>3,020</b>	<b>0</b>	<b>680</b>	<b>3,700</b>	<b>0</b>	<b>0</b>	<b>3,700</b>	<b>0</b>
<b>INFRASTRUCTURE</b>										
Bridge	300	0	300	0	0	300	0	0	300	0
Carpark	400	0	400	0	0	400	0	0	400	0
Drainage	3,091	1,171	750	0	1,171	3,091	0	0	3,091	0
Footpaths	3,075	1,672	1,403	0	0	3,075	0	0	3,075	0
Open Space	1,749	605	539	0	605	1,749	0	0	1,749	0
Playspace	698	0	349	174	174	698	0	0	698	0
Roads	13,449	123	10,003	1,600	1,723	13,449	2,766	1,600	9,084	0
Sports Reserves	668	139	469	60	0	668	0	0	668	0
Township	1,119	560	0	280	280	1,119	0	0	1,119	0
Trails	407	0	407	0	0	407	0	0	407	0
Other Infrastructure	8,233	4,502	2,364	420	946	8,233	2,373	0	5,859	0
<b>TOTAL INFRASTRUCTURE</b>	<b>33,189</b>	<b>8,772</b>	<b>16,984</b>	<b>2,534</b>	<b>4,898</b>	<b>33,189</b>	<b>5,139</b>	<b>1,600</b>	<b>26,450</b>	<b>0</b>
<b>TOTAL NEW CAPITAL WORKS</b>	<b>44,334</b>	<b>9,713</b>	<b>24,353</b>	<b>3,109</b>	<b>7,158</b>	<b>44,334</b>	<b>5,139</b>	<b>1,600</b>	<b>37,595</b>	<b>0</b>

## 5 Performance indicators

### 5.1 Targeted performance indicators

The following tables highlight Council's current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives.

The targeted performance indicators below are the prescribed performance indicators contained in Schedule 4 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

#### Targeted performance indicators - Service

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	+/-
<b>Governance</b>									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	45	46	50	54	57	60@	o
<b>Roads</b>									
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	2	96.0%	97.0%	98.5%	98.5%	98.5%	98.5%	+
<b>Statutory planning</b>									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	3	61.8%	62.0%	64.0%	66.0%	68.0%	70.0%	+
<b>Waste management</b>									
Kerbside collection waste diverted from landfill	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	67.3%	65.2%	65.5%	66.0%	66.5%	67.0%	+

## Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	+ / o / -
<b>Liquidity</b>									
Working Capital	Current assets / current liabilities	5	104.2%	123.4%	105.1%	102.5%	97.9%	99.0%	-
<b>Obligations</b>									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	6	130.4%	126.0%	106.1%	97.6%	84.6%	86.9%	-
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue	7	82.9%	74.7%	77.9%	77.3%	76.8%	76.8%	+
<b>Efficiency</b>									
Expenditure level	Total expenses / no. of property assessments	8	\$3,522	\$3,669	\$3,513	\$3,610	\$3,650	\$3,675	+

## 5.2 Financial performance indicators

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

The financial performance indicators below are the prescribed financial performance indicators contained in Part 3 of Schedule 3 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	+/-
<b>Operating position</b>									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	(11.5%)	(3.5%)	(1.0%)	(0.2%)	1.0%	1.5%	+
<b>Liquidity</b>									
Unrestricted cash	Unrestricted cash / current liabilities	10	2.8%	15.8%	11.1%	9.9%	7.8%	5.5%	-
<b>Obligations</b>									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	11	0.4%	20.9%	21.0%	16.6%	12.6%	8.7%	-
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		1.5%	1.6%	4.3%	4.3%	4.1%	4.0%	o
Indebtedness	Non-current liabilities / own source revenue		13.0%	29.6%	28.2%	21.6%	15.5%	12.0%	-
<b>Stability</b>									
Rates effort	Rate revenue / CIV of rateable properties in the municipality	12	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	o
<b>Efficiency</b>									
Revenue level	General rates and municipal charges / no. of property assessments	13	\$2,619	\$2,691	\$2,746	\$2,823	\$2,869	\$2,901	+

# Appendix A

## Fees and charges schedule

This attached schedule presents the fees and charges which will be charged in respect to various goods and services during the financial year 2025/26.

Note that this schedule only includes fees set by Council. There are other fees in addition to this listing that are set in accordance with legislative requirements and charged by Council. These fees are updated as of 1 July 2025 and will be reflected on Council's website.