



City of Casey
**BUDGET
REPORT**
2025/26





ACKNOWLEDGEMENT OF COUNTRY

The City of Casey proudly acknowledges the traditional owners, Casey's Aboriginal communities and their rich culture and pays respect to their Elders past, present and future. We acknowledge Aboriginal people as Australia's first peoples and as the traditional owners and custodians of the land on which we work and live.

COMMITMENT TO RECONCILIATION

The City of Casey is committed to reconciliation, guided by Casey's Reconciliation Action Plan (RAP) and the Casey Aboriginal Gathering Place. These initiatives support cultural connection, strengthen community capacity, and work towards better outcomes for the Aboriginal and Torres Strait Islander community.

DIVERSITY STATEMENT

The City of Casey is home to a remarkable diversity of cultures, languages, faiths, identities, landscapes, and stories. From our first Australians to our most recent arrivals and every wave between, the City of Casey welcomes and represents all community members and their respective ambitions to live healthy, rewarding, and happy lives.

These intersecting and overlapping community stories form Casey's collective identity and contribute to its evolving, rich history.

We recognise this diversity as our strength and we aim to share, nurture, and celebrate it.

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INTRODUCTION FROM THE MAYOR AND CEO

We're proud to present the City of Casey's 2025/26 Budget, a clear and considered plan to deliver the services, infrastructure, and support our growing community needs.

Shaped by your feedback through the *Shape Your City* engagement program, this budget aligns with our strategic outcomes: strong communities, a liveable city, a thriving economy, a sustainable environment, and a high-performing organisation.

This means upgraded parks, high quality leisure and recreation facilities community hubs, and new opportunities for residents to meet and connect.

We're also investing in roads, footpaths, drainage, and open spaces to support a safe, connected, and active city.

To turn these goals into action, we've backed them with significant investment. With a total spend of \$664.2 million, our operating budget is \$540.2 and our Capital Works Program is \$124.0 million.

A total of \$63.2 million will be spent on new assets, \$38.9 million on renewal works, \$18.5 million on upgrades to existing facilities and \$3.3 million to expand existing assets.

Key projects from this Budget include:

- \$9.8 million for new and improved works to Doveton Pool in the Park
- \$11.9 million for Springleaf Recreation Reserve
- \$5.1 million for Ballarto Road Family and Community Centre
- \$3.1 million for tree planting across Casey
- \$3.5 million in community grants
- \$2.0 million for a new space at the Old Cheese Factory
- \$800K for Max Pawsey Reserve Playground
- \$1.6 million for new recreational trails
- Multiple playground renewals
- \$467K for a safer crossing at Ernst Wanke Rd
- \$634K to reduce traffic speeds across six sites

As Casey continues to grow, we're balancing the need for housing and community facilities with climate action. We're investing in carbon reduction, tree canopy cover, water harvesting, and leak prevention to support long-term sustainability.

This budget balances the need to invest in maintaining existing assets, while building the infrastructure that our growing communities need. This is all within the 3 per cent rate cap set by the Victorian Government.

We want you to spend more time with loved ones, not stuck in traffic. That's why we're upgrading local roads and advocating for arterial road improvements from all levels of government.

This is just a snapshot of what's ahead. You can explore more projects and services in this Budget and the City of Casey Council Plan 2025–29.

We remain focused on delivering for our community and this Budget reflects our commitment to a safer, more sustainable, and better-connected Casey.

We look forward to building the future of our city, together.

Glenn Patterson
Chief Executive Officer

Stefan Koomen
Mayor



BUDGET PRESSURES

Local governments across Australia are increasingly expected to provide more services and support to community, whilst managing ageing infrastructure and assets within a rate capped environment. These growing responsibilities are placing significant financial strain on councils.

The City of Casey is facing mounting budget pressures due to rising costs in various areas, including services affected by population growth and new housing developments requiring infrastructure and support. The demand for infrastructure and essential services continues to increase, with costs often exceeding the approved rate cap.

Key challenges include funding major reforms such as the State Government Best Start, Best Life reforms and implementing waste management initiatives like the Food Organics and Garden Organics (FOGO) program. Additionally, external contract expenses and construction costs are escalating, further impacting financial sustainability. As the municipality expands, balancing service delivery with limited revenue sources remains a pressing concern.

FINANCIAL SNAPSHOT

The budgeted operating result for 2025/26 is for an operating surplus of \$180.3 million, which is an uplift from the forecasted result for the 2024/25 year of \$162.3 million. The increase is primarily due to the increase in expected grants funding for operating and capital works.

Council continues to ensure core services are delivered to meet the needs of our growing community. This work is often considered "business as usual". Additionally, initiatives are also funded to deliver on the Strategies and Objectives contained in the Council Plan and Annual Action Plan. These initiatives are similar to capital projects, in that they are targeted one-off projects, but due to accounting requirements cannot be capitalised. This includes items such as service improvement initiatives, street lighting and tree planting. Council's transformation projects are aimed at enhancing long-term efficiencies and we anticipate realising these efficiencies in future years, ensuring sustainable financial and operational improvements.

The adjusted underlying result is the net result for the year adjusted for non-recurrent capital grants, non-monetary contributions and capital contributions from other sources and is a measure of financial sustainability.

It is intended to show that by generating a surplus in operations (business as usual), Council is able to fund additional projects and capital works. The result is showing as a deficit in the 2024/25 and 2025/26 years due to the accounting treatment of initiative expenditure. Excluding the expenditure on initiatives, council would be achieving an operating surplus on business as usual activities of \$8.5 million in 2024/25 and \$14.6 million in 2025/26.

Council continues to invest in our capital works program, with \$124.0 million for 2025/26. The program is funded from council cash, reserves, developer contributions and grant funding.

FINANCIAL SNAPSHOT

Key Statistics	Forecast 2024/25	Budget 2025/26	Change
	\$'000	\$'000	\$'000
Total Revenue	677,814	720,576	42,762
Less: Expenditure	(495,438)	(515,167)	(19,729)
Less: Initiative Expenditure	(20,098)	(25,071)	(4,973)
Operating Surplus	162,278	180,338	18,060
Adjusted Underlying Operating Surplus / (Deficit)	(11,642)	(10,461)	1,181
Capital Works Program	124,114	123,958	(156)
Funding the Capital Works Program:			
Council cash	83,917	70,187	(13,730)
Reserves	16,172	21,595	5,423
Borrowings	-	-	-
Contributions	550	63	(487)
Grants	23,475	32,113	8,638

Budgeted Net cost by Strategic Outcome	Budget	Budget
	\$'000	%
Strategic Outcome 1 - Strong Communities	77,888	25.3%
Strategic Outcome 2 - Liveable City	66,457	21.6%
Strategic Outcome 3 - Sustainable Environment	87,362	28.3%
Strategic Outcome 4 - Thriving Local Economy	1,571	0.5%
Strategic Outcome 5 - High Performing Organisation	75,087	24.4%
	308,365	100.0%

OVERVIEW

The City of Casey is one of the fastest growing municipalities in Victoria. The population has grown from 313,521 people (2016) and is forecasted to total 429,383 in 2025 (Forecast .id). This is an increase of 115,862 people. Casey is expected to experience continued growth with a total population of 444,700 in 2026, increasing to 614,000 by 2046 (Forecast .id).

Year	Estimated Population
2025	429,383
2026	444,700
2027	458,700
2028	470,100
2035	549,800
2046	614,000

(Source – Forecast.id, reviewed January 2025)

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

BUDGET

This Budget is a key component of the City of Casey's Integrated Strategic Planning Framework that guides council in identifying community needs and aspirations over the long, medium and short term. It has been prepared in accordance with Section 94 of the Local Government Act 2020 (the Act) to cover the financial and non-financial resources required by Council to achieve its strategic objectives.

The budget is prepared and adopted each financial year and includes the financial information for the subsequent three financial years. The financial statements are prepared in the prescribed form and contains information required by the Local Government Reporting Regulations. It also includes a general description of services and initiatives funded in the budget. The budget also includes the total amount that Council intends to raise by rates and charges and other information required to be included on rates and charges by the Act.

The budget is established based on principles and information that are contained in Council's adopted Financial Plan (S91), Asset Plan (S92), Revenue and Rating Plan (S93) and Workforce Plan (S46) which were developed in accordance with the Act.

The following financial statements forming part of this budget are in section 3 of this document:

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

FINANCIAL RESOURCES

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

1. Rate Revenue Strategy

The City of Casey has prepared a Draft Revenue and Rating Plan in line with Section 93 of the Local Government Act 2020 that is also subject to community engagement and out for consultation as part of Council's suite of Integrated Planning documents.

The purpose of the Revenue and Rating Plan 2025 to 2029 is to establish the revenue raising framework within which the Council proposes to implement and also to determine the most appropriate and affordable revenue rating approach for the City of Casey which in conjunction with other income sources will adequately finance the outcomes in the Council Plan.

Council will ensure that rating structures are fair and equitable for all residents and rate payers. As part of the Plan, the valuation system used for rating purposes will be Capital Improved Value and a single uniform general rate in the dollar will apply across the whole City. There will be no separate municipal charge that will apply.

The Victorian State Government cap on the average property rate increase for 2025/26 has been set at 3.0 per cent (2.75 per cent in 2024/25). The Valuer General of Victoria conducts the annual rateable property general variations.

Fire Services Property Levy replaced by Emergency Services and Volunteers Fund

In December 2024, the Victorian State Government announced that it would seek to replace the Fire Services Property Levy with the Emergency Services and Volunteer Fund (ESVF) from 1 July 2025. The Bill to legislate the Emergency Services and Volunteer Fund was passed by the Victorian State Parliament on the 15 May 2025.

The Fund will help support a broader range of emergency services including VICSES, Triple Zero Victoria, the State Control Centre, Forest Fire Management Victoria and Emergency Recovery Victoria as well as the Country Fire Authority and Fire Rescue Victoria.

The Fund will be collected through local councils and will appear on ratepayer's notice of assessments. The Emergency Services and Volunteer Fund is based on two components, a fixed charge, and a variable charge which is linked to the Capital Improved Value of the property. This levy is not included in the rate cap and increases in the levy are at the discretion of the State Government. Eligible CFA and VICSES volunteers will receive rebates that will be administered through an application process directly with the Victorian State Government.

Like the FSPL, the ESVF will be collected by councils and will appear on rates notices. Every dollar raised through the ESVF will go towards vital life-saving equipment, vehicles, staff, training for volunteers, community education, and recovery support for when Victorians need it most. ESVF enquiries can be directed to esvf@dtf.vic.gov.au

FINANCIAL RESOURCES

2. Sustainability and Waste Management

The 2025/26 Waste Charges have been determined based on a full cost recovery reconciliation.

In 2025/26, the City of Casey's waste management costs are budgeted at \$69.6 million which represents a 20.0 per cent (\$11.5 million) increase on the forecast levels for 2024/25 (\$58.1 million). The increase in the waste budget is in part a result of growth in households in Casey and cost from State Government.

The Environment Protection Agency (EPA) regulation has a sustained impact on Council with regards to compliance with existing and past landfill sites.

Waste disposal costs are also impacted by industry changes such as increasing EPA landfill levies and negotiation of contracts, for example, recycling sorting and acceptance.

The State Government Landfill Levy will increase from \$132.76 to \$167.9 from 1 July 2025 which affects Domestic and Hard Waste costs. The 2025/26 budget includes a \$12.5 million allocation for Landfill Levy paid to the State Government for City of Casey domestic waste disposal. These increases, along with CPI increase the contract costs for councils waste collection services.

Household waste and recycling services will be regulated by Recycling Victoria via regulations and a service standard made under the Circular Economy (Waste Reduction and Recycling) Act 2021 (the CE Act). The CE Act requires councils to provide the 4-stream services to households with a service standard to set out how councils deliver these services.

This includes a 4 bin collection system, with standardised bin lid colours to indicate each stream - purple for glass recycling, green for FOGO, yellow for mixed recycling and red for general rubbish. Kerbside reforms will cost approximately \$12.28 million, with the roll out expected to be finalised December 2026. These costs will be incrementally applied to the waste charge over time.

Council's scheduled implementation of kerbside reforms will start with bin lid changeovers in mid 2025, FOGO bins to exempt properties will be delivered in early 2026 and glass recycling service in late 2026. The kerbside reform will cost \$4.5 million in 2025/26 for the bin lid replacement program

and delivery of FOGO bins. Council has offset \$3.0 million of these costs from Council's waste reserve.

Beyond 2025/26

Councils in the south east of Melbourne will also be faced with increased waste disposal costs as they are faced with closing landfills and the need to transport waste to northern and western Melbourne or seek alternative waste disposal options.

3. Capital Works Program

Capital works programming will be consistent with Council's strategic objectives, adopted services and asset plan priorities. Community consultation has been completed which informed the development of council objectives, services and priorities. Existing and new assets will be evaluated for their whole-of life costs and contribution towards Council's defined levels of service.

For the 2025/26 Capital Works Program, completing previously adopted works that commenced during 2024/25, or previous financial years, is a priority, whilst continuing to support the investment of infrastructure asset renewal in transport, open space, buildings and drainage.

The 2025/26 Capital Works Program takes into consideration the prevailing conditions affecting delivery of works across the municipality. Capital projects that were funded in prior years that could not be completed as originally planned during 2024/25 may be rephased to future years.

4. Operating Budget

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

As a growing municipality, providing services to an expanding number of residents can put pressure on financial sustainability. Not only is the number of residents growing, which requires more infrastructure to operate and maintain, the cost to deliver these services is also growing. Increases to service delivery costs often surpass the rate cap. In particular, this is evidenced in the growing cost of external contracts and the cost of construction.

Growth in demand for Maternal and Child Health Services and Kindergartens

The City of Casey is facing continued growth with an estimated population of 614,000 by 2046. This growth is having a significant impact on service and infrastructure planning and delivery. The number of children aged from 0-to-4 years is expected to grow by 7.4 per cent, the third largest age cohort growth. This growth is having a direct impact on Council's ability to deliver the Maternal and Child Health (MCH) Service in line with funding and community expectations.

The City of Casey MCH service is the largest MCH service in Victoria. In 2023/24 we had 5,391 birth notices in Casey. For the first quarter of 2024/25 we have had 1,475 birth notices, or an 8.1 per cent increase on the same time last year. To respond to this growth and to ensure that children who may have missed MCH visits are able to access the service, an increase in staffing is required for the Universal MCH Service.

The Universal MCH service is jointly funded (50:50) by Council and State Government, through the Department of Health. Funding is adjusted annually based on the previous year's birth rate and community vulnerability or disadvantaged. The increase in births experienced in 2024/25 will not be reflected in grant funding until 2025/26.

There are currently a number of children on the kindergarten waitlist in Casey who are unable to obtain a 3 or 4 year old kindergarten place. To meet this need, more sessions were needed to be added to the program, requiring additional staff in line with the legislated staff to child ratio. An additional 24 FTE limited tenure (12 month) positions have been included in the draft budget for the new sessions (in Endeavour Hills, Cranbourne East, Berwick, Lynbrook, and Clyde North). These positions will be funded by the kindergarten funding.

External Contracts

External Contracts overall have increased by \$18.5 million (17.3 per cent increase) compared to the 2024/25 forecast mainly in the areas of Domestic garbage, recycling, hard and green waste disposal and Open space presentation. The increase in waste charges is covered in **2. Sustainability and Waste Management** above.

Open Space Presentation

Growth in the City of Casey is clearly evident in the increase in new developments that occur year on year. There is a budgeted increase of an additional 42 sites totalling 184,388m² from the second half of 2024/25 and another 138 sites in 2025/26 totalling 446,480m² of open space - including parks and roadsides - that require council to maintain.

Continual review of Council operations is to be undertaken to improve the efficiency and effectiveness of Council service provision as part of the annual Council Plan review, service planning and budget preparation process. This will ensure financial sustainability into the future.

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

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

5. Reserves

Council utilises reserves to provide for the future needs of the city. Reserves are established when approved by Council and the Executive Leadership Team in accordance with Council's reserves policy.

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

FINANCIAL RESOURCES

6. Borrowings/Debt Redemption

Casey is in a strong financial position and has historically had high levels of reserves that have been mobilised. Borrowings are a legitimate and financially responsible way of financing capital projects and may be used to spread the cost of projects over a number of years so that the ratepayers who gain the benefit of the asset created pay for it.

Conversely, borrowings create a fixed and ongoing financial servicing obligation on future ratepayers who may have had no capacity to influence the capital project expenditure decisions in the first instance. In a large and growing Council like the City of Casey, a significant proportion of capital expenditures will be undertaken from current year revenues.

7. Budget Planning Process

The City of Casey will manage its financial resources in line with the following principles:

- The City of Casey will operate within the rate cap set by the State Government
 - Priority will be given to the capital works program and particularly the renewal of assets
 - Operational expenditure growth will require:
 - supporting evidence to underpin any budget increases
 - efficiencies to support growth
 - Continued focus on business improvement, innovation and cost saving initiatives so as to maintain and improve current service delivery standards
- Strategic workforce planning will guide workforce decisions, including with a focus on business transformation, and growth in service demand
 - The annual budget cycle establishes the Council-approved funding for operations, and initiatives outside of that process that materially impact the budget require:
 - Council approval
 - Confirmed funding source
 - Developer contributions are mobilised, works in kind are actively pursued, and Developer Contribution Program (DCP) reserve balances are kept at a minimal level to fund required projects
 - Proceeds from land sales held in the Land Acquisition Reserve and this reserve funds future acquisitions of land in accordance with Council's endorsed reserves policy
 - Major community infrastructure projects require an approved business case that addresses the funding capacity and funding source.

NON FINANCIAL RESOURCES

Human Resources

Council employs full-time, part-time and casual staff. The full-time equivalent (FTE) staffing level in 2025/26 will be 1,421.0 positions.

A significant focus for 2025/26 is the continuation of Transformation projects which are aimed at enhancing long-term efficiencies. We anticipate realising these efficiencies in future years, ensuring sustainable financial and operational improvements.

Listed below is a four-year projection of FTE staff requirements. Further information is provided in the statement of human resources in Section 3 of this document.

Projected staff	2025/26	2026/27	2027/28	2028/29
Full-Time Equivalent	938.0	938.0	938.0	938.0
Part-Time Equivalent	360.6	360.6	360.6	360.6
Temporary	122.4	57.0	-	-
	1,421.0	1,355.6	1,298.6	1,298.6

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

- Hazard identification, active management of claims and a return-to-work program to minimise time lost to injuries
- An organisational training program consisting of generic courses as well as management training and a development program customised to each member of staff at their annual development review
- Special programs to improve staff performance e.g. Organisational Climate Surveys, Leadership and Management Development, Continuous Improvement Projects, etc.
- Equal Employment Opportunity policies and processes, an Employee Assistance Program and a commitment to health promotion activities also help to ensure an effective and committed workforce.

A business case for new staff is developed during the annual planning process, culminating in evaluation of requests as part of budget deliberations. Whilst it is impossible to quantify, it is recognised that staff knowledge is one of Council's most valuable resources.

Assets

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

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

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

- The rationale for asset ownership
- The levels of service or standard required for each type of asset
- Growth and demand forecasts
- Risks involved and how they are mitigated
- How the assets are managed from creation through to replacement or disposal
- Expenditure forecasts for the next 20 years.

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

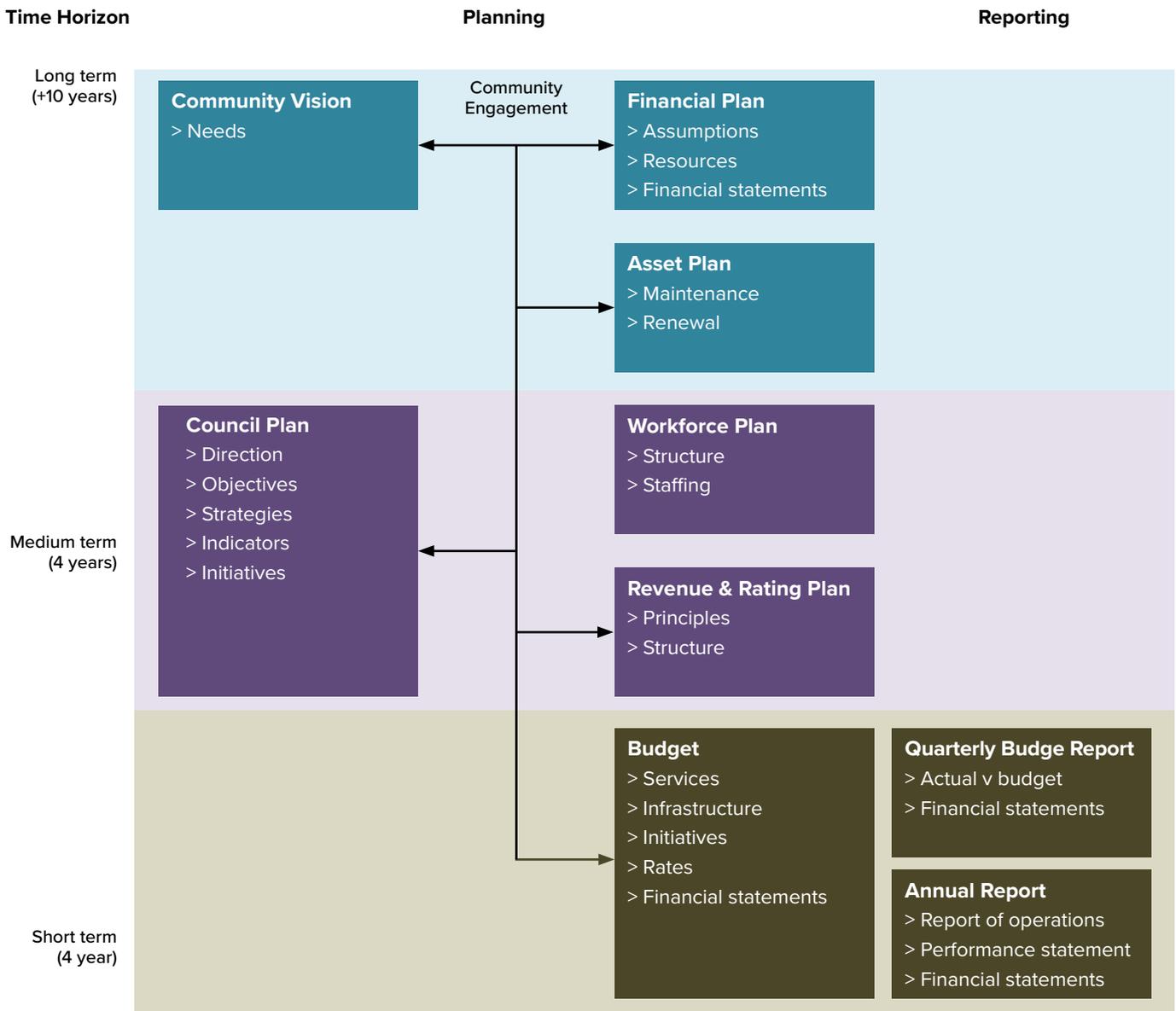
The forecasts derived from the Asset Management Plans are collated to provide information for Council's long-term financial planning. This includes the provision for asset renewal funding to increase incrementally each year, to ensure the timely replacement of an increasing number of assets that are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

SECTION 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 planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long-term (Community Vision and 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 outcomes 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.



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

1.1.2 Key Planning Considerations

Service level planning

Although councils have a legal obligation to provide some services - such as animal management, local roads, food safety and statutory planning - most council services are not legally mandated, including some services closely associated with councils, such as libraries, building permits and sporting facilities.

Further, over time, the needs and expectations of communities can change. Therefore councils need to have robust processes for service planning and service review to ensure all services continue to provide value for money and are in line with community expectations. In doing so, councils should engage with communities to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works. Community consultation needs to be in line with a councils' adopted Community Engagement Policy and Public Transparency Policy.

1.2 Our purpose

Council has a crucial role to play in supporting the Casey community to achieve the strategic outcomes set out in its Vision and Council Plan. The organisational purpose is designed to bring us together with a shared understanding of our roles as an organisation. Our purpose is simple: we lead with passion and courage to enrich lives and empower communities.

Our vision

The City of Casey Long Term Community Vision 2035 (the Vision) describes the community's aspirations for the future of the municipality, which is "Casey will be a connected, innovative and resilient community." The Vision was developed through community engagement, with Council embarking on a comprehensive community engagement program, Shape Your City 2024. The program provided our community with the opportunity to tell us how they would like to be engaged with, what their vision is for the future of the municipality and what their specific needs and expectations are of Council. This insight allowed us to better understand, from the community's perspective, what their ideas are for the future of the municipality.

Our values

Our organisation's values are to dream big, empower each other, and make our community proud. These values reflect the deeply held beliefs about what is important to Council's workforce and what drives its behaviour. These values reflect Council's aspirations for how staff, contractors and volunteers work together and serve the community. Our workforce believes in being bold, innovative and collaborative and has an unerring focus on service to our community.

1.3 Strategic outcomes

In response to the outcome aspirations shared by our community, there are five Strategic Outcomes which will guide the work of Council over the coming four years. These are:

Strong Communities

Deliver programs, foster partnerships and empower healthy, safe, inclusive and connected communities.

Liveable City

Holistically plan, build, manage and influence an accessible, high-quality built environment for a growing Casey community.

Sustainable Environment

Foster a sustainable environment through education, climate change action, waste management and the protection and enhancement of natural resources.

Thriving Local Economy

It is easy to do business in Casey through programs that support the local economy, attract new businesses and promote local employment.

High Performing Organisation

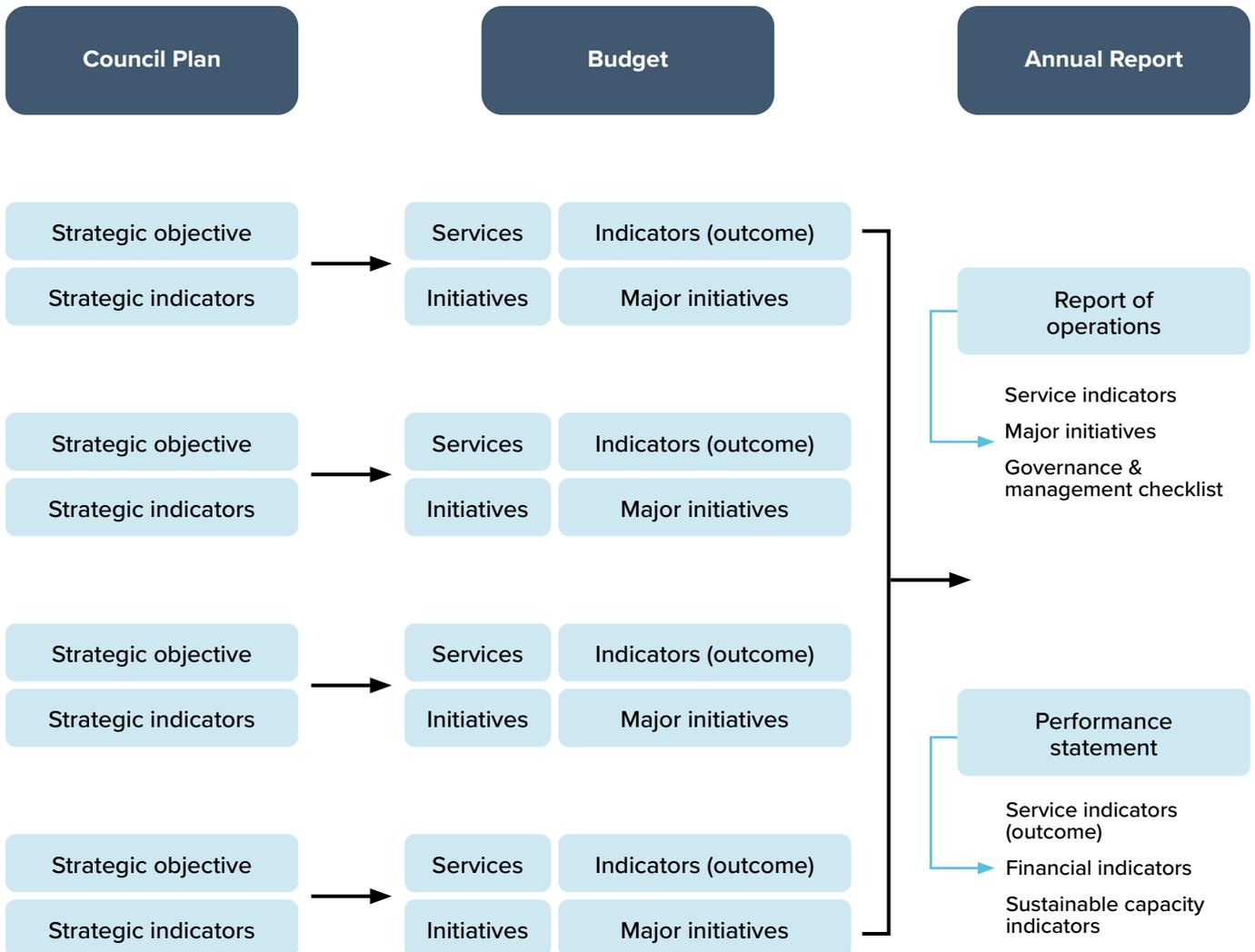
Operate an adaptable, efficient, future ready organisation that engages and responds to community needs through sustainable and innovative service delivery.

SECTION 2: SERVICES, INITIATIVES AND SERVICE PERFORMANCE INDICATORS

Introduction

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 outcomes 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, initiatives 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.



STRATEGIC OUTCOME 1: STRONG COMMUNITIES

Strategic Priorities:

1.1 Community safety: Partner with community to enhance safety outcomes and feelings of safety. *(Health Focus Area 5)*

1.2 Effective advocacy: Coordinate advocacy and partnerships to attract funding for and provision of critical non-council services that support community needs. *(Health Focus Area 3, 4, 5 and 6)*

1.3 Arts and destinations: Utilise cultural, arts and heritage experiences and places to foster community connection and cohesion, inclusion and a strong creative community. *(Health Focus Area 2)*

1.4 Sport and active community participation: Support increased participation in sport, leisure and community programs, with a focus on women, girls and gender diverse people, through coordinated design and delivery of accessible programs. *(Health Focus Area 1)*

1.5 Early years and youth: Support the delivery of programs and partner with community organisations to provide greater access to services for early years and youth populations. *(Health Focus Area 3)*

1.6 Social cohesion: Foster greater social cohesion through the advancement of Casey's targeted populations needs and the rejection and prevention of family violence and promotion of gender equality. *(Health Focus Area 2, 3 and 5)*

Strategic Indicators:

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

- Maintain a high level of graffiti removal requests to improve the appearance of public areas and improve safety perceptions within the community.
- Increase the number of Road Safety Education initiatives delivered to enhance community awareness and safety.
- Maintain a low average number of days to action safety requests, such as animal management, to improve community safety.
- Increase the number of environmental design

audits to assess safety improvements.

- Advocate and secure service funding to enhance the availability of critical services for the community.
- Increase the percentage of people who feel Council events are inclusive and welcoming, promoting community connection and engagement.
- Increase library membership to support access to cultural, arts, and learning resources.
- Increase satisfaction with events that offer opportunities for the community to experience local arts and cultural activities.
- Increase the participation of women, girls, and gender-diverse people in sport, leisure, and community activities, ensuring inclusivity and accessibility.
- Increase participation in the Maternal and Child Health (MCH) service to support early years development.
- Increase the number of children registered for 3-and 4-year-old kindergarten to promote early childhood education.
- Increase satisfaction with the Dad's Matter program to support engaged parenting.
- Increase satisfaction with teenage school holiday programs to enhance youth engagement.
- Increase the number of early years and youth partnership initiatives, through the Community Service Organisation (CSO) Casey Futures Partnership Alliance, to strengthen early years and youth service resourcing.
- Increase the number of opportunities for children and young people to participate in decision-making on issues that affect them, empowering youth voices.
- Increase the percentage of Gender Impact Assessment (GIA) recommendations adopted that consider the needs of target populations, promoting gender equality and social equity.

Major initiatives in 2025/26:

Priority 1.1

Community Safety: Partner with community to enhance safety outcomes and feelings of safety. (Health Focus Area 5)

Major initiatives

- Implement graffiti management strategies to eliminate vandalism, protect environmental amenities and enhance community safety.
- Implement an improved school crossing and safety program to improve traffic management and ensure pedestrian safety in school zones.
- Conduct research on residents' perceptions of local crime and safety issues in Casey.
- Through established relationships with Victoria Police and Neighbourhood Watch, enhance safety outcomes for the Casey community and increase collaboration between Council and key community safety partners.
- Invest in maintaining and upgrading public amenities and improve lighting, by implementing Crime Prevention through Environmental Design principles.

Priority 1.2

Effective advocacy: Coordinate advocacy and partnerships to attract funding for and provision of critical non-council services that support community needs. (Health Focus Area 3, 4, 5 and 6)

Major initiatives

- Partner with key stakeholders to understand the effects of the Best Start, Best Life reforms and the identified issues that will prevent children having universal access to two years of funded kindergarten.
- Advocate for additional resources to address the complex challenges posed by the rising incidence of family violence.
- Partner with the recently established South East Homelessness and Housing Alliance (SEHHA) to drive outcomes for those experiencing homelessness and housing insecurity across the region.
- Coordinate advocacy and partnerships to attract funding for and provision of critical non-council services, in particular for areas where there is known gender inequality, disadvantage and discrimination.
- Undertake joint advocacy projects with relevant stakeholders in the aged care sector, including other south-east councils and non-profit agencies, which increase resources for aged health care within the region.

Priority 1.3

Arts and destinations: Utilise cultural, arts and heritage experiences and places to foster community connection and cohesion, inclusion and a strong creative community. (Health Focus Area 2)

Major initiatives

- Design and deliver events that offer the community opportunities to experience art and culture activities locally.
- Deliver a temporary Library Lounge in the Clyde Township Family and Community Centre to ensure residents in the growth areas of Casey have access to library services.
- Enhance community access and experiences at local attractions by delivering initiatives aligned with relevant MasterPlans such as the new community space at Old Cheese Factory and renewal of visitor experience elements at Wilson Botanic Park.

Priority 1.4

Sport and active community participation: Support increased participation in sport, leisure and community programs, with a focus on women, girls and gender diverse people, through coordinated design and delivery of accessible programs. (Health Focus Area 1)

Major initiatives

- Identify and promote opportunities, including through partnership with organisations, to increase access to recreational, modified and social sporting activities for people of all ages.
- Undertake a review of the accessibility of key Council buildings and facilities for people with a disability.
- Develop opportunities for LGBTIQ+ communities to have increased access to inclusive sports and recreation programs through collaboration with local sports clubs and associations.

Priority 1.5

Early years and youth: Support the delivery of programs and partner with community organisations to provide greater access to services for early years and youth populations. (Health Focus Area 3)

Major initiatives

- Deliver an early-intervention and response training program for community leaders and volunteers to empower and increase their capabilities to identify, support, and refer vulnerable residents, in particular those with mental health challenges.
- Support access to 3-and 4-year-old kindergarten through the implementation of Year 2 of Casey's new kindergarten service model.
- Support access to youth programs that address social connection and wellbeing, through implementing the outcomes of the Youth Service review.

Priority 1.6

Social cohesion: Foster greater social cohesion through the advancement of Casey's targeted populations needs and the rejection and prevention of family violence and promotion of gender equality. (Health Focus Area 2, 3 and 5)

Major initiatives

- Work with community service organisations (CSOs) through the Casey Futures Partnership to deliver the CSO Growth and Attraction Framework and grow the capacity of the sector to meet the diverse needs of a growing population.
- Determine and launch a new themed Community Action Leadership program that empowers more community leaders in Casey to make a positive difference in their communities.
- Develop and deliver a community and stakeholder awareness campaign during the international campaign, 16 Days of Activism, which takes steps towards preventing violence against women and promotes gender equality.
- Extend the availability of Aboriginal Gathering Place programs, offering activities and services at multiple City of Casey locations to reach more people within the Aboriginal and Torres Strait Islander communities.

Strategic services and descriptions:

Strategic service		Actual 2023/24	Forecast 2024/25	Budget 2025/26
		\$'000	\$'000	\$'000
Ageing and Disability Inclusion				
Council proactively supports people to thrive as they age by recognising and celebrating their diversity; encouraging visibility, inclusion, and respect; and enabling them to remain healthy, safe and connected.				
	Inc	1,763	1,878	1,509
	Exp	(5,910)	(4,763)	(4,632)
	Surplus/ (Deficit)	(4,147)	(2,885)	(3,123)
Arts and Culture				
Supports, encourages and delivers arts and cultural activities across Casey, including encouraging local people and groups to design and deliver their own arts and cultural programs. Delivering expanded library and arts services through our facilities to promote literacy, encourage lifelong learning, inspire arts and culture, and oversee the ongoing maintenance of public art and the commissioning of public arts projects.				
	Inc	233	187	153
	Exp	(8,639)	(9,191)	(9,374)
	Surplus/ (Deficit)	(8,406)	(9,004)	(9,221)
Child, Youth and Family				
Provides support to children, young people and families to improve health and wellbeing, safety, education, and connectedness. This includes the provision of programs to support early learning, young person participation, and parenting; the provision of high quality, flexible and affordable kindergarten services; and delivery of a universal Maternal Child Health service.				
	Inc	39,825	43,853	45,038
	Exp	(45,350)	(53,176)	(56,079)
	Surplus/ (Deficit)	(5,525)	(9,323)	(11,041)
Community Connection, Health and Wellbeing				
Provides a broad range of programs, engagement and partnerships to enhance community connection and wellbeing. This includes community development and empowerment to support Casey's multicultural and inclusive communities; enhancing the economic, social and cultural wellbeing of the Aboriginal and Torres Strait Islander communities; supporting child safety and the prevention of family violence; social policy and planning to create healthy and resilient communities; capacity building of not-for-profit groups and community service organisations; promoting and facilitating community volunteering; networking events for the community sector, and civic awards. Coordinates and monitors Council's grant submissions to external funding bodies for infrastructure and initiatives that support community connection.				
	Inc	2,249	2,074	1,906
	Exp	(19,371)	(21,938)	(23,397)
	Surplus/ (Deficit)	(17,122)	(19,864)	(21,491)

Strategic service		Actual 2023/24	Forecast 2024/25	Budget 2025/26
		\$'000	\$'000	\$'000
Community Safety	Inc	3,119	2,986	4,585
Provides a range of services and programs to achieve the objective of a safe community, with a focus on amenity protection, crime and anti-social behaviour, disease prevention, fire and emergency management, injury prevention and road safety.	Exp	(13,591)	(14,150)	(15,525)
	Surplus/ (Deficit)	(10,472)	(11,164)	(10,940)
Pets and Animals	Inc	2,490	3,144	3,163
Coordinates pet and animal registrations to support responsible pet ownership, reunite lost pets with owners, remove pets from harm and provide a safe community free from dangerous animals.	Exp	(39)	(30)	(40)
	Surplus/ (Deficit)	2,451	3,114	3,123
Sports and Leisure	Inc	2,681	3,842	3,785
Provides quality sport, leisure, and recreation facilities and partners with commercial organisations and community groups to provide educational, leisure and sporting programs to improve the physical activity, health and wellbeing of community. Provides support to local sporting and recreational clubs to strengthen their sustainability, plans for new recreation and sporting infrastructure and supports optimal utilisation of local sporting and recreational facilities.	Exp	(12,115)	(15,417)	(16,444)
	Surplus/ (Deficit)	(9,434)	(11,575)	(12,659)
Tourism Destination and Events	Inc	6,130	6,138	6,089
Supports visitation and tourism through the development and delivery of a suite of large and small-scale community and mayoral events. Provides local attractions such as the programming and management of Bunjil Place Theatre, Gallery, Plaza and Studio, Myuna Farm and the Old Cheese Factory. Includes the provision of advice, support and training to community groups in the delivery of community events, as well as management of event approvals.	Exp	(17,346)	(18,654)	(18,623)
	Surplus/ (Deficit)	(11,216)	(12,516)	(12,534)

Service performance outcome indicators:

Service: Aquatic Facilities		
Strategic service: Sport and Leisure		
Indicator	Performance measure	Computation
Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
Service: Animal Management		
Strategic service: Pets and Animals		
Indicator	Performance measure	Computation
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
Service: Food Safety		
Strategic service: Community Safety		
Indicator	Performance measure	Computation
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] x 100

Service: Libraries**Strategic service: Libraries**

Indicator	Performance measure	Computation
Participation	Library membership. (Percentage of the population that are registered library members)	$[\text{Number of registered library members} / \text{Population}] \times 100$

Service: Maternal and Child Health**Strategic service: Child, Youth and Family**

Indicator	Performance measure	Computation
Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	$[\text{Number of children who attend the MCH service at least once (in the financial year)} / \text{Number of children enrolled in the MCH service}] \times 100$
Participation	Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	$[\text{Number of Aboriginal children who attend the MCH service at least once (in the financial year)} / \text{Number of Aboriginal children enrolled in the MCH service}] \times 100$

STRATEGIC OUTCOME 2: LIVEABLE CITY

Strategic Priorities:

2.1 Improved connectivity: Plan, deliver and advocate for transport improvements to roads, public transport, pedestrian and cycling networks that improve access, connectivity, safety and city movement outcomes for our community. *(Health Focus Area 2 + 5)*

2.2 Appropriate infrastructure: Plan and deliver infrastructure that is sustainable, fit for purpose, supports shared use and promotes safety and amenity. *(Health Focus Area 3 + 5)*

2.3 Respond to growth: Plan and deliver urban planning that ensures our community has access to services and facilities across the city aligned to need and place. *(Health Focus Area 3)*

2.4 Effective advocacy: Advocate for investment that supports and responds to our growing city's needs – including transport mobility and access to jobs and services. *(Health Focus Area 3)*

2.5 City shaping infrastructure: Plan and invest in city shaping projects complementing our city's scale and diversity.

Strategic Indicators:

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

- Maintain sealed local roads to meet condition standards, supporting improved access, connectivity and safety.
- Maintain a high completion rate of the annual infrastructure works program, ensuring projects support sustainability and community wellbeing.
- Maintain a balanced approach to developer contributions and expenditure, aligning with community needs and growth.
- Advocate for and secure infrastructure funding to address the city's evolving infrastructure needs.
- Increase expenditure on large-scale infrastructure projects to drive significant city development.

Major initiatives in 2025/26:

Priority 2.1

Improve connectivity: Plan, deliver and advocate for transport improvements to roads, public transport, pedestrian and cycling networks that improve access, connectivity, safety and city movement outcomes for our community. (Health Focus Area 2 + 5)

Major initiatives

- Advocate for improved public transport and major road upgrades including Clyde Rail extension, Berwick Cranbourne/ Clyde Fiveways Road duplication and Thompsons Road extension to ensure residents and businesses can better move across the city.
- Plan and advocate for increased investment in infrastructure that improves walking and cycling options, alongside an audit of Council's Walk and Ride Strategy, to support improved access and connectivity.

Priority 2.2

Appropriate infrastructure: Plan and deliver infrastructure that is sustainable, fit for purpose, supports shared use and promotes safety and amenity. (Health Focus Area 3 + 5)

Major initiatives

- Partner with the development industry to deliver more transport, community and recreation infrastructure to support our growth area communities.
- Address the needs of the growing community by planning and implementing new projects, fit-for-purpose renewals and upgrades to existing infrastructure, including the delivery of Hampton Park amenity upgrades, Springleaf Recreation Reserve and Tooradin Football/ Cricket/ Netball Pavilion upgrade.

Priority 2.3

Respond to growth: Plan and deliver urban planning that ensures our community has access to services and facilities across the city aligned to need and place. (Health Focus Area 3)

Major initiatives

- Finalise the Casey Fields South (Employment) and Devon Meadows and Croskell (Employment) Precinct Structure Plans with the Victorian Planning Authority and implement these plans to facilitate new housing and job opportunities.
- Partner with the Victorian Planning Authority to prepare the Cardinia Creek South (Part 2) Precinct Structure Plan to deliver over 1,100 new homes.
- Develop an Affordable Housing Policy to support the establishment of more affordable housing in the City of Casey.

Priority 2.4

Effective advocacy: Advocate for investment that supports and responds to our growing city's needs – including transport mobility and access to jobs and services. (Health Focus Area 3)

Major initiatives

- Advocate to State and Federal Government on priorities associated with infrastructure investment, grants and partnerships to improve and deliver community, recreation and transport infrastructure for the growing Casey community.
- Advocate for improved mobile connectivity requirements in Precinct Structure Plans and facilitate the delivery of appropriately located telecommunication towers in areas experiencing poor connectivity.

Priority 2.5

City shaping infrastructure: Plan and invest in city shaping projects complementing our city's scale and diversity.

Major initiatives

- Progress the planning and design for the Cranbourne Community Hub and Doveton Pool in the Park MasterPlan to deliver a purpose-built facilities that offers easy access to important community and Council services.

Strategic services and descriptions:

Strategic service		Actual 2023/24	Forecast 2024/25	Budget 2025/26
		\$'000	\$'000	\$'000
Assets				
Provides and coordinates services to design, deliver, procure, and maintain Council's assets, including property, fleet and plant assets. Ensures that asset requirements are aligned to documented levels of service and can provide the service at the lowest long-term cost. Ensures capital works are planned and delivered in accordance with current standards and specifications and meet future community needs. Provides the strategy and advice on property matters and manages the acquisition, leasing, use, leased property maintenance, naming and disposal of Council's property assets. Supports a fit-for-purpose fleet and plant, which is maintained, safe and efficient to use.	Inc	2,733	2,989	3,138
	Exp	(12,544)	(12,437)	(9,229)
	Surplus/ (Deficit)	(9,811)	(9,448)	(6,091)
Building and Planning				
Provides value to the Casey community by responding to pressures of increasing complexity in development activity, efficiency and timelines of delivery and the imperative for proper decision-making that provides quality outcomes. Operationally, the Building and Planning service provides community value through the administration and enforcement of regulatory requirements for the built environment, alignment of requirements to the Casey Planning Scheme and engineering and landscape standards for subdivisions and development.	Inc	11,506	9,780	10,529
	Exp	(10,796)	(12,087)	(12,414)
	Surplus/ (Deficit)	710	(2,307)	(1,885)
Land Use Strategy				
Establishes the land use planning framework for Casey to create a liveable, sustainable and resilient city. Facilitates the collection of developer contributions that fund the delivery of local infrastructure to support new communities.	Inc	15	-	66
	Exp	(3,607)	(3,936)	(4,458)
	Surplus/ (Deficit)	(3,592)	(3,936)	(4,392)
Parks and Open Spaces				
Designs, delivers, maintains and renews neighbourhood parks, parks infrastructure, playgrounds and open space, by managing the collections planning, plant sourcing and capital works projects in parks.	Inc	5	-	-
	Exp	(16,712)	(22,985)	(31,767)
	Surplus/ (Deficit)	(16,707)	(22,985)	(31,767)
Transport				
Strategically plans and programs Casey's overall transport network servicing Casey whilst maintaining the transport infrastructure (including roads, paths, parking and public lighting functions). Liaises with and advocates to State Government Agencies on arterial road, public transport, active transport, and land use planning issues affecting Casey. Coordinates Council's involvement in the planning, delivery and construction of major road and rail projects across Casey and advocate to ensure these projects deliver maximum community benefit and integrate effectively with Council infrastructure.	Inc	3,211	3,060	3,240
	Exp	(21,331)	(21,470)	(25,564)
	Surplus/ (Deficit)	(18,120)	(18,410)	(22,324)

Service: Statutory Planning

Strategic service: Building and Planning

Indicator	Performance measure	Computation
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] x 100

Service: Transport

Strategic service: Roads

Indicator	Performance measure	Computation
Condition	Sealed local roads maintained to condition standards. (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] x 100

STRATEGIC OUTCOME 3: SUSTAINABLE ENVIRONMENT

Strategic Priorities:

3.1 Climate mitigation: Implement programs across Council to reduce carbon emissions and educate and support community and local business to reduce emissions. *(Health Focus Area 1)*

3.2 Climate adaptation: Investigate and implement adaptation measures that proactively support infrastructure, ecosystems, and community in preparing for climate change impacts. *(Health Focus Area 3)*

3.3 Biodiversity and natural resource management: Improve city greening with a focus on tree canopy cover and promote the protection and enhancement of biodiversity and other natural resources across Council and private land. *(Health Focus Area 1 + 3)*

3.4 Waste treatment: Advance Council treatment of waste and educate community about sustainable waste practices to increase food waste diversion and reduce litter and waste contamination.

3.5 Water management: Implement holistic water management practices through water sensitive urban design that advance water harvesting and reduce flood risks.

Strategic Indicators:

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

- Decrease carbon emissions from corporate gas and electricity use, reflecting Council's efforts to reduce its environmental footprint.
- Maintain a high percentage of actions completed to improve Council's ability to prepare for, adapt to, and recover from climate-related extreme weather events.
- Increase the number of trees planted to expand tree canopy coverage across the municipality.
- Increase the percentage of household waste diverted from landfill to support sustainable waste practices.
- Maintain a high level of satisfaction with Council's waste service, ensuring treatment of waste reflects community expectations.
- Reduce Council's use of drinkable water through water harvesting and leak prevention measures.

Major initiatives in 2025/26:**Priority 3.1**

Climate mitigation: Implement programs across Council to reduce carbon emissions and educate and support community and local business to reduce emissions. *(Health Focus Area 1)*

Major initiatives

- Reduce Council greenhouse gas emissions, source green energy, improve the efficiency of Council buildings and empower the community to reduce their own emissions through sustainable living practices.

Priority 3.2

Climate adaptation: Investigate and implement adaptation measures that proactively support infrastructure, ecosystems, and community in preparing for climate change impacts. *(Health Focus Area 3)*

Major initiatives

- Improve Casey's preparedness for extreme weather events by collaborating with community to build and plan for climate resilience, protect the natural environment and adapt public assets.

Priority 3.3

Biodiversity and natural resource management: Improve city greening with a focus on tree canopy cover and promote the protection and enhancement of biodiversity and other natural resources across Council and private land. *(Health Focus Area 1 + 3)*

Major initiatives

- Plant more trees to progress Council's 15 per cent total tree canopy target.
- Improve tree canopy cover and green spaces in the new estates, in partnership with the development sector.
- Strengthen priority bio-link corridors to enhance connectivity for Casey's wildlife, with a focus on protecting native flora and fauna at risk of extinction.
- Empower and educate the community to partner in biodiversity, tree planting, conservation and restoration initiatives.

Priority 3.4

Waste treatment: Progress Council treatment of waste and educate community about sustainable waste practices to increase food waste diversion and reduce litter and waste contamination.

Major initiatives

- Work with the Maryvale EfW Project Co and South East Metropolitan Advanced Waste Processing Pty Ltd to work towards financial close of the Maryvale Waste to Energy facility.
- Standardise Council's waste collection services to comply with the Victorian Government's Kerbside Reforms project.

Priority 3.5

Water management: Implement holistic water management practices through water sensitive urban design that advance water harvesting and reduce flood risks.

Major initiatives

- Continue to upgrade Stormwater Assets and undertake renewal measures to reduce flooding across the municipality.
- Reduce Council's reliance on potable water through implementation of water saving features in new buildings and facilities and the ongoing leak detection program.
- Partner with Melbourne Water to update flood modelling for our coastal areas and engage with our community on the outcomes of the updated modelling.

Strategic services and descriptions:

Strategic service		Actual 2023/24	Forecast 2024/25	Budget 2025/26
		\$'000	\$'000	\$'000
Sustainability and Environment				
<p>Provides a broad range of services to protect and enhance the natural environment and support sustainability. Includes coordination of Council's climate change mitigation and adaptation, as well as protection and enhancement of biodiversity and natural resource management.</p> <p>Identifies, manages and remediates potentially contaminated Council land. Raises community awareness for environmental values through education which creates behaviour change and reduces environmental impact.</p>	Inc	371	485	177
	Exp	(12,372)	(13,691)	(17,428)
	Surplus/ (Deficit)	(12,001)	(13,206)	(17,251)
Waste				
<p>Provides all waste collection services including residential garbage, recycling, green waste, commercial waste and hard waste. Includes provision of bins, collection, transport, sorting and/or disposal, and customer interface. Maintains the environment through the collection of dumped rubbish and minimising the impact of litter.</p>	Inc	1,039	1,080	980
	Exp	(54,512)	(57,693)	(69,157)
	Surplus/ (Deficit)	(53,473)	(56,613)	(68,177)
Water				
<p>Manages and maintains Council's stormwater assets to protect waterways and bays as well as protect community in regular and extreme rainfall events. Includes urban and rural drainage, flood plain management, stormwater environmental management and stormwater reuse.</p>	Inc	779	820	1,039
	Exp	(2,486)	(2,954)	(2,973)
	Surplus/ (Deficit)	(1,707)	(2,134)	(1,934)

Service performance outcome indicators:

Service: Waste Management		
Strategic service: Waste		
Indicator	Performance measure	Computation
Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill)	$[\text{Weight of recyclables and green organics collected from kerbside bins} / \text{Weight of garbage, recyclables and green organics collected from kerbside bins}] \times 100$

STRATEGIC OUTCOME 4: THRIVING LOCAL ECONOMY

Strategic Priorities:

4.1 Investment attraction: Work with other specialist organisations to deliver programs and activities that grow business investment in new and priority sectors, promoting local job growth and innovation.

4.2 Employment pathways: Advocate and partner with the education sector to support local skill development and the establishment of equitable and inclusive training and employment pathways. (*Health Focus Area 3*)

4.3 Existing business growth: Coordinate Council programs, activities and response to regulatory reforms to support and promote the growth of existing businesses.

4.4 Revitalise our strategic places: Coordinate planning and investment to revitalise and improve connection and access to neighbourhood activity centres and land precincts, unlocking land for housing and jobs. (*Health Focus Area 2 + 6*)

Strategic Indicators:

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

- Increase the number of businesses supported to establish in Casey through Council's Choose Casey Concierge Service, to diversify Casey's economy and create more local jobs.
- Maintain efforts to partner with public and private organisations to support delivery of initiatives that promote inclusive employment, employment pathways and local skills development.
- Increase the number of businesses that engage with Council business assistance programs and events.
- Increase investment in the development of Casey's activity centres and nominated land precincts to enhance connectivity, access, and support the creation of jobs.

Major initiatives in 2025/26:

Priority 4.1

Investment attraction: Work with other specialist organisations to deliver programs and activities that grow business investment in new and priority sectors, promoting local job growth and innovation.

Major initiatives

- Influence direction and priority actions within the Greater South East Melbourne, Outer Metropolitan Councils and National Growth Areas Alliance Councils to maximise benefit for the Casey community.

Priority 4.2

Employment pathways: Advocate and partner with the education sector to support local skill development and the establishment of equitable and inclusive training and employment pathways. *(Health Focus Area 3)*

Major initiatives

- Work with vocation training and education providers to create training and work placement opportunities that meet local industry needs and improve employment outcomes for Casey residents, including those from vulnerable employment groups.

Priority 4.3

Existing business growth: Coordinate Council programs, activities and response to regulatory reforms to support and promote the growth of existing businesses.

Major initiatives

- Review and amend Council’s processes to make it easier for Casey businesses to engage with Council services.
- Introduce an upgrade and renewal program for Council maintained activity centres to ensure attractive and high amenity public spaces that support the growth and diversity of local businesses.
- Deliver a series of business development programs, events and shop local campaign aimed at supporting the growth, education and promotion of small business in Casey.

Priority 4.4

Revitalise our strategic places: Coordinate planning and investment to revitalise and improve connection and access to neighbourhood activity centres and land precincts, unlocking land for housing and jobs. *(Health Focus Area 2 + 6)*

Major initiatives

- Implement the Strategic Property Program by developing or selling underutilised Council-owned land at key sites, to create civic, community and commercial outcomes.
- Prepare a planning scheme amendment to incorporate the *Berwick Village Major Activity Centre Structure Plan* to manage the future growth and development of Berwick Village.
- Review the Hampton Park Central Development Plan to identify new opportunities to facilitate the development and revitalisation of the Hampton Park activity centre.

Strategic service		Actual 2023/24	Forecast 2024/25	Budget 2025/26
		\$'000	\$'000	\$'000
Business Skills and Jobs	Inc	1,648	2,151	796
Delivers and supports a range of activities, services and programs that support the sustainability, development and growth of local businesses. Coordinates the registration, education, and enforcement of businesses who are required to be licensed and/or registered under various Acts.	Exp	(1,689)	(2,066)	(2,367)
	Surplus/ (Deficit)	(41)	85	(1,571)

STRATEGIC OUTCOME 5: HIGH PERFORMING ORGANISATION

Strategic Priorities:

5.1 Responsive customer experience: Design and deliver fit for purpose customer experiences that are empathetic, consistent, accessible and responsive to customer needs. (*Health Focus Area 2*)

5.2 Operational performance: Enhance Councils service and project performance through innovative practice and clearly communicate results to the community.

5.3 Financial performance: Improve financial performance by enhancing accountability and focus on efficiency and long term strategic decision making.

5.4 Governance and transparency: Promote community engagement in Council decision making through transparent governance and accessible communication. (*Health Focus Area 3*)

5.5 Constructive culture: Develop and grow an organisational culture that is safe and that promotes continuous improvement, collaboration and achievement.

Strategic Indicators:

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

- Increase customers' rating of how easy it is to interact with Council.
- Increase the percentage of digital interactions to improve accessibility and be responsive to customer needs.
- Maintain a high completion rate of planned service improvement projects to demonstrate innovative and effective service delivery.
- Increase adherence to service agreements to ensure consistent performance.
- Maintain a positive adjusted underlying result to reflect improved accountability, efficiency, and sustainable decision making.
- Increase the percentage of the community subscribed to Casey Conversations to foster transparent governance.
- Increase participation from cultural and minority groups in surveys to ensure inclusive community engagement.
- Decrease the number of decisions made in closed Council meetings, promoting open and transparent decision-making processes.
- Increase leadership effectiveness to encourage a culture that is safe and promotes continuous improvement, collaboration and achievement.

Major initiatives in 2025/26:

Priority 5.1

Responsive customer experience: Design and deliver fit for purpose customer experiences that are empathetic, consistent, accessible and responsive to customer needs. (Health Focus Area 2)

Major initiatives

- Implement the customer service delivery model to enhance self-service options, resolve more enquiries the first time and offer additional support for customers to improve their overall experience.
- Provide additional and enhanced digital options for customers so they can interact with Council at a time that is convenient.
- Enhance Council's understanding and measurement of the customer experience that is provided, so that opportunities are identified to improve services in a way that matters to most customers.

Priority 5.2

Operational performance: Enhance Council's service and project performance through innovative practice and clearly communicate results to the community.

Major initiatives

- Utilise innovative practices to improve Council's communication of strategic plans and performance to ensure important information is clearly and transparently provided to the community.
- Implement Casey's Smart Cities Program to improve the use of technology, innovation and data across our growing City.
- Deliver innovative process and digital improvements to our services to ensure they are meeting customer expectations and are efficient and effective

Priority 5.3

Financial Performance: Improve financial performance by enhancing accountability and focus on efficiency and long-term strategic decision making.

Major initiatives

- Develop a social impact measurement framework to ensure Council is investing in services with the greatest need and impact.
- Ensure the organisation's Financial Plan provides a 10 year financially sustainable projection for funding the Council Plan to achieve the Long-Term Community Vision 2035.

Priority 5.4

Governance and transparency: Promote community engagement in Council decision making through transparent governance and accessible communication. (Health Focus Area 3)

Major initiatives

- Provide community members with opportunities to provide feedback and be involved in decision-making on Council initiatives that affect them.
- Improve community engagement outcomes through programs that build our organisation's knowledge and application of best practice community engagement principles.

Priority 5.5

Constructive culture: Develop and grow an organisational culture that is safe and that promotes continuous improvement, collaboration and achievement.

Major initiatives

- Deliver a targeted Culture Program to enhance focus on developing great leadership and achievement orientated behaviours and mindsets.

Strategic services and descriptions:

Strategic service		Actual 2023/24	Forecast 2024/25	Budget 2025/26
		\$'000	\$'000	\$'000
Communications and Engagement				
Advocates on behalf of the community for state and federal funding for services and improvements. Manages all Council's communication channels to share updates, promote Council's programs and services and engage with the community to ensure their views are reflected in Council's decision making, organisational planning and resource allocation.	Inc	-	-	-
	Exp	(3,063)	(4,154)	(3,754)
	Surplus/ (Deficit)	(3,063)	(4,154)	(3,754)
Customer				
Enables us to deliver efficient, consistent, and personable customer interactions that meet our customers' needs and expectations via the channel they prefer.	Inc	48	2	-
	Exp	(7,145)	(12,423)	(9,024)
	Surplus/ (Deficit)	(7,097)	(12,421)	(9,024)
Finance				
Provides all elements of financial management associated with the delivery of services and the management of Council. Leads the development and implementation of the long-term financial plan. Includes budgeting, cashflow management, financial reporting to the community, budget engagement, and property rating services. Coordinates Council's partnerships with contractors through tendering and sourcing activities and provides strategic advice on procurement and contract management.	Inc	1,346	1,801	2,162
	Exp	(7,340)	(8,754)	(8,147)
	Surplus/ (Deficit)	(5,994)	(6,953)	(5,985)
Governance and Risk				
Advocates on behalf of the community for state and federal funding for services and improvements. Manages all Council's communication channels to share updates, promote Council's programs and services and engage with the community to ensure their views are reflected in Council's decision making, organisational planning and resource allocation.	Inc	212	16	426
	Exp	(7,212)	(10,194)	(8,172)
	Surplus/ (Deficit)	(7,000)	(10,178)	(7,746)
Information Technology				
Ensure that information, technology, and digital services provided to the City of Casey are consistent, secure, fit-for-purpose and aligned to strategic intent.	Inc	-	-	-
	Exp	(17,843)	(18,637)	(20,366)
	Surplus/ (Deficit)	(17,843)	(18,637)	(20,366)
People				
Provides employment advice and support, recruitment, learning and development, health and safety, and industrial/employee relations for Council. Ensures Council have the right people in the right roles to deliver services for the community.	Inc	522	514	537
	Exp	(8,694)	(11,632)	(10,444)
	Surplus/ (Deficit)	(8,172)	(11,118)	(9,907)
Strategy and Innovation				
The Strategy and Innovation service works across the organisation on opportunities to deliver increased value to our community and improve performance. 2025/26 and 2026/27 includes initiatives that had been captured as capital projects. A further review of the project outcomes has resulted in a move to operating projects to ensure compliance with the accounting standards.	Inc	-	-	-
	Exp	(4,887)	(16,612)	(18,306)
	Surplus/ (Deficit)	(4,887)	(16,612)	(18,306)

Service performance outcome indicators:

Service: Governance		
Strategic service: Governance and Risk		
Indicator	Performance measure	Computation
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
Service: Sustainable capacity		
Strategic service: People		
Indicator	Performance measure	Computation
Workforce Turnover	Percentage of staff turnover (Number of permanent staff resignations and terminations as a percentage of the average number of permanent staff)	[Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year]
Service: Stability		
Strategic service: Finance		
Indicator	Performance measure	Computation
Rates effort	Rates compared to property values (Rate revenue as a percentage of the capital improved value of rateable properties in the municipality)	[Rate Revenue / Capital improved value of rateable properties in the municipality] x 100

Reconciliation with Budgeted Operating Result

	(Net Cost)	Expenditure	Revenue
	\$'000	\$'000	\$'000
Strategic Outcome 1 - Strong Communities	(77,888)	(144,114)	66,226
Strategic Outcome 2 - Liveable City	(66,457)	(83,431)	16,974
Strategic Outcome 3 - Sustainable Environment	(87,362)	(89,559)	2,196
Strategic Outcome 4 - Thriving Local Economy	(1,571)	(2,367)	796
Strategic Outcome 5 - High Performing Organisation	(75,087)	(78,212)	3,125
Total	(308,365)	(397,682)	89,317

Other Non Attributable Expenses:

Depreciation and amortisation	(82,360)
Borrowing Cost	(438)
Finance Cost Leases	(523)
Other Expenses	(2,000)
Material & Services & External Contract Payments - Developer & Other Reimbursements/ write offs	(57,233)
Deficit before funding sources	(450,919)

Funding sources added in:

Rate and charges (excl interest on unpaid rates)	336,563
Victorian Grants Commission	26,286
Capital Grants	32,113
Contribution Monetary	83,812
Contribution Non Monetary	132,192
Interest Income	19,742
Net Gain/ (Loss) on Disposal of Property, Infrastructure, Plant & Equipment	548
Total funding sources	631,256

Operating (surplus)/ deficit for the year	180,338
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SECTION 3: FINANCIAL STATEMENTS

This section presents information in regards to the Financial Statements and Statements of Human Resources. The budget information for the 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 and the Local Government (Planning and Reporting) Regulations 2020*.

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



Comprehensive Income Statement

For the four years ending 30 June 2029

		Forecast Actual	Budget	Projections		
	Note	2024/25	2025/26	2026/27	2027/28	2028/29
		\$'000	\$'000	\$'000	\$'000	\$'000
Income						
Rates and charges	4.1.1	316,423	337,765	362,189	376,974	396,091
Statutory fees and fines	4.1.2	13,738	14,774	14,782	15,160	15,547
User fees	4.1.3	20,011	19,969	20,454	21,095	21,618
Grants - operating	4.1.4	73,236	74,719	77,112	79,452	81,724
Grants - capital	4.1.4	23,475	32,113	15,878	10,890	11,100
Contributions - monetary	4.1.5	84,084	87,434	84,602	77,028	69,032
Contributions - non-monetary	4.1.5	128,000	132,192	134,836	120,341	122,748
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		50	548	561	575	590
Other income	4.1.6	18,797	21,062	21,527	22,065	21,117
Total income/ revenue		677,814	720,576	731,941	723,580	739,567
Expenses						
Employee costs	4.1.7	151,091	159,026	161,611	159,867	163,818
Materials and services	4.1.8	155,677	150,649	149,736	128,457	123,403
External contracts	4.1.9	106,721	125,173	133,931	135,508	142,960
Utilities	4.1.10	12,653	13,708	14,046	14,395	14,755
Depreciation	4.1.11	78,209	80,501	84,387	87,007	91,257
Depreciation - right of use assets	4.1.12	1,849	1,861	1,861	1,736	3,486
Allowance for impairment losses		107	117	120	123	126
Borrowing costs		751	438	129	14	-
Finance costs - leases		639	523	393	247	1,286
Other expenses	4.1.13	7,839	8,242	8,204	8,408	8,620
Total expenses		515,536	540,238	554,418	535,762	549,711
Surplus/ (deficit) for the year		162,278	180,338	177,523	187,818	189,856
Other comprehensive income						
Net asset revaluation gain /(loss)		325,000	40,000	350,000	45,000	375,000
Total other comprehensive result		325,000	40,000	350,000	45,000	375,000
Total comprehensive result		487,278	220,338	527,523	232,818	564,856

Conversion to Cash Result

For the four years ending 30 June 2029

		Forecast Actual	Budget	Projections		
		2024/25	2025/26	2026/27	2027/28	2028/29
Note		\$'000	\$'000	\$'000	\$'000	\$'000
Surplus/(deficit) for the year		162,278	180,338	177,523	187,818	189,856
Adjust for non-cash items:						
Depreciation		80,057	82,362	86,248	88,743	94,743
Contributions – non-monetary		(128,000)	(132,192)	(134,836)	(120,341)	(122,748)
Write down value of assets disposed and asset/expenditure write offs		17,311	31,981	25,446	31,547	15,123
Total non-cash items		(30,632)	(17,849)	(23,142)	(51)	(12,882)
Less non-operating cash items:						
Capital works expenditure		124,114	123,958	147,236	145,657	145,426
Capital carryforward utilisation		(34,765)	(4,060)	-	-	-
Transfers to/(from) reserves		32,201	32,237	(425)	39,038	28,834
Proceeds from borrowings		-	-	-	-	-
Repayment of borrowings and leases		10,096	10,351	7,070	2,572	2,214
Total non-operational items		131,646	162,486	153,881	187,267	176,474
Cash surplus for the year		0	0	500	500	500

Balance Sheet

For the four years ending 30 June 2029

		Forecast Actual	Budget	Projections		
	Note	2024/25	2025/26	2026/27	2027/28	2028/29
		\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Current assets						
Cash and cash equivalents		25,591	25,551	25,328	25,600	25,883
Trade and other receivables		38,196	40,143	42,659	43,857	45,523
Other financial assets		371,069	396,069	405,069	442,069	480,069
Prepayments		2,671	2,733	2,605	2,442	2,503
Other assets		1,458	1,645	1,686	1,728	1,647
Total current assets		438,985	466,141	477,347	515,696	555,625
Non-current assets						
Other financial assets		18,000	25,000	24,000	26,000	25,000
Investments in associates, joint arrangement and subsidiaries		5,326	5,326	5,326	5,326	5,326
Property, infrastructure, plant & equipment		7,670,525	7,854,193	8,376,431	8,568,876	9,105,670
Right-of-use assets	4.2.4	7,057	5,197	3,336	1,601	15,664
Total non-current assets		7,700,908	7,889,716	8,409,093	8,601,803	9,151,660
Total assets	4.2.1	8,139,893	8,355,857	8,886,440	9,117,499	9,707,285
Liabilities						
Current liabilities						
Trade and other payables		41,233	41,012	44,940	39,555	42,948
Trust funds and deposits		48,922	48,422	47,922	47,422	46,922
Contract and other liabilities		26,692	28,192	29,692	31,192	32,692
Provisions		32,438	36,938	41,438	45,938	50,438
Interest-bearing liabilities	4.2.3	8,555	5,144	508	-	-
Lease liabilities	4.2.4	1,796	1,926	2,065	2,214	1,448
Total current liabilities		159,636	161,634	166,565	166,321	174,448
Non-current liabilities						
Provisions		12,907	13,606	14,307	15,006	15,707
Interest-bearing liabilities	4.2.3	5,652	508	-	-	-
Lease liabilities	4.2.4	6,398	4,472	2,407	193	16,295
Total non-current liabilities		24,957	18,586	16,714	15,199	32,002
Total liabilities	4.2.2	184,593	180,219	183,279	181,520	206,450
Net assets		7,955,300	8,175,638	8,703,161	8,935,979	9,500,835
Equity						
Accumulated surplus		3,509,313	3,657,414	3,835,362	3,984,142	4,145,164
Reserves		4,445,987	4,518,224	4,867,799	4,951,837	5,355,671
Total equity		7,955,300	8,175,638	8,703,161	8,935,979	9,500,835

Statement of Changes in Equity

For the four years ending 30 June 2029

	Note	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
		\$'000	\$'000	\$'000	\$'000
2025 Forecast Actual					
Balance at beginning of the financial year		7,468,022	3,379,236	3,867,449	221,337
Surplus/(deficit) for the year		162,278	162,278	-	-
Net asset revaluation gain/(loss)		325,000	-	325,000	-
Transfers to other reserves		-	(102,210)	-	102,210
Transfers from other reserves		-	70,009	-	(70,009)
Balance at end of the financial year		7,955,300	3,509,313	4,192,449	253,538
2026 Budget					
Balance at beginning of the financial year		7,955,300	3,509,313	4,192,449	253,538
Surplus/(deficit) for the year		180,338	180,338	-	-
Net asset revaluation gain/(loss)		40,000	-	40,000	-
Transfers to other reserves		-	(120,612)	-	120,612
Transfers from other reserves		-	88,375	-	(88,375)
Balance at end of the financial year		8,175,638	3,657,414	4,232,449	285,775
2027					
Balance at beginning of the financial year		8,175,638	3,657,414	4,232,449	285,775
Surplus/(deficit) for the year		177,523	177,523	-	-
Net asset revaluation gain/(loss)		350,000	-	350,000	-
Transfers to other reserves		-	(116,037)	-	116,037
Transfers from other reserves		-	116,462	-	(116,462)
Balance at end of the financial year		8,703,161	3,835,362	4,582,449	285,350
2028					
Balance at beginning of the financial year		8,703,161	3,835,362	4,582,449	285,350
Surplus/(deficit) for the year		187,818	187,818	-	-
Net asset revaluation gain/(loss)		45,000	-	45,000	-
Transfers to other reserves		-	(133,609)	-	133,609
Transfers from other reserves		-	94,571	-	(94,571)
Balance at end of the financial year		8,935,979	3,984,142	4,627,449	324,388
2029					
Balance at beginning of the financial year		8,935,979	3,984,142	4,627,449	324,388
Surplus/(deficit) for the year		189,856	189,856	-	-
Net asset revaluation gain/(loss)		375,000	-	375,000	-
Transfers to other reserves		-	(122,797)	-	122,797
Transfers from other reserves		-	93,963	-	(93,963)
Balance at end of the financial year		9,500,835	4,145,164	5,002,449	353,222

Statement of Cash Flows

For the four years ending 30 June 2029

		Forecast Actual	Budget	Projections		
	Note	2024/25	2025/26	2026/27	2027/28	2028/29
		\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities						
Rates and charges		322,697	336,210	360,260	375,784	394,568
Statutory fees and fines		16,060	15,776	15,814	16,187	16,609
User fees		23,790	21,723	22,292	22,943	23,521
Grants - operating		74,468	75,966	78,383	80,747	83,041
Grants - capital		24,709	33,434	17,037	11,999	12,211
Contributions - monetary		86,186	89,620	86,717	78,954	70,758
Interest received		24,233	19,555	20,194	20,699	19,842
Other receipts		1,646	3,591	2,871	3,472	1,824
Net GST refund/ payment		21,078	19,953	23,246	22,090	23,577
Employee costs		(145,746)	(154,622)	(157,219)	(155,467)	(159,437)
Materials and services		(286,538)	(315,354)	(321,441)	(309,794)	(303,618)
Trust funds and deposits repaid		(500)	(500)	(500)	(500)	(500)
Net cash provided by/ (used in) operating activities	4.4.1	162,083	145,352	147,654	167,114	182,396
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(124,114)	(123,958)	(147,236)	(145,657)	(145,426)
Proceeds from sale of property, infrastructure, plant and equipment		1,361	21,878	14,951	20,649	3,813
Proceeds from sale of investments		(33,000)	(32,000)	(8,000)	(39,000)	(37,000)
Net cash provided by/ (used in) investing activities	4.4.2	(155,753)	(134,080)	(140,285)	(164,008)	(178,613)
Cash flows from financing activities						
Finance costs		(751)	(438)	(129)	(14)	-
Repayment of borrowings		(8,299)	(8,555)	(5,144)	(508)	-
Interest paid - lease liability		(639)	(523)	(393)	(247)	(1,286)
Repayment of lease liabilities		(1,797)	(1,796)	(1,926)	(2,065)	(2,214)
Net cash provided by/(used in) financing activities	4.4.3	(11,486)	(11,312)	(7,592)	(2,834)	(3,500)
Net increase/(decrease) in cash & cash equivalents		(5,156)	(40)	(223)	272	283
Cash and cash equivalents at the beginning of the financial year		30,747	25,591	25,551	25,328	25,600
Cash and cash equivalents at the end of the financial year		25,591	25,551	25,328	25,600	25,883

Statement of Capital Works

For the four years ending 30 June 2029

	Note	Forecast Actual	Budget	Projections		
		2024/25	2025/26	2026/27	2027/28	2028/29
		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land		12,862	4,552	1,181	8,812	6,160
Total land		12,862	4,552	1,181	8,812	6,160
Buildings		1,324	30	827	824	852
Total buildings		1,324	30	827	824	852
Total property		14,186	4,582	2,008	9,636	7,012
Plant & equipment						
Plant, machinery and equipment		3,398	4,281	3,110	3,110	3,110
Fixtures, fittings and furniture		1,349	726	192	200	200
Computers and telecommunications		2,785	2,969	2,883	2,984	3,088
Total Plant & Equipment		7,532	7,976	6,185	6,294	6,398
Infrastructure						
Roads		29,223	12,633	18,789	21,285	21,454
Bridges		1,254	632	684	708	733
Footpaths and cycleways		6,759	3,603	3,000	3,100	3,200
Drainage		4,364	5,151	2,426	2,604	2,192
Recreational, leisure and community facilities		44,154	71,743	102,717	90,223	92,244
Waste management		-	-	-	-	-
Parks, open space and streetscapes		14,663	11,254	5,105	5,285	5,471
Off street car parks		-	262	-	-	-
Other infrastructure		1,979	6,122	6,322	6,522	6,722
Total infrastructure		102,396	111,400	139,043	129,727	132,016
Total Capital Works expenditure	4.5.1	124,114	123,958	147,236	145,657	145,426
Represented By						
New asset expenditure		50,021	63,170	53,600	42,774	36,990
Asset renewal expenditure		49,585	38,912	42,116	46,947	54,709
Asset expansion expenditure		2,611	3,330	13,071	13,265	20,610
Asset upgrade expenditure		21,897	18,546	38,449	42,671	33,117
Total Capital Works expenditure	4.5.1	124,114	123,958	147,236	145,657	145,426
Funding Sources represented by:						
Grants		23,475	32,113	15,878	10,890	11,100
Contributions		550	63	-	-	-
Council cash		83,917	70,187	81,392	79,272	71,616
Reserves		16,172	21,595	49,966	55,495	62,710
Borrowings		-	-	-	-	-
Total Capital Works Expenditure	4.5.1	124,114	123,958	147,236	145,657	145,426

Statement of Human Resources

For the four years ending 30 June 2029

	Forecast Actual	Budget	Projections		
	2024/25	2025/26	2026/27	2027/28	2028/29
	\$'000	\$'000	\$'000	\$'000	\$'000

Staff expenditure

Employees delivering BAU Services	147,390	153,611	156,060	159,867	163,818
Employees delivering Initiatives / Operating Projects	3,701	5,415	5,551	-	-
Employees delivering Capital projects	5,924	6,122	6,317	6,520	6,728
Total staff expenditure	157,015	165,148	167,928	166,387	170,546

	Forecast Actual	Budget	Projections		
	2024/25	2025/26	2026/27	2027/28	2028/29
	FTE	FTE	FTE	FTE	FTE

Staff numbers

Employees delivering BAU Services	1,260.4	1,320.3	1,254.9	1,250.9	1,250.9
Employees delivering Initiatives / Operating Projects	33.1	53.0	53.0	-	-
Employees delivering Capital projects	47.7	47.7	47.7	47.7	47.7
Total staff numbers	1,341.2	1,421.0	1,355.6	1,298.6	1,298.6

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

Department	Comprises				
	Budget	Permanant		Temporary	
	2025/26	Full time	Part time	BAU Services	Initiatives/ Operating Projects
	\$'000	\$'000	\$'000	\$'000	
Office of the CEO / Strategy, Innovation and Transformation	4,105	4,105	-	465	5,415
Customer and Corporate Services	32,941	29,996	2,946	459	-
Community Life	73,070	41,988	31,081	2,308	-
City Planning and Infrastructure	45,152	42,755	2,397	1,233	-
Total permanent staff expenditure	155,268	118,843	36,424	4,465	5,415
Total temporary staff delivering BAU Services expenditure	4,465				
Total temporary staff delivering Initiatives / Operating Projects expenditure	5,415				
Capitalised labour costs	(6,122)				
Total expenditure	159,026				
Total expenditure	159,026				

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

Department	Comprises				
	Budget	Permanant		Temporary	
	2025/26	Full time	Part time	BAU Services	Initiatives/ Operating Projects
	FTE	FTE	FTE	FTE	
Office of the CEO / Strategy, Innovation and Transformation	84.0	27.0	-	4.0	53.0
Customer and Corporate Services	251.7	218.0	26.1	7.6	-
Community Life	700.2	343.0	311.8	45.4	-
City Planning and Infrastructure	385.1	350.0	22.7	12.4	-
Total staff	1,421.0	938.0	360.6	69.4	53.0

Summary of Planned Human Resources Expenditure For the four years ending 30 June 2029

	2025/26	2026/27	2027/28	2028/29
	\$'000	\$'000	\$'000	\$'000
Office of the CEO/ Strategy, Innovation and Transformation				
Permanent - Full time	4,105	4,200	4,782	4,901
Women	2,737	2,800	3,188	3,268
Men	1,368	1,400	1,594	1,634
Persons of self-described gender	-	-	-	-
Permanent - Part time	-	-	-	-
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Limited Tenure	5,881	6,016	-	-
Women	3,883	3,973	-	-
Men	1,997	2,043	-	-
Persons of self-described gender	-	-	-	-
Total Office of the CEO/ Strategy, Innovation and Transformation	9,985	10,216	4,782	4,901
Customer and Corporate Services				
Permanent - Full time	29,996	31,059	31,836	32,631
Women	19,490	20,181	20,685	21,202
Men	10,506	10,879	11,151	11,429
Persons of self-described gender	-	-	-	-
Permanent - Part time	2,946	3,050	3,126	3,205
Women	2,871	2,973	3,047	3,124
Men	74	77	79	81
Persons of self-described gender	-	-	-	-
Limited Tenure	459	-	-	-
Women	459	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total Customer and Corporate Services	33,401	34,109	34,962	35,836

Summary of Planned Human Resources Expenditure (continued)

For the four years ending 30 June 2029

	2025/26	2026/27	2027/28	2028/29
	\$'000	\$'000	\$'000	\$'000
Community Life				
Permanent - Full time	41,988	43,788	44,854	45,975
Women	31,725	33,084	33,890	34,737
Men	10,264	10,704	10,964	11,238
Persons of self-described gender	-	-	-	-
Permanent - Part time	31,081	32,414	33,203	34,033
Women	30,307	31,606	32,375	33,184
Men	775	808	828	848
Persons of self-described gender	-	-	-	-
Limited Tenure	2,308	-	-	-
Women	2,308	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total Community Life	75,377	76,202	78,056	80,008
City Planning and Infrastructure				
Permanent - Full time	42,755	44,885	46,007	47,157
Women	18,728	19,661	20,153	20,656
Men	24,027	25,224	25,855	26,501
Persons of self-described gender	-	-	-	-
Permanent - Part time	2,397	2,517	2,580	2,644
Women	1,991	2,091	2,143	2,196
Men	406	426	437	448
Persons of self-described gender	-	-	-	-
Limited Tenure	1,233	-	-	-
Women	739	-	-	-
Men	494	-	-	-
Persons of self-described gender	-	-	-	-
Total City Planning and Infrastructure	46,384	47,402	48,587	49,801
Total Employee Cost Expenditure	165,148	167,928	166,387	170,546
Capitalised labour costs	(6,122)	(6,317)	(6,520)	(6,728)
Total staff expenditure - Operating	159,026	161,611	159,867	163,818

Summary of Planned Human Resources FTE For the four years ending 30 June 2029

	2025/26	2026/27	2027/28	2028/29
	FTE	FTE	FTE	FTE
Office of the CEO/ Strategy, Innovation and Transformation				
Permanent - Full time	27.0	27.0	27.0	27.0
Women	18.0	18.0	18.0	18.0
Men	9.0	9.0	9.0	9.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	-	-	-	-
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Limited Tenure	57.0	57.0	-	-
Women	37.6	37.6	-	-
Men	19.4	19.4	-	-
Persons of self-described gender	-	-	-	-
Total Office of the CEO/ Strategy, Innovation and Transformation	84.0	84.0	27.0	27.0
Customer and Corporate Services				
Permanent - Full time	218.0	218.0	218.0	218.0
Women	141.6	141.6	141.6	141.6
Men	76.4	76.4	76.4	76.4
Persons of self-described gender	-	-	-	-
Permanent - Part time	26.1	26.1	26.1	26.1
Women	25.4	25.4	25.4	25.4
Men	0.7	0.7	0.7	0.7
Persons of self-described gender	-	-	-	-
Limited Tenure	7.6	-	-	-
Women	7.6	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total Customer and Corporate Services	251.7	244.1	244.1	244.1

Summary of Planned Human Resources FTE (continued)
For the four years ending 30 June 2029

	2025/26	2026/27	2027/28	2028/29
	FTE	FTE	FTE	FTE
Community Life				
Permanent - Full time	343.0	343.0	343.0	343.0
Women	259.2	259.2	259.2	259.2
Men	83.8	83.8	83.8	83.8
Persons of self-described gender	-	-	-	-
Permanent - Part time	311.8	311.8	311.8	311.8
Women	304.0	304.0	304.0	304.0
Men	7.8	7.8	7.8	7.8
Persons of self-described gender	-	-	-	-
Limited Tenure	45.4	-	-	-
Women	45.4	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total Community Life	700.2	654.8	654.8	654.8
City Planning and Infrastructure				
Permanent - Full time	350.0	350.0	350.0	350.0
Women	153.3	153.3	153.3	153.3
Men	196.7	196.7	196.7	196.7
Persons of self-described gender	-	-	-	-
Permanent - Part time	22.7	22.7	22.7	22.7
Women	18.9	18.9	18.9	18.9
Men	3.8	3.8	3.8	3.8
Persons of self-described gender	-	-	-	-
Limited Tenure	12.4	-	-	-
Women	7.4	-	-	-
Men	5.0	-	-	-
Persons of self-described gender	-	-	-	-
Total City Planning and Infrastructure	385.1	372.7	372.7	372.7
Total staff numbers	1,421.0	1,355.6	1,298.6	1,298.6

SECTION 4: NOTES TO THE FINANCIAL STATEMENTS

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

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The 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 per cent. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 3.0 per cent in line with the rate cap.

This will raise total rates and charges for 2025/26 of \$336.6 million. Together with further projected \$1.2 million in late penalty interest charges, this represents total income from rates and charges of \$337.8 million.

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

	2024/25 Forecast Actual	2025/26 Budget	Change	Percentage
	\$'000	\$'000	\$'000	%
General rates*	252,347	265,713	13,366	5.30%
Service rates and charges	59,479	66,602	7,123	12.0%
Culture and Recreation	195	242	47	24.1%
Supplementary rates and rate adjustments	3,802	4,008	206	5.4%
Penalty charges	600	1,200	600	100.0%
Total rates and charges	316,423	337,765	21,342	6.7%

*These items are subject to the rate cap established under the FGRS. Total amount to be raised in the 2025/26 base above includes \$5,627,278 of annualised Supplementary Rates income expected to be raised during 2024/25. When annualised Supplementary Rates for 2024/25 are excluded in the base the total per cent change for 2025/26 is 3.0 per cent.

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

Type or class of land	2024/25	2025/26	Change
	cents/ \$CIV*	cents/ \$CIV*	
General rate for rateable residential properties	0.0021564609	0.0021931497	1.70%

*Based on Capital Improved Value (CIV)

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

Type or class of land	2024/25	2025/26	Change	
	\$'000	\$'000	\$'000	%
Residential	224,579	235,457	10,878	4.84%
Commercial	12,981	13,813	832	6.41%
Industrial	13,078	14,637	1,559	11.92%
Rural	1,708	1,806	98	5.74%
Cultural & Recreation*	195	242	47	24.10%
Total amount to be raised by general rates**	252,541	265,955	13,414	5.31%

*Culture and Recreation rates calculated at 100 per cent are included in this figure, and is outside the rate cap framework.

**Total amount to be raised in the 2025/26 base above includes \$5,627,278 of annualised Supplementary Rates income expected to be raised during 2024/25. When annualised Supplementary Rates for 2024/25 are excluded in the base the total per cent change for 2025/26 is 3.0 per cent.

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	2025/26	Change	
	Number	Number	Number	%
Residential	139,096	141,947	2,851	2.0%
Commercial	3,208	3,280	72	2.2%
Industrial	4,286	4,400	114	2.7%
Rural	304	301	(3)	(1.0%)
Culture and Recreation	23	24	1	4.3%
Total number of assessments	146,917	149,952	3,035	2.1%

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	104,142,451	107,360,408	3,217,957	3.1%
Commercial	6,019,605	6,298,107	278,502	4.6%
Industrial	6,064,783	6,674,013	609,230	10.0%
Rural	792,115	823,500	31,385	4.0%
Culture and Recreation	209,018	254,295	45,277	21.7%
Total value of land	117,227,972	121,410,323	4,182,351	3.6%

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

Type of charge	Per Relateable Property 2024/25	Per Relateable Property 2025/26	Change	
	\$'000	\$'000	\$'000	%
Municipal	Nil	Nil	Nil	0.0%

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

	2024/25	2025/26	Change	
	\$'000	\$'000	\$'000	%
Municipal	Nil	Nil	Nil	0.0%

City of Casey does not have 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:

Type of charge	Per Relateable Property 2024/25	Per Relateable Property 2025/26	Change	
	\$	\$	\$	%
Garbage Charge Including Green Waste 120ltr	440	468	28	6.4%
Garbage Charge Excluding Green Waste 120ltr	360	385	25	6.9%
Garbage Charge Including Green Waste 80ltr	408	423	15	3.7%
Garbage Charge Excluding Green Waste 80ltr	328	340	12	3.7%
Garbage Charge 2nd 120 litre bin	292	304	12	4.1%
Commercial (Excl GST)	323	336	13	4.0%
Commercial Recycling Only (excl GST)	190	198	8	4.2%
Green Waste 2nd bin (Excl GST)	111	115	4	3.6%
Residential 2nd Recycle	40	45	5	12.5%
Berwick Village H1 (Excl GST)	5,217	6,260	1,043	20.0%
Berwick Village H2 (Excl GST)	5,751	6,901	1,150	20.0%
Berwick Village H3 (Excl GST)	6,589	7,907	1,318	20.0%
Berwick Village H4 (Excl GST)	8,350	10,020	1,670	20.0%
Berwick Village M1 (Excl GST)	1,074	1,289	215	20.0%
Berwick Village M2 (Excl GST)	1,278	1,534	256	20.0%

Type of charge	Per Rateable Property 2024/25	Per Rateable Property 2025/26	Change	
	\$	\$	\$	%
Berwick Village M3 (Excl GST)	1,525	1,830	305	20.0%
Berwick Village M4 (Excl GST)	2,432	2,918	486	20.0%
Berwick Village L1 (Excl GST)	453	544	91	20.1%
Berwick Village L2 (Excl GST)	493	592	99	20.1%
Berwick Village L3 (Excl GST)	637	764	127	19.9%

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

Type of charge	Per Rateable Property 2024/25	Per Rateable Property 2025/26	Change	
	\$'000	\$'000	\$'000	%
Garbage Charge Including Green Waste 120ltr	47,330	51,900	4,570	9.7%
Garbage Charge Excluding Green Waste 120ltr	3,936	4,600	664	16.9%
Garbage Charge Including Green Waste 80ltr	3,580	4,025	445	12.4%
Garbage Charge Excluding Green Waste 80ltr	967	1,191	224	23.2%
Garbage Charge 2nd 120 litre bin	955	1,426	471	49.3%
Commercial (Excl GST)	354	376	22	6.2%
Commercial Recycling Only (excl GST)	15	17	2	13.3%
Green Waste 2nd bin (Excl GST)	560	627	67	12.0%
Residential 2nd Recycle	323	423	100	31.0%
Berwick Village H1 (Excl GST)	37	44	7	18.9%
Berwick Village H2 (Excl GST)	63	76	13	20.6%
Berwick Village H3 (Excl GST)	26	32	6	23.1%
Berwick Village H4 (Excl GST)	50	60	10	20.0%
Berwick Village M1 (Excl GST)	28	34	6	21.4%
Berwick Village M2 (Excl GST)	51	61	10	19.6%
Berwick Village M3 (Excl GST)	26	31	5	19.2%
Berwick Village M4 (Excl GST)	7	9	2	28.6%
Berwick Village L1 (Excl GST)	7	8	1	14.3%
Berwick Village L2 (Excl GST)	19	22	3	15.8%
Berwick Village L3 (Excl GST)	11	14	3	27.3%
Supplementary waste charges	1,133	1,628	495	43.7%
Total	59,479	66,604	7,126	12.0%

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

	2024/25	2025/26	Change	
	\$'000	\$'000	\$'000	%
Service rates and charges	59,479	66,602	7,123	12.0%
General Rates	252,347	265,713	13,366	5.3%
Cultural & Recreation	195	242	47	24.1%
Supplementary rates and rate adjustments	3,802	4,008	206	5.4%
Penalty Interest	600	1,200	600	100.0%
Total rates and charges	316,423	337,765	21,342	6.7%

4.11 (l) Fair Go Rates System Compliance

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

Type of charge	2024/25	2025/26
Total Rates (at the start of the year)	\$230,237,934	\$257,974,077
Number of rateable properties	146,894	149,928
Base Average Rate	1,567.37	1,720.65
Maximum Rate Increase (set by the State Government)	2.75%	3.00%
Capped Average Rate	1,610.48	1,772.27
Maximum General Rates and Municipal Charges Revenue	\$236,569,477	\$265,713,299
Budgeted General Rates and Municipal Charges Revenue	\$238,296,262	\$265,713,302
Budgeted Supplementary Rates	\$3,802,119	\$4,007,635
Penalty interest	\$600,000	\$1,200,000
Budgeted Total Rates and Municipal Charges Revenue	\$242,698,381	\$270,920,937

4.11 (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 \$4,007,635 and 2024/25: \$3,165,019)
- 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

4.11 (n) Differential rates

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

4.11 (o) Rating structure

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

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

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

- Waste management costs are recovered via a garbage charge.

Council's Revenue and Rating Plan is reflected with the Council Plan 2025-29 and 2025/26 Budget documents.

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

In 2025/26, Rate Revenue has been impacted by the Fair Go Rates System (FGRS), which is a framework established by the Victorian Government during 2015, limiting the amount Councils may increase general rates by to a rate cap, which is 3.0 per cent for 2025/26, without seeking additional approvals from the ESC.

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

4.1.1 (p) Revaluation of properties

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

While Council proposes an annual average rate increase that is in line with the 3.0 per cent cap, the actual rate movement experienced by individual ratepayers may be different due to this being a property revaluation year. Rate increases are impacted by both the average annual rate increase (3.0 per cent) and the property valuation movement of individual properties relative to the average across the city. If the valuation of a property decreased by less (or increased by more) than the average property value movement across the municipality, the rates for that property will increase by more than 3.0 per cent while if the valuation of a property decreased by more than the average property value movement across the municipality, the rates for that property will increase by less than 3.0 per cent (and may in fact reduce from the previous year).

It is important to note that a revaluation does not provide Council with any additional rate revenue but can significantly realign how rates are distributed between ratepayers based on individual property valuations. During the 2024/25 year, a revaluation of all properties was carried out by the Valuer General. Overall, CIV property valuations across the City have increased by 3.6 per cent and further details are shown in table 4.1.1f, above.

4.1.2 Statutory fees and fines

	Forecast Actual	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Infringements and costs	2,512	2,882	370	14.7%
Town planning fees	1,655	1,751	96	5.8%
Building fees	1,270	1,180	(90)	(7.1%)
Land information certificates	333	350	17	5.1%
Sub-division fees	3,580	3,670	90	2.5%
Animal registration and fines	2,814	2,863	49	1.7%
Health registration and fines	1,552	1,638	86	5.5%
Elections	-	409	409	0.0%
Fire Management	24	30	6	25.0%
Total statutory fees and fines	13,738	14,774	1,036	7.5%

Statutory fees and fines relate mainly to fees and fines levied in accordance with legislation and include planning and building applications, engineering permits, animal registrations and parking infringements. Increases in statutory fees are made in accordance with legislative requirements.

Total Statutory fees and fines to be collected are budgeted to increase by 7.5 per cent or \$1.0m compared to 2024/25 forecast. The statutory fee income has increased for infringements related to parking compliance, election infringements, subdivision and town planning application and engineering fees. A detailed listing of Council's fees and charges is included as part of the 2025/26 budget documents.

4.1.3 User Fees

	Forecast Actual	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Client fees - community care	478	363	(115)	(24.1%)
Leisure centre and recreation	4,881	4,853	(28)	(0.6%)
Kindergarten fees	96	125	29	30.2%
Hire fees - Council facilities	5,945	5,944	(1)	(0.0%)
Building services	1,245	1,391	146	11.7%
Re-instatement/road opening fees	-	-	-	0.0%
Recoveries	3,933	3,922	(11)	(0.3%)
Reimbursements	2,469	2,392	(77)	(3.1%)
Other fees and charges	963	980	17	1.8%
Total user fees	20,011	19,969	(40)	(0.2%)

Due to the resolution in the Council Meeting on 18 March 2025, Council will Suspend fees for Local Law Private Land Use applications and permits during the course of the review being undertaken.

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

User fees are projected to decrease by 0.2 per cent or \$40k compared to 2024/25 forecast. User fees are mainly budgeted to decrease for Community Care client meals services and reimbursements related to the waste container deposit scheme. Increases for Kindergarten fees related to the introduction of the Central Registration and Enrolment Scheme - (CRES) fee and Building services search copy fees.

A detailed listing of Council's fees and charges is included as part of the 2025/26 Budget.

4.1.4 Grants

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

	Forecast Actual	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Grants were received in respect to the following:				
Summary of grants				
Commonwealth funded grants	32,044	33,036	992	3.1%
State funded grants	64,667	69,031	4,365	6.7%
Total grants received	96,711	102,067	5,357	5.5%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	25,326	26,286	960	3.8%
Child Youth & Family	-	83	83	0.0%
Communications & Corporate Governance	11	11	-	0.0%
Connected Communities	1,313	1,103	(210)	(16.0%)
Recurrent - State Government				
Child Youth & Family	38,799	38,136	(663)	(1.7%)
Connected Communities	1,407	1,307	(100)	(7.1%)
Communications & Corporate Governance	135	164	29	21.3%
Total recurrent grants	66,991	67,089	98	0.1%
Non-recurrent - Commonwealth Government				
Creative Communities	10	-	(10)	100.0%
Connected Communities	113	113	-	100.0%
Non-recurrent - State Government				
Communications & Corporate Governance	23	-	(23)	(100.0%)
Creative Communities	57	44	(13)	(23.0%)
Financial Services	116	116	-	0.0%
Child Youth & Family	4,920	6,694	1,774	36.1%
Connected Communities	494	292	(202)	(40.8%)
Active Communities	292	315	23	7.8%
Infrastructure & Open Space	14	-	(14)	(100.0%)
City & Asset Planning	107	-	(107)	(100.0%)
Planning & Building Services	(55)	55	110	(200.0%)
Growth & Investment	103	-	(103)	(100.0%)
Sustainability & Waste Management	52	-	(52)	(100.0%)
Total non-recurrent grants	6,245	7,629	1,384	22.2%
Total operating grants	73,236	74,719	1,483	2.0%

4.1.4 Grants (continued)

	Forecast Actual		Budget		Change	
	2024/25		2025/26			
	\$'000	\$'000	\$'000	\$'000	%	
(b) Capital Grants						
Recurrent - Commonwealth Government						
Roads to recovery	2,124	2,614	490	23.1%		
Victorian Grants Commission (Local Roads)	3,637	3,807	170	4.7%		
Total recurrent grants	5,761	6,421	660	11.5%		
Non-recurrent State Government						
Infrastructure & Capital Projects	17,714	11,879	(5,835)	(32.9%)		
Non-recurrent - Commonwealth Government						
Infrastructure and Capital Projects	-	13,812	13,812	100.0%		
Total non-recurrent grants	17,714	25,691	7,977	45.0%		
Total capital grants	23,475	32,112	8,637	36.8%		
Total Grants	96,711	106,831	10,120	10.5%		

Grants - capital

Capital grants include all monies received from State and Commonwealth sources for the purposes of funding the Capital Works Program and receipt of this income is project dependant. Council expects an increase of 36.8 per cent or \$8.6m in capital grants for 2025/26 due to increased activities within recreational, leisure and community facilities projects.

4.1.5 Contributions

	Forecast Actual		Budget		Change	
	2024/25		2025/26			
	\$'000	\$'000	\$'000	\$'000	%	
Monetary	84,084	87,434	3,350	4.0%		
Non-monetary	128,000	132,192	4,192	3.3%		
Total contributions	212,084	219,626	7,542	3.6%		

Contributions non-monetary represent fixed assets that are gifted by developers as developments progress. A \$7.5m increase in developer contributions is expected in 2025/26 as a result of increased activity in 2025/26.

4.1.6 Other income

	Forecast Actual		Budget		Change	
	2024/25		2025/26			
	\$'000	\$'000	\$'000	\$'000	%	
Interest from investments	17,500	19,742	2,242	12.8%		
Other Rent	1,297	1,320	23	1.8%		
Total other income	18,797	21,062	2,265	12.0%		

Interest on investments are favourable due to delays related to capital projects. Other rent increases are largely in commercial rentals compared to 2024/25 forecast.

4.1.7 Employee costs

	Forecast Actual	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Wages and salaries	130,574	138,191	7,617	5.8%
WorkCover	5,237	3,500	(1,737)	(33.2%)
Superannuation	15,174	17,222	2,048	13.5%
Fringe Benefits Tax	106	112	6	5.7%
Total employee costs	151,091	159,026	7,935	5.3%

Employee costs include all expenses related to labour, including wages, salaries, and additional expenses such as allowances, leave entitlements, employer superannuation, and WorkCover insurance, along with any other provided benefits.

Employee costs in total are budgeted to increase by 5.3 per cent or \$7.9m compared to forecast for 2024/25. This is mainly due to anticipated increase in wages and salaries due to growth and increase in superannuation due to change in superannuation guarantee percentage in 2025/26. This is offset by a reduction in WorkCover premium due to lower claims.

The increases in limited tenure employees in Maternal Child Health and Kindergartens has been a contributor to the uplift in employee costs for 2025/26. As detailed earlier, the growth in Casey's population has seen a gap in the provision of kindergarten places required as well as a need for catch up services in Maternal Child Health to ensure all children have access. These increases are accompanied by increases in grants to deliver the programs.

The increase in temporary (limited tenure) staff in Strategy, Innovation and Transformation reflects the cost to implement a number of key improvements and efficiencies to how Casey delivers its services and the experience customers have when interacting with Council. This includes an upgraded core technology platform and processes, a new tiered customer service model and many improvements to our services.

4.1.8 Materials and services

	Forecast Actual	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Building maintenance	674	943	269	39.9%
General maintenance	16,464	10,709	(5,755)	(35.0%)
Office administration	48,494	54,780	6,286	13.0%
Information technology	10,710	10,699	(11)	(0.1%)
Insurance	4,067	3,947	(120)	(3.0%)
Consultants	12,725	7,667	(5,058)	(39.7%)
Contract payments	9,880	11,007	1,127	11.4%
Council Developer Contributions	52,663	50,898	(1,765)	(3.4%)
Total materials and services	155,677	150,649	(5,028)	(3.2%)

Materials and services expenditure is budgeted to decrease by 3.2 per cent or \$5.0m when compared to the 2024/25 forecast. This is mainly due to the decrease in reimbursements associated with the provision by developers of land and construction projects that are funded through the levies collected under various Development and Infrastructure Contribution Plans. Additionally, a lower anticipated capital write-off contributes to the overall decrease.

4.1.9 External Contracts

	Forecast Actual	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Building maintenance	15,845	16,754	909	5.7%
General maintenance	(1,644)	(1,695)	(51)	3.1%
Office administration	40,952	47,490	6,538	16.0%
Waste Management	51,568	62,624	11,056	21.4%
Total external contracts	106,721	125,173	18,452	17.3%

External contracts are budgeted to increase by 17.3 per cent or \$18.5m when compared to the 2024/25 forecast. External contracts mainly consist of tendered contracts, with waste management contracts increasing by 21.4 per cent or \$11.1m, which include increases for domestic garbage, hard waste, recycling, and green waste disposal.

Contributing to this increase are anticipated increases for open space presentation and city greening contracts, which are increasing by 24 per cent or \$7.8m. These increases have been offset by a reduction in election-related costs by \$1.8m in 2025/26. Growth in the City of Casey is clearly evident in the increase in new developments that occur year on year. There is a budgeted increase of an additional 42 sites totalling 184,388m² from the second half of 2024/25 and another 138 sites in 2025/26 totalling 446,480m² of open space - including parks and roadsides - that require council to maintain.

4.1.10 Utilities

	Forecast Actual	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Telephone	8,951	9,828	877	9.8%
Gas	1,241	1,407	166	13.4%
Water	1,319	1,325	6	0.5%
Network and Communication	606	579	(27)	(4.5%)
Telephone	537	569	32	6.0%
Total utilities	12,653	13,708	1,055	8.3%

Utility Costs are budgeted to increase by 8.3 per cent or \$1.1m mainly due to Council now being liable to pay utility costs of leisure facilities under the new contract for the leisure centres.

4.1.11 Depreciation

	Forecast Actual	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Property	22,626	23,130	504	2.2%
Plant and equipment	4,004	4,621	617	15.4%
Infrastructure	51,579	52,750	1,171	2.3%
Total depreciation	78,209	80,501	2,292	2.9%

Depreciation relates to the usage of Council's owned property, plant and equipment, and infrastructure assets such as roads and drains. Depreciation expense is expected to increase by 2.9 per cent overall or \$2.3m in 2025/26 to reflect increased capitalisation of assets compared with the forecast for 2024/25. This is largely based on current work-in-progress and the capital works schedule for 2025/26.

4.1.12 Depreciation - Right of use assets

	Forecast Actual		Budget		Change	
	2024/25		2025/26			
	\$'000	\$'000	\$'000	\$'000	%	
Property	118	129	11	9.3%		
Vehicles	1,731	1,732	1	0.1%		
Total depreciation - right of use assets	1,849	1,861	12	0.6%		

4.1.13 Other expenses

	Forecast Actual		Budget		Change	
	2024/25		2025/26			
	\$'000	\$'000	\$'000	\$'000	%	
Auditors Remuneration	223	273	50	22.4%		
Councillors' Allowances	792	788	(4)	(0.5%)		
Operating Lease Rentals	149	150	1	0.7%		
Grants & Contributions	6,675	7,030	355	5.3%		
Total other expenses	7,839	8,241	402	5.1%		

Other expenses expected to increase by 5.1 per cent or \$0.4m mainly auditors remuneration due to TechnologyOne upgrade relating to testing activities and additional grants and contributions for community facilities.

4.2 BALANCE SHEET

4.2.1 Assets

Cash and cash equivalents and other financial assets include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities. These balances are projected to increase by 6.29 per cent or \$25.0m during the year to be utilised on committed projects in future years.

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

4.2.2 Liabilities

Trade and other payables are those to whom Council owes money as at 30 June.

Trusts are funds or bank guarantees held by Council on behalf of other parties pending the completion of certain contractual obligations.

Provisions include accrued annual leave, long service leave and landfill restoration. Employee entitlements are expected to increase as a result of changes in salaries and wages in line with the enterprise bargaining agreement.

Total interest-bearing loans and borrowings held by Council is projected to be \$5.7m by June 2026. Council is budgeting to repay \$8.6m loan principal during 2025/26 and does not anticipate to borrow any new funds in 2025/26.

4.2.3 Borrowings

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

Council's current borrowings relate to funding major projects such as Bunjil Place and Council will be debt free by 2028/29.

	Forecast Actual	Budget	Projections		
	2024/25	2025/26	2026/27	2027/28	2028/29
	\$	\$	\$	\$	\$
Amount borrowed as at 30 June of the prior year	22,505,704	14,206,455	5,651,405	507,000	-
Amount proposed to be borrowed	-	-	-	-	-
Amount projected to be redeemed	(8,299,249)	(8,555,051)	(5,144,405)	(507,000)	-
Amount of borrowings as at 30 June	14,206,455	5,651,405	507,000	-	-

4.2.4 Leases by category

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

	Forecast Actual 2024/25	Budget 2025/26
	\$	\$
Right-of-use assets		
Vehicles	7,057,495	5,196,966
Total right-of-use assets	7,057,495	5,196,966
Lease liabilities		
Current lease liabilities		
Vehicles	1,796,126	1,925,968
Total current lease liabilities	1,796,126	1,925,968
Non-current lease liabilities		
Property		
Vehicles	6,397,269	4,471,301
Total non-current lease liabilities	6,397,269	4,471,301
Total lease liabilities	8,193,395	6,397,269

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 for vehicles is 7.0 per cent.

4.3 STATEMENT OF CHANGES IN EQUITY

Equity

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

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

4.4 STATEMENT OF CASH FLOWS

The significance of budgeting cash flows for Council is that it is a key factor in setting the level of rates and provides a guide to the level of capital expenditure Council can sustain with or without using existing cash reserves or taking on external debt. This section analyses the expected cash flows for the 2025/26 year. The analysis is based on three main categories of cash flows:

4.4.1 Net cash flows provided by/used in operating activities

The \$13.5m increase in rates and charges income reflects a 3.0 per cent increase in the average general rate in line with the State Government rate cap, coupled with the addition of new rate assessments due to supplementary rates raised during the year. Increase in operating grants of \$1.5m is mainly due increase in Victorian Grants Commission funding compared to the current financial year. Additional capital grant funding of \$8.6m is anticipated to be received in 2025/26. These favourable increases have been offset by increasing costs of service delivery.

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

4.4.2 Net cash flows provided by/used in investing activities

The net cash used in investing activities is primarily due to projected \$124.0m expenditure for property, infrastructure, plant and equipment offset by funding of \$21.9m received through sale of property, plant and equipment and \$32.0m invested in investments.

4.4.3 Net cash flows provided by/used in financing activities

For 2025/26 the total of principal repayments in borrowings is \$8.6m and interest expenses repayment is \$0.4m with no further borrowings anticipated in 2025/26. Interest paid on leases is expected to be \$0.5m with \$1.8m lease liabilities to be repaid in 2025/26.

4.5 CAPITAL WORKS

Highlights

This year's \$124.0m capital works program, including an estimated carryforward of \$14.7m will see the completion of previous financial year projects, renewal of existing infrastructure, progression of inflight continuing projects, and detailed design and feasibility work for future projects.

This includes:

\$63.2m of new assets

\$38.9m of renewal works

\$18.5m of upgrades to existing facilities

\$3.3m to expand existing assets

Through the 2025/26 Capital Works Program we are investing:

\$71.7m into recreational, leisure and community facilities

\$12.6m into roads

\$11.3m into parks, open space and streetscapes

\$5.2m into drainage works

\$3.6m in footpaths and cycleways

\$2.9m into computers and telecommunications

\$0.6m into bridges

4.5.1 Summary

	Forecast Actual		Budget	Change	
	2024/25		2025/26		
	\$'000		\$'000	\$'000	%
Property	14,186		4,582	(9,604)	(67.7%)
Plant and equipment	7,532		7,977	445	5.9%
Infrastructure	102,396		111,399	9,003	10.6%
Total	124,114		123,958	(156)	(0.1%)

4.5.2 Statement of Capital Works - Current Budget

Capital Works Area	Project Cost	Asset expenditure type				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	4,582	4,567	-	-	15	-	-	30	4,552
Plant and equipment	7,977	135	7,421	421	-	-	-	4,580	3,397
Infrastructure	111,399	58,468	31,491	18,125	3,315	32,113	63	65,577	13,646
Total	123,958	63,170	38,912	18,546	3,330	32,113	63	70,187	21,595

Capital Works Area	Project Cost	Asset expenditure type				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000

Property

Land

Land Acquisition Program 2025-26	4,552	4,552	-	-	-	-	-	-	4,552
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Buildings

Plumbing Retrofitting and Upgrade Program	30	15	-	-	15	-	-	30	-
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Total Property	4,582	4,567	-	-	15	-	-	30	4,552
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4.5.2 Statement of Capital Works - Current Budget (continued)

Capital Works Area	Project Cost	Asset expenditure type				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000

Plant and Equipment**Plant, Machinery and Equipment**

New train carriages at Myuna Farm	400	-	360	40	-	-	-	400	-
Various - Building Services - Mechanical Equipment Renewal - Program - 2025-26	246	-	221	25	-	-	-	246	-
Light New & Improved Plant 25/26	85	-	85	-	-	-	-	85	-
Major Plant Renewals 25/26	1,500	-	1,500	-	-	-	-	103	1,397
Light Plant Renewals 25/26	2,000	-	2,000	-	-	-	-	-	2,000
Minor Plant Renewals 25/26	50	-	50	-	-	-	-	50	-

Fixtures, Fittings and Furniture

Deliver a temporary Library Lounge in the Clyde Township Family and Community Centre	280	-	-	280	-	-	-	280	-
Health Club Equipment Renewal - Capital	288	-	288	-	-	-	-	288	-
Install new Bunjil Place Library amphitheatre audio system	28	-	-	28	-	-	-	28	-
Renew Bunjil Place Library furniture	80	-	80	-	-	-	-	80	-
Renew Bunjil Place Public Spaces furniture	50	-	35	15	-	-	-	50	-

4.5.2 Statement of Capital Works - Current Budget (continued)

Capital Works Area	Asset expenditure type					Summary of Funding Sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Computers and Telecommunications									
Renew and upgrade Bunjil Place radio communications used in Emergency Management and Operations	110	-	77	33	-	-	-	110	-
General - IT - Corporate Facilities Audio Visual Equipment renewal - Program - 2025-26	800	80	720	-	-	-	-	800	-
General - IT - Network and Infrastructure - Program - 2025-26	220	55	165	-	-	-	-	220	-
General - IT - Personal Productivity Tools - Program - 2025-26	1,424	-	1,424	-	-	-	-	1,424	-
Total Plant and Equipment	7,561	135	7,006	421	-	-	-	4,164	3,397

4.5.2 Statement of Capital Works - Current Budget (continued)

Capital Works Area	Asset expenditure type					Summary of Funding Sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Roads									
Shoulder sealing project - Robinson Road Narre Warren North	125	125	-	-	-	-	-	125	-
Virtual Fencing - Warneet Road	25	25	-	-	-	-	-	25	-
Guardrail Project - Harkaway Road	125	125	-	-	-	-	-	125	-
Various – School Crossing Infrastructure – Program – 2025-26	127	127	-	-	-	-	-	127	-
Centre Road & Rimfire Drive Upgrade	60	-	-	60	-	-	-	60	-
Glasscocks Road and Williams Thwaites Boulevard Intersection Upgrade (Signalisation)	176	-	-	176	-	-	-	176	-
Glasscocks Road Safety Improvements (Access Removal for Leyland Drive and Gossamer Way)	269	-	-	269	-	-	-	269	-
Road Renewal Program - 25/26 - Parent project	9,530	-	9,530	-	-	6,421	-	3,109	-
Various - Street Light - New - Upgrade - Program 2025-26	50	25	-	25	-	-	-	50	-
The Avenue (Conifer Ct to Orchid Street), Narre Warren South - LTM - Partial Street Scheme	109	109	-	-	-	-	-	109	-
Ridgemont Drive (near 109), Berwick - LTM - Isolated Scheme	34	34	-	-	-	-	-	34	-
Laura Drive, Hampton Park - LTM - Street Scheme	164	164	-	-	-	-	-	164	-
Essex Park Drive (outside 39 and 56), Endeavour Hills - LTM - Isolated Scheme	67	67	-	-	-	-	-	67	-
Chirnside Road (outside 17 and 31), Berwick - LTM - Isolated Scheme	130	130	-	-	-	-	-	130	-
Alisma Boulevard (outside 258 and 272), Cranbourne North - LTM - Isolated Scheme	130	130	-	-	-	-	-	130	-
Renew traffic signals and electronic signs	100	-	100	-	-	-	-	100	-
Renew guard rails	200	-	200	-	-	-	-	200	-
Various - Minor Traffic Works program - 25-26	344	155	-	155	34	-	-	344	-

4.5.2 Statement of Capital Works - Current Budget (continued)

Capital Works Area	Asset expenditure type					Summary of Funding Sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Bridges									
Bridge Renewal -DK 240 -212 Centre Rd, Narre warren south	110	110	-	-	-	-	-	110	-
Bridge Renewal -BR030 -212 Centre Rd, Narre Warren South	122	122	-	-	-	-	-	122	-
Bridge Renewal-BR116 -Old Coach Road, Traffic Bridge- Old Coach Road 178m South of Bakers Rd. Grasmere Creek, Berwick	400	-	-	400	-	-	-	400	-
Footpaths									
Greaves Road - Linking Paths Program	255	255	-	-	-	-	-	255	-
Missing connection from Sharpe Court to Homestead Road - Linking Paths Program	243	243	-	-	-	-	-	243	-
Quarry Road - Linking Paths Program	161	161	-	-	-	-	-	161	-
Princes Highway (East of Mansfield Street) - Linking Paths Program	290	290	-	-	-	-	-	290	-
Path Upgrades at Casey Fields 25/26	40	20	-	20	-	-	-	40	-
Various - Reactionary Program -Short Footpath Segments - 2025-26	225	225	-	-	-	-	-	225	-
Pedestrian Crossing - Raised Pedestrian Operated Signals - Ernst Wanke Rd and Parkhill Drive, Berwick	467	467	-	-	-	467	-	-	-

4.5.2 Statement of Capital Works - Current Budget (continued)

Capital Works Area	Asset expenditure type					Summary of Funding Sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Drainage									
Drainage Works - 3 Dobson Crescent LYNBROOK	116	116	-	-	-	-	-	116	-
Drainage Works - 2A Rheanva Street Berwick	15	15	-	-	-	-	-	15	-
Drainage Works - 222 Harkaway Road Harkaway	15	15	-	-	-	-	-	15	-
Drainage Works - 30-32 Cannons Creek Road Cannons Creek	30	30	-	-	-	-	-	30	-
Drainage Works - 38 Bayview Road (South) Tooradin	15	15	-	-	-	-	-	15	-
Drainage Works - 22 Palmerston Street Berwick	28	25	-	3	-	-	-	28	-
Drainage Works - 15-17 Cherry Street Pearcedale	15	15	-	-	-	-	-	15	-
Drainage Works - 11 Bardsley Court Narre Warren	80	48	32	-	-	-	-	80	-
Drainage Works - 6 Bailey Road Narre Warren North	35	35	-	-	-	-	-	35	-
Drainage Works - 10 Latina Court Narre Warren North	10	07	-	3	-	-	-	10	-
1445 South Gippsland Highway Service Road Drainage Pipe Renewal	161	-	161	-	-	-	-	161	-
16 Hair Court Beaconsfield Pipe Renewal	111	-	111	-	-	-	-	111	-
Easement Drains Renewal - 15 to 25 Pemberton Drive Narre Warren	367	-	367	-	-	-	-	367	-
Drainage Pipes Renewal - 46 - 48 Houlder Avenue Junction Village	100	-	100	-	-	-	-	100	-
Drainage Pipes Renewal - Willoby Street Junction Village	35	-	35	-	-	-	-	35	-

4.5.2 Statement of Capital Works - Current Budget (continued)

Capital Works Area	Asset expenditure type					Summary of Funding Sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Drainage (cont)									
Drainage Works - 7 Lawson Way Endeavour Hills	39	-	-	39	-	-	-	39	-
20W Flicka Boulevard - GPT Renewal	39	-	39	-	-	-	-	39	-
Amarillo Drive - GPT Renewal	125	-	125	-	-	-	-	125	-
Majestic Boulevard - GPT Renewal	17	-	17	-	-	-	-	17	-
Menindee Terrace & Lochard Terrace - GPT renewal	60	-	60	-	-	-	-	60	-
Olympus Crescent - Bioretention/Sediment Pond Renewal/Remedial works -	40	-	40	-	-	-	-	40	-
Green Gully Road - Bioretention Renewal	30	-	30	-	-	-	-	30	-
Max Pawsey Stormwater Harvesting - Replanting	75	-	75	-	-	-	-	75	-
Eros Crescent Cranbourne West - Drainage renewal/ remedial works	40	-	40	-	-	-	-	40	-
Trueman Reserve - Dog Park Drainage Works	20	-	-	20	-	-	-	20	-
Harkaway Reserve Tennis Court Drainage Upgrade	80	-	-	80	-	-	-	80	-
Cycleways									
Recreational Trails. Eumemmering Creek to Lysterfield Lake - Walk and Ride in Casey	1,608	1,608	-	-	-	-	-	1,608	-

4.5.2 Statement of Capital Works - Current Budget (continued)

Capital Works Area	Asset expenditure type					Summary of Funding Sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Community Facilities									
Various - Access Improvement Program - Program 2025/2026	120	-	-	120	-	-	-	120	-
Cranbourne Community Hub	2,347	-	-	2,347	-	-	-	-	2,347
Expand existing resource management and capacity in Bunjil Place Laneway	40	-	-	-	40	-	-	40	-
Clyde North West Family and Community Centre	3,500	3,500	-	-	-	2,700	-	-	800
Ballarto Road Family and Community Centre - Cardinia Creek South PSP	5,066	5,066	-	-	-	2,700	-	-	2,366
Hardy's Road Community Centre	3,935	3,935	-	-	-	675	-	-	3,260
Upgrade Fleetwood Drive Children's Centre	550	-	-	110	440	-	-	550	-
Minor Capitals Works - Stadia	50	08	35	08	-	-	-	50	-
Minor Capital Works - Aquatics	50	08	35	08	-	-	-	50	-
Doveton Neighbourhood Learning Centre - Minor Renewal Planning and Design stage	930	-	465	465	-	-	-	930	-
Hallam Community Learning Centre Inc - Renewal	767	-	383	383	-	-	-	767	-
Make Good on the Casey North CISS lease	250	-	200	50	-	-	-	250	-
Berwick Church Guides Hall - Rectification works	278	-	278	-	-	-	-	278	-
Minor Capital Works - Old Cheese Factory	50	08	35	08	-	-	-	50	-
Upgrade the Bunjil Place Arts Dock and install a dock leveller to remove manual handling risks	80	-	-	80	-	-	-	80	-
Various - Bunjil Place Asset Management Plan Works - Program - 2025/26	600	-	600	-	-	-	-	600	-
Various - Essential Safety Measures - Buildings	128	-	128	-	-	-	-	128	-

4.5.2 Statement of Capital Works - Current Budget (continued)

Capital Works Area	Asset expenditure type					Summary of Funding Sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Community Facilities (cont)									
Design for the upgrade of the Oakgrove Maternal & Child Health Centre and renewal of the Community Centre	10	-	09	01	-	-	-	10	-
Design and construction for change table upgrades 25/26	200	-	150	-	50	-	-	200	-
Upgrade MCH Consulting Rooms with Additional Secondary Exit 25/26	100	-	-	100	-	-	-	100	-
Lynbrook Children's Centre - Draught Sealing	30	-	-	30	-	-	-	30	-
Rossmoyne Family and Children's Centre - Draught Sealing	14	-	-	14	-	-	-	14	-
Bridgewater Childrens Centre	18	-	11	07	-	-	-	18	-
Strathaird Family & Community Centre	18	-	11	07	-	-	-	18	-
Selandra Rise Family & Community Centre	16	-	10	06	-	-	-	16	-
Narre Warren Learning and Community Centre	19	-	11	08	-	-	-	19	-
Hampton Park Library/ Youth Centre	15	-	09	06	-	-	-	15	-
Air Locks Various Facilities	20	-	20	-	-	-	-	20	-
Purchase of Generator and Installing Switchboards Connections at 5 sites	110	-	-	110	-	-	63	47	-
Upgrade of the Community Room Yard at Chalcot Lodge Family & Community Centre	45	-	-	45	-	-	-	45	-
Design and Construct - Future Projects	310	310	-	-	-	-	-	310	-

4.5.2 Statement of Capital Works - Current Budget (continued)

Capital Works Area	Asset expenditure type					Summary of Funding Sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Recreational Facilities									
Max Pawsey Football/Cricket Female Friendly Upgrade	621	-	621	-	-	-	-	621	-
Sydney Pargeter Reserve - Cricket/Grid Iron Pavilion	2,000	-	1,500	-	500	-	-	2,000	-
Tooradin Recreation Reserve - Football, Cricket Netball Pavilion Building Redevelopment	2,253	901	1,126	225	-	2,050	-	203	-
Minor Capital Works - Myuna Farm	125	19	88	19	-	-	-	125	-
Casey Fields - Building Renewal - Recreational Reserves	60	09	36	09	06	-	-	60	-
Myuna Farm New public amenities and storage redevelopment design	50	10	30	10	-	-	-	50	-
Minor Recreational Structures Renewal Program	250	25	175	25	25	-	-	250	-
Casey Fields VFL Fencing Renewal	150	-	120	30	-	-	-	150	-
Active Recreation Reserve Electronic Scoreboards Program	260	247	-	13	-	-	-	260	-
Active Recreation Shelter and Scoreboard Renewal Program	130	13	104	13	-	-	-	130	-
Casey Fields - Oval 2 Irrigation Renewal	170	-	136	34	-	-	-	170	-
Sports Fields Irrigation Control System Transition	100	-	50	50	-	-	-	100	-
Max Pawsey Reserve New District Level Playground	800	800	-	-	-	800	-	-	-
Pearcedale Rec Reserve - District Playspace and skate park development	1,350	1,080	270	-	-	-	-	1,350	-
Fitness Equipment and Half Court Upgrade -Blind Bight Reserve	200	120	60	20	-	-	-	200	-
Betula Reserve Playground Renewal	255	-	128	-	128	-	-	255	-
Raisell Road Playground Renewal	255	-	128	-	128	-	-	255	-
Green Valley Crescent Reserve Playground Renewal	160	-	160	-	-	-	-	160	-
Barton Mews Reserve Playground Renewal	150	-	150	-	-	-	-	150	-
The Terrace Reserve Playground Renewal	170	-	170	-	-	-	-	170	-

4.5.2 Statement of Capital Works - Current Budget (continued)

Capital Works Area	Asset expenditure type					Summary of Funding Sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Recreational Facilities (cont)									
Lyall Street Reserve Playground Renewal	155	-	155	-	-	-	-	155	-
Wintersun Road Reserve Playground Renewal	160	-	160	-	-	-	-	160	-
Barry Simon Reserve Playground Renewal	145	-	145	-	-	-	-	145	-
James Cook PS Playground Renewal	160	-	160	-	-	-	-	160	-
Central Parkway Reserve Playground Renewal	165	-	165	-	-	-	-	165	-
Strathaird Reserve Playground Renewal	165	-	165	-	-	-	-	165	-
Clangula Court Reserve Playground Renewal	150	-	150	-	-	-	-	150	-
Bridgewater Boulevard Reserve Playground Renewal	185	-	185	-	-	-	-	185	-
Edey's Run Reserve Playground Renewal	155	-	155	-	-	-	-	155	-
Irene Parade Reserve Playground Renewal	170	-	170	-	-	-	-	170	-
Eddie Barron Reserve Play Space Upgrade	1,200	-	240	960	-	-	-	1,200	-
Pioneers Park Playground Upgrade	700	-	140	560	-	-	-	700	-
Courtenay Ave Reserve Playspace Upgrade	1,500	300	-	1,200	-	-	-	1,500	-
The Chase Reserve Playground Upgrade	750	75	-	675	-	-	-	750	-
Marjorie Eastick Reserve Playground and drainage upgrade	1,000	400	-	600	-	-	-	1,000	-
John Pandazopoulos Public Hall Basketball court renewal	75	-	75	-	-	-	-	75	-
Clyde North Precinct Structure Plan Active Open Space - District AFL/Cricket/Netball - Springleaf Avenue	11,878	11,878	-	-	-	5,520	-	4,776	1,582
Pearcedale Rec Reserve - Main Car Park Development	950	855	95	-	-	-	-	950	-
Tooradin Recreation Reserve - Car Parking	70	18	-	53	-	-	-	70	-
Casey Fields Regional AFL Oval - Behind Goal Netting 25/26	360	-	180	-	180	-	-	360	-

4.5.2 Statement of Capital Works - Current Budget (continued)

Capital Works Area	Asset expenditure type					Summary of Funding Sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000

Recreational Facilities (cont)

Clyde North Precinct Structure Plan Active Open Space - District AFL/Cricket/Soccer - 600 Bells Road - Stage 1 Construction	3,000	2,400	-	600	-	-	-	3,000	-
Pearcedale - Oval 1 Floodlighting Upgrade	390	-	390	-	-	-	-	390	-
Robinson Reserve - Tennis	320	-	320	-	-	-	-	320	-
Active Recreation Reserve Floodlighting - Design funds	50	08	25	15	03	-	-	50	-
Casey Fields Regional AFL Oval - Sports Lighting Upgrade	60	-	-	60	-	-	-	60	-
Tooradin Reserve Oval Drainage Project	410	-	287	123	-	-	-	410	-
Sweeney Reserve Netball Court Resurface	60	-	48	12	-	-	-	60	-
Robert Booth Reserve - Netball Court Redevelopment	415	83	-	249	83	-	-	415	-
Prospect Hill Reserve - Pitch 1 Upgrade	570	-	285	285	-	-	-	570	-
Casey Fields - CSMCC Cricket Nets Extension	150	38	38	-	75	-	-	150	-
Casey Fields - Install Synthetic Pads - Rugby 1 & 2	50	50	-	-	-	-	-	50	-
Sweeney Reserve Tennis Courts Renewal	200	-	160	40	-	-	-	200	-

4.5.2 Statement of Capital Works - Current Budget (continued)

Capital Works Area	Asset expenditure type					Summary of Funding Sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000

Leisure Facilities

Design and construction of the multipurpose community space at Old Cheese Factory	2,000	-	-	2,000	-	-	-	-	2,000
Doveton Pool in the Park - Site Redevelopment (Stage 1)	3,841	1,536	2,305	-	-	1,920	-	1,921	-
Deliver Minor Capital Works Program - The Factory	20	03	14	03	-	-	-	20	-
Aquatic and Leisure Building Renewal - Program - 2025/26	600	-	600	-	-	-	-	600	-
ARC- AMP Works - Building Renewal - Program - 2025/26	570	-	513	57	-	-	-	570	-
The Race - AMP Works - Building Renewal - Program - 2025/26	720	-	648	72	-	-	-	720	-
Casey RACE changeroom renewal design	50	13	38	-	-	-	-	50	-
Endeavour Hills Leisure Center Roof Top Solar	150	-	-	150	-	-	-	150	-

4.5.2 Statement of Capital Works - Current Budget (continued)

Capital Works Area	Asset expenditure type					Summary of Funding Sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000

Parks and Reserves

Ivens Reserve Arena Renewal	50	-	40	10	-	-	-	50	-
Renew the water fountain, retaining wall and canal at WBP entrance	300	-	210	90	-	-	-	300	-
Landscape renewal (retaining walls, surfaces, edging) and drainage	200	-	200	-	-	-	-	200	-
Sweeney Reserve Oval 2 Fencing Renewal	100	-	80	20	-	-	-	100	-
Fencing installation 2025-2026	60	-	12	-	48	-	-	60	-
Nelson Street Reserve - District Open Space Development	193	-	-	193	-	-	-	193	-
Renewal & Replacement of Sports Lighting Assets	150	-	120	30	-	-	-	150	-
Turf Replacement with Synthetic Stitching at Various Sites	140	-	28	112	-	-	-	140	-
Glover Reserve Oval Resurface	50	-	40	10	-	-	-	50	-
Sydney Pargeter Cricket P'Wickets & Nets Renewal	400	-	320	80	-	-	-	400	-
Marriott Waters Reserve Turf Wicket Renewal	200	-	160	40	-	-	-	200	-
Robert Booth Reserve Turf Wicket Renewal	20	-	16	04	-	-	-	20	-

4.5.2 Statement of Capital Works - Current Budget (continued)

Capital Works Area	Asset expenditure type					Summary of Funding Sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Open Space									
Gunns Road Reserve Activation	140	70	-	70	-	-	-	140	-
Various - Park Furniture & Structure Renewal	395	-	395	-	-	-	-	395	-
Asset Renewal - Wilson Botanic Park	120	-	120	-	-	-	-	120	-
Various - Shade Sail / Structure Renewal	352	-	352	-	-	-	-	352	-
Berwick Springs Wetlands - Dog Friendly Space	450	450	-	-	-	-	-	255	195
Dog Friendly Space - Cranbourne / Cranbourne North	20	20	-	-	-	-	-	20	-
Doveton Pool in the Park - New District Park Development	5,912	4,434	-	1,478	-	5,572	-	340	-
Various - Reserve Public Lighting Renewal	50	-	50	-	-	-	-	50	-
Renew carpark lighting	400	-	400	-	-	-	-	400	-
Park, Street Furniture & Structures - New & Improved Program	100	70	-	-	30	-	-	100	-
Streetscapes									
Activity Centre Streetscapes - Minor New & Improved Program	746	373	-	373	-	-	-	746	-
Offstreet Carparks									
Casey Fields Regional AFL Precinct Carpark Lighting	170	170	-	-	-	-	-	170	-
Other Infrastructure									
Capital Recharge	6,122	1,530	1,530	1,530	1,530	-	-	6,122	-
Total Infrastructure	97,115	45,867	30,585	17,364	3,299	28,825	63	55,677	12,550
Total New Capital Works	109,258	50,569	37,590	17,785	3,314	28,825	63	59,871	20,499

4.5.3 Works carried forward from the 2024/25 year

Capital Works Area	Asset expenditure type					Summary of Funding Sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000

Plant and equipment

Computers and Telecommunications

General - IT - Upgrade UPS - Uninterruptible Power Supply - and Cooling	415	-	415	-	-	-	-	415	-
Total Plant and equipment	415	-	415	-	-	-	-	415	-

4.5.3 Works carried forward from the 2024/25 year (continued)

Capital Works Area	Asset expenditure type					Summary of Funding Sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000

Infrastructure

Roads

Ballarto Road Stage 2 of 3 - South Gippsland Highway to Casey Fields Blvd	130	-	-	130	-	-	-	130	-
Cranbourne - Mini - roundabout	484	484	-	-	-	484	-	-	-
Cresthaven Bvd and Skyline Way - Berwick - Local Traffic Management Program (LTM)	144	144	-	-	-	-	-	144	-
LTM - Elliot Parade	93	93	-	-	-	-	-	93	-
Road Construction Unsealed Tooradin Station Road – Ballato to Manks Road Stage 2 of 2	18	-	-	18	-	-	-	18	-

Footpaths and Cycleways

Fox Road (east of Kalora Park) - Linking Paths Program	10	10	-	-	-	-	-	10	-
Greaves Road - Linking Paths Program	102	102	-	-	-	-	-	102	-
Missing connection from Sharpe Court to Homestead Road - Linking Paths Program	41	41	-	-	-	-	-	41	-
Quarry Road - Linking Paths Program	29	29	-	-	-	-	-	29	-
Recreational Trails. Eumemmering Creek to Lysterfield Lake - Walk and Ride in Casey	132	132	-	-	-	-	-	132	-

Drainage

1445 South Gippsland Highway Service Road Drainage Pipe Renewal	30	-	30	-	-	-	-	30	-
16 Hair Court Beaconsfield Pipe Renewal	40	-	40	-	-	-	-	40	-
Betula and Myuna Farm Stormwater Harvesting	1,000	1,000	-	-	-	590	-	410	-
Clyde Creek Regional Stormwater Harvesting Project	1,911	1,911	-	-	-	-	-	1,911	-
Drainage Renewal May Gibbs Swale	15	-	15	-	-	-	-	15	-
Drainage Works - 59 Willow Drive Hampton Park	337	337	-	-	-	-	-	337	-
Settlers Hill Place Narre Warren North	47	47	-	-	-	-	-	47	-
Waterford Close WSUD Asset Rectification Design	73	-	55	18	-	-	-	73	-

4.5.3 Works carried forward from the 2024/25 year (continued)

Capital Works Area	Asset expenditure type					Summary of Funding Sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000

Recreational, Leisure and Community Facilities

Berwick South Kindergarten Renewal Scoping Project	40	-	20	20	-	-	-	40	-
Building N&I Alexander Bvd Library Hub	141	141	-	-	-	-	-	141	-
Clyde Creek South Family and Community Centre - 1675 Ballarto Road	500	500	-	-	-	-	-	-	500
Clyde East Central Community Centre	500	500	-	-	-	-	-	-	500
Hardy's Road Community Centre	2,400	2,400	-	-	-	1,780	-	620	-
Design and construction of the multipurpose community space at Old Cheese Factory	96	-	-	96	-	-	-	-	96
Clyde North Precinct Structure Plan Active Open Space - District AFL/Cricket/Netball - Springleaf Avenue	4,500	4,500	-	-	-	-	-	4,500	-
Jack Thomas Reserve Pitch 3 Irrigation Project	139	139	-	-	-	-	-	139	-
Sports Field Renew KM Reedy Res Oval 1	290	-	-	290	-	-	-	290	-
Sydney Pargeter Reserve - Cricket/Grid Iron Pavilion	64	-	48	-	16	-	-	64	-
The RACE - Asset Management Plan works - Building Renewal - Program - 2024-25	30	-	30	-	-	-	-	30	-
Various - Renewal Cricket Practice Wicket and Nets - Program - 2024-25	150	-	135	15	-	-	-	150	-

4.5.3 Works carried forward from the 2024/25 year (continued)

Capital Works Area	Asset expenditure type					Summary of Funding Sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Parks, Open Space and Streetscapes									
Kendall Road Reserve Upgrade - Including Playground Renewal - Investing in Our Communities Program	309	-	309	-	-	309	-	-	-
Nelson Street Reserve - District Open Space Development	27	-	-	27	-	-	-	27	-
Wood Road Reserve Investing in Our Communities Program - Including Playground Renewal - Investing in Our Communities Program	126	-	126	-	-	126	-	-	-
High Street streetscape upgrade stage 1 preliminary design - Cranbourne Town Centre	246	-	98	147	-	-	-	246	-
Other Infrastructure									
Cresthaven Boulevard flashing zebra with flat top hump	92	92	-	-	-	-	-	92	-
Total Infrastructure	14,284	12,601	906	761	16	3,288	-	9,900	1,096
Total Carried Forward Capital Works 2024/25	14,700	12,601	1,322	761	16	3,288	-	10,316	1,096

**Summary of Planned Capital Works Expenditure
For the years ending 30 June 2027, 2028, 2029**

2026/27	Asset expenditure type					Summary of Funding Sources				
	Total	New	Renewal	Upgrade	Expansion	Total	Grants	Contrib.	Council Cash	Council Reserves
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property										
Land	1,181	1,181	-	-	-	1,181	-	-	-	1,181
Total Land	1,181	1,181	-	-	-	1,181	-	-	-	1,181
Buildings	767	-	767	-	-	767	-	-	767	-
Building improvements	60	30	09	06	15	60	-	-	60	-
Total Buildings	827	30	776	6	15	827	-	-	827	-
Total Property	2,008	1,211	776	6	15	2,008	-	-	827	1,181
Plant and Equipment										
Plant, machinery and equipment	3,110	80	3,030	-	-	3,110	-	-	3,110	-
Fixtures, fittings and furniture	192	20	172	-	-	192	-	-	192	-
Computers and telecommunications	2,883	144	2,739	-	-	2,883	-	-	2,883	-
Total Plant and Equipment	6,185	244	5,941	-	-	6,185	-	-	6,185	-
Infrastructure										
Roads	18,790	1,938	9,500	7,352	-	18,790	7,428	-	11,361	-
Bridges	685	-	685	-	-	685	-	-	685	-
Footpaths and cycleways	3,000	2,795	-	205	-	3,000	-	-	3,000	-
Drainage	2,426	640	1,658	128	-	2,426	-	-	2,426	-
Recreational, leisure and community facilities	102,717	44,418	19,503	27,352	11,444	102,717	8,450	-	48,882	45,385
Parks, open space and streetscapes	5,105	775	2,473	1,826	32	5,105	-	-	1,705	3,400
Other infrastructure	6,322	1,580	1,580	1,580	1,580	6,322	-	-	6,322	-
Total Infrastructure	139,044	52,145	35,399	38,443	13,056	139,044	15,878	-	74,381	48,785
Total Capital Works Expenditure	147,236	53,600	42,116	38,449	13,071	147,236	15,878	-	81,392	49,966

**Summary of Planned Capital Works Expenditure
For the years ending 30 June 2027, 2028, 2029**

2027/28	Asset expenditure type					Summary of Funding Sources				
	Total	New	Renewal	Upgrade	Expansion	Total	Grants	Contrib.	Council Cash	Council Reserves
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property										
Land	8,812	8,812	-	-	-	8,812	-	-	-	8,812
Total Land	8,812	8,812	-	-	-	8,812	-	-	-	8,812
Buildings	794	-	794	-	-	794	-	-	794	-
Building improvements	30	15	-	-	15	30	-	-	30	-
Total Buildings	824	15	794	-	15	824	-	-	824	-
Total Property	9,635	8,827	794	-	15	9,635	-	-	824	8,812
Plant and Equipment										
Plant, machinery and equipment	3,110	80	3,030	-	-	3,110	-	-	3,110	-
Fixtures, fittings and furniture	200	-	193	8	-	200	-	-	200	-
Computers and telecommunications	2,984	149	2,834	-	-	2,984	-	-	2,984	-
Total Plant and Equipment	6,294	229	6,057	8	-	6,294	-	-	6,294	-
Infrastructure										
Roads	21,285	4,751	9,800	6,735	-	21,285	7,465	-	13,821	-
Bridges	709	-	709	-	-	709	-	-	709	-
Footpaths and cycleways	3,100	2,822	-	278	-	3,100	-	-	3,100	-
Drainage	2,604	937	1,193	475	-	2,604	-	-	2,604	-
Recreational, leisure and community facilities	90,223	22,776	24,205	31,655	11,587	90,223	3,425	-	43,360	43,438
Parks, open space and streetscapes	5,285	803	2,559	1,890	33	5,285	-	-	2,040	3,245
Other infrastructure	6,522	1,630	1,630	1,630	1,630	6,522	-	-	6,522	-
Total Infrastructure	129,728	33,718	40,096	42,663	13,250	129,728	10,890	-	72,155	46,683
Total Capital Works Expenditure	145,657	42,774	46,947	42,671	13,265	145,657	10,890	-	79,272	55,495

**Summary of Planned Capital Works Expenditure
For the years ending 30 June 2027, 2028, 2029**

2028/29	Asset expenditure type					Summary of Funding Sources				
	Total	New	Renewal	Upgrade	Expansion	Total	Grants	Contrib.	Council Cash	Council Reserves
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property										
Land	6,160	6,160	-	-	-	6,160	-	-	-	6,160
Total Land	6,160	6,160	-	-	-	6,160	-	-	-	6,160
Buildings	822	-	822	-	-	822	-	-	822	-
Building improvements	30	15	-	-	15	30	-	-	30	-
Total Buildings	852	15	822	-	15	852	-	-	852	-
Total Property	7,012	6,175	822	-	15	7,012	-	-	852	6,160
Plant and Equipment										
Plant, machinery and equipment	3,110	80	3,030	-	-	3,110	-	-	3,110	-
Fixtures, fittings and furniture	200	-	200	-	-	200	-	-	200	-
Computers and telecommunications	3,088	154	2,934	-	-	3,088	-	-	3,088	-
Total Plant and Equipment	6,398	234	6,164	-	-	6,398	-	-	6,398	-
Infrastructure										
Roads	21,455	4,840	12,225	2,264	2,125	21,455	7,675	-	13,780	-
Bridges	734	-	734	-	-	734	-	-	734	-
Footpaths and cycleways	3,200	2,913	-	287	-	3,200	-	-	3,200	-
Drainage	2,192	469	1,234	489	-	2,192	-	-	2,192	-
Recreational, leisure and community facilities	92,244	19,847	29,196	26,446	16,755	92,244	3,425	-	32,269	56,550
Parks, open space and streetscapes	5,471	832	2,654	1,951	35	5,471	-	-	5,471	-
Other infrastructure	6,722	1,680	1,680	1,680	1,680	6,722	-	-	6,722	-
Total Infrastructure	132,017	30,581	47,724	33,117	20,595	132,017	11,100	-	64,367	56,550
Total Capital Works Expenditure	145,426	36,990	54,709	33,117	20,610	145,426	11,100	-	71,616	62,710



SECTION 5: FINANCIAL PERFORMANCE INDICATORS

5a. 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 strategic outcomes.

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	Note	Actual	Forecast	Target	Projections			Trend
			2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	+/-
Governance									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	49	50	51	52	53	54	+
Roads									
Sealed local roads maintained to condition standards	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	95.46%	95%	95%	95%	95%	95%	o
Statutory planning									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	3	53.52%	60%	60%	60%	60%	60%	o
Waste management									
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	50.30%	48.43%	48%	48%	48%	48%	o

SECTION 5: FINANCIAL PERFORMANCE INDICATORS

Targeted Performance Indicators - Financial

Indicator	Measure	Note	Actual	Forecast	Target	Budget	Projections			Trend
			2023/24	2024/25	2025/26	2025/26	2026/27	2027/28	2028/29	+/-
Liquidity										
Working Capital	Current assets / current liabilities	5	302.0%	275.0%	125%	288.4%	286.6%	310.1%	318.5%	+
Obligations										
Asset renewal	Asset renewal and upgrade expense / Asset depreciations	6	81.9%	91.4%	100.00%	68.8%	95.5%	103.0%	96.2%	+
Stability										
Rates concentration	Rate revenue / adjusted underlying revenue	7	68.8%	62.7%	70%	63.5%	64.3%	66.6%	68.3%	o
Efficiency										
Expenditure level	Total expenses / no. of property assessments	8	\$3,174	\$3,510	\$3,000	\$3,603	\$3,590	\$3,385	\$3,388	o

SECTION 5: FINANCIAL PERFORMANCE INDICATORS

5b. 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 strategic outcomes. 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	Note	Actual	Forecast	Budget	Projections			Trend
			2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	+/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (or deficit)								
	Adjusted underlying surplus (deficit)/ adjusted underlying revenue	9	(5.8%)	(2.3%)	(2.0%)	1.2%	5.0%	4.9%	+
Liquidity									
Unrestricted cash	Unrestricted cash compared to current liabilities								
	Unrestricted cash/ current liabilities	10	219.0%	76.2%	83.1%	94.1%	122.5%	146.1%	+
Obligations									
Loans and borrowings	Loans and borrowings compared to rates								
	Interest bearing loans and borrowings / rate revenue	11	10.8%	4.5%	1.7%	0.1%	0.0%	0.0%	+
Loans and borrowings	Loans and borrowings repayments compared to rates								
	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		3.2%	2.9%	2.7%	1.5%	0.1%	0.0%	+
Indebtedness	Non-current liabilities compared to own-source revenue								
	Non-current liabilities/ own source of revenue	12	13.5%	6.8%	4.7%	4.0%	3.5%	7.0%	+
Stability									
Rates effort	Rates compared to property values								
	Rate revenue/ CIV of rateable properties in the municipality	13	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	o
Efficiency									
Revenue level	Average rate per property assessment								
	General rates and municipal charges / no. of property assessments	14	\$1,670	\$1,745	\$1,801	\$1,844	\$1,889	\$1,935	+

SECTION 5: FINANCIAL PERFORMANCE INDICATORS

Indicator	Measure	Note	Actual	Forecast	Budget	Projections			Trend
			2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	+/-
Sustainability Capacity									
Population	Expenses per head of population Total expenses / Municipal population		\$1,148	\$1,201	\$1,215	\$1,210	\$1,141	\$1,142	o
Population	Infrastructure per head of population Value of infrastructure / Municipal population		\$8,573	\$9,345	\$9,381	\$9,863	\$9,966	\$10,436	+
Own source revenue	Own-source revenue per head of population Own source revenue / Municipal population		\$874	\$859	\$886	\$916	\$928	\$945	+
Recurrent grants	Recurrent grants per head of population Recurrent grants / Municipal population		\$192	\$169	\$165	\$170	\$175	\$179	+

Key to Forecast Trend:

- + Forecasts improvement in Council's financial performance/financial position indicator
- o Forecasts that Council's financial performance/financial position indicator will be steady
- Forecasts deterioration in Council's financial performance/financial position indicator

NOTES TO INDICATORS

5a. Targeted Performance Indicators

1. Satisfaction with community consultation and engagement

The targets set have been based on annual trends, previous survey results and comparisons with other Councils of similar size and complexity. Community satisfaction with consultation and engagement is projected to rise with the return of elected Councillors and the implementation of the Communications and Engagement Strategic Service Plan commencing in 2025/26. A challenging political environment, combined with ongoing cost-of-living pressures may negatively impact numbers over the next few years, however, projected targets will be reviewed on an annual basis to ensure they are reflective of the latest insights.

2. Sealed local roads below the intervention level

The targets set have been based on historical trends over the last few years as well as the growth of Casey's road network, which expands by approximately 2 per cent each year with new assets from subdivisions. Asset Management Plans will be used to analyse, investigate and assess the capital investment into road renewal activities to ensure long-term sustainability. Projected targets will be updated annually and reviewed every five years when the road condition assessment is available to ensure they are reflective of the latest insights.

3. Planning applications decided within the relevant required time

Council has chosen to maintain the existing targets and projections, this is due to a significant reform being proposed by the State Government, which is expected to come into effect throughout 2025. This reform has a potential impact on the volume and type of applications that are received and assessed by Council. As such targets will be reviewed on an annual basis, which will allow Council sufficient time and flexibility to respond to the impact of reforms on these measures.

4. Kerbside collection waste diverted from landfill

Council has seen a reduction in the amount of commingled recycling, as a result of the introduction of Container Deposit Scheme (CDS). This shift adversely impact diversion rate for Casey, as CDS material no longer contributes to the municipal stream figures. Going forward targets have been adjusted to 48 per cent, as it is unlikely additional FOGO bins can compensate for the loss of CDS material from our waste streams. The target set for 2028/29 will likely continue its current trend, however if the Advanced Waste Processing facility becomes operational before end of financial year 2028/29, the target will improve, as the facility will divert +90 per cent of waste away from landfill.

5. Working Capital

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

6. Asset renewal

This percentage indicates the extent of Council's asset renewal and upgrade capital expenditure against its depreciation charge (an indication of the decline in value of its existing capital assets). At City of Casey, this ratio needs to be considered in the context of its asset base which has largely been constructed in the last 30 years. This means that a considerable portion of its asset base are long-life assets; drains, buildings and roads that do not require renewal currently. Casey models its asset renewal requirements and will over time need to increase its renewal spend and reduce investment in new infrastructure as it reaches the end of its growth phase. The current ratio is appropriate to renew and maintain its asset base consistent with community expectations.

7. Rate concentration

Rates revenue represents approximately 64 per cent of Casey's adjusted underlying revenue which excludes non-recurrent grants and contributions received for capital works and non-monetary contributions.

8. Expenditure level

This indicator calculates the expenditure Council incurs to deliver its services per property assessment. Despite the current economic condition where most external costs that Council incurs to deliver its services are increasing significantly, Council has managed to contain its total expenditure increase by transforming the way it delivers its services and will continue to aim to reduce expenditure whilst still maintaining the same level of services.

5b. Financial Performance Indicators

9. Adjusted underlying result

The adjusted underlying surplus is calculated reducing, non-recurrent capital income from its operating surplus and gauges Council's ability to generate a surplus in the ordinary course of business. In the current fiscal environment, where Council's revenue is not increasing in line with increased cost of delivering services, achieving an underlying surplus consistently is challenging.

10. Unrestricted cash

This measures Council's ability to pay existing liabilities in the next 12 months using its short term cash reserves (including other financial assets) that do not include restricted items like trust funds and statutory reserves. Council's indicator is at a healthy level which indicates that it can meet its short-term obligations with unrestricted cash reserves.

11. Debt compared to rates

City of Casey maintains modest borrowings relative to its large asset base. Council does not anticipate to borrow over the next four years and its current debt is anticipated to be paid off by 2027/28, this means that Council has the ability to borrow in the future to deliver on its robust capital works program.

12. Indebtedness

The City of Casey maintains an appropriate and modest level of long-term liabilities and low levels of indebtedness that enables it to meet its long-term obligations with the revenue it generates internally.

13. Rates effort

This assesses whether Council has set rates at appropriate levels and a low ratio means a reduced burden to the community. This indicator is fairly stable over the next four years with Council striving to deliver its services by meeting the rate cap.

14. Revenue level

This indicator assesses whether resources are being used efficiently to deliver services. Council's estimated rate revenue increase is tied to the rate cap. Council is committed to keeping its rates as low as possible whilst continuing to deliver high quality services that are valued by the community.

GLOSSARY

Act	The <i>Local Government Act 2020</i>
Annual Report	A report of the Council's operations of the previous financial year and contains a report of operations, audited financial statements and an audited performance statement
Australian Accounting Standards (AAS)	The accounting standards published by the Australian Accounting Standards Board
Better practice	In the absence of legislation or a relevant Australian Accounting Standard this commentary is considered by Local Government Victoria to reflect better practice reporting
Budget	A four year rolling plan setting out the services and initiatives to be funded and how they will contribute to achieving the strategic outcomes specified in the Council Plan
Capital Improved Value (CIV)	The value of the land plus the buildings on it and any other capital improvements
Council Plan	A plan setting out the medium-term strategic outcomes, strategic priorities, strategic indicators and resources reflecting vision and aspirations of the community for the next four years
Financial Statements	The financial statements and notes prepared in accordance with the Local Government Model Financial Report, Australian Accounting Standards and other applicable standards as they apply to the general purpose financial reports and statement of capital works, included in the annual report
Financial Year	The period of 12 months ending on 30 June each year
Forecast	The predicted outcome for the financial year based on available information
Major Initiative	A significant initiative that the Council has identified as a priority and that directly contributes to the achievement of the Council Plan 2021-2025 during the current financial year and has a major focus in the budget.
Minister	The Minister for Local Government
Performance Statement	A statement including the results of the prescribed service outcome indicators, financial performance indicators and sustainable capacity indicators for the financial year and included in the annual report
Integrated Strategic Planning and Reporting Framework	The key statutory planning and reporting documents that are required to be prepared by councils to ensure accountability to local communities in the performance of functions and exercise of powers under the Act
Principal Accounting Officer	The person designated by a council to be responsible for the financial management of the Council
Report of Operations	A report containing a description of the operations of the Council during the financial year and included in the annual report
Specialised assets	Assets designed for a specific limited purpose. Specialised assets include buildings such as schools, hospitals, court houses, emergency services buildings (police, fire, ambulance and emergency services), specialised buildings to house infrastructure (pump stations, etc.), some heritage properties and most infrastructure assets
Financial Plan	A plan of the financial and non-financial resources for at least the next ten years required to achieve the Council Plan and other strategic plans of Council. The Financial Plan defines the broad fiscal boundaries for the Council Plan, Asset Plan, other subordinate policies and strategies and budget processes



Contact City of Casey

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