



City of Casey
**BUDGET
REPORT**
2026/27





Artwork by Heather Kennedy, Casey Aboriginal community member

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 and to strengthening respectful relationships with Aboriginal and Torres Strait Islander communities. Building on the foundations established through this work to date, we are embedding reconciliation across our systems, leadership and service delivery. Guided by the Casey Aboriginal Gathering Place, we will continue to support cultural connection, build community capacity and work in partnership to achieve lasting, positive outcomes.

DIVERSITY STATEMENT

The City of Casey is a welcoming and inclusive community, we celebrate all people with their many different stories and experiences. We believe a strong community is built on respect, belonging and shared responsibility for each other. We are committed to ensuring everyone in Casey feels valued, supported, and able to fully participate in community life.

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INTRODUCTION FROM THE MAYOR AND CEO

We're proud to present our 2026/27 Budget - one shaped by community feedback and focused on what matters most for Casey today, while planning responsibly for the future.

The Budget, along with our Annual Action Plan are key parts of Council's strategic planning. Together, they set out the services, projects and investments we will deliver over the next 12 months to support a stronger, more connected, liveable and sustainable Casey.

Guided by our *Long Term Community Vision 2035* and *Council Plan 2025-29*, this Budget and Annual Action Plan turn our long-term goals into practical action for the year ahead.

As one of Victoria's fastest-growing cities, Casey continues to welcome new families, new opportunities and new expectations. With that growth comes the need to invest carefully in the infrastructure, facilities and services people rely on every day. This Budget is about making sure Casey continues to be a great place to live, work, learn and connect as our city grows.

We also know many households are feeling cost-of-living pressures. That has been front of mind throughout this year's Budget process. Rising costs are affecting families, community groups and local businesses alike, and our focus has been on getting the balance right - managing increasing costs responsibly, minimising pressure on residents, and continuing to invest in what our community needs now and into the future.

Council has limited the rate increase to 2.75 per cent, in line with the Victorian Government's rate cap, by managing rising costs while continuing to deliver the services and infrastructure our community expects. During Budget deliberations, Councillors voted to freeze the annual waste service charge for 2026/27, ensuring no increase for residents compared to last year. Despite rising service costs and the impact of State Government reforms, including the rollout of the four-bin system, Council has prioritised easing cost-of-living pressures. This decision will be supported by drawing an additional \$4.4 million from the waste reserve to maintain services without adding to household expenses.

This year's Budget delivers a total investment of \$688 million, including \$551.5 million for essential services and a \$136.5 million Capital Works Program. These investments will support services and projects across Casey, from enhancing community safety and youth services to new and upgraded parks and playgrounds, community centres and sporting facilities.

A key priority this year is building strong, safe and connected communities. We're investing in initiatives that improve safety in public places, support community-led responses to local issues, and help people of all ages feel connected and supported. Continued investment in enhancing community safety, youth services and local connection initiatives reflect what our community has told us matters most.

We're also focused on planning for a more liveable city. This includes significant investment in recreational and community facilities, open space, active transport and projects that help people move around Casey more safely and easily. Programs like the expansion of Active After Dark show how we're making better use of community spaces and supporting healthy, active lifestyles.

Caring for our environment remains central to our planning. This Budget increases investment in climate action, greening and environmental resilience to help protect our natural assets and prepare our community for the impacts of climate change.

While this Budget focuses on 2026/27, we are also planning ahead for the infrastructure our community will need across our established suburbs and growing areas. This includes around \$200 million in new major infrastructure between 2027/28 and 2031/32, funded in part through \$135 million in responsible borrowing, managed within prudent limits to keep debt affordable and sustainable.

Underlying all of this is a strong commitment to careful financial management, service improvement and long-term planning, ensuring Council remains responsive and ready for the future.

We encourage you to explore the full Budget and Annual Action Plan to learn more about the projects, services and investments planned across Casey this year.

Together, these documents show how Council is delivering on our Community Vision: 'Casey will be a connected, innovative and resilient community'.

Glenn Patterson
Chief Executive Officer

Stefan Koomen
Mayor

BUDGET 2026/27 HIGHLIGHTS

Our Budget, together with the Annual Action Plan, reflects the priorities our community says matter most - from safer places and easier ways to get around, to greener neighbourhoods and more jobs closer to home.

These documents set out the practical actions and investments that Council will deliver over the next 12 months through projects and services people can see and feel across Casey.

Our *Long-Term Community Vision 2035* and *Council Plan 2025-29*, shaped through extensive community feedback captured via the *Shape Your City* community engagement program, set Council's long-term direction. The Budget and Annual Action Plan show how that direction is being delivered year by year, through clear priorities and targeted investment in the services and infrastructure our growing community relies on.

Council's work is guided by five key focus areas:

- Strong Communities
- Liveable City
- Sustainable Environment
- Thriving Local Economy
- High Performing Organisation

This year's \$688 million total Budget includes \$551.5 million for essential service delivery and a \$136.5 million Capital Works Program to deliver new and upgraded infrastructure across Casey.

When developing the 2026/27 Budget, Council has been mindful that cost-of-living pressures continue to affect many households and local organisations across Casey. We understand rising everyday costs are placing pressure on household budgets, and this has been a key consideration in our decision making.

That's why this year's Budget continues to prioritise practical support for those doing it tough, alongside careful financial planning to ensure we can continue delivering the services and infrastructure our community relies on. Council offers a range of support options for residents and community groups, and this year we're making it easier to find help when it's needed. From community grants, to financial hardship assistance, flexible rate payment options and a range of programs, our Budget has been designed to support individuals, families and community organisations where it matters the most.

The Budget includes a rate increase of 2.75 per cent is in line with the Victorian Government's rate cap. Council has worked hard to balance rising costs with the need to minimise additional pressure on households, while continuing to invest responsibly in essential services and infrastructure for a growing city.

Below is a snapshot of some of the key projects and initiatives proposed in the 2026/27 Budget.

We're building a strong community

Our Budget will focus on making Casey a safer, more inclusive and more connected place, ensuring people of all ages feel supported in the places they live, work and gather.

This year's Budget invests in safety, connection and wellbeing, with initiatives that strengthen community safety, build social cohesion and support young people.

Highlights for 2026/27 include:

- More than \$1.2 million investment in community safety initiatives, approximately a 4 per cent increase from last year.
- Partnering with Victoria Police on a mobile CCTV trial in key locations.
- Provide a \$150,000 Emergency Food Relief funding pool, supporting community organisations with grants of up to \$20,000.
- Delivery of a targeted, community centred campaign to raise awareness and prevent family violence.
- Continued delivery of Community Safety and Crime Meetings to address local safety concerns and crime prevention priorities.
- More than \$3 million invested to embed safety into infrastructure including public lighting upgrades, safer intersections and improved access to community facilities. Highlights include lighting upgrade at Barry Simon Reserve, Endeavour Hills, theft reduction signs in Council car parks and lighting at Pioneer Park, Berwick.
- \$2.8 million invested in youth services for people aged 10-25, delivering free outreach, leadership opportunities and programs that build connection, confidence and wellbeing.
- \$100,000 boost to the Minor Capital Works Investment Program, to help sporting clubs and community groups upgrade and improve local facilities.

We're planning a liveable city

As one of Victoria's fastest growing cities, Council is committed to investing in the facilities, services and infrastructure our community needs now and into the future. This year's Budget supports safe movement, access to services and high quality places to meet, play and stay active.

Highlights for 2026/27 include:

- A \$136.5 million Capital Works Program, including almost \$80 million for new and upgraded recreational, leisure and community facilities.
- \$13.2 million invested in parks, open space and streetscapes.
- \$6 million to finalise design and commence construction of the Casey Fields Rectangular Stadium.
- Investment in new and upgraded family and community centres to improve access to kindergarten, Maternal and Child Health and early years services. Including the development of Ballarto Road Family and Community Centre (\$4m) and Clyde North West Family and Community Centre (\$5.7m) and upgrade of Ramleigh Family and Community Centre (\$1.05m).
- \$2.30 million invested in active connectivity, including walking and cycling paths.
- \$200,000 for the expansion of Active After Dark, maximising access to community spaces through automated lighting at selected reserves.
- Deliver new and upgraded community facilities, including the Arthur Wren Hall renewal (\$1.32 million)

and Reema Reserve Pavilion upgrade (\$900,000).

- Invest \$718,000 to implement the Public Toilet Framework, improving access to amenities at key locations across Casey.

We're creating a sustainable environment

Council is committed to protecting and enhancing our natural environment while preparing our community for the impacts of climate change. This year's Budget increases investment in climate action, greening and environmental resilience.

Highlights for 2026/27 include:

- A 17 per cent increase in climate investment to \$3.7 million, supporting climate planning, programs and preparedness.
- Continued delivery of the Greening Casey plan, including planting 25,000 trees and 185,000 shrubs over the next two years.
- Continue advocating for Green Streets in future residential developments, promoting a tree-first approach to urban design.
- \$4.8 million invested in major greening, landscape and ecological projects that improve canopy coverage and habitat connectivity. Key sites include Cranbourne Botanic Gardens connectivity region and Southern Brown Bandicoot Ecological Corridor in Botanic Ridge.
- Numerous capital works projects designed to reduce emissions, manage flood risk and strengthen climate resilience.
- \$20,000 investment to expand the Climate Classrooms initiative, supporting emissions reduction and building climate literacy.

We're supporting a thriving local economy

Council is backing local businesses and supporting jobs close to home. This year's Budget supports initiatives focussed on building a strong local economy, attracting investment and creating employment pathways for Casey residents.

Highlights for 2026/27 include:

- \$1.19 million invested to support existing businesses through capability building and long-term resilience.
- Delivery of the Choose Casey campaign to promote the city as a great place to do business.
- \$905,000 invested in streetscape upgrades across key shopping precincts: Spring Square, Lurline Street, Hotham Street, Hampton Park Shopping Centre and Lyall Street.
- Advocate for the upgrade and extension of Thompsons Road through the Greater South East Melbourne (GSEM) election platform, supporting business growth, local jobs and economic benefit for Casey.
- Implement partnership plans with Federation University and Chisholm TAFE to strengthen employment pathways and upskilling opportunities for residents.
- Support home-based businesses through targeted events, training and education to build capability and connection.
- Complete an Activity Centre Strategy review to deliver well-planned, attractive and functional centres that balance community needs, economic opportunity and environmental sustainability.

We're improving how Council works for you

This year's Budget supports Council's commitment to operating an adaptable, efficient, future ready organisation that engages and responds to community needs through sustainable and innovative service delivery.

Highlights for 2026/27 include:

- Continued improvements to digital services, making it easier for customers to interact with Council and report issues.
- Continue to implement Council's service review program to ensure Casey's services are efficient and meet the needs of the community.
- Embed a stronger approach into project and service delivery to drive continuous improvement and increase value for the community.
- Design a Community Connectors Program to strengthen communication and engagement with Casey's diverse multicultural communities.
- Deliver a Community Engagement Outreach Program to better connect with residents, understand local needs and support meaningful participation in Council decisions.

BUDGET PRESSURES

The City of Casey is committed to delivering high quality services and infrastructure that support the health, wellbeing and liveability of our growing community. This commitment is delivered within a rate capped environment, which limits the extent to which Council can fund rising costs through rate revenue alone.

Financial pressures on local government continue to intensify. Casey is experiencing significant population growth and ongoing residential development, which is driving increased demand for infrastructure, community facilities and essential services. At the same time, the cost of delivering these services is rising, often at a rate that exceeds the approved rate cap. Balancing the need to meet community expectations with financial sustainability remains a key challenge in preparing this budget.

These pressures are further compounded by broader global economic uncertainty, including the impacts of ongoing conflict in the Middle East. This environment has contributed to volatility across supply chains, fuel prices, and the cost of goods and materials. Such conditions have the potential to place additional upward pressure on Council's operating expenses, particularly in relation to transport and the associated flow on effects across service delivery.

The City of Casey will continue to closely monitor these economic conditions to understand their financial implications and will adjust its financial planning where required to support the sustainable delivery of services to the community.

FINANCIAL SNAPSHOT

The budgeted operating result for 2026/27 reflects an operating surplus of \$195.9 million, which represents a decrease from the \$212.6 million forecast for 2025/26. This reduction is largely driven by lower anticipated capital grants funding and an increase in operational expenditure, both of which contribute to reducing the overall result.

The adjusted underlying result represents Council's net result for the year, excluding non-recurrent capital grants, non-monetary contributions, and other capital contributions. This measure provides a clearer view of Council's financial sustainability by focusing on the recurring, business-as-usual operating performance.

Individual figures presented in this summary reflect different components of Council's financial position and should not be considered in isolation.

A positive adjusted result indicates that Council is generating sufficient operating surplus to fund projects and capital works without relying on one-off revenue sources.

The adjusted underlying result shows a deficit in 2025/26 and 2026/27 due to the accounting treatment of initiative expenditure. However, when this initiative expenditure is excluded, Council would achieve an operating surplus of \$16.4 million in 2025/26 and \$8.9 million in 2026/27 from its core business-as-usual activities.

Council continues to invest in our capital works program, with \$136.5 million for 2026/27. The program is funded from council cash, reserves, developer contributions and grant funding.

FINANCIAL SNAPSHOT

Key Statistics	Forecast 2025/26	Budget 2026/27	Change
	\$'000	\$'000	\$'000
Total Revenue	722,684	747,308	24,624
Less: Total Expenditure	(510,105)	(551,449)	(41,344)
Operating Surplus	212,579	195,859	(16,720)
Less: Capital grants and contributions	(216,284)	(215,686)	598
Adjusted Underlying Operating Surplus / (Deficit)	(3,705)	(19,826)	(16,121)
Initiative Expenditure	20,152	28,706	8,554
Capital Works Program	151,102	136,461	(14,641)
Funding the Capital Works Program:			
Council cash	64,211	90,648	26,437
Reserves	52,163	21,319	(30,844)
Borrowings	-	-	-
Contributions	130	117	(13)
Grants	34,598	24,377	(10,221)

Budgeted Net cost by Strategic Outcome	Budget	Budget
	\$'000	%
Strategic Outcome 1	75,581	22.6%
Strategic Outcome 2	72,813	21.8%
Strategic Outcome 3	91,011	27.2%
Strategic Outcome 4	1,576	0.5%
Strategic Outcome 5	93,774	28.0%
	334,755	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 444,654 in 2026 (Forecast .id). This is an increase of 131,133 people. Casey is expected to experience continued growth with a total population of 470,920 in 2028, increasing to 614,075 by 2047 (Forecast .id).

Year	Estimated Population
2026	444,654
2027	458,686
2028	470,920
2029	482,694
2036	559,681
2047	614,075

(Source – Forecast.id, reviewed February 2026)

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

BUDGET

This Budget forms a core part of the City of Casey’s Integrated Strategic Planning Framework, supporting Council to identify community needs and aspirations over the long, medium and short term. The Council Plan sets the strategic direction, the Annual Action Plan outlines the actions for the year, and this Budget allocates the financial resources to support delivery of those actions.

It has been prepared in accordance with Section 94 of the Local Government Act 2020 (the Act) and outlines the financial and non-financial resources required for Council to achieve its strategic objectives.

The Budget is prepared and adopted each financial year and includes financial forecasts for the following three years. The financial statements are presented in the prescribed format and include all information required under the Local Government Reporting Regulations. The Budget also provides an overview of the services and initiatives that will be funded for the year. In addition, it outlines the total amount Council intends to raise through rates and charges, along with all other information required under the Act relating to rating and revenue.

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 Revenue and Rating Plan in line with Section 93 of the Local Government Act 2020 that is also subject to community engagement.

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 objectives 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 2026/27 has been set at 2.75 per cent (3.00 percent in 2025/26). The Valuer General of Victoria conducts the annual rateable property general valuations.

2. Sustainability and Waste Management

The waste charge is calculated on a full cost recovery basis, informed by a reconciliation of forecast and actual service delivery costs. Ongoing volatility in fuel prices creates uncertainty in forecasting these costs with precision. As a result, the waste charge included in the draft 2026/27 Budget is based on the best available information at the time of preparation and may be subject to change in the coming months should input costs vary materially. As a result, the waste charge included in the final 2026/27 Budget to be adopted in coming months may be revised.

The budget for 2026/27 is \$75.8 million and is an increase of 8.9 per cent compared to 2025/26's budget of \$69.6 million. The increase in budget is in parts driven by CPI and the growth of Casey with 4,000 to 5,000 new properties that require waste services. Council will also have to introduce a new collection service increasing the overall bin collection costs.

The landfill levy is set to increase by 2.75 per cent and Casey is expected to pay \$13.3 million in landfill levy to State Government.

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. The kerbside reform will be finalised late 2026 and will see implementation of a glass collection November-December with a 4 weekly collection frequency. The kerbside reform will cost \$5.9 million in 2026/27 for the glass bin and delivery of FOGO bins. Council has offset \$4.4 million of these costs from Council's waste reserve.

Beyond 2026/27

It is anticipated that waste cost will increase significantly when services are re-tendered due to wage pressures and equipment cost. Landfill cost may increase due to closure of Hallam Road Landfill and limited transfer station capacity for the large volume of waste received by the landfill until waste to energy facility is operational.

FINANCIAL RESOURCES

3. Capital Works Program

Capital works programming will be consistent with Council's strategic objectives, adopted services and asset plan priorities. The Capital Works Program outlined in this section represents Council's full program of planned works. Project highlights presented elsewhere in this document provide a partial view only and are intended to illustrate selected examples of investment.

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 2026/27 Capital Works Program, completing previously adopted works that commenced during 2025/26, 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 2026/27 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 2025/26 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.

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.

6. Borrowings/Debt Redemption

Casey is in a strong financial position and has historically maintained high levels of reserves that have been strategically mobilised when required.

Borrowings are a legitimate and financially responsible means of funding capital projects, allowing the cost of long-term assets to be spread over multiple years so that the ratepayers who benefit from the asset contribute to its cost. Borrowings create a fixed and ongoing repayment obligation for future ratepayers who may not have been involved in the original capital investment decisions. In a large and rapidly growing municipality like the City of Casey, a significant proportion of capital expenditure continues to be funded from current year revenue.

Looking ahead, Council plans to strategically borrow funds to support future capital projects, ensuring the Council can meet the needs of a growing community while maintaining financial sustainability. These borrowing decisions will be carefully considered to balance service demand, affordability, and long-term financial responsibility.

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 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 2026/27 will be 1,450.9 positions. A significant focus for 2026/27 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	2026/27	2027/28	2028/29	2029/30
Full-Time Equivalent	942.0	942.0	942.0	942.0
Part-Time Equivalent	419.6	419.6	419.6	419.6
Temporary	89.3	-	-	-
	1,450.9	1,361.6	1,361.6	1,361.6

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.

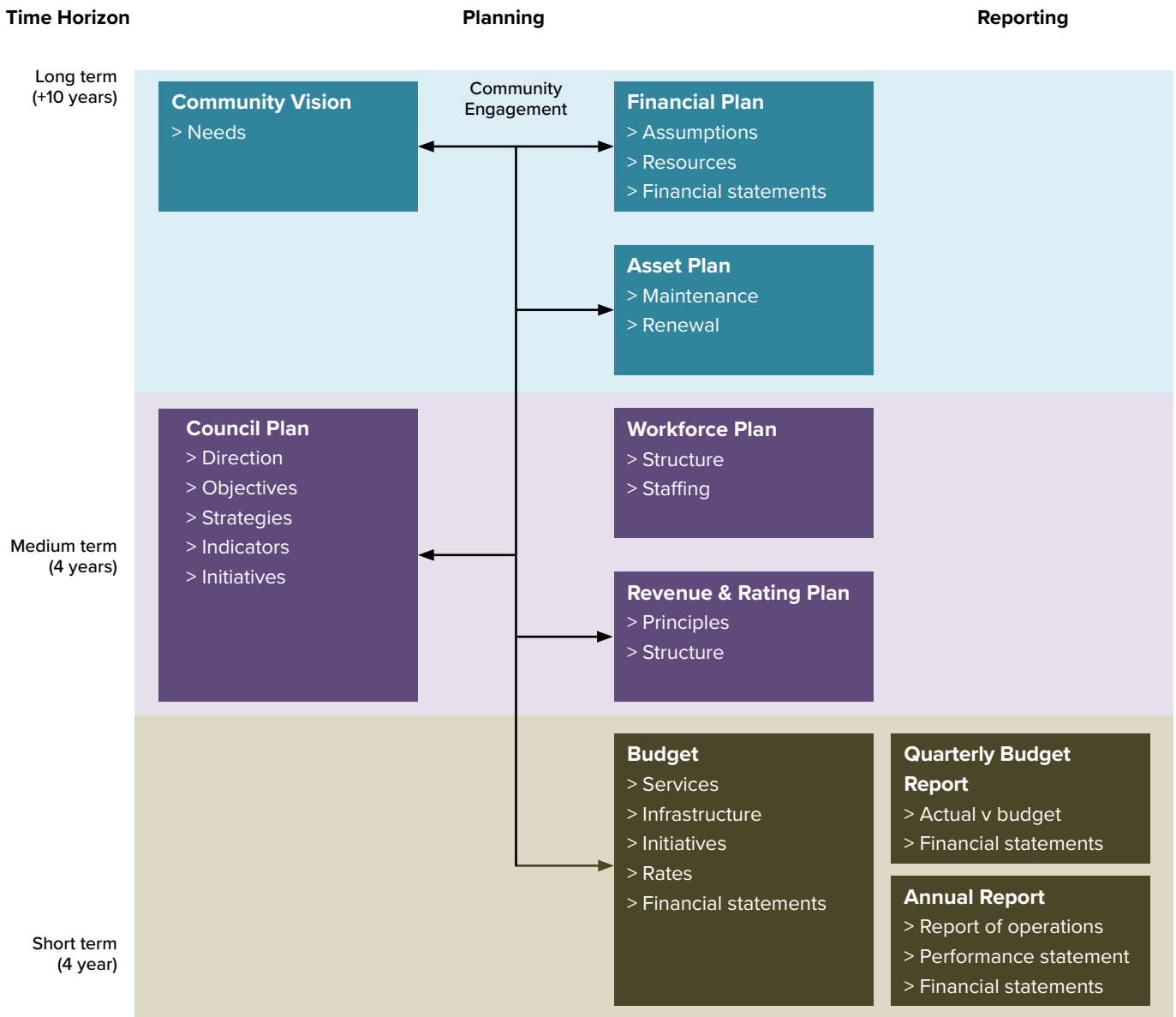
The forecasts derived from the Asset Management Plans are collated to provide information for Council's long-term financial planning. This includes the provision for asset renewal funding to increase incrementally each year, to ensure the timely replacement of an increasing number of assets that are 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 strategic planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Community Vision, Financial Plan and Asset 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 council's 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

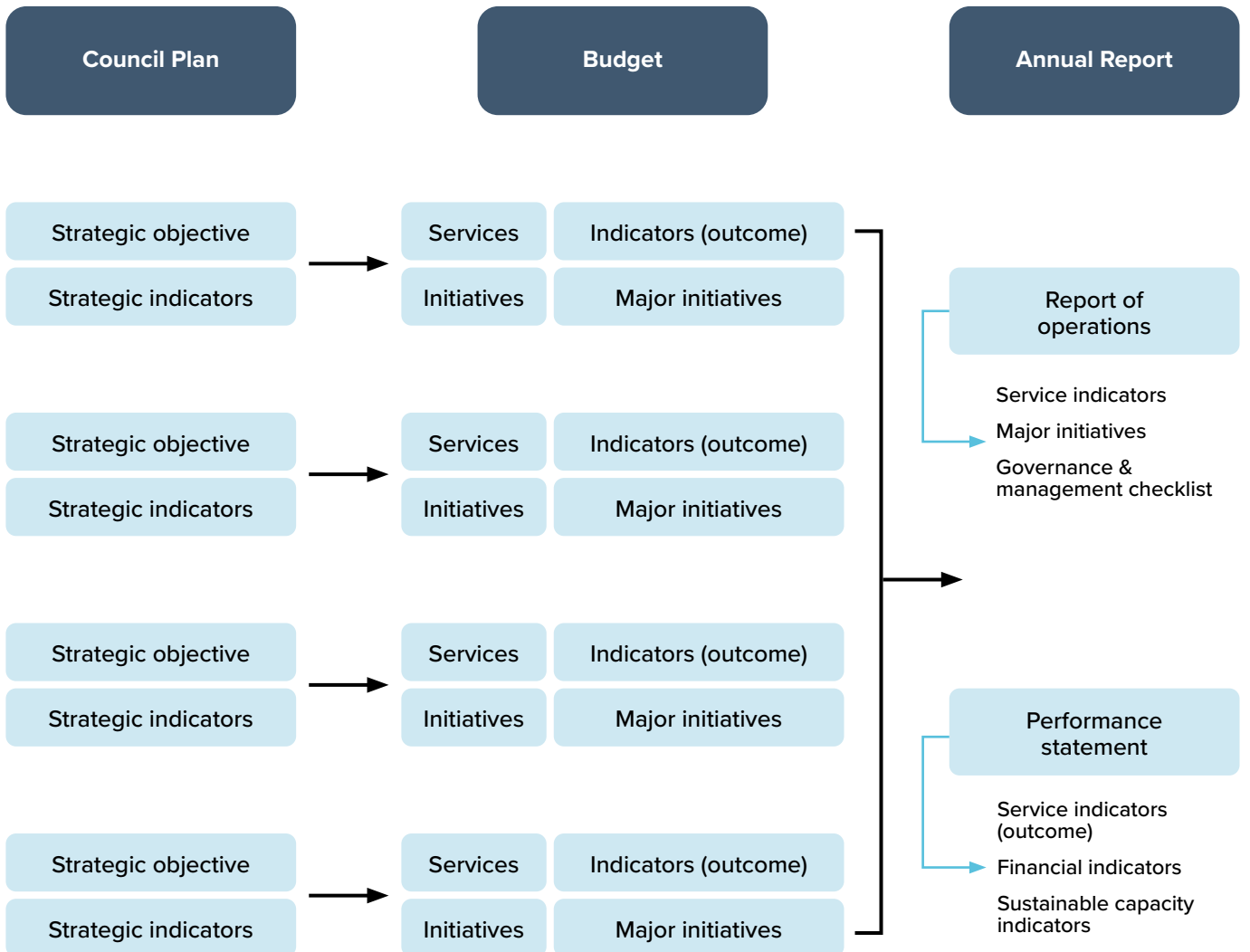
Operate an adaptable, efficient, future ready organisation that engages and responds to community needs through sustainable and innovative service delivery.

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 2026/27 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** Embed safety outcomes across Council services and infrastructure and partner with community to enhance perceptions of safety and safety outcomes. *(Health Focus Area 5)*
 - 1.2** 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** 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** 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** 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** 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)*
- 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.

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 Programs 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.

Major initiatives in 2026/27:

Priority 1.1

Embed safety outcomes across Council services and infrastructure and partner with community to enhance perceptions of safety and safety outcomes. *(Health Focus Area 5)*

Major initiatives

- Improve road safety through local traffic management measures that address issues on local streets and improve safety, accessibility and amenity.
- Work with Victoria Police on a police operated mobile CCTV trial to increase perceptions of community safety in key locations and provide evidence for future safety improvements.
- Increase driver awareness, help prevent theft, and support overall public safety by installing signage in key Council carparks.
- Deliver *Disclosure of Family Violence* training to staff to strengthen the ability for Council to respond to disclosures of family and gender based violence in a confident, consistent and supportive manner.
- Develop a Public Open Space Lighting Guide to support planning for lighting in open spaces across Casey.
- Continue working with Victoria Police, emergency services, local businesses and community groups such as Neighbourhood Watch to improve community safety and strengthen collaboration across Casey, including delivering Community Safety that bring partners and residents together to address local safety concerns and crime prevention priorities.

Priority 1.2

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

- Lead advocacy efforts for older people, ensuring their needs, experiences and voices shape local responses to aged care reform and related community services.
- Facilitate informal sport and physical activities that support the diverse needs of the community and provide pathways into Community Sport.

Priority 1.3

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

- Strengthen partnerships with artists, creatives and community organisations to support delivery of arts and culture experiences across Council facilities and neighbourhood locations.
- Deliver accessible and responsive library services, that support learning, connection and digital inclusion in growth areas.
- Strengthen partnerships with community groups, businesses and Council services to support delivery of events and destination activations.

Priority 1.4

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

- Develop strong, inclusive and sustainable clubs through the development and implementation of the Casey Club Accreditation Program.
- Strengthen engagement with young people by expanding sport and physical activity opportunities that connect them to local programs and services.
- Identify and activate underused active recreation reserves to increase community access and informal participation in physical activity.

Priority 1.5

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 initiatives that support children and their family's health and wellbeing, within the Maternal and Child Health Program.
- In partnership with key stakeholders, hold key events that promote connection and engagement and support children, young people and their families.
- Increase access to youth (10-25 years) programs that address social connection and wellbeing, through improved coordination and delivery of services.
- Advocate for investment in infrastructure that enhances access to safe spaces, and inclusive opportunities for young people.
- Convene a mental health roundtable to build evidence, identify local needs, and inform collaborative responses to emerging priorities.

Priority 1.6

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

- Deliver place based initiatives and strengthen community partnerships to build social cohesion, connection and participation for the Casey community through inclusive programs, events and engagement activities.
- Enhance social connection and wellbeing for older people by increasing access to shared meal programs and strengthening partnerships with local organisations.
- Raise awareness and promote the prevention of family violence across Casey through the delivery of a targeted community campaign in partnership with Councillors and the community.
- Facilitate and advocate for enhanced food security outcomes that results in improved access to nutritious, affordable, and culturally appropriate food for the community.
- Improve men's social connection and wellbeing by creating opportunities to strengthen peer connection and positive fatherhood experiences.

Strategic services and descriptions:

Strategic service		Actual 2024/25	Forecast 2025/26	Budget 2026/27
		\$'000	\$'000	\$'000
Arts and Culture	Inc	235	151	164
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.	Exp	(8,597)	(9,245)	(9,980)
	Surplus/ (Deficit)	(8,362)	(9,094)	(9,816)
Child, Youth and Family	Inc	43,726	49,765	48,214
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.	Exp	(52,840)	(59,129)	(58,092)
	Surplus/ (Deficit)	(9,114)	(9,364)	(9,878)
Community Access and Wellbeing	Inc	2,676	1,658	1,729
Plays a key role in uplifting internal capability to ensure health, equity, and accessibility is considered across policies, programs and services, whilst also partnering with expert providers to directly improve accessibility and wellbeing throughout the community.	Exp	(7,458)	(7,402)	(8,097)
	Surplus/ (Deficit)	(4,782)	(5,744)	(6,368)
Community Connection, Support and Activation	Inc	2,075	1,904	1,898
Provides a broad range of programs, engagement and partnerships to enhance community connection and support. This includes 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.	Exp	(17,934)	(20,994)	(21,718)
	Surplus/ (Deficit)	(15,859)	(19,090)	(19,820)

Strategic service		Actual 2024/25	Forecast 2025/26	Budget 2026/27
		\$'000	\$'000	\$'000
Community Safety				
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.	Inc	3,602	5,174	4,889
	Exp	(14,950)	(15,875)	(16,043)
	Surplus/ (Deficit)	(11,348)	(10,701)	(11,154)
Destination and Events				
Activates spaces and deliver experiences that bring the community together through diverse programs, partnerships and celebrations. This includes enhancing access to high-quality destinations, delivering a calendar of inclusive events, supporting local tourism, and creating opportunities for residents and visitors to connect with Casey's unique identity and stories. Strategic investment in the service will benefit local residents by strengthening community pride and sense of belonging through shared experiences, events and places.	Inc	6,804	6,736	6,417
	Exp	(18,594)	(19,567)	(19,758)
	Surplus/ (Deficit)	(11,790)	(12,831)	(13,341)
Pets and Animals				
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.	Inc	2,774	3,263	3,202
	Exp	(98)	(40)	(41)
	Surplus/ (Deficit)	2,676	3,223	3,161
Sports and Leisure				
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.	Inc	4,595	5,336	4,927
	Exp	(8,828)	(12,695)	(13,292)
	Surplus/ (Deficit)	(4,233)	(7,359)	(8,365)

Service performance outcome indicators:

Domain: Responsiveness		
Strategic service: Community Safety		
Indicator	Performance measure	Computation
Food Safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	$[\text{Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up} / \text{Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises}] \times 100$
Domain: Community		
Strategic service: Libraries		
Indicator	Performance measure	Computation
Library Services	Library membership. (Percentage of the population that are registered library members)	$[\text{Number of registered library members} / \text{Population}] \times 100$
Domain: Cost		
Strategic service: Libraries		
Indicator	Performance measure	Computation
Library Services	Cost of library services (direct cost of library services per head of population)	$\text{Direct cost of library services} / \text{Population}$

Domain: Community

Strategic service: Child, Youth and Family

Indicator	Performance measure	Computation
Maternal and child health services	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x 100
Maternal and child health services	Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x 100

STRATEGIC OUTCOME 2: LIVEABLE CITY

Strategic Priorities:

- 2.1** Plan, deliver and advocate for transport improvements that improve access, connectivity, safety and city movement outcomes for our community. *(Health Focus Area 2 + 5)*
- 2.2** 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** 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** 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** 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 2026/27:

Priority 2.1

Plan, deliver and advocate for transport improvements that improve access, connectivity, safety and city movement outcomes for our community. *(Health Focus Area 2 + 5)*

Major initiatives

- Plan and deliver safe, accessible green walking and cycling trails to promote active lifestyles, movement, and connections in Casey.
- Work in partnership with the development industry to expand transport, community, and recreation infrastructure that meets the needs of our rapidly growing communities.

Priority 2.2

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

- Prepare a Casey Playground Framework to provide further guidance on the allocation and scope of playgrounds across the municipality including opportunities to develop an iconic multigenerational play space.
- Renew district and local playgrounds to deliver safe, modern and inclusive play spaces that support community connection and ongoing use of well-maintained local facilities.
- Renew and upgrade existing active recreation and community infrastructure through asset maintenance, ensuring facilities remain safe, compliant, fit for purpose, and capable of delivering high quality recreational opportunities for the community.
- Address the needs of the growing community by planning and implementing new projects, renewals and upgrades to existing infrastructure, including the delivery of Arthur Wren Hall Renewal and Reema Reserve Pavilion Upgrade.

Priority 2.3

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 detailed design and commence construction of Casey Fields Rectangular Stadium to deliver a high quality, multi purpose sporting facility that supports community and elite sport.
- Deliver new Community Centres at Ballarto Road, Clyde North West and expansion of Ramleigh Community Centre to improve access to kindergarten and Maternal and Child Health (MCH) and early years services.

Priority 2.4

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

- Deliver and advocate for strengthened community transport partnerships, and initiatives that improve access to jobs, services and participation.
- Advocate and influence State Government priorities to secure infrastructure investment, focusing on key road upgrades, reducing congestion and improving public transport to support the timely delivery of critical infrastructure for Casey's growing community.
- Continue to advocate for stronger mobile connectivity standards in Precinct Structure Plans and support the delivery of well sited telecommunication towers in areas with identified coverage gaps.

Priority 2.5

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

Major initiatives

- Continue improvements and upgrades to Doveton Pool in the Park to deliver a purpose-built facility that offers easy access to an outdoor aquatic facility.
- Progress the design and delivery of the Cranbourne Hub to provide a purpose-built facility that improves community access to essential Council and partner services and meet future community needs.
- Deliver a detailed business case for a prospective major infrastructure project that assesses feasibility, opportunities, and risks to guide Council's future investment and delivery decisions.

Strategic services and descriptions:

Strategic service		Actual 2024/25	Forecast 2025/26	Budget 2026/27
		\$'000	\$'000	\$'000
Asset Planning				
Plans for the future provision, renewal and performance of Council's infrastructure and facilities to meet current and emerging community needs. The service leads strategic infrastructure and facilities planning, prepares asset management plans including a 10 year asset management plan, and coordinates the development of Council's capital works program. It integrates asset data and systems to support evidence based decision making, undertakes consultation with the community and facility user groups, and builds strong stakeholder relationships to advocate for infrastructure investment. Through this work, Asset Planning ensures Council's assets are planned in a coordinated, sustainable and cost effective way across their lifecycle.	Inc	13	-	-
	Exp	(3,771)	(1,177)	(1,606)
	Surplus/ (Deficit)	(3,758)	(1,177)	(1,606)
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	14,314	9,616	10,932
	Exp	(11,909)	(12,156)	(12,568)
	Surplus/ (Deficit)	2,405	(2,540)	(1,636)
Design and Construction				
Delivers the detailed design and construction of Council's infrastructure and facilities to meet approved service, safety and accessibility standards. The service prepares detailed designs for new and upgraded assets, ensures compliance with accessibility and safety requirements, and manages the delivery of major infrastructure projects. It oversees developer led works to ensure they align with Council standards and specifications, ensuring infrastructure projects are delivered efficiently, safely and to a high quality.	Inc	1,143	1,500	1,650
	Exp	(5,092)	(3,604)	(3,611)
	Surplus/ (Deficit)	(3,949)	(2,104)	(1,961)
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	1,606	1,371	1,585
	Exp	(4,711)	(6,103)	(7,626)
	Surplus/ (Deficit)	(3,105)	(4,732)	(6,041)
Maintenance				
Ensures Council's infrastructure, facilities, fleet and plant assets are safe, functional and fit for purpose throughout their lifecycle. The service delivers proactive and reactive maintenance programs, condition monitoring and inspections to ensure assets meet documented service levels and comply with relevant standards and policies. This work protects asset value, manages risk and supports reliable service delivery for the Casey community.	Inc	734	670	754
	Exp	(9,436)	(15,776)	(17,621)
	Surplus/ (Deficit)	(8,702)	(15,106)	(16,867)

Strategic service		Actual 2024/25	Forecast 2025/26	Budget 2026/27
		\$'000	\$'000	\$'000
Parks and Open Spaces	Inc	30	-	-
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.	Exp	(28,393)	(30,013)	(31,034)
	Surplus/ (Deficit)	(28,363)	(30,013)	(31,034)
Transport	Inc	2,645	3,171	2,556
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.	Exp	(15,443)	(18,914)	(16,224)
	Surplus/ (Deficit)	(12,798)	(15,743)	(13,668)

Domain: Responsiveness

Strategic service: Building and Planning

Indicator	Performance measure	Computation
Statutory Planning	Planning applications decided within the relevant required time (percentage of regular and VicSmart planning application decisions made within the relevant required time)	$[\text{Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits} / \text{Number of planning application decisions made}] \times 100$

Domain: Environment

Strategic service: Roads

Indicator	Performance measure	Computation
Roads	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	$[\text{Number of kilometres of sealed local roads below the renewal intervention level set by Council} / \text{Kilometres of sealed local roads}] \times 100$

STRATEGIC OUTCOME 3: SUSTAINABLE ENVIRONMENT

Strategic Priorities:

- 3.1** 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** Investigate and implement adaptation measures that proactively support infrastructure, ecosystems, and community in preparing for climate change impacts. *(Health Focus Area 3)*
- 3.3** 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** 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** 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 2026/27:**Priority 3.1**

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

- Deliver community education and programs to empower schools, residents (including young people) and businesses to reduce greenhouse gas emissions through sustainable practices.
- Deliver the Year five actions from the Climate Action Plan to ensure Council continues to reduce emissions in line with the 2030 net zero target.
- Reduce Council's corporate greenhouse gas emissions through sustained investment in energy efficiency upgrades and installation of rooftop solar across Council owned and leased facilities, supporting Council's transition to net zero emission.

Priority 3.2

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

Major initiatives

- Deliver the Year three actions from the Climate Resilient Casey Plan to ensure Council and the community are prepared for from the impacts of climate change.
- Implement recommendations from the Coastal Framework to ensure the protection of coastal communities and environments from coastal hazards and the impacts of climate change.

Priority 3.3

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

- Protect, restore and better connect important natural areas across Western Port and other locations by protecting sensitive wetlands, improving habitat connections through targeted restoration, and helping the community connect with nature through interpretive signage and storytelling.
- Deliver community biodiversity education and volunteering initiatives that build awareness, knowledge and stewardship by engaging residents in learning about local ecosystems, native species and conservation actions.
- Implement year three of the Greening Casey plan including a focus on increasing tree canopy coverage via Council, community and developer planting programs including advocacy for Green Streets implementation.

Priority 3.4

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

- Standardise Council's waste collection services to comply with the Victorian Government's Kerbside Reforms project.
- Educate and inform the community on the correct use of kerbside services, waste reduction and litter management.
- Provide a range of community collection and recycling opportunities for difficult waste products such as e-waste, household chemicals and textiles.

Priority 3.5

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

Major initiatives

- Finalise and adopt the Integrated Water Management Plan to support a healthy, resilient water environment that supports safe, sustainable, and liveable neighbourhoods.
- Implement flood risk reduction initiatives to protect the community through strategic flood mitigation planning.

Strategic services and descriptions:

Strategic service		Actual 2024/25	Forecast 2025/26	Budget 2026/27
		\$'000	\$'000	\$'000
<p>Sustainability and Environment</p> <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. 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	410	178	1,451
	Exp	(13,266)	(14,252)	(16,950)
	Surplus/ (Deficit)	(12,856)	(14,074)	(15,499)
<p>Waste</p> <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	1,386	1,296	1,976
	Exp	(56,591)	(68,368)	(76,459)
	Surplus/ (Deficit)	(55,205)	(67,072)	(74,483)
<p>Water</p> <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	995	952	1,065
	Exp	(1,788)	(1,786)	(2,094)
	Surplus/ (Deficit)	(793)	(834)	(1,029)

Service performance outcome indicators:

Domain: Environment		
Strategic service: Waste		
Indicator	Performance measure	Computation
Waste management	Kerbside collection waste to landfill per serviced property (amount of waste collected from kerbside waste collection services that is sent to landfill per serviced property)	Amount of waste in tonnes (t) collected from kerbside waste collection services that is sent to landfill / Number of serviced properties
Domain: Cost		
Strategic service: Waste		
Indicator	Performance measure	Computation
Waste management	Cost of kerbside waste collection services (direct cost of kerbside waste collection services per serviced property)	Direct cost of kerbside waste collection services / Number of serviced properties

STRATEGIC OUTCOME 4: THRIVING LOCAL ECONOMY

Strategic Priorities:

- 4.1** 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** 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** Coordinate Council programs, activities and response to regulatory reforms to support and promote the growth of existing businesses.
- 4.4** 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 2026/27:

Priority 4.1

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

- Deliver the Choose Casey campaign to promote Casey as a favourable location to do business.
- Advocate for the upgrade and extension of Thompsons Road through the Greater South East Melbourne State election platform, to unlock business potential, create job opportunities and increase economic benefit for the Casey community.

Priority 4.2

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

- Implement partnership operational plans with Federation Uni and Chisholm TAFE to create stronger employment pathways and upskilling programs for residents.

Priority 4.3

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

Major initiatives

- Continue to improve and streamline Council processes to make it easier for Casey businesses to access and engage with Council services.
- Support home-based businesses through a series of events, education and training to improve connection and business capability.
- Develop a social enterprise framework / roadmap that builds the skills of local social enterprises, encourages collaboration across sectors, and supports community-led actions to create long term value for residents.

Priority 4.4

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

- Continue to deliver the Strategic Property Program by supporting the development or disposal of underused Council owned land at strategic locations, to ensure these assets are used in ways that maximise civic, community and commercial benefits.
- Prepare and progress a planning scheme amendment to embed the Berwick Village Major Activity Centre Structure Plan within the Planning Scheme, providing a clear statutory framework for future growth and development.
- Complete an Activity Centre Strategy review to deliver well planned, attractive and functional centres that balance community aspirations, economic opportunities and environmental sustainability.
- Deliver Year two of the Activity Centre Improvement Program to ensure attractive and high amenity and safe public spaces support the growth and diversity of local businesses.

Strategic service		Actual 2024/25	Forecast 2025/26	Budget 2026/27
		\$'000	\$'000	\$'000
Business Skills and Jobs	Inc	2,471	791	821
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	(2,352)	(2,344)	(2,397)
	Surplus/ (Deficit)	119	(1,553)	(1,576)

STRATEGIC OUTCOME 5: HIGH PERFORMING ORGANISATION

Strategic Priorities:

- 5.1** Design and deliver fit for purpose customer experiences that are empathetic, consistent, accessible and responsive to customer needs.
(Health Focus Area 2)
- 5.2** Enhance Councils service and project performance through innovative practice and clearly communicate results to the community.
- 5.3** Improve financial performance by enhancing accountability and focus on efficiency and long term strategic decision making.
- 5.4** Promote community engagement in Council decision making through transparent governance and accessible communication.
(Health Focus Area 3)
- 5.5** 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 2026/27:

Priority 5.1

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

Major initiatives

- Enhance Council's digital services to add additional self serve options and make customer interactions and the reporting of issues easier.
- Establish a connected and consistent view of our customers and experiences to drive end to end improvements in how we deliver services.
- Improve Council's communication channels by ensuring consistent content, tone and the timely sharing of information to better meet customer needs and expectations.

Priority 5.2

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

Major initiatives

- Implement the *Sensing Our City* program to build Council's understanding and improve how council facilities, assets and services are being used.
- Design the upgrade of Council's technology platform (OneCouncil) to improve efficiency and deliver better customer experiences.
- Implement Council's service review program to ensure Casey's services are efficient and meet the needs of the community.
- Embed a stronger approach into project and service delivery to drive continuous improvement and increase value for the community.

Priority 5.3

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

Major initiatives

- Implement the recommendations from the long-term financial plan to ensure Council remains financially sustainable and resources are managed responsibly for the future.
- Deliver financial efficiencies that enable Council to absorb expenditure related to our growing community, while continuing to deliver greater value and improved outcomes for the community.

Priority 5.4

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

Major initiatives

- Implement a Community Outreach Program to help Council connect with residents, understand community needs, and involve people in decisions that affect their lives.
- Deliver a Community Connectors Program to enhance communication and engagement between Council and its diverse multicultural communities.

Priority 5.5

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

Major initiatives

- Embed Reconciliation strategies into ways of working so that the community are heard, respected, and better supported through culturally informed organisational practices.
- Embed multicultural strategies, to strengthen cultural understanding and improve service outcomes for diverse communities.
- Deliver year two of the organisation's Culture Program to further embed effective leadership and achievement oriented behaviours and mindsets across the organisation.

Strategic services and descriptions:

Strategic service		Actual 2024/25	Forecast 2025/26	Budget 2026/27
		\$'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	(3,635)	(3,698)	(4,141)
	Surplus/ (Deficit)	(3,635)	(3,698)	(4,141)
Customer				
Enables us to deliver efficient, consistent, and personable customer interactions that meet our customers' needs and expectations via the channel they prefer.	Inc	-	-	-
	Exp	(10,003)	(11,393)	(13,659)
	Surplus/ (Deficit)	(10,003)	(11,393)	(13,659)
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	3,030	3,235	3,251
	Exp	(8,112)	(7,822)	(9,739)
	Surplus/ (Deficit)	(5,082)	(4,587)	(6,488)
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	189	561	60
	Exp	(9,419)	(8,819)	(8,831)
	Surplus/ (Deficit)	(9,230)	(8,258)	(8,771)
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	(16,181)	(17,400)	(20,182)
	Surplus/ (Deficit)	(16,181)	(17,400)	(20,182)
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	405	537	551
	Exp	(10,899)	(10,836)	(12,210)
	Surplus/ (Deficit)	(10,494)	(10,299)	(11,659)
Strategy and Innovation				
Works across the organisation on opportunities to deliver increased value to our community and improve performance.	Inc	-	-	-
	Exp	(23,898)	(20,819)	(28,874)
	Surplus/ (Deficit)	(23,898)	(20,819)	(28,874)

Service performance outcome indicators:

Domain: Governance		
Strategic service: Governance and Risk		
Indicator	Performance measure	Computation
Consultation engagement	Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions (community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement.
Strategic service: Finance		
Indicator	Performance measure	Computation
Financial decisions	Total unpaid rates and charges (total unpaid rates and charges and unpaid interest on rates and charges for all financial years as a percentage of	$\frac{\text{[Sum of unpaid rates and charges and unpaid interest on rates and charges for all financial years]}}{\text{Sum of all rates and charges for the financial year}} \times 100$

Reconciliation with Budgeted Operating Result

	(Net Cost)	Expenditure	Revenue
	\$'000	\$'000	\$'000
Strategic Outcome 1	(75,581)	(147,021)	71,440
Strategic Outcome 2	(72,813)	(90,290)	17,477
Strategic Outcome 3	(91,011)	(95,503)	4,492
Strategic Outcome 4	(1,576)	(2,397)	821
Strategic Outcome 5	(93,774)	(97,636)	3,862
Total	(334,755)	(432,847)	98,092

Other Non Attributable Expenses:

Depreciation and amortisation	(95,028)
Borrowing Cost	(123)
Finance Cost Leases	(395)
Other Expenses	(2,050)
Material & Services & External Contract Payments - Developer & Other Reimbursements/ write offs	(21,003)
Deficit before funding sources	(453,359)

Funding sources added in:

Rate and charges (excl interest on unpaid rates)	355,919
Victorian Grants Commission	31,548
Capital Grants	24,377
Contribution Monetary	84,385
Contribution Non Monetary	132,192
Interest Income	20,235
Net Gain/ (Loss) on Disposal of Property, Infrastructure, Plant & Equipment	561
Total funding sources	649,217
Operating surplus/ (deficit) for the year	195,859

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 2026/27 has been supplemented with projections to 2029/30.

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

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

Please note, the amounts presented in the following financial statements have been rounded to the nearest thousand dollars unless otherwise specified. Minor discrepancies in tables between totals and the sum of components are due to rounding.



Comprehensive Income Statement

For the four years ending 30 June 2030

		Forecast Actual	Budget	Projections		
		2025/26	2026/27	2027/28	2028/29	2029/30
Note		\$'000	\$'000	\$'000	\$'000	\$'000
Income						
Rates and charges	4.1	338,565	357,919	374,971	394,649	415,068
Statutory fees and fines	4.1.2	15,391	15,103	15,438	15,832	16,227
User fees	4.1.3	22,065	22,507	22,567	23,127	23,705
Grants - operating	4.1.4	79,303	84,515	85,779	87,416	88,795
Grants - capital	4.1.4	34,598	24,377	16,574	13,644	3,894
Contributions - monetary	4.1.5	78,940	88,374	83,503	74,078	70,975
Contributions - non-monetary	4.1.5	132,192	132,192	151,690	154,724	140,283
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		548	561	575	590	604
Other income	4.1.6	21,082	21,760	22,440	23,843	23,619
Total income/ revenue		722,684	747,308	773,537	787,903	783,170
Expenses						
Employee costs	4.1.7	158,685	167,294	164,783	168,865	173,055
Materials and services	4.1.8	260,605	281,153	302,874	296,001	315,048
Depreciation	4.1.9	80,501	93,134	97,012	101,583	106,929
Depreciation - right of use assets	4.1.10	1,861	1,894	1,885	3,486	1,883
Allowance for impairment losses		117	69	70	72	74
Borrowing costs		438	123	13	2,888	4,856
Finance costs - leases		523	395	249	1,286	1,099
Other expenses	4.1.11	7,375	7,387	7,243	7,420	7,601
Total expenses		510,105	551,449	574,129	581,601	610,545
Surplus/ (deficit) for the year		212,579	195,859	199,408	206,302	172,625
Other comprehensive income						
Net asset revaluation gain /(loss)		40,000	350,000	45,000	375,000	50,000
Total other comprehensive income		40,000	350,000	45,000	375,000	50,000
Total comprehensive result		252,579	545,859	244,408	581,302	222,625

Conversion to Cash Result

For the four years ending 30 June 2030

		Forecast Actual	Budget	Projections		
		2025/26	2026/27	2027/28	2028/29	2029/30
Note		\$'000	\$'000	\$'000	\$'000	\$'000
Surplus/(deficit) for the year		212,579	195,859	199,408	206,302	172,625
Adjust for non-cash items:						
Depreciation		82,362	95,028	98,897	105,069	108,812
Contributions – non-monetary		(132,192)	(132,192)	(151,690)	(154,724)	(140,283)
Write down value of assets disposed and asset/expenditure write offs		11,266	31,326	25,587	29,002	28,835
Total non-cash items		(38,564)	(5,838)	(27,206)	(20,653)	(2,636)
Less non-operating cash items:						
Capital works expenditure		151,102	136,461	180,139	205,436	219,305
Capital carryforward utilisation		-	-	-	-	-
Transfers to/(from) reserves		54,839	75,824	(11,157)	29,997	(15,716)
Proceeds from borrowings		-	-	-	(55,000)	(40,000)
Repayment of borrowings and leases		10,351	7,236	2,720	4,716	5,900
Total non-operational items		216,292	219,521	171,702	185,149	169,489
Cash surplus for the year		(42,277)	(29,503)	500	500	500

Balance Sheet

For the four years ending 30 June 2030

		Forecast Actual	Budget	Projections		
	Note	2025/26	2026/27	2027/28	2028/29	2029/30
		\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Current assets						
Cash and cash equivalents		25,511	24,912	25,038	25,632	24,239
Trade and other receivables		41,641	42,126	44,465	46,612	48,914
Other financial assets		428,602	477,602	474,602	505,602	499,602
Prepayments		2,701	2,866	2,652	2,711	2,783
Other assets		1,645	1,686	1,740	1,854	1,832
Total current assets		500,100	549,192	548,497	582,411	577,370
Non-current assets						
Other financial assets		35,000	42,000	41,000	43,000	42,000
Investments in associates, joint arrangement and subsidiaries		4,484	4,484	4,484	4,484	4,484
Property, infrastructure, plant & equipment		8,149,576	8,643,769	8,898,000	9,502,574	9,776,399
Right-of-use assets	4.2.4	5,672	3,778	1,893	15,957	14,074
Total non-current assets		8,194,732	8,694,031	8,945,377	9,566,015	9,836,957
Total assets	4.2.1	8,694,832	9,243,223	9,493,874	10,148,426	10,414,327
Liabilities						
Current liabilities						
Trade and other payables		37,706	41,275	44,036	43,253	46,229
Trust funds and deposits		51,194	50,694	50,194	49,694	49,194
Contract and other liabilities		21,863	23,363	24,863	26,363	27,863
Provisions		35,262	39,762	44,262	48,762	53,262
Interest-bearing liabilities	4.2.3	5,144	507	-	2,633	4,685
Lease liabilities	4.2.4	2,091	2,213	2,214	1,448	1,347
Total current liabilities		153,260	157,814	165,569	172,153	182,580
Non-current liabilities						
Provisions		12,016	12,715	13,416	14,115	14,815
Interest-bearing liabilities	4.2.3	507	-	-	49,865	83,361
Lease liabilities	4.2.4	4,772	2,559	345	16,447	15,100
Total non-current liabilities		17,295	15,274	13,761	80,427	113,276
Total liabilities	4.2.2	170,555	173,087	179,330	252,580	295,856
Net assets		8,524,277	9,070,136	9,314,544	9,895,846	10,118,471
Equity						
Accumulated surplus		3,702,314	3,822,349	4,032,914	4,209,219	4,397,560
Reserves		4,821,963	5,247,787	5,281,630	5,686,627	5,720,911
Total equity		8,524,277	9,070,136	9,314,544	9,895,846	10,118,471

Statement of Changes in Equity

For the four years ending 30 June 2030

	Note	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
		\$'000	\$'000	\$'000	\$'000
2026 Forecast Actual					
Balance at beginning of the financial year		8,271,698	3,544,574	4,474,281	252,843
Surplus/(deficit) for the year		212,579	212,579	-	-
Net asset revaluation gain/(loss)		40,000	-	40,000	-
Transfers to other reserves		-	(108,007)	-	108,007
Transfers from other reserves		-	53,168	-	(53,168)
Balance at end of the financial year		8,524,277	3,702,314	4,514,281	307,682
2027 Budget					
Balance at beginning of the financial year		8,524,277	3,702,314	4,514,281	307,682
Surplus/(deficit) for the year		195,859	195,859	-	-
Net asset revaluation gain/(loss)		350,000	-	350,000	-
Transfers to other reserves		-	(139,439)	-	139,439
Transfers from other reserves		-	63,615	-	(63,615)
Balance at end of the financial year		9,070,136	3,822,349	4,864,281	383,506
2028					
Balance at beginning of the financial year		9,070,136	3,822,349	4,864,281	383,506
Surplus/(deficit) for the year		199,408	199,408	-	-
Net asset revaluation gain/(loss)		45,000	-	45,000	-
Transfers to other reserves		-	(115,518)	-	115,518
Transfers from other reserves		-	126,675	-	(126,675)
Balance at end of the financial year		9,314,544	4,032,914	4,909,281	372,349
2029					
Balance at beginning of the financial year		9,314,544	4,032,914	4,909,281	372,349
Surplus/(deficit) for the year		206,302	206,302	-	-
Net asset revaluation gain/(loss)		375,000	-	375,000	-
Transfers to other reserves		-	(114,585)	-	114,585
Transfers from other reserves		-	84,588	-	(84,588)
Balance at end of the financial year		9,895,846	4,209,219	5,284,281	402,346
2030					
Balance at beginning of the financial year		9,895,846	4,209,219	5,284,281	402,346
Surplus/(deficit) for the year		172,625	172,625	-	-
Net asset revaluation gain/(loss)		50,000	-	50,000	-
Transfers to other reserves		-	(116,571)	-	116,571
Transfers from other reserves		-	132,287	-	(132,287)
Balance at end of the financial year		10,118,471	4,397,560	5,334,281	386,630

Statement of Cash Flows

For the four years ending 30 June 2030

		Forecast Actual	Budget	Projections		
	Note	2025/26	2026/27	2027/28	2028/29	2029/30
		\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities						
Rates and charges		351,972	357,456	373,582	392,975	413,312
Statutory fees and fines		19,404	16,172	16,544	16,935	17,361
User fees		28,257	24,549	24,635	25,199	25,826
Grants - operating		80,596	85,860	87,137	88,790	90,183
Grants - capital		35,944	25,620	17,739	14,780	4,933
Contributions - monetary		80,914	90,583	85,591	75,930	72,750
Interest received		27,349	20,194	20,829	22,133	22,004
Other receipts		1,799	3,708	3,130	3,469	3,466
Net GST refund/ payment		23,055	19,924	25,200	26,969	29,300
Employee costs		(153,378)	(162,931)	(160,407)	(164,510)	(168,720)
Materials and services		(281,250)	(301,851)	(328,922)	(326,942)	(344,390)
Trust funds and deposits repaid		(500)	(500)	(500)	(500)	(500)
Net cash provided by/ (used in) operating activities	4.4.1	214,162	178,784	164,558	175,228	165,525
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(151,102)	(136,461)	(180,139)	(205,436)	(219,305)
Proceeds from sale of property, infrastructure, plant and equipment		1,164	20,831	14,689	17,692	17,242
Proceeds from sale of investments		(68,000)	(56,000)	4,000	(33,000)	7,000
Net cash provided by/ (used in) investing activities	4.4.2	(217,938)	(171,630)	(161,450)	(220,744)	(195,063)
Cash flows from financing activities						
Finance costs		(438)	(123)	(13)	(2,888)	(4,856)
Proceeds from borrowings		-	-	-	55,000	40,000
Repayment of borrowings		(8,555)	(5,144)	(507)	(2,502)	(4,452)
Interest paid - lease liability		(523)	(395)	(249)	(1,286)	(1,099)
Repayment of lease liabilities		(1,796)	(2,091)	(2,213)	(2,214)	(1,448)
Net cash provided by/(used in) financing activities	4.4.3	(11,312)	(7,753)	(2,982)	46,110	28,145
Net increase/(decrease) in cash & cash equivalents		(15,088)	(599)	126	594	(1,393)
Cash and cash equivalents at the beginning of the financial year		40,599	25,511	24,912	25,038	25,632
Cash and cash equivalents at the end of the financial year		25,511	24,912	25,038	25,632	24,239

Statement of Capital Works

For the four years ending 30 June 2030

	Note	Forecast Actual	Budget	Projections		
		2025/26	2026/27	2027/28	2028/29	2029/30
		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land		35,756	2,593	18,212	660	-
Total land		35,756	2,593	18,212	660	-
Buildings		451	1,304	359	852	880
Total buildings		451	1,304	359	852	880
Total property		36,207	3,897	18,571	1,512	880
Plant & equipment						
Plant, machinery and equipment		4,248	4,906	3,110	3,110	3,110
Fixtures, fittings and furniture		1,110	659	15	-	-
Computers and telecommunications		2,556	2,695	2,984	3,088	3,196
Total Plant & Equipment		7,914	8,260	6,109	6,198	6,306
Infrastructure						
Roads		15,664	15,763	18,965	20,709	24,573
Bridges		944	331	1,020	734	759
Footpaths and cycleways		2,563	2,286	1,720	1,417	1,420
Drainage		4,695	6,226	1,899	2,353	2,748
Recreational, leisure and community facilities		65,690	79,801	121,459	163,033	168,981
Waste management		-	-	-	-	-
Parks, open space and streetscapes		10,722	13,205	3,874	2,758	6,716
Off street car parks		175	20	-	-	-
Other infrastructure		6,528	6,672	6,522	6,722	6,922
Total infrastructure		106,981	124,304	155,459	197,726	212,119
Total Capital Works expenditure	4.5.1	151,102	136,461	180,139	205,436	219,305
Represented By						
New asset expenditure		85,749	66,236	106,944	118,969	117,034
Asset renewal expenditure		43,961	44,894	45,654	48,910	55,727
Asset expansion expenditure		4,336	5,903	9,964	16,429	22,331
Asset upgrade expenditure		17,056	19,428	17,577	21,128	24,213
Total Capital Works expenditure	4.5.1	151,102	136,461	180,139	205,436	219,305
Funding Sources represented by:						
Grants		34,598	24,377	16,574	13,644	3,894
Contributions		130	117	-	-	-
Council cash		64,211	90,648	89,308	86,127	89,279
Reserves		52,163	21,319	74,257	50,665	86,132
Borrowings		-	-	-	55,000	40,000
Total Capital Works Expenditure	4.5.1	151,102	136,461	180,139	205,436	219,305

Statement of Human Resources

For the four years ending 30 June 2030

		Forecast Actual	Budget	Projections		
		2025/26	2026/27	2027/28	2028/29	2029/30
Note		\$'000	\$'000	\$'000	\$'000	\$'000

Staff expenditure

Employees delivering BAU Services		153,270	161,966	164,783	168,865	173,055
Employees delivering Initiatives / Operating Projects		5,415	5,328	-	-	-
Employees delivering Capital projects		6,122	6,672	6,522	6,722	6,922
Total staff expenditure		164,807	173,966	171,305	175,587	179,977

		Forecast Actual	Budget	Projections		
Note		2025/26	2026/27	2027/28	2028/29	2029/30
		FTE	FTE	FTE	FTE	FTE

Staff numbers

Employees delivering BAU Services		1,320.3	1,366.4	1,313.9	1,313.9	1,313.9
Employees delivering Initiatives / Operating Projects		53.0	36.8	-	-	-
Employees delivering Capital projects		47.7	47.7	47.7	47.7	47.7
Total staff numbers		1,421.0	1,450.9	1,361.6	1,361.6	1,361.6

A summary of human resources expenditure (inclusive of operating and capital budgets) categorised according to the organisational structure of Council is included below:

Division	Comprises				
	Budget	Permanant		Temporary	
	2026/27	Full time	Part time	BAU Services	Initiatives/ Operating Projects
	\$'000	\$'000	\$'000	\$'000	
Office of the CEO / Strategy, Innovation and Transformation	5,429	4,759	670	198	5,328
Customer and Corporate Services	37,557	32,790	4,767	1,352	-
Community Life	73,921	38,681	35,239	895	-
City Planning and Infrastructure	47,520	43,991	3,528	1,767	-
Total permanent staff expenditure	164,426	120,221	44,205	4,212	5,328
Total temporary staff delivering BAU Services expenditure	4,212				
Total temporary staff delivering Initiatives / Operating Projects expenditure	5,328				
Capitalised labour costs	(6,672)				
Total expenditure	167,294				

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

Division	Comprises				
	Budget	Permanant		Temporary	
	2026/27	Full time	Part time	BAU Services	Initiatives/ Operating Projects
	FTE	FTE	FTE	FTE	
Office of the CEO / Strategy, Innovation and Transformation	71.7	29.0	4.0	1.9	36.8
Customer and Corporate Services	284.5	224.0	37.9	22.6	-
Community Life	694.6	333.0	349.4	12.2	-
City Planning and Infrastructure	400.1	356.0	28.3	15.8	-
Total staff	1,450.9	942.0	419.6	52.5	36.8

Summary of Planned Human Resources Expenditure For the four years ending 30 June 2030

Division		2026/27	2027/28	2028/29	2029/30
	Note	\$'000	\$'000	\$'000	\$'000
Office of the CEO/ Strategy, Innovation and Transformation					
Permanent - Full time		4,759	4,515	4,628	4,744
Women		3,118	2,958	3,032	3,108
Men		1,641	1,557	1,596	1,636
Persons of self-described gender		-	-	-	-
Permanent - Part time		670	636	652	668
Women		503	477	489	501
Men		168	159	163	167
Persons of self-described gender		-	-	-	-
Limited Tenure		5,526	-	-	-
Women		1,986	-	-	-
Men		3,539	-	-	-
Persons of self-described gender		-	-	-	-
Total Office of the CEO/ Strategy, Innovation and Transformation		10,954	5,151	5,280	5,412
Customer and Corporate Services					
Permanent - Full time		32,790	34,131	34,984	35,858
Women		18,883	19,656	20,147	20,650
Men		13,906	14,475	14,837	15,208
Persons of self-described gender		-	-	-	-
Permanent - Part time		4,767	4,962	5,086	5,214
Women		4,128	4,297	4,404	4,515
Men		639	665	682	699
Persons of self-described gender		-	-	-	-
Limited Tenure		1,352	-	-	-
Women		335	-	-	-
Men		1,018	-	-	-
Persons of self-described gender		-	-	-	-
Total Customer and Corporate Services		38,909	39,093	40,070	41,072

Summary of Planned Human Resources Expenditure (continued)
For the four years ending 30 June 2030

Division		2026/27	2027/28	2028/29	2029/30
	Note	\$'000	\$'000	\$'000	\$'000
Community Life					
Permanent - Full time		38,681	40,053	41,054	42,080
Women		27,762	28,746	29,465	30,202
Men		10,919	11,306	11,589	11,879
Persons of self-described gender		-	-	-	-
Permanent - Part time		35,239	36,489	37,401	38,336
Women		29,831	30,888	31,661	32,452
Men		5,409	5,600	5,740	5,884
Persons of self-described gender		-	-	-	-
Limited Tenure		895	-	-	-
Women		453	-	-	-
Men		442	-	-	-
Persons of self-described gender		-	-	-	-
Total Community Life		74,816	76,542	78,455	80,416
City Planning and Infrastructure					
Permanent - Full time		43,991	46,768	47,937	49,135
Women		17,053	18,129	18,582	19,047
Men		26,939	28,639	29,355	30,088
Persons of self-described gender		-	-	-	-
Permanent - Part time		3,528	3,751	3,845	3,941
Women		2,958	3,145	3,223	3,304
Men		570	606	621	637
Persons of self-described gender		-	-	-	-
Limited Tenure		1,767	-	-	-
Women		1,027	-	-	-
Men		740	-	-	-
Persons of self-described gender		-	-	-	-
Total City Planning and Infrastructure		49,286	50,519	51,782	53,076
Total Employee Cost Expenditure		173,966	171,305	175,587	179,977
Capitalised labour costs		(6,672)	(6,522)	(6,722)	(6,922)
Total staff expenditure - Operating		167,294	164,784	168,865	173,055

Summary of Planned Human Resources FTE For the four years ending 30 June 2030

Department		2026/27	2027/28	2028/29	2029/30
	Note	FTE	FTE	FTE	FTE
Office of the CEO/ Strategy, Innovation and Transformation					
Permanent - Full time		29.0	29.0	29.0	29.0
Women		19.0	19.0	19.0	19.0
Men		10.0	10.0	10.0	10.0
Persons of self-described gender		-	-	-	-
Permanent - Part time		4.0	4.0	4.0	4.0
Women		3.0	3.0	3.0	3.0
Men		1.0	1.0	1.0	1.0
Persons of self-described gender		-	-	-	-
Limited Tenure		38.7	-	-	-
Women		13.9	-	-	-
Men		24.8	-	-	-
Persons of self-described gender		-	-	-	-
Total Office of the CEO/ Strategy, Innovation and Transformation		71.7	33.0	33.0	33.0
Customer and Corporate Services					
Permanent - Full time		224.0	224.0	224.0	224.0
Women		129.0	129.0	129.0	129.0
Men		95.0	95.0	95.0	95.0
Persons of self-described gender		-	-	-	-
Permanent - Part time		37.9	37.9	37.9	37.9
Women		32.8	32.8	32.8	32.8
Men		5.1	5.1	5.1	5.1
Persons of self-described gender		-	-	-	-
Limited Tenure		22.6	-	-	-
Women		5.6	-	-	-
Men		17.0	-	-	-
Persons of self-described gender		-	-	-	-
Total Customer and Corporate Services		284.5	261.9	261.9	261.9

Summary of Planned Human Resources FTE (continued)
For the four years ending 30 June 2030

Department		2026/27	2027/28	2028/29	2029/30
	Note	FTE	FTE	FTE	FTE
Community Life					
Permanent - Full time		333.0	333.0	333.0	333.0
Women		239.0	239.0	239.0	239.0
Men		94.0	94.0	94.0	94.0
Persons of self-described gender		-	-	-	-
Permanent - Part time		349.4	349.4	349.4	349.4
Women		295.8	295.8	295.8	295.8
Men		53.6	53.6	53.6	53.6
Persons of self-described gender		-	-	-	-
Limited Tenure		12.2	-	-	-
Women		6.2	-	-	-
Men		6.0	-	-	-
Persons of self-described gender		-	-	-	-
Total Community Life		694.6	682.4	682.4	682.4
City Planning and Infrastructure					
Permanent - Full time		356.0	356.0	356.0	356.0
Women		138.0	138.0	138.0	138.0
Men		218.0	218.0	218.0	218.0
Persons of self-described gender		-	-	-	-
Permanent - Part time		28.3	28.3	28.3	28.3
Women		23.7	23.7	23.7	23.7
Men		4.6	4.6	4.6	4.6
Persons of self-described gender		-	-	-	-
Limited Tenure		15.8	-	-	-
Women		9.2	-	-	-
Men		6.6	-	-	-
Persons of self-described gender		-	-	-	-
Total City Planning and Infrastructure		400.1	384.3	384.3	384.3
Total staff numbers		1,450.9	1,361.6	1,361.6	1,361.6

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 2026/27 the FGRS cap has been set at 2.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

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

This will raise total rates and charges for 2026/27 of \$355.9 million. Together with further projected \$2.0 million in late penalty interest charges, this represents total income from rates and charges of \$357.9 million.

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

	2025/26 Forecast Actual	2026/27 Budget	Change	Percentage
	\$'000	\$'000	\$'000	%
General rates*	265,713	280,237	14,524	5.47%
Service rates and charges	66,602	71,342	4,741	7.1%
Culture and Recreation	242	92	(150)	(62.0%)
Supplementary rates and rate adjustments	4,008	4,248	240	6.0%
Penalty charges	2,000	2,000	-	0.0%
Total rates and charges	338,565	357,919	19,352	5.7%

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

4.11 (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	2025/26	2026/27	Change
	cents/ \$CIV*	cents/ \$CIV*	
General rate for rateable residential properties	0.0021931497	0.0021537786	(1.80%)

*Based on Capital Improved Value (CIV)

4.11 (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	2025/26	2026/27	Change	
	\$'000	\$'000	\$'000	%
Residential	235,457	247,444	11,987	5.09%
Commercial	13,813	15,108	1,295	9.38%
Industrial	14,637	15,800	1,163	7.95%
Rural	1,806	1,885	79	4.37%
Cultural & Recreation*	242	92	(150)	(61.98%)
Total amount to be raised by general rates	265,955	280,329	14,374	5.40%

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

4.11 (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	2025/26	2026/27	Change	
	Number	Number	Number	%
Residential	141,946	145,066	3,120	2.2%
Commercial	3,279	3,457	178	5.4%
Industrial	4,400	4,600	200	4.5%
Rural	301	301	-	0.0%
Culture and Recreation	24	23	(1)	(4.2%)
Total number of assessments	149,950	153,447	3,497	2.3%

4.11 (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	2025/26	2026/27	Change	
	\$'000	\$'000	\$'000	%
Residential	107,360,358	114,888,318	7,527,960	7.0%
Commercial	6,298,107	7,014,693	716,586	11.4%
Industrial	6,674,013	7,335,900	661,887	9.9%
Rural	823,500	875,395	51,895	6.3%
Culture and Recreation	254,295	118,470	(135,825)	(53.4%)
Total value of land	121,410,273	130,232,776	8,822,503	7.3%

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 2025/26	Per Relateable Property 2026/27	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:

	2025/26	2026/27	Change	
	\$'000	\$'000	\$'000	%
Municipal	Nil	Nil	Nil	0.0%

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 2025/26	Per Relateable Property 2026/27	Change	
	\$	\$	\$	%
Garbage Charge 120ltr including Green Waste	468	468	-	0.0%
Garbage Charge 120ltr excluding Green Waste (pro rata until 31st Dec 2026)*	385	385	-	0.0%
Garbage Charge 80ltr including Green Waste	423	423	-	0.0%
Garbage Charge 80ltr excluding Green Waste (pro rata until 31st Dec 2026)*	340	340	-	0.0%
Garbage Charge 2nd 120 litre bin	304	304	-	0.0%
Commercial (Excl GST)	336	336	-	0.0%
Commercial Recycling Only (excl GST)	198	198	-	0.0%
Green Waste 2nd bin (Excl GST)	115	115	-	0.0%
Residential 2nd Recycle	45	45	-	0.0%
Berwick Village H1 (Excl GST)	6,260	6,448	188	3.0%
Berwick Village H2 (Excl GST)	6,901	7,108	207	3.0%
Berwick Village H3 (Excl GST)	7,907	8,144	237	3.0%
Berwick Village H4 (Excl GST)	10,020	10,321	301	3.0%
Berwick Village M1 (Excl GST)	1,289	1,328	39	3.0%
Berwick Village M2 (Excl GST)	1,534	1,580	46	3.0%
Berwick Village M3 (Excl GST)	1,830	1,885	55	3.0%
Berwick Village M4 (Excl GST)	2,918	3,006	88	3.0%
Berwick Village L1 (Excl GST)	544	560	16	2.9%
Berwick Village L2 (Excl GST)	592	610	18	3.0%
Berwick Village L3 (Excl GST)	764	787	23	3.0%

* From 1 January 2027 Green Waste becomes mandatory. Households that did not have Green Waste will be charged the rate including Green Waste pro rata for the second half of the year.

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 2025/26	Per Rateable Property 2026/27	Change	
	\$'000	\$'000	\$'000	%
Garbage Charge 120ltr including Green Waste	51,900	57,319	5,419	10.4%
Garbage Charge 120ltr excluding Green Waste (pro rata until 31st Dec 2026)	4,600	2,322	(2,278)	(49.5%)
Garbage Charge 80ltr including Green Waste	4,025	5,063	1,038	25.8%
Garbage Charge 80ltr excluding Green Waste (pro rata until 31st Dec 2026)	1,191	609	(582)	(48.9%)
Garbage Charge 2nd 120 litre bin	1,426	2,510	1,084	76.0%
Commercial (Excl GST)	376	331	(45)	(12.0%)
Commercial Recycling Only (excl GST)	17	16	(1)	(5.9%)
Green Waste 2nd bin (Excl GST)	626	643	17	2.7%
Residential 2nd Recycle	423	502	79	18.7%
Berwick Village H1 (Excl GST)	44	45	1	2.3%
Berwick Village H2 (Excl GST)	76	78	2	2.6%
Berwick Village H3 (Excl GST)	32	33	1	3.1%
Berwick Village H4 (Excl GST)	60	62	2	3.3%
Berwick Village M1 (Excl GST)	34	35	1	2.9%
Berwick Village M2 (Excl GST)	61	63	2	3.3%
Berwick Village M3 (Excl GST)	31	32	1	3.2%
Berwick Village M4 (Excl GST)	9	9	-	0.0%
Berwick Village L1 (Excl GST)	8	8	-	0.0%
Berwick Village L2 (Excl GST)	22	23	1	4.5%
Berwick Village L3 (Excl GST)	14	14	-	0.0%
Supplementary waste charges	1,628	1,628	-	0.0%
Total	66,602	71,343	4,742	7.1%

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

	2025/26	2026/27	Change	
	\$'000	\$'000	\$'000	%
Service rates and charges	66,602	71,342	4,740	7.1%
General Rates	265,713	280,237	14,524	5.5%
Cultural & Recreation	242	92	(150)	(62.0%)
Supplementary rates and rate adjustments	4,008	4,248	240	6.0%
Penalty Interest	2,000	2,000	-	0.0%
Total rates and charges	338,567	357,919	19,352	5.7%

4.1.1 (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	2025/26	2026/27
Total Rates (at the start of the year)	\$ 230,237,934	\$ 272,737,140
Number of rateable properties	149,926	153,424
Base Average Rate	1,535.68	1,777.67
Maximum Rate Increase (set by the State Government)	3.00%	2.75%
Capped Average Rate	1,581.75	1,826.56
Maximum General Rates and Municipal Charges Revenue	\$ 237,145,072	\$ 280,237,411
Budgeted General Rates and Municipal Charges Revenue	\$ 238,296,262	\$ 280,237,402
Budgeted Supplementary Rates	\$ 4,007,635	\$ 4,248,093
Penalty interest	\$ 2,000,000	\$ 2,000,000
Budgeted Total Rates and Municipal Charges Revenue	\$ 244,303,897	\$ 286,485,496

The above rates and charges and rate in the dollar have been calculated based on preliminary valuations provided by the Victorian Valuer General and may change based on the final valuations. In the event there are changes it will be reflected in the adopted budget in June.

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

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

- The making of supplementary valuations (2026/27 : estimated \$4,248,093 and 2025/26 \$4,007,635)
- 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

4.1.1 (n) Differential rates

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

4.1.1 (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 strategy is reflected with the Council Plan 2025/29 and 2026/27 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 2026/27, 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 2.75% for 2026/27, 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 2.75% 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 (2.75%) 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 2.75% 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 2.75% (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 2026/27 year, a revaluation of all properties was carried out by the Valuer General. Overall, CIV property valuations across the City have increased by 7.2% and further details are shown in table 4.1.1f, above.

4.1.2 Statutory fees and fines

	2025/26	2026/27	Change	
	\$'000	\$'000	\$'000	%
Infringements and costs	3,122	3,158	36	1.2%
Town planning fees	1,651	1,790	139	8.4%
Building fees	1,368	1,235	(133)	(9.7%)
Land information certificates	450	500	50	11.1%
Sub-division fees	3,670	3,780	110	3.0%
Animal registration and fines	2,863	2,872	9	0.3%
Health registration and fines	1,678	1,679	1	0.1%
Elections	545	44	(501)	(91.9%)
Fire Management	45	46	1	2.2%
Total statutory fees and fines	15,391	15,103	(288)	(1.9%)

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 decrease by 1.9% or \$0.3m compared to 2025/26 forecast. The statutory fee income has decreased for building fees and election infringements, offset by increases for town planning and subdivision fees. A detailed listing of Council's fees and charges is included as part of the 2026/27 budget documents.

4.1.3 User Fees

	Forecast Actual	Budget	Change	
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
Client fees - community care	371	380	9	2.4%
Leisure centre and recreation	6,164	5,625	(539)	(8.7%)
Kindergarten fees	268	228	(40)	(14.9%)
Hire fees - Council facilities	6,550	6,302	(248)	(3.8%)
Building services	1,393	1,521	128	9.2%
Re-instatement/road opening fees	150	154	4	2.7%
Recoveries	2,207	2,330	123	5.6%
Reimbursements	2,713	3,423	710	26.2%
Other fees and charges	2,248	2,544	296	13.2%
Total user fees	22,065	22,507	443	2.0%

Council has implemented a fee suspension for Local Law Private Land Use applications and permits under the new Local Law framework, however in some circumstances a permit may still be required at a cost to the applicant.

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 increase by 2.0% or \$0.4 million compared to 2025/26 forecast. User fees are budgeted to increase for reimbursements relating to Recycling, with the increase in other fees and charges relating to Asset Permits and Consent. Decreases are expected across utilisation of council facilities and leisure centre and recreation fees.

A detailed listing of Council's fees and charges is included as part of the 2026/27 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	
	2025/26	2026/27		
	\$'000	\$'000	\$'000	%
Grants were received in respect to the following:				
Summary of grants				
Commonwealth funded grants	34,627	43,664	9,038	26.1%
State funded grants	79,274	65,227	(14,047)	(17.7%)
Total grants received	113,901	108,891	(5,009)	(4.4%)
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	25,822	31,548	5,726	22.2%
Communications & Corporate Governance	11	11	-	0.0%
Connected Communities	1,038	1,196	158	15.2%
Recurrent - State Government				
Child Youth & Family	41,934	41,525	(409)	(1.0%)
Connected Communities	1,330	1,340	10	0.7%
Communications & Corporate Governance	135	144	9	6.8%
Sustainability & Waste Management	-	64	64	100.0%
Total recurrent grants	70,271	75,828	5,557	7.9%
Non-recurrent - Commonwealth Government				
Connected Communities	113	115	3	100.0%
Non-recurrent - State Government				
Communications & Corporate Governance	29	-	(29)	(100.0%)
Creative Communities	44	45	1	2.5%
Financial Services	255	120	(135)	(52.9%)
Child Youth & Family	7,563	6,462	(1,101)	(14.6%)
Connected Communities	420	321	(98)	(23.4%)
Active Communities	555	363	(192)	(34.6%)
Planning & Building Services	55	56	1	2.5%
Sustainability & Waste Management	-	1,204	1,204	100.0%
Total non-recurrent grants	9,033	8,687	(346)	(3.8%)
Total operating grants	79,303	84,515	5,212	6.6%

4.1.4 Grants (continued)

	Forecast Actual		Budget		Change	
	2025/26		2026/27			
	\$'000	\$'000	\$'000	%		
(b) Capital Grants						
Recurrent - Commonwealth Government						
Roads to recovery	2,614	2,478	(136)	(5.2%)		
Victorian Grants Commission (Local Roads)	3,862	-	(3,862)	(100.0%)		
Total recurrent grants	6,476	2,478	(3,998)	(61.7%)		
Non-recurrent State Government						
Infrastructure & Capital Projects	26,955	13,582	(13,373)	(49.6%)		
Non-recurrent - Commonwealth Government						
Infrastructure and Capital Projects	1,166	8,316	7,150	100.0%		
Total non-recurrent grants	28,122	21,899	(6,223)	(22.1%)		
Total capital grants	34,598	24,377	(10,221)	(29.5%)		
Total Grants	113,901	108,891	(5,009)	(4.4%)		

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 a decrease of 29.5% or \$10.2 million in capital grants for 2026/27 as the Victorian Grants Commission (Local Roads) grant will now be utilised for maintenance rather than capital renewal.

4.1.5 Contributions

	Forecast Actual		Budget		Change	
	2025/26		2026/27			
	\$'000	\$'000	\$'000	%		
Monetary	78,940	88,374	9,434	12.0%		
Non-monetary	132,192	132,192	-	0.0%		
Total contributions	211,132	220,566	9,434	4.5%		

Contributions - monetary include monies contributed by developers, sporting clubs or residents towards development of public open space, drainage, roads, recreational facilities and other assets. A \$9.4 million increase in developer contributions is expected in 2026/27 due to an anticipated increase in activity.

4.1.6 Other income

	Forecast Actual		Budget		Change	
	2025/26		2026/27			
	\$'000	\$'000	\$'000	%		
Interest from investments	19,742	20,235	493	2.5%		
Other Rent	1,340	1,524	184	13.7%		
Total other income	21,082	21,760	678	3.2%		

Interest on investments are favourable due to delays related to capital projects. Other rent increases are largely in commercial rentals compared to 2025/26 forecast.

4.1.7 Employee costs

	Forecast Actual	Budget	Change	
	2025/26	2026/27		
	\$'000	\$'000	\$'000	%
Wages and salaries	137,851	145,938	8,087	5.9%
WorkCover	3,500	3,588	88	2.5%
Superannuation	17,222	17,653	431	2.5%
Fringe Benefits Tax	112	115	3	2.7%
Total employee costs	158,685	167,294	8,609	5.4%

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 5.4% or \$8.6m compared to forecast for 2025/26. This is mainly due to anticipated growth in wages and salaries, which also leads to increases in Workcover and Superannuation costs.

Specific areas where Council has increased investment in employee costs for 2026/27 include Customer Experience, Community Facilities, Local Laws, School Crossings and Child Safety.

Council continues to invest in limited tenures roles in Strategy, Innovation and Transformation 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	
	2025/26	2026/27		
	\$'000	\$'000	\$'000	%
Building maintenance	9,239	9,523	284	3.1%
General maintenance	55,062	57,068	2,006	3.6%
Office Administration	67,608	69,628	2,020	3.0%
Information Technology	11,131	12,259	1,128	10.1%
Insurance	4,600	4,615	15	0.3%
Consultants	8,488	19,026	10,538	124.2%
Contract Payments	10,538	11,005	467	4.4%
Waste Management	61,858	69,428	7,570	12.2%
Council Developer Contributions	18,224	14,476	(3,748)	(20.6%)
Telephone	10,171	10,659	488	4.8%
Gas	1,398	1,485	87	6.2%
Water	1,706	1,380	(326)	(19.1%)
Network and Communication	584	601	17	2.9%
Total materials and services	260,605	281,153	20,548	7.9%

4.1.8 Materials and services (continued)

Materials and services expenditure is projected to increase by 7.9%, or \$20.5 million, compared with the 2025/26 forecast. This rise is mainly driven by higher expected costs for consultants reflecting continued progression through the implementation stages of the enterprise resource planning system and increased software maintenance expenditure within Information Technology. Additional increase is driven by tendered contracts, with waste management services increasing by 12.2%, or \$7.6 million, due to higher costs for domestic garbage, hard waste, recycling, and green waste disposal.

These increases are partially offset by a decrease in reimbursements from developers relating to land and construction projects funded through levies under various Development and Infrastructure Contribution Plans, resulting in a lower level of recoverable income.

4.1.9 Depreciation

	Forecast Actual		Budget		Change	
	2025/26		2026/27			
	\$'000	\$'000	\$'000	%		
Property	23,133	25,294	2,161	9.3%		
Plant and equipment	4,621	3,459	(1,162)	(25.1%)		
Infrastructure	52,749	64,380	11,631	22.0%		
Total depreciation	80,501	93,134	12,633	15.7%		

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 15.7% overall or \$12.6 million in 2026/27 to reflect increased capitalisation of assets compared with the forecast for 2025/26. This is largely based on current work-in-progress and the capital works schedule for 2026/27.

4.1.10 Depreciation - Right of use assets

	Forecast Actual		Budget		Change	
	2025/26		2026/27			
	\$'000	\$'000	\$'000	%		
Property	130	129	(1)	(0.8%)		
Vehicles	1,731	1,766	35	2.0%		
Total depreciation - right of use assets	1,861	1,894	33	1.8%		

4.1.11 Other expenses

	Forecast Actual		Budget		Change	
	2025/26		2026/27			
	\$'000	\$'000	\$'000	%		
Councillors' Allowances	718	663	(55)	(7.7%)		
Grants & Contributions	6,657	6,724	67	1.0%		
Total other expenses	7,375	7,387	12	0.2%		

Other expenses expected to have a minor increase in grants and contributions. This will be offset by a minor decrease in councillor allowances, due to 2025/26 including costs for municipal monitors which are not expected in 2026/27.

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 11% or \$49.7 million 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 \$0.5 million by June 2027. Council is budgeting to repay \$5.1 million loan principal during 2026/27 and does not anticipate to borrow any new funds in 2026/27.

4.2.3 Borrowings

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

Council's existing borrowings were taken out to fund major infrastructure projects, including Bunjil Place. Council remains on track to fully repay these borrowings by 2027/28.

From 2028/29 onward, Council plans to take out new, strategically timed borrowings to support the delivery of future major capital projects. This approach will help Council continue meeting the needs of our rapidly growing community while maintaining long-term financial sustainability.

	Forecast	Budget	Projections		
	Actual				
	2025/26	2026/27	2027/28	2028/29	2029/30
	\$	\$	\$	\$	\$
Amount borrowed as at 30 June of the prior year	14,206	5,651	507	-	52,499
Amount proposed to be borrowed	-	-	-	55,000	40,000
Amount projected to be redeemed	(8,555)	(5,144)	(507)	(2,501)	(4,452)
Amount of borrowings as at 30 June	5,651	507	-	52,499	88,047

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 2025/26	Budget 2026/27
	\$	\$
Right-of-use assets		
Vehicles	5,672	3,778
Total right-of-use assets	5,672	3,778
Lease liabilities		
Current lease liabilities		
Vehicles	2,091	2,213
Total current lease liabilities	2,091	2,213
Non-current lease liabilities		
Vehicles	4,772	2,559
Total non-current lease liabilities	4,772	2,559
Total lease liabilities	6,864	4,772

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%.

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 2026/27 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 \$5.5m increase in rates and charges income reflects a 2.75% 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 \$5.2 million is mainly due Victorian Grants Commission (Local Roads) now been utilised for maintenance rather than capital renewal.

Additional contributions - monetary of \$9.7 million is anticipated to be received in 2026/27. These favourable increases have been offset by decreases in capital grants of \$10.3 million and 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 \$136.5 million expenditure for property, infrastructure, plant and equipment offset by funding of \$20.8m received through sale of property, plant and equipment and \$56.0 million invested in investments.

4.4.3 Net cash flows provided by/used in financing activities

For 2026/27 the total of principal repayments in borrowings is \$5.1m and interest expenses repayment is \$0.1 million with no further borrowings anticipated in 2026/27. Interest paid on leases is expected to be \$0.4 million with \$2.1 million lease liabilities to be repaid in 2026/27.

4.5 CAPITAL WORKS

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

Highlights

This year's \$136.5 million capital works program, including an estimated carryforward of \$20.8 million 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:

- \$66.2 million of new assets
- \$44.9 million of renewal works
- \$19.4 million of upgrades to existing facilities
- \$5.9 million to expand existing assets

Through the 2026/27 Capital Works Program we are investing:

- \$79.8 million into recreational, leisure and community facilities
- \$15.7 million into road works
- \$13.2 million into parks, open space and streetscapes
- \$6.2 million into drainage works
- \$2.7 million into computer & telecommunication
- \$2.3 million into footpaths and cycleways
- \$0.3 million into bridges

4.5.1 Summary

	Budget		Change	
	2025/26	2026/27		
	\$'000	\$'000	\$'000	%
Property	36,207	3,897	32,311	89.2%
Plant and equipment	7,914	8,260	(346)	(4.4%)
Infrastructure	106,981	124,304	(17,323)	(16.2%)
Total	151,102	136,461	14,641	9.7%

4.5.1 Summary (continued)

Capital Works Area	Asset expenditure type					Summary of Funding Sources				
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves	Borrow.
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	3,897	2,608	860	390	39	-	-	1,304	2,593	-
Plant and equipment	8,260	410	7,696	154	-	-	-	8,260	-	-
Infrastructure	124,304	63,217	36,337	18,885	5,865	24,377	117	81,085	18,725	-
Total	136,461	66,236	44,894	19,428	5,903	24,377	117	90,649	21,319	-

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	Borrow.
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property										
Land										
Land Acquisition Program 2026/27	1,193	1,193	-	-	-	-	-	-	1,193	-
Buildings										
Bunjil Place - Asset Management Plan Building Renewal Projects	600	-	600	-	-	-	-	600	-	-
Vibe Office Renovation Project	650	-	260	390	-	-	-	650	-	-
Building Improvements										
Works Centre Vibe - Battery Install	24	-	-	-	24	-	-	24	-	-
Various - Plumbing Retrofitting and Upgrade Program 2026/27	30	15	-	-	15	-	-	30	-	-
Total Property	2,497	1,208	860	390	39	-	-	1,304	1,193	-

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

Asset Management Plan - Mechanical equipment renewal projects	246	-	172	74	-	-	-	246	-	-
HVAC Renewal - Endeavour Hills Library 2026/27	280	-	280	-	-	-	-	280	-	-
Major Plant Renewals 2026/27	2,000	-	2,000	-	-	-	-	2,000	-	-
Light Plant and Equipment Renewal 2026/27	2,000	-	2,000	-	-	-	-	2,000	-	-
Minor Plant and Equipment Renewal 2026/27	120	-	120	-	-	-	-	120	-	-
Additional Plant and Equipment 2026/27	200	200	-	-	-	-	-	200	-	-
Purchase EV bike and AI driven technology for RMP Inspection	60	60	-	-	-	-	-	60	-	-

Capital Works Area	Project Cost	Asset expenditure type				Summary of Funding Sources				
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves	Borrow.
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Fixtures, Fittings and Furniture										
Health Club Equipment Renewal - Capital	289	-	289	-	-	-	-	289	-	-
Procure and renew the Bunjil Place Lighting Wash - 2026/27	300	-	240	60	-	-	-	300	-	-
Art for Clydesdale Square	70	70	-	-	-	-	-	70	-	-
Computers and Telecommunications										
General - IT - Corporate Facilities Audio Visual Equipment renewal - Program - 2026/27	600	60	540	-	-	-	-	600	-	-
General - IT - Network and Infrastructure - Program - 2026/27	200	20	160	20	-	-	-	200	-	-
General - IT - Personal Productivity Tools - Program - 2026/27	1,695	-	1,695	-	-	-	-	1,695	-	-
General - IT - UPS Replacement	200	-	200	-	-	-	-	200	-	-
Total Plant and Equipment	8,260	410	7,696	154	-	-	-	8,260	-	-

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	Borrow.
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000

Infrastructure

Roads

Greyspot 2026/27 - Warneet Road - Community Gate Line Marking	40	40	-	-	-	-	-	40	-	-
Road Renewal Program - 2026/27 - Parent Program	10,786	-	8,478	2,308	-	2,478	-	8,308	-	-
Greyspot 2026/27 -Roundabout Proposal - Cootamundra Street/ Banksia Street , Doveton	143	143	-	-	-	-	-	143	-	-
Local Traffic Management Program 2026/27	695	695	-	-	-	-	-	695	-	-
Federal Blackspot Program – Road Improvements	939	900	-	39	-	939	-	-	-	-
Greyspot 2026/27 - Harkaway Road - Guardrail Project	110	110	-	-	-	-	-	110	-	-
Centre Road & Rimfire Drive Upgrade	1,000	-	-	1,000	-	-	-	1,000	-	-
Glasscocks Road and Williams Thwaites Boulevard Intersection Upgrade (Signalisation)	220	-	-	220	-	-	-	220	-	-
Linsell Boulevard and Casey Fields Boulevard Intersection Upgrade (Signalisation) - New and Improved Roads Program 2026/27	300	300	-	-	-	-	-	-	300	-
Various - Minor Traffic Works Program - 2026/27	356	160	-	160	36	-	-	356	-	-
Various - School Crossing Infrastructure - 2026/27	132	132	-	-	-	-	-	132	-	-
Greyspot 26/27 - Horswood Road - Kangaroo Warning Sign	22	22	-	-	-	-	-	22	-	-
Various - Street Light - New - Upgrade - Program 2026/27	90	90	-	-	-	-	-	90	-	-

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	Borrow.
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Pedestrian Refuge - Power Road/ Botanical Grove, Doveton	70	70	-	-	-	-	-	70	-	-
Pedestrian Refuge - Kidds Road/ Chestnut Road, Doveton	75	75	-	-	-	-	-	75	-	-
Greyspot 2026/27 - Churchill Park Drive - Kangaroo Warning Sign	22	22	-	-	-	-	-	22	-	-
Sylvanwood Crescent Road Upgrade - New and Improved Roads Program 2026/27	150	150	-	-	-	-	-	150	-	-
Sabel Drive Road Remediation - New and Improved Roads Program 2026/27	100	-	100	-	-	-	-	100	-	-
Bent Lane Road Access Closure - New and Improved Roads Program 2026/27	214	214	-	-	-	-	-	214	-	-
Renew traffic signals across the Council	100	-	100	-	-	-	-	100	-	-
Renew guard rails - Multiyear program	200	-	200	-	-	-	-	200	-	-
Bridges										
Bridge Renewal DK226B -South Gippsland Highway,Tooradin	263	-	263	-	-	-	-	263	-	-
Bridge Renewal BR001 -38 Adam Avenue, Hallam	48	-	48	-	-	-	-	48	-	-
Troups Creek Bridge Narre Warren North Concept Design	20	20	-	-	-	-	-	20	-	-
Footpaths										
Sweeney Reserve Trail Connections	80	80	-	-	-	-	-	80	-	-
River Gum Wetlands Improvement Project	100	25	25	50	-	-	-	100	-	-
Various - Reactionary Program -Short Footpath Segments - 2026/27	233	233	-	-	-	-	-	233	-	-

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	Borrow.
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Fox Road (east of Kalora Park) - Linking Paths Program	222	222	-	-	-	-	-	222	-	-
Quarry Road - Linking Paths Program	282	282	-	-	-	-	-	282	-	-
Path Upgrades at Casey Fields 2026/27	40	20	-	20	-	-	-	40	-	-
Linking Paths Program 2026/27 - Ballarto Road (west of South Gippsland Highway)	164	164	-	-	-	-	-	164	-	-
Linking Paths Program 2026/27 - Cranbourne-Frankston Road (east of Snead Boulevard)	118	118	-	-	-	-	-	118	-	-
Linking Paths Program 2026/27 - Kingsmere Reserve	219	219	-	-	-	-	-	219	-	-
Linking Paths Program 2026/27 - Camms Road (west of South Gippsland Highway)	5	5	-	-	-	-	-	5	-	-
Linking Paths Program 2026/27 - Merinda Park Station to Ayres Close	153	153	-	-	-	-	-	153	-	-
Charles Green Reserve - Missing path connection	52	42	10	-	-	-	-	52	-	-
Renew pedestrian access path around Council facilities - Multi year program	150	-	150	-	-	-	-	150	-	-
Install tactiles across various location	150	-	75	75	-	-	-	150	-	-
Drainage										
Construction of the sewer - Admin site at 65 Berwick-Cranbourne Road	650	650	-	-	-	-	-	650	-	-
Drainage Works - 112B Brisbane St Berwick	111	111	-	-	-	-	-	111	-	-
Mansfield Street Berwick Flood Mitigation	50	20	-	30	-	-	-	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	Borrow.
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Drainage Works - 14 Gardiner Street Berwick	285	-	-	285	-	-	-	285	-	-
Monahans Road Reserve Cranbourne Flood Mitigation	1,287	257	-	1,030	-	-	-	1,287	-	-
Drainage Works - 2A Rheanva Street Berwick	139	139	-	-	-	-	-	139	-	-
Drainage Works - 222 Harkaway Road Harkaway	127	127	-	-	-	-	-	127	-	-
Drainage Works - 10 Latina Court Narre Warren North	44	31	-	13	-	-	-	44	-	-
Casey Fields Wetlands Rectification Works	350	35	315	-	-	-	-	350	-	-
Flicka Boulevard Bioretention Rectification	200	140	60	-	-	-	-	200	-	-
45 Dressage Drive Cranbourne South - GPT rectification	125	-	125	-	-	-	-	125	-	-
Sweeney Reserve SWH Rectification	130	130	-	-	-	-	-	130	-	-
Drainage Pipe Renewal - 2 Jillian St Cranbourne	52	-	52	-	-	-	-	52	-	-
Easement Pipe Renewal - 33 Strong Drive Hampton Park	88	-	88	-	-	-	-	88	-	-
Fergus Lane Cranbourne - GPT design	20	-	20	-	-	-	-	20	-	-
Easement Pipe Renewal - 31 Montbrae Circuit Narre Warren North	10	-	10	-	-	-	-	10	-	-
Easement Pipe Renewal - 1 Myrtle Grove Doveton	10	-	10	-	-	-	-	10	-	-
Easement Pipe Renewal - 45 Cardinia Street Berwick	10	-	10	-	-	-	-	10	-	-
Drainage Works - 38-40 Cross Road Devon Meadows	25	25	-	-	-	-	-	25	-	-

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	Borrow.
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Narre Warren South Tennis Courts Drainage	25	13	-	13	-	-	-	25	-	-
Drainage Pipe Renewal - 10 Chevron Avenue Cranbourne South	90	-	90	-	-	-	-	90	-	-
Drainage Works - 36 Elgin Street Berwick	111	111	-	-	-	-	-	111	-	-
Drainage Pipe Renewal - 21 Barkly Street Cranbourne	39	-	39	-	-	-	-	39	-	-
Easement Pipe Renewal - 13 Cook Court Cranbourne North	65	-	65	-	-	-	-	65	-	-
Drainage Pipe Renewal - 15 Normanby Street Cranbourne	39	-	39	-	-	-	-	39	-	-
Drainage Works - 10 Market Lane Narre Warren South	52	52	-	-	-	-	-	52	-	-
Easement Pipe Renewal - 3 Jade Court Hampton Park	69	-	69	-	-	-	-	69	-	-
Drainage Pipe Renewal - 5 May Road Junction Village	65	-	65	-	-	-	-	65	-	-
Berwick Springs Reserve - Recycled water main internal connection	150	150	-	-	-	-	-	150	-	-
Recreational Facilities										
Frog Hollow Pavilion - Battery Install	45	-	-	-	45	41	-	4	-	-
Sweeney Reserve Soccer Pavilion - Battery Install	45	-	-	-	45	41	-	4	-	-
McNab Reserve Pavilion - Battery Install	45	-	-	-	45	41	-	4	-	-
Reema Reserve Pavilion - Female Friendly and Community Space Upgrade	900	180	180	540	-	-	-	900	-	-
Minor Recreational Structures Renewal Program	260	26	182	26	26	-	-	260	-	-

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	Borrow.
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Minor Capital Works - Casey Fields	60	9	36	9	6	-	-	60	-	-
Casey Fields Regional AFL Oval - Grandstand Seating (Design)	100	100	-	-	-	-	-	100	-	-
Casey Fields Rectangular Stadium	6,000	5,400	-	-	600	6,000	-	-	-	-
Casey Fields Soccer Precinct Sports Lighting Dali Zen Control System	25	-	5	20	-	-	-	25	-	-
Glenburn Drive Reserve Playspace Renewal	1,000	100	800	100	-	-	-	1,000	-	-
Timbarra Park Playspace Renewal (Delivery)	700	-	630	70	-	-	-	700	-	-
Waterbush Crescent Reserve Playspace Renewal	800	80	640	80	-	-	-	800	-	-
Wilson Botanic Park Playspace Renewal (Delivery)	1,200	-	1,200	-	-	-	-	1,200	-	-
Cranbourne Place Reserve Playspace Renewal	800	-	720	80	-	-	-	800	-	-
Singleton Reserve Playspace Renewal	250	-	225	25	-	-	-	250	-	-
Active Recreation Reserve - Swipe Card Program	210	189	21	-	-	-	-	210	-	-
Stage 2 The Shed changeroom upgrade	250	-	188	62	-	-	-	-	250	-
Sydney Pargeter Reserve - Cricket Pavilion	2,435	-	1,826	-	609	-	-	2,435	-	-
Tooradin Reserve Oval Drainage Project	873	-	611	262	-	-	-	873	-	-
James Cook PS Playground Renewal	250	-	250	-	-	-	-	250	-	-
Robert Booth Reserve - Netball Court Redevelopment	205	41	-	123	41	-	-	205	-	-
Minor Capital Works - Myuna Farm	125	19	88	18	-	-	-	125	-	-

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	Borrow.
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Tooradin Recreation Reserve - Car Parking	1,000	250	-	750	-	-	-	1,000	-	-
Prospect Hill Reserve - Pitch 1 Upgrade	295	-	147	148	-	-	-	295	-	-
Active Recreation Reserve Floodlighting - Design funds	50	8	25	15	2	-	-	50	-	-
Casey Fields Regional AFL Oval - Grandstand Development (Design)	60	45	-	15	-	-	-	60	-	-
Bernborough Avenue Reserve Playspace Renewal	700	-	140	560	-	-	-	700	-	-
Recreation Infrastructure Renewal and Upgrade	100	-	50	50	-	-	-	100	-	-
Clyde North Precinct Structure Plan Active Open Space - District AFL/Cricket/Soccer - 600 Bells Road - Stage 1 Construction	4,000	4,000	-	-	-	-	-	-	4,000	-
Barry Simon Reserve Irrigation Renewal	200	-	160	40	-	-	-	200	-	-
Active Recreation Shelter Renewal Program - 2026/27	130	13	104	13	-	-	-	130	-	-
Parnum Place New Playspace Development	300	300	-	-	-	-	-	300	-	-
Edwin Flack Reserve Outdoor Fitness Equipment	150	150	-	-	-	-	-	150	-	-
The Common Reserve Multi-Court Development	100	100	-	-	-	-	-	100	-	-
Lakeview Drive Reserve Multi-Court Renewal	170	43	85	-	43	-	-	170	-	-
Hilltop Bushland Reserve Outdoor Fitness Equipment Renewal	150	75	75	-	-	-	-	150	-	-
Amber Crescent Reserve Active Recreation Infrastructure Renewal	350	88	175	88	-	-	-	350	-	-

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	Borrow.
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Casey Fields Criterion Pavilion Redevelopment	30	3	27	-	-	-	-	30	-	-
Berwick Springs Rec Reserve Pavilion - Female Friendly Upgrade	300	-	300	-	-	-	-	300	-	-
Ebony Street Reserve Playspace Renewal	280	56	224	-	-	-	-	280	-	-
Thornley Drive Reserve Playspace Renewal	225	23	203	-	-	-	-	225	-	-
Farnborough Way Reserve Playspace Renewal	520	52	468	-	-	-	-	520	-	-
Chirnside Walk Reserve Playground Removal	20	-	20	-	-	-	-	20	-	-
Sweeney Reserve Soccer - Pitch 1 & 2 Floodlighting Upgrade	345	-	242	-	104	-	-	345	-	-
Jack Thomas Reserve Small Side Field - Lighting Upgrades	380	-	228	-	152	-	-	380	-	-
Edwin Flack Reserve - Oval 1 Reconstruction	1,740	174	870	696	-	1,378	-	362	-	-
Endeavour Hill Tennis Club - Landscaping & Drainage Upgrade	190	-	95	95	-	-	-	190	-	-
Max Pawsey Cricket Net Renewal	330	99	231	-	-	-	-	330	-	-
Barry Simon Reserve Lighting Upgrade	328	-	197	131	-	165	-	163	-	-
Recreation Reserve - Electronic Scoreboard Program	260	208	52	-	-	-	-	260	-	-
Power Road Reserve Soccer Upgrade	98	39	49	10	-	-	-	98	-	-
Alexander Boulevard Active Open Space Development - Stage 1	4,600	4,600	-	-	-	-	-	1,740	2,860	-
Sweeney Reserve AFL East Oval	330	-	231	-	99	-	-	330	-	-
Casey Fields Rugby - Heat pump Upgrade	70	-	-	70	-	-	-	70	-	-
Bellavita Avenue Active Open Space Development - Stage 1	100	100	-	-	-	-	-	-	100	-

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	Borrow.
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Active After Dark Project	200	200	-	-	-	-	-	200	-	-
Leisure Facilities										
Building renewal projects	600	-	600	-	-	-	-	600	-	-
Casey RACE Health Club changeroom renewal design	50	-	37	13	-	-	-	50	-	-
Casey RACE changeroom renewal design and construction	950	238	713	-	-	-	-	500	450	-
ARC - AMP Building Renewal Projects	570	-	513	57	-	-	-	570	-	-
The RACE - AMP Building Renewal Projects	720	-	648	72	-	-	-	720	-	-
Clyde Growth Area Regional Aquatic and Leisure Centre - Business Case	250	250	-	-	-	-	-	-	250	-
Myuna Farm - New inclusive Amenities Block and upgraded storage spaces	1,200	480	360	120	240	-	-	1,200	-	-
Casey ARC – CO2 heat pump hot water upgrades	285	-	-	285	-	-	-	285	-	-
Doveton Pool in the Park - Program Pool and New Slide (Stage 4)	3,000	750	750	1,500	-	-	-	2,900	100	-
Community Facilities										
Marriott Waters Family & Community Centre - Battery Install	24	-	-	-	24	-	-	24	-	-
Strathaird Family & Community Centre - Battery Install	24	-	-	-	24	-	-	24	-	-
Arthur Wren Hall - Battery Install	24	-	-	-	24	-	-	24	-	-
Cranbourne Community Hub	8,140	8,140	-	-	-	-	-	4,243	3,898	-
Clyde North West Family and Community Centre	5,750	5,750	-	-	-	4,050	-	-	1,700	-

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	Borrow.
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Ballarto Road Family and Community Centre - Cardinia Creek South PSP	4,010	4,010	-	-	-	3,375	-	-	635	-
Doveton Library Upgrade	206	-	-	206	-	-	-	206	-	-
Essential Safety Measures Building compliance	128	-	128	-	-	-	-	128	-	-
Access improvement projects	120	-	120	-	-	-	-	120	-	-
Oakgrove Community Centre Renewal - Construction stage 2026/27	365	-	256	110	-	-	-	365	-	-
Arbourlea Family & Community Centre upgrade project- concept design and construction 2026/27	230	-	92	138	-	-	-	230	-	-
Minor Capital Works - Wilson Botanic Park	20	3	14	3	-	-	-	20	-	-
Deliver Minor Capital Works Program - The Factory - 2026/27	20	4	10	6	-	-	-	20	-	-
Bray Blvd Community Centre (Design & Cost Plan)	50	50	-	-	-	-	-	50	-	-
Upgrade of Ramlegh Family and Community Centre	1,050	-	105	-	945	750	-	300	-	-
Renewal Mayone-Bulluk Community Centre	10	-	9	1	-	-	-	10	-	-
Bunjil Place - Renew and Expand Green Room Facilities	70	-	35	35	-	-	-	70	-	-
Minor Capitals Works - Stadia	50	7	35	8	-	-	-	50	-	-
Minor Capital Works - Aquatics	50	7	35	8	-	-	-	50	-	-
Minor Capital Works - Old Cheese Factory	50	7	35	8	-	-	-	50	-	-
Bunjil Place - Assess feasibility of Box Office relocation	15	-	4	4	7	-	-	15	-	-

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	Borrow.
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Bunjil Place - Assess central information location and support	15	15	-	-	-	-	-	15	-	-
Minor Capital Works Investment Program 2026/27	712	107	427	71	107	-	117	595	-	-
Pearcedale kindergarten Redevelopment scoping project- Design Phase 2026/27	60	60	-	-	-	-	-	60	-	-
Singleton Kindergarten demolition project	50	50	-	-	-	-	-	50	-	-
Design and construction for change table upgrades 2026/27	400	-	300	100	-	-	-	400	-	-
The Dove Renewal	300	-	300	-	-	-	-	300	-	-
Autumn Place Community Hub - Solar and Battery Upgrade	42	17	-	25	-	-	-	42	-	-
Lynbrook Childrens Centre - Solar and Battery Upgrade	42	17	-	25	-	-	-	42	-	-
Livingston Family & Community Centre - Solar and Battery Upgrade	51	20	-	30	-	-	-	51	-	-
Selandra Family & Community Centre - Solar and Battery Upgrade	42	17	-	25	-	-	-	42	-	-
Arthur Wren Hall Renewal	1,320	-	924	396	-	-	-	1,320	-	-
Alexander Boulevard Community Hub (Design and Construct)	1,084	1,084	-	-	-	-	-	-	1,084	-

Parks, Reserves and Open Space

Wilson Botanic Park Depot site security, safety and accessibility upgrades.	339	68	169	102	-	-	-	339	-	-
Cranbourne Botanic Gardens connectivity region	120	-	-	120	-	-	-	120	-	-

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	Borrow.
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Pioneer Park Lighting	360	360	-	-	-	-	-	360	-	-
Landscape Renewal - retaining walls, surfaces, edging and drainage	200	-	200	-	-	-	-	200	-	-
Public Lighting Renewal - Parks & Reserves	50	-	50	-	-	-	-	50	-	-
Cairns Road Reserve Synthetic Pitch Renewal	50	-	50	-	-	-	-	50	-	-
Hinrichsen Drive Reserve Dog Friendly Space (Design and Construct)	325	325	-	-	-	-	-	325	-	-
Casey Fields - Fitness Circuit Stage 2 Trail Lighting	126	126	-	-	-	-	-	126	-	-
Spring Road Reserve Playground Removal	40	40	-	-	-	-	-	40	-	-
Casey Fields Athletics Track lighting Dali Zen Control System	15	-	3	12	-	-	-	15	-	-
Eumemmering Creek - Design of missing trail link from Hallam North Road to Reservoir Road	150	90	-	60	-	-	-	150	-	-
Sports Fields Irrigation Control System Transition	400	-	200	200	-	-	-	400	-	-
Wayfinding Signage Program - Extending signs to priority trail areas	50	50	-	-	-	-	-	50	-	-
Berwick Primary School Cricket Practice Nets Renewal	150	-	120	30	-	-	-	150	-	-
Berwick Springs Rec Reserve Turf Wicket Renewal	25	-	20	5	-	-	-	25	-	-
Renewal & Replacement of Sports Lighting Assets	200	-	160	40	-	-	-	200	-	-
Casey Fields Path Upgrades	40	16	-	24	-	-	-	40	-	-
Berwick Springs Recreation Reserve Oval 1 Fencing Renewal	100	-	80	20	-	-	-	100	-	-

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	Borrow.
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Casey Fields Soccer Precinct - Behind Goals Fencing Renewal	200	-	160	40	-	-	-	200	-	-
Casey Fields Athletics Automatic Gate	25	-	13	13	-	-	-	25	-	-
Casey Fields Oval 2 & 3 Irrigation Renewal	400	-	320	80	-	-	-	400	-	-
Casey Fields Soccer Pitch 4 Sportslighting Replacement	100	-	60	40	-	-	-	100	-	-
Park, Street Furniture and Structures - New & Improved	100	100	-	-	-	-	-	100	-	-
Turf Replacement with Synthetic Stitching at Various Sites	100	-	20	80	-	-	-	100	-	-
Waratah Reserve Pitch 2 Synthetic Replacement	100	-	50	50	-	-	-	100	-	-
Trenton Court Reserve Half-Court Decommission and Open Space Redevelopment	70	35	-	35	-	-	-	70	-	-
Drinking Fountain - KM Reedy District Playspace and Regional Shared User Trail start	30	30	-	-	-	-	-	30	-	-
Seebeck Reserve Dog Park Landscape Upgrade	150	120	-	30	-	-	-	150	-	-
Baden Powell Reserve Fencing Project	80	64	-	16	-	-	-	80	-	-
Public Toilet Framework Implementation	718	287	-	431	-	-	-	718	-	-
Banjo Patterson Reserve Improvements	100	80	-	20	-	-	-	100	-	-
Dog Friendly Upgrades to Kilberry Drive Reserve area	325	260	-	65	-	-	-	325	-	-
General Contingency - Design & Construction	415	415	-	-	-	-	-	415	-	-
Wilson Botanic Park Berwick entrance gate renewal and automation	83	-	50	33	-	-	-	83	-	-
Wilson Botanic Park Berwick Irrigation ring main stage 2	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	Borrow.
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Design and construct alternative Landscape for 'Lakeside Lawn'	170	170	-	-	-	-	-	170	-	-
Asset Renewal - Wilson Botanic Park	120	-	120	-	-	-	-	120	-	-
Cranbourne / Cranbourne North Dog Friendly Space	530	530	-	-	-	-	-	530	-	-
Install shade sail in Endeavour Hills Town Square	35	35	-	-	-	-	-	35	-	-
Sydney Pargeter Reserve - Perimeter trail	75	75	-	-	-	-	-	75	-	-
Gunns Road Bushland Reserve - Interpretive Trail	95	95	-	-	-	-	-	95	-	-
Rutter Park Seasonal Herbaceous Wetland Protection and Enhancement	90	-	-	90	-	-	-	90	-	-
Shade Sail/Structure Renewal	200	-	200	-	-	-	-	200	-	-
Renewal Park Furniture & Structure	490	-	490	-	-	-	-	490	-	-
Renew car park light lighting	200	-	200	-	-	-	-	200	-	-
Streetscapes										
Lyall Street and Laneway Streetscape Improvement Project (Design only)	250	50	-	200	-	-	-	250	-	-
Spring Square Streetscape Improvement	450	180	-	270	-	125	-	325	-	-
Lurline Street Streetscape Improvement	80	16	-	64	-	-	-	80	-	-
Hotham Street Streetscape Improvement	60	60	-	-	-	-	-	60	-	-
Hampton Park Shopping Centre Streetscape Improvement	65	13	-	52	-	-	-	65	-	-
2026 Christmas Decorations	50	50	-	-	-	-	-	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	Borrow.
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Offstreet Carparks										
Council Car Parks Theft Reduction signs	20	20	-	-	-	-	-	20	-	-
Other Infrastructure										
Capital Recharge	6,672	1,668	1,668	1,668	1,668	-	-	6,672	-	-
Total Infrastructure	104,842	49,974	33,357	16,471	5,040	19,383	117	69,716	15,626	-
Total New Capital Works	115,599	51,593	41,913	17,015	5,078	19,383	117	79,279	16,819	-

4.5.3 Works carried forward from the 2025/26 year

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

Property

Land										
Land Purchase	1,400	1,400	-	-	-	-	-	-	1,400	-
Total Property	1,400	1,400	-	-	-	-	-	-	1,400	-

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

Infrastructure

Footpaths and Cycleways										
Greaves Road - Linking Paths Program	318	318	-	-	-	-	-	318	-	-
Drainage										
Betula and Myuna Farm Stormwater Harvesting	30	30	-	-	-	29	-	1	-	-
Clyde Creek Regional Stormwater Harvesting Project	1,779	1,779	-	-	-	974	-	804	-	-
Recreational, Leisure & Community Facilities										
Ballarto Road Family and Community Centre - Cardinia Creek South PSP	300	300	-	-	-	-	-	-	300	-
Building N&I Alexander Bvd Library Hub	131	131	-	-	-	-	-	-	131	-
Clyde Creek South Family and Community Centre - 1675 Ballarto Road	500	500	-	-	-	-	-	-	500	-
Clyde East Central Community Centre	50	50	-	-	-	-	-	-	50	-
Clyde North Precinct Structure Plan Active Open Space - District AFL/ Cricket/Soccer - 600 Bells Road - Stage 1 Construction	2,200	2,200	-	-	-	-	-	2,200	-	-

4.5.3 Works carried forward from the 2025/26 year (continued)

Capital Works Area	Asset expenditure type					Summary of Funding Sources				
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council Cash	Council Reserves	Borrow.
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Clyde North West Family and Community Centre	2,000	2,000	-	-	-	1,182	-	-	818	-
Cranbourne Community Hub	1,300	1,300	-	-	-	-	-	-	1,300	-
Doveton Neighbourhood Learning Centre - Minor Renewal Planning and Design stage	220	-	110	110	-	96	-	125	-	-
Hallam Community Learning Centre Inc - Renewal	287	-	144	144	-	-	-	287	-	-
Oakgrove Community Centre – Renewal Design	5	-	4	1	-	-	-	5	-	-
Pearcedale Rec Reserve - Main Car Park Development	904	813	90	-	-	-	-	904	-	-
Pioneers Park Playground Upgrade	560	-	112	448	-	-	-	560	-	-
Prospect Hill Reserve - Pitch 1 Upgrade	540	-	270	270	-	-	-	540	-	-
Sydney Pargeter Reserve - Cricket/Gridiron Pavilion	1,726	-	1,294	-	431	-	-	1,726	-	-
Tooradin Recreation Reserve - Football, Cricket Netball Pavilion Building Redevelopment	1,380	552	690	138	-	-	-	1,380	-	-
Tooradin Reserve Oval Drainage Project	380	-	266	114	-	-	-	380	-	-
Upgrade Fleetwood Drive Children's Centre	492	-	-	98	394	-	-	492	-	-
Parks, Open Space and Streetscapes										
Doveton Pool in the Park - New Park Development	4,360	3,270	-	1,090	-	2,713	-	1,647	-	-
Total Infrastructure	19,462	13,243	2,981	2,413	825	4,993	-	11,370	3,099	-
Total Carried Forward Capital Works 2025/26	20,862	14,643	2,981	2,413	825	4,993	-	11,370	4,499	-

**Summary of Planned Capital Works Expenditure
For the years ending 30 June 2028, 2029, 2030**

2027/28	Asset expenditure type					Summary of Funding Sources					
	Total	New	Renewal	Upgrade	Expansion	Total	Grants	Contrib.	Council Cash	Council Reserves	Borrow.
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property											
Land	18,212	18,212	-	-	-	18,212	-	-	-	18,212	-
Land improvements	-	-	-	-	-	-	-	-	-	-	-
Total Land	18,212	18,212	-	-	-	18,212	-	-	-	18,212	-
Buildings	329	-	329	-	-	329	-	-	329	-	-
Heritage Buildings	-	-	-	-	-	-	-	-	-	-	-
Building improvements	30	15	-	-	15	30	-	-	30	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-	-
Total Buildings	359	15	329	-	15	359	-	-	359	-	-
Total Property	18,571	18,227	329	-	15	18,571	-	-	359	18,212	-
Plant and Equipment											
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	3,110	80	3,030	-	-	3,110	-	-	3,110	-	-
Fixtures, fittings and furniture	15	-	08	07	-	15	-	-	15	-	-
Computers and telecommunications	2,984	149	2,834	-	-	2,984	-	-	2,984	-	-
Library books	-	-	-	-	-	-	-	-	-	-	-
Total Plant and Equipment	6,109	229	5,872	7	-	6,109	-	-	6,109	-	-
Infrastructure											
Roads	18,965	3,807	10,835	4,324	-	18,965	3,894	-	14,572	500	-
Bridges	1,020	-	1,020	-	-	1,020	-	-	1,020	-	-
Footpaths and cycleways	1,720	1,423	75	223	-	1,720	-	-	1,720	-	-
Drainage	1,899	539	1,361	-	-	1,899	-	-	1,899	-	-
Recreational, leisure and community facilities	121,459	79,284	23,480	10,655	8,039	121,459	12,680	-	53,334	55,445	-
Parks, open space and streetscapes	3,874	1,806	1,052	737	279	3,874	-	-	3,774	100	-
Other infrastructure	6,522	1,630	1,630	1,630	1,630	6,522	-	-	6,522	-	-
Total Infrastructure	155,459	88,489	39,453	17,569	9,949	155,459	16,574	-	82,841	56,045	-
Total Capital Works Expenditure	180,139	106,944	45,654	17,577	9,964	180,139	16,574	-	89,308	74,257	-

**Summary of Planned Capital Works Expenditure
For the years ending 30 June 2028, 2029, 2030**

2028/29	Asset expenditure type					Summary of Funding Sources					
	Total	New	Renewal	Upgrade	Expansion	Total	Grants	Contrib.	Council Cash	Council Reserves	Borrow.
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property											
Land	660	660	-	-	-	660	-	-	-	660	-
Land improvements	-	-	-	-	-	-	-	-	-	-	-
Total Land	660	660	-	-	-	660	-	-	-	660	-
Buildings	822	-	822	-	-	822	-	-	822	-	-
Heritage Buildings	-	-	-	-	-	-	-	-	-	-	-
Building improvements	30	15	-	-	15	30	-	-	30	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-	-
Total Buildings	852	15	822	-	15	852	-	-	852	-	-
Total Property	1,512	675	822	-	15	1,512	-	-	852	660	-
Plant and Equipment											
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	3,110	80	3,030	-	-	3,110	-	-	3,110	-	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	3,088	154	2,934	-	-	3,088	-	-	3,088	-	-
Library books	-	-	-	-	-	-	-	-	-	-	-
Total Plant and Equipment	6,198	234	5,964	-	-	6,198	-	-	6,198	-	-
Infrastructure											
Roads	20,709	6,896	10,350	3,465	-	20,709	3,894	-	14,317	2,500	-
Bridges	734	-	734	-	-	734	-	-	734	-	-
Footpaths and cycleways	1,417	1,115	75	227	-	1,417	-	-	1,417	-	-
Drainage	2,353	985	1,234	134	-	2,353	-	-	2,353	-	-
Recreational, leisure and community facilities	163,033	105,632	27,147	15,520	14,734	163,033	9,750	-	51,778	46,505	55,000
Parks, open space and streetscapes	2,758	1,751	906	102	-	2,758	-	-	1,758	1,000	-
Other infrastructure	6,722	1,680	1,680	1,680	1,680	6,722	-	-	6,722	-	-
Total Infrastructure	197,726	118,059	42,125	21,128	16,414	197,726	13,644	-	79,078	50,005	55,000
Total Capital Works Expenditure	205,436	118,969	48,910	21,128	16,429	205,436	13,644	-	86,127	50,665	55,000

**Summary of Planned Capital Works Expenditure
For the years ending 30 June 2028, 2029, 2030**

2029/30	Asset expenditure type					Summary of Funding Sources					
	Total	New	Renewal	Upgrade	Expansion	Total	Grants	Contrib.	Council Cash	Council Reserves	Borrow.
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property											
Land	-	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-	-	-
Buildings	850	-	850	-	-	850	-	-	850	-	-
Heritage Buildings	-	-	-	-	-	-	-	-	-	-	-
Building improvements	30	15	-	-	15	30	-	-	30	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-	-
Total Buildings	880	15	850	-	15	880	-	-	880	-	-
Total Property	880	15	850	-	15	880	-	-	880	-	-
Plant and Equipment											
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	3,110	80	3,030	-	-	3,110	-	-	3,110	-	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	3,196	160	3,036	-	-	3,196	-	-	3,196	-	-
Library books	-	-	-	-	-	-	-	-	-	-	-
Total Plant and Equipment	6,306	240	6,066	-	-	6,306	-	-	6,306	-	-
Infrastructure											
Roads	24,573	13,157	10,650	765	-	24,573	3,894	-	19,257	1,422	-
Bridges	759	-	759	-	-	759	-	-	759	-	-
Footpaths and cycleways	1,420	1,133	75	212	-	1,420	-	-	1,420	-	-
Drainage	2,748	1,471	1,277	-	-	2,748	-	-	2,748	-	-
Recreational, leisure and community facilities	168,981	93,509	33,485	21,401	20,586	168,981	-	-	49,271	79,710	40,000
Parks, open space and streetscapes	6,716	5,777	834	105	-	6,716	-	-	1,716	5,000	-
Other infrastructure	6,922	1,730	1,730	1,730	1,730	6,922	-	-	6,922	-	-
Total Infrastructure	212,119	116,778	48,811	24,213	22,316	212,119	3,894	-	82,093	86,132	40,000
Total Capital Works Expenditure	219,305	117,034	55,727	24,213	22,331	219,305	3,894	-	89,279	86,132	40,000



SECTION 5: TARGETED PERFORMANCE INDICATORS

The following table highlights Council's current and projected performance across eight targeted performance indicators selected by Council from the range of prescribed performance measures contained in the Local Government (Planning and Reporting) Regulations 2020.

These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Domain/ Indicator	Measure	Note	Actual	Forecast	Target	Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/-
Community									
Aquatic Facilities	Number of visits to aquatic facilities/ Population	1	4.5	3.1	3.3	3.4	3.6	3.8	+
Community									
Maternal and Child Health	Number of 4-week key age and stage visits / Number of birth notifications received x 100	2	96.2%	92.0%	93.0%	94.0%	95.0%	96.0%	+
Cost									
Library Services	Number of library collection items purchased in the last 5 years / Number of library collection items x 100	3	71.0%	65.0%	65.0%	65.0%	64.0%	63.0%	-
Governance									
Transparency	The sum of the number of councillors who attended each council meeting/ (Number of council meetings) x (Number of councillors elected at the last Council general election)	4	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	o
Financial forecasting									
Population	Total expenses/ Population	5	\$1,237	\$1,147	\$1,237	\$1,221	\$1,207	\$1,236	o
Financial forecasting									
Population	Value of infrastructure / Population	6	\$10,600	\$10,236	\$10,600	\$10,812	\$11,412	\$11,637	+
Financial forecasting									
Revenue and Grants	Own-source revenue per head of population/ Own-source revenue	7	\$926	\$894	\$943	\$927	\$950	\$970	+
Financial forecasting									
Population	Recurrent grants/ Population	8	\$171	\$173	\$160	\$176	\$180	\$185	+

SECTION 5: TARGETED 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

Domain/ Indicator	Measure	Note	Actual	Forecast	Target	Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/-
Governance									
Community engagement (council decisions made and implemented with community input)	Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	9	40	51	45	46	47	48	+
Environment									
Roads (sealed local roads are maintained and renewed to ensure a safe network)	Sealed local roads below the intervention level Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	10	95.5%	95.0%	95.0%	95.0%	95.0%	95.0%	o
Responsiveness									
Statutory planning (Councils decide on planning applications and fulfill their legislative duties in a timely manner)	Planning applications decided within the relevant required time Number of planning application decisions made within the relevant required time / Number of planning application decisions made	11	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	o
Environment									
Waste management (waste is minimised and sustainability is promoted)	Kerbside collection waste to landfill per serviced property Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	12	47.3%	48.0%	47.5%	48.0%	48.0%	90.0%	+

Targeted Performance Indicators - Financial

Indicator	Measure	Note	Actual	Forecast	Target	Budget	Projections			Trend
			2024/25	2025/26	2026/27	2026/27	2027/28	2028/29	2029/30	+/-
Financial forecasting										
Asset renewal and upgrade (renewal and upgrade of assets is planned and delivered)	Asset renewal and upgrade compared to depreciation Asset renewal and upgrade expenses / Asset depreciation	13	81.9%	75.8%	60.0%	63.3%	65.2%	68.9%	74.8%	+
Financial management										
Liquidity (sufficient working capital and cash is available to cover expenses)	Current assets compared to current liabilities Current assets / current liabilities	14	302.0%	326.3%	125.0%	348.0%	331.3%	338.3%	316.2%	-
Financial management										
Rates concentration (revenue is generated from a range of sources)	Rates compared to adjusted underlying revenue Rate revenue / adjusted underlying revenue	15	68.8%	66.5%	65.0%	66.9%	64.1%	67.1%	67.9%	o
Financial management										
Expenditure and revenue level (resources are used efficiently in the delivery of services)	Expenses per property assessment Total expenses / no. of property assessments	16	\$3,174	\$3,402	\$3,637	\$3,594	\$3,651	\$3,608	\$3,695	o

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

SECTION 5: TARGETED 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
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/-
Financial forecasting									
Indebtedness (level of long term liabilities is appropriate to the size and nature of a Council's activities)	Non-current liabilities compared to own-source revenue Non-current liabilities / own source revenue	17	13.5%	4.3%	3.7%	3.2%	17.6%	23.6%	+
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings compared to own-source revenue Interest bearing loans and borrowings / own-source revenue	18	10.8%	1.4%	0.1%	0.0%	11.5%	18.4%	+
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings repayments compared to own-source revenue Interest and principal repayments on interest bearing loans and borrowings / own-source revenue	19	3.2%	2.3%	1.3%	0.1%	1.2%	1.9%	-
Financial management									
Liquidity (sufficient working capital and cash is available to cover expenses)	Cash compared to current liabilities Cash / current liabilities	20	27.8%	16.6%	15.8%	15.1%	14.9%	13.3%	-
Operating position (an adjusted underlying surplus is generated in the ordinary course of business)	Adjusted underlying surplus (or deficit) Adjusted underlying surplus (deficit) / Adjusted underlying revenue	21	(5.8%)	(0.7%)	(3.7%)	1.4%	0.6%	(0.5%)	-
Rates effort (rating level is set based on the community's capacity to pay)	Rates compared to property values Rate revenue/ CIV of rateable properties in the municipality	22	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	o
Expenditure and revenue level (resources are used efficiently in the delivery of services)	Average rate per property assessment General rates and municipal charges / no. of property assessments	23	\$1,670	\$1,801	\$1,855	\$1,900	\$1,946	\$1,994	+
Rates collection (rates and charges are being responsibly collected)	Rates and charges debt Unpaid rates and charges / all rates and charges	24	9.4%	9.7%	9.2%	8.8%	8.4%	8.0%	-

NOTES TO MEASURES

5. Targeted Performance Indicators (Council Selected)

1. Utilisation of aquatic facilities

An annual increase of 5 percent has been forecast. This projection will be reviewed each year and revised as necessary to reflect actual attendance figures from the preceding period.

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

This indicator was selected as it provides a meaningful measure of continued participation in the Maternal and Child Health (MCH) service. It demonstrates sustained engagement with universal services during a critical early postnatal period, when timely support has a significant impact on maternal and infant health outcomes. The decision to increase the 4 week KAS participation target by 1 per cent each year reflects a deliberate and achievable quality improvement approach, supported by targeted service initiatives designed to strengthen attendance and reduce missed appointments

3. Recently purchased library collection

The targets set have been based on recent data, anticipated funding levels, and a formula change from 2026/27 that will exclude digital items. While this measure is currently tracking at 71 per cent for physical and digital items less than 5 years old, without digital items, this would fall to 66 per cent. A slight downward trajectory is predicted to reflect the expected lack of growth in funding for collections, meaning the collection will age somewhat over time. Note that yearly targets sit above the Australian Library and Information Association (ALIA) target of 60 per cent for library services with a comparative population size. ALIA Standards and Guidelines for Australian Public Libraries. Projected targets will be reviewed annually in accordance with any anticipated new libraries or funding changes.

4. Councillor attendance at council meetings

The target has been set based on recent data and reflects Councillors' statutory obligations and the critical role Council meetings play in transparent decision making and democratic governance. Council meetings are the formal mechanism through which strategic, policy and financial decisions are authorised; therefore, full attendance is essential to ensure consistent representation and effective participation in decision making.

5. Expenses per head of population

This percentage indicates the extent to which population is a key driver of council's ability to provide services to the community. Lower proportion of expenses relative to population suggests an improved capacity to provide services.

6. Infrastructure per head of population

This percentage indicates the extent to which population is a key driver of council's ability to provide services to the community. Higher proportion of infrastructure value relative to population level suggests greater council commitment to improving infrastructure.

7. Own-source revenue per head of population

This indicator shows how much revenue Council generates from sources within its control, relative to the population. A higher level of own-source revenue suggests greater financial capacity and flexibility to deliver services without relying heavily on external funding.

8. Recurrent grants per head of population

This indicator shows the level of ongoing grant funding Council receives relative to the population. A higher amount of recurrent grant revenue per capita reflects stronger external funding support and an increased capacity for Council to deliver community services sustainably.

5a. Targeted Performance Indicators

9. Satisfaction with community consultation and engagement

The projected targets have been reviewed with a strong emphasis on the insights emerging from the 2024/25 community satisfaction survey. This most recent dataset has played a central role in recalibrating expectations, ensuring that future targets are grounded in current community sentiment and evidence based trends. Trending survey data supported by an assessment of current media sentiment and benchmarking data from comparable Councils, underscore the importance of strengthening our approach to community consultation. In response, we are deepening our commitment to effective, transparent and inclusive engagement. Community satisfaction with consultation and engagement is expected to improve as we continue to roll out the planned initiatives outlined in the Communications and Engagement Strategic Service Plan. These initiatives are designed to directly address insights raised through the 2024/25 survey and to elevate the community's experience of how Council listens, informs and collaborates. While the challenging political landscape and ongoing cost of living pressures may place downward pressure on satisfaction levels in the near term, the renewed focus on robust consultation practices positions Council to respond more proactively to community needs. Importantly, projected targets will be reviewed annually to ensure they continue to reflect the latest survey insights, evolving community expectations, and emerging trends.

10. 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.

11. Planning applications decided within the relevant required time

Council has chosen to maintain the existing targets and projections. Significant reform being proposed by the State Government, which is expected to come into effect throughout 2026 and 2027. We anticipate these will result in further efficiencies in processing applications as a result of streamlined assessment processes. As the impact of these reforms are yet to be determined it is appropriate to retain the current target and review annually, which will allow Council sufficient time and to review and respond to the impact of reforms on these measures.

12. 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 will 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.

5b. Financial Performance Indicators

13. 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

14. Liquidity - Current assets compared to current liabilities

This indicator calculates council's financial position. Higher assets relative to liabilities suggests councils are in a strong position. The City of Casey maintains an approach to strong liquidity underpinned by active treasury and cash management.

15. Rates concentration

Rates revenue represents approximately 67% of Casey's adjusted underlying revenue which excludes non-recurrent grants and contributions received for capital works and non-monetary contributions.

16. 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.

17. 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.

18. Loans and borrowings compared to own-source revenue

This indicator calculates whether council's level of interest-bearing loans and borrowings are appropriate to the size and nature of council's activities. Demonstrating if council is managing its borrowing strategy in relation to the revenue it raises.

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

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.

20. Liquidity - Cash compared to current liabilities

Assessment of council's abilities to pay bills on time. Higher cash relative to liabilities suggests councils can pay bills in a timely manner.

21. 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.

22. 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.

23. 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.

24. Rates collection

This indicator assesses council's abilities of the financial affordability of rates and charges on the community and their capacity to pay. Lower proportion of rates and charges debt suggests council is managing its rate revenue.

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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