

Bayside City Council Annual Budget 2026-2027



Contents

Page

Mayor's Message	3
Executive Summary	5
Summary of Financial Position	11

Budget reports (contains all statutory requirements)

1. Link to the Council Plan	18
2. Services and service performance indicators	22
3. Financial Statements	33
4. Notes to the financial statements	43
5. Performance Indicators	75
6. Schedule of fees and charges	84

Mayor's Message

The proposed 2026/27 Budget demonstrates Council's strong commitment to achieving the vision set out in our Council Plan 2025-2029. Our strategies are carefully crafted to safeguard long-term financial sustainability while continuing to deliver high-quality services and robust infrastructure for the Bayside community.

This draft \$211.0 million budget invests in essential projects and embraces responsible financial management. Our approach ensures we remain financially sustainable, while also adapting to the evolving needs of our residents and local businesses. Through careful planning and community consultation, we have prioritised capital works and initiatives that will deliver lasting benefits and positive impact across Bayside.

Our \$55.5 million capital works program has been carefully developed to target community needs and ensure vital renewals are undertaken.

This year's program includes \$10.3 million for standout projects, such as the renewal of the Dendy Park Athletics Pavilion, essential civil and roof works at Billilla Mansion, upgrades to Early Years infrastructure, plus improvements to Beaumaris Concourse Toilet and Shelter. We are also beginning construction of the Yalukit Willam Nature Reserve Gateway Building, supported with funding by the Australian Government.

The program also includes \$11.3 million on drainage, roads and footpaths. This includes drainage upgrades, design and construction works. There is also additional funding for upgrading and designing public toilets at Sandringham foreshore, Black Rock Activity Centre and Middle Brighton Baths toilet and showers .

We are dedicating \$11.8 million to Bayside's foreshore, parks and open space including \$1.5 million for Hurlingham Park Sportsground reconstruction, \$0.9 million for Pennydale Park Playground upgrades and \$1.7 million for LED sportsground lighting enhancements

Our community remains at the forefront of our economic decisions, with investment in key community facilities such as the new Highett Library and Community Hub. There is also funding for further enhancements to our parks, open spaces and Activity Centres.

As Bayside's engine room, our Activity Centres are a key focus for Council this year, with \$12 million earmarked for upgrades over the next four years. Additionally, we have allocated a further \$2.1 million this financial year for urban design and placemaking for Hampton Street Activity Centre and \$1.0 million for Bay Street Activity Centre upgrades.

Another highlight of the budget is the ongoing expansion of our fully funded Home Care Package service. Grant and fee income from the Home Care Packages is expected to grow by \$5.3 million and Council will deliver \$35.7 million of funded Commonwealth Home Support Programme (CHSP) and Aged Care Packages to Bayside and Glen Eira clients during 2026/27.

Council is proposing to increase rates by 2.75% this financial year, which is in line with the Victorian Government's rate cap. This represents an increase of \$57.17 for the average ratepayer. Our waste service charge, which covers kerbside collection and recycling, will increase by 2.9% in accordance with Council's policy of direct cost recovery.

Mayor's Message (cont'd)

Funding from rates supports ongoing service delivery, infrastructure and renewal of community assets. It also helps our services to cope with population growth, CPI growth and significant cost shifting by the Victorian Government.

Despite these challenges, our prudent long-term financial management means we are well-positioned to continue delivering the services and infrastructure that make a real difference for our community.

After finalising its Aquatics Strategy in 2025/26, Council will commence the development of a fully funded business case in 2026/27 and has allocated provisionally \$80.5 million in its long-term financial plan for detailed design and construction. The project is expected to be funded from a combination of rates revenue, restricted and unrestricted cash reserves, borrowings, and external grants. The fully funded business case, which is expected to be delivered in 2026/27, will confirm the cost estimates for construction, the funding model, and ongoing operating model.

I commend the proposed 2026/27 Bayside City Council Budget to our community.

Councillor Debbie Taylor-Haynes
Mayor

Executive Summary

The budget is aligned to the vision outlined in the Council Plan 2025-2029. It seeks to maintain and improve services and infrastructure as well as deliver projects and services that are valued by our community, and do this within the rate increase mandated by the State Government.

This Budget projects a surplus of \$19.2 million for 2026/27, however, it should be noted that the underlying result is a surplus of \$10.1 million after adjusting for capital grants and contributions and other one off items.

Key things we are funding

- 1) Ongoing delivery of services to the Bayside City community funded by a budget of \$211 million. These services are summarised in Section 2.
- 2) Investment in the capital budget of \$55.5 million. This includes:
\$20.4 million on buildings, \$4.2 million on roads, \$3 million on footpaths and cycleways, \$4.1 million on drainage, \$17.2 million on parks, open space and streetscapes, and \$0.9 million on foreshores and conservation.

The Statement of Capital Works can be found in Section 3 and further details on the capital works budget can be found in Section 4.5.

Goal 1: Our People

- 3) Billilla Mansion essential civil and roof works \$1.3 million
- 4) Kindergarten conversion at Brighton Recreation Centre \$0.9 million
- 5) Early years infrastructure renewal \$1.25 million
- 6) Bayside Greek Festival \$0.2 million
- 7) Arts, Culture and Libraries Strategy 2027-31 \$0.07 million

Goal 2: Our Place

- 8) Dendy Park athletics pavilion renewal \$3.6 million
- 9) Hurlingham Park sportsground reconstruction \$1.5 million
- 10) Yalukit Willam Nature Reserve Gateway Building \$3.0 million
- 11) Urban Design and Placemaking Hampton Street Activity Centre \$2.1 million
- 12) Bay Street Activity Centre Upgrades \$1 million

Goal 3: Our Promise

- 13) Review and adopt the Financial Plan and Annual Budget
- 14) Implementation of the Council Plan and the 2026/27 Annual Action Plan

The Rate Rise

The average rate will rise by 2.75% in line with the order by the Minister for Local Government on 22 December 2025. Rate income is used to:

- a. Fund ongoing service delivery – business as usual (balanced with greater service demands from residents)
- b. Fund renewal of infrastructure and community assets
- c. Cope with growth in the population of Bayside residents
- d. Cope with cost shifting from the State Government

Valuations will be as per the General Revaluation dated 1 January 2026 (as amended by supplementary valuations).

The waste service charge incorporating kerbside collection and recycling will increase by 2.9%.

Refer Section 4.1.1 for further Rates and Charges details

Budget influences

This section sets out the key budget influences arising from the internal and external environment within which the Council operates.

The 2026/27 budget has been prepared based on current data that does not incorporate the State Government new growth targets for activity centres. Once the impact of the reforms have been assessed, the underlying assumptions will be amended along with the impact on operational and capital budgets.

Snapshot of Bayside City Council

Bayside City Council is located south of Melbourne along Port Phillip Bay, with the northern boundary eight kilometres from Melbourne's central business district. The municipality, covering an area of 37 square kilometres, comprises the former cities of Brighton and Sandringham and parts of the former cities of Mordialloc and Moorabbin. Bayside City Council was created on 14 December 1994.

Bayside's natural environment, from the 17 kilometre stretch of sparkling coastline to the urban forest of our streets is an important asset. Preservation and enhancement works are completed each year to help maintain our natural environment and protect it from the impact of development, increased use and changing climate events.

Population

Bayside City Council's resident population forecast for 2026 is 110,313 persons and is expected to grow 18.99% to 131,257 by 2046. The estimated resident population was 106,118 persons as at 30 June 2024. Over the 2023-2024 period, the Bayside population increased by 1811 persons (1.74%).

Ageing population

Bayside's population is ageing, with the fastest-growing groups being empty nesters, retirees, and seniors. There is a gradual decline in the number of young adults, families with children, and infants. Compared with Greater Melbourne, Bayside has a similar proportion of children under 18, but a significantly higher proportion of residents aged 60 and over and nearly double the proportion of those aged 85 and above.

Budget influences (cont'd)

Births

Over the past decade, fertility rates and number of births have been steady. In 2024-25 there were 696 birth notifications in Bayside with 766 births estimated for the 2025-26 year.

The dominant household type in Bayside is family households, mainly couples with children (35.2%) followed by couples without children (26.0%). The high cost of housing in Bayside makes it unaffordable for many young adults and families when they are first establishing themselves but it is a highly desirable place to live for established families, and for people to remain as they age.

Cultural diversity

In 2021, 27.1% of Bayside residents were born overseas, compared with 35.7% in Greater Melbourne. The main overseas countries of birth are the United Kingdom, China and New Zealand. Eight out of ten Bayside residents speak English at home. The main non-English languages spoken at home are Greek, Mandarin and Russian. (Source: Australian Bureau of Statistics, Census of Population and Housing).

Housing

The number of homes in Bayside is increasing. There are 45,137 dwellings now, and this is forecast to increase to 54,858 by year 2046. This does not include the impact of the State Government planning reforms which aim to increase housing capacity in Bayside by 30,000 dwellings by 2051. The number of one-person (25.3%) and two-person (32.6%) households is forecast to increase substantially over the next decade, with a smaller increase in family households. (Source: Population and household forecasts, 2021 to 2046, prepared by .id (informed decisions)).

The proportion of separate houses has fallen with the growth of flats, units or apartments and townhouses. Residential property prices have increased significantly over the past 10 years. The median house price in Bayside was \$2,050,000 in June 2024. (Source: .id (information decisions)).

Education and occupation

People in Bayside are generally well educated. The proportion of residents who have completed Year 12 schooling (or equivalent) is higher compared to Greater Melbourne. In 2021, 44.0% of Bayside residents had a bachelor degree or higher qualification, compared to the Greater Melbourne average of 32.8%. (Source: Australian Bureau of Statistics, Census of Population and Housing).

More than half of the Bayside residents who are employed are professionals (33.6%) or managers (24.0%). This is a much higher proportion than across Greater Melbourne. These occupations, as well as Community and Personal Service workers are the fastest growing occupations in Bayside (Source: Australian Bureau of Statistics, Census of Population and Housing).

Budget implications

As a result of the City's demographic profile there are a number of budget implications in the short and long term as follows:

- An ageing population, with particularly high numbers of people aged 85 and over places an increasing emphasis on Council's Home and Community Care services, support services and infrastructure for seniors.
- As a substantially developed middle-ring Melbourne municipality, the City experiences a relatively small increase in property numbers, mainly arising from dual occupancy development in suburban areas and higher density developments within activity centres. Addressing infrastructure capacity increases for infill developments can be more complex than in growth areas, presenting Council with ongoing budget implications. Council continues to investigate means in which to offset the costs of resulting infrastructure improvements from rate revenue. The rates received from new dwellings do not offset the significant infrastructure costs.
- The small area of Bayside reduces transport costs when compared to rural shires. Services can be centralised as most citizens are able to reach Council facilities without extensive travel, while Council is active in its advocacy for improved transport options for the community, particularly in the south of the municipality.
- The relatively small extent of commercial zoned areas and conversely, the extensive level of residential zoned land means Council's reliance on residential rates will remain high. This presents further challenges for Council with a greater residential population generating a higher demand for Council services.

External influences

There are a number of external influences that will have a significant impact on the preparation of the 2026/27 budget. These items include:

- The Victorian State Government rate cap for 2026/27 has been set at 2.75%.
- Over the twelve months to February 2026, the Consumer Price Index (CPI) rose 3.7% (ABS release 25 March 2026) and is forecast to reach a peak of 4.2% in mid 2026.
- \$1.5 million increase in interest income compared to the 2025/26 budget reflecting interest rates remaining at a relatively high level and higher cash reserves.
- Cost Shifting occurs where Local Government provides a service to the community on behalf of the State and Federal Government. Over time the funds received by local governments do not increase in line with real cost increases. Examples of services that are subject to Cost Shifting include school crossing supervision and Library services. In all these services the level of payment received by Council from the State Government does not reflect the real cost of providing the service to the community.
- State Government Planning reforms reducing planning income for Council due to smaller applications being lodged and higher value applications going to the State Government.

Budget implications (cont'd)

Internal influences

As well as external influences, there are also a number of internal influences which are expected to have a significant impact on the preparation of the 2026/27 Budget. These matters have arisen from events occurring in the 2025/26 year resulting in variances between the forecast actual and budgeted results for that year and matters expected to arise in the 2026/27 year. These matters and their financial impact are set out below:

- Growth in Council's aged care services from the delivery of entry level services to the delivery of Home Care Packages. For the 2026/27 Budget, grant and fee income from Home Care Packages is expected to grow by \$5.3 million and Council will deliver \$35.7 million of funded CHSP and Aged Care Packages to Bayside and Glen Eira clients during 2026/27.
- \$0.3 million feasibility contingency to provide seed funding for new project concepts and pre-planning/business case evaluation.
- \$0.5 million increase in Environment, Recreation and Infrastructure services for reactive maintenance to buildings and open space, tree root investigations and footpath maintenance.
- \$0.4 million increase in IT software, licensing, infrastructure and security costs which responds to both internal and external customer needs. Traditionally these IT costs would have been previously funded through the capital program but now reflect a transition to software as a service with these costs now funded through the operating budget.
- \$0.3 million increase in insurance including a 20% increase in insurance premiums reflecting current market conditions.
- \$0.45 million for a number of new positions, reflecting the organisation's increased investment in strategic asset management, project management and customer service.

Budget implications (cont'd)

Cost Shifting

Cost shifting occurs when Commonwealth and State programs transfer responsibilities to local government with insufficient funding or grants which don't keep pace with delivery costs.

The expected Cost Shift in 2025/26 of specific services under a 50:50 arrangement include:

1. Library Services - \$1.65 million
2. Maternal and Child Health Services \$0.31 million
3. School Crossing Program \$0.08 million

Statutory fee that prohibits full cost recovery

4. As planning fees are determined by the State and were previously frozen, Council is estimated to forgo \$1.30 million in revenue in 2025–26 compared to full cost recovery for planning services.

Levies

5. State Government landfill levy has increased from \$9 per tonne in 2008/09 to an estimated rate of \$176.07 from 1 July 2026.
6. Total landfill levy for Bayside City Council is estimated to be \$2.02 million in 2025/26.
7. Animal registration levy estimated to be \$0.082 million in 2025/26.

Budget principles

In response to these influences, guidelines were prepared and distributed to all Council officers with budget responsibilities. The guidelines set out the key budget principles upon which the officers were to prepare their budgets. The principles included:

- Existing fees and charges to be increased by 2.75% in accordance with the rate cap for 2026/27 subject to statutory restrictions.
- Grants to be based on confirmed funding levels.
- New revenue sources to be identified where possible.
- Service levels to be maintained at 2025/26 levels with the aim to use less resources with an emphasis on innovation and efficiency.
- Salaries and wages to be based on current staff establishment.
- Contract labour to be minimised.
- Construction and material costs to increase in line with the Engineering Construction Index (refer 'Rawlinsons Australian Construction Handbook').
- New initiatives worth \$1.3 million are to be delivered in 2026/27.
- Operating revenues and expenses arising from completed 2025/26 capital projects to be included.

Long term strategies

The budget includes consideration of a number of long term strategies and contextual information to assist Council to prepare the Budget in a proper financial management context. These can be found in the 2026/27 10 year Financial Plan.

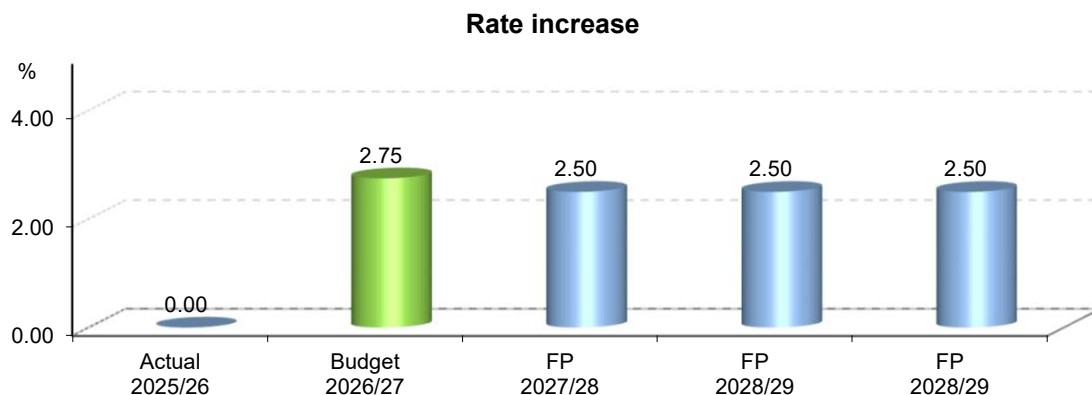
Summary of financial position

Council has a number of key financial strategies in place to maintain its long term financial sustainability. This has Council well placed to cope with rate capping in the short term. By implementing efficiency saving in the operating budget without impacting service levels, historically Council has been able to increase its operating surpluses which in turn have then been used to aggressively pay off debt and increase the funds available in the capital budget. This was a deliberate strategy to enable Council to implement its vision to build a better Bayside and address past underinvestment in assets.

In the medium to longer term however, Council is facing significant financial challenges driven by the impact of rate capping in an environment of escalating operational and capital expenditure caused by external economic factors. The impact of cost escalations driven by high inflation has caused Council to cancel and defer major capital projects and reduce its New Initiative program in the past. The current geo political environment is expected to drive up Council's operating and capital costs well above the current rate cap and is expected to negatively impact Council's budget in the short term. Council will continue to monitor the situation and if required, respond accordingly to maintain financial sustainability. While Council's Long Term Financial Plan has a reducing underlying surplus, financial sustainability is supported by sufficient cash reserves which will be maintained in the short term and drawn down in the medium term for major projects such as aquatics commencing in year 4 of the long term financial plan. Cash reserves will be maintained above the Victorian Auditor General's financial sustainability targets in the medium to longer term.

Key budget information is provided below about the rate increase, operating results, service delivery cost increases in line with the rate cap, cash position and capital works.

Total rates and charges



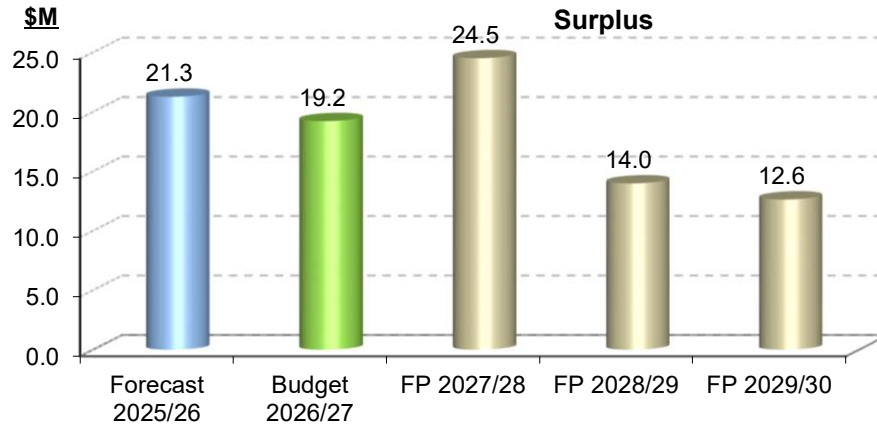
It is proposed that the average general rate and municipal charge increase by 2.75% for the 2026/27 year in line with the rate cap set by the Minister for Local Government. This will raise \$105.66 million, including \$0.8 million generated from supplementary rates.

The budget includes waste service charge income of \$18.49 million which is an increase in revenue of \$0.4 million compared to 2025/26 resulting in a waste charge levy increase of 2.9% for 2026/27.

The increase is due to escalating waste costs particularly landfill disposal and a predicted CPI increase in the landfill levy of \$6.28 per tonne (3.7%), plus a 3.1% increased in tonnage.

In accordance with Bayside's Revenue and Rating Plan, Council will offer an incentive for early payment of rates, resulting in approximately \$0.35 million of discounts to be provided in 2026/27.

Comprehensive Operating Result

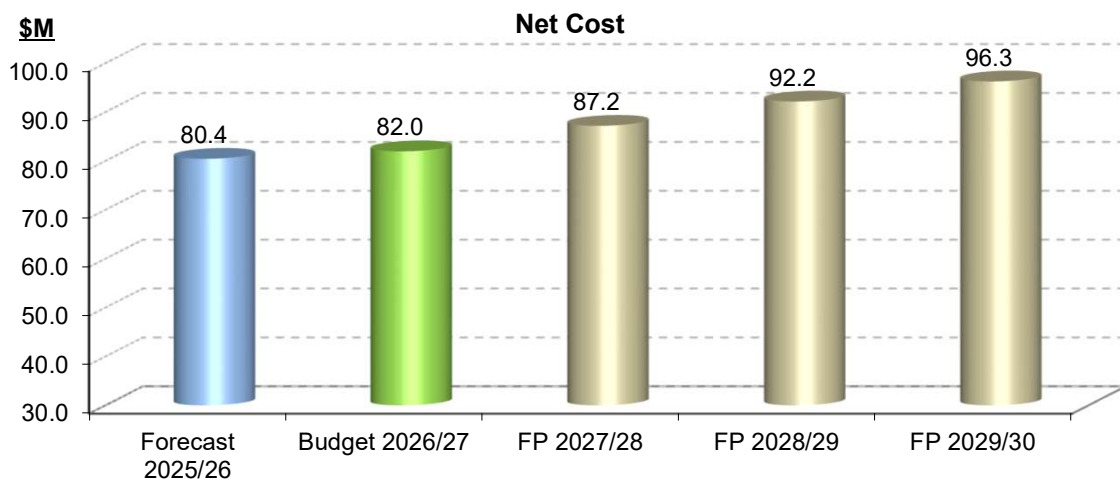


The expected Comprehensive Operating Result for the 2026/27 year is a surplus of \$19.225 million, which is a decrease of \$2.1 million from 2025/26. The reduction is largely driven by the timing of capital grants with funding recognition aligned to the delivery of capital projects.

The 2026/27 budget includes Glen Eira and Bayside aged care services and growth in Bayside's Home Care Package service. The combined aged care service is expected to make a surplus of \$0.5 million.

Operating surplus will remain healthy but will decrease slightly in future years due to increasing depreciation expenditure as major capital projects are finished and commissioned for use as well as reduced interest income as Council continues to draw down on its cash reserves to fund the capital program. The underlying surplus reduces further in 2028/29 due to the introduction of new services for the Yalukit Willam Nature Reserve Gateway Building and Highett Common community facilities.

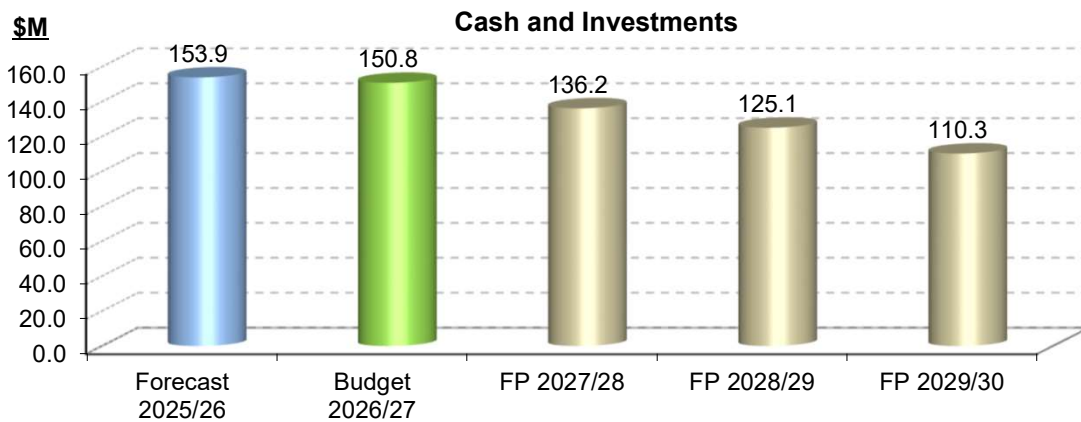
Services



Services (cont'd)

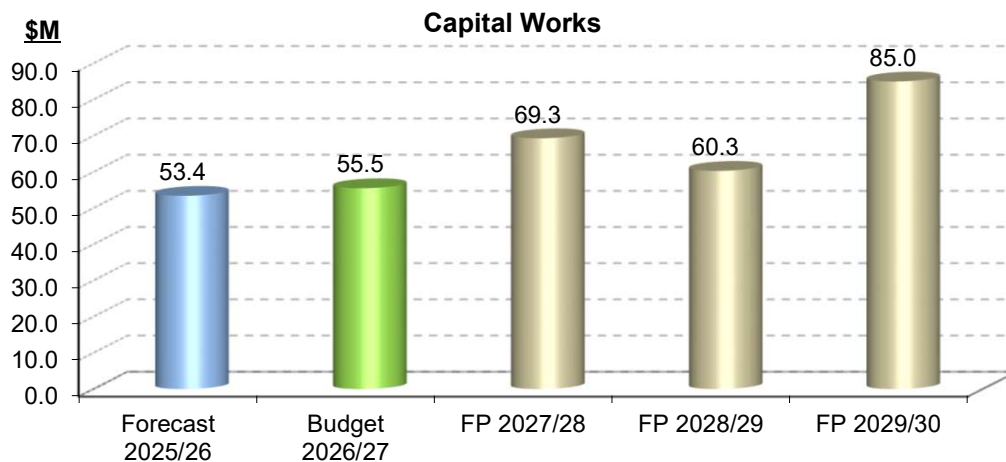
The net cost of services will increase by 2.4% compared to the 2025/26 budget and 1.9% compared to the 2025/26 forecast. For the 2026/27 year, service levels have been maintained with the exception of Council's Home Care Package business and some of Council's core maintenance services designed to improve community outcomes. The 2025/26 forecast includes salary savings due to vacant positions as well as considerable interest income which will reduce in future years as cash reserves are used to fund the capital program.

Cash and investments



Cash and investments are expected to decrease by \$3.1 million during the year to \$150.8 million as at 30 June 2027. Cash reserves are expected to decrease by \$43.6 million over the next four years as the capital program is delivered and Council's investment in aquatics commences with construction expected from 2029/30. A strong cash position will be maintained over the term of the Council's Financial Plan.

Capital works



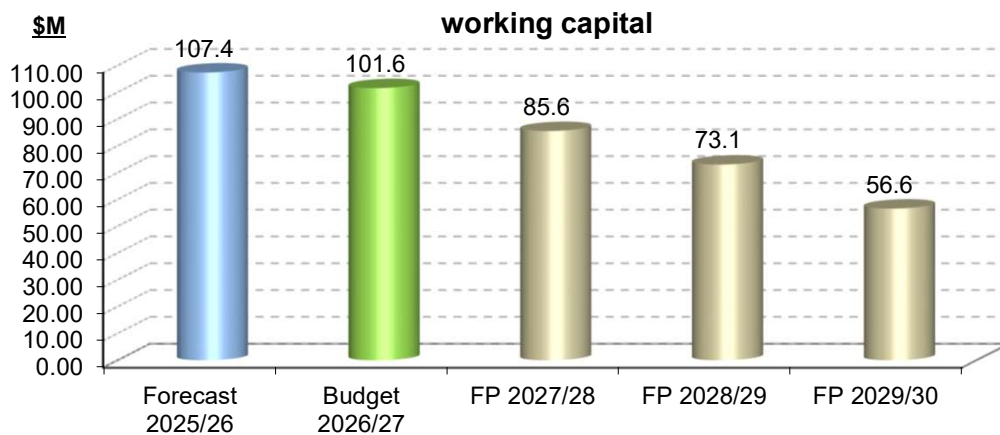
Capital works (cont'd)

The capital works program for the 2026/27 year is expected to be \$54.5 million of which, \$3.8 million will be funded by external grants and contributions, with the balance funded by Council.

The capital expenditure program has been set and prioritised based on a rigorous process of consultation that has enabled Council to assess needs and develop sound business cases for each project. This year's program includes \$20.4 million to be spent on buildings including the Dendy Park Athletics Pavilion renewal \$3.6 million, Yalukit Willam Nature Reserve Gateway Building \$3.0 million, Billilla Mansion Essential Civil and Roof Works \$1.3 million, Early Years Infrastructure Renewal \$1.25 million and Beaumaris Concourse Toilet and Shelter Upgrade \$1.15 million. \$18.1 million will be invested in Bayside's foreshore, parks, open space and streetscapes including Hurlingham Park Sportsground Reconstruction \$1.5 million, Pennydale Park Playground Upgrade \$0.9 million and LED Sportsground Lighting Upgrades \$1.7 million. Investment in Council's Activity Centres is a priority with \$16.3 million for Activity Centre Upgrades to be spent over the next 4 years with \$6.3 million allocated for 2026/27.

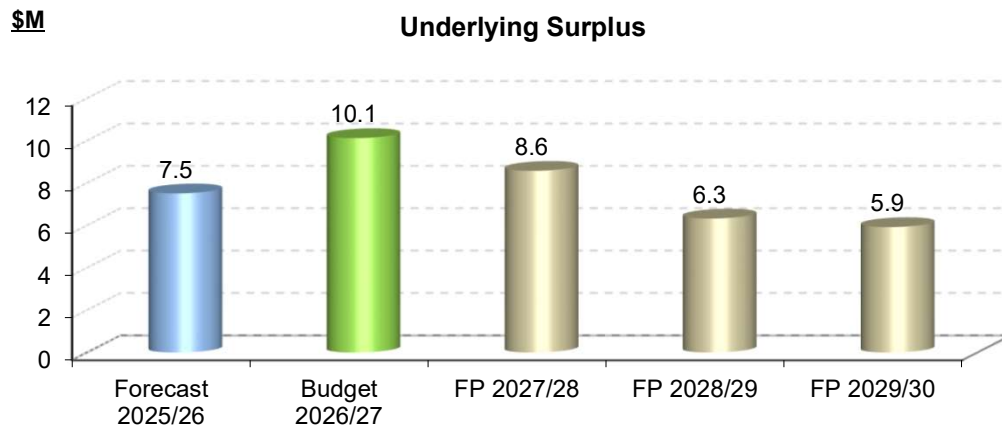
Council has committed \$46.5M over the next four years to its aquatics strategy with \$80.5M included in the long term financial plan asset targets. Design is expected to commence in 2027/28 with major construction in 2029/30 with the project funded from a combination of rates revenue, cash reserves, external grants, and borrowings. Refer also Section 3.5 for the Statement of Capital Works and Section 4.5 for details of the capital budget.

Financial position



Council maintains a strong working capital position due to its strong cash reserves in the short term. Net current assets (working capital) will decrease slightly by \$5.8 million to \$101.6 million as at 30 June 2027 and then reduce over the following three years. This is mainly due to the timing of the reduction in cash used to fund an increase in the capital program.

Financial sustainability

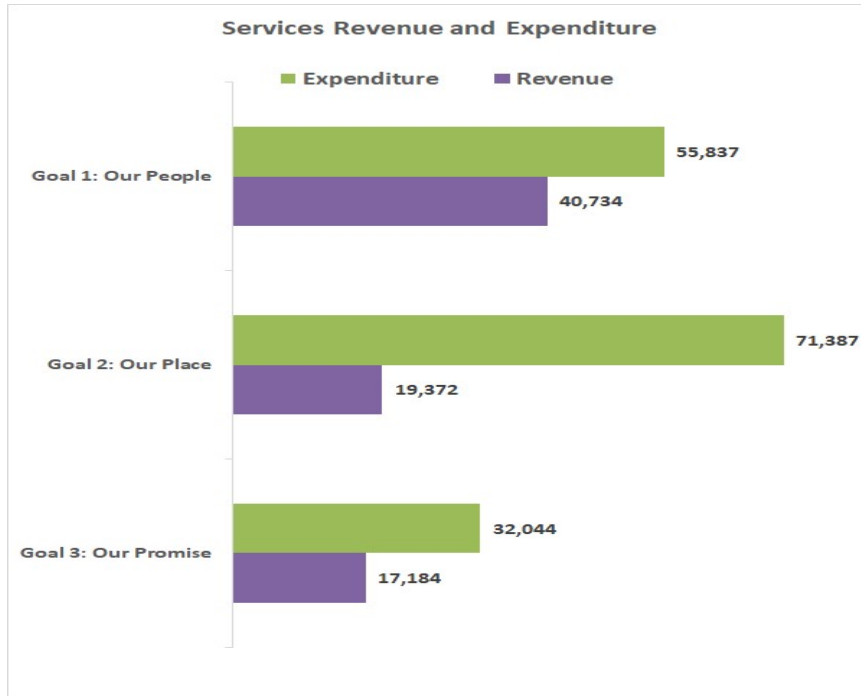


The underlying result is the net surplus adjusted for non-recurrent capital grants, non-monetary asset contributions, and capital contributions from other sources. It is a measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by capital income items which can often mask the operating result.

The underlying result, which is a measure of financial sustainability, shows an increase in the surplus in 2026/27 driven by an increase in interest income, then a reduction back to \$6.3 million from 2028/29. This reflects the impact of rate capping, a reduction in interest income as cash reserves are used to fund the capital program, an increase in depreciation reflecting Council's ambitious capital program as well as an allowance for additional services which will commence in the coming years including the new Highett Common community facilities and the Yalukit Willam Nature Reserve Gateway Building.

Strategic objectives

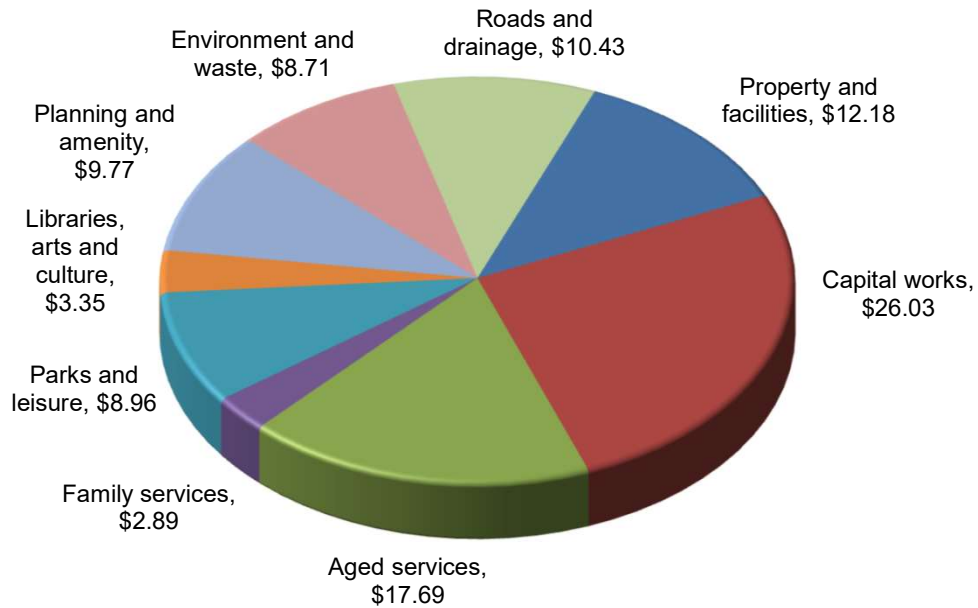
The Annual Budget includes a range of services and initiatives to be funded that will contribute to achieving the strategic objectives specified in the Council Plan.



The above graph shows the level of funding allocated in the budget to achieve the strategic objectives as set out in the Council Plan for the 2026/27 year. The services that contribute to these objectives are set out in Section 2.

Council expenditure allocations

The chart below provides an indication of how Council allocates its expenditure across the main services that it delivers. It shows how much is allocated to each service area for every \$100 that Council spends. Council overheads, governance costs and administrative costs are allocated to our external facing services using an internal overhead allocation model.

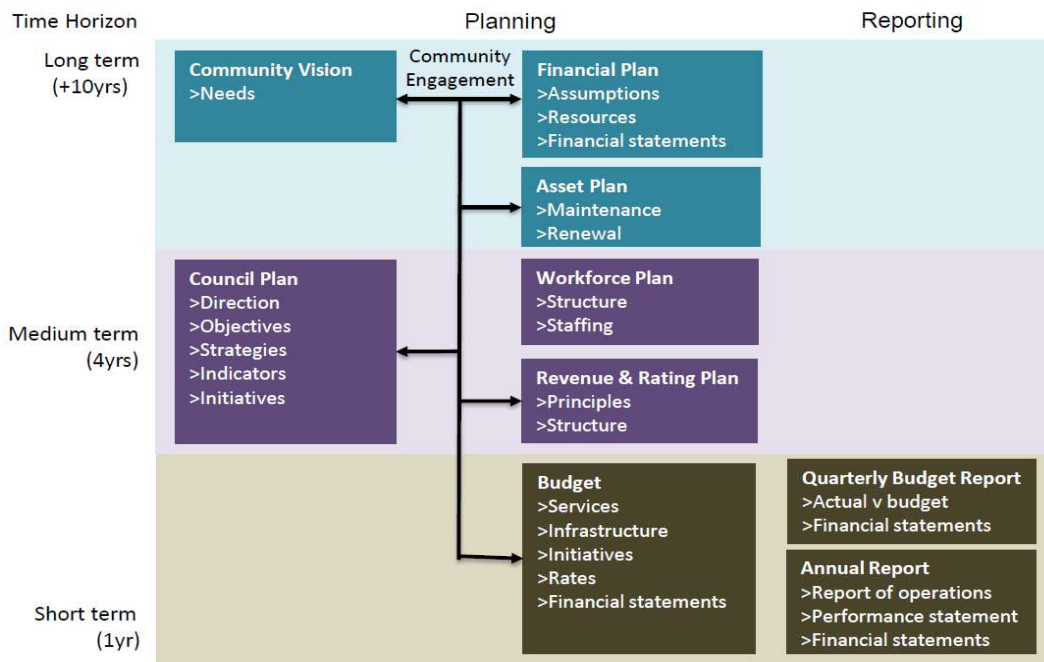


1. Link to the Council Plan

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 Planning and accountability framework

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



Source: Department of Jobs, Precincts and Regions

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

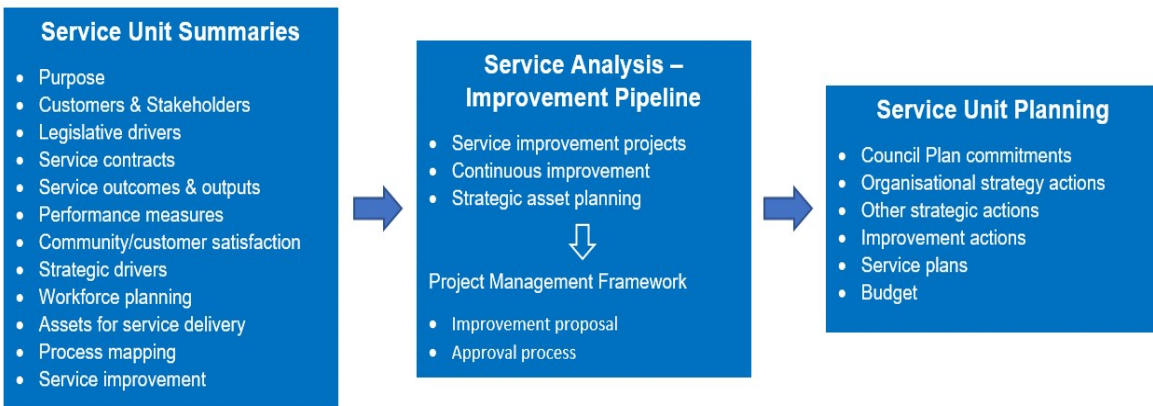
Service Planning and Service Improvement

Service level planning

Each year the organisation undertakes service-level planning with a 4-year horizon to ensure our services effectively prioritise effort and resources to meet the needs of the community. Our robust approach to service planning ensures we meet our *Local Government Act 2020* obligations to 'deliver services to meet a set of service performance objectives based on fairness, accessibility, quality, cost and continuous improvement'. Service planning aligns to our Integrated Strategic Planning and Reporting Framework to ensure we deliver on the Community Vision, Council Plan, and other strategic and legislative commitments.

Service improvement

Council is committed to continuously improving the way that we work to demonstrate public value to our community. We use different improvement initiatives to address and prioritise improvement opportunities, such as through service planning, process mapping and service improvement projects.



1.2 Our purpose

Our vision

Bayside City Council's purpose is to work together with our community to ensure that all our residents and families can 'Love where we live' and continue to do so into the future.

We are delivering a common sense plan that will focus on ensuring that the fundamental responsibilities of Council are prioritised to ensure that Bayside's amenity, facilities and open space is well managed for future generations.

We are committed to open and transparent decisions and financial sustainability.

Our values

Bayside City Council has a clear strength in the bond and affinity between its Councillors, the community and staff. Staff support the community leadership and governance role of Councillors, and work together to achieve the commitments of the Council Plan. Having all Bayside City Council staff practise the following organisational values enhances the quality of this partnership:

Values	Behaviours
Respect each other	<ul style="list-style-type: none"> • I value others and their contributions. • I ask and listen to understand. • I treat others with fairness, dignity and care.
Own it	<ul style="list-style-type: none"> • I take responsibility for my actions. • I see it through. • I make it happen.
Work together	<ul style="list-style-type: none"> • We collaborate within and across teams. • We set each other up for success. • We share information generously. • We care about the flow on impact of our work.
Find better ways	<ul style="list-style-type: none"> • We are curious about our community's changing needs. • We encourage breakthrough ideas and new approaches. • We make courageous decisions. • We are open to learning.

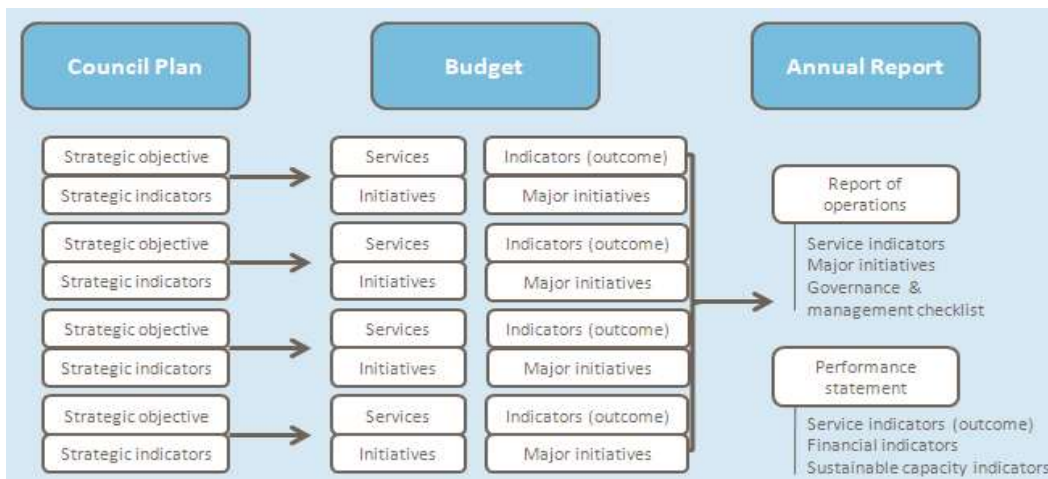
1.3 Council Goals

Council delivers services and initiatives under 44 major service categories. Each contributes to the achievement of one of the four Goals as set out in the Council Plan for the years 2025-2029. The following table lists the four Goals as described in the Council Plan.

Goals	Description
<p>Goal 1: Our People</p>	<p>Bayside is a safe, inclusive, and active community with opportunities for connection and wellbeing.</p>
<p>Goal 2: Our Place</p>	<p>Bayside remains a desirable, well-planned community with valued open spaces, neighborhood character, and sustainable growth for current and future generations.</p>
<p>Goal 3: Our Promise</p>	<p>Bayside delivers transparent governance, sound financial management, and excellent customer service</p>

2. Services and service performance indicators

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 objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council’s operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions

The Major initiatives and initiatives are made up of key projects delivered as part of the capital program, new initiatives program or operating budget.

Goal 1: Our People

Bayside is a safe, inclusive, and active community with opportunities for connection and wellbeing.

Strategic objectives

1. A safe community - Support initiatives that improve community safety.
2. Health and wellbeing for all - Ensure services support healthy and active living.
3. Socially connected & resilient community - Facilitate events and spaces that foster connection.
4. Thriving retail, tourist and business precincts - Make places attractive to visit and to operate local businesses.

Operating Services

Service area	Description of services provided	Expenditure (Income) Net Cost \$'000
Community Care	Supports older people, people of all ages with disabilities, their carers and people experiencing vulnerability with assistance to live safely and independently at home. Provides information and care management together with a range of assistance such as, personal care, nursing and allied health assistance, domestic assistance, home maintenance and modifications, delivered meals, shopping assistance, social activities, complementary volunteer and intergenerational programs and community transport. Supports senior's groups and facilitates education sessions and events.	37,293 (37,264) 29
Community Care Management	Manages the strategic planning, business, quality assurance and policy to deliver aged and disability care services. Develops reports, funding submissions and evidenced based recommendations related to policy, trends and issues impacting delivery.	331 0 331
Arts and Cultural Services	Provides inspiring, creative, artistic and cultural experiences as well as educating and connecting our community to each other for a lifetime of fulfilment, inspiration, and possibility.	1,676 (24) 1,652
Executive Leadership Team	The Executive Leadership Team (ELT) includes the Chief Executive Officer, four Directors and Executive Manager People and Strategy. Provides whole of organisation leadership to enable high performance by setting clear direction, planning for the future, developing and executing strategy, fostering a culture of collaboration and accountability, and unlocking the potential of all staff.	830 0 830

Goal 1: Our People - Operating Services (cont'd)

Service area	Description of services provided	Expenditure
		(Income) Net Cost \$'000
Family Services	Supports Bayside families to optimise their health, wellbeing, safety, development and learning through maternal and child health, immunisations, playgroups, kindergarten planning, development and enrolment, and parent education sessions.	2,839 (929) 1,910
Community Wellbeing	Develops and implements strategies, partnerships and programs to improve and promote health, wellbeing, inclusion and access in the Bayside community. Provides community grants. Promotes and supports volunteering. Maintains organisational approach to Child Safe Standards.	1,868 0 1,868
Economic Development	Encourages and facilitates Bayside's business community to work together to advance a resilient and robust local economy. Provides design advice for activity centre amenity, including street furniture and outdoor dining areas.	1,233 (111) 1,123
Environmental Health and Food Safety	Registers and inspects food and other prescribed businesses and investigates complaints to protect and improve the safety, health and wellbeing of those who live, work in or visit Bayside.	1,113 (560) 553
Family, Youth and Wellbeing Policy and Development	Plans for and creates strategies and policies to ensure quality, accessible and inclusive service outcomes and delivery. Develops reports, funding submissions and evidenced based recommendations related to current and emerging policy, trends and issues impacting Council and the community.	580 0 580
Library Services	Provides access to information, resources, programs and spaces for all ages to learn, imagine, create and connect, enriching social life, wellbeing and liveability in Bayside, contributing to a sense of belonging.	4,577 (780) 3,798
Recreation and Events	Works with sports and recreation organisations and provides spaces, sporting facilities and public halls to encourage and support active, healthy and inclusive communities. Facilitates celebrations, festivals and events that benefit the community and the local economy. Manages permits for filming, photography and personal training.	1,447 (470) 977
School Crossings	Protects, educates and provides safe passage to students and parents crossing roads when traveling to and from school.	1,293 (475) 818
Youth Services	Partner with young people to strengthen their wellbeing, resilience and connection. Provides social events and activities and education programs for all age groups. Activities include school holiday programs, youth ambassador program, schools-based and community information sessions, and cultural and recreation programs.	757 (121) 636

Goal 1: Our People (cont'd)

Major Initiatives

- Implement the Arts, Culture and Libraries Strategy 2027-31
- Deliver the Economic Development and Placemaking Strategy
- Billilla Mansion essential civil and roof works \$1.3 million

Initiatives

- Bayside Greek Festival \$0.2 million
- Kindergarten conversion at Brighton Recreation Centre \$0.9 million
- Early years infrastructure renewal \$1.25 million
- Continue the expansion of Aged Care Services

Service Performance Outcome Indicators

Domain	Indicator	Performance Measure	Computation
Community	Library services	Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100
Community	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
Community	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] x100
Cost	Library services	Cost of library services (direct cost of library services per head of population)	Direct cost of library services / Population

Goal 2: Our Place

Bayside remains a desirable, well-planned community with valued open spaces, neighborhood character, and sustainable growth for current and future generations.

Strategic objectives

5. Balanced growth and development - Ensure urban development respects and preserves Bayside's character while meeting future needs.
6. Well-maintained and future-proofed infrastructure - Ensure our assets are fit for purpose, and the utilisation by the community is maximised.
7. Protected and enhanced open space - Ensure parks, reserves, and foreshore are accessible and preserved.
8. Natural environment protection - Care for natural open space, manage avoidable impacts and enhance sustainability for future generations.

Goal 2: Our Place (cont'd)

Operating Services

Service area	Description of services provided	Expenditure
		(Income) Net Cost \$'000
Recycling & Waste Management	Collects, recycles and disposes of FOGO, general, co-mingled recycling and hard waste from kerbside and street litter bins. Educates the community and partners with industry groups and government agencies to increase resource recovery and minimise waste to landfill.	17,083 (364) 16,719
Environmental Sustainability	Embeds environmentally sustainable practices across Council operations and empowers our community to take action to reduce its environmental impact and address the Climate Emergency.	807 0 807
City Assets and Planning	Plans and manages Council's civil and community infrastructure assets including roads, drainage and buildings, to ensure they are fit for their intended purpose and meet community needs now, and in the future.	1,936 (212) 1,724
City Services	Maintains and improves Council buildings, roads, footpaths and drainage network to ensure they are functional and safe. This service delivers maintenance work and improvements to Councils infrastructure and assets to meet the needs of the Bayside community.	14,843 (407) 14,436
Municipal Emergency Management	Ensures Council works in collaboration with relevant authorities and emergency services to support community through phases of preparation, response and recovery in relation to emergencies.	282 0 282
Open Space Planning and Projects	Oversees the development of open space and coastal related plans, strategies and policies. Responsible for environmental volunteer management and capital works planning and landscape design for open space related projects.	848 0 848
Open Space Operations	Manages and maintains parks, bushlands, sports fields and foreshore areas, as well as trees on Council land, so that Bayside residents and visitors have access to open spaces that meet their diverse needs. It also manages the Bayside Community Nursery and works with 'Friends of' groups to conserve and enhance open spaces and biodiversity.	15,494 (759) 14,736
Building Surveying	Registers building permits, pools and spas and determines report and consent applications. Provides property information and building regulatory advice to customers. Ensures the built environment is safe for the community through enforcement action regarding illegal or dangerous buildings.	2,015 (1,066) 950
Asset Protection	Ensures developers respect, protect and reinstate our public assets to a high and safe standard in accordance with the Local Law when undertaking development or construction work.	743 (1,368) (625)

Goal 2: Our Place - Operating Services (cont'd)

Service area	Description of services provided	Expenditure
		(Income) Net Cost \$'000
Project Services	Manages delivery of Council's Capital Works Program to develop new assets and to renew, upgrade or expand existing assets in a safe, sustainable and inclusive manner to meet community needs.	545 0 545
Executive Leadership Team	The Executive Leadership Team (ELT) includes the Chief Executive Officer, four Directors and Executive Manager People and Strategy. Provides whole of organisation leadership to enable high performance by setting clear direction, planning for the future, developing and executing strategy, fostering a culture of collaboration and accountability, and unlocking the potential of all staff.	1,027 0 1,027
Planning Investigations	Ensures compliance with relevant planning and tree regulations to protect Bayside's neighbourhood amenity, built and natural environment, heritage places and to ensure public safety.	991 (175) 816
Local Laws (inc. Parking and Appeals)	Protects community safety and amenity through the enforcement of relevant laws and regulations. Provides community education to encourage compliance. Provides independent reviews for appeals against infringements to ensure decisions are fair, consistent and transparent.	6,314 (11,182) (4,868)
Statutory Planning	Ensures proper and orderly land use, development and subdivision, to protect neighbourhood and landscape character for the future of Bayside. Determines planning permit applications through administration of relevant legislation and implementation of the Bayside Planning Scheme. Provides information and advice to	4,263 (1,955) 2,308
Animal Management	Supports and encourages responsible domestic animal ownership to protect the amenity, safety and wellbeing of the Bayside community.	877 (1,736) (859)
Traffic and Transport	Delivers and advocates for a traffic and transport system that is safe, well-connected, accessible and convenient and positively contributes to a strong economy, the health and wellbeing of the community, local amenity, and a low carbon future.	1,601 (148) 1,453
Strategic Planning	Develops and implements strategies and policies to guide future developments and land use in Bayside. Administers changes to the Bayside Planning Scheme.	1,717 0 1,717

Major Initiatives

- Yalukit Willam Nature Reserve Gateway Building \$3.0 million
- Activity Centre Upgrades \$3.0 million
- Urban Design and Placemaking Hampton Street Activity Centre \$2.1 million
- Bay Street Activity Centre Upgrades \$1.0 million

Initiatives

- Dendy Park Athletics Pavilion renewal \$3.6 million
- Hurlingham Park Sportsground Reconstruction \$1.5 million
- Activity Centre Operational Improvements \$0.3 million
- Response to State Government Planning reforms \$0.1 million

Goal 2: Our Place (cont'd)

Service Performance Outcome Indicators

Domain	Indicator	Performance Measure	Computation
Environment	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
Environment	Roads	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100
Responsiveness	Food safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Responsiveness	Statutory planning	Planning applications decided within the relevant required time (percentage of regular and VicSmart planning application decisions made within the relevant required time)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100
Cost	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

Goal 3: Our Promise

Bayside delivers transparent governance, sound financial management, and excellent customer service

Strategic objectives

9. Financially sustainable and efficient — Maximise value from council resources and assets.
10. Transparent and accountable leadership — Strengthen governance and accountability.
11. High quality customer experience — Make council interactions easy, efficient and responsive.

Operating Services

Service area	Description of services provided	Expenditure (Income) Net Cost \$'000			
Executive Leadership Team	The Executive Leadership Team (ELT) includes the Chief Executive Officer, four Directors and Executive Manager People and Strategy. Provides whole of organisation leadership to enable high performance by setting clear direction, planning for the future, developing and executing strategy, fostering a culture of collaboration and accountability, and unlocking the potential of all staff.	<table border="0" style="width: 100%;"> <tr> <td style="text-align: right;">1,377</td> <td style="text-align: right;">0</td> <td style="text-align: right;">1,377</td> </tr> </table>	1,377	0	1,377
1,377	0	1,377			
Communications	Builds community awareness, understanding and trust in Council decisions, operations and policies through external communication and media campaigns. Supports the delivery of advocacy activities on behalf of Council and the community. Ensures proactive communication of information and activities and promotion of organisational priorities within the organisation. Positively contributes to organisational engagement and culture.	<table border="0" style="width: 100%;"> <tr> <td style="text-align: right;">1,509</td> <td style="text-align: right;">0</td> <td style="text-align: right;">1,509</td> </tr> </table>	1,509	0	1,509
1,509	0	1,509			
Community Engagement	Supports Council to undertake meaningful engagement with community members about matters that affect them so its decisions align with community needs and aspirations, are transparent, understood and accepted.	<table border="0" style="width: 100%;"> <tr> <td style="text-align: right;">608</td> <td style="text-align: right;">0</td> <td style="text-align: right;">608</td> </tr> </table>	608	0	608
608	0	608			
Customer Experience	Supports Council to enable practices, processes and services to be focused on delivering exceptional customer experience.	<table border="0" style="width: 100%;"> <tr> <td style="text-align: right;">714</td> <td style="text-align: right;">0</td> <td style="text-align: right;">714</td> </tr> </table>	714	0	714
714	0	714			
Customer Service	Supports the community to access Council services through in-person, telephone and digital interactions, ensuring that Council is easy to deal with and customers receive a consistent, fair and transparent experience.	<table border="0" style="width: 100%;"> <tr> <td style="text-align: right;">1,334</td> <td style="text-align: right;">0</td> <td style="text-align: right;">1,334</td> </tr> </table>	1,334	0	1,334
1,334	0	1,334			
Enterprise Project Management Office	Facilitates project management training, project planning and reporting, to ensure the effective delivery of Council projects through an Enterprise Project Management Framework and a Project Portfolio Management system.	<table border="0" style="width: 100%;"> <tr> <td style="text-align: right;">455</td> <td style="text-align: right;">0</td> <td style="text-align: right;">455</td> </tr> </table>	455	0	455
455	0	455			

Goal 3: Our Promise - Operating Services (cont'd)

Service area	Description of services provided	Expenditure
		(Income) Net Cost \$'000
Financial Services	Manages Council's finances including preparing and managing the annual budget, internal and external financial reporting, and ensuring Council meets its statutory financial and taxation obligations. Provides financial leadership to assure the long-term financial sustainability of Council. Manages the collection of revenue including rates from residents and businesses to fund Council services and Council assets and their ongoing maintenance.	5,293
		(11,319)
		(6,025)
Governance	Supports the elected Council, organisation and staff to perform their functions and duties in accordance with laws, with transparency and integrity. Supports Council meetings and delivers civic and ceremonial events, such as Citizenship Ceremonies. Administers Freedom of Information requests. Supports Council to develop its 4-year Council Plan and annual action plan. Ensures transparency and accountability to the community by reporting Council's performance and delivery of the Council Plan through the Quarterly Performance Report, Annual Report and Know Your Council website.	2,180
		(4)
		2,176
Information Technology	Provides contemporary technology, communications, geospatial and information management systems to enable secure, productive and efficient service delivery to the Bayside community.	9,926
		0
		9,926
People and Strategy	Provides human resource and organisational development services for the organisation. This includes employee relations, payroll, learning and development, organisational strategy, service planning and improvement services.	2,623
		0
		2,623
Procurement and Fleet	Supports the Council to make sound procurement decisions that maximise community benefit and ensure good governance and probity outcomes. Ensures Council's vehicle fleet is available to meet service delivery requirements.	879
		(234)
		645
Property and Lease Management	Manages Council's extensive property portfolio for maximum community benefit and so that, directly or indirectly, services are delivered to the community.	4,234
		(5,628)
		(1,393)
Risk and Claims Management	Establishes and monitors Council's strategic and operational risk to reduce exposure for Council and the community. It also coordinate business continuity planning, manages Council's insurances and oversees the claims management process.	332
		0
		332
Workplace Health and Safety	Supports the organisation with effective systems, processes and education to keep staff, volunteers and contractor safe and maintain positive health and wellbeing.	580
		0
		580

Goal 3: Our Promise (cont'd)

Major Initiatives

- Review the Financial Plan and adopt the Annual Budget
- Implementation of the Council Plan and the 2026/27 Annual Action Plan

Initiatives

- Venue bookings management system \$0.3 million
- Property management system \$0.1 million

Service Performance Outcome Indicators

Domain	Indicator	Performance Measure	Computation
Governance	Community engagement	Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions (community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement
Governance	Financial decisions	Total unpaid rates and charges (total unpaid rates and charges and unpaid interest on rates and charges for all financial years as a percentage of all rates and charges for the financial year)	[Sum of unpaid rates and charges and unpaid interest on rates and charges for all financial years / Sum of all rates and charges for the financial year] x100

2.1 Reconciliation with budgeted operating result

	Net Cost (Revenue) \$'000	Expenditure \$'000	Revenue \$'000
Goal 1: Our People	15,104	55,837	(40,733)
Goal 2: Our Place	52,016	71,388	(19,372)
Goal 3: Our Promise	14,860	32,044	(17,184)
Total services and initiatives	81,980	159,269	(77,289)
Expenses added in:			
Depreciation	32,470		
Deficit before funding sources	114,450		
Funding sources added in:			
Rates and charges revenue	(105,382)		
Waste charge revenue	(18,488)		
Capital Income	(9,805)		
Non-Monetary Contributions - Capital	0		
Total funding sources	(133,675)		
Operating (surplus) for the year	(19,225)		
Less			
Non recurrent capital grants	3,100		
Non-Monetary Contributions - Capital	0		
Capital contributions	6,000		
Underlying (surplus) for the year	(10,125)		

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2026/27 has been supplemented with projections to 2029/30

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

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

Pending Accounting Standards

The 2026/27 budget has been prepared based on the accounting standards applicable at the date of preparation but pending accounting standards that will be in effect from the 2026/27 financial year have not been considered in the development of the budget.

As at the date of preparation, there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2027 that are expected to impact Council.

3.1 Comprehensive Income Statement

For the four years ending 30 June 2030

		Forecast Actual 2025/26	Budget 2026/27	Financial Plan Projections		
	NOTES	\$'000	\$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
Income / Revenue						
Rates and charges	4.1.1	118,966	123,869	128,785	133,806	138,659
Statutory fees and fines	4.1.2	10,079	10,435	10,695	10,962	11,236
User fees	4.1.3	12,640	13,494	13,831	14,177	14,531
Grants - Operating	4.1.4	28,983	34,137	34,990	35,865	36,762
Grants - Capital	4.1.4	7,513	3,805	6,510	842	942
Contributions - monetary - Operating	4.1.5	6,286	5,544	5,683	5,825	5,971
Contributions - monetary - Capital	4.1.5	6,841	6,000	6,166	6,335	6,509
Contributions - non-monetary	4.1.5	-	-	4,000	1,224	-
Rental income	4.1.6	4,633	4,948	5,071	5,198	5,328
Interest income	4.1.6	7,279	6,850	6,519	5,955	5,530
Other income	4.1.6	1,719	1,881	1,929	1,977	2,026
Total income / revenue		204,939	210,963	224,179	222,166	227,494
Expenses						
Employee costs	4.1.7	72,591	78,692	81,246	84,081	86,810
Materials and services	4.1.8	76,335	79,048	83,123	86,492	89,278
Depreciation	4.1.9	29,305	30,069	31,303	33,560	34,675
Amortisation - intangible assets	4.1.10	563	563	611	649	685
Depreciation - right of use assets	4.1.11	1,734	1,838	1,838	1,838	1,838
Allowance for impairment losses	4.1.12	854	859	859	859	859
Finance costs - leases	4.1.12	70	50	50	50	50
Other expenses	4.1.12	2,212	619	634	650	666
Total expenses		183,664	191,738	199,664	208,179	214,861
Surplus/(deficit) for the year		21,275	19,225	24,515	13,987	12,633

3.2 Balance Sheet

For the four years ending 30 June 2030

	NOTES	Forecast	Budget	Financial Plan		
		Actual		Projections		
		2025/26	2026/27	2027/28	2028/29	2029/30
		\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Current assets						
Cash and cash equivalents		2,901	2,947	2,359	2,258	2,960
Trade and other receivables		13,524	14,279	14,790	15,258	15,711
Other financial assets		131,015	127,815	113,815	102,815	87,315
Inventories		119	123	127	131	135
Prepayments		2,008	2,079	2,186	2,275	2,348
Other assets		620	633	616	595	581
Total current assets	4.2.1	150,187	147,876	133,893	123,332	109,050
Non-current assets						
Trade and other receivables		111	116	120	125	129
Other financial assets		20,000	20,000	20,000	20,000	20,000
Property, infrastructure, plant & equipment		4,078,900	4,104,299	4,145,304	4,172,336	4,220,875
Intangible assets		5,041	5,510	5,861	6,176	7,294
Right of Use Assets		20,699	20,248	19,797	19,346	18,894
Total non-current assets		4,124,751	4,150,173	4,191,082	4,217,982	4,267,192
Total assets	4.2.1	4,274,938	4,298,049	4,324,975	4,341,314	4,376,242
Liabilities						
Current liabilities						
Trade and other payables		14,171	15,097	15,823	16,447	16,978
Contract and other liabilities		4,412	5,863	6,010	6,160	6,313
Trust funds and deposits		10,000	10,124	10,252	10,384	10,520
Provisions		12,976	13,962	14,961	15,983	17,023
Interest-bearing loans and borrowings	4.2.3	-	-	-	-	264
Lease Liabilities		1,199	1,229	1,260	1,291	1,324
Total current liabilities	4.2.2	42,758	46,275	48,306	50,265	52,422
Non-current liabilities						
Provisions		1,889	2,288	2,699	3,123	3,558
Interest-bearing loans and borrowings	4.2.3	-	-	-	-	19,736
Lease Liabilities		2,218	2,188	2,157	2,126	2,093
Total non-current liabilities	4.2.2	4,107	4,476	4,856	5,249	25,387
Total liabilities		46,865	50,751	53,162	55,514	77,809
Net assets		4,228,073	4,247,298	4,271,813	4,285,800	4,298,433
Equity						
Accumulated surplus		1,066,363	1,095,010	1,127,290	1,150,173	1,171,257
Reserves	4.3.1	3,161,710	3,152,288	3,144,523	3,135,627	3,127,176
Total equity		4,228,073	4,247,298	4,271,813	4,285,800	4,298,433

3.3 Statement of Changes in Equity

For the four years ending 30 June 2030

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2026 Forecast Actual					
Balance at beginning of the financial year		4,206,798	1,030,462	3,096,560	79,776
Surplus/(deficit) for the year		21,275	21,275	-	-
Transfer to other reserves		-	(6,381)	-	6,381
Transfer from other reserves		-	21,007	-	(21,007)
Balance at end of the financial year		4,228,073	1,066,363	3,096,560	65,150
2027					
Balance at beginning of the financial year		4,228,073	1,066,363	3,096,560	65,150
Surplus/(deficit) for the year		19,225	19,225	-	-
Transfer to other reserves	4.3.1	-	(6,791)	-	6,791
Transfer from other reserves	4.3.1	-	16,213	-	(16,213)
Balance at end of the financial year	4.3.2	4,247,298	1,095,010	3,096,560	55,728
2028					
Balance at beginning of the financial year		4,247,298	1,095,010	3,096,560	55,728
Surplus/(deficit) for the year		24,515	24,515	-	-
Transfer to other reserves		-	(6,898)	-	6,898
Transfer from other reserves		-	14,663	-	(14,663)
Balance at end of the financial year		4,271,813	1,127,290	3,096,560	47,963
2029					
Balance at beginning of the financial year		4,271,813	1,127,290	3,096,560	47,963
Surplus/(deficit) for the year		13,987	13,987	-	-
Transfer to other reserves		-	(6,951)	-	6,951
Transfer from other reserves		-	15,847	-	(15,847)
Balance at end of the financial year		4,285,800	1,150,173	3,096,560	39,067
2030					
Balance at beginning of the financial year		4,285,800	1,150,173	3,096,560	39,067
Surplus/(deficit) for the year		12,633	12,633	-	-
Transfer to other reserves		-	(6,991)	-	6,991
Transfer from other reserves		-	15,442	-	(15,442)
Balance at end of the financial year		4,298,433	1,171,257	3,096,560	30,616

3.4 Statement of Cash Flows

For the four years ending 30 June 2030

NOTES	Forecast	Budget	Financial Plan Projections		
	Actual 2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities					
Rates and charges	120,096	123,673	128,589	133,605	138,465
Statutory fees and fines	9,597	10,256	10,639	10,942	11,226
User fees	12,614	13,320	13,758	14,143	14,523
Grants - operating	31,976	35,252	35,468	36,355	37,264
Grants - capital	8,189	4,147	7,096	918	1,027
Contributions - monetary	13,258	11,659	11,967	12,282	12,605
Rental receipts	5,053	5,416	5,568	5,707	5,850
Interest received	9,864	7,031	6,544	5,984	5,551
Trust funds and deposits taken	1,470	1,544	1,621	1,702	1,787
Other receipts	1,829	2,025	2,094	2,148	2,202
Net GST refund	9,285	10,012	11,660	11,372	13,695
Employee costs	(70,789)	(77,328)	(79,989)	(82,789)	(85,498)
Materials and services	(85,509)	(91,273)	(96,874)	(99,554)	(104,764)
Trust funds and deposits repaid	(1,350)	(1,420)	(1,493)	(1,570)	(1,651)
Other payments	(2,412)	(675)	(691)	(709)	(726)
Net cash provided by operating activities 4.4.1	63,171	53,639	55,957	50,536	51,556
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(53,353)	(55,548)	(69,270)	(60,332)	(85,017)
Proceeds from the sale of term deposits	-	3,200	14,000	11,000	15,500
Payments for term deposits	(12,000)	0	-	-	0
Net cash used in investing activities 4.4.2	(65,353)	(52,348)	(55,270)	(49,332)	(69,517)
Cash flows from financing activities					
Interest paid - lease liability	(70)	(50)	(50)	(50)	(50)
Proceeds from borrowings	0	0	0	0	20,000
Repayment of lease liabilities	(1,163)	(1,195)	(1,225)	(1,255)	(1,287)
Net cash used in financing activities 4.4.3	(1,233)	(1,245)	(1,275)	(1,305)	18,663
Net increase/(decrease) in cash & cash equivalents	(3,415)	46	(588)	(101)	702
Cash and cash equivalents at the beginning of the financial year	6,316	2,901	2,947	2,359	2,258
Cash and cash equivalents at the end of the financial year	2,901	2,947	2,359	2,258	2,960

3.5 Statement of Capital Works

For the four years ending 30 June 2030

NOTES	Forecast	Budget	Financial Plan Projections		
	Actual 2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
Property					
Buildings	6,862	10,385	17,687	16,094	44,753
Building improvements	7,586	10,036	13,427	4,336	5,792
Total buildings	14,448	20,421	31,114	20,430	50,545
Total property	14,448	20,421	31,114	20,430	50,545
Plant and equipment					
Arts and Cultural Collection	40	32	144	150	158
Plant, machinery and equipment	105	105	110	115	122
Fixtures, fittings and furniture	85	83	87	91	96
Computers and telecommunications	1,729	1,400	1,080	1,000	1,000
Library books	598	628	660	693	727
Total plant and equipment	2,557	2,248	2,081	2,049	2,103
Infrastructure					
Roads	3,249	4,194	5,911	4,934	3,120
Kerb and Channel	1,287	1,534	1,621	1,715	1,822
Footpaths and cycleways	4,757	2,972	8,081	11,241	3,430
Drainage	1,901	4,119	2,708	5,071	10,631
Parks, open space and streetscapes	18,568	17,211	12,436	11,947	9,025
Foreshore and conservation	4,709	938	1,263	953	634
Off street car parks	296	981	770	1,315	606
Other Infrastructure Assets	1,581	930	3,285	677	3,101
Total infrastructure	36,348	32,879	36,075	37,853	32,369
Total capital works expenditure	4.5.1	53,353	69,270	60,332	85,017
Represented by:					
New asset expenditure	15,068	9,220	10,061	5,569	13,476
Asset renewal expenditure	24,718	33,463	40,347	36,325	52,365
Asset upgrade expenditure	12,978	12,208	18,512	18,344	19,078
Asset expansion expenditure	590	657	350	94	98
Total capital works expenditure	4.5.1	53,353	69,270	60,332	85,017
Funding sources represented by:					
Grants	7,513	3,805	6,510	842	942
Contributions	1,188	-	-	-	-
Borrowings	-	-	-	-	20,000
Council cash	44,652	51,743	62,760	59,490	64,075
Total capital works expenditure	4.5.1	53,353	69,270	60,332	85,017

3.6 Statement of Human Resources

For the four years ending 30 June 2030

	Forecast	Budget	Financial Plan Projections		
	Actual	2026/27	2027/28	2028/29	2029/30
	2025/26				
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	72,591	78,692	81,246	84,081	86,810
Employee costs - capital	3,898	3,864	3,712	3,823	3,938
Total staff expenditure	76,489	82,556	84,958	87,904	90,748
	EFT	EFT	EFT	EFT	EFT
Staff numbers					
Employees	642.6	661.5	661.5	661.5	661.5
Total staff numbers	642.6	661.5	661.5	661.5	661.5

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

Division	Budget	Comprises	
	2026/27	Full Time	Part Time
	\$'000	\$'000	\$'000
Executive	2,936	2,174	762
Corporate Services	10,570	9,011	1,559
Environment, Recreation and Infrastructure	7,968	7,224	745
City Planning and Amenity	15,178	13,012	2,166
Community and Customer Experience	36,569	16,944	19,625
Total permanent staff expenditure	73,222	48,366	24,856
Casuals, temporary and other expenditure	5,470		
Capitalised labour costs	3,864		
Total expenditure	82,556		

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

Division	Budget	Comprises	
	2026/27	Permanent Full Time	Permanent Part Time
Executive	17.1	12.0	5.1
Corporate Services	73.3	60.6	12.7
Environment, Recreation and Infrastructure	55.4	49.5	5.8
City Planning and Amenity	122.7	101.0	21.7
Community and Customer Experience	345.1	135.8	209
Total permanent staff expenditure	613.6	358.9	254.6
Casuals, temporary and other expenditure	20.8		
Capitalised labour costs	27.2		
Total staff	661.5		

3.7 Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2030

Division	Budget	Financial Plan Projections		
	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
Executive Division				
Permanent - Full time	2,174	2,245	2,318	2,393
Female	1,128	1,624	1,676	1,731
Male	602	621	641	662
Self-described gender	-	-	-	-
Vacant	445	-	-	-
Permanent - Part time	762	787	812	839
Female	516	533	550	568
Male	246	254	262	271
Self-described gender	-	-	-	-
Vacant	0	-	-	-
Total Executive Division	2,936	3,032	3,130	3,232
Corporate Services Division				
Permanent - Full time	9,011	9,304	9,607	9,919
Female	4,894	5,188	5,357	5,531
Male	3,856	4,116	4,250	4,388
Self-described gender	-	-	-	-
Vacant	261	-	-	-
Permanent - Part time	1,559	1,559	1,610	1,662
Female	1,393	1,394	1,439	1,486
Male	165	165	170	176
Self-described gender	-	-	-	-
Vacant	1	-	-	-
Total Corporate Services Division	10,570	10,863	11,216	11,581
Environment, Recreation and Infrastructure				
Permanent - Full time	7,224	7,459	7,701	7,951
Female	1,968	2,454	2,534	2,616
Male	4,187	4,906	5,066	5,230
Self-described gender	95	98	101	105
Vacant	974	-	-	-
Permanent - Part time	745	769	794	820
Female	745	769	794	820
Male	-	-	-	-
Self-described gender	-	-	-	-
Vacant	-	-	-	-
Total Environment, Recreation and Infrastructure	7,968	8,227	8,495	8,771

3.7 Summary of Planned Human Resources Expenditure (cont'd)

Division	Budget	Financial Plan Projections		
	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
City Planning and Amenity				
Permanent - Full time	13,012	13,435	13,872	14,322
Female	5,964	6,730	6,949	7,175
Male	5,507	6,705	6,922	7,147
Self-described gender	-	-	-	-
Vacant	1,541	-	-	-
Permanent - Part time	2,166	2,236	2,309	2,384
Female	1,333	1,394	1,439	1,486
Male	775	842	869	897
Self-described gender	-	-	-	-
Vacant	57	-	-	-
Total City Planning and Amenity	15,178	15,671	16,180	16,706
Community and Customer Experience				
Permanent - Full time	16,944	17,495	18,064	18,651
Female	11,434	13,547	13,987	14,442
Male	2,498	3,948	4,076	4,209
Self-described gender	-	-	-	-
Vacant	3,012	-	-	-
Permanent - Part time	19,625	20,263	20,921	21,601
Female	16,373	17,374	17,938	18,521
Male	2,342	2,771	2,861	2,954
Self-described gender	114	118	122	126
Vacant	795	-	-	-
Total Community and Customer Experience	36,569	37,758	38,985	40,252
Casuals, temporary and other expenditure	5,470	5,695	6,074	6,269
Total Operating labour cost	78,692	81,246	84,081	86,810
Capitalised labour costs	3,864	3,712	3,823	3,938
Total staff expenditure	82,556	84,958	87,904	90,748

Division	Budget	Financial Plan Projections		
	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE
Executive Division				
Permanent - Full time	12.0	12.0	12.0	12.0
Female	8.0	10.0	10.0	10.0
Male	2.0	2.0	2.0	2.0
Self-described gender	-	-	-	-
Vacant	2.0	-	-	-
Permanent - Part time	5.1	5.1	5.1	5.1
Female	3.7	3.7	3.7	3.7
Male	1.4	1.4	1.4	1.4
Self-described gender	-	-	-	-
Vacant	-	-	-	-
Total Executive Division	17.1	17.1	17.1	17.1
Corporate Services Division				
Permanent - Full time	60.6	60.6	60.6	60.6
Female	33.6	35.6	35.6	35.6
Male	25.0	25.0	25.0	25.0

3.7 Summary of Planned Human Resources Expenditure (cont'd)

Division	Financial Plan Projections			
	Budget 2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE
Corporate Services Division (continued)				
Self-described gender	-	-	-	-
Vacant	2.0	-	-	-
Permanent - Part time	12.7	12.7	12.7	12.7
Female	11.3	11.3	11.3	11.3
Male	1.4	1.4	1.4	1.4
Self-described gender	-	-	-	-
Vacant	-	-	-	-
Total Corporate Services Division	73.3	73.3	73.3	73.3
Environment, Recreation and Infrastructure				
Permanent - Full time	49.5	49.5	49.5	49.5
Female	14.3	17.3	17.3	17.3
Male	28.2	31.2	31.2	31.2
Self-described gender	1.0	1.0	1.0	1.0
Vacant	6.0	-	-	-
Permanent - Part time	5.8	5.8	5.8	5.8
Female	5.8	5.8	5.8	5.8
Male	-	-	-	-
Self-described gender	-	-	-	-
Vacant	-	-	-	-
Total Environment, Recreation and Infrastructure	55.4	55.4	55.4	55.4
City Planning and Amenity				
Permanent - Full time	101.0	101.0	101.0	101.0
Female	46.0	49.0	49.0	49.0
Male	42.0	52.0	52.0	52.0
Self-described gender	-	-	-	-
Vacant	13.0	-	-	-
Permanent - Part time	21.7	21.7	21.7	21.7
Female	12.1	12.8	12.8	12.8
Male	8.9	8.9	8.9	8.9
Self-described gender	-	-	-	-
Vacant	0.7	-	-	-
Total City Planning and Amenity	122.7	122.7	122.7	122.7
Community and Customer Experience				
Permanent - Full time	135.8	135.8	135.8	135.8
Female	89.8	109.8	109.8	109.8
Male	22.0	26.0	26.0	26.0
Self-described gender	-	-	-	-
Vacant	24.0	-	-	-
Permanent - Part time	209.4	209.4	209.4	209.4
Female	172.7	179.9	179.9	179.9
Male	28.1	28.1	28.1	28.1
Self-described gender	1.4	1.4	1.4	1.4
Vacant	7.2	-	-	-
Total Community and Customer Experience	345.1	345.1	345.1	345.1
Casuals and temporary staff	20.8	20.8	20.8	20.8
Total Operating labour	634.3	634.4	634.4	634.4
Capitalised labour	27.2	27.2	27.2	27.2
Total staff numbers	661.5	661.5	661.5	661.5

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 2026/2027 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.

For 2026/27 Service rates & charges will increase by 2.9% in accordance with Council's policy of direct cost recovery.

Rate calculation for average ratepayer

Rate Item	2025/26 \$	2026/27 \$	Change \$	Change %
Rates and municipal charge	\$2,078.79	\$2,135.95	\$57.17	2.75%
Service rates & charges (140 litre standard bin)	\$411.55	\$423.31	\$11.76	2.9%
Total Average ratepayer bill	\$2,490.34	\$2,559.26	\$68.93	2.77%

This will raise total rates and charges for 2026/27 of \$123.869 million.

4.1.1 Rates and charges (cont'd)

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

	2025/26	2026/27	Change	Change
	\$	\$	\$	%
General rates*	92,310,193	96,110,442	3,800,249	4.1%
Municipal charge*	8,429,289	8,749,845	320,557	3.8%
Service rates and charges	17,871,427	18,488,047	616,620	3.5%
Revenue in lieu of General Rates (CRLA)	303,458	311,390	7,933	2.6%
Supplementary rates and rate adjustments	410,106	800,000	389,894	95.1%
Social and affordable housing remission	(243,463)	(240,366)	3,097	
Incentives for prompt payments	(450,000)	(350,000)	100,000	(22.2%)
Total rates and charges	118,631,009	123,869,359	5,238,350	4.4%

*These items are subject to the rate cap established under the FGRS, excluding municipal charges levied on revenue in lieu of rates.

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

Type or class of land	2025/26	2026/27	Change
	Per \$CIV	Per \$CIV	%
General rate for rateable residential properties	0.00103218	0.00105913	2.61%
General rate for rateable commercial properties	0.00103218	0.00105913	2.61%
General rate for rateable industrial properties	0.00103218	0.00105913	2.61%

The ad valorem 2026/27 rate above is based on the current valuation as supplied by the valuer general which is subject to confirmation.

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

Type or class of land	2025/26	2026/27	Change	
	\$	\$	\$	%
Residential	87,360,118	91,233,821	3,873,703	4.4%
Commercial	3,871,431	3,772,968	(98,463)	(2.5%)
Industrial	1,078,644	1,103,653	25,010	2.3%
Total amount to be raised by general rates	92,310,193	96,110,442	3,800,249	4.1%

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

Type or class of land	2025/26	2026/27	Change	
			\$	%
Residential	45,255	45,730	475	1.0%
Commercial	2,475	2,483	8	0.3%
Industrial	865	880	15	1.7%
Revenue in lieu of rates	37	37	-	-
Revenue in lieu of rates - Public Golf Course	2	2	-	-
Total number of assessments	48,634	49,132	498	1.0%

4.1.1 Rates and charges (cont'd)

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

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

Type of Charge	2025/26 \$	2026/27 \$	Change \$	%
Residential	84,636,515,000	86,140,342,500	1,503,827,500	1.8%
Commercial	3,750,732,500	3,562,327,500	(188,405,000)	(5.0%)
Industrial	1,045,015,000	1,042,037,500	(2,977,500)	(0.3%)
Revenue in lieu of rates	793,325,000	795,000,000	1,675,000	0.2%
Revenue in lieu of rates - Public Golf Courses	29,250,000	29,250,000	-	-
Total value of land	90,254,837,500	91,568,957,500	1,314,120,000	1.5%

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

Type of Charge	Per Rateable Property 2025/26 \$	Per Rateable Property 2026/27 \$	Change \$	%
Municipal	173.46	178.23	4.77	2.75%

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

Type of Charge	2025/26 \$	2026/27 \$	Change \$	%
Municipal	8,429,289	8,749,845	320,557	3.80%

4.1.1 Rates and charges (cont'd)

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 Rateable Property	Per Rateable Property	Change	
	2025/26 \$	2026/27 \$	\$	%
Waste Services - 240 litre waste bin	510.32	524.90	14.58	2.86%
Waste Services - 140 litre waste bin (default)	411.55	423.31	11.76	2.86%
Waste Services - 80 litre waste bin	312.78	321.72	8.94	2.86%
Waste Services - 240 litre waste bin (shared)	411.55	423.31	11.76	2.86%
Waste Services - 140 litre waste bin (shared)	312.78	321.72	8.94	2.86%
Waste Services - 80 litre waste bin (shared)	214.01	220.13	6.12	2.86%
Waste Services Contribution - where waste services cannot be provided by Council	93.30	93.30	-	-
Waste Availability Service Charge - for properties electing not to utilise waste bin services	93.30	93.30	-	-
Addit waste bin - 240 litre	296.31	304.77	8.46	2.86%
Addit waste bin - 140 litre	197.54	203.18	5.64	2.86%
Addit waste bin - 80 litre	98.77	101.59	2.82	2.86%
Additional green waste bin - 240 litre	99.00	99.00	-	-
Additional recycling bin - 240 litre	81.51	81.50	(0.01)	(0.01%)

4.1.1 Rates and charges (cont'd)

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

Type of Charge	2025/26 \$	2026/27 \$	Change \$	%
Waste Services - 240 litre waste bin	1,287,572	1,525,482	237,910	18.5%
Waste Services - 140 litre waste bin (default)	13,161,715	13,482,797	321,082	2.4%
Waste Services - 80 litre waste bin	2,018,995	2,026,836	7,841	0.4%
Waste Services - 240 litre waste bin (shared)	80,664	84,662	3,998	5.0%
Waste Services - 140 litre waste bin (shared)	49,732	52,119	2,387	4.8%
Waste Services - 80 litre waste bin (shared)	856	881	24	2.9%
Waste Services Contribution - where waste services cannot be provided by Council	558,960	603,371	44,411	7.9%
Waste Availability Service Charge - for properties electing not to utilise waste bin services	96,659	89,848	(6,811)	(7.0%)
Addit waste bin - 240 litre	151,217	150,048	(1,168)	(0.8%)
Addit waste bin - 140 litre	238,628	238,127	(501)	(0.2%)
Addit waste bin - 80 litre	9,284	9,346	62	0.7%
Additional green waste bin - 240 litre	104,742	107,415	2,673	2.6%
Additional recycling bin - 240 litre	112,402	117,116	4,713	4.2%
Total	17,871,427	18,488,047	616,620	3.5%

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

Type of Charge	2025/26 \$	2026/27 \$	Change \$	%
General rates	92,310,193	96,110,442	3,800,249	4.1%
Municipal charge	8,429,289	8,749,845	320,557	3.8%
Service rates and charges	17,871,427	18,488,047	616,620	3.5%
Revenue in lieu of General Rates (CRLA)	303,458	311,390	7,933	2.6%
Supplementary rates	410,106	800,000	389,894	95.1%
Social and affordable housing remission	(243,463)	(240,366)	3,097	(1.3%)
Incentives for prompt payment	(450,000)	(350,000)	100,000	(22.2%)
Rates and charges	118,631,009	123,869,359	5,238,350	4.4%

4.1.1 Rates and charges (cont'd)

4.1.1(l) Fair Go Rates System Compliance

Bayside City Council is fully compliant with the State Government's Fair Go Rates System

	2025/26	2026/27
Total Rates	\$ 100,739,885	\$ 102,053,834
Number of rateable properties	48,595	49,093
Base Average Rates	\$ 2,073.05	\$ 2,078.79
Maximum Rate Increase (set by the State Government)	3.00%	2.75%
Capped Average Rate	\$ 2,135.24	\$ 2,135.96
Maximum General Rates and Municipal Charges Revenue	\$ 103,762,085	\$ 104,860,537
Budgeted General Rates and Municipal Charges Revenue	\$ 100,739,481	\$ 104,860,287

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 \$800,000, 2025/26: \$410,106)
- 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; and
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(n) Differential rates

Bayside City Council has elected not to make a declaration of differential rates.

4.1.2 Statutory fees and fines

	Forecast	Budget	Change	
	Actual			
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
Infringements and costs	7,679	7,974	295	3.8%
Town planning fees	1,194	1,230	36	3.0%
Land information certificates	170	175	5	2.8%
Building Permits	909	926	17	1.9%
Other	127	130	3	2.7%
Total statutory fees and fines	10,079	10,435	356	3.5%

Statutory fees mainly relate to fees and fines levied in accordance with legislation and include animal registrations, *Public Health and Wellbeing Act 2008* registrations and parking fines. Increases in statutory fees are made in accordance with legislative requirements.

Statutory fees are higher by 3.5% or \$0.356 million compared to the 2025/26 forecast.

The 2026/27 town planning fees are expected to be marginally higher than the 2025/26 forecast. The 2025/26 forecast is well below budget impacted by a building sector subdued by high construction costs and interest rate rises. A similar trend is expected in the sector during 2026/27.

Parking infringements for 2026/27 are expected to be \$0.295 million more than the 2025/26 forecast. The forecast for 2025/26 was reduced to reflect the lower YTD income from parking infringement fines, expected to be back at original budgeted levels in 2026/27.

A detailed listing of statutory fees is included in Section 6.

4.1.3 User fees

	Forecast	Budget	Change	
	Actual			
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
Aged and health services	3,184	3,669	485	15.2%
Leisure centre and recreation	691	724	33	4.8%
Planning and Infrastructure	2,046	2,028	(18)	(0.9%)
Parking	2,550	2,700	150	5.9%
Animal Registration Permits	1,438	1,526	88	6.1%
Amenity Protection	1,445	1,490	45	3.1%
Waste management services	374	364	(10)	(2.6%)
Other fees and charges	912	993	81	8.9%
Total user fees	12,640	13,494	854	6.8%

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council’s services. In setting the budget, the key principle for determining the level of user charges has been to ensure that increases reflect the cost of running the services and/or market levels.

User fees are expected to increase by 6.8% or \$0.854 million compared to 2025/26 forecast.

The increase in the 2026/27 budget for Aged and Health services is mainly due to the growth in Home Care Packages \$0.42 million and the impact of the Glen Eira Aged Care arrangement \$0.09 million.

The increase in the 2026/27 budget for Leisure centre and recreation is mainly due to a increase in income from plant sales for tree amenity improvements.

The higher forecast in 2025/26 for Planning and Infrastructure is mainly due to the additional income from Asset Protection user fees partially offset by a lower forecast for Statutory Building user fees.

The increase in the 2026/27 budget for Parking mainly consists of foreshore parking and has increased due to improved digital parking technology.

The increase in the 2026/27 budget for Animal Registration Permits is mainly due to the increase in the mandatory state levy from \$4.64 to \$9.00 per cat/dog.

The increase in the 2026/27 budget for Other Fees and charges is mainly due to the income from the new electric chargers installed in early 2026.

A detailed listing of user fees is included in Section 6.

4.1.4 Grants

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

	Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Change	
			\$'000	%
Grants were received in respect of the				
Commonwealth funded grants	31,776	34,967	3,191	10.0%
State funded grants	4,579	2,949	(1,630)	(35.6%)
Other grants	141	26	(115)	(81.6%)
Total grants received	36,496	37,942	1,446	4.0%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	3,344	3,578	234	7.0%
Home Care Packages	15,179	19,939	4,760	31.4%
Aged and Disability	7,162	7,638	476	6.6%
Other	7	7	-	0.0%
Recurrent - State Government				
Aged and Disability	545	554	9	1.7%
School crossing supervisors	468	475	7	1.5%
Youth Services	60	48	(12)	(20.0%)
Libraries	715	715	-	0.0%
Maternal and child health	929	931	2	0.2%
Recreation	208	210	2	1.0%
Recurrent - Other				
Environmental Health	26	26	-	0.0%
Total recurrent grants	28,643	34,121	5,478	19.1%

4.1.4 Grants (cont'd)

	Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Change	
			\$'000	%
Non-recurrent - Commonwealth Government				
Aged care	38	-	(38)	(100.0%)
Non-recurrent - State Government				
Family, Youth & Wellbeing	29	-	(29)	(100.0%)
Transport Planning-South Rd bicycle improvement project	20	-	(20)	(100.0%)
Open Space - Safe Access Foreshore Investigation	35	-	(35)	(100.0%)
Local Laws Review	49	-	(49)	(100.0%)
Library	16	16	-	0.0%
Other	128	-	(128)	(100.0%)
Non-Recurrent - Other				
Community Services	10	-	(10)	100.0%
Other	15	-	(15)	(100.0%)
Total non-recurrent grants	340	16	(324)	(95.3%)
Total operating grants	28,983	34,137	5,154	17.8%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	593	705	112.00	18.89%
Recurrent - State Government				
Total recurrent grants	593	705	112.00	18.9%
Non-recurrent - Commonwealth Government				
Open Space, Recreation & Wellbeing	5,453	3,100	(2,353)	43.2%
Non-recurrent - State Government				
Buildings	110	-	(110)	100.0%
Open Space, Recreation & Wellbeing	1,189	-	(1,189)	100.0%
Urban Strategy - Placemaking Activations	78	-	(78)	100.0%
Non-recurrent - Other				
Transport Planning - Pedestrian Crossing	70	-	(70)	(100.0%)
Open Space - LED Sportsground Lighting Upgrade Program	20	-	(20)	(100.0%)
Total non-recurrent grants	6,920	3,100	(3,820)	(55.2%)
Total capital grants	7,513	3,805	(3,708)	(49.4%)
Total Grants	36,496	37,942	1,446	4.0%

The above table lists operating and capital grants by type and source, classified into recurrent and non-recurrent.

4.1.4 Grants (cont'd)

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants is projected to increase by 17.8% or \$5.15 million compared to 2025/26, as a result of the increased Commonwealth Government funding from the growth of Home Care Packages and additional funding in Aged and Disability.

Capital grants include all monies received from State, Federal and community sources for the purposes of funding the capital works program. Overall the level of capital grants will decrease by 49.4% or \$3.71 million compared to 2025/26. Majority of Council's capital grants are non-recurrent in nature.

Major capital grants in 2025/26 included: \$4.58 million for the Elsternwick Park Nature Reserve Wetlands, \$0.87 million for Elsternwick Park Nature Reserve Gateway Building, \$0.45 million for Elsternwick Park 1 lighting and pavilion upgrade and \$0.67 million for Playground Improvement - Cheltenham Recreation Reserve.

Major capital grants expected in 2026/27 include: \$3.0 million for Elsternwick Park Nature Reserve Gateway Building.

Section 4.5 includes a more detailed analysis of the capital grants expected to be received during the 2027 year.

4.1.5 Contributions

	Forecast	Budget	Change	
	Actual			
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
Monetary - Operating	6,286	5,544	(742)	(11.8%)
Monetary - Capital	6,841	6,000	(841)	(12.3%)
Total contributions	13,127	11,544	(1,583)	(12.1%)

Operating contributions predominately consists of funding from Glen Eira Council to deliver Aged care services on their behalf.

Operating contributions are projected to decrease by 11.81% or \$0.74 million compared to the forecast, primarily due to the current year forecast consisting of prior year Emergency services Levy income and a reduction in Glen Eira Management contribution in 2026/27, as per the agreement.

Capital monetary contributions relate to monies paid by developers in regard to public resort and recreation, drainage and car parking in accordance with planning permits issued for property development, and capital contributions from users of facilities.

Resort & Recreation Levy (Open Space) contributions are projected to decrease by 12.29% or \$0.84 million compared to 2025/26 forecast. Open Space contributions are cash contributions from developers which are held in reserve for improvements to open space.

4.1.6 Other income

	Forecast	Budget	Change	
	Actual			
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
Rental Income	4,633	4,948	315	6.8%
Interest	7,279	6,850	(429)	(5.9%)
Other	1,719	1,881	162	9.4%
Total other income	13,631	13,679	48	0.4%

Rental Income is projected to increase by 6.8% or \$0.315 million in 2026/27 reflecting an increase in lease income from Council facilities relating to foreshore facilities and leisure centres.

Interest income is expected to decrease by 5.9% or \$0.43 million over 2026/27, reflecting an expected decrease in cash levels.

Other income relates to a range of items such as cost recovery and other miscellaneous income items including the sale of discontinuances in the same financial year. Other income is expected to increase by 9.4% or \$0.16 million predominately due to cost recovery of utility and insurance expenses from tenants.

4.1.7 Employee costs

	Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Change	
			\$'000	%
Total employee costs	72,591	78,692	6,101	8.40%

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

Employee Costs are expected to increase by 8.4% or \$6.1 million compared to the forecast primarily due to the growth in the fully funded Home Care Packages service \$2.5 million, the Glen Eira Aged Care service \$0.6 million, and various new positions established during the year to support improved outcomes for customer service, asset management, and project management.

- A general wage increase of 2.75% has been factored into the 2026/27 budget in-line with the Minister's rate cap plus band increments for qualifying staff.
- 18.3% increase in Council's Workcover Premium compared to 2025/26.

4.1.8 Materials and services

	2025/26 \$'000	2026/27 \$'000	Change	
			\$'000	%
Contract payments - Recycling and waste services	13,798	14,343	546	4.0%
Contract payments - Amenities bins and beach cleaning	1,210	1,243	32	2.7%
Contract payment - Open space and street tree management	12,423	12,784	360	2.9%
Contract payments - other	9,564	10,251	687	7.2%
Building maintenance	3,924	3,992	68	1.7%
General maintenance	4,047	4,144	97	2.4%
Services and purchases	20,875	21,318	444	2.1%
Motor vehicle costs	278	268	(10)	(3.7%)
Rental/Leases	1,088	1,157	69	6.3%
Office administration	1,327	1,294	(33)	(2.5%)
Insurance	2,358	2,815	457	19.4%
Community grants and sponsorship	1,031	981	(51)	(4.9%)
Utilities & taxes	3,238	3,168	(70)	(2.2%)
Other	1,173	1,291	117	10.0%
Total materials and services	76,335	79,048	2,713	3.6%

4.1.8 Materials and services (cont'd)

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. Materials and services are forecast to increase by 3.6% or \$2.71 million compared to 2025/26 and relates to:

- Recycling and waste services costs are expected to increase by 4.0% or \$0.55 million as a result of an estimated CPI increase in the EPA waste levy from \$169.79 per tonne to \$176.07 per tonne from 1 July 2026 and the growth in Green Waste and Kerbside Recycling Services.
- Open space and street tree management costs are expected to increase by 2.9% or \$0.36 million mainly due to increased service and maintenance costs and CPI increases.
- Contract payments - other are expected to increase 7.2% predominately due to expected costs associated with the growth in Home Care Packages and initiatives such as:
 - Activity centre operational improvements \$0.31 million
 - Bayside Greek festival \$0.20 million
 - Lighting improvements \$0.075 million
- General Maintenance costs are expected to increase by 2.4% predominately due to an additional \$0.097 million for traffic signal maintenance and IT software maintenance & development.
- Increased Corporate Insurance costs of 19.4% mainly due to economic factors and recent weather events driving up the premiums, in addition to a \$55k increase in the excess payable per claim made against Council.

4.1.9 Depreciation

	Forecast	Budget	Change	
	Actual			
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
Property	13,790	14,000	210	1.5%
Plant & equipment	1,203	1,239	36	3.0%
Infrastructure	14,312	14,830	518	3.6%
Total depreciation	29,305	30,069	764	2.6%

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains. The increase of \$0.764 million for 2026/27 reflects the depreciation from the 2026/27 capital works program, the full year effect of depreciation on the 2025/26 capital works program, as well as the increased depreciation due to the valuation of buildings and the indexed replacement costs from Infrastructure revaluations. Refer to Section 4.5 for details of Council's capital works program for the 2026/27 year.

4.1.10 Amortisation - Intangible Assets

	Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Change	
			\$'000	%
Intangible Assets	563	563	-	0.0%
Total amortisation intangible assets	563	563	-	0.0%

4.1.11 Depreciation - Right of use assets

	Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Change	
			\$'000	%
Right of use assets	1,734	1,838	104	6.0%
Total depreciation right of use assets	1,734	1,838	104	6.0%

4.1.12 Other expenses

	Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Change	
			\$'000	%
Allowance for impairment losses	854	859	5	0.6%
Finance costs - Leases	70	50	(20)	(28.6%)
Other expenses	2,212	619	(1,593)	(72.0%)
Total other expenses	3,136	1,528	(1,608)	(51.3%)

Allowance for impairment losses (bad and doubtful debts) are expected to remain at similar levels to 2025/26.

Finance costs relate to interest on the Net Present Value of Council's fleet and IT equipment lease payments. Finance cost is expected to decrease by 28.6% or \$0.02 million mainly due to interest on bond held by Council for Ricketts Point Tea House.

Other expenses relates to audit management, Council support and assets & WIP Written off in the financial year. Other expenses is expected to decrease by 72% or \$1.59 million compared to the 2025/26 forecast, primarily due to a forecast increase in WIP and Assets written off during the financial year which are not budgeted.

4.2 Balance Sheet

4.2.1 Assets

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

These balances are projected to increase by \$0.046 million during the year, as part of Council's treasury management activity.

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are not expected to change significantly in the budget.

Financial assets are bank term deposit investments with maturities greater than three months which are expected to decrease by \$3.2 million in 2026/27, aligned to the timing of reserves required to fund major capital projects. The balance is expected to decrease by \$43 million over the next 4 years as restricted and unrestricted cash reserves are utilised to fund the four year capital program with major construction of Bayside's new aquatics facility expected in 2029/30.

Other assets includes items such as prepayments for expenses that Council has paid in advance of service delivery, inventories or stocks held for sale or consumption in Council's services and other revenues due to be received in the next 12 months.

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, equipment, etc which has been built up by Council over many years.

The \$25.87 million increase in this balance is mainly, attributable to the net result of the capital works program (\$55.55 million of new assets) offset by depreciation of assets (\$32.47 million).

Right of use assets of \$20.2 million includes \$16.3 million for the Netball facilities at Sandringham College where Council has a right of use agreement. The decrease of \$0.451 million in 2026/27 is the annual depreciation of this right of use asset.

4.2.2 Liabilities

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to remain consistent with 2025/26 levels.

Provisions include accrued long service leave and annual leave. These employee entitlements are only expected to increase marginally due to more active management of entitlements despite factoring in an increase for Collective Agreement outcomes.

4.2.3 Borrowings

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

	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
Amount borrowed as at 30 June of the prior year	-	-	-	-	-
Amount proposed to be borrowed	-	-	-	-	20,000
Amount projected to be redeemed	-	-	-	-	-
Amount of borrowings as at 30 June	-	-	-	-	20,000

Council is currently debt free with borrowings projected from 2029/30 as part of a funding model for Council's aquatics strategy.

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.

	2025/26	2026/27	Variance
	\$'000	\$'000	\$'000
Right of use assets			
Plant & Equipment	3,965	3,965	-
Buildings & Infrastructure	16,734	16,283	(451)
Total right of use assets	20,699	20,248	(451)
Lease Liabilities			
Current lease liabilities			
Plant and equipment	1,199	1,229	30
Total current lease liabilities	1,199	1,229	30
Non-current lease liabilities			
Plant and equipment	2,218	2,188	(30)
Total non-current lease liabilities	2,218	2,188	(30)
Total lease liabilities	3,417	3,417	0

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 4.2%.

4.3 Statement of changes in Equity

4.3.1 Reserves

	2025/26 \$'000	2026/27 \$'000	Variance \$'000	Variance %
Asset revaluation reserve	3,096,560	3,096,560	0	0.0%
Other reserves	65,150	55,728	(9,422)	(14.5%)
Total reserves	3,161,710	3,152,288	(9,422)	(0.3%)

	2025/26 \$'000	2026/27 \$'000	Variance \$'000
Asset revaluation reserve			
Property	2,750,567	2,750,567	-
Infrastructure	343,618	343,618	-
Plant and equipment	2,375	2,375	-
Total Asset revaluation reserve	3,096,560	3,096,560	-

	2025/26 \$'000	2026/27 \$'000	Variance \$'000
Unallocated & unrestricted	78,766	84,910	6,144
Restricted, committed and allocated funds	75,150	65,852	(9,298)
Total cash and investments	153,916	150,762	(3,154)

Other reserves

Statutory reserves

• Public Resort & recreation (Open Space)	(41,736)	(38,619)	3,117
• Car Park reserve	(487)	0	487
• Drainage contribution reserve	(880)	(880)	-
Total statutory reserves	(43,103)	(39,499)	3,604

Funds subject to intended allocation

• Cash held to carry forward capital works	(5,467)	0	5,467
• Infrastructure Reserve	(10,078)	(10,229)	(151)
• Community Facilities Enhancement	(502)	0	502
• Defined Superannuation Shortfall	(6,000)	(6,000)	0

Total funds subject to intended allocation	(22,047)	(16,229)	5,818
Total Other Reserves	(65,150)	(55,728)	9,422

Committed funds

Trust funds and deposits	(10,000)	(10,124)	(124)
Total committed funds	(10,000)	(10,124)	(124)
Total restricted, committed and allocated funds	(75,150)	(65,852)	9,298

4.3.1 Reserves (cont'd)

Statutory Reserves - These funds must be applied for specified statutory purposes in accordance with various legislative requirements. While these funds earn interest revenues for Council, the funds are not available for other purposes.

Funds subject to intended allocations - These funds are shown as discretionary reserves as, although not restricted by a statutory purpose, Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds will be used for those earmarked purposes. The decisions about future use of these funds has been reflected in Council's Strategic Resource Plan and any changes in future use of the funds will be made in the context of the future funding requirements set out in the plan.

Cash held to fund **carry forward capital works** - A net amount of \$5.5 million is forecast to be held at 30 June 2026 to fund capital works budgeted but not completed in the financial year. Section 4.5 contains further details on capital works funding.

The **Infrastructure Reserve** holds identified savings from the net operating and capital favourable budget surplus for the year as a contingency to finance projects deemed as unavoidable, infrastructure projects, or the early repayment of borrowings.

The **Community Facilities Enhancement Reserve** holds the proceeds from the sale of the Independent Livings Units, and planned future property sales, which will be used to fund new or improvements to community facilities that provide direct benefit to the Bayside Community.

\$0.50 million annually has been quarantined to the **Defined Superannuation Shortfall** reserve to ensure Council sets aside sufficient cash to cover for future defined benefit superannuation shortfall calls, which are one-off and material in nature. These contributions ceased in 2025/26 as Council now has a reserve balance of \$6.0 million which is sufficient to mitigate the financial impact of future calls.

Unallocated and Unrestricted cash - These funds are free of all specific Council commitments and represent funds available to meet daily cash flow requirements, unexpected short term needs and any budget commitments which will be expended in the following year such as grants and contributions.

Cash and cash equivalents held by Council are restricted in part, and not fully available for Council's operations. The budgeted balance sheet in Section 3 indicates that Council is estimating at 30 June 2027 it will have cash and investments of \$150.76 million, which has restricted, committed, and allocated amounts of \$65.85 million - as shown in the table above.

4.3.2 Equity

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

- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations.
- Other reserves that are funds that Council wishes to separately identify as being 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 the Council to be separately disclosed.
- Accumulated surplus is the value of all net assets less Reserves that have accumulated over time.

This is expected to increase by \$28.647 million and is made up of the budgeted surplus for the year of \$19.225 million as well as net \$9.422021 million transferred from reserves to fund an increase in the capital program.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

The net cash flows from operating activities does not equal the surplus (deficit) for the year as the expected revenues and expenses of the Council include non-cash items which have been excluded from the Cash Flow Statement. The budgeted operating result is reconciled to budgeted cash flows available from operating activities as set out in the table below.

	Forecast		
	Actual	Budget	Variance
	2025/26	2026/27	
	\$'000	\$'000	\$'000
Surplus (deficit) for the year	21,275	19,225	(2,050)
Depreciation and Amortisation	31,602	32,470	868
Finance costs - Leases	70	50	(20)
Net movement in current assets and liabilities	10,224	1,894	(8,330)
Cash flows available from operating activities	63,171	53,639	(9,532)

4.4.2 Net cash flows provided by/used in investing activities

The payments for investing activities represents the investment in capital works expenditure disclosed in Section 4.5 of this budget report as well as the proceeds of investments prior to the draw down of capital reserves in future years to fund Council's ambitious capital program.

4.4.3 Net cash flows provided by/used in financing activities

The cash outflows from financing activities relates to the recognition of Council's previous operating leases in the Balance Sheet, with the annual lease repayments now recognised as Financing Activities under *AASB 16 Leases*.

4.5. Capital works program

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

4.5.1 Summary

	Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Change \$'000	%
Property	14,447	20,421	5,974	41.35%
Plant and equipment	2,557	2,248	(309)	(12.08%)
Infrastructure	36,349	32,879	(3,470)	(9.55%)
Total	53,353	55,548	2,195	4.11%

The capital works budget for 2026/27 is \$55.55 million including \$3.123 million in carry forwards from 2025/26 and represents an increase of 4.11% or \$2.195 million.

Key projects include the continuation of the construction of Yalukit Willam Nature Reserve Gateway Building and Dendy Park Athletics Pavilion, the commencement of the construction of the Beaumaris Concourse Toilet and Shelter Upgrade, Hurlingham Park Sportsground Reconstruction, Pennydale Park Playground, and significant upgrades to Activity Centres.

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Property	20,421	4,228	11,648	4,231	314	3,000	0	17,421	0
Plant and equipment	2,248	728	1,271	249	0	0	0	2,248	0
Infrastructure	32,879	4,264	20,544	7,728	343	805	0	32,074	0
TOTAL CAPITAL WORKS 2026/27	55,548	9,220	33,463	12,208	657	3,805	0	51,743	0

4.5.2 Current Budget

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Buildings									
Dendy Park Athletics Pavilion renewal	3,599	0	2,519	1,080	0	0	0	3,599	0
Peterson Reserve Pavilion redevelopment	282	0	197	85	0	0	0	282	0
Brighton Beach Oval Pavilion renewal	36	0	22	14	0	0	0	36	0
Beaumaris Concourse Toilet & Shelter Upgrade	1,150	230	575	345	0	0	0	1,150	0
Middle Brighton Baths Toilet Upgrade and Showers (including Changing Places)	360	36	144	144	36	0	0	360	0
Sandringham Foreshore Public Toilet Upgrade	60	0	42	18	0	0	0	60	0
Black Rock Activity Centre Public Toilet Upgrade	60	0	42	18	0	0	0	60	0
Yalukit Willam Nature Reserve - Gateway Building	3,000	3,000	0	0	0	3,000	0	0	0
Highbett Common community facility	350	350	0	0	0	0	0	350	0
Aquatic Strategy and Implementation	500	100	300	100	0	0	0	500	0
Hampton Community Kindergarten Redevelopment (design only)	150	0	75	45	30	0	0	150	0
Project resourcing - buildings	838	214	393	209	22	0	0	838	0
Total Buildings	10,385	3,930	4,309	2,058	88	3,000	0	7,385	0

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Building improvements									
Minor Building Renewal	1,500	0	1,500	0	0	0	0	1,500	0
Building Roof Renewal	500	0	500	0	0	0	0	500	0
Public Toilet Minor Renewal and Accessibility Improvements	200	0	160	40	0	0	0	200	0
Service Manager Building Upgrades	200	100	0	100	0	0	0	200	0
Mechanical Services Unscheduled Renewal	198	0	198	0	0	0	0	198	0
Sustainable Buildings Program - Energy Efficiency and Solar	200	0	0	200	0	0	0	200	0
Building Asbestos Removal	150	0	135	15	0	0	0	150	0
Building Safety and Compliance Upgrades	150	0	75	75	0	0	0	150	0
Electrical Compliance and Unscheduled Renewal Program	130	0	130	0	0	0	0	130	0
Building Accessibility Upgrades	100	0	0	100	0	0	0	100	0
Building Unscheduled Security System Upgrades & Renewal	100	0	80	20	0	0	0	100	0
OH&S and Risk Mitigation Unscheduled Works	58	0	46	12	0	0	0	58	0
Early Years Infrastructure Renewal	1,250	0	1,250	0	0	0	0	1,250	0
Brighton Library & Council Chambers Upgrade Works (including HVAC)	530	0	265	265	0	0	0	530	0
Recreation Building Renewal Program	500	0	500	0	0	0	0	500	0
Kindergarten Conversion at Brighton Recreation Centre	906	181	0	544	181	0	0	906	0
Maternal and Child Health Upgrade	50	0	0	50	0	0	0	50	0
Renovation of 2 Karrakatta Street (BRAC site)	50	0	20	20	10	0	0	50	0
Middle Brighton Baths Boardwalk Railing Renewal	280	0	280	0	0	0	0	280	0
Middle Brighton Baths Balcony Deck Works	265	0	265	0	0	0	0	265	0
Building Management System Upgrade	185	0	0	185	0	0	0	185	0
Bayside Gallery Arrival Portal Refurbishment	147	0	0	147	0	0	0	147	0
Project resourcing - building improvements	982	17	568	362	35	0	0	982	0
Total Building Improvements	8,631	298	5,972	2,135	226	0	0	8,631	0
TOTAL PROPERTY	19,016	4,228	10,281	4,193	314	3,000	0	16,016	0

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Infrastructure Contingency	105	32	42	31	0	0	0	105	0
Total Plant, Machinery and Equipment	105	32	42	31	0	0	0	105	0
Fixtures, Fittings and Furniture									
Furniture and Equipment Unscheduled Renewal Program	83	0	83	0	0	0	0	83	0
Total Fixtures, Fittings and Furniture	83	0	83	0	0	0	0	83	0
Arts and Culture									
Bayside Art & Heritage Collection	32	32	0	0	0	0	0	32	0
Total Arts and Culture	32	32	0	0	0	0	0	32	0
Computers and Telecommunications	1,228	577	475	176	0	0	0	1,228	0
Library Books									
Library Resources	628	0	628	0	0	0	0	628	0
Total Library Books	628	0	628	0	0	0	0	628	0
TOTAL PLANT AND EQUIPMENT	2,076	641	1,228	207	0	0	0	2,076	0
INFRASTRUCTURE									
Roads									
Annual Road Renewal Program	2,486	0	2,486	0	0	705	0	1,781	0
Road Major Patching	206	0	206	0	0	0	0	206	0
Park Road Reconstruction, Cheltenham	840	0	672	168	0	0	0	840	0
Renewal of Laneway between 428 New Street, Brighton	127	0	127	0	0	0	0	127	0
Project resourcing - roads	164	0	156	8	0	0	0	164	0
Total Roads	3,823	0	3,647	176	0	705	0	3,118	0
Kerbs and Channel									
Kerb and Channel Major Renewal Program	1,214	0	1,214	0	0	0	0	1,214	0
Kerb and Channel Minor Renewal Program	247	0	247	0	0	0	0	247	0
Project resourcing - kerb and channel	73	0	73	0	0	0	0	73	0
Total Kerb and Channel	1,534	0	1,534	0	0	0	0	1,534	0

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Footpaths and Cycleways									
Annual Footpath Renewal Program	2,460	0	2,460	0	0	0	0	2,460	0
Shared Path Emergency Works	52	0	26	26	0	0	0	52	0
Bay Trail High Risk Sites	42	0	21	21	0	0	0	42	0
Active Transport Facility Improvements - Unscheduled Works	185	92	0	93	0	0	0	185	0
Bay Trail Upgrade - Dendy Beach Pavilion to Green Point, Brighton	160	0	48	112	0	0	0	160	0
Project resourcing - footpaths and cycleways	73	0	44	29	0	0	0	73	0
Total Footpaths and Cycleways	2,972	92	2,599	281	0	0	0	2,972	0
Drainage									
Drainage Renewal Program	1,000	0	1,000	0	0	0	0	1,000	0
Reactive Drainage Program	500	0	500	0	0	0	0	500	0
Gross Pollutant Trap Renewal	450	0	315	135	0	0	0	450	0
Drainage Pit Cover Upgrade Program	80	0	64	16	0	0	0	80	0
Clonaig Street Gross Pollutant Trap Upgrade	370	0	0	296	74	0	0	370	0
Drainage Improvements at 106A and B Head Street, Brighton (Stage 2)	208	42	83	83	0	0	0	208	0
Minor Drainage Improvement - Kanowna Street, Hampton	420	0	252	84	84	0	0	420	0
Minor Drainage Improvement - 48-50 Linacre Road Easement, Hampton	175	0	87	88	0	0	0	175	0
Minor Drainage Improvement - Sandown Street, Brighton	159	0	80	79	0	0	0	159	0
Abbott Street Drainage Upgrade and Renewal (design only)	100	25	25	25	25	0	0	100	0
Design and Construct Drainage in Head Street, Brighton	40	8	8	24	0	0	0	40	0
Project resourcing - drainage	617	49	290	235	43	0	0	617	0
Total Drainage	4,119	124	2,704	1,065	226	0	0	4,119	0

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Parks, Open Space and Streetscapes									
Open Space Minor Renewals	324	0	324	0	0	0	0	324	0
Open Space Light Pole Renewal	66	0	66	0	0	0	0	66	0
Sportsground Repair and Turfing	186	0	186	0	0	0	0	186	0
Sportsground Risk Management fund	135	0	135	0	0	0	0	135	0
Sustainable Assets Program - Open Space	100	0	0	100	0	0	0	100	0
Active Recreation Infrastructure Program	300	75	75	75	75	0	0	300	0
Pennydale Park Playground Upgrade	932	47	466	419	0	0	0	932	0
Boss James Reserve Playground Upgrade	43	2	22	19	0	0	0	43	0
Castlefield Reserve Playground Upgrade	43	2	22	19	0	0	0	43	0
Playground Improvement Plan Implementation	691	35	345	311	0	0	0	691	0
Dendy Park Lower Irrigation and Turf Upgrade	713	0	499	214	0	0	0	713	0
Hurlingham Park Sportsground Reconstruction	1,485	0	1,039	446	0	0	0	1,485	0
Balcombe Park Reserve Sportsground and Dingley Recycled Water	526	105	211	210	0	0	0	526	0
Sillitoe Reserve Sportsground Reconstruction	50	0	35	15	0	0	0	50	0
Highett Grassy Woodland Management Plan	380	380	0	0	0	0	0	380	0
LED Sportsground Lighting Upgrade Program	1,700	0	850	850	0	0	0	1,700	0
Yalukit Willam Nature Reserve - Wetlands	208	208	0	0	0	0	0	208	0
Yalukit Willam Nature Reserve - Open Space Implementation	200	160	0	40	0	0	0	200	0
6a Willis St Public Open Space	353	176	0	177	0	0	0	353	0
Pump Track Implementation	350	350	0	0	0	0	0	350	0
Tulip Street MTB/Dirt Tracks Upgrade	347	0	173	174	0	0	0	347	0
Fitness Equipment Implementation Plan	220	220	0	0	0	0	0	220	0
Spring Road Dog Park, Hampton East	180	36	0	108	36	0	0	180	0
Wangara Road Dog Park, Sandringham	250	250	0	0	0	0	0	250	0
Highett Village Green Upgrade	100	0	0	100	0	0	0	100	0
Placemaking Activation Works	166	66	17	83	0	0	0	166	0
Activity Centre Upgrades	3,000	300	1,800	900	0	0	0	3,000	0
Urban Design and Placemaking Hampton Street Activity Centre	2,130	213	1,278	639	0	0	0	2,130	0
Bay Street Activity Centre Upgrades	1,000	100	600	300	0	0	0	1,000	0
Project resourcing - parks, open space and streetscapes	958	155	484	313	6	0	0	958	0
Total Parks, Open Space and Streetscapes	17,136	2,880	8,627	5,512	117	0	0	17,136	0

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Foreshore and Conservation									
Foreshore and Conservation Minor Renewals	104	0	104	0	0	0	0	104	0
Foreshore Risk Management Unscheduled Renewals	104	0	104	0	0	0	0	104	0
Promenade and Coastal Path Renewals	104	0	104	0	0	0	0	104	0
Dendy Street Beach Temporary Erosion Solution	345	0	207	138	0	0	0	345	0
HMVS Cerberus Conservation Plan	100	0	100	0	0	100	0	0	0
Half Moon Bay Ramp onto Beach	30	0	30	0	0	0	0	30	0
Rickett's Point Lookout	50	50	0	0	0	0	0	50	0
Coastal Marine Management Plan Implementation	100	0	60	40	0	0	0	100	0
Total Foreshore and Conservation	937	50	709	178	0	100	0	837	0
Off Street Car Parks									
Project resourcing - off-street car parks	41	41	0	0	0	0	0	41	0
Total Off Street Car Parks	41	41	0	0	0	0	0	41	0
Other Infrastructure (Road Management, Traffic Signals & Street Furniture)									
Traffic Management Unscheduled Priority Works	263	105	0	158	0	0	0	263	0
Bicycle Facility Improvement Program - Unscheduled	100	0	0	100	0	0	0	100	0
Accessible Parking Review and Upgrade	189	0	0	189	0	0	0	189	0
Street Furniture and Bin Renewal	81	0	81	0	0	0	0	81	0
Neighbourhood Seating Program	21	21	0	0	0	0	0	21	0
Project resourcing - other infrastructure	117	0	76	41	0	0	0	117	0
Total Other Infrastructure	771	126	157	488	0	0	0	771	0
TOTAL INFRASTRUCTURE	31,333	3,313	19,977	7,700	343	805	0	30,528	0
TOTAL NEW CAPITAL WORKS 2026/27	52,425	8,182	31,486	12,100	657	3,805	0	48,620	0

4.5.3 Works carried forward from the 2025/26 year

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Building improvements									
Billilla Mansion Essential Civil and Roof Works	1,328	0	1,328	0	0	0	0	1,328	0
Brighton Library & Council Chambers Upgrade Works (including HVAC)	77	0	39	38	0	0	0	77	0
Total Building improvements	1,405	0	1,367	38	0	0	0	1,405	0
TOTAL PROPERTY	1,405	0	1,367	38	0	0	0	1,405	0
PLANT AND EQUIPMENT									
Computers and Telecommunications	172	87	43	42	0	0	0	172	0
TOTAL PLANT AND EQUIPMENT	172	87	43	42	0	0	0	172	0
INFRASTRUCTURE									
Roads									
Reconstruction of Point Avenue, Beaumaris	372	0	372	0	0	0	0	372	0
Total Roads	372	0	372	0	0	0	0	372	0
Parks, Open Space and Streetscapes									
Hurlingham Park Sportsground Reconstruction	20	0	14	6	0	0	0	20	0
Balcombe Park Reserve Sportsground and Dingley Recycled Water	55	11	22	22	0	0	0	55	0
Total Parks, Open Space and Streetscapes	75	11	36	28	0	0	0	75	0
Off Street Car Parks									
22 Wangara Road Car Park Construction, Sandringham	940	940	0	0	0	0	0	940	0
Total Off Street Car Parks	940	940	0	0	0	0	0	940	0
Other Infrastructure (Road Management, Traffic Signals & Street Furniture)									
Traffic Signal Asset Renewal Program	159	0	159	0	0	0	0	159	0
Total Other Infrastructure	159	0	159	0	0	0	0	159	0
TOTAL INFRASTRUCTURE	1,546	951	567	28	0	0	0	1,546	0
TOTAL CARRIED FWD WORKS 2026/27	3,123	1,038	1,977	108	0	0	0	3,123	0
	55,548	9,220	33,463	12,208	657	3,805	0	51,743	0

4.6 Summary of Planned Capital Works Expenditure - for the years ending 30 June 2028, 2029 and 2030

2027/28

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Buildings	17,687	6,888	7,083	3,615	101	5,668	0	12,019	0
Building Improvements	13,427	105	10,569	2,589	164	0	0	13,427	0
TOTAL PROPERTY	31,114	6,993	17,652	6,204	265	5,668	0	25,446	0
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment	110	33	44	33	0	0	0	110	0
Fixtures, Fittings and Furniture	87	0	87	0	0	0	0	87	0
Arts and Culture	143	143	0	0	0	0	0	143	0
Computers and Telecommunications	1,080	380	400	300	0	0	0	1,080	0
Library Books	660	0	660	0	0	0	0	660	0
TOTAL PLANT AND EQUIPMENT	2,080	556	1,191	333	0	0	0	2,080	0
INFRASTRUCTURE									
Roads	5,912	0	5,347	565	0	742	0	5,170	0
Kerb and Channel	1,621	0	1,621	0	0	0	0	1,621	0
Footpaths and Cycleways	8,081	96	4,259	3,726	0	0	0	8,081	0
Drainage	2,708	0	2,345	363	0	0	0	2,708	0
Parks, Open Space and Streetscapes	12,437	1,552	6,906	3,894	85	0	0	12,437	0
Foreshore and Conservation	1,263	700	549	14	0	100	0	1,163	0
Off Street Car Parks	769	0	391	378	0	0	0	769	0
Other Infrastructure	3,285	164	86	3,035	0	0	0	3,285	0
TOTAL INFRASTRUCTURE	36,076	2,512	21,504	11,975	85	842	0	35,234	0
TOTAL WORKS (inc. CARRIED FWD) 2027/28	69,270	10,061	40,347	18,512	350	6,510	0	62,760	0

2028/29

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Buildings	16,094	1,736	9,769	4,589	0	0	0	16,094	0
Building Improvements	4,336	110	3,510	716	0	0	0	4,336	0
TOTAL PROPERTY	20,430	1,846	13,279	5,305	0	0	0	20,430	0
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment	116	35	46	35	0	0	0	116	0
Fixtures, Fittings and Furniture	91	0	91	0	0	0	0	91	0
Arts and Culture	150	150	0	0	0	0	0	150	0
Computers and Telecommunications	1,000	300	400	300	0	0	0	1,000	0
Library Books	693	0	693	0	0	0	0	693	0
TOTAL PLANT AND EQUIPMENT	2,050	485	1,230	335	0	0	0	2,050	0
INFRASTRUCTURE									
Roads	4,934	0	4,455	479	0	742	0	4,192	0
Kerb and Channel	1,714	0	1,714	0	0	0	0	1,714	0
Footpaths and Cycleways	11,241	100	5,299	5,842	0	0	0	11,241	0
Drainage	5,071	470	2,850	1,751	0	0	0	5,071	0
Parks, Open Space and Streetscapes	11,947	2,496	5,972	3,385	94	0	0	11,947	0
Foreshore and Conservation	953	0	927	26	0	100	0	853	0
Off Street Car Parks	1,315	0	509	806	0	0	0	1,315	0
Other Infrastructure	677	172	90	415	0	0	0	677	0
TOTAL INFRASTRUCTURE	37,852	3,238	21,816	12,704	94	842	0	37,010	0
TOTAL WORKS (inc. CARRIED FWD) 2028/29	60,332	5,569	36,325	18,344	94	842	0	59,490	0

2029/30

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Buildings	44,753	8,546	26,873	9,334	0	0	0	24,753	20,000
Building Improvements	5,792	116	4,787	889	0	0	0	5,792	0
TOTAL PROPERTY	50,545	8,662	31,660	10,223	0	0	0	30,545	20,000
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment	122	36	49	37	0	0	0	122	0
Fixtures, Fittings and Furniture	96	0	96	0	0	0	0	96	0
Arts and Culture	158	158	0	0	0	0	0	158	0
Computers and Telecommunications	1,000	300	400	300	0	0	0	1,000	0
Library Books	727	0	727	0	0	0	0	727	0
TOTAL PLANT AND EQUIPMENT	2,103	494	1,272	337	0	0	0	2,103	0
INFRASTRUCTURE									
Roads	3,119	0	3,038	81	0	742	0	2,377	0
Kerb and Channel	1,822	0	1,822	0	0	0	0	1,822	0
Footpaths and Cycleways	3,430	104	3,052	274	0	0	0	3,430	0
Drainage	10,632	827	5,217	4,588	0	0	0	10,632	0
Parks, Open Space and Streetscapes	9,025	815	5,127	2,985	98	0	0	9,025	0
Foreshore and Conservation	634	0	598	36	0	200	0	434	0
Off Street Car Parks	606	0	485	121	0	0	0	606	0
Other Infrastructure	3,101	2,574	94	433	0	0	0	3,101	0
TOTAL INFRASTRUCTURE	32,369	4,320	19,433	8,518	98	942	0	31,427	0
TOTAL WORKS (inc. CARRIED FWD) 2029/30	85,017	13,476	52,365	19,078	98	942	0	64,075	20,000

4.7 New Initiatives

The new initiatives are identified programs that are not incurred on an annual basis. They indicate a change in service level and the 2026/27 budget includes the following new initiatives.

Project Name	Net Cost (\$'000)
Billilla Activation	155
Planning Scheme Amendment for Open Space Strategy	75
Response to State Government Planning Reform	100
Activity Centre Operational Improvements	306
Housing & Employment Growth Review	80
Flooding Controls Amendment	15
Bayside Greek Festival	200
Arts, Culture and Libraries Strategy 2027-2031	70
Application Lifecycle Management	150
Artificial Intelligence in Procurement	20
Review Civil Standard Drawings 2026/27	50
Review Open Space Usage	36
Lighting Improvements	75
Grand Total	1,331

5. Performance indicators

5a. Targeted performance indicators (Council selected)

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.

Indicator	Measure	Notes	Actual 2024/25	Forecast Actual 2025/26	Budget 2026/27	Financial Plan Projections			Trend +/-
						2027/28	2028/29	2029/30	
Governance									
Transparency (Assessment of Council's openness and transparency)	The percentage of Council resolutions made at a closed meeting of Council: Number of Council resolutions made at a meeting closed to the public / total number of Council resolutions made	1	4.3%	4.9%	4.5%	4.5%	4.5%	4.5%	o
Capital works planning (the extent to which Council delivers its planned Capital Works program)	The actual capital works expenditure as a percentage of budgeted capital works expenditure for the financial year: Sum of actual capital works expenditure for the financial year / sum of budgeted capital works expenditure for the financial year	2	77.1%	91.0%	80.0%	80.0%	80.0%	80.0%	o
Total unpaid rates and charges (Assessment of the long term financial affordability of rates and charges on the community and their capacity to pay)	The total unpaid rates and charges and interest for all financial years as a percentage of all rates and charges for the financial year: Sum of all unpaid rates and charges and interest for all previous financial years/ sum of all rates and charges for the financial year	3	4.8%	5.0%	5.0%	5.0%	5.0%	5.0%	o
Cost									
Waste management (The degree to which Council services are cost efficient)	Cost of kerbside waste collection service: Direct cost of the kerbside waste collection service / number of serviced properties	4	N/A	\$ 302.91	\$ 308.00	\$ 308.00	\$ 308.00	\$ 308.00	o

5a. Targeted performance indicators (Council selected) cont'd

Indicator	Measure	Notes	Actual 2024/25	Forecast Actual 2025/26	Budget 2026/27	Financial Plan Projections			Trend +/-
						2027/28	2028/29	2029/30	
Responsiveness									
Statutory Planning (Assessment of Council efficiency in decision-making)	Time taken to decide planning applications: The median number of days taken between receipt of a planning application and a decision on the application	5	49	50	50	50	50	50	o
Community									
Library membership (Assessment of the degree to which Council services are utilised by the community)	The percentage of the population that are registered library members: The number of registered library members / population	6	40.2%	39.0%	30.0%	33.0%	36.3%	41.8%	+
Participation in the MCH service (Assessment of the degree to which the community participates with Council services)	The 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	7	85.6%	80.0%	80.0%	80.0%	80.0%	80.0%	o
Financial Management									
Operating position (Adjusted underlying surplus or deficit)	The adjusted underlying surplus (or deficit) as a percentage of adjusted underlying revenue: Adjusted underlying surplus (or deficit) / Adjusted underlying revenue	8	7.7%	3.9%	5.0%	4.1%	2.9%	2.7%	-

5b. Targeted performance indicators (Mandatory)

The following tables highlight Council’s current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council’s intentions and performance and should be interpreted in the context of the organisation’s objectives. The targeted performance indicators below are the prescribed performance indicators contained in Schedule 4 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators and targets will be reported in Council’s Performance Statement included in the Annual Report.

Targeted service performance indicators - Mandatory

Indicator	Measure	Notes	Actual 2024/25	Forecast Actual 2025/26	Budget 2026/27	Financial Plan Projections			Trend +/-
						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	72	70	70	70	70	70	o
Environment									
Roads (sealed local roads are maintained and renewed to ensure a safe network)	Sealed local roads below the intervention level: Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	10	96.2%	97.0%	97.0%	97.0%	97.0%	97.0%	o
Responsiveness									
Statutory planning (Councils decide on planning applications and fulfil 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	77.5%	80.0%	90.0%	90.0%	90.0%	90.0%	+
Environment									
Waste management (waste is minimised and sustainability is promoted)	Kerbside collection waste to landfill per serviced property: Waste in tonnage collected from kerbside waste collection services sent to landfill / Number of serviced properties	12	N/A	0.29 tonnes	0.29	0.29	0.29	0.29	o

Targeted financial performance indicators - Mandatory

Indicator	Measure	Notes	Forecast		Budget 2026/27	Financial Plan Projections			Trend +/-
			Actual 2024/25	Actual 2025/26		Projections 2027/28	2028/29	2029/30	
Financial management									
Liquidity (sufficient working capital and cash is available to cover expenses)	Current assets compared to current liabilities: Current assets / current liabilities	13	402.6%	351.2%	319.6%	277.2%	245.4%	208.0%	-
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 expense / Asset depreciation	14	122.5%	128.6%	151.9%	188.0%	162.9%	206.0%	-
Financial management									
Rates concentration (revenue is generated from a range of sources)	Rates compared to adjusted underlying revenue: Rate revenue / adjusted underlying revenue	15	63.7%	62.5%	61.6%	62.1%	62.6%	63.0%	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	\$3,577.70	\$3,776.45	\$3,902.51	\$3,927.19	\$4,054.13	\$4,142.83	+

5c. Financial performance indicators

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

The financial performance indicators below are the prescribed financial performance indicators contained in Part 2 of Schedule 3 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators will be reported in Council’s Performance Statement included in the Annual Report.

Indicator	Measure	Notes	Forecast		Budget	Financial Plan Projections			Trend
			Actual 2024/25	Actual 2025/26		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	3.1%	2.6%	2.8%	2.9%	3.1%	14.3%	o
Loans and borrowings (levels 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	0.0%	0%	0%	0%	0%	11%	o
	Loans and borrowings repayments compared to own source revenue: Interest and principal repayments on interest bearing loans and borrowings / own source revenue	19	0.0%	0%	0%	0%	0%	0%	o
Population (population is a key driver of a Council's ability to fund the delivery of services to the community)	Expenses per head of population: Total expenses/ Population	20	\$ 1,613.70	\$ 1,664.94	\$ 1,707.69	\$ 1,759.25	\$ 1,820.64	\$ 1,864.68	+
	Infrastructure per head of population: Value of infrastructure/ Population	21	\$7,259.45	\$ 7,204.11	\$ 7,304.18	\$ 7,587.28	\$ 7,756.58	\$ 8,118.39	+

5c. Financial performance indicators (cont'd)

Indicator	Measure	Notes	Forecast		Budget 2026/27	Financial Plan Projections			Trend +/-
			Actual 2024/25	Actual 2025/26		2027/28	2028/29	2029/30	
Revenue and grants (revenue is generated from a range of sources to fund the delivery of services to the community)	Own source revenue per head of population: Own source revenue/ Population	22	\$ 1,459.24	\$ 1,407.96	\$ 1,438.18	\$ 1,469.95	\$ 1,504.89	\$ 1,538.79	+
	Recurrent grants per head of population: Recurrent grants/ Population	23	\$242.41	\$ 268.11	\$ 309.32	\$ 313.53	\$ 318.85	\$ 324.19	+
Financial management									
Liquidity (sufficient working capital and cash is available to cover expenses)	Cash compared to current liabilities: / current liabilities	Cash 24	341.8%	313.2%	282.6%	240.5%	209.0%	172.2%	-
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	25	0.13%	0.13%	0.14%	0.14%	0.14%	0.14%	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	26	\$2,085.53	\$2,079.81	\$2,150.54	\$2,130.19	\$2,161.82	\$2,193.93	o
Rates collection (rates and charges are being responsibly collected)	Rates and charges debt Unpaid rates and charges / all rates and charges	27	2.8%	3%	3%	3%	3%	3%	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

Notes to indicators

1. Transparency

The percentage of Council resolutions made at a closed meeting of Council. Assessment of Council's openness and transparency. The number of decisions made at meetings closed to the public is expected to be below the target of 4.5% into the future.

2. Capital Works planning

The extent to which Council delivers its planned Capital Works program. Forecast for 2025/26 is favourable and target in future years is based on average for the sector and aligning with the CEO plan target.

3. Total unpaid rates and charges

The total unpaid rates and charges and interest for all financial years as a percentage of all rates and charges for the financial year. Assessment of the long term financial affordability of rates and charges on the community and their capacity to pay. Council has recently invested considerable resources and effort in reducing rate debt from 9% to 4.5% in 2024/25. Council's target into the future is to keep levels below 5% which is under half of the state average.

4. Waste Management

Cost of kerbside waste collection service. Cost of delivering the service is stabilised with a slight increase year to year as industry prices continue to rise. This is within budget and below the average for similar metropolitan Councils.

5. Statutory Planning

The median number of days taken between receipt of a planning application and a decision on the application. The target is expected to remain at 50 days and reflects our continued focus on processing efficiency within our statutory planning service. This is a strong result substantially lower than the inner middle urban average of 71 days.

6. Library Membership

The percentage of the population who are library members. Registered members include those whose membership has been updated or used to access library collections, programs or technology services at any time in the past 36 months. Bayside has a strong active membership across 4 branches and the book lockers facilitating out of hours borrowing and a solid online membership. The reduction in 2026/27 is due to the temporary closure of Brighton Library for works.

Notes to indicators (cont'd)

7. Participation 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. Participation in the MCH service remains consistently high reflecting a high level of community satisfaction with the service.

8. Operating position

Adjusted underlying surplus. An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. The underlying result has remained constant in 2025/26. Future years show a reducing surplus and reflects the impact of rate capping, a reduction in interest income as cash reserves are used to fund the capital program, an increase in depreciation reflecting Council's ambitious capital program.

9. 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. The satisfaction rating is sourced from the Annual Satisfaction Survey conducted by an independent research company. Bayside's result is predicted to remain constant over the next few years.

10. 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. The result is predicted to remain consistent given Council's Pavement Management System and greater reliance on timely capture of actual conditions of roads.

11. Planning applications decided within the relevant required time

Bayside has sustained a high percentage of applications processed within the specified timeframes, remaining well above the average for similar Councils.

12. Kerbside collection waste to landfill per serviced property

Lower volume of waste sent to landfill suggests a more effective waste collection system. The trend in increased diversion rates that commenced with the introduction of food and green waste separation in 2019, has jumped by 10% following the introduction of changed bin collection.

13 . Liquidity (working capital)

The proportion of current liabilities represented by current assets. Working capital is forecast to decrease due to cash reserves being utilised to fund the capital program. The trend in later years is to remain steady at an acceptable level.

14. Asset renewal and upgrade

This percentage indicates the extent of Council's renewal and upgrade expenditure against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets. Renewal is a focus of Council's capital program. The result remains at an acceptable level.

15. Rates concentration

Reflects extent of reliance on rate revenues to fund all of Council's on-going services. Trend indicates Council's reliance on rate revenue remains constant.

Notes to indicators (cont'd)

16. Expenditure level

Expenses per property assessment. Trend indicates a slight increase each year as Council expenditure increases and property assessments remain relatively constant.

17. Indebtedness

Non-current liabilities as a percentage of own source revenue. Determines if the level of long-term liabilities is appropriate to the size and nature of a Council's activities. This ratio remains low in the short term due to no long term debt, with borrowings expected from 2029/30 to support the implementation of Council's aquatics strategy.

18 & 19. Loans and borrowings

Council is currently debt free and will consider \$40 million of borrowings as part of a funding model to support the aquatics strategy. The business case is expected to be finalised in 2026/27 which will confirm the construction costs, funding model, and operating budget. The budget assumes \$20 million will be borrowed in 2029/30 and a further \$20 million in 2030/31 as part of the funding model.

20 & 21. Population - Expenses per head of population, Infrastructure per head of population

Population is a key driver of a Council's ability to fund the delivery of services to the community. Trend indicates a slight increase each year as Council expenditure and value of infrastructure increases and population remains relatively constant.

22 & 23. Revenue and Grants - Own source revenue per head of population, Recurrent grants per head of population

Assessment of the degree to which Councils generate revenue from a range of sources. Slight increase each year as grant income grows whilst population remains relatively constant.

24. Liquidity

Cash compared to current liabilities. Liquidity is forecast to decrease due to cash reserves being utilised to fund the capital program. The trend in later years is to remain steady at an acceptable level.

25. Rates effort

Rates compared to property values. The rate increase is in accordance with the rate capping framework.

26. Revenue level

Average rate per property assessment. General rates increase in accordance with the predicted rate cap.

27. Rates collection

Rates and charges debt. Measures whether rates and charges are being responsibly collected. Council is on target to collect 97% of rate income for 2025/26 year and into the future due to considerable resources and investment recently into debt collection.



Fees and Charges

2026/27

Name	Unit	Statutory	Year 25/26 Last YR Fee (incl. GST)	Year 26/27 Fee (incl. GST)
------	------	-----------	---------------------------------------------	----------------------------------

Bayside City Council
CORPORATE CENTRE
Copying or Printing

A0	per copy	N	\$33.05	\$34.00
A1	per copy	N	\$26.90	\$27.65
A3	per copy	N	\$2.80	\$2.90
A4	per copy/per page	N	\$1.65	\$1.70

Name	Unit	Statutory	Year 25/26 Last YR Fee (incl. GST)	Year 26/27 Fee (incl. GST)
------	------	-----------	---------------------------------------------	----------------------------------

CORPORATE SERVICES

Finance

Land information certificates	per certificate	Y		Statutory
Land information certificate service fee - urgent in addition to Certificate fee	per certificate	N	\$79.20	\$81.40
Archival rating search or history over 7 years	per hour or part	N	\$71.40	\$73.40
Valuation enquiries where basic information is provided	Per Response	N	\$7.20	\$7.40
Owners / ratepayers are exempt when querying their own property				
Valuation enquiries where detailed information is provided	per property	N	\$71.40	\$73.40
Copy of Rate Notice already issued (where account has been paid or part paid)	Per property	N	\$14.00	\$14.40
Copy of Rate Notice already issued (where account has not been paid or part paid)	Per property	N		FREE
Rates transaction history listing	per account	N		FREE
Updated rate notice (not copy of original)	per notice	N		To match Land Info Cert
Street addressing letter for utilities and service providers	Per address	N	\$14.00	\$14.40
Solar Victoria information form/letter	Per address	N	\$14.00	\$14.40
Dishonour fee (charged in addition to Council's "out of pocket" expenses such as bank fees)	per account	N	\$14.00	\$14.40
Refund processing fee where an account is paid early or in error, and is not in credit (No charge for payment reversals, pensioners or genuine hardship)	per refund	N	\$14.00	\$14.40
Residency statement	per statement	N	\$36.60	\$37.80
Change of street address	Per property	N	\$142.50	\$146.50
No charge where an address is being amended to conform with the Naming Rules for Places in Victoria. Maximum charge of 5 addresses per development.				
Supplementary Valuation Information		N	\$32.60	\$33.60
Debt recovery – Serving of complaint/Confirmation of address occupancy	Per recovery	N		Cost recovery
Credit Card surcharge for payments	Per Payment	N		Actual Expenses per RBA criteria

Governance

Charges levied under Freedom of Information Act

Application fee	Per Application	Y		As per the Freedom of Information legislation
Black and white photocopy of the document requested	Per Request	N		\$0.20 per A4
Access to hear or view sounds or visual images in addition to a charge in respect of the supervision time under item 2	Per Request	N		The reasonable costs incurred by the agency in making the arrangements to listen to or view (supervision charges also apply)
Production of a written transcript of sounds reproduced from words contained in the form of shorthand writing or in codified form	Per Request	N		The reasonable costs incurred by the agency in providing the written transcript.

Name	Unit	Statutory	Year 25/26 Last YR Fee (incl. GST)	Year 26/27 Fee (incl. GST)
------	------	-----------	---------------------------------------------	----------------------------------

Governance [continued]

Production of a written document where information is not available in discrete form in documents of the agency	Per Request	N		The reasonable costs incurred by the agency in providing the written document.
Failure to Vote - Fine	Per Person	Y		As per the Local Government (Elections) Regulations

Commercial Services

Application fee for Discontinuance and sale of Right of Ways, Roads, and Reserves	per application	N	\$1,889.40	\$1,941.40
-----------------------------------------------------------------------------------	-----------------	---	------------	------------

Bathing boxes

It should be noted that declared rates, municipal charge and waste management service (as required) are levied on;

Domestic use / bathing boxes	Per Annum	N	\$1,144.60	\$1,176.10
Application fee to transfer	Per Transfer	N	\$374.10	\$384.40
Transfer fee	Per Transfer	N	\$468.25	\$481.15

Leasing charges

Minimum annual rental for leases to community not for profit groups	Per Annum	N	\$451.35	\$463.80
Annual ground rental per tennis court for tennis clubs (A Grade facility - regional facility, multiple floodlit courts & clubhouse, significant social rooms.)	Per Annum	N	\$1,309.30	\$1,345.30
Annual ground rental per tennis court for tennis clubs (B Grade facility - local tennis facility, some or no floodlit courts, basic club house.)	Per Annum	N	\$525.25	\$539.70
Annual ground rental per rink for bowling clubs	Per Annum	N	\$145.65	\$149.70
Annual ground rental per netball court for netball clubs (A Grade facility - regional facility, multiple floodlit courts & clubhouse, significant social rooms.)	Per Annum	N	\$1,309.30	\$1,345.30

Name	Unit	Statutory	Year 25/26 Last YR Fee (incl. GST)	Year 26/27 Fee (incl. GST)
------	------	-----------	---------------------------------------------	----------------------------------

ENVIRONMENT, RECREATION AND INFRASTRUCTURE

City Assets and Projects

General charges

Key deposit	Per Key	N	\$67.25	\$70.00
Loss of key	Per Key	N	\$67.25	\$70.00
Corps de Commissionaire	Full Cost	N	Full cost to user	
Cleaning	Full Cost	N	Full cost to user where cleaning is required in addition to normal cleaning	

Infrastructure Maintenance

Subdivision fees - (Subdivision (Permit and Certification Fees) Regulations 2000

Plan checking	Per Application	Y	0.75% of value of works Min. Fee: \$250.00	
Construction supervision	Per Application	Y	2.5% of value of works	
Recovery of time spent checking civil work in planning document	Per Application	N	0.75% of value of works Min. Fee: \$250.00	

Roads and Drainage

Building over an easement vested in Council	Per Permit	N	\$480.00	\$494.00
Road Closure - Charity and Community Groups		N	\$0.00	\$0.00
Legal point of discharge	Per Application	Y	Set by Vic. Building Authority	
Other Civil Works (Permit & Certification Fees)	Per Permit	N	2.5% of the estimated cost of constructing the works proposed on approved engineering plans	
Drainage Plan Checking - 1-3 units	Per Application	N	\$257.50	\$265.00
Drainage Plan Checking - 4-9 units	Per Application	N	\$360.50	\$371.00
Drainage Plan Checking - 10+ units, commercial, industrial	Per Application	N	\$515.00	\$530.00

Climate, Waste & Integrated Transport

Waste management

Bin liner for a kitchen caddy	Per roll	N	\$14.00	\$14.40
Green waste service implementation fee 120 litre	Per bin	N	\$102.00	\$104.85
Green waste service implementation fee 240 litre	Per Bin	N	\$102.00	\$104.85
Graffiti removal kit	Per Kit	N	\$0.00	\$0.00
Other special services eg; garbage collection	Various	N	Various	

Transport Safety and Engineering

Private Street Sign Supply and Installation	Per Sign	N	\$226.60	\$232.83
---------------------------------------------	----------	---	----------	----------

Name	Unit	Statutory	Year 25/26 Last YR Fee (incl. GST)	Year 26/27 Fee (incl. GST)
------	------	-----------	---------------------------------------------	----------------------------------

Open Space, Recreation and Wellbeing

Recreation Facility Administration

General charges

Insurance fee	Per Booking	N	\$46.00	\$46.00
Cancellation fee for any booking (over a month from booking date)	Per Cancellation	N	\$116.00	\$119.00
Cancellation fee for any booking (less than a month from booking date)	Per Cancellation	N		50% refund
Cancellation fee for any booking (less than 2 weeks from the booking date)	Per Cancellation	N		No Refund

Casual open space bookings

All weddings (up to 2 hrs)

Significant sites	First 2 Hours	N	\$867.00	\$891.00
Other sites	First 2 Hours	N	\$669.00	\$688.00
Additional 1 hour - significant site	Additional Hour	N	\$400.00	\$411.00
Additional 1 hour - other site	Additional Hour	N	\$285.00	\$293.00

Functions, including wedding receptions

Significant sites - Billilla, Kamesburgh and Brighton Town Hall Gardens	Per Day	N	\$3,070.00	\$3,155.00
Other sites	Per Day	N	\$2,276.00	\$2,339.00

Other casual community hire

Significant sites up to 1/2 day	Half Day	N	\$349.00	\$359.00
Significant sites up to day	Per Day	N	\$535.00	\$550.00
Other sites up to 1/2 day	Half Day	N	\$247.00	\$254.00
Other sites up to day	Per Day	N	\$272.00	\$280.00
Charitable groups (registered charities)/emergency and/or related services		N	\$0.00	\$0.00

Sporting clinics (Not-for-profit)

Up to 1/2 day	Half Day	N	\$644.00	\$662.00
Full day	Per Day	N	\$955.00	\$982.00

Casual commercial hire

All hire groups and sites (per day or part thereof)	Per Day	N	\$3,052.00	\$3,136.00
Balloon landings & departures	Per take-off and landing	N	\$644.00	\$662.00
Helicopter landing & departures	Per take-off and landing	N	\$1,205.00	\$1,239.00

Name	Unit	Statutory	Year 25/26 Last YR Fee (incl. GST)	Year 26/27 Fee (incl. GST)
------	------	-----------	---------------------------------------------	----------------------------------

Commercial Operators - Open Space

Commercial Fitness Trainers

Annual License Fee	Per Annum	N	\$389.00	\$389.00
--------------------	-----------	---	----------	----------

Filming and photography

Late fee for filming permits submitted with less than five days' notice	Per permit	N	\$110.00	\$113.00
Commercial filming - booking of parks & reserves for filming of commercials, TV - per day	Per Day	N	\$1,576.00	\$1,620.00
Commercial filming - booking of parks & reserves for filming of commercials, TV - per 1/2 day	Half Day	N	\$879.00	\$904.00
Amateur/emerging producers and or directors per day	Per Day	N	\$867.00	\$891.00
Subsequent consecutive days of commercial filming - per day or part thereof	Per Day	N	\$803.00	\$826.00
Commercial still photography - booking of parks & reserves - per day or part thereof	Per Day	N	\$686.00	\$705.00
Subsequent consecutive days of commercial still photography - per day or part thereof	Per Day	N	\$362.00	\$372.00
Low impact filming fee	Per Booking	N	\$186.00	\$192.00
Community or student filming per booking	Per Booking	N	\$119.00	\$122.00
Parking for oversize vehicles during filming and photography - per vehicle per day	Per Day	N	\$163.00	\$168.00

Road race events

Commercial triathlons, fun runs - per event within Bayside boundary	Per Event	N	\$7,678.00	\$7,890.00
Commercial triathlons, fun runs - per km for events partially within Bayside	Per Kilometre	N	\$758.00	\$779.00
Community triathlons, fun runs - per event within Bayside boundary	Per Event	N	\$1,552.00	\$1,595.00
Community triathlons, fun runs - per km for events partially within Bayside	Per Km	N	\$325 per km for Beach Road or \$155 per km for other roads to a maximum of \$1,295	
Commercial aquathons (run, swim, run) no road closure	Per Event	N	\$1,282.00	\$1,318.00
Community aquathons no road closure	Per Event	N	\$644.00	\$662.00

School use of sportsgrounds

Primary schools per ground per term	Per Term	N	\$130.00	\$134.00
Secondary schools per ground per term	Per Term	N	\$219.00	\$226.00

Sportsgrounds

Seasonal use of playing fields

Category 'A'	Per Season	N	\$3,169.00	\$3,257.00
Category 'B'	Per Season	N	\$1,692.00	\$1,739.00
Category 'C'	Per Season	N	\$1,039.00	\$1,068.00
Category 'D'	Per Season	N	\$630.00	\$648.00
Balcombe Park, School Grounds, Trey Bit Reserve				

Seasonal use of pavilions

Category 'A'	Per Season	N	\$1,692.00	\$1,739.00
Category 'B'	Per Season	N	\$842.00	\$866.00

Name	Unit	Statutory	Year 25/26 Last YR Fee (incl. GST)	Year 26/27 Fee (incl. GST)
------	------	-----------	---------------------------------------------	----------------------------------

Seasonal use of pavilions [continued]

Category 'C'	Per Season	N	\$426.00	\$438.00
Building insurance	Per Season full use	N	\$521.00	\$536.00
Building insurance	Per Season w/end use	N	\$163.00	\$168.00

Building facility hire

Beumaris Community Centre

Large hall - per hour

Mon - Fri (9:00am - 4:00pm)	Per Hour	N	\$48.00	\$50.00
Mon. - Thur (4:00pm - midnight)	Per Hour	N	\$68.00	\$70.00
Weekends/pub holiday (9:00am - 4:00pm)	Per Hour	N	\$111.00	\$115.00
Fri & Weekends/pub holiday (4:00pm - midnight)	Per Hour	N	\$158.00	\$162.00

Multi-purpose room - per hour

Mon - Fri (9:00am - 4:00pm)	Per Hour	N	\$44.00	\$46.00
Mon. - Thur (4:00pm - midnight)	Per Hour	N	\$59.00	\$61.00
Weekends/pub holiday (9:00am - 4:00pm)	Per Hour	N	\$94.00	\$97.00
Fri & Weekends/pub holiday (4:00pm - midnight)	Per Hour	N	\$132.00	\$135.00

Black Rock Civic Hall

Small room - per hour

Mon - Thurs & Fri (9:00am - 4:00pm)	Per Hour	N	\$42.00	\$44.00
Fri (4:00pm - midnight) & Weekends/Pub holiday	Per Hour	N	\$82.00	\$85.00

Large hall - per hour

Mon - Thurs & Fri (9:00am - 4:00pm)	Per Hour	N	\$48.00	\$50.00
Fri (4:00pm - midnight) & Weekends/Pub holiday	Per Hour	N	\$99.00	\$102.00

Brighton Town Hall

Hire of Hall - Hourly Rate

Mon - Fri, 9am-5pm	Per Hour	N	\$160.00	\$165.00
Mon - Thurs, 5pm-12am	Per Hour	N	\$209.00	\$215.00
Weekends & Public Holidays, 9am-5pm	Per Hour	N	\$221.00	\$228.00
Fri, Weekends & Public Holidays	Per Hour	N	\$245.00	\$252.00

Pavilion multi-purpose room hire - per hour

Beumaris Reserve Pavilion
Donald MacDonald Reserve Pavilion
RG Chisholm Pavilion
Dendy Park Lower Pavilion
AW Oliver Pavilion

Monday to Friday (9:00am to 3:00pm)	Per Hour	N	\$45.00	\$47.00
Monday to Friday (9:00am to 3:00pm) - Community discounted rate (75%)	Per Hour	N	\$11.50	\$12.00

Name	Unit	Statutory	Year 25/26 Last YR Fee (incl. GST)	Year 26/27 Fee (incl. GST)
------	------	-----------	---------------------------------------------	----------------------------------

Pavilion multi-purpose room hire - per hour [continued]

Public Holidays* (9:00am to 3:00pm) - (*limited availability)	Per Hour	N	\$90.00	\$93.00
Public Holidays* (9:00am to 3:00pm) - Community discounted rate (75%) (*limited availability)	Per Hour	N	\$23.00	\$24.00
Cleaning fees (Community discounted rate not applicable)	Per Use	N	\$56.00	\$58.00

All halls - Concessions and Bonds

Community hire		N	50% fee reduction for approved not for profit community organisations and a further reduction of 25% for local community fund raising events.	
Commercial bond	Per Bond	N	\$2,932.65	\$3,013.30
Community bond	Per Bond	N	\$200 to \$5000 Min. Fee: \$200.00 Last year fee no charge	
Security bond for High Risk Activities - Individually Assessed by Recreation & Events Team	Per Bond	N	Up to \$5500	

Events

Market Event Fee	Per day	N	\$755.00	\$776.00
Community event bond	Per Bond	N	From \$200 to \$5,000 Min. Fee: \$200.00 Last year fee From \$525 to \$5,500 Min. Fee: \$525.00	

Open Space Access for Third Party Builders

Park access fee	Per Permit	N	\$847.00	\$871.00
-----------------	------------	---	----------	----------

Nursery

Tube (Wholesale)	Per Tube	N	\$2.00	\$2.10
Tube (Retail)	Per Tube	N	\$3.00	\$3.10
150mm Pot (Wholesale)	Per Pot	N	\$8.00	\$8.25
150mm Pot (Retail)	Per Pot	N	\$8.80	\$9.05
150mm Pot (Special Display - Wholesale)	Per Pot	N	\$11.60	\$11.95
150mm Pot (Special Display - Retail)	Per Pot	N	\$14.35	\$14.75
200mm Pot (Wholesale)	Per Pot	N	\$29.15	\$29.95
200mm Pot (Retail)	Per Pot	N	\$34.90	\$35.90

Name	Unit	Statutory	Year 25/26 Last YR Fee (incl. GST)	Year 26/27 Fee (incl. GST)
------	------	-----------	---------------------------------------------	----------------------------------

CITY PLANNING AND AMENITY

Development Services

Copying or Printing

Copy of a Building permit, endorsed plans or officer report electronically (email, share file or USB)	Per copy	N	\$393.00	\$404.00
View Planning permit, endorsed plans and officer report only	Per application	N	\$0.00	\$0.00
A0 copy or print	Per Copy	N	\$33.10	\$34.05
A1 copy or print	Per Copy	N	\$26.90	\$27.65
A3 copy or print (one page free)	Per Copy when two or more copies are made	N	\$2.80	\$2.90
A4 copy or print (one page free)	Per Copy when two or more copies are made	N	\$1.65	\$1.70
Copy of a Planning permit, endorsed plans or officer report electronically (email, share file or USB)	Per Application	N	\$393.00	\$404.00
Written request for Statutory Planning & Statutory Building Advice	Per Enquiry	N	\$250.00	\$257.00

Statutory Planning

Council to host a subdivision application on SPEAR	per application	N	\$662.00	\$681.00
Discuss a project with a Planner (Pre-application meeting - verbal advice)	Per application	N	\$110.00	\$114.00
Discuss a project with a planner (meeting and written advice)	Per application	N	\$550.00	\$566.00
Pre-application meeting with a planner (pre-certification)	Per application	N	\$2,500.00	\$2,569.00
Planning & Environment Act fees	Per Application	Y	As Per Regulations	
Subdivision Act fees	Per Application	Y	As Per Regulations	
Drafting of Section 173 agreements (non-Regulatory fee)	Per Agreement	N	At cost plus \$350	
Public Notice - Post Notice if the responsible authority considers that the grant of the permit may cause material detriment to the recipients	Per Letter	N	\$24.00	\$25.00
Public Notice - Site Notice for applicant to Display and Declare a sign on the land themselves	Per Sign	N	\$293.00	\$331.00
Public Notice - Site Notice Bayside Display and Declaration Service	One sign only	N	\$254.00	\$287.00
Public Notice - Site Notice Bayside Display and Declaration Service (additional sign)	Per sign, for two or more signs	N	\$63.00	\$72.00
Public Notice - Newspaper Notice	Per Notice or per newspaper	N	At cost plus \$350	
Extending the time to start or complete works to a valid planning permit (Extension of time) - Year 1	Per Request	N	\$1,562.00	\$1,605.00
Extending the time to start or complete works to a valid planning permit (Extension of time) - Year 2	Per Request	N	\$2,171.00	\$2,231.00

Name	Unit	Statutory	Year 25/26 Last YR Fee (incl. GST)	Year 26/27 Fee (incl. GST)
------	------	-----------	---------------------------------------------	----------------------------------

Statutory Planning [continued]

Extending the time to start or complete works to a valid planning permit (Extension of time) - Year 3	Per Request	N	\$3,123.00	\$3,209.00
Requests for amendments to endorsed plans (Secondary Consent)	Per Request	N	\$1,562.00	\$1,605.00
Requests for amendments to endorsed plan (landscape/fencing/one minor modification) (Secondary Consent)	Per Request	N	\$342.00	\$352.00
Requests to endorse plans or documents to a permit (1st request)	First request	N	\$0.00	\$0.00
Requests to endorse plans or documents to a permit (2nd and subsequent requests - per request)	Second and all subsequent requests	N	\$254.00	\$261.00
Request for site inspection for Statement of Compliance (landscaping inspection 1st request)		N	\$0.00	\$0.00
Request for site inspection for Statement of Compliance (landscaping inspection 2nd and subsequent request – per request)		N	\$254.00	\$261.00
Redaction / removal of personal information prior to publication on the website	Per document	N	\$283.00	\$291.00
Pre-application written advice where Minister is the Responsible Authority	Per advice	N	25% of the class fee	
Pre-application meeting (in addition to written advice) where the Minister is the Responsible Authority	Per meeting	N	25% of the class fee	
Administration fee – for any services relating to the Planning and Environment Act where the Responsible Authority is someone other than the Council	Per request	N	\$0.00	\$310.00

Arboricultural Services

Application for a permit to prune a tree under Council tree protection local law	First Tree	N	\$131.00	\$135.00
Each additional tree (pruning)	Per Additional Tree	N	\$37.50	\$39.00
Application for a permit to remove a tree under Council tree protection local law.	First Tree	N	\$453.00	\$466.00
Each additional tree (removal)	Per Additional Tree	N	\$73.00	\$76.00
Pre-application Arboriculture Advice	Per Consultation	N	\$288.00	\$296.00
Pre-application tree inspection	Per Inspection	N	\$200.00	\$205.50

Asset Protection

Road reinstatement

Roadways

Road gouges/pavement scar (per item, less than 25mm depth & 1m length)	Per gouge/scar	N	\$50.00	\$52.00
Constructed deep lift (100 mm) per sq.m - \$100 min	Per Sq Metre	N	\$228.00	\$235.00
Constructed crushed rock base - per sq.m - \$70 min	Per Sq Metre	N	\$205.00	\$211.00

Name	Unit	Statutory	Year 25/26 Last YR Fee (incl. GST)	Year 26/27 Fee (incl. GST)
------	------	-----------	---------------------------------------------	----------------------------------

Footpaths and vehicle crossings

Cost to owner - Site set up fee	Per site	N	\$368.00	\$379.00
Concrete 75mm thick per sq.m - \$180 min	Per Sq Metre	N	\$233.00	\$240.00
Concrete 100 to 150mm thick per sq.m - \$200 min	Per Sq Metre	N	\$265.00	\$273.00
Asphalt reinstatement per sq.m - \$100 min	Per Sq Metre	N	\$211.00	\$217.00
Plinth board per lin. metre	Per Linear Metre	N	\$51.00	\$53.00
Redundant crossover reinstatement per sq.m	Per Sq Metre	N	\$174.00	\$179.00
Brick pavers per sq.m - \$100 min	Per Sq Metre	N	\$211.00	\$217.00
Asphalt vehicle crossings per sq.m - \$125 min	Per Sq Metre	N	\$265.00	\$273.00

Kerb and channel

Concrete kerb & channel per linear metre - \$200 min	Per Linear Metre	N	\$231.00	\$238.00
Bluestone pitchers existing per linear metre - \$200 min	Per Linear Metre	N	\$218.00	\$224.00

Private reinstatements

Road opening permit

Road opening / Stormwater tapping permit	Per Permit	N	\$289.00	\$297.00
Reinspection fee - general	Per Inspection	N	\$0.00	\$208.00

Drainage

Vehicle crossing permit

Pre purchase consultation and advice	Per consultation	N	\$84.00	\$87.00
Crossover permit fee (including inspection) [Vehicle crossing permit]	Per inspection	N	\$355.00	\$365.00
Temporary crossover	Per crossover	N	\$178.00	\$183.00
Reinspection fee - general	Per Inspection	N	\$202.00	\$208.00
Permit extension request	Per Request	N	\$0.00	\$87.00

Asset Protection

Afterhours Emergency call out fee	Per Callout	N	\$606.50	\$624.00
Non-specified call out request	Per Callout	N	\$114.95	\$119.00
Asset protection fee	Per Permit	N	\$357.00	\$367.00
Asset protection fee - Large development >\$10M	Per permit	N	\$1,047.00	\$1,076.00
Reinspection fee - general	Per Inspection	N	\$0.00	\$208.00

Name	Unit	Statutory	Year 25/26 Last YR Fee (incl. GST)	Year 26/27 Fee (incl. GST)
------	------	-----------	---------------------------------------------	----------------------------------

Road occupation permit (eg. hoarding permit)

Application fee	Per Permit	N	\$333.00	\$343.00
Occupation fee per sq.metre/week	Per Sq Metre	N	\$13.30	\$13.70
Reinspection fee - general	Per Inspection	N	\$0.00	\$208.00
Workzone signage changeover fee	Per application	N	\$765.50	\$787.00
Work Zones per sq.metre/week	Per Sq Metre	N	\$13.30	\$13.70
Security deposit per square metre.	Per Sq Metre	N	\$46.00	\$48.00
Additional occupation fee (per day)	Per day	N	\$165.50	\$170.50
Out of hours working permit	Per permit	N	\$331.00	\$341.00
Express fee (Less than 10 day turn around time)	Per permit	N	\$165.50	\$170.50
Permit amendment fee	Per amendment	N	\$84.00	\$87.00
Road Closure - First day	First Day	N	\$612.00	\$629.00
Road Closure - Second & subsequent days	Additional Day	N	\$162.00	\$167.00

Building Surveying

Demolition under Section 29A	Per Application	Y		As Per Regulations
Property information Certificate (Reg 51)	Per Application	Y		As Per Regulations
Lodgement fees for building works permits Reg. 45 Building Regulations 2018	Per Application	Y		As Per Regulations
Application for registration fee for Pool Barrier (reg 147P)	Per application	Y		As Per Regulations
Information search fee for Pool Barriers (reg 147P)	Per search	Y		As Per Regulations
Lodgement of certificate of Pool Barrier compliance (reg 147X)	Per lodgement	Y		As Per Regulations
Lodgement of certificate of Pool Barrier non-compliance (reg 147ZJ)	Per lodgement	Y		As Per Regulations

Building Inspections

First Out of Hours Inspection by a qualified Building Inspector	Per Inspection	N	\$403.00	\$415.00
Second Inspection by a qualified Building Inspector and each inspection thereafter	Per Inspection	N	\$338.00	\$348.00

Variations to Building Permits issued by Council

Class 1 and 10 - minimum fee/dependent on extent of change	Per Permit	N	\$440.00	\$453.00
Class 2-9 - minimum fee/dependent on extent of change	Per Permit	N	\$673.00	\$692.00
Extension of time - building permit (prior to permit expiring)	Per Permit	N	\$368.00	\$379.00
Renewal of a building permit (no change in plans)	Per Permit	N	\$553.00	\$569.00

Name	Unit	Statutory	Year 25/26 Last YR Fee (incl. GST)	Year 26/27 Fee (incl. GST)
------	------	-----------	---------------------------------------------	----------------------------------

Building Permit applications

Building Permits - Class 1 only

Building Works (excluding demolitions and pools) <\$12K	Per Permit	N	\$942.00	\$968.00
Building Works (excluding demolitions and pools) \$12K-\$20K	Per Permit	N	\$1,208.00	\$1,242.00
Building Works (excluding demolitions and pools) \$20K-\$50K	Per Permit	N	\$1,342.00	\$1,379.00
Building Works (excluding demolitions and pools) \$50K-\$100K	Per Permit	N	\$2,347.00	\$2,412.00
Building Works (excluding demolitions and pools) \$100K-\$500K	Per Permit	N	\$3,820.00	\$3,926.00
Building Works (excluding demolitions and pools) \$500K-\$1.5M	Per Permit	N	\$7,637.00	\$7,848.00
Building Works (excluding demolitions and pools) >\$1.5M	Per Permit	N	\$10,717.00	\$11,012.00
Swimming pools or spa using isolated safety fencing	Per Permit	N	\$1,478.00	\$1,519.00
Demolitions	Per Permit	N	\$1,545.00	\$1,588.00

Building Permits - Class 2-9

Building Works (excluding demolitions) <\$12K	Per Permit	N	\$1,478.00	\$1,519.00
Building Works (excluding demolitions) \$12K-\$20K	Per Permit	N	\$1,878.00	\$1,930.00
Building Works (excluding demolitions)\$20K-\$50K	Per Permit	N	\$2,481.00	\$2,550.00
Building Works (excluding demolitions) \$50K-\$100K	Per Permit	N	\$3,217.00	\$3,306.00
Building Works (excluding demolitions) \$100K-\$500K	Per Permit	N	\$7,502.00	\$7,709.00
Building Works (excluding demolitions) \$500K-\$1.5M	Per Permit	N	\$10,583.00	\$10,875.00
Building Works (excluding demolitions) >\$1.5M	Per Permit	N	\$14,668.00	\$15,072.00

Places Of Public Entertainment (POPE)

POPE Occupancy Permit applications

0 - 2,000 participants (incl 2 inspections)	Per Permit	N	\$1,074.00	\$1,104.00
2,001 - 10,000 (incl 2 inspections)	Per Permit	N	\$1,945.00	\$1,999.00
10,001 - 20,000 (incl 2 inspections)	Per Permit	N	\$3,553.00	\$3,651.00

POPE Temporary Structure Permit application

First Inspection and First Structure by a qualified Building Inspector	Per Permit	N	\$942.00	\$968.00
Second structure or more	Per Structure	N	\$137.00	\$141.00
Second Inspection by a qualified Building Inspector and each inspection thereafter	Per Inspection	N	\$338.00	\$348.00

Report & Consent applications and other matters

Report & Consent - Notice to Neighbouring Properties associated with Report and Consent applications	Per Advertised Property	N	\$211.00	\$217.00
Application to the MBS for concessions in conjunction with a building permit (Regulations 233, 234 and 229)	Per Application	N	\$552.00	\$568.00
Application for adjoining property owner details pertaining to applications to Council for report and consent under Part 5 of the Building Regulations 2018	Per Request	N	\$164.00	\$169.00
Application for adjoining property owner details pertaining to regulation 111 of the Building Regulations 2018	Per Request	N	\$170.00	\$175.00
Report & Consent - Consideration by Council of an application for a building permit referred to it under Part 5,6, 10 &/or 11 of the Building Regulations 2018 or under regulation 116(4) for report and consent.	Per Regulation	Y	As Per Regulations	

Name	Unit	Statutory	Year 25/26 Last YR Fee (incl. GST)	Year 26/27 Fee (incl. GST)
------	------	-----------	---------------------------------------------	----------------------------------

Report & Consent applications and other matters [continued]

Application for Council comments (for illegal building work) per regulation	Per regulation	N	\$552.00	\$568.00
Report & Consent - Request to amend a Council Report & Consent decision	Per Amended Regulation	N	\$308.00	\$317.00
Report & Consent - Fee for an application that accepts an offer made on a report & consent decision	Per Application	N	\$308.00	\$317.00
Report & Consent - request to extend the time to act on a Report & Consent approval (Extension of Time)	Per Application	N	\$308.00	\$317.00

Urban Strategy

Strategic Planning

Stage 1 Amendment Fee - Considering request to Amend Planning Scheme	Per Request	Y	\$3,462.90	\$3,462.90
Stage 2 Amendment Fee - Considering up to and including 10 submissions	Per Request	Y	\$17,163.00	\$17,163.00
Stage 2 Amendment Fee - Considering 11-20 submissions	Per Request	Y	\$34,292.40	\$34,292.40
Stage 2 Amendment Fee - Considering 20+ submissions	Per Request	Y	\$45,840.90	\$45,840.90
Stage 3 Amendment Fee - Adoption/Submitting for approval	Per Request	Y	\$546.30	\$546.30
Cost recovery for Privately Requested Amendments (includes Panel costs, Advertising costs, Section 173 Agreement preparation, etc.)	Per Agreement, dependent on course of Amendment request	N	Full cost recovery	

Urban Design & Place

Parklet permit application fee	Per Application	N	\$250.00	\$256.90
Parklet Annual permit fee	Per Parking Space	N	\$2,964.00	\$3,045.60
<ul style="list-style-type: none"> Aligns with the footpath trading permits 1 September to 31 August each year. 				
Parklet Seasonal permit fee	Per Parking Space	N	\$1,482.00	\$1,522.80
<ul style="list-style-type: none"> 6-month, summer/spring 1 October to 31 March annually 				
Relocation of street furniture request - Bin/Recycling Bin (each receptical, not pair)	Per Receptical	N	\$451.80	\$464.25
Relocation of street furniture request - Bicycle Hoop	Per Hoop	N	\$383.65	\$394.20
Relocation of street furniture request - Seat/Bench	Per Seat / Bench	N	\$383.65	\$394.20
Relocation of street furniture request - Ashtray/Cigarette Butt Receptical	Per Receptical	N	\$255.75	\$262.80

Bayside Business Network Membership

BBN Annual Program Events (Fee determined per event dependent on cost per head, cost of speaker, popularity of event, number of members attending, etc.)	Per Attendee	N	TBD prior to each event	
----------------------------------------------------------------------------------------------------------------------------------------------------------	--------------	---	-------------------------	--

Name	Unit	Statutory	Year 25/26 Last YR Fee (incl. GST)	Year 26/27 Fee (incl. GST)
------	------	-----------	---------------------------------------------	----------------------------------

General Membership

General Membership fee	Per Package	N	\$240.00	\$249.00
2 breakfasts	Per Package	N	\$189.00	\$200.00
1 breakfast	Per Package	N	\$105.00	\$115.00

Plus Membership

Plus Membership	Per Membership	N	\$0.00	\$349.00
2 Breakfasts	Per Membership	N	\$0.00	\$308.00
1 Breakfast	Per Membership	N	\$0.00	\$160.00

Corporate Membership

Corporate membership fee	Per Package	N	\$640.00	\$549.00
2 breakfasts	Per Package	N	\$441.00	\$440.00
1 breakfast	Per Package	N	\$241.00	\$250.00

Amenity Protection

Local Laws

Busking Permit	Per Permit	N	\$56.50	\$58.50
Busking Permit - under 16 years of age	Per Permin	N	\$29.25	\$30.05
Skip Bins	per skip bin	N	\$178.00	\$182.90
Pod storage containers - 7 day permit	per storage container	N	\$168.55	\$173.20
Shipping containers - private land, 7 day permit		N	\$186.00	\$191.50
Shipping containers - private land, 45 day permit	Per permit	N	\$911.40	\$936.50
Shipping Container on road/Council Land - application fee	Per application	N	\$165.50	\$170.50
Shipping Container on road/Council Land - 10 foot container - daily fee	Per day	N	\$22.50	\$22.50
Shipping Container on road/Council Land - 20 foot container - daily fee	Per day	N	\$44.10	\$45.40
Shipping Container on road/Council Land - greater than 20 foot container - daily fee	Per day	N	\$88.50	\$91.00
Derelict/Abandoned/Unregistered Vehicle on road/Council Land - application fee	Per application	N	\$110.50	\$114.00
Store boat, trailer, caravan or campervan on any road/Council Land - three month permit fee	Per permit	N	\$165.14	\$175.00
Impounded shopping trolleys - release fee	Per Trolley	N	\$296.15	\$304.30
Boat Ramp Key - Administration fee (non-refundable)	Per key	N	\$35.80	\$36.80
Boat Ramp Key - Deposit (refundable)	Per Key	N	\$100.00	\$100.00

Name	Unit	Statutory	Year 25/26 Last YR Fee (incl. GST)	Year 26/27 Fee (incl. GST)
------	------	-----------	---------------------------------------------	----------------------------------

Local Laws [continued]

Parking infringements Section 87(4) Road Safety Act 1986	Per Infringement	Y	0.5 penalty unit in respect of each offence listed in Schedule 6 to the <i>Road Traffic (General) Regulations 2019</i> .	
Road Safety Act 1986 - Permissive Parking signs	Per Infringement	Y	0.5 penalty unit in respect of each offence listed in Schedule 6 to the <i>Road Traffic (General) Regulations 2019</i>	
Meter Parking fee - per day for Foreshore Off Street Car Parks	day ticket	N	\$20.00	\$20.50
Meter parking fee - per hour for Foreshore Off Street Car Parks	per hour	N	\$6.80	\$7.00
Meter parking fee - 4 hours for Foreshore Off Street Car Parks	4 hour ticket	N	\$16.00	\$16.00
Meter parking fee – Esplanade / Beach Road per hour	Per Hour	N	\$0.00	\$7.50
Environment Protection Act 2017	Per Infringement	Y	1 to 12 penalty units	
Impounded Vehicle	Per Vehicle	N	\$550.00	\$550.00
Roadside trading - per day	Per permit	N	\$514.00	\$529.00
Impounded skip bins - release fees	Per Bin	N	\$519.00	\$533.50
Impounded works equipment - release fees	Per Lot	N	\$520.00	\$534.50
Release of impounding items unless specified	Per Item	N	\$165.50	\$170.50
Collection and soliciting from footways house to house - Registered Charities and Community Groups	Per Permit	N	\$0.00	\$0.00
Collection and soliciting from footways house to house (daily fee)	Per Permit	N	\$68.30	\$70.20
Car spaces for events - November - March	Per Car Space	N	\$20.00	\$20.00
Car spaces for events - April - October	Per Car Space	N	\$11.00	\$11.30
Impounded dog release fees (pound)	Per Dog	N	\$637.00	\$700.00
Impounded cat release fees (pound)	Per Cat	N	\$637.00	\$700.00
Impound of other animals, birds, goats, pigs, horses etc. (small and large live stock) release fees	Per Animal	N	\$291.00	\$299.00
Daily housing for seized dogs, pending investigation and/or court action	Per Day	N	\$55.00	\$58.85
Daily housing for seized cats, pending investigation and/or court action	Per Day	N	\$45.00	\$58.85
Dog released to owner prior to delivery to pound.	Per Dog	N	\$123.50	\$127.00
Cat released to owner prior to delivery to pound	Per Cat	N	\$123.50	\$127.00
Fee for surrendering an unwanted pet (other than cats and dogs)	Per animal	N	\$220.13	\$226.60
Local law permit application unless specified	Per Permit	N	\$169.00	\$174.00
Local law permit application unless specified - Registered Charities and Community Groups	Per Permit	N	\$0.00	\$0.00
Visitors resident parking permit	Per Permit	N	\$94.00	\$97.00
Visitor Parking Permit valid for 12 months from date of issue - No refunds				
Residential Parking Permit	Per Permit	N	\$240.00	\$247.00
Residential (emergency) temporary parking permit, for one week – excludes paid parking areas and activity centres	Per Permit	N	\$37.00	\$38.50
Tradesperson's Parking Permit (per week)	Per Parking Bay	N	\$79.50	\$82.00
Excess Dog or Cat permit - renewal of existing permits	Per Permit	N	\$58.00	\$60.00
Excess Dog or Cat permit - new applications	Per Permit	N	\$128.50	\$132.50

Name	Unit	Statutory	Year 25/26 Last YR Fee (incl. GST)	Year 26/27 Fee (incl. GST)
------	------	-----------	---------------------------------------------	----------------------------------

Local Laws [continued]

Excess animal (other than dog or cat) permit - renewal of existing permits	Per Permit	N	\$90.00	\$92.50
Excess animal (other than dog or cat) permit - new applications	Per Permit	N	\$128.20	\$131.80
Club Foreshore Parking Permits	Per Permit	N	\$270.00	\$277.50
Additional beach parking permit - property owner	Per Permit	N	<p>\$276 for 3 years for digital permits and Pro-rate rate applies for physical permits issued during the 3 year cycle - \$23.00 per quarter or part thereof. No refund on purchased beach parking permits.</p> <p>Last year fee \$264 for 3 years for digital permits and Pro-rate rate applies for physical permits issued during the 3 year cycle - \$22.00 per quarter or part thereof. No refund on purchased beach parking permits.</p>	
Additional annual beach parking permit for residential tenant	Per Permit	N	\$87.00	\$92.00
Impounding Livestock Act	Per Infringement	Y	2 to 4 penalty units.	
Domestic Animals Act 1994	Per Infringement	Y	0.5 to 5 penalty units	
Private Parking Agreements	Per application	N	\$613.00	\$630.00
Footpath Trading Permit (new applications pro-rata payment)		N	<p>Pro-rata payment on a quarterly basis of the applicable fee:</p> <p>100% of fee if paid between 1 September to 30 November</p> <p>75% of fee if paid between 1 December to 28 February</p> <p>50% of fee if paid between 1 March to 31 May</p> <p>25% fee if paid between 1 June to 31 August</p>	
Annual permit - "A" frame sign	Per Permit	N	\$349.00	\$300.00
Goods on footpath	Per Permit	N	\$528.00	\$528.00
Footpath Trading Permit - Registered Charities - "A" Frame Sign and/or Goods on Footpath	Per Application	N	\$0.00	\$0.00
Tables and chairs on footways per table (1st & 2nd) & chairs (up to 4 chairs)	Per Lot	N	\$390.00	\$390.00
Tables and chairs on footways per table (3rd & 4th) & chairs (up to 4 chairs)	Per Lot	N	\$660.00	\$660.00
Tables and chairs on footways per table (5th & 6th) & chairs (up to 4 chairs)	Per Lot	N	\$905.00	\$905.00
Tables and chairs on footways per table (> 6) & chairs (up to 4 chairs)	Per Lot	N	\$1,190.00	\$1,190.00

Name	Unit	Statutory	Year 25/26 Last YR Fee (incl. GST)	Year 26/27 Fee (incl. GST)
------	------	-----------	---------------------------------------------	----------------------------------

Local Laws [continued]

Surcharge for tables & chairs housed in permanent structures / facilities	Per Lot	N	A 50% surcharge, calculated on fees for tables & chairs, will apply for those housed in permanent structures / facilities	
Application processing fee (new/transfer)	Per Application	N	\$99.00	\$102.00
Impounded goods/signs - release fees	Per Release plus cost per item	N	\$300.00	\$309.00
Impounded tables, chairs & barriers - release fees	Per Release plus cost per item	N	\$300.00	\$309.00
Bike Share Scheme - annual fee	Per year	N	\$1,100.70	\$1,131.00
Discharge groundwater into Council drain - during construction	Per application	N	\$1,100.70	\$1,131.00
Discharge groundwater into Council drain, road/Council Land - application fee	Per application	N	\$165.20	\$169.80
Display a vehicle, trailer, boat or equipment for sale on any road/ Council Land - daily fee	Per day	N	\$23.00	\$24.00
E-Scooter Share Scheme - annual fee	Per year	N	\$1,100.70	\$1,131.00
Operate a model aeroplane on Council Land - annual hobby fee	Per year	N	\$33.50	\$34.50

Animal registration

Animal Registration Levy - Dog	Per Dog	Y	As per regulations - in addition to Council fee	
Animal Registration Levy - Cat	Per Cat	Y	As per regulations - in addition to Council fee	
Dog - maximum fee	Per Dog	N	\$277.00	\$285.00
Dog - reduced fee	Per Dog	N	\$82.00	\$84.30
Dog – less than eight months of age (no further discounts or refunds for this registration period)	Per Dog	N	\$82.00	\$84.30
Assistance Dog	Per Dog	N	\$0.00	\$0.00
Cat - maximum fee	Per Cat	N	\$150.00	\$155.00
Cat - reduced fee	Per Cat	N	\$47.00	\$48.30
Register a person to provide foster care for an animal	Per registration	N	\$40.50	\$42.00
Foster Carer Registration (fostered during the first 12 months the animal is in their care) per dog or cat	Per animal	N	\$9.00	\$9.00
Registered premises	Per Premises	N	\$307.50	\$316.00
Pensioner rate	Per Animal	N	50% of all fees	
Promotional Events		N	Only charge for Animal Registration Levy, Free Registration	
Pro-rata fee for animal registrations	Per Animal	N	Animal Registration Levy plus half price Registration	
Refund one half of registration fee if cancelled before 10 October each year	Per Animal	N	Refund one half of registration fee if cancelled before 10 October each year, minus the state levy.	
Recording owner details from animal register	Per Record	N	\$38.50	\$40.00

Name	Unit	Statutory	Year 25/26 Last YR Fee (incl. GST)	Year 26/27 Fee (incl. GST)
------	------	-----------	---------------------------------------------	----------------------------------

Investigations

Goods, signs on footways

Environmental Health

Food Act 1984	Per Infringement	Y	2-10 penalty units	
Public Health & Wellbeing Act 2008	Per Infringement	Y	4-12 penalty units	
Food premises - Category one	Per Premises	N	\$720 plus \$22.00 for each staff member (in excess of 5 staff) plus a 50% late payment fee. Last year fee \$702 plus \$21.00 for each staff member (in excess of 5 staff) plus a 50% late payment fee.	
Nursing homes/aged care centres, child care centres, hospitals, special accommodation, meals on wheels				
Food premises - Category two	Per Premises	N	\$710 plus \$22.00 for each staff member (in excess of 5 staff) plus a 50% late payment fee. Last year fee \$692 plus \$21.00 for each staff member (in excess of 5 staff) plus a 50% late payment fee.	
Food manufacturers high risk foods, supermarkets,hotels,food kitchens, caterers, restaurants, bakery, cake sales, cafes, takeaways, delicatessens, food canteens (high risk), juice bars, function centres, bed and breakfast (high risk), mobile food vehicles (high risk), sporting clubs (high risk)				
Food premises - Category three	Per Premises	N	\$478 plus \$22.00 for each staff member (in excess of 5 staff) plus a 50% late payment fee. Last year fee \$464 plus \$21.00 for each staff member (in excess of 5 staff) plus a 50% late payment fee.	
Fruit and vegetable sales, convenience stores, ice cream sales, food canteens (low risk), food manufacturers (low risk), mixed businesses, cake decorators, sporting clubs (low risk), kiosks, health food stores, mobile food vehicles (low risk), bed and breakfast (low risk)				
Food premises - Category four	Per Premises	N	No charge - notification only	
Liquor shops, low risk packaged food only, community groups operating at community events.				
Food premises - category five	Per Premises	N	\$215.00	\$221.00
Temporary food premises for one off promotional, festival and other events not otherwise covered up to 4 occasions pa.				
Food premises - category six	Per Premises	N	\$121.00	\$125.00
Temporary food premises for festivals and other community events not otherwise covered up to 4 occasions pa.				
Community groups	Per Premises	N	Community groups as defined by Department of Health receive 50% reduction on applicable fee.	

Name	Unit	Statutory	Year 25/26 Last YR Fee (incl. GST)	Year 26/27 Fee (incl. GST)
------	------	-----------	---------------------------------------------	----------------------------------

Environmental Health [continued]

Registration transfer fee (public health and wellbeing act)	Per Application	N	50% of applicable fee	
Food Registration Refund	Per registration	N	Pro-rata on a quarterly basis for unused food registration	
Transfer enquiry - inspection and written report (including solicitors enquiries) - 10 day turnover	Per Inspection & Report	N	\$326.00	\$335.00
Transfer enquiry - inspection and written report (including solicitors enquiries) - fast track 4 day turnover	Per Inspection & Report	N	\$630.00	\$648.00
Food temperature thermometers	Per Thermometer	N	\$85.00	\$88.00
Prescribed accommodation	Per Premises	N	\$360 for 4 apartments plus \$19 per additional apartment plus a 50% late payment fee Last year fee \$338 for 4 apartments plus \$18 per additional apartment plus a 50% late payment fee	
Rooming Houses/Hostels - up to 10 boarders	First 10 Boarders	N	\$367.00	\$378.00
Rooming Houses/Hostels - 11-20 boarders	11-20 Boarders	N	\$434.00	\$446.00
Rooming houses/Hostels - each additional boarder	Per Additional Boarder	N	\$23.00	\$24.00
Hotels/motels - up to 20 units	Per Hotel/Motel	N	\$583.00	\$600.00
Hotels/motels - up to 60 units	Per Hotel/Motel	N	\$658.00	\$677.00
Hotels/motels - more than 60 units	Per Hotel/Motel	N	\$685.00	\$704.00
Plus Late payment fee	Per Hotel/Motel	N	50% late payment fees	
Hairdressers/beauty parlours	Per Premises	N	\$242.00	\$250.00
Skin penetration	Per Premises	N	\$242.00	\$250.00
Plus Late payment fee	Per Premises	N	Plus a 50% late payment fee	
Dual premises	Per Premises	N	\$348.00	\$358.00
Plus Late payment fee	Per Premises	N	Plus a 50% late payment fee	
Part registration fees	Pro-rata on a Quarterly basis	N	Pro-rata on a quarterly basis	

Name	Unit	Statutory	Year 25/26 Last YR Fee (incl. GST)	Year 26/27 Fee (incl. GST)
------	------	-----------	---------------------------------------------	----------------------------------

Environmental Health [continued]

Registration of public pools (Public health)	Per application	N	\$220 for up to 3 pools, \$50 for each additional pool Min. Fee: \$194.00 Last year fee \$212 for up to 3 pools, \$50 for each additional pool Min. Fee: \$194.00	
New Food Registration application fee (Class 1 &2)	Per Application	N	\$0.00	\$260.00
New Food Registration application fee (Class 3)	Per Application	N	\$0.00	\$180.00
New Public Health Registration application fee	Per Application	N	\$0.00	\$100.00
New food premises plans assessment applications	Per Application	N	\$523.00	\$538.00
New public health premises plans assessment applications	Per Application	N	\$307.00	\$316.00
Additional/Out of sequence premises inspection fee	Per Inspection	N	\$159.00	\$164.00
Syringe containers for bayside businesses (Personal care and body art)	Per Container	N	\$32.00	\$33.00
Syringe containers for Bayside residents (diabetics)	Per Container	N	No charge for residents	
Grey water application	Per Application	N	\$542.00	\$557.00

Name	Unit	Statutory	Year 25/26 Last YR Fee (incl. GST)	Year 26/27 Fee (incl. GST)
------	------	-----------	---------------------------------------------	----------------------------------

COMMUNITY AND CUSTOMER EXPERIENCE

Community Services

Family Services

Immunisation vaccines

Varilrix (Single Dose)		N	\$99.07	\$99.07
Nimenrix - Meningococcal ACWY	Per Dose	N	\$111.00	\$99.90
Boostrix (diphtheria/tetanus/pertussis)	Per Vaccination	N	\$70.00	\$70.00
Meningococcal B vaccination by Registered Nurse	Per Vaccination	N	\$164.33	\$146.25
Flu vaccine	Per Vaccination	N	\$36.00	\$36.00
Shingrix	Per Dose	N	\$314.00	\$314.00
Infanrix Hexa	Per Dose	N	\$122.00	\$131.80
Pneumococcal	Per Dose	N	\$180.00	\$185.00
Measles, mumps, rubella (MMR)	Per Dose	N	\$55.00	\$56.60
Rotavirus	Per Dose	N	\$145.00	\$149.00
Measles, mumps, rubella, varicella (MMRV)	Per Dose	N	\$105.00	\$112.10
Diphtheria, tetanus, pertussis, polio	Per Dose	N	\$78.00	\$85.10
Human Papillomavirus vaccine	Per Dose	N	\$230.00	\$253.00
Preparation of overseas immunisation catch up schedule	Per Schedule	N	\$105.00	\$107.90

Family Health

Children's Services

Youth Services

Parent Education Program	Per Parent	N	\$13.50	\$13.90
Freeza program Admission fee	Per Admission	N	Variable dependent on activity cost	

Peterson Youth Centre hire

Fern St. room hire

Community users hire	Per hour	N	\$50.00	\$51.40
Not-for-profit users hire	Per hour	N	\$12.65	\$13.00
Salto Access Fob Bond	Per fob	N	\$51.50	\$53.00
Cleaning Fee	Per Hire	N	\$61.10	\$62.80

Aged and Disability Services

Hire of community bus - 12 seater

Community transport resident trips Round trip	Round Trip	N	\$8.00	\$9.00
Community transport resident day trips - Outing	Day Trip	N	\$14.00	\$16.00

Name	Unit	Statutory	Year 25/26 Last YR Fee (incl. GST)	Year 26/27 Fee (incl. GST)
------	------	-----------	---------------------------------------------	----------------------------------

Unsubsidised health and community care

Commonwealth Home Support program and HACC for under 65s

Pension Rate (Singles < \$39,089 or Couple < \$59,082)

Domestic - pension rate	Per Hour	N	\$10.00	\$10.60
Personal care - pension rate	Per Hour	N	\$8.00	\$8.40
Delivered meals - 3 course pension rate	Per Meal	N	\$16.00	\$16.45
Delivered meals - main course pension rate	Per Meal	N	\$9.20	\$9.45
Delivered meals - 2 course pension rate	Per Meal	N	\$13.00	\$13.40
Respite - low income	Per Hour	N	\$8.00	\$8.40
Home maintenance - pension rate	Per Hour	N	\$22.00	\$22.80
Social support, PAG and bites - pension rate	Per Hour	N	\$23.00	\$23.80

Medium Income (Singles \$39,089 to \$86,208 or Couples \$59,082 to \$115,245)

Domestic - medium income	Per Hour	N	\$24.00	\$25.00
Personal care - medium income	Per Hour	N	\$18.00	\$18.60
Delivered meals - 3 course medium income	Per Meal	N	\$17.00	\$17.50
Delivered meals - main course medium income	Per Meal	N	\$9.40	\$9.70
Delivered meals - 2 course medium income	Per Meal	N	\$14.00	\$14.50
Respite - medium income	Per Hour	N	\$12.00	\$12.60
Home maintenance - medium income	Per Hour	N	\$33.00	\$35.00
Social support, PAG and bites - medium income	Per Hour	N	\$25.00	\$26.00

High Income (Singles > \$86,208 or Couple > \$115,245)

Domestic - high income	Per Hour	N	\$46.00	\$48.00
Personal care - high income	Per Hour	N	\$46.00	\$48.00
Delivered meals - 3 course high income	Per Meal	N	\$20.00	\$21.00
Delivered meals - main course high income	Per Meal	N	\$13.00	\$13.50
Delivered meals - 2 course high income	Per Meal	N	\$17.50	\$18.20
Respite - high income	Per Hour	N	\$50.00	\$51.40
Home maintenance - high income	Per Hour	N	\$72.00	\$74.00
Social support, PAG and bites - high income	Per Hour	N	\$28.00	\$29.00

Arts and Culture

Bayside Community

Workshops/Public programs	Per Program	N	\$20 children and concession	\$30 adults
---------------------------	-------------	---	------------------------------	-------------

Library Services

3D Printing - per item	Per print	N	\$10.00	\$11.00
Book club - single	Per Hour	N	\$227.00	\$234.00
Book club - single - concession	Per Hour	N	\$126.70	\$128.00
Private book club - book packs	Per Pack	N	\$166.00	\$171.00
Library bags	Per Bag	N	\$6.00	\$6.00
Technology Training classes	Per Hour	N	\$12.00	\$13.00
Heritage Photos Printing	Per Scan	N	\$7.30	\$7.50

Name	Unit	Statutory	Year 25/26 Last YR Fee (incl. GST)	Year 26/27 Fee (incl. GST)
------	------	-----------	---------------------------------------------	----------------------------------

Library Services [continued]

Children's special activities with performer	Per Child	N	\$8.00	\$9.00
Adult special activities	Per Adult	N	\$10.30	\$11.00

Fines for return of library materials after close of business on due date.

Inter Library Loans - Adult	Per Item	N	\$4.00	\$4.15
Inter Library Loans - Junior, teenage & older adult rate	Per Item	N	\$3.00	\$3.10
Inter Library Loans - Academic Institutions	Per loan	N	\$31.95	\$32.85
Replacement of lost or damaged library card	Per Card	N	\$3.00	\$3.00
Charge for the replacement of lost or severely damaged items.	Per Item	N	Cost of item	
Charge for loss or damage to single issues of periodical	Per Issue	N	Cost for replacement of lost component.	
Charge for replacement of disc/CD (from a talking book)	Per Cassette/ CD	N	Cost for replacement of lost component/disc.	

Photocopier/printer (B&W)

A4	Per Page	N	\$0.10	\$0.15
A3	Per Page	N	\$0.20	\$0.25

Photocopier/printer (Colour)

A4	Per Page	N	\$0.60	\$0.65
A3	Per Page	N	\$0.80	\$0.85

Hire of training room

Hire by Community Groups

Brighton Library - Single room (first 2 hours free)	Per Hour	N	\$18.00	\$19.00
Brighton Library - Double room (first 2 hours free)	Per hour	N	\$23.00	\$24.00
Brighton Library - Triple room (first 2 hours free)	Per hour	N	\$27.85	\$28.65
Sandringham Library - Multi-use room	Per hour	N	\$27.85	\$28.65

Hire by Commercial Groups

Brighton Library - Single room	Per hour	N	\$25.00	\$26.00
Brighton Library - Double room	Per Hour	N	\$38.00	\$40.00
Brighton Library - Triple room	Per Hour	N	\$49.00	\$51.00
Sandringham Library - Multi-use room	Per Hour	N	\$49.00	\$51.00