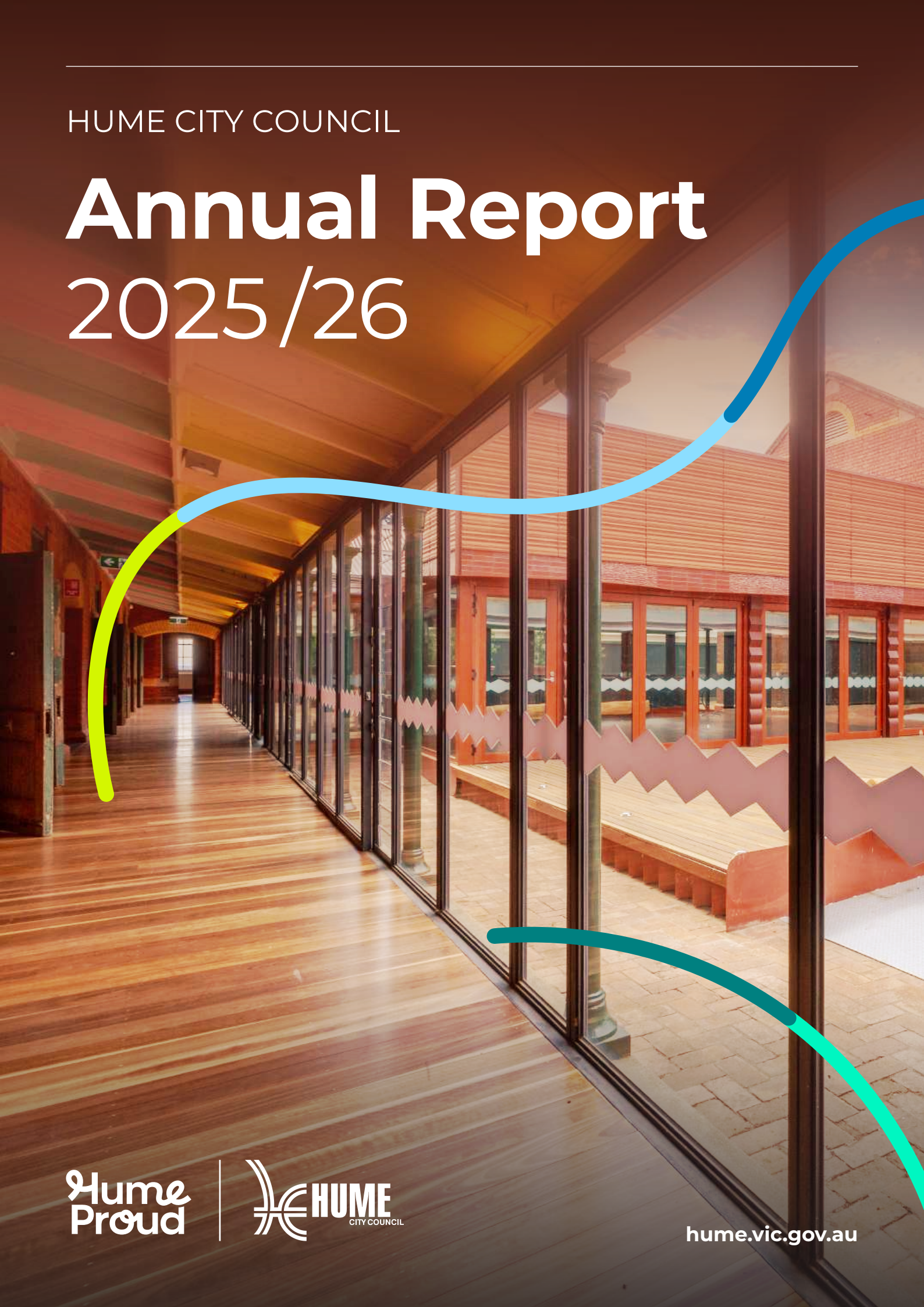
HUME CITY COUNCIL

Annual Report 2025/26



Hume Proud

HUME CITY COUNCIL

hume.vic.gov.au

Acknowledgment of Country

Hume City Council recognises the rich Aboriginal heritage within the municipality and acknowledges the Wurundjeri Woi-wurrung, including the existing family members of the Gunung-Willam-Balluk clan, as the Traditional Custodians of this land.

Council embraces Aboriginal and Torres Strait Islander living cultures as a vital part of Australia's identity and recognises, celebrates and pays respect to Elders past and present.

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Delivering for our community

Performance snapshot

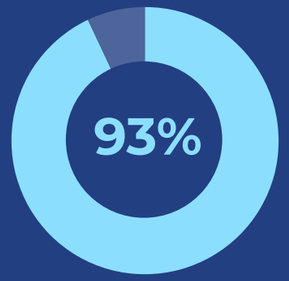
The Hume City Council 2025/26 Annual Report presents a detailed overview of our performance and achievements for the 2025/26 financial year, the first year of our Council Plan 2025-2029.

It highlights the progress we have made towards our Council Plan priorities and strategic objectives through the services, projects and initiatives we have delivered for our growing community. It also outlines our financial organisational performance, and the opportunities and challenges that have shaped our work, and where we can continue to improve.

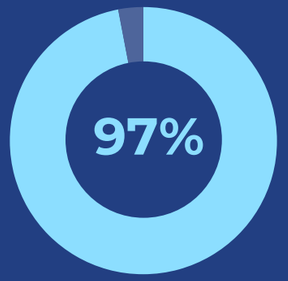
Our Annual Report is an important part of our commitment to transparency, accountability and delivering greatest value for our community.

Our performance at a glance

Progress made towards our Council Plan priorities and strategic objectives this year:

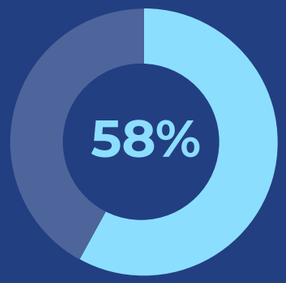


Council Plan strategic indicators being achieved – 3 out of 45 are being monitored



Council Annual Action Plan (CAAP) actions completed or on-track – 2 out of 59 have been deferred

Financial performance:



Capital budget delivered

$720,000 surplus

Resulting in a favourable variance of $20.85 million against our 2025/26 Budget

Our performance is detailed at page 41 and capital expenditure and operating position is outlined at page 36.

Mayor and CEO message

We are proud to present the Hume City Council 2025/26 Annual Report.

This Annual Report captures the first full financial year in the current Council term. Over the past year, we established a clear strategic direction for Hume's future, guided by long-term planning, community priorities and a commitment to sustainable growth.

As one of Australia's fastest-growing municipalities, we have continued to deliver essential services every day while planning responsibly for the decades ahead. Supporting our growing and diverse community requires careful stewardship, strong advocacy and ongoing investment in the infrastructure, services and facilities that help our residents thrive.

This year, we focused on delivering our Council Plan and the four key priorities that will guide our work through to 2029:

- A liveable city of well-designed and connected places
- A climate resilient city with a healthy natural environment
- A healthy community that is inclusive and proud
- A well-governed Council that is strategic and trusted

For the first time, the Council Plan also incorporates the Municipal Public Health and Wellbeing Plan and the Disability Action Plan, creating a more integrated and coordinated approach to improving community health, wellbeing, accessibility and inclusion.

Advocacy

Strong advocacy remains critical to ensuring Hume receives the investment needed to support our growing population.

This year, Council adopted our Advocacy Framework 2026-2030, identifying six major priorities that will guide our efforts to secure the infrastructure, services and funding essential to our community's liveability.

The framework has helped amplify our community's voice and ensure that State and Federal decision-makers understand the priorities that matter most to Hume residents.

Our advocacy efforts contributed to significant outcomes, including $45 million from the Australian and Victorian Government for Stage 2 of the Donnybrook Road upgrade, delivering a second bridge over the Hume Freeway. We also secured commitments for new and improved bus routes and timetabling in our city's north and $4.4 million towards the Dwyer Street Reserve project as part of $14 million in external competitive funding received by Council during the year.

Supporting our community

We know cost-of-living pressures continue to affect households across Hume. Council has also faced increasing costs associated with infrastructure, construction, fuel and service delivery. Throughout the year, our focus has been on balancing these pressures responsibly while continuing to support our residents and invest in the services and facilities our community relies upon.

Our budget included a range of cost-of-living support measures, including access to leisure centres and increased pensioner rate rebates. We continued to deliver services across every stage of life, from early years programs through to aged care and community support services.

We also provided a wide range of free and low-cost events and activities that helped bring people together. From major celebrations such as the Craigieburn Festival to the everyday programs offered through our libraries, neighbourhood houses and community centres, these initiatives play an important role in helping residents stay active, connected and engaged.

Planning and building for the community

Investing in community infrastructure remains a key priority as our city continues to grow.

During the year, we planned for or delivered several significant capital works projects that will benefit our community for years to come. This includes the Jacksons Hill Arts and Culture Precinct in Sunbury, Willowbrook Recreation Reserve Pavilion in Westmeadows, the second pitch at the Hume Hockey Centre, and the Vic Foster Reserve Pavilion Upgrade in Craigieburn.

Alongside these investments, we also took important steps to strengthen Council's long-term financial sustainability and ensure we are well positioned to meet future demands. In August 2025, Council adopted its Long-Term Financial Plan 2025/26–2034/35, Revenue and Rating Plan 2025/26–2028/29, and Asset Plan 2025. Together, these strategic documents provide a clear framework for managing Council finances, assets and resources over the next decade, ensuring community needs and long-term priorities are supported through fair, transparent and sustainable allocation of rates, fees, charges, grants and other income.

Community pride and recognition

We continued our efforts to tackle illegal dumping through the 'Dob in a Dumper' campaign and the expansion of CCTV coverage across key locations. The campaign reinforces a clear message that illegal dumping is unacceptable. With every household entitled to five free waste disposal passes each year, there is no excuse for dumping rubbish in Hume.

This year also marked the 10-year anniversary of our early literacy initiative, 1000 Books Before School. What began at Hume Libraries has since grown into a statewide program that encourages parents and carers to read regularly with their children. More than 5,000 local children have participated over the past decade, helping to build strong literacy foundations and foster a lifelong love of reading.

Our Hume Community Hubs Playgroups were recognised with a Victorian Early Years Award in the category of Supporting Parents to Build Their Capacity and Confidence.

This achievement highlights the important role our playgroups play in empowering families and supporting children's early learning and development.

The Sunbury Community Arts and Cultural Precinct also received significant recognition during the year, receiving multiple awards through the 2026 Victorian Architecture Awards and a National Growth Areas Alliance Award for Place and Community Activation in Growth Areas. These awards reflect the value of investing in high-quality community spaces that bring people together and create a strong sense of place.

Looking ahead

As we move into 2026/27, we will continue building on the strong foundations established through our Council Plan and advocating for the State and Federal investment our community deserves.

We acknowledge the dedication and commitment of our staff, community groups, volunteers and residents who have contributed to making Hume a liveable, connected and inclusive municipality. Local government depends on a significant collective effort, and every contribution, large and small, has helped Council support the Hume community during the year.

We are proud of what has been achieved together and remain focused on ensuring Hume is a place where people can live, work, learn and thrive.



Cr Carly Moore
Hume City Mayor



Sheena Frost
Chief Executive Officer

Our city

Hume City (our city) is a key part of Melbourne's northern growth corridor and is home to one of Australia's fastest growing and most culturally diverse communities.

Located just 15 kilometres from Melbourne's city centre, our city is a contrasting mix of established post-war suburbs and new residential growth areas, significant industrial and commercial precincts, and expansive rural areas and parklands.

Spanning an area of 504 square kilometres, our city is made of two urban areas; one around the Sunbury township and the other extending north along the Hume Freeway from the established suburbs of Broadmeadows, Campbellfield, Tullamarine, and Gladstone Park in the south, the expanding areas of Roxburgh Park, Craigieburn and Greenvale in the middle, and the new growth areas of Mickleham and Kalkallo in the north.

These two urban areas are separated by a green wedge comprising the Melbourne Airport, which accounts for 10 per cent of the total area of our city, and extensive rural areas home to Woodlands Historic Park and the Bulla township. The green wedge also includes significant natural and cultural heritage, particularly along our major waterways.

Our city contains two of Melbourne's metropolitan activity centres; Broadmeadows and Cloverton (future), as well as major industrial precincts in and around the Melbourne Airport and within the Northern State Significant Industrial Precinct along the Hume Freeway.

These employment areas are supported by a principal freight network that includes major road connections, the Melbourne Airport (the largest air freight terminal in Australia) and inland rail connecting the eastern side of Australia to the Port of Melbourne (via Somerton Intermodal Terminal and Beveridge Interstate Freight Terminal).



Figure 1: Location of Hume City

Our history

Situated on the traditional lands of the Wurundjeri Woi-wurrung people, including the region's first inhabitants the Gunung-Willam Balluk clan, our city boasts a rich history that stretches back over 40,000 years.

Despite the loss of significant cultural knowledge following European settlement, today there is more than 700 registered Aboriginal Cultural Heritage Places across our city, including burial sites, earth and stone features, object collections, scattered artifacts, quarries and scar trees. Publicly known places include Holly Green Mound, Sunbury Rings and Sunbury Quarries.

Hamilton Hume and William Hovell explored the area in the 1820s and about 10 years later the first Europeans settled along the Maribyrnong River, Jacksons Creek and Deep Creek waterways. Today the area is home to some of Victoria's most historic European landmarks, including Rupertswood Mansion and Emu Bottom Homestead in Sunbury, and the Maygar Barracks in Broadmeadows which served as a training base for our troops during World War I.

On 15 December 1994, Hume City Council was created from local government amalgamations and included the (former) Shire of Bulla, most of the (former) City of Broadmeadows, land along the Merri Creek in the City of Whittlesea, and the north-east section of the (former) City of Keilor.

Our Community

Population growth
(Id Forecasts)

285,400
2026

411,700
2046

Household growth
(Id Forecasts)

93,600
2026

140,700
2046

Age groups
(ABS 2021 Census)

More than

1 in 4 people aged under 18 years

1 in 9 people are 65 years or older

Over the next 20 years the largest increase (number) in population will be in the 50-54 (11,670 people) and 45-49 (10,890 people) year age groups. However, the largest growth (% change) will be in the 85+ (165.8%) and 80-84 (107.7%) year age groups.

Sunbury and Mickleham will experience the largest growth over the next 20 years.

(Id Forecasts)

7.7%

of people responding to the Victorian Population Health Survey in Hume City identified as LGBTIQA+

(compared to 11% of respondents across Victoria)

(2023 Victorian Population Health Survey)

1,870

residents are Aboriginal and Torres Strait Islander peoples

Our city is home to the fifth-largest Indigenous population in Greater Melbourne, with the largest communities residing in Craigieburn and Sunbury.

(ABS 2021 Census)

49%

of residents speak a language other than English at home

speaking over 155 languages.

(ABS 2021 Census)

40%

of residents were born overseas, coming from 170 different countries

(ABS 2021 Census)

74%

of residents identify with a religion

(compared to 56% in Greater Melbourne)

(ABS 2021 Census)

Almost 1 in 4

residents are new migrants

(arrived in Australia 2000-2021)

(ABS 2021 Census)

Our city is home to one of Australia's most culturally diverse communities. It has the largest population of people born in Turkey in Australia, and the second-largest population of those born in Iraq. India is the birthplace for the largest percentage of our population born overseas (6.7%) and is the birthplace experiencing the largest growth in the last 5 years (7,816 people).

(ABS 2021 Census)

Our city has the fourth largest number of permanent migrants across all Victorian councils, with one in two (49.2%) entering Australia under the Skilled Program and almost one in three (30.1%) under the Humanitarian program. Our humanitarian migrant population is the largest in Victoria (accounting for 20% of Victoria's total humanitarian intake) and the second largest in Australia.

(Dept of Home Affairs, Settlement Data)

Our Council

Hume City Council was elected in November 2024. Our Council is made up of 11 Councillors each representing a single-member ward and includes the Mayor and Deputy Mayor.

In 2025/26, Councillors have participated in Council decision-making processes to represent the interests of the community and support the delivery of our strategic direction, set out in the Council Plan 2025-2029.

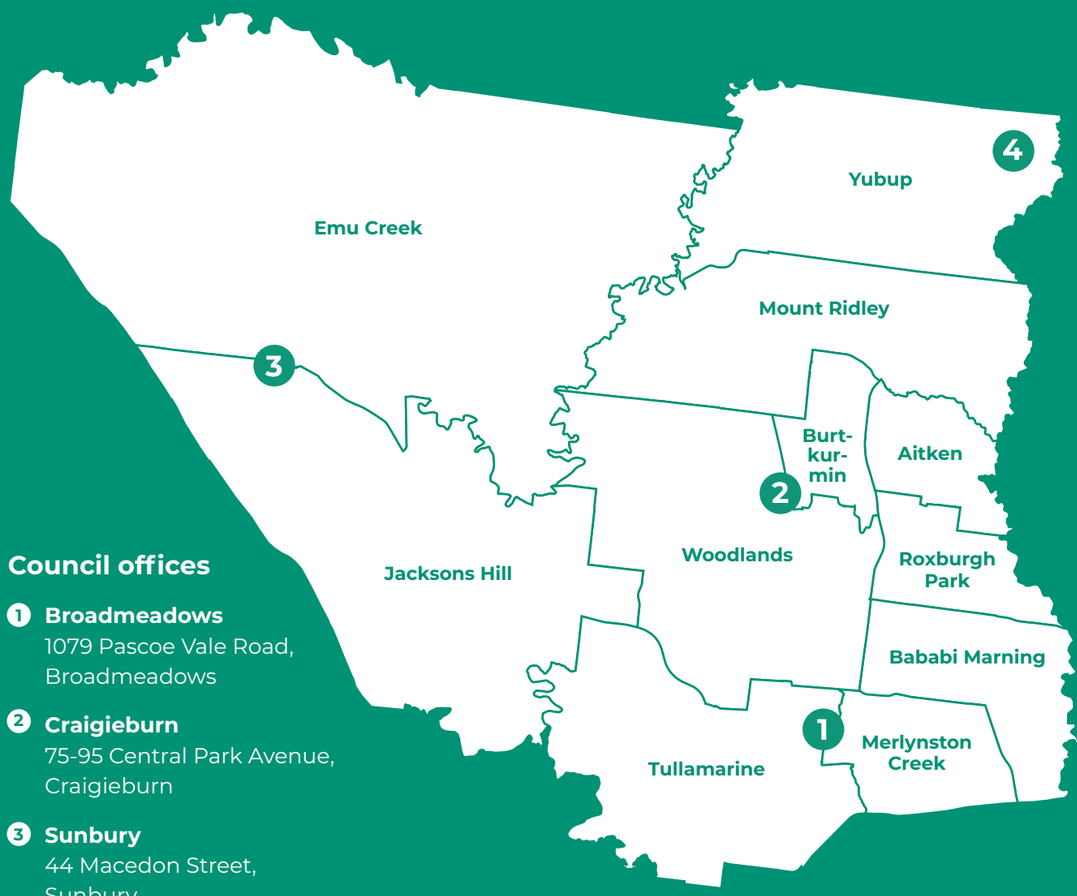


Figure 2: Map of ward boundaries.

Council offices

1. **Broadmeadows**
   1079 Pascoe Vale Road,
   Broadmeadows
2. **Craigieburn**
   75-95 Central Park Avenue,
   Craigieburn
3. **Sunbury**
   44 Macedon Street,
   Sunbury
4. **Mickleham**
   82-90 St Georges Boulevard,
   Mickleham

Contact details
Phone: 9205 2200
Email: contactus@hume.vic.gov.au

Our Councillors



Cr Carly Moore (Mayor)
Aitken Ward
Date elected: 7 November 2016



Cr Ally Watson (Deputy Mayor)
Yubup Ward
Date elected: 11 November 2024



Cr Jarrod Bell
Jacksons Hill Ward
Date elected: 12 November 2020



Cr John Haddad
Bababi Marning Ward
Date elected: 11 November 2024



Cr Jim Overend
Burt-kur-min Ward
Date elected: 12 November 2020



Cr Kate Hamley
Emu Creek Ward
Date elected: 11 November 2024



Cr Karen Sherry
Merlynston Creek Ward
Date elected: 7 November 2016



Cr Daniel English
Mount Ridley Ward
Date elected: 11 November 2024



Cr Sam Misho
Roxburgh Park Ward
Date elected: 12 November 2020



Cr Steve Gagen
Woodlands Ward
Date elected: 11 November 2024



Cr Naim Kurt
Tullamarine Ward
Date elected: 7 November 2016

Our organisation structure

Our Chief Executive Officer (**CEO**) is appointed to support our Mayor and Councillors and ensure the implementation of Council decisions. The CEO is supported by an Executive Leadership Team who manage the day-to-day operations of Council and all staffing related matters.

The organisational structure as of 30 June 2026 is shown below. Full time equivalent (**FTE**) staff by organisational structure, employment type and gender is provided at Table 1 and 2.

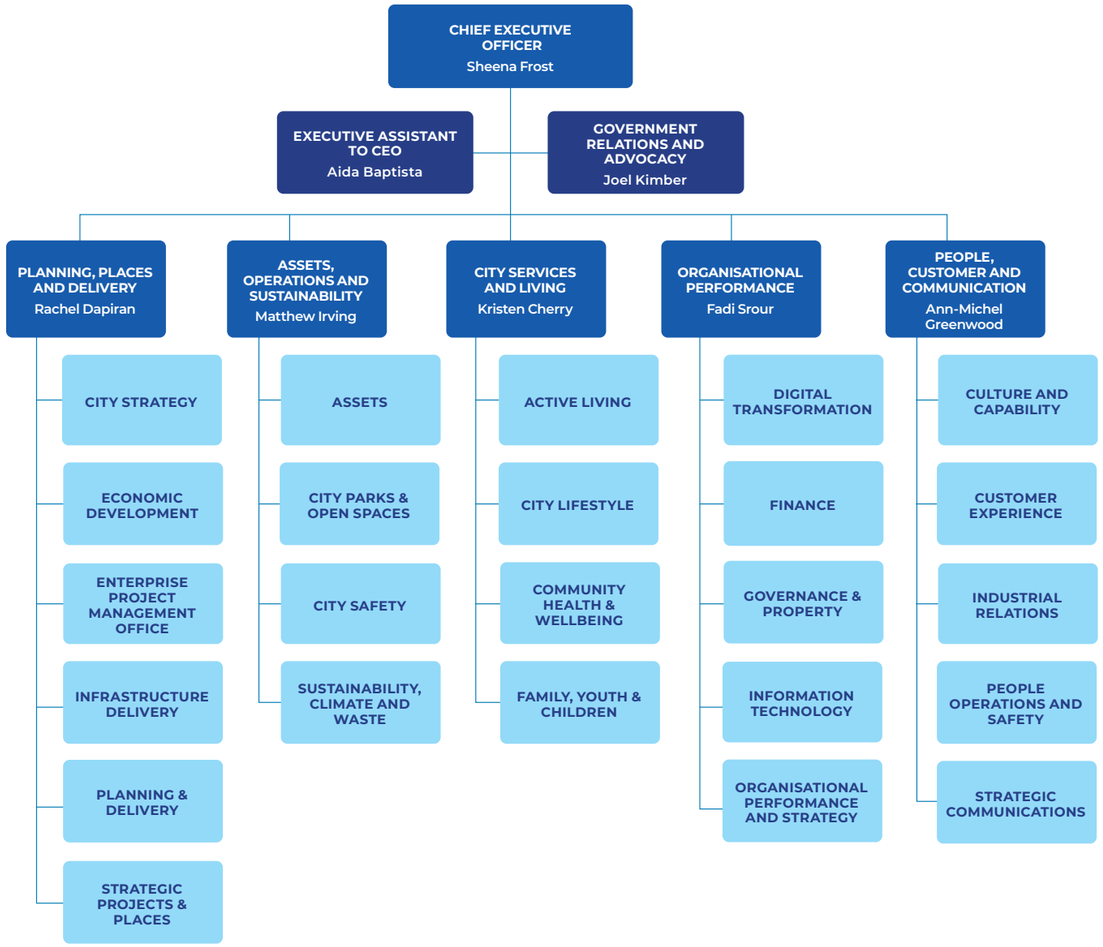


Table 1: Full time equivalent (FTE) staff by organisational structure and gender

Organisational structure		Assets, Operations & Sustainability	City Services & Living	Organisational Performance	People, Customer & Communication	Planning, Places & Delivery	CEO Office	Total
Full time	Women	55.0	252.5	39.0	38.0	61.0	5.0	**450.5**
	Men	186.0	44.0	44.0	12.0	68.9	1.0	**355.9**
	Self described	5.0	5.0					**10.0**
Part time	Women	9.0	292.6	7.8	7.1	14.2		**330.6**
	Men	4.6	20.2			0.8		**25.6**
	Self described		5.8					**5.8**
Temp Full Time	Women	11.0	16.0	14.0	15.6	7.0		**63.6**
	Men	14.0	8.0	14.0	10.0	9.0		**55.0**
	Self described		1.0					**1.0**
Temp Part Time	Women	3.9	22.0	2.9	4.7	6.3		**39.7**
	Men	0.9	2.0	0.4	0.7	1.0		**5.0**
	Self described		0.8		1.5			**2.3**
Casual	Women	0.1	74.7	0.1				**75.0**
	Men	0.4	34.2	0.1				**34.7**
	Self described		6.9					**6.9**
TOTAL		**289.9**	**785.5**	**122.4**	**89.6**	**168.2**	**6.0**	**1,461.6**

Table 2: Full time equivalent (FTE) staff by banding classification and gender

Classification		Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Other	Total
Full time	Women			25.0	83.5	122.0	114.5	52.5	24.0	29.0	**450.5**
	Men			63.0	64.0	62.5	64.4	44.0	47.0	11.0	**355.9**
	Self described			1.0	4.0	2.0	1.0		1.0	1.0	**10.0**
Part time	Women	6.7	7.3	41.3	47.8	157.0	24.7	6.0	8.5	31.5	**330.6**
	Men	0.4	5.2	6.7	1.8	4.4	1.6		5.5		**25.6**
	Self described	0.3		1.9	1.3	0.9		0.6		0.8	**5.8**
Temp Full Time	Women				11.0	14.6	14.0	10.0	7.0	7.0	**63.6**
	Men			5.0	1.0	10.0	12.0	8.0	6.0	13.0	**55.0**
	Self described						1.0				**1.0**
Temp Part Time	Women			0.9	10.8	12.2	5.9	4.7	3.5	1.7	**39.7**
	Men			0.3	0.7	1.3	0.8		1.0	0.8	**5.0**
	Self described				1.5					0.8	**2.3**
Casual	Women	0.1	30.8	4.8	7.1	23.6	0.1	0.8	6.8	0.9	**75.0**
	Men	0.3	27.4	1.6	0.5	0.5			4.3		**34.7**
	Self described		5.3	0.3	0.1	0.3			0.8	0.1	**6.9**
TOTAL		**7.8**	**76.1**	**151.7**	**235.2**	**411.2**	**240.1**	**126.6**	**115.4**	**97.6**	**1,461.6**

Gender equity action plan

In November 2025, we submitted our Gender Equity Action Plan 2021-2025 progress and completion report to the Commission of Gender Equality in accordance with our obligations under the *Gender Equality Act 2020*.

In January 2026, work commenced on the development of a new Gender Equity Action Plan 2026-2029 which included engagement with employees, employee representatives, unions and special interest groups. The new plan outlines how Council will continue to improve gender equality in the workplace and create a more inclusive and equitable work environment for all employees.

Enterprise bargaining

In September 2025, employees voted to participate in multi-employer bargaining. Council continued to participate in the bargaining process and provided ongoing communication to employees, unions and relevant parties throughout negotiations. This work has supported transparent consultation and enabled employee voices to be represented in workplace discussions to ensure employment arrangements remain fair, contemporary and aligned with legislative requirements.

Professional development

Council continued to invest in employee and leadership development through learning programs, leadership initiatives, onboarding activities and mandatory training. These programs promote positive workplace culture and have supported employees to build capability, develop new skills and contribute to the delivery of high-quality services for the community.

Preventing violence against women

Council continued to deliver initiatives that promote respectful workplaces and support the prevention of violence against women. This included education, awareness activities, policy development and leadership initiatives that reinforce respectful behaviours and contribute to a safe and inclusive workplace. These activities have helped build a culture of respect and contributed to a safer workplace.

Health and safety

Council continued to promote a strong safety culture through employee training, leadership education, wellbeing initiatives and health and safety management activities. Work delivered over the year supported leaders and employees to understand their responsibilities and contribute to safe work practices to reduce workplace risks, support employee wellbeing and contribute to a safer and healthier environment for employees, contractors and visitors.



Our approach to strategic planning

Our Council Plan 2025-2029 sets the strategic direction and the outcomes we seek to achieve over the four-year council term to work towards the long-term Community Vision.

Our strategic direction is set out under four priorities supported by eleven strategic objectives, which collectively sets the strategic context for our other plans and policies and informs our work program and the prioritisation, allocation and management of our assets and resources. By taking an integrated approach to our strategic planning, it ensures that everything we do delivers value to our community.

Delivery of the Council Plan

Our Plan is collectively achieved through the service, projects and initiatives we deliver, our advocacy and the decisions we make.

Our day-to-day services contribute to the achievement of our eleven strategic objectives. Strategic actions, including major initiatives and significant pieces of work, deliver the Council Plan strategy – the approach we said we would take to achieve our strategic objectives.

Strategic actions are set out each year in a separate Council Annual Action Plan (**CAAP**), informing the development of our annual budget. For 2025/26, we have identified **59** CAAP actions, detailed in our performance section at page 41.

Monitoring our progress

Delivery of CAAP actions and progress towards our strategic objectives, measured by Council Plan strategic indicators, is reported to the community each year on a quarterly and annual basis. Our Annual Report also includes mandatory Local Government Performance Reporting Framework (**LGPRF**) and Community Satisfaction Survey (**CSS**) performance indicators, which contribute to tracking our achievement towards our strategic objectives.

Progressive monitoring of our performance and achievement allows us to continually improve and adapt and respond to evolving community needs and any challenges or opportunities that may emerge.



Figure 3: Strategic Planning Framework

Community Vision themes	Council's strategic direction	
Well connected and well serviced city	**Priority 1: A liveable city of well designed and connected places**	
	SO1.1	Liveable places that are inclusive and accessible.
	SO1.2	A strong and diversified local economy.
	SO1.3	Safe and well-maintained places.
Environmentally centred	**Priority 2: A climate resilient city with a healthy natural environment**	
	SO2.1	Protection and enhancement of our natural environment.
	SO2.2	Reduction of carbon emissions and adaptation to climate change.
Equality, equity and inclusion and connection	**Priority 3: A healthy community that is inclusive and proud**	
	SO3.1	Advancement of social justice and addressing inequalities.
	SO3.2	A healthy community with access to opportunities.
	SO3.3	An inclusive and socially connected community that celebrates diversity and culture.
Responsible and well governed city	**Priority 4: A well governed Council that is strategic and trusted**	
	SO4.1	A high performing organisation that prioritises continuous improvement, safety and accountability.
	SO4.2	An organisation that demonstrates leadership and strong advocacy.
	SO4.3	A responsive and engaged organisation that works with our community.

Figure 4: Alignment of Council's strategic direction to the Community Vision

Our year in review

Over the 2025/26 financial year, we have continued to make significant investment in creating a liveable city to ensure our growing and diverse community continues to thrive.

A snapshot of the services, projects and initiatives we delivered in 2025/26, including service statistics, major capital works, key events and awards, and our advocacy achievements is outlined on the next few pages.



Priority 1:
A liveable city of well designed and connected places

815
planning permit decisions made

1,530 km
of local roads maintained

260
playgrounds and playspaces maintained

33,176 m²
graffiti removed

7,674,778
garbage and recycling bins collected

19,389
responses to illegal dumping

2,597
food safety assessments

21,749
registered dogs and cats

Highlights

SO1.1 – Liveable places that are inclusive and accessible

Creating opportunities for our community to connect and access the services they need through the delivery of $64 million in capital works across our city, including major projects:

- Artrise, Jacksons Hill Arts and Culture Precinct, Sunbury (**CAAP action no.3**) – received a 2026 Victorian Architecture Award and a National Growth Areas Alliance Award for 'Place and Community Activation in Growth Areas'
- Sunbury Seniors Hub
- Sunbury Aquatic and Leisure Centre waterplay
- Highlander Community Centre, Craigieburn
- Fawkner Street streetscape upgrades, Westmeadows

Making our city more vibrant through the delivery of public art murals (**CAAP no.39**)

Improving our sport and recreation facilities through the delivery of upgrades to Greenvale Tennis Club courts (Greenvale), Lakeside Drive Reserve changerooms (Roxburgh Park), Vic Foster Reserve Pavilion (Craigieburn) and design work for the Hume Hockey Centre second pitch (Craigieburn).

Enhancing our open space network through the delivery of $3.25 million in upgrades to Vista Park (Sunbury), Vaucluse Avenue Reserve (Gladstone Park), Redwood Close Reserve (Meadow Heights), Canadian Court Reserve (Meadow Heights) and Kirkham Drive Reserve (Greenvale).

SO1.2 – A strong and diversified local economy

Supporting the creation of local jobs and enhancing the vibrancy of our local shopping precincts through the awarding of:

- 14 Small Business Grants, totalling $150,000, resulting in the creation of 21 new local jobs.
- 23 Shopfront Improvement Grants, totalling $100,000, resulting in improvements to retail and hospitality shopfronts and amenity of shopping strips (**CAAP no.12**).

SO1.3 – Safe and well-maintained places

Actively tackling illegal dumping to improve the amenity of our city through the expansion of CCTV infrastructure at key locations (**CAAP no.14**) and the delivery of 'Dob in a Dumper' campaign to build community awareness and reinforce that illegal dumping is unacceptable (**CAAP no.13**).

Improving the quality and safety of our road, footpath, drainage and stormwater infrastructure through the delivery of $24.25 million in upgrades.



Priority 2:

A climate resilient city with a healthy natural environment

2,650

net increase in trees

47,229
CO2e tonnes

reduction in Council's carbon emissions

686 hectares

conservation land managed

394

land management grants received

Highlights

SO2.1 – Protection and enhancement of our natural environment

Saving 6.4 million litres of drinking water each year through the delivery of the Jack Roper Reserve stormwater harvesting project, Broadmeadows (**CAAP no.26**).

Enhancing the ecological values of our city through community engagement on the Merlynston Creek Parklands Masterplan and the Bulla Parklands Masterplan.

SO2.2 – Reduction of carbon emissions and adaptation to climate change

Enhancing the environmental performance of our facilities, including transitioning Aitken Hill Community Centre to full electrification.

Preventing 16,218 CO2-e tonnes of carbon emissions each year through our Home Energy Upgrades Program, delivering solar and electric upgrades in 512 homes (**CAAP no.27**).



Priority 3:
A healthy community that is inclusive and proud

32,331
MCH visits across 23 services

3,640
enrolments for 3 and 4 year-old kindergarten across 33 kindergartens

33,519
immunisations administered

114,917
hours of service for older residents

55 sporting grounds
79 clubs managed

1,206,811
loaned items from Hume libraries

24,813
bookings across 30 community facilities

30,000
attendees across 27 events

Highlights

SO3.1 – Advancement of social justice and addressing inequalities

Supporting adults and children living with a disability explore new activities in a safe and inclusive space through the delivery of Hume Abilities Unleashed at the Craigieburn Sports Stadium, delivered in partnership with Disabilities Sports Australia.

Supporting our community with cost-of-living pressures by providing free swim access at our leisure centres each month (**CAAP no.30**)

SO3.2 – A healthy community with access to opportunities

Supporting the health and wellbeing of our community through the adoption of our Active Living Plan, a strategic framework to guide the provision of sport and recreation infrastructure over the next 30 years (**CAAP no.31**).

Enhancing education opportunities in our city by supporting the opening of the Latrobe University Northern Study Hub, Broadmeadows (**CAAP no.37**).

Recognition of Hume Community Hubs Playgroups, which received a Victorian Early Years Award for 'Supporting Parents to Build Their Capacity and Confidence'.

SO3.3 – An inclusive and socially connected community that celebrates diversity and culture

Strengthening our community's sense of belonging by providing opportunities for social connection and inclusion through the delivery of events, including:

- **Westmeadows** and **Craigieburn Christmas Carols** (December 2025)
- **Craigieburn Festival** (March 2026)
- **Sunbury Music Festival** (April 2026)
- Recognised **National Sorry Day** at the Stolen Generation Marker, Craigieburn (May 2026) (under **CAAP no.41**)
- **Festival of Football** in Broadmeadows to celebrate the World Cup Soccer (June 2026)
- **Refugee Week** (June 2026)

Welcoming 4,664 new citizens to our city through the delivery of 26 **Citizenship ceremonies** throughout the year.

Supporting leadership in our community through the establishment of Hume's inaugural Youth Council as part of the young Mayor's program.



Priority 4:
A well governed Council that is strategic and trusted

Highlights

SO4.1 – A high performing organisation that prioritises continuous improvement, safety and accountability

Enhancing our performance to deliver maximum value to our community through the development and adoption of our Service Management Policy (**CAAP no.44**), Long-Term Financial Plan and Revenue and Rating Plan (**CAAP no.45**), and Asset Plan (**CAAP no.46**).

SO4.2 – An organisation that demonstrates leadership and strong advocacy

Promoted female leadership in the Local Government sector by hosting 81 delegates at the Australian Local Government Women's Association (ALGWA) Victorian State Conference (**CAAP no.51**).

Strategically advocating for the essential services and infrastructure that our growing community critically needs through the adoption of our advocacy priorities in our first ever Advocacy Framework 2026-2030 (**CAAP no.52**).

Advocacy outcomes

Through our Advocacy Framework, we have sought support from State and Federal Government for upgrades to our arterial roads (Donnybrook Road, Sunbury Road, Somerton Road and Mickleham Road), improvements to public transport (Broadmeadows Train Station), reform to stamp out illegal dumping and the provision of health and community infrastructure.

We have partnered with our regional allies, including the Northern Councils Alliance (NCA), to deliver a stronger and unified message for the wider northern region and outer suburban communities, seeking funding for a hospital in the north, duplication, extension and electrification of the Upfield line and upgrades to the Hume Freeway. We have also participated in several Government and departmental inquiries to shape laws, regulations, and determine funding priorities.

Our advocacy efforts throughout the year have resulted in the following announcements from State and Federal governments:

- $45 million for a second bridge to be built over the Hume Freeway, and duplication of Donnybrook Road between the Hume Freeway and Dwyer Street.
- $21.5 million statewide to tackle illegal dumping
- Improved bus routes connecting Craigieburn, Kalkallo and Donnybrook
- $2.6 million for the planning of the future Cloverton Metropolitan Activity Centre in Kalkallo through the Urban Precincts and Partnerships Program
- Gambling harm minimisation reform
- Bipartisan support to oppose the waste-to-energy development in Sunbury
- Liberal National Coalition commitment to cancel the roll out of the purple (glass) bin

SO4.3 – A responsive and engaged organisation that works with our community

209,988

service requests

35,758

participate Hume engagement visits

Highlights

Engaging with our community to shape key projects and initiatives identified in our 2025/26 CAAP, including Project Broadmeadows (**CAAP no.2**), Sunbury Central Precinct Transport Plan (**CAAP no.9**), Social Justice Charter 2026 (**CAAP no.28**), Active Living Plan and Sports Facility Lease and Licence Framework (**CAAP no.31**) and the 2025/26 Community Satisfaction Survey (**CAAP no.57**).

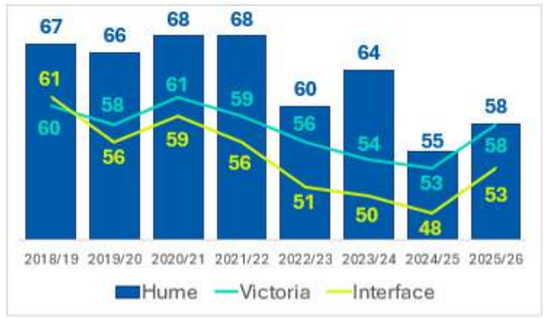
2025/26 Community Satisfaction Survey

The Community Satisfaction Survey (CSS) is a state-wide annual research program that measures how residents rate the performance of their local council. It looks at overall performance, service delivery, customer service, and community consultation and engagement.

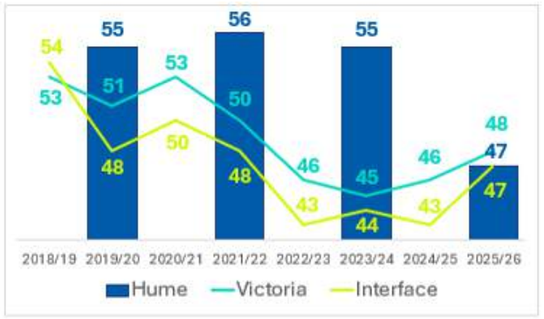
For over a decade, Council has conducted the survey in-house, however in 2025/26, we participated in the State-run Local Government Victoria survey, conducted in February and March 2026. The survey included 401 telephone interviews and 107 online surveys with results weighted by age and gender against ABS estimated resident population data.

Satisfaction with Council's overall performance and confidence in Council and decision-making is shown below. Results for specific service indicators are detailed in our performance section at page 41. We will use these insights, alongside other performance and community data, to identify opportunities for greater transparency and improvement and to ensure our services, resources and decisions are focused on delivering the greatest community benefit.

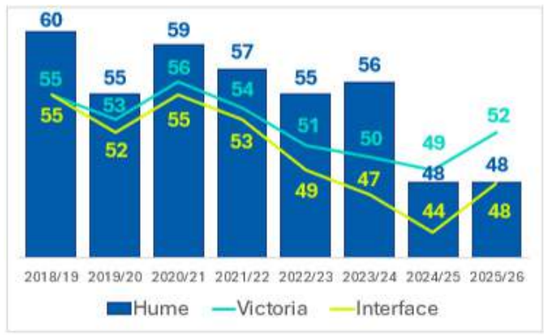
Council's overall performance



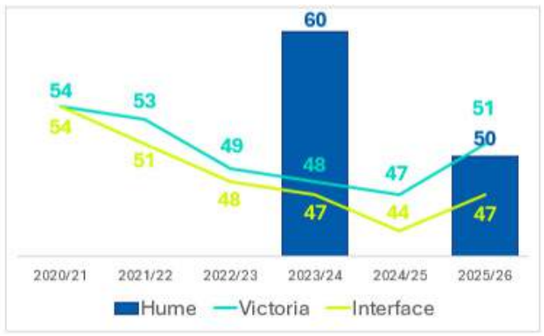
Direction of Council's performance



Decisions made in the interest of community



Spending of public funds/value for money



Results are indexed scores: <40 Clear community dissatisfaction, 40-49 Underperforming, 50-74 Mixed or passable performance, 75-84 Positive performance and 85+ Very strong performance.

Major changes

Aged care reform

The *Aged Care Act 2024* came into effect on 1 November 2025.

On 6 May 2026, Aged and Disability Services were restructured to ensure Council is well positioned to meet its obligations under the new legislative framework as a registered aged care provider delivering Commonwealth Home Support Programme (CHSP) and Support at Home (SAH) services.

Victorian planning reform

Throughout 2025/26, the Victorian Government introduced significant reforms to Victoria's planning system to implement its Plan for Victoria.

In February 2026, the *Planning Amendment (Better Decisions Made Faster) Act 2026* was passed, introducing significant changes to planning permit and planning scheme amendment processes, including reduced decision-making timeframes.

In response, Council has updated planning application procedures and delivered training to support staff adapt to the new reforms.

Digital Transformation Program implementation

On 1 July and 8 December 2025, the first two releases of Council's Digital Transformation Program successfully went live, implementing upgraded finance, procurement, and project and asset management systems.

The program has modernised Council's technology systems, supporting the organisation to work more efficiently and deliver faster services to our community. Comprehensive training and change management activities were delivered to support staff to transition to the new systems, with ongoing support provided following the go-live dates.

Organisational realignment

On 2 February 2026, Council implemented an organisational realignment which adjusted organisational structure, responsibilities and reporting arrangements across several areas. The realignment was designed to strengthen the organisations capacity to deliver strategic priorities and ensure Council is well positioned to respond to changing community needs and operating conditions.

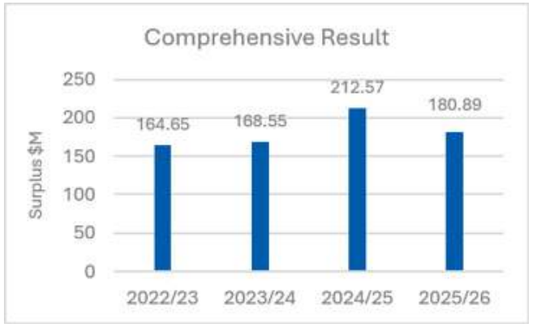


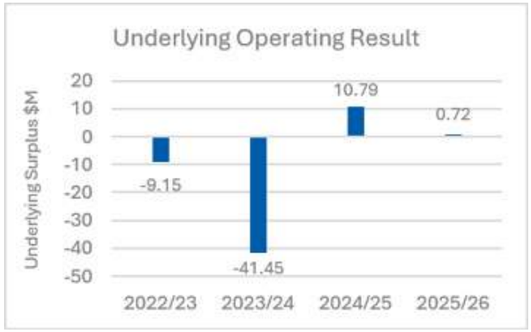
Financial summary

Operating Position

In 2025/26, Council recorded a $180.89 million surplus, compared with a budgeted surplus of $85.99 million. The favourable variance of $94.90 million is attributed to higher developer contributions, the timing of grant payments, increased investment income, and lower employee costs resulting from staff vacancies.

The adjusted underlying operating result provides a clearer assessment of day-to-day operations as it excludes non-monetary contributions and capital-related items. On this basis, Council achieved a $720,000 surplus compared with a budgeted deficit of $20.13 million, resulting in a favourable variance of $20.85 million.



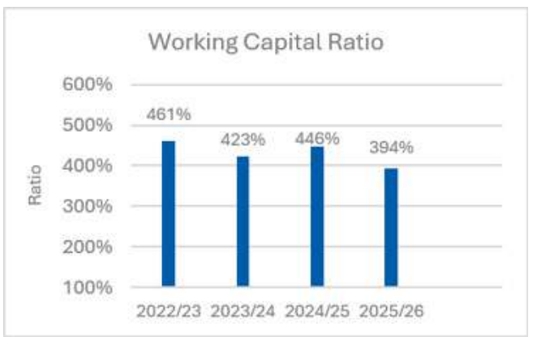


Capital expenditure

In 2025/26, Council incurred $86.8 million in expenditure against a capital works budget of $149.0 million, representing 58% delivery. Of this amount, $22.7 million was classified as operating expenditure as it did not meet capitalisation requirements or related to assets not owned by Council.

Liquidity

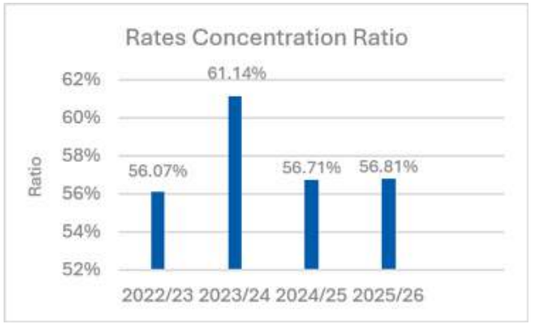
In 2025/26, Council working capital ratio was 394%, slightly below the target of 399%. The variance was mainly associated with the timing of the final quarterly payment to the Emergency Services and Volunteers Fund. Although the payment was collected during the year as part of rates, it was paid in July 2026, increasing current liabilities at 30 June 2026.



Stability and Efficiency

Council's revenue is generated from a range of sources, including rates and charges, land sales, grants and contributions, statutory fees and fines, user fees, and other income. Rates continue to be a significant component of Council's revenue mix, contributing 56.81% of adjusted underlying revenue in 2025/26.

The ratio of rates revenue to overall property value has remained stable, indicating that growth in rates revenue has broadly reflected growth in the municipality's property values. This demonstrates a consistent and sustainable approach to revenue generation.





Obligations

Council continues to report zero obligations under this measure.

Challenges and future outlook

Council continues to operate in a complex and changing environment, balancing increasing community needs and expectations with financial constraints and the need to maintain sustainable services and infrastructure.

Over the past year, Council has continued to experience cost pressures across capital delivery, including increases in construction and fuel costs, as well as challenges with accessing materials, skilled labour and other resources. These pressures have affected project costs, timeframes and delivery capacity, requiring Council to carefully prioritise investment and actively manage risks throughout the delivery lifecycle, which has had a significant impact on the broader capital program.

Council has also been navigating enterprise bargaining negotiations, alongside broader workforce pressures, which at times have affected service availability and continuity. Council has worked to manage these impacts while maintaining essential services and supporting a sustainable and capable workforce.

These challenges are occurring alongside changing community needs, challenging economic conditions, increasing expectations for transparency and value, and rapid technological change. Together, they reinforce the importance of clear priorities, strong planning and effective internal practices that enable Council to adapt and respond to any challenges or opportunities that may emerge.

Looking ahead, Council will continue to strengthen its approach to planning, prioritisation, service management and capital works delivery, with a focus on financial sustainability. This will ensure Council is well positioned to respond to ongoing challenges, focus resources where they can achieve greatest value, and deliver sustainable and effective services for our community today and into the future.





Our performance

Our performance is measured against our strategic objectives and the delivery of our annual work program – the services, projects and initiatives we said we would deliver to work towards the outcomes we want to achieve.

Measuring the progress we have made towards our strategic objectives demonstrates how we are performing against our Council Plan 2025-2029, Municipal Public Health and Wellbeing Plan (**MPHWP**) and Disability Action Plan (**DAP**).

The achievement of each strategic objective is collectively measured by:

	Measure	Description	Reporting of 2025/26 results
A	**Council Plan strategic indicators**	Indicators that measure the impact of our work, decisions and advocacy to track progress towards our strategic objectives	Result with corresponding achievement status based on 2024/25 baseline with supporting commentary where relevant **Status:** ● Achieving ● Monitor ● At risk
B	**Delivery of 2025/26 CAAP actions**	Delivery of strategic actions (**59**), including major initiatives and significant pieces of work, that deliver the Council Plan strategy – our approach to work towards the achievement of the strategic objectives	Delivery status with supporting commentary where relevant **Status:** ● Completed ○ Soon to be completed ● On-track and ongoing ● Deferred
C	**Delivery of services budgets**	Delivery of services funded in the budget **Note:** service descriptions and who the service is for is provided at page 84 - see comment at end	Net cost against budget
D	**Prescribed performance indicators**	Mandatory Local Government Performance Reporting Framework (**LGPRF**) and Community Satisfaction Survey (**CSS**) indicators that measure our overall and service performance	Result against previous years with benchmarks and supporting explanation where relevant

Note: Council Plan strategic objectives, strategic indicators and 2025/26 CAAP actions with a strong alignment to MPHWP outcomes are identified with a plus icon (**+**) and those that specifically deliver outcomes for people with disability are identified with a hat icon (**^**).

Priority 1:
A liveable city of well designed and connected places

Our community has told us they want good access to services and transport options, as well as equitable access to opportunities and resources required to fulfil their potential.

Council recognises the strong link between liveability and health and wellbeing and is committed to creating a city where everyone can thrive and live well.

In 2025/26, we have delivered services, projects and initiatives to enhance the liveability of our city by creating inclusive, safe and attractive places. We have also continued to advocate strongly to State and Federal governments for the provision of regional services and major infrastructure, essential for achieving good community health and wellbeing outcomes. The outcomes we have achieved are detailed in this section.



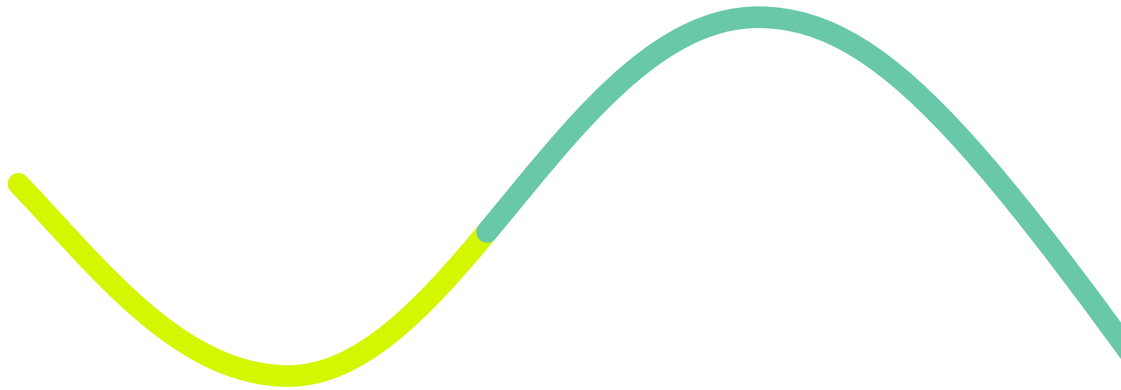
Strategic Objective 1.1 (SO1.1)

Liveable places that are inclusive and accessible + ^

A. Council Plan strategic indicators

Status: ● Achieving / ● Monitor / ● At risk

Strategic indicator		2024/25 Baseline	2025/26 Result	Status	Supporting commentary
1.1a	Increase in shared path network (km) + **Source:** Hume City Council **Target:** Increase	108	113	●	In 2025/26, the network expanded by 4.85 kms.
1.1b	Percentage of community within 20 minutes' walk or 10 minutes' drive to a community facility (households) + **Source:** Hume City Council **Target:** 75% households	72.3% (walk) 97.1% (drive)	70.6% (walk) 98.6% (drive)	●	Whilst drivable access remains strong, results highlight the need for greater walkable access to local services and amenities.
1.1c	Increase in number of park renewal/upgrade projects + **Source:** Hume City Council **Target:** Increase	3	5	●	In 2025/26, projects were completed at Vista Park (Sunbury) and Vaucluse Avenue (Gladstone Park), Kirkham Drive (Greenvale), Redwood Close and Canadian Court (Meadow Heights) reserves.
1.1d	Percentage of community within 800m of a train station or 400m of a bus stop (households) + **Source:** Hume City Council **Target:** Increase	4.8% (train) 64.1% (bus)	4.7% (train) 70.4% (bus)	●	Whilst access to bus services increased, results highlight the need for greater provision of housing closer to train services.
1.1e	Increase in number of multi-dwelling planning applications + **Source:** PPARS (planning.vic.gov.au) **Target:** Increase	95	92	●	



B. Delivery of 2025/26 CAAP actions

Status: ● Completed / ○ Soon to be completed / ● On-track and ongoing in 2026/27 / ● Deferred

Strategy		2025/26 CAAP action		Status	Supporting Commentary
1.1.1	Create vibrant and well designed places that meet community needs and encourage participation in community life + ^	**1**	Progress the Cloverton Metropolitan Activity Centre master plan in partnership with the Regional Partnership +	●	Council continued to work closely with the landowner, partnership Councils and State and Federal Governments to progress the master plan.
		2	Finalise a progress report for the Broadmeadows Metropolitan Activity Centre precinct road map in partnership with State Government, Wurundjeri Woi Wurrung and the Broadmeadows Suburban Revitalisation Board +	●	Community and stakeholder engagement was undertaken to inform the precinct road map, due for completion in 2026/27.
		3	Deliver and activate the Sunbury Community Arts and Cultural Precinct +	●	Council endorsed 'Artrise' as the name for the new community arts facility at Jacksons Hill, which was completed in October 2025 and formally opened to the community at an open day in March 2026.
		4	Prepare and finalise disability design guidance to inform the Community Infrastructure Design Guidelines and Council's approach to land use planning and design and present to Council for adoption + ^	○	Revised guidelines that strengthen disability and inclusion guidance are due for completion in 2026.
		5	Prepare and finalise the Public Toilet Framework and present to Council for adoption +	●	Development of the framework is underway and due for completion in 2026/27.
1.1.2	Provide a network of equitable community infrastructure and diverse open spaces + ^	**6**	Complete business case for Craigieburn Arts Centre and present to Council for consideration in March 2026 +	●	Business case has been completed and considered by Council.
		7	Prepare and finalise the Dog Off-Leash Framework and present to Council for adoption +	●	Community consultation was undertaken to inform the Dogs in Open Space Plan, due to be presented to Council for adoption in 2026.
		8	Prepare and finalise the Progress Reserve master plan and present to Council for adoption +	●	Further site investigations and engagement with sporting clubs, user groups and Councillors was undertaken to finalise the master plan, due to be presented to Council for adoption in 2026.
1.1.3	Create a safe and sustainable integrated transport network that provide options for people to move around + ^	**9**	Finalise the Sunbury Transport Plan (as pilot) as part of implementing the Transport Strategy +	●	Plan has been completed and was informed by community consultation in March and April 2026.
		10	Commence the preparation of the other precinct plans to support the implementation of the Transport Strategy +	●	Work on remaining precinct plans is on track and will be progressed in 2026/27.
1.1.4	Facilitate the provision of diverse and affordable housing +	**11**	Update the Housing Diversity Strategy and prepare amendment to implement into the Hume Planning Scheme (in 2026/27) +	●	Work to update the Strategy is on track, with the accompanying planning scheme amendment to be progressed in 2026/27.

C. Delivery of services budgets

Service – descriptions found at the end of this section	**Actual $,000**	**Budget $,000**	**Variance $,000** *surplus/(deficit)*
Transport, Roads and Drainage	5,427	4,342	**(1,085)**
Parks and Open Space	10,137	11,240	**1,103**
Finance and Procurement Services	(1,940)	(1,115)	**825**
Arts and Culture	165	180	**15**
Community Development	340	437	**97**
Organisation and Community Intelligence	882	358	**(524)**
Facility Management / Facilities Hire	6	(26)	**(32)**
Asset Management and Infrastructure Development	1,444	1,328	**(116)**
Economic Development	41	231	**190**
Indigenous Support	49	19	**(30)**
Leisure, Health and Wellbeing	59	(116)	**(175)**
Aged Support Services	154	172	**18**
City Development	9,232	8,192	**(1,040)**
Governance and Associated Statutory Services	507	469	**(38)**
Total	**26,503**	**25,711**	**(792)**

D. Prescribed performance indicators

There are no prescribed LGPRF and CSS performance indicators for this strategic objective.



Strategic Objective 1.2 (SO1.2)

A strong and diversified local economy + ^

A. Council Plan strategic indicators

Status: ● Achieving / ● Monitor / ● At risk

Strategic indicator		2024/25 Baseline	2025/26 Result	Status	Supporting commentary
1.2a	Increase in number of local businesses **Source:** Economy .id using ABS data **Target:** Increase	27,460	28,471	●	
1.2b	Increase in number of local jobs + **Source:** Economy .id using ABS data **Target:** Increase	140,411	150,858	●	
1.2c	Reduction in unemployment rate gap to Greater Melbourne (percentage) + **Source:** Department of Employment and Workplace Relations, Small Area Labour Markets Report **Target:** Decrease	3.4	1.8	●	Growth in population and local employment opportunities has continued to close Hume's unemployment rate gap.
1.2d	Number of Council-led activities that support strengthening the local economy **Source:** Hume City Council **Target:** Increase	567	956	●	

B. Delivery of 2025/26 CAAP actions

Status: ● Completed / ○ Soon to be completed / ● On-track and ongoing in 2026/27 / ● Deferred

Strategy		2025/26 CAAP action		Status	Supporting Commentary
1.2.2	Build the capability of existing small and medium local businesses + ^	**12**	Deliver place management support to small shopping strips and retail and hospitality businesses +	●	Council supported 20 local businesses through the awarding of $100,000 Shopfront Improvement Grants.

C. Delivery of services budgets

Service – descriptions found at the end of this section	Actual $,000	Budget $,000	Variance $,000 *surplus/(deficit)*
Economic Development	2,328	2,409	81
Aged Support Services	1,110	864	(246)
Total	3,438	3,273	(165)

D. Prescribed performance indicators

There are no prescribed LGPRF and CSS performance indicators for this strategic objective.

Strategic Objective 1.3 (SO1.3)

Safe and well maintained places + ^

A. Council Plan strategic indicators

Status: ● Achieving / ● Monitor / ● At risk

Strategic indicator		2024/25 Baseline	2025/26 Result	Status	Supporting commentary
1.3a	Reduction in illegally dumped rubbish collected by Council (tonnes) **Source:** Hume City Council **Target:** Decrease	3,467	2,254	●	Expansion of CCTV coverage and delivery of 'Keep Hume Clean' and 'Dob in a Dumper' education and awareness campaigns resulted in reduced illegal activity.
1.3b	Graffiti removed by Council (m^2) **Source:** Hume City Council **Target:** Decrease	35,488	33,176	●	Expansion of CCTV coverage and distribution of graffiti removal kits resulted in reduced removal needs.
1.3c	Number of aquatic centre health inspections **Source:** LGPRF – AF2 **Target:** 2 per facility (for the 3 facilities)	6	6	●	See graph under (D) prescribed performance indicators below for comparison to previous years' and with benchmarks.
1.3d	Increase in number of animal registrations **Source:** Hume City Council **Target:** Increase	22,835	25,653	●	
1.3e	Improvements to shared paths and footpaths (km) + ^ **Source:** Hume City Council **Target:** Increase from 2025/26 result	N/A	6	●	

B. Delivery of 2025/26 CAAP actions

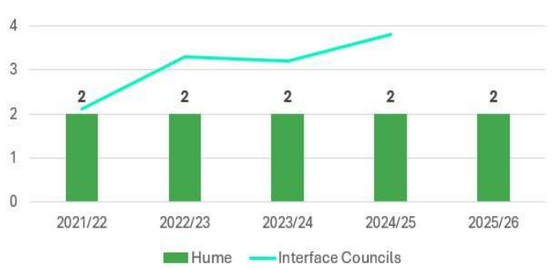
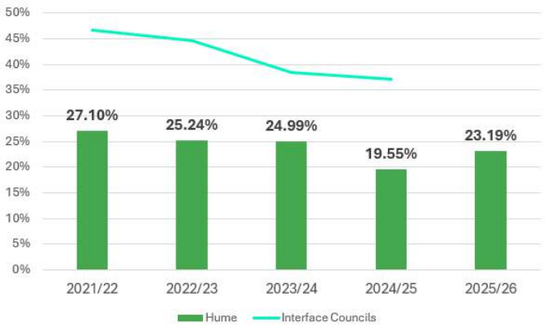
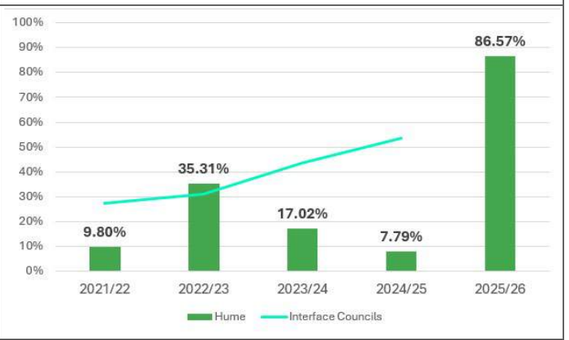
Status: ● Completed / ○ Soon to be completed / ● On-track and ongoing in 2026/27 / ● Deferred

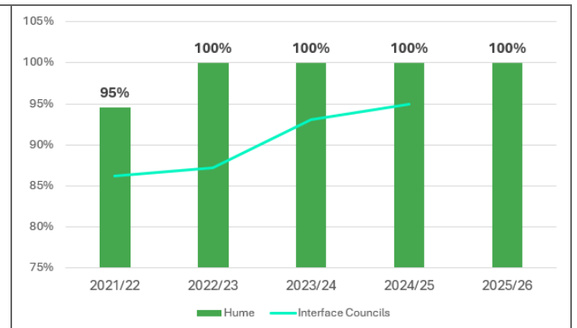
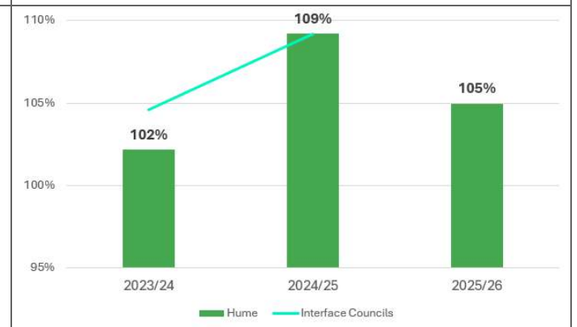
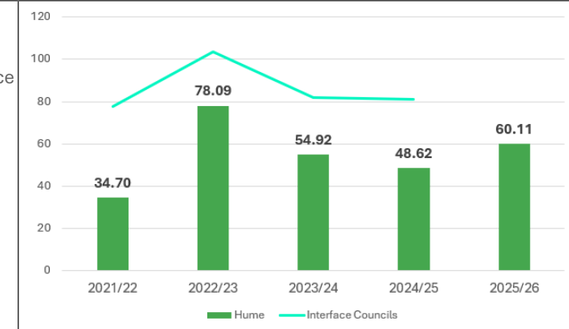
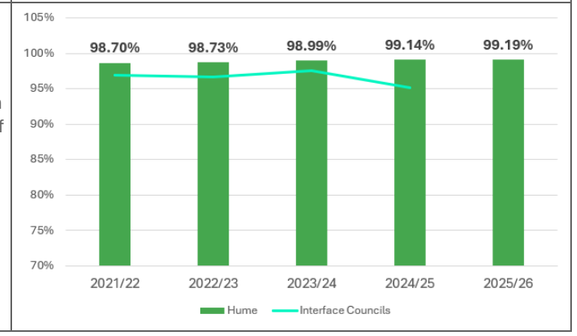
Strategy		2025/26 CAAP action		Status	Supporting Commentary
1.3.1	Implement initiatives and maintain places to enhance amenity and promote a sense of pride	**13**	Expand the deployment of mobile CCTV by 65% to enhance detection and deterrence of littering and illegal dumping +	●	CCTV coverage increased to 20 hotspot locations, up from 13 in 2024/25.
		14	Implement Keep Hume Clean campaign, including the 'Dob in a Dumper' campaign +	●	Both campaigns attracted strong engagement on social channels, with 'The Keep Hume Clean' campaign reaching 1,200 residents.
1.3.2	Enhance safety in the public realm to enable our community to feel safe day and night + ^	**15**	Update the Domestic Animal Management Plan and present to Council for adoption by December 2025 +	●	The Plan, supporting a safer community through effective animal management, was adopted by Council on 8 December 2026.

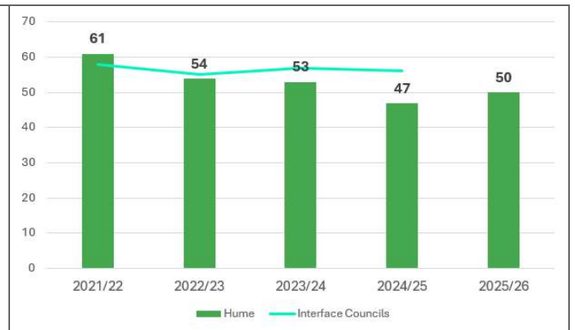
C. Delivery of services budgets

Service – descriptions found at the end of this section	**Actual $,000**	**Budget $,000**	**Variance $,000** *surplus/(deficit)*
Transport, Roads and Drainage	47	596	549
Parks and Open Space	6,859	6,630	(229)
Council and Service Planning	362	421	59
Facility Management / Facilities Hire	10,091	8,881	(1,210)
Waste Management	23,721	24,587	866
Asset Management and Infrastructure Development	4,892	5,048	156
Leisure, Health and Wellbeing	5,753	4,780	(973)
Community Safety	11,347	8,170	(3,177)
Governance and Associated Statutory Services	485	495	10
Total	**63,557**	**59,608**	**(3,949)**

D. Prescribed performance indicators

LGPRF / CSS performance indicator	**2025/26 Results**
AF2 – Health Inspections of Aquatic Facilities Each aquatic facility had two health inspections, in line with the previous year – see overall result at (A) Strategic indicator 1.3c.	
AM2 – Animals Reclaimed Council has continued to promote responsible pet ownership, including the importance of maintaining up to date microchip and registration information which has resulted in an increase of animals reclaimed.	
AM5 – Animals Rehomed Improvement to reporting processes resulted in a substantial improvement in this metric. Comparing to the previous year under the updated reporting process, there has been a 13% improvement in 2025/26.	

FS2 – Food safety assessments All food premises received the level of inspection required under the Food Act 1984 prior to the renewal of their registration.	
FS5 – Food safety samples Whilst there was a slight decrease in samples compared to the previous year, the result is still within the expected range set by State Government.	
R1 – Sealed local road requests Increases in requests highlight community expectations and concern with the maintenance of local roads. Council continued to deliver a significant road maintenance program to respond to requests and improve road conditions.	
R2 – Sealed local roads maintained to condition standards In 2025/26, Council resealed over 250,000 square metres of roads. The continued focus on maintenance has ensured that the proportion of roads outside intervention levels has remained within budgeted targets.	

R5 / CSS – Community satisfaction with sealed local roads Council's increased focus on the maintenance of local roads has resulted in increased satisfaction.	
CSS – Community satisfaction with waste management	





Priority 2:
A climate resilient city with a healthy natural environment

Our community has shared that they want us to consider our impact on the natural environment in the decisions we make, to ensure its protection and enhancement.

Council recognises the benefit that the natural environment has on health and wellbeing, particularly for mental health and providing opportunities for active living. We also know that climate is a key determinant of health, and that climate and climate change have a direct and indirect impact on health and wellbeing and health inequities in our city.

In 2025/26, we have delivered services, projects and initiatives to protect and enhance our natural environment for the benefit of current and future generations. We have also delivered programs and projects that reduce carbon emissions and enhance climate resilience to create a more sustainable city and future for all. The outcomes we have achieved are detailed in this section.

Strategic Objective 2.1 (SO2.1)

Protection and enhancement of our natural environment +

A. Council Plan strategic indicators

Status: ● Achieving / ● Monitor / ● At risk

Strategic indicator		2024/25 Baseline	2025/26 Result	Status	Supporting commentary
2.1a	Increase in conservation land managed by Council (hectares) **Source:** Hume City Council **Target:** Increase	684.4	685.8	●	In 2025/26, Council gained 1.39 hectares in additional land from the expansion of two existing reserves and the vesting of 0.69 hectares at Roscoe Nature Reserve (Kalkallo), handed to Council in December 2025.
2.1b	Increase in number of projects that include input from Traditional Owners **Source:** Hume City Council **Target:** N/A – qualitative indicator	N/A	22	●	
2.1c	Number of applications to Council's funding programs that support conservation and land management on private land **Source:** Hume City Council **Target:** Increase	333	394	●	

B. Delivery of 2025/26 CAAP actions

Status: ● Completed / ○ Soon to be completed / ● On-track and ongoing in 2026/27 / ● Deferred

Strategy		2025/26 CAAP action		Status	Supporting Commentary
2.1.1	Protect and enhance biodiversity and the cultural values across our city +	**16**	Prepare amendment to implement the Rural Strategy into the Hume Planning Scheme, including green wedge management requirements +	○	Development of a Green Wedge Management Plan and policy is underway and due to be presented to Council for adoption in 2026/27.
2.1.2	Work with Traditional Owners to protect and care for Country	**17**	Work with the Chain of Pond Collaboration, including Traditional Owners, to improve the Moonee Ponds Creek waterway +	●	Council continued to work with partners, now formally including the Wurundjeri Woi-Wurrung Cultural Heritage Aboriginal Corporation, and progress key projects to improve creek access and conservation outcomes.
		18	Work with the Jacksons Creek biik wurrdha Parklands Partnership Group, including Traditional Owners to implement the Regional Parklands Plan to protect and enhance the cultural and ecological values of the parklands +	●	Council continued to work with partners and progress key projects, including a parkwide archaeological survey, planning scheme advocacy and Greater Western Water shared use trail.

		19	Work with the marram baba Merri Creek Regional Parklands Partnership Group, including Traditional Owners to implement the Future Directions Plan to protect and enhance the cultural and ecological values of the parklands +	●	Council continued to work with partners and progress key projects, including advocacy and planning for the extension of the Merri Creek trail.
2.1.3	Enhance community knowledge and support capacity for environmental leadership, stewardship and connection to Country	**20**	Deliver community education programs aimed at less engaged cohorts to empower Hume residents to reduce negative waste behaviours +	●	In 2025/26, waste education material was translated into 12 languages and targeted to hard-to-reach groups, including renters, new homeowners and culturally diverse communities. Council also supported sporting clubs with litter reduction initiatives through the 'Keep Hume Clean' campaign.

C. Delivery of services budgets

Service – descriptions found at the end of this section	**Actual $,000**	**Budget $,000**	**Variance $,000** *surplus/(deficit)*
Transport, Roads and Drainage	900	1,029	129
Parks and Open Space	23,250	23,819	569
Community Development	5	12	7
Facility Management / Facilities Hire	(1)	4	5
Waste Management	31,664	29,334	(2,330)
City Development	2,241	2,748	507
Community Safety	7	6	(1)
Total	**58,066**	**56,952**	**(1,114)**

D. Prescribed performance indicators

There are no prescribed LGPRF and CSS performance indicators for this strategic objective.



Strategic Objective 2.2 (SO2.2)

Reduce carbon emissions and adapt to climate change +

A. Council Plan strategic indicators

Status: ● Achieving / ● Monitor / ● At risk

Strategic indicator		**2024/25 Baseline**	**2025/26 Result**	**Status**	**Supporting commentary**
2.2a	Reduction in Council's corporate carbon emissions (CO_2e tonnes) **Source:** Hume City Council **Target:** Decrease	48,879	47,229	●	The continued electrification of Council facilities and fleet vehicles has reduced emissions.
2.2b	Increase in carbon emissions saved via Home Energy Upgrades program (CO_2e tonnes) + **Source:** Hume City Council **Target:** Increase	10,867	16,218	●	In 2025/26, the program supported solar and electric upgrades to 512 homes which has increasing savings.
2.2c	Increase in number of trees in established areas (net trees) + **Source:** Hume City Council **Target:** Increase	873	2,650	●	Consistent planting, together with fewer removals due to weather and enhanced tree health and structure from proactive maintenance, has resulted in a significant net increase in trees.
2.2d	Increase in volume of stormwater harvested and treated per year (ML) **Source:** Hume City Council **Target:** Increase	22	-22	●	Completion of Jack Roper Reserve Stormwater harvesting project resulted in a 3mL increase, however stormwater systems at Greenvale Recreation Reserve and Roxburgh Park Reserve were turned off due to water quality issues, resulting in an overall decrease.

B. Delivery of 2025/26 CAAP actions

Status: ● Completed / ○ Soon to be completed / ● On-track and ongoing in 2026/27 / ● Deferred

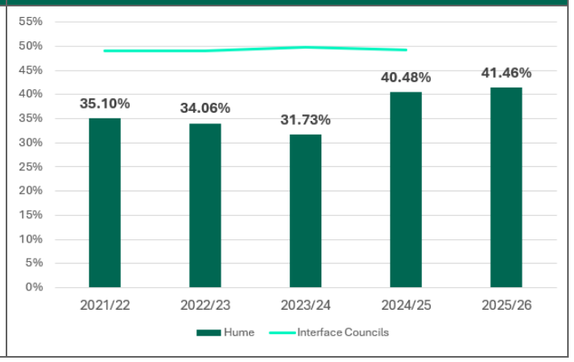
Strategy		**2025/26 CAAP action**		**Status**	**Supporting Commentary**
2.2.1	Implement initiatives that reduce carbon emissions from Council operations	**21**	Transition the Newbury Community Centre to full electrification +	●	The centre now operates as carbon neutral due to all gas appliances, including wall heaters, hot water and cooktops being replaced with efficient electric appliances powered by solar and accredited renewable energy.
		22	Undertake an electrification feasibility study for the Broadmeadows Aquatic and Leisure Centre and SPLASH +	●	Feasibility studies, including costs for recommended future actions have been completed for both centres.
		23	Replace gas hot water at Council facilities with electric heat pump systems +	●	Hot water systems were replaced with efficient electric heat pump systems powered by solar or renewable electricity at nine facilities.

		24	Transition Council's fleet passenger vehicles and light commercial vehicles to Electric Vehicles (EVs) when due for replacement +	●	In 2025/26, four electric vehicles were added, with further replacements to occur in 2026/27.
2.2.2	Enhance the environmental performance and climate resilience of the city, Council assets and operations +	25	Design the Kalkallo Recreation Reserve stormwater harvesting project +	●	Detailed design was completed and the required approvals were sought from Melbourne Water.
		26	Construct the Jack Roper Reserve stormwater harvesting project +	●	Project was completed and an opening celebration was held in November 2025.
2.2.3	Support community capacity to reduce carbon emissions and enhance resilience to climate change +	27	Deliver the Hume Home Energy Upgrades Program with Council rebates for concession card holders +	●	In 2025/26, the program continued to attract strong community interest, supporting 512 households improve energy efficiency and reduce energy costs.

C. Delivery of services budgets

Service – descriptions found at the end of this section	**Actual $,000**	**Budget $,000**	**Variance $,000** *surplus/(deficit)*
Community Development	62	71	9
Council and Service Planning	214	340	126
City Development	542	623	81
Total	**818**	**1,034**	**216**

D. Prescribed performance indicators

LGPRF / CSS performance indicator	**2025/26 Results**
WC5 – Kerbside collection waste diverted from landfill Continued focus on community education around waste and recycling habits has resulted in increased diversion rates.	



Priority 3:
A healthy community that is inclusive and proud

Our community has told us their aspiration for our city to be a thriving community with a strong sense of belonging. Fundamental to achieving this is fair and equitable access to opportunities and resources, and an inclusive city where everyone feels valued and safe.

Council acknowledges the disadvantage and inequities that large parts of our community face, as well as the compounding impact for those who are exposed to overlapping forms of discrimination and marginalisation.

In 2025/26, we have delivered work to advance social justice outcomes in our city as we consider this essential to supporting our community to achieve maximum health and wellbeing. We have also delivered services, projects and initiatives that continue to support the strong connections and sense of pride that exist in our community. The outcomes we have achieved are detailed in this section.

Strategic Objective 3.1 (SO3.1)

Advancement of social justice and addressing inequalities + ^

A. Council Plan strategic indicators

Status: ● Achieving / ● Monitor / ● At risk

Strategic indicator		2024/25 Baseline	2025/26 Result	Status	Supporting commentary
3.1a	Increase in number of kinder enrolments for vulnerable families + **Source:** Hume City Council **Target:** Increase	654	786	●	Provision of new kindergartens and pre-prep services, as well as targeted support for vulnerable families has resulted in increased enrolments.
3.1b	Increase in number of MCH supports for vulnerable families + **Source:** Hume City Council **Target:** Increase	22,930	23,360	●	Results reflect increased MCH supports for vulnerable families. Results include family violence and safe sleeping assessments.
3.1c	Increase in number of women and girls participating in organised sport using Council facilities + **Source:** Hume City Council **Target:** Increase	6,708	7,475	●	Women and girls' participation in organised sport continues to grow, supported by more club registrations, female teams and access to local sporting facilities.

B. Delivery of 2025/26 CAAP actions

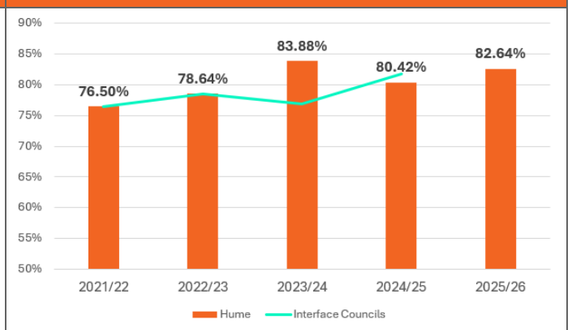
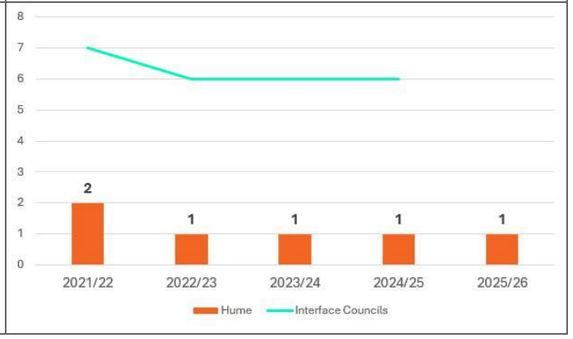
Status: ● Completed / ○ Soon to be completed / ● On-track and ongoing in 2026/27 / ● Deferred

Strategy		2025/26 CAAP action		Status	Supporting Commentary
3.1.1	Implement initiatives to reduce inequalities and socio-economic disadvantage + ^	**28**	Update the Social Justice Charter (including investigation for the relaunch of the Hume Citizens Bill of Rights) and present to Council for adoption +	●	Charter was updated to strengthen alignment to Victorian human rights legislation and reflect stakeholder feedback and was adopted by Council in July 2026.
		29	Prepare a discussion paper that explores opportunities for alternative and sustainable food models in Hume +	●	An 'Understanding Hume's Food System' discussion paper and presentation was presented to Council in April 2026.
3.1.2	Increase accessibility of services and programs to our community experiencing barriers + ^	**30**	Deliver a cost-of-living support package to improve access to affordable leisure and recreation opportunities for families and young people +	●	Initiatives delivered including free monthly family swim sessions at all aquatic centres and membership discounts.

C. Delivery of services budgets

Service – descriptions found at the end of this section	**Actual $,000**	**Budget $,000**	**Variance $,000** *surplus/(deficit)*
Parks and Open Space	-	-	-
Community Development	8	36	28
Council and Service Planning	85	98	13
People and Culture	991	941	(50)
Waste Management	16	139	123
Youth Services	285	245	(40)
Indigenous Support	1	59	58
Leisure, Health and Wellbeing	131	148	17
Aged Support Services	440	1,169	729
Family Support and Health	(164)	(9)	155
Community Safety	64	56	(8)
Total	**1,857**	**2,882**	**1,025**

D. Prescribed performance indicators

LGPRF / CSS performance indicator	**2025/26 Results**
MC5 – Participation in the MCH service by Aboriginal children Council has a designated Aboriginal Engagement Team to provide a multidisciplinary approach to support Aboriginal and Torres Strait Islander peoples. In 2025/26, the program operated at full capacity and included home visits, centre visits and playgroup services aimed at strengthening relationships and trust within the community.	
C6 – Relative Socio-Economic Disadvantage (relative decile) Relative decile is a ranking system that divides municipalities into ten equal groups to compare socio-economic disadvantage, with 1 being the lowest.	

Strategic Objective 3.2 (SO3.2)

A healthy community with access to opportunities + ^

A. Council Plan strategic indicators

Status: ● Achieving / ● Monitor / ● At risk

Strategic indicator		**2024/25 Baseline**	**2025/26 Result**	**Status**	**Supporting commentary**
3.2a	Increase in community accessing leisure facilities (visits) + **Source:** LGPRF – AF6 **Target:** Increase	909,940	956,883	●	In 2025/26, the opening of Sunbury Aquatic and Leisure Centre waterplay area and the delivery of leisure cost-of-living initiatives has resulted in increased visitation.
3.2b	Increase in community accessing library facilities (visits) + **Source:** LGPRF – LB8 **Target:** Increase	827,154	882,985	●	
3.2c	Increase in participation in aged and disability services (participants) + ^ **Source:** Hume City Council **Target:** Increase	2,348	2,663	●	
3.2d	Number of student placements provided by Council + **Source:** Hume City Council **Target:** Increase	114	182	●	
3.2e	Number of reported family violence incidents (per 100,000 people) + **Source:** Crime Statistics Agency Victoria **Target:** Decrease	1,386	1,312	●	
3.2f	Number of Hume Multiversity initiatives + **Source:** Hume City Council **Target:** Increase	11	43	●	In 2025/26, initiatives were delivered in partnership with Melbourne Polytechnic, Victoria University, Kangan Tafe, Holmesglen and Latrobe University.
3.2g	Number of resident job placements supported by Council + **Source:** Hume City Council **Target:** Increase	264	293	●	

B. Delivery of 2025/26 CAAP actions

Status: ● Completed / ○ Soon to be completed / ● On-track and ongoing in 2026/27 / ● Deferred

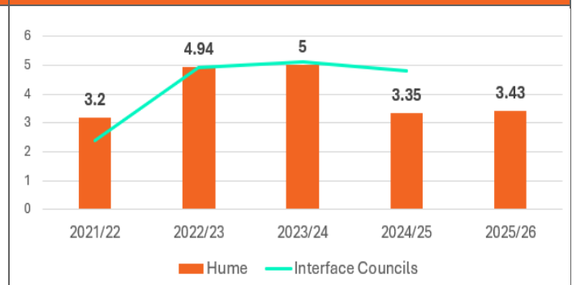
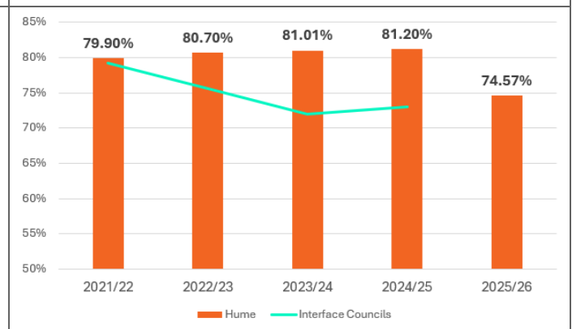
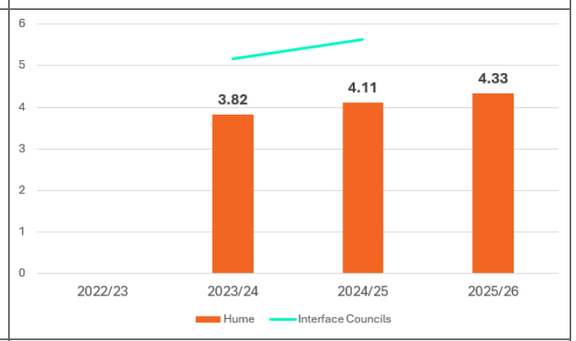
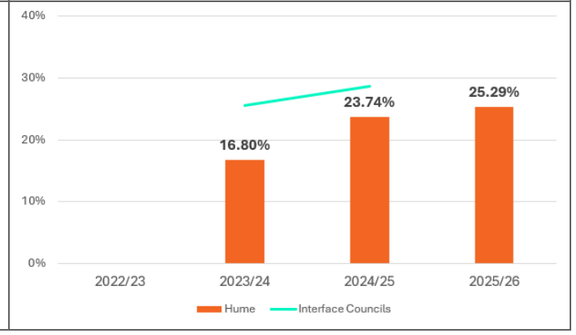
Strategy		**2025/26 CAAP action**		**Status**	**Supporting Commentary**
3.2.1	Implement initiatives that promote wellbeing and healthier lifestyles	**31**	Finalise the Active Living Plan, including the Football (Soccer) Plan and present to Council for adoption +	●	The Plan, informed by community consultation was adopted by Council in March 2026 and will guide Council's long-term efforts to support a healthier, more connected and active community.

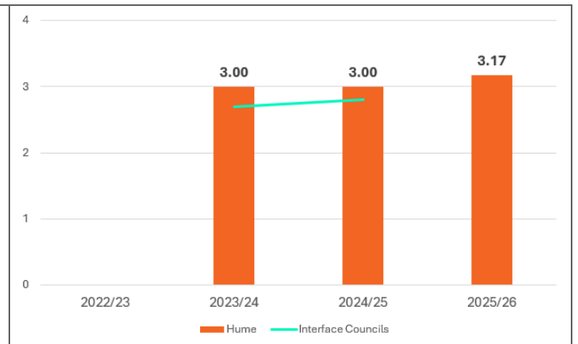
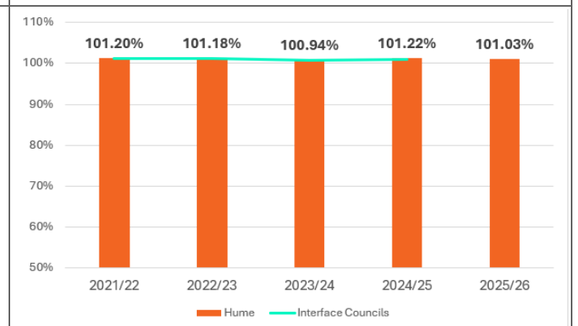
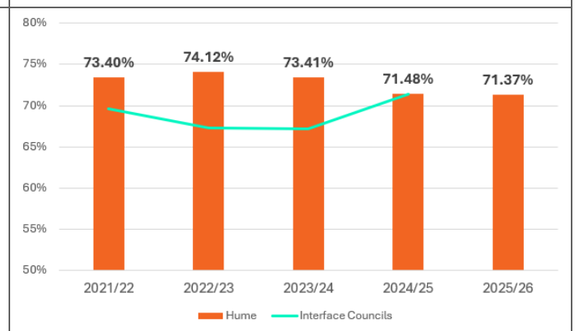
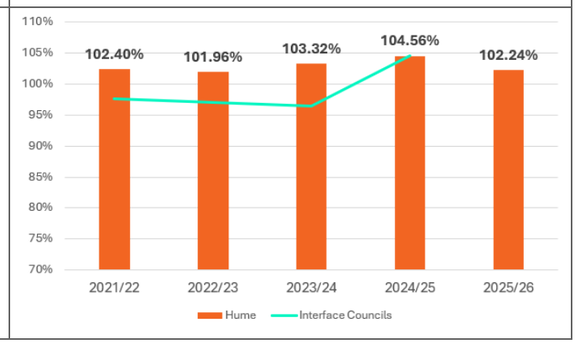
		32	Finalise the Sunbury Aquatic and Leisure Master Plan and present to Council for adoption +	○	Work to finalise the master plan has been undertaken and is due to be presented to Council for adoption in 2026.
		33	Prepare the Park It Program (Phase 2) school precinct mapping to inform improved active travel initiatives +	●	Mapping for Sunbury precinct has been complete.
		34	Deliver pilot program in Broadmeadows aimed at reducing vaping and smoking in public areas +	●	The pilot campaign was delivered, with evaluation undertaken to inform future action.
		35	Finalise updating the Gambling Harm Minimisation Policy and present to Council for adoption +	●	A revised policy was adopted by Council in March 2026, with 'Frequently Asked Questions' published on Council's website to support community understanding and implementation.
3.2.2	Promote and drive initiatives that prevent all forms of gendered violence +	36	Review outcomes of the Free from Violence Program (2021–2025) and prepare a local Family Violence Prevention Action Plan to guide Council's efforts to end family and gender-based violence +	●	Action Plan was prepared, informed by the program review, and will guide Council's family violence prevention action for the next three years.
3.2.4	Facilitate and deliver lifelong learning and education, training and programs for all ages and stages of life and all abilities + ^	37	Support the delivery and integration of the Northern Study Hub at Council offices in Broadmeadows +	●	The study hub, operated by La Trobe University in collaboration with Hume Multiversity partners, was opened on the ground floor of Hume City Council's Broadmeadows office and is now operating as part of Council's day-to-day business.

C. Delivery of services budgets

Service – descriptions found at the end of this section	**Actual $,000**	**Budget $,000**	**Variance $,000** *surplus/(deficit)*
Parks and Open Space	-	-	-
Community Development	4	-	(4)
Facility Management / Facilities Hire	124	24	(100)
Lifelong Learning	6,989	7,062	73
Youth Services	1,809	1,821	12
Leisure, Health and Wellbeing	3,598	3,534	(64)
Aged Support Services	1,177	648	(529)
Family Support and Health	3,595	4,914	1,319
Early Childhood Education and Care	(1,698)	(2,266)	(568)
Community Safety	(580)	(649)	(69)
Governance and Associated Statutory Services	180	100	(80)
Total	**15,198**	**15,188**	**(10)**

D. Prescribed performance indicators

LGPRF / CSS performance indicator	2025/26 Results
AF6 – Utilisation of Aquatic Facilities Reporting improvements in 2024/25 resulted in a decrease in utilisation figures from 2024 and 2025, however actual aquatic attendance numbers have increased each year. In 2025/26, cost of living support programs for parents and children and a new water play area in Sunbury contributed to a 5% increase in attendance (approximately 46,000 additional visits – see visitation numbers at (A) Strategic indicator 3.2a).	
LB2 – Recently purchased library collection Earlier spending on digital items, which generally last longer than physical resources, has reduced collection replacement frequency and need.	
LB6 – Loans per head of population Results were consistent with the previous year.	
LB7 – Library membership Continued focus on reaching residents in the growth areas, as well as providing safe, welcoming and usable spaces support has resulted in increased membership numbers.	

LB8 – Library visits per head of population Results reflect increased library membership and borrowing numbers – see visitation numbers at (A) Strategic indicator 3.2b.	
MC2 – Infant enrolments in the MCH service Results were consistent with the previous year. Results above 100% are due to families moving to Hume and enrolling in MCH services after babies were born.	
MC4 – Participation in the MCH service Results were consistent with the previous year. Service improvements, including increased outreach programs and operating a waitlist and staff redirection to meet demand has ensured our community have remained engaged.	
MC6 – Participation in 4-week Key Age and Stage visit Results were consistent with the previous year. Results above 100% are due to families moving to Hume and enrolling in MCH services after babies were born.	

Strategic Objective 3.3 (SO3.3)

An inclusive and socially connected community that celebrates diversity and culture + ^

A. Council Plan strategic indicators

Status: ● Achieving / ● Monitor / ● At risk

Strategic indicator		2024/25 Baseline	2025/26 Result	Status	Supporting commentary
3.3a	Number of communication activities that celebrate or promote diversity, connection and inclusion + ^ **Source:** Hume City Council **Target:** Increase	26	65	●	In 2025/26, the expansion of Council's 'Dates of Significance' communications program has resulted in a significant increase in communications activity.
3.3b	Number of Council-led or supported events that celebrate or promote diversity, connection and inclusion + **Source:** Hume City Council **Target:** Increase	32	35	●	
3.3c	Number of Council supported community programs that celebrate or promote diversity, connection and inclusion + **Source:** Hume City Council **Target:** Increase from 2025/26 result	N/A	62	●	

B. Delivery of 2025/26 CAAP actions

Status: ● Completed / ○ Soon to be completed / ● On-track and ongoing in 2026/27 / ● Deferred

Strategy		2025/26 CAAP action		Status	Supporting Commentary
3.3.1	Facilitate opportunities for social connection, inclusion and strengthening our community's sense of belonging + ^	38	Support the LGBTIQA+ Community Working Group to deliver its final report and recommendations to Council for consideration +	●	The working group presented its final report to Council in April 2026, where Council endorsed continuation of the group until 2029 and the Inclusion Framework informing our work.
		39	Install public art and murals in community spaces through the dedicated capital works program +	●	In 2025/26, two murals were completed at Barrymore Road Children's Centre and the Craigieburn Guides Hall.
3.3.2	Facilitate opportunities that celebrate cultural practices and difference + ^	40	Deliver the Victorian Interfaith Festival in collaboration with Faith Communities Council of Victoria and Hume Interfaith Network (HIN) +	●	The festival was held at Broadmeadows Town Hall on 16 November 2025, attracting 250 statewide attendees.
3.3.3	Recognise Aboriginal and Torres Strait Islander Peoples' histories, cultures, resilience and the right to self-determination +	41	Deliver an annual program of events that acknowledge significant dates for Aboriginal and Torres Islander peoples +	●	In 2025/26, Council delivered events and learning opportunities to recognise important dates and build awareness and understanding of First Nations history and culture.
3.3.4	Support community leadership and capacity building initiatives +	42	Investigate opportunities for skills based training to build the capacity of community event organisers and improve the sustainability of local events +	●	Funding and priorities for training were confirmed, with implementation to continue throughout 2026/27.

C. Delivery of services budgets

Service – descriptions found at the end of this section	**Actual $,000**	**Budget $,000**	**Variance $,000** *surplus/(deficit)*
Parks and Open Space	190	203	13
Finance and Procurement Services	(1,004)	(1,032)	(28)
Arts and Culture	378	504	126
Community Development	3,035	3,048	13
Facility Management / Facilities Hire	960	640	(320)
Lifelong Learning	3,328	3,525	197
Youth Services	19	14	(5)
Aged Support Services	412	534	122
Family Support and Health	13	-	(13)
Early Childhood Education and Care	464	563	99
Governance and Associated Statutory Services	42	115	73
Total	**7,837**	**8,114**	**277**

D. Prescribed performance indicators

There are no prescribed LGPRF and CSS performance indicators for this strategic objective.



Priority 4:
A well governed Council that is strategic and trusted

Our community has told us they want our city to be governed well and for decisions to be transparent and involve the community.

In 2025/26, we have continued to work on improving organisational and service performance and strengthen partnerships and advocacy to deliver greater value to our growing community. We will also continue to work with our community to better understand, represent and respond to their diverse needs and continue to improve our communication and engagement practices to support our community to contribute meaningfully to the decisions and outcomes that affect their lives. The outcomes we have achieved are detailed in this section.



Strategic Objective 4.1 (SO4.1)

A high performing organisation that prioritises continuous improvement, safety and accountability

A. Council Plan strategic indicators

Status: ● Achieving / ● Monitor / ● At risk

Strategic indicator		2024/25 Baseline	2025/26 Result	Status	Supporting commentary
4.1a	Number of continuous improvement activities identified in Council's annual work programs **Source:** Hume City Council **Target:** N/A – qualitative indicator	N/A	196	●	In 2025/26, Council's work program included 196 activities to improve overall and service performance.
4.1b	Operating within Council's budget (adjusted underlying result as a percentage) **Source:** LGPRF – OP1 **Target:** Increase	2.34	0.15	●	Decrease in adjusted underlying result ratio was primarily due to increases in employee and materials and services costs and higher depreciation expenses in 2025/26 from the 2024/25 revaluation – see detailed explanation in the Performance Statement at page 122.
4.1c	Improvement of Council's overall financial sustainability (percentage of renewal and upgrade in total capital expenditure) **Source:** Hume City Council **Target:** Increase	67	83	●	
4.1d	Increase in community satisfaction with Council decisions (indexed mean result) **Source:** LGPRF – G5 **Target:** Increase	48	48	●	See graph under (D) prescribed performance indicators below for comparison to previous years' and with benchmarks.
4.1e	Number of Council employee lost-time injury days **Source:** Hume City Council **Target:** Decrease	1,249	917	●	Targeted intervention to improve return-to-work outcomes has resulted in reduced days.

B. Delivery of 2025/26 CAAP actions

Status: ● Completed / ○ Soon to be completed / ● On-track and ongoing in 2026/27 / ● Deferred

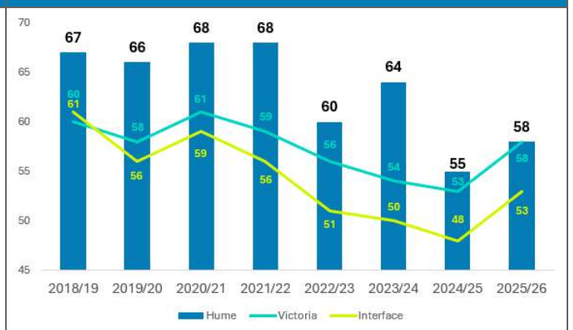
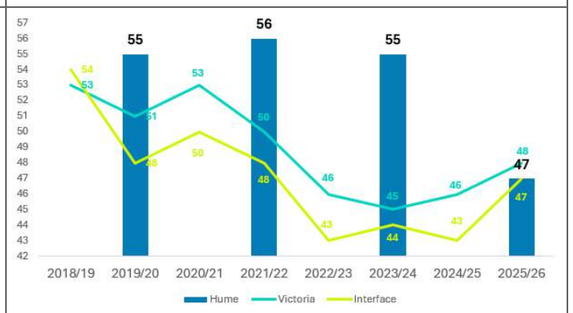
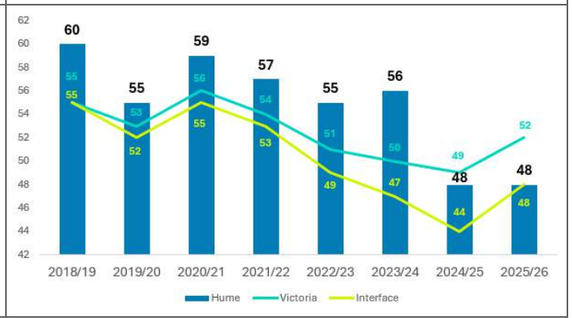
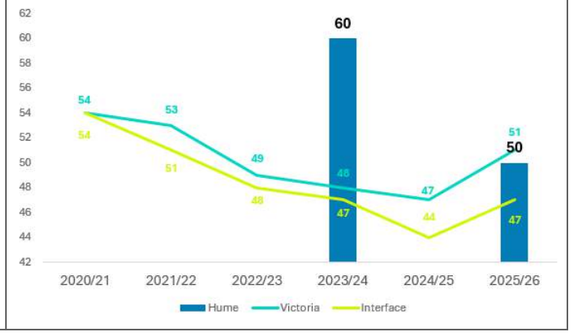
Strategy		2025/26 CAAP action		Status	Supporting Commentary
4.1.1	Enhance organisational performance to deliver maximum impact for our community	**43**	Implement a Councillor Professional Development Program to guide annual training requirements for Councillors	●	Required annual training and attestations were completed prior to the December 2025 deadline and were supported by training plans and ongoing professional development.

		44	Design an organisational approach to service planning +	●	A Service Management Policy, which sets out a new approach for the planning, review and improvement of all Council services, was adopted by Council on 10 March 2026.
4.1.3	Manage resources to achieve maximum community benefit and ensure Council's long term financial sustainability	**45**	Update the long-term Financial Plan, including Revenue and Rating Plan and present to Council for adoption by 31 October 2025	●	The plans, proving a 10-year outlook on Council's long-term financial sustainability, were adopted by Council on 11 August 2025.
		46	Update the long-term Asset Plan and present to Council for adoption by 31 October 2025	●	The Plan was adopted by Council on 13 October 2025.
		47	Finalise the Strategic Property Management Framework and present to Council for adoption	●	The framework was adopted by Council on 8 December 2025.
4.1.4	Improve transparency around Council's performance and decision making	**48**	Establish a Councillor Working Group to develop an updated approach to quarterly corporate reporting that integrates reporting on the Council Plan, capital works program and annual budget to maximise accessibility to the community	●	Improvements for capital reporting have been implemented, improving transparency on project delivery.
4.1.5	Attract and develop a proactive workforce that drives continuous improvement and safety with a focus on customer excellence	**49**	Implement the Leader Induction Program	●	The program was implemented in August 2025, with delivery activities occurring throughout the remainder the of the year.
		50	Deliver the Customer Experience Performance Training to all customer facing employees	●	Training to all customer facing employees was delivered, with ongoing sessions scheduled for new employees.

C. Delivery of services budgets

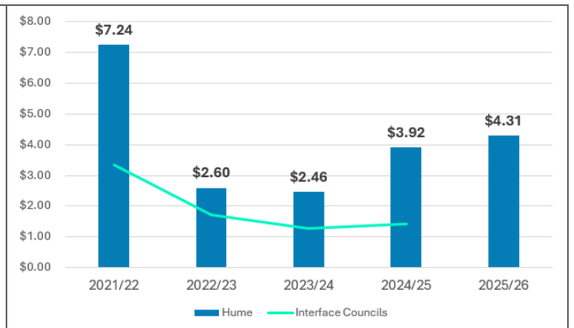
Service – descriptions found at the end of this section	**Actual $,000**	**Budget $,000**	**Variance $,000** *surplus/(deficit)*
Finance and Procurement Services	(9,820)	(4,772)	5,048
Organisation and Community Intelligence	1,035	1,093	58
Council and Service Planning	4,262	4,851	589
Facility Management / Facilities Hire	(201)	(306)	(105)
People and Culture	7,106	7,698	592
Asset Management and Infrastructure Development	1,485	1,477	(8)
Customer Experience	4,323	4,449	126
Leisure, Health and Wellbeing	804	640	(164)
Communications and advocacy	53	41	(12)
Governance and Associated Statutory Services	3,821	4,389	568
Information Technology	15,207	15,385	178
Total	**28,075**	**34,945**	**6,870**

D. Prescribed performance indicators

LGPRF / CSS performance indicator	**2025/26 Results**
CSS – Community satisfaction with Council's overall performance	
CSS – Community satisfaction with direction of Council's overall performance	
CSS – Community satisfaction with decisions in the interest of the community	
CSS – Community satisfaction with spending of public funds/value for money	

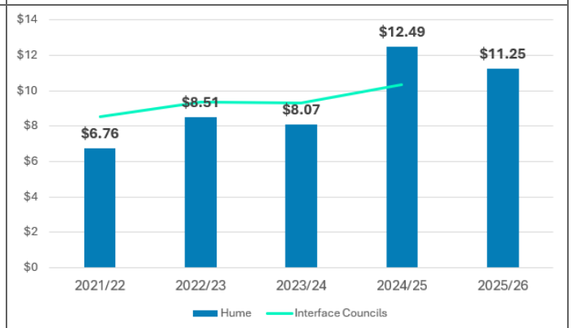
AF7 – Cost of Aquatic Facilities

Cost has increased due to increases in chemical and contractor costs (direct costs) outpacing an increase in revenue. Staged increases for fees and charges are being implemented to bring user fees in line with sector benchmarks and increase revenue. Service improvements are also planned to increase efficiency and maintain service affordability.



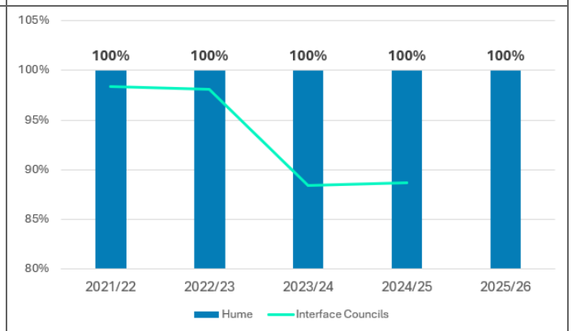
AM6 – Cost of animal management service per population

Service improvements has resulted in a decrease in cost.



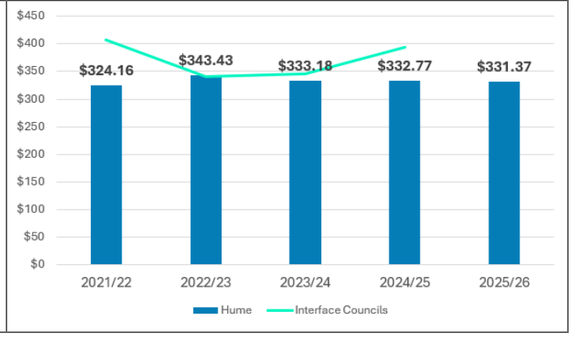
AM7 – Animal Management Prosecutions

Council initiated and resolved 33 domestic animal-related prosecutions, the majority of which related to dog attack incidents.



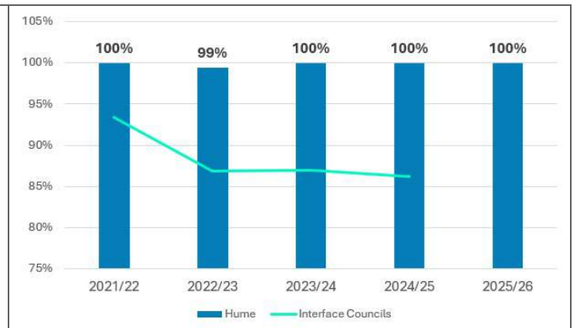
FS3 – Cost of food safety service

Results were consistent with the previous year.



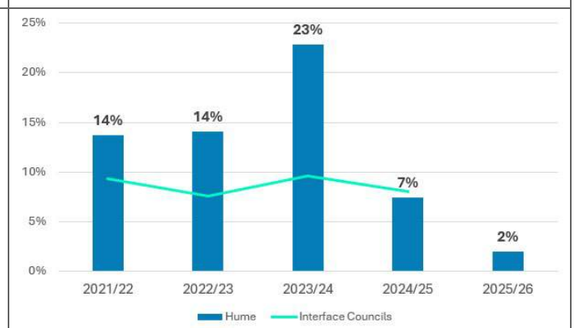
FS4 – Critical and major non-compliance outcome notifications

Results were consistent with the previous year.



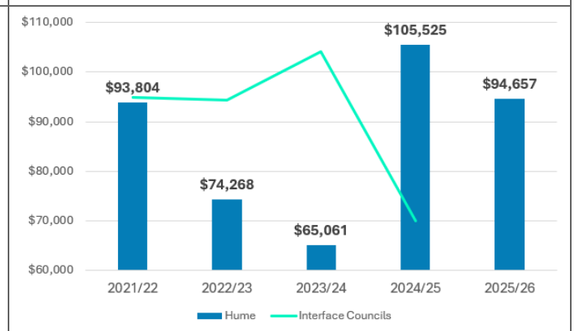
G1 – Council decisions made at meetings closed to the public

Where possible, Council now provides sensitive details in confidential attachments which has resulted in an increase in decisions made in public.



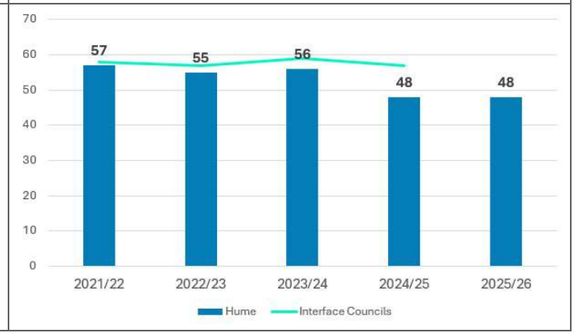
G4 – Cost of elected representation

Cost has decreased due to the inclusion of one-off costs following the Council election for training and technology to support effective representation and decision-making in the previous year.



G5 / CSS – Community satisfaction with council decisions

Results were consistent with the previous year. Feedback from the community satisfaction survey identified opportunities for improvement in transparency and communication.



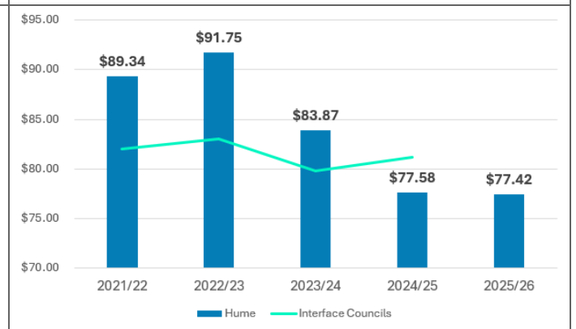
LB5 – Cost of library service per population

Results were consistent with the previous year.



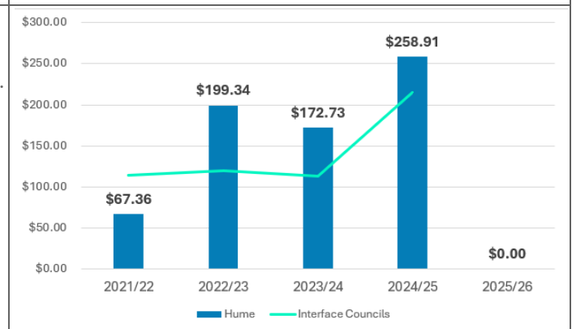
MC3 – Cost of the MCH service

Results were consistent with the previous year.



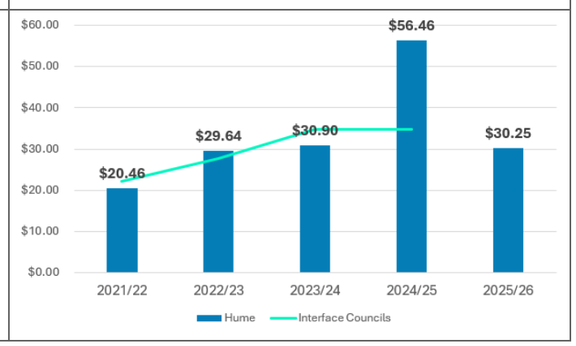
R3 – Cost of sealed local road reconstruction

Council did not carry out any sealed road reconstruction in 2025/26, resulting in zero cost. Council delivered a significant road maintenance program, including renewal and upgrade works throughout the year.



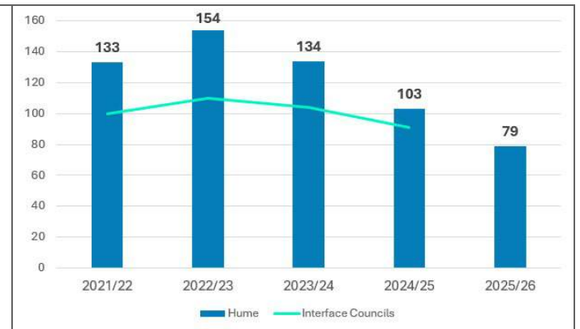
R4 – Cost of sealed local road resealing

Significant improvement in cost has been achieved through service improvements, including more efficient planning processes which have reduced project timeframes.



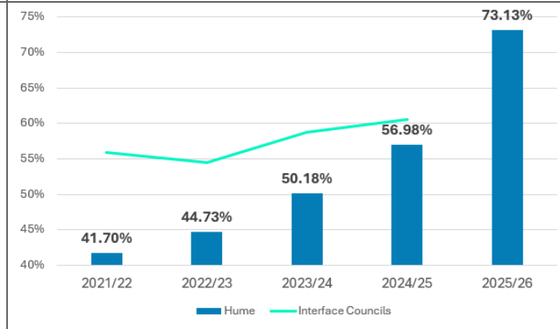
SP1 – Time taken to decide planning applications

Significant improvement in cost has been achieved through service improvements, including the prioritisation of older application, better management of work programs and implementation of process efficiencies.



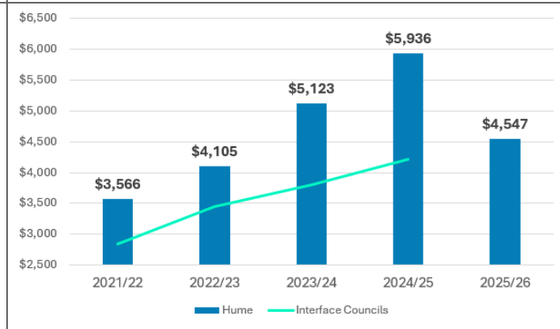
SP2 – Planning applications decided within required time frames

Continued focus on regular reporting and prioritising at risk applications has resulted in significant improvement in assessment timeframes each year.



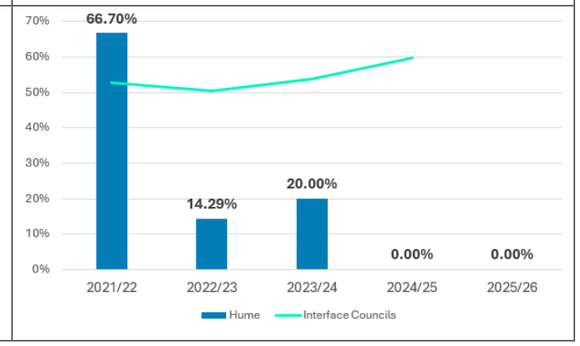
SP3 – Cost of statutory planning service

Significant improvement in cost has been achieved through service improvements, including a reduction in the use of temporary staff, better management of work programs and implementation of process efficiencies.



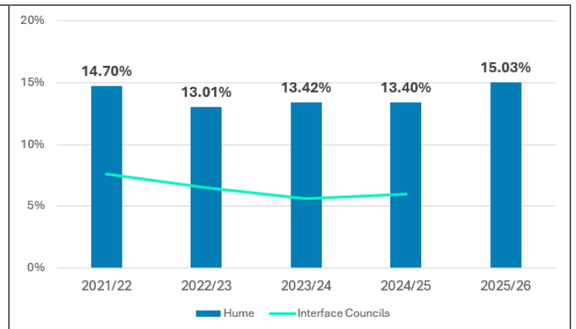
SP4 – Council planning decisions upheld at VCAT

Two of Council's 815 planning decisions proceeded to a full VCAT hearing, both of which were overturned, delivering a zero result.



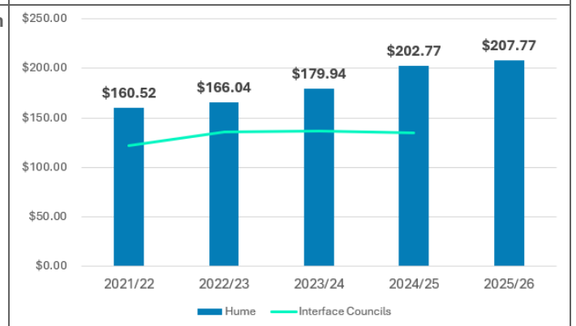
WC2 – Kerbside collection bins missed

Industrial action in the second half of the year resulted in an increase in missed bins.



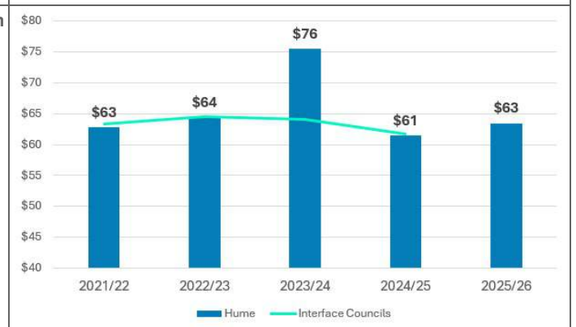
WC3 – Cost of kerbside garbage bin collection service

Increase in service cost reflects increased fuel costs. Council will continue to review service routes to increase fleet and service efficiency to maintain an affordable service.

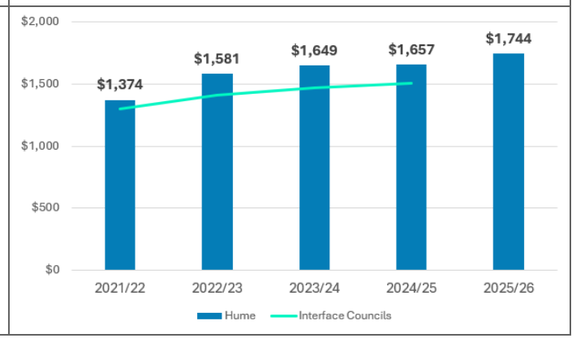


WC4 – Cost of kerbside recyclables collection service

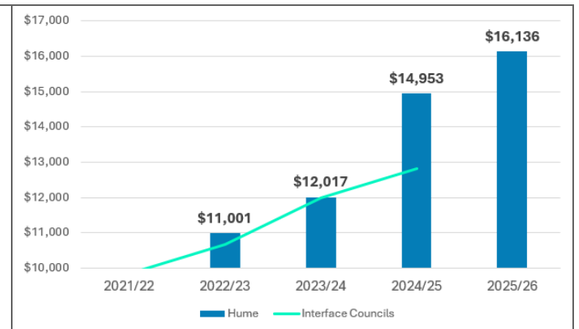
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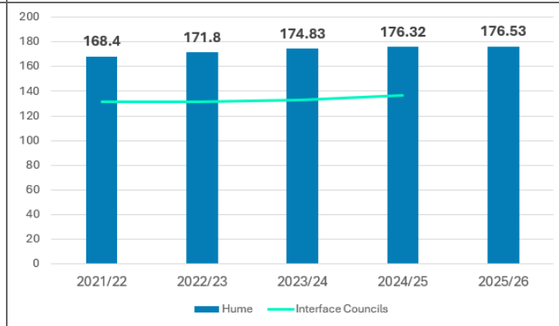
C1 – Expenses per head of municipal population



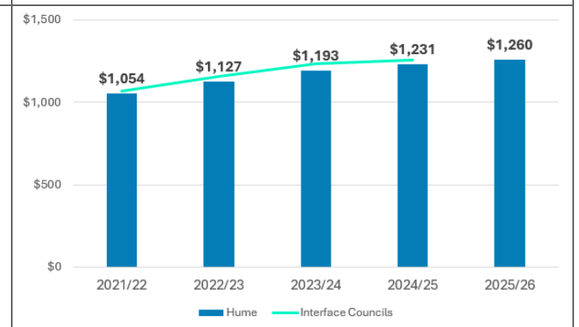
C2 – Infrastructure per head of municipal population



C3 – Population density per length of road

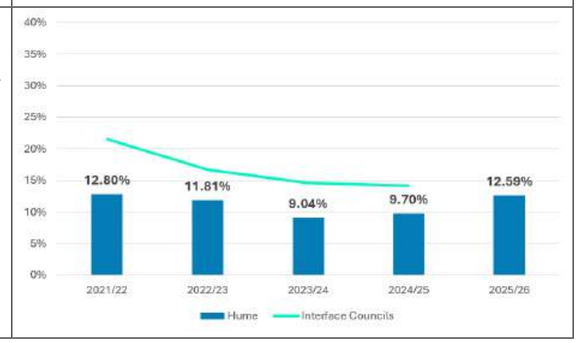


C4 – Own-source revenue per head of municipal population



C7 – Staff turnover rate

Whilst turnover rate has increased compared to the previous year, there is no specific reason for this, and the result is still within the expected range set by State Government.



Strategic Objective 4.2 (SO4.2)

An organisation that demonstrates leadership and strong advocacy + ^

A. Council Plan strategic indicators

Status: ● Achieving / ● Monitor / ● At risk

Strategic indicator		2024/25 Baseline	2025/26 Result	Status	Supporting commentary
4.2a	Number of advocacy activities that work towards achieving Council's strategic direction + ^ **Source:** Hume City Council **Target:** N/A – qualitative indicator	N/A	429	●	In 2025/26, activities include advocacy for the 2026 State election, MP correspondence, grant applications and involvement with the Broadmeadows Revitalisation Board.
4.2b	Increase in new and renewed strategic partnerships and collaborations (number) **Source:** Hume City Council **Target:** N/A – qualitative indicator	N/A	30	●	In 2025/26, Council continued to partner with the National Growth Areas Alliance (NGAA), Outer Melbourne Councils and the Northern Councils Alliance to advance regional advocacy efforts. This has resulted in Council being appointed as the host city for the 2026 NGAA Congress.

B. Delivery of 2025/26 CAAP actions

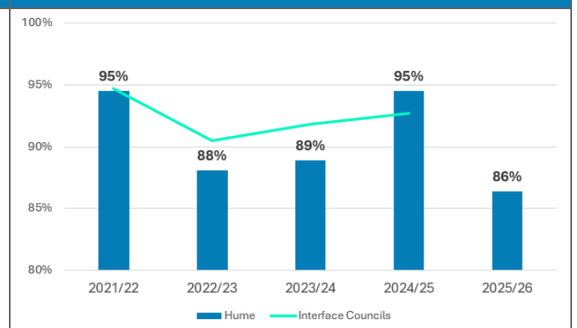
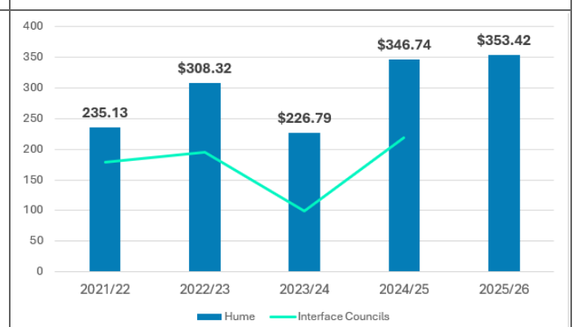
Status: ● Completed / ○ Soon to be completed / ● On-track and ongoing in 2026/27 / ● Deferred

Strategy		2025/26 CAAP action		Status	Supporting Commentary
4.2.1	Explore, expand and actively contribute to partnerships and strategic networks that benefit the community + ^	51	Deliver the 2025 Australian Local Government Women's Association (ALGWA) Victorian Conference to lead promotion of female leadership in the local government sector	●	The conference was held on 29-30 August 2025 and attracted 81 delegates. The event was well received by the sector and was delivered at no cost to Hume City Council.
4.2.2	Focus advocacy efforts to achieve maximum community benefit in line with current and future community needs + ^	52	Prepare an Advocacy Strategy and present to Council for adoption +	●	The Strategy, including advocacy priorities, was adopted by Council on 15 December 2025.

C. Delivery of services budgets

Service – descriptions found at the end of this section	**Actual $,000**	**Budget $,000**	**Variance $,000** *surplus/(deficit)*
People and Culture	275	458	183
Asset Management and Infrastructure Development	376	394	18
City Development	93	44	(49)
Communications and advocacy	618	453	(165)
Total	**1,362**	**1,349**	**(13)**

D. Prescribed performance indicators

LGPRF / CSS performance indicator	2025/26 Results
G3 – Councillor attendance at council meetings Whilst attendance has decreased compared to the previous year, Councillors remain committed to participating in decision-making and supporting the effective operation of local government.	
C5 – Recurrent grants per head of municipal population	



Strategic Objective 4.3 (SO4.3)

A responsive and engaged organisation that works with our community

A. Council Plan strategic indicators

Status: ● Achieving / ● Monitor / ● At risk

Strategic indicator		2024/25 Baseline	2025/26 Result	Status	Supporting commentary
4.3a	Satisfaction with customer service experience (percentage of positive VoC responses) **Source:** Hume City Council **Target:** 75% responses	91.43	87.30	●	Note: result is measured by Council's Voice of Customer (VoC) that guages satisfaction with direct customer service interactions, which is different to overall community satisfaction measured in the (D) prescribed performance indicators.
4.3b	Increase in use of self-serve options on Council's website (number) **Source:** Hume City Council **Target:** Increase	47,407	69,239	●	In 2025/26, increased access to digital and self-service options has resulted in a significant increase in online activity.
4.3c	Increase in community satisfaction with community consultation and engagement (indexed mean result) **Source:** LGPRF – G2 **Target:** Increase	48	51	●	See graph under (D) prescribed performance indicators below for comparison to previous years' and with benchmarks.
4.3d	Number of Council initiated working groups, taskforces and advisory committees **Source:** Hume City Council **Target:** N/A – qualitative indicator	6	6	●	Includes: Reconciliation Action Plan Working Group, LGBTIQA+ Working Group, Hume Interfaith Network, Multicultural Advisory Committee, Friends of Aileu and Sustainability Taskforce.



B. Delivery of 2025/26 CAAP actions

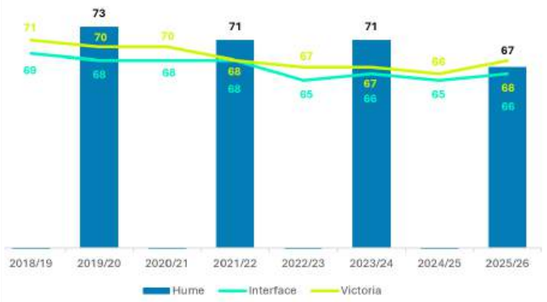
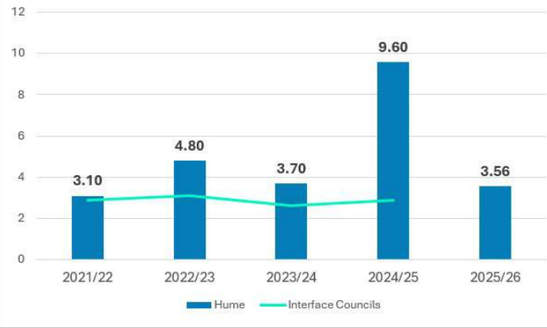
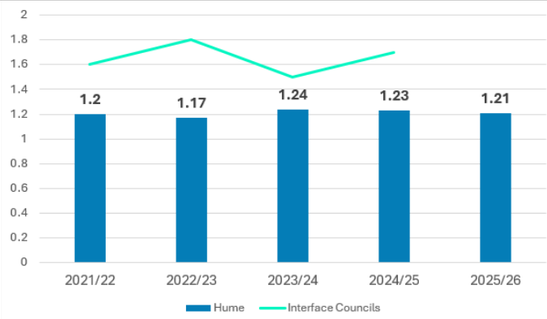
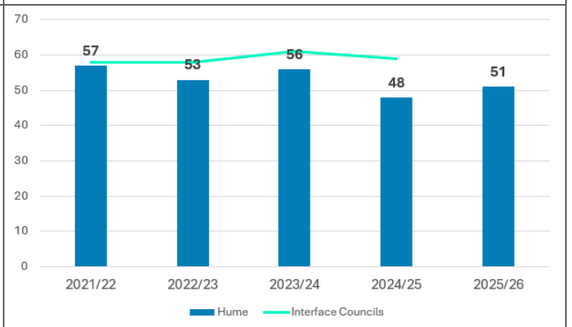
Status: ● Completed / ○ Soon to be completed / ● On-track and ongoing in 2026/27 / ● Deferred

Strategy		2025/26 CAAP action		Status	Supporting Commentary
4.3.1	Provide timely and accurate information to our community	**53**	Deliver the customer service live website Webchat +	●	Delivery has been placed on hold to follow implementation of Council's Digital Transformation Program.
		54	Deliver improved accessibility of online self-service customer service options +	○	Upgrades to Council's website to improve the accessibility of online services are due for completion in 2026.
		55	Deliver on-hold customer service phone messages in top languages for Hume City +	●	Delivery has been placed on hold to follow implementation of Council's Digital Transformation Program.
		56	Deliver an interactive community capital works spatial tool +	○	Delivery has been delayed due to the implementation of Council's Digital Transformation Program.
4.3.2	Meaningfully consult and communicate with our community to enable greater participation in civic life and Council decision making + ^	**57**	Implement an updated approach to capturing community views through annual surveys and engagement practices +	●	In February and March 2026, Council participated in the State-run annual Community Satisfaction Survey (CSS), with results included throughout this Annual Report.
		58	Expand the Multicultural Communications Advisory Group +	●	Based on community feedback, the group has expanded to 12 members, representing Arabic, Assyrian, Farsi, Greek, Hindi, Italian, Mandarin, Nepali, Punjabi, Turkish, Urdu, and Vietnamese speaking communities.
		59	Inform the Community of the Hume Places Review and how Council plans and prioritises streetscape upgrades in local activity centres +	●	Council engaged with residents on streetscape and public realm upgrades in local centres.

C. Delivery of services budgets

Service – descriptions found at the end of this section	**Actual $,000**	**Budget $,000**	**Variance $,000** *surplus/(deficit)*
Organisation and Community Intelligence	397	822	425
Communications and advocacy	2,936	2,772	(164)
Governance and Associated Statutory Services	605	936	331
Total	**3,938**	**4,530**	**592**

D. Prescribed performance indicators

LGPRF / CSS performance indicator	2025/26 Results
CSS – Community satisfaction with customer service (indexed mean result) Measures overall satisfaction captured by Community Satisfaction Survey.	
AM1 – Time taken to action animal management requests Significant improvement in response times has been achieved through service improvements, including an increase in staff resources.	
FS1 – Time taken to action food complaints Results were consistent with the previous year.	
G2 / CSS – Community satisfaction with community consultation and engagement Whilst satisfaction has improved compared to the previous year, feedback from the community satisfaction survey identified both positive and negative responses to accessibility of consultation opportunities, communication channels and sharing of information. The need for greater transparency on how community views have informed Council's decision-making process was highlighted as a key area for improvement.	



Services funded in the budget

Service	Description reported in 2025/26 Budget
Aged Support Services	Provides support and maintenance services to assist the elderly and those with special needs through care and social inclusion programs. This includes active ageing activities, senior citizens groups, dementia support, a community safety register and personal care to assist older people to remain living in their own homes.
Arts and Culture	Provides a range of programs and activities at leisure centres and community facilities including dance programs, active movement activities and an all-abilities disco. This service also supports local artists by providing access to exhibition space and secures funding and partnerships for arts initiatives.
Asset Management and Infrastructure Development	Is responsible for monitoring and management of Council assets (roads, drains, bridges etc.) to ensure infrastructure is maintained to appropriate standards. This includes efficient management, supply and control of Council fleet vehicles, plant and equipment and the development and delivery of Council's annual Capital Works Program.
City Development	Ensures that statutory planning, open space infrastructure assets and urban design of the City are conducted in accordance with legal specifications and responsible land management planning schemes. The service ensures social justice and environmental sustainability principles are embedded in Council's planning processes.
Communications and Advocacy	Provides support to the organisation in delivering information to Hume residents, businesses, visitors and employees through a range of communication channels. The service supports Councils advocacy and grants, print and digital media communications and is responsible for Council's corporate branding and reputation management.
Community Development	Fosters community strength and resilience within the context of the Social Justice Charter and provides funding for community projects which build community capacity and enhance community wellbeing. The service delivers events and festivals which celebrate the cultural diversity of the city and environmental educational programs under the Live Green banner.
Community Safety	Provides a safe municipality through the provision of school crossing supervision, emergency response and recovery and enforcing City Laws and State Government legislation. This includes regulations for parking, litter, animal management, fire prevention, road rules, environmental protection and pollution.
Council and Service Planning	Manages Council planning and reporting and legislative requirements under the Local Government Act. It develops and reports on progress and achievements of the Council Plan and Community Plan and supports Council's Audit Committee and Internal Audit contract. The service also provides strategic advice on emerging social issues and policy matters to inform Council's decision making and service planning processes and to advocate for improved community outcomes.
Customer Experience	Handles enquiries from the public from three Customer Service Centres via face-to-face interactions, telephone, email and web chat. Customer Service Centres receive payments, distribute information and connect people with Council services and activities.
Early Childhood Education and Care	Provides preschool, day care, three-year-old activity groups and occasional care. It also supports children with additional needs, learning difficulties and developmental concerns to access and participate in education.
Economic Development	Economic Development supports existing business growth and encourages new business investment to promote jobs growth within Hume City. This includes attracting new and diverse business to the city, business training, promotion and networking events, job creation programs, tourism support and development and management of the Sunbury Visitors Information Centre.
Facility Management / Facilities Hire	Manages and maintains Council facilities for internal and external use including Council's office, community halls, leisure facilities, sports stadiums and function/training rooms at Learning Centres.
Family Support and Health	Provides programs and support in the areas of wellbeing, child safety, socialisation and connection to their community. The service offers Maternal and Child Health consultations, case management, immunisation, parenting education, in-home support and physical development assessments.
Finance and Procurement Services	Ensures Council's procurement is undertaken in accordance with legislation and contract works and services provided meet best practice. This service also levies and collects general rates and special charge schemes. Accounting services analyse, review, monitor and report information about financial activity within Council, for use in planning, performance evaluation and operational control.
Governance and Associated Statutory Services	Provides executive oversight and governance of Hume City Council, including divisional management, instruments of delegation and the management of legal and statutory responsibilities. This service ensures the effective and efficient allocation of Council resources, in accordance with the principles of the Local Government Act and legislative requirements.
Indigenous Support	Provides assistance for the Aboriginal and Torres Strait Islander community through disability respite, holiday programs, planned activity groups, parent engagement programs and community engagement and recognition activities.
Information Technology	Is an internal service that supports efficient and reliable access to information, communications and technology (ICT). This includes service support, maintenance, security and adherence to Council standards and procedures.
Leisure, Health and Wellbeing	Manages leisure centres, aquatic facilities, sports stadiums and provides a range of activities and programs at these locations. This service is also responsible for initiatives targeting obesity, physical activity, nutrition, tobacco and alcohol through delivery of the Municipal Public Health and Wellbeing Plan.
Lifelong Learning	Inspires learning in Hume through the provision of public libraries, accessible computers and WiFi, educational programs and support to Neighbourhood Houses
Organisation and Community Intelligence	Provides an internal records management service to ensure organisational knowledge is maintained through the archiving, retrieval and storage of information in accordance with the Public Records, Freedom of Information and Information Privacy Acts. The Geographic Information System provides mapping and spatial assistance in undertaking social research and community consultation to inform service planning and strategy development.
Parks and Open Space	Provides maintenance and provision of parks, sports fields, forests, conservation reserves, play spaces and open spaces. In doing so, the service ensures Council is complying with legislation and risk management procedures for these public areas.
People and Culture	Ensures that staff pay and conditions are in accordance with the Enterprise Agreement and Awards. The service also provides Organisational Development and Workplace Health, Safety and Wellbeing. It facilitates a positive workplace culture through training and development opportunities, staff reward and recognition, employee support schemes and industrial relations.
Transport, Roads and Drainage	Is responsible for asphalt repairs, engineering investigations, civil and traffic design and underground drainage cleaning and stormwater drainage maintenance. In addition, the service manages transport planning and contracts with external service providers for road line marking. This service is also responsible for Council's Road Management Plan and compliance and enforcement of government regulations.
Waste Management	Provides household waste collection including garbage, recycling and green waste and supports local businesses with responsible waste disposal and litter management. It also includes community education and engagement programs through schools, anti-litter campaigns, hard waste collection and waste diversion from landfill or dumping.
Youth Services	Address the needs of young people (aged 12 – 24) across the municipality. Services including counselling, outreach activities and youth development programs and events are provided from Youth Centres, schools and community locations.

Governance and management

Governance

Under the *Local Government Act 2020* (**the Act**), Council is required to provide good governance in its municipal district for the benefit and wellbeing of the community, including future generations.

In doing so, Council must give effect to the overarching governance principles and supporting community engagement, public transparency, strategic planning, financial management and service performance principles set out in the Act.

Council is committed to making responsible, transparent and accountable decisions on behalf of the Hume community. Our governance practices provide a clear framework for effective decision-making, community participation and oversight to ensure Council meets its legislative and regulatory obligations, manages public resources responsibly and meets community needs and expectations.

Meetings of Council

Council conduct open public meetings on the second and fourth Monday of each month, or on a Tuesday following public holidays. In 2025/26, exceptions were made for Council's annual Statutory meeting to elect the Mayor and Deputy Mayor for the second year of the council term, held on 12 November 2025, and in December where meetings were held on consecutive weeks. No meetings were held in January 2026.

Members of the community are welcome to attend Council meetings and observe from the gallery. Council meetings are also live streamed to allow the community to observe online.

Council meetings provided an opportunity for the community to submit a question to Council or make a submission to officer report recommendations and Councillor's Notice of Motions, printed in the Council agenda.

Councillor attendance at Council meetings, including special meetings, in 2025/26 is shown below.

Councillor	Meetings held	Meetings attended
Cr Carly Moore (Mayor November 2025 – June 2026)	22	19
Cr Ally Watson (Deputy Mayor November 2025 – June 2026)	22	20
Cr Jarrod Bell (Mayor July – November 2025)	22	20
Cr Naim Kurt (Deputy Mayor July – November 2025)	22	22
Cr Daniel English	22	15
Cr Steve Gagen	22	22
Cr John Haddad	22	19
Cr Kate Hamley	22	16
Cr Sam Misho	22	17
Cr Jim Overend	22	20
Cr Karen Sherry	22	19

Conflict of interest

Under Section 60 of the Act, Council has adopted Governance Rules which set out procedures for disclosures of a conflict of interest. Declaration of a conflict of interest is a standard agenda item for all Council meetings.

Councillor Code of Conduct

Under the Act, Councillors are required to observe a Model Code of Conduct, which is published on Council's website. In November 2024, all Councillors signed an oath to abide by the code.

Councillor allowances

Under Section 39 of the Act, Councillors are entitled to receive an allowance while performing their duty as a Councillor. The Mayor and Deputy Mayor are also entitled to receive a higher allowance.

The Victorian Independent Remuneration Tribunal sets the base annual allowances for Councillors, which are reviewed each year. Councils are divided into three categories based on size of income and population. Hume City Council is in Category 3.

For 2025/26, the annual allowance rates approved by the Victorian Independent Remuneration Tribunal for the Mayor, Deputy Mayor and Councillors are shown below.

Type of allowance	Effective date	Amount $
Councillor	1 July 2025 – 30 June 2026	**41,992**
Mayor Cr Jarrod Bell	1 July – 12 November 2025	**142,661**
Deputy Mayor Cr Naim Kurt	1 July – 12 November 2025	**71,329**
Mayor Cr Carly Moore	12 November – 18 December 2025	**142,661**
	18 December 2025 – 30 June 2026	**146,319**
Deputy Mayor Cr Ally Waton	12 November – 18 December 2025	**71,329**
	18 December 2025 – 30 June 2026	**73,159**



Councillor expenses

Under Section 40 of the Act, Council is required to reimburse a Councillor for expenses incurred while performing their duties as a Councillor. In accordance with the Act, Council has an adopted Council Expenses Policy which guides the payment of allowances and reimbursement of expenses. It also guides the provision of resources and training to support the Mayor and Councillors carry out their functions and duties.

Expenses, including reimbursements, for each Councillor paid by Council in 2025/26 is shown below. No expenses were paid to a Member of a Council committee during the financial year.

Councillor equipment

Councillors are each offered a mobile phone, tablet/laptop computer, multi-functional printer/scanner/photocopier and cab-charge card to assist them to conduct Council business. Council pays all costs associated with the provision of this equipment, including paper for printing, connection fees, rental charges and all Council business call and data charges. The Mayor is also provided with a car during the mayoral term. Details of Councillor expenses are published on Council's website.

Councillor travel register

Interstate and international travel costs incurred by Council officers, the Mayor and Councillors are published in the Interstate and Overseas Travel Register on Council's website. The register details travel costs, including fares, accommodation, conference registration, meals and other incidental costs. The approval and reimbursement process for overseas travel is outlined in the Council Expenses Policy.

Councillors	TR $	CM $	AC $	IC $	CT $	Other $	Total $
Cr Jarrod Bell	680.03	1,635.18	1,019.45	962.52	2,081.82	657.19	**7,036.19**
Cr Daniel English				1,012.52		109.08	**1,121.60**
Cr Steve Gagen	1,237.87	114.96	1,042.16	1,514.49	2,290.91	349.02	**6,549.41**
Cr John Haddad				932.52			**932.52**
Cr Kate Hamley				932.52			**932.52**
Cr Naim Kurt	1,998.59		1,133.97	1,022.52	1,449.09	925.66	**6,529.83**
Cr Carly Moore	3,329.25	111.68	649.77	1,007.52	5,785.04	521.25	**11,404.51**
Cr Sam Misho	446.90		80.28	1,767.49		1,028.10	**3,322.77**
Cr Jim Overend				1,092.62		90.90	**1,183.52**
Cr Karen Sherry	1,754.45		2,618.66	1,352.52	6,339.55	638.03	**12,703.21**
Cr Ally Watson	3,480.18		6,94.77	1,102.52	1,490.91	266.43	**7,034.81**
TOTAL	**12,927.27**	**1,861.82**	**7,239.06**	**12,699.76**	**19,437.32**	**4,585.66**	**58,750.89**

Legend: TR - Travel, CM - Car Mileage, AC - Accommodation, IC - Information and Communication expenses, CT -Conferences and Training Expenses, Other - Incidentals, meals, parking, newspaper subscription etc.

Delegated and advisory committees

Advisory and community asset committees in 2025/26 is shown below. Council did not have any delegated committees in 2025/26.

Advisory committee	Councillors	Officers	Purpose
Hume Jobs and Skills Taskforce	1	2	Advise on taskforce activities
Conserving our Rural Environment (CoRE) Executive Assessment Panel	2	2	Advise Council on the recommendations made by the Officer Assessment Panel for probity and equitability of distribution
CSL Behring Community Grants Program Selection Committee	2	2	Advise Council on grant activities
CEO Employment Matters Advisory Committee	4	3	Advise Council on employment matters
Sustainability Taskforce	2	2	Advise Council on environmental activities
Reconciliation Action Plan Working Group (RAPWG)	1	4	Advisory Committee on the Reconciliation Action Plan and engagement with Aboriginal community
LGBTIQA+ Working Group	1	3	Advise Council on key issues and priorities of the LGBTIQA+ community as they relate to Council activities and responsibilities
Calder Highway Improvement Committee	1	1	Advise Council on road upgrade and improvement activities
Northern Suburbs University Study Hub	1	1	Advise Council on study hub activities

Community asset committee	Councillor representation	Officers	Purpose
Foresters Hall, Westmeadows Committee of Management	Cr Karen Sherry	-	Management of community facility
Gladstone Park Community Centre Committee of Management	Cr Naim Kurt	-	Management of community facility

Management

Effective management supports Council to turn its priorities and strategic objectives into action and deliver the services, projects and initiatives that respond to the needs of the Hume community. Council's management practices focus on strong leadership, organisational performance, responsible use of resources and continuous improvement, while building the capability and capacity needed to respond to current and future challenges.

Audit and risk committee

Council's Audit and Risk Committee (**ARC**) was established on 28 August 2020 under Section 53 of the Act.

The ARC meets five times each year and oversees Council's financial management, risk management, occupational health and safety, privacy and governance practices, along with internal and external audit processes to ensure accountable financial management and legislative compliance. ARC membership in 2025/26 is shown below.

ARC member	Membership of ARC in 2025/26	Eligible to attend	Attended
Jenny Johanson	Independent member and Chairperson – appointed April 2023, reappointed February 2025, term expiry February 2028	5	4
Bruce Potgeiter	Independent member – term expiry April 2027	5	5
Peter Smith	Independent member – term expiry August 2027	5	5
Cr Jarrod Bell	July 2025 – June 2026	5	5
Cr Ally Watson	July – November 2025 November 2025 – June 2026 (substitute member)	2	1
Cr Sam Misho	July – November 2025 (substitute member) November 2025 – June 2026	3	1
Cr Karen Sherry	July – November 2025 (substitute member)	-	1
Carly Moore	November 2025 – June 2026 (substitute member)	-	-

Internal audit

Each year, internal audits are carried out on Council's governance and management practices in accordance with the Strategic Internal Audit Plan. The audit reports, incorporating management responses, are presented to the ARC for consideration. Councillors also receive internal audit reports for information.

The CEO and ARC oversee all internal audit activities, including monitoring the delivery of any audit recommendations. Internal audits carried out in 2025/26 are shown below.

Internal audits	Meeting presented
Project Management; Environmental Social and Governance Framework; Closed Landfills; Follow-Up Review of Completed Audits	August 2025
Review of Payroll (including Data Analytics) and EBA Interpretation	November 2025
Fraud and Corruption Control Framework Review	March 2026
ICT Governance and Data Security	May 2026

External audit

Each year, Council is externally audited by the Victorian Auditor General's Office (**VAGO**). For 2025/26, the external audit of Council's Performance and Financial statements was conducted, and the Independent Auditor's Report is provided at page 111 and 132.

Risk management

Council's Risk Management Policy and Risk Management Framework provide a structured approach to managing risk, informed by the principles and guidance of ISO 31000:2018 Risk management. The Executive Leadership Team and ARC oversee all risk management activities, supporting the identification and management of risks and opportunities across the organisation.

In 2025/26, Council adopted its strategic risks in alignment with the Council Plan and strengthened oversight of these risks through the introduction of biannual strategic risk reporting. Council also adopted a Risk Appetite Statement, providing greater clarity around the level of risk Council is willing to accept in pursuing its strategic objectives.

Ongoing engagement with staff through risk management training and targeted risk review workshops have continued to strengthen Council's risk management capability.

Governance and management checklist

Governance and Management Items	Assessment
Community engagement policy (policy outlining Council's commitment to engaging with the community on matters of public interest)	Adopted in accordance with section 55 of the Act Date of adoption: **15/03/2022**
Community engagement guidelines (guidelines to assist staff to determine when and how to engage with the community)	Current guidelines in operation Date of commencement: 22/04/2025
Financial Plan (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)	Adopted in accordance with section 91 of the Act Date of adoption: **11/08/2025**
Asset Plan (plan that sets out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Adopted in accordance with section 92 of the Act Date of adoption: **13/10/2025**
Revenue and Rating Plan (plan setting out the rating structure of Council to levy rates and charges)	Adopted in accordance with section 93 of the Act Date of adoption: **11/08/2025**
Annual budget (plan setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required)	Adopted in accordance with section 94 of the Act Date of adoption: **23/06/2025**
Risk policy (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Current policy in operation Date of commencement: **14/04/2025**
Fraud policy (policy outlining Council's commitment and approach to minimising the risk of fraud)	Current policy in operation Date of commencement: **27/04/2026**
Municipal emergency management planning (Participation in meetings of the Municipal Emergency Management Planning Committee.)	Municipal Emergency Management Planning Committee (MEMPC) meetings attended by one or more representatives of Council (other than the chairperson of the MEMPC) during the financial year. Dates of MEMPC meetings attended: 03/09/2025, 10/12/2025 and 13/05/2026

Governance and Management Items	Assessment
Procurement policy (policy outlining the principles, processes and procedures that will apply to all purchases of goods and services by the Council)	Adopted in accordance with section 108 of the Act Date of commencement: **15/11/2021**
Business continuity plan (plan setting out the actions that will be taken to ensure that key services continue to operate in the event of a disaster)	Current plan in operation Date of commencement: **18/03/2024**
Disaster recovery plan (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	Current plan in operation Date of commencement: **02/01/2026**
Complaint policy (Policy under section 107 of the Act outlining Council's commitment and approach to managing complaints.)	Adopted in accordance with section 107 of the Act Date of commencement: **24/06/2024**
Workforce plan (Plan outlining Council's commitment and approach to planning the current and future workforce requirements of the organisation.)	Current plan in operation Date of commencement: **31/12/2021**
Payment of rates and charges hardship policy (Policy outlining Council's commitment and approach to assisting ratepayers experiencing financial hardship or difficulty paying their rates.)	Current policy in operation Date of commencement: **25/05/2026**
Risk management framework (framework outlining Council's approach to managing risks to the Council's operations)	Current framework in operation Date of commencement: **29/04/2024**
Audit and Risk Committee (advisory committee of Council under section 53 and 54 of the Act)	Established in accordance with section 53 of the Act Date of commencement: **28/08/2020**
Internal audit (independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls)	Internal auditor engaged Date of engagement: **26/08/2025**

Governance and Management Items	Assessment
Performance reporting framework (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Act)	Current framework in operation Date of adoption: **01/07/2015**
Council Plan report (report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year)	Quarterly reports presented to Council Date of report: 2024/25 Quarter 4 - 08/09/2025, 2025/26 Quarter 1 - 08/12/2026, Quarter 2 - 23/02/2026 and Quarter 3 - 25/05/2026
Quarterly budget reports (quarterly reports to Council under section 97 of the Act, comparing actual and budgeted results and an explanation of any material variations)	Quarterly reports presented to Council in accordance with section 97(1) of the Act Date of report: 2025/26 Quarter 1 - 08/12/2026, Quarter 2 - 23/02/2026 and Quarter 3 - 25/05/2026
Risk reporting (six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	Reports presented to Council Dates of reports: Quarterly reports - 22/08/2025, 28/11/2025, 13/03/2026 and 29/05/2026 Strategic Risk Reports - 23/02/2026 and 24/08/2026
Performance reporting (six-monthly reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 98 of the Act)	Reports presented to Council Dates of reports: 2024/25 Performance Statement - 22/09/2025 and 2025/26 Six-Month Report - 13/04/2026
Annual report (annual report under sections 98 and 99 of the Act containing a report of operations and audited financial and performance statements)	Presented at Council meeting in accordance with section 100 of the Act Date of presentation: **13/10/2025**
Councillor Code of Conduct (Code setting out the standards of conduct to be followed by Councillors and other matters.)	Published on website in accordance with section 139 of the Act and oaths signed by councillors Date of oaths: 13/11/24 to 15/11/24
Delegations (documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff)	Reviewed in accordance with section 11(7) of the Act and register kept in accordance with sections 11(8) and 47(7) of the Act Date of reviews: 02/12/25 and 17/03/26
Meeting procedures (Governance Rules governing the conduct of meetings of Council and delegated committees)	Adopted in accordance with section 60 of the Act Date rules adopted: **23/08/2022**



Statutory reporting

This section addresses Council's statutory reporting obligations under various legislation, and other requirements.

Public interest disclosure

In accordance with Section 69 of the *Public Interest Disclosure Act 2012*, Council has developed Public Interest Disclosure (**PID**) procedures and details on how to make a disclosure are available on Council's website. In 2025/26, no disclosures were made to Council officers appointed to receive disclosures.

Documents available for public inspection

In accordance with Section 57 of the *Local Government Act 2020*, Council has an adopted Public Transparency Policy (2020), which is available on Council's website.

Under the Policy, all Council information will be made available on Council's website or by request, including Council plans, strategies, policies, budgets and annual reports; Council and committee agendas, minutes and recordings; councillor expenses and relevant registers, including gifts, travel, conflicts of interest, leases, delegations and election campaign donations; and other information required to be made available under legislation.

Freedom of information

The *Freedom of Information Act 1982* gives people the right to obtain access to documents held by Council. A person may request documents created or held by Council by applying in writing, accompanied by the prescribed not refundable fee to:

Freedom of Information Officer,
Hume City Council,
PO Box 779, Dallas VIC 3047

The application form is available on Council's website and enquiries may also be made by calling 9205 2200 or emailing contactus@hume.vic.gov.au. The application fee for 2025/26 was $33.60, which has increased to $34.50 for 2026/27.

In Victoria, the Office of the Victorian Information Commissioner (**OVIC**) oversees the operation of the Act, including the compliance of Council. Details of Freedom of Information requests received in 2025/26 is shown below, including number of review and complaints lodged with OVIC. This information was provided to the OVIC for its Annual Report.

Freedom of information requests	Number
In progress previous year (active requests)	13
Requests for year	92
Total number of requests	**105**
Access granted in full	16
Access granted in part	25
Access denied in full	3
No documents identified	6
Other - withdrawn	1
Other – not proceeded with	13
Other – outside Act/Act does not apply	8
Other – in progress end of year	13
Number of reviews/complaints lodged with OVIC	**11**
Number of appeals lodged with VCAT	**0**
Total charges collected	**$704.90**

Carers Recognition

Council recognises the valuable contribution of carers and is committed to supporting carers and promoting awareness of their rights and needs. In 2025/26, Council continued to apply the principles of the *Carers Recognition Act 2012* and support the recognition and inclusion of carers through the delivery of community programs and services and engagement with carers and the broader community.

Municipal public health and wellbeing plan and disability action plan

As permitted under Section 27 of *Public Health and Wellbeing Act 2008* and Section 38 of the *Disability Act 2006*, the Council Plan includes Council's Municipal Public Health and Wellbeing Plan (MPHWP) and Disability Action Plan (DAP). Integration of these plans ensures that all Council activities and services promote and enhance public health and wellbeing and advance social justice outcomes in our city.

The Council Plan and Council Annual Action Plan (CAAP) identify strategy and action with a strong alignment to MPHWP outcomes with a plus icon (+), including eight strategic objectives, 24 strategic indicators and strategies and for 2025/26, 51 specific CAAP actions. Strategy and action to deliver outcomes for people with disability are identified with a hat icon (^) and includes seven strategic objectives, four strategic indicators, fifteen strategies and for 2025/26, one specific CAAP action (**CAAP no.4**). Progress on Council Plan delivery is detailed in our performance section at page 41.

Domestic animal management plan

In accordance with Section 68a of the *Domestic Animals Act 1994*, Council completed a comprehensive review of its domestic animal management activities in 2025/26 and adopted the 2026–2029 Domestic Animal Management Plan (DAMP) in October 2025 (**CAAP no.15**).

The new plan builds on initiatives delivered under the previous DAMP, including delivery of responsible pet ownership initiatives and community education programs, as well as targeted compliance and enforcement activities to enhance animal welfare and community safety.

Food act Ministerial directions

Under Section 7E of the *Food Act 1984,* Council is required to publish a summary of any Ministerial Directions received during the financial year. In 2025/26, no Ministerial Directions were received by Council.

Road management Act ministerial direction

Under Section 22 of the *Road Management Act 2004*, Council is required to publish a summary of any Ministerial Direction received during the financial year. In 2025/26, no Ministerial Directions were received by Council.

Contracts

In accordance with Section 108 of the *Local Government Act 2020,* Council has an adopted Procurement Policy (2021), which is available on Council's website.

In accordance with Section 10d(i) of the *Local Government (Planning and Reporting) Regulations 2020*, contracts entered by Council in 2025/26 with a contract value above $300,000, the value at which Council must engage in a competitive process under the Procurement Policy, is shown below.

Contract number	Contract name	Contract number	Contract name
30 25 3618	Design Consultancy Services - Detailed Design	**30 25 3637**	Fitness Equipment Upgrade
30 24 3593	Tree Services - Electric Line Clearance	**30 25 3651**	Design & Construct Jackson's Creek Community Centre
30 25 3616	Provision of Cartage & Disposal Services - Resource Recovery Centres	**30 25 3662**	Architectural Services – Sunbury Operations Centre Offices Refurbishment
30 25 3601	Provision of Liquid Waste Services	**30 25 3671**	Sport and Carpark Lighting - John McMahon and Gladstone Park
30 25 3621	Provision of Internal Audit Services	**30 25 3704**	Cisco Meraki CCTV Hardware Uplift
30 25 3607	Provision of Litter Collection Services for Reserves and Public Realms	**30 25 3635**	Supply of Bin Enclosures
30 25 3636	Provision of dewatered Street Sweepings	**30 25 3684**	Greenvale Tennis Club Redevelopment
30 25 3600	Roads Condition Survey and Renewal Program	**30 25 3702**	Consultancy Services - Bulla Parklands Masterplan
30 25 3672	Employee Engagement Survey	**30 25 3679**	Supply, Installation and Commissioning of Pre-Fabricated Automated Toilet at Barrymore Recreational Reserve
30 25 3657	Risk Compliance Software	**30 25 3698**	Panel for Supply & Installation of Solar
30 25 3641	Provision of Bulk Dumped Waste Collection Services	**30 25 3675**	Asbestos Testing and Removal Services
30 25 3655	Design, Supply & Shotcrete existing crib wall at Riggall St, Dallas	**30 25 3670**	Metrolink Campbellfield - Water Sensitive Urban Design (WSUD) Rectification Program - Package 01
30 25 3661	Business Case for Craigieburn Arts Centre	**30 25 3687**	Drummond Street - Footpath Construction
30 25 3627	Hume Hockey Pavilion and Pitch Development	**30 25 3648**	Craigieburn Stadium and Craigieburn Gardens Masterplan & Feasibility Study
30 25 3667	Design Services Hume Disability Action Plan (DAP)	**30 25 3683**	Highlands Park Reserve - Playspace & Landscape Renewal - Concept Design and Documentation
30 25 3663	Building Electrification and Energy Upgrade Supplier Panel	**30 25 3653**	Provision of Grass Cutting and Rubbish Removal
30 25 3645	John McMahon Reserve, Sunbury – Oval 2 Carpark Upgrade	**30 25 3703**	Design, Construction, Delivery and Installation of Portable Change rooms for Gibb Reserve
30 25 3634	Kerbside Recycling Collection Service	**30 25 3686**	Hume Youth Outreach Program
30 25 3660	Consultancy Services - Urban Precincts and Partnerships Program (UPPP) Broadmeadows	**30 25 3690**	Reservoir Road Drainage Upgrade
30 25 3647	Hanson Road, Craigieburn – Road Reconstruction and Roundabout between Creekwood Drive & Malcolm Creek Parade	**30 25 3620**	Hume Leisure Pool Plant Asset Replacement and Upgrade
30 25 3652	Construction of Front Carpark and Accessway - Craigieburn Sports Stadium	**30 25 3692**	Design Services for Malcolm Street Culvert Crossing – Part A
30 25 3650	DS. Aitken Reserve, Craigieburn – Fence Installation	**30 25 3707**	Hume City Council Tennis Facility Court & Supporting Infrastructure Audit
30 25 3656	Kerbside Bin Inspection Program	**30 26 3711**	Provision of Traffic Management Training Services
30 25 3631	Sportsground Reconstruction Panel	**30 26 3712**	Design, Supply and Construction of the Blind Creek Pedestrian Bridge located at Knox Court, Sunbury
30 25 3632	Turf Management Services Panel	**30 26 3719**	Design Services - Hume DAP
30 25 3640	Turf Management Products Supply	**30 26 3737**	Waste Composition Audit
30 25 3633	Irrigation Maintenance Services Panel	**30 26 3729**	Drainage Upgrade & Footpath Works – Station Street, Sunbury

In accordance with Section 10d(ii) of the Local Government (Planning and Reporting) *Regulations 2020*, contracts entered by Council in 2025/26 with a contract value above $300,000 in which the Council did not invite a tender or seek an expression of interest, as required under the Procurement Policy, is shown below.

Contract number	Contract name	Explanation
30 19 3017	Provision of School Crossing Supervisor Services	Temporary extension of existing contract whilst a tender process for new contract was undertaken.

Infrastructure and development plans

In accordance with Section 46GM and 46QD of the *Planning and Environment Act 1987*, Infrastructure Contributions Plan (ICP) and Development Contributions Plan (DCP) received by Council in 2025/26 are shown in tables 1 to 12 below.

Table 1: Total ICP monetary component received in 2025/26

Name of collecting agency	Name of ICP	Monetary component in levies received ($)	Value of works-in-kind accepted in satisfaction of monetary component ($)	Total monetary contribution received ($)
Hume City Council	Sunbury South and Lancefield Road	$12,156,013	$0	$12,156,013
Hume City Council	Lindum Vale	$1,446,927	$0	$1,446,927
Hume City Council	Craigieburn West	$7,542,596	$12,526,766	$20,069,362
Total		**$21,145,536**	**$12,526,766**	**$33,672,302**

Table 2: Inner public purpose land received in 2025/26

Name of collecting agency	Name of ICP	Land (or project ID)	Land (or project) description	Note
Hume City Council	Sunbury South and Lancefield Road	SS-IN-02 (part)	Intersection: Sunbury Road and Main Street (Redstone Hill MTC)- land from property SS-61 (0.36ha)	-
Hume City Council	Craigieburn West	CW-IN-03	Intersection: North/South connector and Mt Ridley Road (southern leg only) - land from property 4 (0.38 ha)	-
Hume City Council	Craigieburn West	CW-GL-01	Green Link - land from property 4 (0.31 ha)	-
Hume City Council	Craigieburn West	CW-LP-02 (part)	Local Park - land from property 6 (2.67 ha)	-
Hume City Council	Lindum Vale	LDV-LP-05	Local Park - land from property 2 (0.86ha)	-

Table 3: Total Land Equalisation Amount (LEA) received and Land Credit Amount (LCA) paid in 2025/26

Name of collecting agency	Name of ICP	Total of any LEA received ($)	Total of any LCA paid ($)	Note
Hume City Council	Sunbury South and Lancefield Road	$4,373,220	$0	-
Hume City Council	Lindum Vale	$1,712,360	$0	-
Hume City Council	Craigieburn West	$1,395,954	$16,089,903	LCA given as a credit towards LEL obligations (no cash transaction)
Total		**$7,481,534**	**$16,089,903**	

Table 4: ICP works, services or facilities accepted as works-in-kind in 2025/26

Name of collecting agency	Name of ICP	Project ID	Project description	Item purpose	Project value ($)
Hume City Council	Craigieburn West	CW-IN-03b	Construction of signalised intersection at Mount Ridley and north/south Boulevard Connector (southern leg only)	Transport	$1,896,977
Hume City Council	Craigieburn West	CW-RD-01	Construction of Mt Ridley Road from Lindum Vale PSP Boundary to Eastern PSP Boundary	Transport	$3,942,843
Hume City Council	Craigieburn West	CW-IN-01	Construction of signalised T intersection at Mickleham Road and east/west connector street	Transport	$6,686,946
Total					**$12,526,766**

Table 5: Total ICP monetary contributions expended by development agency in 2025/26

Name of development agency	Name of ICP	Project ID	Project description	ICP money expended ($)	Percentage of project delivered	Note
Hume City Council	Sunbury South and Lancefield Road	SS-CI-02	Jacksons Creek Community Centre (construction)	$0	8.60%	-
Hume City Council	Craigieburn West	CW-SR-03	Grand Boulevard Reserve (construction of fields)	$2,244,142	100.00%	Project was physically completed in 2023/24 but financially acquitted in 2025/26
Total				**$2,244,142**		

Table 6: Use and development of inner public purpose land or outer public purpose land which has vested in, been acquired by or been transferred to, the development agency in 2025/26

Name of development agency	Name of ICP	Project ID	Project description	Use and development of land
Hume City Council	Sunbury South and Lancefield Road	SS-IN-02 (part)	Intersection: Sunbury Road and Main Street (Redstone Hill MTC) - land from property SS-61 (0.36ha)	Transport
Hume City Council	Craigieburn West	CW-IN-03	Intersection: North/South connector and Mt Ridley Road (southern leg only) - land from property 4 (0.38 ha)	Transport
Hume City Council	Craigieburn West	CW-GL-01	Green Link - land from property 4 (0.31 ha)	Community and Recreation
Hume City Council	Craigieburn West	CW-LP-02 (part)	Local Park - land from property 6 (2.67 ha)	Community and Recreation
Hume City Council	Lindum Vale	LDV-LP-05	Local Park - land from property 2 (0.86ha)	Community and Recreation

Table 7: Use of works, services or facilities accepted as works-in-kind in 2025/26

Name of development agency	Name of ICP	Project ID	Project description	Use of land
Hume City Council	Sunbury South and Lancefield Road	LR-IN-01	Construction of an interim 4 way signalised intersection - Lancefield Rd/Sunningdale Ave	Transport
Hume City Council	Craigieburn West ICP	CW-IN-03b	Construction of southern leg of signalised intersection at Mount Ridley and north–/south boulevard connector	Transport

Table 8: Expenditure of ICP land equalisation amounts in 2025/26

Name of development agency	Name of ICP	Project ID	Project description	Land equalisation amounts expended ($)
Hume City Council	Sunbury South and Lancefield Road	-	-	$0
Hume City Council	Lindum Vale	-	-	$0
Hume City Council	Craigieburn West	-	-	$0
Total				**$0**

Table 9: Total DCP levies received in 2025/26

DCP name and year approved	Levies received in 2025/26 ($)
Craigieburn R2, September 2010	-$894
Greenvale West R3, December 2010	$0
Greenvale North R1, January 2011	$0
Merrifield West, March 2012	$144,875
Lockerbie, May 2012	-$1
Greenvale Central, November 2013	$3,510,568
Craigieburn North (E), June 2016	-
Total	**$3,654,548**

Table 10: DCP land, works, services or facilities accepted as works-in-kind in 2025/26

DCP name and year approved	Project ID	Project description	Item purpose	Project value ($)
N/A	-	-	-	$0
Total				**$0**

Table 11: Total DCP contributions received and expended to date (for DCPs approved after 1 June 2016)

DCP name and year approved	Total levies received ($)	Total levies expended ($)	Total works-in-kind accepted ($)	Total DCP contributions received (levies and works-in-kind) ($)
Craigieburn North (E), June 2016	$0	$0	$0	$0
Total				**$0**

Table 12a: Land, works, services or facilities delivered in 2025/26 from DCP levies collected (projects completed in 2025/26)

Project Description / Project ID / DCP name and year approved	DCP fund expended ($)	Works-in-kind accepted ($)	Council's contribution ($)	Other contribution ($)	Total project expenditure ($)	% of item delivered	Notes
Greenvale West Community Centre (Construction) – CI-01 – Greenvale Central, November 2013	($200,607)		$0	$102,207	($98,400)	100%	Correction
Kalkallo Community Centre (construction) – CI-06 – Lockerbie, May 2012	$48,397		$0	$0	$48,397	100%	Project was completed and reported in 2021/22. An additional expenditure incurred post completion
Greenvale Recreation Reserve (construction of 2 tennis courts) – AR-04 – Greenvale Central, November 2013	$881,609		$213,249	$0	$1,094,859	100%	-
Highlander Community Centre (construction) – CI-02 – Craigieburn R2, September 2010	$632,005		$0	$0	$632,005	100%	Project was completed and reported in 2024/25. An additional expenditure incurred post completion
Kalkallo Recreation Reserve (construction of pavilions) – AR-08 & AR-09 – Lockerbie, May 2012	$96,265		$0	$0	$96,265	100%	Project was completed and reported in 2024/25. An additional expenditure incurred post completion
Greenvale Gardens (construction of public amenities at) – OS-03 – Greenvale North R1, January 2011	$0		$64,288	$0	$64,288	100%	Correction. Project was completed and previously reported in 2021/22
Arena District Active Reserve (construction of pavilion) – CI-03 – Greenvale North R1, January 2011	$358,197		$609,903	$2,028,786	$2,996,886	100%	Project was completed in 2021/22 but financially acquitted in 2025/26
Greenvale Recreation Reserve (construction of playing field) – AR01 – Greenvale Central, November 2013	$0		$743,453		$743,453	100%	Project was completed and reported in 2023/24. An additional expenditure incurred post completion
Cameron Street extension (5.79ha land acquisition) – RD03.01l – Lockerbie, May 2012		$6,224,250			$6,224,250	100%	
Cameron Street - arterial road between Antares Parade and Bells Avenue (construction) – RD03.01c – Lockerbie, May 2012		$4,986,264			$4,986,264	100%	
Cameron Street & Western North/South St roundabout (construction) – IT13c – Lockerbie, May 2012		$376,995			$376,995	100%	
Total	**$1,815,867**	**$11,587,509**	**$1,630,893**	**$2,130,993**	**$17,165,262**		

Table 12b: Land, works, services or facilities delivered in 2025/26 from DCP levies collected (2025/26 Council expenditure only

Project Description	Project ID	DCP name and year approved	2025-26 project expenditure ($)	Percentage of item delivered	Notes
Completed Projects					
Greenvale Recreation Reserve (construction of 2 tennis courts)	AR-04	Greenvale Central, November 2013	$992,572	100%	-
Highlander Community Centre (construction)	CI-02	Craigieburn R2, September 2010	$632,005	100%	-
Kalkallo Recreation Reserve (construction of pavilions)	AR-08 & AR-09	Lockerbie May 2012	$96,265	100%	-
Mickleham South Community Centre (construction)	CI04	Merrifield West DIL	$154,932	100%	To be acquitted next year
Greenvale Recreation Reserve (construction of playing field)	AR01	Greenvale Central, November 2013	$75,262	100%	-
Current Projects					
Bradford Ave – sports ground redevelopment (construction)	AR05	Greenvale Central, November 2013	$21,336	1.86%	Breakdown of DCP funds expended, Council and other contributions will be provided when the projects are completed or when Council collects sufficient DCP funding to fund the projects
Escott Boulevard Reserve – southern sports ground (construction of pavilion)	OS05 & OS06	Merrifield West, March 2012	$6,252	9.40%	
Escott Boulevard Reserve - southern sports ground (construction of fields)	OS04	Merrifield West, March 2012	$28,408	3.26%	
Somerton Road and Section Road intersection (construction)	IT03	Greenvale Central, November 2013	$27,551	3.50%	
Mickleham Road pedestrian signals (construction)	RD05	Greenvale Central, November 2013	$137,179	93.59%	
Dwyer Street Reserve – central sports ground (construction of pavilions)	AR05 & AR06	Lockerbie, May 2012	$25,000	2.42%	
Section Road upgrade (construction)	RD04	Greenvale Central, November 2013	$21,612	1.52%	

Hume City Council

Performance statement

for year ending 30 June 2026

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Certification of the Performance Statement

Statement by Principal Accounting Officer
In my opinion, the accompanying performance statement has been prepared in accordance with the *Local Government Act 2020* and the Local Government (Planning and Reporting) Regulations 2020.



Fadi Srour, B.Bus (Acc), CA, GAICD
Principal Accounting Officer
Dated: 30 September 2026
Melbourne

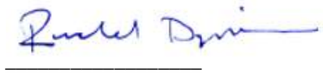
Statement by Councillors and Acting Chief Executive Officer
In our opinion, the accompanying performance statement of the Hume City Council for the year ended 30 June 2026 presents fairly the results of council's performance in accordance with the *Local Government Act 2020* and the Local Government (Planning and Reporting) Regulations 2020.
The performance statement contains the relevant performance indicators, measures and results in relation to service performance, financial performance and sustainable capacity.
At the date of signing, we are not aware of any circumstances that would render any particulars in the performance statement to be misleading or inaccurate.
We have been authorised by the council and by the Local Government (Planning and Reporting) Regulations 2020 to certify this performance statement in its final form.



Cr Jarrod Bell
Councillor
Dated: 30 September 2026



Cr Carly Moore
Mayor
Dated: 30 September 2026



Rachel Dapiran
Acting Chief Executive Officer
Dated: 30 September 2026

The Chief Executive Officer is on annual leave from 21 September to 7 October 2026. During this period, the Director of Planning Places and Delivery is acting as Chief Executive Officer.

Independent Auditor's Report

Victorian Auditor-General's Office

To the Councillors of Hume City Council

Opinion	I have audited the accompanying performance statement of Hume City Council (the council) which comprises the: • description of municipality for the year ended 30 June 2026 • service performance indicators for the year ended 30 June 2026 • financial performance indicators for the year ended 30 June 2026 • sustainable capacity indicators for the year ended 30 June 2026 • notes to the accounts • certification of the performance statement. In my opinion, the performance statement of Hume City Council in respect of the year ended 30 June 2026 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the *Local Government Act 2020* and Local Government (Planning and Reporting) Regulations 2020.
Basis for Opinion	I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the performance statement* section of my report. My independence is established by the *Constitution Act 1975*. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Councillors' responsibilities for the performance statement	The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the *Local Government Act 2020* and Local Government (Planning and Reporting) Regulations 2020 and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the performance statement

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the performance statement based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the performance statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Standards on Assurance Engagements will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance statement. As part of an audit in accordance with the Australian Standards on Assurance Engagements, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the performance statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control
- evaluate the overall presentation, structure and content of the performance statement, including the disclosures, and whether performance statement represents the underlying events and results in a manner that achieves fair presentation.

I communicate with the Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



MELBOURNE
7 October 2026

Travis Derricott
as delegate for the Auditor-General of Victoria

Section 1: Description of municipality

Located in Melbourne's northern growth corridor, just 15 kilometres from Melbourne's city centre, our city is a contrasting mix of established post-war suburbs and new residential growth areas, significant industrial and commercial precincts, and expansive rural areas and parklands.

Spanning an area of 504 square kilometres, our city is made of two urban areas; one around the established Sunbury township and the other extending north along the Hume Freeway from the established suburbs of Broadmeadows, Campbellfield, Tullamarine, and Gladstone Park in the south, the expanding areas of Roxburgh Park, Craigieburn and Greenvale in the middle, and the new growth areas of Mickleham and Kalkallo in the north.

These two urban areas are separated by a green wedge comprising the Melbourne Airport, which accounts for 10 per cent of the total area of our city, and extensive rural areas home to Woodlands Historic Park and the Bulla township. The green wedge also includes significant natural and cultural heritage, particularly along our major waterways.

Our city contains two of Melbourne's metropolitan activity centres; Broadmeadows and Cloverton (future), as well as major industrial precincts in and around Melbourne Airport and within the Northern State Significant Industrial Precinct along the Hume Freeway.

These employment areas are supported by a principal freight network that includes major road connections, the Melbourne Airport (the largest air freight terminal in Australia) and inland rail connecting the eastern side of Australia to the Port of Melbourne (via Somerton Intermodal Terminal and Beveridge Interstate Freight Terminal).

Section 2: Service Performance Indicators

Service/ Indicator/ Measure (Formula)	Results					Comment
	2023	2024	2025	2026		
	Actual	Actual	Actual	Budget target	Actual	
Aquatic Facilities						
Utilisation *Utilisation of aquatic facilities* [Number of visits to aquatic facilities/ Municipal population]	4.94	4.99	3.35	N/A	3.43	Reporting improvements in 2024/25 resulted in a decrease in utilisation figures from 2024 and 2025, however actual aquatic attendance numbers have increased each year. In 2025/26, cost of living support programs for parents and children and a new water play area in Sunbury contributed to a 5% increase in attendance (approximately 46,000 additional visits).
Animal Management						
Health and Safety *Animal management prosecutions* [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	100%	100%	100%	N/A	100%	Council initiated and resolved 33 domestic animal-related prosecutions, the majority of which related to dog attack incidents.
Food Safety						
Health and Safety *Critical and major non-compliance outcome notifications* [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100	99.42%	100%	100%	N/A	100%	Council's response to major and critical non-compliances has remained consistent at 100% in 2025/26, including continued focus on timely response action.
Governance						
Consultation and Engagement *Satisfaction with community consultation and engagement* [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]	53	56	48	56	51	Whilst satisfaction has improved compared to the previous year, feedback from the community satisfaction survey identified both positive and negative responses to accessibility of consultation opportunities, communication channels and sharing of information. The need for greater transparency on how community views have informed Council's decision-making process was highlighted as a key area for improvement.
Libraries						

Service/ Indicator/ Measure (Formula)	Results					Comment
	2023	2024	2025	2026		
	Actual	Actual	Actual	Budget target	Actual	
Participation *Library membership* [Number of registered library members / Population] x 100	#N/A	16.84%	23.74%	N/A	25.29%	Continued focus on reaching residents in the growth areas, as well as providing safe, welcoming and usable spaces support has resulted in increased membership numbers.
Maternal and Child Health (MCH)						
Participation *Participation in the MCH service* [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	74.12%	73.41%	71.48%	N/A	71.37%	Results were consistent with the previous year. Service improvements, including increased outreach programs and operating a waitlist and staff redirection to meet demand has ensured our community have remained engaged.
Participation in the MCH service by Aboriginal children [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	78.64%	83.88%	80.42%	N/A	82.64%	Council has a designated Aboriginal Engagement Team to provide a multidisciplinary approach to support Aboriginal and Torres Strait Islander peoples. In 2025/26, the program operated at full capacity and included home visits, centre visits and playgroup services aimed at strengthening relationships and trust within the community.
Roads						
Condition *Sealed local roads maintained to condition standards* [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	98.73%	98.99%	99.14%	99.00%	99.19%	In 2025/26, Council resealed over 250,000 square metres of roads. The continued focus on maintenance has ensured that the proportion of roads outside intervention levels has remained within budgeted targets.
Statutory Planning						
Service standard *Planning applications decided within required time frames* [(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100	44.73%	50.18%	56.98%	60.00%	73.13%	Significant improvement in cost has been achieved through service improvements, including the prioritisation of older application, better management of work programs and implementation of process efficiencies
Waste Management						
Waste diversion *Kerbside collection waste diverted from landfill* [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	34.06%	31.73%	40.48%	50.00%	41.46%	Waste diverted from landfill has improved in 2025/26. Continued focus on community education around waste and recycling habits has resulted in increased diversion rates.

Section 3: Financial Performance Indicators

Dimension / Indicator / Measure [Formula]	Results 2023 Actual	Results 2024 Actual	Results 2025 Actual	Results 2026 Budget target	Results 2026 Actual	Forecasts 2027 Forecasts	Forecasts 2028 Forecasts	Forecasts 2029 Forecasts	Forecasts 2030 Forecasts
Efficiency									
Expenditure level *Expenses per property assessment* [Total expenses / Number of property assessments]	$3,959.69	$4,157.22	$4,320.63	$4,363.00	$4,512.74	$4,840.70	$4,705.17	$4,864.65	$4,937.92
	Material Variations and Comments This ratio is higher than the target due to the following factors: • Higher-than-budgeted depreciation expenses, primarily due to an increase in contributed assets received during 2024/25 and higher asset values resulting from the 2024/25 asset revaluations undertaken to comply with the amendments to AASB 13. • Higher-than-budgeted expenditure written off from the Capital Works program. This relates to expenditure on assets that did not meet Council's capitalisation threshold, did not satisfy the capitalisation criteria under the applicable accounting standards, or related to assets that are not owned by Council. • Partially offsetting the above increases, lower-than budgeted payments were made to ICP developers for land equalisation, primarily due to the timing of payments to the Sunbury ICP developers funded from Council's Developer Land Equalisation reserves.								
Revenue Level *Average rate per property assessment* [Sum of all general rates and municipal charges / Number of property assessments]	$1,990.82	$1,633.82	$1,715.11	N/A	$1,755.60	$1,793.68	$1,837.52	$1,891.13	$1,930.09
	Material Variations and Comments The increase in this ratio is consistent with the increase in the rates cap, together with additional supplementary rates income generated from growth.								
Liquidity									

Dimension / Indicator / Measure [Formula]	Results 2023 Actual	Results 2024 Actual	Results 2025 Actual	Results 2026 Budget target	Results 2026 Actual	Forecasts 2027 Forecasts	Forecasts 2028 Forecasts	Forecasts 2029 Forecasts	Forecasts 2030 Forecasts
Working Capital *Current assets compared to current liabilities* [Current assets/Current liabilities] x 100	461.85%	423.58%	446.00%	399.33%	394.18%	414.33%	395.44%	422.46%	429.32%
	Material Variations and Comments The ratio is lower than the target, mainly due to the timing of the final quarterly payment to the Emergency Services and Volunteers Fund. The amount was collected during the financial year but was remitted in July 2026, resulting in higher current liabilities as at 30 June 2026 compared with the prior year. The higher ratio in 2024/25 was also driven by Council settling all trade payables by the end of 2024/25 ahead of the transition to the new Finance Module under the Digital Transformation Program.								
Unrestricted Cash *Unrestricted cash compared to current liabilities* [Unrestricted cash / Current liabilities] x 100	-155.06%	-16.22%	80.83%	N/A	-46.28%	73.51%	11.10%	-24.22%	-43.79%
	Material Variations and Comments The reduction in the unrestricted cash ratio is primarily attributable to the higher balance of term deposits held as at 30 June 2026 compared with the prior year. Under the Local Government Performance Reporting Framework, these term deposits are classified as other financial assets rather than cash and cash equivalents and are therefore excluded from the calculation. If the term deposits were included, the unrestricted cash ratio would increase from -46.28% to 76.24% as at 30 June 2026, indicating that the reported result is largely driven by the accounting classification of these funds rather than a deterioration in Council's underlying liquidity position.								
Obligations									

Dimension / Indicator / Measure [Formula]	Results					Forecasts			
	2023	2024	2025	2026		2027	2028	2029	2030
	Actual	Actual	Actual	Budget target	Actual	Forecasts	Forecasts	Forecasts	Forecasts
Loans and borrowings *Loans and borrowings compared to rates* [Interest bearing loans and borrowings / Rate revenue] x 100	0.00%	0.00%	0.00%	N/A	0.00%	0.00%	0.00%	0.00%	0.00%
Loan and borrowings repayments compared to rates [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x 100	0.00%	0.00%	0.00%	N/A	0.00%	0.00%	0.00%	0.00%	0.00%
Indebtedness									

Dimension / Indicator / Measure [Formula]	Results					Forecasts			
	2023	2024	2025	2026		2027	2028	2029	2030
	Actual	Actual	Actual	Budget target	Actual	Forecasts	Forecasts	Forecasts	Forecasts
Non-current liabilities compared to own source revenue [Non-current liabilities / Own source revenue] x100	31.10%	32.39%	27.45%	N/A	22.39%	20.58%	18.53%	15.34%	13.63%
	Material Variations and Comments The ratio has improved compared with the prior financial year, primarily due to higher own-source revenue in 2025/26, driven by the following factors: 1. Higher rates and charges revenue, reflecting the annual rates increase of 3%, together with additional supplementary rates raised during the year as a result of continued growth across the municipality. The increase also reflects higher cost recovery from waste-related charges. 2. Higher interest income, primarily due to the higher interest rates prevailing during 2025/26. In addition to the increase in rates and charges revenue, the completion of the final capping works at the Riddell Road landfill site is expected to reduce the non-current portion of the landfill provision over the coming years. This is expected to further reduce the ratio over the future planning period.								
Asset Renewal and Upgrade									
Asset Renewal and upgrade compared to depreciation. [Asset renewal and asset upgrade expense / Asset depreciation] x100	84.15%	85.27%	72.96%	122.46%	52.91%	101.01%	108.11%	86.02%	63.39%
	Material Variations and Comments The unfavourable variance against the target is mainly due to the following factors: • Lower capital works expenditure, primarily due to: a) delays in project delivery, resulting in expenditure being deferred; and b) expenditure incurred under the Capital Works program being recognised as operating expenditure rather than capital expenditure. This relates to expenditure on assets that did not meet Council's capitalisation threshold, did not satisfy the capitalisation criteria under the applicable accounting standards, or related to assets that are not owned by Council. • Higher-than-budgeted annual depreciation, as outlined in the explanation for the Expenditure Level Indicator.								
Operating Position									

Dimension / Indicator / Measure [Formula]	Results					Forecasts			
	2023	2024	2025	2026		2027	2028	2029	2030
	Actual	Actual	Actual	Budget target	Actual	Forecasts	Forecasts	Forecasts	Forecasts
Adjusted underlying Result *Adjusted underlying result (or deficit)* [Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x 100	-2.34%	-10.58%	2.34%	N/A	0.15%	-6.77%	-0.62%	1.50%	0.88%
Material Variations and Comments The drop in the 2025/26 adjusted underlying surplus ratio stems primarily from increased spending across three main areas: • Employee Costs: Driven by wage increases, higher WorkCover insurance premiums, and the vacant positions filled and staff growth during the year. • Materials and Services: Escalated by rising contractor rates, higher utility charges, and service growth across the municipality. • Depreciation Expenses: higher annual depreciation expense compared to prior year, as outlined in the explanation for the Expenditure Level Indicator. In 2026/27, the adjusted underlying surplus is expected to decline further, primarily due to substantial payments to developers for land equalisation reimbursements and the settlement of over-provided work-in-kind and land-in-kind items. These payments are expected to reduce progressively in subsequent years, supporting an improvement in the adjusted underlying surplus over the forward planning period									
Stability									

Dimension / Indicator / Measure [Formula]	Results					Forecasts			
	2023	2024	2025	2026		2027	2028	2029	2030
	Actual	Actual	Actual	Budget target	Actual	Forecasts	Forecasts	Forecasts	Forecasts
Rates concentration *Rates compared to adjusted underlying revenue* [Rate revenue / Adjusted underlying revenue] x100	56.07%	61.14%	56.71%	59.30%	56.81%	59.02%	58.90%	57.60%	58.57%
Material Variations and Comments Rates revenue remains the council's dominant and stable funding source, hovering consistently between 56.7% and 59% of adjusted underlying revenue.									
Rates effort *Rates compared to property values* [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.30%	0.32%	0.35%	N/A	0.34%	0.33%	0.33%	0.34%	0.34%
Material Variations and Comments The ratio of rates revenue to overall property value remains stable, demonstrating that rate increases are closely aligned with property value growth.									

Section 4: Sustainable Capacity Indicators

Indicator / Measure [Formula]	2023	2024	2025	2026	Comment
	Actual	Actual	Actual	Actual	
Population *Expenses per head of municipal population* [Total expenses / Municipal population]	$1,580.54	$1,648.53	$1,656.92	$1,744.06	
Infrastructure per head of municipal population [Value of infrastructure / Municipal population]	$11,001.61	$12,017.37	$14,952.76	$16,136.16	
Population density per length of road [Municipal population / Kilometres of local roads]	171.80	174.83	176.32	176.53	
Own-source revenue *Own-source revenue per head of municipal population* [Own-source revenue / Municipal population]	$1,127.48	$1,193.00	$1,231.15	$1,260.05	
Recurrent grants *Recurrent grants per head of municipal population* [Recurrent grants / Municipal population]	$308.32	$226.79	$346.74	$353.42	
Disadvantage *Relative Socio-Economic Disadvantage* [Index of Relative Socio-Economic Disadvantage by decile]	1.00	1.00	1.00	1.00	
Workforce turnover *Percentage of staff turnover* [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	11.8%	9.0%	9.7%	12.6%	Whilst turnover rate has increased compared to the previous year, there is no specific reason for this, and the result is still within the expected range set by the Victorian Government.

Section 5: Notes to the accounts

5.1 Basis of preparation

Council is required to prepare and include a performance statement within its annual report. The performance statement includes the results of the prescribed, service performance, financial performance and sustainable capacity indicators and measures together with a description of the municipal district, an explanation of material variations in the results and notes to the accounts. This statement has been prepared to meet the requirements of the *Local Government Act 2020* and *Local Government (Planning and Reporting) Regulations 2020*.

Where applicable the results in the performance statement have been prepared on accounting bases consistent with those reported in the Financial Statements. The other results are based on information drawn from council information systems or from third parties (e.g., Australian Bureau of Statistics or the Council's satisfaction survey provider).

The performance statement presents the actual results for the current year and the previous three years, along with the current year's target, if mandated by the *Local Government (Planning and Reporting) Regulations 2020*. Additionally, for the prescribed financial performance indicators and measures, the performance statement includes the target budget for the current year and the results forecast for the period 2026-27 to 2029-30 by the council's financial plan.

The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variations in the results contained in the performance statement. Council has adopted materiality thresholds relevant to each indicator and measure and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature.

5.2 Definitions

Key term	Definition
Aboriginal children	means a child who is an Aboriginal person
Aboriginal person	has the same meaning as in the *Aboriginal Heritage Act 2006*
adjusted underlying revenue	means total income other than: - non-recurrent grants used to fund capital expenditure; and - non-monetary asset contributions; and - contributions to fund capital expenditure from sources other than those referred to above
adjusted underlying surplus (or deficit)	means adjusted underlying revenue less total expenditure
annual report	means an annual report prepared by a council under section 98 of the Act
asset renewal expenditure	means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability

Key term	Definition
asset upgrade expenditure	means expenditure that – (a) enhances an existing asset to provide a higher level of service; or (b) extends the life of the asset beyond its original life
critical non-compliance outcome notification	means a notification received by council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to council by an authorised officer under that Act, of a deficiency that poses an immediate serious threat to public health
current assets	has the same meaning as in the Australian Accounting Standards
current liabilities	has the same meaning as in the Australian Accounting Standards
food premises	has the same meaning as in the *Food Act 1984*
intervention level	means the level set for the condition of a road beyond which a council will not allow the road to deteriorate and will need to intervene
local road	means a sealed or unsealed road for which the council is the responsible road authority under the *Road Management Act 2004*
major non-compliance outcome notification	means a notification received by a council under section 19N(3) or (4) of the Food Act 1984, or advice given to council by an authorised officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken
MCH	means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age
non-current liabilities	means all liabilities other than current liabilities
own-source revenue	means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)
population	means the resident population estimated by council
rate revenue	means revenue from general rates, municipal charges, service rates and service charges
relative socio-economic disadvantage	in relation to a municipal district, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipal district is located according to the Index of Relative Socio-Economic Disadvantage of SEIFA
restricted cash	means cash, cash equivalents and financial assets, within the meaning of the Australian Accounting Standards, not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year
SEIFA	means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet site
unrestricted cash	means all cash and cash equivalents other than restricted cash

5.3 Other Matters

Overview of 2026

In 2025/26, Council continued to deliver services and infrastructure for a growing and diverse municipality. Overall performance shows steady progress across several key areas, including strong results in statutory planning, road condition, food safety, animal management, library participation and Maternal and Child Health engagement. Council also continued to focus on improving community consultation, supporting participation in services, and maintaining essential assets.

The results also reflect the challenges of operating in a fast-growing community. Population growth, cost pressures, workforce constraints and a large capital works program continue to influence Council's financial and service performance. While most services remained stable or improved, some measures indicate areas for continued attention, including asset renewal, unrestricted cash, waste diversion and community satisfaction.

Council's performance in 2025/26 demonstrates a continued commitment to providing reliable services, responding to community needs and planning for future growth. The focus for 2026/27 will be to look at areas of improvement, manage financial sustainability and ensure services and infrastructure keep pace with the needs of the community.

Financial report

for year ending 30 June 2026

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Certification of the Financial Report

Statement by Principal Accounting Officer

In my opinion the accompanying financial statements have been prepared in accordance with the *Local Government Act 2020*, the *Local Government (Planning and Reporting) Regulations 2020*, Australian Accounting Standards and other mandatory professional reporting requirements.

Fadi Srour, B.Bus (Acc), CA, GAICD
Principal Accounting Officer
Date: 30 September 2026
Melbourne

Statement by Councillors and Acting Chief Executive Officer

In our opinion the accompanying financial statements present fairly the financial transactions of Hume City Council for the year ended 30 June 2026 and the financial position of the Council as at that date.

At the date of signing, we are not aware of any circumstances which would render any particulars in the financial statements to be misleading or inaccurate.

We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify the financial statements in their final form.

Cr Jarrod Bell
Councillor
Date: 30 September 2026
Melbourne

Cr Carly Moore
Mayor
Date: 30 September 2026
Melbourne

Rachel Dapiran
Acting Chief Executive Officer
Date: 30 September 2026
Melbourne

The Chief Executive Officer is on annual leave from 21 September to 7 October 2026. During this period, the Director of Planning, Places and Delivery is acting as Chief Executive Officer.

Independent Auditor's Report

Victorian Auditor-General's Office

To the Councillors of Hume City Council

Opinion

I have audited the financial report of Hume City Council (the council) which comprises the:

- balance sheet as at 30 June 2026
- comprehensive income statement for the year then ended
- statement of changes in equity for the year then ended
- statement of cash flows for the year then ended
- statement of capital works for the year then ended
- notes to the financial statements, including material accounting policy information
- certification of the financial statements.

In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2026 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the *Local Government Act 2020*, the Local Government (Planning and Reporting) Regulations 2020 and applicable Australian Accounting Standards.

Basis for Opinion

I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

My independence is established by the *Constitution Act 1975*. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Councillors' responsibilities for the financial report

The Councillors are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the *Local Government Act 2020* and the Local Government (Planning and Reporting) Regulations 2020, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

Auditor's responsibilities for the audit of the financial report

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Councillors
- conclude on the appropriateness of the Councillors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



MELBOURNE
7 October 2026

Travis Derricott
as delegate for the Auditor-General of Victoria

Comprehensive Income Statement
For the Year Ended 30 June 2026

	Note	2026 $'000	2025 $'000
Income / Revenue			
Rates and charges	3.1	276,744	261,435
Statutory fees and fines	3.2	18,826	19,614
User fees	3.3	31,396	30,399
Grants - operating	3.4	96,852	92,248
Grants - capital	3.4	6,745	23,324
Contributions - monetary	3.5	37,434	32,347
Contributions - non-monetary assets	3.5	174,836	180,334
Net gain on disposal of property, infrastructure, plant and equipment	3.6	553	222
Fair value adjustments for investment property	6.2	512	874
Other income	3.7	23,379	21,971
Total income / revenue		**667,277**	**662,768**
Expenses			
Employee costs	4.1	(177,186)	(165,024)
Materials and services	4.2	(183,819)	(176,841)
Depreciation	4.3	(100,799)	(82,629)
Allowance for impairment losses		(1,497)	(1,368)
Financing costs	4.4	(1,631)	(1,613)
Other expenses	4.5	(17,816)	(17,647)
Reimbursement to developers for LIK/WIK projects	4.6	(3,644)	(5,080)
Total expenses		**(486,392)**	**(450,202)**
Surplus for the year		**180,885**	**212,566**
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation gain	6.1 / 9.1	618,199	866,418
Total other comprehensive income		**618,199**	**866,418**
Total comprehensive result		**799,084**	**1,078,984**

The above comprehensive income statement should be read in conjunction with the accompanying notes.

Balance Sheet
As at 30 June 2026

	Note	2026 $'000	2025 $'000
Assets			
Current assets			
Cash and cash equivalents	5.1	230,620	307,238
Other financial assets	5.1	139,529	25,465
Trade and other receivables	5.1	68,458	65,543
Other assets	5.2	10,297	5,028
Total current assets		**448,904**	**403,274**
Non-current assets			
Trade and other receivables	5.1	155	159
Other financial assets	5.1	40,000	20,000
Property, infrastructure, plant and equipment	6.1	7,972,274	7,243,515
Right-of-use assets		3,242	3,535
Investment property	6.2	50,450	35,127
Total non-current assets		**8,066,120**	**7,302,336**
Total assets		**8,515,024**	**7,705,610**
Liabilities			
Current liabilities			
Trade and other payables	5.3	31,223	29,076
Trust funds and deposits	5.3	15,003	4,061
Contract and other liabilities	5.3	17,534	15,020
Provisions	5.4	49,681	41,862
Lease liabilities		441	400
Total current liabilities		**113,882**	**90,419**
Non-current liabilities			
Trust funds and deposits	5.3	16,144	16,238
Provisions	5.4	59,494	72,275
Lease liabilities		3,041	3,299
Total non-current liabilities		**78,679**	**91,812**
Total liabilities		**192,561**	**182,231**
Net assets		**8,322,463**	**7,523,379**
Equity			
Accumulated surplus		3,048,285	2,883,634
Asset revaluation reserve	9.1	5,067,587	4,449,388
Other reserves	9.1	206,591	190,357
Total equity		**8,322,463**	**7,523,379**

The above balance sheet should be read in conjunction with the accompanying notes.

Statement of Changes in Equity
For the Year Ended 30 June 2026

2026	Note	Total 2026 $'000	Accumulated Surplus 2026 $'000	Asset Revaluation Reserve 2026 $'000	Other Reserves 2026 $'000
Balance at beginning of the financial year		7,523,379	2,883,634	4,449,388	190,357
Surplus for the year		180,885	180,885	-	-
Net asset revaluation gain	9.1	618,199	-	618,199	-
Transfers to other reserves	9.1	-	(53,691)	-	53,691
Transfers from other reserves	9.1	-	37,457	-	(37,457)
Balance at end of the financial year		**8,322,463**	**3,048,285**	**5,067,587**	**206,591**

2025	Note	Total 2025 $'000	Accumulated Surplus 2025 $'000	Asset Revaluation Reserve 2025 $'000	Other Reserves 2025 $'000
Balance at beginning of the financial year		6,444,395	2,665,597	3,582,970	195,828
Surplus for the year		212,566	212,566	-	-
Net asset revaluation gain	9.1	866,418	-	866,418	-
Transfers to other reserves	9.1	-	(42,405)	-	42,405
Transfers from other reserves	9.1	-	47,876	-	(47,876)
Balance at end of the financial year		**7,523,379**	**2,883,634**	**4,449,388**	**190,357**

The above statement of changes in equity should be read in conjunction with the accompanying notes.

Statement of Cash Flows
For the Year Ended 30 June 2026

	Note	2026 Inflows/ (Outflows) $'000	2025 Inflows/ (Outflows) $'000
Cash flows from operating activities			
Rates and charges		269,514	255,977
Statutory fees and fines		16,809	17,958
User fees		34,517	36,916
Grants - operating		93,257	92,333
Grants - capital		6,558	21,422
Contributions - monetary		44,070	27,347
Interest received		14,909	17,770
Trust funds and deposits taken		52,491	35,060
Other receipts		7,023	5,406
Net GST refund		23,419	24,486
Employee costs		(175,419)	(162,150)
Materials and services		(215,062)	(210,719)
Short-term, low value and variable lease payments		(1,327)	(990)
Trust funds and deposits repaid		(41,645)	(37,725)
Other payments		(9,429)	(10,446)
Net cash provided by operating activities	9.2	**119,684**	**112,645**
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(62,843)	(92,118)
Payments for investments		(169,529)	(40,059)
Proceeds from sale of property, infrastructure, plant and equipment		1,248	1,216
Proceeds from sale of investments		35,468	110,000
Net cash used in investing activities		**(195,656)**	**(20,961)**
Cash flows from financing activities			
Interest paid - lease liability		(235)	(249)
Repayment of lease liabilities		(411)	(377)
Cash used in financing activities		**(646)**	**(626)**
Net increase in cash and cash equivalents		(76,618)	91,058
Cash and cash equivalents at the beginning of the financial year		307,238	216,180
Cash and cash equivalents at the end of the financial year	5.1	**230,620**	**307,238**

The above statement of cash flows should be read in conjunction with the accompanying notes.

Statement of Capital Works
For the Year Ended 30 June 2026

	2026 $'000	2025 $'000
Property		
Land	379	97
Land improvements	12,830	18,098
Buildings	19,001	25,131
Total property	**32,210**	**43,326**
Plant and equipment		
Fleet	2,267	3,322
Office and other equipment	5,755	6,561
Total plant and equipment	**8,022**	**9,883**
Infrastructure		
Roads	13,996	23,378
Bridges	780	212
Footpaths and cycleways	5,424	5,280
Car parks	1,942	4,491
Drainage	1,752	2,693
Total infrastructure	**23,894**	**36,054**
Total capital works expenditure	**64,126**	**89,263**
Represented by:		
New asset expenditure	7,865	22,815
Asset renewal expenditure	38,671	37,628
Asset expansion expenditure	3,187	6,507
Asset upgrade expenditure	14,403	22,313
Total capital works expenditure	**64,126**	**89,263**

Total capital works included $5.80m ($5.71m in 2024/25) of employee costs.

The above statement of capital works should be read in conjunction with the accompanying notes.

Note 1 Overview

Introduction

Hume City Council was established by an Order of the Governor in Council on 15 December 1994 and is a body corporate. Council's main office is located at 1079 Pascoe Vale Rd, Broadmeadows.

Statement of compliance

These financial statements are a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works and Notes accompanying these financial statements. The general purpose financial report complies with the Australian Accounting Standards (AAS), other authoritative pronouncements of the Australian Accounting Standards Board (AASB), the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

Council is a not-for-profit entity and therefore applies the additional AUS paragraphs applicable to a not-for-profit entity under the Australian Accounting Standards.

Accounting policy information

1.1 Basis of accounting

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported. Specific accounting policies applied are disclosed in sections where the related balance or financial statement matter is disclosed.

The accrual basis of accounting has been used in the preparation of these financial statements, except for the cash flow information, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

The financial statements are based on the historical cost convention unless a different measurement basis is specifically disclosed in the notes to the financial statements.

The financial statements have been prepared on a going concern basis. The financial statements are in Australian dollars. The amounts presented in the financial statements have been rounded to the nearest thousand dollars unless otherwise specified. Minor discrepancies in the tables between totals and the sum of components are due to rounding.

Judgements, estimates and assumptions are required to be made about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated judgements are based on professional judgement derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AAS that have significant effects on the financial statements and estimates relate to:

- the fair value of land, buildings, plant and equipment and infrastructure (refer to note 6.1).
- the determination of depreciation for buildings, plant and equipment and infrastructure (refer to note 6.1).
- the determination of employee and landfill provisions (refer to note 5.4).
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of the Australian Accounting Standards Board (AASB) 15 *Revenue from Contracts with Customers* or AASB 1058 *Income of Not-for-Profit Entities* (refer to Note 3.4 (d)).
- the determination, in accordance with AASB 16 *Leases*, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value.
- other areas requiring judgements

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation, and disclosure has been made of any material changes to comparatives.

Goods and Services Tax (GST)

Income and expenses are recognised net of the amount of associated GST. Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the balance sheet.

1.2 Impacts of other external events

Council has considered ongoing external events that have contributed to volatility in international markets, disrupted global supply chains and increased inflationary pressure, including the risk that they may cause significant changes in the carrying values of assets and liabilities in the next financial year, and has concluded that there is no material impact on the 2025-26 financial report that requires additional disclosure.

Note 2 Analysis of our results

2.1 Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a materiality threshold of 10 percent or $1 million where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

The budget figures detailed below are those adopted by Council on 23 June 2025. The budget was based on assumptions that were relevant at the time of adoption of the budget. Council sets guidelines and parameters for revenue and expense targets in this budget in order to meet Council's planning and financial performance targets for both the short and long-term.

These notes are prepared to meet the requirements of the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

2.1.1 Income / Revenue and expenditure

	Budget 2026 $'000	Actual 2026 $'000	Variance 2026 $'000	%	Ref
Income / Revenue					
Rates and charges	273,339	276,744	3,405	1%	**1**
Statutory fees and fines	19,937	18,826	(1,111)	(6%)	**2**
User fees	31,641	31,396	(245)	(1%)	
Grants - operating	85,166	96,852	11,686	14%	**3**
Grants - capital	9,513	6,745	(2,768)	(29%)	**4**
Contributions - monetary	31,404	37,434	6,030	19%	**5**
Contributions - non-monetary assets	98,706	174,836	76,130	77%	**6**
Net gain on disposal of property, infrastructure, plant and equipment	-	553	553	100%	**7**
Fair value adjustments for investment property	685	512	(173)	(25%)	**8**
Other income	16,694	23,379	6,685	40%	**9**
Total income / revenue	**567,085**	**667,277**	**100,192**		
Expenses					
Employee costs	188,669	177,186	11,483	6%	**10**
Materials and services	163,210	183,819	(20,609)	(13%)	**11**
Depreciation	89,951	100,799	(10,848)	(12%)	**12**
Allowance for impairment losses	-	1,497	(1,497)	(100%)	**13**
Financing costs	1,510	1,631	(121)	(8%)	
Other expenses	16,630	17,816	(1,186)	(7%)	**14**
Reimbursement to developers for LIK/WIK projects	6,567	3,644	2,923	45%	**15**
Payment to ICP developer for land equalization	14,558	-	14,558	100%	**16**
Total expenses	**481,095**	**486,392**	**(5,297)**		
Surplus for the year	**85,990**	**180,885**	**94,895**		

Note 2 Analysis of our results (cont.)

2.1 Performance against budget (cont.)

2.1.1 Income / Revenue and expenditure (cont.)

Explanation of variations greater than 10% or $1 million.

Ref	Item	Explanation
1	Rates and charges	The favourable variance is attributed to higher service rates and charges driven by household growth during the current financial year.
2	Statutory fees and fines	The unfavourable variance is primarily related to lower than anticipated subdivisional supervision and engineering fees, building and planning application fees and road management asset protection infringements. Offsetting the unfavourable variance are higher local laws traffic infringements and fire hazard infringements.
3	Grants - operating	The favourable variance is primarily attributable to the $20.53 million advance receipt of the 2026/27 Victorian Local Government Grants Commission Financial Assistance Grant (VGC Grant) in 2025/26, together with unbudgeted State Government funding received for various programs. The favourable variance was partially offset by the $11.71 million advance receipt of the 2025/26 VGC Grant, which was received in 2024/25.
4	Grants - capital	The unfavourable variance is primarily attributable to the delayed completion of projects partly funded by capital grants.
5	Contributions - monetary	The favourable variance is due to the timing of developer contributions received.
6	Contributions - non-monetary assets	The favourable variance is due to a higher level of developer contributed assets in the form of land, land under roads, roads, footpaths and drainage contributions due to higher development activity in Mickleham, Greenvale, Kalkallo and Sunbury, along with the application of higher unit rates to value new infrastructure assets contributed in 2025/26, following the 2024/25 revaluation.
7	Net gain on disposal of property, infrastructure, plant and equipment	The favourable variance is due to unbudgeted gains arising from Council's land and fleet sales.
8	Fair value adjustments for investment property	The unfavourable variance is due to the revaluation increment for investment properties being lower than originally anticipated.
9	Other income	The favourable variance is primarily due to higher investment interest rates than budgeted, resulting in increased interest income.

Note 2 Analysis of our results (cont.)

2.1 Performance against budget (cont.)

2.1.1 Income / Revenue and expenditure (cont.)

Explanation of variations greater than 10% or $1 million.

Ref	Item	Explanation
10	Employee costs	The favourable variance is as a result of staff vacancies throughout the year.
11	Materials and services	The unfavourable variance is due to several factors: i) Temporary external agency staff backfilling vacant positions. ii) Price escalations more than budgeted resulting from elevated costs of materials and services due to inflation or market fluctuations. iii) Capital works expenses for assets that didn't meet the criteria for capitalisation.
12	Depreciation	The unfavourable variance is mainly driven by higher-than-budgeted contributed assets and asset revaluations in 2024/25, which have led to an increase in depreciation expense for the 2025/26 financial year.
13	Allowance for impairment losses	The unfavourable variance is due to unbudgeted bad debts, as all reasonable efforts to recover outstanding amounts have been made. This variance includes the write-off of infringements that are referred to the Court for dispute.
14	Other expenses	The unfavourable variance is primarily attributable to the hire of external equipment at Council's resource recovery centres, resulting from delays in purchasing the equipment through the Capital Works program.
15	Reimbursement to developers for LIK/WIK projects	The favourable variance relates to the timing of reimbursements to developers funded from Council's Developer Infrastructure Levy reserves.
16	Payment to ICP developer for land equalization	The favourable variance relates to the timing of payments to the Sunbury ICP developers funded from Council's Developer Land Equalization reserves.

Hume City Council
Notes to the Financial Report
For the Year Ended 30 June 2026

Note 2 Analysis of our results (cont.)

2.1.2 Capital works

	Budget 2026 $'000	Actual 2026 $'000	Variance 2026 $'000	%	Ref
Property					
Land	1,180	379	801	68%	**1**
Land improvements	37,676	12,830	24,846	66%	**2**
Buildings	38,154	19,001	19,153	50%	**3**
Total property	**77,010**	**32,210**	**44,800**		
Plant and equipment					
Fleet	8,216	2,267	5,949	72%	**4**
Office and other equipment	15,049	5,755	9,294	62%	**5**
Total plant and equipment	**23,265**	**8,022**	**15,243**		
Infrastructure					
Roads	31,827	13,996	17,831	56%	**6**
Bridges	1,039	780	259	25%	**7**
Footpaths and cycleways	7,271	5,424	1,847	25%	**8**
Car parks	5,257	1,942	3,315	63%	**9**
Drainage	3,376	1,752	1,624	48%	**10**
Total infrastructure	**48,770**	**23,894**	**24,876**		
Total capital works expenditure	**149,045**	**64,126**	**84,919**		
Represented by:					
New asset expenditure	25,469	7,865	17,604	69%	
Asset renewal expenditure	66,249	38,671	27,578	42%	
Asset expansion expenditure	14,002	3,187	10,815	77%	
Asset upgrade expenditure	43,325	14,403	28,922	67%	
Total capital works expenditure	**149,045**	**64,126**	**84,919**		

The favourable variance is primarily attributable to delays in the delivery of capital projects, resulting in lower capital expenditure being incurred during 2025/26. In addition, while total expenditure incurred under the Capital Works Program was $86.79 million, $22.66 million was recognised as an operating expense rather than capital expenditure. This expenditure related to assets that did not meet Council's capitalisation threshold, did not satisfy the capitalisation criteria under the applicable accounting standards, or related to assets that are not owned by Council.

Explanation of variations greater than 10% or $1 million.

Ref	Item	Explanation
1	Land	The favourable variance is primarily attributable to the delayed completion of the Merlynston Creek Crossing project. The remaining project funds have been carried forward and are expected to be fully expended during the 2026/27 financial year.
2	Land improvement	The favourable variance is primarily attributable to the following projects, which remain in progress at year-end. Unspent funds allocated to these projects have been carried forward and are expected to be utilised in subsequent financial years: i) LED streetlighting upgrade ii) Riddell Road Landfill – Capping and Gas and Leachate Management iii) Second pitch construction at Hume Newbury Hockey and Lacrosse Reserve iv) Johnstone Street Reserve Site Redevelopment v) Progress Reserve Master Plan Implementation vi) Street Tree Canopy Increase vii) John Ilhan Memorial Reserve – Renew Synthetic Soccer pitch viii) Bradford Avenue Sports Ground Upgrade
3	Buildings	The favourable variance is primarily attributable to the following projects, which remained incomplete at year-end. Unspent funds allocated to these projects have been carried forward and are expected to be expended during the 2026/27 financial year: i) Construction of the Greenvale Tennis Club Pavilion ii) Construction of a new pavilion at Antares Parade Recreation Reserve iii) Redevelopment of the Sunbury Senior Citizens Centre iv) Expansion of the Willowbrook Recreation Reserve Pavilion In addition, the variance also includes savings realised on the Highland Community Centre (Craigieburn), Victor Ian Foster Reserve Pavilion Upgrade, and Roxburgh Park Lakeside Drive Recreation Reserve Changeroom projects.
4	Fleet	The favourable variance is primarily attributable to delays in the annual fleet replacement program. Unspent funds have been carried forward and are expected to be expended in subsequent financial years as the replacement program progresses.
5	Office and other equipment	The favourable variance primarily relates to the Digital Transformation Program. In accordance with accounting standards, implementation costs were fully expensed as the arrangement is classified as a service contract and does not result in the recognition of a separate intellectual property asset for Council. In addition, expenditures relating to Cyber, Information Governance, Risk and Compliance initiatives was also fully expensed in accordance with the applicable accounting standards.

Note 2 Analysis of our results (cont.)

2.1.2 Capital works (cont.)

Ref	Item	Explanation
6	Roads	The favourable variance is primarily attributable to the following projects, which remained incomplete at year-end. Unspent funds allocated to these projects have been carried forward and are expected to be expended in subsequent financial years: i) Rehabilitation of Cuthbert St between Joffre Street and Beulah Street ii) Reconstruction of Hanson Road and construction of a roundabout at Creekwood Drive and Malcolm Creek Parade iii) Reconstruction of Mitchell Street and Malcolm Street Bridge over Kalkallo Creek iv) Reconstruction of Mitchells Lane between Horne Street and Wilsons Lane v) Waranga Crescent Road Rehabilitation between Blair Street and Gosford Crescent.
7	Bridges	The favourable variance is primarily attributable to the ongoing construction of the Vaughan Street Pedestrian Bridge over Jacksons Creek and the associated footpath works. Funding allocated to the project has been carried forward and is expected to be expended during the 2026/27 financial year.
8	Footpaths and cycleways	The favourable variance is primarily attributable to the following projects and programs, which remained in progress at year-end. Funding allocated to these initiatives has been carried forward and is expected to be expended during the 2026/27 financial year: i) Walking & Cycling Program ii) Malcolm Creek Trail Enhancement Program The favourable variance also reflects the Property access at Arena Avenue, Roxburgh Park project, which was completed earlier than anticipated, resulting in expenditure being incurred prior to the budgeted timing.
9	Car parks	The favourable variance is primarily attributable to the following projects and programs that remained in progress at year-end. Funding allocated to these initiatives has been carried forward and is expected to be expended in subsequent financial years. The key projects and programs include: i) Indented Parking on Narrow Streets Program ii) Car Park and Access Road Works at Craigieburn Sports Stadium In addition, expenditure on the Broadmeadows Town Centre car park project has been deferred pending the outcome of the broader Broadmeadows Town Centre Precinct Plan.
10	Drainage	The favourable variance is primarily attributable to the WSUD Rectifications project that remained in progress at year-end. Funding allocated to this project has been carried forward and is expected to be expended during the 2026/27 financial year.

Note 2.2 Analysis of Council's results by program

Council delivers its functions and activities through the following programs.

2.2 (a) Organisational Performance

The Organisational Performance Directorate enables the effective implementation of Council's Strategic Planning Framework and supports the delivery of Council services, programs and projects by leading organisational strategy, planning, finance, technology, performance and governance functions.

City Services and Living

The City Services & Living Directorate strengthens community health and wellbeing, participation, connection and inclusion and social justice outcomes by leading social planning functions and delivering diverse community services and programs, including family and youth, aged care, immunisation, libraries, arts, events and leisure services.

Planning, Places and Delivery

The Planning, Places & Delivery Directorate ensures Hume is a liveable city with a healthy natural environment made up of vibrant, well designed and connected places by leading planning and design, building, economic development, transport, open space, infrastructure delivery and major project functions.

Assets, Operations and Sustainability

The Assets, Operations & Sustainability Directorate ensures a safe, clean and sustainable urban environment by managing the city's assets, infrastructure, parks and gardens and delivering waste management services and environmental initiatives.

People, Customer and Communication

The People, Customer & Communications Directorate shapes employee and customer experience by leading the organisation's people, communications and customer service functions.

Note 2.2 Analysis of Council's results by program (cont.)

2.2 (b) Summary of income / revenue, expenses, assets and capital expenses by program

2026	Income / Revenue $'000	Expenses $'000	Surplus/ (Deficit) $'000	Grants included in income / revenue $'000	Total assets $'000
Organisational Performance	338,648	52,650	285,998	32,155	592,069
City Services and Living	85,748	132,799	(47,051)	62,589	611,134
Planning, Places and Delivery	47,606	37,043	10,563	4,038	751,033
Assets, Operations and Sustainability	194,391	248,319	(53,928)	4,815	6,560,758
People, Customer and Communication	884	15,581	(14,697)	-	30
	667,277	**486,392**	**180,885**	**103,597**	**8,515,024**

The Hume organisational realignment took effect on 2 February 2026. As a result, the number of programs was reduced from six to five.

2025	Income / Revenue $'000	Expenses $'000	Surplus/ (Deficit) $'000	Grants included in income / revenue $'000	Total assets $'000
Finance and Governance	340,625	52,368	288,257	34,602	501,862
City Services and Living	88,131	137,875	(49,744)	68,034	603,810
Customer and Strategy	35	26,678	(26,643)	102	4,515
City Planning and Places	41,138	32,764	8,374	984	710,404
Infrastructure and Assets	191,885	192,115	(230)	11,850	5,885,019
People and Culture	954	8,402	(7,448)	-	-
	662,768	**450,202**	**212,566**	**115,572**	**7,705,610**

Note 3 Funding for the delivery of our services

	Note	2026 $'000	2025 $'000

3.1 Rates and charges

Council uses the Capital Improved Value (CIV) as the basis for valuation of all properties within the municipal district. The CIV is the assessed market value of a property including both land and all improvements (such as buildings), on a specific date.

The valuation base used to calculate general rates for 2025/26 was $81.77 billion (2024/25 - $75.582 billion). The 2025/26 rate in the CIV dollar was 0.22749 (2024/25 - 0.23285).

Residential	139,716	132,614
Commercial	9,555	9,095
Industrial	26,963	24,426
Rural	9,511	9,643
Supplementary rates and rate adjustments	3,482	3,494
Organic waste fees	66	58
Waste service rates and charges	67,194	62,719
Interest on rates	1,988	1,891
Revenue in lieu of rates	18,269	17,494
Total rates and charges	**276,744**	**261,435**

The increase in rates and charges is primarily due to a rate increase of 3% together with the raising of supplementary rates during the year as a result of continued growth throughout the municipality. Also contributing is the increase in the recovery of costs associated with waste.

The date of the general revaluation of land for rating purposes within the municipal district was 1 January 2025, and the valuation was first applied in the rating year commencing 1 July 2025.

Annual rates and charges are recognised as income when Council issues annual rates notices. Supplementary rates are recognised when a valuation and reassessment is completed and a supplementary rates notice issued.

3.2 Statutory fees and fines

Building	1,592	1,678
Town planning	1,884	1,982
Subdivisions	3,950	5,577
City laws - animal/traffic	7,186	4,896
Asset protection	1,003	1,555
Health registrations	1,664	1,749
Land information certificates	391	351
Other/miscellaneous	1,156	1,826
Total statutory fees and fines	**18,826**	**19,614**

Statutory fees and fines (including parking fees and fines) are recognised as income when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs.

The decrease in 2025/26 is primarily due to lower than anticipated subdivisional supervision and engineering fees, building and planning application fees and road management asset protection infringements.

Offsetting the unfavourable variance are higher local laws traffic infringements and fire hazard infringements.

Note 3 Funding for the delivery of our services (cont.)

	Note	2026 $'000	2025 $'000

3.3 User fees

Recreational facilities	20,084	17,396
Landfill/waste	2,724	2,781
Community services	2,725	4,056
Asset protection	1,953	1,732
Community facilities	2,050	1,817
Building	374	422
Other/miscellaneous	1,486	2,195
Total user fees	**31,396**	**30,399**

The increase in user fees for 2025/26 is primarily driven by higher utilisation of Council leisure centres, particularly in aquatic programs such as learn-to-swim classes and fitness services.

Offsetting the favourable variance are lower user fees received resulting from the delayed implementation of the transition from the Home Care Package program to the Support at Home program.

3.4 Funding from other levels of government

Grants were received in respect of the following:

Summary of grants		
Commonwealth funded grants	44,503	54,012
State funded grants	59,094	61,560
Total grants received	**103,597**	**115,572**
(a) Grants - operating		
Recurrent - Commonwealth Government		
Financial assistance grant	32,429	34,693
Community health and wellbeing	5,934	6,095
Family youth and children	3,326	3,448
Other	10	-
Recurrent - State Government		
Community health and wellbeing	6,957	4,996
City safety	864	1,034
City life	1,557	1,573
Family youth and children	42,955	38,953
City parks and open spaces	-	50
Waste and sustainability	40	92
Sustainability and Climate Change	140	50
Economic development	-	590
City design	15	-
Strategic planning	4	-
Active living	-	295
Strategic projects and places	2,620	379
Total recurrent operating grants	**96,852**	**92,248**
Total grants - operating	**96,852**	**92,248**

The increase in grants operating is primarily due to increase in funding for the Support at Home Program, timing of funding received for Early Years and funding to support the Broadmeadows Precinct Roadmap.

Note 3 Funding for the delivery of our services (cont.)	Note	2026 $'000	2025 $'000
3.4 Funding from other levels of government (cont.)			
(b) Grants - capital			
Recurrent - Commonwealth Government			
Roads to recovery		1,711	1,965
Total recurrent capital grants		**1,711**	**1,965**
Non-recurrent - Commonwealth Government			
Roads		1,051	5,103
Footpaths and cycleways		-	250
Buildings		52	838
Land improvements		-	1,621
		1,103	**7,811**
Non-recurrent - State Government			
Buildings		1,794	7,607
Roads		399	90
Drainage		33	-
Bridges		237	-
Car parks		318	2,792
Land improvements		1,121	2,952
Furniture and equipment		29	107
		3,931	**13,548**
Total non-recurrent capital grants		**5,034**	**21,359**
Total grants - capital		**6,745**	**23,324**

The reduction in Capital Works grant income is primarily due to lower funding received for capital works projects in 2025/26 compared with 2024/25. Funding in 2024/25 included the final year of the Local Roads and Community Infrastructure (LRCI) Program, as well as grant funding received for several major capital projects.

(c) Recognition of grant income

Before recognising funding from government grants as revenue Council assesses whether there is a contract that is enforceable and has sufficiently specific performance obligations in accordance with *AASB 15 Revenue from Contracts with Customers*. When both these conditions are satisfied, Council:
- identifies each performance obligation relating to revenue under the contract/agreement;
- determines the transaction price;
- recognises a contract liability for its obligations under the agreement; and
- recognises revenue as it satisfies its performance obligations, at the point in time or over time when services are rendered.

Where the contract is not enforceable and/or does not have sufficiently specific performance obligations, Council applies *AASB 1058 Income for Not-for-Profit Entities*.

Grant revenue with sufficiently specific performance obligations is recognised over time as the performance obligations specified in the underlying agreement are met. Where performance obligations are not sufficiently specific, grants are recognised on the earlier of receipt or when an unconditional right to receipt has been established. Grants relating to capital projects are generally recognised progressively as the capital project is completed. The following table provides a summary of unspent grants.

Note 3 Funding for the delivery of our services (cont.)	Note	2026 $'000	2025 $'000
3.4 Funding from other levels of government (cont.)			
(d) Unspent grants received on condition that they be spent in a specific manner			
Operating			
Balance at start of year		8,430	8,375
Received during the financial year and remained unspent at balance date		7,579	6,173
Received in prior years and spent during the financial year		(5,970)	(6,118)
Balance at year end		**10,039**	**8,430**
Capital			
Balance at start of year		3,553	5,938
Received during the financial year and remained unspent at balance date		1,655	1,889
Received in prior years and spent during the financial year		(2,007)	(4,274)
Balance at year end		**3,201**	**3,553**

Unspent grants are determined and disclosed on a cash basis.

3.5 Contributions

(a) Contributions - monetary			
Contributions - operating		37,137	32,263
Contributions - capital		297	84
Total contributions - monetary		**37,434**	**32,347**
(b) Contributions non-monetary assets			
Contributions of non monetary assets were received in relation to the following asset classes:			
Land under roads		38,787	46,341
Buildings		237	215
Roads		57,555	59,905
Bridges		1,255	-
Footpaths and cycleways		12,679	15,870
Drainage works		28,618	25,416
Land		29,687	28,255
Car parks		-	339
Land improvements		6,018	3,992
Total non-monetary contributions		**174,836**	**180,334**
Total contributions		**212,270**	**212,681**

Monetary and non-monetary contributions are recognised as income at their fair value when Council obtains control over the contributed asset.

Contributed assets are assets transferred to Council as a result of subdivisional activities.

Note 3 Funding for the delivery of our services (cont.)

	Note	2026 $'000	2025 $'000
3.6 Net gain on disposal of property, infrastructure, plant and equipment			
Land			
Proceeds from sale		390	-
Less cost of assets sold		-	-
Gain on disposal		**390**	**-**
Plant and equipment			
Proceeds from sale		872	1,216
Less cost of assets sold		(709)	(993)
Gain on disposal		**163**	**222**
Total net gain on disposal of property, infrastructure, plant and equipment		**553**	**222**

The cost of assets sold includes expenses associated with auction fees.

The profit or loss on sale of an asset is determined when control of the asset has passed to the buyer.

3.7 Other income			
Interest		16,440	16,538
Rental income		4,031	4,107
Reimbursement other		2,908	1,205
Reverse impairment loss recognized in prior years		-	121
Total other income		**23,379**	**21,971**

Interest is recognised as it is earned.

Other income is measured at the fair value of the consideration received or receivable and is recognised when Council gains control over the right to receive the income.

Note 4 The cost of delivering services

	Note	2026 $'000	2025 $'000
4.1 a) Employee costs			
Wages and salaries		136,832	127,665
Workcover		7,741	7,140
Superannuation		17,178	15,230
Annual leave and long service leave		12,353	12,000
Other employee related expenses		2,985	2,927
Fringe benefits tax		97	61
Total employee costs		**177,186**	**165,024**

The increase in employee expenses is mainly due to the provisional salary increase under the Enterprise Bargaining Agreement (EBA), workforce growth, and higher WorkCover insurance costs. As the previous EBA expired during the 2024/25 financial year and negotiations for a new multi-employer EBA are ongoing, a provisional salary increase of 2.5% was applied to staff payments from 8 November 2025 until the new agreement is finalised.

(b) Superannuation

Council made contributions to the following funds:

Defined benefit fund		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	207	255
	207	**255**
Employer contributions payable at reporting date	-	-
Accumulation funds		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	7,662	6,726
Employer contributions - other funds	10,610	8,122
	18,272	**14,848**
Employer contributions payable at reporting date	507	1,020

The variance between the superannuation expense in the Employee costs and the contributions made to the various super funds is due to superannuation which has been included in capitalised salaries and the movement in the accrued salaries for superannuation. Refer to note 9.3 for further information relating to Council's superannuation obligations.

Note 4 The cost of delivering services (cont.)

	Note	2026 $'000	2025 $'000
4.2 Materials and services			
a) Contractors			
Council made payments to Contractors according to the following departments:			
Waste and sustainability		45,101	40,337
City parks and open spaces		31,788	30,494
Assets		10,981	9,893
City safety		9,929	7,818
Family youth and children		4,229	4,299
Active living		4,383	4,332
City life		1,880	1,366
Community health and wellbeing		3,387	4,349
Planning and development		617	2,317
Governance		846	1,692
Information technology		1,448	709
Economic development		260	439
Customer experience		687	569
Other		1,370	2,007
		116,906	**110,621**
b) Other materials and services			
Materials		13,616	12,916
Landfill aftercare provision decrease		(4,189)	(1,700)
Fleet expenses		3,539	3,258
Consultants, legal fees and other professional services		7,282	9,194
Insurance		3,671	3,461
Information technology		7,958	7,165
Building and utility charges		11,299	10,354
Advertising and promotions		832	733
Other		237	240
		44,245	**45,621**
c) Capital Works expensed			
Waste and sustainability		791	827
Information technology		14,830	12,025
City parks and open spaces		902	504
Assets		3,340	3,973
Active living		453	867
City strategy		1,013	568
Strategic projects and places		635	1,120
Planning and development		-	45
Other		704	669
		22,667	**20,599**
Total materials and services		**183,819**	**176,841**

Expenses are recognised as they are incurred and reported in the financial year to which they relate.

The increase in total materials and services is primarily due to:
- Additional capital works expenses related to the Digital Transformation Program, where implementation costs were fully expensed in accordance with accounting standards, which prohibit capitalisation of expenditure related to cloud-based software and applications.
- Agency staff costs, categorised under 'contractors' were incurred to temporarily fill vacant positions during the recruitment process, ensuring operations continued smoothly.
- Increased maintenance costs for Parks and Open Spaces due to the growth of subdivisions within the municipality requiring upkeep.
- Increased costs for waste services including gate fee increases, waste transports costs and cleanup of illegally dumped waste.

Offsetting the increase is a reduction in the landfill aftercare provision, reflecting a revised estimate of future leachate disposal costs. The updated estimate assumes greater use of the discharge-to-sewer system under the Trade Waste Agreement with Yarra Water, reducing the projected reliance on water tankering at the landfill sites. Also contributing is a decrease in the utilisation of consultants, professional and legal services.

Note 4 The cost of delivering services (cont.)

	Note	2026 $'000	2025 $'000
4.3 Depreciation			
(a) Depreciation - property, infrastructure, plant and equipment			
Property		26,460	23,058
Plant and equipment		8,117	8,139
Infrastructure		65,735	50,960
Total depreciation	6.1	**100,312**	**82,157**

The increase in depreciation is due to an increase in the total value of infrastructure assets as a result of the 2024/25 revaluation and new assets brought on from the 2024/25 capital works program and contributed assets.

(b) Depreciation - Right of use assets			
Property		395	384
Plant and equipment		92	88
Total Depreciation - Right of use assets		**487**	**472**
Total depreciation		**100,799**	**82,629**

Refer to note 6.1 for a more detailed breakdown of depreciation charges.

4.4 Financing Costs			
Interest - Lease Liabilities		235	249
Unwinding interest effect for provisions		1,396	1,364
Total finance costs		**1,631**	**1,613**

Council recognises the net present value (NPV) of its future liabilities for its employee benefits and landfill rehabilitation and aftercare costs. The accounting standards require the effect of the increase in the liability caused by the movement in discount rates, known as the unwinding interest effect, to be shown as financing costs.

4.5 Other expenses			
Grants, contributions and donations		3,728	3,514
Auditors' remuneration - audit of the financial statements, performance statement and grant acquittals		200	134
Auditor's remuneration - other		163	7
Auditors' remuneration - internal		63	141
Councillors' allowances		597	543
Operating lease rentals		1,327	990
Bank charges		1,035	1,026
Assets written off		10,703	11,292
Total other expenses		**17,816**	**17,647**

The increase in other expenses in 2025/26 is primarily attributable to the hire of external equipment at Council's resource recovery centres. This was required following the transition of site maintenance from an external contractor to an in-house service, together with delays in purchasing the required equipment through the Capital Works program.

Note 4 The cost of delivering services (cont.)	Note	2026 $'000	2025 $'000
4.6 Reimbursement to developers for LIK/WIK projects			
Reimbursement to developers for LIK/WIK projects		3,644	5,080
		3,644	**5,080**

Under the Developer Contribution Plan (DCP) regime, developers can contribute Land-in-kind (LIK) or Works-in-kind (WIK) items to Council in lieu of paying the developer levies in cash. In some cases, the value of the LIK or WIK items are more than the levies the developer is obliged to pay Council. Under that situation, Council is required to reimburse the developer the difference between the total value of the LIK or WIK items and the liability of the development contribution levies owed to Council.

Note 5 Investing in and financing our operations

5.1 Financial assets

(a) Cash and cash equivalents

	2026 $'000	2025 $'000
Current		
Cash at bank and on hand	7,380	8,474
Money market call account	213,159	298,682
Committees of management bank accounts	81	82
Term deposits	10,000	-
Total cash and cash equivalents	**230,620**	**307,238**
(b) Other financial assets		
Current		
Term deposits	139,529	25,465
	139,529	**25,465**
Non-current		
Term deposits	40,000	20,000
	40,000	**20,000**
Total other financial assets	**179,529**	**45,465**
Total cash and cash equivalents and other financial assets	**410,149**	**352,703**

Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original term of three months or less, net of outstanding bank overdrafts.

Other financial assets are valued at fair value, at balance date. Term deposits are measured at original cost. Any unrealised gains and losses on holdings at balance date are recognised as either a revenue or expense.

Other financial assets comprise term deposits with original maturities of more than three months. Term deposits with remaining maturities of up to 12 months from the balance sheet date are classified as current assets, while those with remaining maturities exceeding 12 months from the balance sheet date are classified as non-current assets.

Note 5 Investing in and financing our operations (cont.)	2026 $'000	2025 $'000
5.1 Financial assets (cont.)		
(c) Trade and other receivables		
Current		
Rates debtors	54,030	45,980
Statutory fees	7,143	10,656
Other debtors	4,623	5,367
Less: allowance for expected credit loss - other debtors	(792)	(492)
GST receivable	3,454	4,032
Total current trade and other receivables	**68,458**	**65,543**
Non-current		
Other debtors	155	159
Total non-current trade and other receivables	**155**	**159**
Total trade and other receivables	**68,613**	**65,702**

Short term receivables are carried at invoice amount. An allowance for expected credit losses is recognised based on past experience and other objective evidence of expected losses. Long term receivables are carried at amortised cost using the effective interest rate method.

d) Ageing of other debtors

At balance date other debtors representing financial assets were past due. The ageing of these debtors are as follows:

Between 0 and 30 days	2,959	2,766
Past due between 31 and 60 days	492	462
Past due between 61 and 90 days	151	390
Past due by more than 90 days	1,176	1,908
Total other debtors	**4,778**	**5,526**

At balance date, other debtors representing financial assets with a nominal value of $4.78m (2024/25: $5.53m) were partly impaired. The amount of the allowance raised against all debtors was $0.79m (2024/25: $0.49m) based on historical observed default rates.

Note 5 Investing in and financing our operations (cont.)	2026 $'000	2025 $'000
5.2 Non-financial assets		
(a) Other assets		
Current		
Prepayments	3,066	3,402
Bond paid to 3rd party	56	56
Accrued income	7,175	1,570
Total other assets	**10,297**	**5,028**

The increase in other assets is primarily due to higher accrued income relating to the School Readiness and Support at Home programs, together with higher accrued interest income from increased investment in term deposits.

5.3 Payables, trust funds and deposits, contract and other liabilities

(a) Trade and other payables		
Current		
Non-statutory payables		
Trade payables	10,092	-
Accrued expenses	20,874	28,875
Statutory payables		
GST payable	256	201
Total current trade and other payables	**31,223**	**29,076**
(b) Trust funds and deposits		
Current		
Refundable deposits	2,600	2,080
Emergency Services and Volunteers Fund	12,403	-
Fire services levy	-	1,981
Total current trust funds and deposits	**15,003**	**4,061**
Non-current		
Other refundable deposits	7,628	8,621
Developer contributions - equalisation trusts	8,516	7,617
Total non-current trust funds and deposits	**16,144**	**16,238**
Total trust funds and deposits	**31,147**	**20,299**

Amounts received as deposits and retention amounts controlled by Council are recognised as trust funds until they are returned, transferred in accordance with the purpose of the receipt, or forfeited. Trust funds that are forfeited, resulting in council gaining control of the funds, are to be recognised as revenue at the time of forfeit.

The increase in total trust funds and deposits is primarily due to the final quarterly payment of $10 million for the Emergency Services and Volunteers Fund, which was collected but remitted in July 2026.

Note 5 Investing in and financing our operations (cont.)	2026 $'000	2025 $'000

5.3 Payables, trust funds and deposits, contract and other liabilities (cont.)

(b) Trust funds and deposits (cont.)

Purpose and nature of items

Refundable deposits - Deposits are taken by council as a form of surety in a number of circumstances, including in relation to building works, tender deposits, contract deposits and the use of civic facilities.

Emergency Services and Volunteers Fund and Fire Services Property Levy - The Emergency Services and Volunteers Fund replaced the Fire Services Property Levy effective 01 July 2025. Council is the collection agent on behalf of the State Government. Council remits amounts received on a quarterly basis. Amounts disclosed here will be remitted to the State Government in line with that process.

Developer contributions - equalisation trusts - A land owner who subdivides land within a Precinct Structure Plan (PSP) must make a contribution to Council for public open space in accordance with Clause 53.01 of the Hume Planning Scheme. This is calculated as a percentage of the land that will be used for commercial or residential purposes (the developable land). Where open space is being provided on one property in excess of the percentage required, the developer is considered to have overprovided open space. Where open space is not provided or open space is provided below the percentage amount the developer is considered to have underprovided. Under providers are required to pay a levy which is calculated based on the value of their land. Council collects the levy and reimburses the money collected to developers who have overprovided.

(c) Contract and other liabilities		
Contract liabilities		
Current		
Grants received in advance - operating	3,515	3,301
Other	4,046	980
Total contract liabilities	**7,561**	**4,281**

Contract liabilities reflect consideration received in advance from customers in respect of grants and contributions. Contract liabilities are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.4 (d).

Other liabilities		
Current		
Prepaid rates	6,059	5,243
Other	172	1,522
Deferred capital grants	3,742	3,974
Total other liabilities	**9,973**	**10,739**

Deferred capital grants were received to support the construction of capital works projects. Grant consideration is recognised as income following specific guidance under AASB 1058 as the asset is constructed. Income is recognised to the extent of costs incurred-to-date because the costs of construction most closely reflect the stage of completion of the underlying assets. As such, Council has deferred recognition of a portion of the grant consideration received as a liability for outstanding obligations.

Total contract and other liabilities	**17,534**	**15,020**

Note 5 Investing in and financing our operations (cont.)

5.4 Provisions

	Employee benefits				
2026	**Annual leave $ '000**	**Long service leave $ '000**	**Other employee benefits $ '000**	**Landfill restoration $ '000**	**Total $ '000**
Balance at beginning of the financial year	12,077	23,281	220	78,559	114,137
Additional / (Reduction) in provisions	11,244	2,457	68	(4,188)	9,580
Amounts used	(10,423)	(2,430)	(34)	(3,050)	(15,937)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	12	531	-	853	1,396
Balance at end of the financial year	**12,909**	**23,839**	**254**	**72,174**	**109,176**
Provisions - current	12,909	19,348	254	17,170	**49,681**
Provisions - non-current	-	4,491	-	55,003	**59,494**
2025					
Balance at beginning of the financial year	11,434	21,461	199	83,275	116,369
Additional / (Reduction) in provisions	9,846	4,162	42	(1,702)	12,348
Amounts used	(9,216)	(2,784)	(21)	(3,923)	(15,944)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	12	443	-	909	1,364
Balance at end of the financial year	**12,077**	**23,281**	**220**	**78,559**	**114,137**
Provisions - current	12,077	18,710	220	10,855	**41,862**
Provisions - non-current	-	4,571	-	67,704	**72,275**

(a) Employee benefits

	2026 $'000	**2025 $'000**
Current provisions expected to be wholly settled within 12 months		
Annual leave	11,011	10,264
Long service leave	2,034	1,910
Other	254	220
Total	**13,299**	**12,394**
Current provisions expected to be wholly settled after 12 months		
Annual leave	1,898	1,813
Long service leave	17,314	16,800
Total	**19,212**	**18,613**
Non-current		
Long service leave	4,491	4,571
Total	**4,491**	**4,571**
Aggregate carrying amount of employee benefits:		
Current	32,511	31,007
Non-current	4,491	4,571
Total aggregate carrying amount of employee provisions	**37,002**	**35,578**

Note 5 Investing in and financing our operations (cont.)

5.4 Provisions (cont.)

The calculation of employee costs and benefits includes all relevant on-costs and are calculated as follows at reporting date.

Annual leave

A liability for annual leave is recognised in the provision for employee benefits as a current liability because the Council does not have an unconditional right to defer settlement of the liability. Liabilities for annual leave are measured at:
- nominal value if the Council expects to wholly settle the liability within 12 months
- present value if the Council does not expect to wholly settle within 12 months.

Liabilities that are not expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits as current liabilities, measured at the present value of the amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

Long service leave

Liability for long service leave (LSL) is recognised in the provision for employee benefits. Unconditional LSL is disclosed as a current liability as the Council does not have an unconditional right to defer settlement. Unconditional LSL is measured at nominal value if expected to be settled within 12 months or at present value if not expected to be settled within 12 months. Conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non-current liability and measured at present value.

Key assumptions:	**2026**	**2025**
- discount rate	4.56%	3.72%
- inflation rate	3.55%	3.55%

(b) Landfill restoration

	2026 $'000	**2025 $'000**
Current	17,170	10,855
Non-current	55,003	67,704
	72,173	**78,559**

Council is obligated to restore the Bolinda Road, Campbellfield and the Riddell Road Sunbury landfill sites in accordance with EPA requirements. The provision for landfill restoration has been calculated based on the present value of the expected cost of works to be undertaken. The expected cost of works has been estimated based on current understanding of work required to reinstate the site to a suitable standard. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs.

In 2023/24, Council approved the early closure of Riddell Road Landfill in Sunbury, ahead of its originally projected useful life extending to 2048.

The landfill airspace asset, originally valued at $29.18 million with a remaining net book value of $15.50 million, was fully amortised in that financial year.

As a result of this decision, Council has brought forward the final capping works and associated aftercare activities accordingly. Following this decision, Council engaged a specialist consulting firm to assist with estimating rehabilitation and aftercare costs and revalued the landfill provision accordingly in 2023/24. The same firm reviewed these estimates again in 2025/26 in terms of activities, projected costs and timing and the provision has been updated accordingly.

Council reviews the landfill restoration provision annually, including the key assumptions used to estimate the liability. The inflation and discount rate assumptions have been retained for 2025/26 as the landfill restoration provision is a long-term obligation, including a 30-year aftercare period, and short-term market movements are not considered representative of long-term economic conditions.

The long-term inflation and discount rate assumptions are based on the following:

a) Historical inflation
A long-term average inflation rate of 2.7%, calculated using historical Australian inflation data from 1992 to 2026.

b) Reserve Bank of Australia inflation target
Consideration of the Reserve Bank of Australia's long-term inflation target range of 2% to 3%.

c) Construction cost adjustment
An additional 0.5% to 1.0% allowance to reflect higher long-term construction cost escalation and provide a prudent estimate of the future obligation.

d) Historical 10-year Australian Government bond yield
A long-term average discount rate of approximately 3.45%, based on historical 10-year Australian Government bond yields from 2008 to 2025.

Key assumptions:	**2026**	**2025**
- discount rate	3.45%	3.45%
- inflation rate	3.50%	3.50%

Total provisions		
Current	49,681	41,862
Non-current	59,494	72,275
Total	**109,175**	**114,137**

Note 5 Investing in and financing our operations (cont.)

5.5 Commitments

The Council has entered into the following commitments. Commitments are not recognised in the Balance Sheet. Commitments are disclosed at their nominal value and presented inclusive of the GST payable.

(a) Commitments for expenditure

2026	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
	$'000	$'000	$'000	$'000	$'000
Operating					
Waste collection	4,234	4,438	4,649	-	13,320
Total operating commitments	**4,234**	**4,438**	**4,649**	**-**	**13,320**
Capital					
Land improvement	3,390	-	-	-	3,390
Buildings	24,121	3,718	-	-	27,839
Plant and equipment	1,419	-	-	-	1,419
Roads	10,447	-	-	-	10,447
Car park	390	-	-	-	390
Footpath	65	-	-	-	65
Drainage	131	-	-	-	131
Other	5,030	3,813	-	-	8,843
Total capital commitments	**44,994**	**7,531**	**-**	**-**	**52,525**

2025	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
	$'000	$'000	$'000	$'000	$'000
Operating					
Waste collection	3,375	3,551	7,641	-	14,568
Total operating commitments	**3,375**	**3,551**	**7,641**	**-**	**14,568**
Capital					
Land improvement	6,086	-	-	-	6,086
Buildings	19,248	-	-	-	19,248
Plant and equipment	2,792	-	-	-	2,792
Roads	1,687	40	-	-	1,727
Car park	330	-	-	-	330
Footpath	73	-	-	-	73
Drainage	78	10	-	-	88
Other	11,282	6,261	4,870	-	22,413
Total capital commitments	**41,576**	**6,311**	**4,870**	**-**	**52,757**

(b) Operating lease receivables

Council has entered into commercial property leases on its investment properties, consisting of surplus freehold office complexes. These properties held under operating leases have remaining non-cancellable lease terms of between 1 and 15 years. All leases include a CPI based revision of the rental charge annually.

Future undiscounted minimum rentals receivable under non-cancellable operating leases are as follows:

	2026 $'000	2025 $'000
Not later than 1 year	2,901	2,644
Later than 1 year and not later than 5 years	3,905	4,936
Later than 5 years	4,260	4,070
Total operating lease receivables	**11,066**	**11,650**

The decrease in operating lease receivables was primarily attributable to changes in lease terms and the passage of time during financial year 2025–26, which were partially offset by new lease agreements entered into during the year.

Note 6 Assets we manage

6.1 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment

	Carrying amount 30 June 2025	Additions	Contributions	Revaluation	Depreciation	Disposal	Assets written off	Transfers	Reclassification	Carrying amount 30 June 2026
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Land and improvements	3,180,716	234	74,492	237,163	(13,831)	-	(707)	8,636	(14,811)	3,471,890
Buildings	577,427	-	237	11,994	(12,629)	-	(812)	23,551	-	599,768
Plant and equipment	39,518	331	-	-	(8,117)	(686)	-	7,691	-	38,736
Infrastructure	3,402,726	5	100,106	369,042	(65,735)	-	(9,183)	30,943	-	3,827,904
Work in progress	43,128	86,224	-	-	-	-	(22,667)	(72,709)	-	33,975
	7,243,515	**86,793**	**174,836**	**618,199**	**(100,312)**	**(686)**	**(33,370)**	**(1,889)**	**(14,811)**	**7,972,274**

Summary of work in progress

	Opening WIP 2025	Additions	Write-off	Transfers	Closing WIP 2026
	$'000	$'000	$'000	$'000	$'000
Land	165	379	(0)	(293)	251
Land improvements	10,979	14,108	(1,512)	(12,914)	10,662
Buildings	16,501	20,998	(1,997)	(24,336)	11,166
Plant and equipment	898	23,416	(15,725)	(7,585)	1,003
Infrastructure	14,585	27,322	(3,432)	(27,582)	10,893
Total	**43,128**	**86,224**	**(22,667)**	**(72,709)**	**33,976**

Note 6 Assets we manage (cont.)

6.1 Property, plant, equipment and infrastructure (cont.)

Property	Land - specialised	Land - non specialised	Land improvements	Total Land	Buildings - specialised	Total Buildings	Work In Progress	Total Property
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
At fair value 1 July 2025	2,741,764	218,214	354,921	3,314,898	578,408	578,408	27,646	3,920,952
Accumulated depreciation at 1 July 2025	-	-	(134,181)	(134,181)	(980)	(980)	-	(135,161)
	2,741,764	**218,214**	**220,740**	**3,180,717**	**577,428**	**577,428**	**27,646**	**3,785,791**
Movements in fair value								
Additions	-	-	234	234	-	-	35,486	35,719
Contributions	68,474	-	6,018	74,492	237	237	-	74,729
Reclassifications	(14,811)	-	-	(14,811)	-	-	-	(14,811)
Revaluation	195,892	6,461	58,867	261,220	1,867	1,867	-	263,087
Write-off	-	-	(2,079)	(2,079)	(822)	(822)	(3,510)	(6,411)
Transfers	293	-	8,342	8,636	23,551	23,551	(37,542)	(5,356)
	249,848	6,461	71,382	327,691	24,833	24,833	(5,566)	346,957
Movements in accumulated depreciation								
Depreciation	-	-	(13,831)	(13,831)	(12,629)	(12,629)	-	(26,460)
Accumulated depreciation of assets written off	-	-	1,372	1,372	10	10	-	1,382
Revaluation movement	-	-	(24,057)	(24,057)	10,127	10,127	-	(13,930)
	-	**-**	**(36,516)**	**(36,516)**	**(2,492)**	**(2,492)**	**-**	**(39,008)**
At fair value 30 June 2026	2,991,612	224,675	426,303	3,642,589	603,241	603,241	22,080	4,267,909
Accumulated depreciation at 30 June 2026	-	-	(170,697)	(170,697)	(3,472)	(3,472)	-	(174,169)
Carrying amount	**2,991,612**	**224,675**	**255,605**	**3,471,891**	**599,769**	**599,769**	**22,080**	**4,093,740**

Note 6 Assets we manage (cont.)

6.1 Property, infrastructure, plant and equipment (cont.)

Plant and Equipment	Fleet	Office and other equipment	Work In Progress	Total plant and equipment
	$'000	$'000	$'000	$'000
At cost 1 July 2025	34,717	52,112	898	87,727
Accumulated depreciation at 1 July 2025	(18,950)	(28,361)	-	(47,313)
	15,768	**23,750**	**898**	**40,415**
Movements in carrying value				
Additions	-	331	23,416	23,747
Disposal	(3,101)	-	-	(3,101)
Write-off	-	-	(15,725)	(15,725)
Transfers	2,230	5,461	(7,585)	106
	(871)	**5,791**	**106**	**5,026**
Movements in accumulated depreciation				
Depreciation	(2,950)	(5,167)	-	(8,117)
Accumulated depreciation of disposals	2,414	-	-	2,414
Accumulated depreciation of assets written off	-	-	-	-
	(536)	**(5,167)**	**-**	**(5,703)**
At cost 30 June 2026	33,847	57,903	1,003	92,753
Accumulated depreciation at 30 June 2026	(19,485)	(33,528)	-	(53,016)
Carrying amount	**14,361**	**24,375**	**1,003**	**39,738**

Plant and equipment are carried at historical cost less depreciation.

To streamline the presentation of the Plant and Equipment note, its format has been revised from the previous year. Plant and Equipment is now presented by the Fleet and Office asset categories, providing a clearer and more concise disclosure.

Note 6 Assets we manage (cont.)

6.1 Property, infrastructure, plant and equipment (cont.)

Infrastructure	Roads	Bridges	Footpaths and cycleways	Car Parks	Drainage	Work In Progress	Total Infrastructure
	$'000	$'000	$'000	$'000	$'000	$'000	$'000
At fair value 1 July 2025	2,575,641	136,429	531,072	67,980	1,210,564	14,586	4,536,269
Accumulated depreciation at 1 July 2025	(625,491)	(42,165)	(134,820)	(11,446)	(305,038)	-	(1,118,957)
	1,950,150	**94,265**	**396,252**	**56,533**	**905,525**	**14,586**	**3,417,312**
Movements in fair value							
Additions	-	-	5	-	-	27,322	27,327
Contributions	57,555	1,255	12,679	-	28,618	-	100,106
Revaluation	377,026	4,603	52,522	6,621	52,180	-	492,952
Write-off	(11,243)	-	(4,803)	(264)	(385)	(3,432)	(20,127)
Transfers	16,806	78	9,629	908	3,522	(27,582)	3,361
	440,144	**5,936**	**70,032**	**7,265**	**83,935**	**(3,692)**	**603,620**
Movements in accumulated depreciation							
Depreciation	(43,078)	(1,413)	(7,463)	(803)	(12,978)	-	(65,735)
Accumulated depreciation of assets written off	5,450	-	1,816	127	118	-	7,511
Revaluation movement	(96,096)	(1,446)	(12,718)	(945)	(12,705)	-	(123,910)
	(133,725)	**(2,858)**	**(18,365)**	**(1,621)**	**(25,565)**	**-**	**(182,134)**
At fair value 30 June 2026	3,015,785	142,365	601,105	75,244	1,294,499	10,894	5,139,889
Accumulated depreciation at 30 June 2026	(759,215)	(45,023)	(153,185)	(13,067)	(330,603)	-	(1,301,091)
Carrying amount	**2,256,570**	**97,342**	**447,919**	**62,178**	**963,895**	**10,894**	**3,838,798**

Note 6 Assets we manage (cont.)

Note 6.1 Property, infrastructure, plant and equipment (cont.)

Acquisition

Initial measurement

Council initially measures its property, infrastructure, plant and equipment assets at cost. The cost of an acquired asset is the fair value of the consideration that Council has provided at the date of acquisition plus any incidental costs attributable to the acquisition. Fair value is the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. Refer also to Note 8.4 for further disclosure regarding fair value measurement.

Where assets are constructed by Council, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads.

In accordance with Council's policy, the threshold limits have applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year.

Asset recognition thresholds and depreciation periods

	Depreciation Period	Threshold Limit $
Property		
Land		
land	-	-
land under roads	-	-
land improvements	15 - 50 years	5,000
Buildings		
buildings	20 - 50 years	10,000
Plant and Equipment		
Fleet	1 - 10 years	1,000
Office and other equipment	0 - 25 years	1,000
Infrastructure		
Roads		
road surface	12 - 75 years	1,000
road pavements (sealed)	75 years	1,000
road pavements (unsealed)	1,000 years	1,000
formation (earthworks)	-	1,000
roadside assets	5 - 75 years	1,000
Bridges	50 - 100 years	1,000
Footpaths and cycleways	25 - 75 years	1,000
Kerb and channel	60 years	1,000
Car parks		
surface	12 - 75 years	1,000
pavements (sealed)	75 years	1,000
pavements (unsealed)	1,000 years	1,000
formation (earthworks)	-	1,000
Drainage assets (pits, pipes and WSUD)	30 - 100 years	1,000

Land under roads

Council recognises land under roads it controls at fair value acquired on, or after, 1 July 2008.

Note 6 Assets we manage (cont.)

Note 6.1 Property, infrastructure, plant and equipment (cont.)

Depreciation and amortisation

Buildings, land improvements, plant and equipment, infrastructure and other assets having limited useful lives are systematically depreciated over their useful lives to Council in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation rates and methods are reviewed annually.

Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and residual values and a separate depreciation rate is determined for each component.

Road earthworks are not depreciated on the basis that they are assessed as not having a limited useful life.

Straight line depreciation is charged based on the residual useful life as determined each year.

Depreciation periods used are listed previously and are consistent with the prior year unless otherwise stated.

Repairs and maintenance

Routine maintenance, repair costs and minor renewal costs are expensed as incurred. Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is reflected in the carrying value of the asset.

Valuation of land and buildings

Valuation of land and buildings and condition assessment of buildings were undertaken by a qualified in-house Senior Valuer, Mr Bill Katsianis AAPI, Certified Practising Valuer, Australian Property Institute Member No: 62961.

The assessment of land and buildings is determined at fair value, which is established as the market value based on the current highest and best use. In instances where there is limited or no market sales activity within a specific locality, valuation practices allow Certified Practicing Valuers to incorporate sales data from neighboring neighborhoods that exhibit comparability. This approach yields valuable insights into the broader real estate market trends in the region. This data empowers valuers to comprehend trends, gauge demand, and assess pricing variations more accurately, thus enabling a more precise prediction of fair value fluctuations within the subject area.

These valuation practices also grant valuers the flexibility to reference older data, especially when recent sales information is lacking. Valuers may apply adjustments to account for changes in market conditions since the date of these older sales. Typically, valuers exercise their professional judgment and make appropriate adjustments, taking into consideration various factors such as location, timing of sales, and prevailing market conditions, all of which contribute to the determination of an accurate fair value for the land parcels. These adjustments constitute unobservable inputs in the valuation process.

Furthermore, in cases where land use is constrained by existing planning provisions, the valuation of the land parcel is adjusted downward to account for this limitation. This adjustment is also considered an unobservable input in the valuation process. The adjustment has no impact on the comprehensive income statement. Where land use is not restricted, highest and best use is assumed to be current use, except where the land is held for sale, or highly likely to be used for an alternative purpose within 12 months of the reporting date.

Specialised land is valued at fair value using site values adjusted for englobo (undeveloped and/or unserviced) characteristics, access rights and private interests of other parties and entitlements of infrastructure assets and services. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Any significant movements in the unobservable inputs for land and land under roads will have a significant impact on the fair value of these assets.

The date and type of the current valuation is detailed in the following table. A full revaluation of these land and building asset classes was undertaken during 2025/26.

Details of Council's land and buildings and information about the fair value hierarchy as at 30 June 2026 are as follows:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities;

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For more detailed information relating to the fair value hierarchy, please refer to Note 8.4

Asset Class	Level 1 $'000	Level 2 $'000	Level 3 $'000	Total $'000	Date of Valuation	Type of Valuation
Land and Buildings						
Land - non specialised	-	137,700	86,975	224,675	Mar-26	Full revaluation
Land - specialised	-	5,460	2,986,152	2,991,612	Mar-26	Full revaluation
Buildings - specialised	-	-	599,769	599,769	Mar-26	Full revaluation
Total	**-**	**143,160**	**3,672,896**	**3,816,056**		

Note 6 Assets we manage (cont.)

Note 6.1 Property, infrastructure, plant and equipment (cont.)

Valuation of Infrastructure and Land Improvement Assets

The fair value of infrastructure and land improvement assets has been determined based on a valuation undertaken by a qualified in-house valuer, Mr. David Fricke, Manager Assets, a Professional Engineer (Bachelor of Engineering (Civil)) with an MBA.

The valuation is at fair value based on replacement cost less accumulated depreciation as at the date of valuation. The asset's condition has also been factored into the calculation. Infrastructure and land improvement assets contain significant unobservable adjustments, therefore these assets are classified as Level 3.

Council conducted a full revaluation of these assets during 2025/26.

Details of Council's infrastructure and land improvement assets and information about the fair value hierarchy as at 30 June 2026 are as follows:

Asset Class	Level 1 $'000	Level 2 $'000	Level 3 $'000	Total $'000	Date of Valuation	Type of Valuation
Land Improvement	-	-	255,605	255,605	Mar-26	Full revaluation
Infrastructure						
Roads	-	-	2,256,570	2,256,570	Mar-26	Full revaluation
Bridges	-	-	97,342	97,342	Mar-26	Full revaluation
Footpaths and cycleways	-	-	447,919	447,919	Mar-26	Full revaluation
Car parks	-	-	62,178	62,178	Mar-26	Full revaluation
Drainage works	-	-	963,895	963,895	Mar-26	Full revaluation
Total Infrastructure	**-**	**-**	**3,827,904**	**3,827,904**		

Description of significant unobservable inputs into level 3 valuations	**2026 $'000**	**2025 $'000**
	3,073,127	2,741,765
Specialised land, non-specialised land and land under roads is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 0% and 99.99%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between $2.51 and $2,270 per square metre.		
Specialised buildings are valued using a current replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs is calculated on a square metre basis and ranges from $170 to $21,000 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 1 year to 50 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.	599,769	577,428
Land improvement assets are valued based on the current replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of land improvement assets are determined on the basis of the current condition of the asset and vary from 1 year to 50 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of land improvement asset are sensitive to changes in use, expectations or requirements that could either shorten or extend their useful lives. Prior to 2019/20, Council recorded land improvement assets at cost.	255,605	220,739
Infrastructure assets are valued based on the current replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 1 year to 1000 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.	3,827,904	3,402,726

Reconciliation of specialised land		
Land under roads	815,411	748,062
Parks and reserves	2,257,716	1,993,703
Total specialised land	**3,073,127**	**2,741,765**

Note 6 Assets we manage (cont.)	2026 $'000	2025 $'000
6.2 Investment property		
Land		
Balance at beginning of the financial year	24,627	24,477
Transfers from land	14,811	-
Fair value adjustments	443	150
Balance at end of the financial year	39,881	24,627
Buildings		
Balance at beginning of the financial year	10,500	9,776
Fair value adjustments	69	724
Balance at end of the financial year	10,569	10,500
Total investment property at end of the financial year	**50,450**	**35,127**

Investment property is held to generate long-term rental yields. Investment property is measured initially at cost, including transaction costs. Costs incurred subsequent to initial acquisition are capitalised when it is probable that future economic benefit in excess of the originally assessed performance of the asset will flow to Council. Subsequent to initial recognition at cost, investment property is carried at fair value, determined annually by Council's valuers. Changes to fair value are recorded in the comprehensive income statement in the period that they arise.

During 2025/26, one parcel of land was reclassified from Land to Investment Property following a change in Council's intention to hold the land for the purpose of generating long-term rental income.

Valuation of investment property

Valuation of investment property has been determined by a qualified in-house Senior Valuer, Mr Bill Katsianis AAPI, Certified Practising Valuer, Australian Property Institute Member No: 62961, who has significant experience in the location and category of the property being valued. The valuation is at fair value, based on the current market value for the property.

Note 7 People and relationships

	2026 No.	2025 No.
7.1 Council and key management remuneration		

(a) Related parties

During the 2025/26 financial year there were no known entities that were either controlled, jointly controlled or which Council had a significant influence over (2024/25 nil).

(b) Key management personnel

Key management personnel (KMP) are those people with the authority and responsibility for planning, directing and controlling the activities of Hume City Council. The Councillors, Chief Executive Officer and Executive Directors are deemed KMP.

Details of persons holding the position of Councillor or other members of key management personnel at any time during the year are:

Councillors

Councillor Jarrod Bell	Mayor 01/07/2025 - 12/11/2025
Councillor Naim Kurt	Deputy Mayor 01/07/2025 - 12/11/2025
Councillor Karen Sherry	
Councillor Carly Moore	Mayor 12/11/2025 - 30/06/2026
Councillor Jim Overend	
Councillor Sam Misho	
Councillor John Haddad	
Councillor Kate Hamley	
Councillor Daniel English	
Councillor Steve Gagen	
Councillor Ally Watson	Deputy Mayor 12/11/2025 - 30/06/2026
Chief Executive Officer	
Director City Services and Living	
Director Assets, Operations and Sustainability	
Director Planning, Places and Delivery	
Director Organisational Performance	
Director People, Customer and Communication	

Total number of councillors	11	16
Chief executive officer and other key management personnel	8	10
Total key management personnel	**19**	**26**

The number of Key Management Personnel (KMP) decreased from 26 in the prior year to 19 in the current year. The decrease primarily reflects the local government election held during the prior year, which resulted in both outgoing and incoming Councillors being included in the prior year's disclosures. In the current year, only Councillors serving during the reporting period have been included.

Additionally, an organisational restructure implemented in February 2026 resulted in the consolidation of one directorate, reducing the number of executive KMP positions. These changes collectively contributed to the decrease in the total number of KMP disclosed for the year.

(c) Remuneration of key management personnel

Remuneration comprises employee benefits including all forms of consideration paid, payable or provided by Council, or on behalf of Council, in exchange for services rendered. Remuneration of Key Management Personnel and other senior staff is disclosed in the following categories.

Short-term employee benefits include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

Post-employment benefits include superannuation, and other retirement benefits paid or payable on a discrete basis when employment has ceased.

Other long-term employee benefits include long service leave, other long service benefits or deferred compensation.

Termination benefits include termination of employment payments, such as severance packages.

Total remuneration of key management personnel was as follows:	2026 $'000	2025 $'000
Short-term employee benefits	2,492	2,612
Post employment benefit	223	236
Other long-term employee benefits	46	52
Termination benefits	-	136
Total remuneration	**2,761**	**3,036**

Where another senior staff member has temporarily acted in a Key Management Personnel (KMP) position which was not vacant during the financial year, their remuneration has been included in the other senior staff remuneration and therefore is not reported above.

Note 7 People and relationships (cont.)

7.1 Council and key management remuneration (cont.)

The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:

	2026	2025
	No.	No.
Less than $10,000	-	5
$20,000 - $29,999	-	5
$30,000 - $39,999	-	3
$40,000 - $49,999	7	1
$50,000 - $59,999	2	-
$60,000 - $69,999	2	-
$70,000 - $79,999	1	1
$80,000 - $89,999	-	1
$90,000 - $99,999	-	1
$100,000 - $109,999	-	1
$110,000 - $119,999	1	-
$140,000 - $149,999	-	2
$180,000 - $189,999	-	1
$220,000 - $229,999	1	-
$310,000 - $319,999	-	1
$320,000 - $329,999	-	1
$330,000 - $339,999	2	-
$340,000 - $349,999	1	1
$350,000 - $359,999	1	-
$430,000 - $439,999	1	2
	19	**26**

(d) Remuneration of other senior staff

Other senior staff are officers of Council, other than Key Management Personnel, whose total remuneration exceeds $170,000 (2025: $170,000) and who report directly to a member of the KMP.

	2026	2025
	$'000	$'000
Total remuneration of other senior staff was as follows:		
Short-term employee benefits	4,952	5,227
Post-employment benefits	595	599
Other long-term employee benefits	124	128
Termination benefits	90	-
Total Remuneration	**5,761**	**5,954**

The number of other senior staff are shown below in their relevant income bands:

	2026	2025
Income Range:	No.	No.
Less than $170,000	1	1
$170,000 - $179,999	-	5
$180,000 - $189,999	-	3
$190,000 - $199,999	1	-
$200,000 - $209,999	2	5
$210,000 - $219,999	5	2
$220,000 - $229,999	5	4
$230,000 - $239,999	5	3
$240,000 - $249,999	1	3
$250,000 - $259,999	2	1
$270,000 - $279,999	1	-
$290,000 - $299,999	-	1
$300,000 - $309,999	1	-
$340,000 - $349,999	1	-
	25	**28**

	$'000	$'000
Total Remuneration for the reporting year for other senior staff included above, amounted to:	5,761	5,954

Other senior staff who have acted as a KMP during a permanent vacancy have been disclosed in both KMP and other senior staff sections.

The decrease in the number of senior officers and their total remuneration compared with the prior year is due to an organisational restructure implemented in February 2026. The restructure changed the reporting lines for some positions, resulting in certain officers no longer meeting the definition of senior officers. Accordingly, these positions have been excluded from the 2025/26 reporting. The reporting threshold for senior officers remained unchanged from the prior year.

Note 7 People and relationships (cont.)

7.2 Related party disclosure

(a) Transactions with related parties

There were no known significant transactions with related parties at the end of the reporting period (2024/25: nil).

(b) Outstanding balances with related parties

There were no known significant outstanding balances at the end of the reporting period in relation to transactions with related parties (2024/25: nil).

(c) Loans to/from related parties

No loans have been made, guaranteed or secured by Council to related parties during the reporting year (2024/25: nil).

(d) Commitments to/from related parties

There were no known commitments to / from related parties during the reporting year (2024/25: nil).

Note 8 Managing uncertainties

8.1 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the Balance Sheet, but are disclosed and if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable, respectively.

(a) Contingent assets
Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of Council.

Developer contributed assets
Developer contributions expected to be received in respect of estates currently under development total $130.41m.

(b) Contingent liabilities
Contingent liabilities are:
- possible obligations that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of Council; or
- present obligations that arise from past events but are not recognised because:
- it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
- the amount of the obligation cannot be measured with sufficient reliability.

The previous Enterprise Bargaining Agreement (EBA) expired during the 2024/25 financial year, and negotiations for a new multi-employer EBA are currently in progress. Pending finalisation of the negotiations, a provisional salary increase of 2.5% has been applied to staff payments on 8 November 2025 in 2025/26 financial year as a temporary increase. An obligation for additional backpay may arise if the final approved EBA increase exceeds the temporary 2.5% provision currently applied.

Legal matters
Council is presently involved in some confidential legal matters, which are being conducted through Council's solicitors. As these matters are yet to be finalised, and the financial outcomes are unable to be reliably estimated, no allowance for these contingencies has been made in the financial report.

As at 30 June 2026, current public liability claims excess which are considered to have a financial exposure for Council was $375k (2024/25: $470k).

Superannuation
Council has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme, matters relating to this potential obligation are outlined in Note 4.1(b). As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists.

Liability Mutual Insurance
Council is a participant of the MAV Liability Mutual Insurance (LMI) Scheme. The LMI Scheme provides public liability and professional indemnity cover to participant Councils. The LMI Scheme states that each participant may be liable to make further contributions to the scheme in respect of any insurance year in which Council was a participant, to the extent of its participant share of any shortfall in the provision set aside in respect of that insurance year. Such liability will continue whether or not the participant remains a participant in future insurance years.

Note 8 Managing uncertainties (cont.)

8.2 Australian Accounting Standards issued but not yet effective

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2026 reporting period. Council assesses the impact of these new standards.

The Australian Accounting Standards Board (AASB) has issued AASB 18 Presentation and Disclosure in Financial Statements. When applicable AASB 18 supersedes AASB 101 Presentation of Financial Statements. AASB 18 aims to improve how entities communicate in their financial statements, with a focus on information about financial performance in the statement of profit or loss. It is expected to result in presentation and disclosure changes, primarily to Council's Comprehensive Income Statement. AASB 18 is expected to first apply to Council for the 2028-29 financial year.

8.3 Financial instruments

(a) Objectives and policies

Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables) and payables (excluding statutory payables). Details of the material accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in the Notes of the financial statements. Risk management is carried out by senior management under policies approved by Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

(b) Market risk

Market risk is the risk that the fair value or future cash flows of council financial instruments will fluctuate because of changes in market prices. Council's exposure to market risk is primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk.

Interest rate risk
Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Council does not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 2020*. Council manages interest rate risk by adopting an investment policy that ensures:

- diversification of investment product;
- monitoring of return on investment; and
- benchmarking of returns and comparison with budget.

There has been no significant change in Council's exposure, or its objectives, policies and processes for managing interest rate risk or the methods used to measure this risk from the previous reporting period.

Interest rate movements have not been sufficiently significant during the year to have an impact on Council's year end result.

Note 8 Managing uncertainties (cont.)

8.3 Financial instruments (cont.)

(c) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council have exposure to credit risk on some financial assets included in the balance sheet. To help manage this risk:

- council have a policy for establishing credit limits for the entities Council deal with;
- council may require collateral where appropriate; and
- council only invest surplus funds with financial institutions which have a recognised credit rating specified in council's investment policy.

Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors. Credit risk associated with Council's financial assets is minimal because the main debtor is secured by a charge over the rateable property.

There are no material financial assets which are individually determined to be impaired.

Council may also be subject to credit risk for transactions which are not included in the balance sheet, such as when Council provide a guarantee for another party. Details of our contingent liabilities (if applicable) are disclosed in Note 8.1(b).

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any allowance for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. Council does not hold any collateral.

(d) Liquidity risk

Liquidity risk includes the risk that, as a result of council's operational liquidity requirements it will not have sufficient funds to settle a transaction when required or will be forced to sell a financial asset at below value or may be unable to settle or recover a financial asset.

To help reduce these risks Council:

- have a liquidity policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- have readily accessible standby facilities and other funding arrangements in place;
- have a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitor budget to actual performance on a regular basis; and
- set limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed on the face of the balance sheet, and is deemed insignificant based on prior periods' data and current assessment of risk.

There has been no significant change in Council's exposure, or its objectives, policies and processes for managing liquidity risk or the methods used to measure this risk from the previous reporting period.

All financial liabilities are expected to be settled within normal terms of trade. Unless otherwise stated, the carrying amounts of financial instruments reflect their fair value.

(e) Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, Council believes the following movements are 'reasonably possible' over the next 12 months:

- A parallel shift of 0.50% in market interest rates (AUD) from year-end rates of 4.35%.

These movements will not significantly affect the valuation of Council's financial assets and liabilities, nor will they materially impact Council's operational results. As of 30 June 2026, Council has no borrowings.

Note 8 Managing uncertainties (cont.)

8.4 Fair value measurement

Fair value hierarchy

Council's financial assets and liabilities are not valued in accordance with the fair value hierarchy, Council's financial assets and liabilities are measured at amortised cost.

Council measures certain assets and liabilities at fair value where required or permitted by Australian Accounting Standards. AASB 13 Fair Value Measurement aims to improve consistency and reduce complexity by providing a definition of fair value and a single source of fair value measurement and disclosure requirements for use across Australian Accounting Standards. For assets where Council adopts a current replacement cost approach to determine fair value, Council considers the inclusion of site preparation costs, disruption costs and costs to restore another entity's assets in the underlying valuation.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within a fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities;

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, Council has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

In addition, Council determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

Revaluation

Subsequent to the initial recognition of assets, non-current physical assets, other than furniture, plant, equipment, heritage and land improvements are measured at their fair value, being the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. At balance date, Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

Note 8 Managing uncertainties (cont.)

8.4 Fair value measurement (cont.)

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 1 to 5 years. The valuation is performed by experienced council officers. The following table sets out the frequency of revaluations by asset class.

Assets class	Revaluation frequency
Land	1 to 5 years
Buildings	1 to 5 years
Land Improvements	1 to 5 years
Infrastructure	
Roads	1 to 5 years
Bridges	1 to 5 years
Footpaths and cycleways	1 to 5 years
Car parks	1 to 5 years
Drainage works	1 to 5 years

Where the assets are revalued, the revaluation increases are credited directly to the asset revaluation reserve except to the extent that an increase reverses a prior year decrease for that class of asset that had been recognised as an expense in which case the increase is recognised as revenue up to the amount of the expense. Revaluation decreases are recognised as an expense except where prior increases are included in the asset revaluation reserve for that class of asset in which case the decrease is taken to the reserve to the extent of the remaining increases. Within the same class of assets, revaluation increases and decreases within the year are offset.

Impairment of assets
At each reporting date, the Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the comprehensive income statement, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset. The impairment policy above does not apply to Council's property, infrastructure, specialised buildings and other non-current physical assets subsequently measured at fair value. These are primarily non-cash generating assets of not-for-profit entities, which are typically specialised in nature and held for continuing use of their service capacity. Their recoverable amount is expected to be materially the same as fair value determined under AASB 13 *Fair Value Measurement* , with the consequence that AASB 136 *Impairment of Assets* does not apply to such assets that are regularly revalued.

8.5 Events occurring after balance date

No matters have occurred after balance date that require disclosure in the financial report.

Note 9 Other matters

9.1 Reserves

(a) Asset revaluation reserves	Balance at beginning of reporting period $'000	Increase (decrease) $'000	Balance at end of reporting period $'000
2026			
Property			
Land	1,597,795	174,084	1,771,879
Land improvements	101,383	34,810	136,193
Buildings	180,184	11,994	192,178
Land under roads	293,283	28,269	321,552
	2,172,645	249,157	**2,421,802**
Plant and equipment			
Plant and equipment	285	-	285
	285	-	**285**
Infrastructure			
Roads	1,322,540	280,930	1,603,470
Bridges	56,522	3,157	59,679
Footpaths and cycleways	268,771	39,804	308,575
Car parks	42,617	5,676	48,293
Drainage	552,383	39,475	591,858
	2,242,833	369,042	**2,611,875**
Investment property			
Land	33,297	-	33,297
Buildings	328	-	328
	33,625	-	**33,625**
Total asset revaluation reserves	**4,449,388**	618,199	**5,067,587**

	Balance at beginning of reporting period $'000	Increase (decrease) $'000	Balance at end of reporting period $'000
2025			
Property			
Land	1,589,531	8,264	1,597,795
Land improvements	81,391	19,992	101,383
Buildings	168,445	11,739	180,184
Land under roads	273,188	20,095	293,283
	2,112,555	60,090	**2,172,645**
Plant and equipment			
Plant and equipment	285	-	285
	285	-	**285**
Infrastructure			
Roads	848,386	474,154	1,322,540
Bridges	47,164	9,358	56,522
Footpaths and cycleways	171,171	97,600	268,771
Car parks	27,703	14,914	42,617
Drainage	342,081	210,302	552,383
	1,436,505	806,328	**2,242,833**
Investment property			
Land	33,297	-	33,297
Buildings	328	-	328
	33,625	-	**33,625**
Total asset revaluation reserves	**3,582,970**	866,418	**4,449,388**

Note 9 Other matters (cont.)

9.1 Reserves (cont.)

(b) Other reserves	Balance at beginning of reporting period $'000	Transfer from accumulated surplus $'000	Transfer to accumulated surplus $'000	Balance at end of reporting period $'000
2026				
Recreation land	5,174	2,973	(962)	7,185
Development levies	159,554	33,783	(7,867)	185,470
Conditional grants	6,456	16,740	(9,955)	13,241
Reserve - landfills	500	-	-	500
Investment reserve	18,673	195	(18,673)	195
Total other reserves	**190,357**	**53,691**	**(37,457)**	**206,591**
2025				
Recreation land	4,910	1,975	(1,711)	5,174
Development levies	164,229	30,474	(35,149)	159,554
Conditional grants	7,516	9,955	(11,015)	6,456
Reserve - landfills	500	-	-	500
Investment reserve	18,673	-	-	18,673
Total other reserves	**195,828**	**42,405**	**(47,876)**	**190,357**

The recreation land and development levies reserves relate to funds that are required to be spent on specific projects in accordance with the monies received.

The conditional grants reserve represents grants received but were obtained on condition that they be expended in a particular manner or used over a particular period and those conditions were undischarged at balance date.

The reserve - landfills has been mandated by the Environmental Protection Agency (EPA) for funds to be set aside in the event of a landfill emergency.

The investment reserve relates to money Council has set aside to fund future investment activities.

Note 9 Other matters (cont.)

	2026 $'000	2025 $'000
9.2 Reconciliation of cash flows from operating activities to surplus		
Surplus for the year	180,885	212,566
Non-cash adjustments:		
Depreciation	100,799	82,629
Gain on disposal of property, plant, equipment and infrastructure	(573)	(256)
Contributions - non-monetary assets	(174,836)	(180,334)
Asset written off	10,703	11,292
Fair value adjustments for investment property	(512)	(874)
Finance costs - leases	235	249
Reverse impairment loss on assets	-	(121)
Change in assets and liabilities:		
Increase in rates debtors	(8,046)	(6,396)
Decrease in other debtors	4,835	4,862
Increase in allowance for expected credit loss	300	14
Increase in other assets	(5,256)	(1,676)
Increase in trade and other payables	2,750	982
(Decrease) / Increase in contract and other liabilities	2,514	(6,494)
(Decrease) / Increase in trust funds and deposits	10,848	(2,667)
Decrease in provisions	(4,962)	(1,131)
Net cash provided by operating activities	**119,684**	**112,646**

9.3 Superannuation

Council makes about 43% of its employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund (Vision Super). This Fund has two categories of membership, accumulation and defined benefit, each of which is funded differently. Obligations for contributions to the Fund are recognised as an expense in the Comprehensive Income Statement when they are made or due.

Accumulation
The Fund's accumulation category, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2026, this was 12.0% as required under Superannuation Guarantee (SG) legislation (2025:11.5%).

Defined Benefit
Council does not use defined benefit accounting for its defined benefit obligations under the Fund's Defined Benefit category. This is because the Fund's Defined Benefit category is a pooled multi-employer sponsored plan.

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of Council in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119 *Employee Benefits* .

Note 10 Change in accounting policy

There have been no changes to accounting policies in the 2025/26 year.

Language support

Arabic | العربية	नेपाली | Nepali
Assyrian | ܣܘܪܝܝܐ	ਪੰਜਾਬੀ | Punjabi
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Ελληνικά | Greek	Tiếng Việt | Vietnamese
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