

WHITEHORSE
CITY COUNCIL

2025/26

Annual Report



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Acknowledgment of Country

Whitehorse City Council acknowledges the Wurundjeri Woi-wurrung people of the Kulin Nation as the Traditional Owners of the land. We pay our respects to their Elders past, present and emerging.





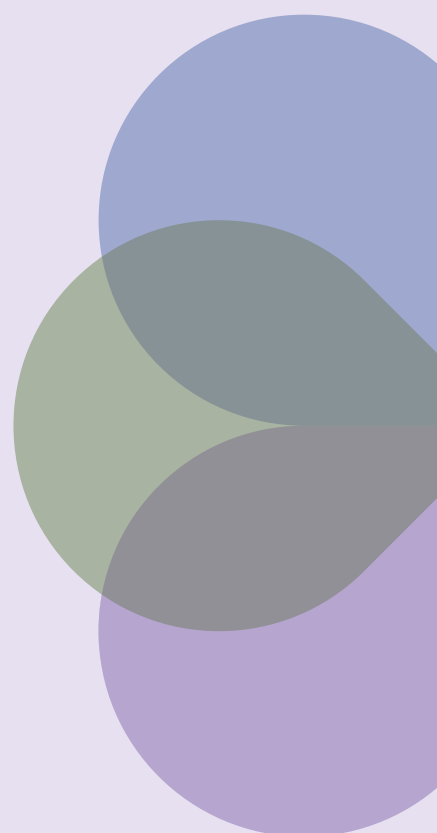
Welcome

Welcome to Whitehorse City Council's 2025/26 Annual Report.

This report provides an overview of Council's performance during the 2025/26 financial year and marks the first year of reporting against the Integrated Council Plan 2025–2029. The Plan brings together Council's strategic priorities and the Municipal Public Health and Wellbeing Plan, setting a shared direction for a connected, resilient and future-ready Whitehorse. This report highlights our achievements, challenges and progress across the Plan's 5 strategic directions – Community, Built, Economy, Natural and Governance – and includes the legislative and statutory reporting required under the *Local Government Act 2020* (Vic).

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A message from the Mayor and CEO

We are pleased to present Whitehorse City Council's Annual Report for 2025/26. This report highlights our progress in the first year of delivering the Council Plan 2025–2029 and demonstrates our ongoing commitment to creating a connected, inclusive and sustainable city for our community.

A year of partnership and progress

The achievements outlined in this report have been made possible through the collective efforts of our Councillors, staff, community organisations, local businesses, volunteers, and residents. As our city continues to grow and change, community remains at the heart of everything we do.

Shaping our city for the future

Throughout 2025/26, Council continued to invest in projects, facilities and services that support an active, connected and liveable community.

Major transport projects, including the North East Link and the future Suburban Rail Loop, continued to influence the growth and development of our municipality. With two new Suburban Rail Loop stations planned for Burwood and Box Hill, Council has played an active advocacy role, working with government agencies to represent the interests of our community and help shape outcomes that support local needs.

We have worked closely with government agencies to advocate for our residents and businesses while ensuring local priorities remain front and centre as these significant projects progress.

Several key projects have reached important milestones this year, with construction now underway at Mirrabooka Reserve Pavilion, East Burwood Reserve and Box Hill City Oval. Council has also purchased several properties that will be transformed into new open spaces for our community.

Beyond these major projects, we continued to deliver improvements across parks, sporting facilities, community spaces, streetscapes and local infrastructure, helping make Whitehorse an even better place to live, work and visit.

Highlights

More than 602,637 people participated in major community events and Creative Whitehorse facilities and programs including the Whitehorse Twilight Markets, Australia Day Concert and Spring Festival celebrations, helping strengthen community connection. The historic Mont Albert Station was **transformed into a community hub**, including the opening of Cape Café, a social enterprise creating employment opportunities for people living with disability.

Council secured funding to support improvements and revitalisation projects in key business precincts, including Box Hill and Britannia Mall, Mitcham.

Council became a Small Business Friendly Council by signing the Small Business Friendly Charter, reinforcing our commitment to supporting local businesses. This is an important milestone for Whitehorse, where 98% of businesses are small businesses.

Forty students from 15 primary schools participated in the 2026 **Children's Advisory Group**, providing young people with opportunities to share their ideas, contribute to Council projects and help shape the future of Whitehorse.

We are undertaking a **major redevelopment to the Box Hill City Oval precinct** including the pavilions and sports field. Redevelopment of the pavilion on Whitehorse Road is now complete, and we have reconstructed the sports oval and new cricket training nets. These new facilities are now being utilised by local sporting clubs.

Enhancing customer experience

We remain focused on making it easier for our community to connect with Council and access services. During 2025/26, we continued to improve our customer channels and online platforms to deliver a more seamless experience for residents, businesses and visitors. We refreshed our website layout and navigation to improve usability and accessibility. The refreshed design helps visitors locate information more quickly and supports a more seamless experience across the site.

We are proud to have been awarded the Victorian Top Solver Award in the Snap Send Solve Solver of the Year Awards 2026. Whitehorse also ranked among the top three councils in Australia.

This achievement recognises our fast response times, high resolution rates and commitment to keeping residents informed throughout the process.

We also achieved fantastic results in the 2026 Community Satisfaction Survey, outperforming state benchmarks across most of our core measures, and maintaining a solid position within the metro council group. Whitehorse received an overall performance score of 65, up +2 from 2025 and significantly higher than the state average of 58.

Our community continues to actively engage with Council through a range of online and face-to-face channels, helping us respond to local issues, understand community priorities and improve service delivery.

Looking ahead

As we move forward under the Council Plan 2025–2029, we remain committed to working alongside our community to shape Whitehorse's future. Community engagement continues to play an important role in guiding our decisions, and we encourage residents, businesses and community groups to stay involved and contribute their ideas.

We thank our Councillors for their leadership, our staff for their dedication and professionalism, and our community for its ongoing support and participation. Together, we are building a connected, resilient and thriving Whitehorse for current and future generations.



Mayor
Cr Kirsten Langford



CEO
Simon McMillan

Our City



Population estimate

185,256

in 2025**



Age groups*

29% 0-24 years

35% 25-49 years

22% 50-69 years

14% 70+ years



Median age*

39



Where we were born (Top 5 countries of birth)*

55%
Australia

13%
China

4%
India

3%
Malaysia

2%
United Kingdom



Families*

36%
Couples without
children

48%
Couples with children

14%
One-parent families

2%
Other



Unpaid work or care*

69%
Unpaid domestic work

26%
Unpaid care for
a child/children

13%
Provided assistance to a
person with a disability,
health condition or due
to old age

15%
Voluntary work



Housing*

36%
Owned outright

32%
Mortgage

29%
Rented

3%
Other/not stated

Our City



Employment*

54% Full time
35% Part time
5% Unemployed
6% Other



Arrived in Australia between 2016 & 2021†

15,792
people living in
Whitehorse arrived
in Australia between
2016–2021



Median weekly income*

\$778 Personal
\$2,300 Family
\$1,841 Household



Local Jobs^

88,347
(as at 30 June 2025)

Local businesses^

19,480
(as at 30 June 2025)



Top 5 non-English languages spoken at home*

16% Mandarin
5% Cantonese
2% Greek
1% Vietnamese
1% Hindi



Top 5 industries we work in^ (as at 30 June 2025)

24% Health Care and Social Assistance
13% Education and Training
10% Retail
9% Professional, Scientific and Technical Services
6% Accommodation and Food Services



Where we work and live†

29.7%
of people who work
in Whitehorse, also
live in Whitehorse



4 most common long-term health conditions*

7.4% Mental health
7.3% Asthma
7% Arthritis
4.2% Diabetes

*2021 Whitehorse Census data, Australian Bureau of Statistics

**2024 Regional Population, Australian Bureau of Statistics

†2021 City of Whitehorse community profile, <https://profile.id.com.au/whitehorse>

^ 2025 City of Whitehorse economic profile, <https://economy.id.com.au/whitehorse>

Fast facts



640 kms
of sealed roads
maintained



29,092 tonnes
of green waste and
recyclables collected



4,998,811
bins collected



1,267
infants enrolled in
the MCH service



1,871
food premises
registered



498,120
library visits



1,615,451
library loans



1,739,359
visits to aquatic
facilities



780
animal management
requests



3,360
street trees
planted



67,200
attendees at large
Council-run programs
and events



\$52.46 million
spent on capital
works projects



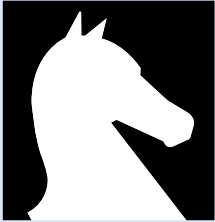
1,756
new citizens through
citizenship ceremonies



175
business permit
support enquiries



55,446
hard waste
bookings



WHITEHORSE
CITY COUNCIL

2025/26

Our year in review



Community highlights

AUSactive Quality Business Accreditation



Council's Aqualink centres have achieved AUSactive Quality Business Accreditation, recognising excellence in safety, professionalism, innovation, and service delivery. This national recognition reaffirms Council's commitment to fostering a healthier, happier and more connected community through high-quality fitness and wellbeing experiences.



Women in Sport Leadership program



Council proudly celebrated the completion of the inaugural Women in Sport Leadership program, with 22 emerging female leaders completing the course. The program, which is designed for grassroots community leaders, reinforces Council's commitment to diverse and inclusive leadership across sports clubs and community groups.



Connect with Confidence Public Transport Education program



Council's Connect with Confidence Public Transport Education program successfully transitioned from a trial to an ongoing quarterly program for 2025/26. It has retained key stakeholder relationships with Metro Trains, Kinetic buses, Whitehorse Manningham Libraries and the Department of Transport and Planning (Vic).

13 participants from the 4-week program held in August expressed improvements for (out of 10):

- perceived safety in public spaces – 8.2
- social connectedness – 8.7
- wellbeing (physical, mental, social) – 9.1



Economic Development team



Council's Economic Development team has achieved several milestones, including:

- winning two national Mainstreet Australia Awards for the **Box Hill Cultural Food Tours** and **Mont Albert Place Activation**,
- launching the **Small Business Permit Support Service**, which helped local businesses to navigate regulatory processes. Enquiries have been received from 32 businesses so far,
- delivering the **Shaping Box Hill event** in September 2025, engaging businesses and property owners in discussions about the precinct's future opportunities and challenges.



Victorian Top Solver Award



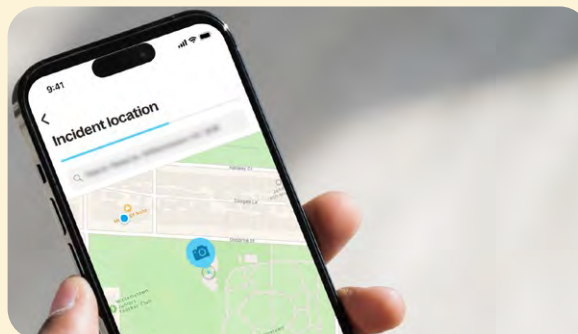
Council received the Victorian Top Solver Award at the 2026 Snap Send Solve Solver of the Year Awards and ranked among the top 3 councils in Australia.

The annual awards recognise more than 500 councils and service providers across Australia and New Zealand that are making a meaningful difference in their communities.

The award reflects Council's strong performance in the 2025 Snap Send Solve Community Satisfaction Index, including fast response times, high resolution rates and a commitment to keeping residents informed throughout the process.

Mayor Cr Kirsten Langford, CEO Simon McMillan and a Township Maintenance Officer accepted the award from Frank Ottobre and Snap Send Solve CEO, Danny Gorog.

Spotted it. Sent it. Solved it.



Clothes Swap and Mending Circle



Council's November Clothes Swap and Mending Circle to celebrate National Recycling Week was a huge success!

- **142** people joined in
- Lots of clothing was repaired and fabric swapped for future crafting through @A Fitting Connection
- More than **1,100** items were brought in for swapping
- Around **200** items were left over (headed to donation or future swaps!)



Victorian Golf Industry Award



Morack Public Golf has been recognised at the **2025 Victorian Golf Industry Awards**, receiving the Most Outstanding Facility to Play Off-Course.

This achievement reflects the dedication and professionalism of the partnership between Swing Factory and Whitehorse City Council, as well as the strong support of the local community. Together, they have helped establish Morack as a welcoming and high-quality facility.



Youth Hack-A-Thon



Following a suggestion from the Whitehorse Youth Representative Committee, Council hosted the inaugural Youth Hack-A-Thon event in November 2025.

The event brought together teams from local schools to develop innovative and purpose-driven solutions to key youth challenges in Whitehorse, including:

- enhancing social connection and community belonging
- increasing access to services that support young people
- supporting education, employment, and life skills development

Mayor Langford presented an award to the winner, Team 1 from Box Hill High School. The team delivered an outstanding solution to improve young people's access to services. The Hack-A-Thon is now a key action for Youth Connexions in ensuring the voices of young people are amplified.





Small Business Friendly Council

In December 2025, Council brought together volunteers and Community Grants recipients, honouring the people who make Whitehorse more connected and stronger every day.

Volunteers enrich the city through 19 active groups, while grant recipients turn local ideas into action. 111 projects were funded in 2025/26 across arts, culture, inclusion, environment and wellbeing.

The celebration featured performances by the Melbourne Chinese Choir and Hamro Nepali Pathshala Inc. Mayor Cr Kirsten Langford, joined by fellow Councillors, delivered a speech celebrating the positive impact of volunteers' contributions. Anne Payne received special recognition for an extraordinary 50 years of volunteering in Whitehorse.



Bookable launch

Council has successfully launched Bookable, a new system designed to streamline and improve the way community facilities and programs are accessed and managed.

The introduction of Bookable represents an important step in **enhancing customer experience**, providing a more **efficient, transparent and user-friendly approach** to bookings for the community and staff.

The system will support improved scheduling, clearer information, and greater consistency across Council's bookable spaces and services.

This launch reflects Council's ongoing commitment to modernising systems, improving service delivery and ensuring community facilities are accessible, well-managed and responsive to local needs.

Volunteers and Community Grants recipients



In December 2025, Council brought together volunteers and Community Grants recipients, honouring the people who make Whitehorse more connected and stronger every day.

Volunteers enrich the city through **19 active groups**, while grant recipients turn local ideas into action. **111 projects** were funded in 2025/26 across arts, culture, inclusion, environment and wellbeing.



Creativity Australia



In partnership with Creativity Australia, Council's Positive Ageing team created **Whitehorse One Voice** - a project that brought together more than **600 people** of all ages and cultures to rehearse, record and perform John Farnham's *You're the Voice* at the Seniors Festival closing event.

Whitehorse One Voice was a beautiful reminder of what can happen when a community creates something together.

Evaluation surveys rated the experience as highly meaningful, with an overall satisfaction score of 9.19 out of 10. The project received a High Commendation Award at the Local Government Professionals' 2026 Positive Ageing and Wellbeing Awards.

Given the strong community interest, the choir will continue in 2026 and perform at Whitehorse Spring Festival in October.



How to Become a Council Supplier



In March 2026, Council hosted a business development event, How to Become a Council Supplier, which attracted 85 registrations.

Now in its fourth delivery, the session was well received by local businesses and reinforced Council's commitment to supporting and connecting businesses in Whitehorse.



Adopt a tree program



Council launched its first Adopt a Tree program, where 80 indigenous trees were adopted by the community. The program helps residents access locally grown indigenous species that are difficult to source commercially. It also supports Council's **Urban Forest Strategy** target to **increase canopy cover by 30% by 2050**, enhancing biodiversity by improving habitat for local wildlife and providing natural shade. Following the enthusiastic response from the community, Council plans to expand the program in 2026/27.

Adopt a Tree



Cape Cafe



Council has worked with the community to revitalise the historic 120-year-old Mont Albert Station Heritage Building, reopening it as the new home of Cape Cafe. Delivered in partnership between Council and cape group Australia, the social enterprise cafe provides training and employment opportunities in the hospitality sector for people with disability. The initiative has also helped to preserve a much-loved local landmark that many feared would be lost.

The project includes a new public plaza, creating a welcoming space in the heart of the village. In June 2026, Council received a High Commendation Award at the LG Pro Awards for the project, recognising the collaboration between Council and the community in delivering a welcoming public space that supports gatherings, events and stronger community connection.



Community Safety Advisory Committee



To support community safety, Council has established a new Community Safety Advisory Committee, led by Cr Prue Cutts (Chair) and Cr Jason Martin. The Committee brings together representatives from Victoria Police, Crime Stoppers, Asian Business Association of Whitehorse, EACH, Eastern Health, Department of Families Fairness and Housing (DFFH), Rotary Box Hill Burwood and local residents.

The Committee met quarterly to respond to emerging issues and promote practical actions that help keep the community safe, such as securing homes and vehicles and reporting suspicious behaviour.



Creative Whitehorse

Creative snapshot



44,500 approx
attendees at the
Whitehorse
Festival season



23,000 approx
attendees at the
Whitehorse Twilight
Markets



1,561
Public
programs



84%
of attendee's
reported that Creative
Whitehorse programs
had a positive impact
on their physical health
and mental wellbeing



80%
of attendee's
reported that Creative
Whitehorse programs
gave them the
opportunity to access
activities they would
otherwise not have
access to



82%
of attendee's
reported that Creative
Whitehorse programs
made them feel proud
of their local area



More than \$1.69 million
in direct economic impact was
generated by the Whitehorse
Festival season and Whitehorse
Twilight Markets



More than \$3.76 million
in direct economic impact generated
by visitors and attendees
at The Round



The Round

347 Performances

1,965 Workshops/meetings/functions

207,637 Total attendance for The Round

111,393 Tickets sold

27,971 Transactions at Espresso Cafe

"The Round is a welcoming classy venue, local to me, great parking and so conducive to relaxing and meeting friends."

Box Hill Town Hall

77,931 Attendance

"The genuine and warm relationship experienced by all the bhth staff made us feel they were as invested in our event being a success as we were. Outstanding professional service and friendly, competent support."



Community Town Halls

156,746 Attendance

"Since retiring late last year I have commenced an activity at this venue which has helped me make new connections in my community."

Box Hill Community Arts Centre

93% of visitors rated their overall experience as good to excellent

52,671 Visitors

2,021 Venue bookings

1,220 Programs delivered

1,400 children attended school holiday programs during 2025/26



Strathdon House and Orchard Precinct

7,860 Visitors

3,000 Attendees at Culture Fest

88 Venue bookings

164 Programs delivered

"It was a wonderful experience I never felt before in our beautiful City of Whitehorse. Both staff members, volunteer and gardener was very friendly and welcoming! This place is a beautiful gem in the middle of the City of Whitehorse."



Whitehorse Artspace

252 Whitehorse Art Collection works in dedicated exhibitions

16,337 Visitors
(75% increase from 2023/24)

38 Programs delivered



Heritage programs

4,041 weekend visitors

367 paid tours

900 attendees at Schwerkolt Cottage Heritage Family Day

Creative highlights

Box Hill Community Arts Centre (BHCAC)

The Box Hill Community Arts Centre strengthened community connection through a vibrant program of exhibitions, workshops, cultural events and popular school holiday activities.

Highlights included national exposure on Channel 9's *Postcards*; the **Kaleidoscopic graduate exhibition**, presented in partnership with Deakin University; and cultural programs celebrating **Lunar New Year**; and Whitehorse's sister city relationship with Matsudo, including a visit by a Japanese delegate. The **Voices of Art** project, funded by the National Ethnic Disability Alliance, engaged people with disability, their families and carers, culminating in a community exhibition.



Whitehorse Artspace

Whitehorse Artspace showcased the best of visual arts through a dynamic exhibition program, presenting 6 major exhibitions, 7 exhibitions in the All Nations Foyer, and satellite exhibitions at Box Hill Community Arts Centre and The Round.

A highlight was *Annemieke Mein: Nature Revealed*, the artist's first metropolitan Melbourne exhibition in almost a decade. It attracted record audiences and inspired a program of workshops and events across Creative Whitehorse venues.

Other highlights included **Breaking Ground: Women Artists** in the Whitehorse Art Collection and **Irrepressible**, showcasing **53 Victorian artists** and the diversity of contemporary relief printmaking.



Strathdon House and Orchard Precinct



Strathdon Community House and Orchard Precinct strengthened community engagement and participation through culture, creativity and sustainability.

Harmony Week activities engaged 180 local students, whose flag designs were later displayed at Culture Fest. Sustainability highlights included a **Zero Waste Cooking workshop** with 25 international students, the fully booked **Mend and Mingle** repair series and Strathdon's hosting of the monthly **Repair Cafe**, which diverted approximately 1,200 kilograms of items from landfill. Volunteers continued to support the kitchen garden, programs and weekend harvests, distributing hundreds of kilograms of fresh produce to the community.



Schwerkolt Cottage



Schwerkolt Cottage strengthened its position as a valued heritage destination for families. Visitors of all ages were encouraged to explore the historic cottage and grounds in engaging and memorable ways through hands-on programs. This included old-fashioned games, guided heritage tours, Easter egg hunts and site-wide discovery activities. The programs made local history accessible, supported intergenerational learning and deepened community connection to Whitehorse's heritage.



Box Hill Town Hall



Box Hill Town Hall continued to thrive as one of Whitehorse's most active civic and cultural spaces, welcoming a vibrant mix of **festivals, celebrations, business events and community gatherings**.

Alongside its regular program, the venue supported a growing calendar of community-led events that brought people together, celebrated cultural diversity and reinforced the Town Hall's role as a landmark destination for connection, participation and local pride.

Highlights included the Moon Festival, Japan Festival, Persian Festival, Melbourne Asian Food and Cultural Festival, Dragonboat Festival, the return of the True Fairies Royal Winter Ball, Neighbourhood Watch Whitehorse's 40th birthday, the Melbourne Fertility Expo, ABAW's Chinese Cultural Day and the Whitehorse Business Awards Gala.



Community halls



Our community halls continued to provide welcoming space for people to connect, socialise and participate in a diverse range of activities, recording approximately **160,000 attendances** during the year.

The Seniors Happy Life Club was selected as the face of community halls and is pictured at Blackburn South Hall. CHs - Seniors Happy Life Club



Whitehorse Festival



The Whitehorse Festival season delivered another standout year, welcoming more than **44,000 attendees** and showcasing the talent, creativity and contribution of more than 100 community organisations at **Spring Festival** and **Culture Fest**.

Council also played a significant role in supporting the Asian Business Association of Whitehorse to deliver the **Luna New Year Festival**, one of the city's largest celebrations, attracting more than **100,000 attendees** to Whitehorse.



Whitehorse Twilight Market



Box Hill and Mitcham came to life after dark at the new Whitehorse Twilight Markets, a Councillor initiative that recorded **23,000 attendances across 6 markets**. The markets strengthened community connection, supported local businesses and generated an **estimated \$597,000 in additional economic activity**. The strong community response established the initiative as a successful new addition to Whitehorse's events program.



The Round



The Round continued to build its reputation as a leading cultural destination. It delivered a diverse program of mainstage performances, midweek matinees, family events and education programs that connected local audiences with high-quality live arts experiences.

A highlight was the education partnership with the **Melbourne Symphony Orchestra**, where musicians worked with **Blackburn High School students** ahead of a sold-out performance. Students performed in The Round's Studio before the concert, creating a memorable learning experience and strengthening connections between young artists and the professional arts sector.



Health and wellbeing

The *Victorian Public Health and Wellbeing Act* (2008) requires councils to prepare a **Municipal Public Health and Wellbeing Plan** (MPHWP) every 4 years in partnership with the community and key stakeholders. Whitehorse's MPHWP is incorporated within the Integrated Council Plan 2025-2029 and outlines the activities Council and partner organisations will undertake to achieve the health and wellbeing objectives.

Council is also committed to **family violence prevention**, focusing on prevention, early intervention and support for victims through the Together for Equality and Respect (TFER) partnerships. Equality and respect initiatives are guided by a collaborative working group, with members from the Migrant Information Centre, Adult Multicultural Education Services (AMES), Free from Family Violence (FVREE), Women's Health East, Eastern Centre Against Sexual Assault (ECASA) and Council officers.

The annual health and wellbeing actions outline the activities Council, and its partners will deliver each year. Highlights from 2025/26 are provided below.

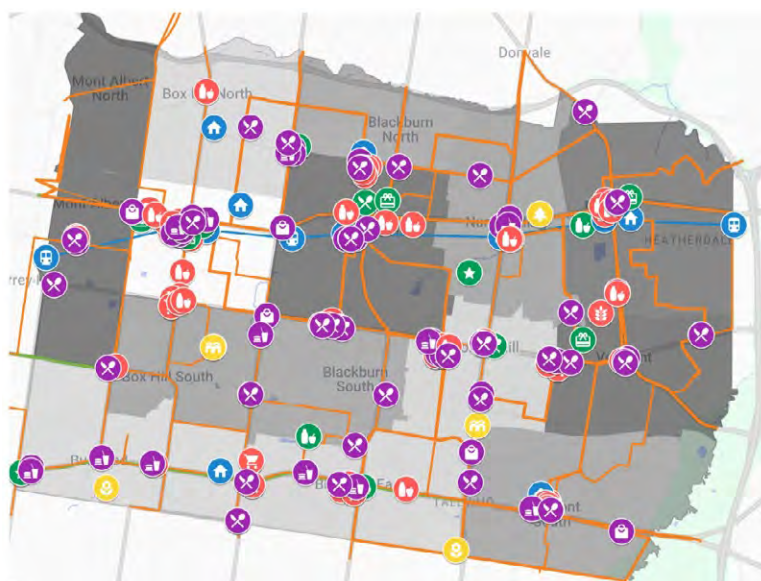
Influencing food access and systems

The **Whitehorse Food Mapping Project** has been completed in partnership with the North-Eastern Public Health Unit, healthAbility, neighbourhood houses, the Deakin University Student Association and Council's Community Strengthening and Environmental Health teams. The findings of this work provide valuable local insights and will inform ongoing food access work across Whitehorse.

A new **interactive Food Access Map** is available on Council's website making it easier for community members to find lesser-known local food retailers and food support services.

The **Whitehorse Food Systems and Access Working Group** is now focused on community engagement and project design to determine where it can have the greatest impact in 2026/27.

A **Community Conversation** held on 25 June 2026, brought together 32 participants to explore practical and community-led ways to improve access to nutritious food. Among evaluation survey respondents, 85% reported a better understanding of alternative ways people can access nutritious food as a result of attending the event.



Enhancing mental health and wellbeing

The **Mental Health Champions Working Group** undertook developmental work throughout 2025/26 to establish a Mental Health Champions program. It will be delivered in partnership with healthAbility, Women's Health East, Whitehorse Manningham Libraries and Council's Community Strengthening team.

This program will build community capacity to identify and respond to mental wellbeing challenges. A pilot model was developed with people aged 40 to 60 years who are caring for both older and younger people (often referred to as the 'sandwich Generation'). The program will enable champions (peers) to identify, destigmatise, validate mental health challenges, and intervene early to enhance wellbeing. Implementation of the pilot model will be a focus in 2026/27.



Climate and health

Council established its **Climate and Health Working Group** to better understand how climate-related impacts affect the health and wellbeing of Whitehorse communities. Analysis of local demographic data and the Social Vulnerability Index identified communities that may be more vulnerable to these impacts.

Building on this work, Council began collaborating with community organisations, service providers and residents to explore ways to strengthen community resilience. This included hosting a **Climate & Health Community Workshop** on 3 June 2026, attended by **31 community representatives**. The workshop highlighted the importance of understanding climate-related risks and appropriate responses, while fostering community connection and cohesion – key elements of a resilient community.

Council also commenced research and partnership development to improve engagement with vulnerable and hard-to-reach community members and inform future climate and health initiatives.



Encouraging physical activity

With the start of a new **Learn to Swim program**, Council officers worked closely with providers to support delivery of community-focused programs, including those targeting migrant and culturally and linguistically diverse (CALD) communities. **60 enrolments** were recorded during 2025/26, matching the total achieved in 2024/25. Maintaining enrolment numbers in its inaugural year represented a positive outcome and demonstrates a solid foundation for future growth.

To address reliance on limited referral pathways, officers have expanded engagement with organisations including neighbourhood houses, Eastern Community Legal Centre and Safe Steps to support program delivery and participation.

From July 2026, 2 further programs will be delivered - 1 facilitated by Nunawading Swimming Club in partnership with the Migrant Information Centre, while Nunawading Swimming Club and Surrey Park Swimming Club are each delivering the Safely Engaging with Water program.

Outdoor fitness equipment installed at **Tunstall Park and Somers Trail** was well used by the community, expanding access to outdoor exercise opportunities across Whitehorse.

Council continues to focus on **activating outdoor fitness equipment** to maximise community benefit. This includes ongoing work by Council's Positive Ageing team to develop partnerships that support the funding and delivery of activation programs for older adults and the broader community.



Looking into water sensitive urban design

Council has completed a feasibility study into a **stormwater quality offset scheme** that could help improve water quality outcomes across Whitehorse. The proposed approach would allow contributions from developments where it is difficult to fully treat stormwater on site, with funds used to support larger water-sensitive urban design projects throughout the municipality.

The next step is to develop a costing and implementation model for Council's consideration.

Facilitating dementia initiatives

Delivery of local initiatives for Whitehorse under the **National Dementia Action Plan 2024 – 2034** focused on 3 of the Plan's 8 key domains: reduce stigma; minimise risks; and support carers.

This year saw the formation of the Dementia Working Group with community partners including Eastern Health, Eastern Community Legal Centre (ECLC), healthAbility, Umbrella Dementia Cafes and Dementia Australia. The working group delivered events for the community including '**Empowering your journey through financial and legal planning**', which featured speakers from ECLC and Eastern Health.



Attendees provided feedback that showed:

89%
felt more included and supported

89%
agreed that the event challenged stereotypes and helped to reduce stigma

93%
increased their awareness of programs and supports available for older adults through the Positive Ageing team

74%
increased their awareness of community programs and supports for carers

96%
learnt new information or supports

Challenging ageism and preventing elder abuse

Council worked to address ageism and elder abuse in the community through a mix of initiatives, including the launch of an innovative photographic and storytelling project called **Beyond Age**. This project was delivered in partnership with Seniors Rights Victoria and the Eastern Community Legal Centre to encourage positive conversations about ageing.

In partnership with **Whitehorse Manningham Libraries**, Council hosted an **Autism and Ageing Information Session**, held on the International Day of People with Disability. The session highlighted the increased risk of violence and abuse faced by older autistic people due to the intersection of ageism and ableism.

Other initiatives included marking **World Elder Abuse Awareness Day** in June and the **#OlderWomenCount** campaign in the lead-up to International Women's Day in March.

Council continues to be a key partner in the Eastern Elder Abuse Network, convened by the Eastern Community Legal Centre.

Seeding intergenerational connections

Intergenerational initiatives can be an important tool in addressing ageism by increasing empathy and connection between different age groups. Council delivered an impactful 6-week pilot **Intergenerational program**, connecting Year 12 VCE vocational major students from Vermont Secondary College with people living in Vermont Views Care Community. Participants shared conversations and activities including games, craft, and tech support, with shared connection a key outcome. At the end of the program, students gave a card to the older participants expressing thanks for the connections they formed.

"Thank you for sharing your special moments and memories with us. We have all truly enjoyed our time together and will cherish the connections we have made."

The program also reduced barriers for residential aged care to connect with the wider community and provided students with insight into aged care career opportunities. The program will continue to be developed in 2026/27.



An **intergenerational and cross-cultural mahjong program** (Cantonese style), which brought people together over a shared social interest, was delivered at Box Hill Library in partnership with **Whitehorse Manningham Libraries**. 55 community members representing diverse ages and cultures participated in the program. Nearly 100% of participants agreed they felt welcomed and 80% felt more connected to their community. Due to interest, the program has transitioned to become a monthly social group at Blackburn North Neighbourhood House.

"Everyone was very friendly. I loved the mixed ages and cultural backgrounds".

Preventing and responding to family violence

As part of the 16 Days of Activism Against Gender-based Violence, Council led the production of a locally based video and discussion guide, **Respect Starts Here**. This guide encourages ongoing dialogue about how Council can build safer, more respectful environments for everyone. The Respect Starts Here video has been viewed 139 times since December 2025 and features community members and local organisations, reflecting the diversity and strengths of the Whitehorse community.

For further information visit
whitehorse.vic.gov.au/16days



The 3Rs: Responding to Family Violence Training workshop was delivered to 32 Council staff in April 2026, building capability to support people experiencing family violence using a Recognise, Respond and Refer Framework.

Council officers reported the training increased their understanding in responding to family violence, with 95% reporting they will change their behaviour or practice because of the training.

Council's Maternal Child Health (MCH) Service introduced a **New Parent Group**, a late-afternoon new parent group session that focused on **family wellbeing and improved access for fathers**. Council continues to implement training, source diverse print resources and gather trend data on fathers attendance to support involvement of fathers in parenting.

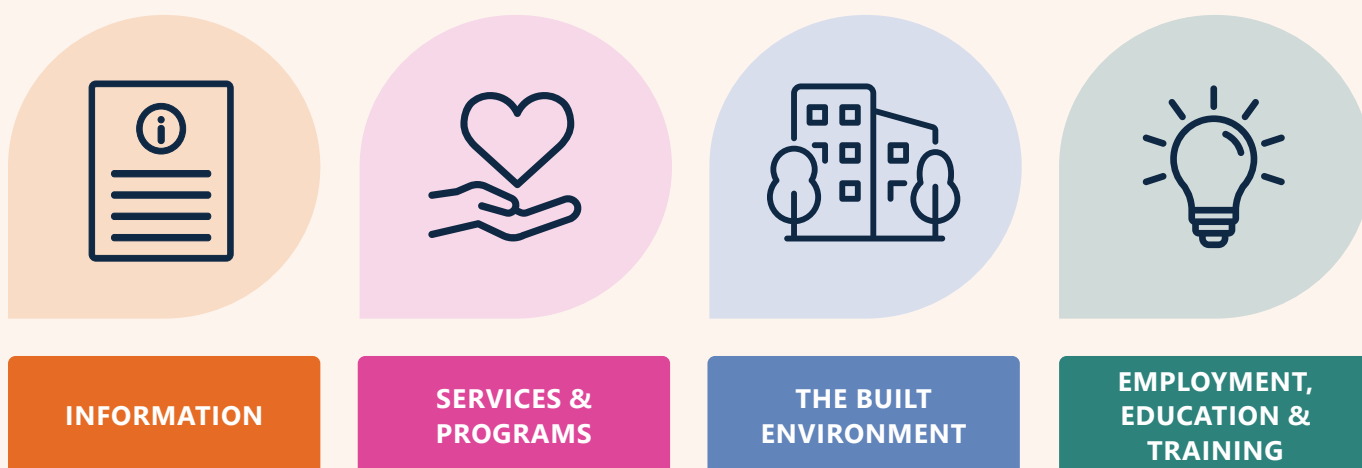
A **Family Violence Multi-Agency Risk Assessment and Management Framework (MARAM)** assessment was undertaken by Maternal & Child Health at all 4-week key age & stage consultations. The team undertakes additional consultations when family violence is identified/suspected to implement screening, support and referral as required.

Disability in Whitehorse

Commonwealth and Victorian laws require Council to have a Disability Action Plan. These laws include the Commonwealth *Disability Discrimination Act 1992* and the Victorian *Disability Act 2006*.

The Disability in Whitehorse Action Plan 2022–2025 guided Council's work to reduce barriers for people with disability in the community. In the 2025/26 reporting period, Council completed 22 actions from the Plan and transferred 3 ongoing actions to the newly endorsed Whitehorse Disability Action Plan 2026–2030.

The following provides an overview of actions delivered in the final year of the Plan across the **4 priority areas that guided Council's work in 2025/26**:



Whitehorse Disability Advisory Committee

The Whitehorse Disability Advisory Committee (WDAC) is a Council-appointed volunteer committee that includes Council representatives, people with lived experience of disability, family members, carers, and representatives from local disability and health service providers.

Appointed in May 2026, the WDAC helps Council understand and include the views of people with disability, their families and carers. In 2025/26,

the WDAC provided input in a range of policies and initiatives, including:

- Domestic Animal Management Plan 2026 – 2029
- Whitehorse Disability Action Plan 2026 – 2030
- review of the *Disability Discrimination Act 1992*
- draft Whitehorse Community Safety Plan
- review of Council Advisory Committees
- Walker Park Draft Masterplan
- Council employment initiatives, including social enterprise cafes, the Inclusive Employment program and the Customer Service Traineeship
- recruitment of the new Whitehorse Disability Advisory Committee

Highlights for 2025/26:

The **Whitehorse Disability Action Plan 2026 – 2030** was adopted, following community feedback and input from the WDAC.

Council continued to partner with **Box Hill Institute** to offer work experience for students with disability who were completing Certificate I and Certificate II in Work Education. Between August and October 2025, 5 student placements were provided across the Community Safety, Cleansing, and Arts and Cultural Services teams.

Council launched the **Customer Service Traineeship** role in 2025. Through this 18-month program, Council is supporting a trainee to build skills, learn about Council operations and complete a Certificate IV in Administration.

An **Autism and Ageing information session**, presented by Dr Sandra Thom Jones, highlighted how people ageing with autism face a higher risk of violence and abuse.

A new *UserWay* digital accessibility tool was added to Council's **public consultation website, YourSay**. This tool provides instant accommodations for common accessibility barriers such as vision impairments and dyslexia, providing options to simplify site navigation.

Council officers used digital platforms including websites and social media to **promote engagement opportunities** for people with disability on topics including open space plans, the Disability Action Plan, movie events and market events.

Council officers further promoted the **Snap Send Solve** app to people with disability and their families so they can report footpath obstructions and damage.

A National Ethnic Disability Alliance **Inclusive Arts Grant** was awarded to Box Hill Community Arts Centre to support a **visual arts program** for people with disability from diverse communities. The project included an exhibition of participants' work at Box Hill Community Arts Centre.

Council promoted **emergency management planning** to people with disability and disability service organisations. The Health and Climate Change Forum, held in May 2026, considered how emergencies such as power disruptions can affect people with disability.

Upgrades to paths in parks and open spaces continued, including accessibility improvements in Memorial Park and Springfield Park.

Council continued its **advocacy for better accessibility** in State Government projects, including the Suburban Rail Loop, North-East Link and related precincts.

Council partnered with the Villa Maria Catholic Homes Green Team to deliver **garden maintenance for older residents**. The Green Team trains and directly employs people with disability to build home maintenance and gardening skills.

Council officers completed **Mental Health First Aid training** to build awareness of mental health and strengthen Council's ability to respond appropriately and inclusively to people with lived experience of mental health.

In March 2026, Cape Group Australia's **social enterprise cafe** officially opened at the **Mont Albert Station Heritage Building**. The building was relocated to Beresford Street and placed on Mont Albert Plaza as part of the Level Crossing Removal Project.

Social enterprise cafes

3 social enterprise cafes operate from Council buildings, providing **training and employment pathways** for people with disability.

In 2025/26:



103

people with a disability were supported and offered

10,016

training hours



5

explored open employment opportunities



14

cafe participants completed work experience with external organisations



1

secured ongoing employment

Participants built confidence, and the cafes continued to strengthen their local presence by attracting regular customers and positive community feedback. Council used social media and print media to promote the cafes across the community.



Looking forward - development of the Disability Action Plan 2026–2030

The **Whitehorse Disability Action Plan 2026–2030** was developed with extensive community engagement. Its aim is to promote and protect the rights of people with disability, with a focus on reducing barriers that people with disability experience in the community.

Consistent themes identified through the 475 pieces of feedback received were the need for:

- more accessible information, services and programs
- improvements to the built environment, including buildings, footpaths, parks, transport and accessible parking
- stronger opportunities for employment, volunteering and community participation
- continued action to address discriminatory attitudes and practices

Council used these themes along with legislative obligations, Council's broader strategic framework and current disability policy directions to shape the draft Disability Action Plan.

The accompanying diagram shows the priority areas of the Disability Action Plan 2026–2030.

Priority areas of the Disability Action Plan 2026 – 2030



**Accessing
goods, services,
and programs**



**Accessing
the built
environment**



**Accessing
employment**



**Increasing
community
participation**



**Addressing
discriminatory
attitudes and
practices**

Council developed the new Plan using best practice research and an evaluation of the existing Disability Action Plan 2022–2025. This review identified opportunities to improve the reporting structure and better measure positive change for people with disability and the wider community.

An Outcomes Framework was introduced to support the evaluation of the new Plan, to ensure impacts are clear, measurable and reportable. Focusing on 4 outcome areas, 6 enabling conditions and actions across the 5 priority areas, the framework allows Council to respond to shifting community priorities. This ensures the Plan remains relevant and responsive to emerging needs.

Council will monitor and report progress to support ongoing review of the Plan's effectiveness and relevance.

Capital Works highlights

Council spent \$52.46 million in 2025/26 to renew and improve community facilities and infrastructure. Some of the key projects completed during the year are highlighted below.

Box Hill City Oval redevelopment and sports field upgrade

A major \$25.10 million redevelopment of the Box Hill City Oval pavilions is in progress, funded by Council in partnership with the federal and state governments.

- The full refurbishment of the lower level and upgrade of the upper level of the southern pavilion interior reached practical completion on 10 April.
- Construction of the new double-story western pavilion is progressing and expected to be completed by mid-2027.

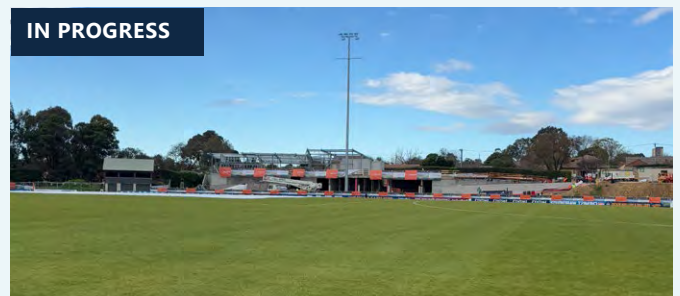
Southern pavilion external



Southern pavilion change room



Western pavilion external



A \$3.71 million renewal of the sports field, multipurpose training nets and associated infrastructure was also completed in May 2026. This included turf and synthetic cricket training nets, synthetic running track, drainage, irrigation, AFL goal posts, turf cricket wicket, safety netting, synthetic grass, boundary line fence and natural turf surface. An upgrade of the sports field lighting will also be undertaken after the 2026 VFL season.

Road reconstructions

Council spent \$7.63 million to renew and upgrade local roads, including reconstruction of:

- Drewett Street, Surrey Hills, between Erasmus Street and Shepherd Street, Surrey Hills (\$573,000)
- Station Walk, Box Hill, between Brougham Street and Kintore Crescent (\$243,000)
- Raleigh Street, Blackburn South (Stage 2) – the section between Blackburn Road and Sandra Street was in progress and due for completion early in 2026/27 within its budgeted \$746,000 (across 2 financial years).

Works included replacement of road surfaces, kerbs and channels, drainage improvements and reinstatement of nature strips, driveways (between road and footpath) and other associated works. These projects were partly funded by the Federal Government Roads to Recovery Program.

Drewett Street, Surrey Hills



Station Walk, Box Hill



Forest Hill Reserve sports court and seating upgrade

An upgrade of the netball/basketball court and surrounding seating at Forest Hill Reserve was completed in June 2026 for \$119,000. Located north of Aqualink Nunawading, the scope of works included resurfacing of the existing asphalt sports court, new line marking, installation of new sporting equipment, new seating and associated reinstatement works.



Lundgren Chain Reserve upgrade

A \$198,000 landscaping upgrade was completed in Lundgren Chain Reserve between Station Street and Mulvina Street in Burwood in June 2026. Works included tree pruning, weed spraying, garden bed upgrades, renewal of the concrete path with kerb and channel upgrade for improved drainage, new seats, planting, mulching and rockwork.

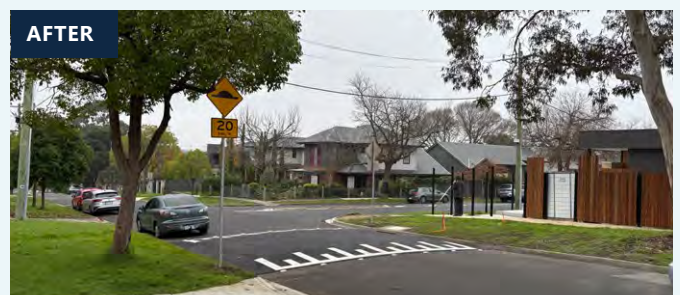


Rostrevor Parade traffic management improvements

Traffic management improvements were completed in Rostrevor Parade, Mont Albert North, in June 2026 for \$208,000. The works were funded by the state government TAC Safe Local Roads and Streets Program. The project involved construction of:

- a mini roundabout with splitter islands and upgrade of kerb ramps on all approaches at Rostrevor Parade/Bundoran Parade
- one speed hump between Bundoran Parade and Strabane Avenue to assist with speed reduction between consecutive roundabouts

The project aims to lower speeds at the intersection and provide a clear hierarchy for vehicles to give way, while improving sight and access for pedestrians to navigate the intersection.



Mirrabooka Reserve pavilion redevelopment

A \$7.59 million redevelopment of the Mirrabooka Reserve pavilion is in progress at 30 June 2026. The pavilion is being rebuilt to better cater for female and gender-diverse users. Building construction works are on track to be completed late 2026 and will be followed by landscaping and reinstatement works in early 2027.

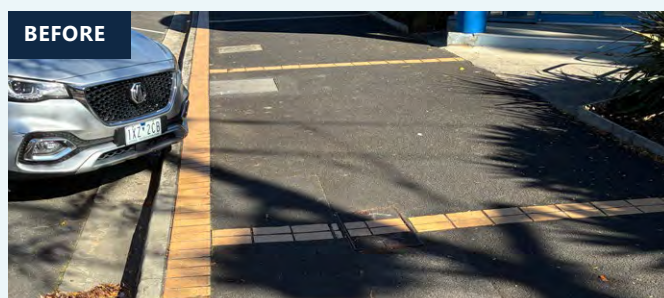
The scope of works involves demolition of the old pavilion and construction of a new sporting pavilion with 6 change rooms (multi-configurable) and associated amenities, accessible change spaces, umpire changing rooms, first aid room, storage spaces, multipurpose room, community meeting room and kitchen/kiosk server.

The project is being funded by Council in partnership with the federal and state governments.



Vermont East Shopping Centre streetscape upgrade

A streetscape upgrade was completed in June at the Vermont East Shopping Centre, located in the service road of Canterbury Road, Vermont, between Andrew Street and Purches Street. The total cost was \$363,000. The scope of works included replacement of the existing footpath surface with a new two-toned exposed aggregate footpath, resurfacing of the angle parking bays, drainage, porous paving, new kerbs and outstand area, installation of garden beds, a rain garden, street furniture and signage, plus line marking and reinstatement.



Bellbird Dell Northern Boardwalk upgrade

An upgrade of the Bellbird Dell Northern Boardwalk, in Vermont South, was completed in May 2026 for a total cost of \$785,000 (including prior-year design costs). The 132m long timber boardwalk had reached the end of its useful life. It was replaced with a new steel frame and non-slip fibre-reinforced plastic mesh surface, providing a safer, more durable structure for many years ahead.



New fitness equipment at Tunstall Park and Somers Trail

New fitness equipment has been installed at 2 parks.

- Senior fitness equipment was installed at Tunstall Park, Nunawading, in December 2025 for \$207,000 (across 2 financial years). Located near Nunawading Community Hub, it includes purpose-built fitness equipment and seating to promote active ageing and physical independence.
- All-age fitness equipment was installed at Somers Trail, Mitcham, in June 2026 for \$166,000. The equipment is located on Cochrane Street, to the north of the existing car park. The new fitness equipment includes a leg press, step ups, body twist, pull downs, chest press, elliptical trainer, pull-up bars and aerobic cycle, along with signage on how to use each piece of equipment.



East Burwood Reserve south pavilion redevelopment

Works started on the \$12.53 million East Burwood Reserve south pavilion redevelopment in the last quarter of 2025/26. The project involves demolition of the existing south pavilion and construction of a new facility supported by associated civil works and a renewed multicourt training net facility. The project will deliver improved sporting infrastructure and community facilities that support the long-term needs of the reserve.

The redevelopment will deliver modern, accessible and inclusive sporting facilities that support the needs of current and future users of East Burwood Reserve. The new pavilion will provide contemporary change rooms and amenities, improving accessibility and gender equity outcomes. It will also provide improved community amenity and flexible spaces that can be used by community groups.

The project is being funded by Council in partnership with the federal government.



Woodhouse Grove, Box Hill North, shared use path improvements

Construction of new concrete shared path, new pram crossing and road pavement improvement between the southern end of Elizabeth Street and Woodhouse Grove in Box Hill North was completed in May 2026. The scope of works included the construction of a concrete shared path, footpath, pram crossings, kerb and channel, asphalt works, line marking, signage and reinstatement works. The total project cost (design and construction) was \$213,000 over 2 financial years.



Play space upgrades

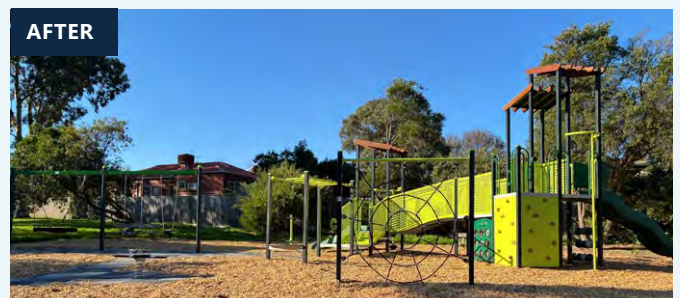
5 play space upgrades were completed during 2025/26 as part of the \$1.14 million Play Space Renewal program at Memorial Park, Springfield Park and Halligan Park in Box Hill North, and Edinburgh Patch and Hurter-Finch Reserve in Blackburn South.

The Halligan Park and Hurter-Finch Reserve local-level play spaces were completed in June 2026. The previous equipment at both sites was more than 30 years old and has been replaced with a range of new equipment catering to a broad range of ages including accessible and inclusive play opportunities.

Halligan Park



Hurter-Finch Reserve



Vermont Reserve pavilion upgrade

The \$4.96 million upgrade of the Vermont Reserve pavilion involves partial demolition of the existing pavilion and the construction of a new addition with multiple change rooms, amenities and facilities to support our sporting clubs and community use. Council is delivering this project with funding contributions from the State Government (\$260,000) and the Vermont Sports Club Inc. (\$300,000). The pavilion works were nearing completion at 30 June, with practical completion achieved during July. Car park and landscaping works will follow in 2026/27.



Terrara Park new perimeter path

Construction of a new gravel path around the perimeter of Terrara Park, Vermont, was completed in May 2026, improving accessibility and safety for park users. The project cost \$229,000 and included landscape improvements along the path and installation of new seating.



Challenges and opportunities

Big Build Projects

Two State Government Big Build projects taking place in Whitehorse – the Suburban Rail Loop's (SRL) proposed Burwood and Box Hill stations and North-east Link (NEL) – represent both challenges and opportunities. Once completed, they would create employment, business and community hubs that benefit a swathe of Melbourne's east region.

These developments come with certain risks and will largely be delivered beyond direct control of Council. Wide-ranging impacts need to be considered and managed by Council, with the most significant being provision of open space and population densification.

Increasing cost of waste and recycling

The cost of providing waste and recycling services continues to rise due to proposed waste levy increases and proposed legislated changes to the kerbside bin services.

Council will continue to oppose the introduction of a fourth recycling bin for glass and participate in cross-council advocacy and engagement with the State Government. There is still no released business case for the fourth bin or finalised Service Standards, plus there is ongoing uncertainty regarding the financial and environmental impacts.

The waste service charge for kerbside and public waste will decrease by 3% in 2026/27. This reduction reflects lower-than-budgeted waste service costs in 2025/26, with the resulting adjustment applied to the 2026/27 charge to reduce the impact on ratepayers.

Population growth and planning

Between 2021 and 2051, the population of the City of Whitehorse is forecast to increase substantially. The State Government's housing targets require Whitehorse to plan for the capacity to accommodate 76,500 new dwellings by 2051.

The State Government finalised plans for growth at 50 'train and tram zone' activity centres across Melbourne, directly impacting Blackburn, Nunawading and Mitcham activity centres within Whitehorse. The vision is for growth including taller buildings in the immediate area where the train stations and commercial centres are located, and scaled building heights and more low-rise apartments and townhouses in surrounding residential areas. Together with the plans put forward for the neighbourhoods surrounding the Suburban Rail Loop East project at Burwood (near Deakin University) and Box Hill, Whitehorse is well placed to meet the State Government target.

The intense development will bring both challenges and opportunities as Council plans for sustainable, well-designed communities that accommodate population expansion while preserving liveability. Review of Council's Housing Strategy, which started in 2025/26 with background work, will focus on these issues and the expected population growth.





Cost of living

Inflation and the cost of living continued to place pressure on Council operations and the community. Ongoing global economic uncertainty contributed to renewed inflationary pressures and increased volatility in fuel prices, construction costs and supply chains. These conditions placed additional pressure on the cost of delivering services and infrastructure for the community. Market uncertainty may also affect investment returns and superannuation liabilities, which remain sensitive to fluctuations in financial performance. Council actively monitored and assessed emerging conditions and continues to consider and apply appropriate strategies over time to manage cost pressures, mitigate financial risks and support long-term financial sustainability.

These economic pressures are also being felt across the community, as rising household costs make it more difficult for some residents and ratepayers to meet their financial commitments. Council assists individuals experience hardship through flexible payment arrangements and payment plans, with additional support available under Council's Rates Hardship Assistance Policy tailored to individual circumstances.

Sustainably managing Whitehorse's large and diverse asset base

Council owns and manages a wide range of community assets, including drainage, roads, buildings, parks and leisure facilities. Like all infrastructure, assets require renewal or upgrade over time. For example, much of Council's drainage network was built between the 1940s and 1960s, meaning many drainage assets will require renewal in the years ahead.

Managing and renewing ageing assets is a significant long-term financial challenge. Council must balance the demand for new infrastructure with the maintenance, renewal and upgrade of existing assets. This approach supports the provision of infrastructure that is appropriate, accessible, responsive and sustainable for the community. Council's Financial Plan helps ensure funding is available to support the renewal of its broad and diverse asset portfolio while maintaining long-term financial sustainability.

Council is also facing a period of significant investment in aquatic and leisure facilities over the coming decade. Aqualink Nunawading was built in the 1960s and will require major renewal or replacement by 2032. Planning for the future of this important community facility is essential to ensuring future infrastructure needs can be delivered in a financially sustainable way.



Access to open space

Access to open space is an increasingly important issue for the City of Whitehorse. With significant development anticipated over the next 10 years, particularly through the delivery of the Suburban Rail Loop, access to quality public open space will become a critical community issue. This challenge is expected to be most pronounced in Box Hill, where the provision of public open space could decrease from 19m² to 7.15m² per person if no additional open space is secured.

Council undertook extensive community consultation in developing the new Whitehorse Open Space Strategy, adopted in July 2025, which will guide future decision-making on open space planning, acquisition and enhancement. Key priorities include creating new open spaces in areas forecast to experience significant population growth and enhancing existing open spaces to improve accessibility, connectivity and the range of recreational opportunities available.

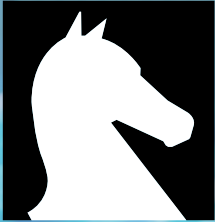
Recent purchases of strategically located properties in Mont Albert Road, Station Street and Highbury Road will contribute to the future open space network and support improved access for the community in areas experiencing population growth. Council will continue to assess open space needs in line with population growth and pursue further opportunities to acquire and deliver additional open space where appropriate.



Changing demographics

Whitehorse continued to experience demographic change, with an ageing population and increasing cultural diversity shaping community needs. Insights from the Shaping Whitehorse engagement informed Council's focus on inclusive infrastructure, accessible services and stronger social connection. These priorities are embedded in the Integrated Council Plan 2025–2029 and will support equitable service delivery that responds to the needs of all community members.





WHITEHORSE
CITY COUNCIL

2025/26

Our financial year in review



Financial summary

Adjusted underlying result

Council achieved an adjusted underlying surplus result for 2025/26 of \$10.6 million, compared to \$10.53 million in 2024/25.

The adjusted underlying result assists in demonstrating whether Council is operating sustainably. The adjusted underlying surplus for the year excludes non-monetary assets contributed to Council (such as drainage, roads or land from developers or from State Government bodies), non-recurrent government grants received for capital purposes and contributions for capital works.

Council adjusted underlying result ratio for 2025/26 was 4.24% (2024/25. 4.41%).

The adjusted underlying result in 2025/26 was slightly lower than 2024/25. This was primarily influenced by changes in revenue and other one-off income items. Key contributors included higher user fee revenue (\$2.21 million), increased interest income (\$749k), and compensation received from the Suburban Rail Loop Authority for the compulsory acquisition of Sinnott Street Reserve (\$2.07 million).

These favourable revenue movements were partially offset by increased expenditure during the year, including legal costs associated with the Suburban Rail Loop Project (\$2.45 million). Expenditure was also impacted by a net loss on disposal of assets (\$5.86 million) and increased depreciation costs associated with Council's asset base.



Operating result

Council achieved an operating surplus result of \$30.03 million in 2025/26, exceeding the budgeted surplus of \$20.14 million. The operating result includes non-cash items such as non-monetary assets contributed to Council (drainage and other infrastructure assets), non-recurrent capital grants, and capital contributions received for infrastructure and other capital works.

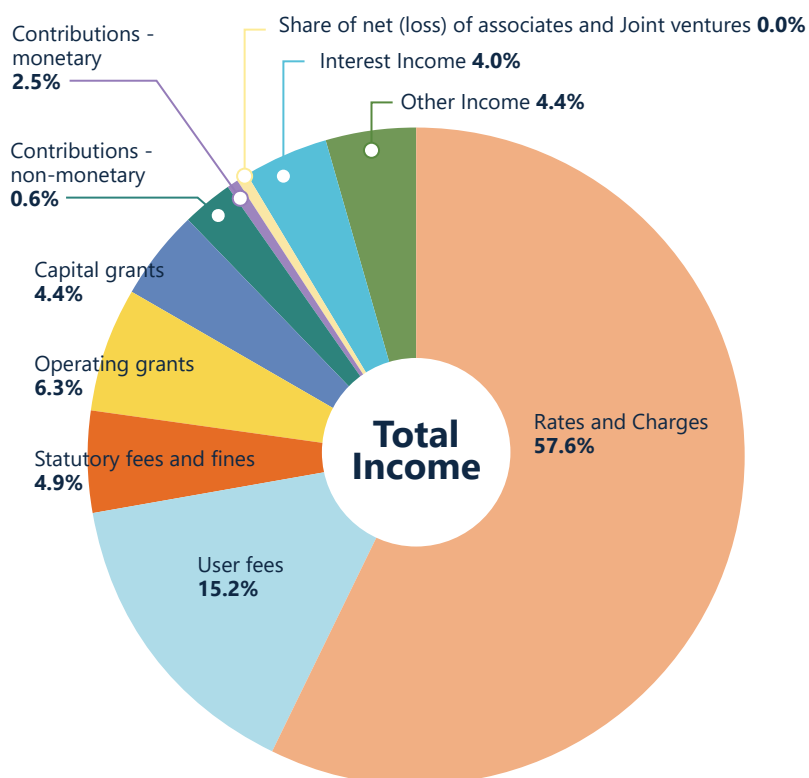
The primary reasons for the significant variances against budget are outlined below.

- Operating grants were \$3.02 million higher than budget due to the timing of Victorian Local Government Grants Commission funding. During 2025/26, Council received the remaining 50 percent of the 2025/26 allocation and 80 percent of the 2026/27 allocation, resulting in an additional \$2.08 million being recognised in the year. Higher than budgeted childcare and kindergarten subsidy income (\$274,000) also contributed to the favourable variance.
- Capital Grants income was \$3.45 million higher than budget, largely due to the timing of funding instalments and project profiling. Major variances included funding received for the Forest Hill Reserve Pavillion upgrade (\$1 million), and Mirrabooka Reserve Pavilion Upgrade (\$1.15 million). Additional funding was also received for East Burwood Reserve South Pavilion Redevelopment (\$573k) and new sports field lighting at Ballyshannassy Reserve (\$315k).
- Other income was \$6.63 million higher than budget, primarily due to unbudgeted compensation received from the Suburban Rail Loop Authority for compulsory acquisition of Sinnott Street Reserve (\$2.07 million). The favourable variance was also supported by higher reimbursement income associated with major transport projects (\$425k) and increased lease and rental income (\$222k) largely attributable to higher patronage and utilisation at Morack Public Golf.
- Depreciation expense was \$1.51 million higher than budget, primarily due to increases in asset values following the revaluation of building and sports fields infrastructure. The impact of these valuations was not reflected in the adopted budget, as the valuation outcomes were not known at the time the budget was prepared.
- Net loss on disposal of assets was \$6.31 million, which was \$6.48 million higher than budget. This was primarily due to the write-off of building assets with a net book value of \$7.58 million that were demolished to facilitate redevelopment projects and open space including Burwood East Pavillion (\$2.43 million), the former Watts Street Childcare centre (\$1.78 million), Mirrabooka Pavillion (\$1.38 million) Box Hill City Oval Buildings (\$1.29 million) and Gowanlea (\$701k). The net loss also included a loss on the sale of Neil Court (\$238k). These impacts were partially offset by higher than budgeted net gain on disposal of vehicles, plant and equipment (\$1.84 million).



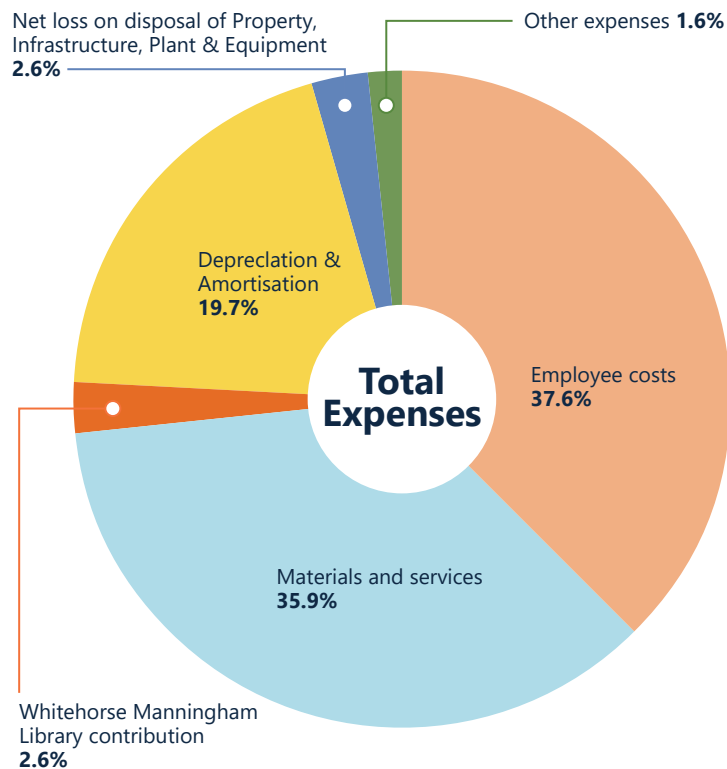
Operating income

The total operating income for the year of \$269.29 million, generated from a range of revenue sources as illustrated in the graph to the right.



Operating expenditure

The total operating expenses for the year of \$239.27 million, reflecting expenditure across a number of areas, as presented in the accompanying chart.



Our financial outlook

Council's long-term planning strategy is aimed at creating a sustainable fiscal environment to enable Council to continue to provide the community with high-quality services and infrastructure into the medium and long term. The financial plan is reviewed annually and published every 4 years in accordance with the *Local government Act 2020*.

The financial plan is a continuation of Council's responsible financial program. It is a financial plan aimed at:

- Balancing the community's needs and ensuring that Council continues to be financially sustainable in the long term
- Increasing Council's commitment to sustainable asset renewal and maintenance of the community's assets
- Maintaining a strong cash position for financial sustainability
- Achieving efficiencies through targeted savings and an ongoing commitment to contain costs
- Rate and fee increase at levels that are manageable and sustainable
- Providing a framework to deliver balanced budgets, including sustainable annual underlying surpluses over the long term

Council prepared the 2026/27 Budget based on an average general rate increase of 2.75% in 2026/27, in line with the rate cap set by the Minister for Local Government under the Fair Go Rates system. Council was fiscally responsible in preparing the budget. It emphasises Council's continued focus on responsible governance and long-term financial sustainability, as well as investment in infrastructure, supporting the environment and economy, and providing services that foster wellbeing, connection and opportunity for all.



Financial sustainability

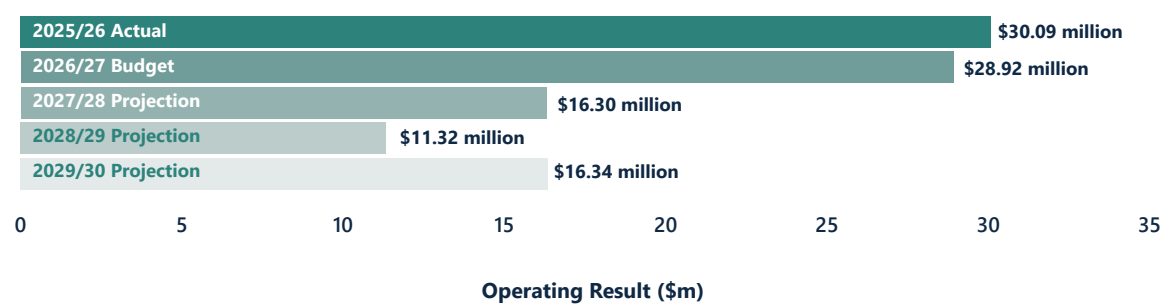
Council's 2026/27 Budget includes financial projections for the next 4 years. In accordance with the *Local Government Act 2020*, Council prepared a 10-year Financial Plan 2025-2035 and Asset Plan 2025-2035, which were adopted by Council in October 2025.

These long-term plans provide high-level projections for the next 10 years as well as information about the assumptions and strategies that underpin them.

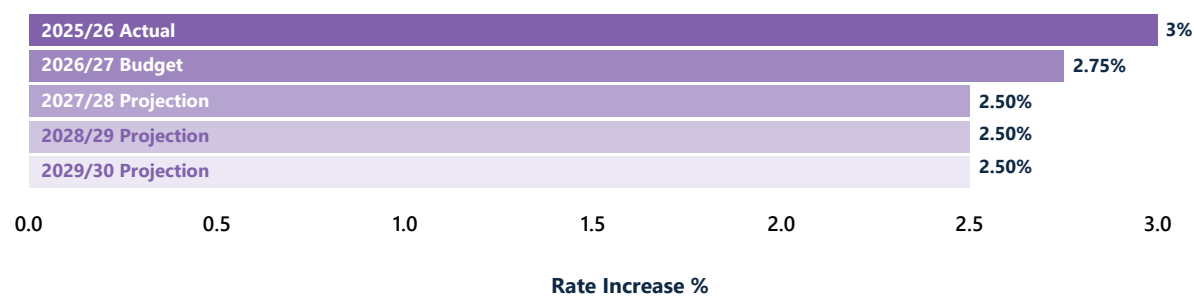
The key objective of these plans is financial sustainability in the medium to long term, while still achieving the strategic objectives outlined in the Council Plan.

Council expects to deliver a surplus in 2026/27 financial year, with the budget reflecting Council's continued emphasis on investing in essential service and infrastructure while planning for population change, evolving community needs and enhanced safety.

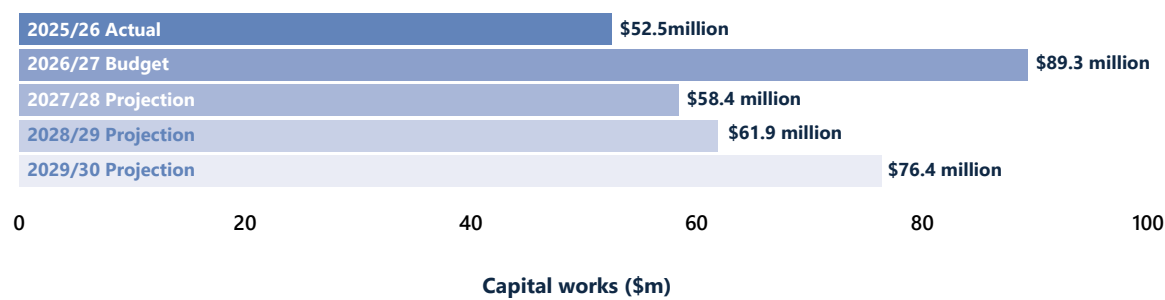
Operating result



Average rate increase



Capital works expenditure

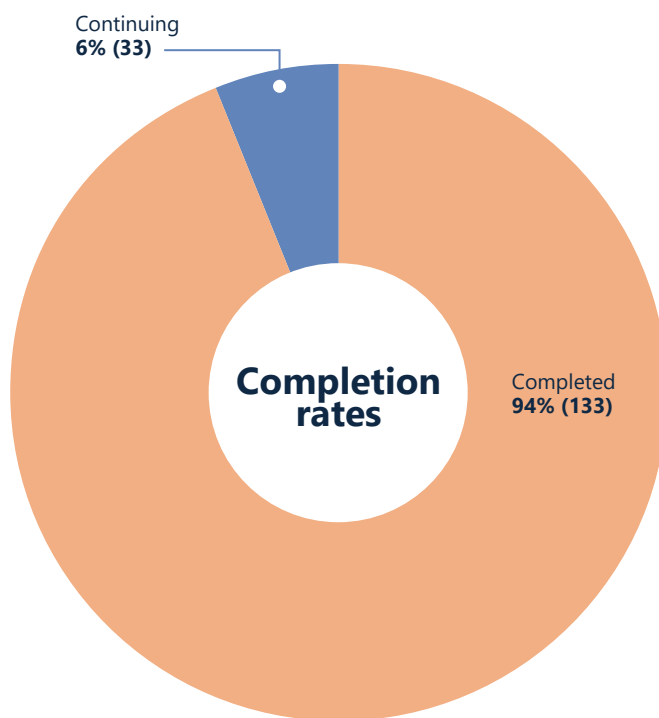


Our 2025/26 Capital Works program

Each year, Council allocates funding to renew and improve the \$4.68 billion of community assets that it manages. Council spent \$52.46 million on capital works during 2025/26 and expended 99% of the \$53.12 million budgeted.

The 2025/26 program comprised 166 project budget lines that incurred expenditure. Of this total, 141 projects were planned to be completed by 30 June 2026 and 133 projects (94%) were completed. The majority of the 33 (6%) projects that are continuing in 2026/27 are either multi-year or grant-funded projects.

The graph on the right shows the completion rates for the 143 projects that were planned to be completed by 30 June 2026.



2025/26 Capital Works expenditure by asset category

The \$52.46 million capital works expenditure in 2025/26 was spent across a range of asset categories:

land, buildings and building improvements – **\$19.36 million**

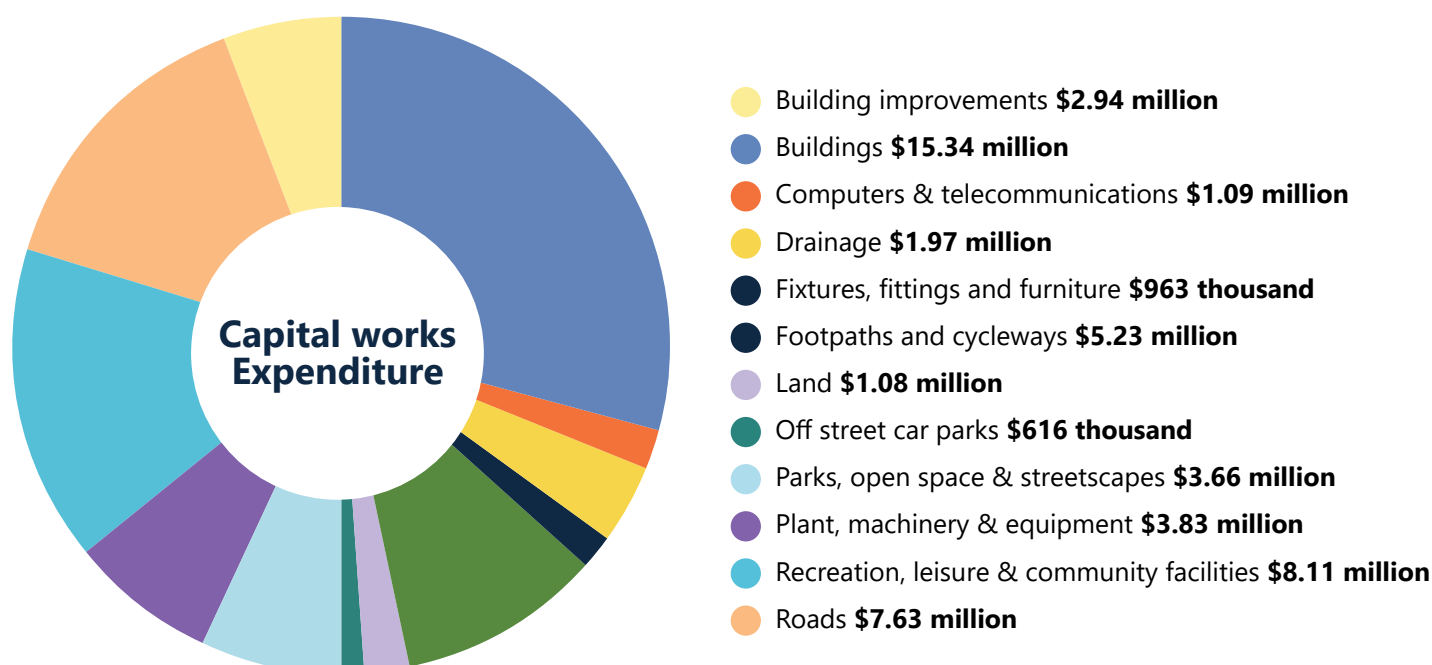
roads, paths and car parks – **\$13.48 million**

recreation, leisure and community facilities – **\$8.11 million**

plant and equipment – **\$5.88 million**

parks, open space and streetscapes – **\$3.66 million**

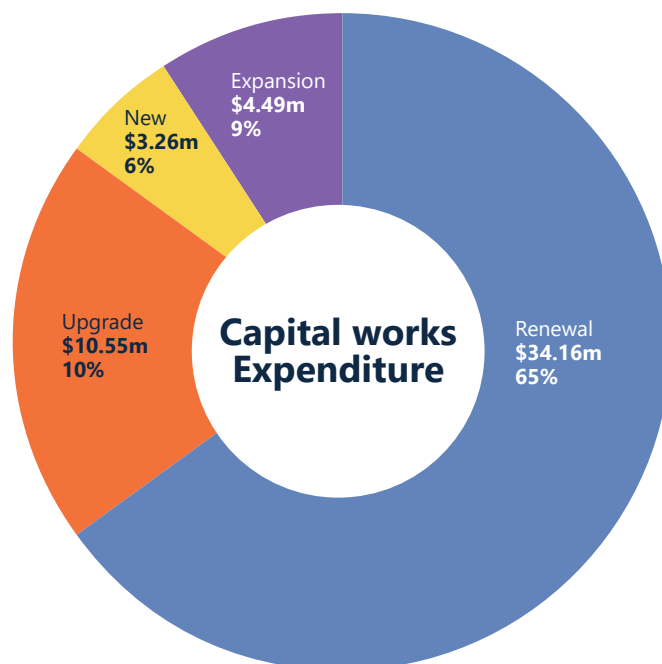
drainage – **\$1.97 million**



Buildings, recreation, leisure and community facilities, and roads were the 3 largest asset categories, comprising 59% of capital expenditure for the year. Significant projects in these categories included the Box Hill City Oval redevelopment (\$7.78 million) and sports field ground renewal (\$3.15 million), pavilion upgrades at Vermont Reserve (\$3.23 million), Mirrabooka Reserve (\$2.35 million) and East Burwood Reserve (\$1.14 million), and regular renewal programs such as the Kerb and Channel Renewal program (\$2.31 million) and Local Roads Rehabilitation Renewal program (\$1.75 million).

2025/26 Capital Works expenditure by expenditure category

The majority of capital works funding is prioritised to the renewal of existing assets. Funds are also allocated to upgrade or expand assets or to create new assets where there is a need to improve infrastructure and the ability to deliver services to the community. Projects with the largest proportion of new or expansion expenditure in 2025/26 included the Box Hill City Oval redevelopment (\$2.33 million), Mirrabooka Reserve pavilion upgrade (\$1.18 million), land acquisitions (\$1.08 million) and Ballyshannassy Park new sports field lighting (\$753,000).



Asset management

Whitehorse City Council is responsible for the management of assets valued at more than \$5.85 billion (including land). These include, but are not limited to:

641km of total roads and laneways

1,227km of kerb and channel

1,179km of footpaths
(excluding open space paths)

28km of bike and shared paths

876km of storm water drainage

357 buildings and facilities, including early childhood and maternal care, leisure and recreation, community and cultural facilities

54 sports fields

180 playgrounds

666 hectares of open space, including quality bushland reserves, parks, formal gardens, recreation reserves and trails



WHITEHORSE
CITY COUNCIL

2025/26

Our Council

Our Council

Our Councillors

The Council, elected by the community, is the decision-making body that sets strategic direction and overall policy in response to the needs of the people living, working, studying and visiting the municipality.

The current group of Councillors was elected in 2024 for a four-year term.

Collectively, they have responsibility for developing policy, identifying service standards and monitoring performance in response to what the local community is telling Council is important to them.

The Mayor of Whitehorse is elected by the Councillors to serve as the principal ambassador for the City for a 12-month term.



The following Councillors were elected in October 2024 to serve until the local government elections in October 2028.



KINGSLEY WARD
Cr Kirsten Langford (Mayor)
kirsten.langford@whitehorse.vic.gov.au



COOTAMUNDRA WARD
Cr Kieran Simpson (Deputy Mayor)
kieran.simpson@whitehorse.vic.gov.au



ELEY WARD
Cr Daniel Griffiths
daniel.griffiths@whitehorse.vic.gov.au



ELGAR WARD
Cr Blair Barker
blair.barker@whitehorse.vic.gov.au



LAKE WARD
Cr Hayley Weller
hayley.weller@whitehorse.vic.gov.au



MAHONEYS WARD
Cr Jason Martin
jason.martin@whitehorse.vic.gov.au



SIMPSON WARD
Cr Prue Cutts
prue.cutts@whitehorse.vic.gov.au



SPARKS WARD
Cr Peter Allan
peter.allan@whitehorse.vic.gov.au



TERRARA WARD
Cr Jarrod Gunn
jarrod.gunn@whitehorse.vic.gov.au



WALKER WARD
Cr Ben Stennett
ben.stennett@whitehorse.vic.gov.au



WATTLE WARD
Cr Andrew Davenport
andrew.davenport@whitehorse.vic.gov.au

Our Organisation

Whitehorse City Council's dedicated employees and volunteers demonstrate their care and commitment to the community by delivering more than 100 different services to more than 185,256 residents.

Council prides itself on providing a safe and satisfying working environment and is committed to ensuring the wellbeing of all employees and volunteers. This enables our people to achieve Council's objectives to the best of their abilities.

Organisational structure

The chart below represents Council's organisational structure as at 30 June 2026.

CEO Simon McMillan				
FUTURES & TECHNOLOGY	CITY DEVELOPMENT	INFRASTRUCTURE & SUSTAINABILITY	CORPORATE SERVICES	COMMUNITY LIFE
Executive Manager Siobhan Sullivan	Director Jeff Green	Director Steven White	Director Stuart Cann	Director Lisa Letic
FUTURES STRATEGY & PROJECTS <i>Manager</i> Andrea Ghastine	CITY PLANNING & DEVELOPMENT <i>Manager</i> Kim Marriott	CITY SERVICES <i>Manager</i> Simon Kinsey	COMMERCIAL <i>Manager</i> Tim Gledhill	ACTIVE WHITEHORSE <i>Manager</i> Louise Bracey*
ORGANISATIONAL TECHNOLOGY <i>Manager</i> Ruchi Pajnwani	COMMUNITY SAFETY <i>Manager</i> Shay Durbin	PARKS & NATURAL ENVIRONMENT <i>Manager</i> Steve Day	COMMUNICATIONS, ADVOCACY & INVESTMENT <i>Manager</i> Fran Nolan	CONNECTED COMMUNITIES <i>Manager</i> Zoe Quinn
	ENGINEERING & INTEGRATED TRANSPORT <i>Manager</i> Ilias Kostopoulos	PROJECT DELIVERY & ASSETS <i>Manager</i> Leigh Morris	CUSTOMER SUPPORT <i>Manager</i> Melissa Thompson	CREATIVE WHITEHORSE <i>Manager</i> Shayne Price
			PEOPLE & CULTURE <i>Manager</i> Melanie Bennett	
			FINANCE <i>Manager</i> Callista Clarke	
			INTEGRITY & PERFORMANCE <i>Manager</i> Vivien Ferlaine	
			CONTRACTS & BENEFITS REALISATION <i>Manager</i> Peter Scott	

*Acting in role

Our Executive Leadership Team

The Executive Leadership team is led by the Chief Executive Officer Simon McMillan, who plays a pivotal role in driving the strategic direction and operational performance of the organisation. Simon reports directly to Council and provides overall leadership to 4 Directors and an Executive Manager. The Executive Leadership team works collaboratively to deliver high-quality services that align Council's long-term goals with community priorities. Along with Simon, the Executive Leadership team at 30 June 2026 comprised of the following members.



CEO
Simon
McMillan



Director
CORPORATE SERVICES
Stuart Cann

Commercial, Communications, Advocacy and Investment, Customer Support, Finance, People and Culture, Integrity and Performance, and Contracts and Benefits Realisation.



Director
COMMUNITY LIFE
Lisa Letic

Active Whitehorse, Connected Communities, and Creative Whitehorse.



Director
INFRASTRUCTURE & SUSTAINABILITY
Steven White

City Services, Parks and Natural Environment, and Project Delivery and Assets.



Director
CITY DEVELOPMENT
Jeff Green

City Planning and Development, Community Safety, and Engineering and Integrated Transport.



Executive Manager
FUTURES & TECHNOLOGY
Siobhan Sullivan

Futures Strategy and Projects and Organisational Technology.

Advocacy

Council played an important advocacy role in representing the needs and aspirations of the Whitehorse community to all levels of government, funding bodies and key stakeholders. Through strategic advocacy, partnership building and grant support, Council worked to secure investment, influence decision-making and create opportunities that improve local infrastructure, services and community wellbeing. These efforts helped deliver positive community outcomes by attracting external funding, supporting local organisations and ensuring residents have a voice in planning for the future of Whitehorse.

Key results

\$929,426 in grant funding secured for community infrastructure and business support initiatives

\$45.925 million in federal funding commitments secured through advocacy efforts

Up to **\$2.031 million** in external funding attracted through the Grant Accelerator Program

27 grant opportunities promoted to **421** organisations and individuals

316 registered users actively accessing Council's free grant search platform



Securing funding for community priorities

Council's advocacy efforts secured **\$929,426** in grant funding to support 2 park upgrade projects and two multicultural business support programs. This funding delivered enhanced community facilities and economic development opportunities for local businesses.

In addition, Council successfully advocated for **\$45.925 million** in Federal Government funding commitments through election pledges announced in the lead-up to the May 2025 federal election. This funding will help deliver key infrastructure and community priorities across Whitehorse.

Grant Accelerator Program

Council's Grant Accelerator Program continued to strengthen the capacity of local organisations to access external funding opportunities. Through tailored 1-on-1 support and the delivery of 3 grant writing workshops, the program contributed to securing up to **\$2.031 million** in external funding for organisations across the Whitehorse community.

The Advocacy team promoted **27 grant opportunities** from state and federal government programs and philanthropic funders to **421 organisations and individuals**, helping community groups access funding to deliver local projects and services.

To improve access to funding information, Council implemented a **free online grant search platform** for community use. The platform now supports 316 registered users, including representatives from local community and volunteer groups, providing timely updates on relevant funding opportunities.



Activity centres engagement

Council supported community awareness and participation in the State Government's engagement program for the Phase 1 and Phase 2 **Train and Tram Zone Activity Centres** in Nunawading, Blackburn and Mitcham.

Through 6 community pop-up sessions, letterbox drops and communications across multiple channels, Council helped ensure residents, businesses and stakeholders were informed about proposed planning changes and opportunities to provide feedback on the future development of their local activity centres.

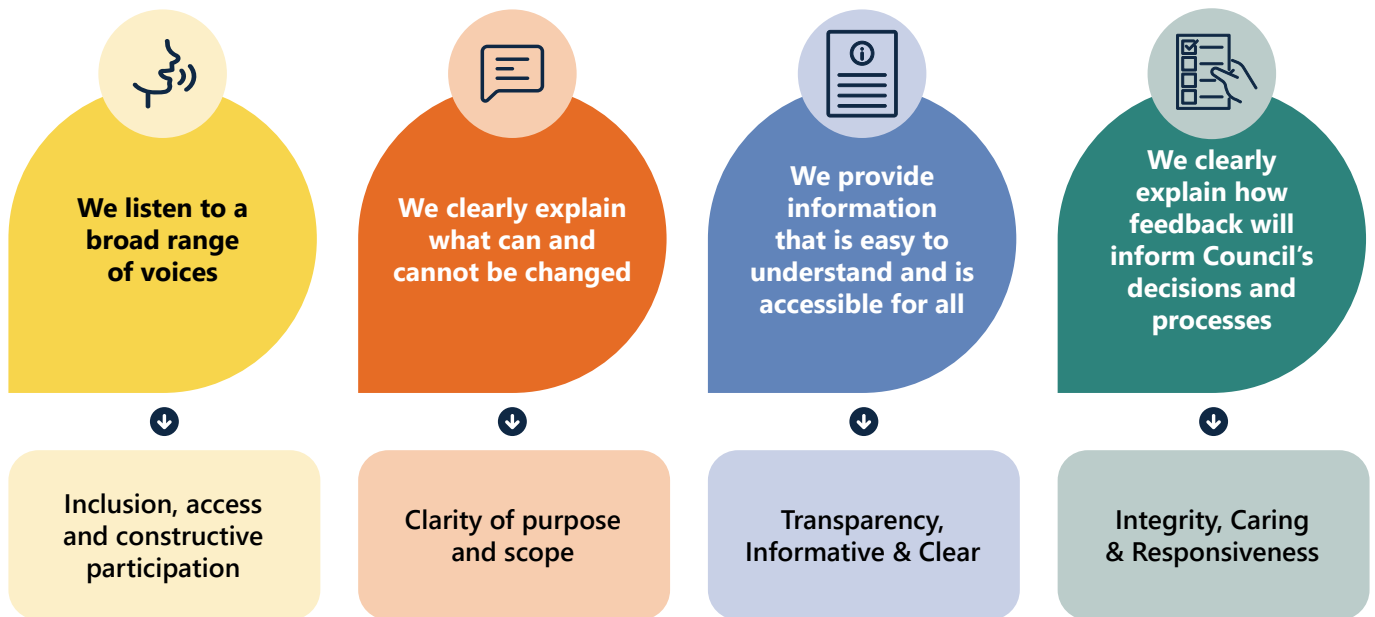
Community engagement

The Whitehorse community is made up of people with different life experiences, skills and backgrounds. Council welcomes feedback from everyone in the community. Hearing different ideas, opinions and suggestions helps us make informed decisions that benefit the whole community.

What is community engagement?

Community engagement is a purposeful, inclusive, two-way process that actively involves individuals and groups in decision-making or actions that may impact them.

Our commitment to engaging with the community



Engagement highlights



61
projects the
community
consulted on



16,260
online feedback
submissions
received



2,499
new subscribers
to the Your Say
newsletter



Engagement highlights

Through the **'We're Popping Up Near You'** initiative, Council continued to connect directly with residents and gather valuable feedback on services, programs and policies. Consultation was taken directly into the community, making it easier for people to have their say where they live, work and spend time.

During 2025/26, Council engaged with residents through **78 community engagement activities**, including pop-ups at parks, shopping centres and festivals, as well as focus groups and workshops. These conversations provided valuable insights that helped inform Council's decision-making and ensured community voices were reflected in future planning and service delivery.





Big ideas. Bright futures.

As a Child Friendly City, Whitehorse values children's ideas and perspectives and recognises them as important members of the community.

In the 2024/25 year, Council launched the **Children's Advisory Group**. This brought together primary school students from across Whitehorse to contribute their ideas and perspectives to Council matters. The Children's Advisory Group continued in 2025/26 with a new group of students.

Meeting quarterly, members learnt about the role of local government, shared their views on issues that matter to them, and built their skills and confidence.



Council officers sought the group's advice and feedback to help shape future projects and services. Members contributed to a playground master plan and shared ideas for child-friendly programming at The Round.

The program supported students to develop leadership skills, participate actively in their community and see the impact of their contributions. As one Blackburn Primary School student said,

"I liked thinking of activities that would be best for all ages in a playground."



Investing more in walking and cycling infrastructure

For the 2025/26 Budget Council recognised the community's desire for more support for walking and cycling and continued to prioritise safe, accessible and connected trail networks and public spaces. Investment in healthy, unstructured recreation remained a focus. In response to community feedback, \$150,000 was allocated in the 2025/26 Budget to develop an Integrated Transport Strategy to guide future improvements.



Installing fitness equipment at Somers Trail, Mitcham

In 2025/26, the community played a key role in shaping the Somers Trail's fitness infrastructure by selecting their preferred equipment options. Following the release of the concept design, further community feedback was sought and incorporated into the final proposal. Design modifications included increasing the height of the pull-up bars and substituting 1 piece of equipment with a community-preferred alternative. By incorporating community input into the design process, the project delivered a fitness space that better meets the needs and expectations of local users.



Edinburgh Patch play space

In April 2025, 40 children from Indra Preschool in Blackburn South helped to shape the upgrade of the Edinburgh Patch play space. As part of the consultation process, the children shared what they enjoyed about the existing playground and suggested features they would like to see included in the new design. Their ideas included swings, a tunnel slide, and a spring rocker.

The feedback provided by the children, alongside input from the broader community, helped inform the final playground design.

In December 2025, following the completion of the upgrade, the same children were invited back as the first visitors to experience the new play space. They were excited to see their ideas reflected in the finished playground, with comments including,

"My favourite is the slide", "I love the swings", and "I like the spider web because I like to climb all the way to the top!"

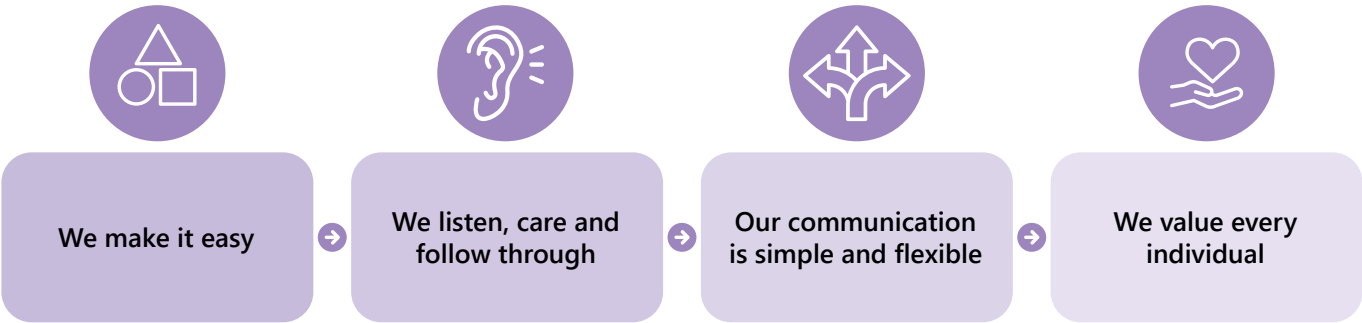
Customer commitments

Whitehorse City Council introduced new Customer Commitments, setting out the promise to provide an excellent and consistent customer experience for the community.

Every Council employee has a role in delivering quality services and creating positive experiences. While their roles and expertise differ, they share a common purpose: placing the community at the centre of everything they do.

Shaped by community feedback, the commitments reflect what matters most to the community and the standards people can expect whenever they interact with Council.

Customer commitments



To embed the Customer Commitments across the organisation, staff completed training focused on applying the commitments in their day-to-day work. Council also strengthened the collection and monitoring of customer experience data to identify opportunities for ongoing service improvement.

While annual grades of service and abandonment targets were not achieved, operational improvements delivered sustained performance against both targets from quarter 4 onwards, demonstrating a significant uplift in customer service delivery.

Annual performance overview

				
Total call volume	Annual Grade of Service	Abandoned calls	Average wait time	Average talk time
149,412	77.4%	5.9%	56s	3m54s
Total calls offered	Target: 80% Grade of service (answered within 60 Seconds)	Target: ≤5%	Target: <60s	

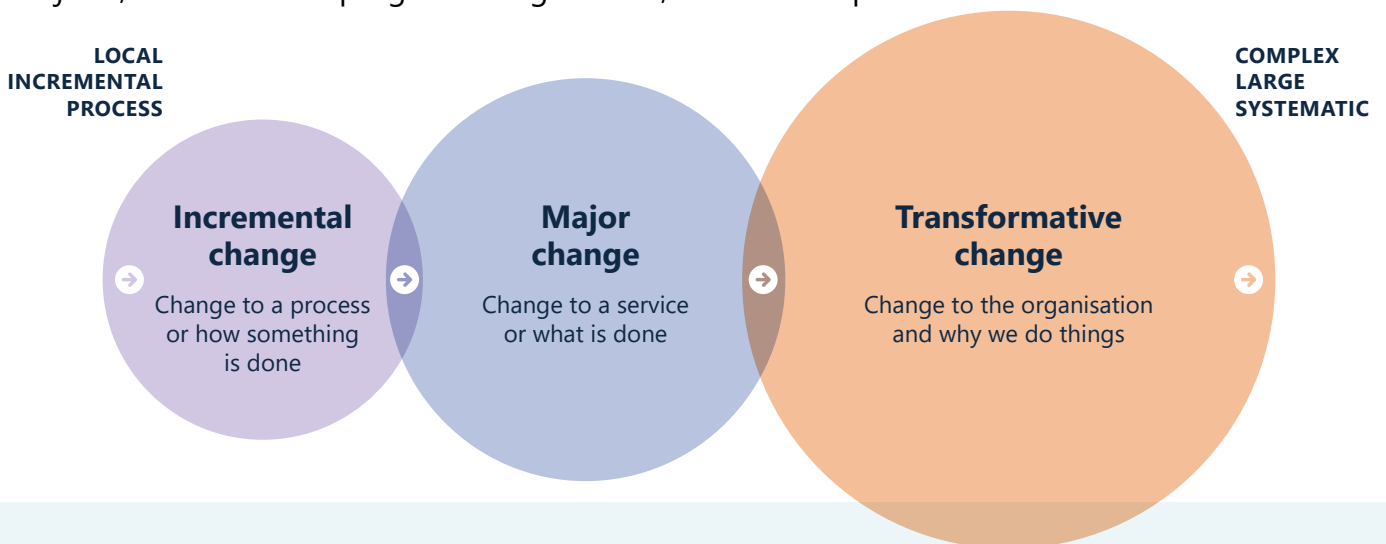
Council's transformation

In response to a changing environment, Council undertook a whole-of-organisation transformation to ensure it continued to meet the needs and expectations of the community. As the external environment continually evolved, Council adjusted its approach to managing change. The Transformation program ran over multiple years with cross-organisational initiatives designed to deliver on 5 strategic organisation principles.

Organisation principles



Projects, initiatives and programs range in size, scale and impact.



The program is enabled by the following functions:

- **Technology Transformation** focuses on modernising systems to improve service delivery, cyber resilience, and operational efficiency.
- **Service Excellence reviews** and reimagines Council services to ensure they are effective, relevant and financially sustainable.
- **Customer and Human Experience** ensures the needs of the community are central to the design of services, processes and technology.
- **Organisational Change Management** ensures change is well-planned, communicated and adopted across the organisation.
- **Strategic Property** works to optimise the use, value and long-term sustainability of Council's property portfolio.
- **Continuous Improvement** builds internal capability and empowers staff to lead and implement improvements that deliver measurable benefits for the community.

2025/26 program highlights

A new Council booking system was launched, improving the customer experience in booking and venues.

Easier payment of infringements was introduced through Payble, giving customers easier access to manage or pay infringements.

New Council website AI search was added, making it easier for customers to find the information and services they need at a time that suits them.

Better value-for-money contracts were delivered through strategic contract negotiation and improved governance, resulting in \$1.1 million of savings.

The AI Capability program strengthened organisational readiness by moving staff from awareness to adoption. 1164 staff completed targeted AI training and 961 participated in internal and sector-wide knowledge-sharing networks. Practical application continues to grow through increasing use of AI tools such as Microsoft Copilot, supported by 1-on-1 coaching and a centralised resource hub that enables staff to apply AI confidently in their day-to-day work.

The strategic property portfolio was maximised using the Strategic Property Framework, adopted by Council in August 2025. The framework strengthened the way Council manages its property portfolio by providing a transparent and strategic approach to property decisions. The framework assessment process was used on 7 properties to inform Council decisions that would maximise the asset and support long-term community outcomes.

Project management software enabled a consistent and systemised approach to manage projects across the organisation.

The Pathway Customer Request System upgrade was successfully completed. It delivered improved stability, performance and reliability while reducing technology risk and providing a strong foundation for future enhancements.

34 continuous improvement champions worked on 24 projects with 16 projects completed. These projects focused on delivering quantifiable benefits across customer experience, staff efficiency and financial management, contributing to highlights below.

Transformation highlights snapshot 2025/26

A year of faster service, stronger satisfaction and disciplined financial performance.

Customer experience was enhanced through streamlined processes that made interactions faster and easier for both customers and staff. These improvements delivered a cumulative 47,758 days of reduced response times, enabling customers to receive outcomes more quickly.

This improvement was achieved through a range of targeted initiatives. The turnaround time for signage requests was reduced from approximately 39 days to 7 days. Expanded online application and payment services reduced reliance on manual forms and processing, improving convenience and speed for customers. Enhancements to the seasonal sports field and pavilion licence process reduced allocation timeframes by an average of four days, enabling sporting clubs and community groups to receive faster outcomes.



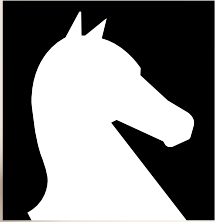
Customer satisfaction

4 out of 5 stars
customer
satisfaction rating

Across:

Snap Send Solve

Post-call surveys



WHITEHORSE
CITY COUNCIL

2025/26

Our people



Our people

As at 30 June 2025, full-time equivalent (FTE) staffing was 701.35. A summary of the number of FTE Council staff by organisational structure, employment type and gender is set out in the accompanying tables.

Employment Classification [^]	Women	Men	Self-described gender	Total
FTE				
Band 1	16.51	8.33	0.18	25.02
Band 2	6.91	5.63	-	12.54
Band 3	11.10	65.29	-	76.39
Band 4	58.78	25.11	-	83.89
Band 5	41.03	41.26	-	82.29
Band 6	64.49	39.84	-	104.33
Band 7	46.49	27.58	-	74.07
Band 8	31.35	26.60	-	57.95
Other*	113.96	70.91	-	184.87
Total	390.62	310.55	0.18	701.35

[^]Temporary FTE and Casual FTE have been included.

*'Other' includes non-banded workforce members including nurses, seasonal (leisure centres), tutors, and senior officers.

Gender & Directorate	CEO	City Development	Community Life	Corporate Services	Infrastructure & Sustainability	Futures & Technology	Total
FTE [^]							
Women	-	80.57	155.77	89.13	46.30	18.85	390.62
Men	1.00	70.39	73.63	27.23	117.70	20.60	310.55
Self-described	-	0.18	-	-	-	-	0.18
Total	1.00	151.14	229.40	116.36	164.00	39.45	701.35

[^]Temporary FTE and Casual FTE have been included

Our values

Whitehorse's organisational values provided the foundation for working together, making decisions and serving the community. The values defined the behaviours expected of every employee and supported a culture of collaboration, accountability and continuous improvement.

Council's 5 values – **Collaboration, Respect, Excellence, Accountability and Trust** – guided how Council employees interacted with colleagues, customers and the community. They encouraged employees to collaborate to achieve shared outcomes, treat everyone with care and empathy, strive for excellence, take ownership of their actions, and build trust through integrity, transparency and open communication.

Throughout the year, Council strengthened its culture where the values are visible in everyday behaviours. Workplace behaviour training was delivered across the organisation and incorporated into Council's onboarding program, ensuring all employees understood their role in maintaining a respectful, inclusive and values-led workplace.

Council's Whitehorse Applause program recognised employees who demonstrated outstanding performance and embodied the organisational values. By celebrating individual and team achievements, the program reinforced the behaviours that contribute to a positive workplace culture and encouraged employees to acknowledge and celebrate the success of their colleagues.



Our culture

Building and sustaining a positive organisational culture remains a strategic priority for Council. During the reporting period, Council started a Culture Strengthening project. This is a significant organisation-wide initiative sponsored by the Chief Executive Officer to better understand the drivers of culture and identify opportunities to further strengthen leadership, collaboration and employee experience.

Council continued to strengthen the connection between individual performance and organisational outcomes by embedding clearer alignment between performance development, leadership expectations and the Council Plan. This supported greater accountability, encouraged meaningful development conversations and reinforced the important contribution every employee made towards delivering services for the community.

Together, these initiatives help to build a workplace where people feel valued, connected and empowered to deliver exceptional outcomes, ensuring Council continues to foster a culture that supports both employee wellbeing and organisational performance.



Learning and development

Council continued to invest in building a skilled, capable and future-ready workforce.

This year's learning and development program strengthened capability in priority areas including digital capability, artificial intelligence (AI), organisational change, project management and customer interactions, supported by the introduction of new AI learning opportunities and Microsoft Copilot coaching.

Council strengthened its compliance learning program through the launch of the new privacy and data protection and fraud awareness modules. This ensured alignment with current legislative requirements, Council policies and employee responsibilities.

Council invested in developing future leaders through sector-wide leadership initiatives. A team of aspiring leaders was selected to represent Whitehorse in the 2026 LGPro Australasian Management Challenge for the second consecutive year.

Whitehorse was proud to have an employee selected as 1 of just 25 participants in LGPro's highly competitive 2026 Emerging Leaders Program, recognising both the employee's leadership potential and Council's commitment to developing future leaders.



Inclusive workplace

In June 2026, a Workplace Gender Equality Audit assessed Council as compliant under the *Victorian Gender Equality Act 2020*. This reflected the ongoing commitment to advancing gender equality across the organisation. Council continued to implement initiatives that supported the delivery of the Gender Equality Action Plan and strengthened an inclusive, equitable workplace.

The Early Career Pathways program helped to build a more diverse workforce in traditionally underrepresented industries. Women represented 100% of the last round of apprenticeship intake in 2026 across the Infrastructure and Sustainability's department Parks and Natural Environment.

Council continues to embed gender impact assessments (GIAs) into decision-making to support equitable access to services, programs and policies that improve community health and wellbeing.

During the annual 16 Days of Activism against Gender-Based Violence campaign, Whitehorse's CEO partnered with the Commission for Gender Equality for the Public Sector in Victoria to present on the value and impact of gender impact assessments, alongside Dr Kate Farhall, Manager, Policy and Insights.

On International Women's Day, Mayor Kirsten Langford and Council's CEO launched the draft Gender Equality Action Plan 2026–2030 with keynote speaker Dr Nikki Vincent from the Commission for Gender Equality for the Public Sector for Victoria. The event highlighted Council's commitment to advancing gender equality through leadership, evidence-based planning and practical action.

Council launched its Engagement and Inclusion Framework to strengthen an inclusive workplace, build the cultural capability and better respond to the diverse needs of the community. Highlights included Harmony Week and National Aborigines and Islanders Day Observance Committee (NAIDOC) Week, with cultural learning delivered in partnership with the Wurundjeri organisation.

Child safety

Over the past 12 months, Council strengthened and embedded its Child Safety Framework, evolving from implementation to a more assured approach. Child safety is integrated into organisational governance, decision-making, service delivery and risk management practices, and supported by clearer accountability and improved oversight.

Enhancements to policies, recruitment and onboarding processes, staff training, reporting mechanisms and risk assessment practices contributed to a stronger culture of child safety across the organisation. Assurance activities provided greater visibility of compliance with the Victorian Child Safe Standards and supported the ongoing identification and management of child safety risks.

Council continued to build capability and awareness across the workforce while fostering environments where children and young people feel safe, respected, included and empowered to have a voice. This commitment to continuous improvement ensured child safety remained a core organisational priority actively embedded in everyday practice.



Health, safety and wellbeing

Council's commitment to creating a healthy and safe workplace were integral to how the organisation worked and the ability to deliver services to the community. Through strong governance, proactive risk management and a focus on continuous improvement, Council continued to strengthen a culture where people feel safe, supported and empowered.

Council advanced key initiatives to improve physical and psychological safety, enhance wellbeing, and build organisational capability to maintain systems of work relevant to supporting safer workplaces, healthier employees and more resilient teams.

Council maintained strong workers' compensation performance through early intervention and effective return-to-work practices, contributing to positive outcomes for employees. As a result, Council's Workcover premium performance improved, reflecting the ongoing commitment to employee wellbeing and safety performance.

Our conditions of employment

Council committed to providing contemporary employment conditions that supported employee wellbeing, flexibility and exceptional employee experience that enabled the organisation to attract and retain talented people.

Council successfully implemented its new Enterprise Agreement. This introduced significant improvements to remuneration and employment conditions across all employee groups. The agreement strengthened Council's position as an employer of choice within the local government sector. This ensured the remuneration remained competitive and the contribution of employees was recognised and valued.

Council continued to support flexible work arrangements, providing greater flexibility for employees across a broad range of roles, including office-based, mobile and outdoor workforces. The policy supported flexible ways of working while recognising the operational requirements of delivering essential services to the community.

Alongside these initiatives, Council continued to review and update its people policies to reflect legislative requirements, contemporary employment practices and evolving workforce expectations. Together, these improvements reinforced Council's commitment to providing a fair, inclusive and supportive workplace.

Volunteers

Council recognised and thanked all volunteers for their contribution to the community. The 2026 National Volunteer Week theme, 'Your Year to Volunteer', reminded Council to drive action and celebrate local impact. During National Volunteer Week, Box Hill Town Hall was illuminated in red as a visible tribute to the dedication and generosity of Council's volunteers. Volunteers were acknowledged through a personal letter and video message from the Mayor, expressing gratitude for their ongoing contribution to the City of Whitehorse.

Council strengthened opportunities for community participation through the endorsement of 4 new advisory committees: the Arts and Culture Advisory Committee, Community Safety Committee, Domestic Animal Management Advisory Committee, and Multicultural Advisory Committee. These committees provided valuable opportunities for community members to contribute their expertise, insights and lived experience, helping shape Council decisions and strengthen outcomes across Whitehorse.

Council's volunteer programs continued to align with the National Standards for Volunteer Involvement and reflect the commitment to best practice and continuous improvement. Council values the important role volunteers play in supporting service delivery, programs and community outcomes.

Committed to listening to and learning from volunteers, Council continued to seek volunteer feedback to better understand their experiences and identify opportunities for improvement. This feedback has informed enhancements to the recruitment, onboarding and recognition processes.

An end-of-year volunteer celebration was held at The Round, providing an opportunity to recognise and thank volunteers for their commitment, achievements and contribution to the Whitehorse community.

Council values the significant contribution of all its volunteers and thank them for their ongoing commitment to helping create a connected, inclusive and vibrant City of Whitehorse.

Whitehorse 2040 Community Vision

The Community Vision 2040 describes the type of city that the community wants Whitehorse to be. It sets out the strategic direction for the City of Whitehorse, which helps shape Council's priorities and goals. The Community Vision 2040 is operationalised through the Council Plan.

Whitehorse is a resilient community where everyone belongs.

We are active citizens who value our natural environment, history and diversity.

We embrace sustainability and innovation.

We are dynamic. We learn, grow and thrive.





WHITEHORSE
CITY COUNCIL

2025/26

Our performance



Our performance

Integrated Strategic Planning and Reporting Framework

Part 4 of the *Local Government Act 2020* requires councils to prepare the following:

- A Community Vision (for at least the next 10 financial years)
- A Council Plan (for at least the next 4 financial years)
- A Financial Plan (for at least the next 10 financial years)
- An Asset Plan (for at least the next 10 financial years)
- A Revenue and Rating Plan (for at least the next 4 financial years)
- An Annual Budget (for the next 4 financial years)
- A Quarterly Budget Report
- An Annual Report (for each financial year)
- Financial Policies
- A Workforce Plan (including projected staffing requirements for at least 4 years)

The following diagram shows the relationships between the key planning and reporting documents that make up the Integrated Strategic Planning and Reporting Framework for local government. It also shows that there are opportunities for community and stakeholder input and feedback.



Our Council Plan

The Whitehorse Integrated Council Plan 2025–2029 is a shared roadmap for the future and will guide the program of work for the next 4 years. This Plan integrates the Municipal Public Health and Wellbeing Plan (MPHWP), ensuring community health and wellbeing are a key part of Council’s strategic approach.

The Plan builds on the foundations of the Whitehorse 2040 Community Vision and uses the valuable community feedback received through various Shaping Whitehorse Community Engagement activities between 2024 and 2025.

The Integrated Council Plan is built around **5 new Strategic Directions**.



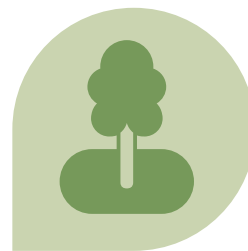
COMMUNITY



BUILT



ECONOMY



NATURAL



GOVERNANCE

Council’s performance for 2025/26 represents the first year of the Council Plan 2025–2029 and reports against each Strategic Direction to demonstrate how Council performed.

Performance has been measured as follows:

- progress in relation to the actions identified in the 2025/26 Annual Action Plan
- progress in relation to the strategic indicators in the Integrated Council Plan 2025–2029
- services funded in the Budget and the persons or sections of the community who are provided those services
- results against the prescribed service performance indicators and measures

Council Plan actions

Of the **67** actions within the annual plan:



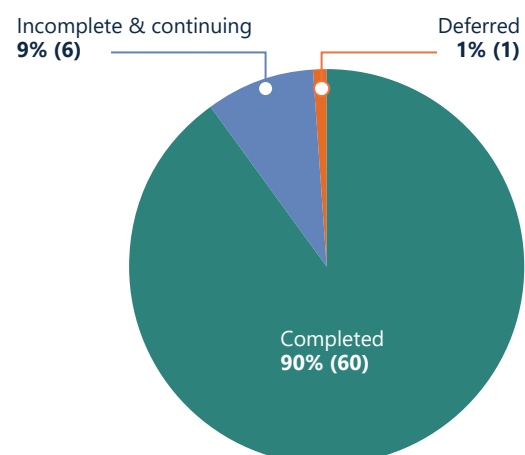
60 (90%) completed in the financial year, or the planned tasks for a multi-year action were completed



6 (9%) were incomplete at the end of 2025/26 and will **continue** until completed



1 (1%) are deferred and Whitehorse cannot progress the action due to factors outside Council’s control





Strategic Direction 1: Community

Strategic Indicators

Strategic Direction 1, Community, contains 9 strategic indicators, with **88%** of measures meeting or exceeding targets in the first year of the 4-year plan. The remaining **12%** were close to target and still achieved positive outcomes, demonstrating strong overall progress towards creating the foundations for a city where everyone can participate, contribute and find their place.

Whitehorse continued to deliver strong community outcomes during 2025/26, with high levels of participation, connection and satisfaction across arts, culture, recreation, health and wellbeing programs. Community satisfaction with Council's arts, cultural and event offerings exceeded state and metropolitan benchmarks, supported by strong attendance at major events and Creative Whitehorse programs.

Council programs strengthened social inclusion and wellbeing, with participants reporting positive impacts on community connection, physical health and mental wellbeing. Participation also remained strong across key community services, including Maternal and Child Health programs, local sport and recreation activities, and seasonal sports field clubs. Ongoing community safety initiatives and compliance monitoring contributed to a safe and welcoming municipality.

Strategic indicators measure performance against the Council Plan 2025–2029:

- Maintain or increase satisfaction with community and cultural activities
- Maintain or increase satisfaction with arts and libraries
- Maintain or increase participation and attendance at Council-run programs and events
- Increased social inclusion, cohesion and respect through participation in Council programs
- Maintain the provision of development workshops for sports clubs
- Improve health and wellbeing through Council-run programs
- Maintain or increase participation in Maternal and Child Health Service
- Maintain or increase sport and recreation participation
- Maintain or increase proactive patrols initiated by Authorised Officers
- Improve perceptions and feelings of safety within the community

Council Plan Annual Actions

The following reviews the progress of Council in relation to major initiatives and actions identified in the annual action plan and 2025/26 Budget.

Actions marked with a ♥ are identified as Health and Wellbeing Plan actions, while those marked with a ^ are delivered over multiple years. A multi-year action marked as 'complete' indicates that the milestone(s) planned for the reporting year have been achieved.

INITIATIVE: Conduct a review of Council's Outdoor Event Framework	
PROGRESS COMMENT:	STATUS
Council completed and published the revised Events Framework, providing a more customer-focused resource to support the planning and delivery of community, cultural and entertainment events in Whitehorse. The framework makes event requirements easier to understand through simplified permit pathways, clearer information on approvals, timeframes and fees, and a new online hub with practical planning resources. Documentation requirements are now better matched to event risk and complexity, reducing administrative burden for lower-risk events. The framework also incorporates contemporary approaches to accessibility, sustainability and public safety, improving planning certainty while maintaining appropriate community safeguards.	
INITIATIVE: Deliver the Community Voices project	
PROGRESS COMMENT:	STATUS
Council delivered the Whitehorse One Voice Choir project as part of the 2025 Whitehorse Seniors Festival, bringing together community and school groups to celebrate connection through music. The project engaged 26 community and school groups, received 15 collaborative video submissions and involved more than 600 participants across Whitehorse. The initiative culminated in a Seniors Festival Grand Finale performance on 28 October 2025, attended by 300 community members. It achieved a participant satisfaction rating of 9.19 out of 10. The project was further recognised with a High Commendation at the 2026 Local Government Professionals Positive Ageing and Wellbeing Awards. Given the strong community participation and positive outcomes, the project will continue in 2026/27.	
INITIATIVE: Plan and develop an Intergenerational Social Connections program♥^	
PROGRESS COMMENT:	STATUS
Council supported several intergenerational initiatives that strengthened community connections across different age groups. In May 2026, 55 community members from diverse cultural backgrounds participated in a Cantonese-style mahjong program delivered at Box Hill Library in partnership with Whitehorse Manningham Libraries. Participant feedback was highly positive, with almost all attendees feeling welcomed and included, 80% reporting stronger community connections, and 90% expressing interest in an ongoing group. As a result, the program will continue as a community-led social group at Blackburn North Neighbourhood House from August 2026. Council also supported partnerships between Vermont Secondary College students and local community groups, including the Vermont Men's Shed and a residential aged care facility, to provide opportunities for shared activities, skill development and meaningful connections across generations.	

INITIATIVE: Implement and evaluate the Women in Sport Program in collaboration with Deakin University



PROGRESS COMMENT:

STATUS

Council evaluated the previous year's program and identified opportunities to build on its success. Participant satisfaction remained high, with an average rating of 9 out of 10, and feedback highlighted the quality of presenters, practical leadership insights and opportunities for peer learning. In response, the 2026 program expanded facilitated peer discussions and was delivered in Quarter 4 in partnership with Deakin University, following participant recruitment in April. Sixteen participants from a range of sport and recreation clubs completed the program, with initial feedback positive and formal evaluation undertaken in July 2026.



INITIATIVE:

Partner with community organisations to activate new and innovative ways to engage young people

PROGRESS COMMENT:

STATUS

Council expanded the Youth Connexions outreach program, delivering twice-weekly sessions across Whitehorse in partnership with youth, health and community organisations to improve access to information, support and referral services for young people. During 2025/26, the program recorded more than 3,700 engagements with young people aged 10–25 years, significantly exceeding engagement achieved through the previous drop-in model, while strengthening collaboration with up to 40 partner organisations. Council also facilitated Youth Issues Network meetings focused on emerging issues such as youth mental health and housing insecurity, supporting coordinated local responses.



INITIATIVE: Implement a Community Funding Accelerator Program ^

PROGRESS COMMENT:

STATUS

Council promoted 27 State, Federal and philanthropic grant opportunities to 421 local organisations and community members during 2025/26. Through one-on-one support, grant-writing workshops and letters of support, Council helped strengthen funding applications and contributed to securing up to \$2.031 million in external funding for community projects, including \$31,000 for 14 local sporting clubs and more than \$2 million for 25 organisations through the Suburban Rail Loop Community Fund. To further improve access to funding opportunities, Council introduced a free grant search platform, called Grant Guru, attracting 316 registered users, and delivered three grant-writing workshops to build community capability and support future funding success. The Grant finder is accessible to community here: <https://www.whitehorse.vic.gov.au/about-council/what-we-do/awards-grants-and-funding/whitehorse-grant-finder>



INITIATIVE: Creation of a Multicultural Advisory Committee^

PROGRESS COMMENT:

STATUS

Council established the Multicultural Advisory Committee to provide culturally diverse community members with a formal voice to Council and strengthen engagement with multicultural communities. The Committee comprises 15 community members with diverse cultural backgrounds, professional expertise and lived experience, together with two Councillors. Following a competitive expression of interest process and interviews, the Committee was formally established in March 2026, with members participating in an onboarding session before the inaugural meeting in May 2026. The Committee now provides a platform for advice and feedback on Council policies, projects, services and community priorities.



INITIATIVE: Increase the Migrant Learn to Swim Program to learn how to swim ♥**PROGRESS COMMENT:****STATUS**

Council continued to support delivery of community-focused swimming programs under the new Learn to Swim contracts, with a particular focus on migrant and culturally diverse communities. During 2025/26, two programs were delivered in partnership with community organisations, and engagement was expanded with local support agencies to increase referral pathways and participation. A total of 60 enrolments were recorded, matching participation levels achieved in 2024/25. Maintaining enrolment numbers in the first year of the new program delivery model represents a positive outcome and provides a strong foundation for future growth, with participation increasing throughout the year.

**INITIATIVE: Deliver initial phases of the North Eastern Local Food System Collective Project ♥^****PROGRESS COMMENT:****STATUS**

Council completed the Whitehorse Food Mapping Project during the year, providing valuable insights into local food access and helping to identify areas where future efforts can have the greatest impact. A new interactive Food Access Map was launched on Council's website, making it easier for community members to find local food retailers and support services. A community conversation event involving 32 participants explored practical ways to improve access to nutritious food, with 86 per cent of survey respondents reporting an increased understanding of alternative food access options after attending. These initiatives were delivered in partnership with local health, community and education organisations* and will help inform future food access projects in 2026/27.



* North Eastern Public Health Unit, healthAbility, Neighbourhood Houses, the Deakin University Student Association and Council's Community Strengthening and Environmental Health teams.

INITIATIVE: Deliver local initiatives in support of the National Dementia Action Plan 2024-2034 ♥^**PROGRESS COMMENT:****STATUS**

Council continued to support implementation of the National Dementia Action Plan through initiatives focused on reducing stigma, supporting carers and increasing community awareness. During 2025/26, a Dementia Working Group was established in partnership with local health and community organisations* to guide and deliver dementia-focused initiatives. Key activities included a Dementia Action Week event, a dementia-friendly film screening and a community education session on financial and legal planning. These initiatives were well received, with 100 per cent of film screening participants expressing interest in future dementia-friendly events and 89 per cent of attendees at the financial and legal planning session reporting increased feelings of inclusion and support. This work has strengthened community awareness, increased access to information and fostered greater support for people living with dementia, their families and carers.



*Eastern Health, Eastern Community Legal Centre, HealthAbility, Umbrella Dementia Cafes and Dementia Australia

INITIATIVE: Create new Outdoor Fitness Equipment spaces ♥**PROGRESS COMMENT:****STATUS**

Council completed the installation of outdoor fitness equipment for older adults at Tunstall Park and all-ages fitness equipment along Somers Trail, increasing opportunities for residents to be active and connect in local open spaces. The Tunstall Park site also includes associated landscaping and a drinking fountain, and the equipment has been well utilised through community programs including the U3A Nunawading. Council has also continued to explore opportunities to activate the fitness equipment through partnerships and physical activity programs that support older adults and the broader community. These initiatives contribute to healthy ageing by encouraging physical activity, social connection and improved wellbeing.

**INITIATIVE: Contribute to the planning and achievement of Together for Equality and Respect Strategy (TFER) priority initiatives ♥^****PROGRESS COMMENT:****STATUS**

Council continued to play an active role in the Together for Equality and Respect (TFER) partnership, contributing to the development and implementation of priority initiatives under the Together for Equality and Respect Strategy 2025–2029. During the year, Council collaborated with regional partners* to deliver community awareness activities, including the Respect Starts Here campaign as part of the 16 Days of Activism Against Gender-Based Violence. A collaborative working group was established to guide future initiatives, including the development of an active bystander and leadership program. Council also delivered family violence response training to 32 staff, strengthening capability to recognise, respond to and refer people experiencing family violence. These initiatives support a coordinated, community-wide approach to promoting equality, respect and the prevention of gender-based violence.



* Migrant Information Centre, AMES, FVREE, Women's Health East, ECASA and Council's Community Wellbeing unit.

INITIATIVE: Build on existing service developments to further Fathers Inclusion and Engagement in Maternal Child Health ♥**PROGRESS COMMENT:****STATUS**

The Maternal and Child Health Service continued to strengthen father inclusion and engagement through service delivery, staff development and targeted programs. Learnings from father-inclusive practice training were embedded across the service, including incorporation into staff induction processes, while audits were undertaken to better understand fathers' participation in services. Between March and April 2026, fathers attended 49% of Maternal and Child Health appointments, either independently (4%) or alongside mothers (45%), and also participated in 49% of lactation consultations and 19% of Ambulance Victoria education sessions. A late-afternoon new parent group focused on family wellbeing was introduced to improve accessibility for fathers and working parents. The action is complete and has strengthened opportunities for fathers to be actively involved in their child's health, wellbeing and development.



INITIATIVE: Initiate, co-design and deliver initiatives to Counter Ageism and Prevent Elder Abuse ♥^**PROGRESS COMMENT:****STATUS**

Council delivered a range of initiatives alongside its partners* during 2025/26 to raise awareness of ageism, prevent elder abuse and support inclusion for older community members. Key programs included the Beyond Age project, delivered in partnership with community organisations, which shared the stories of 20 local residents through an online exhibition to challenge ageist attitudes and promote positive ageing. Council also supported World Elder Abuse Awareness Day through community education, awareness campaigns and the distribution of prevention and support resources, and delivered the #OlderWomenCount campaign, using stories and images from The Biscuit Tin project, to recognise and celebrate the contributions of older women in the community. In addition, Council hosted an Ageing and Autism information session in partnership with Whitehorse Manningham Libraries, highlighting the unique challenges faced by older autistic people, with participants rating the event 9.7 out of 10. Through these initiatives and its ongoing involvement in the Eastern Elder Abuse Network, Council has continued to strengthen community awareness, inclusion and support for older people across Whitehorse.



* Seniors Rights Victoria, Council on the Ageing (COTA Vic), Eastern Community Legal Centre, Whitehorse Manningham Libraries, Eastern Elder Abuse Network

INITIATIVE: Determine approach, resourcing, implementation and evaluation of a Mental Health Champions program in Whitehorse ♥^**PROGRESS COMMENT:****STATUS**

Council progressed the development of a Mental Health Champions program during 2025/26 through a partnership with local health, community and youth organisations*. The Mental Health Champions Working Group developed a proof-of-concept model designed to build community capacity to identify, destigmatise and respond to mental health challenges, with an initial focus on people aged 40–60 years who are caring for both older and younger family members. Despite reduced availability of some partner organisations during the year, the group refined the program's scope, objectives and approach, resulting in a model that will inform implementation in 2026/27. This work establishes a strong foundation for promoting wellbeing, encouraging early intervention and strengthening support networks within the community.



* healthAbility, Women's Health East, Whitehorse Manningham Libraries and Council's Community Strengthening and Youth Services Teams.

INITIATIVE: Establish a Community Safety Crime Prevention Committee ^**PROGRESS COMMENT:****STATUS**

Council established the Community Safety Committee in March 2026 following Council endorsement of member nominations, with two meetings held in March and May this year. The Committee brings together community, industry, Councillor and Council officer representatives to identify emerging community safety issues, share knowledge and support collaborative solutions. During its first meetings, the Committee contributed to the development of the draft Whitehorse Community Plan, discussed local crime prevention and community safety priorities, and identified opportunities to strengthen community education and awareness. The establishment of the Committee provides an important forum for ongoing collaboration to support a safer and more connected community.



Service performance indicators

The following provides the results of the prescribed Local Government Performance Reporting Framework (LGPRF) service performance indicators and measures including commentary on the results.

	Results				
Service/ Indicator/ measure	2023	2024	2025	2026	Comments
Aquatic Services					
Service standard				0.5	Aquatic facility inspections are scheduled on a calendar year basis to align with annual registration and Environmental Health requirements. While this KPI is reported on a financial year basis, the 2026 inspection program included two inspections, with Aqualink Nunawading inspected in June 2026 and Aqualink Box Hill inspected in July 2026. As a result, only one inspection was completed within the 2025/26 financial year, although both inspections will be undertaken in accordance with the scheduled program.
Health Inspections of aquatic facilities	0.50	1.00	1.50		
[Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]					
Utilisation				9.39	The overall utilisation rates for Council’s two aquatic facilities were higher than the previous financial year and have continued to increase steadily over recent years. This growth can be largely attributed to strong membership numbers and the expansion of health and fitness programs, which have enhanced participation and engagement across both facilities.
The number of visits to aquatic facilities per head of municipal population.	7.86	7.84	9.24		
[Number of visits to aquatic facilities / Population]					
Service cost				-\$0.81	The cost of Council’s two aquatic facilities decreased compared to 2024/25, driven by stronger returns from the Learn to Swim contracts, increased visitation and membership, and the introduction of new programs such as Reformer Pilates. Together, these factors enhanced facility performance and reduced the overall net operating cost of the aquatic centres.
The direct cost less any income received of providing aquatic facilities per visit.	\$0.62	\$0.93	\$0.25		
[Direct cost of the aquatic facilities less income received / Number of visits to the aquatic facilities]					

	Results				
Service/ Indicator/ measure	2023	2024	2025	2026	Comments
Animal Management					
Timeliness					
<i>Time taken to action animal management requests</i> <i>[Number of days between receipt and first response action for all animal management requests / Number of animal management requests]</i>	1.15	1.23	1.48	1.21	Throughout the year, Animal Management response times remained consistent with service standards. Requests were actioned promptly, with higher-risk matters prioritised to support timely service delivery and maintain community safety.
Service standard					
<i>Animals reclaimed</i> <i>[Number of animals reclaimed / Number of animals collected] x 100</i>	54.76%	50.15%	56.44%	48.19%	Council continues to work collaboratively with its Pound Contractor to maximise the reunification of impounded animals with their owners wherever identification is available, supporting positive outcomes and reducing the length of stay in the pound.
Service standard					
<i>Animals rehomed</i> <i>[Number of unclaimed collected animals rehomed / Number of unclaimed collected animals] x 100</i>	17.16%	39.39%	42.51%	31.33%	While dogs continue to achieve strong adoption outcomes, the number of impounded cats remains comparatively higher. Council continues to work in partnership with its Pound Provider to promote cat adoptions through targeted social media campaigns and community awareness initiatives, helping to improve rehoming outcomes.
Service cost					
<i>Cost of animal management service per population</i> <i>[Direct cost of the animal management service / Population]</i>	\$3.98	\$2.77	\$2.67	\$6.61	The cost of the animal management service increased during the year due to a higher volume of community complaints and increased demand for investigations and compliance activities, which required additional operational resources. Council also expanded responsible pet ownership education and community engagement initiatives to help reduce serious animal-related incidents, encourage responsible animal ownership and support long-term community safety and wellbeing.
Health and safety					
<i>Animal management prosecutions</i> <i>[Number of successful animal management prosecutions / Total number of animal management prosecutions] x 100</i>	100.00%	100.00%	100.00%	100.00%	Council maintained a 100% successful prosecution rate for all animal-related matters, prosecuting six cases in total. Council pursues prosecution for cases that cannot be resolved with the relevant parties outside of court.

	Results				
Service/ Indicator/ measure	2023	2024	2025	2026	Comments
Food Safety					
Timeliness					
<i>Time taken to action food complaints</i> <i>[Number of days between receipt and first response action for all food complaints / Number of food complaints]</i>	1.53	1.51	2.44	2.00	This is a calendar-year measure, with the figure reported as at the end of 2025. As at 31 December 2025, the result shows a reduction compared with the same reporting period last year and remains well within the 2.5-day response target. This positive outcome demonstrates improved efficiency in responding to food complaints.
Service standard					
<i>Food safety assessments</i> <i>[Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984 / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x 100</i>	97.87%	100.00%	100.00%	100.00%	This is a calendar-year measure and will be reported at the end of the 2025/26 period. As at 31 December 2025, there were 953 registered Class 1 and 2 food premises, including 14 mobile food premises, all of which received either an annual assessment or a final assessment for new registrations. The total number of registrations fluctuates throughout the year due to new registrations and closures. Overall, 100% annual assessments were completed, including mandatory final assessments for new registrations.
Service cost					
<i>Cost of food safety service</i> <i>[Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984]</i>	\$570.23	\$521.52	\$457.48	\$451.52	The cost of food safety services has decreased compared with the same reporting period last year, while the number of food premises has increased slightly. This reduction demonstrates Council's ongoing efforts to deliver a cost-effective service while maintaining, and often exceeding, high standards in service delivery.

	Results				
Service/ Indicator/ measure	2023	2024	2025	2026	Comments
Food Safety continued					
Service cost					
Critical and major non-compliance outcome notifications	100.00%	100.00%	100.00%	100.00%	This is a calendar year measure and the figure reported is at the end of the 2025 year. All 62 assessments/ inspections resulting in Major/Critical non-compliance were followed up during the reporting period.
[Number of critical non-compliance outcome notifications and major noncompliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major noncompliance outcome notifications about food premises] x 100					
Health and safety					
Food safety samples	N/A*	136.36%	126.76%	109.54%	This is a calendar-year measure, with the figure reported as at the end of 2025. The total gazetted number of food samples for Whitehorse Council in 2025 was 241. Council collected 242 food samples during the period, as well as an additional 27 samples in response to food safety complaints.
[Number of food samples obtained / Required number of food samples] x 100					
*N/A indicates a new indicator introduced in 2023/24					



	Results				
Service/ Indicator/ measure	2023	2024	2025	2026	Comments
Maternal Child Health					
Service standard					Despite a decline in local birth notifications, infant enrolments remain consistently strong. This reflects the responsiveness of the service and the team's capacity to identify, engage and enrol families who have moved into the municipality.
<i>Infant enrolments in MCH service</i> <i>[Number of infants enrolled in the MCH service / Number of birth notifications received] x 100]</i>	101.05%	100.31%	101.12%	100.64%	
Service cost					Council continues to provide a cost effective Maternal and Child Health service for the Whitehorse community, with education and support services for all families with children from birth to school age. Council's end of year result is in line with previous reporting periods.
<i>Cost of MCH service</i> <i>[Cost of the MCH service / Hours worked by MCH nurses]</i>	\$81.16	\$82.98	\$85.33	\$90.02	
Cost of MCH service					This year's increase in participation showcases the service's commitment to community connection. This excellent outcome is attributed to the team's diligent follow-up practices and enhanced engagement strategies.
<i>Participation in MCH service</i> <i>[Number of children who attend the MCH service at least once (in a year) / Number of children enrolled in the MCH service] x 100</i>	77.55%	76.65%	78.62%	82.78%	
Participation					The Whitehorse municipality has a small number of Aboriginal and Torres Strait Islander children registered in the Maternal and Child Health (MCH) Service. Participation rates remain consistently strong, supported by a responsive and culturally sensitive service approach.
<i>Participation in MCH service by Aboriginal children</i> <i>[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x 100</i>	93.41%	89.58%	83.16%	84.71%	
Satisfaction					Council has maintained a stable participation rate in the 4-week Key Age and Stage (KAS) visits throughout the financial year, consistent with previous years. This reflects continued early engagement with families soon after birth and strong service accessibility.
<i>Participation in 4- week Key Age and Stage visit</i> <i>[Number of 4-week key age and stage visits / Number of birth notifications received] x 100</i>	95.95%	97.08%	96.18%	97.62%	

Services funded

The following statement provides information in relation to the services funded in the 2025/26 Budget.

Service area	Actual Budget Variance \$'000
Creative Whitehorse	
This service provides a diverse and ongoing program of arts, cultural and heritage events as well as access to the Whitehorse Art Collection, meeting room hire and function services.	(2,577)
	(3,043)
The service also manages many arts and cultural facilities within the municipality, including The Round Performing Arts Centre, Box Hill Community Arts Centre, and Box Hill Town Hall and Community Halls.	466
Events	
This program develops and delivers Council festivals and events that encourage community participation and connection.	(986)
	(862)
	(124)
Family Services	
This service provides centre-based childcare at Whitehorse Early Learning Services (WELS), integrated kindergarten, Kindergarten facility lease management, maternal and child health, playgroup and toy library group support and youth support services.	(2,305)
	(2,573)
	268
Positive Ageing	
This service focuses on fostering an inclusive community where residents have access to essential information, social opportunities, and support services cultivate an environment where residents can maintain a high quality of life, actively engage in diverse activities, and establish meaningful connections as they age. It also works in partnership with other service providers and community organisations to reduce social isolation and help make Whitehorse a great place to live as people age.	(1,104)
	(1,065)
	(39)
Community Strengthening	
This service focuses on the development and implementation of policies, strategies, and initiatives to respond to community wellbeing issues to promote social inclusion particularly for those population groups that experience disadvantage and inequity. It also provides community grants to local not-for-profit groups and organisations and promotes our volunteering programs.	(1,893)
	(1,862)
	(31)
Community Safety	
This service delivers regulatory functions including domestic animal management, school crossing supervision, Council's local law framework and managing parking controls across the municipality.	5,100
	4,912
	188



Strategic Direction 2: Built

Strategic indicators

Strategic Direction 2, Built, contains 13 strategic indicators, with **81%** of measures meeting or exceeding targets in the first year of the 4-year plan. The remaining **19%** were close to target and Council is proud to have achieved positive outcomes, demonstrating strong overall progress towards providing city infrastructure that works for its people now and into the future.

Council continued to enhance and maintain community infrastructure across Whitehorse, delivering 94% of planned capital works projects and making progress on improvements to paths, cycling connections, sports field lighting and recreation facilities. Asset performance remained strong, with 98.33% of sealed footpaths meeting condition standards and compliance rates exceeding target levels.

Community use of Council facilities continued to grow, including increased participation in aquatic services, sport and pavilion bookings, while responsive waste management and strong planning performance supported a well-maintained and connected municipality. Community satisfaction with Council's infrastructure increased, reflecting the positive impact of ongoing investment in roads, paths, open spaces and community facilities.

Strategic indicators measure performance against the Council Plan 2025–2029:

- Maintain or increase satisfaction with recreational facilities
- Maintain or increase the amount of new and improved public lighting
- Maintain or increase compliance with Council's Road Management Plan
- Maintain or increase satisfaction with appearance of local roads
- Maintain or improve condition of Council's path and cycleways infrastructure
- Maintain or increase utilisation of Council-run sport/leisure facilities
- Maintain or increase utilisation of Council-run arts facilities
- Maintain or improve Council planning decisions upheld at VCAT
- Maintain or decrease in time taken to decide planning applications
- Maintain or improve local road condition
- Continue to deliver the annual Capital Works program
- Maintain or increase satisfaction with appearance of public places
- Maintain or improve responsiveness to dumped rubbish requests

Council Plan Annual Actions

The following statement reviews the progress of Council in relation to major initiatives and actions identified in the Annual Action Plan and 2025/26 Budget.

Actions marked with a ^ are delivered over multiple years. A status of 'complete' indicates that the milestone(s) planned for the reporting year have been achieved.

INITIATIVE: Create a priority list of public spaces to review for safe and easy access	
PROGRESS COMMENT:	STATUS
Council completed the first phase of community engagement in October 2025 to inform the development of the SAFER priorities included in the draft Whitehorse Community Safety Plan 2027–2031. More than 130 people participated in the community survey, 900+ comments were received through an interactive community safety map, 13 pop-up engagement sessions were delivered and 6 targeted community group discussions were held. Community feedback identified priority locations and key safety concerns, helping to shape the draft Community Safety Plan and a place-based priority list for future action. The priorities have been shared with relevant Council teams and external partners to support coordinated responses. Feedback also highlighted the important role local parks, reserves and community facilities play in supporting community safety, connection and wellbeing.	
INITIATIVE: Enhance and upgrade pedestrian and cycling paths across the municipality ^	
PROGRESS COMMENT:	STATUS
Council progressed several projects to improve pedestrian and cycling connections across Whitehorse and support greater use of active transport. During 2025/26, new pedestrian and cycling ramps were constructed at Lundgren Chain in Burwood, and a shared user path connection was completed between Woodhouse Grove and Elizabeth Street in Box Hill North. Detailed designs for ramp upgrades at Gawler Chain in Mont Albert North were completed, with construction scheduled for 2026/27. The Nelson Road pedestrian safety improvement project experienced delays during the detailed design phase. However, Council expects to complete the design and deliver 2 of the 3 planned projects in 2026/27, returning the overall program to schedule.	
INITIATIVE: Deliver the Cycling Strategy recommendations	
PROGRESS COMMENT:	STATUS
Council continued to deliver actions from its Cycling Strategy and promote active transport opportunities that support healthy and active lifestyles. During 2025/26, 2 new Easy Ride Route connections were installed, linking key cycling routes in Box Hill South, Mont Albert, Blackburn South and Forest Hill to improve network connectivity. Council also promoted active travel through the Walk to School program, delivered 2 Ready to Ride school cycling events in partnership with Maroondah City Council, and continued engagement with Whitehorse primary schools to encourage walking and cycling. In May 2026, the Walk with Care program was delivered at Cameron Close Retirement Village in Burwood, with 20 older residents participating to improve confidence and safety when walking.	

INITIATIVE: Develop a Whitehorse Integrated Transport Strategy**PROGRESS COMMENT:****STATUS**

Council progressed development of a new Integrated Transport Strategy to replace the existing 2011 strategy and provide a contemporary framework for transport planning, including walking and cycling. A comprehensive background report was completed to inform the draft strategy, reflecting changes in population growth, technology and transport infrastructure across Whitehorse. Community members, stakeholder groups and advocacy organisations contributed through an extensive consultation program, including 4 workshops, 3 community pop-up sessions, 30 days of online consultation, and engagement with community and trader groups. This process attracted 265 survey responses, 306 contributions to an interactive online map, and participation from 208 community members through pop-up sessions. The new strategy will guide future transport planning, support Council advocacy and strengthen applications for external funding to improve transport outcomes. The action was not completed by June 2026 and will continue into 2026/27. The draft strategy was expected to be presented to Council in August 2026 to seek endorsement for community engagement and final adoption, anticipated by the end of 2026.

**INITIATIVE: Implement the Connect with Confidence - Public Transport Community Education Program^****PROGRESS COMMENT:****STATUS**

Council's Connect with Confidence program continued to deliver strong outcomes throughout 2025/26, helping older residents build the confidence and skills needed to use public transport independently. Participants reported increased confidence travelling on public transport, greater awareness of available transport options, improved use of transport technology and enhanced perceptions of safety, supporting stronger social connections and community participation. Ongoing alumni activities demonstrated sustained outcomes beyond the program, with participants reporting increased independent travel, greater willingness to travel beyond their local area and encouraging others to use public transport. Partnerships with Metro Trains, Kinetic Buses and Whitehorse Manningham Libraries were strengthened and new community partnerships, including Blackburn Neighbourhood House, were established to support future program delivery. 4 sessions were delivered throughout the year, with a total of 44 participants attending. Attendance increased from 7 participants in November to 13 in the final session, reaching close to the program's maximum capacity of 15. Participants' satisfaction remained very high, with an average rating of 9.8 out of 10. The action is complete and has identified opportunities for continued growth and long-term program sustainability.

**INITIATIVE: Prepare Koonung Park Master Plan****PROGRESS COMMENT:****STATUS**

Background investigations for the Koonung Park Master Plan have been completed. Draft layout options have been developed to address key community priorities identified through the first round of consultation in August 2025. Council received feedback from 220 community members, who highlighted the need for improved safety and access, more inclusive play and social recreation opportunities, better pathway connections and enhanced sporting facilities. The draft options are being reviewed to determine the preferred direction, with a draft master plan and implementation plan to be prepared ahead of further community engagement. This is a multi-year project and the planned actions for 2025/26 were completed. Future work remains in progress and on track.



INITIATIVE: Review Council's approach to the management of privately constructed buildings on council land

PROGRESS COMMENT:

STATUS

Council is developing a policy framework to guide the management and occupancy of privately constructed buildings on Council land. During the reporting period, officers reviewed the project approach to ensure alignment with the Council Plan, Community Infrastructure Plan, Open Space Strategy and capital works program, while also considering Council's long-term financial sustainability. A detailed assessment is underway to inform a transparent and equitable framework that balances community benefit, asset stewardship and responsible financial management. This action was not completed by June 2026 and will continue into 2026/27, with the findings informing a draft policy framework and further Councillor engagement before the draft is presented later in the year.



INITIATIVE: Review and update the Sporting Facilities Guidelines

PROGRESS COMMENT:

STATUS

Initial community consultation and internal engagement were completed in September 2025 to inform development of the Sporting Facilities Guide. Key policy positions presented to Council and feedback from more than 100 sporting club and community submissions will be incorporated into the next stage of development. Progress was affected by the project's increased scope and complexity, as well as the departure of the project lead in March 2026. While this action was not complete by June 2026, a draft document is scheduled for community consultation in the first quarter of 2026/27 and final endorsement is now expected later in the year.



INITIATIVE: Undertake the statutory process following the adoption of the Whitehorse Open Space Strategy ^

PROGRESS COMMENT:

STATUS

The Public Open Space Contributions Program Report was completed and adopted by Council during 2025/26. The Department of Transport and Planning (DTP) advised that the report must accompany the request for authorisation of the planning scheme amendment, and the amendment documentation was subsequently submitted in draft form for review and comment. Legal review of the amendment documentation has been completed and incorporated into the draft. Council's planned work associated with this action has been completed, with feedback from DTP to inform the next stage of the amendment process.



INITIATIVE: Review and revise Council's Housing Strategy^

PROGRESS COMMENT:

STATUS

The Housing Strategy Review is a multi-year project to update Council's long-term approach to housing. Phase 1 was completed in December 2025, with the State of Play Report endorsed by Council on 16 March 2026 and released on the Whitehorse website for early community engagement. The project brief for Phase 2 was completed in the last quarter of 2025/26, providing the framework for developing the revised Housing Strategy and responding to State Government housing target guidance released in January 2026. Council completed the expected tasks for 2025/26; this action remains in progress and will continue throughout 2026/27 as a year 2 Integrated Council Plan action.



INITIATIVE: Endorsement of the Community Infrastructure Plan**PROGRESS COMMENT:****STATUS**

Council progressed the development of the Community Infrastructure Plan by completing detailed needs analysis across 15 service areas and undertaking extensive analysis of existing facilities, service needs, utilisation data and future population growth. This work has strengthened the evidence base for identifying future community infrastructure priorities and ensuring recommendations are aligned with current and future community needs. The action was not completed within the original timeframe due to the scale and complexity of the project, including data collection, verification, integration and cross-service coordination. The needs analysis and draft priority recommendations are expected to be considered by Council during the second half of 2026, with community consultation on the draft plan anticipated in early 2027. Final endorsement of the Community Infrastructure Plan is expected by the end of 2026/27.

**INITIATIVE: Advocate for community needs in Suburban Rail Loop precinct structure planning process ^****PROGRESS COMMENT:****STATUS**

Council continued to advocate for community priorities as part of the Suburban Rail Loop East precinct structure planning process. While the Standing Advisory Committee hearings concluded in December 2025 following 40 sitting days across the General Issues, Box Hill and Burwood hearings, the Committee's reports were not released by the Minister for Planning during 2025/26. During quarter 4, Council continued to advocate for local community needs through input into Integrated Water Management Plans for each precinct and consideration of planning proposals affecting the Mt Scopus College site. Council's actions for 2025/26 have been completed; however, further advocacy and community updates will be provided as State Government decisions are released.

**INITIATIVE: Review the Municipal Emergency Management Plan****PROGRESS COMMENT:****STATUS**

The Municipal Emergency Management Plan was endorsed by the Whitehorse Municipal Emergency Management Planning Committee on 10 March 2026 and the Eastern Region Regional Emergency Management Planning Committee on 13 July 2026 for a 3-year period. The updated plan includes a greater focus on high-density living, informed by a multi-storey residence evacuation exercise undertaken in December 2025. During quarter 4, the Multi-Storey Guidelines and Whitehorse Flood and Storm Sub-Plan were completed and submitted for external review by the Eastern Region Regional Emergency Management Planning Committee and Victoria State Emergency Service. Council's planned 2025/26 tasks for this action have been completed.

**INITIATIVE: Implement planning scheme provision changes following the Municipal Flood Modelling****PROGRESS COMMENT:****STATUS**

The planning scheme amendment to implement updated flood mapping remains dependent on Melbourne Water completing its review of flood modelling data. Following a Project Control Group meeting in February 2026, Melbourne Water advised that the amendment process for Whitehorse was not expected to start until 2027. As the next stage of the project is outside Council's control, the action has been deferred pending further advice from Melbourne Water. Council will continue to monitor progress and provide support when the amendment process restarts.



INITIATIVE: Implement streetscape and drainage improvement across the municipality ^

PROGRESS COMMENT:

STATUS

The Hamilton Street Streetscape project progressed during 2025/26. Early works completed included new line marking, traffic calming measures and updated signage to support the transition to one-way traffic operation. A lead design consultant was appointed to undertake site investigations and develop concept designs to support community engagement on the proposed design to help inform the next stage of the project. The Hamilton Street project has completed planned 2025/26 tasks and remains in progress and on track. The Vermont East Streetscape project was completed in June 2026. It delivered upgraded footpaths, an accessible car park, a pedestrian crossing and new landscaped areas with seating. The upgrades improved accessibility, safety and amenity within the activity centre.



INITIATIVE: Establish a cross functional improvement team to combat, measure and report dumped rubbish

PROGRESS COMMENT:

STATUS

The cross-Council Dumped Rubbish and Litter team was established in 2025/26 to coordinate efforts to reduce illegal dumping through targeted education, communication and monitoring activities. Council delivered an illegal dumping communications campaign through *Whitehorse News*, social media and community events. This included a feature article in February and the distribution of approximately 1500 information letters to residents and real estate agents in Burwood. The team continued to monitor illegal dumping trends, service requests and removal timeframes, while new signs and door hangers were installed in identified hotspot locations to encourage responsible waste disposal and support behaviour change. The action remains in progress and on track.



Service performance indicators

The following provides the results of the prescribed Local Government Performance Reporting Framework (LGPRF) service performance indicators and measures including commentary on the results.

	Results				
Service/ Indicator/ measure	2023	2024	2025	2026	Comments
Roads					
Satisfaction					While the number of sealed local road requests decreased compared to the same reporting period last year, ongoing development activity and associated heavy vehicle traffic continue to impact the condition of local roads. Council is continuing to monitor these impacts and undertake maintenance and renewal works to support the condition and safety of the local road network.
Sealed local road requests	151.81	104.56	110.51	77.36	
[Number of sealed local road requests / Kilometres of sealed local roads] x 100					
Condition					Council continues to perform strongly against this indicator. While the result is slightly below the 98 per cent target, it remains above the Metropolitan average of 94 per cent and is broadly aligned with the State-wide average of 95.8 per cent. The slight change in performance reflects the completion of a new road condition audit in early 2024, which has provided more up-to-date data. Council has committed to increasing road renewal expenditure, as outlined in the Budget, to support ongoing asset condition outcomes.
Sealed local roads maintained to condition standards	98.52%	98.49%	96.72%	96.89%	
[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x 100					
Service cost					Council completed a number of significant capital works projects in 2025/26, and costs were higher compared with the State and metropolitan averages. These works included bluestone kerb construction and concrete road reconstruction combined with the renewal of kerb and channel infrastructure, drainage assets and vehicle crossings. The higher costs reflect Council's varied asset base with many road assets of a higher replacement cost than a more standard concrete kerb and crushed rock/asphalt road pavement.
Cost of sealed local road reconstruction	\$493.10	\$333.59	\$380.48	\$314.97	
[Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]					
Service cost					Road resurfacing works were undertaken during the latter part of the financial year. Costs were slightly higher due to fuel price volatility, which increased contractor and material costs. Despite these pressures, the works were delivered as planned, improving road condition and extending pavement life.
Cost of sealed local road resealing	\$29.28	\$28.52	\$30.07	\$38.99	
[Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]					

	Results				
Service/ Indicator/ measure	2023	2024	2025	2026	Comments
Roads continued					
Satisfaction					
Satisfaction with sealed local roads	64.00	65.00	60.00	58.00	The 2026 Community Satisfaction Survey result has decreased slightly compared to 2025. To address this, Council has committed to increasing investment in road renewal, as outlined in the Budget. To further support the ongoing management and maintenance of the local road network, Council will continue to monitor annual Community Satisfaction Survey results. It is also considered that the number of arterial roads in Whitehorse will have impacted this result as many in the community may not be able to distinguish between a Council managed road versus a State managed road.
[Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]					



	Results				
Service/ Indicator/ measure	2023	2024	2025	2026	Comments
Statutory Planning					
Timeliness					
<i>Time taken to decide planning applications</i> <i>[The median number of days between receipt of a planning application and a decision on the application]</i>	71.00	51.00	50.50	48.00	The average time taken to determine applications reflects the high volume of VicSmart applications, which are required to be determined within 10 days. Council processes a significantly higher volume of VicSmart applications compared to the metropolitan and State averages (73%), contributing to a lower overall average determination time.
Service standard					
<i>Planning applications decided within required time frames</i> <i>[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x 100</i>	64.67%	66.58%	69.02%	77.17%	Decision timeframes reflect Council's ongoing commitment to the timely determination of VicSmart applications within the 10-day statutory timeframe. The increase in standard applications determined within statutory timeframes was supported by lower application volumes, influenced in part by State Planning Reform announcements, which enabled more efficient processing of existing applications. This result is now above the metropolitan average of 75.0%, and significantly exceeds the state average of 69.7%, demonstrating Council's strong performance in managing application assessments and meeting statutory obligations.
Cost					
<i>Cost of statutory planning service</i> <i>[Direct cost of the statutory planning service / Number of planning applications received]</i>	\$2,798.11	\$2,694.78	\$2,741.47	\$2,548.94	The cost of the statutory planning service has decreased from previous financial years and remains considerably lower than the metropolitan and statewide averages.
Decision Making					
<i>[Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x 100</i>	52.73%	58.00%	71.43%	65.00%	VCAT has issued a mix of decisions, with positive outcomes where officer decisions have been upheld. The proportion of decisions upheld remains above the State average (59%) and reflects both a reduced number of applications proceeding to VCAT and the inclusion of matters resolved through mediation.

Services funded

The following statement provides information in relation to the services funded in the 2025/26 Budget.

Service area	Actual Budget Variance \$'000
Leisure Facilities	
This service provides a range of leisure facilities including Morack Golf Course, Aqualink Box Hill and Aqualink Nunawading, Sportlink and Nunawading Community Hub.	2,785
<i>The 2025/26 Actuals reflect improvements in aquatics and membership income resulting from optimisation of Council's leisure facilities</i>	1,970
	815
Leisure & Recreation Management	
This program represents costs relating to the overall management of the Leisure and Recreation Services Department including administration and project support, and the facilitation of planning and policy for parks, open space and recreation resources throughout Whitehorse.	(1,519)
	(1,834)
	315
City Services	
Services are provided for the ongoing maintenance and cleanliness of Council's civil infrastructure including roads, footpaths, kerb and channel, stormwater assets, roadside furniture, bridges and path structures. This includes the services of street sweeping, public litter bin collection, removal of dumped rubbish and graffiti, and the provision of an afterhours emergency response service.	(9,479)
	(9,024)
	(455)
Planning	
This service provides statutory and strategic land use planning functions, ensuring compliance of land use and developments under the Whitehorse Planning Scheme and administration of the Whitehorse Development Contributions Plan.	(6,926)
	(5,727)
	(1,199)
Facilities Maintenance	
This service provides reactive and preventative maintenance and minor capital renewal of Council's many buildings and structures. It also includes scheduled inspections and maintenance to satisfy Building Code Essential Safety Measures Regulations.	(3,711)
	(3,561)
	(150)
Engineering Services	
This service provides strategic traffic and sustainable transport planning and traffic investigations and reports; capital works project scoping; civil asset protection; drainage and other civil approvals for developments.	(2,476)
	(2,288)
	(188)

Service area	Actual Budget Variance \$'000
Assets, Building Projects and Capital Works	
This service is responsible for the development, monitoring and performance reporting of Council's Capital Works program, the managing of design, construction and overall project management of capital building projects and the planning and implementation of strategic asset management initiatives across the organisation including Council's Asset Management System.	(2,394)
	(2,553)
	159
Fleet and Workshop	
Services are provided to manage Council's fleet of vehicles, plant and equipment items including the operation of a workshop and overall management of the functions of the Operations Centre.	(1,958)
	(1,912)
	(46)
Public Street Lighting	
This service provides street lighting throughout Whitehorse.	(1,176)
	(1,276)
	100
Property & Leasing	
This service manages Council properties and conducts property valuations.	(456)
	(1,198)
	742
Emergency Management	
This service implements Council's responsibilities as detailed in the Emergency Management Act 2013, the Municipal Emergency Management Plan and Business Continuity Policy.	(309)
	(331)
	22



Strategic Direction 3: Economy

Strategic indicators

Strategic Direction 3, Economy, contains 8 strategic indicators, with **90%** of measures meeting or exceeding targets in the first year of the 4-year plan. The remaining **10%** were close to target and still achieved positive outcomes, demonstrating Council's commitment to positioning the community to thrive in tomorrow's economy.

Whitehorse continued to strengthen its local economy during 2025/26 through targeted business support, skills development and community participation initiatives. Council delivered business workshops, mentoring and permit support services, achieving a 100% satisfaction rate for the Business Permit Assist service and maintaining strong engagement with local business groups and trader associations.

Volunteer participation remained strong, with 238 volunteers supporting 267 active roles and an average tenure of more than 7 years, reflecting sustained community contribution. Library memberships and visitation continued to grow, while student placement programs provided valuable employment pathways and workforce development opportunities. Together, these initiatives supported business growth, community participation, lifelong learning and a resilient local economy.

Strategic indicators measure performance against the Council Plan 2025–2029:

- Maintain or increase support for businesses through economic development events
- Maintain or increase engagement with local businesses and trader groups
- Maintain or increase the proportion of goods and services purchased locally
- Maintain or increase support offered to businesses experiencing change
- Maintain or increase volunteers at Council
- Maintain or increase an active library service
- Maintain or increase work experience opportunities offered by Council
- Increase promotion, uptake and satisfaction of Council's Business Permit Assist service

Council Plan Annual Actions

The following statement reviews the progress of Council in relation to major initiatives and actions identified in the Annual Action Plan and 2025/26 Budget.

Actions marked with a ^ are delivered over multiple years. A status of 'complete' indicates that the milestone(s) planned for the reporting year have been achieved.

INITIATIVE: Deliver a business training and mentoring calendar	
PROGRESS COMMENT:	STATUS
Council delivered 3 small business mentoring clinics on 30 April, 28 May and 18 June, with all sessions fully booked and 15 mentoring appointments delivered. 4 additional mentoring vouchers were issued during the quarter. Participant feedback was positive, with 81% seeking support to grow their business and the service receiving an average rating of 8.93 out of 10. The most requested areas of support were strategic planning and identifying growth opportunities, while business planning and marketing advice were rated as the most valuable outcomes. The Maximising Your Marketing workshop was delivered on 22 April in partnership with Business Victoria and Monarch, attracting 50 registrations. Council continued to promote business training opportunities and work with regional partners and the Whitehorse Business Group to support a coordinated program of training and mentoring for local businesses.	
INITIATIVE: Partner with business and trader associations in Whitehorse to deliver initiatives for the business community ^	
PROGRESS COMMENT:	STATUS
Council continued to support local business networks and partnerships throughout 2025/26. Ongoing funding and support were provided to the Whitehorse Business Group to deliver business networking activities, the Whitehorse Excellence in Business Awards and planning for future events. Council also worked closely with business and trader groups across Whitehorse, including Mont Albert Village, Box Hill, Mitcham, Burwood Heights, Brentford Square and the Megamile precinct, helping to strengthen local business connections and collaboration. A practical outcome of this work was the Circular Solutions in the Megamile initiative, which led to more than 15 mattresses being donated by Snooze to a local charity, demonstrating the community and environmental benefits that can be achieved through business partnerships.	
INITIATIVE: Review Council's Procurement Policy and procurement activities	
PROGRESS COMMENT:	STATUS
Council's Procurement Policy was endorsed on 22 September 2025, strengthening Council's approach to achieving value for money, transparency, ethical procurement practices and broader community benefits. To support implementation, briefings and updates were delivered to more than 180 staff, helping to build awareness and consistency in procurement and contract management practices. Council also delivered 4 "How to do Business with Council" workshops for local suppliers, supporting greater understanding of procurement processes and increasing opportunities for local businesses to compete for Council work.	

INITIATIVE: Design a local trader marketing program**PROGRESS COMMENT:****STATUS**

Council continued to promote and support local businesses through a range of business profiling and marketing initiatives. The Think Local Buy Local campaign engaged 13 local businesses, generated 116 consumer competition entries and was promoted through Whitehorse News, newsletters, social media and targeted precinct activities. Across the year, local businesses and precincts were regularly featured through Business Whitehorse and Council communication channels, helping to increase business visibility and community awareness of local shopping opportunities. In quarter 4, 10 local businesses were profiled through Whitehorse News and social media, while 8 businesses participated in a photoshoot to support updated promotional content and business case studies.

**INITIATIVE: Develop a prioritisation approach for streetscape improvements ^****PROGRESS COMMENT:****STATUS**

A Streetscape Prioritisation Framework was developed to support a consistent and evidence-based approach to identifying future streetscape improvement projects. The framework was informed by asset condition data, site inspections, a review of historical programs and benchmarking with other councils. It has undergone user and site testing. A preliminary prioritised program has been prepared and is currently being reviewed, with the framework to inform a staged streetscape program for consideration through Council's 10-year Capital Works program.

**INITIATIVE: Develop a Whitehorse Visitor and Tourism Strategy ^****PROGRESS COMMENT:****STATUS**

Council progressed the development of the Whitehorse Visitor and Tourism Strategy by completing a visitor economy analysis, engaging with regional stakeholders and undertaking targeted research with local accommodation providers. A community survey of residents, businesses and visitors, which generated 373 responses, provided valuable insights into visitor behaviour, local strengths and opportunities to expand the visitor economy. Early findings have informed the draft strategy and identified priority actions to support visitation and economic activity. This action was not completed by June 2026 and work will continue into 2026/27. The draft strategy is scheduled to be presented to Councillors in September 2026.

**INITIATIVE: Partner with Business and Trader Associations and key stakeholders to deliver training ^****PROGRESS COMMENT:****STATUS**

Council continued to support local business resilience and capacity building through mentoring, networking and business support initiatives. 4 small business mentoring clinics were delivered, with 17 registrations in the second half of the year and 4 mentoring vouchers issued to local business owners and business intenders. Council also facilitated business networking and capability-building opportunities, including the Shaping Box Hill workshop and a regional governance training session attended by 34 representatives from business and trader associations. Towards the end of 2025/26, Council provided business disruption and resilience support through updated resources, targeted information for businesses affected by streetscape works and ongoing collaboration with the Whitehorse Business Group to support initiatives responding to change and disruption.



INITIATIVE: Work with the State Government to monitor and provide strong support for businesses, employees and customers displaced and impacted by Suburban Rail Loop ^

PROGRESS COMMENT:

STATUS

Council continued to advocate for local businesses and the community as the Box Hill Activity Centre undergoes significant change associated with the Suburban Rail Loop project. Council worked with the Suburban Rail Loop Authority, Vicinity Centres and other key stakeholders to identify priority issues, support businesses affected by disruption and pursue opportunities for investment, partnerships and placemaking. Council also secured \$150,000 through the Multicultural Business Precincts Program to deliver initiatives that enhance Box Hill's identity, accessibility and visitor experience. In response to stakeholder feedback, the Better Box Hill Business and Community Network was established, with 2 sessions delivered to strengthen communication, collaboration and coordinated action between businesses, community representatives and key agencies. The planned tasks for this action were completed, and this project will continue into 2026/27 as a year 2 Integrated Council Plan action.



INITIATIVE: Partner with Eastern Volunteers to establish a Whitehorse Volunteering Navigation Hub

PROGRESS COMMENT:

STATUS

Council continued its partnership with Eastern Volunteers to strengthen volunteer participation and support volunteer-involving organisations across Whitehorse. During 2025/26, 2 community of practice sessions were delivered, attracting 35 attendees in October 2025 and 37 attendees in February 2026. These sessions provided organisations with access to resources, networking opportunities and guidance on attracting and retaining volunteers. In quarter 4, a community volunteering information session featuring 15 organisations was attended by 30 community members. Through the funded partnership with Eastern Volunteers, 68 people registered an interest in volunteering and 37 were referred to suitable volunteer opportunities. This initiative further strengthened connections between volunteers and local organisations.



INITIATIVE: Improve Council's Student Placement and Work Experience offering

PROGRESS COMMENT:

STATUS

Council continued to strengthen its student placement and work experience program through a more coordinated and strategic approach. During the year, 31 student placements were supported across the organisation, including 15 placements coordinated between April and June 2026 across 6 Council teams, with a further 4 placements confirmed for July to November 2026. Council also supported 10 work experience students and 1 international professional internship, while improving processes through a centralised placement model and new online enquiry system. Feedback was highly positive, with 100% of work experience students reporting they felt welcomed, supported and included. Students also reported improved skills, knowledge and career understanding through their placements, with 1 participant securing employment at The Round.



INITIATIVE: Implement a Council apprenticeship and traineeship program ^**PROGRESS COMMENT:****STATUS**

Council continued to deliver apprenticeship and traineeship opportunities through the Parks and Natural Environment Department, supporting workforce development across horticulture, arboriculture and sports fields. During 2025/26, the Parks Apprenticeship program included apprentices and trainees at various stages of their training, reflecting Council's ongoing investment in building a skilled and sustainable workforce. By the end of 2025/26, 2 apprentices were actively undertaking training in arboriculture and sportsfields and 2 new horticultural apprentices had been recruited to start in July 2026. The action is complete and has established a strong foundation for continued apprenticeship and traineeship pathways.

**INITIATIVE: Facilitate connections between higher education, vocational education, training providers and local businesses****PROGRESS COMMENT:****STATUS**

Council continued to expand inclusive employment and learning pathways through traineeships, internships and tertiary placement opportunities. 2 early learning services trainees started in July 2025 at the Vermont South and Lucknow Street centres, and an overseas qualified professional completed a 12-week work experience placement to support future employment opportunities. Council strengthened partnerships with several universities – Deakin, RMIT, La Trobe, Monash and Melbourne – resulting in 31 tertiary placements and internships across Maternal and Child Health, Environment and Sustainability, Community Strengthening, Property and Network Engineering. The planned 2025/26 tasks for this action were completed and have strengthened pathways for students and emerging professionals to gain valuable workplace experience.

**INITIATIVE: Scope and initiate a Deakin Memorandum of Understanding ^****PROGRESS COMMENT:****STATUS**

Council signed a Memorandum of Understanding (MoU) with Deakin University in November 2025, establishing an important partnership to expand opportunities for students and graduates. Since the agreement started, 6 Deakin students were offered placements across a range of Council service areas, gaining valuable real-world experience and opportunities to develop their skills. The MoU has established a strong foundation for ongoing collaboration, with opportunities for student placements and talent pathways expected to continue to grow across the organisation. The planned 2025/26 tasks for this action were completed and this action will continue into 2026/27 as a year 2 Integrated Council Plan action.

**INITIATIVE: Provision of public library services that support equitable and inclusive access^****PROGRESS COMMENT:****STATUS**

Whitehorse Manningham Libraries continued to provide accessible, inclusive and well-used community spaces. A highlight of the year was the celebration of Box Hill Library's 75th anniversary, with more than 500 people attending community events that recognised the library's longstanding role in learning, creativity and connection. Library visitation increased by 2.03% in 2025/26 compared with the previous year, demonstrating continued community engagement with library services and spaces. Programs supporting digital inclusion, sustainability and community wellbeing were delivered across the network. These included a Community Cohesion project at Nunawading Library that engaged 327 participants and a Libraries After Dark program at Box Hill Library that delivered 17 after-hours events attended by 350 people. The 2025–2029 Library Plan was endorsed, and grant funding supported improvements at Nunawading Library. CCTV installation across all Whitehorse library branches enhanced the safety, accessibility and functionality of library spaces. This action will continue into 2026/27 as a year 2 Integrated Council Plan action.



INITIATIVE: Establish a business concierge program^**PROGRESS COMMENT:****STATUS**

Council's Business Permit Support Service continued to support local businesses to navigate regulatory and permit requirements, helping to create a more business-friendly experience. During 2025/26, more than 175 businesses were assisted through the service, with referrals provided across key Council functions including planning, building, health and community safety. Council also progressed 14-day payment terms for small businesses, with more than 400 businesses transitioned to the faster payment cycle. A dedicated Business Support Advisor role was established, a new online pathway tool was launched, and business support resources were expanded to improve access to information and streamline enquiries. Ongoing enhancements are being made to improve the customer experience, such as updates to website content and refinements to the questionnaires. The service achieved a 100% Net Promoter Score, reflecting strong customer satisfaction. This action will continue into 2026/27 as a year 2 Integrated Council Plan action.

**INITIATIVE: Facilitate the activation of markets in Box Hill and Mitcham****PROGRESS COMMENT:****STATUS**

Council successfully delivered the Whitehorse Twilight Market series in Box Hill and Mitcham between February and April 2026, transforming Box Hill Mall and Britannia Mall into vibrant evening destinations that encouraged community connection and supported local businesses. Across 6 market events, thousands of people attended to enjoy food, entertainment and local traders. Commonwealth Bank IQ data indicated a positive uplift in local spending during market periods, with increases ranging from 10% to 40% across the 2 activity centres. Feedback from traders and stakeholders was overwhelmingly positive. Businesses reported increased customer activity and visitation, highlighting the value of twilight markets in supporting the local economy and enhancing the vibrancy of Whitehorse's activity centres.

**INITIATIVE: Identify future placemaking projects and spaces for placemaking****PROGRESS COMMENT:****STATUS**

Council continued to deliver placemaking initiatives across key activity centres, supporting community connection, local business activation and vibrant public spaces. The Whitehorse Placemaking Framework and activity centre prioritisation approach were endorsed, providing a structured foundation for future placemaking investment and projects. Community activations delivered across the year included the Box Hill Cultural Food Tours, which attracted more than 100 attendees, generated 3300+ booking page views and supported more than 25 local businesses; Jazz Carols in Mont Albert Village, which attracted more than 300 attendees and involved more than 8 local businesses and community groups; the Winter Furry Friends activation in Mitcham, which attracted 250 attendees and engaged more than 10 local businesses; Lunar New Year celebrations in Box Hill and Mont Albert Village, each attracting more than 300 attendees; and the Easter Celebration in Mont Albert Village, attended by more than 100 people. Public realm improvements were also completed, including the Blackburn Community Lane mural, while the Box Hill Multicultural Business Precinct Revitalisation program progressed through stakeholder co-design and community engagement. Placemaking champion groups were established for Box Hill and Mont Albert Village to support a coordinated approach to future precinct improvements.



INITIATIVE: Develop an Investment Strategy

PROGRESS COMMENT:

STATUS



Council progressed the development of a precinct-focused investment approach through research into best-practice investment strategies, benchmarking with other councils and exploring regional opportunities. A total of 62 participants across 6 targeted engagements with internal, government and private sector stakeholders informed a strategic assessment of 6 activity centres and the development of assessment criteria to identify 1 initial priority precinct for future investment. This action was not completed by June 2026 and work will continue into 2026/27. The first stage, a strategic assessment for Investment, has been completed and will be presented to Councillors in September 2026 to confirm the priority area for the next stage. Following Council's consideration, a precinct investment plan and action plan will be developed to guide future investment opportunities in the priority area.



Service performance indicators

The following provides the results of the prescribed Local Government Performance Reporting Framework (LGPRF) service performance indicators and measures including commentary on the results.

	Results				
Service/ Indicator/ measure	2023	2024	2025	2026	Comments
Libraries					
Resource currency					
Recently purchased library collection	63.50%	64.71%	65.82%	77.91%	This result is a slight improvement on the previous year. Whitehorse Manningham Libraries continues to work through a systematic assessment and withdrawal process of older material which occurs at varying times throughout the year.
[Number of library collection items purchased in the last 5 years / Number of library collection items] x 100					
Service cost					
Cost of library service per population	\$26.43	\$27.15	\$26.71	\$26.99	Whitehorse libraries continue to perform within the State Governments expected range, with only a slight decrease in this indicator for the 2025/26 financial year, possibly due to population growth.
[Direct cost of the library service / Population]					
Utilisation					
Library loans per population	N/A*	7.19	8.83	8.72	Library loans have remained consistent to the previous reporting period. This is likely due to an increase in electronic materials and audiobooks available at Whitehorse libraries.
[Number of collection item loans / Population]					
Participation					
Library membership	N/A*	26.97%	26.72%	28.75%	Library memberships have increased since the 2024/25 financial year, reflecting the accessible, relevant and valued service the Whitehorse Manningham Libraries provides for the community.
[The number of registered library members / Population] x 100					
Participation					
Library visits per	N/A*	2.51	2.64	2.69	Library visitations continued to grow throughout the year, reflecting a slight increase compared to the same reporting period last year. This demonstrates the ongoing value of library services within the community and the importance of providing accessible spaces, programs, resources and services that meet the diverse needs of the community.
[Number of library visits / Population]					

*N/A indicates a new indicator introduced in 2023/24

Services funded

The following statement provides information in relation to the services funded in the 2025/26 Budget.

Service area	Actual Budget Variance \$'000
Investment & Economic Development	
This service works in partnership with a range of organisations to support a positive, innovative and thriving economy in Whitehorse that attracts investment.	(1,140)
	(1,222)
	82
Libraries	
This service operates via the Manningham Whitehorse Library Corporation and provides for public library services at four locations in the municipality.	(6,134)
	(6,136)
	2
Box Hill multi-deck Carparks	
This service provides multi-level car parking facilities in Watts Street and Harrow Street, Box Hill.	285
	318
	(33)





Strategic Direction 4: Natural

Strategic Indicators

Strategic Direction 4, Natural, contains 6 strategic indicators, with **85%** of measures meeting or exceeding targets in the first year of the 4-year plan. The remaining **15%** were close to target and still achieved positive outcomes, demonstrating Council's commitment to protecting and enhancing the local natural environment.

Council continued to enhance and protect Whitehorse's natural environment through investment in open space, urban greening and environmental sustainability initiatives. An additional 11,631m² of public open space was added to the municipality, while 3360 street trees and 1083 park trees were planted, contributing to a net increase of 1149 trees. More than 48,500 plants were established across parks, reserves and streetscapes, supported by strong survival rates for community and volunteer planting programs.

Council also expanded community education and engagement on climate, sustainability and environmental health, while maintaining strong waste diversion outcomes despite seasonal conditions affecting green organics volumes. Community satisfaction with Council's environmental performance also improved compared with the previous year.

Strategic indicators measure performance against the Council Plan 2025–2029:

- Maintain and increase public open space
- Increase number of plants and trees planted
- Maintain or increase survival rate of trees planted by Council
- Maintain or increase satisfaction for environmental sustainability
- Maintain or increase satisfaction with waste management
- Increase kerbside collection waste diverted from landfill

Council Plan Annual Actions

The following statement reviews the progress of Council in relation to major initiatives and actions identified in the annual action plan and 2025/26 Budget.

Actions marked with a ♥ are identified as Health and Wellbeing Plan actions, while those marked with a ^ are delivered over multiple years. A multi-year action marked as 'complete' indicates that the milestone(s) planned for the reporting year have been achieved.

INITIATIVE: Continue to deliver North East Link funded tree planting of local indigenous trees	
PROGRESS COMMENT:	STATUS
Council completed the North East Link-funded indigenous tree planting program in 2025/26, planting 250 local indigenous trees across Forest Hill Reserve, Antonio Park, Antonio Newlands, Schwerkolt Cottage, Heatherdale Reserve and Terrara Park. Earlier in the year, 150 trees were planted across Bushy Creek East, Bushy Creek West, Memorial Park and Springfield Park. The project supports the replacement of vegetation affected by the project and contributes to the long-term enhancement of local biodiversity and canopy cover.	
INITIATIVE: Advocate for improved open spaces for the Community	
PROGRESS COMMENT:	STATUS
Council continued to advocate to the State Government for improved open space outcomes associated with the North East Link, with a particular focus on the section between Station Street, Box Hill North, and Springvale Road, Nunawading. Advocacy activities included meetings, workshops, site visits, design feedback and formal submissions relating to key open space areas such as Junction Road Reserve, Eram Park, Slater Reserve and the Koonung Creek parklands near Valda Wetlands. Council's advocacy contributed to positive outcomes, including the completion of the Elgar Park North East Oval synthetic field and lighting project, upgrades to Springfield Park and Mont Albert Reserve, and design improvements at Valda Wetlands. Council also continued negotiations with the State Government to secure appropriate mitigation measures for the extended use of Elgar Park North West Oval.	
INITIATIVE: Coordinate the Whitehorse National Tree Day planting event	
PROGRESS COMMENT:	STATUS
Council delivered the National Tree Day community planting event on 27 July 2025. More than 200 residents participated in planting of more than 3000 indigenous plants at Wurundjeri Walk in Blackburn South. Plants were purchased by Council from community nurseries Greenlink and Bungalook, supporting community volunteering, local biodiversity and habitat restoration. The event provided a hands-on opportunity for the community to contribute to a healthier urban environment and supports Council's Urban Forest Strategy goal of achieving 30% canopy cover by 2050.	

INITIATIVE: Facilitate workshops to grow existing and create new 'friends of' groups**PROGRESS COMMENT:****STATUS**

Council delivered a workshop for environmental volunteers, Parkland Advisory Committees and 'friends of' groups to support volunteer recruitment, retention and succession planning. The workshop provided participants with practical information, networking opportunities and support to strengthen existing groups and encourage the establishment of new community-led environmental groups. Ongoing engagement through annual site maintenance meetings and volunteer support activities has helped build capacity and strengthen partnerships with environmental volunteers across Whitehorse.

**INITIATIVE: Develop an Emissions Reduction Plan for Council operations^****PROGRESS COMMENT:****STATUS**

Council developed and adopted the Corporate Emissions Reduction Plan, which was supported at the 22 June 2026 Council Meeting. The plan provides a framework to progressively reduce greenhouse gas emissions from Council operations through initiatives focused on energy efficiency, electrification, renewable energy, fleet transition and sustainable procurement practices. Development of the plan was informed by detailed business cases examining opportunities to transition from gas to electric assets and increase the use of zero-emission vehicles. The action provides a clear pathway to reduce emissions across Council's operations, assets and procurement activities. The planned 2025/26 tasks for this action have been completed. Work will continue into 2026/27 as a year 2 Integrated Council Plan action.

**INITIATIVE: Investigate a Water Sensitive Urban Design developer offset scheme ♥****PROGRESS COMMENT:****STATUS**

Council completed an investigation and feasibility assessment for a voluntary Stormwater Quality Offset Scheme to help address situations where it is difficult for development projects to achieve best practice stormwater treatment requirements on site. The assessment found that a scheme could be trialled in Whitehorse, enabling developers to meet best practice treatment under planning permit conditions where total on-site treatment is not possible or difficult to implement. Funds collected through the scheme could be combined with Council's Capital Works program to deliver projects that support the Integrated Water Management Strategy. The action is complete, with the next phase involving development of a costing and implementation model for Council consideration.

**INITIATIVE: Finalise Council's kerbside bin transition plan to implement this legislative service change****PROGRESS COMMENT:****STATUS**

Council progressed planning for the legislated kerbside waste service changes required by 1 July 2027. Community consultation was undertaken to understand residents' preferences for future waste collection frequencies and service arrangements, with 5531 survey responses received and a further 1150 residents engaged through information sessions, pop-ups, focus groups and presentations. Following consideration of community feedback, Council resolved on 8 December 2025 to maintain the current weekly garbage collection service when introducing future service changes. On 20 April 2026, Council resolved to defer implementation of a separate glass recycling service pending the release of State Government service standards. Council continues to advocate alongside other Victorian councils regarding the proposed glass recycling requirements. As part of this advocacy, a community survey received 23,954 responses, with 19,766 respondents (82.5%) opposed to the introduction of a separate glass bin service.



Service performance indicators

The following provides the results of the prescribed Local Government Performance Reporting Framework (LGPRF) service performance indicators and measures including commentary on the results.

	Results				
Service/ Indicator/ measure	2023	2024	2025	2026	Comments
Waste Management					
Service standard				5.18	There has been a 10% improvement in missed bin requests in 2025/26 compared with the previous financial year. This improvement reflects the ongoing collaboration with our collections contractor to strengthen service performance and reporting processes.
Kerbside collection bins missed	7.25	6.51	5.44		
[Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x 10,000					
Service cost				\$148.62	The direct cost of kerbside garbage collection increased by 14% in 2025/26. This increase was primarily driven by State Government Waste Levy rises and higher landfill gate fees, as well as higher fuel prices due to global events from March.
Cost of kerbside garbage bin collection service	\$119.14	\$124.94	\$129.30		
[Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]					
Service cost				\$45.87	The direct cost of kerbside recyclables collection increased by more than 6% for the 2025/26 financial year. This result reflects increased collection costs and higher fuel prices due to global events from March.
Cost of kerbside recyclables bin collection service	\$35.80	\$44.26	\$42.40		
[Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]					
Waste diversion				52.64%	The weight of recyclables and green organics collected decreased marginally by 1.4% for the 2025/26 financial year. The weight of green waste collected varies depending on how wet the season is when it is collected, and the volume of mixed recycling continues to decline consistent with the sector with lighter packaging and materials collected through the Container Deposit Scheme.
Kerbside collection waste diverted from landfill	56.32%	55.49%	54.10%		
[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x 100					

Services funded

The following statement provides information in relation to the services funded in the 2025/26 Budget.

Service area	Actual Budget Variance \$'000
Sustainability, Waste & Recycling	
This service supports Council's Waste Management Strategy 2018-2028 to reduce waste and increase recycling including the provision of Council's kerbside waste and recycling services. Additionally, this service supports Council to deliver on its Climate Response Strategy 2023-2030 to reduce greenhouse gas emissions through mitigation, adaptation and systematic measures within the organisation and community.	(24,095) (25,344) 1,249
Recycling & Waste Centre	
The Centre is open to the public providing services for recycling of various items and disposal of general or bulky non-hazardous waste.	3,578 2,883 695
Open Space Maintenance	
This team is responsible for the management of Council's bushland, open space and parklands including developing plant stock, landscaping, pruning, grass cutting and fire management. The service also provides an education program on ecological and environmental issues largely centred on Blackburn Lake Sanctuary and Yarran Dheran Nature Reserve.	(6,827) (7,322) 495
Tree Management	
This service is responsible for the management of Council's street and park trees to meet community expectations as well as statutory and safety obligations. It includes planning for increasing the quantity and quality of trees within Whitehorse as well as maintaining the health and amenity of existing trees.	(7,601) (7,205) (396)
Sports Fields	
This service is responsible for the design, installation, maintenance and renewal of sports field infrastructure and project management of sports field capital projects.	(2,335) (1,940) (395)
Strathdon House and Orchard Precinct	
Strathdon hosts educational programs in environment, sustainability, health and wellbeing.	(229) (231) 2



Strategic Direction 5: Governance

Strategic Indicators

Strategic Direction 5, Governance, contains 12 strategic indicators, with **77%** of measures meeting or exceeding target in the first year of the 4-year plan. The remaining **23%** were close to target and still achieved positive outcomes, demonstrating Council's commitment to providing services that are accessible, adaptable and deliver real value for the community.

Whitehorse continued to deliver strong community outcomes during 2025/26, with high levels of participation, connection and satisfaction across arts, culture, recreation, health and wellbeing programs. Community satisfaction with Council's arts, cultural and event offerings exceeded state and metropolitan benchmarks, supported by strong attendance at major events and Creative Whitehorse programs. Council programs strengthened social inclusion and wellbeing, with participants reporting positive impacts on community connection, physical health and mental wellbeing. Participation also remained strong across key community services, including Maternal and Child Health programs, local sport and recreation activities, and seasonal sports field clubs, while ongoing community safety initiatives and compliance monitoring contributed to a safe and welcoming municipality.

Strategic indicators measure performance against the Council Plan 2025–2029:

- Maintain or increase satisfaction with informing the community
- Reduce Council decisions made at meetings closed to the public
- Maintain or increase the number of service reviews completed
- Maintain or increase satisfaction with customer service
- Maintain or increase satisfaction with Council's value for money
- Maintain or increase satisfaction with community consultation and engagement
- Maintain or increase satisfaction with Council decisions
- Maintain or increase community engagement contributions
- Maintain or increase Councillor attendance at Council meetings
- Increase financial benefits from the Transformation program
- Maintain or increase the number and value of reportable benefits delivered to the community through transformative initiatives
- Maintain or reduce number of VAGO financial sustainability indicators assessed as high risk

Council Plan Annual Actions

The following statement reviews the progress of Council in relation to major initiatives and actions identified in the annual action plan and 2025/26 Budget.

Actions marked with a ^ are delivered over multiple years. A status of 'complete' indicates that the milestone(s) planned for the reporting year have been achieved.

INITIATIVE: Improve access on Council's website to Council registers and information	
PROGRESS COMMENT:	STATUS
Council developed and launched a Transparency Hub on its website, providing a central location for community members to access information prescribed under the <i>Local Government Act 2020</i> . The hub improves access to key Council information through easy-to-navigate sections covering policies, plans and reports, decision-making, registers and accountability, Council performance, and contracts awarded between \$500,000 and \$1 million under delegated authority. The action is complete and supports greater transparency, accessibility and accountability for the community.	
INITIATIVE: Create Customer Commitments that reflect service standards and customer expectations	
PROGRESS COMMENT:	STATUS
The Customer Commitments have been researched, defined and finalised, built directly on what our customers told us they need and expect from Council. Training on the refreshed commitments has been rolled out across the organisation, tailored to different levels of the business, to embed them consistently across all customer touchpoints.	
INITIATIVE: Plan and deliver technologies that improve process and the customer experience ^	
PROGRESS COMMENT:	STATUS
Council progressed a range of technology and process improvement initiatives during 2025/26 to enhance customer experience, service delivery and organisational efficiency. Key achievements included the upgrade of Council's venue hire and booking system, which delivered annual cost savings, and the successful upgrade of the Pathway customer request system, which improved system stability, performance and reliability while reducing technology risk. Council advanced its approach to artificial intelligence (AI) through staff education and safe use practices, with more than 1100 staff completing training and growing adoption of tools such as Microsoft Copilot. 961 staff participated in internal and sector-wide shared knowledge networks. A Council officer was recognised externally for their work, receiving a Municipal Association of Victoria Thrive Award for Leadership in Change Management. Council delivered AI-enabled search on its website to make it easier for customers to find the information and services they need at a time that suits them. Project management software was delivered, enabling a consistent and systemised approach to manage projects across the organisation.	

INITIATIVE: Deliver service reviews to ensure Council services meet the changing needs of the community ^

PROGRESS COMMENT:

STATUS

Council worked with the Eastern Region Group of Councils to identify opportunities for collaborative service delivery that provide community value and improved efficiency. During 2025/26, a shared procurement services initiative progressed to planning for project implementation following endorsement by participating councils, with delivery scheduled to start in 2026/27. Council completed 1 service review and progressed 2 more reviews. The Whitehorse Manningham Libraries service review completed its final report, with a future Council decision required. The Economic Development service review is in its final stage, with a report expected in August 2026. Planning also started in June 2026 for a Rates and Revenue service review.



INITIATIVE: Determine the Whitehorse Manningham Libraries Governance Model

PROGRESS COMMENT:

STATUS

Council continued to work in partnership with Manningham City Council to determine the future governance arrangements for Whitehorse Manningham Libraries in accordance with the *Local Government Act 2020*. Whitehorse completed its investigation and evaluation to inform options and recommendation; further due diligence is continuing ahead of a Council decision in 2026/27. While planned 2025/26 tasks were completed, this multi-year project remains in progress. Further work is planned to establish a long-term governance model and support any required transition arrangements for the delivery of library services.



INITIATIVE: Undertake a review of Neighbourhood Houses

PROGRESS COMMENT:

STATUS

Council completed a service review of its 10 neighbourhood and community houses to identify the most effective approach to delivering community services and supporting community wellbeing. The review findings and a revised funding framework were adopted by Council on 16 March 2026, including a hybrid funding model that considers equitable funding and asset size. Council resolved in June 2026 to increase funding for all neighbourhood and community houses in the 2026/27 Budget. Implementation of a new partnership and funding agreement to execute 2026/27 funding has progressed. This action is complete and provides a stronger foundation for the future sustainability of these community facilities and services.



INITIATIVE: Host a creative think tank to engage young people

PROGRESS COMMENT:

STATUS

Council delivered a Youth Hackathon in November 2025, bringing together 24 students from Whitehorse secondary schools to develop innovative solutions to challenges identified in the Youth Connexions Supply and Demand Report. The event provided young people with a meaningful opportunity to share ideas, contribute to local decision-making and help inform future youth service planning. Participant feedback was highly positive, with students valuing the opportunity to be heard and influence outcomes. Youth Services has continued to work with the winning school team to implement their idea of creating a more youth-friendly Youth Connexions website, designed with direct input from young people, to improve access to service navigation information. Planning is underway for a second Youth Hackathon in partnership with Whitehorse Youth Voice in 2026/27.



INITIATIVE: Roll out an improved 'close the loop' process for Council community engagements ^**PROGRESS COMMENT:****STATUS**

Council improved its approach to keeping the community informed about the outcomes of consultation and engagement activities. During 2025/26, a consultation report template was introduced to provide a consistent and transparent way of reporting community feedback, Council responses, project changes and next steps. A 'Closing the Loop' tracker, supported by staff resources and templates, was also developed to help ensure communities receive updates at key project milestones. Project outcomes and updates were shared through the Your Say Whitehorse platform, newsletters, social media and Whitehorse News, including updates on the draft Tree Management Policy, Charles Rooks and Dagola Reserve Landscape Concept Plan, and Tyrol Park Landscape Concept Plan. The action is complete and strengthens transparency and community understanding of how feedback influences Council decisions.

**INITIATIVE: Deliver transformative initiatives that continuously improve our operations ^****PROGRESS COMMENT:****STATUS**

Council continued to strengthen its culture of continuous improvement, with 35 trained continuous improvement champions actively leading 24 improvement projects across the organisation. These projects focused on delivering measurable benefits in customer experience, staff efficiency and financial management. 16 improvement projects were completed, with outcomes monitored through an ongoing benefits reporting framework to ensure tangible value is delivered to the community and the organisation. Refer to the Transformation highlights section of this report for benefits overview. This initiative continues into 2026/27.

**INITIATIVE: Develop Council's Strategic property framework and roadmap ^****PROGRESS COMMENT:****STATUS**

Council adopted the Strategic Property Framework in August 2025, establishing a clear set of principles and criteria to guide future decisions on property acquisitions, disposals and development opportunities. The framework provides a strategic approach to improving the utilisation and management of Council's property portfolio and supports informed, transparent decision-making. Following adoption, seven strategic sites have been progressed at various stages through the framework that will lead to informed Council decision making maximising community benefit.



Service performance indicators

The following provides the results of the prescribed Local Government Performance Reporting Framework (LGPRF) service performance indicators and measures including commentary on the results.

	Results				
Service/ Indicator/ measure	2023	2024	2025	2026	Comments
Governance					
Transparency					
Council decisions made at meetings closed to the public	7.14%	5.24%	2.52%	5.14%	Council continues to balance its obligations regarding confidentiality with its commitment to transparency. To support openness and build community trust, Council has released 8 of the 13 confidential reports.
[Number of council resolutions made at ordinary or special meetings of council, or at meetings of a special committee consisting only of councillors, closed to the public / Number of council resolutions made at ordinary or special meetings of council or at meetings of a special committee consisting only of councillors] x100					The remaining reports will continue to remain confidential where there is a legitimate basis to do so under the Local Government Act 2020. Council will continue to review confidential reports on a regular basis to determine whether they can be released in full or in part at an appropriate time.
Consultation and engagement					
Satisfaction with community consultation and engagement	55.00	57.00	55.00	58.00	The 2026 Community Satisfaction Survey result increased by three index points compared with 2025, reflecting Council’s ongoing commitment to strengthening its community consultation and engagement practices. This improvement demonstrates continued progress in ensuring the community has meaningful opportunities to contribute to Council’s decision-making.
[Community satisfaction rating out of 100 with how council has performed on community consultation and engagement]					
Attendance					
Councillor attendance at council meetings	100.00%	97.30%	98.70%	99.55%	Council continues to demonstrate strong in-person attendance at Council Meetings, with remote attendance and absences occurring only by exception. This reflects Council’s commitment to active participation, visible leadership and effective decision-making in the Council Chamber.
[The sum of the number of councillors who attended each ordinary and special council meeting / (Number of ordinary and special council meetings) x (Number of councillors elected at the last council general election)] x100					

	Results				
Service/ Indicator/ measure	2023	2024	2025	2026	Comments
Governance continued					
Service cost					
Cost of elected representation	\$49,732.36	\$53,814.82	\$55,388.73	\$61,836.91	Council continues to manage Councillor expenses responsibly and in accordance with the relevant policies. Costs are kept to a minimum while ensuring Councillors have appropriate support to undertake their civic duties effectively.
[Direct cost of the governance service / Number of councillors elected at the last council general election					
Satisfaction					
Satisfaction with council decisions	56.00	58.00	56.00	57.00	The 2026 Community Satisfaction Survey result increased by one index point compared with 2025. Council will continue to make informed, transparent decisions that are in the best interests of the community while seeking opportunities to further strengthen community confidence.
[Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]					



Services funded

The following statement provides information in relation to the services funded in the 2025/26 Budget.

Service area	Actual Budget Variance \$'000
Executive Management	
This area includes the Chief Executive Officer and the Executive Leadership Team and associated support.	(2,028)
	(1,859)
	(169)
Governance & Integrity	
This service includes governance, executive and council support, information management, and controls and compliance services, and manages Council's audit, risk management and insurance processes.	(5,729)
	(6,280)
	551
Organisational Technology	
This service provides all Council technology licencing, support, maintenance and associated services. It also provides funding for the delivery of technology improvements which include replacing or updating legacy applications, change management, process redesign and implementing new capabilities.	(12,342)
	(13,731)
	1,389
People and Culture	
This service provides human resource management services including staff recruitment, corporate training and development, industrial relations and volunteer advisory services as well as managing the payroll service.	(6,528)
	(6,388)
	(140)
Finance	
This service manages Council's financial activities to ensure statutory compliance and financial sustainability. This includes financial planning and reporting (including the Annual Budget and Financial Plan), financial management, procurement, tendering and contract administration, and administration and collection of Council's rates and service charges. It also includes Centralised accounting adjustments for lease liabilities relating to Council's financial activities.	(2,459)
	(3,073)
	614
Marketing and Communications	
This service manages strategic marketing and communications plans for the Council including marketing for The Round and Leisure services. It manages production of Council publications, graphic design, video and photography and social media. The service develops a range of communications materials tailored to each audience, including for the diverse community, staff and Councillors.	(2,416)
	(2,314)
	(102)
Customer Support	
This service delivers the provision of customer support at Council's two service centres in Box Hill and Nunawading.	(2,305)
	(2,156)
	(149)

Service area	Actual Budget Variance \$'000
Commercial Strategy and Contracts	
This service area provides leadership and support across Council's commercial and contract management activities to support financial sustainability and service excellence. It focuses on developing commercial strategies, strengthening contract management practices, and identifying opportunities to improve value, productivity and service delivery through partnerships, shared services and alternative delivery models.	(582) (575) (7)
Corporate Planning and Performance	
This service facilitates the development and ongoing management of Council's integrated planning, performance monitoring and reporting processes, including the development and maintenance of the Council Plan and ensuring that Council meets its statutory reporting obligations in accordance with legislative and Council reporting cycles.	(342) (425) 83
Community Engagement	
This service provides a range of opportunities for community involvement in Council's decision making and strategic planning. It enables Council to make well-informed decisions at an operational and strategic level and creates a better level of understanding between Council and our community.	(330) (299) (31)
Advocacy	
This service advocates for sustainable and equitable funding or partnerships that supports community priorities.	(278) (353) 75
Futures Projects	
This service area enables continuous improvement, customer experience, service reviews, artificial intelligence and shared services programs.	(1,554) (1,793) 239
Strategic Property	
This service coordinates the strategic uplift in the management of key sites and informs Council decision making.	(146) (202) 56



WHITEHORSE
CITY COUNCIL

2025/26

Our governance

Governance

Whitehorse City Council is established under the *Local Government Act 2020* to provide leadership and ensure governance for the municipality, working for the benefit and wellbeing of the Whitehorse community.

Council delivers good governance by making decisions and taking actions that align with the Act's overarching principles. This includes:

- acting and decision-making in accordance with the relevant laws
- focusing on the best outcomes for the community, now and into the future
- supporting economic, social and environmental sustainability
- involving the community in planning and decision-making
- encouraging innovation and continuous improvement
- working collaboratively with other governments, statutory bodies and organisations
- maintaining strong financial management, ensuring the ongoing financial viability of Council
- considering regional, state and national priorities in decision-making
- consistently being open and transparent in its decisions and actions

Council is committed to effective and sustainable democratic and corporate governance to ensure it meets the needs and priorities of the community.

There are many ways for the community to be involved in decision-making, including consultation processes such as Your Say Whitehorse community engagement, public forums, and opportunities to ask questions or speak at Council Meetings.

All formal decisions are made through Council Meetings, which are reported through minutes that are posted on Council's website after each meeting. Council delegates some of its decision-making to Council staff. These responsibilities are exercised by Council staff in line with Council policies. Information on those delegations and delegates are reported on Council's website.



Council meetings

During 2025/26, Whitehorse City Council held 20 Council Meetings and 1 Special Council Meeting to elect the Mayor and Deputy Mayor. Council Meetings are where Councillors make formal decisions about Council operations, policies, strategic direction and key plans, including the Council Plan and Annual Budget.

Meetings are open to the public and everyone is welcome to attend. Those unable to attend in person can watch meetings live on Council's website or view recordings afterwards. Council Meetings also provide opportunities for community participation. Community members can request to speak or submit a question for consideration at a meeting.

Councillor attendance at council meetings

The accompanying table details Councillor attendance at Council Meetings for the period 1 July 2025 to 30 June 2026.

	Council meetings	Special meetings	Apologies	Leave of absence
COOTAMUNDRA WARD Cr Kieran Simpson	20	1	0	0
ELEY WARD Cr Daniel Griffiths	20	1	0	0
ELGAR WARD Cr Blair Barker	20	1	0	0
KINGSLEY WARD Cr Kirsten Langford	20	1	0	0
LAKE WARD Cr Hayley Weller	20	1	0	0
MAHONEYS WARD Cr Jason Martin	20	1	0	0
SIMPSON WARD Cr Prue Cutts	20	1	0	0
SPARKS WARD Cr Peter Allan	18	1	0	2
TERRARA WARD Cr Jarrod Gunn	20	1	0	0
WALKER WARD Cr Ben Stennett	20	1	0	0
WATTLE WARD Cr Andrew Davenport	20	1	0	0

Internal resolution procedures

In accordance with section 140 of the *Local Government Act 2020* and the *Local Government (Governance and Integrity) Regulations 2020*, Council adopted an internal resolution procedure for Councillor conduct disputes on 10 June 2025. The procedure supports the early and constructive resolution of alleged breaches of the Model Councillor Code of Conduct through discussion and conciliation, helping to maintain effective working relationships and good governance practices.

Code of conduct

Since 26 October 2024, all Councillors were required to follow the Model Code of Conduct set out in Schedule 1 of the *Local Government (Governance and Integrity) Regulations 2020*.

This Model Code replaces the previous requirement for each Council to develop its own Councillor Code of Conduct. It provides clear, consistent standards for Councillors' behaviour and responsibilities.

The purpose of the Model Code is to support Councillors in carrying out their roles effectively and to help Council deliver strong governance for the benefit and wellbeing of the community.

Conflict of interest

Councillors are elected by residents and ratepayers to represent the community and act in its best interests. This role carries a high level of trust and requires Councillors to always act in the public interest.

When Council delegates its powers to a Council officer or a committee, those officers and committees must also act in the public interest.

A conflict of interest can arise when a personal or private interest could affect, or be seen to affect, someone's ability to act in the public interest. Importantly, a conflict can exist even if no improper action occurs.

Council has guidelines and procedures in place to help Councillors and staff identify and manage conflicts of interest. Declaring a conflict of interest is a standard item at all Council Meetings.

While the exact process can vary depending on the situation, it generally involves declaring the interest and stepping away from the decision-making process. All declared conflicts of interest are recorded in the meeting minutes. In 2025/26, there were 17 conflicts of interest.



Councillor allowances and councillor expenses

Councillor allowances are determined by the Victorian Independent Remuneration Tribunal, which is responsible for setting the allowances payable to mayors, deputy mayors and councillors across Victoria.

The Victorian Independent Remuneration Tribunal is responsible for setting remuneration for Members of Parliament (MPs), local Councillors and executives in the Victorian public sector.

On 18 December 2025, in accordance with section 23A of the Victorian Independent Remuneration Tribunal and *Improving Parliamentary Standards Act 2019*, the Tribunal made the Allowance payable to Mayors, Deputy Mayor and Councillors (Victoria) Determination No 01/2022.

The determination set a base allowance for each Council member, the value of which varies according to the role (Mayor, Deputy Mayor or Councillor) and the allowance category to which the Council has been assigned. The allowance amounts are inclusive of any superannuation guarantee contribution amount. The appointed Mayor also receives use of a fully maintained vehicle.



The Tribunal is required to make an annual adjustment to the values of allowances. Whitehorse has been classified as a category 3 Council and effective from 1 July 2025 until 17 December 2025, the applicable allowances payable were:

Mayor, \$142,661 a year

Deputy Mayor, \$71,329 a year

Councillors, \$41,992 a year

The Tribunal made a further adjustment effective from 18 December 2025. The applicable allowances payable were:

Mayor, \$146,319 a year

Deputy Mayor, \$73,159 a year

Councillors, \$41,992 a year

In accordance with the *Local Government Act 2020* and Council's Councillor Expenses and Support Policy, Councillors are entitled to reimbursement for reasonable expenses incurred in the performance of their official duties. These expenses support Councillors to effectively undertake their civic responsibilities, including attendance at meetings, professional development, civic representation and community engagement activities.

Council maintains a strong commitment to transparency, accountability and appropriate use of public resources. All expense claims are subject to policy requirements, must be reasonable and directly related to Council business, and are supported by appropriate documentation.

Councillor expenses are publicly reported monthly and reviewed through Council's governance processes, including reporting to the Audit and Risk Committee. This reporting framework ensures openness and provides assurance to the community that public funds are being managed responsibly.

All amounts disclosed are exclusive of goods and services tax (GST)

Summary of expenses paid for each councillor during the 2025/26 year

Councillor	Conferences	Information & communication	Car expenses	Functions	Travel	TOTAL
Cr Blair Barker	\$2,994.00	\$494.85	-	-	-	\$3,488.85
Cr Prue Cutts	\$350.00	\$841.32	-	\$1,299.23	\$18.18	\$2,508.73
Cr Andrew Davenport	\$5,276.49	\$580.66	\$1,497.15	\$1,337.32	\$564.66	\$9,256.28
Cr Ben Stennett	-	\$485.66	-	\$303.21	-	\$788.87
Cr Peter Allan	-	\$580.70	-	\$2,504.81	\$60.35	\$3,145.86
Cr Daniel Griffiths	\$6,145.46	\$485.73	-	\$627.59	\$914.70	\$8,173.48
Cr Jarrod Gunn	-	\$485.62	-	\$10.54		\$496.16
Cr Kirsten Langford	\$3,801.41	\$767.56	\$743.92	\$2,409.20	\$969.44	\$8,691.53
Cr Jason Martin	-	\$503.90	-	\$395.45	-	\$899.35
Cr Kieran Simpson	\$3,886.79	\$485.71	-	\$1,261.18	\$560.53	\$6,194.21
Cr Hayley Weller	-	\$485.69	-	\$626.03	-	\$1,111.72
TOTAL	\$22,454.15	\$6,197.40	\$2,241.07	\$10,774.56	\$3,087.86	\$44,755.04

Summary of allowances paid for each councillor during the 2025/26 year

Total Allowances (Excluding GST)	
Cr Kirsten Langford (Mayor 12 Nov 2025 to present)	\$107,715.60
Cr Kieran Simpson (Deputy Mayor 12 Nov 2025 to present)	\$61,556.26
Cr Andrew Davenport (Mayor 30 June 2025 to 12 Nov 2025)	\$78,903.95
Cr Prue Cutts (Deputy Mayor 30 June 2025 to 12 Nov 2025)	\$52,748.86
Cr Blair Barker	\$41,992.00
Cr Ben Stennett	\$41,992.00
Cr Peter Allan	\$41,992.00
Cr Daniel Griffiths	\$41,992.00
Cr Jarrod Gunn	\$41,992.00
Cr Jason Martin	\$41,992.00
Cr Hayley Weller	\$41,992.00

Audit operations

Audit And Risk Committee

Council has established an Audit and Risk Committee (Committee) pursuant to Section 53 of the *Local Government Act 2020* (the Act). The Committee is an advisory committee with no delegated authority or decision-making abilities.

The Committee supports Council to fulfil its corporate governance and oversight responsibilities in the following areas:

- financial and performance reporting,
- risk management,
- integrity framework, including fraud and corruption prevention systems and controls;
- maintenance of a sound internal control environment,
- assurance activities including internal and external audit; and
- compliance with its policies and legislative and regulatory requirements.

The Committee comprises 5 members: 3 independent members and 2 Councillors, appointed by Council. The Committee meets 5 times a year. The members, meetings held and attendance of each member for 2025/26 are shown in the accompanying table.

Name	Member	Term	20/08/25	17/09/25	19/11/25	04/03/26	20/05/26
Ms Lisa Woolmer	Independent (Chair up to September 2025)	September 2017 to September 2025	✓	✓	N/A	N/A	N/A
Mr Jonathan Kyvelidis	Independent (Chair since Nov 2025)	March 2021 to present	✓	✓	✓	✓	✓
Ms Binda Gokhale	Independent	October 2022 to present	✓	✓	✓	✓	✓
Mr Phillip Souter	Independent	October	N/A	N/A	✓	✓	✓
Cr Daniel Griffiths	Councillor	December 2024 to present	✓	✓	✓	✓	✓
Cr Peter Allan	Councillor	December 2024 to November 2025	✓	✓	✓	N/A	N/A
Cr Jarrod Gunn	Councillor	December 2025 to present	N/A	N/A	N/A	✓	✓

✓ Present in meeting.

N/A Not a Committee member at the date of the meeting, therefore not required to attend.

The Charter is subject to regular review and approval by Council and is available on Council's website: [Audit and Risk Committee Charter](#) together with other details of the Committee.

The Committee's annual work plan and agenda are aligned with the Charter and ensure the Committee's work covers all areas in the Charter across the year.

The Committee prepares a biannual audit and risk report to Council that describes the activities of the Committee, including its findings and recommendations. The biannual report for the period April to September 2025 was made to Council on 13 October 2025 and the biannual report for the period October 2025 to March 2026 was made to Council on 20 April 2026. The biannual reports are included in Council's Meeting agendas, which are available on Council's website.

Internal Audit

Whitehorse City Council's internal audit function was performed by HLB Mann Judd. HLB Mann Judd was appointed from 1 July 2023 for a 4-year term.

HLB Mann Judd developed the Strategic Internal Audit Plan 2025/26 (SIAP) in consultation with the executive leaders, selected managers and the Audit and Risk Committee (Committee). Projects in the SIAP are identified with reference to Council's Plan, past internal audit activity, Council's Risk Registers, audit activity proposed by the Victorian Auditor-General's Office and risks prevalent in the local government sector. The SIAP is reviewed annually to ensure that internal audit resources remain focused on appropriate areas. The SIAP was endorsed by the Committee on 21 May 2025 and adopted by Council on 10 June 2025.

During the year, HLB Mann Judd conducted the following internal audits in accordance with the SIAP:

1. Review of cyber (focus on training and awareness) including survey
2. Review of Capital Works program
3. Review of payroll (including data analytics, interpretation and application of awards and allowances)
4. Review of statutory planning (with focus on planning permit applications and approvals process)
5. Review of occupational health and safety (including wellbeing, awareness survey and new psychosocial regulations)

Following each internal audit, HLB Mann Judd provided management with an internal audit report, which contained findings, observations and recommendations.

For each recommendation, management provided a management response, including action plans, responsible officers and target dates for completion. Outstanding actions are tracked and reported to the Committee until completion. The internal auditor attended Committee meetings to report on the status of the SIAP and present internal audit reports.

External Audit

Council's external auditor is the Victorian Auditor-General's Office (VAGO) and the audit is undertaken by RSD Audit on behalf of VAGO. Unmodified audit reports were issued on the Annual Financial Report and Performance Statement for 2025/26.

<https://www.whitehorse.vic.gov.au/sites/whitehorse.vic.gov.au/files/assets/documents/Audit%20%20Risk%20Committee%20Charter.PDF>

Governance and Management Checklist

Council annually assesses its performance against a prescribed checklist under the Act. This checklist helps ensure Council is meeting its responsibilities and maintaining strong governance practices.

The table below shows the results of Whitehorse City Council's assessment for 2025/26.

No.	Governance and Management Items	Comments
1	Community Engagement Policy (policy outlining Council's commitment to engaging with the community on matters of public interest)	<i>Community Engagement Policy 2025-2029</i> Adopted on 24 March 2025 in accordance with section 55 of the Act.
2	Community Engagement Guidelines (guidelines to assist staff to determine when and how to engage with the community)	<i>Community Engagement Handbook</i> Date of commencement: 24 October 2022.
3	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)	<i>Financial Plan 2025-2035</i> Adopted 13 October 2025 in Accordance with section 91 of the Act.
4	Asset Plan (plan that sets out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	<i>Asset Plan 2025-2035</i> Adopted on 13 October 2025 in accordance with section 92 of the Act.
5	Revenue and Rating Plan (plan setting out the rating structure of Council to levy rates and charges)	<i>Revenue and Rating Plan 2025-2029</i> Adopted 16 June 2025 in accordance with section 93 of the Act.
6	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)	<i>Annual Budget 2026/27</i> Adopted 22 June 2026 in accordance with section 94 of the Act.
7	Risk Policy (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	<i>Risk Management Policy</i> Date of commencement: 11 October 2022.
8	Fraud Policy (policy outlining Council's commitment and approach to minimising the risk of fraud)	<i>Fraud and Corruption Control Policy</i> Date of commencement: 6 June 2023.
9	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 MEMPC) during the financial year. Dates of MEMPC meetings attended: 5 September 2025, 5 December 2025, 6 March 2026, and 5 June 2026.
10	Procurement Policy (policy outlining the principles, processes and procedures that will apply to all purchases of goods and services by Council)	<i>Procurement Policy 2025-2029</i> Adopted 22 September 2025 in accordance with section 108 of the Act.

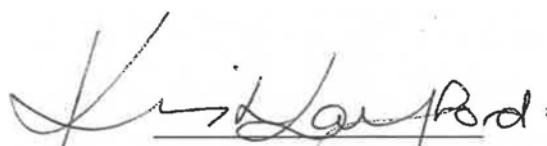
No.	Governance and Management Items	Comments
11	Business Continuity Plan (plan setting out the actions that will be taken to ensure that key services continue to operate in the event of a disaster)	<i>Business Continuity Plan</i> Date of commencement: 25 November 2025.
12	Disaster Recovery Plan (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	<i>Disaster Recovery Plan</i> Date of commencement: 25 November 2025.
13	Complaint Policy (Policy under section 107 of the Act outlining Council's commitment and approach to managing complaints)	<i>Complaint Handling Policy</i> Date of commencement 6 May 2025.
14	Workforce Plan (Plan outlining Council's commitment and approach to planning the current and future workforce requirements of the organisation)	<i>Workforce Plan</i> Plan developed in accordance with section 46 of the Act. Date of commencement: 31 December 2025.
15	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)	<i>Rates Hardship Assistance Policy</i> Date of commencement: 20 April 2020.
16	Risk Management Framework (framework outlining Council's approach to managing risks to the Council's operations)	<i>Risk Management Framework</i> Date of commencement: 11 December 2024.
17	Audit and Risk Committee (advisory committee of Council under section 53 and section 54 of the Act)	Established in accordance with section 53 of the Act. Date of establishment: 24 August 2020 ARC Charter last reviewed and adopted by Council on 9 September 2024.
18	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: 1 July 2023.
19	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: 27 October 2025.
20	Council Plan Reporting (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)	Current report Date of Reports: 27 October 2025 and 16 March 2026.
21	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)	Reports presented to the Council in accordance with section 97(1) of the Act. Date of reports: 27 October 2025, 24 November 2025, 16 March 2026, 1 June 2026.
22	Risk Reports (six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	Risk reports prepared and presented. Date of reports: 19 November 2025 and 20 May 2026.

No.	Governance and Management Items	Comments
23	Performance Report (six-monthly reports of indicators measuring the results against financial and non-financial performance, including the performance indicators referred to in section 98 of the Act)	Date of reports: 27 October 2025 and 16 March 2026.
24	Annual Report (annual report under sections 98 and 99 of the Act containing a report of operations and audited financial and performance statements)	Annual report presented on 27 October 2025 in accordance with section 100 of the Act.
25	Councillor Code of Conduct (Code setting out the standards of conduct to be followed by Councillors and other matters)	<i>Councillor Code of Conduct</i> Code of conduct reviewed and adopted on 26 October 2024 in accordance with section 139 of the Act.
26	Delegations (documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff)	Delegations reviewed in accordance with section 11(7) of the Act and a register kept in accordance with sections 11(8) and 47(7) of the Act. Council to CEO delegations adopted 30/03/2026 CEO to Staff delegations adopted 30/03/2026.
27	Meeting Procedures (Governance Rules governing the conduct of meetings of Council and delegated committees)	Governance Rules adopted on 24 June 2024 in accordance with section 60 of the Act.

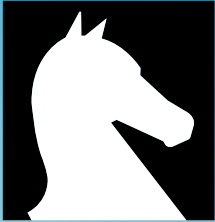
I certify that this information presents fairly the status of Council's governance and management arrangements.



Simon McMillan
Chief Executive Officer
Dated: 5 October 2026



Cr Kirsten Langford
Mayor
Dated: 5 October 2026



WHITEHORSE
CITY COUNCIL

2025/26

Our Statutory information



Our statutory information

Information privacy

Council believes the responsible handling of personal information is a key aspect of good corporate governance and is strongly committed to protecting an individual's right to privacy. Council takes the necessary steps to ensure the personal information that customers and residents share with us remains confidential.

Council is committed to ensuring that personal information received by the organisation is collected and handled in a responsible manner and in accordance with the information Privacy Principles incorporated within the *Privacy and Data Protection Act 2014* and the *Health Records Act 2001*. Council's Information Privacy Policy is available at whitehorse.vic.gov.au

Council received 4 privacy complaints and 1 breach in 2025/26.

Freedom of Information

The *Freedom of Information Act 1982* grants the community the right to access certain Council documents. The general right of access is limited by exceptions and exemptions that have been prescribed to protect public interests and the private and business affairs of people about whom Council holds information.

The Act has 4 main functions:

to provide a general right of access to documents

to enable individuals to amend incorrect information about them held by agencies

to provide rights of appeal in relation to the previous 2 functions

to require agencies to publish certain details about themselves and their functions

FOI requests received	2025/26
New requests	55
Access granted in full	16
Access granted in part	9
Access denied in full	0
Requests not finalised at the end of the reporting period	2
Withdrawn	1
Requests outside the Act	7
Requests: no documents existed	3
Others: not processed, not proceeded with, workload issues, Act did not apply	17
Application fees collected	\$837.30
Charges collected	\$201.50

Transparency and access to information

Whitehorse is committed to transparency and ease of access to information

Council's Public Transparency Policy outlines how information is made available to the public. The policy supports Council in its ongoing drive for good governance and the importance of open and accountable conduct and specifies how Council information is to be made publicly available.

A copy of the policy and the details of what is publicly available and the ways in which it can be accessed can be viewed on Council's website.

The *Freedom of Information Act 1982* requires Council to publish a range of information about its functions and procedures, the types of documents it keeps, reports and publications, and freedom of information arrangements. This information is set out at whitehorse.vic.gov.au and is known as a 'Part II statement'.

A range of documents and information is available for inspection at Council offices, on Council's website or the Transparency hub. Documents, such as Policies, registers and Council agendas and minutes, including previously confidential agendas and minutes, are now more accessible and easier to find

Public Interest Disclosure Act 2012

The main objective of the *Public Interest Disclosure Act 2012* is to encourage and facilitate the disclosure of improper conduct of public bodies and public officers. The scheme is important to enable people who report improper conduct and corruption to be protected, including keeping their identity confidential and protecting them from reprisals. Procedures are available on Council's website.

In accordance with the *Public Interest Disclosures Act 2012*, Council is committed to integrity in all its operations. During 2025/26, there was 1 disclosure that was referred to the Independent Broad-based Anti-Corruption Commission (IBAC).

Council's Public Interest Disclosure Coordinator is the Manager Integrity and Performance.



Risk management and insurance

Effective risk management is a key enabler of Council's strategic objectives and an integral component of its Strategic Direction 5, Governance. Risk management supports the delivery of quality services, informed decision-making, and the achievement of community outcomes by helping Council identify, assess and manage risks in a structured and proactive manner. Through effective risk management practices, Council is better positioned to respond to emerging challenges, seize opportunities, and deliver on the objectives of the Integrated Council Plan with greater confidence and assurance for residents, employees and stakeholders.

Council's Risk Management Framework establishes a consistent approach to the identification, assessment, treatment, monitoring and reporting of risks across the organisation. The framework is aligned with the international standard for risk management, ISO 31000:2018, and is supported by the Risk Management Policy and related procedures. Strategic risks, enterprise risks and risk appetite statements are regularly reviewed and reported to the Executive Leadership team, Audit and Risk Committee, and Council, providing oversight, accountability and opportunities for continuous improvement in risk management practices.

Council's internal audit function provides independent and objective assurance on the effectiveness of governance, risk management and internal control processes. Through a risk-based program of audits, internal audit supports Council in identifying opportunities to strengthen controls, improve processes and enhance organisational performance.

Council maintains a comprehensive insurance program to protect against significant insurable risks and support organisational resilience. The program is reviewed annually to ensure appropriate coverage is maintained across key areas, including property, motor vehicles, cyber security, public liability and professional indemnity. Council works closely with its appointed insurance broker to assess risks and ensure coverage remains aligned with organisational needs. Council is also a member of the Municipal Association of Victoria (MAV) Liability Mutual Insurance Scheme, which provides specialised public liability and professional indemnity insurance tailored to the local government sector.



Procurement

In accordance with the *Local Government Act 2020* and Council's Procurement Policy, Council did not enter into any contracts valued at \$300,000 or more without first undertaking a public competitive procurement process.

Council remains committed to the principles of competitive neutrality, ensuring transparency, fairness and value for money in its procurement activities. During 2025/26, contracts awarded through a public tender process included the following categories:

- city services including street and footpath sweeping
- leisure and recreation, including Aqualink maintenance, sports field construction and ground renewals
- after-hours parking services
- professional services, including economic development, feature surveys, concept designs and open space strategy
- facility maintenance, including electrical and plumbing services
- fleet renewal
- information technology
- retail gas and electricity

Road Management Act

In accordance with section 22 of the *Road Management Act 2004*, Council must publish a copy or summary of any Ministerial Direction in its Annual Report. In 2025/26, Council did not receive any Ministerial Directions in relation to the *Road Management Act 2004*.

Food Act 1984

In accordance with section 7E of the *Food Act 1984*, Council must publish a summary of any Ministerial Directions received during the financial year in its Annual Report. No such Ministerial Directions were received by Council during the financial year.





Domestic animal management plan

Whitehorse's animal management service is dedicated to supporting a safe and responsible community for people and their pets. Council offers a wide range of animal-related services that include:

reuniting lost pets with their owners

animal and pet education programs

partnerships with community organisations

animal collection and welfare

investigations for animal-related matters including dog attacks

park and reserve patrols

a 24/7 animal after-hours emergency service

targeted campaigns addressing key issues such as roaming cats, barking dogs and unregistered pets

managing dangerous and restricted breed dogs

pet registration and identification checks

support for pet owners

All these services are guided by the new Whitehorse Domestic Animal Management Plan 2026–2029 (DAMP), which was adopted by Council in 2025/26. The DAMP provides strategic direction for Whitehorse's animal management service over the coming years. Developed through extensive community consultation, the DAMP introduces a range of new and increased initiatives aimed at improving responsible pet ownership, community safety and animal welfare.

Key initiatives include:

the introduction of school holiday dog bite prevention education programs for children and families

increased proactive park patrols to promote responsible pet ownership and reduce serious dog-related incidents

an expanded range of community pet education programs and events to better engage animal owners

investigations into low cost desexing initiatives

enhanced compliance and enforcement activities

the establishment of the Domestic Animal Management Advisory Committee to support the ongoing implementation of the Plan



Carers recognition

Whitehorse City Council recognises the important and valuable contribution carers make to the Whitehorse community. The *Carers Recognition Act 2012* defines a 'care relationship' as a person providing care to someone who is older, has a disability, mental illness or an ongoing medical condition.

The 2021 Census identified that in Whitehorse there were 18,235 carers, representing 12.8% of the population aged 15 years and over.

Council officers across various teams, including Youth Services, Positive Ageing, Maternal and Child Health, and Early Childhood Services, play a key role in supporting carers through their work with the broader community.

Within Council's workforce, carers are acknowledged through provisions in the Enterprise Agreement, including leave entitlements and individual flexibility arrangements.

In 2025/26, Council continued to recognise and support carers through a range of programs, partnerships and community engagement activities.

Council partnered with local organisations and worked collaboratively to share information and resources, promote services and identify emerging needs to strengthen the supports available for carers in the community.

Council hosted and facilitated a series of information sessions and forums aimed at carers. Community members participated in these sessions and received relevant information and resources.

On Council's website, links to relevant Council services, local supports and resources were shared, making this information more readily available to community members with caring responsibilities.

Council engaged with community members at festivals and events, distributing information and raising awareness of available support for carers.

Council provided flexible early years health and parenting support to parents and kinship and grandparent carers, with a focus on primary prevention.



Listening to our community

For Whitehorse City Council, complaints are more than concerns to resolve. They provide an important way for the community to share its experiences and identify where Council can improve.

Council is committed to making it easy for people to raise complaints and ensuring each complaint is handled fairly and respectfully. Complainants are kept informed throughout the process, with clear and timely outcomes provided.

Council also looks beyond individual complaints to identify trends, learn from community feedback and make meaningful improvements to services and processes.

The accompanying graphic provides an overview of complaints received in 2025/26, Council's responses and the ways community feedback has informed improvements across the organisation.

2025/26 Complaints Analysis

Listening to our residents to continuously improve our services and keep our community informed.

1,037

Total complaints recorded

49% of complaints could have reasonably been prevented through better service, communication, or adherence to Council processes.

Complaint categories

Complaints are categorised as Procedure, People or Policy to support consistent reporting and continuous improvement. Council continues refining service delivery:

76%

Procedure

21%

People

3%

Policy

Procedure is a breakdown in how a process was carried out, resulting in dissatisfaction.

People is a behaviour that impacts how customers feel they were treated.

Policy is dissatisfaction with rules, regulations, or decisions.

Service reliability

1,471

missed bin complaints were reported during FY25/26, representing only **0.03%** of total bins collected.

You said, we listened.

Service improvements in response to customer feedback and complaints.

- ✓ Improving Parking Meter Information
- ✓ Improving the Annual Rates
- ✓ Improving Information for Pet Owners
- ✓ Improving Public Infrastructure

Development Contributions

Council introduced a Development Contributions Plan (DCP) in 2023. In accordance with section 46GM and 46QD of the *Planning and Environment Act 1987*, a council that is a collecting or development agency must prepare and give a report to the Minister for Planning on infrastructure and development contributions including levies and works in kind. The report must be published in a council's annual report.

For the 2025/26 year the following information about infrastructure and development contributions is disclosed.

Total DCP levies received in 2025

DCP name and year approved	Levies received in 2025-26 financial year (\$)
Whitehorse DCP 2023	\$1,098,953.24
Total	\$1,098,953.24

DCP land, works, services or facilities accepted as works-in-kind in 2025

DCP name and year approved	Project ID	Project description	Item purpose	Project value (\$)
Whitehorse DCP 2023		(Nil)		
Total				\$0.00

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) (\$)
Whitehorse Development Contributions Plan 2023	\$2,318,754.95	\$2,318,754.95	\$0.00	\$2,318,754.95
Total	\$2,318,754.95	\$2,318,754.95	\$0.00	\$2,318,754.95

Table 4 – Land, works, services or facilities delivered in 2025/26 financial year from DCP levies collected

Project description	Project ID	DCP name and year approved	DCP fund expended	Works-in-kind accepted (\$)	Council's contribution (\$)	Other contributions (\$)	Total project expenditure (\$)~	Percentage of item delivered*	DCP Income Estimate
Aqualink Box Hill Tile Rectification Works - Stage 2 ^{2,4}	19	Whitehorse DCP 2023	\$111,776.00	\$0.00	\$1,220,193.00	\$0.00	\$1,487,638.00	100%	\$267,445.00
Sportlink Multi Purpose Facility Redevelopment ³	7	Whitehorse DCP 2023	\$314,686.00	\$0.00	\$4,729,830.00	\$1,333,200.00	\$7,426,469.00	23%	\$1,363,439.00
Fulton Reserve - Playspace renewal - Local ^{1,4}	74	Whitehorse DCP 2023	\$2,799.29	\$0.00	\$73,018.00	\$0.00	\$81,739.00	100%	\$8,721.00
Halligan Park - Playspace renewal - Local	62	Whitehorse DCP 2023	\$13,353.44	\$0.00	\$151,074.56	\$0.00	\$164,428.00	100%	\$13,353.44
Branksome Grove Reserve - Playspace renewal - Local ¹	55	Whitehorse DCP 2023	\$18,498.00	\$0.00	\$123,118.00	\$0.00	\$141,616.00	100%	\$18,498.00
Billabong Park (North) - Playspace renewal - Local	60	Whitehorse DCP 2023	\$18,811.00	\$0.00	\$107,598.00	\$0.00	\$126,409.00	100%	\$18,811.00
Heatherdale Reserve - Playspace renewal - Local ³	49	Whitehorse DCP 2023	\$20,885.16	\$0.00	\$117,490.84	\$0.00	\$138,376.00	100%	\$20,885.16
Cootamundra Walk (South East) - Playspace renewal - Local ¹	50	Whitehorse DCP 2023	\$19,354.00	\$0.00	\$219,203.00	\$0.00	\$238,557.00	100%	\$19,354.00
Collina Glen Playspace renewal - Local ¹	79	Whitehorse DCP 2023	\$19,354.00	\$0.00	\$104,876.00	\$0.00	\$124,230.00	100%	\$19,354.00
Lucknow Court Reserve - Playspace renewal - Local ¹	48	Whitehorse DCP 2023	\$20,542.00	\$0.00	\$80,350.00	\$0.00	\$100,892.00	100%	\$20,542.00

Project description	Project ID	DCP name and year approved	DCP fund expended	Works-in-kind accepted (\$)	Council's contribution (\$)	Other contributions (\$)	Total project expenditure (\$)~	Percentage of item delivered*	DCP Income Estimate
Reconstruction Watts St / Court St Laneway – (11 Court Street to Thames St) -- cost estimate after removal of Roads to Recovery funding of 55.7% ¹	127	Whitehorse DCP 2023	\$20,896.00	\$0.00	\$418,515.00	\$211,000.00	\$650,411.00	100%	\$20,896.00
Hurter-Finch Reserve - Playspace renewal - Local	57	Whitehorse DCP 2023	\$23,548.41	\$0.00	\$113,415.59	\$0.00	\$136,964.00	100%	\$23,548.41
Memorial Park - Playspace renewal - Nhood	35	Whitehorse DCP 2023	\$24,454.45	\$0.00	\$252,205.55	\$0.00	\$276,660.00	100%	\$24,454.45
Alwyn Street, Mitcham, Traffic Improvements ¹	126	Whitehorse DCP 2023	\$22,624.00	\$0.00	\$50,804.00	\$0.00	\$74,698.00	95%	\$23,894.00
Prospect St at Young St- Pedestrian crossing (Zebra or wombat) (Box Hill Integrated Transport Strategy Implementation) ²	114	Whitehorse DCP 2023	\$26,063.76	\$0.00	\$158,684.24	\$1,650.00	\$186,398.00	100%	\$26,063.76
Reconstruction Monash Street, Box Hill South – (between Piedmont St to Naples St) - cost estimate after removal of Roads to Recovery funding of 55.7% ²	123	Whitehorse DCP 2023	\$26,251.82	\$0.00	\$380,493.18	\$390,440.00	\$797,185.00	100%	\$26,251.82
Edinburgh Patch - Playspace renewal - Nhood ¹	39	Whitehorse DCP 2023	\$36,677.30	\$0.00	\$179,319.70	\$0.00	\$215,997.00	100%	\$36,677.30
Scarborough Park - Playspace renewal - Nhood	40	Whitehorse DCP 2023	\$33,208.00	\$0.00	\$186,011.00	\$0.00	\$219,219.00	100%	\$33,208.00
Springfield Park - Playspace renewal - Nhood ²	36	Whitehorse DCP 2023	\$37,892.98	\$0.00	\$210,770.02	\$0.00	\$248,663.00	100%	\$37,892.98

Project description	Project ID	DCP name and year approved	DCP fund expended	Works-in-kind accepted (\$)	Council's contribution (\$)	Other contributions (\$)	Total project expenditure (\$~)	Percentage of item delivered*	DCP Income Estimate
Pickford Paddock (North) - Playspace renewal - Nhood ²	33	Whitehorse DCP 2023	\$41,639.99	\$0.00	\$124,377.01	\$0.00	\$166,017.00	100%	\$41,639.99
Antonio Park Playspace renewal - Nhood ³	46	Whitehorse DCP 2023	\$43,185.74	\$0.00	\$210,224.26	\$0.00	\$253,410.00	100%	\$43,185.74
Forest Hill Reserve car park ¹	31	Whitehorse DCP 2023	\$47,464.00	\$0.00	\$506,265.00	\$0.00	\$553,729.00	100%	\$47,464.00
Raised Threshold Treatment - Station/Oxford (Box Hill Integrated Transport Strategy Implementation) ²	124	Whitehorse DCP 2023	\$63,697.30	\$0.00	\$87,823.70	\$0.00	\$151,521.00	100%	\$63,697.30
Raised Threshold Treatment - Station/Ashted (Box Hill Integrated Transport Strategy Implementation) ²	125	Whitehorse DCP 2023	\$63,697.30	\$0.00	\$115,356.70	\$0.00	\$179,054.00	100%	\$63,697.30
Eley Park court ¹	30	Whitehorse DCP 2023	\$27,593.29	\$0.00	\$267,746.00	\$200,328.00	\$528,492.00	46%	\$60,418.00
Total			\$1,098,953.23	\$0.00	\$10,188,762.35	\$2,136,618.00	\$14,668,772.00		

Notes:

This table reflects Projects listed in Whitehorse DCP 2023 to which DCP funds have been expended in the 2025-26 financial year. This is not a full list of all DCP projects completed to-date.

¹ Projects were completed in 2022-23 financial year, however DCP funds were expended on the project in the 2025-26 financial year

² Projects were completed in 2023-24 financial year, however DCP funds were expended on the project in the 2025-26 financial year

³ Projects were completed in 2024-25 financial year, however DCP funds were expended on the project in the 2025-26 financial year

⁴ DCP funds were expended on the project also in the 2024/25 financial year and reported that year

*The Percentage of item delivered represents the DCP fund expended to-date as a percentage of the total DCP Income Estimate for that project. The DCP Income Estimate as per the Whitehorse DCP 2023 with indexation included up to the year of project completion.

~Total project expenditure reflects the accumulated project expenditure up to 30 June 2026 for projects that had DCP funds allocated during 2025-26.



WHITEHORSE
CITY COUNCIL

2025/26

Performance Statement



Whitehorse City Council

2025/26 Performance Statement

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Whitehorse City Council
2025/26 Performance Statement
Certification of the Performance Statement

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*.



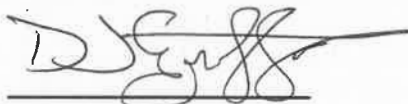
Callista Clarke
CPA Principal Accounting Officer
Dated: 5 October 2026

In our opinion, the accompanying performance statement of the *Whitehorse 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 Daniel Griffiths
Councillor
Dated: 5 October 2026



Cr Jarrod Gunn
Councillor
Dated: 5 October 2026



Simon McMillan
Chief Executive Officer
Dated: 5 October 2026

Whitehorse City Council
2025/26 Performance Statement
Victorian Auditor - General's Office Audit Report



Independent Auditor's Report

To the Councillors of Whitehorse City Council

Opinion	I have audited the accompanying performance statement of Whitehorse 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 Whitehorse 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 <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020.
Basis for Opinion	I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report. My independence is established by the <i>Constitution Act 1975</i>. 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 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i> (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 <i>Local Government Act 2020</i> 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.

Whitehorse City Council
 2025/26 Performance Statement
 Victorian Auditor - General's Office Audit Report



Auditor's responsibilities for the audit of the performance statement	As required by the <i>Audit Act 1994</i>, 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.
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MELBOURNE
13 October 2026


Travis Derricott
as delegate for the Auditor-General of Victoria

Whitehorse City Council

2025/26 Performance Statement

Description of Municipality

The City of Whitehorse is located just 15 kilometres east of Melbourne and covers an area of 64 square kilometres. The municipality has an estimated residential population of 185,256 residents (Australian Bureau of Statistics).

The City of Whitehorse has a diverse population. According to the 2021 census, 44.9 per cent of residents were born overseas and 44.3 per cent speak a language other than English at home. The most common languages are Mandarin, Cantonese, Greek, Vietnamese, and Hindi (Australian Bureau of Statistics).

Whitehorse City Council provides high-quality services and facilities across a range of areas including community services, environmental services, customer services, health and wellbeing, planning and building, parks and gardens and more. The City of Whitehorse has more than 705 hectares of open space, including quality bushland reserves, parks, formal gardens, recreation reserves and trails, combined with tree-lined residential streetscapes to form a pleasant urban environment.



Whitehorse City Council

Service Performance Indicators

For the year ended 30 June 2026

SERVICE/INDICATOR/MEASURE	Results					Comments
	2023	2024	2025	2026 Target	2026 Actual	
Aquatic Facilities						
Utilisation						The overall utilisation rates for Council’s two aquatic facilities were higher than the previous financial year and have continued to increase steadily over recent years. This growth can be largely attributed to strong membership numbers and the expansion of health and fitness programs, which have enhanced participation and engagement across both facilities.
AF6 Utilisation of aquatic facilities [Number of visits to aquatic facilities / Municipal population]	7.86	7.84	9.24	N/A	9.39	
Animal Management						
Health and Safety						Council maintained a 100% successful prosecution rate for all animal-related matters, prosecuting six cases in total. Council pursues prosecution for cases that cannot be resolved with the relevant parties outside of court.
AM7 Animal management prosecutions [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	100.00%	100.00%	100.00%	N/A	100.00%	
Food Safety						
Health and Safety						This is a calendar year measure and the figure reported is at the end of the 2025 year. All 62 assessments/inspections resulting in Major/Critical non-compliance were followed up during the reporting period.
FS4 Critical and major noncompliance outcome notifications [Number of critical non-compliance outcome notifications and major noncompliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x 100	100.00%	100.00%	100.00%	N/A	100.00%	
Governance						
Satisfaction						The 2026 Community Satisfaction Survey result increased by three index points compared with 2025, reflecting Council's ongoing commitment to strengthening its community consultation and engagement practices. This improvement demonstrates continued progress in ensuring the community has meaningful opportunities to contribute to Council's decision-making.
G2 Satisfaction with community consultation and engagement [Community satisfaction rating out of 100 with the consultation and engagement efforts of the council]	55	57	55	58	58	
Libraries						
Participation						Library memberships have increased since the 2024/25 financial year, reflecting the accessible, relevant and valued service the Whitehorse Manningham Libraries provides for the community.
LB7 Library membership [Percentage of the population that are registered library members] x 100	N/A	26.97%	26.72%	N/A	28.75%	



Whitehorse City Council

Service Performance Indicators

For the year ended 30 June 2026

SERVICE/INDICATOR/MEASURE	Results					Comments
	2023	2024	2025	2026 Target	2026 Actual	
Maternal and Child Health (MCH)						
Participation MC4 Participation in MCH service [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x 100	77.55%	76.65%	78.62%	N/A	82.78%	This year's increase in participation showcases the service's commitment to community connection. This excellent outcome is attributed to the team's diligent follow-up practices and enhanced engagement strategies.
Participation MC5 Participation in 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] x 100	93.41%	89.58%	83.16%	N/A	84.71%	The Whitehorse municipality has a small number of Aboriginal and Torres Strait Islander children registered in the Maternal and Child Health (MCH) Service. Participation rates remain consistently strong, supported by a responsive and culturally sensitive service approach.
Roads						
Condition Sealed local roads below the intervention level [Percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal]	98.52%	98.49%	96.72%	98.00%	96.92%	Council continues to perform strongly against this indicator. While the result is slightly below the 98 per cent target, it remains above the Metropolitan average of 94 per cent and is broadly aligned with the State-wide average of 95.8 per cent. The slight change in performance reflects the completion of a new road condition audit in early 2024, which has provided more up-to-date data. Council has committed to increasing road renewal expenditure, as outlined in the Budget, to support ongoing asset condition outcomes.
Statutory Planning						
Service Standard Planning applications decided within the relevant required time [Percentage of planning application decisions made within the relevant required time]	64.67%	66.58%	69.02%	58.00%	77.17%	Decision timeframes reflect Council's ongoing commitment to the timely determination of VicSmart applications within the 10-day statutory timeframe. The increase in standard applications determined within statutory timeframes was supported by lower application volumes, influenced in part by State Planning Reform announcements, which enabled more efficient processing of existing applications. This result is now above the metropolitan average of 75.0%, and significantly exceeds the state average of 69.7%, demonstrating Council's strong performance in managing application assessments and meeting statutory obligations.
Waste Collection						
Waste diversion WC5 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] x 100	56.32%	55.49%	54.10%	59.00%	53.49%	The weight of recyclables and green organics collected decreased marginally by 1.4% (annual tonnage) for the 2025/26 financial year. The weight of green waste collected varies depending on how wet the season is when it is collected, and the volume of mixed recycling continues to decline consistently with lighter packaging and materials collected through the Container Deposit Scheme.



Whitehorse City Council

Financial Performance Indicators

For the year ended 30 June 2026

SERVICE/ INDICATOR/ MEASURE	2023	2024	2025	2026		2027	2028	2029	2030	Comments
		Actual		Target	Actual	Forecast				
Efficiency										
Expenditure level										The 2025/26 result was higher than target and also above the previous year's actuals, primarily due to the write off of assets ahead of redevelopment and higher depreciation as a result of the revaluation of assets at 30-Jun-2025.
E2 Expenses per property assessment	\$2,866.94	\$2,655.34	\$2,820.29	\$2,845.00	\$2,916.59	\$2,958.23	\$3,031.21	\$3,075.59	\$3,132.33	
[Total expenses / Number of property assessments]										
Revenue level										This result reflects Whitehorse City Council's relatively low average rates per assessment, which remain among the lowest across metropolitan Melbourne. In 2025/26, the average general rate increase was 3.0%, consistent with the rate cap prescribed under the Victorian Government's Fair Go Rates System.
E4 Average rate per property assessment	\$1,645.97	\$1,474.26	\$1,515.83	N/A	\$1,554.12	\$1,597.20	\$1,633.19	\$1,669.92	\$1,707.18	
[Sum of all general rates and municipal charges / Number of property assessments]										
Liquidity										
Working Capital										Council continues to maintain a sound capacity to meet its short-term financial obligations. The working capital ratio decreased marginally from 458.87% to 449.22% in 2025/26 but remains well above the minimum sustainable level of 100%. This indicates that Council is well positioned to meet its current obligations as they fall due. The ratio is forecast to remain steady over the life of the plan.
L1 Current assets compared to current liabilities	327.83%	449.20%	458.87%	479.94%	449.22%	447.46%	476.98%	475.29%	467.29%	
[Current assets / Current liabilities] x100										



Financial Performance Indicators

For the year ended 30 June 2026

SERVICE/ INDICATOR/ MEASURE	2023	2024	2025	2026		2027	2028	2029	2030	Comments
		Actual		Target	Actual	Forecast				
Liquidity										
Unrestricted cash										
L2 Unrestricted cash compared to current liabilities [Unrestricted cash / Current liabilities] x100	-100.63%	-167.30%	-188.06%	N/A	-104.28%	N/A	N/A	N/A	N/A	This indicator shows cash and cash equivalents and financial assets that are less than 90 days not available for use other than for the purpose for which it is restricted in accordance with accounting standards. The unrestricted cash indicator improved in 2025/26 compared with the prior year, reflecting higher overall cash holdings. The result includes cash held to fund carry forward capital works from 2025/26, which were lower than in 2024/25, as well as statutory reserves, trust funds and deposits held for specific purposes. The 2025/26 result was also influenced by a significant proportion of funds being invested in term deposits with maturities greater than 90 days as at acquisition to maximise interest income. Under accounting standards, these investments are classified as "other financial assets" rather than cash and cash equivalents. As at 30 June 2026, \$220 million was held in term deposit investments and excluded from the indicator calculation. Had these investments been classified as cash, the unrestricted cash indicator would have been 238.17%.

Whitehorse City Council

Financial Performance Indicators

For the year ended 30 June 2026

SERVICE/ INDICATOR/ MEASURE	2023	2024	2025	2026		2027	2028	2029	2030	Comments
		Actual		Target	Actual	Forecast				
Obligations										
Loans and borrowings										
O2 Loans and borrowings compared to rates [Interest bearing loans and borrowings / Rate revenue] x100	0.00%	0.00%	0.00%	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	Council currently has no loans and borrowings.
Loans and borrowings										
O3 Loans and borrowings repayments compared to rates [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	0.00%	0.00%	0.00%	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	Council currently has no loans and borrowings.
</										



Whitehorse City Council

Financial Performance Indicators

For the year ended 30 June 2026

SERVICE/ INDICATOR/ MEASURE	2023	2024	2025	2026		2027	2028	2029	2030	Comments	
		Actual		Target	Actual	Forecast					
Obligations											
Asset renewal and upgrade										The asset renewal and upgrade ratio increased by 4.18% in 2025/26, indicating an improved level of investment in asset renewal and upgrades relative to asset depreciation. This result is slightly lower than target due primarily to higher depreciation in 2025/26, impacted by asset revaluations at 30 June 2025 for building assets and sportsfields (infrastructure). The forecast result is expected to return to above the desired level of 100% and reflects Council's ongoing commitment to maintaining and renewing its infrastructure assets in a sustainable manner.	
O5 Asset renewal and upgrade expense compared to depreciation	126.13%	90.11%	94.14%	102.05%	98.32%	132.96%	104.08%	100.51%	111.13%		
[Asset renewal and asset upgrade expenditure / Asset depreciation] x x100											
Operating position											
										The adjusted underlying result of Council, after removing non-recurrent capital grant income, monetary contributions and non-monetary asset contributions, was \$10.60 million, marginally higher than the 2024/25 result of \$10.53 million. The result was supported by a \$10.92 million increase in adjusted underlying revenue, primarily from higher rates and charges (\$5.55 million), user fees (\$2.21 million) and other income (\$5.30 million). The increase in other income was largely due to additional compensation of \$2.07 million received in 2025/26 from the Suburban Rail Loop Authority relating to the 2023/24 compulsory acquisition of Sinnott Street Reserve, as well as higher interest income earned on investments. These increases were partly offset by lower Financial Assistance Grants income resulting from the timing of advance payments. Higher operating expenditure of \$10.84 million partially offset the increase in revenue, primarily due to non-cash accounting adjustments associated with asset disposals (\$5.86 million) related to assets scheduled for demolition ahead of redevelopment, and higher depreciation expenses (\$4.65 million) following asset revaluations completed at 30 June 2025. For 2026/27, the result has been impacted by 80% of the 2026/27 Victorian Local Government Grants Commission funding allocation being brought forward and paid in 2025/26. The adjusted underlying result in future years can also vary depending on operating initiatives and projects planned over the period.	
Adjusted underlying result											
OP1 Adjusted underlying surplus (or deficit)	-4.06%	3.50%	4.41%	N/A	4.24%	0.63%	1.28%	1.55%	0.86%		
[Adjusted underlying surplus (or deficit)/ Adjusted underlying revenue] x100											



Whitehorse City Council

Financial Performance Indicators

For the year ended 30 June 2026

SERVICE/ INDICATOR/ MEASURE	2023	2024 Actual	2025	2026 Target	2026 Actual	2027	2028	2029	2030	Comments
Stability										
										This indicator assesses the extent to which Council relies on rates and charges to fund its services and activities. A lower result indicates a lower reliance on rates and charges as a source of revenue. In 2025/26, the proportion of rates to adjusted underlying revenue was slightly lower than in 2024/25, reflecting an increase in adjusted underlying revenue, largely from higher user fees and other income. The increase in other income included \$2.07 million in additional compensation received from the Suburban Rail Loop Authority in relation to the 2023/24 compulsory acquisition of Sinnott Street Reserve, as well as higher interest income earned on investments. These increases were partially offset by lower Financial Assistance Grants income received through the Victorian Local Government Grants Commission, with the 2024/25 result reflecting 150% of annual funding received (comprising 100% of the 2024/25 allocation and an advance payment of 50% of the 2025/26 allocation), compared with 130% of annual funding received in 2025/26 (comprising 50% of the 2025/26 allocation and an advance payment of 80% of the 2026/27 allocation). Future years of the plan are expected to remain relatively stable, with rates continuing to be Council's primary source of revenue, representing approximately 64% of adjusted underlying revenue.
Rates concentration										
S1 Rates compared to adjusted underlying revenue	59.91%	64.97%	62.57%	64.42%	62.06%	64.43%	64.32%	64.60%	65.20%	
[Rate revenue / Adjusted underlying revenue] x100										
Rates effort										
S2 Rates compared to property values	0.15%	0.17%	0.17%	N/A	0.17%	0.17%	0.18%	0.18%	0.18%	This result reflects the extent of reliance on rate revenues to fund all of council's ongoing services. A low or decreasing level of rates suggests an improvement in the rating burden. Council's result remains low, with the forecast in alignment with historical performance.
[Rate revenue / Capital improved value of rateable properties in the municipality] x100										



Whitehorse City Council

Sustainable Capacity Indicators

For the year ended 30 June 2026

SERVICE/INDICATOR/MEASURE	Results			2026	Comments
	2023	2024	2025		
Population					
C1 Expenses per head of municipal population [Total expenses / Municipal population]	\$1,315.31	\$1,189.77	\$1,245.08	\$1,291.54	This indicator measures operating expenditure per head of population and provides an indication of the cost of delivering Council services to the community. The 2025/26 result was impacted by higher expenditure, largely reflecting non-cash accounting adjustments associated with asset disposals (\$5.86 million) related to assets scheduled for demolition ahead of redevelopment, and an increase in depreciation expense (\$4.65 million) following asset revaluations at 30 June 2025 for building assets and sportsfields (infrastructure). While population increased by 0.98% in 2025/26 compared with 2024/25, expenditure growth exceeded population growth, resulting in a higher operating expenditure per head outcome.
C2 Infrastructure per head of municipal population [Value of infrastructure / Municipal population]	\$6,950.31	\$6,926.59	\$7,571.14	\$8,453.34	This indicator measures the value of Council's infrastructure assets per resident and provides an indication of the level of infrastructure available to support the community. The increase in infrastructure per head of municipal population in 2025/26 was primarily attributable to higher infrastructure asset values following the revaluation of a number of infrastructure asset classes in accordance with Australian Accounting Standards. The most significant increases related to roads, footpaths, drainage and off-street car parks. Additions arising from Council's capital works program during the year also contributed to the increase. While the municipal population increased by 0.98% in 2025/26 compared with 2024/25, growth in infrastructure asset values exceeded population growth, resulting in a higher infrastructure per head outcome.
C3 Population density per length of road [Municipal population / Kilometres of local roads]	270.03	278.80	286.36	289.11	This result demonstrates the City of Whitehorse's population using an established road network, which is well maintained but not growing in length. The increase in 2025/26 compared to 2024/25 is due to an increase in population.
Own-source revenue					
C4 Own-source revenue per head of municipal population [Own-source revenue / Municipal population]	\$1,117.37	\$1,182.26	\$1,203.43	\$1,252.77	Own source revenue per head of municipal population increased in 2025/26 as growth in own source revenue exceeded population growth. The increase was primarily driven by higher rates and charges, user fees and other income. The increase in other income included additional compensation received from the Suburban Rail Loop Authority in relation to the 2023/24 compulsory acquisition of Sinnott Street Reserve, as well as higher interest income earned on investments. These increases were partially offset by lower Financial Assistance Grants income due to the timing of advance payments.



Whitehorse City Council

Sustainable Capacity Indicators

For the year ended 30 June 2026

SERVICE/INDICATOR/MEASURE	Results			2026	Comments
	2023	2024	2025		
Recurrent grants					
C5 Recurrent grants per head of municipal population [Recurrent grants / Municipal population]	\$137.94	\$50.10	\$97.20	\$92.05	This indicator measures the amount of recurrent grant funding received per resident and provides an indication of Council's reliance on external funding to support ongoing service delivery. The lower result in 2025/26 was primarily due to timing differences in the recognition of Victorian Local Government Grants Commission (VLGGC) funding. The 2025/26 result reflects 50% of the 2025/26 allocation together with an advance payment of 80% of the 2026/27 allocation (total \$8.40 million). In comparison, the 2024/25 result reflected 100% of the 2024/25 allocation together with an advance payment of 50% of the 2025/26 allocation (total \$9.13 million). Population growth of 0.98% in 2025/26 also contributed to the lower recurrent grants per head outcome.
Disadvantage					
C6 Relative Socio-Economic Disadvantage [Index of Relative Socio-Economic Disadvantage by decile]	9.00	9.00	9.00	9.00	This result indicates that Whitehorse continues to be a municipality with a relatively low socio-economic disadvantage.
Workforce turnover					
C7 Percentage of staff turnover [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	10.17%	21.50%	17.11%	18.07%	Staff turnover rates continue to vary from year to year due to a range of factors, including career progression, market competition, and organisational change. Council remains committed to reducing workforce turnover by implementing a range of initiatives focused on employee engagement, learning and development, and talent acquisition and retention strategies. Departure surveys are conducted to capture insights into exit trends, which are used to inform and refine People & Culture initiatives.



2025/26 Performance Statement

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.

2025/26 Performance Statement

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
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 <i>Food Act 1984</i> , or advice given to council by an authorized 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 <i>Food Act 1984</i>
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 <i>Road Management Act 2004</i>
major non-compliance outcome notification	means a notification received by a council under section 19N(3) or (4) of the <i>Food Act 1984</i> , or advice given to council by an authorized 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



WHITEHORSE
CITY COUNCIL

2025/26

Financial Statements

Annual Financial Report

for the year ended 30 June 2026

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for the year ended 30 June 2026

Certification of the Financial Statements

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*, the Australian Accounting Standards and other mandatory professional reporting requirements.



Callista Clarke CPA

Principal Accounting Officer

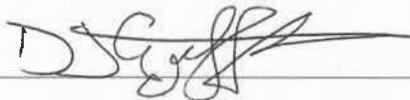
Dated: 5 October 2026

Nunawading

In our opinion, the accompanying financial statements present fairly the financial transactions of Whitehorse 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 Daniel Griffiths

Councillor

Dated: 5 October 2026

Nunawading



Cr Jarrod Gunn

Councillor

Dated: 5 October 2026

Nunawading



Simon McMillan

Chief Executive Officer

Dated: 5 October 2026

Nunawading

Independent Auditor's Report

To the Councillors of Whitehorse City Council

Opinion

I have audited the financial report of Whitehorse 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.

Annual Financial Report
for the year ended 30 June 2026

Victorian Auditor-General's Office Report (continued)



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.

Comprehensive Income Statement

for the year ended 30 June 2026

	Note	2026 \$ '000	2025 \$ '000
Income / Revenue			
Rates and charges	3.1	155,057	149,504
Statutory fees and fines	3.2	13,294	14,131
User fees	3.3	41,008	38,795
Grants - operating	3.4	16,882	17,289
Grants - capital	3.4	11,826	7,977
Contributions - monetary	3.5	6,843	9,138
Contributions - non monetary	3.5	1,660	2,126
Other income	3.7	22,770	17,463
Share of net (loss)/profits of associates and joint ventures	6.2	(46)	890
Total income / revenue		269,294	257,313
Expenses			
Employee costs	4.1	89,899	90,329
Materials and services	4.2	85,858	84,601
Depreciation	4.3	45,475	40,765
Amortisation - Intangible assets	4.4	363	446
Depreciation - right of use assets	4.5	1,304	1,278
Allowance for impairment losses	4.6	1,207	1,869
Finance Costs - leases	4.7	105	120
Contributions expense - Whitehorse Manningham Library	7.2	6,183	6,003
Net loss on disposal of property, infrastructure, plant and equipment	3.6	6,312	454
Other expenses	4.8	2,559	2,559
Total expenses		239,265	228,424
Surplus for the year		30,029	28,889
Other comprehensive income:			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation gain	6.1	177,137	194,354
Total items which will not be reclassified subsequently to the operating result		177,137	194,354
Total other comprehensive income		177,137	194,354
Total comprehensive result		207,166	223,243

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	38,709	21,815
Trade and other receivables	5.1	22,772	20,536
Other financial assets	5.1	220,323	197,667
Prepayments	5.2	2,465	1,854
Non-current assets classified as "held for sale"		—	2,414
Other assets	5.2	4,752	3,806
Total current assets		289,021	248,092
Non-current assets			
Trade and other receivables	5.1	228	278
Investments in associates, joint arrangements and subsidiaries	6.2	6,184	6,162
Property, infrastructure, plant and equipment	6.1	4,683,121	4,506,106
Right-of-use assets	5.7	6,275	7,188
Intangible assets	5.2	411	753
Total non-current assets		4,696,219	4,520,487
Total assets		4,985,240	4,768,579
Liabilities			
Current liabilities			
Trade and other payables	5.3	16,167	15,552
Trust funds and deposits	5.3	18,497	14,673
Contract and other liabilities	5.3	11,378	5,845
Provisions	5.4	17,030	16,746
Lease liabilities	5.7	1,266	1,250
Total current liabilities		64,338	54,066
Non-current liabilities			
Provisions	5.4	1,673	1,588
Lease liabilities	5.7	5,223	6,154
Provision for investments in joint operation accounted for using the equity method	6.2	1,865	1,796
Total non-current liabilities		8,761	9,538
Total liabilities		73,099	63,604
Net assets		4,912,141	4,704,975
Equity			
Accumulated surplus		1,607,814	1,576,633
Reserves	9.1	3,304,327	3,128,342
Total Equity		4,912,141	4,704,975

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

	Note	Total \$ '000	Accumulated Surplus \$ '000	Revaluation Reserves \$ '000	Other Reserves \$ '000
2026					
Balance at beginning of the financial year		4,704,975	1,576,633	3,014,178	114,164
Surplus for the year		30,029	30,029	–	–
Other comprehensive income					
Net asset revaluation gain	9.1	177,137	–	177,137	–
Other comprehensive income		177,137	–	177,137	–
Total comprehensive income		207,166	30,029	177,137	–
Transfers to other reserves	9.1	–	(10,848)	–	10,848
Transfers from other reserves	9.1	–	12,000	–	(12,000)
Balance at end of the financial year		4,912,141	1,607,814	3,191,315	113,012
2025					
Balance at beginning of the financial year		4,481,732	1,549,915	2,819,824	111,993
Surplus for the year		28,889	28,889	–	–
Other comprehensive income					
Net asset revaluation gain	9.1	194,354	–	194,354	–
Other comprehensive income		194,354	–	194,354	–
Total comprehensive income		223,243	28,889	194,354	–
Transfers to other reserves	9.1	–	(11,964)	–	11,964
Transfers from other reserves	9.1	–	9,793	–	(9,793)
Balance at end of the financial year		4,704,975	1,576,633	3,014,178	114,164

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

		2026 Inflows/ (Outflows) \$ '000	2025 Inflows/ (Outflows) \$ '000
	Note		
Cash flows from operating activities			
Rates and charges		152,566	149,774
Statutory fees and fines		12,203	12,059
User fees		43,998	39,057
Grants - operating		17,526	18,457
Grants - capital		17,704	7,998
Contributions - monetary		7,439	9,837
Interest received		9,530	10,651
Trust funds and deposits taken		45,623	29,788
Other receipts		10,871	7,695
Net GST refund		9,269	9,440
Employee costs		(90,501)	(88,178)
Materials and services		(98,592)	(99,397)
Short-term, low value and variable lease payments		—	(8)
Contributions expense - Whitehorse Manningham Library		(6,183)	(6,003)
Trust funds and deposits repaid		(41,800)	(30,351)
Other payments		(2,824)	(2,820)
Net cash provided by operating activities	9.2	86,829	67,999
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(52,786)	(42,301)
Proceeds from sale of property, infrastructure, plant and equipment		4,848	9,938
Compensation - compulsory acquisition of land		2,070	3
Payments for investments *		(349,823)	(290,917)
Proceeds from sale of investments *		327,167	263,280
Net cash used in investing activities		(68,524)	(59,997)
Cash flows from financing activities			
Interest paid - lease liability	4.7	(105)	(120)
Repayment of lease liabilities		(1,306)	(1,255)
Net cash flow used in financing activities		(1,411)	(1,375)
Net increase in cash and cash equivalents		16,894	6,627
Cash and cash equivalents at the beginning of the financial year		21,815	15,188
Cash and cash equivalents at the end of the financial year	5.1	38,709	21,815
Financing arrangements	5.5		

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

(*) The 2024/25 comparative information has been updated and reflects gross payments and proceeds in investments. There is no impact on the end of cash result.

Statement of Capital Works

for the year ended 30 June 2026

	2026 \$ '000	2025 \$ '000
Property		
Land	1,076	3,479
Total land	1,076	3,479
Buildings	15,342	3,707
Building improvements	2,936	3,461
Total buildings	18,278	7,168
Total property	19,354	10,647
Plant and equipment		
Plant, machinery and equipment	3,831	4,442
Fixtures, fittings and furniture	963	839
Computers and telecommunications	1,092	1,139
Total plant and equipment	5,886	6,420
Infrastructure		
Roads	7,634	8,037
Footpaths and cycleways	5,230	5,070
Drainage	1,967	2,391
Recreational, leisure and community facilities	8,111	9,723
Parks, open space and streetscapes	3,660	3,098
Off street car parks	616	674
Total infrastructure	27,218	28,993
Total capital works expenditure	52,458	46,060
Represented by:		
New asset expenditure	3,256	6,195
Asset renewal expenditure	34,159	33,305
Asset expansion expenditure	4,491	1,487
Asset upgrade expenditure	10,552	5,073
Total capital works expenditure	52,458	46,060

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

Notes to the Financial Statements

for the year ended 30 June 2026

Note 1. Overview

Introduction

The Whitehorse City Council was established by an Order of the Governor in Council on 15th December 1994 and is a body corporate.

The Council's main office is located at 379-399 Whitehorse Road, Nunawading VIC 3131.

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 Australian Accounting Standards (AAS), other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 2020*, and the *Local Government (Planning and Reporting) Regulations 2020*.

The 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 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's that have significant effects on the financial statements and estimates relate to:

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.1).
- the determination of employee 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 *AASB 15 Revenue from Contracts with Customers* or *AASB 1058 Income of Not-for-Profit Entities* (refer to Note 3.4)
- 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 (refer to Note 5.7)
- whether or not *AASB 1059 Service Concession Arrangements: Grantors* is applicable
- 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.

Notes to the Financial Statements

for the year ended 30 June 2026

Note 1. Overview (continued)

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, increased inflationary pressure, and concluded that at this point in time, there is no material impact on the 2025-26 financial report that requires additional disclosure.

Notes to the Financial Statements

for the year ended 30 June 2026

Note 2. Analysis of our results

Note 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 the lower 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.

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 \$ '000	Variance %	Ref
Income / Revenue					
Rates and charges	154,477	155,057	580	0.38%	
Statutory fees and fines	13,559	13,294	(265)	(1.95)%	
User fees	40,517	41,008	491	1.21%	
Grants - operating	13,866	16,882	3,016	21.75%	1.
Grants - capital	8,377	11,826	3,449	41.17%	2.
Contributions - monetary	6,300	6,843	543	8.62%	
Contributions - non monetary	—	1,660	1,660	100%	3.
Share of net loss of associates and joint ventures	—	(46)	(46)	100%	4.
Other income	16,137	22,770	6,633	41.10%	5.
Total income / revenue	253,233	269,294	16,061	6.34%	
Expenses					
Employee costs	90,279	89,899	380	0.42%	
Materials and services	86,929	85,858	1,071	1.23%	6.
Depreciation	43,985	45,475	(1,490)	(3.39)%	7.
Amortisation - intangible assets	390	363	27	6.92%	
Depreciation - right of use assets	1,253	1,304	(51)	(4.07)%	
Allowance for impairment losses	1,389	1,207	182	13.10%	8.
Finance costs - leases	101	105	(4)	(3.96)%	
Contribution expense - Whitehorse Manningham Library	6,183	6,183	—	0.00%	
Net loss/(gain) on disposal of property, infrastructure, plant and equipment	(168)	6,312	(6,480)	3,857.14%	9.
Other expenses	2,754	2,559	195	7.08%	
Total expenses	233,095	239,265	(6,170)	(2.65)%	
Surplus for the year	20,138	30,029	9,891	49.12%	

Notes to the Financial Statements

for the year ended 30 June 2026

Note 2.1 Performance against budget (continued)

(i) Explanation of material variations

Variance Ref	Explanation
--------------	-------------

- Operating grant income was \$3.02 million higher than budget, primarily due to the advance payment of 80 per cent of the 2026/27 Victorian Local Government Grants Commission (VLGGC) allocation (\$5.27 million), received in June 2026. This was partly offset by 50 per cent of the 2025/26 VLGGC allocation (\$3.15 million) included in 2024/25. Higher than budgeted childcare and kindergarten subsidy income (\$274k) and unbudgeted non-recurrent State Government grants received for projects across a range of Council service areas also contributed to the favourable variance.
- Capital grant income was \$3.45 million higher than budget, primarily due to the receipt of Commonwealth funding for the Forest Hill Reserve Pavilion Upgrade (\$1.0 million) and State and Commonwealth funding for the Mirrabooka Reserve Pavilion Upgrade (\$1.14 million), both of which had been anticipated in 2024/25. The favourable variance was also due to additional funding received for Traffic Management Improvement projects (\$72k), the East Burwood Reserve South Pavilion Redevelopment (\$573k) and new sportsfield lighting at Ballyshannassy Reserve (\$315k). This was partly offset by lower than budgeted grant funding for the Box Hill City Oval Redevelopment (\$350k)
- Non-monetary contributions primarily consisted of contributed and found drainage assets (1.58m). The contributed assets were transferred to Council's ownership from developers. In-kind contributions are recognised when received, as Council cannot reliably forecast the timing or value of these contributions during the budget process, they are generally excluded from annual budget estimates.
- Share of net gain/(loss) in associates primarily reflects the unbudgeted annual adjustment for the funding obligation in relation to the Whitehorse Manningham Regional Library Corporation, The Regional Landfill Clayton South joint venture and the Narre Warren User Group funds. The timing of the budget information received does not allow for its inclusion in Council's budget document and hence this is not budgeted for.
- Other income was \$6.63 million higher than budget, mainly due to higher interest on investments (\$2.77 million), unbudgeted compensation received from the Suburban Rail Loop Authority for the compulsory acquisition of Sinnott Street Reserve (\$2.07 million), and proceeds from discontinued roads (\$545k), which had been budgeted under proceeds on disposal of assets. Higher reimbursement income relating to Major Transport Projects (\$425k) and increased lease and rental income from Morack Public Golf (\$222k) also contributed to the favourable variance.
- Materials and Services expenditure was \$1.07 million lower than budget, primarily due to lower Waste and Recycling costs of \$1.78 million. This reflected reduced volumes of waste sent to landfill (\$790k), lower kerbside disposal costs (\$250k) and lower kerbside collection costs (\$630k), driven by lower than anticipated waste volumes and fewer bins than budgeted.

Expenditure was also lower primarily due to the timing of Technology Transformation initiatives, with a number of projects scheduled for delivery in 2026/27. In addition, \$240k budgeted for environmental initiatives was transferred to the Capital Works Program to support emissions reduction and electrification projects across Council facilities, while \$210k of festival and event-related expenditure was reclassified to "Other Expenses".

These savings were partly offset by higher legal expenses of \$2.45 million associated with the Suburban Rail Loop Precinct and increased software licensing and maintenance costs of \$930k.
- Depreciation expense was \$1.51 million higher than budget, primarily due to the revaluation of building and sportsfield assets at 30 June 2025. The impact of these revaluations was not included in the adopted budget, as the resulting changes in asset values and depreciation could not be reliably estimated at the time the budget was prepared. Depreciation of sportsfield assets also increased as a result of higher replacement costs, reflecting significant cost escalation over recent years.
- Allowance for impairment losses were \$183k lower than budget, primarily due to lower doubtful debts expenses across a number of revenue categories.

Notes to the Financial Statements
for the year ended 30 June 2026

Note 2.1 Performance against budget (continued)

Variance	Explanation
Ref	
9.	The net loss on disposal of assets was \$6.31 million, which was \$6.48 million higher than budget. This primarily reflected the unbudgeted disposal of assets associated with the Burwood East Pavilion (\$2.43 million), former Watts Street Childcare Centre (\$1.78 million), Mirrabooka Pavilion (\$1.38 million), Box Hill City Oval buildings (\$1.29 million) and Gowanlea (\$701k). These amounts represent the written-down value of assets demolished or otherwise removed from Council's asset base during the year. A net loss on the sale of Neil Court (\$238k) also contributed to the variance. This was partly offset by a higher than budgeted net gain on the disposal of vehicles, plant and equipment (\$1.84 million), primarily due to increased vehicle sales arising from the replacement of commuter vehicles and a reduction in private use vehicles following Council's updated fleet policy.

Notes to the Financial Statements

for the year ended 30 June 2026

Note 2.1 Performance against budget (continued)

2.1.2 Capital works

	Budget 2026 \$ '000	Actual 2026 \$ '000	Variance \$ '000	Variance %	Ref
Property					
Land	3,000	1,076	(1,924)	(64.13)%	1
Total land	3,000	1,076	(1,924)	(64.13)%	
Buildings	14,956	15,342	386	2.58%	
Building improvements	2,821	2,936	115	4.08%	
Total buildings	17,777	18,278	501	2.82%	
Total property	20,777	19,354	(1,423)	(6.85)%	
Plant and equipment					
Plant, machinery and equipment	4,761	3,831	(930)	(19.53)%	2
Fixtures, fittings and furniture	885	963	78	8.81%	
Computers and telecommunications	1,415	1,092	(323)	(22.83)%	3
Total plant and equipment	7,061	5,886	(1,175)	(16.64)%	
Infrastructure					
Roads	6,987	7,634	647	9.26%	4
Footpaths and cycleways	5,172	5,230	58	1.12%	
Drainage	2,385	1,967	(418)	(17.53)%	5
Recreational, leisure and community facilities	6,482	8,111	1,629	25.13%	6
Parks, open space and streetscapes	3,736	3,660	(76)	(2.03)%	
Off street car parks	515	616	101	19.61%	7
Total infrastructure	25,277	27,218	1,941	7.68%	
Total capital works expenditure	53,115	52,458	(657)	(1.24)%	
Represented by:					
New asset expenditure	4,662	3,256	(1,406)	(30.16)%	
Asset renewal expenditure	37,278	34,159	(3,119)	(8.37)%	
Asset expansion expenditure	7,606	4,491	(3,115)	(40.95)%	
Asset upgrade expenditure	3,569	10,552	6,983	195.66%	
Total capital works expenditure	53,115	52,458	(657)	(1.24)%	

Notes to the Financial Statements

for the year ended 30 June 2026

Note 2.1 Performance against budget (continued)

(i) Explanation of material variations

Variance Ref	Explanation
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- | | |
|----|--|
| 1. | During 2025/26, land expenditure was \$1.92 million below budget primarily due to the timing of three property acquisitions. Settlement is scheduled for 2026/27 with only deposits paid by 30 June 2026. |
| 2. | Plant, Machinery and Equipment expenditure was \$931k below budget mainly due to a change in Council's Fleet Policy reducing the number of passenger vehicles to be renewed in 2026/27 (\$752k). |
| 3. | Computers and Telecommunications expenditure was \$218k lower than budget due to the reallocation of non-capital low value and subscription-based purchases to operational expenditure in line with Council's Fixed Assets Policy. |
| 4. | Roads expenditure was \$647k higher than budget mainly reflecting \$822k of additional expenditure funded by the Transport Accident Commission Safer Local Roads and Streets Program across five locations. This was partially offset by lower expenditure on other road projects. |
| 5. | Drainage expenditure was \$418k lower than budget partly due to the reallocation of funding towards the renewal of drainage infrastructure within road reconstruction projects (\$142k) and a reduction due to contract savings (\$76k). |
| 6. | Recreational, Leisure and Community Facilities expenditure was \$1.63 million higher than budget mainly reflecting carried and brought forward funding for the completion of the Ballyshannassy new sports field lighting (\$753k), Morack golf course improvements (\$642k) and Elgar Park North East sports field improvements (\$170k). |
| 7. | Off Street Car Park expenditure was \$101k higher than budget mainly due to delivery of the Elgar Park North East Car Park Upgrade in conjunction with the sportsfield improvements using surplus funding reallocated from other asset categories. |

Notes to the Financial Statements

for the year ended 30 June 2026

Note 2.2 Analysis of Council results by program

2.2.1 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

Corporate Services

The Corporate Services Directorate is responsible for integrity and performance including risk management and co-ordinating rates and valuations. The Communications, Advocacy and Investments Department provide information on Council activities and supports local economic development in partnership with business and engagement with community networks, staff and the media. Customer Support Department delivers customer service through Council's two service centres. This directorate is also responsible for ensuring Council's compliance in relation to Privacy, the Public Records Act and Record Management standards. Finance, Commercial, People & Culture are included within this directorate.

City Development

Council's City Development Directorate comprises the Community Safety, City Planning and Development, and Engineering and Integrated Transport department. The City Planning and Development Department is responsible for developing planning policies and ensuring that all development complies with relevant planning legislation. The Engineering and Integrated transport department oversees engineering approvals, traffic and major transport projects. Community Safety is responsible for parking enforcement, local laws, environmental health, animal management and school crossing supervision.

Community Life

Council's Community Life Directorate comprises three departments: Active Whitehorse, Creative Whitehorse and Connected Communities. Community Life delivers a broad range of services, including support services for the aged, children and youth and families. It also leads community planning, social policy and community development activities, events, cultural facilities, art programs, Council's aquatic centres, public golf course and community centres, as well as planning and policy development of parks, open space and recreation resources.

Infrastructure & Sustainability

Council's Infrastructure and Sustainability Directorate comprises: City Services, Parks and Natural Environment and Project delivery and Assets. It is primarily responsible for the maintenance and upgrade of Council's assets and infrastructure, as well as design and construction activities. It also manages the City's open space network, the Whitehorse Recycling and Waste Centre, and Council's fleet of plant and vehicles. In addition, the directorate delivers major capital projects and leads sustainability initiatives.

Futures & Technology

Council's Futures and Technology Directorate comprises: Futures Strategy & Projects, and Organisation Technology. The Directorate provides all of Council's technology services which includes the maintenance, management, enhancement and improvements. Technology is relied on to deliver all Council services, the Directorate continues to make changes that improve its reliability, security and appropriateness. The Directorate also delivers future-focused initiatives which are designed to improve customer experience, service efficiency and effectiveness. There are several programs of work which include Strategic Property, Service Reviews, Continuous Improvement and AI enablement.

Treasury

The Treasury function is responsible for managing Council's monetary transactions as well as accounting for Council's Assets (e.g. depreciation and the sale and write-off of assets). The monetary transactions include income from rates and charges, interest income on investments and Financial Assistance Grants (via the Victorian local Government Grants Commission).

Notes to the Financial Statements

for the year ended 30 June 2026

Note 2.2 Analysis of Council results by program (continued)

2.2.2 Summary of income / revenue, expenses, assets and capital expenses by program *

Functions/activities	Income / Revenue \$ '000	Expenses \$ '000	Surplus / (Deficit) \$ '000	Grants included in income / revenue \$ '000	Total assets \$ '000
2026					
Corporate Services	3,040	27,825	(24,785)	236	189,807
City Development	27,061	28,664	(1,603)	166	1,531,159
Community Life	31,461	45,084	(13,623)	7,915	1,662,297
Infrastructure and Sustainability	15,199	71,034	(55,835)	169	1,251,375
Futures and Technology	–	14,292	(14,292)	–	86,065
Treasury	192,533	52,366	140,167	20,222	264,537
Total functions and activities	269,294	239,265	30,029	28,708	4,985,240
2025					
Corporate Services	950	36,421	(35,471)	111	188,017
City Development	31,405	28,043	3,362	1,138	1,342,190
Community Services	29,492	47,541	(18,049)	6,890	1,672,175
Infrastructure	14,761	69,325	(54,564)	16	1,258,085
Transformation	–	4,585	(4,585)	–	84,506
Treasury	180,705	42,509	138,196	17,111	223,606
Total functions and activities	257,313	228,424	28,889	25,266	4,768,579

(*) Due to an organisational restructure during 2025/26, some directorate names changed and certain functions and activities were transferred between directorates. Accordingly, 2026 directorate-level information may not be directly comparable with 2025.

Notes to the Financial Statements

for the year ended 30 June 2026

Note 3. Funding for the delivery of our services

	2026 \$ '000	2025 \$ '000
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3.1 Rates and charges

Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The CIV of a property is the value of the land and all improvements.

The valuation base used to calculate general rates for 2025/26 was:

General rate	88,909,461	87,990,978
Recreation rate	101,845	99,187

The 2025/26 rate in the dollar of general rate assessment was 0.142489 cent of each dollar of CIV (2024/25:0.138259)
The total quantum of 'in-lieu of rates' levied on recreational assessment was \$42,227 in 2025/26 (2024/25: \$40,513)

General rates	126,678	121,501
Service rates and charges	26,523	25,954
Supplementary rates and rate adjustments	816	1,271
Interest on rates and charges	998	737
Revenue in lieu of rates	42	41
Total rates and charges	155,057	149,504

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

Infringements and costs	7,936	8,960
Court recoveries	1,404	926
Town planning fees	1,689	1,720
Land information certificates	244	205
Building services	968	1,072
Permits	1,053	1,248
Total statutory fees and fines	13,294	14,131

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.

Notes to the Financial Statements

for the year ended 30 June 2026

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

	2026 \$ '000	2025 \$ '000
3.3 User fees		
Aged and health services	141	116
Arts and Culture	4,997	4,344
Leisure centre and recreation	12,335	11,444
Child care/children's programs	2,031	2,076
Parking	3,635	3,586
Registration and other permits	2,607	2,634
Building services	74	64
Waste management services	13,750	12,917
Other fees and charges	1,438	1,614
Total user fees	41,008	38,795
User fees by timing of revenue recognition		
User fees recognised over time	14,366	13,520
User fees recognised at a point in time	26,642	25,275
Total user fees	41,008	38,795

User fees are recognised as revenue at a point in time, or over time, when (or as) the performance obligation is satisfied. Recognition is based on the underlying contractual terms.

Notes to the Financial Statements

for the year ended 30 June 2026

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

3.4 Funding from other levels of government

	2026 \$ '000	2025 \$ '000
Grants were received in respect of the following:		
Summary of grants		
Commonwealth funded grants	19,414	15,009
State funded grants	9,294	10,257
Total grants received	28,708	25,266
(a) Operating Grants		
Recurrent - Commonwealth Government		
Financial Assistance Grants (via Victorian Local Government Grants Commission)	8,395	9,134
Family and children	4,222	4,295
Other	16	15
Recurrent - State Government		
Family and children	987	935
School crossing supervisors	880	854
Maternal and child health	1,513	1,513
Community safety	107	112
Other	33	96
Total recurrent operating grants	16,153	16,954
Non-recurrent - Commonwealth Government		
Environmental planning	58	16
Other	16	—
Non-recurrent - State Government		
Information Management	206	51
Recreation	174	95
Building	124	42
Other	151	131
Total non-recurrent operating grants	729	335
Total operating grants	16,882	17,289
(b) Capital Grants		
Recurrent - Commonwealth Government		
Roads to recovery	900	878
Total recurrent capital grants	900	878
Non-recurrent - Commonwealth Government		
Buildings	603	—
Infrastructure	5,204	671
Non-recurrent - State Government		
Infrastructure	3,501	5,970
Buildings	1,618	458
Total non-recurrent capital grants	10,926	7,099
Total capital grants	11,826	7,977

Notes to the Financial Statements

for the year ended 30 June 2026

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

(c) Recognition of grant income

Before recognising funding from government grants as revenue the 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, the 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
- 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, the 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.

	2026 \$ '000	2025 \$ '000
Income recognised under AASB 1058 Income of Not-for-Profit Entities		
General purpose	900	878
Other specific purpose grants *	19,321	16,233
Revenue recognised under AASB 15 Revenue from Contracts with Customers		
Specific purpose grants *	8,487	8,155
	28,708	25,266

(d) Unspent grants received on condition that they be spent in a specific manner:

Operating

Balance at start of year	519	371
Received during the financial year and remained unspent at balance date	387	432
Received in prior years and spent during the financial year	(494)	(284)
Balance at year end	412	519

Capital

Balance at start of year	4,947	5,306
Received during the financial year and remained unspent at balance date	8,476	2,517
Received in prior years and spent during the financial year	(2,936)	(2,876)
Balance at year end	10,487	4,947

Unspent grants are determined and disclosed on a cash basis.

(*) The 2024/25 comparative information has been updated to reflect the reclassification of Financial Assistance Grants from AASB 15 to AASB 1058.

Notes to the Financial Statements

for the year ended 30 June 2026

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

	2026 \$ '000	2025 \$ '000
3.5 Contributions		
Monetary contributions		
Monetary	6,843	9,138
Total monetary contributions	6,843	9,138
Non-monetary contributions		
Non-monetary	1,660	2,126
Total non-monetary contributions	1,660	2,126
Total contributions	8,503	11,264

Contributions of non monetary assets were received in relation to the following asset classes.

Infrastructure	1,660	2,126
Total non-monetary contributions	1,660	2,126

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

3.6 Net (loss) on disposal of property, infrastructure, plant and equipment

Property, infrastructure, plant and equipment		
Proceeds of sale	4,848	408
Written down value of assets disposed	(11,160)	(862)
Total net (loss) on disposal of property, infrastructure, plant and equipment	(6,312)	(454)

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	10,872	10,124
Cost and contract recovery income	1,968	1,255
Compensation - compulsory acquisition of land	2,070	—
Recycling income	232	339
Rent	2,346	2,198
Swim school income	2,505	1,448
Other	2,777	2,099
Total other income	22,770	17,463

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.

Notes to the Financial Statements

for the year ended 30 June 2026

Note 4. The cost of delivering services

	2026	2025
	\$ '000	\$ '000

4.1 Employee costs

(a) Employee costs

Wages and salaries	69,777	68,836
Casual staff	6,722	8,470
Superannuation	10,293	9,879
Fringe benefits tax	321	631
Staff development	748	961
WorkCover	2,038	1,552
Total employee costs	89,899	90,329

(b) Superannuation

Council made contributions to the following funds:

Defined benefit fund

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	480	507
	480	507

Accumulation funds

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	3,783	3,705
Employer contributions - other funds	6,030	5,667
	9,813	9,372

Employer contributions payable at reporting date	1,085	436
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Contributions made exclude amounts accrued at balance date. Refer to note 9.3 for further information relating to Council's superannuation obligations.

Notes to the Financial Statements

for the year ended 30 June 2026

Note 4. The cost of delivering services (continued)

	2026 \$ '000	2025 \$ '000
4.2 Materials and services		
Building maintenance	2,781	2,992
Consultants	1,022	2,161
Arts and recreation contracts	2,537	2,397
City works contracts	5,567	5,156
Parks wide contracts	7,113	7,293
Waste collection contracts	21,476	19,890
Recycling and waste centre contract	7,968	7,387
Other contract payments	8,081	9,342
General maintenance	1,886	2,174
Information technology	7,710	7,030
Insurance	2,744	2,970
Legal expenses	3,699	1,798
Materials and suppliers	6,007	5,682
Office administration	2,848	2,723
Utilities	4,359	4,783
Works in progress (unable to be capitalised)	60	823
Total materials and services	85,858	84,601

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

4.3 Depreciation

Property

Buildings - specialised	12,651	10,687
Buildings - non specialised	813	258
Total depreciation - property	13,464	10,945

Plant and equipment

Plant machinery and equipment	3,741	3,914
Fixtures fittings and furniture	359	357
Computers and telecomms	1,266	1,200
Total depreciation - plant and equipment	5,366	5,471

Infrastructure

Roads	7,403	7,232
Bridges	187	190
Footpaths and cycleways	4,249	3,762
Drainage	4,270	4,218
Recreational, leisure and community	5,867	4,583
Parks open spaces and streetscapes	4,367	4,082
Off street car parks	302	282
Total depreciation - infrastructure	26,645	24,349

Total depreciation

45,475	40,765
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Refer to note 5.2(b), 5.7 and 6.1 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.

Notes to the Financial Statements

for the year ended 30 June 2026

Note 4. The cost of delivering services (continued)

	2026 \$ '000	2025 \$ '000
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4.4 Amortisation - Intangible assets

Software	363	446
Total Amortisation - Intangible assets	363	446

4.5 Depreciation - right of use assets

Property	57	57
Plant and equipment	146	120
Vehicles	1,101	1,101
Total Depreciation - Right of use assets	1,304	1,278

4.6 Allowance for impairment losses

Parking fine debtors	1,029	1,732
Other debtors	172	137
Other	6	—
Total allowance for impairment losses	1,207	1,869

Movement in allowance for impairment losses in respect of debtors

Balance at the beginning of the year	11,041	9,156
New allowances recognised during the year	1,207	1,885
Balance at end of year	12,248	11,041

An allowance for impairment losses in respect of debtors is recognised based on an expected credit loss model. This model considers both historic and forward looking information in determining the level of impairment.

4.7 Finance Costs - leases

Interest - Lease Liabilities	105	120
Total finance costs	105	120

4.8 Other expenses

Community grants	802	1,105
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	83	77
Auditors' remuneration - Internal Audit	83	82
Councillors' allowances	595	545
Operating lease rentals	67	80
Emergency Services Volunteer Fund	355	248
Other	574	422
Total other expenses	2,559	2,559

Notes to the Financial Statements

for the year ended 30 June 2026

Note 5. Investing in and financing our operations

	Note	2026 \$ '000	2025 \$ '000
5.1 Financial assets			
(a) Cash and cash equivalents			
Cash on hand		10	10
Cash at bank		38,699	21,805
Total cash and cash equivalents		38,709	21,815
(b) Other financial assets			
Current			
Term deposits		220,323	197,667
Total current other financial assets		220,323	197,667
Total other financial assets		220,323	197,667
Total cash and cash equivalents and other financial assets		259,032	219,482
External restrictions			
Some of Council's cash, cash equivalents and other financial assets are subject to external restrictions that limit amounts available for discretionary use. These include:			
Trust funds and deposits	5.3	18,497	14,673
Public open space reserve		74,145	74,544
Car parking in lieu reserve		25	25
Total restricted funds		92,667	89,242
Total unrestricted cash, cash equivalents and other		176,037	130,240

Intended allocations

Although not externally restricted the following amounts have been allocated for specific future purposes by Council:

Development reserve	38,346	39,099
Waste management reserve	490	490
Art collection reserve	6	6
Total funds subject to intended allocations	38,842	39,595

Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities 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 include term deposits and those with original maturity dates of three to 12 months are classified as current, whilst term deposits with maturity dates greater than 12 months are classified as non-current.

Notes to the Financial Statements

for the year ended 30 June 2026

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

	2026 \$ '000	2025 \$ '000
(c) Trade & Other Receivables		
Current		
<i>Statutory receivables</i>		
Rates and charges debtors	15,830	13,571
Infringement debtors	13,297	12,209
Allowance for expected credit loss - infringements	(11,559)	(10,530)
Net GST receivable	1,307	1,121
<i>Non-statutory receivables</i>		
Loans and advances to community organisations	3	3
Allowance for expected credit loss - community loan	(1)	(1)
Other debtors	4,578	4,674
Allowance for expected credit loss - other debtors	(683)	(511)
Total current trade and other receivables	22,772	20,536
Non-Current		
<i>Statutory receivables</i>		
Special rate scheme	201	249
<i>Non-statutory receivables</i>		
Loans and advances to community organisations	55	58
Allowance for expected credit loss - community loan	(28)	(29)
Total non-current trade and other receivables	228	278
Total trade and other receivables	23,000	20,814

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 receivables

The ageing of the Council's trade & other receivables (excluding statutory receivables) that are not impaired was:

Current (not yet due)	2,844	3,401
Past due by up to 30 days	406	155
Past due between 31 and 180 days	555	511
Past due between 181 and 365 days	354	285
Past due by more than 1 year	419	322
Total trade and other receivables	4,578	4,674

Notes to the Financial Statements

for the year ended 30 June 2026

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

(e) Ageing of individually impaired receivables

At balance date, other debtors representing financial assets with a nominal value of \$683k (2025: \$511k) were impaired. The amount of the allowance raised against these debtors was \$683k (2025: \$511k). They individually have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

The ageing of receivables that have been individually determined as impaired at reporting date was:

	2026 \$ '000	2025 \$ '000
Current (not yet due)	24	9
Past due by up to 30 days	19	13
Past due between 31 and 180 days	79	84
Past due between 181 and 365 days	208	167
Past due by more than 1 year	353	238
Total trade and other receivables	683	511

5.2 Non-financial assets

(a) Other assets

Current

Other	4,752	3,806
Total current other assets	4,752	3,806

Prepayments	2,465	1,854
Total current Prepayments	2,465	1,854

(b) Intangible assets

Software	411	753
Total intangible assets	411	753

	Software \$ '000
Gross Carrying Amount	
Balance at 1 July 2025	5,092
Other additions	21
Balance at 30 June 2026	5,113
Accumulated amortisation and impairment	
Balance at 1 July 2025	(4,339)
Amortisation expense	(363)
Balance at 30 June 2026	(4,702)
Net book value at 30 June 2025	753
Net book value at 30 June 2026	411

Intangible assets with finite lives are amortised as an expense on a systematic basis over the asset's useful life. Amortisation is generally calculated on a straight line basis, at a rate that allocates the asset value, less any estimated residual value over its estimated useful life. Estimates of the remaining useful lives and amortisation method are reviewed at least annually, and adjustments made where appropriate.

Notes to the Financial Statements

for the year ended 30 June 2026

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

	2026 \$ '000	2025 \$ '000
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5.3 Payables, trust funds and deposits and contract and other liabilities

(a) Trade and other payables

Current

Non-statutory payables

Accrued expenses	16,167	15,552
Total current trade and other payables	16,167	15,552

(b) Trust funds and deposits

Current

Narre Warren User Group	1,224	1,323
Emergency Services and Volunteer Fund	2,319	618
Deposits for asset protection	10,819	10,278
Other refundable deposits	4,135	2,454
Total current trust funds and deposits	18,497	14,673

(c) Contract and other liabilities

Contract liabilities

Current

Grants received in advance - operating	412	519
Other - operating	479	379
Grants received in advance - capital	10,487	4,947
Total current contract liabilities	11,378	5,845

Total current contract and other liabilities	11,378	5,845
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Grant consideration was received from State and Federal Government to support the construction of Infrastructure Assets. 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 buildings and infrastructure assets. As such, Council has deferred recognition of a portion of the grant consideration received as a liability for outstanding obligations. Refer to Note 3.4.

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.

Purpose and nature of items

Narre Warren User Group (NWUG) - Council holds the cash investment for NWUG and surplus is generated from the interest and gas royalty returns less site monitoring costs.

Emergency Services and Volunteers Fund - Council is the collection agent for the Emergency Services and Volunteers Fund 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.

Deposits for asset protection - Deposits are taken by Council in relation to building works to protect Council's assets.

Other Deposits - Deposits are taken by council as a form of surety in a number of circumstances such as tender deposits, contract deposits and the use of civic facilities. Other deposits also include retention amounts where Council has a contractual right to retain certain amounts until a contractor has met certain requirements or a related warrant or defect period has elapsed. Subject to the satisfactory completion of the contractual obligations, or the elapsing of time, these amounts will be paid to the relevant contractor in line with Council's contractual obligations.

Notes to the Financial Statements

for the year ended 30 June 2026

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

	Employee provisions \$ '000	Total \$ '000
5.4 Provisions		
2026		
Balance at the beginning of the financial year	18,334	18,334
Additional provisions	7,465	7,465
Amounts used	(6,759)	(6,759)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(337)	(337)
Balance at the end of the financial year	18,703	18,703
Provisions - current	17,030	17,030
Provisions - non-current	1,673	1,673
Total Provisions	18,703	18,703
2025		
Balance at the beginning of the financial year	17,664	17,664
Additional provisions	7,590	7,590
Amounts used	(7,147)	(7,147)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	227	227
Balance at the end of the financial year	18,334	18,334
Provisions - current	16,746	16,746
Provisions - non-current	1,588	1,588
Total Provisions	18,334	18,334
(a) Employee provisions		
	2026 \$ '000	2025 \$ '000
Current provisions expected to be wholly settled within 12 months		
Annual leave	4,609	4,554
Long service leave	1,406	1,195
	6,015	5,749
Current provisions expected to be wholly settled after 12 months		
Annual leave	1,573	1,505
Long service leave	9,442	9,492
	11,015	10,997
Total current employee provisions	17,030	16,746
Non-Current		
Long service leave	1,673	1,588
Total Non-Current Employee Provisions	1,673	1,588
Aggregate Carrying Amount of Employee Provisions:		
Current	17,030	16,746
Non-current	1,673	1,588
Total Aggregate Carrying Amount of Employee Provisions	18,703	18,334

Notes to the Financial Statements

for the year ended 30 June 2026

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

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.

	2026	2025
Key assumptions:		
- discount rate	4.74%	4.16%
- index rate *	3.55%	5.80%

(*) The assumptions applied in 2026 differ from those used in 2025. Both periods reflect the applicable Enterprise Agreement and expected future salary increases, however, the 2025 provision also included the impact of remuneration reforms.

	2026 \$ '000	2025 \$ '000
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5.5 Financing arrangements

The Council has the following funding arrangements in place as at 30 June 2026.

Bank overdraft	100	100
Credit card facilities	212	212
Total Facilities	312	312
Used facilities	115	86
Used facilities	115	86
Unused facilities	197	226

Notes to the Financial Statements

for the year ended 30 June 2026

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

5.6 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

	Not later than 1 year \$ '000	Later than 1 year and not later than 2 years \$ '000	Later than 2 years and not later than 5 years \$ '000	Later than 5 years \$ '000	Total \$ '000
2026					
Operating					
Street sweeping	3,249	3,249	8,326	—	14,824
Community programs	171	171	—	—	342
Cleaning contracts for council buildings	1,704	1,704	—	—	3,408
Professional services	4,036	2,860	—	—	6,896
Waste services	32,105	32,105	59,177	13,536	136,923
Other services	2,425	2,425	279	—	5,129
Total	43,690	42,514	67,782	13,536	167,522
Capital					
Buildings	11,499	11,499	—	—	22,998
Parks, Sportsfields and streetscapes	14,085	8,971	3,428	—	26,484
Total	25,584	20,470	3,428	—	49,482
2025					
Operating					
Street sweeping	1,582	699	2,096	—	4,377
Community programs	56	—	—	—	56
Cleaning contracts for council buildings	1,129	—	—	—	1,129
Professional services	2,831	2,408	2,031	—	7,270
Waste services	26,965	28,257	57,030	20,715	132,967
Other services	1,731	44	—	—	1,775
Total	34,294	31,408	61,157	20,715	147,574
Capital					
Buildings	4,898	7,497	12,293	—	24,688
Parks, Sportsfields and streetscapes	4,231	—	—	—	4,231
Total	9,129	7,497	12,293	—	28,919

Notes to the Financial Statements

for the year ended 30 June 2026

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

	2026 \$ '000	2025 \$ '000
(b) Operating lease receivables		
<i>Operating lease receivables</i>		
Council had the following operating leases for the lease of Council owned land and buildings. These properties held under operating leases have remaining non-cancellable lease terms of between 1 and 18 years. All leases arrangements include an annual CPI-based review of rental charges.		
Future undiscounted minimum rentals receivable under non-cancellable operating leases are as follows:		
Not later than one year	1,178	1,053
Later than one year and not later than five years	3,393	2,778
Later than five years	7,217	7,403
Total	11,788	11,234

Notes to the Financial Statements

for the year ended 30 June 2026

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

5.7 Leases

At inception of a contract, Council assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To identify whether a contract conveys the right to control the use of an identified asset, it is necessary to assess whether:

- The contract involves the use of an identified asset;
- Council has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
- Council has the right to direct the use of the asset.

This policy is applied to contracts entered into, or changed, on or after 1 July 2019.

As a lessee, Council recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost which comprises the initial amount of the lease liability adjusted for:

- any lease payments made at or before the commencement date less any lease incentives received; plus
- any initial direct costs incurred; and
- an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain measurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, an appropriate incremental borrowing rate. Generally, Council uses an appropriate incremental borrowing rate as the discount rate.

Lease payments included in the measurement of the lease liability comprise the following:

- Fixed payments
- Variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;
- Amounts expected to be payable under a residual value guarantee; and
- The exercise price under a purchase option that Council is reasonably certain to exercise, lease payments in an optional renewal period if Council is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless Council is reasonably certain not to terminate early.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Under *AASB 16 Leases*, Council as a not-for-profit entity has elected not to measure right-of-use assets at initial recognition at fair value in respect of leases that have significantly below-market terms.

Council is the beneficiary of peppercorn leases relating to two separate properties. One premises is used for various community groups, the second premises is a community centre within a shopping centre. Rentals are between \$1 and \$12 per annum with remaining lease terms between 1 year and 18 years.

Notes to the Financial Statements

for the year ended 30 June 2026

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

(a) Right-of-Use Assets

	Property \$ '000	Plant & Equipment \$ '000	Vehicles \$ '000	Total \$ '000
2026				
Balance at 1 July 2025	330	95	6,763	7,188
Additions	—	390	—	390
Depreciation charge	(57)	(145)	(1,101)	(1,303)
Balance at 30 June 2026	273	340	5,662	6,275
2025				
Balance at 1 July 2024	437	262	7,767	8,466
Adjustments	(50)	(47)	97	—
Additions	—	—	—	—
Depreciation charge	(57)	(120)	(1,101)	(1,278)
Balance at 30 June 2025	330	95	6,763	7,188
			2026 \$ '000	2025 \$ '000

(b) Lease Liabilities

Maturity analysis - contractual undiscounted cash flows

Less than one year	1,354	1,351
One to five years	4,485	4,584
More than five years	911	1,821
Total undiscounted lease liabilities as at 30 June:	6,750	7,756

Lease liabilities included in the Balance Sheet at 30 June:

Current	1,266	1,250
Non-current	5,223	6,154
Total lease liabilities	6,489	7,404

Short-term and low value leases

Council has elected not to recognise right-of-use assets and lease liabilities for short-term leases of machinery that have a lease term of 12 months or less and leases of low-value assets (individual assets worth less than existing capitalisation thresholds for a like asset up to a maximum of AUD\$10,000), including IT equipment. Council recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

Expenses relating to:

Short-term leases	—	6
Leases of low value assets	—	1
Total	—	7

Notes to the Financial Statements

for the year ended 30 June 2026

Note 6. Assets we manage

6.1 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment	Carrying amount 30 June 2025 \$ '000	Additions \$ '000	Contributions \$ '000	Found Assets \$ '000	Revaluation \$ '000	Disposal \$ '000	Depreciation \$ '000	Write-off \$ '000	Transfers \$ '000	Carrying amount 30 June 2026 \$ '000
Land	3,117,088	—	—	—	—	—	—	1	—	3,117,089
Buildings	610,289	3,091	—	—	—	(7,580)	(13,464)	—	849	593,185
Plant and equipment	20,482	5,382	—	—	—	(1,166)	(5,366)	—	688	20,020
Infrastructure	746,591	22,885	1,072	587	177,137	—	(26,645)	—	6,098	927,725
Work in progress	11,656	21,081	—	—	—	—	—	—	(7,635)	25,102
Total	4,506,106	52,439	1,072	587	177,137	(8,746)	(45,475)	1	—	4,683,121

Summary of Work in Progress	Opening WIP \$ '000	Additions \$ '000	Transfers \$ '000	Write-off \$ '000	Closing WIP \$ '000
Property	3,959	16,647	(806)	—	19,800
Plant and equipment	688	238	(688)	—	238
Infrastructure	7,009	4,196	(6,141)	—	5,064
Total	11,656	21,081	(7,635)	—	25,102

Notes to the Financial Statements
for the year ended 30 June 2026

Note 6. Assets we manage (continued)

	Land specialised \$ '000	Land non specialised \$ '000	Land under roads \$ '000	Total land and land improvements \$ '000	Buildings specialised \$ '000	Buildings non specialised \$ '000	Total buildings \$ '000	Work in progress \$ '000	Total property \$ '000
Property									
At fair value 1 July 2025	2,233,584	202,096	681,408	3,117,088	903,494	53,630	957,124	3,959	4,078,171
Accumulated depreciation at 1 July 2025	—	—	—	—	(316,370)	(30,465)	(346,835)	—	(346,835)
	<u>2,233,584</u>	<u>202,096</u>	<u>681,408</u>	<u>3,117,088</u>	<u>587,124</u>	<u>23,165</u>	<u>610,289</u>	<u>3,959</u>	<u>3,731,336</u>
Movements in fair value									
Additions	—	—	—	—	3,019	72	3,091	16,647	19,738
Contributions	—	—	—	—	—	—	—	—	—
Revaluation	—	—	—	—	—	—	—	—	—
Disposal	—	—	—	—	(10,300)	(14,548)	(24,848)	—	(24,848)
Write-off	1	—	—	1	—	—	—	—	1
Transfers	1	—	(1)	—	849	—	849	(806)	43
	<u>2</u>	<u>—</u>	<u>(1)</u>	<u>1</u>	<u>(6,432)</u>	<u>(14,476)</u>	<u>(20,908)</u>	<u>15,841</u>	<u>(5,066)</u>
Movements in accumulated depreciation									
Depreciation and amortisation	—	—	—	—	(12,651)	(813)	(13,464)	—	(13,464)
Accumulated depreciation of disposals	—	—	—	—	5,170	12,098	17,268	—	17,268
Transfers	—	—	—	—	—	—	—	—	—
	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(7,481)</u>	<u>11,285</u>	<u>3,804</u>	<u>—</u>	<u>3,804</u>
At fair value 30 June 2026	2,233,586	202,096	681,407	3,117,089	897,061	39,153	936,214	19,800	4,073,103
Accumulated depreciation at 30 June 2026	—	—	—	—	(323,850)	(19,179)	(343,029)	—	(343,029)
Carrying amount	<u>2,233,586</u>	<u>202,096</u>	<u>681,407</u>	<u>3,117,089</u>	<u>573,211</u>	<u>19,974</u>	<u>593,185</u>	<u>19,800</u>	<u>3,730,074</u>

Notes to the Financial Statements
for the year ended 30 June 2026

Note 6. Assets we manage (continued)

	Plant machinery and equipment \$ '000	Fixtures fittings and furniture \$ '000	Computers and telecomms \$ '000	Total \$ '000	Work in progress \$ '000	Total plant and equipment \$ '000
Plant and Equipment						
At cost 1 July 2025	35,695	8,599	7,632	51,926	688	52,614
Accumulated depreciation at 1 July 2025	(22,612)	(3,680)	(5,152)	(31,444)	–	(31,444)
	13,083	4,919	2,480	20,482	688	21,170
Movements in carrying value						
Additions	4,061	170	1,151	5,382	238	5,620
Disposal	(6,401)	–	(510)	(6,911)	–	(6,911)
Transfers	663	1	24	688	(688)	–
	(1,677)	171	665	(841)	(450)	(1,291)
Movements in accumulated depreciation						
Depreciation and amortisation	(3,741)	(359)	(1,266)	(5,366)	–	(5,366)
Accumulated depreciation of disposals	5,265	–	480	5,745	–	5,745
Transfers	25	(1)	(24)	–	–	–
	1,549	(360)	(810)	379	–	379
At cost 30 June 2026	34,017	8,771	8,296	51,084	238	51,322
Accumulated depreciation at 30 June 2026	(21,062)	(4,041)	(5,961)	(31,064)	–	(31,064)
Carrying amount	12,955	4,730	2,335	20,020	238	20,258

Plant and equipment are carried at historical cost.

Notes to the Financial Statements

for the year ended 30 June 2026

Note 6. Assets we manage (continued)

	Roads \$ '000	Bridges \$ '000	Footpaths and cycleways \$ '000	Drainage \$ '000	Recrea- tional, leisure and community \$ '000	Parks open spaces and streets- capes \$ '000	Off street car parks \$ '000	Total \$ '000	Work in progress \$ '000	Total infra- structure \$ '000
Infrastructure										
At fair value 1 July 2025	506,978	4,009	237,028	424,411	129,817	88,935	20,738	1,411,916	7,009	1,418,925
Accumulated depreciation at 1 July 2025	(181,559)	(1,855)	(139,457)	(201,815)	(71,730)	(61,081)	(7,828)	(665,325)	–	(665,325)
	325,419	2,154	97,571	222,596	58,087	27,854	12,910	746,591	7,009	753,600
Movements in fair value										
Additions	7,057	–	4,806	2,153	6,791	1,803	275	22,885	4,196	27,081
Contributions	–	–	33	996	–	43	–	1,072	–	1,072
Found Assets	–	–	–	587	–	–	–	587	–	587
Revaluation	195,882	382	55,773	42,260	–	–	6,395	300,692	–	300,692
Disposal	–	–	–	–	–	–	–	–	–	–
Write-off	–	–	–	–	–	–	–	–	–	–
Transfers	318	1	347	285	4,752	213	182	6,098	(6,141)	(43)
	203,257	383	60,959	46,281	11,543	2,059	6,852	331,334	(1,945)	329,389
Movements in accumulated depreciation										
Depreciation and amortisation	(7,402)	(187)	(4,249)	(4,271)	(5,867)	(4,367)	(302)	(26,645)	–	(26,645)
Accumulated depreciation of disposals	–	–	–	–	–	–	–	–	–	–
Revaluation movement	(64,736)	403	(33,415)	(22,876)	–	–	(2,931)	(123,555)	–	(123,555)
Transfers	–	–	–	–	–	–	–	–	–	–
	(72,138)	216	(37,664)	(27,147)	(5,867)	(4,367)	(3,233)	(150,200)	–	(150,200)
At fair value 30 June 2026	710,235	4,393	297,988	470,692	141,359	90,994	27,591	1,743,252	5,064	1,748,316
Accumulated depreciation at 30 June 2026	(253,697)	(1,640)	(177,122)	(228,962)	(77,596)	(65,448)	(11,062)	(815,527)	–	(815,527)
Carrying amount	456,538	2,753	120,866	241,730	63,763	25,546	16,529	927,725	5,064	932,789

Notes to the Financial Statements

for the year ended 30 June 2026

Note 6. Assets we manage (continued)

Acquisition

Initial measurement

The purchase method of accounting is used for all acquisitions of assets, being the fair value of assets provided as consideration 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.

	Depreciation Period years	Threshold Limit \$ '000
Asset recognition thresholds and depreciation periods		
Land and land improvements		
Land		–
Buildings		
Buildings	22-230 years	7,000
Plant and Equipment		
Plant, machinery and equipment	4-7 years	1,000
Fixture, fittings and furniture	10-100 years	500
Computers and telecommunications	4 years	500
Infrastructure		
Roads	10-150 years	8,000
Bridges	20 years	3,000
Footpaths and cycleways	10-90 years	8,000
Drainage	50-100 years	2,000
Recreational, leisure and community facilities	15-80 years	3,000
Parks, open space and streetscapes	15-50 years	3,000
Off street car parks	10-150 years	3,000
Intangible assets	4 years	500

Land under roads

Council recognises land under roads it controls at fair value.

Depreciation and amortisation

Buildings, plant and equipment, infrastructure, and other assets having limited useful lives are systematically depreciated over their useful lives to the 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 above and are consistent with the prior year unless otherwise stated.

Repairs and maintenance

Notes to the Financial Statements

for the year ended 30 June 2026

Note 6. Assets we manage (continued)

Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is capitalised and depreciated. The carrying value of the replaced asset is expensed.

Valuation of land and buildings

Valuation of land and buildings were undertaken by a qualified independent valuer Westlink Consulting. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement. A full revaluation was completed by Westlink Consulting in 2024/25 as part of the 3 year rotation cycle.

Specialised land is valued at fair value using site values adjusted for englobo (undeveloped and/or unserved) 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.

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

	Level 1	Level 2	Level 3	Date of valuation	Type of Valuation
Land - Non specialised	–	202,096	–	Jun/25	Full Revaluation
Land - Specialised	–	–	2,233,586	Jun/25	Full Revaluation
Land under roads	–	–	681,407	Jun/25	Full Revaluation
Buildings - Non specialised	–	19,974	–	Jun/25	Full Revaluation
Buildings - Specialised	–	–	573,211	Jun/25	Full Revaluation
Total	–	222,070	3,488,204		

Valuation of Infrastructure

Valuation of infrastructure assets at fair value has been determined in accordance with a Council valuation based on current unit rates provided to us by contractors.

A formal valuation of Infrastructure assets is conducted as part of a 3 year rotation cycle unless a desktop review indicates a material difference between the fair value and the carrying amount of the assets.

A formal valuation of roads, bridges, footpaths and cycleways and off-street car parks were conducted in 2025/26 as part of the 3 year rotation cycle.

Desktop valuations of drainage, recreational, leisure and community facilities and parks, open space and streetscapes were carried out in 2025/26 using a combination of Producer price index rates, current contracts / projects costings, site preparation and disruption costs.

In line with Council's fixed asset policy, no material changes were identified for Recreational, leisure and community facilities as well as Parks, open space and streetscapes during the 2025/26 financial year. As such, these asset classes did not require a full or index-based revaluation. However, a material change was identified for Drainage, resulting in an index-based revaluation being undertaken for those assets in 2025/26. A full revaluation of Drainage will be undertaken in 2026/27.

Valuations of Infrastructure assets have been undertaken by Council's Manager of Project Delivery and Assets, Mr Leigh Morris. The valuations are at fair value based on replacement cost less accumulated depreciation as at the date of valuation. The valuations of roads, bridges, footpaths and cycleways and off-street carparks assets were based on unit rate assessment data sourced from local contracts, capital work project costings and asset subject matter experts.

The valuation is at fair value based on current replacement cost less accumulated depreciation as at the date of valuation.

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

Notes to the Financial Statements

for the year ended 30 June 2026

Note 6. Assets we manage (continued)

	Level 1	Level 2	Level 3	Date of valuation	Type of Valuation
Roads	—	—	456,538	Jun/26	Full Revaluation
Bridges	—	—	2,753	Jun/26	Full Revaluation
Footpaths and cycleways	—	—	120,866	Jun/26	Full Revaluation
Drainage	—	—	241,730	Jun/26	Index Based Revaluation
Recreational, leisure & community facilities	—	—	63,763	Jun/25	Full Revaluation
Parks, open space & streetscapes	—	—	25,546	Jun/25	Full Revaluation
Off street car parks	—	—	16,529	Jun/26	Full Revaluation
Total	—	—	927,725		

Description of significant unobservable inputs into level 3 valuations

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 market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$28 and \$21,333 per square metre.

Land under roads valuation recognises the 2025 site value across the municipality, expressed as an average site value rate per square metre and adjusts this rate, firstly to assume an 'englobo' basis (where land is undeveloped, un-subdivided and exists in its theoretical 'raw' form) and secondly to reflect the possible or actual presence of carriageway rights and infrastructure assets to the roadways. The aggregate adjustment for these two factors is a 95% deduction from the average site value rate to arrive at a value for Land under Roads.

Specialised buildings are valued using a current replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 4 years to 91 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.

Infrastructure assets are valued based on the current replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. Current replacement costs for road, off street car park and footpaths and cycleway and bridges assets are calculated using unit rates based on a cubic metre basis (ranges from \$283.60 to \$995.65), a square metre basis (ranges from \$17.48 to \$6,322.14), metre basis (ranges from \$180.01 to \$739.61) and a per asset basis (ranges from \$20,000 to \$44,000) depending on the type of asset and material used. Current replacement costs for drainage are calculated using unit rates based on a length (metres) basis for pipes (ranges from \$186.14 to \$3,477.75) and depth (metres) basis for pits (ranges from \$429.03 to \$170,663.39) depending on the type of asset. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset. 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.

	2026 \$ '000	2025 \$ '000
Reconciliation of specialised land		
Land under roads	681,407	681,408
Parks and reserves	2,233,586	2,233,585
Total specialised land	2,914,993	2,914,993

Notes to the Financial Statements

for the year ended 30 June 2026

Note 6. Assets we manage (continued)

	2026 \$ '000	2025 \$ '000
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6.2 Investments in associates, joint arrangements and subsidiaries

(a) Share of net gain/(loss) of associates and joint operation accounted for using the equity method

Whitehorse Manningham Regional Library Corporation	71	(260)
Narre Warren User Group	(48)	(46)
Regional Landfill Clayton South	(69)	1,196
Total surplus/(deficit) for year in associates and joint arrangements	(46)	890

(b) Investments in associates and joint operation accounted for using the equity method

Investments in joint arrangements are classified as either joint operations or joint ventures depending on the contractual rights and obligations each investor has, rather than the legal structure of the joint arrangement.

For joint operations, Council recognises its direct right to, and its share of jointly held assets, liabilities, revenues and expenses of joint operations.

Interests in joint ventures are accounted for using the equity method. Under this method, the interests are initially recognised in the consolidated balance sheet at cost and adjusted thereafter to recognise Council's share of the post-acquisition profits or losses and movements in other comprehensive income in profit or loss and other comprehensive income respectively.

Investment in associates accounted for by the equity		
Whitehorse Manningham Regional Library Corporation	5,586	5,515
Narre Warren User Group	598	647
Total investments in associates and joint arrangements	6,184	6,162

Whitehorse Manningham Regional Library Corporation

On 21 December 1995 Council's library operation was combined with the Regional Authority to form Whitehorse Manningham Regional Library Corporation (The Corporation). Council has 60% interest (as per funding responsibilities) and a 63.96% (2024/25: 63.80%) economic entitlement in the net assets of the Corporation but does not have effective control, as both Whitehorse and Manningham Councils possess the same voting rights on the board of management. The Corporation is established by agreement between the two participating Councils. The principal activity of the Corporation is the lending of books and other materials.

Movement in carrying value of specific investment

Carrying value of investment at start of year	5,515	5,775
Share of surplus(deficit) for year	71	(260)
Carrying value of investment at end of year	5,586	5,515

Narre Warren User Group

Council holds an interest of 48.88% (2024/25: 48.88%) in Narre Warren User Group (NWUG). The principal activity of NWUG is to monitor the closed landfill that was previously used by Council. Contributions by Council to NWUG during the period totalled Nil (2024/25:Nil). Council holds the cash investment for NWUG and surplus is generated from the interest and gas royalty less site monitoring costs.

Movement in carrying value of specific investment

Carrying value of investment at start of year	647	693
Share of deficit for year	(48)	(46)
Carrying value of investment at end of year	599	647

(c) Provision for investments in joint venture accounted for using the equity method

Whitehorse City Council is part of a joint venture arrangement called Regional Landfill Clayton South, which developed a refuse disposal site for a number of municipalities. The landfill closed on the 29 January 2016. The Council has a 14.12% interest in the assets, liabilities, revenues and expenses of the joint venture. The remaining joint venture partners include Glen Eira Council, Monash City Council, Whitehorse City Council and City of Stonnington.

Notes to the Financial Statements

for the year ended 30 June 2026

Note 6. Assets we manage (continued)

In 2024/25, the provision was reassessed of the estimated ongoing costs for future years. This reassessment incorporated indexation, which was applied at a significantly lower rate this year, leading to a substantial decrease in the provision. The provision reflects management's best estimate based on the information available at year end.

The Joint Venture liquidity levels have previously been insufficient to meet its liabilities and as a result, financial support was provided by the member Council's over the past several years to enable the joint venture to meet its obligations. This support has not been required in 2025/26. Consequently, Council has incurred NIL expenditure in 2025/26 in relation to post-closure capital works and aftercare expenses.

The 5 member councils entered into a contract for the sale of the Clayton South Regional Landfill site to the Suburban Rail Loop Authority for consideration of \$1. Settlement is scheduled for 21 October 2026 and remains subject to specified conditions precedent, including the provision of a pre-settlement environmental condition report and satisfaction of related contractual requirements.

Under the sale arrangement executed on 23 June 2026, responsibility for the closed landfill site, including ongoing rehabilitation, aftercare and environmental management obligations, is expected to transfer to the purchaser upon settlement. However, the agreement contains indemnity, release, and liability cap provisions that may give rise to continuing obligations for the Joint Venture in specified circumstances. At 30 June 2026, the Joint Venture is unable to reliably estimate any additional liability which may arise under these provisions.

The value of the investment in the Clayton Landfill has been revalued at year end to reflect Council's share of net assets recorded in the unaudited accounts of the Joint venture at 30 June 2026 and is included in the Balance Sheet as follows:

Whitehorse City Council has a joint arrangement interest in the Regional Landfill Clayton South together with four other Councils:

Whitehorse City Council	14.12%
Monash City Council	16.80%
Boroondara City Council	35.22%
Glen Eira City Council	21.10%
Stonnington City Council	12.76%
	100.00%

	2026 \$ '000	2025 \$ '000
Movement in provision for investment in joint venture for using the equity method		
Provision for investment in joint arrangement at start of year	(1,796)	(2,992)
Share of (deficit)/surplus for the year	(69)	1,196
Provision for investment in joint arrangement at end of year	(1,865)	(1,796)

Notes to the Financial Statements

for the year ended 30 June 2026

Note 7. People and relationships

7.1 Council and key management remuneration

(a) Related Parties

Parent entity

Whitehorse City Council is the parent entity.

Subsidiaries and Associates

Interests in subsidiaries and associates are detailed in Note 6.2.

(b) Key Management Personnel

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

Details of KMP at any time during the year are:

Councillors

Mayor Kirsten Langford (Mayor 13/11/25 to 30/06/26)
 Deputy Mayor Kieran Simpson (Deputy Mayor 13/11/25 to 30/06/2026)
 Councillor Andrew Davenport (Mayor 01/07/2025 to 12/11/2025)
 Councillor Prue Cutts (Deputy Mayor 01/07/2025 to 12/11/2025)
 Councillor Blair Barker
 Councillor Daniel Griffiths
 Councillor Hayley Weller
 Councillor Jason Martin
 Councillor Jarrod Gunn
 Councillor Peter Allan
 Councillor Ben Stennett

Other KMP

Chief Executive Officer - Simon McMillan
 Director Community Life - Lisa Letic
 Director Corporate Services - Stuart Cann
 Director Infrastructure & Sustainability - Steven White
 Director City Development - Jeff Green
 Executive Manager Futures & Technology - Siobhan Sullivan (5 January 2026 to 30 June 2026)
 Executive Manager Transformation - Andrea Ghastine (1 July 2025 to 2 January 2026)
 Executive Manager Corporate Services - Fran Nolan (1 July 2025 to 22 October 2025)

	2026 No.	2025 No.
Total Number of Councillors	11	18
Total of Chief Executive Officer and other Key Management Personnel	8	9
Total Number of Key Management Personnel	19	27

Notes to the Financial Statements

for the year ended 30 June 2026

Note 7. People and relationships (continued)

(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 the 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.

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

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

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

	2026 \$ '000	2025 \$ '000
Total remuneration of key management personnel was as follows:		
Short-term employee benefits	2,355	2,356
Other long-term employee benefits	47	45
Post-employment benefits	266	223
Total	2,668	2,624

	2026 No.	2025 No.
The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:		
\$1 - \$9,999	—	1
\$10,000 - \$19,999	—	6
\$20,000 - \$29,999	—	7
\$30,000 - \$39,999	—	2
\$40,000 - \$49,999	7	1
\$50,000 - \$59,999	1	1
\$60,000 - \$69,999	1	1
\$70,000 - \$79,999	2	—
\$80,000 - \$89,999	—	1
\$100,000 - \$109,999	1	1
\$120,000 - \$129,999	1	—
\$170,000 - \$179,999	1	—
\$270,000 - \$279,999	—	1
\$290,000 - \$299,999	—	1
\$300,000 - \$309,999	—	2
\$310,000 - \$319,999	3	1
\$320,000 - \$329,999	1	—
\$410,000 - \$419,999	1	1
Total	19	27

Notes to the Financial Statements

for the year ended 30 June 2026

Note 7. People and relationships (continued)

(d) Remuneration of other senior staff

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

	2026 \$ '000	2025 \$ '000
Total remuneration of other senior staff was as follows:		
Short-term employee benefits	3,998	3,336
Other long-term employee benefits	81	71
Post-employment benefits	473	351
Termination benefits	951	310
Total	5,503	4,068

	2026 No.	2025 No.
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The number of other senior staff are shown below in their relevant income bands:

Income Range:

\$170,000 - \$179,999	1	2
\$180,000 - \$189,999	4	6
\$190,000 - \$199,999	2	4
\$200,000 - \$209,999	5	3
\$210,000 - \$219,999	1	2
\$220,000 - \$229,999	3	1
\$230,000 - \$239,999	—	1
\$240,000 - \$249,999 *	3	—
\$250,000 - \$259,999	1	—
\$300,000 - \$309,999 *	3	—
\$330,000 - \$339,999	—	1
\$380,000 - \$389,999 *	1	—
Total	24	20

(*) Note: the 2025/26 senior officers remuneration includes one-off redundancies (comprising redundancy payments, leave entitlements and normal pay) for five senior officers.

	2026 \$ '000	2025 \$ '000
Total remuneration for the reporting year for other senior staff included above, amounted to:	5,503	4,068

Notes to the Financial Statements

for the year ended 30 June 2026

Note 7. People and relationships (continued)

	2026 \$ '000	2025 \$ '000
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7.2 Related party disclosure

(a) Transactions with related parties

During the period Council entered into the following transactions with related parties:

(i) Whitehorse Manningham Library	6,183	6,003
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During the year Whitehorse City Council provided contributions to Whitehorse Manningham Regional Library Corporation (WMRLC) with the total value towards running costs as per agreement.

(ii) Regional Landfill Clayton South joint venture	–	139
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During the year Council contributed funds to Regional Landfill Clayton South joint venture to fund the post closure capital works and the post closure after care expenses.

(iii) South East Metropolitan Advanced Waste Processing Pty Ltd (SEMAW)
Council held one ordinary share valued at \$1 in South East Metropolitan Advanced Waste Processing Pty Ltd (SEMAW) as at 30 June 2026. Steven White Director Infrastructure, served as a Director of SEMAW during the financial year. Council transactions with SEMAW were conducted at normal business terms to the value of \$44,000.

(iv) Whitehorse Business Group
Cr Jason Martin and Mayor Kirsten Langford represents Council on the Whitehorse Business Group. For the year ended 30 June 2026, Council transactions with Whitehorse Business Group were conducted at normal business terms and valued at \$63,297.

(v) Avenue Neighbourhood House at Eley Inc
Cr Daniel Griffiths served on the board as a director of Avenue Neighbourhood House at Eley Inc during the year ended 30 June 2026. Council transactions with Avenue Neighbourhood House at Eley Inc were valued at \$28,559.58 during the year ended 30 June 2026. This amount was paid as part of Council's Community Grants Program for the 2025/26 financial year.

(vi) Vermont South Community House Inc
Cr Jarrod Gunn served on the board as a Chairperson of Vermont South Community House Inc from 1 July 2025 until 19 March 2026. Council transactions with Vermont South Community House Inc were valued at \$23,632.14 during the year ended 30 June 2026. This amount was paid as part of Council's Community Grants Program for the 2025/26 financial year.

(b) Outstanding balances with related parties

Council did not have any outstanding balances at the end of the reporting period in relation to transactions with a related party that required disclosure.

(c) Loans to/from related parties

There were no loans in existence at balance date that have been made, guaranteed or secured by the Council to a related party that required disclosure.

(d) Commitments to/from related parties

There were no commitments in existence at balance date that have been made, guaranteed or secured by the Council to a related party that required disclosure.

Notes to the Financial Statements

for the year ended 30 June 2026

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 the Council.

(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 the 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.

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 below in Note 9.3. As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists.

Legal matters

Council is currently involved in several 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.

Liability Mutual Insurance

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

Notes to the Financial Statements

for the year ended 30 June 2026

Note 8. Managing uncertainties (continued)

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

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) and bank and/or TCV borrowings. Details of the material accounting policy information 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 the 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. The 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's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes Council to fair value interest rate risk / 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 minimal 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 the 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 the Council's year end result.

(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 has exposure to credit risk on some financial assets included in the balance sheet. Particularly significant areas of credit risk exist in relation to outstanding fees and fines as well as loans and receivables from sporting clubs and associations. To help manage this risk:

- Council has a policy for establishing credit limits for the entities Council deals with;
- Council may require collateral where appropriate; and

Notes to the Financial Statements

for the year ended 30 June 2026

Note 8. Managing uncertainties (continued)

- Council only invests 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 the 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 provides a guarantee for another party. Details of our contingent liabilities 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:

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

The Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed on the face of the balance sheet and the amounts related to financial guarantees disclosed in Note 8.1(b), 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.

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade. Currently Council does not hold any borrowings.

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 + 0.75% and -0.75% in market interest rates (AUD) from year-end rates of 4.74%

These movements will not have a material impact on the valuation of Council's financial assets and liabilities, nor will they have a material impact on the results of Council's operations.

Notes to the Financial Statements

for the year ended 30 June 2026

Note 8. Managing uncertainties (continued)

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 plant and equipment, 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. (For plant and equipment carrying amount is considered to approximate fair value given short useful lives). At balance date, the 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.

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 3 years. The valuation is performed either by experienced Council officers or independent experts. The following table sets out the frequency of revaluations by asset class.

Asset Class	Revaluation frequency
Land	1 to 3 years
Buildings	1 to 3 years
Roads	1 to 3 years
Bridges	1 to 3 years
Footpaths and cycleways	1 to 3 years
Drainage	1 to 3 years
Recreational, leisure and community facilities	1 to 3 years
Parks, open space and streetscapes	1 to 3 years
Other infrastructure	1 to 3 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.

Notes to the Financial Statements

for the year ended 30 June 2026

Note 8. Managing uncertainties (continued)

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.

8.5 Events occurring after balance date

On 4 August 2026, Council resolved to repay an outstanding loan balance of approximately \$95,000 that it had guaranteed on behalf of a community organisation. Although the lender had not formally called upon the guarantee as at 30 June 2026, Council settled the loan on 31 August 2026. As a result, Council no longer has any exposure under the guarantee. Except for the events disclosed, no other matters have occurred after balance date that require disclosure in the financial report.

Notes to the Financial Statements

for the year ended 30 June 2026

Note 9. Other matters

	Balance at beginning of reporting period \$ '000	Increase \$ '000	Balance at end of reporting period \$ '000
9.1 Reserves			
(a) Asset revaluation reserves			
2026			
Property			
Land and land improvements	2,237,614	–	2,237,614
Buildings	368,878	–	368,878
	2,606,492	–	2,606,492
Infrastructure			
Roads	173,528	131,146	304,674
Bridges	441	785	1,226
Footpaths and cycleways	41,708	22,358	64,066
Drainage	153,289	19,384	172,673
Recreational, leisure and community facilities	18,602	–	18,602
Parks, open space and streetscapes	11,157	–	11,157
Offstreet car parks	8,961	3,464	12,425
	407,686	177,137	584,823
Total asset revaluation reserves	3,014,178	177,137	3,191,315
2025			
Property			
Land and land improvements	2,193,654	43,960	2,237,614
Buildings	246,623	122,255	368,878
	2,440,277	166,215	2,606,492
Infrastructure			
Roads	173,528	–	173,528
Bridges	441	–	441
Footpaths and cycleways	32,866	8,842	41,708
Drainage	153,289	–	153,289
Recreational, leisure and community facilities	1,107	17,495	18,602
Parks, open space and streetscapes	9,355	1,802	11,157
Offstreet car parks	8,961	–	8,961
	379,547	28,139	407,686
Total asset revaluation reserves	2,819,824	194,354	3,014,178

The asset revaluation reserve is used to record the increased (net) value of Council's assets over time.

Notes to the Financial Statements

for the year ended 30 June 2026

Note 9. Other matters (continued)

	Balance at beginning of reporting period \$ '000	Transfer from Accumulated Surplus \$ '000	Transfer to Accumulated Surplus \$ '000	Balance at end of reporting period \$ '000
(b) Other reserves				
2026				
Public Open space reserve	74,544	9,750	(10,149)	74,145
Car Parking in lieu reserve	25	–	–	25
Development infrastructure levy reserve	–	672	(672)	–
Community infrastructure levy reserve	–	426	(426)	–
Total other reserves	74,569	10,848	(11,247)	74,170
Council Resolution				
Development reserve	39,099	–	(753)	38,346
Art Collection reserve	6	–	–	6
Waste management reserve	490	–	–	490
Total	39,595	–	(753)	38,842
Total Other reserves	114,164	10,848	(12,000)	113,012
2025				
Public Open space reserve	71,913	11,442	(8,811)	74,544
Car Parking in lieu reserve	25	–	–	25
Development infrastructure levy reserve	–	43	(43)	–
Community infrastructure levy reserve	–	479	(479)	–
Total other reserves	71,938	11,964	(9,333)	74,569
Council Resolution				
Development reserve	39,099	–	–	39,099
Art Collection reserve	6	–	–	6
Waste management reserve	950	–	(460)	490
Total	40,055	–	(460)	39,595
Total Other reserves	111,993	11,964	(9,793)	114,164

Public open space reserve

This reserve comprises funds collected from contributions to public open space made by developers. The funds in this reserve are restricted for expenditure on public space open space. Interest income that is generated from the reserve to be reinvested back into the reserve.

Development infrastructure Levy reserve (DIL)

These reserve funds relate to Development Infrastructure Levies received in relation to the Whitehorse Development Contributions Plan (DCP) which came into effect 21 December 2023. The Development Infrastructure Levy funds applies to all types of development (residential, retail, commercial and industrial) and contributes to funding projects such as roads, drainage and footpaths.

Community Infrastructure Levy reserve (CIL)

These reserve funds relate to Community Infrastructure Levies received in relation to the Whitehorse Development Contributions Plan (DCP) which came into effect 21 December 2023. The Community Infrastructure Levy (CIL) applies to residential development only and contributes to funding projects such as childcare centres, recreation and sporting facilities, and maternal and child health centres.

Car Parking in lieu reserve

This reserve comprises funds provided by developers instead of providing car parking. The funds from this reserve are restricted for expenditure on car parking.

Notes to the Financial Statements

for the year ended 30 June 2026

Note 9. Other matters (continued)

Development reserve

This reserve is used for funding selected capital works projects which are meaningful to a broad section of the community; consistent with Council provided services and of a meaningful consequence and scale. The funds in this reserve are required to be expended in accordance with the reserve governing principles established by Council.

Art collection reserve

This reserve was established by council in 2002/03 for the purpose of deaccessioning unwanted art works and for future purchases of art work.

Waste management reserve

This reserve was established in 2013/14 resulting from the previous federal government's introduction of the carbon tax levy. Amounts held in this reserve represent the difference between the initial carbon tax per tonne that was announced and the actual price charged by independent landfill operators. The carbon tax was abolished and subsequently outflows from this reserve will be used to rehabilitate landfill sites.

		2026	2025
	Note	\$ '000	\$ '000

9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)

Surplus for the year		30,029	28,889
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Non-cash adjustments and non-operating items:

Loss on disposal of property, infrastructure, plant and equipment	3.6	6,312	454
Depreciation/amortisation	4.3,4.4,4.5	47,142	42,489
Net share of net (profits)/loss of associates and joint ventures	6.2	46	(890)
Contributions - non-monetary assets	3.5	(1,660)	(2,126)
Finance cost - leases	4.7	105	120
Works in progress (unable to be capitalised)		–	713
Compensation - compulsory acquisition of land (non-operating)		(2,070)	–

Change in assets and liabilities:

Increase in trade and other receivables	(2,420)	(2,312)
(Increase) in prepayments	(611)	–
(Increase)/decrease in other assets	(946)	530
Increase/(decrease) in trade and other payables	1,176	(145)
Increase in contract and other liabilities	5,533	168
Increase/(decrease) in trust funds and deposits	3,824	(561)
Increase in provisions	369	670
Net cash provided by operating activities	86,829	67,999

Notes to the Financial Statements

for the year ended 30 June 2026

Note 9. Other matters (continued)

9.3 Superannuation

Council makes the majority of its employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund (Vision Superannuation). 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% 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.

Funding Arrangements

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary. As at 30 June 2025, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category. The vested benefit index (VBI) of the Defined Benefit category as at 30 June 2025 (of which Council is a contributing employer) was 110.5%. The financial assumptions used to calculate the VBI were:

Net investment returns	5.7% pa
Salary information	3.5% pa
Price inflation (CPI)	2.6% pa

As at 30 June 2026, a triennial actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category. It is expected to be completed by 31 October 2026.

Vision Super has advised the VBI at 30 June 2026 was 116.9%. Council was notified of the 30 June 2026 VBI during August 2026 (2025: August 2025). The financial assumptions used to calculate this VBI were:

Net investment returns	6.2% pa
Salary information	3.5% pa
Price inflation (CPI)	3.0% pa to 30 June 2029 and 2.6% pa thereafter.

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2025 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

Employer contributions

(a) Regular contributions

On the basis of the results of the 2024 interim actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2026, this rate was 12% of members' salaries (11.5% in 2024/25). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2023 triennial valuation.

In addition, Council reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

(b) Funding calls

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully

Notes to the Financial Statements

for the year ended 30 June 2026

Note 9. Other matters (continued)

funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 98% from 26 July 2024 (previously 97%).

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including Council) are required to make an employer contribution to cover the shortfall.

Using the agreed methodology, the shortfall amount is apportioned between the participating employers based on the pre-1 July 1993 and post-30 June 1993 service liabilities of the Fund's Defined Benefit category, together with the employer's payroll at 30 June 1993 and at the date the shortfall has been calculated.

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up. If there is a surplus in the Fund, the surplus cannot be returned to the participating employers.

In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

The 2025 interim actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. An interim investigation was conducted as at 30 June 2025 and 30 June 2024 while a full investigation was conducted as at 30 June 2023.

The Fund's actuarial investigation identified the following for the Defined Benefit category of which Council is a contributing employer:

	2025 (Interim) \$m	2024 (Interim) \$m	2023 (Triennial) \$m
- A VBI Surplus	200.1	108.4	85.7
- A total service liability surplus	229.4	141.4	123.6
- A discounted accrued benefits surplus	242.8	156.7	141.9

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2025.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2025.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2025.

The 2026 interim actuarial investigation

A triennial actuarial investigation is being conducted for the Fund's position as at 30 June 2026 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2026. The last interim actuarial investigation conducted prior to 30 June 2026 was at 30 June 2025. The VBI of the Defined Benefit category at that date was 110.5%. The financial assumptions used to calculate the 30 June 2025 VBI were:

Net investment returns	5.7% pa
Salary information	3.5% pa
Price inflation (CPI)	2.6% pa

Council was notified of the 30 June 2025 VBI during August 2025.

Because the VBI was above 100%, the Defined Benefit category was in a satisfactory financial position at 30 June 2025 and it is expected that the actuarial investigation will recommend that no change will be necessary to the Defined Benefit category's funding arrangements from prior years.

Notes to the Financial Statements

for the year ended 30 June 2026

Note 9. Other matters (continued)

The 2023 triennial investigation

The last triennial actuarial investigation conducted prior to 30 June 2023 was at 30 June 2020. This actuarial investigation was completed by 31 December 2020. The financial assumptions for the purposes of these investigations were:

	2023	2020
	Triennial investigation	Triennial investigation
Net investment return	5.7% pa	5.6% pa
Salary inflation	3.50% pa	2.5% pa for two years and 2.75% pa thereafter
Price inflation	2.8% pa	2.0% pa

Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2026 are detailed below:

Scheme	Type of scheme	Rate	2026 \$ '000	2025 \$ '000
Vision Super	Defined benefits	12% (2025:11.5%)	480	507
Vision Super	Accumulation	12% (2025:11.5%)	3,783	3,705
Hostplus super	Accumulation	12% (2025:11.5%)	787	710
Australian Super	Accumulation	12% (2025:11.5%)	1,856	1,763
Hesta	Accumulation	12% (2025:11.5%)	480	437
Rest	Accumulation	12% (2025:11.5%)	629	542
Other	Accumulation	12% (2025:11.5%)	2,278	2,213

Council did not pay any unfunded liability payments to Vision Super during the 2025/26 year. (2024/25 Nil)

There were no contributions outstanding and loans issued from or to the above schemes as at 30 June 2026.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2027 is \$501k.

Notes to the Financial Statements
for the year ended 30 June 2026

Note 10. Changes in accounting policies

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

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WHITEHORSE
CITY COUNCIL