



Annual Report 2025–26

Acknowledgement of Country

We acknowledge the Bunurong people of the Kulin Nation as the Traditional Custodians of the lands and waters, now known as the City of Greater Dandenong. We honour their enduring connection to Country, their Cultural knowledge, and their sustainable stewardship of these lands and waterways over thousands of generations.

We pay our respects to Elders past and present, recognising their vital role in preserving and protecting the sacred lands and waterways of their Ancestors, their places, Traditional Cultural practices, and stories. We also acknowledge the Bunurong Land Council as the Registered Aboriginal Party, responsible for caring for the Aboriginal Cultural Heritage of this area.

In the spirit of reconciliation, we value the opportunity to learn from and work alongside Bunurong peoples, as Traditional Custodians.





Uncle Mark Brown, Bunurong Elder and Senior Cultural Heritage Officer at the Bunurong Land Council

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A city that supports business, entrepreneurship, quality education and employment **112**

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Our City

Greater Dandenong City Council provides over 100 services to improve the quality of life of all residents. The Community Vision and Council's strategic objectives are outlined in the Council Plan 2025–29 and the Annual Budget. The delivery of services is measured by a set of service performance indicators and measures.

These services include:

CHILDREN, YOUTH AND FAMILIES	HEALTH AND WELLBEING	YOUR HOME	SPORT AND LEISURE	ROADS AND SAFETY	COMMUNITY
Youth services 	Disability services 	Planning permits 	Sportsgrounds 	Roads and footpaths 	Libraries 
Kindergartens 	Home maintenance 	Building permits 	Swimming pools 	Car parks 	Volunteering 
Maternal and child health 	Home and community care 	Pet registrations 	Leisure centres 	Street lighting 	Theatre and the arts 
Playgroups 	Meals on wheels 	Rubbish and recycling 	Parks and gardens 	School crossing supervision 	Grants 
Immunisation 	Food safety 	Graffiti removal 	Festivals and events 	Emergency management 	Community centres 



Our Community

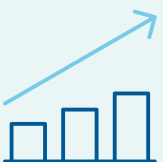
Housing



2,366 residents are homeless (15 per 1,000 residents)



House prices rose by **33%** in the decade to 2024



Median house price in 2021 was **10.3 times** the average household income

(Source: Census ABS 2021)

Languages spoken



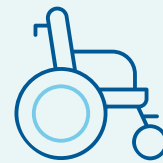
69% of residents (compared to 29.1% in Victoria) speak languages other than English including Vietnamese, Khmer, Mandarin, Cantonese, Greek, Punjabi, Sinhalese, Arabic and Dari



17.4% have limited fluency in spoken English

(Source: Census ABS 2021)

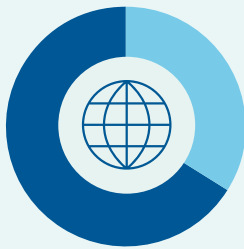
Disability



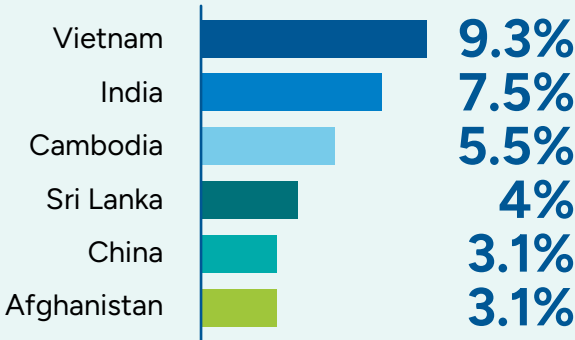
7.7% of people are living with a disability

(Source: Census ABS 2021)

Country of birth



The proportion of residents born overseas is **61.2%** compared to **31.6%** in Victoria



(Source: Census ABS 2021)

Employment



The City of Greater Dandenong supports

124,206 jobs

(Source: Remplan)



The unemployment rate is **7.6%** compared to 4% in Victoria

(Source: Department of Employment and Workplace Relations 2025)

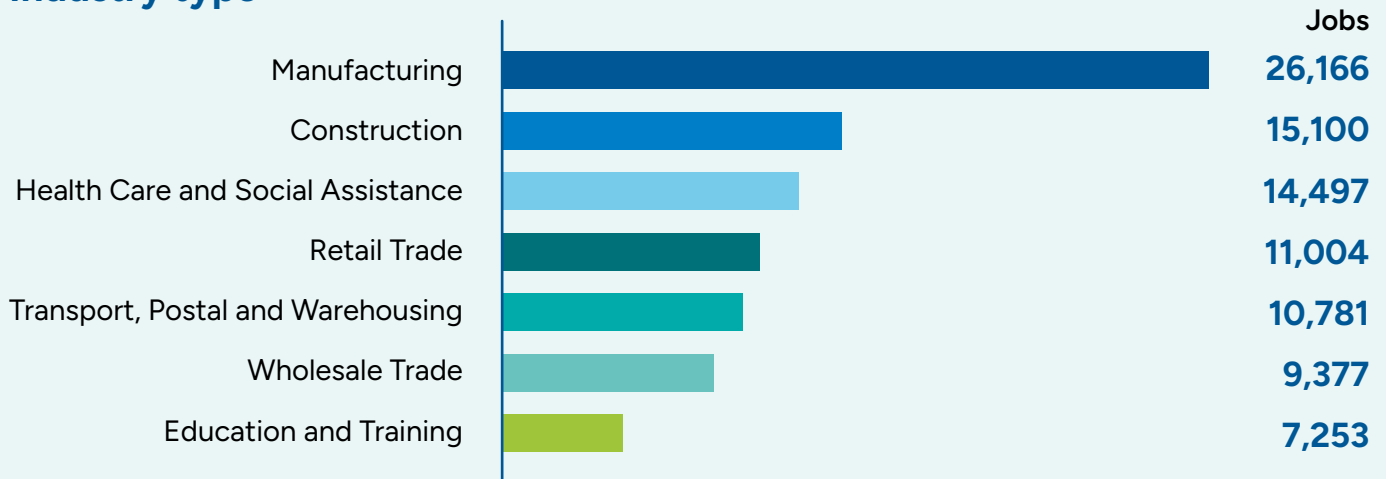
Population



167,000 residents
(Source: ABS 2023)

615 residents are of Aboriginal and Torres Strait Islander heritage
(Source: Census ABS 2021)

Industry type



(Source: Remplan)

Education



44.2% of residents 15+ hold a higher education qualification

8.1% of residents aged 20–24 left school before completing Year 11



13.2% of residents aged 20–24 are not in paid work or education

(Source: Census ABS 2021)

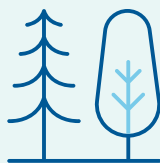
Infrastructure



35 sports reserves

5 leisure facilities

235 parks and land reserves totalling 555 hectares of open space



61 bushland areas



1,151km of footpaths

Health and wellbeing



17% of residents rate their health as fair or poor, slightly less than the metropolitan level of 20%



17% are obese



20% of adults did not do any moderate or vigorous physical activity in the previous week



11.8% of residents had run out of food, and not been able to afford more, at some time in the previous 12 months in comparison to the metropolitan average of 7.5%



33% of residents indicated that they were lonely, more than the metropolitan result of 23.5%

(Source: 2023 Population Health Survey)

Community Vision and Council Plan

The vision for Greater Dandenong was developed by the Greater Dandenong People’s Panel through a deliberative engagement process in 2021. This vision was reviewed by a second community panel in 2024 to ensure alignment with the key priorities identified in the community engagement process for the Council Plan 2025-29. It highlights the long-term aspirations for our community to 2040 and highlights the key principles that Council can focus on to help achieve this.

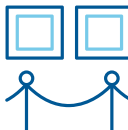
Community Vision 2040:

The City of Greater Dandenong is a home to all. It's a city where you can enjoy and embrace life through celebration and equal opportunity.

We harmonise the community by valuing multiculturalism and the individual. Our community is healthy, vibrant, innovative and creative.

Our growing city is committed to environmental sustainability. Welcome to our exciting and peaceful community.

To complement the vision and further define what the community would like to see Greater Dandenong be in 2040, six principles were developed. These principles are:

	Safe and peaceful community		Embrace diversity and multiculturalism
	Education, training, entrepreneurship and employment opportunities		Mind, body and spirit
	Sustainable environment		Art and culture

Council Plan

In 2025 a new Council Plan was developed to help deliver on our community's vision. An intensive community consultation process was undertaken with over 3,000 people participating including individual residents, community groups, schools, health stakeholders, sporting clubs, businesses and visitors. This consultation, combined with previous commitments, key municipal health priorities, legislative requirements and Council's ongoing investment and infrastructure projects, have shaped the strategic objectives and key priorities outlined in this plan.



Year in Review

Mayor's Message

In November 2025, I was honoured to be elected Mayor of the City of Greater Dandenong. Since then, I have been inspired by the dedication of Council staff and their commitment to serving our community every day.



2025–26 has been a year of achievement, progress and opportunity. By working together and keeping our community at the heart of every decision, we have delivered important projects, strengthened local services and continued to make Greater Dandenong a great place to live, work and visit.

Some of our key achievements this year include the adoption of Our Bright Green Future, setting a strong direction for sustainability and climate action while maintaining an impressive 82 per cent reduction in Council emissions, and significant progress on the new Oasis Aquatics and Wellbeing centre, a transformative project that continues to move closer to completion.

Our commitment to innovation and community impact was also recognised through several prestigious awards. Council received the 2025 Cities Litter Award for its *Bin It or Take It Home With You* campaign, a MAVLab Innovation Award for *#Filtered, The Body Image Project*, a National Award for Local Government for *Voices for Safety*, and a Victorian Museums and Galleries Award commendation for *HOME25: Invisible Cities*.

Community voices continued to shape our work throughout the year. Through 11 editions of Council News and more than 2,000 face-to-face engagement participants, residents helped inform key plans and policies, environmental initiatives, infrastructure projects, and improvements to parks, playgrounds and sporting facilities across the municipality.

We also strengthened support for local communities by endorsing a multi-year funding and service agreement with seven Neighbourhood Houses and Community Centres, helping these valued organisations continue fostering connection, learning and wellbeing.

Council remained committed to building a community where everyone feels welcome, included and supported. Key milestones included the development of Council's first LGBTIQ+ Action Plan and ongoing advocacy through the Mayoral and Councillor Taskforce Supporting People Seeking Asylum, helping strengthen equity, participation and belonging across Greater Dandenong.

I thank CEO Jacqui Weatherill, my fellow Councillors, Council staff, volunteers, community organisations and partners for their hard work, passion and commitment throughout the year. Together, we continue to achieve great outcomes for our community.

As we look ahead to 2026–27, I am optimistic about the future. Guided by our shared vision and the priorities of the Council Plan 2025–29, we will continue building a vibrant, inclusive, sustainable and connected Greater Dandenong for current and future generations.

A stylized handwritten signature in black ink.

Mayor, Cr Sophie Tan

CEO Message

Thank you to everyone who helps make Greater Dandenong such a vibrant, diverse and welcoming community. Whether you share your ideas, volunteer your time, support local initiatives or work for Council, your contribution helps make our city stronger.



In 2025, Council reshaped our organisational structure to better connect strategy, service delivery and digital innovation, helping us work more effectively together and deliver better outcomes for our community.

Council recorded an operating surplus of **\$19.5 million** and invested **\$86 million** in infrastructure projects, supporting improved community facilities, recreation spaces, roads and footpaths.

This year we also saw *significant* funding commitments from the Federal Government on a range of projects, including:

- Oasis Aquatics and Wellbeing centre – \$9 million
- Road to Recovery Program – \$1.8 million
- Black Spot Program – \$0.5 million

This year demonstrated what we can achieve when we work together. Through our Community Grants Program, Council invested more than \$1.7 million in 183 projects, supporting local organisations, strengthening inclusion and wellbeing, and helping bring community-led ideas to life.

We also expanded support for our neighbourhood houses and community centres, investing **\$360,500** to help foster connection, learning and belonging across our community.

Creating a respectful, inclusive and supportive workplace remained a priority. Our Employee Experience Survey highlighted strong results in employee wellbeing, inclusion and workplace culture, while helping identify opportunities for continued growth. These insights also informed the development of Council's 2026–2030 Gender Equality Action Plan, which sets a clear path towards a more equitable and inclusive future for both our workforce and community.

One of the achievements I am most proud of is the confidence our residents have in Council. In 2026, Greater Dandenong recorded the highest overall community satisfaction score among Melbourne's metropolitan councils surveyed. Residents rated many of our services above metropolitan benchmarks, including libraries, family support, early years services, arts and cultural facilities, community centres and economic development initiatives.

These results reflect the collective efforts of our staff, Councillors, volunteers, community organisations and partners, and reinforce our shared commitment to delivering positive outcomes for the people of Greater Dandenong.

A handwritten signature in black ink, which appears to read 'Jacqui Weatherill'.

CEO, Jacqui Weatherill



Message from our Junior Mayor – Fariha

What do you love most about the City of Greater Dandenong?

What I love most is the wide range of diversity. Dandenong is one of the most multicultural cities in Victoria because of this we get awesome festivals like the Ramadan Night Market, Lunar New Year, Eid, Diwali, Easter, Nuwruz and so much more! Did you know that if you go north onto Thomas Street you get the Afghan Bazaar. Buzzing with music, pastries and restaurants. And if you go a little more north into Springvale with Cambodian, Vietnamese and Chinese culture you get noodle shops and fresh food markets. Little India set on Foster Street is popping with spices, clothing and food and sitting in the heart is Dandenong Market buzzing with Asian, African, American, European and Australian history!

Why did you want to be Junior Mayor?

When I first heard there would be a Junior Mayor election I was thrilled at the idea and immediately wrote my entry letter. I wrote about how the voice of young children is a staple of Greater Dandenong and that our ideas, concerns and opinions should be taken seriously by Council believing I could truly make a difference. To me this was more than just a title, but a chance most children can't even dream for. In Australia we have freedom, facilities and rights, not every child in the world gets that chance, but we do so let's use it, let's be a little louder, a little clearer and a little more confident. Because young children aren't just part of the present we're part of the future.

How would you like to make a difference in the City of Greater Dandenong?

I love planting flowers and working on my vegetable garden especially when it's for cooking. But what if we could plant together as a community all with different fruit and vegetables. In Dandenong there are homeless people all with a story who haven't eaten in days. What if they had a shelter to go to getting a warm meal and hot shower, somewhere to sleep when it gets cold. We need homeless shelters and a community garden. Not only will it teach us children the importance of responsible care and empathy but teach us how to cook which is a basic life skill.

What makes Greater Dandenong a child friendly city?

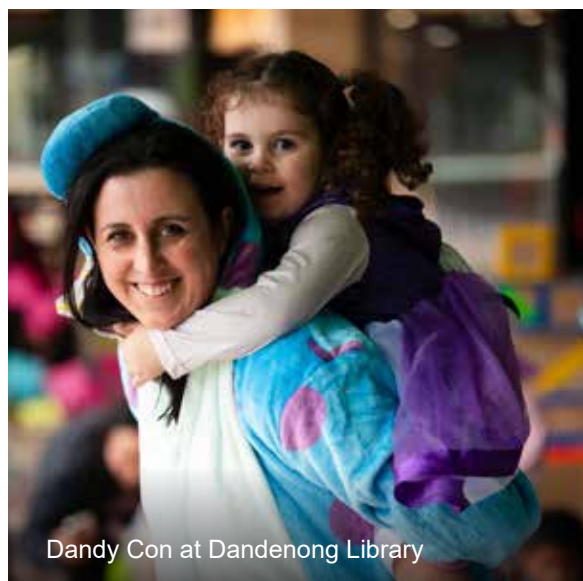
It makes sure that children and young people are included and represented and given the opportunities to learn, have fun and have their voices listened to. It is recognised by UNICEF as a child friendly city which means it is committed to making decisions that consider the needs and rights of children. Greater Dandenong offers many free and low-cost school holiday activities such as arts and crafts, sports programs, science work, performances, library events, and outdoor adventures giving families affordable ways to stay active and connected.



Highlights



Opening of the Keysborough Community Hub



Dandy Con at Dandenong Library



Launch of the Reconciliation Action Plan



Construction of Oasis Aquatics and Wellbeing



Walk Against Family Violence



Springvale Winterfest



Ramadan Night Market



Discover Dandenong Creek



Noble Park Family Fun Day



Muderra Way Official Opening

Major Capital Works

Over the past 12 months, Council delivered a significant program of capital works across Greater Dandenong, upgrading roads, parks, playgrounds, sporting facilities and community spaces, while progressing major projects like the new Oasis Aquatics and Wellbeing centre.

Alongside major builds, there was a focus on essentials, improving safety, access and reliability through footpath upgrades, drainage works and building renewals.

A socially connected, safe and healthy city

With more than 100 parks, sports reserves and playgrounds, and over 600 hectares of open space, we continued to invest in places where people stay active, connect and feel safe.

- New multi-court, tennis half court with rebound wall, improved paths and seating at Greaves Reserve, Dandenong
- A new pocket park at View Road, Springvale
- Springvale Reserve Pavilion upgrades
- A new synthetic cricket wicket at Warner Reserve, Springvale
- New lighting at Frederick Wachter Reserve, Keysborough and WJ Turner Reserve, Noble Park North.

A green city committed to a sustainable future

Practical work to reduce environmental impact and build a more sustainable city continued.

- Drainage upgrades in Leonard Avenue, Vincent Crescent and Browns Road (Noble Park), Gladstone Road (Dandenong North) and Grace Street (Springvale)
- Planted 1,861 street trees and more than 30,000 indigenous seedlings across the city, growing canopy and biodiversity
- Used more than 7,000 tonnes of recycled materials in roadworks
- Installed porous pavement near Dandenong Market made from recycled tyres.

A city that respects and celebrates diversity, our history and the arts

Our city's diversity, storytelling heritage and creative spirit continued to be celebrated.

- Continued delivery of the Springvale Revitalisation Action Plan, including the delivery of the Springvale Creative Wayfinding Project, to improve navigation, enhance safety and strengthen the identity of the Springvale precinct
- Engaged more than 40 artists and groups with exhibitions hosted by Greater Dandenong, supporting 43 local traders, and reinvesting over \$74,000 in the local economy
- Launched our first large-scale Aboriginal and Torres Strait Islander peoples public art gateway at Muderra Way, Noble Park.

A council that demonstrates leadership, responsible use of public resources, and a commitment to investing in the community

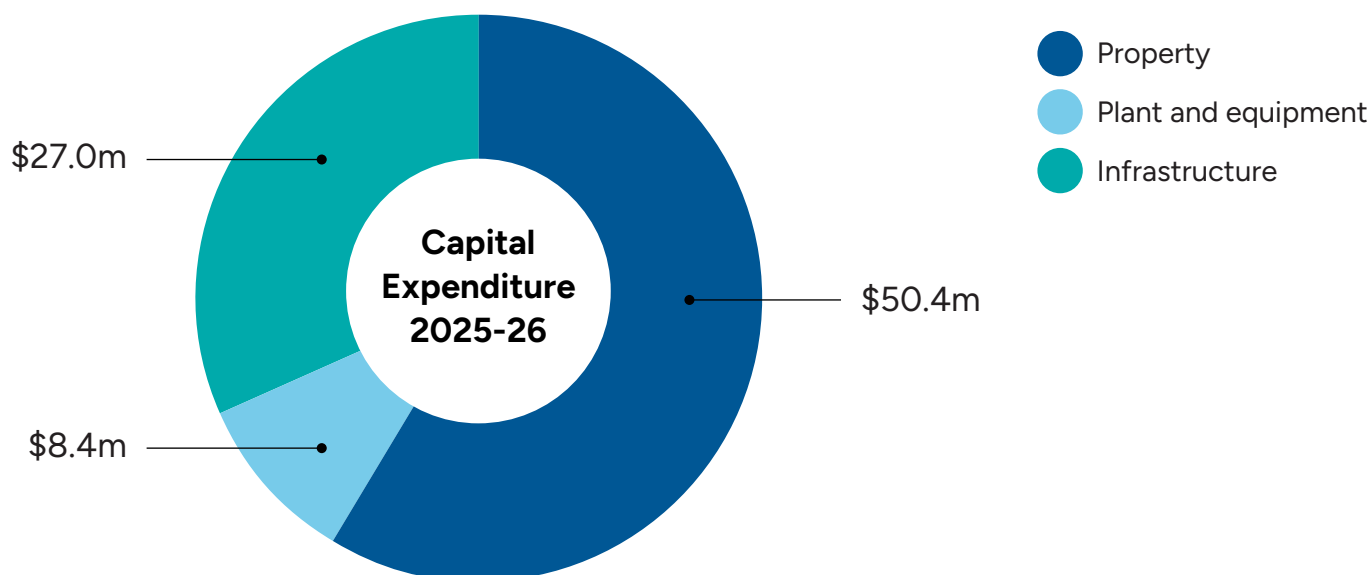
Investment in infrastructure our community rely on every day continued, focusing on practical, durable work that delivers value over time.

- In Palm Plaza, Dandenong, pavers damaged by tree roots were replaced with durable concrete, expanded garden beds and improved drainage across 95m of kerb and 170sqm of pavement
- Continued the citywide Footpath Renewal Program, replacing more than 8000sqm of worn and uneven paths, with a focus on footpaths in Noble Park, Noble Park North, Dandenong and parts of Keysborough at an investment of around \$1.5 million.

A city of accessible, vibrant centres and places

How people move through and experience our activity centres was improved, making them safer and easier to access.

- Safety upgrades to Cleeland and Clow streets, Dandenong
- A new footpath on Fowler Road, Dandenong South



- The final stage of the Perry Road construction and widening in Keysborough
- Road resurfacing including Outlook Drive, Loch Road, Sylvia Street, Carlton Road, Howe Avenue and Westminster Avenue in Dandenong North.

A city that supports business, entrepreneurship, quality education and employment outcomes

Council continued to invest in a local economy where businesses can thrive and residents can access jobs and opportunities close to home.

- Upgraded parking meters with mobile payments, allowing people to start, extend or end parking without returning to their car, making it easier to stay longer and support local businesses
- Made improvements at Dandenong Market, including more accessible parking, and upgraded safety systems
- Established the Dandenong Pathway to Employment Hub, transforming an under-utilised building on Lonsdale Street into a space that helps our community connect with jobs, education and training.

Oasis Aquatics and Wellbeing

In the past 12 months construction of the new Oasis Aquatics and Wellbeing centre has moved from planning into visible delivery.

The building is fast taking shape, with major structural works completed including concrete poured, beams installed, walls established and early water testing underway.

This once in a generation project is supporting local jobs and suppliers throughout construction.

With significant milestones now achieved, work continues across the site as construction progresses.

Visit greaterdandenong.vic.gov.au/Oasis to stay up to date on the project.

Council's spending in 2025-26



\$85.84 million

Capital works



\$35.87 million

Buildings, roads, drains
and traffic management



\$29.27 million

Waste and cleansing



\$28.73 million

Community facilities,
parks, sport and
recreation



\$22.63 million

Planning, building and
regulatory services



\$19.26 million

Family, children and
youth services



\$16.20 million

Library, arts and
cultural services



\$14.23 million

Health, aged and
community services



Awards and Recognition



Keep Australia Beautiful Victoria 2025 Tidy Towns and Cities Sustainability Awards

Council was recognised for its outstanding commitment to sustainability proudly taking home the 2025 Cities Litter Award at the 43rd Annual Keep Australia Beautiful Victoria Tidy Towns and Cities Sustainability Awards.

This award was received by the Waste Service team for the 'Bin It or Take It Home With You' campaign, which educates the community about proper litter disposal and raises awareness of its harmful impact on the environment.

The awards celebrate environmental achievements and strong community spirit across Victoria, acknowledging initiatives that empower people, change behaviours, protect the environment, reduce waste, engage youth and Indigenous communities, and foster resilience.



MAVLab Innovation Awards Celebration

The Youth and Family Services team were the winners of the Wellbeing Award for Community Health Impacts at the MAVLab Innovation Awards Celebration for the #Filtered, The Body Image Project.

The project was developed in response to growing concerns among young people in Greater Dandenong about the negative impact of social media on body image. It was a youth-led social media campaign by Greater Dandenong City Council, co-designed with Killester College students and supported by the Butterfly Foundation and Chisholm Institute. Running from November 2023 to December 2024, it educated young people — especially young women — on social media's impact on body image, reaching 15,000+ and boosting awareness of support resources for 94 per cent of participants surveyed.



2026 National Awards for Local Government

Council received a national award for the Voices for Safety: A Community Led Stand Against Violence initiative. This is a prevention initiative addressing violence against women and children by targeting key drivers such as gender inequality, harmful social norms and power imbalances.

The initiative was centred around the Walk Against Family Violence on 25 November 2025 and extended across a four-week program of engagement and activity delivering community education, advocacy and prevention activities through a coordinated, cross-sector approach. Digital storytelling and community partnerships significantly expanded the initiative's reach, ensuring messages were accessible and culturally relevant across Greater Dandenong's diverse communities.



Victorian Museums and Galleries Awards

The HOME25: Invisible Cities was highly commended at the Victorian Museums and Galleries Awards, recognised in the Medium Project of the Year (Museums) category. HOME 25: Invisible Cities invited audiences to explore how the concept of 'home' shapes identity, belonging, and dislocation.

Visitors experienced HOME 25: Invisible Cities through an intuitive exploration of artworks and sites over 14 weeks of a multi-sensory interactive exhibition. Revisiting HOME 25 in a diverse urban environment rewarded a different exhibition experience each time. As artwork and geography, personal memory, and 'psychogeographical' interpretation of paintings, sculptures, site-specific experimental, and multimedia and sound installations were explored, visitors uncovered more layers of the Invisible Cities. The exhibition featured stories of displacement, belonging, and connection to place and Country.

Image credit: Rushdi Anwar, The Patterns of Displacement in Context of Home, 2024, UNHCR tent fabric, Paint, safety pins, wood frame, and HD video one channel, variable size. Gallery view, 2025.

Communicating with our Community

Council is committed to communicating with our diverse community through:

- services
- facilities and venues
- festivals and events.

Compliance matters are communicated so that people and businesses know their obligations, and any penalties or consequences if they don't do the right thing.

People are informed about opportunities to have their say, by contacting Council, participating in community consultations or asking public questions at Council meetings.

Our community includes people from different ages, educational, cultural and language backgrounds. A mix of digital, traditional and emerging channels is used, and Council engages with mainstream and social media. This approach is underpinned by a commitment to accessible and inclusive communications.

Social media

Council has corporate accounts on Facebook, Instagram, X and LinkedIn. We have additional accounts specific to our Youth, Libraries and Arts services and The Drum theatre.

Brand

Council refreshed its logo and updated its brand this year. The update is a modest evolution, but is more accessible, readable and digital friendly. The focus was on replacing digital communications with the new logo, typography and colour palette, and replacing stocks of materials and assets only when they are depleted or due for replacement.

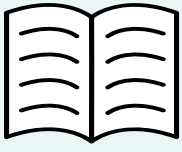
Policy

Council approved a new Councillor Media Policy for Councillors on 24 November 2025.

To read the Councillor Media Policy, see www.greaterdandenong.vic.gov.au/councillor-media-policy

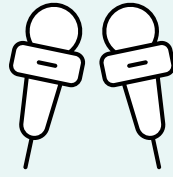


Snapshot of our communications in 2025–26



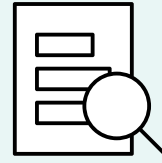
11

editions of Council
News x 65,000 copies



72

media releases



182

responses to
media enquiries



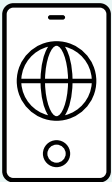
258

speeches, video scripts
and speaking notes



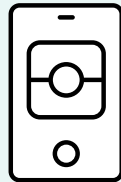
2 million+

web sessions



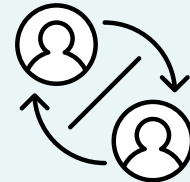
24,600

Facebook followers
(Council)



7,000

Instagram followers
(Council)



15,000

LinkedIn followers

Community Engagement

Snapshot of our engagement in 2025-26

47

Community
engagement projects

2,006

People participating in
face-to-face engagements

1,887

Contributions made
in person and online

16,264

Have Your Say
website visits

68

Community focused
drop-ins/Pop-ups

5,444

Downloads on Have Your Say
engagement

161

New community members
registered on Have Your Say

Consistent with the *Local Government Act 2020*, Council is committed to involving the community and seeking feedback on things that impact local people and businesses. Council continued to strengthen its engagement practices during 2025–26, with a focus on building organisational capability, improving accessibility, and creating more inclusive opportunities for community participation.

Policy

Council adopted an updated Community Engagement Policy on 27 January 2026. It reinforces the commitment to authentic, sincere engagement which includes explaining things that are available to be influenced and actively seeking feedback.

To read more about the Community Engagement Policy, see
[www.greaterdandenong.vic.gov.au/
community-engagement-policy](http://www.greaterdandenong.vic.gov.au/community-engagement-policy)

Capability

A vibrant internal community of practice is hosted to share skills and knowledge about community engagement across Council. Membership of the Engagement Institute is maintained and training opportunities offered.

Staff with skills in community languages, support in-person engagement activities and cultural checks on translated documents.

Have Your Say platform

The digital application supports diverse options for people to provide feedback. This year an extra accessibility tool and an enhanced 'translate' function to support multilingual engagement were implemented.

Community engagement projects in 2025-26

These projects were hosted on the Have Your Say page and some included several phases of engagement:

- A new name for the Dandenong Wellbeing Centre
- Annual Greater Dandenong Library Survey 2026
- Bryants Road Improvements
- Budget Consultation 2026-27 (Phase 1)
- Child Safety and Wellbeing Policy Review
- Children Youth and Family Services Strategy (Phase 1)
- Community Engagement Policy Update
- Community Facilities Access and Use Policy
- Community Grants Program Improvement Survey
- Complaints Policy
- Council's Key Strategic Documents 2026-27
 - Annual Plan
 - Annual Budget
 - Long Term Financial Plan
- Creative and Cultural Strategy (Phase 1)
- Dandenong Market Precinct Plan (Multi-phased)
- Disability Action Plan 2026-30
- Diversity Access and Equity Policy Review
- Domestic Animal Management Plan (DAMP) 2025-29
- Draft Innovate Reconciliation Action Plan 2026-28
- Draft LGBTIQ+ Action Plan 2026-28
- Draft Road Management Plan 2025
- Gambling Policy Review
- Greater Dandenong Volunteer Satisfaction Survey
- Help Shape our Library of Things
- Help us shape our Economy and Place Strategy
- JC Mills Reserve Hockey Field Redevelopment
- McCrae Street LATM Improvements
- Our Bright Green Future
- Parks and playground renewals
 - Bakers Reserve, Dandenong North
 - Rowley Allan Reserve, Keysborough
 - Apex Park, Dandenong
 - Greaves Reserve, Dandenong
 - Dandenong Park Red Gum Rest, Dandenong (playground expansion)
- Poverty is everyone's business feedback survey
- Proposed Sale of Land at 275 Lonsdale Street, Dandenong
- Renaming of parts of Webster Street, Dandenong
- Sport and Recreation Infrastructure Improvements
 - Lighting upgrade at the Fotheringham Reserve sport field
 - Shade structures and change room upgrade at Ross Reserve
 - Accessibility improvements and HVAC (Heating, Ventilation, and Air Conditioning) installation at the Dandenong Police Paddocks Reserve Baseball and Softball Precinct
- Tirhatuan Park Sensory Trail (Phase 2)
- Tirhatuan Park Sensory Trail Project (Phase 1)
- Winter Lighting at Ross Reserve Feedback Survey
- World Bicycle Day in Dandenong.

Climate Change and Sustainability

Council is committed to making Greater Dandenong a green city committed to a sustainable future through the implementation of key initiatives included in the Council Plan 2025-29. In 2025-26 the following initiatives were undertaken:

Sustainability Plan gets a Big (Green) Thumbs Up

Council has been busy reducing emissions, revegetating and protecting reserves, cleaning waterways, and embedding sustainability into daily operations.

Earlier this year, Council adopted the Our Bright Green Future Strategy and Action Plan 2026-36 (OBGF), a priority strategy and the next step in the response to the climate emergency. The strategy provides the overarching policy framework that guides Council's approach to climate mitigation, adaptation and resilience over the next ten years.

Progress to Net Zero

Council has already reduced its operational emissions by 80 percent, reflecting a long standing commitment to sustainability leadership. As outlined in the OBGF, Council has committed to a target of net zero emissions by 2035.

To achieve this, the energy efficiency of over 20 buildings and community facilities has been improved through the Victorian Energy Upgrade program. This has enabled the replacement of heavy gas water heaters and inefficient electric systems with over 60 VEEC-electric heat pumps. Council's electric fleet continues to grow as well with 36 new electric vehicle chargers installed over the last few years at Council sites.

Council continued its commitment to supporting the community's net zero journey by hosting the Smart Energy Council's Lower Power Bill Expo. More than 100 residents attended to explore ways to reduce energy costs, with advice on electric appliances, rooftop solar, rebates and

energy efficiency. Installers, community groups, government agencies and renewable energy experts provided practical guidance, with the key message being that switching from gas to electric can help lower both household bills and emissions.

Empowering Sustainability Leaders

Council partnered with CERES to deliver a Student Environmental Leadership Summit, engaging more than 50 local primary school students. The summit brought together students and teachers from different schools to develop practical action plans addressing environmental challenges in their schools. Council will continue supporting these emerging environmental leaders as they implement projects such as creating frog bogs, planting indigenous gardens, capturing and reusing water from drinking fountains, and saving energy.

Growing Biodiversity

Council continued to grow biodiversity across the municipality through ongoing bushland management programs, habitat restoration projects and environmental education initiatives.

Supported by more than \$350,000 in external grant funding, Council delivered revegetation and habitat improvement works, strengthened the ecological management of bushland reserves and created opportunities for residents to connect with nature.

More than 30,800 indigenous seedlings were planted across parks, reserves and waterways, while over 3,000 people participated in programs including Nature Play, One Tree Per Child, National Tree Day and the Discover Dandenong Creek Festival. In addition, more than 7,300 indigenous seedlings and trees were distributed through planting and giveaway programs, enabling residents, schools and community groups to contribute to biodiversity, habitat creation and urban greening outcomes both within their neighbourhoods and at home.

Kerbside Waste Diversion Achievements

Council successfully diverted 45 percent of household waste from landfill through its kerbside waste services. This included the recovery of over 11,900 tonnes of mixed recyclables and more than 13,000 tonnes of food and garden organics.

Mixed recyclables collected through the kerbside waste service are recycled and turned into new products, while food and garden waste is turned into nutrient-rich compost used in Victorian farms and gardens, contributing to more sustainable and circular economy solutions.

Council Reuse-Recycle Drop-Off Days

Council hosted four Reuse-Recycle Drop-Off Days in 2025-26, offering residents an opportunity to dispose of unwanted household items at no cost and reduce waste sent to landfill. This year almost 60 tonnes of items for reuse and recycling were collected. These events accept bulky items suitable for donation, as well as electronic and household items appropriate for recycling.

Sustainability Festival

The annual Sustainability Festival took place on 22 March 2026 at the iconic Dandenong Market. The festival focused on the topic of 'change starts at home' and invited attendees to explore impactful actions, such as reducing waste or electrifying their home, to help protect our planet, save money and build resilience in a changing climate. From eco-friendly crafts, rehomed books, weatherproofing ideas, electric cooking, and solar, there were opportunities for everyone to get involved and have a great time, while learning tips to live more sustainably.

Advocacy

Council's three priority advocacy campaigns for the 2025-26 financial year were:

- Mayoral Taskforce/ Back Your Neighbour
- Anti-Poverty
- Housing.

Other advocacy priorities progressed through Council's broader advocacy program, leveraging emerging opportunities and aligning effort and resources with Council strategic objectives and evolving community needs.

The Back Your Neighbour campaign

This campaign has been highly effective in advancing coordinated local government advocacy on behalf of people seeking asylum who remain in prolonged visa uncertainty.

Across 2025-26, the campaign progressed its advocacy objectives through a combination of targeted lobbying and public engagement activities. This included Mayoral and Councillor delegations to Canberra, electorate-based meetings, joint correspondence with peak bodies within the sector, and digital mobilisation via social media channels.

This approach contributed to:

- sustained bipartisan engagement with Federal MPs and Ministers
- increased national media visibility of the issue
- continued growth of the campaign coalition, including 48 local governments and 90 community organisations
- progressive resolution of a number of long standing fast track cases.

While broader systemic reform remains complex, the campaign has maintained consistent pressure and visibility on key policy asks and advanced incremental progress.

Anti-Poverty Advocacy

The Anti-Poverty campaign has been effective in strengthening coordinated, place-based advocacy and local responses to poverty and cost of living pressures in Greater Dandenong. It remained well aligned with community need and Council's strategic priorities, combining advocacy, partnership building and practical initiatives.

Engagement with local MPs, the development of advocacy materials grounded in lived experience, and mechanisms to amplify community voice supported increased visibility and policy engagement on poverty related issues.

The campaign also delivered tangible outcomes through successful funding acquisition, including:

- \$12,000 through the Game Change Grant to support co designed vocational workshops; and
- \$76,000 in food relief funding to deliver culturally appropriate meals, employment readiness and financial literacy initiatives through community partnerships.

Overall, the campaign has strengthened partnerships, enabled coordinated action, secured targeted funding and delivered tangible outcomes for residents experiencing disadvantage, while highlighting the importance of sustained resourcing to maintain momentum and deepen impact.

Housing Campaign Part 1 – Legislative and Regulatory Advocacy

Greater Dandenong City Council provides secretariat support to the Regional Charter Group of 13 councils and the campaign has responded to increasing housing stress and system pressures through collective, evidence-based engagement. This has strengthened alignment across councils and elevated regional influence on broader housing and homelessness policy discussions.

The campaign demonstrated effectiveness through the development and advancement of shared regional advocacy positions on housing reform. A key outcome was the finalisation of collectively endorsed policy asks, reflecting both system gaps and lived experience.

These priorities were successfully elevated through joint Municipal Association of Victoria (MAV) and Australian Local Government Association (ALGA) motions. These outcomes positioned Charter councils as a coordinated and credible contributor to broader housing policy discussions.

Partnerships with peak bodies, including MAV and Greater South East Melbourne (GSEM), further enhanced the campaign's reach and credibility, supporting a more unified and coordinated regional voice in housing policy discussions.

Cross Council unit-based advocacy activities

Transport - Council representation on the Eastern Transport Coalition and the GSEM Transport Working Group ensured inclusion of the following projects as part of the advocacy and election platforms for both regional bodies:

- Chandler Rd/ Jacksons Rd corridor improvements
- the Djerring Trail corridor improvements
- Dandenong Bypass Extension
- Dandenong Station Rebuild
- Dandenong South bus service review
- 814 and 828 Bus route upgrades
- Dandenong Activity Centre bus service route realignment.

Council also routinely attracts \$2m in funding for road safety improvements, and in addition have secured \$2m in path infrastructure in and around the Progress St Level Crossing removal project and \$1m in path and road safety infrastructure for the Webster St Level Crossing removal project.

Through targeted advocacy and grant submissions, Council sought to secure external investment in priority initiatives that support healthier, more connected communities and a more sustainable, climate-resilient future.

Below are examples of advocacy submissions undertaken to advance Council's strategic objectives:

1. Victorian Gambling and Casino Control Commission – re proposals for redevelopment of the gaming application process.
2. Legislative Assembly Environment and Planning Committee - advocating for improved rebates and incentives for apartment owners, renters and landlords to encourage uptake of renewable and affordable energy.
3. Parliamentary Inquiry on Electric Vehicle Charging – re EV Charging infrastructure
4. Contribution to Council Alliance for Sustainable Built Environment (CASBE) submission on Activity Centres Program Expansion, and support for the development of CASBE's position paper: Planning for sustainable and resilient communities.

Health and Wellbeing in Our Community

The Municipal Public Health and Wellbeing Plan is a requirement under the *Public Health and Wellbeing Act 2008*, which states that all Councils must develop a four-year municipal public health and wellbeing plan within 12 months of each general election of Council.

The Municipal Public Health and Wellbeing Plan is integrated with the Council Plan 2025–29 and outlines how Council will improve and prioritise health and wellbeing by focusing on five priority areas. Achievements in 2025-26 included:

Physical health

- Collaboration with health stakeholders across the local prevention system to strengthen the strategic planning of local health and wellbeing priorities, including HPV vaccination, Keeping Kids Safe: Preventing Sexual Harm, women's health, mental health, tobacco, vaping and smoking, the Victorian Multicultural Health Survey, and bowel cancer prevention.

- Support for the Anti-Poverty Consortium, which brings together local agencies, community organisations and service providers to improve equitable access to healthy, culturally appropriate food across the municipality.
- The Community Connector Program supported more than 100 newly arrived migrant and refugee households through advocacy, referrals and access to essential health and community services.
- Health promotion workshops and social media campaigns were delivered to raise awareness of bowel cancer prevention, sexual harm prevention, alcohol-related harm, and the risks associated with drug use and vaping among young people.

Active living

- Implementation of the Make Your Move Greater Dandenong Physical Activity Strategy 2020–2030, delivering a range of free programs, events and sporting equipment initiatives that engaged more than 1,500 community members.
- Adoption of the Five-Year Open Space Improvements Plan and continued investment in parks, open space and active recreation, supporting accessible and welcoming community spaces, and enhancing health and wellbeing.

Social connection and wellbeing

- Support for the planning and opening of the Dandenong Pathway to Employment Hub to enhance local employment opportunities and improve employment outcomes for residents.
- Collaboration with Local, State and Federal Government departments to deliver the Intercultural Dialogue and Social Cohesion Initiative, facilitating 16 workshops attended by more than 150 participants to share lived experiences and strengthen social cohesion and community resilience.
- Development of Council's first LGBTIQA+ Action Plan to promote the inclusion, participation and safety of LGBTIQA+ communities across Greater Dandenong.



- The Mayoral and Councillor Taskforce Supporting People Seeking Asylum advanced its Back Your Neighbour campaign through sustained advocacy focused on fairness, visa certainty and access to essential services. The Taskforce continued outreach through newsletters, public events such as the Palm Sunday Walk for Justice, media coverage, and efforts to strengthen nationwide advocacy for inclusive communities and refugee policy reform.

Community safety

- Commenced a review of the Alcohol and Other Drug Harm Prevention Framework to ensure it remains responsive to emerging community needs and supports improved health and wellbeing outcomes.
- Continued work in partnership with local stakeholders to support vulnerable families and communities through initiatives focused on preventing and addressing poverty, racism, family violence, gambling harm, gender inequality and homelessness.

- Application of the endorsed Community Safety Framework to progress the development of a draft Community Safety Strategy, guiding coordinated action to improve community safety outcomes across Greater Dandenong.
- Secured external grant funding for road safety initiatives, including \$16,000 for community road safety education and \$496,000 for road safety infrastructure improvements, enabling safer, more accessible and connected neighbourhoods.

Climate change and health

- Increased the urban canopy cover across most suburbs and major activity centres, progressing towards its 15 per cent canopy cover target by 2028 through the implementation of the Urban Tree Strategy, including the planting of 1,861 street trees and ongoing tree maintenance programs.

Our Future

The Year Ahead

In 2026-27 Greater Dandenong City Council will continue delivering the priorities of the Council Plan through services and initiatives that support health and wellbeing, social connection, environmental sustainability and the responsible use of resources.

Like councils across Victoria, Greater Dandenong faces increasing financial pressures driven by rising costs, constrained revenue growth, ageing infrastructure and ongoing cost shifting from other levels of government. Construction, maintenance, fuel, utilities, insurance and employee costs continue to increase, while revenue is constrained by the Victorian Government's rate cap and reduced alternative funding opportunities. At the same time, local government is being required to deliver an expanding range of services and responsibilities with limited additional financial support.

Council manages a significant infrastructure portfolio valued at hundreds of millions of dollars, requiring considerable ongoing investment to maintain, renew and replace critical community assets. Digital technology systems are also ageing and require modernisation to meet the organisation's needs.

Our community also continues to face cost-of-living pressures increasing the need for services such as affordable housing, financial support, food relief and community support services.

Despite these pressures, Council's Long Term Financial Plan provides a clear pathway to maintain essential services, responsibly manage critical community assets and invest in important facilities. All while adapting to economic uncertainty and changing conditions. The plan supports the affordability and sustainability of existing service levels, prioritising capital investment and balancing financial sustainability with community affordability and service outcomes.

Council has committed more than \$105 million to its capital works program, delivering projects that will strengthen liveability, connection and opportunity right across Greater Dandenong. Key initiatives include:

- Continued delivery of the Oasis Aquatics and Wellbeing centre, one of the biggest and most important community projects Council has ever undertaken, creating a vibrant community destination, bringing together aquatics, fitness, rehabilitation and wellbeing services all in one place.
- Ongoing investment in the things that matter most to our community, local roads and drainage, parks and playgrounds, waste and recycling, public safety initiatives and improvements to the Dandenong Market.
- A boost of more than \$2 million to community safety initiatives to support security and CCTV infrastructure as well as public lighting renewal.
- The commencement of works under our Five Year Open Space Plan, with more than \$2 million invested in eight projects to upgrade playgrounds, park amenities and recreational infrastructure.

Along with these capital projects Council is committed to advocacy efforts with the Australian and Victorian Governments, industry, and community partners to secure the investment, partnerships and support needed to deliver positive outcomes for our residents, businesses and visitors. The focus of these efforts is on addressing cost-of-living pressures, increasing housing affordability, improving transport and connectivity, investing in community infrastructure, supporting local jobs and businesses, and building a more sustainable and climate-resilient city.

2026-27 will also see the development of a number of priority strategies which will support the delivery of services for children, youth, families, people living with a disability, ageing residents and businesses and investors.

Our Council

Greater Dandenong City Council has 11 Councillors elected to represent all residents and ratepayers across the municipality. Council is responsible for making decisions and acting in the best interests of everyone who lives, works, visits or invests in the City of Greater Dandenong—now and into the future.

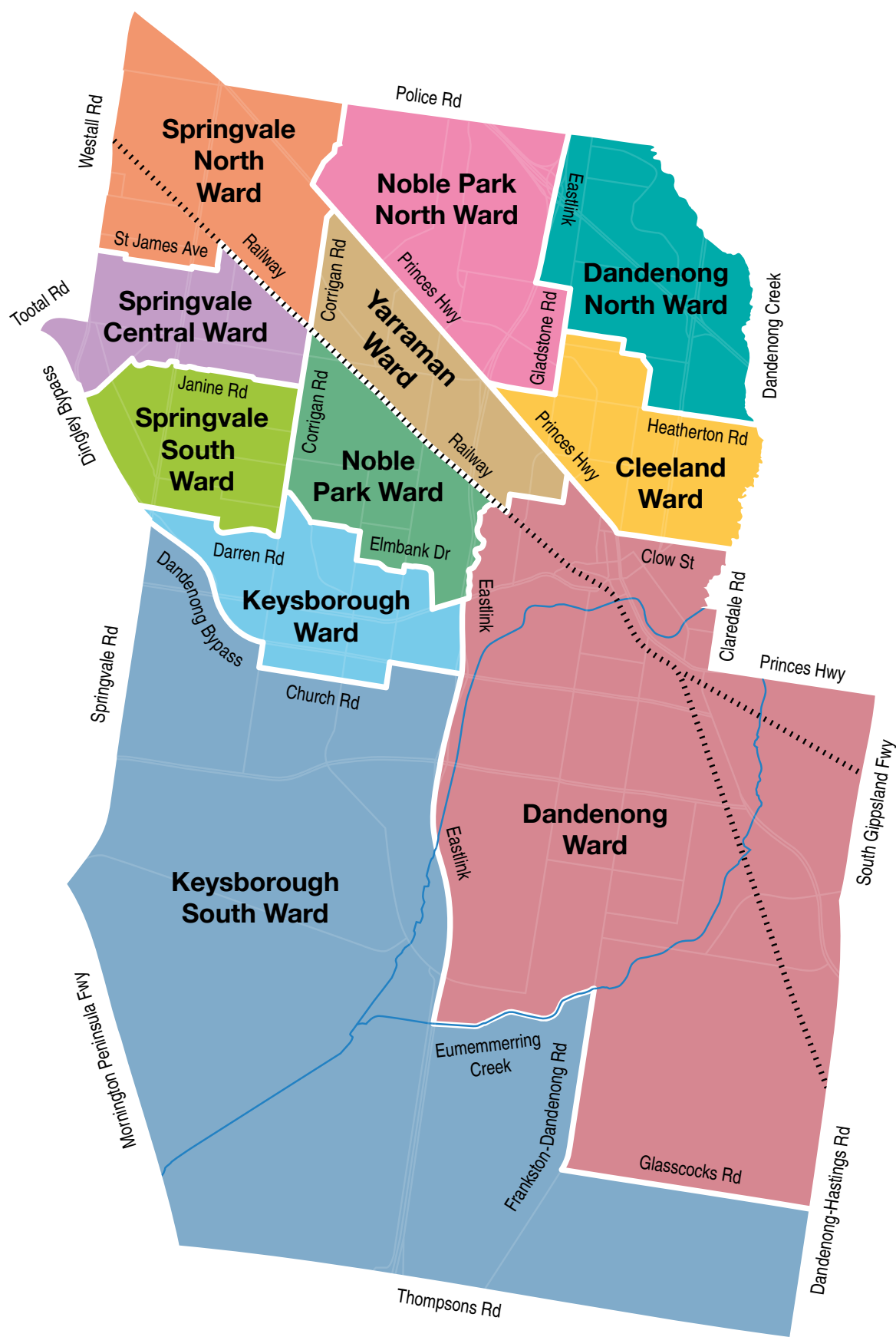
Under the *Local Government Act 2020*, Council's main roles include:

- making decisions and acting as the representative voice for the community, in line with the law
- supporting a strong, sustainable local economy, community wellbeing and environmental protection, including planning for climate change
- involving the community in planning for the future and keeping track of progress
- working with other councils and levels of government, while continually improving services
- managing Council finances responsibly, openly and with accountability
- advocating for the needs and interests of the local community
- strengthening community connection and encouraging people to take part in civic life
- making fair, transparent decisions that benefit the whole community.

The current Council was elected on 25 October 2024, with the next election scheduled for 26 October 2028.



Ward Map



Councillors



Yarraman Ward

Cr Phillip Danh

Suburbs:

Dandenong, Noble Park

Term as a Councillor:

2024–present

Term as Deputy Mayor:

2025–26



Cleeland Ward

Cr Rhonda Garad

Suburbs:

Dandenong,
Dandenong North

Term as a Councillor:

2020–present



Keysborough South Ward

Cr Isabella Do

Suburbs:

Bangholme, Keysborough,
Keysborough South,
Lyndhurst

Term as a Councillor:

2024–present



Springvale Central Ward

Cr Alice Phuong Le

Suburbs:

Springvale,
Springvale South

Term as a Councillor:

2024–present



Noble Park North Ward

Cr Lana Formoso

Suburbs:

Noble Park North,
Dandenong North,
Springvale

Term as a Councillor:

2020–present

Term as Deputy Mayor:

2022–23

Mayoral term:

2023–2024



Dandenong Ward

Cr Jim Memeti

Suburbs:

Dandenong,
Dandenong South

Term as a Councillor:

2005–present

Mayoral terms:

2009–10, 2013–14,
2016–17, 2019–20,
2021–22, 2024–25



Dandenong North Ward

Cr Bob Milkovic

Suburbs:

Dandenong North

Term as a Councillor:

2020–present



Keysborough Ward

Cr Melinda Yim

Suburbs:

Keysborough

Term as a Councillor:

2024–present



Springvale North Ward

Cr Sean O'Reilly

Suburbs:

Springvale,
Springvale North

Term as a Councillor:

2012–present

Mayoral term:

2014–15



Noble Park Ward

Mayor, Cr Sophie Tan

Suburbs:

Noble Park

Term as a Councillor:

January 2019–present

Term as Deputy Mayor:

2024–25

Mayoral term:

2025–2026



Springvale South Ward

Cr Loi Truong

Suburbs:

Springvale,
Springvale South

Term as a Councillor:

2008–present

Governance

Greater Dandenong City Council is committed to strong corporate governance. This includes developing and maintaining policies, codes of practice and systems, meeting all legislative requirements, and reporting openly and transparently. These practices support accountable and responsible decision-making.

The Chief Executive Officer (CEO) is appointed by Council to manage the organisation's operations. The CEO delegates day-to-day functions and responsibilities to Council officers, who carry out their duties in an accountable, efficient and effective way.

Council is committed to strict legislative compliance and operates in accordance with the *Local Government Act 2020* and all relevant Victorian and Commonwealth legislation. Robust governance frameworks are maintained, internal audit processes, and risk management systems to ensure all Council activities, services, and decisions meet our statutory obligations transparently and accountably.

Compliance is actively monitored through oversight by independent integrity and regulatory bodies, including the Local Government Inspectorate (LGI) and the Independent Broad-based Anti-corruption Commission (IBAC).

Model Code of Conduct – Councillors

Greater Dandenong City Council's Model Councillor Code of Conduct sets out the standards expected of Councillors. It describes the behaviours and actions required to reduce the risk of corruption and misuse of Council resources, including information.

The Model Councillor Code of Conduct is an important part of Council's commitment to open and accountable government. It is available on Council's website at:
www.greaterdandenong.vic.gov.au/councillor-code-conduct

Council meetings

Council meetings are held once a month, generally on a Monday, and commence at 7.00 pm unless otherwise advised. Meetings are held in the Council Chamber at 225 Lonsdale Street, Dandenong, and are publicly advertised on Council's website.

Council meetings are where Councillors make decisions on important local matters, including planning applications, capital works projects, community services, road and traffic management, local laws, governance and financial matters. Council also elects the Mayor and Deputy Mayor each year.

Council meetings are the formal forum where elected Councillors debate and vote on the policies, budgets, and services shaping our municipality. Guided by the *Local Government Act 2020*, all meetings are conducted strictly in accordance with Council's Governance Rules, ensuring decisions are made collectively through majority votes on formal resolutions rather than by individuals.

Each year, these meetings establish civic leadership through the election of the Mayor and Deputy Mayor. From this foundation, Councillors deliver key municipal responsibilities, including adopting the annual budget, setting rates, approving the Council Plan, managing major infrastructure projects, and enacting local laws.

To maintain transparency, all ordinary meetings are open to the public, live-streamed, and feature a public question time to ensure local decision-making remains directly connected to our community. Meeting agendas, minutes and webcast links are available on Council's website

During 2025–26, there were 17 Council meetings. This is inclusive of the Council meeting held on 13 November 2025 to elect a Mayor and Deputy Mayor. The following table indicates the number of Council meetings attended by individual Councillors.

Councillor	No. of meetings attended
Cr Phillip Danh	17
Cr Isabella Do	10
Cr Lana Formoso	10
Cr Rhonda Garad	14
Cr Jim Memeti	12
Cr Bob Milkovic	14
Cr Sean O'Reilly	16
Cr Alice Phuong Le	15
Cr Sophie Tan	16
Cr Loi Truong	10
Cr Melinda Yim	15

Council meetings online

As part of Council's commitment to open and accountable government, all Council meetings are webcast at www.greaterdandenong.vic.gov.au/council-meetings

During 2025–26, the average number of 'logins' to the live webcasts per ordinary Council meeting was 130 with 129 'logins' recorded as an average against each archived (non-live) webcast of each Council meeting.

The *Local Government Act 2020*, and subsequently Council's Governance Rules, provide for virtual (remote) meetings to be held.

Notices of Motion

A Notice of Motion is a formal proposal submitted by a Councillor requesting that Council consider a particular matter or take a specified course of action. Notices of Motion provide an important mechanism for Councillors to raise issues of community interest, seek information, initiate policy development, or propose actions for Council's consideration and decision. During the 2025–26 financial year, Councillors submitted 14 Notices of Motion for consideration at Council meetings.

Mayor, Deputy Mayor and Councillor allowances

Under the Local Government Act 2020, the Victorian Independent Remuneration Tribunal (VIRT) sets the allowances paid to Mayors, Deputy Mayors and Councillors.

In June 2025, VIRT determined that the base allowances for Mayors, Deputy Mayors and Councillors would increase by 3.5 per cent from 1 July 2025.

A 3.5 per cent increase was also applied to the base allowances for Mayors and Deputy Mayors from 18 December 2025. The allowance amounts shown below include these increases:

Allowances

As at 30 June 2026 the following allowances were payable to Councillors:

- Mayor – \$142,661 pa (inclusive of Commonwealth Superannuation Guarantee)
- Deputy Mayor – \$71,329 pa (inclusive of Commonwealth Superannuation Guarantee)
- Councillors – \$41,992 pa (inclusive of Commonwealth Superannuation Guarantee)

Councillor Expenses, Support and Accountability Policy

The Councillor Expenses, Support and Accountability Policy ensures Councillors receive the support and reimbursement needed to perform their role effectively. To support openness and accountability, the Mayor's and Councillors' attendance at Council meetings and Councillor Briefing Sessions, along with Councillor expense records, are published on Council's website.

Councillor Expenses

Council reimburses Councillors for eligible expenses incurred while carrying out their official duties, in accordance with the *Local Government Act 2020*. To support transparency and accountability, details of Councillor expenses are published on Council's website and updated quarterly. These expenses include travel expenses, professional development and other approved costs associated with performing the Councillor role such as vehicle mileage, IT equipment and conferences. The table below outlines the expenses incurred during the 2025-26 financial year.

2025-26 YTD	Cr Phillip Danh	Cr Isabella Do	Cr Lana Formoso	Cr Rhonda Garad	Cr Alice Phuong Le
Information and Communication Technology #	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Training & Conferences	\$2,268.41	\$2,268.41	\$2,268.41	\$3,267.41	\$3,267.41
Airfares (Travel Expenses)	\$0.00	\$0.00	\$0.00	\$670.40	\$478.01
Taxi/Train Fares (Travel Expenses)	\$0.00	\$0.00	\$0.00	\$405.20	\$0.00
Accommodation & Meals (Travel Expenses)	\$0.00	\$0.00	\$0.00	\$907.76	\$907.76
Child/Family Care	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle/Mileage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Functions Attended	\$385.00	\$220.00	\$280.00	\$230.00	\$960.50
Other ^	\$66.50	\$66.50	\$214.50	\$66.50	\$66.50
TOTAL	\$2,719.91	\$2,554.91	\$2,762.91	\$5,547.27	\$5,680.18

All figures accurate at time of publishing but may be subject to updating and change

Notes:

Councillors are provided with a range of information technology devices and compatible software to facilitate appropriate communication and business function for official Council purposes under the Councillor Support, Reimbursement and Accountability Policy. Mobile phone services are provided under corporate plans and a maximum allowance of \$100 per month of usage is provided for within the plans.

^ These amounts include, but are not limited to, city link tolls, travel insurance and annual membership fees.

Cr Jim Memeti	Cr Bob Milkovic	Cr Sean O'Reilly	Cr Sophie Tan	Cr Loi Truong	Cr Melinda Yim
\$128.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$2,268.41	\$3,267.41	\$3,267.41	\$3,267.41	\$2,268.41	\$3,267.41
\$0.00	\$1,115.92	\$570.63	\$1,088.01	\$0.00	\$922.20
\$283.74	\$421.44	\$349.15	\$1,392.77	\$0.00	\$64.47
\$33.65	\$1,172.18	\$1,200.56	\$2,209.64	\$0.00	\$1,035.60
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$505.00	\$200.00	\$540.00	\$955.00	\$80.00	\$585.00
\$138.06	\$66.50	\$66.50	\$66.50	\$66.50	\$66.50
\$3,357.81	\$6,243.45	\$5,994.25	\$8,979.33	\$2,414.91	\$5,941.18

Committees and representations

Delegated Committees

The *Local Government Act 2020* allows councils to establish delegated committees made up of Councillors, Council staff, community representatives, or a combination of these members.

Greater Dandenong City Council has not established any delegated committees under the Act.

Councillor representation on committees, community organisations and associations, peak industry bodies and regional organisations

Greater Dandenong City Council works with a wide range of committees, peak industry bodies, and regional and community organisations to support its role in the community.

While the Mayor is usually Council's main representative, there are many organisations that Council is involved with. To manage this workload, representation is shared across all Councillors.



The following outlines Councillor representation for 2025–26:

Community organisations

Organisation	Past Councillor Representative(s) 2024–25 18 Nov 2024 – 13 Nov 2025	New Councillor Liaison(s) 2025–26 13 Nov 2025 – 30 Jun 2026
Dandenong and District Historical Society	Cr Rhonda Garad	Cr Melinda Yim
Dandenong Show Committee	Cr Bob Milkovic	Cr Melinda Yim Alternate – Cr Bob Milkovic
Greater Dandenong Interfaith Network	Cr Sophie Tan	Mayor of the Day – Cr Sophie Tan
South East Community Links	Cr Phillip Danh Cr Loi Truong Alternate – Cr Sean O'Reilly	Cr Isabella Do Alternate – Cr Sean O'Reilly
Springvale and District Historical Society	Cr Alice Phoung Le Cr Sean O'Reilly	Cr Sean O'Reilly Cr Alice Phoung Le
Springvale Benevolent Society	Cr Alice Phuong Le Cr Sophie Tan Cr Loi Truong	Cr Melinda Yim Cr Isabella Do Cr Alice Phuong Le Cr Loi Truong

*Councillor Liaison

Council is not required to participate in these groups. Councillors choose to be involved based on their interest, availability and capacity.

Councillor Liaisons act as a link between the organisation and Council. They provide advice to Council or the organisation on relevant matters, including decisions and policy issues. Councillor Liaisons keep informed about the organisation's activities and support its work in line with Council policy and direction.

If a Councillor takes on a formal leadership role within an organisation, this is separate from their role as a Councillor Liaison.

Council groups and committees

Organisation	Past Councillor Representative(s) 2024–25 18 Nov 2024 – 13 Nov 2025	New Councillor Representative(s) 2025–26 13 Nov 2025 – 30 Jun 2026
Arts Advisory Board	Cr Isabella Do	Cr Isabella Do
Audit and Risk Committee (ARC)	Mayor of the Day Cr Rhonda Garad	Mayor of the Day – Cr Sophie Tan Cr Rhonda Garad Alternate – Cr Melinda Yim
Australia Day Community Assessment Panel	Mayor of the Day Cr Lana Formoso Cr Rhonda Garad Cr Alice Phuong Le Cr Sophie Tan	Mayor of the Day – Cr Sophie Tan Cr Lana Formoso Cr Alice Phuong Le
CEO Employment and Remuneration Committee (changed from CEO Performance Review Committee by policy)	Mayor of the Day Cr Isabella Do Cr Lana Formoso Cr Rhonda Garad Cr Alice Phuong Le Cr Jim Memeti Cr Sean O'Reilly Cr Sophie Tan Cr Melinda Yim	Mayor of the Day – Cr Sophie Tan Cr Isabella Do Cr Lana Formoso Cr Rhonda Garad Cr Jim Memeti Cr Sean O'Reilly Cr Melinda Yim
Children and Family Partnership	Cr Lana Formoso	Cr Lana Formoso
Community Hubs Reference Group	N/A	Cr Isabella Do Cr Alice Phuong Le Alternate – Cr Loi Truong
Community Safety Advisory Committee	Mayor of the Day Cr Phillip Danh Cr Isabella Do Cr Sophie Tan Cr Melinda Yim	Mayor of the Day – Cr Sophie Tan Cr Phillip Danh Cr Isabella Do Cr Melinda Yim
Cultural Heritage Advisory Committee	Cr Rhonda Garad	Mayor of the Day – Cr Sophie Tan
Dandenong Market Pty Ltd	Cr Rhonda Garad Alternate – Cr Bob Milkovic	Cr Rhonda Garad Alternate – Cr Bob Milkovic
Disability Advisory Committee	Cr Melinda Yim	Cr Melinda Yim
LGBTIQA+ Advisory Committee	Cr Rhonda Garad	Cr Isabella Do
LG Mayoral Taskforce Supporting People Seeking Asylum	Mayor of the Day	Mayor of the Day – Cr Sophie Tan

Organisation	Past Councillor Representative(s) 2024–25 18 Nov 2024 – 13 Nov 2025	New Councillor Representative(s) 2025–26 13 Nov 2025 – 30 Jun 2026
Mills Reserve Precinct Advisory Group (MPAG)	Mayor of the Day Cr Lana Formoso Cr Rhonda Garad Cr Jim Memeti Cr Sean O'Reilly Cr Sophie Tan	No representation required. This group has been dissolved.
Multicultural and People Seeking Asylum Advisory Committee	Mayor of the Day	Mayor of the Day – Cr Sophie Tan
Positive Ageing Advisory Committee	Cr Sophie Tan Cr Loi Truong Cr Melinda Yim	Cr Loi Truong Cr Melinda Yim
South East Leisure Pty Ltd	Cr Lana Formoso Alternate – Cr Rhonda Garad	Cr Lana Formoso (13 Nov 2025 – 16 Mar 2026) Cr Phillip Danh (16 Mar 2026 – 30 Jun 2026) Alternate – Cr Isabella Do
Springvale Community Hub Committee	Cr Alice Phuong Le Cr Sean O'Reilly Alternate – Cr Isabella Do Alternate – Cr Loi Truong	Disbanded and replaced by the new Community Hubs Reference Group. This will be an informal group, and no official Councillor representation will be required.
Sustainability Advisory Committee	Cr Isabella Do	Cr Isabella Do Alternate – Cr Melinda Yim
Taylors Road Landfill Community Reference Group #	Cr Rhonda Garad Alternate – Cr Jim Memeti	No further representation is required. This is now an operational focus.
Young Leaders		Mayor of the Day – Cr Sophie Tan Ambassador – Cr Phillip Danh Ambassador – Cr Lana Formoso Ambassador – Cr Rhonda Garad Ambassador – Cr Alice Phuong Le Ambassador – Cr Jim Memeti Ambassador – Cr Sean O'Reilly Ambassador – Cr Melinda Yim

*Councillor Representative

These are essential appointments where Council's involvement is required. This may be because it is in Council's best interests, required under the organisation's constitution, or linked to Council funding.

Council representatives participate in these groups to represent Council's views and keep Council informed about key issues. They act as a link between the group and Council, and provide advice on relevant matters, including decisions and major policy issues.

#Denotes that an alternate Councillor will attend if the nominated Councillor is unavailable.

Peak industry bodies

Organisation	Past Councillor Representative(s) 2024–25 18 Nov 2024 – 13 Nov 2025	New Councillor Representative(s) 2025–26 13 Nov 2025 – 30 Jun 2026
Australian Local Government Women's Association (ALGWA)	Cr Lana Formoso Alternate – Cr Sophie Tan	Cr Alice Phuong Le
Municipal Association of Victoria (MAV)#	Cr Sean O'Reilly Alternate – Cr Lana Formoso	Cr Sean O'Reilly
Victorian Local Governance Association (VLGA)#	Cr Lana Formoso Alternate – Cr Sophie Tan	Cr Lana Formoso Alternate – Cr Isabella Do

Regional organisations and committees

Organisation	Past Councillor Representative(s) 2024–25 18 Nov 2024 – 13 Nov 2025	New Councillor Representative(s) 2025–26 13 Nov 2025 – 30 Jun 2026
2020 Local Government Mayoral Advisory Panel	Appointment by Minister only	Appointment by Minister only
Alliance for Gambling Reform	Cr Sophie Tan Alternate – Cr Rhonda Garad	Cr Rhonda Garad Alternate – Cr Lana Formoso
Eastern Transport Coalition#	Cr Isabella Do	Cr Isabella Do Alternate – Cr Phillip Danh
Greater South East Melbourne (GSEM)	Mayor of the Day	Mayor of the Day – Cr Sophie Tan Alternate – Cr Jim Memeti
Recycling Victoria Local Government Advisory Committee	Appointment by Minister only	Appointment by Minister only
South Eastern Councils Biodiversity Network (SECBN)	Cr Rhonda Garad	No representation required. SECBN does not currently exist.
South East Councils Climate Change Alliance (SECCCA) Councillor Advisory Group	Cr Lana Formoso	No representation required. Council resolved at the 14 April 2025 Council Meeting to cease its SECCCA membership from 1 July 2025.

#denotes alternate Councillor required when nominated Councillor cannot attend a meeting.

Audit and Risk Committee

In accordance with the *Local Government Act 2020*, Council has established an Audit and Risk Committee. The Committee provides independent advice to Council and helps oversee financial reporting, risk management, and internal and external audit activities.

To support good governance, Council has adopted an Audit and Risk Committee Charter. The Charter sets out the Committee's role in:

- monitoring compliance with the *Local Government Act 2020*, regulations and relevant Council policies
- reviewing Council's financial and performance reporting
- overseeing risk management, internal controls and fraud prevention measures
- monitoring the effectiveness of internal and external audit activities
- adopting and reviewing an annual work program
- assessing the Committee's performance each year
- preparing a biannual Audit and Risk Report in accordance with legislative requirements.

The members and advisors of the Audit and Risk Committee for 2025–26 were:

Members	
Michael Shatter 1 December 2024 – 30 June 2026	Chair
Suzie Thoraval 1 December 2024 – 30 June 2026	External Member
Ian Sargent 27 January 2026 – 30 June 2026	External Member
Natalie McDonald 27 January 2026 – 30 June 2026	External Member
Geoff Harry 9 October 2017 – 12 September 2025	External Member

Members	
Cr Jim Memeti 18 November 2024 – 12 November 2025	Mayoral Representative
Cr Sophie Tan 12 November 2025 – 30 June 2026	Mayoral Representative
Cr Rhonda Garad 1 July 2024 – 30 June 2026	Councillor Representative

Advisors	
Chief Executive Officer	Non-voting
Executive Director Strategy and Corporate Services	Non-voting
Manager Governance, Integrity, Legal and Risk	Non-voting

NB: Only two Councillors had voting rights if three or more Councillors were in attendance at any meeting.

The Audit and Risk Committee met on four occasions during 2025–26. Matters considered included:

- financial and performance statements
- the Auditor General's Audit Strategy
- Council's Strategic Internal Audit Plan
- Council's Long Term Financial Plan, and
- Council's Risk Management Strategy

Sitting fees for external members of the Audit and Risk Committee for 2025–26 were set by Council (on 24 July 2023) as follows:

Chair – \$2,647 per meeting (exclusive of GST)
Member – \$2,116 per meeting (exclusive of GST).

Public Interest Disclosures Act 2012

The *Public Interest Disclosures Act 2012* helps people report suspected improper conduct by Council employees, officers or Councillors. The Act also protects people who make a disclosure from unfair treatment or reprisals as a result of raising their concerns.

Greater Dandenong City Council is committed to transparency, accountability and ethical conduct, and supports people to report concerns about improper conduct.

Council has established procedures for making and managing public interest disclosures. These procedures are available on Council's website, and printed copies can be obtained from Council's customer service centres and libraries.

Public Interest Disclosure Coordinator: Manager Governance, Integrity, Legal and Risk

Public Interest Disclosure Officer: Coordinator Risk Management

The below table outlines the number of disclosures made for 2025-26:

Number of disclosures made to Council as a public body	0
Number of disclosures referred to the Independent Broad-Based Anti-Corruption Commission (IBAC) for determination as to whether they were protected disclosures	0
Number and types of disclosed matters referred from IBAC to the Victorian Ombudsman for investigation	0
Number of disclosed matters referred by the public body to IBAC for investigation	0
Number of protected disclosures that were substantiated (in part) upon investigation, and the action still pending	0

Freedom of Information

Council is committed to open and transparent democracy. Information held on behalf of the community can be accessed in accordance with the *Freedom of Information Act 1982* (The Act).

During the financial year, 66 FOI requests were received, 32 of which were considered valid and reportable. The table below outlines the results of those requests:

Total number of requests	66
Access granted in full	14
Access granted in part	2
Other*	33
Access denied in full	1
Requests still under consideration	16
Number of reviews sought with the Office of the Victorian Information Commissioner (OVIC)	0
Number of appeals lodged with VCAT	0
Number of requests transferred/withdrawn	7
Total fees and charges collected	\$2,184.40

*Other includes requests not proceeded with, requests withdrawn, requests where no documents were found, or documents were provided outside of the Act.

The table below provides a high-level breakdown of the subject matter of requests received during the reporting period.

Topic	Number of requests
Planning and building (permits, compliance, plans, delegate reports)	25
Animal management (dog attacks, cat impounding, registrations)	9
Personal injury / public liability claims	6
Employment and HR (complaints, investigations, terminations)	6
Legal and governance (legal advice, privacy, Councillor conduct, complaints)	5
CCTV footage requests	4
Health and community services (MCH, health records)	3
Enforcement / local laws (parking, impounding, compliance)	2
Other (emergency management, contracts, miscellaneous)	6



Public Transparency

In accordance with the *Local Government Act 2020*, Council adopted its Public Transparency Policy to support open, accountable and transparent decision-making.

Council is committed to making information available to the community wherever possible, except where information is confidential under legislation or where release would not be in the public interest.

A list of available information is provided in the Part II Statement published on Council's website at **www.greaterdandenong.vic.gov.au** in accordance with the *Freedom of Information Act 1982*. This information includes, but is not limited to:

Council information required under the Act to be made available on Council's website	• Agendas and Minutes of Council Meetings and Delegated Committees; • Local Laws and Governance Rules; • Council Plan and Annual Plan; • Council Budget and Strategic Resource Plan; • Code of Conduct – Councillors; • Summary of Election Campaign Donation Returns; • Summary of Personal Interest Returns; and • Any other registers or records required to be published on Council's website under legislation or determined to be in the public interest.
Other Council documents and information to ensure the community is informed about Council's operations and functions to be made available on Council's website:	• Project and service plans; • Terms of Reference or Charters for Council Committees and Groups; • Consultations and community engagement processes undertaken by Council; • Reporting from Advisory Committees and Reference Groups to Council; • Audit and Risk Committee performance reporting; • Relevant technical reports and/or research that informs decision making; • Practice notes and operating procedures; • Guidelines and manuals; • Application processes for approvals, permits, grants and access to Council services; • Submissions made by Council; • Register of planning permits and applications; • Register of Building Permits, Occupancy Permits and temporary approvals; • FOI Part II Statement; and • Any other registers or records required to be published on Council's website under legislation or determined to be in the public interest.

Council documents and information to ensure the community is informed about Council's operations and functions that will be made available for inspection on request:

- Registers of delegation;
- Register of gifts, benefits and hospitality offered to Councillors or Council staff;
- Register of overseas and interstate travel undertaken by Councillors or Council staff;
- Register of conflicts of interest disclosed by Councillors or Council staff;
- Register of donations and grants made by Council;
- Register of leases entered into by Council, as lessor and lessee;
- Register of authorised officers;
- Submissions received under section 223 of the *Local Government Act 1989* until its repeal or received through a community engagement process undertaken by Council (if those submissions are not part of a Council report); and
- Any other registers or records required to be made available for public inspection under legislation.

Council's Public Transparency Policy is available on Council's **website** or by contacting Council's Governance Unit on **8571 1000**.

Statutory Information

Local Government Act 2020

Council implemented all obligations under the *Local Government Act 2020* that were required prior to 30 June 2026.

Domestic Animals Act 1994

In accordance with the *Domestic Animals Act 1994*, Council is required to prepare a Domestic Animal Management Plan (DAMP) at four yearly intervals and evaluate its implementation in the annual report.

Council adopted its Domestic Animal Management Plan in March 2026.

Food Act 1984

In accordance with section 7E of the *Food Act 1984*, Council is required to publish a summary of any Ministerial Directions received during the financial year in its annual report. No such Ministerial Directions were received by Council.

Road Management Act 2004

In accordance with section 22 of the *Road Management Act 2004*, a Council must publish a copy or summary of any Ministerial Directions in its annual report. No such Ministerial Directions were received by Council during the financial year.

Disability Action Plan

Council continued to advance the objectives of the Disability Action Plan through community engagement, advocacy and consultation activities that promoted accessibility, inclusion and participation. The Disability Advisory Committee continued to play an important advisory role, contributing lived experience and feedback on a range of Council policies, plans and projects to help ensure the needs and perspectives of people with disability were considered in decision-making processes.

Key achievements included:

- Delivering two International Day of People with Disability events:
 - A community celebration at Myuna Farm attended by more than 2,000 people.
 - A Come and Try Day at Noble Park Community Centre, promoting participation, inclusion and celebration.
- Supporting the Disability Advisory Committee to provide advice and feedback on:
 - Pedestrian safety concerns across the municipality
 - Accessibility issues relating to Dandenong Station
 - The review of Council's Diversity, Access and Equity Policy
 - Council's Alcohol and Other Drug Harm Prevention Framework
 - The Domestic Animal Management Plan
 - The LGBTIQ+ Action Plan
 - The Palm Plaza Redevelopment Upgrade Project
 - Victoria Police's rollout of initiatives aimed at protecting and promoting the rights of people with disability
 - Advocacy relating to the refusal of assistance animals by taxi and rideshare drivers.

Council strengthened its commitment to inclusive community engagement by adopting new Terms of Reference for the Disability Advisory Committee, aligned with the governance framework used across Council's advisory committees. Council also endorsed the appointment of 12 members to the committee for a two-year term, including people with lived experience of disability, carers, and individuals with professional expertise and connections within the disability sector. Through the ongoing contribution of its members, the Disability Advisory Committee will continue to support Council in identifying and addressing accessibility barriers, promoting inclusion, and informing the development and implementation of policies, plans and projects, including the Disability Action Plan, to better meet the needs of people with disability, their families and carers across the municipality.

Child Safety and Wellbeing

Council strengthened its commitment to child safety this year through the publication of its Child Safety Action Plan in a clear, accessible and child-friendly format. The plan is publicly available, demonstrating Council's commitment to transparency, accountability and increased community awareness.

Child safety leadership training has been delivered to key staff and continues to be rolled out across the organisation. This work is building organisational capability, strengthening leadership accountability, and supporting a consistent and proactive approach to child safety.

Contracts

All contracts valued at \$300,000 or more were entered into as a result of a competitive process or through the use of a pre-established Local Government or State Government panel arrangement or State Government pre-qualified authorised register.

Council issued 40 tenders in 2025–26 covering various service categories including:

- event infrastructure and equipment hire,
- marketing
- community services
- consultancy and professional services
- building trade, repairs, and maintenance
- roads and transport
- construction and operations
- technology systems hardware and software.

Council did not enter into any other contract valued at \$300,000 or more for goods or services without engaging in a competitive process as per Council's Procurement Policy.

Council operates a centre-led model for managing procurement and suppliers, aiming to ensure value for money, sustainability, and local business growth. During 2025–26, Council has become a leader in procurement practice and continues to strengthen its procurement activities including its newly approved Procurement Policy, Procurement Framework and Training, Value for Money principles and further digital upgrades under the following programs:

- expansion of a procurement business partner model, furthering capability, and training
- system upgrades and planning modules uplift
- newly approved policy across the network for value for money
- leading sector input into procurement with MAV and State bodies.

Governance and Management Checklist

This checklist shows the policies, plans and procedures in place for the year ended 30 June 2026.

Governance and Management Items		Assessment
1	Community engagement policy (policy outlining Council's commitment to engaging with the community on matters of public interest)	Adopted in accordance with section 55 of the Act on 27 January 2026
2	Community engagement guidelines (guidelines to assist staff to determine when and how to engage with the community)	Current framework adopted on 28 June 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)	Adopted in accordance with section 91 of the Act on 23 June 2025
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)	Adopted in accordance with section 92 of the Act on 23 June 2025
5	Revenue and Rating Plan (plan setting out the rating structure of Council to levy rates and charges)	Adopted in accordance with section 93 of the Act on 23 June 2025
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)	Adopted in accordance with section 94 of the Act on 23 June 2025
7	Risk policy (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Policy adopted 14 November 2022
8	Fraud policy (policy outlining Council's commitment and approach to minimising the risk of fraud)	Policy adopted 13 November 2023
9	Municipal emergency management planning (Participation in meetings of the Municipal Emergency Management Planning Committee.)	Four MEMPC meetings attended 19 August 2025 18 November 2025 17 February 2026 19 May 2026
10	Procurement policy (policy outlining the principles, processes and procedures that will apply to all purchases of goods and services by the Council)	Policy adopted on 20 April 2026
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)	Plan commenced 31 January 2023 – critical services review undertaken in 2026

Governance and Management Items		Assessment
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)	Plans commenced: Municipal Emergency Management Plan – 28 May 2024 (Due for review in 2027) ITS Business Continuity Plan – 31 January 2023
13	Complaint policy (Policy under section 107 of the Act outlining Council's commitment and approach to managing complaints.)	Policy adopted on 26 April 2022
14	Workforce plan (Plan outlining Council's commitment and approach to planning the current and future workforce requirements of the organisation.)	Plan adopted on 7 December 2021
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.)	Policy adopted on 16 March 2026
16	Risk management framework (framework outlining Council's approach to managing risks to the Council's operations)	Framework adopted on 14 November 2022
17	Audit and Risk Committee (advisory committee of Council under section 53 and 54 of the Act)	Established on 24 November 2025
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 Auditors were appointed on 18 May 2026
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)	Framework in operation from 1 July 2021
20	Council Plan report (report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year)	Reports presented to Council: 11 August 2025 10 November 2025 16 February 2026 18 May 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 Council: 22 September 2025 10 November 2025 16 February 2026 18 May 2026

Governance and Management Items		Assessment
22	Risk reporting (six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	Reports presented to the Audit and Risk Committee: 12 September 2025 5 December 2025 5 March 2026 4 June 2026
23	Performance reporting (six-monthly reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 98 of the Act)	Reports presented to Council: 11 August 2025 16 February 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 in accordance with section 100 of the Act at the Council meeting on 13 October 2025
25	Councillor Code of Conduct (Code setting out the standards of conduct to be followed by Councillors and other matters.)	Model Councillor Code of Conduct adopted in 2024
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 in force from 14 December 2021
27	Meeting procedures (Governance Rules governing the conduct of meetings of Council and delegated committees)	Governance Rules adopted on 22 August 2022

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



Jacqui Weatherill
Chief Executive Officer
Dated: 21 September 2026



Cr Sophie Tan
Mayor
Dated: 21 September 2026

Community Grants

Greater Dandenong City Council's Community Grants Programs are designed to strengthen the community by supporting initiatives that are inclusive, diverse, and responsive to local needs. The grants programs encourage active community participation, alignment with Council's strategic objectives, foster partnerships to address social disadvantage, strengthen local organisations, promote intercultural understanding, and enhance access and inclusion for all residents.

Council grants are separated into three streamlined programs – Small, Medium, and Large – to replace the previous Community Response, Support, and Partnership grants. This simplifies access for applicants, enhances transparency, and ensures funding is targeted to initiatives that align with Council's strategic objectives, including:

- Strengthening social inclusion and community wellbeing
- Advancing gender equity and intercultural understanding
- Supporting climate action and environmental sustainability
- Promoting arts, culture, and community connection
- Building capacity in local organisations and services.



Small Grants Program

Open year-round, the Small Grants program provides flexible, responsive funding to individuals and grassroots organisations. It supports participation in elite opportunities, community group activities, entry-level engagement, and local projects that foster inclusion and wellbeing. This year:

- Total amount allocated: \$111,178
- Number of recipients: 103

There are four grant categories under this program:

- **Individual Achievement Grants** (up to \$500): Supports residents of Greater Dandenong with grant funding to assist with participation in elite opportunities – competitive sports, artistic, or award and recognition.

- **Community Group Activity Grants** (up to \$1,500): Available to small non-profit groups with active membership, such as social or sporting groups, with funding based on the number of members residing in Greater Dandenong.
- **Entry Level Grants** (up to \$1,000): Assists newly established or previously unfunded small non-profit community groups and organisations to engage with Council's grants programs.
- **Responsive Project Grants** (up to \$1,500): Supports not-for-profit groups to deliver small, responsive community led projects and initiatives open to the wider Greater Dandenong community.

Grantee	Project	Amount Granted
Adammi Incorporated Association	Holistic Women's Health Workshops	\$1,000
Albanian Senior Women's Group Association Inc.	Iftar Dinner 2026	\$1,500
Ankoorshristhi Inc.	Ankoorshristi Cultural Evening	\$1,500
Arabic Women Seniors Group Inc.	Pathways to Wellbeing	\$1,500
ARVN Rangers Association of Victoria Inc.	2026 ANZAC Day Service	\$1,500
Aurora Bengali Association Inc.	Durga Puja 2025	\$1,500
Australia Bangladesh Association	South Asian New Year Festival	\$1,000
Baby Walk Org Inc.	Mum Walk Dandenong	\$500
Bangladesh Cultural Group Inc.	Physical activities for seniors	\$1,500
Blind Sports and Recreation Victoria	Making a Splash: Dandenong Vision Impaired/Blind Aqua Fit program	\$1,428
Burden Park Dance Group	Ballroom dancing	\$1,000
Burgher Association (Australia) Inc.	Elderly lunch	\$1,500
Burmese Welfare Operation	Swimming program and health information sessions	\$1,500
Cambodian Association of Victoria Inc.	40th Anniversary Serving Cambodian Community in Victoria	\$1,500
Ceylonese Welfare Organisation Inc.	End of year luncheon	\$1,500

Grantee	Project	Amount Granted
Circolo Pensionati Campani Italiano Di Clayton Inc.	Social project	\$500
Circolo Pensionati Italiani di Oakleigh e Clayton Inc.	Positive ageing for seniors	\$1,500
Combined Probus Club of Noble Park Inc.	Subsidise regular club social activities	\$750
Coomoora Cricket Club Inc.	Cricket – Senior/Junior/Women’s	\$500
Cordillera Victoria Igorot Organisation (Cordi Vigor) Inc.	Ethnic and Country celebration	\$1,000
Dandenong and District Orchid Club Inc.	Orchid Show and Hall rentals	\$1,000
Dandenong Baptist Church Men's Group	Men’s group programs	\$500
Dandenong Canary Society Inc.	Annual Bird Show gathering, Bird cages, Seniors lunch	\$500
Dandenong Day Nursery Inc.	50 Years of Play – Then, Now and Tomorrow	\$1,500
Dandenong Low Vision Group	Out and Abouts for people with low vision	\$1,000
DigiMates Australia	Cybersafe Seniors	\$1,000
Donate 2 Drive LTD	Roadworthy	\$1,500
Eagles Folk Dance	Performances at Shepparton Harvest Festival	\$1,500
El Hokamaa Senior Citizens	Weekly senior social gathering	\$1,000
Evergreen Seniors Group	Seniors activities	\$1,500
Friendly Carers Group	Christmas in July	\$500
Hope Football and Futsal Academy Inc.	Soccer program	\$1,500
Ibadan Progressive Association of Australia	Ibadan Day 2026 – 10th Anniversary and Royal Tribute	\$500
Individual Applicant	Australian School Sports Swimming Championships	\$250
Individual Applicant	Representing Australia for the BWF Air Badminton World Cup 2025	\$500
Individual Applicant	2026 U14 Girls Softball National Championship	\$250
Individual Applicant	Asian Dodgeball championship	\$500

Grantee	Project	Amount Granted
Individual Applicant	Dance tour	\$500
Individual Applicant	Rugby League	\$350
Instituto Nazionale per la Guardia D'Onore alla Reali Tombe del Pantheon Inc. (Dandenong branch)	Feb. BBQ April Easter May Mother's Day	\$1,500
Interfaith Network of the City of Greater Dandenong	Interfaith Leadership Conversation Series	\$1,500
Iraqi Australian Solidarity Association Inc.	Ramadan community gathering	\$1,500
Isha Foundation Australia Inc.	Free Beginner Yoga and Meditation workshops – Keysborough Community Hub	\$1,000
Italian Elderly Citizen Club Noble Park Inc.	Coffee/Milk/Biscuits/Light meals	\$500
Italo-Spanish Club Inc.	41st Year Club Anniversary celebration – Feb 2026	\$500
Jessica Lee	Melbourne Ballet School USA Dance tour	\$500
JNU Melbourne Chinese Language and Culture School Inc.	The Mid-Autumn Festival	\$1,500
Keysborough Bowls Club	Barefoot Bowls – Safe Bowls Carriers	\$1,000
Keysborough Chinese Seniors Association Inc.	Dragon Boat Festival and Mid-Autumn Festival celebrations	\$1,500
Keysborough Probus Club	Trip to Queenscliff	\$1,000
Living Waters Victoria Worship Centre Inc.	Christmas Shop of Hope	\$1,500
Lyndale United Soccer Club Inc.	Football/Soccer	\$1,500
Melbourne 7 Melody Notes Inc.	2026 Chinese Horse Year cultural event	\$500
Melbourne Chinese Arts and Theatre Inc.	Theatre Play rehearsal "Ben-Hur" in Lighthouse Church	\$1,000
Melbourne Golden Earth Seniors association Inc.	Community senior social activities	\$1,000
Miss Caris Philippe	2026 Australian Athletics Junior Championships	\$350
Miss Emily Themis	Melbourne Ballet School USA Dance Troupe tour 2026	\$500
Miss Faithey Harper	USA Tour Melbourne Ballet School	\$500

Grantee	Project	Amount Granted
Miss Iris Anastasiadis	USA Dance Tour 2026	\$500
Miss Micaela Costa	Micaela's Disneyland performance project	\$500
Mr Brendan McAleer	The National Feile 2026	\$500
Mr Rainn Lee	2026 Australian Age Championships	\$350
Mr Tony Huynh	Special Olympics Australia National Games 2026	\$250
Mr Tusi James	USA speaking trip	\$500
Ms Charlotte Themis	Melbourne Ballet School USA Dance Troupe tour 2026	\$500
Ms Nina Darlyne Santos	USA Dance Tour	\$500
Multicultural Mailer Inc.	Ramadan for All – Arts Workshop	\$1,500
Napoli Family Club	Weekly gathering	\$1,500
Noah's Ark Inc.	Family connection and education day	\$1,000
Noble Park North Multicultural Senior Club	Gathering of senior members of the club	\$1,000
North Dandenong Senior Citizens Club	Christmas lunch 2025	\$1,500
Over 60s Club	Annual club activities	\$500
Perc.U.lations	Perc.U.lations – Spoken word feature and open mic	\$1,000
Pulari Victoria Inc.	PASS 2026	\$1,500
Ramblers Walking Group	Ramblers walking and social activity	\$1,500
Recycle to Revive	From Cans for Change	\$1,000
Santhom Cultural Centre Ltd	Soccer and Volleyball tournament	\$1,500
Senior Citizens of St Athanasios Parish Springvale	Annual senior citizens engagement activities	\$1,500
Serbian Orthodox Church and School Community Saint Stefan	Celebrating 50 Years	\$1,500
Southern Obedience Dog Club Inc.	Promotion of club to increase membership	\$1,500
Springvale Benevolent Society Inc.	Springvale Community Food Support and Wellbeing Program	\$500
Springvale Italian Senior Citizens Club	Italian Cultural Day celebration	\$1,500
Springvale Mandarin Network Inc.	Taichi Festival	\$1,500

Grantee	Project	Amount Granted
Springvale Senior Citizen's Multicultural Club Inc.	Celebrating senior members events and functions	\$1,000
Sri Lanka German Technical Training Institute Old Boys Association of Australia Inc.	Christmas Carols in Singhalese	\$1,500
Stella Clavisque Club (Australia-Mauritius) Inc.	Christmas and end of the year celebration	\$1,000
Taunet Nelel Inc.	4th Gala Anniversary sports event	\$1,500
Te Wero Ki Poipiripi Inc.	Te Wero Ki Poipiripi	\$1,200
The Bengali Association of Victoria Inc.	Spring Festival 2025	\$1,500
The Combined Probus Club of Sandown Inc.	Annual Christmas lunch	\$1,500
The Macedonian Senior Citizens Group of the City of Greater Dandenong St Dimitrija Inc.	Undertake activities for our members	\$1,000
Vasudeva Kriya Yoga Inc.	Yoga	\$1,500
Victoria Chinese Elderly Culture Inc.	Build harmonious and healthy cultural activities	\$1,500
Victoria Nagarathar Sangam Australia	Festival of Deepavali: A celebration of light and community harmony	\$1,500
Victorian Chinese Seniors Inc.	Meeting with Joy	\$1,500
Vietnamese Australian Senior Association of Victoria Inc.	\$1 support lunch meal for meeting members	\$1,500
Vietnamese Catholic Family Mutual Assistance Network	Group activities	\$1,500
Vietnamese Freedom Day Club	Funday Project 2026 of Vietnamese Freedom Day Club	\$1,500
Vipanchika Grandhasala Melbourne Inc.	Rise and Radiate: Women's Wellness Awareness Day	\$1,500
Voluntary Outreach Club Inc.	VOC Seniors Lunch – All welcome	\$1,000
Wellsprings for Women Inc.	Anti-Racism event	\$1,500
White Star Dandenong Soccer Club Inc.	Growing youth Football participation through weekly training and girls uniforms	\$1,000
Xinjiang Chinese Association of Australia Inc.	Weekly gathering	\$1,500
Total		\$111,178

Medium Grants Program

Delivered in two rounds annually, the Medium Grants Program supports one-off projects, events, and programs that deliver measurable benefits to the Greater Dandenong community. Funding is capped at \$10,000 per organisation per financial year.

- Total amount allocated: \$332,778
- Number of recipients: 51

There are four grant categories under this program:

- **Community Development Grants** (up to \$10,000): Supports not-for-profit groups to build community capacity, promote social inclusion, improve health and wellbeing, prevent family violence, advance gender equity, and foster community harmony.
- **Climate Change Action Grants** (up to \$10,000): Supports not-for-profit groups, organisations and schools to deliver environmental projects that help address climate-related change and support Council's sustainability goals.
- **Arts, Festivals and Events Grants** (up to \$10,000): Supports not-for-profit groups to run arts, cultural events, and festivals that encourage community connection, cultural exchange, and diversity.
- **Individual Artist Grants** (up to \$5,000): Supports individual artists to lead community-based arts or cultural projects that respond to local needs and build community relationships.

Grantee	Project	Amount Granted
Actomania Inc.	A Stage Play "Still Call Australia Home" Depicting Migrant's Journey	\$8,000
Afghan Youth Association of Australia	Youth capacity building and awareness	\$3,200
African Women's and Families Network	Celebration of the Day of the African Child 2025	\$7,000
Al Hussein Cultural Association Inc.	Weekly cultural exchange program for Arabic women	\$4,000
Al-Itqan Academy Inc.	Dandenong Eid Carnival 2026	\$8,000
Australian Breastfeeding Association Victoria	Australian Breastfeeding Association Victorian Branch Conference 2026	\$7,224
Australian Society of Graduate Tamils Inc.	Tamil youth cultural night	\$6,500
Bengali Puja and Cultural Society of Victoria	Bengali New Year Celebration 2026	\$6,200
Blind Sports and Recreation Victoria	Inclusive wellbeing activities for people with vision loss in Dandenong	\$3,500
Bright Events Australia	Dandenong Diwali 2025	\$10,000
Burke And Beyond Association Inc.	Beyond Gardening – Supporting trainees with disabilities	\$7,855

Grantee	Project	Amount Granted
Cambodian Association of Victoria Inc.	Promoting Cambodian culture	\$5,000
Chinese Professionals Club of Australia (CPCA)	A grand celebration of multicultural harmony	\$5,500
Concern Australia	Hand Brake Turn mobile workshops	\$4,250
Cornerstone Contact Centre Inc.	The Power of Performance for marginalised communities	\$8,900
Creativity Australia	With One Voice Greater Dandenong	\$5,000
Dandenong Agricultural and Pastoral Society Inc.	Scottish Heritage Day	\$4,835
Epilepsy Action Australia	EarlyACT: Early support for children with epilepsy in Dandenong	\$5,900
Fijian Community Association Victoria Inc.	Fiji Day Multicultural Festival 2025	\$10,000
Greater Dandenong State Emergency Service	CALD Brochures	\$988
Interfaith Network of the City of Greater Dandenong Inc.	Inclusion, respect and belonging for all people	\$10,000
Jesuit Social Services	Supporting Women's English Language and Literacy (SWELL)	\$3,963
Kathryn Watt	Saluting Service, Courage and Resilience	\$5,000
Launch Housing	Viv's Place community dinners	\$6,034
Mohammad Salim Ataee	Colour our Stories: Creative expression and belonging through art	\$4,853
Mohammad Zia Atahi	Stories Through the Lens	\$5,000
Natya Praana Inc.	Natya Arpanam – A Celebration of culture through classical dance	\$5,000
Nepalese Association of South East Melbourne	Bridging Cultures: Nepalese Arts and Community Festival	\$5,000
Noble Park Community Centre Inc.	Open Doors, Open Hearts: Celebrating Ability and Belonging	\$10,000
Nourish DBC	Study lounge for disadvantaged and at-risk youth	\$9,150
PlantingSeeds Projects Ltd	Dandenong BandB Highway	\$9,900
Reading out of Poverty	Waiting Room Reads Dandenong	\$10,000
Rethink Recycling	Empowering youth with disabilities for climate action	\$4,950

Grantee	Project	Amount Granted
Road Safety Education Limited	Road safety education for vulnerable Greater Dandenong young drivers	\$6,614
South Eastern Melbourne Vietnamese Associations Council Inc.	South Eastern Melbourne Vietnamese Associations Council Tet Festival 2026	\$10,000
Southern Cross Kids' Camps	Delivering hope to at-risk kids	\$10,000
Springvale Rise Primary School Community Hub	Annual Women's Health Forum 2025	\$5,000
St Martins Youth Arts Centre	Young Changemakers: Dandenong	\$6,000
St Pauls South Eastern Suburbs Maltese Seniors Association Inc.	Springvale Maltese Seniors Association	\$5,000
St Pauls South-Eastern Suburbs Maltese Seniors Association Inc.	Springvale Maltese Seniors Association	\$2,000
TeamSports4All	Expansion of TeamSports4All in Greater Dandenong – 15 kids	\$10,000
The Cambodian Association of Victoria	Conserving and revitalising Cambodian culture	\$4,650
The Water Well Project Inc.	Improving health literacy for migrant, refugee and asylum-seeking communities	\$9,314
Trk Care	Trk Care mental health packs for foster kids and carers	\$10,000
United Community Helpers Inc.	Empowering CALD women	\$4,000
Volleyball Association of Hazaras in Vic	Volleyball tournament and engagement of Afghan youth	\$7,000
We Are One Club	Magic in the Moonlight	\$4,998
Wellsprings For Women	Co-designing a support program for families at Dandenong West Primary	\$9,000
West Alchemy Collective Inc.	Vespertine Gardens mural project	\$6,500
Women's Health in the South East	Marketplace of Respect: A Community Campaign for Change 2026	\$7,000
Xinjiang Chinese Association of Australia Inc.	2025 Mid - Autumn Festival celebrations	\$5,000
Total		\$332,778

Large Grants Program

Designed to support strategic partnerships and long-term initiatives, the Large Grants Program provides multi-year funding to organisations delivering essential services and high impact projects aligned with Council's health, wellbeing, and inclusion priorities.

- Total amount allocated: \$1,256,712
- Number of recipients: 29

Large Grants Program categories:

- **Partnership Grants** (up to \$50,000 per annum): Support ongoing operations of not-for-profit organisations delivering essential services aligned with Council's strategic objectives and build community capacity, social inclusion, and healthy partnerships.

- **Strategic Project Grants** (up to \$80,000 per annum): Provide up to two years of funding to not-for-profit organisations for self-identified projects, initiatives and activities that directly contribute outcomes towards the delivery of Council's strategic health and wellbeing priorities.
- **Festivals and Events Sponsorship Grants** (up to \$40,000 per annum): Offer not-for-profit organisations funding for events that deliver social, environmental or economic benefits to the city.

Grantee	Project	Amount Granted
Afghan Women's Organisation Victoria (AWOV)	Ashiana: Afghan Women's Organisation Victoria Community Hub	\$43,475
Afri-Aus Care	The UBUNTU Women's Project	\$40,000
Arts Access Victoria	Maker Space, Dandenong	\$20,000
Asylum Seeker Resource Centre Inc.	Refugee Resource Hub Foodbank and collaborative partnership development	\$80,000
Bakhtar Community Organisation	Bakhtar Refugee Resettlement and Afghan Women Empowerment Process	\$24,525
Casey Tamil Manram	Aadi Pirrappu 2025	\$10,000
City of Greater Dandenong Band Inc.	City of Greater Dandenong Band	\$20,000
Cornerstone Contact Centre Inc.	Cornerstone Contact Centre support services for the homeless and disadvantaged	\$35,000
Cornerstone Contact Centre Inc.	Expansion of Cornerstone Drop-in service hours for the homeless and disadvantaged	\$80,000
Dandenong Agricultural and Pastoral Society Inc.	Dandy Show 2025	\$40,000
Fusion Theatre	Theatre Without Limits: Breaking barriers with workshops and sensory theatre	\$24,140

Grantee	Project	Amount Granted
Keysborough Learning Centre	Learn Local – Work local in aged care and disability	\$45,000
Kidsafe Victoria	Greater Dandenong Childhood Injury Prevention Community Champions program	\$25,572
Melbourne Malaysian Indian Cultural Club	Aatam Paatam Kolattam Community Dance, Indian Music, Malaysian Food Festival	\$10,000
Noble Park Community Centre Inc.	Noble Park Community Centre Art Show 2025	\$15,000
Noble Park Community Centre Inc.	Growing Together: Cultivating community wellness through kitchen garden cooking classes	\$25,000
North Dandenong Neighbourhood House	Building community resilience in North Dandenong	\$50,000
SisterWorks Inc.	Journey to Employment: Dandenong's Migrant and Refugee Women initiative	\$80,000
SisterWorks Inc.	EmpowerHer: Creating Jobs for Migrant Women in Greater Dandenong	\$40,000
South East Community Links	HomeLink: Navigating housing stability	\$80,000
South-East Monash Legal Service	Mothers Legal Help (MLH)	\$80,000
Southern Waters Ski Show Team	Community Water Ski Show	\$5,000
Springvale Asian Business Association Inc.	2025 Springvale Lunar New Year Festival	\$40,000
Springvale Neighbourhood House	Springvale Harmony Festival – Many Voices, One Community	\$20,000
Springvale Neighbourhood House	Peer Volunteers supporting older people to be active, connected, engaged	\$60,000
St Kilda Gatehouse Inc.	Young Women's program	\$40,000
St Kilda Mums Inc./Our Village Network	Providing essentials for vulnerable babies and children	\$40,000
The Cambodian Association of Victoria Inc.	Promoting the integration and resilience of the Cambodian Community in Victoria	\$7,000
The Cambodian Association of Victoria Inc.	Supporting victims of family violence in the Cambodian Community	\$12,000
Victorian Afghan Associations Network	Nawroz Festival 2025	\$40,000

Grantee	Project	Amount Granted
Vietnamese Community in Australia – Vic Chapter	Children Lantern Festival	\$25,000
We Care Community Services Inc.	Providing food and essentials to families in need.	\$40,000
Wellsprings for Women Inc.	Migrant Women's Safety: Intensifying Efforts to Prevent Technology Facilitated Abuse	\$60,000
Total		\$1,256,712

Multi-Year Funding Agreements: Neighbourhood Houses and Community Centres

Council has endorsed a multi-year funding and service agreement with seven Neighbourhood Houses and Community Centres. This strategic initiative ensures equitable support across all centres while enabling targeted investment in local community priorities, with \$360,500 allocated over 2025-26.

Grantee	Project	Amount Granted
Noble Park Community Centre Inc.	Operational Funding 2025-26	\$51,500
North Dandenong Neighbourhood House	Operational Funding 2025-26	\$51,500
Springvale Neighbourhood House Inc.	Operational Funding 2025-26	\$51,500
Springvale Learning and Activities Centre Inc.	Operational Funding 2025-26	\$51,500
Wellsprings for Women Inc.	Operational Funding 2025-26	\$51,500
Keysborough Learning Centre	Operational Funding 2025-26	\$51,500
Dandenong Community and Learning Centre Inc.	Operational Funding 2025-26	\$51,500
Total		\$360,500

Interfaith Network of the City of Greater Dandenong – Strategic Partnership Contract

Following a review, Council has endorsed a 2025-29 funding agreement with the Interfaith Network that recognises its ongoing contribution to community engagement and its alignment with Council's strategic priorities for inclusion and connectedness. This agreement ensures the continued delivery of programs that foster mutual respect, understanding, and community harmony across faiths and cultures.

Grantee	Project	Amount Granted
Interfaith Network of the City of Greater Dandenong	Operational Funding 2025-26	\$85,000

Greater Dandenong Volunteer Resource Service (GDVRS) – Strategic Partnership Contract

The GDVRS plays a vital role in connecting residents with meaningful volunteer opportunities and building the capacity of community organisations to recruit, train, and retain volunteers. This investment supports Council's broader goals of civic participation, social inclusion, and community resilience.

Grantee	Project	Amount Granted
South East Volunteers Inc.	Greater Dandenong Volunteer Resource Service 2025-26	\$91,043

Ramadan Night Market

Council endorsed the provision of funding to support the delivery of the Ramadan Night Market Dandenong 2026 by the Bright Community Organisation Inc.

Grantee	Project	Amount Granted
Bright Community Organisation Inc.	2026 Ramadan Night Market	\$88,182

Our People

In 2025 an organisational realignment was undertaken to provide an integrated, customer-centric service; better connect strategy, service delivery and digital innovation; and ensure the sustainable use of resources. The key changes include:

- A new Strategy and Corporate Services directorate including the establishment of an Organisational Planning and Strategy department.
- Realignment of the City Futures directorate to strengthen Council's approach to project delivery and management, creation of a new City Development department combining statutory planning with building and compliance, and changes to the delivery of parks and open space with a new stand-alone department.
- Alignment of Customer Experience with Digital Technology.

The organisation also welcomed Mark Burke as the new Chief Financial Officer in 2026.



Employment Type/ FTE Gender	CEO	Chief Financial Office	City Futures	Community Strengthening	Strategy and Corporate Services	Digital Technology	TOTAL
Full time – F	2	13	94	134	37	22	302
Full time – M		9	180	35	20	19	263
Part time – F		3.09	16.97	123.02	8.78	8.11	159.97
Part time – M			12.97	22.89	0.84	1.52	38.22
Part time – S				0.63			0.63
Casual – F			2.21	15.06		0.39	17.66
Casual – M			2.47	6.36			8.83
Total	2	25.09	308.62	336.96	66.62	51.02	790.31

Employment Classification	Female FTE	Male FTE	Self Describes/ Self Identifies FTE	TOTAL
Band 1	9.1	11.96		21.06
Band 2	1.04	4		5.04
Band 3	69.65	75.54		145.19
Band 4	74.66	36.29	0.63	111.58
Band 5	110.89	49.84		160.73
Band 6	85.29	57.53		142.82
Band 7	45.19	35.89		81.08
Band 8	32.49	21		53.49
Band Not Applicable	51.32	18		69.32
Total	479.63	310.05	0.63	790.31

Employee Experience Survey

In lieu of participating in the Victorian Public Sector People Matters Survey, Council undertook an organisation-wide Employee Experience Survey. The survey was delivered by external provider Evaluation Solutions and conducted between 18 August and 5 September 2025, achieving a participation rate of 45% (438 responses). The survey gathered employee insights across key areas including gender equality, opportunity, diversity, inclusion, and cultural safety.

The results highlight a strong culture of respect, inclusion, and support across the organisation. Employees reported high levels of confidence that managers treat staff with dignity and respect, inclusive language is used, flexible working arrangements are supported, and the organisation would support employees accessing family violence leave. The survey also identified opportunities to further strengthen the employee experience, particularly in relation to career development, progression pathways, and perceptions of fairness in recruitment and promotion processes. These insights will help inform future priorities and initiatives aimed at enhancing employee growth, opportunity, and organisational equity.

Improving How We Recruit

Council engaged Swinburne University to undertake a comprehensive review of its recruitment practices, with recommendations expected by September 2026. The review spans the end-to-end recruitment lifecycle, including onboarding flow, training for our People Leaders and strategies to attract and secure the best talent available. Findings will inform targeted improvements to how Council sources, assesses and welcomes new employees.

Gender Equality

Council completed and submitted key legislative reporting requirements to the Commission for Gender Equality in the Public Sector and continued to strengthen its approach to meeting obligations under the Gender Equality Act 2020.

The following key activities were undertaken in 2025-26:

1. **Workplace Gender Audit** – the audit was completed incorporating workforce data for the period 1 July 2024 to 30 June 2025 and employee experience data collected through the organisation-wide Employee Experience Survey. The audit provided valuable insights into workplace gender equality and informed Council's assessment of progress against its 2021-25 Gender Equality Action Plan (GEAP).
2. **2021–25 Gender Equality Action Plan Progress Report** – the final report was submitted detailing achievements against 76 strategies and measures, outcomes across the seven gender equality indicators, and findings from Gender Impact Assessments undertaken throughout the reporting period.
3. **2026–30 Gender Equality Action Plan** – this plan was finalised and submitted establishing Council's strategic direction for advancing gender equality over the next four years. Development of the plan included analysis of workforce and employee experience data, consultation with key stakeholders across the organisation, consideration of legislative requirements and best-practice guidance, and the identification of future priorities and measurable actions to strengthen gender equality outcomes for both employees and the community.

Multi-Enterprise Bargaining

In March 2025, Greater Dandenong employees voted in favour of moving to a new type of multi-employer enterprise agreement, where two or more employers that share common interests are covered by the same agreement.

The Fair Work Commission officially authorised the multi-employer bargaining process on 22 December 2025. The councils involved are Greater Dandenong, Darebin, Hobsons Bay, Hume, Maribyrnong, Melbourne, Merri-bek and Yarra.

Supported by an Independent Chair, the Councils have worked with the Australian Services Union, Professionals Australia and the Australian Nursing and Midwifery Association to progress bargaining.

The focus for bargaining has been on a core set of claims that will apply to all eight Councils before commencement of local bargaining for any remaining claims in the 2026-27 financial year.

Leadership capability

Council continued to invest in leadership capability through a range of development opportunities designed to strengthen leadership practice, enhance communication, foster collaboration and support delivery of Council's strategic priorities. Established leadership development programs, including the LGPro Ignite Program, Emerging Leaders Program and participation in the Australasian Management Challenge, continued to support leaders at different stages of their leadership journey.

In addition, Council facilitated monthly Senior Leaders Meetings and quarterly People Leaders Forums, creating regular opportunities for leaders to build capability, share insights, discuss organisational priorities and strengthen leadership practice across the organisation.

To further strengthen organisational alignment, Council also brought together the Executive Team and managers for a two-day strategic planning workshop, providing an opportunity to collaborate on Council's strategic priorities, discuss key projects and build a shared understanding of the organisation's future direction.

As part of Council's commitment to continuous improvement and communication, CEO all staff meetings continued throughout the year to engage employees, provide updates on key initiatives and support a clear and consistent understanding of organisational priorities and service delivery.

Workplace Health and Safety

Council is committed to providing a safe and healthy workplace for employees, contractors, volunteers and visitors. The focus remained on strengthening the foundations of workplace health and safety by improving practical systems, supporting risk awareness and encouraging shared responsibility across the organisation.

Council's approach continues to be guided by legislative obligations, operational needs and the importance of protecting people from harm. While further work is required to mature the overall safety program, progress has been made in reviewing key processes, improving visibility of hazards and incidents, and supporting managers and employees to better understand workplace risks.

A key area of focus has been the ongoing review of Council's Health and Safety Management System. This work is helping to identify opportunities to simplify requirements, clarify responsibilities and strengthen alignment with recognised standards and good practice. The review also provides a clearer pathway for future improvement by identifying where policies, procedures, assurance activities and reporting practices can be strengthened.

Council also continued to promote reporting of hazards, incidents and near misses. Improving reporting supports earlier identification of risk, informed decision making and targeted corrective actions. These insights assist Council to understand where controls may need to be reviewed and where additional support, guidance or intervention may be required.

Leadership and Commitment

Council continued to strengthen its commitment to workplace safety focusing on embedding strategic direction into practice, with measurable improvements in safety systems, capability, and organisational culture.

Key priorities have centred on:

- Strengthening a consistent and proactive safety culture across all service areas
- Embedding a robust and integrated safety management framework
- Enhancing compliance through improved governance, assurance, and alignment with legislative requirements.

Safety Culture

Council recognises that a strong safety culture is built over time through consistent leadership, open communication and everyday actions. Throughout the year, efforts focused on encouraging employees to raise safety concerns, report hazards and actively participate in discussions about safer ways of working. Council continued to promote the message that safety is a shared responsibility and that learning from incidents, near misses and employee feedback is essential to preventing harm and improving workplace practices.

During the year, Council conducted an Employee Safety Culture Survey. Insights gained from the survey, together with operational discussions, will continue to inform future safety priorities. This includes identifying opportunities for additional training, improved communication and practical support to help teams effectively manage risks in their day-to-day work. Council remains committed to fostering an environment where employees feel confident to speak up, contribute ideas and support continuous improvement in health, safety and wellbeing outcomes.

Preventing Musculoskeletal Injuries

Council continued to use Preventure wearable technology to help better understand muscle load during selected manual tasks. The information gathered supports conversations with work areas about task design, risk controls and opportunities to reduce the likelihood of musculoskeletal injury. This initiative supports a more evidence-informed approach to managing physical risk and provides a practical basis for reviewing higher-risk activities over time.

Enhancing Emergency Response

Council progressed work to implement SafeZone, a personal duress and emergency response system for employees who may work alone, in the field or in public-facing environments. The system is intended to provide an additional way for employees to raise an alert and seek assistance when required.

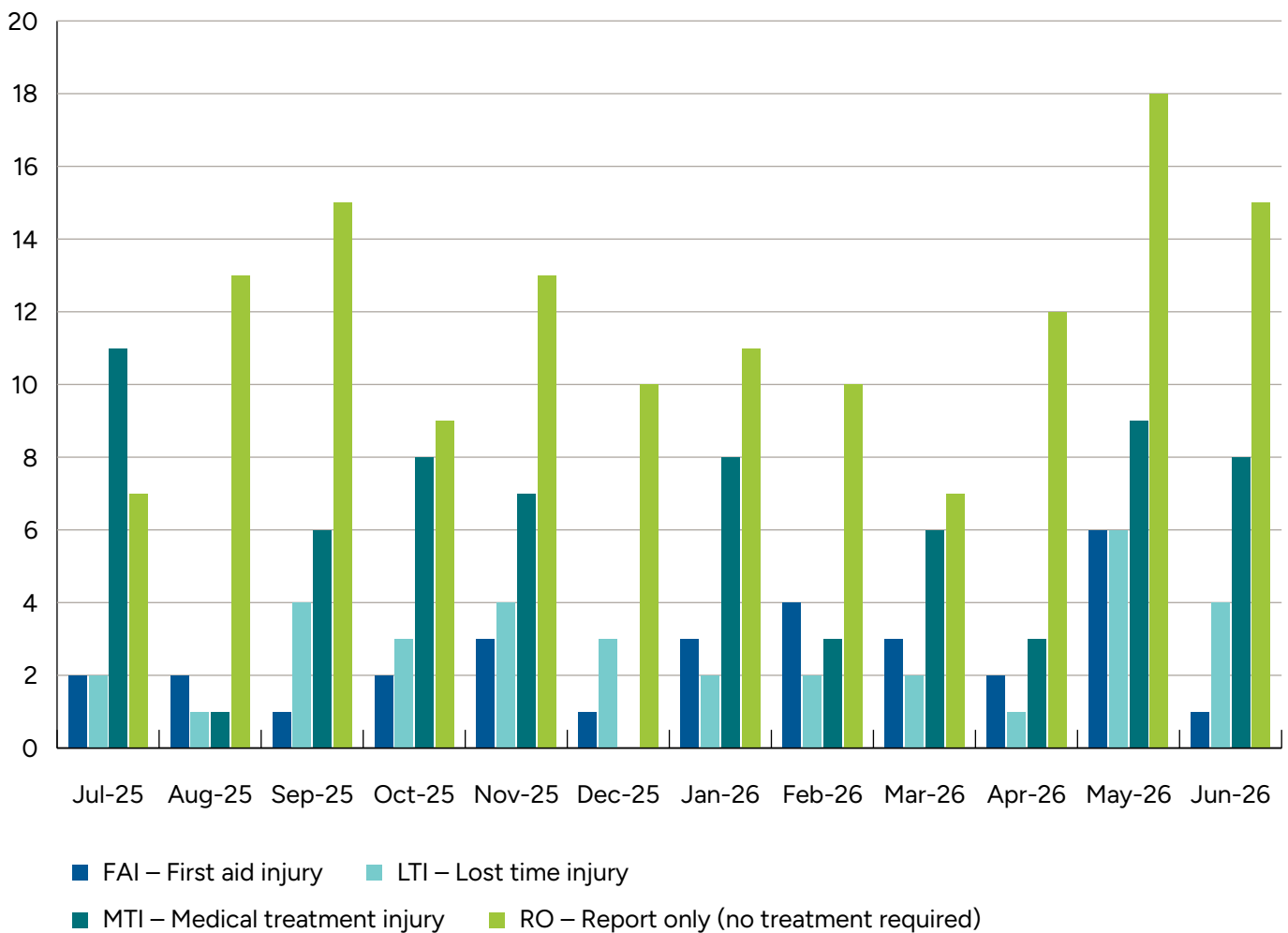
Implementation has focused on ensuring the system is introduced in a practical way, with consideration of employee awareness, response arrangements and the work areas most likely to benefit from the technology.

Safety Performance

Council continued to monitor and report on workplace safety performance through incident, hazard and near miss reporting, workers compensation information, and the tracking of corrective actions. Safety performance information was regularly provided to the Executive Team, Workplace Health and Safety Committee/s and the Audit and Risk Committee to support oversight of workplace health and safety risks and the effectiveness of controls.

Improvements were made to the consistency, quality and usefulness of safety data, strengthening the organisation's ability to support informed decision making, planning, risk prioritisation and continuous improvement.

Incident Classification



Learning and Development

Council continued to deliver a broad learning and professional development program focused on building workforce capability, supporting compliance obligations and equipping employees to meet the evolving needs of the organisation and community. In addition to our established induction, leadership, wellbeing and compliance training programs, there was a significant focus this year on strengthening capability in the areas of child safety, information privacy, cybersecurity and the responsible use of emerging technologies including artificial intelligence. The following programs were conducted:

Program	No. of staff participants
Mad, Bad, Sad, Tears, Abuse and Threats	32
AWB Contact Representative refresher training	6
Child Safety for People Leaders	193
Child Safety Risk Assessment Workshop	186
Privacy Essentials; Your Role in Privacy (online pilot)	107
Understanding Homelessness and the Dandenong Zero Response	38
OHS	
Cardiopulmonary Resuscitation - Corporate Training	114
First Aid Level 2 – Initial or Refresher Training – Corporate Training	83
Managing immunisation emergencies – Corporate Training	9
Supporting Your Wellbeing at Work	19
Induction programs	
Corporate Induction – Compliance – Corporate Training	55
Corporate Induction – Bus Tour – Corporate Training	69
Corporate Induction – Disability Inclusion and Indigenous Awareness – Corporate Training	50
Leadership programs	
Ignite – Corporate Training	5
Emerging Leaders Program (ELP) – Corporate Training	1
Australasian Management Challenge – Corporate Training	6

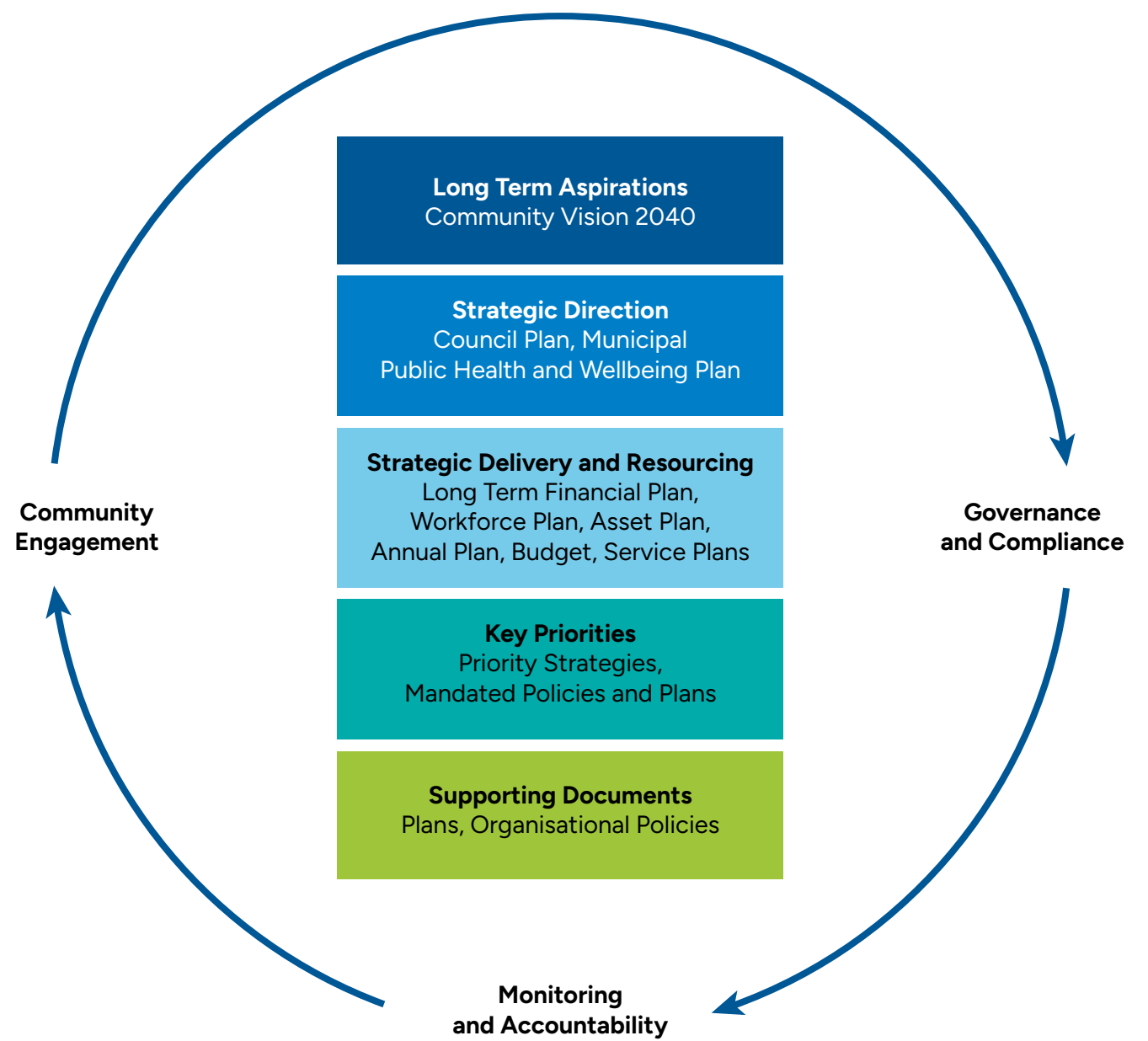
Elearning Programs

Program	No. of staff participants
Appropriate Workplace Behaviour	225
Child Safety and Wellbeing	516
Conflict of interest	153
Drug and Alcohol Policy	235
Fraud and Corruption awareness	211
Greater Dandenong Induction	183
Information Privacy	243
Occupational Health and Safety	201
Victorian Charter of Human Rights and Responsibilities	196
Workplace Bullying and Harassment	218
Manual Handling	259
You me Us	207
Copilot Training	367
Cybersecurity Policy Training	636
Cybersecurity Inside Man Seasons 1 and 2	1,235
Cyber Pulse microlearning	158

Our Performance

Integrated Planning Framework

Greater Dandenong City Council’s Integrated Planning Framework outlines Council’s approach to strategic and operational planning. It considers the key priority areas for Council and the resourcing required to effectively implement the community’s vision for our city. It also ensures effective monitoring and reporting mechanisms to ensure accountability and community engagement processes to capture and meet the needs and aspirations of our residents and business owners.



Performance Measurement and Reporting

In 2025-26 Council regularly monitored its performance via quarterly performance reports which covered the financial and performance targets outlined in the Council Plan, Annual Plan and Annual Budget. Council regularly communicates its performance outcomes with the community via Council reports, the monthly magazine – Greater Dandenong Council News, regular media releases, the website and an increasing social media presence.

The Annual Report provides a comprehensive overview of Council's activities.

Local Government Performance Reporting Framework (LGPRF)

The Victorian Government introduced a mandatory performance reporting framework in 2014–15 to ensure that all Councils are measuring and reporting on their performance in a consistent way.

This framework includes both service and financial indicators and all Victorian Council results can be found at www.localgovernment.vic.gov.au/strengthening-councils/performance-reporting

The City of Greater Dandenong continued to report on all compulsory indicators in 2025-26.



Community Satisfaction Survey

During April and May 2026, 400 residents from across the municipality provided feedback on Council's services and facilities via a door-to-door survey conducted by Metropolis Research.

Greater Dandenong continued to perform well across all categories and once again received the highest overall satisfaction score of all Council's surveyed by Metropolis.

These results reflect the average satisfaction levels out of 10.



7.4

(Metro average 7.2)

**Overall satisfaction
with Council services**



9.0

(Metro average 8.6)

**Regular garbage
collection**



8.7

(Metro average n/a)

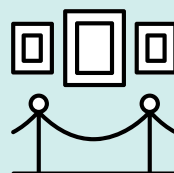
**Family support
services**



8.6

(Metro average 8.4)

**Services for children
from birth to 5 years
of age**



8.5

(Metro average n/a)

**Provision of arts
and cultural
venues, spaces, and
facilities**



8.5

(Metro average 8.0)

Council's website



9.0

(Metro average 8.7)

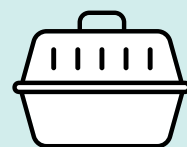
Local library services



8.3

(Metro average 8.2)

**Community centres
and halls**



8.3

(Metro average 8.0)

Animal management



8.1

(Metro average 7.6)

**Activities promoting
local economic
development**



8.5

(Metro average 7.6)

**Customer service
experience**



8.4

(Metro average 8.1)

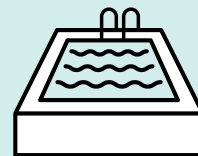
**Provision and
maintenance of
parks and gardens**



8.6

(Metro average 8.0)

**Council's festivals
and events**



8.3

(Metro average 8.3)

**Recreation
centres and / or
aquatic centres**



8.2

(Metro average 8.1)

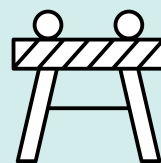
**Services for
older people**



8.2

(Metro average n/a)

**Support services for
people experiencing
disadvantage**



8.0

(Metro average 7.6)

**Local traffic
management**



8.0

(Metro average 7.5)

**Town planning
policies**



8.1

(Metro average 7.9)

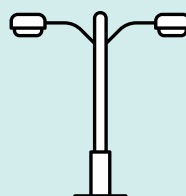
**Council's emergency
management
and response**



8.0

(Metro average 7.6)

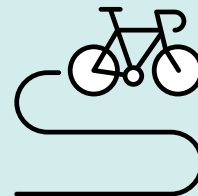
Parking enforcement



7.9

(Metro average 7.7)

Street lighting



8.0

(Metro average 7.9)

**Bike and
shared paths**



Strategic Objective 1

**A socially connected,
safe and healthy city**



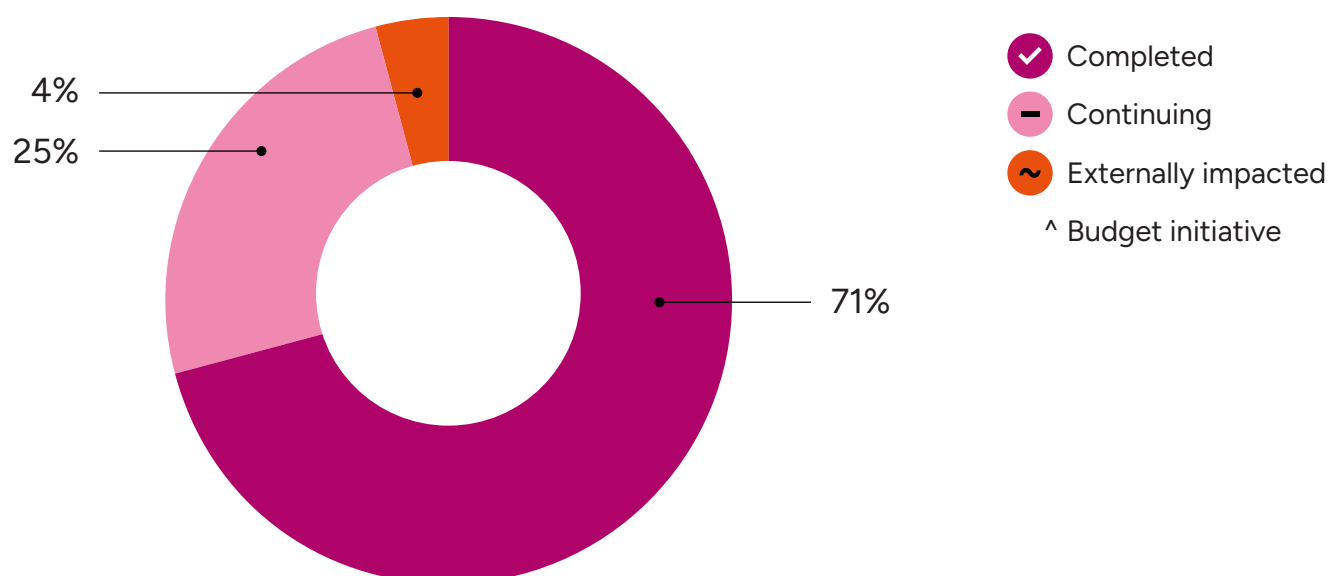
Our Performance

Performance Measures

Measure	Result
% of Alcohol Harm Prevention and Management Framework actions complete	70%
Advocate and secure service funding to enhance the availability of services	Council received \$76,000 of funding through the Department of Families, Fairness and Housing Community Food Relief Program to strengthen food relief and food security outcomes across the municipality. Council secured this grant in partnership with the Springvale Learning and Activity Centre and The Salvation Army, both key members of the Anti-Poverty Consortium who will deliver support to the community.
How safe do you feel in public areas of the City of Greater Dandenong? (Community Satisfaction Survey)	82% (Community Satisfaction Survey – Perceptions of safety during the day)
Importance of disadvantaged support services as a responsibility of Council (Community Satisfaction Survey)	94% (Community Satisfaction Survey)
Importance of the appearance of public areas as a responsibility of Council (Community Satisfaction Survey)	91% (Community Satisfaction Survey)
Increase in education and awareness of family violence support options	The annual Walk Against Family Violence provides an opportunity for local agencies to promote services and support along with online resources. The last event was held in November 2025.
Increase in number of reported partnerships and level of collaboration	Council continued its collaboration with health agencies and other health stakeholders. In addition, Council also collaborated with the City of Casey, Cardinia Shire Council, the Municipal Association of Victoria and the Victorian Multicultural Commission, supported by the Department of Home Affairs, to deliver the Intercultural Dialogue and Social Cohesion Initiative.
Increase number and range of referrals to the community connector program	Over 40 referrals were facilitated in addition to more than 30 self-referrals from community members seeking assistance.
Increase the number of consultation activities that consider accessibility for program and infrastructure design	8

Measure	Result
Number of, and attendance at, group MCH Key Age and Stage visits	176 attendees at 4 groups
Satisfaction with recreation centres and/or aquatic centres (Community Satisfaction Survey)	83% (Community Satisfaction Survey)
Satisfaction with sports ovals and other sporting facilities (Community Satisfaction Survey)	83% (Community Satisfaction Survey)

Action Progress



Priority	Action	Status
1. Build the capacity of the community to lead safe, active and healthy lifestyles through all stages of life	1.1 Continue to implement and review the Make Your Move Strategy informed by community engagement activities, data and statistics ^	✓
	1.2 Develop and implement an updated Positive Ageing Strategy to ensure older people are supported, valued and remain active members of the community <i>Community engagement and final endorsement is due in 2026-27.</i>	—
	1.3 Commence development of an integrated Children, Youth and Families Strategy ^ <i>Endorsement is due in 2026-27.</i>	—

Priority	Action	Status
	1.4 Develop and implement a Community Safety Action Plan ^ <i>Remaining community consultation and final endorsement are due in 2026-27.</i>	—
	1.5 Review and navigate Council's role in Aged and Disability Services in response to the National Aged Care Reforms	✓
2. Foster greater collaboration and partnerships with local agencies to address key health and wellbeing needs in the community	2.1 Implement an outcomes measurement framework to improve the outcomes and impact of the Community Grants Program	✓
	2.2 Proactively build and maintain partnerships with existing and potential local stakeholders and networks to improve community wellbeing	✓
3. Deliver and support initiatives that raise community awareness of gambling, harmful alcohol, tobacco/vaping and other drugs use	3.1 Implement the Alcohol Harm Prevention and Management Framework and Action Plan <i>Council approval will be sought following endorsement of the Community Safety Strategy in 2026-27.</i>	—
4. Strengthen our commitment to the equitable participation and inclusion of people with a disability and their carers within our community	4.1 Develop and implement Council's new Disability Action Plan ^ <i>Council approved the draft Plan for consultation in June, with final endorsement due in 2026-27.</i>	—
5. Create and maintain safe, inclusive and well-designed public spaces and streetscapes that encourage community participation and expression	5.1 Renew and upgrade streetscapes and open space areas as part of Council's annual Capital Works Program	✓
	5.2 Implement the Road Safety Infrastructure Upgrade Program ^	✓
	5.3 Implement the Springvale Pedestrian Wayfinding S1	✓
	5.4 Seek State and Federal Government Grant funding for Road Safety and Active Transport Infrastructure (such as Blackspot funding)	✓
	5.5 Maintain an effective Closed Circuit Television (CCTV) network to deter crime and anti-social behaviour and promote access to public spaces <i>Detailed infrastructure auditing and design are complete, and the project is moving into procurement. On-site delivery is funded to occur in 2026-27.</i>	~

Priority	Action	Status
	5.6 Plan and deliver an annual forum on Crime Prevention and Safety	✓
	5.7 Review and amend Council's Local Laws to improve relevance and effectiveness to manage community safety and public amenity issues <i>This is a multi-year project. A project brief is underway and a community engagement plan has been developed.</i>	—
	5.8 Develop and implement the Domestic Animal Management Plan 2025–29 ^	✓
	5.9 Improve the strategic direction of Council's community facilities and hubs	✓
6. Connect and support the community through education and promotion, working with local partners to address and prevent family violence	6.1 Promote local services and support the implementation of initiatives to address gender equity and prevent family violence within the municipality	✓
7. Improve access to core services for those experiencing disadvantage and vulnerability in the community to support improved social, physical and mental wellbeing	7.1 Evaluate and expand the Fee for Service Vaccination Program to increase access to vaccines unavailable through the National Immunisation Program	✓
	7.2 Review and evaluate the Maternal and Child Health Key Ages and Stages group visits that support increased engagement for late-stage visits	✓
	7.3 Continue to implement the Fair Access Policy	✓
	7.4 Continue to deliver the Community Connector Program to provide targeted support and connections to local services particularly for those from migrant and refugee backgrounds	✓
8. Advocate for an increase in services for those experiencing poverty, and homelessness	8.1 Undertake advocacy to advance strategies to reduce poverty and improve social equity in Greater Dandenong	✓

Local Government Performance Reporting Framework (LGPRF)

The following table provides the results of the LGPRF prescribed service performance indicators and measures including material variations.

Service / Indicator / Measure	2023	2024	2025	2026	Comments
Aquatic Facilities					
Service Standard					
<i>Health inspections of aquatic facilities</i> [Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]	1.50	3.00	1.50	5.00	10 inspections were conducted across Council's 2 aquatic facilities
Service cost					
<i>Cost of aquatic facilities</i> [Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]	\$6.44	\$4.52	\$4.43	\$4.59	
Animal Management					
Timeliness					
<i>Time taken to action animal management requests</i> [Number of days between receipt and first response action for all animal management requests / Number of animal management requests]	1.42	1.33	1.16	1.21	
Service Standard					
<i>Animals reclaimed</i> [Number of animals reclaimed / Number of animals collected] x 100	25.21%	27.11%	21.60%	10.08%	Financial pressure on the community continues, people are continuing to surrender animals they can no longer afford.
<i>Animals rehomed</i> [Number of unclaimed collected animals rehomed / Number of unclaimed collected animals] x 100	38.91%	46.16%	42.83%	46.69%	Council's contractor continues to work with foster carers to rehabilitate animals.

Service / Indicator / Measure	2023	2024	2025	2026	Comments
Service cost					
<i>Cost of animal management service per population</i> [Direct cost of the animal management service / Population]	\$7.12	\$8.93	\$8.46	\$11.66	Costs have unexpectedly risen in the industry to care for impounded animals.
Food Safety					
Timeliness					
<i>Time taken to action food complaints</i> [Number of days between receipt and first response action for all food complaints / Number of food complaints]	3.12	3.17	2.87	4.82	The increase in response time was due to constraints on the Public Health team throughout a very busy operational summer period for events.
Service standards					
<i>Food safety assessments</i> [Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the <i>Food Act 1984</i> / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the <i>Food Act 1984</i>] x100	92.74%	100.00%	100.00%	99.63%	
<i>Food safety samples</i> [Number of food samples obtained / Required number of food samples] x 100	New	92%	103.68%	110.78%	More food safety samples were obtained than were required by the Act.

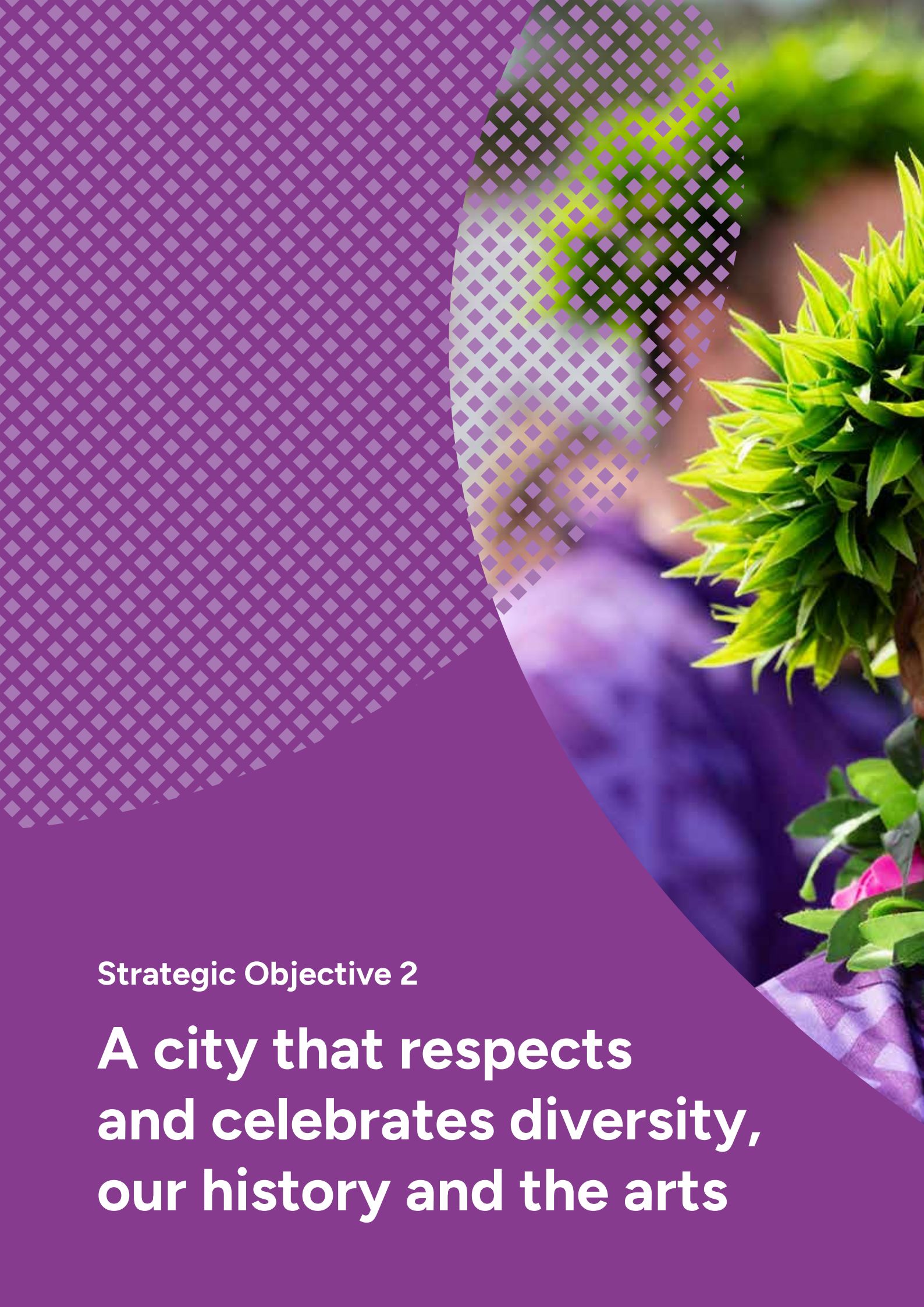
Service / Indicator / Measure	2023	2024	2025	2026	Comments
Service cost					
<i>Cost of food safety service</i> [Direct cost of the food safety service / Number of food premises registered or notified in accordance with the <i>Food Act 1984</i>]	\$568.80	\$587.57	\$483.89	\$576.29	The Food Safety Service cost increased in 2025-26 due to higher temporary agency staffing costs and a reduction in the number of food premises. These factors resulted in higher costs being recovered across a smaller number of premises, leading to an overall increase.
Maternal and Child Health (MCH)					
Service standard					
<i>Infant enrolments in the MCH service</i> [Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100	100.92%	101.14%	100.89%	101.08%	The service continues to have a good uptake of enrolments from birth notifications received.
Service cost					
<i>Cost of the MCH service</i> [Cost of the MCH service / Hours worked by MCH nurses]	\$76.50	\$79.38	\$92.21	\$87.66	
Satisfaction					
<i>Participation in 4-week Key Age and Stage visit</i> [Number of 4-week key age and stage visits / Number of birth notifications received] x100	96.41%	96.54%	96.85%	93.64%	Families in CGD can be transient, leaving the municipality before the 4 week Key Age and Stage consultation is due or premature infants may remain in hospital and miss a scheduled visit.

Services Funded

Service	Description	Net Cost Actual Budget Variance \$'000	Notes
Community Strengthening Executive	This function provides the oversight and leadership of the provision of Community Strengthening services to the municipality.	652 <u>741</u> 89	
Community Wellbeing	This function focuses on developing and supporting a range of initiatives and services to enhance the health and wellbeing of families. This includes family day care, family support services, kindergarten and child care committee support, preschool field officer program, and early years projects, immunisation, festivals and events, maternal and child health, parenting programs and youth services.	5,658 <u>7,321</u> 1,663	(a)
Safe, Active and Connected Communities	Focuses on leisure planning, sport and recreation programs, community grant funding and emergency management. Responsible for the areas of community safety and support for partner organisations including neighbourhood houses and material aid organisations.	9,323 <u>9,315</u> (8)	
Community Care	Community Care provides services and programs to assist older people and people with a disability to remain living in the community including home based and centre based services, specialised community transport and support for clubs and groups within the city.	2,777 <u>4,151</u> 1,374	(a) and (b)
Community Compliance and Amenity	Provides compliance, education and enforcement functions related to animal management, fire prevention, local laws, planning compliance, litter prevention and school crossings.	1,252 <u>(7)</u> (1,259)	(c)

Notes:

- (a) The favourable variance in Community Wellbeing primarily reflects delays between commencing recruitment for vacant positions and employee onboarding, together with challenges in sourcing suitably skilled staff in some areas. The variance largely relates to committed grant-funded programs, with the associated funding to be utilised in 2026–27.
- (b) The favourable variance reflects lower-than-budgeted employee costs due to delays in filling vacant positions.
- (c) The unfavourable income variance in Community Amenity primarily reflects lower-than-budgeted statutory fee and infringement income. Delays in recruiting enforcement staff and implementing parking infrastructure reduced enforcement activity and associated revenue.



Strategic Objective 2

**A city that respects
and celebrates diversity,
our history and the arts**

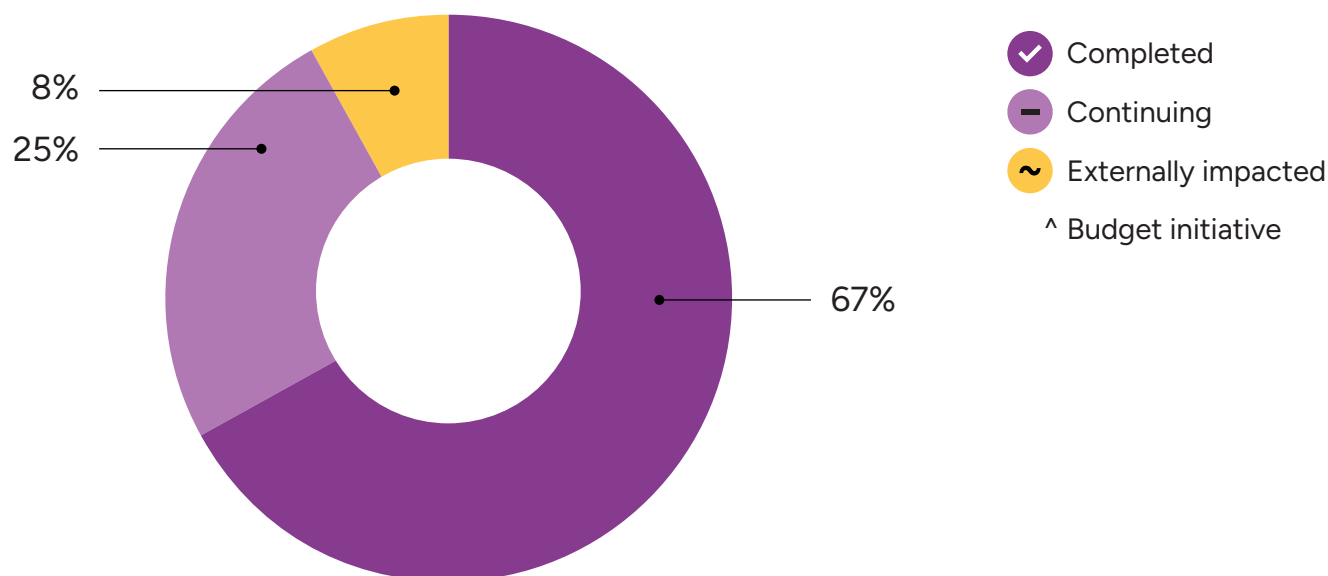


Our Performance

Performance Measures

Performance Measure	Result
Importance of community and cultural activities as a responsibility of Council (Community Satisfaction Survey)	88% (Community Satisfaction Survey)
Increase attendance to programs in libraries and outreach visits	-0.45% A total of 8,376 attendees participated across 597 library program sessions, including in-house programs, outreach activities and the Family Literacy Project. This represents a slight decrease of 0.45% in attendance compared to the same period last year, primarily due to two days of library closures associated with Protected Industrial Action, resulting in the cancellation of several scheduled programs.
Increase community satisfaction with arts and cultural activities	93%
Increase visitation to cultural and community hubs	9% increase in visitation to cultural venues
Library visits per population	4.96 (836,990 total visits)
My community is welcoming and accepting of people from diverse cultures and backgrounds (Community Satisfaction Survey)	83% (Community Satisfaction Survey)
Occupancy rate of cultural and community hubs	The utilisation rate during the core operating period when community demand is highest (9.00 am to 5.00 pm), was 66.12%. The overall utilisation rate of 13.91% is based on all available hire hours, including extended operating hours (7 am to 12am) when demand is typically lower.
Percentage of the Reconciliation Action Plan actions on track	Council's Third Innovate RAP Plan was officially endorsed by Reconciliation Australia in May 2026. The plan and its implementation commence from July 2026.
Satisfaction surveys from Council run events	97%

Action Progress



Priority	Action	Status
1. Deliver and attract high-quality events, programs and initiatives that position the city as an arts and cultural destination	1.1 Develop more strategic partnership and sponsorship opportunities for Council's annual events program	✓
	1.2 Build the capacity of the community to deliver high quality community events	✓
2. Advocate for and assist People Seeking Asylum and Refugees living in the community	2.1 Support and advocate for the rights of People Seeking Asylum and Refugees as part of the 'Back Your Neighbour' campaign	✓
3. Advance the process of Reconciliation and support First Nations people to enable self-determination	3.1 Develop the new Reconciliation Action Plan and commence implementation ^	✓
	3.2 Work with Bunurong Land Council and the wider local Aboriginal community to advance Reconciliation	✓
4. Promote arts, culture and heritage to enrich and support the City's growth and development	4.1 Develop and implement a new strategic plan to guide Arts, Culture and Heritage in the City of Greater Dandenong ^ <i>Research and consultation are underway for the new Creative and Cultural Strategy.</i>	–
	4.2 Review the Library Strategy 2022–26 and develop an updated strategic plan to guide library services ^ <i>The Library Strategy review has commenced, with contractors engaged, foundational research completed, and a consultation and communications plan in place to support the next phase of stakeholder engagement.</i>	–

Priority	Action	Status
	4.3 Review and implement the strategic and operational plan for the Dandenong New Art redevelopment <i>Design documentation, floor plans and technical assessments were progressed to support construction readiness, and a two-stage procurement process for design and construction commenced. The project is due for contract award in early 2026-27.</i>	
	4.4 Undertake a planning scheme amendment to update/correct the existing sites contained within the Heritage Overlay	
5. Improve access and use of Council's arts, cultural and community facilities to support improved community connection, participation and lifelong learning	5.1 Develop and implement the Community Hubs Framework to guide the planning, delivery and activation of the Springvale and Keysborough Community Hubs ^ <i>The Community Hubs Framework has been developed and is scheduled for Council endorsement in August 2026.</i>	
	5.2 Continue to maximise the use and performance of Council's community facilities ^	
	5.3 Continue aligning the Community Grants Program with Council Plan priorities and evolving community needs.	



Local Government Performance Reporting Framework (LGPRF)

The following table provides the results of the LGPRF prescribed service performance indicators and measures including material variations.

Service / Indicator / Measure	2023	2024	2025	2026	Comments
Libraries					
Resource currency					
<i>Recently purchased library collection</i> [Number of library collection items purchased in the last 5 years / Number of library collection items] x100	62.34%	85.84%	86.51%	71.21%	While the physical items purchased remains consistent, the decrease compared to last year's result is due to a reduction in digital items and usage in one of the libraries subscribed eresource platforms.
Service cost					
<i>Cost of library service per population</i> [Direct cost of the library service / Population]	\$49.20	\$54.61	\$58.83	\$59.12	
Utilisation					
<i>Loans per head of population</i> [Number of library collection item loans / Population]	New	4.30	4.36	4.30	
Participation					
<i>Library visits per head of population</i> [Number of library visits / Population]	New	4.97	4.91	4.96	

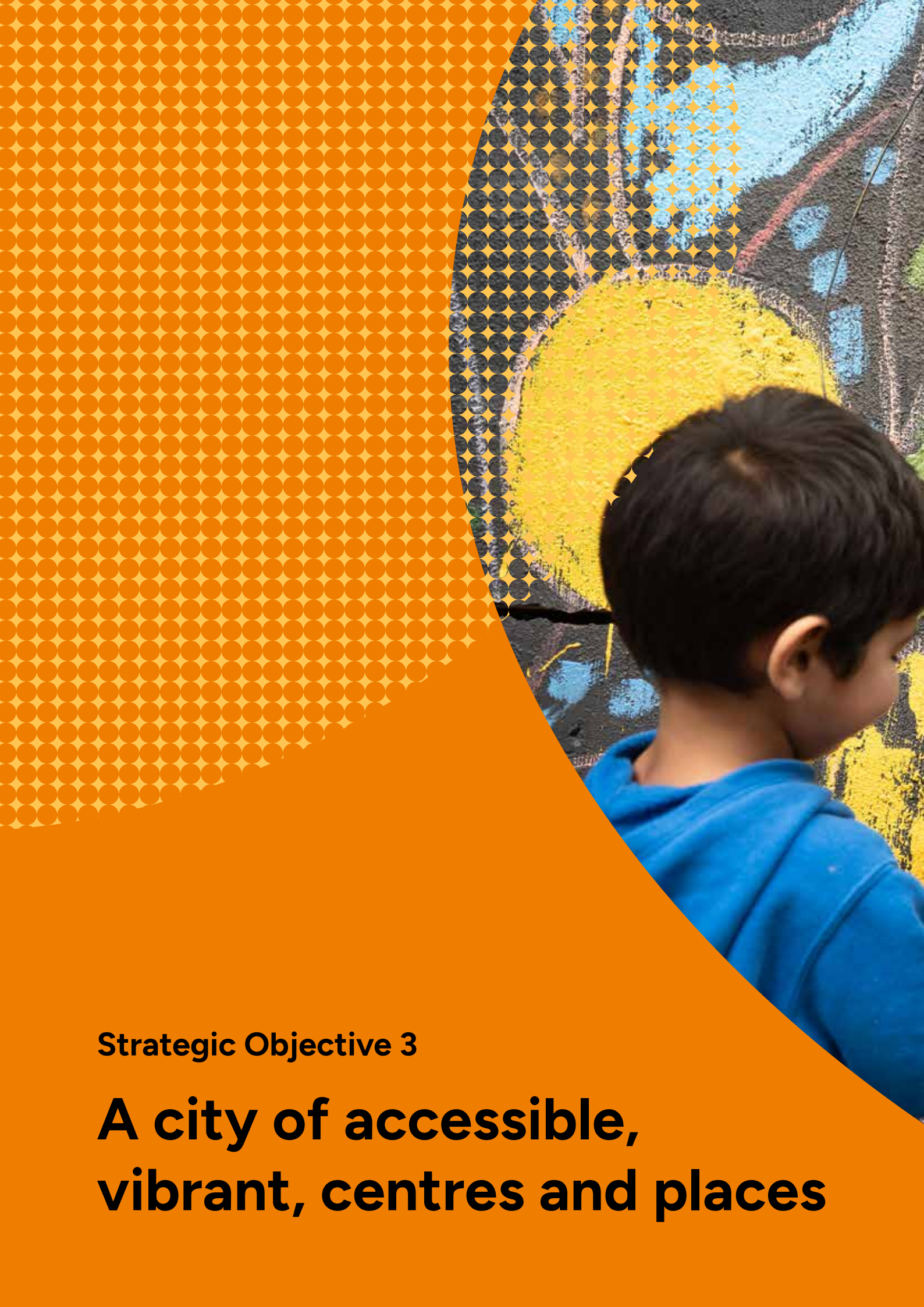
Services Funded

Service	Description	Net Cost Actual Budget Variance \$'000	Notes
Creative and Engaged City	This business unit supports the management of civic, community and cultural venues/hubs, the Drum Theatre, public art, cultural development and planning and precinct operations. Library services provide access to a wide range of information for all ages and cultures in a range of formats and locations and are committed to lifelong learning and self improvement opportunities. Branches include Springvale, Dandenong, Keysborough and online.	12,392 <u>12,273</u> (119)	(d)

Notes:

- (d) Operating expenditure incurred and budgeted through the Capital Improvement Program (CIP) was allocated to these service areas in 2025–26, as it was classified as operational in nature at 30 June 2026.





Strategic Objective 3

**A city of accessible,
vibrant, centres and places**

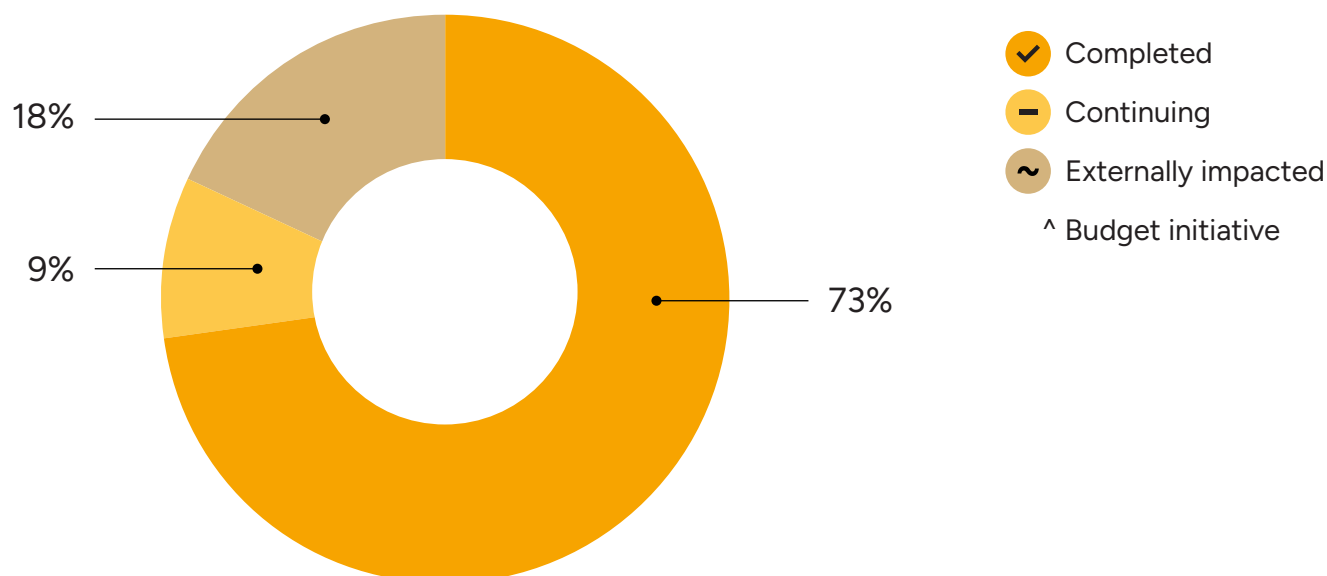


Our Performance

Performance Measures

Performance Measure	Result
% of time aquatic and recreational facilities operational during opening hours	99% – South East Leisure retained opening hours with minimal closures throughout the year. There were two occasions where there were facility closures for a matter of hours due to water supply issues.
Dwell time within key public spaces	Over 2,000 people attended the Dandy Vibes activation programs which ran in December 2025 and again from February to June 2026.
Maintain sealed local roads to meet condition standards, supporting improved access, connectivity and safety	100%
Maintenance and appearance of public areas (Community Satisfaction Survey)	79% (Community Satisfaction Survey)
Number of affordable or social dwellings delivered	Four suitable Council sites were identified through the draft Housing Strategy, and engagement commenced with Community Housing Providers to assess site viability.
Place score data to understand community satisfaction and quality of public spaces	Surveying through the Dandy Vibes activation program and Play in the Plaza shows positive community sentiments through programs that improved perceptions of safety and local vibrancy. The survey results demonstrated stronger place attachment and increased community use of public spaces.
Review completed of all cultural and community hubs, with a collective Capital Improvement Plan identified	The initial stage of building and equipment audits has been completed. Next stages planned will include a more thorough review of facilities.
Satisfaction and engagement levels for public realm upgrade and usage	Placemaking projects across each of the activity centres - particularly around activation - have increased community satisfaction, improved perceptions of safety and attractiveness, and generated higher visitation, longer dwell times, and increased footfall.
Value for money in services and infrastructure (Community Satisfaction Survey)	72% (Community Satisfaction Survey)

Action Progress



Priority	Action	Status
1. Provide quality community facilities and amenity improvements that meet the current and future needs of our city	1.1 Develop and implement the facility management and operating model for Dandenong Wellbeing Centre ^	✓
	1.2 Explore partnerships to maximise the sustained performance and efficiency of Council's animal pound service	✓
	1.3 Renew and upgrade community facilities as part of Council's annual Capital Works Program ^	✓
2. Increase quality, affordable and social housing options with short-term and long-term options to improve supply and provide support to those on low incomes	2.1 Develop a new Housing Strategy ^ <i>The draft strategy has been finalised for community consultation which will occur once State Government housing data is received.</i>	~
	2.2 Undertake advocacy to develop an innovative and sustainable housing initiative on Council-owned land ^ <i>Four suitable Council sites were identified through the draft Housing Strategy, and engagement commenced with Community Housing Providers to assess site viability. Direct advocacy regarding the identified sites was deferred pending formal adoption of Council's Housing Strategy in 2026–27.</i>	~
3. Improve liveability and civic pride through placemaking initiatives that attract and retain businesses, residents and visitors	3.1 Undertake placemaking initiatives across activity centres to enhance place experience and improve sense of pride and belonging	✓

Priority	Action	Status
4. Plan for and support an accessible and active transport network which optimises connectivity and accelerates growth	4.1 Provide strategic transport advice to major development projects and infrastructure projects	✓
	4.2 Administer heavy vehicle permitting processes in a proactive manner to enable uptake and realisation of advances in commercial vehicle capabilities	✓
	4.3 Advocate for key strategic transport network upgrades to accelerate growth	✓
	4.4 Manage and implement renewal programs to ensure renewal projects meet modern capacity and functionality standards	✓
	4.5 Implement the Active Transport Infrastructure Program ^ <i>The Djerring Trail remains Council's highest Active Transport Infrastructure advocacy item and has been included in Council's advocacy packages. The execution of an agreement with the Level Crossing Removal Project saw significant funding provided for Council to deliver paths on Fowler Road and South Gippsland Highway.</i>	—

Local Government Performance Reporting Framework (LGPRF)

The following table provides the results of the LGPRF prescribed service performance indicators and measures including material variations.

Service / Indicator / Measure	2023	2024	2025	2026	Comments
Roads					
Satisfaction of use					
Sealed local road requests [Number of sealed local road requests / Kilometres of sealed local roads] x100	87.08	65.25	87.61	64.98	The increased level of road reconstruction and resealing activity is considered a key contributing factor to the reduction in requests.

Service / Indicator / Measure	2023	2024	2025	2026	Comments
Service cost					
<i>Cost of sealed local road reconstruction</i> [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	\$0.00	\$107.87	\$77.29	\$70.25	
Service cost					
<i>Cost of sealed local road resealing</i> [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]	\$47.65	\$37.73	\$31.49	\$39.99	Cost of resealing is impacted by the treatment type used for roads in poor condition and the volume of patching works involved.
Satisfaction					
<i>Satisfaction with sealed local roads</i> [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]	63.00	61.00	76.00	75.00	Council changed providers for the Community Satisfaction Survey in 2025 and took a face-to-face, door-knocking approach. The results following this change showed a considerable increase in satisfaction.

Service / Indicator / Measure	2023	2024	2025	2026	Comments
Statutory Planning					
Timeliness					
<i>Time taken to decide planning applications</i> [The median number of days between receipt of a planning application and a decision on the application]	129.00	130.00	122.00	107.50	Council's pre application service has assisted applications being lodged with relevant application requirements which has led to faster processing timeframes
Service cost					
<i>Cost of statutory planning service</i> [Direct cost of the statutory planning service / Number of planning applications received]	\$4,356.91	\$4,663.16	\$5,120.24	\$4,798.64	
Decision making					
<i>Council planning decisions upheld at VCAT</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] x100	41.67%	57.89%	61.54%	45.45%	Council has continued to implement all policies within its Planning Scheme.

Services Funded

Service	Description	Net Cost Actual <u>Budget</u> Variance \$'000	Notes
Roads and Drains	Responsible for the maintenance of the city's road, drainage and footpath network. Road maintenance is a key function of Council, funding the ongoing upkeep of local roads.	7,930 <u>8,920</u> 990	
Infrastructure Strategy	Responsible for long-term planning of transport networks and systems, road safety initiatives, parking infrastructure management, traffic impact assessments, advocacy for improvements to public transport, major road network and rail and road grade separations, development of transport strategies and policies, and submissions on transport policies/strategies.	(75) <u>626</u> 701	(a) and (e)
Building Maintenance	Building Maintenance services cover everyday building issues and helps maintain other Council properties and structures, including bus shelters, fencing and building lighting. Also includes nominated building demolitions.	13,108 <u>12,661</u> (447)	
City Futures Executive	This function is focused on the built and natural environment and provides the oversight of the planning, development, building, engineering, infrastructure, revitalisation, economic development and place making services.	557 <u>532</u> (25)	
Statutory Planning	This unit administers and applies the provisions of the <i>Planning and Environment Act 1987</i> , <i>Subdivision Act 1988</i> , Greater Dandenong Planning Scheme and other relevant planning acts, regulations, codes of practice, policies and the like, on matters affecting land use development and management across the municipality.	1,379 <u>1,655</u> 276	

Notes:

- (a) The favourable variance in Community Wellbeing primarily reflects delays between commencing recruitment for vacant positions and employee onboarding, together with challenges in sourcing suitably skilled staff in some areas. The variance largely relates to committed grant-funded programs, with the associated funding to be utilised in 2026–27.
- (e) The favourable variance reflects stronger-than-budgeted parking revenue and civil development fee income, together with lower street-lighting costs, partially offset by one-off expenditure items.



Strategic Objective 4

**A green city committed
to a sustainable future**



Your Bright
Green Future

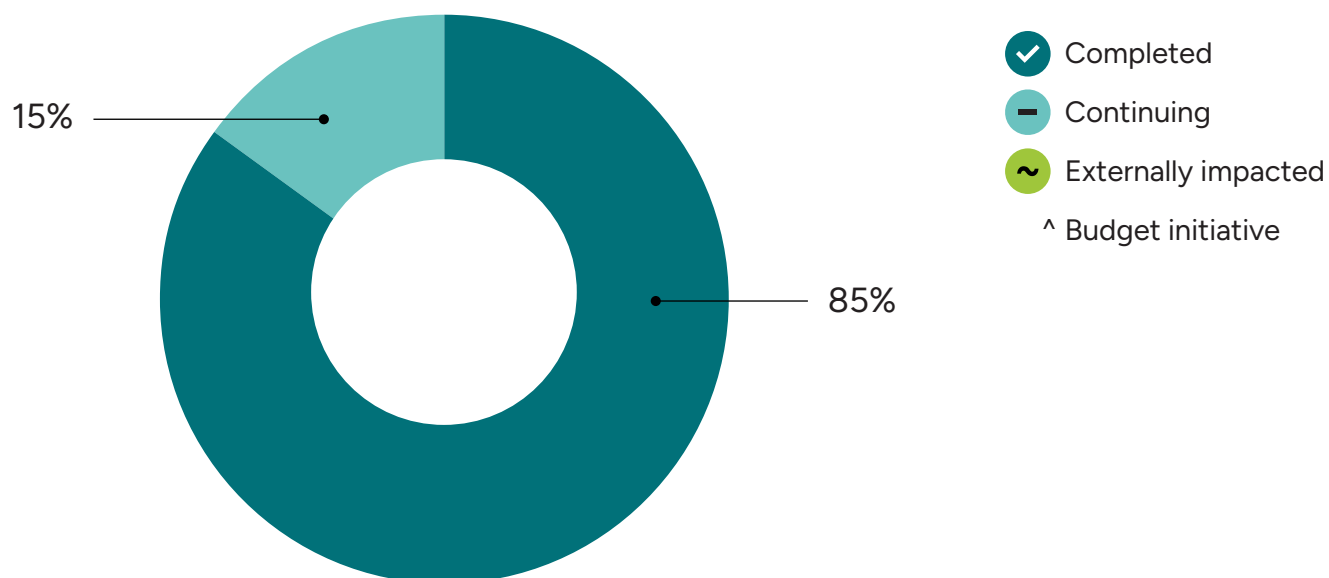
GREATER
DANDENONG
City of Opportunity

Our Performance

Performance Measures

Performance Measure	Result
% of Council staff using green travel options (staff travel surveys)	The previous survey conducted in 2023 showed 13% of staff travelled using a mode other than driving a private vehicle.
Canopy coverage across the municipality increased to 15% by 2028	14.6%
Continued reduction in Council's CO2 emissions	82%
Decrease on-road transport emissions	No updated data at this time. 2023-24 data remains the latest with 512,000 tCO ₂ e (declining each year). Freight emissions are a higher proportion in CGD than any other municipality in Victoria.
No. of Gross Pollutant Traps (GPTs) installed	0
Number of engagements with local business and industry to enhance resilience to climate change and transition to net zero	2
Number of existing open space areas improved	5
Number of public EV charging stations	36
Number of trees planted each year less number of trees removed	421 (Number of trees removed for financial year = 1,440. Number of trees planted for financial year = 1,861)

Action Progress



Priority	Action	Status
1. Enhance our tree canopy cover and urban forests and promote participation in protecting biodiversity values	1.1 Undertake a bi-annual canopy coverage audit and develop a strategic public tree planting program	✓
	1.2 Implement the Greening Our City: Urban Tree Strategy ^	✓
	1.3 Deliver the Geo Tree Scan Project to quantify tree canopy cover for the municipality and monitor tree removals	✓
	1.4 Implement the Biodiversity Action Plan, bushland maintenance and education programs ^	✓
2. Manage stormwater and protect waterways alongside partners to improve water quality and reduce threats to public and environmental health	2.1 Implement the new Gross Pollutant Trap Centre Kirkham Road.	✓
3. Increase the quantity and quality of diverse and accessible open spaces across the city	3.1 Develop a new Playground Strategy and implement the Open Space Strategy via CIP funding ^ <i>Work is continuing on the development of this plan and completion is expected in 2026-27.</i>	—
	3.2 Deliver passive and recreational open spaces through Council's annual Capital Works Program	✓

Priority	Action	Status
4. Transition to a resilient, net zero carbon emission city prepared for the social, environmental and health impacts of climate change	4.1 Implement the Electric Vehicle (EV) Transition Plan ^	✓
	4.2 Prepare an updated Fleet Decarbonisation Analysis ^ <i>Significant progress has been made on the development of the plan with the completion of a detailed analysis of the existing fleet, vehicle replacement pathways, and operational requirements to support the transition to a lower-emissions fleet.</i>	—
	4.3 Implement the Gas and Fleet Transition Plans and implement sustainability strategies ^	—
5. Support local business and industry to enhance resilience to climate change and accelerate transition to a net zero economy	5.1 Advocate for and support the business sector in reducing emissions through electrification, energy efficient upgrades, circular economy and other methods	✓
6. Provide, promote and advocate for a range of transport options for residents and business, to reduce carbon emissions and build resilience to the impacts of climate change	6.1 Advocate in partnership with regional bodies for public transport improvements and reform (Dandenong Station upgrade/ bus service review etc.)	✓
	6.2 Advocate for key strategic transport network upgrades to improve transport options (Djerring Trail etc.)	✓

Local Government Performance Reporting Framework (LGPRF)

The following table provides the results of the LGPRF prescribed service performance indicators and measures including material variations.

Service / Indicator / Measure	2023	2024	2025	2026	Comments
Waste Management					
Service standard					
<i>Kerbside collection bins missed</i> [Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000	4.81	4.72	3.72	1.31	Council has been working with the waste services provider to implement continuous improvement initiatives which has resulted in a reduced number of missed services in 2025-26.
Service cost					
<i>Cost of kerbside garbage bin collection service</i> [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]	\$154.68	\$140.27	\$166.90	\$185.77	Increased disposal costs have resulted in higher overall costs for the kerbside garbage collection service.
Service cost					
<i>Cost of kerbside recyclables collection service</i> [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$61.02	\$56.76	\$54.89	\$55.57	

Services Funded

Service	Description	Net Cost Actual Budget Variance \$000	Notes
Waste, Cleansing and Fleet	Responsible for waste collection services, Spring Valley landfill maintenance and rehabilitation and fleet management. <i>*Please note this Service area excludes waste income, fleet sale proceeds and cost of fleet sold.</i>	32,191 <u>33,141</u> 950	(d) and (f)
Parks and Open Space	The Parks and Open Space unit maintains the City of Greater Dandenong's parks and public open spaces in order to improve the health and wellbeing of the community, provide accessible, usable open spaces for residents and improve the value of assets within the municipality.	18,591 <u>20,380</u> 1,789	(d) and (g)
Building and Compliance Services	Building and Compliance Services maintain standards of amenity, habitation and safety in buildings. The unit provides services including building inspections, enforcement of safety standards, advice and consultation on building regulation issues and issuing of building permits. This unit is also responsible for environmental health and food legislation.	2,648 <u>2,772</u> 124	
Strategic and Environmental Planning	This function coordinates, leads and initiates the development of strategic planning, design and open space planning and sustainability planning as they relate to land use and development planning policy.	2,852 <u>3,058</u> 206	

Notes:

- (d) Operating expenditure incurred and budgeted through the Capital Improvement Program (CIP) was allocated to these service areas in 2025–26, as it was classified as operational in nature at 30 June 2026.
- (f) The favourable variance reflects lower waste management costs, partially offset by lower income from Spring Valley Landfill due to delays in groundwater and drainage works, with a corresponding reduction in expenditure.
- (g) The favourable variance reflects planned savings initiatives, lower employee costs following the departmental restructure, higher casual booking income and minor operational underspends.





Strategic Objective 5

**A city that supports
business, entrepreneurship,
quality education and
employment**

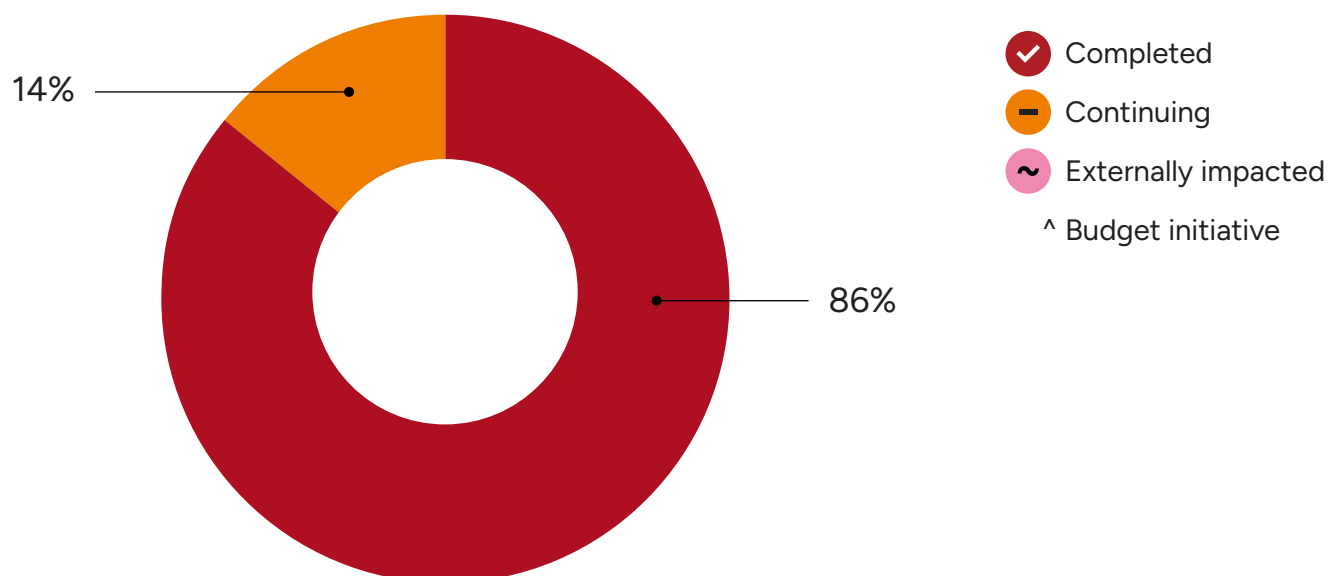


Our Performance

Performance Measures

Performance Measure	Result
Increase in Gross Regional Product	\$16.96 billion in 2024. Awaiting new data. Data sourced from ABS Census Place of Work Employment and ABS National Input Output Tables and Gross State Product.
Maintain efforts to partner with businesses to support the delivery of initiatives that promote inclusive employment, employment pathways and local skills development	16 engagements have been conducted in relation to employment, employment pathways and local skills development.
Number of collaborative initiatives with the manufacturing sector	15
Number of personal and professional development programs conducted annually	70
Number of programs delivered which enhance skill capability	14

Action Progress



Priority	Action	Status
1. Attract investment to ensure the sustainability, viability and growth of Greater Dandenong and its major activity centres to provide employment, housing and liveability outcomes	1.1 Develop and implement Investment initiatives highlighting the unique strengths of activity centres and industrial precincts to attract investors and support economic growth ^	✓
	1.2 Deliver the Business Permit Support Service, advocate to reduce regulatory barriers and address challenges identified through the Business Engagement Program that impede business growth ^	✓
2. Partner with the manufacturing sector within the city to secure the economy and maintain future employment opportunities	2.1 Partner with local manufacturers and industry organisations through the Business Engagement Program to strengthen the economy and enhance future employment opportunities ^	✓
3. Support engagement in learning, skill development and employment pathways to improve social, economic and environmental outcomes	3.1 Develop and implement the Economy and Place Strategy ^ <i>The draft Strategy is expected to be presented for adoption in late 2026.</i>	—
4. Continue the focus on collaborative business partnerships, supporting work readiness and promoting local jobs for local people	4.1 Develop partnerships with local education providers, industry organisations and business associations	✓
	4.2 Collaborate with local job providers and community organisations to pursue employment pathways for our local community	✓

Priority	Action	Status
5. Continue to facilitate active participation of young people in the community to enhance leadership and personal development opportunities	5.1 Undertake skill development initiatives to enhance future employment opportunities ^	

Services Funded

Service	Description	Net Cost Actual <u>Budget</u> Variance \$000	Notes
Business Development and Investment	The unit leads and coordinates the revitalisation of activity centres, economic development, supporting existing businesses and measures and monitors the local and regional economy to enhance the economic prosperity of the city. Also includes business networking – bringing people and companies together to protect the economic viability of the region by ensuring a stronger, more resilient and globally engaged business community, and promoting the role of women in business and the development and integration of our diverse community into the workplace.	2,984 <u>3,268</u> 284	





Strategic Objective 6

A Council that demonstrates leadership, responsible use of public resources, and a commitment to investing in the community

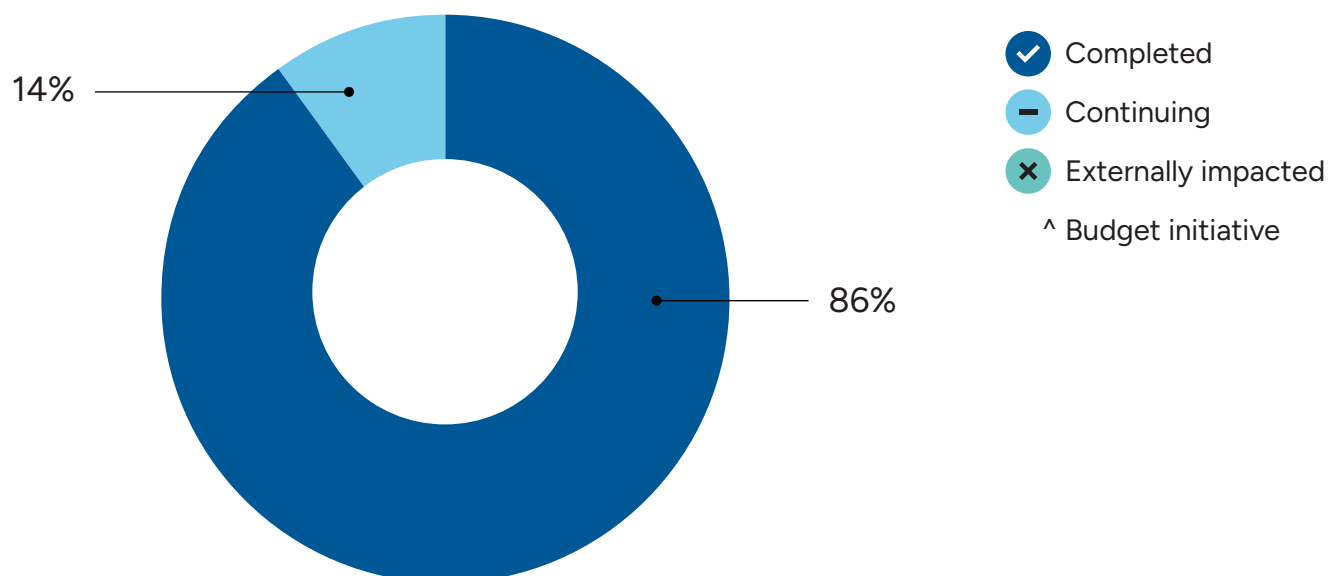


Our Performance

Performance Measures

Performance Measure	Result
% of identified child safe actions completed	100%
Decrease in time taken to issue business permits	Business permit applications were assessed as per legislated timeframes. Process improvements have resulted in earlier feedback to customers regarding next steps.
How easy was it to deal with Council (Community Satisfaction Survey)	85% (Community Satisfaction Survey)
Increase in number of visitors to Council's website	Council's website recorded 2,043,937 visits during 2025-26.
Increase in the use of Snap Send Solve	Council received 18,383 Snap Send Solve reports in 2025-26, compared with 17,757 in 2024-25, an increase of 3.5%.
Maintain a high completion rate of the annual renewal program	The Road Renewal Program achieved 95% delivery by year-end, with the remaining works associated with the multi-year Pillars Road Reconstruction Project, under construction. In addition, all assigned and scoped renewal programs, including the Car Park Renewal Program, Complex Footpath Renewal Program, and Proactive Drainage Renewal Program, were fully delivered, meeting planned objectives and service outcomes.
Overall satisfaction with the customer service experience (Community Satisfaction Survey)	85% (Community Satisfaction Survey)
Positive adjusted underlying result – Target >0%	\$8.85 million (deficit)
Rate of First Contact Resolution through our call centre (% and increase year on year)	65%
Satisfaction with the opportunity to have your say on key issues affecting the community (Community Satisfaction Survey)	76% (Community Satisfaction Survey)

Action Progress



Priority	Action	Status
1. Capture the diverse voices of our community through respectful and inclusive engagement opportunities to inform Council decision making	1.1 Run authentic, accessible community consultations for our community to influence programs and projects	✓
2. Recognise the rights of children and young people and ensure their voices are valued, respected and celebrated	2.1 Increase awareness of child safety and strengthen initiatives across all Council operations	✓
3. Manage Council's resources effectively and efficiently to ensure financial and service sustainability	3.1 Implement the Service Review Framework ^ <i>A review of Council's existing Service Catalogue, and the development of Strategic Service Planning Principles and prioritisation criteria to guide future service reviews are complete and have informed the preparation of Strategic Service Planning Guidelines which will be finalised in 2026-27.</i>	–
4. Renew and maintain infrastructure and facilities that are sustainable, fit for purpose and based on condition and community need	4.1 Maintain, renew and upgrade buildings and infrastructure as part of Council's annual Capital Works Program	✓
	4.2 Implement the Asset Plan 2025–35 ^	✓

Priority	Action	Status
5. Increase awareness of the services and supports available to our community and provide accurate and timely information	5.1 Promote our services in a human-centric way	✓
6. Improve the customer experience by making it easy for the community to engage with Council	6.1 Increase First Contact Resolution through our call centre	✓
7. Invest in smarter technologies to create a digitally enabled future that meets community needs, enhances services, and improves resource management	7.1 Introduce pay by app parking payment technology as per the Parking Precinct Action Plans ^	✓
	7.2 Introduce AI technology to business processes ^	✓
	7.3 Review Snap Send Solve to determine future opportunities to increase usage	✓

Local Government Performance Reporting Framework (LGPRF)

The following table provides the results of the LGPRF prescribed service performance indicators and measures including material variations.

Service / Indicator / Measure	2023	2024	2025	2026	Comments
Governance					
Transparency					
<i>Council decisions made at meetings closed to the public</i> [Number of Council resolutions made at meetings of Council, or at meetings of a delegated committee consisting only of Councillors, closed to the public / Number of Council resolutions made at meetings of Council or at meetings of a delegated committee consisting only of Councillors] x100	1.11%	1.06%	2.10%	0.44%	Only 1 resolution was made in a meeting closed to the public.

Service / Indicator / Measure	2023	2024	2025	2026	Comments
Attendance					
<i>Councillor attendance at council meetings</i> [The sum of the number of Councillors who attended each Council meeting / (Number of Council meetings) × (Number of Councillors elected at the last Council general election)] x100	87.35%	85.38%	86.78%	79.68%	The absentee level is higher this year due to a number of leaves of absence and illness amongst Councillors.
Service cost					
<i>Cost of elected representation</i> [Direct cost of the governance service / Number of Councillors elected at the last Council general election]	\$66,111.82	\$63,021.09	\$64,635.91	\$68,521.18	
Satisfaction					
<i>Satisfaction with council decisions</i> [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]	60.00	59.00	75.00	75.00	Council changed providers for the Community Satisfaction Survey in 2025 and took a face-to-face, door-knocking approach. The results following this change showed a considerable increase in satisfaction.

Services Funded

Service	Description	Net Cost Actual Budget Variance \$000	Notes
Chief Executive	Resources necessary in the provision of executive and overall organisational leadership in accordance with the core provisions of the Local Government Act.	794 <u>768</u> (26)	
Strategy and Corporate Services Executive	The Strategy and Corporate Executive function provides strategic leadership and specialist support across governance, legal and risk functions, as well as community development, social research, social policy, health and wellbeing planning, and community facilities planning.	565 <u>131</u> (434)	
Chief Infrastructure Officer	The Chief Infrastructure Office provides leadership and specialist resourcing to deliver Council's capital works program, including the planning and delivery of major projects, construction and alteration of city buildings and infrastructure, and the safe demolition of redundant building assets to support high-quality, well-managed municipal assets.	2,683 <u>2,392</u> (291)	
Strategic Communications and Engagement	This unit is responsible for all media management, marketing and communications campaigns and activities, web management and community engagement.	4,698 <u>4,459</u> (239)	
Customer Experience	The Customer Experience team delivers Council's front line customer service by staffing key service centres and the call centre, and by providing after-hours call handling, ensuring residents and customers receive timely, accessible and consistent assistance across all channels.		
Customer and Information Office	This unit supports Council's operations and service delivery by managing records and information systems, maintaining core business and ICT infrastructure, providing technical and systems support, and leading the transition to modern, secure digital solutions that ensure reliable, compliant and future-ready technology services across the organisation. The unit is also responsible for the management, storage and disposal of corporate records to support business transactions and for evidentiary purposes.	8,370 <u>8,322</u> (48)	

Service	Description	Net Cost Actual <u>Budget</u> Variance \$'000	Notes
Financial Services	The Financial Services function provides core financial governance and support by ensuring statutory compliance, delivering strategic financial advice, managing rates, valuations and property revenue, and overseeing procurement, contracts and resource monitoring to enable the effective delivery of Council services.	4,386 <u>4,714</u> 328	
Governance, Integrity, Legal and Risk	Governance, Integrity, Legal and Risk is responsible for the overall governance of the organisation, insurance and risk management.	5,147 <u>4,915</u> (232)	
People, Safety and Culture	Responsible for supporting the human resource capital within the organisation. This function also includes occupational health and safety, industrial relations, professional development and continuous improvement.	3,874 <u>3,513</u> (361)	
Organisational Planning and Strategy	The Organisational Planning and Strategy function leads whole of organisation service and strategic planning, manages Council's asset and property portfolios through robust asset management and infrastructure planning, and oversees community-focused policy, engagement and safety initiatives, including social research, health and wellbeing planning, grant -funded place-based projects and partnerships that support inclusive, sustainable community outcomes across the municipality.	3,834 <u>4,455</u> 621	

Infrastructure and developer contributions

In accordance with the *Planning and Environment Act 1987*, Council is required to report annually to the Minister for Planning on the collection and expenditure of development contributions, including levies and works-in-kind.

The City of Greater Dandenong is the collecting agency for the following Development Contributions Plans (DCPs):

- *Keysborough South Development Area*
- *Dandenong South Industrial Area Extension*

The Dandenong South Industrial Area Extension DCP was originally approved in 2009 and subsequently amended in 2015. The amendment revised the contribution calculation methodology and extended the life of the DCP to 2030. The DCP applies to the Lyndhurst and Keysborough precincts.

Council does not have any Development Contributions Plans approved after 1 June 2016. Accordingly, reporting requirements that apply only to post-1 June 2016 DCPs are not applicable for the 2025-26 reporting period.

Table 1 – Total DCP levies received in 2025-26 financial year

DCP name and year approved	Levies received in 2025-26 financial year (\$)	Levy Type
Keysborough South Development (2008)	\$124,487	Development Infrastructure Levies
Keysborough South Development (2008)	\$3,511	Community Infrastructure Levies
Dandenong South Industrial Area Extension – Lyndhurst (2015)	\$509,189	Development Infrastructure Levies
Dandenong South Industrial Area Extension – Keysborough (2015)	\$0	Development Infrastructure Levies
Total	\$637,187	

Table 2 – DCP land, works, services or facilities accepted as works-in-kind in 2025-26 financial year

DCP name and year approved	Project ID	Project description	Item purpose	Project value (\$)
Keysborough South Development (2008)	N/A	N/A	N/A	\$0
Dandenong South Industrial Area Extension – Lyndhurst (2015)	N/A	N/A	N/A	\$0
Dandenong South Industrial Area Extension – Keysborough (2015)	N/A	N/A	N/A	\$0
Total				\$0

Table 3 – 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) (\$)
N/A	N/A	N/A	N/A	N/A
Total	\$0.00	\$0.00	\$0.00	\$0.00

Note: Council does not have any Development Contributions Plans approved after 1 June 2016. Accordingly, this table is not applicable for the 2025-26 reporting period.

Dandenong South Industrial Area Extension Development Contributions Plan

The Dandenong South Industrial Area Extension DCP was first approved in 2009 and revised in 2015 following an adjustment to the method of the DCP calculation and extension of the DCP lifetime from 2017 to 2030.



Table 3 Land, works, services or facilities delivered in 2024-25 from DCP contributions collected

Project description	Project ID	DCP name and year approved	DCP fund expended (\$)	Works-in-kind accepted (\$)	Council's contribution (\$)	Other contributions (\$) (Note 2)	Total project expenditure (\$) (Note 3)	Percentage of item delivered
Infant Welfare Centre	DL_CF1	Keysborough South Development (2008)	\$202,530	\$0	\$0	\$78,751	\$281,281	100%
Kindergarten	DL_CF2	Keysborough South Development (2008)	\$769,613	\$0	\$0	\$299,256	\$1,068,868	100%
Child Care Centre	DL_CF3	Keysborough South Development (2008)	\$1,041,581	\$0	\$0	\$405,007	\$1,446,588	100%
Neighbourhood Centre (Note 1)	CL_NC1	Keysborough South Development (2008)	\$1,284,708	\$0	\$0	\$506,276	\$1,790,984	100%
N/A	N/A	Dandenong South Industrial Area Extension – Lyndhurst (2015)	\$0	\$0	\$0	\$0	\$0	0%
N/A	N/A	Dandenong South Industrial Area Extension – Keysborough (2015)	\$0	\$0	\$0	\$0	\$0	0%
Total			\$3,298,432	\$0	\$0	\$1,289,290	\$4,587,722	

Notes:

Note 1: Funded from Community Infrastructure Levies.

Note 2: Other contributions relate to Stage 1 funding.

Note 3: These infrastructure items were delivered as part of the broader Keysborough Community Hub (KCH) project, completed during 2025-26 at a total cost of \$28.6 million. Because the DCP facilities were constructed as part of an integrated project, individual project costs cannot be separately identified. The expenditure reported for each item therefore represents the DCP levies and associated funding contributions applied to that infrastructure item, rather than its actual construction cost.





Performance Statement

For the year ended 30 June 2026

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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*.



Mark Burke CPA

Principal Accounting Officer

Date: 21 September 2026

Dandenong

In our opinion, the accompanying performance statement of the Greater Dandenong 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.



Sophie Tan

Mayor

Date: 21 September 2026

Dandenong



Melinda Yim

Councillor

Date: 21 September 2026

Dandenong



Jacqui Weatherill

Chief Executive Officer

Date: 21 September 2026

Dandenong

Independent Auditor's Report

To the Councillors of Greater Dandenong City Council

Opinion	I have audited the accompanying performance statement of Greater Dandenong 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 Greater Dandenong 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.

**Auditor's
responsibilities
for the audit of
the performance
statement**

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

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

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

MELBOURNE
24 September 2026



Travis Derricott
as delegate for the Auditor-General of Victoria

Section 1. Description of municipality

The City of Greater Dandenong encompasses an area of 129 kilometres in Melbourne's southeast, approximately 35 kilometres from the central business district. Greater Dandenong has a population of over 167,000 people and is the most multicultural municipality in Australia, with residents from over 150 different birthplaces. This adds a wealth of diversity to the city through a range of cultural experiences. The city has a vibrant economy in both the retail and manufacturing sectors and is renowned as the manufacturing hub of Victoria. The wholesale trade, health care, and retail trade sectors also provide a significant proportion of employment opportunities.

Section 2. Service performance indicators

Service / indicator / measure [formula]	Results 2023	Results 2024	Results 2025	Target 2026	Results 2026	Material Variations and Comments
Aquatic Facilities Utilisation <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	3.82	4.60	4.89	N/A	4.95	
Animal Management Health and safety <i>Animal management prosecutions</i> [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	100.0%	100.0%	100.0%	N/A	100.0%	All prosecutions brought by Council in the reporting period have been successful.
Food Safety Health and safety <i>Critical and major non-compliance outcome notifications</i> [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x 100	100.0%	100.0%	100.0%	N/A	100.0%	All critical and major non-compliance outcomes were followed up, inspected and deemed compliant.

Service / indicator / measure [formula]	Results 2023	Results 2024	Results 2025	Target 2026	Results 2026	Material Variations and Comments
Governance Satisfaction <i>Satisfaction with community consultation and engagement</i> [Community satisfaction rating out of 100 with the consultation and engagement efforts of Council]]	59.00	58.00	77.00	60.50	78.00	Council changed providers for the Community Satisfaction Survey in 2025 and took a face-to-face, door-knocking approach. The results following this change showed a considerable increase in satisfaction.
Libraries Participation <i>Library membership</i> [percentage of the population that are registered library members] x 100	New	33.47%	35.64%	N/A	34.61%	
Maternal and Child Health (MCH) Participation <i>Participation in the MCH service</i> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x 100	70.31%	72.81%	72.22%	N/A	74.12%	

Service / indicator / measure [formula]	Results 2023	Results 2024	Results 2025	Target 2026	Results 2026	Material Variations and Comments
Participation <i>Participation in the MCH service by Aboriginal children</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	81.30%	74.17%	82.40%	N/A	72.82%	The participation rate for Aboriginal children in the MCH service decreased in 2025-26. This was primarily due to a lower number of Aboriginal and Torres Strait Islander families engaging with the service during the year, together with natural fluctuations in the age profile of enrolled children and the timing of scheduled Key Age and Stage consultations. As participation in the MCH service is voluntary, annual results can vary depending on family uptake and demographic trends. Council continues to support Aboriginal families through partnerships with First Peoples Health and Wellbeing and the provision of dedicated Aboriginal Maternal and Child Health support within the service.
Roads Condition <i>Sealed local roads below the intervention level</i> [Percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal]	98.37%	97.82%	99.94%	95.50%	100.00%	All roads were maintained to condition standards.

Service / indicator / measure [formula]	Results 2023	Results 2024	Results 2025	Target 2026	Results 2026	Material Variations and Comments
Statutory Planning Service standard <i>Planning applications decided within the relevant required time frames</i> [Percentage of planning application decisions made within the relevant required time]	78.97%	81.64%	84.28%	83.00%	87.04%	
Waste Collection Waste diversion <i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	45.25%	47.71%	46.46%	48.00%	45.93%	

Section 3. Financial performance indicators

For the year ended 30 June 2026

Dimension / indicator / measure [formula]	Results 2023	Results 2024	Results 2025	Target 2026	Results 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Material Variations and Comments
Efficiency Expenditure level Expenses per property assessment [Total expenses / Number of property assessments]	\$3,354.91	\$3,561.83	\$3,712.00	\$3,781.21	\$3,976.87	\$4,094.64	\$4,011.49	\$4,079.92	\$4,126.64	
Revenue level Average rate per property assessment [General rates and Municipal charges / Number of property assessments]	\$1,972.70	\$2,053.24	2,122.97	N/A	\$2,192.87	\$2,269.36	\$2,330.90	\$2,392.81	\$2,455.91	

Dimension / indicator / measure [formula]	Results 2023	Results 2024	Results 2025	Target 2026	Results 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Material Variations and Comments
Liquidity Working capital Current assets compared to current liabilities [Current assets / Current liabilities] x 100	205.57%	206.67%	229.35%	148.44%	202.95%	165.41%	163.60%	164.84%	164.88%	The 2026 actual result was greater than the target due mainly to delayed capital expenditure. The forecast working capital ratio for forthcoming years is projected to decrease as closing cash holdings return to normal levels. Council's cash reserves will also be drawn down to fund the Oasis Aquatics and Wellbeing major capital project.

Dimension / indicator / measure [formula]	Results 2023	Results 2024	Results 2025	Target 2026	Results 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Material Variations and Comments
Liquidity Unrestricted cash <i>Unrestricted cash compared to current liabilities</i> [Unrestricted cash / Current liabilities] x 100	15.01%	(21.56%)	(29.06%)	N/A	(18.33%)	N/A	N/A	N/A	N/A	The negative indicator result for 2025 is primarily due to \$187.8 million in investments that are required to be classified as 'other financial assets' as the term deposit period exceeds 90 days. If these investments were included in the ratio calculation, the ratio result would be a positive 121.6% for 2026. Forecast information for future years is not available because this indicator is not included in Council's 2026/27 Budget and is not scheduled to be reported as a performance measure in future reporting periods. As a result, targets and forecast values have not been established for subsequent years.

Dimension / indicator / measure [formula]	Results 2023	Results 2024	Results 2025	Target 2026	Results 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Material Variations and Comments
Obligations Loans and borrowings Loans and borrowings compared to rates [Interest bearing loans and borrowings / Rate revenue] x 100	30.74%	27.84%	27.41%	35.83%	35.83%	N/A	N/A	N/A	N/A	The higher 2026 result reflects the drawdown of \$21.5 million for the Oasis Aquatics and Wellbeing major capital project and the refinancing of \$8.7 million in loans during the year. Forecast information for future years is not available because this indicator is not included in Council's 2026/27 Budget and is not scheduled to be reported as a performance measure in future reporting periods. As a result, targets and forecast values have not been established for subsequent years.

Dimension / indicator / measure [formula]	Results 2023	Results 2024	Results 2025	Target 2026	Results 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Material Variations and Comments
Loans and borrowings repayments compared to rates [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x 100	3.81%	3.63%	3.71%	N/A	8.55%	N/A	N/A	N/A	N/A	The higher 2026 result reflects the refinancing of \$8.7 million in existing loans during the year. Forecast information for future years is not available because this indicator is not included in Council's 2026-27 Budget and is not scheduled to be reported as a performance measure in future reporting periods. As a result, targets and forecast values have not been established for subsequent years.
Obligations Indebtedness Non-current liabilities compared to own source revenue [Non-current liabilities / Own source revenue] x 100	26.05%	23.29%	22.64	N/A	20.22	42.43%	41.49%	37.56%	33.90%	The upwards trend in future years relates to planned borrowings to fund the Oasis Aquatics and Wellbeing major capital project.

Dimension / indicator / measure [formula]	Results 2023	Results 2024	Results 2025	Target 2026	Results 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Material Variations and Comments
Asset renewal and upgrade Asset renewal and upgrade compared to depreciation [Asset renewal and asset upgrade expense / Asset depreciation] x 100	121.50%	102.50%	66.99%	219.35%	133.66%	179.63%	107.51	76.88%	72.66%	The 2026 ratio result and 2027 forecast are influenced by increased renewal works, primarily driven by the Oasis Aquatics and Wellbeing project. The 2025 result was impacted by a 33% increase in depreciation expense following the componentisation of building assets, together with delays in key renewal programs, including fleet replacement and road reconstruction. The lower ratios forecast for 2029 and 2030 reflect the ongoing challenge of maintaining asset renewal expenditure at levels above annual depreciation.

Dimension / indicator / measure [formula]	Results 2023	Results 2024	Results 2025	Target 2026	Results 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Material Variations and Comments
Operating position Adjusted underlying result Adjusted underlying surplus (or deficit) [Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x 100	3.04%	(4.50%)	3.76%	N/A	(3.30%)	(5.59%)	(1.59%)	(2.25%)	(1.93%)	The 2026 negative result declined from the prior year, as expenditure increased faster than income. While rates revenue increased during the year, this was partly offset by lower grant income and user fees. Higher operating costs, including depreciation, employee costs and materials and services, contributed to the result. Looking ahead, adjusted underlying deficits are projected in future years due to rate capping, rising costs, and the progression of the significant Oasis Aquatics and Wellbeing project. Council remains committed to addressing these future challenges with transparency and accountability.

Dimension / indicator / measure [formula]	Results 2023	Results 2024	Results 2025	Target 2026	Results 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Material Variations and Comments
Stability Rates concentration <i>Rates compared to adjusted underlying revenue</i> [Rate revenue / Adjusted underlying revenue] x 100	68.32%	72.20%	65.90%	70.52%	68.15%	69.89	70.40%	71.43%	72.17%	
Rates effort <i>Rates compared to property values</i> [Rate revenue / Capital improved value of rateable properties in the municipality] x 100	0.27%	0.26%	0.26%	N/A	0.26%	0.26%	0.26%	0.27%	0.27%	

Section 4. Sustainable capacity indicators

For the year ended 30 June 2026

Indicator / measure [formula]	Results 2023	Results 2024	Results 2025	Results 2026	Material Variations and Comments
Population <i>Expenses per head of municipal population</i> [Total expenses / Municipal population]	\$1,445.16	\$1,497.72	\$1,540.13	\$1,643.97	
<i>Infrastructure per head of municipal population</i> [Value of infrastructure / Municipal population]	\$7,343.30	\$7,570.52	\$9,670.62	\$11,777.19	The increase in the 2026 ratio result is due to fair value asset revaluations of property and infrastructure asset classes during 2025-26.
<i>Population density per length of road</i> [Municipal population / Kilometres of local roads]	228.47	234.73	240.20	240.34	
Own-source revenue <i>Own-source revenue per head of municipal population</i> [Own-source revenue / Municipal population]	\$1,221.10	\$1,268.07	\$1,296.28	\$1,310.78	
Recurrent grants <i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population]	\$252.02	\$151.96	\$294.15	\$271.13	This ratio result is affected by the timing of Financial Assistance Grant payments, which are sometimes received in advance of the financial year they relate to. In 2025, the result reflects 150% of the grant allocation due to an early receipt of 50% of the 2025-26 grant allocation plus 100% of the 2024-25 allocation. The 2026 result includes 130% of the grant allocation (50% from 2025-26 and 80% early for 2026-27).
Disadvantage <i>Relative Socio-Economic Disadvantage</i> [Index of Relative Socio-Economic Disadvantage by decile]	1.00	1.00	1.00	1.00	

Indicator / measure [formula]	Results 2023	Results 2024	Results 2025	Results 2026	Material Variations and Comments
Workforce turnover Percentage of staff turnover [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x 100	12.92%	12.52%	11.20%	12.14%	Prior year comparator updated: The 2024- 25 result has been restated from 12.3% to 11.2% following a review of employee movement data and year-end workforce information. The revised result provides a more accurate basis for comparison with the current year.

Section 5. Notes to the accounts

5.1 Basis of preparation

Council is required to prepare and include a performance statement within its annual report. The performance statement includes the results of the prescribed service performance, financial performance and sustainable capacity indicators and measures together with a description of the municipal district and 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 as published in Council's Budget and Long Term 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.

Important note:

The financial indicator information included in the Performance Statement relates to the 2025-26 results of Council. It does not represent Consolidated results.

5.2 Definitions

Key term	Definition
Aboriginal children	means a child who is an Aboriginal person
Aboriginal person	has the same meaning as in the Aboriginal Heritage Act 2006
adjusted underlying revenue	means total income other than: • non-recurrent grants used to fund capital expenditure; and • non-monetary asset contributions; and • contributions to fund capital expenditure from sources other than those referred to above
adjusted underlying surplus (or deficit)	means adjusted underlying revenue less total expenditure
annual report	means an annual report prepared by a council under section 98 of the Act
asset renewal expenditure	means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
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 noncompliance outcome notification	means a notification received by council under section 19N(3) or (4) of the Food Act 1984, or advice given to council by an 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 Food Act 1984
intervention level	means the level set for the condition of a road beyond which a council will not allow the road to deteriorate and will need to intervene
local road	means a sealed or unsealed road for which the council is the responsible road authority under the Road Management Act 2004
major noncompliance outcome notification	means a notification received by a council under section 19N(3) or (4) of the Food Act 1984, or advice given to council by an 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 assets	means all assets other than current assets

Key term	Definition
non-current liabilities	means all liabilities other than current liabilities
non-recurrent grant	means a grant obtained on the condition that it be expended in a specified manner and is not expected to be received again during the period covered by a council's Financial Plan
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
recurrent grant	means a grant other than a non-recurrent grant
relative socioeconomic 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
residential rates	means revenue from general rates, municipal charges, service rates and service charges levied on residential properties
restricted cash	means cash, cash equivalents and financial assets, within the meaning of the Australian Accounting Standards, not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year
SEIFA	means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet site
unrestricted cash	means all cash and cash equivalents other than restricted cash

5.3 Other matters

Overview of 2026

During the 2025-26 financial year, Council continued to operate within a rate-capped environment, with rates increasing by 3.0% in line with the Victorian Government's Fair Go Rates System. Despite ongoing cost pressures across the local government sector, Council maintained a sound financial position while continuing to invest in community infrastructure and services.

Council progressed a number of significant capital projects during the year, including the opening of the Keysborough Community Hub and continued construction of the Oasis Aquatics and Wellbeing centre. Council invested

\$85.8 million in capital works and maintained strong cash and investment balances to support future project delivery.

The operating result benefited from the early receipt of 80% of Council's 2026-27 Financial Assistance Grant allocation and stronger-than-expected returns on investments, supported by higher cash balances and favourable interest rates. These positive impacts were partially offset by the deferral of capital grant income associated with multi-year projects where performance obligations had not yet been met at 30 June 2026.

Council's asset base continued to grow through the completion of major infrastructure projects and ongoing investment in community facilities.

Understanding the Financial Report

Financial Overview

Interpreting Council's financial performance through financial statements prepared in accordance with Australian Accounting Standards can often be complex. This overview aims to provide greater clarity and insight into the financial outcomes for the 2025-26 financial year, helping readers better understand the key results and what they mean for our community.

Council's financial statements present a consolidated view of its financial performance, including the results of entities over which Council has control. This includes Dandenong Market Pty Ltd and South East Leisure Pty Ltd, whose operations are governed by Council to deliver community benefits.

The statements have been prepared in accordance with the Local Government Model Financial Report, as required by the *Local Government (Planning and Reporting) Regulations 2020* and the *Local Government Act 2020*. This ensures consistency, transparency, and compliance with Australian Accounting Standards.

Council continued to deliver a positive financial result in 2025-26, with a surplus of \$19.48 million, following a surplus of \$30.91 million in 2024-25. It's important to note that this result is influenced by a mix of factors - some are recurring operational items, while others are more variable and can fluctuate significantly from year to year. This overview aims to help readers understand the key drivers behind the surplus and the broader financial context.

What Happened This Year?

In 2025-26, Council delivered a strong financial result, supported by early grant funding, favourable investment returns and reduced operating costs in some areas due to non-recurring factors. Delays in multi-year capital projects contributed to increased cash holdings, which, combined with sustained high interest rates, boosted revenue. The broader economic environment - marked by high inflation and interest rates - had mixed effects, benefiting investment income but increasing borrowing costs and dampening development activity in some areas.

Council continued to invest in key infrastructure, including progressing the Oasis Aquatics and Wellbeing centre and Dandenong New Art major capital projects. Council's commitment for the 2025-26 year is to continue to invest in services and infrastructure in a financially responsible way by balancing the needs of our community while achieving long-term financial sustainability.

It should be kept in mind that the surplus for the year is not a cash-based result but remains an accounting surplus which includes capital grants and contributions but excludes net asset revaluation increments.

A comprehensive review of Council's asset valuations in 2025-26 resulted in a significant revaluation increase of \$405 million, contributing to a \$424 million surplus in the Comprehensive Income Statement. The uplift was driven by improvements in valuation methods, including more detailed assessments of asset features, location, and updated construction inputs. Key asset classes such as land and building, roads, drainage, footpaths, cycleways and off-street car parks saw notable increases. These changes reflect both market conditions and updates to accounting standards. For further details, refer to Note 6.2 of the Financial Report.

Comprehensive Income Statement

This Statement shows:

- The sources of Council’s revenue under various income headings.
- The expenses incurred in running the Council during the year. These expenses relate only to the operations and do not include the cost associated with capital purchases or the building of assets. While capital purchase costs are not included in the expenses there is an item for ‘Depreciation’. This is the value of the assets ‘used up’ during the year.

Income

The consolidated operating income for 2025-26 was \$314.47 million (\$304.14 million in 2024-25), including rates and charges income (\$184.62 million), fees, charges and fines (\$26.90 million), operating grants (\$45.50 million), capital grants (\$15.27 million), monetary contributions (\$7.51 million), contributions of non-monetary assets, mainly from subdivision activity (\$7.22 million), and other income (\$27.45 million). The breakdown of operating income by major categories is depicted in the graph below:

Operating Income 2026



● Rates and charges	59%
● Statutory fees and fines	4%
● User fees	5%
● Grants – operating	14%
● Grants – capital	5%
● Contributions – monetary	2%
● Contributions – non-monetary	2%
● Other income	9%

Rates and charges income (including waste collection charges) – general rate income is based on the Capital Improved Value of properties and a ‘rate in the dollar’ is applied against each category of property. Waste collection charges are based on full cost recovery including the State Government waste levy, the number of bins and frequency of collections. Refer note 3.1 of Financial Report for further details on rate income.

Fees, charges and fines – Income from these sources were \$26.90 million for the year (\$26.67 million in 2024-25). The major sources of income are:

Fees, charges and fines income

	2025– 26 \$ million	2024– 25 \$ million	Movement %
Statutory fees and fines	11.46	11.69	(2.0%)
Registrations and other permits	2	1.88	6.4%
Parking fees	3.71	3.54	4.8%
Aged care services	1.25	1.24	0.8%

As can be seen from the above table, statutory fees and fines decreased slightly compared to the previous year, while user fee income increased, including higher parking-related user fee income. Overall fees, charges and fines remained broadly consistent with the prior year.

Grants

Where grants have specific performance obligations that have not yet been satisfied at 30 June, the income has been recognised as unearned income in the Balance Sheet (refer note 5.3(c)) of the Financial Report).

Grants operating – operational grant income mainly comprises tied grants across multiple ongoing and non-recurrent programs, mainly in Community Strengthening. Council’s most significant single source of grant funding is the Financial Assistance Grant received via the Victoria Local Government Grants Commission of around \$12-13 million per annum.

Financial Assistance Grants received via the Victorian Local Government Grants Commission can vary from year to year due to timing differences in distributions. In 2025-26, approximately 130% of the annual allocation is reflected—comprising 50% of the 2025-26 funding and an early distribution of 80% of the 2026-27 allocation received in June 2026. By contrast, 2024-25 reflected 100% of the 2024-25 funding and an early distribution of 50% of the 2025-26 allocation.

Grants capital – Capital grants are dependent on specific projects and will vary from one year to the next. Capital grant income is recognised in the Income Statement as the performance obligations are satisfied (generally as capital expenditure is incurred).

Capital grant income recognised increased compared to prior year, primarily due to the recognition of \$9 million in grant funding for the Oasis Aquatics and Wellbeing centre following the achievement of the relevant performance obligations. Refer to note 5.3(c) of the Financial Report for further details.

Contributions

Contributions monetary – Monetary contributions increased by \$360,000 compared to the prior year, primarily due to higher Development Contributions Plan (DCP) income from Keysborough Community Hub. This was partially offset by lower non-developer contributions, as the prior year included a one-off Community Housing Trees contribution of \$155,000.

Contributions non-monetary – Capital non-monetary contributions of \$7.22 million were mainly from “gifted” land and infrastructure assets from subdivisions and developer activity.

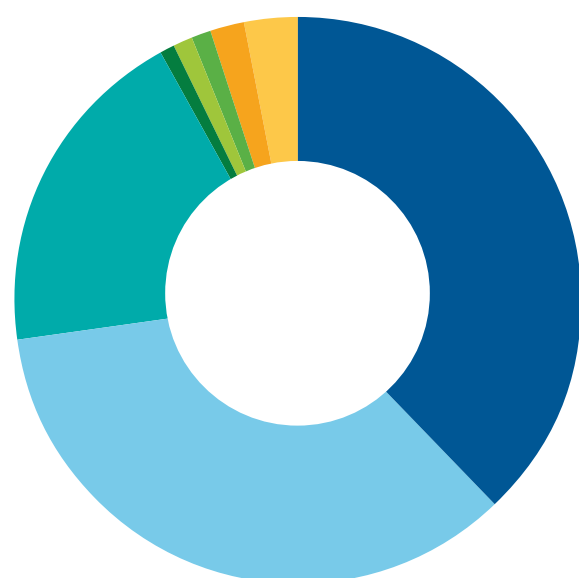
Other income (\$27.45 million) – This comprises a number of income sources including Dandenong Market revenue from operations, recoveries, property rental, interest received on investments and other sundry income.

Expenditure

Total operating expenditure for 2025-26 including depreciation was \$294.99 million (\$273.23 million in 2024-25).

The major items of operating expenditure are depicted in the graph below:

Operating Expenditure



● Employee costs	38%
● Materials and services	35%
● Depreciation	19%
○ Depreciation – right of use assets	0%
● Bad and doubtful debts	1%
● Borrowing costs	1%
● Fair value adjustment	1%
● Other	2%
● Net loss on non-financial assets	3%

Employee costs (\$112.29 million) – Comprises employee and labour costs including salary on-costs such as WorkCover premium, provision for employee entitlements and Council's superannuation contributions on behalf of employees.

Materials and services (\$103.65 million) –

Included in this category are the following major costs relating to:

	2025–26 \$ million
Waste management	22.08
Parks maintenance	11.25
Other contract payments	11.33
Consultants and professional services	6.52
Cleaning services	7.53
Educator services	6.50
General maintenance	4.48
Office administration	6.62
Utilities	6.49
Information technology	6.51
Building maintenance	3.19
Insurance	2.19
Security services	2.55

Depreciation (\$57.48 million) – The depreciation expense reflects the diminution in the value of assets due to wear and tear and obsolescence. It has no impact on the cash position of Council. Cash flow is impacted only at the time of purchase and sale of assets.

Depreciation – right-of-use assets (\$562,000) – This expense item reflects the depreciation of leased right-of-use assets. Refer note 5.8 of the Financial Report for further breakdown.

Allowance for impairment losses (\$1.72 million) – Mainly relates to provisions recognised for bad and doubtful debts during the year for parking fine debtors (\$1.32 million) and other debtors (\$407,000). The provision for doubtful debts is recognised on an expected credit loss model. This model considers both historical and forward-looking information in determining the level of impairment.

Borrowing costs (\$2.66 million) – Represents interest on Council's long-term borrowings.

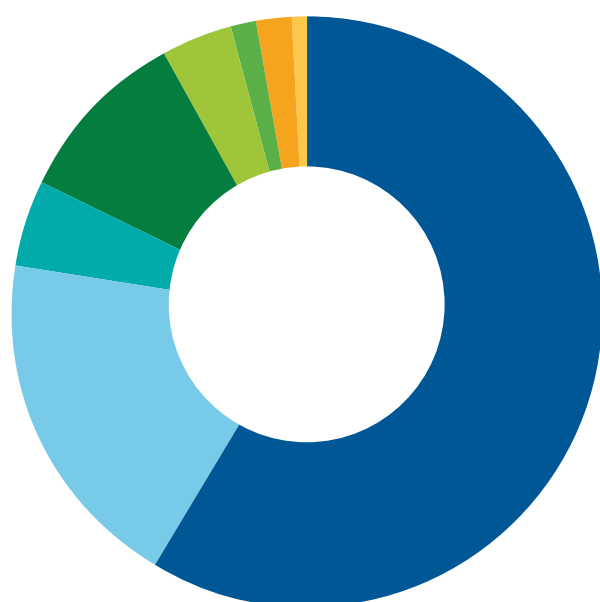
Fair value adjustment for investment property (\$1.53 million) – This is a non-cash item and relates to several land and building assets classified as 'Investment property' as they are held primarily to earn rental income. Australian Accounting Standards require any revaluation of

these assets to fair value to be recognised in the Comprehensive Income Statement, rather than in the Asset Revaluation Reserve like other fixed assets held at fair value by Council.

Capital Expenditure (as per the Capital Works Statement)

Council spent \$85.97 million on capital expenditure during the year. This comprises upgrade (\$40.04 million), renewal (\$36.52 million), asset expansion (\$1.45 million) and new asset expenditure (\$7.97 million).

Capital expenditure by asset class is depicted in the chart below:



Buildings	58.66%
Roads and bridges	18.85%
Parks, open space and streetscapes	4.72%
Plant and equipment	9.97%
Recreational, leisure and community facilities	3.81%
Footpaths and cycleways	1.38%
Drainage	1.98%
Off street car parks	0.63%

Balance Sheet

The Balance Sheet discloses Council's net worth and clearly defines what the Council owns as assets and what it owes as liabilities. Assets and liabilities are further separated into current and non-current categories. Current assets or current liabilities are those which will fall due in the next 12 months or cannot be deferred for greater than 12 months.

Net assets or total equity represents Council's accumulated net worth and includes many infrastructure and community assets such as land, buildings, parks, roads and drains.

The components of the Balance Sheet include:

Current and non-current assets

- Cash and cash equivalents include cash and investments, i.e., cash held in the bank and in petty cash and the market value of Council's investments (where the maturity term is less than 90 days).
- Trade and other receivables are monies owed to Council by ratepayers and others.
- Other financial assets relate to term deposits held by Council with original maturity greater than 90 days.
- Other assets are prepayments of next year's expenses and monies owed to Council, other than from trading, that is not yet received, combined with any inventory or stock on hand at balance date.
- Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, vehicles, equipment, etc. which has been built up by Council over many years.
- Investment property represents land and building assets that are held for the primary purpose of earning rental income.
- Right-of-use assets represent leased assets. Includes property, fleet, IT and office equipment that have been leased under ordinary lease arrangements.
- Intangible assets represent computer software assets.

Current and non-current liabilities

- Trade and other payables are the value to which Council owes money as at 30 June.
- Trust funds and deposits represent monies held in trust by Council.
- Contract and other liabilities (unearned income) relates to revenue transactions where Council provides services or goods under contractual arrangements with specific performance obligations which have not been satisfied at balance date. This comprises mainly Development Contribution Plan contributions and grant agreements.
- Provisions include leave entitlements and landfill restoration works.
- Lease liabilities represent the lease repayment obligations for leased (right of use) assets and are classified as current and non-current based on when the obligation is expected to occur. Includes repayments for property, fleet, IT and office equipment that have been leased under ordinary lease arrangements.

Net assets

This term is used to describe the difference between the value of total assets and the value of total liabilities. It represents the net worth of Council as at 30 June 2026.

Total equity

This always equals net assets. It is made up of the following components:

- Accumulated surplus: this is the value of the Council, other than the asset revaluation reserve and other reserves that has been accumulated over time.
- Reserves: this includes asset revaluation reserve and other reserves. Asset revaluation reserve is the value by which the purchase cost of assets has changed over the years and arises as assets valued at fair value are revalued to their replacement cost from time to time. Other reserves include both statutory reserves and discretionary reserves. The statutory reserves apply where funds are gained from the application of legislative requirements to contribute – and where expenditure of the funds is not entirely discretionary (i.e., the funds need to be used for certain expenditure only). These funds are held for future expenditure.

Council's financial position increased by \$424.49 million during the year, made up of a surplus of \$19.48 million and net asset revaluation increments of \$405.00 million. The difference between the assets and liabilities amounting to \$3.55 billion is the net worth of the Council to its ratepayers and community (\$3.13 billion in 2024-25).

Council's interest-bearing liabilities at 30 June 2026 were \$65.55 million, equivalent to approximately 36% of rates and charges revenue. This excludes other interest-bearing liabilities of \$199,000 relating to equipment financing arrangements of South East Leisure Pty Ltd.

Council's consolidated assets (what Council and its wholly owned entities own) comprise:

Assets	30-Jun-26	
	\$ million	%
Land	1,465,227	39.23
Roads and bridges	653,350	17.49
Drainage	579,593	15.52
Buildings (including leasehold improvements)	399,728	10.70
Cash and other assets	276,744	7.41
Footpaths and cycleways	128,972	3.45
Works in progress	89,533	2.40
Parks, open space and streetscapes	50,021	1.34
Recreational, leisure and community facilities	49,196	1.32
Off street car parks	20,813	0.56
Plant and equipment	15,845	0.42
Investment property	5,340	0.14
Right-of-use assets	360	0.01
Other non-current assets	169	0.00
Intangible assets	–	0.00
	3,734,921	100.00

Council's consolidated liabilities (what Council and its wholly owned entities owe) comprise:

Liabilities	30-Jun-26	
	\$'000	%
Unearned income	54,683	30.04
Borrowings	65,545	36.01
Creditors	27,448	15.08
Provisions	24,006	13.19
Trust funds	9,758	5.36
Lease liabilities	396	0.22
Other interest-bearing liabilities	199	0.11
	182,035	100.00

Statement of Changes in Equity

During the course of the year the value of total equity, as set out in the Balance Sheet, changes. This Statement shows the values of such changes and how these changes arose. The main reasons for a change in equity stem from:

- Net asset revaluation movement reflects the change in the replacement value of assets.
- The surplus for the year is the value that income exceeded operating costs as described in the Comprehensive Income Statement.
- Transfers to or from Council's reserves reflect funds withdrawn for use during the year or allocated for future expenditure.

Cash Flow Statement

The Cash Flow Statement summarises Council's cash payments and cash receipts for the year. This Statement is presented according to a very specific Australian Accounting Standard and needs some care in analysis. It excludes non-cash expenses such as depreciation but includes payments in relation to capital works projects, proceeds from assets sales and movements in cash that Council may hold as a result of holding trust deposits. The values may differ from those shown in the Comprehensive Income Statement as it is prepared on an accrual accounting basis and the Cash Flow Statement is based on the timing of cash receipts and payments.

Council's cash arises from, and is used in, three main areas:

Cash flows from operating activities

All cash received into Council's bank account from ratepayers and others who owed money to Council.

- Receipts include the interest earnings from Council's cash investments and movement in trust deposits taken. It does not include the costs associated with the sale of assets.
- Payments include all cash paid by Council from its bank account to staff, creditors and other persons. Also includes the movement in trust monies repaid. It does not include the costs associated with the creation of assets.

Cash flows from investing activities

Cash flows from investing activities show the cash invested in the creation or purchase of property, infrastructure, plant and equipment assets, the cash received from the sale of these assets or property held for resale and proceeds from investments.

Cash flows from financing activities

Cash flows from financing activities includes proceeds from borrowing, the repayment of loans and lease liabilities.

During the 2025-26 financial year, Council repaid \$13.00 million of borrowings and received \$30.17 million in proceeds from new borrowings. Of these amounts, \$8.73 million related to the refinancing of existing loans, meaning this portion was both received and repaid during the year and did not represent additional net borrowing.

The bottom line of the Statement of Cash Flows represents cash at the end of the financial year. This cash, combined with the cash invested and classified as 'other financial assets', shows the capacity of Council to meet its cash debts and other liabilities. This overall cash balance is allocated for specific future purposes by Council to cover several items including employee provisions, unearned income, reserves and carry forward budgets to 2026-27. For further details, refer to Note 5.1 of the Financial Report.

Glossary of Financial Terms

- *Surplus*: When income exceeds expenses.
- *Depreciation*: Reduction in value of assets over time due to use or aging.
- *Asset Revaluation*: Adjustment of asset values to reflect current market or replacement costs.
- *Capital Grants*: Funds received for specific infrastructure projects.
- *Unearned Income*: Income received for services not yet delivered.

Note: – *The above financial report summary does not form part of statutory reporting and hence is not subject to audit certification. It has been written to assist the Greater Dandenong community in better understanding the financial operations and financial position of their Council. Commentary must be read in conjunction with the Financial Report.*

Annual Financial Report

For the year ended 30 June 2026

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Financial Report

Certification of the Consolidated Financial Statements

In my opinion the accompanying consolidated 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.



Mark Burke CPA

Principal Accounting Officer

Date: 21 September 2026

Dandenong

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

As at the date of signing, we are not aware of any circumstances that 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 consolidated financial statements in their final form.



Mayor Sophie Tan

Date: 21 September 2026

Dandenong



Councillor Melinda Yim

Date: 21 September 2026

Dandenong



Jacqui Weatherill

Chief Executive Officer

Date: 21 September 2026

Dandenong



Independent Auditor’s Report

To the Councillors of Greater Dandenong City Council

Opinion	I have audited the consolidated financial report of Greater Dandenong City Council (the council) and its controlled entities (together the consolidated entity) which comprises the: • consolidated balance sheet as at 30 June 2026 • consolidated comprehensive income statement for the year then ended • consolidated statement of changes in equity for the year then ended • consolidated statement of cash flows for the year then ended • consolidated statement of capital works for the year then ended • notes to the consolidated financial statements, including material accounting policy information • certification of the consolidated financial statements. In my opinion the financial report presents fairly, in all material respects, the financial position of the consolidated entity as at 30 June 2026 and the consolidated entity’s financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the <i>Local Government Act 2020</i>, 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 <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor’s Responsibilities for the Audit of the Financial Report</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 and the consolidated entity 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 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 <i>Local Government Act 2020</i> 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 and the consolidated entity’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

Auditor's responsibilities for the audit of the financial report	As required by the <i>Audit Act 1994</i>, 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 and consolidation entity'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 and consolidated entity'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 and consolidated entity 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. • obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the council and consolidated entity to express an opinion on the financial report. I remain responsible for the direction, supervision and performance of the audit of the council and the consolidated entity. I remain solely responsible for my audit opinion
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Auditor's responsibilities for the audit of the financial report (continued)	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
24 September 2026



Travis Derricott
as delegate for the Auditor-General of Victoria

Financial Statements

Comprehensive Income Statement

For the year ended 30 June 2026

	Note	Consolidated 2026 \$'000	Consolidated 2025 \$'000
Income / Revenue			
Rates and charges	3.1	184,617	178,130
Statutory fees and fines	3.2	11,461	11,693
User fees	3.3	15,443	14,973
Grants – operating	3.4	45,504	48,785
Grants – capital	3.4	15,265	9,676
Contributions – monetary	3.5	7,509	7,149
Contributions – non-monetary	3.5	7,221	6,000
Fair value adjustments for investment property	6.4	–	175
Other income	3.6	27,452	27,563
Total income / revenue		314,472	304,144
Expenses			
Employee costs	4.1	112,289	106,375
Materials and services	4.2	103,648	101,528
Depreciation	4.3	57,484	47,645
Amortisation – intangible assets	4.4	19	20
Depreciation – right-of-use assets	4.5	562	661
Allowance for impairment losses	4.6	1,719	2,743
Borrowing costs	4.7	2,662	2,669
Finance costs – leases	4.8	16	28
Net loss on non-financial assets	4.9	8,875	4,768
Fair value adjustments for investment property	6.4	1,525	–
Other expenses	4.10	6,189	6,794
Total expenses		294,988	273,231
Surplus for the year		19,484	30,913
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation gain	9.1(a)	405,001	372,755
Total other comprehensive income		405,001	372,755
Total comprehensive result		424,485	403,668

The above Comprehensive Income Statement should be read in conjunction with the accompanying notes.

Balance Sheet

As at 30 June 2026

	Note	Consolidated 2026 \$'000	Consolidated 2025 \$'000
Assets			
Current assets			
Cash and cash equivalents	5.1(a)	41,222	36,758
Trade and other receivables	5.1(c)	41,496	32,584
Other financial assets	5.1(b)	187,762	179,708
Inventories	5.2(a)	66	67
Prepayments	5.2(b)	1,655	2,373
Other assets	5.2(c)	4,573	3,531
Total current assets		276,774	255,021
Non-current assets			
Trade and other receivables	5.1(c)	169	183
Property, infrastructure, plant and equipment	6.2	3,452,278	3,027,341
Investment property	6.4	5,340	6,865
Right-of-use assets	5.8	360	680
Intangible assets	5.2(c)	–	19
Total non-current assets		3,458,147	3,035,088
Total assets		3,734,921	3,290,109
Liabilities			
Current liabilities			
Trade and other payables	5.3(a)	27,448	27,545
Trust funds and deposits	5.3(b)	6,703	3,808
Contract and other liabilities	5.3(c)	54,683	54,103
Provisions	5.5	21,829	21,872
Other interest-bearing liabilities	5.4(b)	115	107
Interest-bearing liabilities	5.4(a)	25,900	4,379
Lease liabilities	5.8	393	494
Total current liabilities		137,071	112,308
Non-current liabilities			
Trust funds and deposits	5.3(b)	3,055	2,910
Provisions	5.5	2,177	2,062
Other interest-bearing liabilities	5.4(b)	84	193
Interest-bearing liabilities	5.4(a)	39,645	43,992
Lease liabilities	5.8	3	244
Total non-current liabilities		44,964	49,401
Total liabilities		182,035	161,709
Net assets		3,552,886	3,128,400
Equity			
Accumulated surplus		1,011,842	995,430
Reserves	9.1(c)	2,541,044	2,132,970
Total equity		3,552,886	3,128,400

The above Balance Sheet should be read in conjunction with the accompanying notes.

Statement of Changes in Equity

For the year ended 30 June 2026

2026	Consolidated				
	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
Balance at beginning of the financial year		3,128,400	995,430	2,027,966	105,004
Rounding adjustment (note 6.2 (a))		1	1	–	–
Surplus for the year		19,484	19,484	–	–
Net asset revaluation gain	9.1(a)	405,001	–	405,001	–
Transfers to other reserves	9.1(b)	–	(25,519)	–	25,519
Transfers from other reserves	9.1(b)	–	22,446	–	(22,446)
Balance at end of the financial year		3,552,886	1,011,842	2,432,967	108,077

2025	Consolidated				
	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
Balance at beginning of the financial year		2,724,732	974,960	1,655,211	94,561
Surplus for the year		30,913	30,913	–	–
Net asset revaluation gain	9.1(a)	372,755	–	372,755	–
Transfers to other reserves	9.1(b)	–	(22,487)	–	22,487
Transfers from other reserves	9.1(b)	–	12,044	–	(12,044)
Balance at end of the financial year		3,128,400	995,430	2,027,966	105,004

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Statement of Cash Flows

For the year ended 30 June 2026

	Note	Consolidated 2026 Inflows/ (Outflows) \$'000	Consolidated 2025 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates and charges		182,688	176,944
Statutory fees and fines		9,205	8,494
User fees		14,228	15,668
Grants – operating		46,211	48,360
Grants – capital		13,344	12,244
Contributions – monetary		4,382	4,460
Interest received		8,785	9,785
Trust funds and deposits taken		61,203	37,862
Other receipts		21,020	21,043
Net GST refund		14,402	12,545
Employee costs		(113,840)	(105,188)
Materials and services		(116,265)	(120,050)
Short-term, low value and variable lease payment		(903)	(696)
Trust funds and deposits repaid		(58,176)	(38,853)
Other payments		(5,797)	(6,005)
Net cash provided by operating activities	9.2	80,487	76,613
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(84,345)	(57,595)
Proceeds from sale of property, infrastructure, plant and equipment		1,994	1,505
Payments for investments		(337,946)	(371,810)
Proceeds from sale of investments		330,470	365,143
Net cash used in investing activities		(89,827)	(62,757)
Cash flows from financing activities			
Finance costs		(2,658)	(2,655)
Proceeds from borrowings		30,172	5,120
Repayment of borrowings		(12,998)	(3,931)
Repayment of other interest-bearing liabilities		(112)	(102)
Interest paid – lease liability		(16)	(30)
Repayment of lease liabilities		(584)	(670)
Net cash used in financing activities		13,804	(2,268)
Net increase (decrease) in cash and cash equivalents		4,464	11,588
Cash and cash equivalents at the beginning of the financial year		36,758	25,170
Cash and cash equivalents at the end of the financial year	5.1(a)	41,222	36,758

Financing arrangements

5.6

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

Statement of Capital Works

For the year ended 30 June 2026

	Note	Consolidated 2026 \$'000	Consolidated 2025 \$'000
Property			
Land		1	1,013
Total land		1	1,013
Buildings		50,298	27,576
Leasehold improvements		127	–
Total buildings		50,425	27,576
Total property	2.1.2	50,426	28,589
Plant and equipment			
Plant, machinery and equipment		5,848	2,324
Fixtures, fittings and furniture		1,076	98
Computers and telecommunications		891	1,002
Library books		755	889
Total plant and equipment	2.1.2	8,570	4,313
Infrastructure			
Roads		16,172	17,820
Bridges		35	–
Footpaths and cycleways		1,184	1,109
Drainage		1,706	1,682
Recreational, leisure and community facilities		3,274	3,672
Parks, open space and streetscapes		4,059	3,447
Off street car parks		542	59
Total infrastructure	2.1.2	26,972	27,789
Total capital works expenditure	2.1.2	85,968	60,691
Represented by:			
New asset expenditure		7,966	28,899
Asset renewal expenditure		36,521	24,710
Asset upgrade expenditure		40,035	7,082
Asset expansion expenditure		1,446	–
Total capital works expenditure		85,968	60,691

The above Statement of Capital Works should be read in conjunction with the accompanying notes.

Notes to the Consolidated Financial Report

Note 1 Overview

The Greater Dandenong City Council was established in December 1994 with the amalgamation of the former City of Springvale and former City of Dandenong, and is a body corporate. The Council's main office is located at 225 Lonsdale Street, Dandenong, 3175.

Statement of compliance

These consolidated 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

These consolidated financial statements for the year ended 30 June 2026 comprise the results of operations for both Council and its wholly owned subsidiaries, namely the Dandenong Market Pty Ltd and South East Leisure Pty Ltd. Refer to Note 6.3 for further details of Council's subsidiaries.

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, 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.

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.

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.

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 and infrastructure (refer to note 6.2 and 8.4).
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to note 6.2).
- the determination of employee provisions (refer to note 5.5(a)).
- the determination of landfill provisions (refer to note 5.5(b)).
- 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).
- 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 5.8).
- 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. Disclosure has been made of any material changes to comparatives (refer to note 10). It is noted that there have been no material changes to comparatives.

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 Impact of emergencies and natural disasters

During 2025-26 there were no notable emergencies or natural disasters that impacted Council's operations.

1.3 Impacts of other external events

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

Note 2 Analysis of our results

2.1 Performance against budget

The budget comparison 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 greater than 10 per cent and greater than \$1 million or where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

The budget figures detailed below are those adopted by Council on 23 June 2025 (known as the Adopted Budget). The Budget was based on assumptions that were relevant at the time of adoption of the Budget. Council sets guidelines and parameters for income and expense targets in this budget in order to meet Council's planning and financial performance targets for both the short and long-term. The budget did not reflect any changes to equity resulting from asset revaluations, as their impacts were not considered predictable.

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

	Consolidated Actual 2026 \$'000	Council Actual 2026 \$'000 (note 6.3)	Council Budget 2026 \$'000	Council Variance \$'000 Fav (Unfav)	Council Variance % Fav (Unfav)	Note 2.1.1 Ref
Income / Revenue						
Rates and charges	184,617	184,749	184,000	749	0.4%	
Statutory fees and fines	11,461	11,461	12,805	(1,344)	(10.5%)	(a)
User fees	15,443	9,756	9,420	336	3.6%	
Grants – operating	45,504	45,494	36,800	8,694	23.6%	(b)
Grants – capital	15,265	15,265	20,870	(5,605)	(26.9%)	(c)
Contributions – monetary	7,509	7,509	3,162	4,347	137.5%	(d)
Contributions – non-monetary	7,221	7,221	7,500	(279)	(3.7%)	(e)
Net gain on disposal of property, infrastructure, plant and equipment	–	–	787	200	(100.0%)	(i)
Other income	27,452	15,142	12,923	2,219	17.2%	(f)
Total income / revenue	314,472	296,597	288,267	8,330	2.9%	
Expenses						
Employee costs	112,289	101,689	105,929	4,240	4.0%	
Materials and services	103,648	97,538	96,820	(718)	(0.7%)	
Depreciation	57,484	57,277	48,481	(8,796)	(18.1%)	(g)
Amortisation – intangible assets	19	–	–	–	0.0%	
Depreciation – right-of-use assets	562	562	715	153	21.4%	
Allowance for impairment losses	1,719	1,725	1,614	(111)	(6.9%)	
Borrowing costs	2,662	2,640	3,936	1,296	32.9%	(h)
Finance costs – leases	16	16	57	41	71.9%	
Net loss on non-financial assets	8,875	8,875	–	(8,875)	100.0%	(i)
Fair value adjustments for investment property	1,525	1,525	–	(1,525)	100.0%	
Other expenses	6,189	5,464	4,913	(551)	(11.2%)	
Total expenses	294,988	277,311	262,465	(14,846)	5.7%	
Surplus for the year	19,484	19,286	25,802	6,516	25.3%	

2.1.1 Income / Revenue and expenditure (*continued*)

Explanation of material variations

Ref	Item	Explanation
(a)	Statutory fees and fines	Statutory fees and fines income was \$1.34 million lower than budget, mainly due to lower parking and compliance enforcement activity arising from project delays and workforce shortages.
(b)	Grants – operating	Operating grant income was \$8.69 million higher than budget, primarily due to the early receipt of 80% of Council's 2026-27 Financial Assistance Grant allocation (\$12.38 million) through the Victorian Local Government Grants Commission (VLGGC). This was partially offset by the prior year benefit from the early receipt of 50% of the 2025-26 Financial Assistance Grant allocation. The favourable result also includes \$1.20 million of Community Care grant funding recognised from prior year unearned income following final grant acquittal outcomes, and \$1.21 million in additional funding received for the Child First program.
(c)	Grants – capital	Capital grant income was \$5.61 million lower than budget, primarily due to delays in several multi-year projects, resulting in deferred recognition of grant funding, including the Black Spot Works Program (\$3.36 million), Oasis Aquatic & Wellbeing Centre (\$2.20 million), Safe Local Roads Program (\$1.82 million) and Dandenong Library Inclusive Spaces (\$0.28 million). The variance was partially offset by \$1.57 million of additional grant funding secured after the adoption of Council's budget, including funding for the Level Crossing Removal Program (LXRP), Greaves Reserve Cricket Nets, Fotheringham Reserve LED Lighting, Dandenong Employment Hub, Alex Wilkie Wetlands and the AI Powered Chat Bot project.
(d)	Contributions – monetary	The \$4.35 million favourable variance was primarily due to Development Contributions Plan (DCP) income of \$4.59 million recognised for the Keysborough Community Hub, which was not included in Council's adopted budget. This favourable variance was partially offset by \$1.15 million relating to Perry Road Stage 3, where the associated project milestones had not been achieved by year end and the income could not yet be recognised.
(e)	Contributions – non-monetary	These contributions represent assets transferred to Council by developers following the completion of subdivision developments. Refer to Note 6.2(a) for further details on contributed assets. In 2025-26, the contributions primarily comprised land reserves, land under roads, roads, drainage and footpath assets. The number and timing of subdivision completions vary from year to year, meaning the value and timing of asset transfers are largely outside Council's control and difficult to predict.
(f)	Other income	Other income was \$2.22 million higher than budget, primarily due to \$3.20 million of additional investment interest income generated from favourable economic conditions and higher interest rates. The favourable variance also includes higher-than-budgeted income from casual park hire (\$0.19 million) and Venue Hire staff cost recoveries (\$0.12 million). These favourable variances were partially offset by lower-than-budget recovery income from the SpringValley Landfill (\$1.00 million) and rates debtor recovery income (\$0.32 million), both reflecting lower underlying expenditure levels.

2.1.1 Income / Revenue and expenditure (*continued*)

Explanation of material variations (continued)

Ref	Item	Explanation
(g)	Depreciation	The \$8.8 million unfavourable variance to budget is primarily attributable to higher depreciation expense resulting from significant asset revaluations undertaken at 30 June 2025, which increased the carrying value of Council's assets by \$372.76 million. As the original 2025-26 budget was prepared and adopted before the final 2024-25 valuation outcomes were known, the associated increase in depreciation expense was not reflected in the budget assumptions.
(h)	Borrowing costs	The \$1.3 million favourable variance was primarily due to lower borrowings than budgeted for the Oasis Aquatic & Wellbeing Centre project. Revised project cash flows and expenditure timing reduced Council's borrowing requirement during 2025-26, resulting in lower interest and financing costs than originally forecast.
(i)	Net loss on non-financial assets	The \$10.5 million unfavourable variance was primarily due to asset write-offs of \$9.8 million, which were not included in the budget as they are difficult to forecast and do not impact Council's operating cash position. These write-offs mainly relate to assets replaced, renewed or disposed of as part of Council's capital works program, requiring the derecognition of the existing assets.

2.1.2 Capital works

	Consolidated Actual 2026 \$'000	Council Actual 2026 \$'000 (note 6.3)	Council Budget 2026 \$'000	Council Variance \$'000 Fav (Unfav)	Council Variance % Fav (Unfav)	Note 2.1.2 Ref
Property						
Land	1	1	–	(1)	(100.00%)	(a)
Total land	1	1	–	(1)	(100.00%)	
Buildings	50,298	50,298	77,113	26,815	34.77%	(a)
Leasehold improvements	127	127	10	(117)	0.00%	
Total buildings	50,425	50,425	77,123	26,698	34.62%	
Total property	50,426	50,426	77,123	26,697	34.62%	
Plant and equipment						
Plant, machinery and equipment	5,848	5,739	3,949	(1,790)	(45.33%)	(b)
Fixtures, fittings and furniture	1,076	1,054	1,336	282	21.11%	
Computers and telecommunications	891	891	1,832	941	51.36%	(c)
Library books	755	755	866	111	12.82%	
Total plant and equipment	8,570	8,439	7,983	(456)	(5.71%)	
Infrastructure						
Roads	16,172	16,172	26,467	10,295	38.90%	(d)
Bridges	35	35	262	227	86.64%	
Footpaths and cycleways	1,184	1,184	777	(407)	(52.38%)	
Drainage	1,706	1,706	2,099	393	18.72%	
Recreational, leisure and community facilities	3,274	3,274	2,482	(792)	(31.91%)	
Parks, open space and streetscapes	4,059	4,059	2,200	(1,859)	(84.50%)	(e)
Off street car parks	542	542	478	(64)	(13.39%)	
Total infrastructure	26,972	26,972	34,765	7,793	22.42%	
Total capital works expenditure	85,968	85,837	119,871	34,034	28.39%	
Represented by:						
New asset expenditure	7,966	7,835	8,493	658	7.75%	
Asset renewal expenditure	36,521	36,521	40,470	3,949	9.76%	(f)
Asset upgrade expenditure	40,035	40,035	65,873	25,838	39.22%	(g)
Asset expansion expenditure	1,446	1,446	5,035	3,589	71.28%	(h)
Total capital works expenditure	85,968	85,837	119,871	34,034	28.39%	

2.1.2 Capital works (continued)

Explanation of material variations

Ref	Item	Explanation
(a)	Buildings	The favourable variance of \$26.8 million to budget is primarily attributable to the timing of expenditure and cash flows associated with major capital projects, including the Oasis Aquatics and Wellbeing (\$21.9 million) and Dandenong New Art (\$3.8 million). While project delivery timelines and expenditure have progressed at a different pace than originally budgeted, both projects continue to advance and remain key strategic investments for the community.
(b)	Plant, Machinery & Equipment	Plant, Machinery & Equipment expenditure was \$1.8 million higher than budget, primarily due to the delivery of the Fleet Renewal Program. The variance reflects the expenditure of \$1.8 million carried forward from the prior year, where vehicle deliveries were deferred due to extended supplier lead times. The fleet replacement program has since progressed, with the associated expenditure recognised in 2025-26 as assets were received and commissioned.
(c)	Computers and telecommunications	Computers & Telecommunications expenditure was \$0.9 million below budget, primarily due to the timing of the CCTV Program, which contributed a favourable variance of \$1.6 million. The project has progressed through planning and procurement activities, with supplier selection underway and delivery expenditure occurring later than originally forecast. This favourable variance was partially offset by expenditure on three projects carried forward from the prior year, where the associated budgets were not included in the original 2025-26 budget.
(d)	Roads	Roads expenditure was \$10.3 million below budget, primarily due to the timing of expenditure on three significant road infrastructure projects: Black Spot Program 2025-26 (\$3.9 million), Perry Road Stage 3 DCP (\$3.6 million), and the Safe Local Roads Program – McCrae Street, Dandenong (\$2.2 million). While expenditure occurred later than originally forecast, all projects continue to progress and are scheduled to continue into 2026-27. The associated grant funding and developer contribution commitments remain dedicated to these projects, with all funding obligations expected to be met through the ongoing delivery of the works.
(e)	Parks, open space & streetscapes	Parks, Open Space & Streetscapes expenditure was \$1.9 million higher than budget, primarily due to the delivery of eight projects carried forward from the prior year, where the associated budgets were not included in the original 2025-26 budget. The variance also reflects expenditure on a grant-funded project introduced through the mid-year budget process.
(f)	Asset renewal expenditure	Renewal capital expenditure was \$3.9 million below budget, reflecting a range of offsetting variances across the renewal program. The favourable result was primarily driven by the timing of expenditure on the Oasis Aquatics & Wellbeing Centre (\$2.2 million), CCTV Renewal Program (\$1.6 million), Perry Road Stage 3 (\$1.0 million), Dandenong Stadium Court Resurfacing (\$1.0 million), Police Paddocks Water Main Renewal (\$1.0 million) and Springers Leisure Centre Floor & Futsal Goals Renewal (\$0.9 million), where project delivery and associated cash flows occurred later than originally forecast. These variances were partially offset by \$2.0 million of capital purchases transferred from operating expenditure and \$1.7 million relating to the Fleet Renewal Program carried forward from the prior year.
(g)	Asset upgrade expenditure	Asset upgrade expenditure was \$25.8 million below budget, primarily due to the timing of expenditure on the Oasis Aquatics and Wellbeing project (\$21.9 million) and Dandenong New Art (\$3.8 million). While expenditure occurred later than originally forecast, both projects continue to progress and remain significant strategic investments for the municipality.
(h)	Asset expansion expenditure	Asset expansion expenditure was \$3.6 million below budget, primarily due to the timing of expenditure on the Perry Road Stage 3 project (\$3.6 million). The project remains in progress, with associated developer contribution funding retained for delivery in future financial years.

2.2 Analysis of Council results by program

2.2.1 Council delivers its functions and activities through the following programs.

Chief Executive Office (CEO)

The Chief Executive Office has overall responsibility for the operations of the organisation. Each member of the executive team reports to the CEO. Resources necessary in the provision of executive and overall organisational leadership in accordance with the core provisions of the Local Government Act.

City Futures

City Futures is responsible for a large range of Council activities including parks and waste, roads and transport, major projects, sustainability, statutory planning, growth and investment, place making and revitalisation. It has a key focus on the development of our built and natural environments and ensuring that Council's activities match the community's future needs for facilities, housing, and sustainability.

The departments which make up City Futures are Business Development and Investment, Chief Engineer and Major Projects, Infrastructure Services, Statutory Planning, Strategic and Environmental Planning, and Transport and Civil Development.

Community Strengthening

Community Strengthening provides direct services to the community across a wide range of programs such as sport and recreation, libraries, youth and families, children's services, festivals and events, support for older people and community safety. This directorate manages Community Amenity, Creative and Engaged City; Community Care; Community Wellbeing; and Safe, Active and Connected Communities.

Chief Financial Office

The Financial Services function provides core financial governance and support by ensuring statutory compliance, delivering strategic financial advice, managing rates, valuations and property revenue, and overseeing procurement, contracts and resource monitoring to enable the effective delivery of Council services.

Customer and Information Office

Customer and Information Office supports Council's operations and service delivery by managing records and information systems, maintaining core business and ICT infrastructure, providing technical and systems support, and leading the transition to modern, secure digital solutions that ensure reliable, compliant and future-ready technology services across the organisation. The unit is also responsible for the management, storage and disposal of corporate records to support business transactions and for evidentiary purposes.

Strategy and Corporate Services

Strategic Growth and Advocacy is responsible for Council's organisational strategy and performance; asset management; and advocacy functions. The business units within this department include Asset Management, Community Advocacy, and Corporate Planning and Performance.

Non-attributable

The items that cannot be reliably attributable to a directorate. For example furniture, fixtures and fittings that cannot be identified by a location or work in progress that cannot be easily allocated to a directorate.

2.2 Analysis of Council results by program (continued)

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

	Income / Revenue \$'000	Expenses \$'000	Surplus/ (Deficit) \$'000	Grants included in income / revenue \$'000	Total assets \$'000
2026					
Chief Executive Office	–	794	(794)	–	50
City Futures	78,434	156,112	(77,678)	16,350	2,544,153
Community Strengthening	30,060	76,591	(46,531)	24,564	921,257
Customer and Information Office	235	12,845	(12,610)	131	3,008
Strategy and Corporate Services	2,687	16,913	(14,226)	227	12,965
Chief Financial Office	185,581	9,154	176,027	19,487	248,377
Non –attributable*	–	4,902	(4,902)	–	179
Council Total	296,597	277,311	19,286	60,759	3,729,989
Dandenong Market Pty Ltd	7,831	7,653	178	–	3,167
South East Leisure Pty Ltd	14,569	14,549	20	10	2,159
Consolidated elimination	(4,525)	(4,525)	–	–	(394)
Consolidated Total	314,472	294,988	19,484	60,769	3,734,921

The Directorate structure was revised during the 2025-26 financial year. Comparative disclosures have not been restated to reflect the current-year structure

	Income / Revenue \$'000	Expenses \$'000	Surplus/ (Deficit) \$'000	Grants included in income / revenue \$'000	Total assets \$'000
2025					
Chief Executive Office	456	12,075	(11,619)	386	1,398
City Futures	60,921	120,414	(59,493)	10,289	2,192,479
Community Strengthening	41,465	95,919	(54,454)	26,594	741,294
Corporate Development	184,212	24,870	159,342	21,166	350,045
Non –attributable*	–	2,988	(2,988)	–	26
Total for Council	287,054	256,266	30,788	58,435	3,285,242
Dandenong Market Pty Ltd	7,447	7,377	70	–	2,792
South East Leisure Pty Ltd	13,913	13,858	55	26	2,250
Consolidation elimination	(4,270)	(4,270)	–	–	(175)
Consolidated Total	304,144	273,231	30,913	58,461	3,290,109

*Non-attributable represents income and expense items that are not specifically attributable to one of the directorates.

Note 3 Funding for the delivery of our services

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

Council uses the 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 on it, and is determined by independent valuers and certified by the Valuer General Victoria. The valuation base used to calculate general rates for 2025-26 was \$69.86 billion (\$67.11 billion in 2024-25).

Residential	61,684	61,081
Commercial	13,284	13,066
Industrial	76,410	70,812
Farm	542	522
Cultural and recreational	506	506
Waste management charge - residential	27,901	27,115
Supplementary rates and rates adjustment	957	1,878
Maintenance levy	1,797	1,796
Interest on rates and charges	1,536	1,354
Total rates and charges	184,617	178,130

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	5,986	6,628
Court recoveries	2,168	2,418
Building and town planning fees	2,277	1,817
Subdivision	209	154
Land information certificates	160	144
Election fines	193	182
Permits	468	350
Total statutory fees and fines	11,461	11,693

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.

	Consolidated 2026 \$'000	Consolidated 2025 \$'000
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3.3 User fees

Aged and health services	1,250	1,237
Leisure centre and recreation	5,687	5,524
Child care/children's programs	1,588	1,697
Parking	3,710	3,542
Registration and other permits	2,002	1,881
Asset protection fees	461	445
Other fees and charges	745	647
Total user fees	15,443	14,973

User fees by timing of revenue recognition

User fees recognised over time	398	390
User fees recognised at point in time	15,045	14,583
Total user fees	15,443	14,973

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.

3.4 Funding from other levels of government

Grants were received in respect of the following:

Summary of grants

Commonwealth funded grants	46,733	41,996
State funded grants	14,036	16,456
Other grant sources	–	9
Total grants received	60,769	58,461

a) Operating grants

Recurrent – Commonwealth Government

Financial Assistance Grants (via Victoria Local Government Grants Commission)*	19,487	21,166
Family Day Care	6,437	7,091
General Home Care	8,019	7,495
Libraries	245	246
Volunteer Services	150	–
Immunisation	9	13
	34,347	36,011

*Financial Assistance Grants received via the Victorian Local Government Grants Commission can vary year to year due to timing differences in distributions. In 2024-25, approximately 130% of the annual allocation is reflected – comprising 50% of the 2025-26 funding and an early distribution of 80% of the 2026-27 allocation received in June 2026. By contrast, 100% of the 2024-25 funding and an early distribution of 50% of the 2025-26 allocation received in 2024-25.

	Consolidated 2026 \$'000	Consolidated 2025 \$'000
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3.4 Funding from other levels of government (*continued*)

a) Operating grants (*continued*)

Recurrent – State Government

Aged care	480	2,794
Maternal and Child Health	2,946	2,774
Family, Youth and Children Services	3,530	3,161
Libraries	1,137	1,137
General Home Care	629	426
Community Health	189	184
Education and Employment	–	160
School crossing supervisors	569	556
Emergency management	40	40
Volunteer Services	4	8
Immunisation	70	78
	9,594	11,318
Total recurrent operating grants	43,941	47,329

Non-recurrent – Commonwealth Government

Libraries	1	1
Family, Youth and Children Services	10	10
Arts and Culture	–	61
General Home Care	62	10
Social Inclusion	170	–
	243	82

Non-recurrent – State Government

Community Development	482	594
Community Health	57	–
Open Space and Environment	37	211
Waste management	–	29
Family, Youth and Children Services	313	286
Maternal and child health	74	–
South East Leisure	10	26
Community Safety	320	219
Libraries	27	–
	1,320	1,365

Non-recurrent – Other

Arts and Culture	–	9
	–	9
Total non-recurrent operating grants	1,563	1,456

Total operating grants	45,504	48,785
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	Consolidated 2026 \$'000	Consolidated 2025 \$'000
3.4 Funding from other levels of government (continued)		
b) Capital grants		
Recurrent – Commonwealth Government		
Roads to Recovery	1,793	1,881
Non-recurrent – Commonwealth Government		
Buildings	9,009	924
Parks, Open Space and Streetscapes	310	40
Local Roads Community Infrastructure Program	–	1,109
Black Spot Program	515	1,949
Leasehold improvements	21	–
Recreational, Leisure and Community Facilities	395	–
Footpaths and Cycleways	100	–
	10,350	4,022
Non-recurrent – State Government		
Buildings	259	2,597
Footpaths and Cycleways	373	118
Intangible	190	–
Plant, Machinery and Equipment	–	50
Recreational, Leisure and Community Facilities	289	275
Noble Park Revitalisation Program	104	26
Parks, Open Space and Streetscapes	352	657
Roads	1,555	–
	3,122	3,723
Non-recurrent – Other		
Recreational, Leisure and Community Facilities	–	50
	–	50
Total non-recurrent capital grants	13,472	7,795
Total capital grants	15,265	9,676

3.4 Funding from other levels of government (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 of 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.

	Consolidated 2026 \$'000	Consolidated 2025 \$'000
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d) Unspent grants received on condition that they be spent in a specific manner

Operating

Balance at start of the year	12,683	5,912
"Received during the financial year and remained unspent at balance date"	16,709	11,543
Received in prior years and spent during the financial year	(10,905)	(4,772)
Balance at year end*	18,487	12,683

*The large balance of unspent operating grants in the last two years relates to the early distribution by the Victorian Local Government Grants Commission of the Financial Assistance Grants allocation for the following financial year (2026: \$12.37 million (75%) and 2025: \$7.24 million (50%)).

3.5 Contributions

Monetary

Community contributions (for capital works)	–	9
Other contributions	126	248
Total non-developer contributions	126	257
Open space contributions (for future capital works) **	2,795	3,996
Development infrastructure levies (for capital works completed)	4,588	2,896
Total developer contributions	7,383	6,892
Total monetary contributions	7,509	7,149
Non-monetary	7,221	6,000
Total contributions	14,730	13,149

	Consolidated 2026 \$'000	Consolidated 2025 \$'000
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3.5 Contributions (continued)

***Public open space contributions received during the financial year are transferred to the Open Space Planning, Development and Improvements Reserve. Refer note 9.1(b).*

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

Land	3,294	3,796
Infrastructure	3,927	2,204
Total non-monetary contributions	7,221	6,000

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

3.6 Other income

Interest on investments	9,216	9,975
Interest – other	68	62
Dandenong Market Pty Ltd – revenue from operations	7,498	6,807
Investment property rental	1,576	1,566
Other rent	4,426	4,164
Recoveries	1,544	1,773
South East Leisure Pty Ltd	1,892	1,750
Dandenong Market Pty Ltd – other income	179	434
Other	1,053	1,032
Total other income	27,452	27,563

Interest is recognised as it is earned.

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

Note 4 The cost of delivering services

	Consolidated 2026 \$'000	Consolidated 2025 \$'000
4.1 a) Employee costs		
Wages and salaries	88,460	82,602
WorkCover	2,182	2,685
Casual staff	1,570	1,423
Superannuation	10,687	9,723
Long service leave oncost	1,278	2,333
Fringe benefits tax	345	342
Other	7,767	7,267
Total employee costs	112,289	106,375

b) Superannuation

Council made contributions to the following funds:

Defined benefit fund

Employer contribution to Local Authorities Superannuation Fund
(Vision Super)

	252	312
	252	312

Employer contributions payable at reporting date. 52 41

Accumulation funds

Employer contribution to Local Authorities Superannuation Fund
(Vision Super)

	3,947	3,798
Employer contribution – other funds	6,210	5,438
	10,157	9,236

Employer contributions payable at reporting date. 373 335

Contributions made exclude amounts accrued at balance date. Refer note 9.3 for further information relating to Council's superannuation obligation.

	Consolidated 2026 \$'000	Consolidated 2025 \$'000
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4.2 Materials and services

Waste management	22,083	20,734
Parks maintenance	11,253	11,314
Other contract payments	11,328	10,102
Consultants and professional services	6,519	7,404
Cleaning services	7,526	7,311
Educator services	6,503	7,093
General maintenance	4,484	6,698
Office administration	6,621	6,282
Utilities	6,485	6,076
Information technology	6,507	5,934
Building maintenance	3,190	3,435
Works in progress (unable to be capitalised)	4,901	2,987
Insurance	2,194	2,360
Security services	2,545	2,254
Library resources	595	578
Meals for delivery	441	425
Cash collection services	204	269
Property valuation services	142	147
Springvalley landfill rehabilitation and monitoring costs	127	125
Total materials and services	103,648	101,528

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

4.3 Depreciation

Property	15,617	15,799
Plant and equipment	4,189	4,176
Infrastructure	37,678	27,670
Total depreciation	57,484	47,645

Refer to 6.2 for a more detailed breakdown of depreciation charges.

4.4 Amortisation – intangible assets

Software	19	20
Total amortisation – intangible assets	19	20

	Consolidated 2026 \$'000	Consolidated 2025 \$'000
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4.5 Depreciation – right-of-use assets

Property	364	428
Vehicles	3	20
IT and office equipment	195	213
Total depreciation – right-of-use assets	562	661

4.6 Allowance for impairment losses

Parking fine debtors	1,318	1,925
Other debtors	407	771
Dandenong Market Pty Ltd	(6)	44
South East Leisure Pty Ltd	–	3
Total allowance for impairment losses	1,719	2,743

Movement in allowance for impairment losses in respect of debtors

Balance at the beginning of the year	4,044	3,208
New allowances recognised during the year	1,719	2,743
Amounts already allowed for and written off as uncollectible	(1,515)	(1,907)
Balance at end of year	4,248	4,044

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 Borrowing costs

Interest – borrowings	2,640	2,637
Interest – other interest-bearing liabilities	22	32
Total borrowing costs	2,662	2,669

Borrowing costs are recognised as an expense in the period in which they are incurred, except where they are capitalised as part of a qualifying asset constructed by Council.

4.8 Finance costs – leases

Interest – lease liabilities	16	28
Total finance costs – leases	16	28

	Consolidated 2026 \$'000	Consolidated 2025 \$'000
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4.9 Net loss on non-financial assets

Net (gain) on sale of non-financial assets

Proceeds of sale	(1,994)	(1,505)
Carrying amount of assets sold	1,007	110
	(987)	(1,395)

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

Net loss on non-financial assets

Write off of Land	3,288	–
Write off of Building	387	1,268
Write off of Infrastructure	6,181	4,840
Write off of Plant and Equipment	6	55
	9,862	6,163
Total net loss on non-financial assets	8,875	4,768

4.10 Other expenses

Auditors' remuneration – VAGO – audit of the financial statements, performance statement and grant acquittals	141	110
Auditors' remuneration – Internal Audit	192	130
Auditors' remuneration – Other	3	3
Councillors' allowances	584	538
Council elections	54	859
Operating lease / rentals	823	725
Landfill provision	(31)	356
South East Leisure Pty Ltd	214	198
Dandenong Market Pty Ltd	555	512
Other expenses	1,112	831
Community grants and contributions	2,542	2,532
Total other expenses	6,189	6,794

Note 5 Investing in and financing our operations

	Consolidated 2026 \$'000	Consolidated 2025 \$'000
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5.1 Financial assets

(a) Cash and cash equivalents

Cash on hand	15	16
Cash at bank	41,207	29,243
Term deposits	–	7,499
Total cash and cash equivalents	41,222	36,758

(b) Other financial assets

Current

Term deposits	187,762	179,708
Total current other financial assets	187,762	179,708

Total other financial assets	187,762	179,708
Total cash and cash equivalents and other financial assets	228,984	216,466

Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of 90 days or less, net of outstanding bank overdrafts.

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

Other financial assets including 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.

(c) Trade and other receivables

Current

Statutory receivables

Rates debtors	19,675	17,346
Infringement debtors	12,487	11,906
Allowance for expected credit loss – infringements	(2,001)	(1,906)
Other statutory debtors	193	245
Allowance for expected credit loss – other debtors	(174)	(116)
Net GST receivable	3,046	2,635

Non statutory receivables

Other debtors	10,343	4,496
Allowance for expected credit loss – other debtors	(2,073)	(2,022)
Total current trade and other receivables	41,496	32,584

	Consolidated 2026 \$'000	Consolidated 2025 \$'000
(c) Trade and other receivables (continued)		
Non-current		
<i>Non statutory receivables</i>		
Narre Warren landfill – financial contribution	166	180
South East Metropolitan Advanced Waste Processing Pty Ltd	3	3
Total non-current trade and other receivables	169	183
Total trade and other receivables	41,665	32,767

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.

i) Ageing of receivables

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

Current (not yet due)	1,574	604
Past due by up to 30 days	4,939	525
Past due between 31 and 180 days	556	404
Past due between 181 and 365 days	255	224
Past due by more than 1 year	1,115	900
Total trade and other receivables	8,439	2,657

ii) Ageing of individually impaired receivables

At balance date, other debtors representing financial assets with a nominal value of \$2.07 million (2025: \$2.02 million) were impaired. The amount of the allowance raised against these debtors was \$2.07 million (2025: \$2.02 million). 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.

Ageing of all impaired trade and other receivables (excluding statutory receivables)

Current (not yet due)	11	30
Past due by up to 30 days	28	2
Past due between 31 and 180 days	63	5
Past due between 181 and 365 days	55	50
Past due by more than 1 year	1,916	1,935
Total trade and other receivables	2,073	2,022

	Consolidated 2026 \$'000	Consolidated 2025 \$'000
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5.2 Non-financial assets

a) Inventories

Inventories held for distribution	66	67
Total inventories	66	67

Inventories held for distribution are measured at cost, adjusted when applicable for any loss of service potential. All other inventories, including land held for sale, are measured at the lower of cost and net realisable value. Where inventories are acquired for no cost or nominal consideration, they are measured at current replacement cost at the date of acquisition.

b) Prepayments

Prepayments	1,655	2,373
Total prepayments	1,655	2,373

c) Other assets

Accrued income	4,239	3,189
Other	334	342
Total other assets	4,573	3,531

(c) Intangible assets

Software	–	19
Total intangible assets	–	19

Software

Gross carrying amount

Balance at 1 July 2025	3,050	3,050
Balance at 30 June 2026	3,050	3,050

Accumulated amortisation and impairment

Balance at 1 July 2025	(3,031)	(3,010)
Amortisation expense	(19)	(21)
Balance at 30 June 2026	(3,050)	(3,031)

Net book value at 30 June 2025	19	40
Net book value at 30 June 2026	–	19

Intangible assets with finite lives are amortised as an expense on a systematic basis over the asset's useful life (3 years for Computer Software). 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.

	Consolidated 2026 \$'000	Consolidated 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

Trade payables	15,241	17,470
Accrued expenses	12,059	9,939

Statutory payables

Net GST payable	148	136
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Total current trade and other payables	27,448	27,545
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(b) Trust funds and deposits

Current

Emergency Services and Volunteers Fund	2,755	30
Road deposits	318	290
Landscape deposits	932	996
Open space contributions	122	162
Other refundable deposits	2,576	2,330
Total current trust funds and deposits	6,703	3,808

Non-current

Other refundable deposits	3,055	2,910
Total non-current trust funds and deposits	3,055	2,910

Total trust funds and deposits	9,758	6,718
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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

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.

Road and landscape deposits – are taken by Council as a form of surety during the maintenance period of a development or held due to outstanding works identified after the maintenance period which have not been addressed by the contracted builder or developer.

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

	Consolidated 2026 \$'000	Consolidated 2025 \$'000
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5.3 Payables, trust funds and deposits and contract and other liabilities (*continued*)

(c) Contract and other liabilities

Contract liabilities

Current

Grants received in advance – operating grants *	7,782	7,171
Grants received in advance – capital grants *	5,555	3,012
Unearned income / revenue – Development Contribution Plans (DCP) *	38,288	41,415
Other	3,058	2,505
Total contract liabilities	54,683	54,103

* Movement reconciliations for 2026 provided on the following pages.

Contract liabilities

Contract liabilities reflect consideration received in advance from customers in respect of operating grants with sufficiently specific performance obligations. For example, Home and Community Care grant funding to perform a set number of service hours or meals for clients. Contract liabilities are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.

Consolidated 2026					
<i>Revenue from contracts (AASB 15)</i>	Opening balance \$'000	Income received during current year \$'000	Income refunded \$'000	Income recognised due to satisfied obligations \$'000	Closing balance of unsatisfied obligations \$'000
Operating grants					
Home and Community Care *	6,325	9,839	(314)	(8,824)	7,026
Family, Youth and Children	846	3,483	–	(3,573)	756
	7,171	13,322	(314)	(12,397)	7,782

Performance obligations under the above operating grants are based on the contract agreement and generally relate to the number of service hours or meals provided.

* The most significant item above relates to grants received by Council's Community Care department from the Commonwealth Government for the Commonwealth Home Support Program (CHSP) and the Victorian Government for the Home and Community Care (HACC) Program for Younger People (PYP). The \$7.03 million relates to unsatisfied performance obligations from 2023-24, 2024-25 and 2025-26. These funds were received under an agreement that was initially to end in 2019 but due to delays in implementing the new Aged Care Reform Agenda Council has been receiving one- or two-year contract extensions in recent years. The current CHSP contract extension now finishes 30 June 2027. The combining of Home Care Packages (HCP) and CHSP into the new Support at Home Program is currently due to commence 1 July 2027.

Other liabilities

Council receives grant consideration from a variety of funding bodies to support the construction of nominated property and 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 the asset. As such, Council has deferred recognition of a portion of the grant consideration received as a liability for outstanding obligations.

The table on the following page outlines the various capital grants Council has recognised as income under AASB 1058 based on the stage of completion of the asset.

5.3 (c) Contract and other liabilities (*continued*)

The closing balance of transfers received to construct a recognisable non-financial asset to be controlled by Council represents a liability (unearned income) arising from the transfer at balance date.

Consolidated 2026					
Transfers to construct a recognisable non-financial asset to be controlled by Council (AASB 1058)	Opening balance \$'000	Income received and/or accrued \$'000	Income refunded \$'000	Income recognised due to satisfied obligations \$'000	Closing balance of unsatisfied obligations \$'000
Capital grants					
AI-powered Chat Bot	100	150	–	(190)	60
Alex Wilkie Reserve	138	55	–	(193)	–
Apex Park Playspace	–	144	–	–	144
Black Spot Program	418	97	–	(515)	–
Buckingham Lighting	–	125	–	–	125
Dandenong Employment Hub	–	450	–	(206)	244
Dandenong Library Parents, Multi Faith and Quiet Study Spaces Project	319	–	–	(39)	280
Dandenong Parks and Sport Grounds Program	–	509	–	(509)	–
Fotheringham Reserve LED lighting	–	290	–	(290)	–
Glass Bin Implementation	–	426	–	–	426
Greaves Reserve Public Recreation Infrastructure	225	25	–	(250)	–
IP43 Safe System Pedestrian Infrastructure	86	1,158	–	(1,245)	(1)
Level Crossing Removal Program (LXRP)	–	1,171	–	(373)	798
Noble Park Revitalisation	104	–	–	(104)	–
Oasis Aquatics & Wellbeing	1,076	10,000	–	(9,009)	2,067
Railway Parade Shopping Strip Streetscape	8	–	–	(8)	–
Redevelopment of former Precinct Energy Plant (PEP)	294	–	–	(14)	280
Roads to Recovery	60	1,733	–	(1,793)	–
Ross Reserve Athletics Shade Structures	–	7	–	(7)	–
Safer Local Roads and Streets Program	–	717	–	(311)	406
Strengthening Community Safety Program	–	586	–	(20)	566
Warner Reserve Dog Off-Leash Park	–	150	–	–	150
Warner Reserve Southern Soccer	36	3	–	(39)	–
WJ Turner Reserve lighting	148	13	–	(151)	10
	3,012	17,809	–	(15,266)	5,555

Council's obligations under the above transfers are to construct a Property, Infrastructure, Plant and Equipment asset and this obligation is considered to be satisfied as the capital project expenditure to construct the asset is progressively incurred.

5.3 (c) Unearned income / revenue (*continued*)

Consolidated 2026					
Transfers to construct a recognisable non-financial asset to be controlled by Council (AASB 1058)	Opening balance \$'000	Income deferred during current year \$'000	Income recognised due to satisfied obligations \$'000	Developer reimbursements \$'000	Closing balance of unsatisfied obligations \$'000
Development Contribution Plans (DCP)					
Keysborough Residential DCP	28,846	301	(4,587)	–	24,560
"Dandenong Industrial DCP (Keysborough & Lyndhurst)"	12,569	1,159	–	–	13,728
	41,415	1,460	(4,587)	–	38,288

The satisfaction of DCP obligations depends on development activity and the construction of assets by developers. Income / revenue is recognised on practical completion of the asset.

5.4 Interest-bearing liabilities

	Consolidated 2026 \$'000	Consolidated 2025 \$'000
(a) Interest-bearing loans and borrowings		
<i>Current</i>		
Other borrowings – secured	25,900	4,379
	25,900	4,379
<i>Non-current</i>		
Other borrowings – secured	39,645	43,992
	39,645	43,992
Total interest-bearing liabilities	65,545	48,371

Borrowings are secured over the general rates of Council.

(b) Other Interest-bearing loans and borrowings		
<i>Current</i>		
Other borrowings – secured	115	107
	115	107
<i>Non-current</i>		
Borrowings – secured	84	193
	84	193
Total other interest-bearing loans and borrowings	199	300

Other interest-bearing loans and borrowings relates to a finance lease entered into by South East Leisure Pty Ltd to lease and subsequently purchase gym equipment. Council is a guarantor to this finance lease.

(c) Maturity profile

The maturity profile for Council's borrowings is:

Not later than one year	26,015	4,486
Later than one year and not later than five years	16,822	18,159
Later than five years	22,907	26,026
	65,744	48,671

Borrowings are initially measured at fair value, being the cost of the interest bearing liabilities, net of transaction costs. The measurement basis subsequent to initial recognition depends on whether the Council has categorised its interest-bearing liabilities as either financial liabilities designated at fair value through the profit and loss, or financial liabilities at amortised cost. Any difference between the initial recognised amount and the redemption value is recognised in net result over the period of the borrowing using the effective interest method.

The classification depends on the nature and purpose of the interest bearing liabilities. The Council determines the classification of its interest bearing liabilities based on contractual repayment terms at every balance date.

In classifying borrowings as current or non-current Council considers whether at balance date it has the right to defer settlement of the liability for at least twelve months after the reporting period. Council's loan arrangements include covenants based on Council's financial performance and position at the end of the reporting period. These covenants are assessed for compliance after the reporting period based on specified financial ratios.

5.5 Provisions

	Consolidated		
	Employee \$'000	Landfill restoration \$'000	Total \$'000
2026			
Balance at beginning of the financial year	22,474	1,460	23,934
Additional provisions	9,588	57	9,645
Amounts used	(9,124)	(25)	(9,149)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(361)	(63)	(424)
Balance at the end of the financial year	22,577	1,429	24,006
<i>Provisions – current</i>	<i>21,714</i>	<i>115</i>	<i>21,829</i>
<i>Provisions – non-current</i>	<i>863</i>	<i>1,314</i>	<i>2,177</i>
	22,577	1,429	24,006
2025			
Balance at beginning of the financial year	21,591	1,104	22,695
Additional provisions	9,540	470	10,010
Amounts used	(8,933)	(130)	(9,063)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	276	16	292
Balance at the end of the financial year	22,474	1,460	23,934
<i>Provisions – current</i>	<i>21,771</i>	<i>101</i>	<i>21,872</i>
<i>Provisions – non-current</i>	<i>703</i>	<i>1,359</i>	<i>2,062</i>
	22,474	1,460	23,934

5.5 Provisions (continued)

	Consolidated 2026 \$'000	Consolidated 2025 \$'000
(a) Employee provisions		
<i>Current provisions expected to be wholly settled within 12 months</i>		
Annual leave	8,847	8,459
Long service leave	1,228	1,041
Other	829	735
	10,904	10,235
<i>Current provisions expected to be wholly settled after 12 months</i>		
Annual leave	568	454
Long service leave	10,242	11,082
	10,810	11,536
Total current employee provisions	21,714	21,771
<i>Non-current</i>		
Long service leave	863	703
Total non-current employee provisions	863	703
<i>Aggregate carrying amount of employee provisions:</i>		
Current	21,714	21,771
Non-current	863	703
Total aggregate carrying amount of employee provisions	22,577	22,474

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.

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.

5.5 Provisions (continued)

	Consolidated 2026 \$'000	Consolidated 2025 \$'000
Key assumptions:		
– discount rate	4.53%	3.67%
– index rate	3.25%	3.50%
(b) Landfill restoration	\$'000	\$'000
Current	115	101
Non-current	1,314	1,359
Total provision for landfill restoration	1,429	1,460

The former Springvalley Landfill has been closed to the receipt of refuse since December 1998. The former landfill is located between Clarke Road and Springvale Road and the premises was used as a landfill for disposal of waste from 1993 to 1999 under a licence issued by the Environmental Protection Authority (EPA). The landfill is owned by the Greater Dandenong City Council and is used as recreational open space. Under the terms of a licence agreement with the Environment Protection Authority (EPA) and Pollution Abatement notices, Council is required to monitor, progressively rehabilitate and conduct rectification works.

Council is obligated to restore the former Springvalley Landfill site to a particular standard. The forecast life of the site is based on current estimates of remaining capacity and the forecast rate of infill. The provision for landfill rehabilitation has been calculated based on the present value of the expected cost of works to be undertaken including site aftercare and monitoring costs. The expected cost of works has been estimated based on current understanding of work required to progressively rehabilitate the sites to a suitable standard. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs.

Council reviews the landfill restoration provision on an annual basis, including the key assumptions listed below.

The Greater Dandenong City Council shares the commitment for rehabilitation and aftercare management of the landfill with other stakeholder Council's. Council's interest or share of the costs is 19.88%. In the financial report for 30 June 2026, Council has an amount of \$1.43 million (30 June 2025 \$1.46 million) as a provision for the restoration of the Springvalley Landfill site which includes aftercare costs to meet EPA obligations.

Key assumptions:		
– discount rate	4.64%	3.89%
– index rate	3.00%	3.00%
– settlement period	15 years	15 years

5.6 Financing arrangements

Bank overdraft	2,500	2,500
Credit card facilities	200	200
Interest-bearing liabilities – secured	65,545	48,371
Other interest-bearing liabilities – secured	199	300
Total facilities	68,444	51,371
Used facilities	65,807	48,675
Unused facilities	2,637	2,696

5.7 Commitments

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

(a) Commitments for expenditure

	Consolidated				
	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					
Animal pound services	1,393	–	–	–	1,393
Building maintenance services	4,136	178	8	–	4,322
Cleaning services	1,678	–	–	–	1,678
Dandenong Market Pty Ltd commitments	2,849	419	–	–	3,268
Garbage collection (incl. garden waste)	6,949	2,818	3,531	–	13,298
Hard waste and dumped rubbish	1,104	276	–	–	1,380
Other contracts	1,659	943	368	–	2,970
Recycling	415	415	415	–	1,245
South East Leisure Pty Ltd commitments	1,307	75	41	–	1,423
Works (roads and drains) services	901	–	–	–	901
Total operating	22,391	5,124	4,363	–	31,878
Capital					
Buildings *	55,018	–	–	–	55,018
Drainage	376	125	–	–	501
Parks, open space and streetscapes	3,946	1,898	3,305	–	9,149
Roads	695	–	–	–	695
Total capital commitments	60,035	2,023	3,305	–	65,363
Total commitments 2026	82,426	7,147	7,669	–	97,241

* Capital contract commitments for building projects primarily relate to ongoing construction works for the Oasis Aquatics and Wellbeing Centre (formerly known as the Dandenong Wellbeing Centre), following Council's appointment of ADCO Constructions Pty Ltd as the principal contractor.

5.7 Commitments (continued)

(a) Commitments for expenditure (continued)

	Consolidated				
	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
2025					
Operating					
Animal pound services	438	–	–	–	438
Building maintenance services	2,180	55	51	–	2,286
Building Demolition	1,852	–	–	–	1,852
Cleaning services	3,019	584	–	–	3,603
Dandenong Market Pty Ltd commitments	2,765	2,849	419	–	6,033
Festivals and events	259	–	–	–	259
Garbage collection (incl. garden waste)	9,291	9,041	4,076	–	22,408
Hard waste and dumped rubbish	2,311	–	–	–	2,311
Meals for delivery	306	–	–	–	306
Open space management	33	204	–	–	237
Other contracts	1,120	456	1,368	–	2,944
Parking management	90	–	–	–	90
Recycling	1,069	–	–	–	1,069
Renewable electricity	489	489	977	–	1,955
South East Leisure Pty Ltd commitments	1,324	223	9	–	1,556
Works (Roads and drains) services	627	14	–	–	641
Total operating commitments	27,173	13,915	6,900	–	47,988
Capital					
Buildings *	68,640	35,209	–	–	103,849
Drainage	626	626	156	–	1,408
Parks, open space and streetscapes	5,671	1,580	4	–	7,255
Roads	102	–	–	–	102
Total capital commitments	75,039	37,415	160	–	112,614
Total commitments 2025	102,212	51,330	7,060	–	160,602

* Capital contract commitments for building projects have increased significantly in 2024-25 following Council's appointment of ADCO Constructions Pty Ltd to deliver the landmark Dandenong Wellbeing Centre project.

5.7 Commitments (*continued*)

(b) Operating lease receivables

The Council has entered into commercial property leases on selected properties. These properties are held under operating leases and have remaining non-cancellable lease terms of between 1 and 50 years. All leases include a CPI based revision of the rental charge annually.

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

	Consolidated 2026 \$'000	Consolidated 2025 \$'000
Not later than one year	1,126	1,181
Later than one year and not later than five years	1,188	2,089
Later than five years	11	102
	2,325	3,372

5.8 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.

5.8 Leases (continued)

	Consolidated			
	Property \$'000	Vehicles \$'000	IT and Office Equip. \$'000	Total \$'000
Right-of-use assets				
Balance at 1 July 2024	485	3	192	680
Additions/lease modifications	166	–	76	242
Depreciation charge	(364)	(3)	(195)	(562)
Balance at 30 June 2025	287	–	73	360

	Consolidated 2026 \$'000	Consolidated 2025 \$'000
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Lease liabilities

Maturity analysis – contractual undiscounted cash flows:

Less than one year	398	508
One to five years	4	247
Total undiscounted lease liabilities as at 30 June	402	755

Lease liabilities included in the Balance Sheet at 30 June:

Current	393	494
Non-current	3	244
Total lease liabilities	396	738

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:

Leases of low value assets	823	725
Total	823	725

Non-cancellable lease commitments – short-term and low-value leases

Commitments for minimum lease payments for short-term and low-value leases are payable as follows:

Within one year	672	697
Later than one year but not later than five years	834	755
Total lease commitments	1,506	1,452

Note 6 Assets we manage

Note content:

6.2 Property, infrastructure, plant and equipment

- (a) Summary of Property, Infrastructure, Plant and Equipment
- (b) Summary of Work in Progress (WIP)
- (c) Property
- (d) Plant and Equipment
- (e) Infrastructure
- (f) Recognition
- (g) Depreciation
- (h) Valuation
- (i) Reconciliation of Specialised Land

8.4 *Fair value measurement

** This note includes additional details about the fair value hierarchy and impairment of assets.*

6.1 Non-current assets classified as held for sale

Non-current assets classified as held for sale are measured at the lower of its carrying amount and fair value less costs of disposal, and are not subject to depreciation. Non-current assets and related liabilities are treated as current and classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset's sale is expected to be completed within 12 months from the date of classification.

There are no non-current assets classified as held for sale at 30 June 2026.

6.2 Property, infrastructure, plant and equipment

(a) SUMMARY OF PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT (net carrying amount)

Consolidated

	Carrying amount ** 30 June 2025	Acquisitions	Contributions	Revaluation	Depreciation	Impairment (loss) / reversal	Disposals	Write Offs	Transfers	Carrying amount 30 June 2026
(Related FS note)		Stmnt Cap Works	(Note 3.5)	(Note 9.1(a))	(Note 4.3)	(Note 4.9 and 9.1(a))	(Note 3.6)	(Note 4.2 & 4.9)		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Land	1,408,962	–	3,294	57,132	–	–	(873)	(3,288)	–	1,465,227
Buildings	319,507	993	–	76,571	(15,617)	–	–	(387)	18,661	399,728
Plant and equipment	12,561	6,476	–	–	(4,189)	–	(134)	(6)	1,137	15,845
Infrastructure	1,212,153	7,874	3,927	271,298	(37,678)	–	–	(6,181)	30,552	1,481,945
Work in progress (WIP)	74,159	70,625	–	–	–	–	–	(4,901)	(50,350)	89,533
Total carrying amount	3,027,342	85,968	7,221	405,001	(57,484)	–	(1,007)	(14,763)	–	3,452,278

(b) SUMMARY OF WORK IN PROGRESS

	*Opening WIP \$'000	Additions \$'000	Transfers \$'000	Write Offs \$'000	Closing WIP \$'000
Property	45,584	48,879	(27,565)	(4,451)	62,447
Plant and equipment	802	2,006	(673)	(109)	2,026
Infrastructure	27,773	19,740	(22,112)	(341)	25,060
Total	74,159	70,625	(50,350)	(4,901)	89,533

* The opening WIP balance at 1 July 2025 has been reclassified across property, infrastructure, and plant and equipment to reflect the correct categorisation. While the overall WIP opening balance remains unchanged, the allocation between asset classes has been updated from the 2024-25 Financial Statements.

** The opening carrying amount at 30 June 2025 has been adjusted by \$1,000 due to a rounding difference.

6.2 Property, infrastructure, plant and equipment (continued)

(c) PROPERTY

Consolidated

	*Land – specialised \$'000	*Land under roads – specialised \$'000	Land – non-specialised \$'000	Total land \$'000	Buildings – specialised \$'000	Leasehold improvements \$'000	Total buildings \$'000	Work in progress \$'000	TOTAL PROPERTY \$'000
At cost 1 July 2025	–	–	–	–	–	4,027	4,027	45,584	49,611
At fair value 1 July 2025	1,122,239	93,385	193,338	1,408,962	572,465	–	572,465	–	1,981,427
Accumulated depreciation at 1 July 2025	–	–	–	–	(254,822)	(2,163)	(256,985)	–	(256,985)
	1,122,239	93,385	193,338	1,408,962	317,643	1,864	319,507	45,584	1,774,053

Movements in fair value/cost

Additions	–	–	–	–	905	88	993	48,879	49,872
Contributed assets	3,165	129	–	3,294	–	–	–	–	3,294
Revaluation increments	31,929	17,766	7,437	57,132	124,701	–	124,701	–	181,833
Fair value/cost of assets disposed	(33)	–	(840)	(873)	–	–	–	–	(873)
Fair value/cost of assets written off	(3,288)	–	–	(3,288)	(1,195)	–	(1,195)	(4,451)	(8,934)
Transfers in (out)	–	–	–	–	17,229	29	17,258	(27,565)	(10,307)
	31,773	17,895	6,597	56,265	141,640	117	141,757	16,863	214,885

Movements in accumulated depreciation

Depreciation	–	–	–	–	(15,479)	(138)	(15,617)	–	(15,617)
Accumulated depreciation of write offs	–	–	–	–	808	–	808	–	808
Revaluation (increments) decrements	–	–	–	–	(48,130)	–	(48,130)	–	(48,130)
Transfers (in) out	–	–	–	–	1,403	–	1,403	–	1,403
	–	–	–	–	(61,398)	(138)	(61,536)	–	(61,536)

At cost 30 June 2026	–	–	–	–	–	4,144	4,144	62,447	66,591
At fair value 30 June 2026	1,154,012	111,280	199,935	1,465,227	714,105	–	714,105	–	2,179,332
Accumulated depreciation at 30 June 2026	–	–	–	–	(316,220)	(2,301)	(318,521)	–	(318,521)
Carrying amount	1,154,012	111,280	199,935	1,465,227	397,885	1,843	399,728	62,447	1,927,402

* Refer to note 6.2(i) for a reconciliation of specialised land at fair value.

6.2 Property, infrastructure, plant and equipment (continued)

(d) PLANT AND EQUIPMENT *

Consolidated

	Plant, machinery and equipment \$'000	Fixtures, fittings and furniture \$'000	Computers and telecomm's \$'000	Library books \$'000	Work in progress \$'000	TOTAL PLANT AND EQUIPMENT \$'000
At fair value 1 July 2025	18,374	9,392	9,961	12,642	802	51,171
Accumulated depreciation at 1 July 2025	(11,358)	(8,432)	(7,849)	(10,169)	–	(37,808)
	7,016	960	2,112	2,473	802	13,363
Movements in cost						
Additions	5,422	265	34	755	2,006	8,482
Cost of assets disposed	(2,734)	–	–	–	–	(2,734)
Cost of assets written off	(292)	(17)	(36)	–	(109)	(454)
Transfers in (out)	12	550	581	8	(673)	478
	2,408	798	579	763	1,224	5,772
Movements in accumulated depreciation						
Depreciation	(2,311)	(406)	(678)	(794)	–	(4,189)
Accumulated depreciation of disposals	2,600	–	–	–	–	2,600
Accumulated depreciation of write offs	293	11	35	–	–	339
Transfers (in) out	–	(14)	–	–	–	(14)
	582	(409)	(643)	(794)	–	(1,264)
At fair value 30 June 2026	20,782	10,190	10,540	13,405	2,026	56,943
Accumulated depreciation at 30 June 2026	(10,776)	(8,841)	(8,492)	(10,963)	–	(39,072)
Carrying amount	10,006	1,349	2,048	2,442	2,026	17,871

* Plant and equipment are carried at historical cost.

6.2 Property, infrastructure, plant and equipment (continued)

(e) INFRASTRUCTURE

Consolidated

	Roads \$'000	Bridges \$'000	Footpaths and cycleways \$'000	Drainage \$'000	Recreational, leisure and community facilities \$'000	Parks, open space and streetscapes \$'000	Off street car parks \$'000	Work in progress \$'000	TOTAL INFRA- STRUCTURE \$'000	GRAND TOTAL PROPERTY, PLANT & EQUIP. INFRAST. \$'000
At cost 1 July 2025	–	–	–	–	–	–	–	27,773	27,773	128,555
At fair value 1 July 2025	910,811	82,828	193,378	821,280	70,348	60,243	26,160	–	2,165,048	4,146,475
Accumulated depreciation at 1 July 2025	(464,746)	(29,459)	(82,761)	(316,790)	(27,746)	(21,497)	(9,896)	–	(952,895)	(1,247,688)
	446,065	53,369	110,617	504,490	42,602	38,746	16,264	27,773	1,239,926	3,027,342
Movements in fair value/cost										
Additions	3,779	–	522	1,066	1,106	1,202	199	19,740	27,614	85,968
Contributed assets	1,000	–	140	2,043	379	434	–	–	3,996	7,290
Revaluation increments	273,296	26,070	38,861	118,940	10,483	11,470	6,078	–	485,198	667,031
Fair value/cost of assets disposed	–	–	–	–	–	–	–	–	–	(3,607)
Fair value/cost of assets written off	(9,681)	–	(536)	(2,028)	(3,175)	(4,874)	(191)	(341)	(20,826)	(30,214)
Transfers in (out)	13,892	(142)	944	3,918	2,837	8,979	1,513	(22,112)	9,829	–
	282,286	25,928	39,931	123,939	11,630	17,211	7,599	(2,713)	505,811	726,468
Movements in accumulated depreciation										
Depreciation	(15,340)	(1,051)	(4,067)	(8,259)	(4,222)	(4,206)	(533)	–	(37,678)	(57,484)
Accumulated depreciation of contributed assets	(21)	–	(4)	(43)	–	(1)	–	–	(69)	(69)
Accumulated depreciation of disposals	–	–	–	–	–	–	–	–	–	2,600
Accumulated depreciation of write offs	6,161	–	178	720	2,975	4,239	31	–	14,304	15,451
Revaluation (increments) decrements	(134,098)	(9,958)	(17,674)	(41,250)	(4,229)	(4,143)	(2,548)	–	(213,900)	(262,030)
Transfers in (out)	–	9	(9)	(4)	440	(1,825)	–	–	(1,389)	–
	(143,298)	(11,000)	(21,576)	(48,836)	(5,036)	(5,936)	(3,050)	–	(238,732)	(301,532)
At cost 30 June 2026	–	–	–	–	–	–	–	25,060	25,060	148,594
At fair value 30 June 2026	1,193,097	108,756	233,309	945,219	81,978	77,454	33,759	–	2,673,572	4,852,904
Accumulated depreciation at 30 June 2026	(608,044)	(40,459)	(104,337)	(365,626)	(32,782)	(27,433)	(12,946)	–	(1,191,627)	(1,549,220)
Carrying amount	585,053	68,297	128,972	579,593	49,196	50,021	20,813	25,060	1,507,005	3,452,278

6.2 Property, infrastructure, plant and equipment (*continued*)

(f) Recognition

Acquisition

Initial measurement

Council initially measures its property, infrastructure, plant and equipment assets at cost. The cost of an acquired asset is the fair value of the consideration that Council has provided at the date of acquisition plus any incidental costs attributable to the acquisition.

Fair value is the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. Refer to Note 8.4 for more information on how Council measures fair value.

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 detailed in note 6.2(g) have been applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year.

Land under roads

Council recognises all land under roads acquired after 30 June 2008 at fair value. Council does not recognise land under roads that it controlled prior to that period in its financial report.

Repairs and maintenance

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.

Leasehold improvements

Leasehold improvements are recognised at cost and are amortised over the unexpired period of the lease or the estimated useful life of the improvement, whichever is the shorter. At balance date, leasehold improvements are amortised over a 5 to 30 year period.

(g) Depreciation

All asset classes except land, land under roads and art works, 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 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.

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

Asset recognition thresholds and depreciation periods

Depreciation periods used are listed below and are consistent with the prior year unless marked with an *.

Council has also set a threshold limit for all classes of assets, which means that all assets with a value equal or greater than this threshold are recognised in these financial statements.

6.2 Property, infrastructure, plant and equipment (*continued*)

(g) Depreciation (*continued*)

	Depreciation period (years)	Threshold limit \$'000
<i>Property</i>		
Land		
Land	N/A	–
Land under roads	N/A	–
Buildings		
Building components:		
Superstructure	100	10
Ancillary services	* 30	5
Fitout and fittings	20	5
Leasehold improvements	Lease term	5
<i>Plant and equipment</i>		
Plant and equipment		
Heavy plant and equipment	7	3
Buses, quads and trailers	10	3
Light plant and equipment, passenger and light commercial vehicles	5	3
Fixtures, fittings and furniture		
Fixtures, fittings, furniture and equipment	6	3
Musical instruments	20	3
Art works	N/A	3
Computers and telecommunications		
Hand held devices / mobile phones	5	3
Hardware and equipment	5	3
Library resources	5	–
<i>Infrastructure</i>		
Roads		
Seal	12-20	20
Substructure	100	20
Kerb and channel	15-80	5
Local Area Traffic Management (LATM) devices	5-30	2
On-street car parks	20-100	5
Bridges	20-100	5
Footpaths and cycleways	10-50	5
Drainage		
Pipes	100	5
Pits	100	2
Gross pollutant traps	50	5

6.2 Property, infrastructure, plant and equipment (*continued*)

(g) Depreciation (*continued*)

	Depreciation period (years)	Threshold limit \$'000
<i>Infrastructure (continued)</i>		
Recreational, leisure and community facilities		
Recreational equipment and facilities, minor outdoor electronic screens, signs and scoreboards. Sportsgrounds, grass (turf), courts, hardstand, other ground surfaces. Minor structures (sporting, shade structures and retaining walls), irrigation, sportsfield drainage, controllers, sensors, water tanks/pumps.	10-20	3
Major outdoor LED screens	5	3
Playgrounds	15	3
Outdoor pools	50	3
Parks, open space and streetscapes		
Open space furniture, fencing, bollards and gates.	10-50	3
Open space furniture (tree pits).	* 100	* 3
Flood prevention – retarding/detention basins	20	3
Surface drainage – unformed open drains, water quality devices - wetlands, rain gardens and bioretention swales.	10	3
Surface drainage – formed open drains. Public art.	50	3
Signs, parking meters, ticket machines and equipment.	10-20	3
Lighting, landscaping, passive grass/surface and gardens.	10-20	3
Off street car parks	20-100	5

(h) Valuation

Valuation of land and buildings

Valuations of land, land under roads and investment property were undertaken by Mark Angerame, Certified Practising Valuer (CPV No. 63402), Herron Todd White, and valuations of buildings were undertaken by Ashay Prabhu, MIE(Aust), CPEng, NPER (Membership 1102199), Modelve. The valuations are at fair value, being market value based on the highest and best use permitted by relevant planning provisions. Where land use is restricted by existing planning provisions, the valuation is adjusted to reflect those restrictions. This adjustment represents an unobservable input in the valuation and does not impact the Comprehensive Income Statement. Where land use is not restricted, highest and best use is assumed to be the current use, except where the asset is held for sale or is highly likely to be used for an alternative purpose within 12 months of the reporting date.

The next valuation of land and buildings is scheduled for 1 January 2028.

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

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

The date and type of the current valuation is detailed in the following table.

6.2 Property, infrastructure, plant and equipment (*continued*)

(h) Valuation (*continued*)

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 \$'000s	Non-specialised Level 2 \$'000s	Specialised Level 3 \$'000s	Date of last valuation	Type of valuation
Land	–	199,935	1,154,012	30-Apr-26	Full
Land under roads	–	–	111,280	30-Apr-26	Full
Buildings *	–	–	397,885	30-Jun-26	Full
Total written down value	–	199,935	1,663,177		

* Buildings at fair value excludes leasehold improvements which are valued at cost.

Additional details about the fair value hierarchy (Levels 1-3) can be found in Note 8.4.

Valuation of Infrastructure

Valuation of infrastructure assets at fair value has been determined in accordance with a Council valuation or using an appropriate index.

The valuation is at fair value based on current replacement cost less accumulated depreciation at the date of valuation.

The date and type of the current valuation is detailed in the following table. The indexed revaluations that were conducted in the prior year used CPI index as the basis of the valuation.

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

	Level 1 \$'000s	Non-specialised Level 2 \$'000s	Specialised Level 3 \$'000s	Date of last valuation	Type of valuation
Roads	–	–	585,053	30-Jun-26	Full
Bridges	–	–	68,297	30-Jun-26	Full
Footpaths and cycleways	–	–	128,972	30-Jun-26	Full
Drainage	–	–	579,593	30-Jun-26	Full
Recreational, leisure and community facilities	–	–	49,196	30-Jun-26	Index
Parks, open space and streetscapes	–	–	50,021	30-Jun-26	Index
Off street car parks	–	–	20,813	30-Jun-26	Full
Total written down value	–	–	1,481,945		

During 2024-25, Council adopted ARC360, an online asset valuation platform developed by Insight Valuations, to enhance the accuracy, consistency and transparency of infrastructure asset replacement rates. The transition from spreadsheet-based valuation models to ARC360 enabled more detailed assessments incorporating asset-specific characteristics, location factors and current construction cost inputs.

During 2025-26, the Bridges asset class was configured within ARC360. The transition of the Parks, Open Space and Streetscapes and Recreational, Leisure and Community Facilities asset classes also

commenced during the year but was not completed by 30 June 2026. Accordingly, indexation-based valuations were applied to these asset classes at 30 June 2026. The transition of these asset classes to ARC360 will continue in 2026-27.

Valuations were undertaken by Ashay Prabhu, MIEAust, CPEng, NER (Membership No. 1102199), a qualified valuer with more than 25 years' experience in infrastructure asset valuation.

The Drainage asset class recorded a net revaluation increment of \$77.7 million in 2025-26, following the \$156.8 million increment recognised in 2024-25.

6.2 Property, infrastructure, plant and equipment (continued)

The 2025-26 increase primarily reflects updated market-based replacement rates for drainage pipes, particularly larger-diameter reinforced concrete pipes, together with a refinement to the methodology used to estimate replacement costs for non-standard pipe sizes. The AASB 13 adjustment applied to drainage remained unchanged at 7%, with the current-year movement therefore principally attributable to updated construction costs and the refined valuation methodology.

As part of the revaluation process in 2025-26, Council also incorporated AASB 13 amendments, which require the inclusion of overheads related to site preparation and disruption. These overheads are estimated to account for approximately 7-12% of the total infrastructure asset revaluation increase of \$271 million in 2025-26.

(h) Valuation (continued)

Description of significant unobservable inputs into level 3 valuations

Specialised land and land under roads are valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restrictions of use and the market cost of land per square metre. The extent and impact of restrictions on use varies. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently, land values range between \$2 and \$3,750 per square metre.

Specialised buildings are valued using a current replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs are calculated on a square metre basis and range from \$425 to \$180,000 per square metre. The remaining useful lives of specialised buildings are determined on the basis of the current condition of buildings and vary from 1 year to 100 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. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 1 year to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

Note – 'Work in progress' is valued at cost.

(i) Reconciliation of specialised land at fair value *

	Consolidated 2026 \$'000	Consolidated 2025 \$'000
Parks and reserves	662,530	648,055
Floodway	8,260	7,615
Public use	22,895	23,160
Industrial	148,039	121,769
Other	423,568	415,025
Total specialised land	1,265,292	1,215,624

6.3 Investments in associates, joint arrangements and subsidiaries

a) Principles of consolidation

The consolidated financial statements of Council incorporate all entities controlled by Council as at 30 June 2026, and their income and expenses for that part of the reporting period in which control existed. Subsidiaries are all entities over which Council has control. Council controls an entity when it is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the activities of the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the Council. They are deconsolidated from the date that control ceases.

Where dissimilar accounting policies are adopted by entities and their effect is considered material, adjustments are made to ensure consistent policies are adopted in these financial statements.

Entities consolidated into Council are Dandenong Market Pty Ltd and South East Leisure Pty Ltd.

Reconciliation of Council, its subsidiaries and consolidated accounts

Dandenong Market Pty Ltd

Dandenong Market Pty Ltd (DMPL) is a wholly owned subsidiary company of the Greater Dandenong City Council, established in 2012. DMPL is managed in accordance with the terms set out in a Management Service Agreement which was updated and approved by Council on the 25 August 2021. This Agreement took effect from 1 July 2021 and continues until 30 June 2027. The Management Service Agreement runs concurrently with the Lease Agreement (50 years) and provides for annual agreement extensions at Council's discretion.

South East Leisure Pty Ltd

South East Leisure Pty Ltd (SEL) is another wholly owned subsidiary company of the Greater Dandenong City Council, established in 2021 and commenced operations from 1 July 2022. SEL manages and operates four leisure centres on the terms set out in a Management Services Agreement dated September 2021 from 1 July 2022 through to 30 June 2032:

- Dandenong Oasis
- Noble Park Aquatic Centre (NPAC)
- Springers Leisure Centre
- Dandenong Stadium.

Council also granted a lease to SEL in respect of each of the four major leisure facilities which runs concurrently with the Management Services Agreement for the next 10 years.

The following Comprehensive Income Statement, Balance Sheet and Statement of Cash Flows has been provided to show the individual financial positions of the Council, The Dandenong Market Pty Ltd, South East Leisure Pty Ltd and consolidated accounts for the 2024-25 financial year. These financial statements should be read in conjunction with the accompanying notes in the financial report.

Comprehensive Income Statement

For the year ended 30 June 2026

Consolidated

	Council 2026 \$'000	DMPL 2026 \$'000	SEL 2026 \$'000	Consolidation Adjustment 2026 \$'000	Consolidated Accounts 2026 \$'000
Income / revenue					
Rates and charges	184,749	–	–	(132)	184,617
Statutory fees and fines	11,461	–	–	–	11,461
User fees	9,756	–	5,687	–	15,443
Grants – operating	45,494	–	10	–	45,504
Grants – capital	15,265	–	–	–	15,265
Contributions – monetary	7,509	–	–	–	7,509
Contributions – non-monetary	7,221	–	–	–	7,221
Other income	15,142	7,831	8,872	(4,393)	27,452
Total income / revenue	296,597	7,447	14,569	4,525	314,472
Expenses					
Employee costs	101,689	2,057	8,559	(16)	112,289
Materials and services	97,538	4,577	5,501	(3,968)	103,648
Depreciation	57,277	25	182	–	57,484
Amortisation – intangible assets	–	–	19	–	19
Depreciation – right-of-use assets	562	–	–	–	562
Allowance for impairment losses	1,725	(6)	–	–	1,719
Borrowing costs	2,640	–	22	–	2,662
Finance costs – leases	16	–	–	–	16
Net loss on non-financial assets	8,875	–	–	–	8,875
Fair value adjustments for investment property	1,525	–	–	–	1,525
Other expenses	5,464	1,000	266	(541)	6,189
Total expenses	277,311	7,653	14,549	(4,525)	294,988
Surplus for the year	19,286	178	20	–	19,484
Other comprehensive income					
Items that will not be reclassified to surplus or deficit in future periods					
Net asset revaluation gain	405,001	–	–	–	405,001
Total comprehensive result	424,287	178	20	–	424,485

Balance Sheet

As at 30 June 2026

Consolidated

	Council 2026 \$'000	DMPL 2026 \$'000	SEL 2026 \$'000	Consolidation Adjustment 2026 \$'000	Consolidated Accounts 2026 \$'000
Assets					
Current assets					
Cash and cash equivalents	37,042	2,965	1,215	–	41,222
Trade and other receivables	41,260	108	460	(332)	41,496
Other financial assets	187,762	–	–	–	187,762
Inventories	–	–	66	–	66
Prepayments	1,577	13	65	–	1,655
Other assets	4,629	6	–	(62)	4,573
Total current assets	272,270	3,092	1,806	(394)	276,774
Non-current assets					
Trade and other receivables	169	–	–	–	169
Property, infrastructure, plant and equipment	3,451,850	75	353	–	3,452,278
Investment property	5,340	–	–	–	5,340
Right-of-use assets	360	–	–	–	360
Total non-current assets	3,457,719	75	353	–	3,458,147
Total assets	3,729,989	3,167	2,159	(394)	3,734,921
Liabilities					
Current liabilities					
Trade and other payables	25,782	1,095	925	(354)	27,448
Trust funds and deposits	6,043	660	–	–	6,703
Contract and other liabilities	54,623	14	86	(40)	54,683
Provisions	21,417	127	285	–	21,829
Other interest-bearing liabilities	–	–	115	–	115
Interest-bearing liabilities	25,900	–	–	–	25,900
Lease liabilities	393	–	–	–	393
Total current liabilities	134,158	1,896	1,411	(394)	137,071
Non-current liabilities					
Trust funds and deposits	3,055	–	–	–	3,055
Provisions	2,002	16	159	–	2,177
Other interest-bearing liabilities	–	–	84	–	84
Interest-bearing liabilities	39,645	–	–	–	39,645
Lease liabilities	3	–	–	–	3
Total non-current liabilities	44,705	16	243	–	44,964
Total liabilities	178,863	1,912	1,654	(394)	182,035
Net assets	3,551,126	1,255	505	–	3,552,886
Equity					
Accumulated surplus	1,010,082	1,255	505	–	1,011,842
Reserves	2,541,044	–	–	–	2,541,044
Total equity	3,551,126	1,255	505	–	3,552,886

Statement of Cash Flows

For the year ended 30 June 2026

Consolidated

	Council 2026 \$'000	MPL 2026 \$'000	SEL 2026 \$'000	Consolidation Adjustment 2026 \$'000	Consolidated Accounts 2026 \$'000
Cash flows from operating activities					
Rates and charges	182,820	—	—	(132)	182,688
Statutory fees and fines	9,205	—	—	—	9,205
User fees	8,541	—	5,687	—	14,228
Grants – operating	46,201	—	10	—	46,211
Grants – capital	13,344	—	—	—	13,344
Contributions – monetary	4,382	—	—	—	4,382
Interest received	8,637	80	68	—	8,785
Trust funds and deposits taken	61,203	—	—	—	61,203
Other receipts	6,496	8,812	9,938	(4,226)	21,020
Net GST refund / (payment)	15,557	(283)	(872)	—	14,402
Employee costs	(103,354)	(2,012)	(8,490)	16	(113,840)
Materials and services	(108,891)	(5,130)	(6,024)	3,780	(116,265)
Short-term, low value and variable lease payments	(902)	(1)	—	—	(903)
Trust funds and deposits repaid	(58,176)	—	—	—	(58,176)
Other payments	(5,084)	(999)	(255)	541	(5,797)
Net cash provided by operating activities	79,979	467	62	(21)	80,487
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(84,215)	(58)	(93)	21	(84,345)
Proceeds from sale of property, infrastructure, plant and equipment	1,994	—	—	—	1,994
Payments for investments	(337,946)	—	—	—	(337,946)
Proceeds from sale of investments	330,470	—	—	—	330,470
Net cash used in investing activities	(89,697)	(58)	(93)	21	(89,827)
Cash flows from financing activities					
Finance costs	(2,636)	—	(22)	—	(2,658)
Proceeds from borrowings	30,172	—	—	—	30,172
Repayment of borrowings	(12,998)	—	—	—	(12,998)
Repayment of other interest-bearing liabilities	—	—	(112)	—	(112)
Interest paid – lease liability	(16)	—	—	—	(16)
Repayment of lease liabilities	(584)	—	—	—	(584)
Net cash used in financing activities	13,938	—	(134)	—	13,804
Net increase in cash and cash equivalents	4,220	409	(165)	—	4,464
Cash and cash equivalents at the beginning of the financial year	32,822	2,556	1,380	—	36,758
Cash and cash equivalents at the end of the financial year	37,042	2,965	1,215	—	41,222

6.3 Investments in associates, joint arrangements and subsidiaries (*continued*)

(b) Committees

All entities controlled by Council that have material revenues, expenses, assets or liabilities, such as committees of management, have been included in this financial report. Any transactions between these entities and Council have been eliminated in full.

6.4 Investment property

	Consolidated 2026 \$'000	Consolidated 2025 \$'000
Balance at beginning of financial year	6,865	6,690
Fair value adjustments	(1,525)	175
Balance at end of financial year	5,340	6,865

Valuation of investment property

Investment property, comprising retail complexes, are held to generate long-term rental yields. Investment property is measured initially at cost, including transaction costs. Costs incurred subsequent to initial acquisition are capitalised when it is probable that future economic benefit in excess of the originally assessed performance of the asset will flow to the Council. Subsequent to initial recognition at cost, investment property is carried at fair value, determined annually by independent valuers. Changes to fair value are recorded in the Comprehensive Income Statement in the period that they arise. Investment property are not subject to depreciation. Rental income from the leasing of investment properties is recognised in the Comprehensive Income Statement on a straight line basis over the lease term.

Valuation of investment property has been determined in accordance with an independent valuation by Patel Dore Valuers who have recent experience in the location and category of the property being valued. The valuation is at fair value, based on the current market value for the property.

Note 7 People and relationships

7.1 Council and key management remuneration

(a) Related parties

Parent entity

Greater Dandenong City Council

Subsidiaries

Dandenong Market Pty Ltd – detailed in note 6.3

South East Leisure Pty Ltd – detailed in note 6.3

(b) Key Management Personnel

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

Details of KMP at any time during the year are:

Councillors	Consolidated 2026 No.	Consolidated 2025 No.
From 1 July 2025 to Current		
Councillor Jim Memeti	Mayor 1 July 2025 – 11 November 2025	
Councillor Sophie Tan	Deputy Mayor 1 July 2025 – 11 November 2025 and Mayor 12 November 2025 – current	
Councillor Lana Formoso		
Councillor Sean O'Reilly		
Councillor Loi Truong		
Councillor Bob Milkovic		
Councillor Rhonda Garad		
Councillor Phillip Danh	Deputy Mayor 12 November 2025 – current	
Councillor Isabella Do		
Councillor Melinda Yim		
Councillor Alice Phuong Le		
Total number of Councillors	11	14

7.1 Council and key management remuneration (*continued*)

(b) Key Management Personnel (*continued*)

	Consolidated 2026 No.	Consolidated 2025 No.
Other key management personnel		
Peta Gillies – Executive Director Community Strengthening		
Sanjay Manivasagasivam – Executive Director City Futures		
Marjan Hajjari – Executive Director Strategy And Corporate Services		
Yuri Guzman – Chief Customer and Information Officer		
Mark Burke – Chief Financial Officer (16 March 2026 – current)		
Michelle Hansan – Chief Financial Officer (1 July 2025 – 9 November 2025)		
Kirsten Geri – Interim Chief Financial Officer (10 November 2025 – 15 March 2026)		
Total number of other key management personnel	7	6
Chief Executive Officer		
Jacqui Weatherill	1	1
Total key management personnel	19	21
Dandenong Market Board Members		
Board Members	6	5
Executives	5	5
Total number of Dandenong Market Board Members	11	10
South East Leisure Board Members		
Board Members	5	6
General Managers	4	4
Chief Executive Officer	3	1
Total number of South East Leisure Board Members	12	11

(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.

7.1 Council and key management remuneration (continued)

(c) Remuneration of Key Management Personnel (continued)

	Consolidated 2026 No.	Consolidated 2025 No.
Total remuneration of key management personnel was as follows:		
Short-term benefits	4,696	4,404
Long-term benefits	92	40
Post employment benefit	449	410
Termination benefits	—	141
	5,237	4,995

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

	No.	No.
\$1 – \$9,999	1	—
\$10,000 – \$19,999	—	5
\$20,000 – \$29,999	4	8
\$30,000 – \$39,999	5	5
\$40,000 – \$49,999	8	4
\$50,000 – \$59,999	1	1
\$60,000 – \$69,999	2	1
\$80,000 – \$89,999	2	1
\$90,000 – \$99,999	2	—
\$100,000 – \$109,999	3	2
\$110,000 – \$119,999	1	2
\$120,000 – \$129,999	1	—
\$150,000 – \$159,999	1	—
\$180,000 – \$189,999	1	—
\$200,000 – \$209,999	1	3
\$210,000 – \$219,999	1	1
\$220,000 – \$229,999	2	1
\$250,000 – \$259,999	—	1
\$260,000 – \$269,999	—	1
\$270,000 – \$279,999	—	1
\$280,000 – \$289,999	1	1
\$300,000 – \$309,999	1	—
\$340,000 – \$349,999	—	2
\$360,000 – \$369,999	1	—
\$390,000 – \$399,999	1	—
\$400,000 – \$409,999	1	—
\$420,000 – \$429,999	—	1
\$430,000 – \$439,999	—	—
\$440,000 – \$449,999	—	1
\$470,000 – \$479,999	1	—
Total *	42	42

* The number of Key Management Personnel represents the number of individuals who held KMP positions during the financial year.

7.1 Council and key management remuneration (*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.

The number of Senior Officers are shown below in their relevant income bands:

	Consolidated 2026 No.	Consolidated 2025 No
Income range:		
\$170,000 – \$179,999	1	2
\$180,000 – \$189,999	2	1
\$190,000 – \$199,999	–	5
\$200,000 – \$209,999	2	3
\$210,000 – \$219,999	2	1
\$220,000 – \$229,999	1	2
\$230,000 – \$239,999	3	1
\$240,000 – \$249,999	2	2
\$250,000 – \$259,999	1	1
\$260,000 – \$269,999	1	–
\$290,000 – \$299,999	–	1
	15	19
	\$'000	\$'000
Total remuneration for the reporting year for Senior Officers included above, amounted to:	3,345	4,051

7.2 Related party disclosure

(a) Transactions with related parties

(i) During 2025 –26 Council entered into the following transactions with related parties Dandenong Market Pty Ltd (DMPL) and South East Leisure Pty Ltd (SEL).

	Consolidated 2026 Excl GST \$'000	Consolidated 2025 Excl GST \$'000
Dandenong Market Pty Ltd		
Received from DMPL		
Rent received	489	406
Other charges	132	108
Total received	621	514
Paid to DMPL		
Contributions for festival/events	305	80
Payment for gift vouchers	1	7
Payment for other items	4	120
Total paid	310	207

7.2 Related party disclosure (*continued*)

(a) Transactions with related parties (*continued*)

Councillor Memeti has a financial interest in a stall at Dandenong Market. The financial arrangements are at arms length based on commercial terms. A number of related parties have minority shareholdings in public companies, which have dealings with the Council from time to time.

	Consolidated 2026 Excl GST \$'000	Consolidated 2025 Excl GST \$'000
--	--	--

South East Leisure Pty Ltd

Received from SEL

Other reimbursements	62	4
Total received	62	4

Paid to SEL

Management fee	3,757	3,505
Payment for other items	45	40
Total paid	3,802	3,545

(b) Outstanding balances with related parties

The following transaction was outstanding at 30 June

Contribution receivables	188	–
Rent Receivable	165	–
Other reimbursements	38	2
	391	2

(c) Loans to/from related parties

On the 26 September 2022, Council resolved to serve as a guarantor for the finance lease facility in favour of South East Leisure Pty Ltd. The amount outstanding at 30 June 2026 is \$362,000.

(d) Commitments to/from related parties

Dandenong Market Pty Ltd

Under the Management Services Agreement with Dandenong Market Pty Ltd (DMPL) an extension has been exercised up to 30 June 2027.

A commitment for rent of the Market premises is as follows	229	372
	229	372

South East Leisure Pty Ltd

Under the Management Services Agreement Council appoints South East Leisure Pty Ltd to provide management services to Council, Council is required to pay a Management Fee under the terms and conditions of the Management Services Agreement which ends 30 June 2032.

A commitment to pay a Management Fee to South East Leisure Pty Ltd	4,518	3,637
	4,518	3,637

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 by way of a note 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.

The following are potential contingent assets to be considered by Council.

Developer contributions

Greater Dandenong acquires infrastructure assets, such as local roads, footpaths, kerb and channel and drains etc, from developers, as subdivisional contributions. The amount and value of assets acquired depends on the size of the development and the level of growth within the municipality. Developers construct infrastructure assets which are vested with Council when Council issues a Statement of Compliance. These assets are brought to account as revenue (Contributions – Non –Monetary) and capitalised. At reporting date, developers had commenced construction of assets that will eventually be transferred to the Council subject to Council issuing a Statement of Compliance. Council cannot reliably measure the value of the assets involved prior to completion and the timing of recognition.

(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.

The following are potential contingent liabilities to be considered by Council.

Superannuation

Council has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme, matters relating to this potential obligation are outlined in Note 9.3. As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists.

Development Contribution Plans (DCP)

Council has three sites that are subject to formal development contribution plans, two are in Keysborough and one in Lyndhurst. All three sites are covered by a DCP.

A DCP provides the framework for the provision and funding of infrastructure to facilitate the set development area and the purpose of a DCP is to provide a “fair distribution of costs for works and services, including roads, traffic management and community facilities to all the proper servicing in the area.

New development in each of the areas is required to meet its share of the total cost of delivering the required infrastructure works – as measured by its projected share of usage – through development contributions collected under the DCP's. The balance of works not covered by development contributions has been agreed to be funded by Council. The total value of these works is estimated to be around \$10 million.

Landfills

The Greater Dandenong City Council may be liable for the consequences of disposing refuse at a number of legacy landfill sites. A legacy site refers to a landfill that has been decommissioned and is no longer receiving waste. At balance date Council is unable to assess whether there are any financial implications.

Legal actions

Council is presently involved in a number of confidential legal matters, which are being conducted through Council's solicitors. The estimated potential financial effect of these matters may be up to \$3.6 million (\$2.15 million as at 30 June 2025).

MAV Workcare

Council was a participant of the MAV WorkCare Scheme. The MAV WorkCare Scheme provided workers compensation insurance. MAV WorkCare commenced business on 1 November 2017 and the last day the Scheme operated as a self –insurer was 30 June 2021. In accordance with the Workplace Injury Rehabilitation and Compensation Act 2013, there is a six year liability period following the cessation of the Scheme (to 30 June 2027).

During the liability period, adjustment payments may be required. Since 30 June 2021, Council has paid \$1.42 million in adjustment payments (2025 –26: \$32,260 and 2024 –25: \$29,327). The determination of any adjustment payments is dependent upon revised actuarial assessments of the Scheme's tail claims liabilities as undertaken by Work Safe Victoria. If required, adjustments will occur at the 3 –year and 6 –year points during the liability period, and will affect participating members.

(c) Guarantees for loans to other entities

The amount disclosed for financial guarantee in this note is the nominal amount of the underlying loan that is guaranteed by the Council, not the fair value of the financial guarantee.

Financial guarantee contracts are not recognised as a liability in the Balance Sheet unless the lender has exercised their right to call on the guarantee or Council has other reasons to believe that it is probable that right will be exercised. Details of guarantees that Council has provided, that are not recognised in the Balance Sheet are disclosed below.

Entities	Amount outstanding 30 June 2026 \$'000	Amount outstanding 30 June 2025 \$'000	Date commenced
Keysborough Bowls Club Inc.*	–	23	18 May 2015
Total Guarantees for loans to other entities	–	23	

* The loan has been fully paid as at 30 June 2026.

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 borrowings. Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in 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 our financial instruments will fluctuate because of changes in market prices. The Council's exposures 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. Interest rate risk arises primarily from long-term loans and borrowings at fixed rates which exposes us to fair value interest rate risk. We do 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.

8.3 Financial instruments (*continued*)

(a) Objectives and policies (*continued*)

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 2020*. We manage 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 us to make a financial loss. We have exposure to credit risk on some financial assets included in the Balance Sheet. Particularly significant area of credit risk exists in relation to outstanding fees and fines as well as loans and receivables from sporting clubs and associations. To help manage this risk:

- we have a policy for establishing credit limits for the entities we deal with
- we may require collateral where appropriate and
- we only invest surplus funds with financial institutions which have a recognised credit rating specified in our 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. Rates debtors are secured by a charge over the rateable property. Council has assessed that 16% of parking infringement debts owing to Council are unlikely to be collected and has raised a provision for doubtful debts over those debts based on an assessment of collectability. The collection of long overdue parking infringement debts is managed by Fines Victoria.

Refer note 5.1 for financial assets which are 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 Council's 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 our operational liquidity requirements we 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 in the face of the Balance Sheet and the amounts related to financial guarantees disclosed in note 8.1(c), 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. Details of the maturity profile for borrowings are disclosed at note 5.4.

Unless otherwise stated, the carrying amount of financial instruments reflect their fair value.

8.3 Financial instruments (*continued*)

(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 +1% and – 1% in market interest rates (AUD) from year –end rates of 4.35%.

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.

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 the Council adopts a current replacement cost approach to determine fair value, the Council now 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.

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, works in progress and leasehold improvements are measured at their fair value, being the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. For assets valued at cost, the 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 5 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 2 years
Buildings	1 to 2 years
Roads	2 to 5 years
Bridges	2 to 5 years
Footpaths and cycleways	2 to 5 years
Drainage	2 to 5 years
Off street car parks	2 to 5 years

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

8.4 Fair value measurement (*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. The impairment policy above does not apply to Council's property, infrastructure, specialised buildings and other non-current physical assets subsequently measured at fair value. These are primarily non –cash generating assets of not-for-profit entities, which are typically specialised in nature and held for continuing use of their service capacity. Their recoverable amount is expected to be materially the same as fair value determined under AASB 13 *Fair Value Measurement*, with the consequence that AASB 136 Impairment of Assets does not apply to such assets that are regularly revalued.

There were no impairment adjustments at 30 June 2026.

8.5 Events occurring after balance date

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

8.6 Adjustments directly to equity

There were no adjustments to opening equity balances in the 2025–26 financial year.

Note 9 Other matters

9.1 Reserves

	Balance at beginning of reporting period \$'000	Increase (decrease) \$'000	Reversal of previous revaluations for assets disposed \$'000	Impairment loss (credited against previous increments)/ reversal \$'000	Balance at end of reporting period \$'000
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(a) Asset revaluation reserves

2026

Property

Land	1,025,776	57,132	–	–	1,082,908
Buildings	75,851	76,571	–	–	152,422
	1,101,627	133,703	–	–	1,235,330

Infrastructure

Roads	379,801	139,198	–	–	518,999
Bridges	31,829	16,112	–	–	47,941
Footpaths and cycleways	70,452	21,187	–	–	91,639
Drainage	427,195	77,690	–	–	504,885
Off street car parks	8,063	3,530	–	–	11,593
Parks, open space and streetscapes	4,516	7,327	–	–	11,843
Recreational, leisure and community facilities	4,483	6,254	–	–	10,737
	926,339	271,298	–	–	1,197,637
Total asset revaluation reserves	2,027,966	405,001	–	–	2,432,967

2025

Property

Land	1,025,776	–	–	–	1,025,776
Buildings	75,851	–	–	–	75,851
	1,101,627	–	–	–	1,101,627

Infrastructure

Roads	216,246	163,555	–	–	379,801
Bridges	31,829	–	–	–	31,829
Footpaths and cycleways	22,752	47,700	–	–	70,452
Drainage	270,429	156,766	–	–	427,195
Off street car parks	3,329	4,734	–	–	8,063
Parks, open space and streetscapes	4,516	–	–	–	4,516
Recreational, leisure and community facilities	4,483	–	–	–	4,483
	553,584	372,755	–	–	926,339
Total asset revaluation reserves	1,655,211	372,755	–	–	2,027,966

The asset revaluation reserve is used to record increments and decrements on the revaluation of non-current assets, as described in accounting policy note 6.2(h).

9.1 Reserves (continued)

	Balance at beginning of reporting period \$'000	Transfer to accumulated surplus \$'000	Transfer from accumulated surplus \$'000	Balance at end of reporting period \$'000
(b) Other reserves				
2026				
Insurance reserve	715	(221)	683	1,177
Re-vegetation reserves	170	(30)	–	140
Open space – planning, development and improvements	6,727	(331)	2,795	9,191
Open space – acquisitions	6,000	(74)	74	6,000
Keysborough South maintenance levy	3,682	(1,210)	1,797	4,269
Major projects reserve	49,264	(16,804)	15,983	48,443
General reserve	6,436	(7)	1,199	7,628
Council funded development contributions reserve	17,428	(2,157)	1,023	16,294
Springvalley Landfill rehabilitation	5,455	(57)	965	6,363
Springvale Activity Precinct – parking and development	235	–	–	235
Dandenong Activity Precinct – parking and development	4,012	(844)	1,000	4,168
Future maintenance reserve	3,792	(210)	–	3,582
Digital technology reserve	1,088	(501)	–	587
Total other reserves	105,004	(22,446)	25,519	108,077
2025				
Insurance reserve	469	–	246	715
Re-vegetation reserves	200	(30)	–	170
Open space – planning, development and improvements	3,756	(1,026)	3,997	6,727
Open space – acquisitions	6,000	(1,026)	1,026	6,000
Keysborough South maintenance levy	3,008	(1,122)	1,796	3,682
Major projects reserve	49,308	(8,501)	8,457	49,264
General reserve	4,155	(34)	2,315	6,436
Council funded development contributions reserve	16,314	(31)	1,145	17,428
Springvalley Landfill rehabilitation	4,063	(25)	1,417	5,455
Springvale Activity Precinct – parking and development	235	–	–	235
Dandenong Activity Precinct – parking and development	3,013	(1)	1,000	4,012
Future maintenance reserve	4,040	(248)	–	3,792
Grants in Advance	–	–	–	–
Digital technology reserve	–	–	1,088	1,088
Total other reserves	94,561	(12,044)	22,487	105,004

(b) Other reserves (continued)

Nature and purpose of other reserves:

Insurance reserve

The insurance reserve has been created to meet large and unexpected policy excesses on multiple insurance claims.

Re-vegetation reserves

The purpose of this reserve fund is to meet native re-vegetation requirements on Council's reserves.

Open space – planning, development and improvements

Funds set aside in this reserve will be utilised exclusively for allocation towards enhancing the City's open space via planning, development and improvements.

Open space – acquisitions

Funds set aside in this reserve will be utilised exclusively for open space land acquisitions.

Keysborough South maintenance levy

This reserve has been established to ensure full accountability of the levies received for the Keysborough and Somerfield Estates reflecting costs of maintaining an additional 15% open space beyond that of traditional estates.

Major projects reserve

The major projects reserve holds proceeds from the sale of Council's property assets or surplus Council funds and will be utilised for investing in other properties or funding future major projects.

General reserve

This reserve relates to financial impacts of future aged care sector reforms and fixed term contracts in community service programs.

Council funded development contributions reserve

The reserve for Council funded development contribution plans holds funds in respect of Council's contribution to the two major developments in Dandenong South (C87) and Keysborough (C36).

Springvalley Landfill rehabilitation reserve

The purpose of this reserve is to rehabilitate the Spring Valley landfill site at Clarke Road, Springvale South.

Springvale Activity Precinct – parking and development reserve

The purpose of the reserve is to fund development in the Springvale Activity Centre.

Dandenong Activity Precinct – parking and development reserve

The purpose of the reserve is to fund development in the Dandenong Activity Centre.

Future maintenance reserve

This reserve holds contribution funds for future works to address level crossing removal authority defects.

Digital Technology reserve

This reserve is dedicated to advancing Council's digital capabilities. This reserve supports initiatives that drive innovation, improve operational efficiency, enhance customer and employee experiences, and ensure long-term technological resilience.

	Note	Consolidated 2026 \$'000	Consolidated 2025 \$'000
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(c) Total reserves summary

Asset revaluation reserve	9.1(a)	2,432,967	2,027,966
Other reserves	9.1(b)	108,077	105,004
Total reserves		2,541,044	2,132,970

9.2 Reconciliation of cash flows from operating activities to surplus

	Consolidated 2026 \$'000	Consolidated 2025 \$'000
Surplus for the year	19,484	30,913
Non –cash adjustments:		
Depreciation	57,484	47,645
Amortisation intangible assets	19	20
Depreciation right of use assets	562	661
Impairment loss	-	-
Investments in other entities	13	10
Net loss on non-financial assets	8,875	4,768
Fair value adjustments for investment property	1,525	(175)
Contributions of non-monetary assets	(7,221)	(6,000)
Works in progress (unable to be capitalised)	4,901	2,987
Borrowing costs	2,662	2,669
Finance cost – leases	16	28
Other interest bearing liabilities net present value adjustment	11	18
Change in assets and liabilities		
(Increase)/decrease in trade and other receivables	(8,911)	(2,529)
(Increase)/decrease in prepayments	(902)	1,313
Increase/(decrease) in trust funds and deposits taken/repaid	3,040	(1,005)
Increase/(decrease) in trade and other payables	(1,724)	(3,377)
Increase/(decrease) in contract and other liabilities	580	(2,574)
Increase in provisions	72	1,239
(Increase)/decrease in inventories	1	2
Net cash provided by operating activities	80,487	76,613

9.3 Superannuation

Council makes the majority of its employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund (the Fund). 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 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 Employee Benefits.

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:

	30 June 2025 (interim review)	30 June 2025 (interim review)
– Net investment returns	5.7% pa	5.6% pa
– Salary information	3.5% pa	3.5% pa
– Price inflation (CPI)	2.6% pa	2.7% 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 that the VBI at 30 June 2026 was 116.9%. The financial assumptions used to calculate this VBI were:

	2026	2025
– Net investment returns	6.2% pa	5.6% pa
– Salary information	3.5% pa	3.5% pa
– Price inflation (CPI)	3.0% pa to 30 June 2029 and 2.6% pa thereafter	2.6% pa

9.3 Superannuation (*continued*)

Employer contributions

(a) Regular contributions

On the basis of the results of the 2025 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 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 (Triennial) \$ million	2023 (Interim) \$ million
– 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.

9.3 Superannuation (*continued*)

The 2026 triennial 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 31 October 2026.

The VBI of the Defined Benefit category at that date was 116.9% as at 30 June 2026. The financial assumptions for the purposes of this investigation were:

	2026 Triennial investigation	2025 Interim Investigation
– Net investment return	6.2% pa	5.7% pa
– Salary information	3.5% pa	3.5% pa
– Price inflation	3.0% pa to 30 June 2029 and 2.6% pa thereafter	2.6% pa

Council was notified of the 30 June 2026 VBI during August 2026.

Accrued Benefit

The Fund's liability for accrued benefits has been determined in accordance with Australian Accounting Standards. The applicable accounting standard is AASB 1056 *Superannuation Entities*

	30 June 2025 Interim \$m	30 June 2024 Interim \$m
Net Market value of Assets	2,132.8	2,155.4
Accrued Benefit	1,889.9	1,998.9
Difference between Assets and Accrued Benefit	242.9	156.5
Vested benefit (Minimum sum which must be paid to members when they leave the fund)	1,932.6	2,047.1

The financial assumptions used to calculate the Accrued Benefits for the Defined Benefit category of the fund were:

	30 June 2025	30 June 2024
– Net investment return	5.7% pa	5.6% pa
– Salary information	3.5% pa	3.5% pa
– Price inflation	2.6% pa	2.7% pa

9.3 Superannuation (*continued*)

Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2025 are detailed below:

Scheme	Type of scheme	Rate	Consolidated 2026 \$'000	Consolidated 2025 \$'000
Vision Super	Defined benefits	12.0% (2025: 11.5%)	252	312
Vision Super	Accumulation	12.0% (2025: 11.5%)	3,947	3,798
Other funds	Accumulation	12.0% (2025: 11.5%)	6,210	5,438

In addition to the above contributions, Council has paid \$0 unfunded liability payments to Vision Super in 2025-26 (2024-25: \$0).

There were \$373,000 contributions outstanding and no 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 2026 is \$312,000.

Note 10 Change in accounting policy

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

There are no pending accounting standards that are likely to have a material impact on Council.

Customer Service Centre locations

Dandenong Civic Centre

Level 2, 225 Lonsdale Street, Dandenong
8.30am–5pm Monday to Friday

Springvale Community Hub

5 Hillcrest Grove, Springvale
8.30am–5pm Monday to Friday

Parkmore

Shop A7, Parkmore Shopping Centre Cheltenham Road, Keysborough
9am–5pm Monday to Friday, 9am–1pm Saturday



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