BASS COAST

Quarterly Performance Report
2025–2026

Quarter 2 October–December 2025



Acknowledgement of Country

Bass Coast Shire Council acknowledges the Bunurong as the Traditional Owners and Custodians of the lands and waters, and pays respect to their Elders past, present and emerging, for they hold the memories, the traditions, the culture and Lore.

Bass Coast Shire Council celebrates the opportunity to embrace and empower the Aboriginal and/or Torres Strait Island Communities in their diversity.

Bass Coast Shire Council will create opportunities for future recognition and respectful partnerships that will honour the Traditional Owners and Custodians, and Aboriginal and/or Torres Strait Islander Peoples.

Community Vision 2045

From its flowing hills to its coastal woodlands and wild unspoiled coastlines, the Bass Coast is a source of celebration for all who live in and visit the region.

Our townships are vibrant, rich with culture and full of life, each with its own distinct character. Drawing on our creativity, innovation and resilience we've created a thriving and diverse economy that supports sustainable agriculture and industry.

We live proudly on Bunurong Country, and build on learnings from our First Peoples and their knowledge. We coexist in harmony with our environment and are prepared for future challenges and changes.

We are the people of the Bass Coast. Experience our cultures and history, and contribute to our story.

Definitions for this report

Finalise: Develop and present final draft to Council for consideration, or complete delivery of a project.

Review: Assess and update including developing recommendations for further action.

Implement: To deliver actions of the plan, strategy or project.

Prepare: Complete the final version of a plan, application, framework or a business case.

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Diversity and Inclusion

Bass Coast Shire Council celebrates the diversity of our communities. We acknowledge and respect the skills, insights and life experiences of all community members irrespective of gender, ethnicity, ability, religious belief, sexuality or age.

Child Safe Statement

Bass Coast Shire Council is committed to child safety and wellbeing, actively working to prevent abuse by identifying and addressing risks early. This work is underpinned by Council's Child Safe Statement, which guides our commitment to ensuring the safety, inclusion and wellbeing of every child.

Gender Impact Assessment

In accordance with the *Gender Equality Act 2020*, a Gender Impact Assessment was undertaken in developing the Annual Action Plan 2025–2026, ensuring it reflects fairness, inclusivity and the diverse needs of our community.

About the Quarterly Performance Report

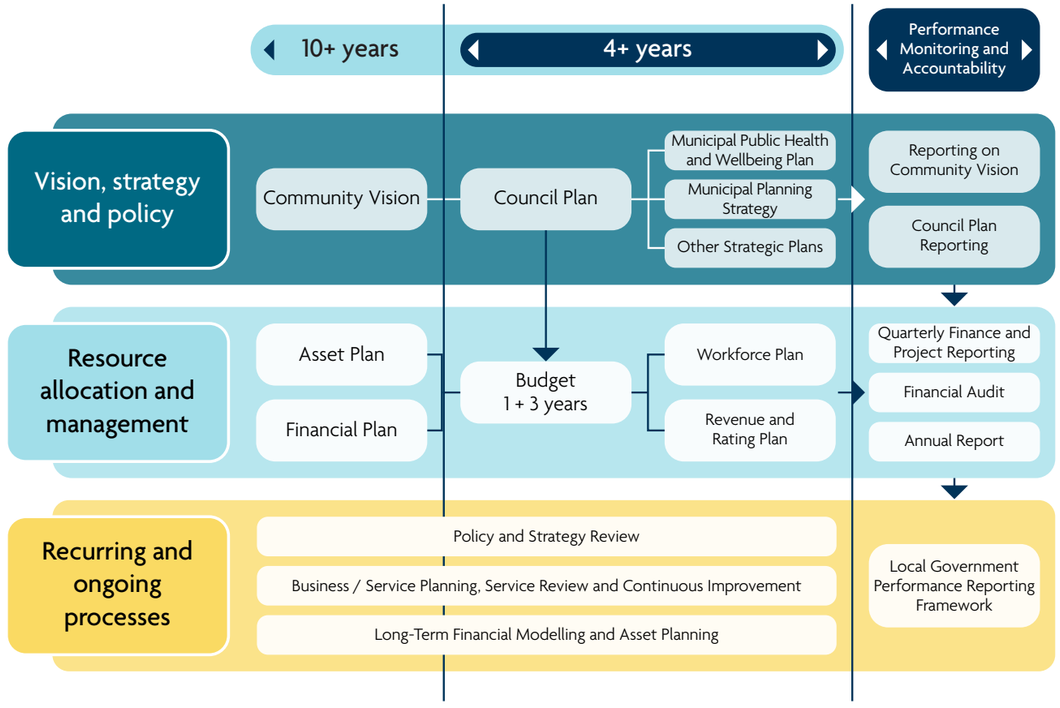
The Quarterly Performance Report reflects Bass Coast Shire's continued commitment to transparency and accountability, while also meeting statutory requirements. In accordance with Section 97 of the *Local Government Act 2020*, Council is required to produce a quarterly budget report that includes a comparison of its actual and budgeted financial results for the year to date, including explanations of any material variances and updated financial forecasts for the full financial year.

This report also serves as an opportunity to update the community on Council's progress in delivering the Annual Action Plan 2025–2026 and share achievement highlights in line with Council's Operating Principle and Council Plan 2025–2029.

About the Integrated Planning and Reporting Framework

Council's Integrated Planning and Reporting Framework guides Council's planning in accordance with the *Local Government Act 2020*. It outlines how the Community Vision will be delivered through the Council Plan, the Annual Budget and other key Council plans and strategies. It also includes how reporting is undertaken to ensure accountability and transparency on Council's progress towards achieving the aspirations set in the Community Vision.

Bass Coast Integrated Planning and Reporting Framework



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About the Council Plan

Every 4 years Council develops a Council Plan. The Council Plan 2025–2029 is presented under 4 Strategic Objectives and detail the priorities, strategies and services that Council will deliver to achieve these outcomes. The 4 strategic objectives are aligned to the Community Vision 2045 and describe the future Council is working towards.

All the activities completed by Council, including those in this report, contribute to one or more of these strategic objectives.

Key actions to deliver these priorities are outlined in Council's Annual Action Plan each financial year and reported on quarterly to the community through this report.

The 4 Strategic Objectives of the Council Plan 2025–2029

Naturally Beautiful	Together we build resilience and protect and enhance our natural environment.
Thriving Places	Facilities and infrastructure meet current and future needs. Growth is sustainable and well planned. Our economy, agriculture, tourism and industries are resilient. Unique character is preserved.
Vibrant Communities	Communities are healthy, inclusive, safe and socially connected. Communities celebrate opportunity, recreation, diversity, heritage and reconciliation.
Visionary Leadership	Our communities flourish through leadership that is open and responsible, ensuring decisions serve the communities best interests, and comply with legislative obligations.

Operating Principle

Bass Coast Shire Council is committed to delivering good governance for the benefit and well-being of the local communities and future generations. This involves partnering with the communities to address current needs and be prepared for future challenges. In all that we do, Council is committed to being responsive, efficient, transparent and future focused.



Overview of Council Plan

Strategic Objective	Naturally Beautiful	Thriving Places	Vibrant Communities	Visionary Leadership
Aspirations What we want to achieve long term	Together we build resilience and protect and enhance our natural environment.	Facilities and infrastructure meet current and future needs. Growth is sustainable and well-planned. Our economy, agriculture, tourism and industries are resilient. Unique character is preserved.	Communities are healthy, inclusive, safe and socially connected. Communities celebrate opportunity, recreation, diversity, heritage and reconciliation.	Our communities flourish through leadership that is open and responsible, ensuring decisions serve the communities best interests, and comply with legislative obligations.
Priorities What we will focus on for the next 4 years	• Enhancing biodiversity and natural asset protection • Increasing energy, disaster and climate resilience • Optimising water management • Strengthening waste management • Supporting circular economy	• Delivering well-planned townships • Enhancing Eco Tourism • Facilitating sustainable development • Providing fit for purpose assets and facilities • Supporting local industry, business and agriculture	• Advocate to increase in affordable housing and access to local services • Celebrating culture and history • Promoting healthy, active, safe and inclusive communities • Strengthening community connection and resilience • Support young people to live, learn, play and connect locally • Walking alongside our First Nations communities on the path to reconciliation	• Driving innovation • Effective communication and engagement • Maximising alternative revenue • Optimising partnerships • Strong advocacy
Lead Strategies How we will deliver these objectives	• Climate Change Action Plan	• Asset Strategy • Economic Development Framework • Integrated Transport Strategy • Municipal Planning Strategy	• Healthy, Safe and Resilient Bass Coast Plan (Municipal Public Health and Wellbeing Plan)	• Long Term Financial Plan
Services Services to deliver these objectives	• Resource recovery and waste management • Sustainability	• Asset Management • Design and delivery • Economic development • Planning and Building	• Arts, Culture and Heritage • Customer and Visitor Experience • Healthy, safe and connected communities	• Finance, Systems and Human Resources • Governance and Leadership
Operating Principle	**In all that we do, Council is committed to being:** **Responsive Efficient Transparent Future-focused**			

Annual Action Plan Update



Q2 Action Status Guide

✓ **Black tick = Completed:**
This has been achieved. No further action is required.

Green circle = On track:
All elements of this action are on track for delivery.

Amber circle = Delayed and anticipated to be on track next quarter:
The progress of this action is behind schedule, however, is anticipated to be recovered and back on schedule next quarter.

Red circle = At risk or unable to be completed:
The delivery of this action has been severely impacted and/or is unlikely to be achieved.

Q2 Status of Actions Overview

Council will report on 27 actions for the 2025–2026 financial year that directly contribute to progressing the priorities outlined in the Council Plan.

This quarter reported:

- ✓ Completed: **5**
- On track: **20**
- Delayed and anticipated to be on track next quarter: **2**
- At risk or unable to be completed: **0**

Strategic Objective: Naturally Beautiful

Together we build resilience and protect and enhance our natural environment.

Action	Aligned Priority	Lead Department	Comment/Update	Status
Deliver the Wonthaggi closed landfill capping project.	- Strengthening waste management - Supporting circular economy	Sustainable Environment	Drainage works have commenced, and 325 rolls of geosynthetic liner have been delivered to site and approved for use. An EPA site tour and briefing was completed for the project in December.	
Undertake a mid-term review of the Bass Coast Climate Change Action Plan 2020-2030.	- Enhancing biodiversity and natural asset protection - Increasing energy, disaster and climate resilience - Optimising water management	Sustainable Environment	Community consultation for the mid-term review has been completed. A consultation summary report and other review documents are being drafted for Council's consideration in Q3.	
Deliver a series of Living Lightly workshops promoting practical tips for a more affordable and sustainable lifestyle.	- Enhancing biodiversity and natural asset protection - Optimising water management	Sustainable Environment	During October to December 28 Living Lightly workshops were delivered across the Shire in partnership with community groups. Topics included clothing and furniture repair, all-electric homes, fermenting and preserving, and natural pest control in the home garden. Planning for the 2026 workshop calendar has commenced with the full program set to be released in Q3.	
Deliver a Clean Energy Retrofit to a minimum of one community facility.	- Increasing energy, disaster and climate resilience	Sustainable Environment	Site investigations have been completed, resulting in the shortlisting of 3 sites. These locations are under assessment to identify the most feasible for installation of solar PV and battery.	
Advocate for the protection of the Western Port Woodlands.	- Enhancing biodiversity and natural asset protection	Governance and Communications	The protection of the Western Port Woodlands was identified by Councillors as a major advocacy priority in Q2. Council promoted this priority during meetings with Ministers, Shadow Ministers and advisers, and issued invitations for site visits. Council's grant application to support strategic planning work was unsuccessful; however, the Victorian Government is progressing integration of the Statement of Planning Policy into the Bass Coast Planning Scheme, with priority amendments scheduled for Q3 to strengthen protection of the woodlands.	

Strategic Objective: Thriving Places

Facilities and infrastructure meet current and future needs. Growth is sustainable and well planned. Our economy, agriculture, tourism and industries are resilient. Unique character is preserved.

Action	Aligned Priority	Lead Department	Comment/Update	Status
Adopt the Road Management Plan review.	- Providing fit for purpose assets and facilities	Infrastructure Delivery	The Road Management Plan review report was adopted by Council on October 15 2025.	✓
Adopt the Asset Plan 2025–2035.	- Providing fit for purpose assets and facilities	Infrastructure Delivery	The Asset Plan 2025-2035 was adopted by Council on October 15 2025.	✓
Prepare a Functional Layout Plan for the Phillip Island Recreation Reserve.	- Providing fit for purpose assets and facilities	Major Projects and Property	A contract has been awarded for the Functional Layout Plans and Detailed Designs of Stage 1 of the Phillip Island Sporting Precinct.	●
Continue delivery of the Cowes Streetscape Project works including Thompson Ave North and The Esplanade.	- Providing fit for purpose assets and facilities - Supporting local industry, business and agriculture	Major Projects and Property	Phase 1 works of the project have been completed, and The Esplanade East is open for use. Minor works will continue throughout the project including replacement of temporary railing, connection of public lighting to the network and planting.	●
Commence detailed design for the Bass Coast Aquatic and Leisure Centre (Wonthaggi).	- Providing fit for purpose assets and facilities	Major Projects and Property	Community engagement on the draft amended Bass Coast Aquatic Strategy and the Redevelopment Concept Plan has been completed. These documents are expected to be presented to Council for consideration at the February 2026 Council Meeting. A tender for the detailed design will be released once structural and geotech feasibilty work has been completed.	●
Prepare and submit Bass Coast's application for Eco Destination Certification through Ecotourism Australia.	- Enhancing Eco Tourism	Economic Development	The stages of the Eco Destination Certification have been reprioritised, resulting in the Tourism Impact Assessment now due to be completed at a later date, however progress has still been made. Destination Management accreditation criteria were completed and submitted to Ecotourism Australia. Draft sections for other criteria's including Nature and Scenery, Culture and Traditions and visitor education were all progressed.	●
Commence a review of the Bass Coast Planning Scheme.	- Delivering well-planned townships	Strategy & Growth	The review of the Bass Coast Planning Scheme has commenced, however progress has been delayed due to awaiting decision from the State Government on resource allocation. It is anticipated that the action will be on track next quarter.	●
Finalise construction of the Wonthaggi to Inverloch Shared Path.	- Delivering well-planned townships - Facilitating sustainable development	Infrastructure Delivery	Construction work on the path is nearing completion. Council has received preliminary approval from the Department of Transport and Planning for the pedestrian crossing design at Toorak Road, Inverloch.	●
Commence preparing the partnership framework, land use framework and business case for the former Wonthaggi School Site.	- Delivering well-planned townships - Facilitating sustainable development - Providing fit for purpose assets and facilities	Major Projects and Property	The partnerships framework, land use frameworks and business case have been delayed as Council awaits the outcome of the grant funding application through the Federal Governments Regional Precincts and Partnerships Program. Council has partnered with MAV to complete investigative work on a Housing Innovation Project. Additionally, the Wonthaggi Precinct and Projects Community Reference Group has been formed and commenced meetings.	●

Strategic Objective: Vibrant Communities

Communities are healthy, inclusive, safe and socially connected. Communities celebrate opportunity, recreation, diversity, heritage and reconciliation.

Action	Aligned Priority	Lead Department	Comment/Update	Status
Adopt and commence implementation of the Healthy, Safe and Resilient Bass Coast Plan 2025 - 2029.	- Promoting healthy, active, safe and inclusive communities - Strengthening community connection and resilience - Support young people to live, learn, play and connect locally	Community Wellbeing & Culture	The Healthy, Safe and Resilient Bass Coast Plan 2025 - 2029 was adopted by Council on 15 October 2025. The detailed Year One Action Plan outlining key priorities, responsibilities and actions is progressing.	
Commence implementation of the Public Art Framework.	- Celebrating culture and history	Community Wellbeing & Culture	In line with the Year One action of the Public Art Framework, an artist was appointed via a tender process to deliver a major public artwork at the Union Theatre in Wonthaggi.	
Co-design and endorse a First Nations Framework.	- Walking alongside our First Nations communities on the path to reconciliation	Community Wellbeing & Culture	The draft First Nations Framework is under review by the Bunurong Land Council Aboriginal Corporation. Feedback will be incorporated before the framework is progressed.	
Identify and strengthen strategic partnerships with housing and service providers and support those partnerships when delivering Council services.	- Advocate to increase in affordable housing and access to local services	Community Wellbeing & Culture	Housing Advocacy priorities refreshed within broader organisational advocacy priority review. Engagement with Community Housing peak bodies and providers is ongoing,	

Strategic Objective: Visionary Leadership

Our communities flourish through leadership that is open and responsible, ensuring decisions serve the communities best interests, and comply with legislative obligations.

Action	Aligned Priority	Lead Department	Comment/Update	Status
Adopt the refreshed Community Vision.	- Driving innovation	Governance and Communications	The Community Vision 2045 was adopted by Council on 8 October 2025.	✓
Adopt the Council Plan 2025–2029.	- Driving innovation	Governance and Communications	The Council Plan 2025–2029 was adopted by Council on 8 October 2025.	✓
Adopt the Long-Term Financial Plan 2025–2035.	- Maximising alternative revenue	Financial Services	The Long-Term Financial Plan 2025–2035 was adopted by Council on 15 October 2025.	✓
Adopt the Workforce Plan 2025-2029.	- Driving innovation	People and Culture	The draft Workforce Plan 2026-2029 has been developed and is planned to be finalised in Q3.	●
Review of Council's rating strategy and differential rates.	- Maximising alternative revenue	Financial Services	Proposed rating differential options have been released for community consultation. The community consultation is scheduled to close in Q3, with results to be presented to Council for consideration along with a revised Rating Differentials recommendation.	●
Enhancing the customer experience by improving engagement channels.	- Effective communication and engagement	Customer & Digital Experience	Council's new telecommunications platform was successfully delivered. In addition, an assessment of customer engagement on the Council's core web platform was completed.	●
Continue to advocate and optimise strategic partnerships to improve community outcomes.	- Strong advocacy - Optimising partnerships	Governance and Communications	Advocacy priorities were shared with Councillors and are planned to be finalised in Q3. The partnership program was reviewed. During Q2 Council optimised strategic partners for a joint advocacy campaign for the retention of the MotoGP, gaining significant community engagement and national media coverage.	●
Commence the review of the Communications and Engagement Strategy.	- Effective communication and engagement	Governance and Communications	In reviewing the Communications and Engagement Strategy, it has been identified that the new strategy is best incorporated into a combined Communications, Engagement and Advocacy Strategy. This draft integrated strategy will be developed by June 2026.	●
Commence the review of the Advocacy Strategy.	- Strong advocacy	Governance and Communications	In reviewing the Advocacy Strategy, it has been identified that the new strategy is best incorporated into a combined Communications, Engagement and Advocacy Strategy. This draft integrated strategy will be developed by June 2026.	●

Quarterly Highlights

General

Advocacy Delegation

Early December, CEO Greg Box, Mayor Cr Halstead and Deputy Mayor Cr Tessari held 12 meetings with Ministers, Shadow Ministers and Advisers across one action packed day in State Parliament.

Council met with a broad cross-section of Government and Opposition members including the Office of the Premier, Jacinta Allan, Ministers for Local Government, Planning, Agriculture, Community Sport, Transport Infrastructure, Creative Industries, Emergency Services, as well as the Leader of the Opposition, Jess Wilson and Shadow Ministers for Local Government, Tourism, Sport and Major Events, Planning, and Outdoor Recreation.

During their visit, they discussed key focus areas, including:

Australian Motorcycle Grand Prix

Council is seeking urgent support from the State Government to secure the event's future in Bass Coast beyond 2026.

Wonthaggi Aquatic Centre

Council is seeking co-funding commitments from all levels of government to renew Bass Coast's ageing pool.

Coastal Erosion

Council is calling for consistent, coordinated state-wide Coastal Inundation and Erosion Control, in the form of an overlay similar to the Bushfire Management Overlay.

Phillip Island Recreation Reserve

Council is seeking funding to deliver a fit-for-purpose, multi-use community sport and recreation hub for Phillip Island.

Activation of the former Wonthaggi Secondary College site

Council seeks to partner with the State Government to develop this key parcel of land into a thriving precinct that best serves the needs of the community.

Protection of Western Port Woodlands

Council is seeking recognition of the significance of the Westernport Woodlands and an Environmental Significance Overlay to ensure their ongoing protection and preservation.

Further conversations were had to reinforce Council's position on the Emergency Services and Volunteers Fund (ESVF), and to reiterate the financial sustainability constraints of Peri-Urban Councils and the need to implement the Distinctive Areas Landscape (DAL) into the Planning Scheme, as well as the need for improved Public Transport connectivity across Bass Coast.



Federal Funding Secured for Stewart Road Bridge, Kernot

Council was delighted to announce that the Stewart Road Bridge reconstruction in Kernot will proceed, following the successful approval of Council's grant application through the Australian Government's *Safer Local Roads and Infrastructure Program (SLRIP)*.

The Federal Government committed $1.768 million towards the $2.21 million project, ensuring this vital piece of rural infrastructure can be rebuilt to modern safety standards, and reconnect the Kernot community after a long and challenging period of closure.

The new bridge will replace the former structure which suffered repeated overload impacts and was closed due to safety concerns. The upgrade will restore safe and reliable access for locals and improve response times for the Kernot-Grantville CFA, who had previously faced significant detours during emergencies.

Council has completed extensive preparatory work in the background to ensure the project could progress swiftly once funding was confirmed in December. This includes detailed designs, environmental assessments, cultural heritage due diligence, vegetation impact assessments, and early procurement planning.





Inverloch Coastal Protection Works

Late November, Council begun important coastal protection works in Inverloch. The project will extend the existing sandbag wall, and complete repair works near the Inverloch Surf Lifesaving Club to help safeguard public land, community assets and vital access points from ongoing wave erosion. Specifically, 110 metres of new sandbag wall will be constructed to the east and west of the existing structure, repairing existing bags and access tracks, extracting and transporting sand from Point Norman to fill the sandbags, and undertaking reinstatement works including shrub planting where they have been disturbed by the works.

The $700,000 project has been funded by the Department of Energy, Environment and Climate Action (DEECA). Works were ceased mid-December to allow for the busy summer beach access and operation of the Surf Life Saving Club and will resume early February.

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Healthy, Safe and Connected Communities

Domestic Animal Management Plan

During Q2, Council increased its presence and engagement on beaches across the Shire, with heightened patrols at priority locations. Patrol times were adjusted to better align with peak visitation, resulting in improved compliance at key sites.

In addition to this, Council worked in partnership with local community groups to improve signage at important beach locations, with new signs installed throughout the quarter.

Council also developed and launched new community messaging materials aimed at visitors which is aligned to the goals of the Domestic Animal Management Plan.





Disability Action Plan

The *Disability Action Plan 2025–2029* was adopted by Council on 15 October 2025 and is now being implemented across all areas of Council, with a strong focus on human-centred and universal design. Inclusion and access are being further embedded early in projects, strengthening more equitable outcomes.

Implementation is well progressed, including strengthening the role of the Access and Inclusion Advisory Committee to inform project design, the application of disability, neurodiversity, and gender lenses across projects, and the integration of accessibility requirements into emergency management. Council has also embedded accessible design principles into community engagement, with a focus on Easy Read content and multiple engagement formats now key considerations.

Events

Overview

Bass Coast Shire Council again hosted and supported a diverse and vibrant calendar of events, from homegrown community celebrations to nationally significant major events and sporting competitions. Throughout the quarter, Council supported 18 significant events and 10 major markets, and delivered 4 Council led events, all of which continued to drive visitation, strengthen the local economy, and showcase the region's distinct coastal character.

This quarter represented a significant investment in the shoulder and peak summer period, with a strong focus on leveraging major events to maximise flow-on benefits for townships, businesses and the wider visitor economy.

Below is an overview of key information:

- 18 events and 10 markets supported
- 4 Council led events delivered
- Total estimated 130,000 attendees
- $218,000 invested in event delivery and direct financial support, in addition to significant in-kind support.

Rip Curl GromSearch Phillip Island.

The Rip Curl GromSearch Phillip Island was held in October, attracting Australia's top emerging junior surfers to compete at one of the country's most iconic surf locations. Council contributed both funding and in-kind support to help deliver the event, which forms part of a nationally recognised talent pathway for young surfers. Hosting the GromSearch helped reinforce Council's reputation as a leading surf destination while also boosting visitation during the shoulder season and supporting local accommodation providers and businesses.

Australian MotoGP and Cowes MotoGP Entertainment Precinct

The Australian MotoGP returned to Phillip Island in October, drawing its biggest crowd since 2012, with 91,245 fans attending across the weekend. Council delivered the Cowes MotoGP Entertainment Precinct to help maximise the economic and community benefits of this major international event. This activation brought live entertainment, family friendly activities and extended trading to the Cowes township and successfully encouraged visitation beyond the track circuit benefiting local businesses during the shoulder season.





Australian Stand Up Paddleboard Titles

In October, Bass Coast once again welcomed the Australian Stand Up Paddleboard Titles for the second year of its 3 year hosting arrangement. With Council's financial and in-kind support, the event brought elite competitors and spectators from across the country. The event showcased Bass Coast as a key destination for water-based activities and helped increase off-peak tourism and overnight stays.

Bass Coast Cycle Challenge

November saw the return of the Bass Coast Cycle Challenge for its 15th year, attracting cyclists and their families from across Victoria to participate in one of the states leading recreational charity cycling events. The event offered a range of ride options across Bass Coast, catering to riders of all ages and abilities. With financial and in-kind support from Council, the event was delivered safely and successfully, while again generating visitation during the shoulder season. Proceeds from the event support youth road safety education, and the event helps build Bass Coasts profile as a welcoming place for cyclists while delivering strong social and economic benefits.

New Year's Eve Fireworks (Council-delivered)

Council delivered 3 New Year's Eve firework events in Inverloch, Coronet Bay and Cowes, providing free, family friendly celebrations for both residents and visitors. These Council run celebrations helped spread crowds across multiple townships, improving community safety and supporting local businesses during one of the busiest times of the year.

Alongside these celebrations, 10 major markets continued to draw strong attendance, showcasing local producers, artisans and small businesses while enriching our visitor offering.

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Council's contribution

Council invested $218,000 in direct financial support and event delivery during the quarter. This investment was complimented by substantial in-kind support, including:

- Marketing and communications promotion across Council channels
- Event guidance
- Business liaison and local engagement
- Provision of event equipment and waste management services.

Capital Works

Toorak Road and Venus Street Footpath – Stage 3

The final stage of the Toorak Road and Venus Street footpath project is now complete and improve pedestrian safety and accessibility. Delivered in 3 stages, these works were planned to reduce disruption to the community during construction.

The project was initiated in response to specific community feedback and reflects Council's commitment to providing safer, more accessible pathways for all users. The upgrades include a new 1.5-metre-wide concrete footpath connecting to the existing network along Toorak Road and Venus Street in Inverloch, along with two new pedestrian refuge islands installed near the Cashin Street–Toorak Road and Ocean View Court–Venus Street intersections.

The project was proudly funded by Bass Coast Shire Council with a total investment of $95,000.



Wonthaggi Old Post Office Refurbishment

The Old Post Office in Wonthaggi is a treasured local landmark and is currently undergoing significant refurbishment to preserve its heritage.

Constructed in 1911, this historic building stands as a testament to Wonthaggi's early development, then serving as the town's communication hub; a lively centre where telegrams were dispatched nationwide. Work is progressing on preserving the building's unique character. Essential service disconnections and minor structural activities are complete. Structural upgrades and stormwater drainage are now underway.

The refurbishment is scheduled for completion in quarter 3 of the 2026-2027 financial year and is proudly funded by Bass Coast Shire, with a total investment of $1,011,000.

Financial Report

Quarter 2 October–December 2025



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2 Financial Performance

	Year to Date Dec 25	Budget June 26	Forecast June 26
Net Result ($'000s)	36,489	(1,513)	1,982
Adjusted Underlying Result ($'000s)	32,723	(9,982)	(13,592)
Funding Statement Result ($'000s)	37,018	0	(650)
Capital works ($'000s)	10,605	31,548	39,280
Liquidity	2.4	1.4	1.5
Unrestricted Cash	37.5%	12.2%	34.4%

Council's year to date operating surplus is $36.5 million. This is due in part to the practice of raising rates and charges for the full financial year when the rates notices are generated and the lower than expected Materials and Services spend resulting in a $3.6 million favourable variance to budget.

Council is forecasting a full year Net Surplus Result of $2.0 million, $3.5 million favourable to budget. This reflects the recognition of $7.0 million in unbudgeted capital grants, including $2.1 million delivery of Cowes Foreshore Precinct, $1.2 million Blackspot and Speed zone changes, $182k Silverleaves sand renourishment, $802k Maher's Landing Stage 2 and $776k Repairs to Inverloch Surf Life Saving Club Seawall. Removing the impact of these capital grants, Council's adjusted underlying result is forecast to reflect a $13.6 million deficit, (compared to an adjusted underlying budgeted deficit of $10.0 million).

Whilst Council's full year result was budgeted as a $10 million deficit the forecast of $13.6 million deficit is predominantly linked to the delivery of the operational programs carried forward from previous financial years and increased depreciation of $2.0 million. $1.3 million additional expenditure relates to the delivery of initiatives including Council Support Fund (storms), Neighbourhood Character and Housing strategy, Climate Change Action initiatives and Regional anti-vaping campaign.

Council's forecast full year capital works for 2025-2026 is $39.3 million. This is $7.7 million higher than budget due to the forecast completion of $9.3 million of works carried over from 2024-2025. With contractor commitments and project scheduling advanced, the second quarter review of the capital program has led to a $2.9 million reduction in the full year forecast in comparison to Q1.

The financial sustainability risk indicators for 2025-2026 are provided in the table below. The indicators are the same indicators prepared by the Victorian Auditor General and reported by the Victorian Auditor General on an annual basis.

Council's Liquidity (working capital ratio), which measures the ability to pay existing debts as they fall due remains within the Victorian Auditor Generals low risk category, confirming Councils sound financial position.

The adjusted underlying result is forecast to be in the high-risk band, with the result reflecting the delivery of the operational initiatives brought forward from the previous financial years. These programs have been funded in previous budgets with our Funding Statement capturing the full impact of these programs.

All other criteria are forecast to finish in the Low or Medium range of assessment criteria, Capital replacement and Renewal gap ratios remain forecasted on the cusp of low range indicating Council's capital investment will offset increased depreciation impacts with successful program delivery.

	Actual 2024/25	Budget 2025/26	YTD Actual 2025/26	Forecast 2025/26	Risk assessment criteria		
					High	Medium	Low
Net result	**7.9%**	**-1.3%**	**38.5%**	**1.6%**	Less than negative 10%	Negative 10%–0%	Greater than 0%
Adjusted Underlying Result	**-6.3%**	**-9.5%**	**35.9%**	**-12.9%**	Less than 0%	0%–5%	Greater than 5%
Liquidity	**1.7**	**1.4**	**2.4**	**1.5**	Less than 0.75	0.75–1.0	Greater than 1.0
Internal financing	**132.0%**	**99.0%**	**6.0%***	**94.0%**	Less than 75%	75–100%	Greater than 100%
Indebtedness	**38.8%**	**35.2%**	**39.7%**	**34.0%**	Greater than 60%	40–60%	40% or less
Capital replacement	**1.0**	**1.3**	**0.8**	**1.4**	Less than 1.0	1.0–1.5	Greater than 1.5
Renewal gap	**0.7**	**0.8**	**0.5**	**0.8**	Less than 0.5	0.5–1.0	Greater than 1.0

** The 6% YTD result for Internal financing is impacted by the timing in receiving Financial Assistance Grant(FAG) funding, however once funds are received the forecasted ratio of 94% is expected to be achieved.*

For further detail on how the above indicators are calculated, please visit www.audit.vic.gov.au *and read in conjunction with the above financial performance summary.*

It is noted that the Chief Executive Officer, as required under Section 97(3) of the *Local Government Act 2020*, is of the opinion a revised budget is not required.

2.1 Funding Statement

The funding statement provides a summary of how Council's operations and capital works are funded within the financial year. The nature of the funding statement eliminates the overall impact of projects carried over between financial years and the addition of project works that are funded through the successful receipt of external grants.

	YTD Actual $000's	YTD Budget $000's	YTD Variance $000's	30 Jun 2026 Budget $000's	30 Jun 2026 Forecast $000's	30 Jun 2026 Variance $000's
Revenue						
Rates and charges	80,966	80,987	(21)	81,455	81,267	(188)
Statutory fees and fines	1,938	1,588	349	3,447	3,399	(48)
User fees	2,969	3,222	(252)	6,378	5,682	(696)
Grants - operating	2,804	4,889	(2,085)	9,483	9,713	230
Contributions - monetary - operating	82	35	47	101	212	112
Interest revenue	1,190	850	340	1,700	2,108	408
Other income	771	511	260	927	1,132	205
Total Revenue	**90,719**	**92,082**	**(1,363)**	**103,491**	**103,513**	**23**
Proceeds						
Sale of assets	280	0	280	550	701	151
Total Proceeds	**280**	**0**	**280**	**550**	**701**	**151**
Expenses						
Employee costs	(20,585)	(20,032)	(553)	(39,068)	(39,299)	(232)
Materials and services	(21,522)	(22,359)	837	(43,210)	(44,966)	(1,756)
Bad and doubtful debts	(4)	(10)	5	(10)	(15)	(5)
Borrowing costs	(694)	(556)	(138)	(1,173)	(1,127)	45
Land management rebate	(551)	(675)	124	(675)	(551)	124
Other expenses	(1,652)	(1,751)	99	(3,668)	(3,878)	(210)
Total Expenses	**(45,008)**	**(45,382)**	**374**	**(87,802)**	**(89,836)**	**(2,033)**
Financing Movements						
Proceeds from Borrowings	0	0	0	2,000	2,000	0
Repayments of Borrowings	(2,193)	(2,193)	0	(5,035)	(7,138)	(2,103)
Repayments of Finance Leases	(188)	(142)	(46)	(284)	(364)	(80)
Net Financing Movements	**(2,381)**	**(2,335)**	**(46)**	**(3,319)**	**(5,502)**	**(2,183)**
Reserve Fund Movements						
Transfers from Reserves	0	0	0	9,968	16,223	6,255
Transfers (to) Reserves	0	0	0	(1,287)	(4,031)	(2,744)
Net Reserve Movements	**0**	**0**	**0**	**8,681**	**12,192**	**3,511**

	YTD Actual $000's	YTD Budget $000's	YTD Variance $000's	30 Jun 2026 Budget $000's	30 Jun 2026 Forecast $000's	30 Jun 2026 Variance $000's
Deferred Income Movements						
Transfers from Unearned Income	2,198	0	2,198	0	3,752	3,752
Transfers (to) Unearned Income	(2,793)	0	(2,793)	(110)	(1,841)	(1,731)
Net Deferred Income Movements	**(596)**	**0**	**(596)**	**(110)**	**1,911**	**2,021**
Capital Expenditure and Income						
Grants - capital	4,159	0	4,159	9,772	14,924	5,151
Contributions - monetary - capital	449	55	394	285	728	443
Capital works	(10,605)	(12,300)	1,695	(31,548)	(39,280)	(7,732)
Net Capital Works Funded from Operations	**(5,996)**	**(12,245)**	**6,249**	**(21,490)**	**(23,629)**	**(2,138)**
Funding Surplus / (Deficit)	**37,018**	**32,120**	**4,898**	**(0)**	**(650)**	**(650)**

2.2 Funding Statement Variances

Council's forecast full year Funding Statement Deficit is $650,000. Once the impact of carry over capital and operating projects is removed, the surplus can be attributed to:

Category	Surplus/(Deficit)	Comment
Statutory Fees & Fines	($48,000)	Decreased local law fees and reduced planning submissions.
Grants - Operating	$230,000	Favourable to budget growth in the Financial Assistance Grants.
Interest Revenue	$408,000	Slower than expected interest rate decline has seen above budgeted income.
Repayment of Borrowings	($2.1 million)	Increased budgeted loan repayments forecast in line with council's decision to advance borrowing repayments.
Transfers from reserves	$2.1 million	Utilisation of reserve funding to support the advanced borrowings repayment.
User Fees.	(360,000)	Net impact of reduction in gates fees received for Waste services ($880,000), with associated saving in the delivery costs partially offsetting the funding statement impact ($520,000).
Materials and Services	(480,000)	Emergency sand renourishment works and unbudgeted repairs for court lighting.

Noting the bulk of variance relates to the impact of project carryovers.

Council's year to date funding statement result shows a surplus of $37.0 million which is favourable against a year to date budget of $32.1 million. This favourable variance of $4.9 million is largely due to:

Category	Surplus/(Deficit)	Nature	Comment
Grants - Operating	($2.1 million)	Timing	Later than projected receipt of the Financial Assistance Grants
Interest Revenue	$340,000	Increase	Slower than expected interest rate decline
Materials & Services	$837,000	Timing	Waste Contractor costs timing
Grants – Capital	$4.2 million	Timing	Receipt of successful grant instalments prior to the delivery of the capital infrastructure
Capital Works	$1.7 million	Timing	Programmed timing for delivery of grant funded carry over projects

2.3 Statement of Capital Works Expenditure

Council's forecast capital project expenditure of $39.28 million is $7.7 million higher than the 2025-2026 budget. This increase includes $9.4 million of project spend which has been carried over from the 2024-2025 financial year comprised of over $2.7m in road renewal projects and $3.8m in land improvements, of which $1.7m relates to coastal erosion works.

Further information can be found in the detailed Capital Works report.

	Year-to-date 31 December 2025			Full Year 30 June 2026		
	Actual $000's	Budget $000's	Variance $000's	Budget $000's	Forecast $000's	Variance $000's
Property						
Land improvements	3,557	2,091	1,466	5,781	11,291	5,510
Total land	3,557	2,091	1,466	5,781	11,291	5,510
Buildings	2,025	3,465	(1,441)	9,276	7,951	(1,325)
Total buildings	2,025	3,465	(1,441)	9,276	7,951	(1,325)
Total Property	5,582	5,556	25	15,057	19,242	4,185
Plant and equipment						
Plant, machinery and equipment	1,523	1,410	113	2,410	3,676	1,266
Computers and telecommunications	276	325	(49)	700	700	(0)
Artworks	63	25	38	50	221	171
Total plant and equipment	1,863	1,760	103	3,160	4,597	1,437
Infrastructure						
Roads	1,337	1,941	(604)	5,232	9,380	4,148
Bridges	80	285	(204)	768	971	203
Pathways and cycleways	1,246	1,593	(347)	4,296	3,023	(1,273)
Drainage	384	675	(291)	1,819	1,434	(385)
Waste management	113	490	(377)	1,216	632	(584)
Total infrastructure	3,160	4,984	(1,824)	13,331	15,441	2,110
Total Capital Works Expenditure	**10,605**	**12,300**	**(1,695)**	**31,548**	**39,280**	**7,732**
Represented by:						
New asset expenditure	4,113	3,413	700	9,223	14,806	5,583
Asset renewal expenditure	4,166	6,525	(2,360)	16,008	19,121	3,112
Asset expansion expenditure	311	509	(198)	1,371	655	(716)
Asset upgrade expenditure	2,015	1,853	162	4,946	4,699	(247)
Total Capital Works Expenditure	**10,605**	**12,300**	**(1,695)**	**31,548**	**39,280**	**7,732**

2.4 Treasury

Funds are held as cash at bank to ensure sufficient liquidity to meet payment obligations. Surplus cash is placed in interest bearing term deposits to maximise investment returns while ensuring availability if required. All investments are made in accordance with Council's Funds Investment Policy at the time of investment. The following table details investments held by Council at the end of quarter 2.

Weighted average return on our investment is 4.50%, which is 0.90% higher than the 3.60% average RBA rate over the same period. This supports our higher than budgeted interest revenue forecast.

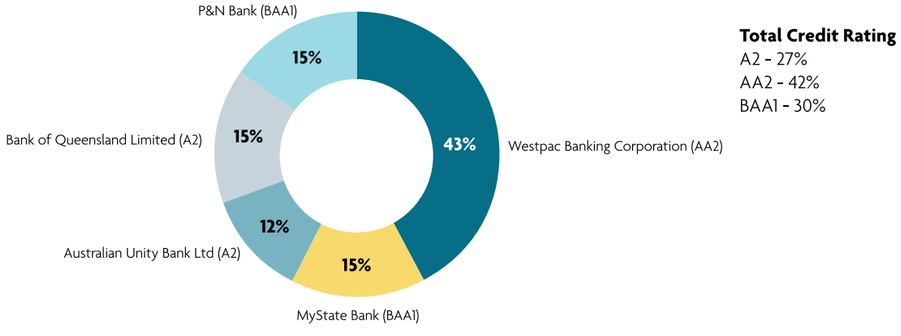
Investments held by Council as at 31 December 2025	Principal	Interest Rate	Term (days)	Maturity Date
Westpac Green*	14,000,000	4.68	365	17 February 2026
MyState Bank Limited*	5,000,000	4.70	330	19 February 2026
Australian Unity Bank Ltd*	4,000,000	4.25	365	17 June 2026
Bank of Queensland*	5,000,000	4.15	182	10 March 2026
P&N Bank*	5,000,000	4.37	182	7 May 2026
Total Term Deposits held	**33,000,000**			

* ethical (not invested in fossil fuels)

Weighted average return on investment	**4.50%**
Other Financial Investments	
San Remo & District Financial Services Limited	40,000
Total Term Deposits and other Investments	**33,040,000**

Investments are included as components of current assets balances in the balance sheet, classified as either; Cash and cash equivalents or current other financial assets based on the length of their investment term.

Investments by Institution and Credit Rating



Total Credit Rating
A2 - 27%
AA2 - 42%
BAA1 - 30%

Financial Statements

2.5 Comprehensive Income Statement

	YTD Actual	YTD Budget	YTD Variance	30 June 26 Budget	30 June 26 Forecast	30 June 26 Variance
	$000's	$000's	$000's	$000's	$000's	$000's
Income						
Rates and charges	80,966	80,987	(21)	81,455	81,267	(188)
Statutory fees and fines	1,938	1,588	349	3,447	3,399	(48)
User fees	2,936	3,222	(286)	6,378	5,614	(764)
Contributions - cash	146	35	111	276	569	294
Contributions – non-monetary assets	0	0	0	0	0	0
Grants - Operating	2,685	4,889	(2,204)	9,483	10,249	766
Grants - Capital	4,101	0	4,101	9,772	16,737	6,964
Net gain on disposal of property, infrastructure and equipment	203	(275)	478	0	92	92
Other Income	1,960	1,361	599	2,627	3,240	613
Total Income	94,935	91,807	3,128	113,438	121,167	7,729
Expenses						
Employee benefits	(20,585)	(20,032)	(553)	(39,068)	(39,299)	(232)
Materials and services	(21,522)	(22,359)	837	(43,210)	(44,974)	(1,765)
Bad and doubtful debts	(37)	(10)	(28)	(10)	(47)	(37)
Depreciation	(13,099)	(13,263)	164	(26,526)	(28,607)	(2,080)
Amortisation - intangible assets	(175)	(175)	0	(350)	(350)	0
Amortisation - right of use assets	(190)	(136)	(54)	(272)	(368)	(96)
Finance costs	(670)	(553)	(117)	(1,166)	(1,081)	85
Finance costs - leases	(24)	(3)	(21)	(7)	(46)	(40)
Other expenses	(2,143)	(2,426)	283	(4,342)	(4,412)	(70)
Total Expenses	(58,445)	(58,956)	511	(114,951)	(119,185)	(4,235)
Surplus (deficit) for the year	**36,489**	**32,850**	**3,639**	**(1,513)**	**1,982**	**3,495**
Less Contributions - monetary - capital	45	0	45	175	284	109
Less Contributions - non monetary	0	0	0	0	0	0
Less Grants - capital (non-recurrent)	3,721	0	3,721	8,295	15,290	6,995
Adjusted underlying surplus / (deficit)	**32,723**	**32,850**	**(127)**	**(9,982)**	**(13,592)**	**(3,610)**

2.6 Balance Sheet

	YTD Actual 31 Dec 2025 $'000	Budget 30 June 2026 $'000	Forecast 30 June 2026 $'000	30 June 2026 Variance $'000
Current Assets				
Cash and cash equivalents	15,035	11,195	24,245	13,050
Current trade and other receivables	72,579	9,818	11,955	2,137
Current other financial assets	33,040	32,976	27,776	(5,200)
Inventories	55	44	55	11
Current assets - other	1,205	1,416	1,346	(70)
Total Current Assets	121,914	55,449	65,377	9,928
Non-Current Assets				
Property infrastructure plant and equipment	1,342,584	1,314,536	1,355,224	40,688
Intangible assets	2,242	2,490	2,518	28
Right of use assets	947	182	762	580
Total Non-Current Assets	1,345,773	1,317,208	1,358,504	41,296
Total Assets	**1,467,687**	**1,372,657**	**1,423,881**	**51,224**
Current Liabilities				
Current trade and other payables	3,321	7,501	9,666	2,165
Current trust funds and deposits	13,469	4,439	2,379	(2,060)
Current provisions	9,937	9,175	11,023	1,848
Current interest bearing liabilities	4,884	2,632	5,012	2,380
Current lease liabilities	355	192	260	68
Contract and other liabilities	18,427	14,813	15,908	1,095
Total Current Liabilities	50,393	38,752	44,248	5,496
Non-Current Liabilities				
Non current provisions	12,146	9,944	12,146	2,202
Non current interest bearing liabilities	22,178	23,125	19,105	(4,020)
Non current lease liabilities	617	0	536	536
Total Non-Current Liabilities	34,941	33,069	31,787	(1,282)
Total Liabilities	**85,334**	**71,821**	**76,035**	**4,214**
Net Assets	**1,382,353**	**1,300,836**	**1,347,846**	**47,010**
Equity				
Accumulated Surplus	404,979	383,387	382,663	(724)
Reserves	977,374	917,449	965,183	47,734
Total Equity	**1,382,353**	**1,300,836**	**1,347,846**	**47,010**

2.7 Cash Flow Statement

	31 Dec 2025 Actual $000's	30 June 2026 Budget $000's	30 June 2026 Forecast $000's	30 June 2026 Variance $000's
Cash flows from operating activities				
Rates and charges	24,148	83,913	85,071	1,158
Statutory fees and fines	1,838	3,914	3,399	(515)
User fees	3,626	7,242	5,853	(1,389)
Grants - operating	2,788	9,789	9,713	(76)
Grants - capital	2,721	10,088	14,924	4,836
Contributions - monetary	531	275	940	665
Interest received	1,194	1,700	2,112	412
Dividends received	4	3	4	1
Trust Funds taken/(repaid)	11,677	87	87	0
Other receipts	760	1,559	1,557	(2)
Net GST refund (payable)	1,753	6,188	5,333	(855)
Employee costs	(19,755)	(38,651)	(37,551)	1,100
Materials and services	(27,866)	(41,988)	(48,495)	(6,507)
Other payments	(2,817)	(10,474)	(6,597)	3,877
Net cash provided by operating activities	**602**	**33,645**	**36,350**	**(2,705)**
Cash flows from investing activities				
Payments for property, infrastructure, plant, and equipment	(10,605)	(34,703)	(39,280)	4,577
Proceeds from sale of property, infrastructure, plant & equipment	280	605	700	(95)
Proceeds from/(Payments for) investments	(1,600)	3,664	3,664	0
Net cash used in investing activities	**(11,925)**	**(30,434)**	**(34,916)**	**4,482**
Cash flows from financing activities				
Finance costs	(670)	(1,166)	(1,081)	(85)
Proceeds from borrowings	0	2,000	2,000	0
Repayment of borrowings	(2,193)	(5,035)	(7,138)	2,103
Interest paid - lease liability	(24)	(7)	(46)	39
Repayment of lease liabilities	(186)	(284)	(355)	71
Net cash used in financing activities	**(3,073)**	**(4,492)**	**(6,620)**	**2,128**
Net increase (decrease) in cash and cash equivalents	(14,396)	(1,281)	(5,186)	3,905
Cash and cash equivalents at the beginning of the financial year	29,431	12,476	29,431	(16,955)
Cash and cash equivalents at the end of the period	**15,035**	**11,195**	**24,245**	**(13,050)**

Budget Alignment to Council Plan

The below appendix aligns Section 6 of Council's 2025-2026 Budget by Strategic Objectives and Reconciliation to Operating Result to the Strategic Objectives under the Council Plan 2025-2029.

Strategic Objective 1: Naturally Beautiful

Service area	Description of services provided	Income Expenditure Surplus/(deficit) $'000
Governance & Leadership	Deliver leadership and management to build resilience and protect and enhance our natural environment.	0 709 (709)
Environmental Partnerships	Support environmental partnership relationships and oversee management agreements and projects.	20 398 (378)
Environmental Policy & Strategy	Manage environmental strategies and plans.	35 204 (169)
Environmental Program Delivery	Manage foreshore and bushland reserves, urban forestry and sustainability programs.	21 1,974 (1,953)
Resource Recovery & Waste Management	Kerbside bin collection, manage active and closed landfills, operate Transfer Stations, waste education.	4,273 21,311 (17,038)
Open Space	Maintain fit for purpose wetlands. Deliver tree planting program.	0 1,435 (1,435)

Strategic Objective 2: Thriving Places

Service area	Description of services provided	Income Expenditure Surplus/(deficit) $'000
Building & Statutory Planning	Administer and enforce building requirements and regulations. Assess planning permits and other applications, provide land use advice.	1,257 2,828 (1,571)
Buildings, Plant & Operations	Maintain Council owned facilities, public amenities and equipment.	40 3,774 (3,734)
Economic Development	Drive sustainable economic growth by delivering strategic marketing and brand development, supporting local business, and enhancing the region through visitor experience and event development.	111 1,813 (1,701)
Construction, Civil Design & Assets	Deliver, manage and maintain fit for purpose community infrastructure and assets.	0 2,758 (2,758)
Development Services	Facilitate quality and functional infrastructure. Ensure development compliance.	530 1,451 (921)
Governance & Leadership	Deliver leadership and management to ensure facilities and infrastructure meet current and future needs; Growth is sustainable and well planned; Our economy, agriculture, tourism and industries are resilient, and our unique character is preserved.	0 1,941 (1,941)
Growth Area Planning	Assess planning permits. Collect and manage developer contributions. Monitor and prioritise the delivery of infrastructure.	25 1,281 (1,256)
Major Projects	Master planning and advocacy for transformative projects.	0 106 (106)
Open Space	Maintain fit for purpose open spaces, tracks and trails, playgrounds and public amenities.	0 5,001 (5,001)
Property	Oversee Council managed land, including leases and licensing, and purchasing and sales.	1,221 681 540
Roads & Drainage	Maintain fit for purpose local roads, footpaths and drainage systems.	1,967 4,802 (2,835)
Structures	Maintain fit for purpose marine structures, bridges, boardwalks, major culverts, retaining walls, jetties and public artwork.	100 496 (396)

Strategic Objective 3: Vibrant Communities

Service area	Description of services provided	Income Expenditure Surplus/(deficit) $'000
Arts Culture & Heritage	Deliver vibrant cultural experiences including activating cultural facilities and supporting creative community projects.	922 2,468 (1,546)
Community Wellbeing	Supports people at every stage of life to build inclusive and connected communities. Promote inclusion, accessibility, and safe, welcoming spaces for all. Manage contracted service of maternal child health, youth services and libraries. Coordinate kindergarten enrolment services and deliver immunisation and community grants.	99 4,600 (4,501)
Community Safety & Resilience	Administer local laws, domestic animal management, school crossings, parking enforcement, boat ramp operations, environmental health and other regulatory compliance. Lead emergency management response and community safety initiatives.	1,902 3,632 (1,730)
Customer & Visitor Experience	Deliver high quality customer service that is welcoming and inclusive.	275 2,380 (2,105)
Governance & Leadership	Deliver leadership and management to ensure communities are healthy, inclusive, safe and socially connected; Foster communities that celebrate opportunity, recreation, diversity, heritage and reconciliation.	0 444 (444)
Recreation & Leisure	Planning, maintenance and service delivery of recreation facilities, sporting grounds, leisure facilities, projects, programs and strategies.	8 1,890 (1,882)
Transport & Movement	Transport planning, traffic and road safety, Electric Vehicle (EV) charging, road and drainage upgrade projects.	0 758 (758)

Strategic Objective 4: Visionary Leadership

Service area	Description of services provided	Income Expenditure Surplus/(deficit) $'000
Communications & Engagement	Provide relevant and accessible information, engage authentically with the community, and advocate for its needs.	0 1,044 (1,044)
Corporate Planning and Performance	Provide strategic planning and performance reporting to support organisational goals and compliance.	0 420 (420)
Finance, Systems & HR	Manage financial operations, business systems, and strategic procurement. Deliver HR functions including recruitment, workforce planning, employee relations, health, safety and wellbeing and development.	2,125 11,936 (9,811)
Governance & Leadership	Deliver governance and leadership for Council, including Councillors and management.	19 2,793 (2,774)
Governance	Deliver governance for Council, including Council meetings, compliance, Audit and Risk Committee, insurance, risk management and corporate information.	2 2,337 (2,335)

Reconciliation with budgeted operating result (Council Plan 2025-2029)

Strategic Objectives	Surplus/ (Deficit) $'000	Expenditure $'000	Revenue $'000
Naturally Beautiful	(21,682)	26,031	4,349
Thriving Places	(21,681)	26,932	5,251
Vibrant Communities	(12,966)	16,172	3,206
Visionary Leadership	(16,384)	18,530	2,146
Total	**(72,713)**	**87,665**	**14,952**

Expenses added in:	
Depreciation	27,148
Finance costs	1,166
Finance costs - leases	7
Other expenses/adjustments	(834)
Landfill Provision Amounts Used	(201)
Deficit before funding sources	**(99,999)**
Funding sources added in:	
Rates & charges	81,455
General Purpose Financial Assistance Grant	7,084
Capital Grants	9,772
Capital Contributions	175
Total funding sources	**98,486**
Operating surplus for the year	**(1,513)**



Capital Works Status Report

Project Number	Project	Project Type	Percent Complete	Status	Project Year	Approved Budget	Prior Year Carryover	Approved Budget + Carryover	Last Posted Forecast	Carryover to NY	YTD Actual Expenditure	Variance (between YTD Actuals and Last Posted Forecast)
Art works												
100383	Min Plant Equ Public Art	Design and Construction	40	Underway	2026	50,000	170,600	220,600	220,601	-	63,142	157,459
Total Art works			**40**			**50,000**	**170,600**	**220,600**	**220,601**	**-**	**63,142**	**157,459**
Bridges												
100053	Ren Bridge & Culvert Renewal Program	Construction	50	Underway	2026	768,000	-	768,000	485,377	-	26,737	458,640
101013	Ren Bridges Payne Road Ryanston	Design	50	Underway	2025	-	52,000	52,000	44,000	-	26,213	17,787
102036	Ext Grt Ren Stewart Road Bridge Reconstruction	Design and Construction	55	Underway	2025	-	-	-	442,000	-	27,472	414,528
Total Bridges			**52**			**768,000**	**52,000**	**820,000**	**971,378**	**-**	**80,423**	**890,955**
Buildings												
100988	Min Blds Access Control and Security Systems	Construction	33	Underway	2026	125,000	-	125,000	125,000	-	72,576	52,424
100657	Maj Aqua Aquatic Centre Bass Coast	Design	10	Underway	2026	500,000	-	500,000	164,476	335,524	36,824	127,652
100977	Min Bridges Powlett River Rail Trail Bridge Renewal	Construction	60	Underway	2026	650,000	347,557	997,557	807,646	-	3,097	804,549
102055	Ren Land Imp Structures Renewal Construct'n Op Space Program	Construction	5	Underway	2026	150,000	-	150,000	150,001	-	799	149,202
101045	Ren Bldgs WUCAC Electrical Supply Design	Construction	50	Underway	2026	900,000	-	900,000	1,120,000	-	53,420	1,066,580
102054	Ren Bldgs Construction - Wonthaggi Old Post Office	Construction	55	Underway	2026	1,076,190	-	1,076,190	823,653	252,537	19,660	803,993
102060	Ren Bldgs Building Renewal Program - Design	Design	45	Underway	2026	200,000	-	200,000	200,000	-	53,427	146,573
100974	Ren Bldgs OpSp Building Painting Program	Construction	10	Underway	2026	220,000	-	220,000	262	-	262	-
102061	Ren Bldgs Building Renewal- Design- Cowes Jetty Kiosk	Design	30	Underway	2026	100,000	-	100,000	100,000	-	7,050	92,950
101017	Ren Bldgs OpSp Bass Coast Leisure Centre Component Renewal	Design and Construction	60	Underway	2025	235,000	-	235,000	350,617	-	254,100	96,517
100993	Ext Grt VFA Open Space Mahers Landing - Stage 2 Civil Works	Construction	98	Underway	2024	-	124,875	124,875	125,504	-	78,409	47,095
102015	Ext Grt Min Bldgs Pavilion - Wonthaggi Netball Pavilion	Construction	80	Underway	2025	1,875,000	-	1,875,000	1,541,670	-	886,670	655,000
102016	Ext Grt Cowes Cricket Nets	Construction	100	Completed	2025	-	41,990	41,990	60,557	-	60,557	-
102022	Ext Grt Bass Recreation Reserve Netball Pavillion	Construction	65	Underway	2025	2,020,000	-	2,020,000	1,337,362	-	409,302	928,060
102035	Inverloch Hub Stage 2 Construction	Construction	15	Underway	2025	1,000,000	-	1,000,000	342,356	681,740	24,096	318,260
102038	Min Bldgs North Wonthaggi Kindergarten Structural Repairs	Construction	80	Underway	2025	-	-	-	52,934	47,066	23,747	29,187
102078	Ext Grt Min Thompson Reserve Cricket & Soccer Pavilion	Construction	50	Underway	2026	-	-	-	500,000	-	31,971	468,029
Total Buildings			**50**			**9,051,190**	**514,422**	**9,565,612**	**7,802,037**	**1,316,867**	**2,015,966**	**5,786,072**

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Computers & Telecoms												
100116	Ren CompTele Computers and Telecomms Renewal Program	Construction	33	Underway	2026	625,000	-	625,000	625,000	-	276,190	348,810
102065	Ren IT Equip Cultural Facilities - Replacement Equipment	Feasability	10	Underway	2026	75,000	-	75,000	75,000	-	-	75,000
Total Computers & Telecoms			**22**			**700,000**	**-**	**700,000**	**700,000**	**-**	**276,190**	**423,810**
Drainage												
100911	Ren Drain Stormwater Renewal Program - Bayview Ave Inverloch	Construction	95	Underway	2025	1,168,794	-	1,168,794	1,168,795	-	328,930	839,865
Total Drainage			**95**			**1,168,794**	**-**	**1,168,794**	**1,168,795**	**-**	**328,930**	**839,865**
Land improvements												
102051	Min Land Imp Beach Safety Signage: ESTA Marker Rollout	Feasability	95	Underway	2026	44,000	-	44,000	44,000	-	28,550	15,450
102057	Open Space Renewal- Construction- Furniture Renewal Program	Construction	98	Underway	2026	100,000	-	100,000	99,999	-	97,781	2,218
102056	Ren Open Space Renewal Construction Fencing and Bollard Prog	Construction	98	Underway	2026	100,000	-	100,000	100,000	-	94,836	5,164
102042	Ren Land Imp Playspace renewal	Design and Construction	45	Underway	2026	340,000	-	340,000	340,000	-	3,632	336,368
102066	Climate Change Actions - Capital	Feasability	40	Underway	2026	400,000	-	400,000	192,983	-	-	192,983
102050	Min Roads DDA Disabled Beach Access: Cowes and Cape Paterson	Construction	10	Underway	2026	332,520	-	332,520	332,520	-	5,885	326,635
100494	Maj Bldgs Cowes Streetscape - Esplanade Construction	Construction	60	Underway	2026	3,000,000	557,534	3,557,534	6,013,519	-	1,362,666	4,650,853
100955	Min LandImp Dog Parks	Design and Construction	45	Underway	2026	50,000	-	50,000	82,092	-	23,772	58,320
100587	Wonthaggi Secondary College Senior Campus – Structure Plan	Feasability	10	Underway	2026	350,000	-	350,000	273,973	76,027	9,455	264,518
102072	Min Coronet bay (Fred Gration) BBQ and Shelter Installation	Construction	46	Underway	2026	150,000	-	150,000	200,000	-	13,560	186,440
102059	Maj Land Imp Phillip Island Sports Precinct	Design	19	Underway	2026	440,000	-	440,000	440,000	-	7,813	432,187
102053	Ext Grt Min Public Light Upgrd Mercury Vap'r Lamp Elim Prog	Design and Construction	45	Underway	2026	232,000	-	232,000	239,151	-	23,139	216,012
102069	Min Land Imp Recreation Projects Design	Design and Construction	15	Underway	2026	60,000	-	60,000	96,000	20,000	6,082	89,918
102063	Ren Land Imp Open Space Renewal Design Cowes Bluestone Wall	Design	100	Completed	2026	100,000	-	100,000	80,843	-	19,733	61,111
102062	Ren Bldgs Structures Renewal- Design- Marine Structures 2025	Design	50	Underway	2026	150,000	-	150,000	150,000	-	45,094	104,906

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102058	Open Space Renewal- Construction- OS Pathway Renewal	Design and Construction	50	Underway	2026	100,000	-	100,000	100,000	-	1,412	98,588
102068	Ren Structures Construct Grantville Revetment Viewing Pltfrm	Design and Construction	98	Underway	2026	265,000	-	265,000	258,500	-	232,990	25,510
101025	Ren Bldgs OpSp School Bus Shelter Renewal Lynnes Road	Design and Construction	10	Underway	2025	-	40,000	40,000	40,000	-	-	40,000
100490	Maj Land Imp Wonthaggi Activity Centre Plan Priorities	Design and Construction	99	Underway	2023	-	1,288,973	1,288,973	1,311,040	-	1,049,173	261,867
100828	Ext Grt Land Impr Electric Vehicle Public Chargers DCAV	Design and Construction	85	Underway	2023	-	42,170	42,170	31,119	-	5,303	25,816
101038	Emerg. Works - Min LandImp OpSp Surf Pde Erosion Protection	Construction	99	Underway	2025	-	179,718	179,718	179,718	-	-	179,718
102024	Ext Grt DEECA Coastal Erosion Works Silverleaves	Construction	5	Underway	2025	-	913,021	913,021	182,846	730,176	2,222	180,624
102075	Ext Grt DEECA repairs to Inverloch SLSC Seawall	Construction	70	Underway	2026	-	776,118	776,118	776,118	-	432,534	343,584
Total Land improvements			**56**			**6,213,520**	**3,797,534**	**10,011,054**	**11,564,421**	**826,203**	**3,465,631**	**8,098,790**
Other Infrastructure												
101012	Ext Grt Increasing Community Disaster Resilience	Other	100	Completed	2024	-	41,918	41,918	41,918	-	21,991	19,927
Total Other Infrastructure			**100**			**-**	**41,918**	**41,918**	**41,918**	**-**	**21,991**	**19,927**
Plant & Equipment												
102067	Ren Bldgs Community Facilities Furniture Renewal Program	Construction	5	Underway	2026	25,000	-	25,000	25,000	-	-	25,000
100866	Min Plant Eqp Grantville Hook Truck and Trailer	Feasability	30	Underway	2026	420,000	-	420,000	420,000	-	-	420,000
100408	Ren Plant Equ Light Fleet Renewal Program	Feasability	50	Underway	2026	700,000	-	700,000	700,000	-	344,804	355,196
100409	Ren Plant Equ Plant & Equipment Renewal Program	Feasability	65	Underway	2026	1,290,000	1,166,415	2,456,415	2,456,415	-	1,078,461	1,377,953
101020	New Plant Equ Plant Management Field Service Truck	Feasability	100	Completed	2025	-	90,943	90,943	100,038	-	100,038	-
Total Plant & Equipment			**50**			**2,435,000**	**1,257,358**	**3,692,358**	**3,701,452**	**-**	**1,523,303**	**2,178,149**
Footpaths and cycleways												
102039	Min Footpaths Cutty Sark Road footpath	Construction	90	Underway	2026	185,000	-	185,000	178,667	-	178,667	-
102041	Min Footpaths Edgar St footpath	Construction	100	Completed	2026	40,000	-	40,000	30,270	-	30,270	-
102048	Ren Pathways renewal program	Construction	50	Underway	2026	250,819	-	250,819	250,819	-	108,308	142,511
102040	Min Footpaths Toorak Road / Venus St footpath stage 3	Construction	98	Underway	2026	100,000	-	100,000	99,743	-	99,743	-
100840	Ext Grt Maj Pathways Inverloch to Wonthaggi Shared Path	Construction	62	Underway	2025	3,500,000	400,482	3,900,482	2,233,256	-	737,256	1,496,000

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100969	Maj Pathway Cowes-Rhyll Stage 4 - Tracks & Trails	Construction	98	Underway	2024	-	11,163	11,163	404	-	404	-
100917	Maj Pathway Cowes-Rhyll Stage 5 - Tracks & Trails	Design	98	Underway	2024	-	75,470	75,470	17,033	-	17,033	-
100848	Maj Pathway Woolamai-Nyora Trail Extension - Tracks & Trails	Feasability	98	Underway	2023	-	74,534	74,534	-	-	-	-
102025	Ext Grt Ventnor Road Shared Path	Design and Construction	25	Underway	2025	220,000	40,000	260,000	212,870	-	74,476	138,394
Total Footpaths and cycleways			**80**			**4,295,819**	**601,649**	**4,897,468**	**3,023,062**	**-**	**1,246,157**	**1,776,905**
Roads												
101019	Ren LandImp OpSp Public Lighting Renewal	Construction	98	Underway	2026	100,000	-	100,000	100,000	-	58,932	41,068
100671	Ren LandImp OpSp Carpark Renewal Program	Construction	0	Deferred	2026	123,000	-	123,000	52,842	-	52,842	-
100410	Ren Rural Roads Spray Seal Renewal Program	Construction	70	Underway	2026	450,000	-	450,000	450,359	-	3,859	446,500
100414	Ren Rural Roads Group Shoulder Pavement Renewal Program	Construction	23.2	Underway	2026	180,000	-	180,000	180,411	-	29,266	151,145
100428	Ren Unsealed Roads Renewal Program	Construction	5	Underway	2026	600,000	-	600,000	616,072	-	33,804	582,268
101023	Ren Urban Roads and Drainage Improvement Planning	Design	50	Underway	2026	650,000	-	650,000	264,945	315,646	54,945	210,000
100041	Ren Urban Roads Line Marking Renewal Program	Construction	35	Underway	2026	120,000	-	120,000	120,000	-	-	120,000
100416	Ren Urban Roads Spray Seal Renewal	Construction	70	Underway	2026	730,000	-	730,000	925,291	-	260,291	665,000
102052	Ext Grt Ren Roads Pavement Program 25/26 Ryhll/ Newhaven Stage 1	Construction	50	Underway	2026	700,000	-	700,000	700,011	-	6,811	693,200
100417	Ren Urban Roads Asphalt Program	Construction	15	Underway	2026	400,000	-	400,000	544,916	-	916	544,000
100774	Ren Urban Roads Kerb Renewal Program	Construction	75	Underway	2026	219,000	-	219,000	332,910	-	116,910	216,000
100864	Min Roads Road Renewal Upgrade Program RSAMP	Construction	100	Completed	2025	-	427,050	427,050	336,614	-	336,234	380
100982	Ren Roads Grantville Glen Alvie Road, Almurta East	Design and Construction	55	Underway	2024	1,377,600	2,095,845	3,473,445	2,958,767	-	208,767	2,750,000
100798	Ren Road Archies Creek Road Archies Creek	Design	98	Underway	2023	-	122,037	122,037	157,261	-	86,226	71,035
100935	Ext Grt Min Roads Cowes East - Pedestrian Access SSPIP	Construction	10	Underway	2024	-	156,072	156,072	161,925	-	117,785	44,140
102030	Blackspot - Glen Alvie Rd Wade Rd Glen Alvie	Design and Construction	95	Underway	2025	-	-	-	447,170	-	37,100	410,070
102032	Ext Grt Min Roads Rural Speed Zone Changes - Phillip Island	Design and Construction	25	Underway	2025	-	-	-	298,530	-	-	298,530
102034	Ext Grt Roads Urban Speed Zone Changes - Bass Coast Mainland	Design and Construction	40	Underway	2025	-	-	-	289,636	-	27,636	262,000
102079	Ext Grt Min Safe Local Road and Streets Program	Design and Construction	50	Underway	2026	-	-	-	162,591	470,409	12,591	150,000
101057	Road Upgrade Queen St Wonthaggi between Merrin and Broome Cr	Construction	0	Underway	2026	-	-	-	107,000	-	-	107,000
Total Roads			**48**			**5,649,600**	**2,801,004**	**8,450,604**	**9,207,253**	**786,055**	**1,444,917**	**7,762,336**

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Waste management												
102070	Maj Grantville Cell 8A Construction	Construction	40	Underway	2026	450,000	-	450,000	-	450,000	-	-
102064	Min Waste Grantville EPA/Licence Compliance	Design and Construction	38	Underway	2026	170,000	-	170,000	190,573	-	14,663	175,910
102071	Maj Grantville Landfill Leacheate Storage Collection Infrast	Design and Construction	33	Underway	2026	596,000	-	596,000	346,000	250,000	2,350	343,650
100970	Min Waste Renewal and Replacement Program	Other	100	Completed	2024	-	141,000	141,000	95,833	-	95,833	-
101003	Grantville Old Landfill Rehabilitation - Capital	Construction	100	Removed/ Amalgamated	2024	-	-	-	-	-	-	-
101001	Wonthaggi Landfill Rehabilitation - Capital	Construction	100	Removed/ Amalgamated	2025	-	-	-	-	-	-	-
Total Waste management			**69**			**1,216,000**	**141,000**	**1,357,000**	**632,406**	**700,000**	**112,846**	**519,560**
TOTAL CAPITAL WORKS PROGRAM			**54**			**31,547,923**	**9,377,485**	**40,925,408**	**39,279,963**	**3,629,125**	**10,604,545**	**28,675,418**
Major Operational Projects												
102074	Wonthaggi Landfill Rehabilitation	Construction	50	Underway	2026	4,815,535	-	4,815,535	4,815,535	-	2,902,608	1,912,927
102073	Grantville Cell 4, 5 & part of 6 Rehabilitation Capping	Construction	50	Underway	2026	313,000	-	313,000	-	313,000	-	-
TOTAL MAJOR OPERATIONAL PROJECT EXPENDITURE						**5,128,535**		**5,128,535**	**4,815,535**	**313,000**	**2,902,608**	**1,912,927**



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