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Annual Plan and Budget

2025 – 2026

Acknowledgements

Wyndham City Council recognises Aboriginal and Torres Strait Islander peoples as the first Peoples of Australia. We acknowledge the Bunurong and Wadawurrung Peoples as Traditional Owners of the lands on which Wyndham City operates. The Wadawurrung and Bunurong Peoples have and always will belong to the Werribee Yalook (river), creeks, stars, hills and red clay of this Country. We pay respect to their Ancestors and Elders who always have, and always will, care for Country and community today and for future generations.

Wyndham City Council acknowledges the contribution of the Local Government Finance Professionals (FinPro) for convening and resourcing a working group to guide the development of the Local Government Model Budget 2025/26.

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Mayor and CEO's Introduction

We're pleased to present the 2025/26 Annual Plan and Budget.

Wyndham remains one of the fastest growing municipalities in Australia. While we are grateful for the funding contributions we've received from the State and Federal Governments we will increasingly rely on these partnerships over the coming years to continue to provide vital community infrastructure and essential services.

In our first year of the term, this Council is acutely aware of the challenges we face to maintain financial sustainability over the long-term.

This Budget continues our strong investment in infrastructure, while maintaining the rate variation consistent with the State Government imposed rate cap of three per cent.

The State Government's rate capping policy, now in its ninth year, is forcing rapidly growing Councils such as ours to make challenging trade-offs to ensure Wyndham remains a great place to live.

In this Budget, we are doing our bit to enhance the liveability of our residents and provide value for money by committing to a $165.1 million capital works spend across 71 projects in addition to the essential services our community needs.

This money will deliver on the projects our community has told us are important to them – improved roads and connections across our city, upgraded open spaces and initiatives that address community safety.

Importantly, we are taking a four-year strategic view to the way we spend our Budget, which reflects comprehensive financial considerations known at the time of its development, along with our policy commitments, community input, and feedback from our Councillors.

A comprehensive community engagement process, that began last year, resulted in more than 1206 responses to the Draft Budget and we appreciate the efforts of all those who provided feedback.

The Budget has also been informed by a sophisticated analysis of the assets we own, the cost of maintaining them and a 10-year projection of how we manage our finances to continue to deliver what our community needs.

This approach drives a commitment to return our underlying operational result to a breakeven position by 2028/29.

It also underscores our commitment to delivering essential services and enhancing the quality of life for our residents.

We have allocated a total of $466.3 million for services expenditure, ensuring that our community continues to receive the support and amenities it needs. Our libraries, a cornerstone of community engagement and learning, will receive $11.5 million to maintain and expand their offerings. Additionally, we are investing $22.3 million in kindergarten services, recognising the importance of early childhood education in shaping our future generations.

We are also prioritising the health and wellbeing of our youngest residents by dedicating $16.7 million to Maternal and Child Health services. In the realm of sports and recreation, $23.1 million will be directed towards sports facilities across the municipality, including Aqua Pulse and Eagle stadium, promoting active lifestyles and community engagement.

Our commitment to maintaining and enhancing our open spaces is reflected in the $27.8 million allocated for park and open space maintenance, alongside $20.8 million for open space projects. Furthermore, we are investing $80.9 million in roads and footpaths to improve connectivity and safety across our city.

The 2025/26 Budget is about supporting the Wyndham community now and into the future.

We commend the 2025/26 Annual Plan and Budget to the community.

INSERT ELECTRONIC SIGNATURES

Cr Mia Shaw
Mayor

Stephen Wall
CEO

Budget Influences

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

External influences

General Influences

Located on the western edge of Melbourne, today, Wyndham City covers an area of 542 square kilometres and is renowned for its dynamic blend of urban development, natural landscapes, and vibrant community spirit. The region is home to thriving suburbs, a beautiful coastline, and agricultural land that provides almost three quarters of the state's supply of cauliflower, broccoli and lettuce.

As a meeting place for people of the Kulin Nation, Wyndham has a rich and diverse Aboriginal cultural heritage. The Wadawurrung and Bunurong were the first people to occupy the area now known as Wyndham. Today, the City of Wyndham is rich in cultural diversity, and is home to the most multicultural population in the country according to the most recent census.

Each year, more and more people choose to make Wyndham their home. Our current population of 320,000 people will soar to nearly half a million by 2050. While such a high rate of growth presents great opportunity, it also presents significant challenges.

These challenges extend to delivering the infrastructure and services that meet the needs of new and emerging communities, but also established communities that already call Wyndham home – while remaining financially sustainable.

Operating within a resource-constrained environment, Council faces financial challenges such as rising costs and rate capping which limits our ability to increase revenue. To address these pressures, we are transforming how we work by embracing new ideas, leveraging technology, and focusing on continuous improvement to enhance efficiency. This approach ensures that we can continue to meet the evolving needs of our growing community while staying within budgetary constraints.

A major threat to Council's financial sustainability is its ability to manage its growing asset base. The ownership and care of assets is a core Council responsibility. No other organisation can do this on behalf of the Wyndham community. These assets are essential to the quality of life of our residents, and as the City grows and these assets age, maintaining them effectively becomes increasingly challenging.

As the tier of government closest to the community, Wyndham City Council plays a significant role in providing the services and infrastructure required for a liveable community.

Delivering many services to support our community, Council works to ensure we are fostering a liveable community our residents are proud to call home. Council has the ability to make a significant impact to the environments in which our residents live influencing positively factors including community development, economic growth, environmental sustainability, health and wellbeing, education, transport and access, and arts and culture, all of which play a critical role in creating a supportive, connected and equitable community where our residents can thrive.

Council will increasingly rely on community input, strong evidence, and data to help it ensure resources are used wisely and in line with what resident's value most. For this reason, Council is committed to genuinely listening to and understanding the needs of our residents.

Financial Influences

General Rate Capping - The Victorian State Government continues with a cap on rate increases. The cap for 2025/26 was set in December 2024 at 3.00%.

User Fees - The fees and charges annual review considers the cost of the service, the price charged by comparable service providers (where applicable) and the extent to which Council is prepared to provide the service at cost recovery or less.

Statutory Fees and Fines - Revenue in this category is mainly driven by fees and fines levied in accordance with legislation. Council does not have control over their pricing.

Federal Assistance Grants - The largest source of government funding to Council is through the annual Victorian Local Government Grants Commission allocation. The overall state allocation is determined by the Federal Financial Assistance Grants. Council continues to advocate for increased funding to support services and road infrastructure.

Capital Grant Funding - Capital grant opportunities arise continually. Grants with a high probability of success have been included in the 2025/26 budget. Other successful grants will be included throughout the year in Wyndham's quarterly forecasts when identified as successful. Council continues to rely on external grant funding.

Development Contributions - Council receives cash and non cash contributions from developers. The rate of growth and flow of development contributions income depends on land sales and the desire of developers to construct new developments within the municipality.

Enterprise Bargaining Agreement (EBA) - Council's current agreement will expire on 30 June 2026. The EBA provides certainty around salary increases over this period whilst delivering greater flexibility in working arrangements to enhance working conditions and service provision.

Superannuation - Council has an ongoing obligation to fund any investment shortfalls in the Defined Benefits Scheme. The last funding call on Local Government was in July 2012 in which Wyndham's share of the shortfall was $10.8 million. The amount and timing of any liability is dependent on the global investment market. At present the actuarial ratios are at a level that additional calls from Local Government are not expected in the next 12 months.

Materials and Services - The main budget driver in this category is the maintenance of Wyndham's large asset base, along with the recurrent expenditure Council incurs to provide quality services to the community.

Waste Disposal Costs - A key component of the waste service charges is the Environment Protection Authority (EPA) waste levy which Council collects and pays to the authority in full.

Interest Rates - The interest rates assumed in the development of this budget are in line with current market conditions. This applies to both interest rates for Council's term deposits and for any future loan borrowing. Any movement in the assumed interest rates in this document will be included and reported to the community in the Council's quarterly forecast updates.

Internal Influences

Adjusted Underlying Result Before Depreciation - Council's underlying result is impacted by the rate cap and the continued growth in service needs. Surplus generated from operations ensures financial capacity to invest in long-term Council assets.

Cash - Council maintains cash holdings to an appropriate and sustainable level and will remain conscious of holding adequate funds to cover its working capital. In 2025/26 the majority of Council cash is related to reserves for the development of specific infrastructure, borrowings for capital programs and trusts. This in turn generates additional interest revenue to the benefit of the community.

Working Capital - Council requires a certain level of cash to be able to meet its short-term financial obligations (working capital) in times of low income and high expenditure. Forecast 2025/26 cash levels are adequate ensuring Council covers all of its short-term obligations.

Economic Assumptions

The key budget principles upon which the budget has been developed include the following:

Assumption	Notes	Forecast 2024/25	Budget 2025/26	Projections 2026/27	2027/28	2028/29	Trend +/o/-
Rate Cap Increase	1	2.75%	3.00%	2.50%	2.50%	2.50%	o
Population Growth	2	3.72%	3.22%	2.92%	2.85%	2.96%	o
Investment Interest Rate	3	4.89%	5.01%	4.79%	4.80%	4.80%	o
Borrowing Interest Rate	4	5.08%	5.08%	5.08%	5.08%	5.08%	o
Finance Costs ($'000)		$595	$593	$1,759	$4,180	$5,119	+
Consumer Price Index (CPI)	5	2.80%	3.10%	2.50%	2.50%	2.50%	o
User Fees (Pop Growth + CPI)	6	6.52%	6.32%	5.42%	5.35%	5.46%	-
Statutory Fees (Pop Growth + CPI)		6.52%	6.32%	5.42%	5.35%	5.46%	-
Operating Grants Recurrent (CPI)	7	2.80%	3.10%	2.50%	2.50%	2.50%	o
Monetary Contributions ($000)		$67,568	$34,608	$39,114	$39,119	$32,988	-
Non-Monetary Contributions ($000)		$199,847	$200,853	$188,045	$188,122	$171,842	-
Proceeds from sale of assets ($000)		$10,420	$14,309	$7,201	$0	$0	-
Employee Costs (EBA)	8	3.00%	2.80%	2.50%	2.50%	2.50%	o
Contactors, consultants and materials (CPI & Pop Growth)		6.52%	6.32%	5.42%	5.35%	5.46%	-
Utilities (Pop Growth + CPI)		6.52%	6.32%	5.42%	5.35%	5.46%	-
Depreciation ($000)		$126,859	$128,980	$129,786	$134,838	$140,387	+
Insurance (Pop Growth + CPI)		6.52%	6.32%	5.42%	5.35%	5.46%	-
Other expenses (Pop Growth + CPI)		6.52%	6.32%	5.42%	5.35%	5.46%	-

Notes to Assumptions

1. Rate Cap

Assumptions in line with Government rate cap. From 2026/27 onwards in line with Victorian Government CPI outlook.

2. Population Growth

Forecast based on number of properties in the rating system. 2025/26 onwards is driven by forecast.id growth rates.

3. Investment Interest Rate

Based on the weighted average interest rate of Council's term deposits. Outer years are based on Australian Bond Rate + margin.

4. Borrowing Interest Rate

Assumption reflects market outlook. Based on Treasury Corporation indicative rate.

5. CPI

Based on assumptions in Victorian Government State Budget 2024/25 with outer years based on the target set by the RBA.

6. User Fees

From 2025/26 driver is population growth + CPI.

7. Grants - operating

2025/26 is based on expected grants identified. Outer years based on CPI.

8. Employee Costs - EA

Current enterprise agreement ("EA") is due to expire in 2025/26. The plan assumes future EA's linked to the Rate cap. Superannuation Guarantee percentage remains 12% from 2025/26 onwards. Council will make an ongoing additional 0.5% pre-tax superannuation contribution for all employees covered by the Agreement.

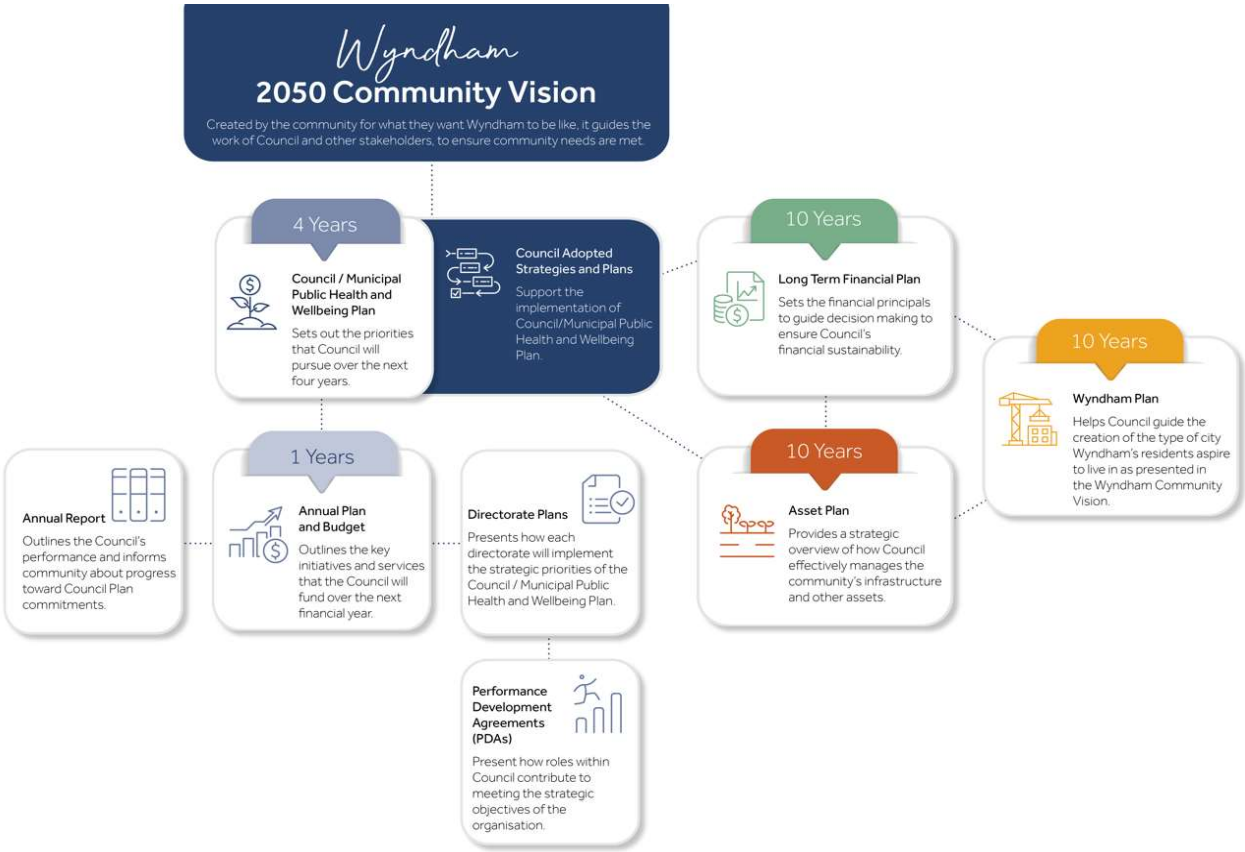
1. Link to the Integrated Strategic Planning and Reporting Framework

This section describes how the Budget links to the achievement of the Community Vision and Council Plan within an overall integrated strategic planning and reporting framework.

1.1 Legislative planning and accountability framework

Wyndham City Council is committed to a continuous cycle of planning, reporting and review to ensure it delivers the best outcomes for the community. To accomplish its responsibilities, Council's strategic framework allows it to identify community needs and aspirations over the long term (through the Wyndham 2050 Community Vision), operationalise the required work in the medium term (through the Council Plan 2025-29) and ensure the required resources are available (through the Budget).

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



Through the application of this framework, Council is giving effect to the overarching governance principles set out by the Local Government Act 2020.

1.1.2 Key planning considerations

Service level planning

Although councils have a legal obligation to provide some services - such as animal management, local roads, food safety and statutory planning - most council services are not legally mandated. All Council services engage in an annual process to ensure their service information, including deliverables, metrics and performance measures are up to date, and to identify key piece of work for inclusion as initiatives in the budget, as required by legislation.

1.2 Our Organisation

Our Values and Behaviours

Wyndham City Council is proud to be an inclusive and flexible organisation that strives to deliver quality services and infrastructure to the community.

All staff and Councillors work towards meeting the following organisational values:

1.3 Strategic objectives

Strategic Objective	Description
1 A Welcoming, Healthy and Resilient City	Wyndham is an inclusive and equitable place which provides what residents need to maintain good health and wellbeing.
2 A Liveable City	Wyndham is a great place to live, work, visit and invest in.
3 A Clean and Green City	Wyndham is a presentable and sustainable place, where open spaces are valued, protected, and enjoyed.
4 Delivering for the Community	Council is a well governed, accountable, and financially responsible organisation that delivers on what the community values most.

1.4 Financial Principles

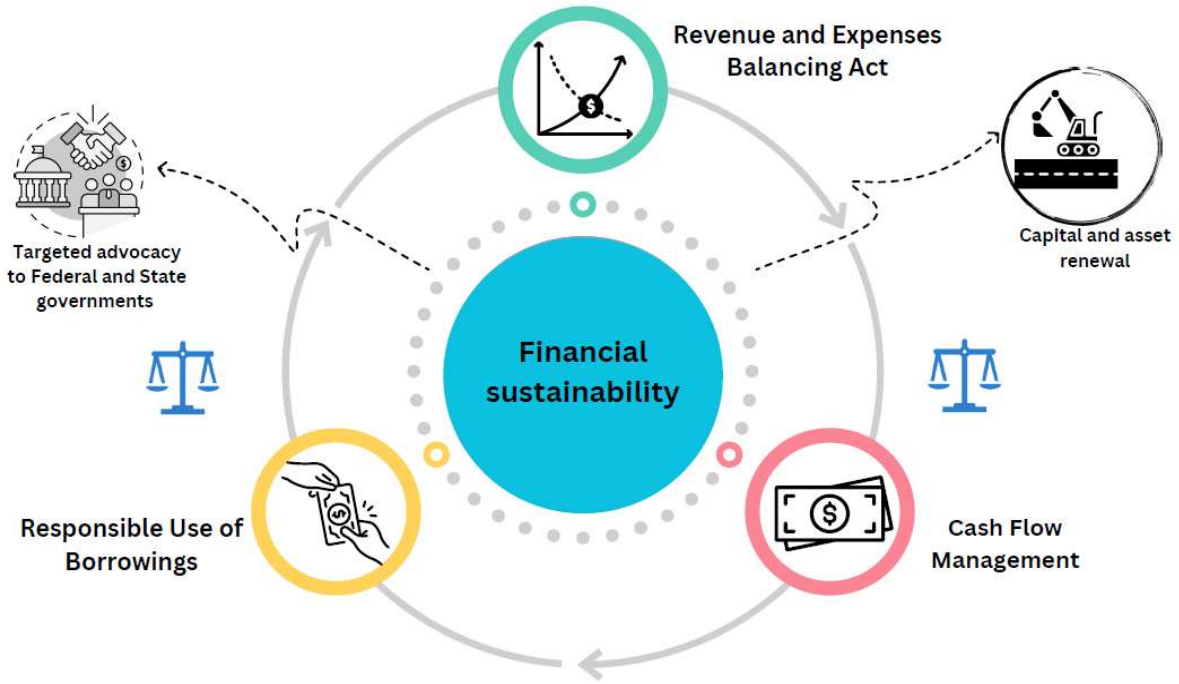
Wyndham's financial strategy is influenced by the challenges posed by the city growth and the prevailing economic climate.

In developing this budget, the recommendations of the Future Wyndham Community Panel were also carefully considered. The panel advised that Council should seek alternative funding streams and use borrowings strategically to ensure that investment decisions provide long-term benefits to the community.

To address these challenges and work towards financial sustainability, Council will maintain its focus on the following 3 key principles:

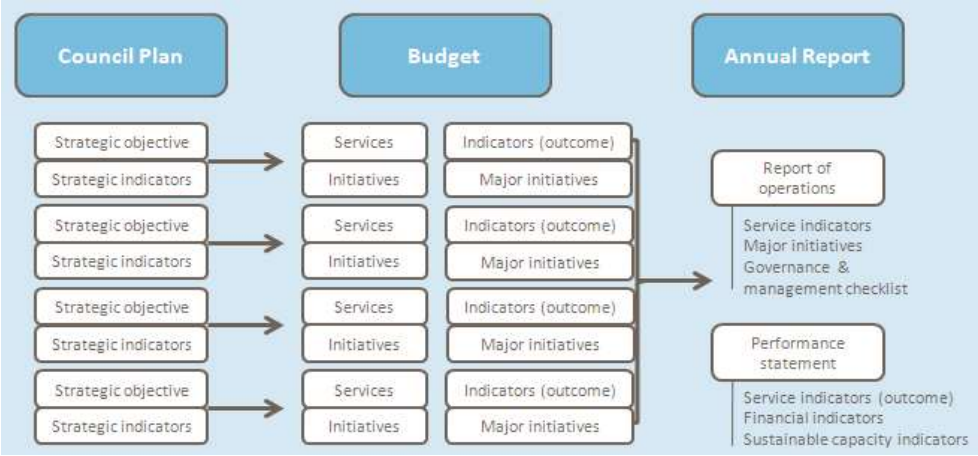
- Revenue and Expenses Balancing Act
- Cash Flow Management
- Use of borrowings and other financing options

Additionally, Capital and Asset renewal expenditure and active advocacy with the state and federal government will play an important role to support these principles.



2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2025/26 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions

2.1 Strategic Area 1 : A Welcoming, Healthy and Resilient City

Council has heard that the community want Wyndham to be a place where everyone can access health services including hospitals, mental health support services, and aged care. Rapid rates of growth pose challenges for Council and the community have told us they want more community infrastructure such as community spaces, indoor and outdoor leisure facilities (including pools and multipurpose stadiums) and libraries to keep up with the rapid population growth and culturally diverse municipality. Council has a major role in making sure all residents are provided with an environment in which they can achieve the best possible personal health and wellbeing. Council will work to deliver services, programs, and infrastructure that is safe, well-maintained, and meet community needs. Council also has a role to play in actively advocating and collaborating with other levels of government and key partners to secure the investment needed to support our growing community. Key Council services that work towards this include:

Services

Service area	Description of services provided		2023/24 Actual $'000	2024/25 Forecast $'000	2025/26 Budget $'000
Child, Family Health and Wellbeing	Provides a range of services to families with children aged 0-6 to promote improved health and well being of the community through the provision of a range of health and wellbeing services including Universal Maternal and Child Health Service, Enhanced Maternal and Child Health Service, immunisation program, parenting groups and programs.	*Inc*	8,308	8,135	8,507
		Exp	13,950	16,359	16,724
		Surplus / (deficit)	(5,642)	(8,225)	(8,217)
Civic Projects	To deliver Council's Civic and Ministerial or political events to a high standard, and ensure the brand of Wyndham Council is enhanced.	*Inc*	7	-	-
		Exp	187	185	312
		Surplus / (deficit)	(181)	(185)	(312)
Community Centres	Lead and partner with community to provide welcoming and safe places where residents can connect and access affordable programs, activities, services and hire spaces that help build relationships, gain information, support and skills, and create the neighbourhoods they aspire to live in.	*Inc*	1,037	916	920
		Exp	4,276	3,967	3,386
		Surplus / (deficit)	(3,239)	(3,052)	(2,466)
Community Connections and Care	To provide valued outcomes by working collaboratively with individuals, their carers and families, community groups, networks, council units and other agencies in the provision of quality services, information, advocacy and support for older residents, their families and carers to enable older people to age well in Wyndham.	*Inc*	3,535	2,430	-
		Exp	8,011	5,538	2,156
		Surplus / (deficit)	(4,476)	(3,108)	(2,156)
Community Infrastructure Planning	Work collaboratively with internal service providers, community, government and private sectors to support the timely planning and provision of fit-for-purpose infrastructure for the delivery of services.	*Inc*	410	396	396
		Exp	655	689	682
		Surplus / (deficit)	(244)	(293)	(285)
Community Strengthening	Lead and partner with community to strengthen community capacity and promote social justice, equity, access, participation and human rights.	*Inc*	235	27	-
		Exp	4,837	4,498	4,588
		Surplus / (deficit)	(4,602)	(4,471)	(4,588)

Early Education and Care	Provides free state funded kindergarten for three and four-year-old children. Provides increased participation in kindergarten services, transition to lifelong learning and access to high quality educational programs.	*Inc*	21,566	21,621	22,181
		Exp	20,467	21,522	22,308
		Surplus / (deficit)	1,099	99	(127)
Emergency Management	Plans, prepares and responds to significant shocks and stresses that the City and community may experience with regard to natural weather events and other emergencies.	*Inc*	187	343	208
		Exp	890	804	744
		Surplus / (deficit)	(703)	(462)	(535)
Facilities Management	Provides strategic and operational management of Council owned and occupied buildings to ensure the effective provision of these facilities for community and Council use.	*Inc*	505	1,026	1,493
		Exp	15,202	17,576	16,547
		Surplus / (deficit)	(14,697)	(16,550)	(15,054)
Family and Sector Partnerships	Building connections, understanding, and providing accessible service systems for our diverse community to enable families and their children to thrive. Through partnering with early years providers to deliver quality services and supporting educators to excel in their roles, we build parenting capacity in a supported environment and foster community connection and participation to enable community, families, and their children to achieve positive outcomes.	*Inc*	4,500	4,816	4,893
		Exp	5,802	7,134	6,996
		Surplus / (deficit)	(1,302)	(2,318)	(2,103)
First Nations	Lead and work in partnership to increase self-determined opportunities for local Aboriginal and Torres Strait Islander people to thrive; to challenge prejudice, discrimination and racism; and enable equitable access, participation and inclusion for all Aboriginal and Torres Strait Islander people.	*Inc* -	13	-	-
		Exp	424	1,097	880
		Surplus / (deficit)	(436)	(1,097)	(880)
Library Services	Provides resources, services, spaces and programs that support Wyndham residents' increased levels of literacy, digital literacy, numeracy, community wellbeing and social connectedness. Learning and participation is facilitated through library branches, the Pop Up Library Van and via 24/7 digital library information and resource services.	*Inc*	1,846	1,859	1,896
		Exp	10,806	12,079	11,491
		Surplus / (deficit)	(8,960)	(10,221)	(9,595)
School Crossings	Supports the safe passage of children and other users to and from school, through the operation of school crossing service; Keeping Kids Safe Outside the School Gate.	*Inc*	1,217	1,324	1,300
		Exp	4,297	4,689	4,887
		Surplus / (deficit)	(3,080)	(3,364)	(3,587)
Social and Economic Inclusion	Lead and partner with community to address systemic barriers and build economic opportunity for residents experiencing barriers to employment.	*Inc*	393	337	17
		Exp	1,339	1,651	1,501
		Surplus/ (deficit)	(946)	(1,314)	(1,484)
Social Policy	Develop public policy and frameworks to guide outcomes that promote social justice, wellbeing, equity, inclusion and participation in Wyndham.	*Inc*	151	152	156
		Exp	1,055	1,041	983
		Surplus / (deficit)	(904)	(889)	(828)
Sport, Recreation and Physical Activity	Provide opportunities for the community to be physically active through infrastructure provision, facility management and the delivery of community activation programs.	*Inc*	17,056	18,171	19,063
		Exp	20,398	22,332	23,087
		Surplus / (deficit)	(3,341)	(4,161)	(4,024)
Strategic Partnerships and Major Projects	Creates public value through the attraction of state, federal and commercial investment that provides an uplift to the local community and economy by way of jobs, enabling infrastructure and liveability.	*Inc*	-	-	-
		Exp	1,107	1,211	903
		Surplus / (deficit)	(1,107)	(1,211)	(903)
Youth services	Youth Services is committed to inspiring and empowering young people, aged 12 to 25, to reach their full potential and shape a brighter future. This is achieved through the provision of a diverse range of tailored programs, events, and counselling support—including focused counselling support services for middle years (8 to 12)—that are designed to ignite possibilities and pave the way for lasting positive outcomes. We are passionate about creating transformative opportunities that foster well-being, growth, and meaningful connections. By collaborating closely with families, community organizations, and stakeholders, we strive to build a safe, inclusive, and uplifting environment where youth can thrive from early years through young adulthood.	*Inc*	296	302	203
		Exp	6,112	6,645	6,368
		Surplus / (deficit)	(5,816)	(6,343)	(6,166)

Major Initiatives

1) Delivery of Jamieson Way (Point Cook) Masterplan implementation Stage 2, building and landscape. ($6.0 million)
2) Delivery of sportsground lighting projects to expand the hours of community use, including projects at Glen Orden Reserve (Werribee) and Williams Landing Tennis Club (Williams Landing). ($820,000)
3) Delivery of the Wootten Rd Reserve (Tarneit) tennis court renewal. ($2.6 million)
4) Completion of the Polly Parade Reserve (Tarneit North). ($4.5 million)
5) Complete the Athletics Track, playground and landscape works at Fortitude Drive Reserve (Truganina) and commence delivery of the pavilion. ($6.12 million)

Other Initiatives

6) Commence the design phase for the Tarneit Town Centre Community Centre. ($478,000)
7) Delivery of the design phase for the Riverwalk Level 2 Multi Purpose Community Centre. ($956,000)
8) Delivery of the design phase for the upgrade of Soldiers Reserve Pavilion (Werribee). ($700,000)
9) Delivery of concept designs for the upgrade of Hogans Road Reserve (Hoppers Crossing). ($250,000)

Service Performance Outcome Indicators

Service	Indicator	2023/24 Actual	2024/25 Forecast	2025/26 Budget
Aquatic Facilities*	Utilisation - Number of visits to aquatic facilities per head of population.	3.74	N/A	N/A
Libraries*	Participation - Library membership. Percentage of the population that are registered library members	28.79%	N/A	N/A
Maternal and Child Health*	Participation - Percentage of children enrolled who participate in the MCH service.	52.60%		
	Percentage of Aboriginal children enrolled who participate in the MCH service.	59.97%	N/A	N/A

* refer to table at end of section 2.4 for information on the calculation of Service Performance Outcome Indicators

2.2 Strategic Area 2 : A Liveable City

Wyndham is a growing City with big plans, located in one of Melbourne's key growth corridors. Council plays a critical role in planning for a better Wyndham, including how land is used, influencing how new developments can better support residents to achieve maximum health and wellbeing. Council has heard that residents want a city where people can easily access what they need and get to where they want to go, in a vibrant and liveable City. However, ensuring infrastructure keeps pace with Wyndham's growth is a key challenge. Council's role is to manage a growing asset base in the billions of dollars, which includes roads, shared paths, and footpaths and to work with State and Federal Governments to shape a City where everyone can live, learn, and prosper close to home. Prioritising smart planning, transport improvements, and local job creation, is the way Council will ensure that Wyndham is an attractive place for investment, fuelling local job creation and keeping Wyndham on track to becoming a more connected, sustainable, vibrant, and liveable community. Key Council services that work towards this include:

Services

Service area	Description of services provided		2023/24 Actual $'000	2024/25 Forecast $'000	2025/26 Budget $'000
Arts, Culture and Events	Delivering a quality program of major community events, and arts, cultural and creative experiences across the City. The programs are diverse and engaging, and provide opportunities that connect community, develop the creative capacity of the community and creative industry, attract visitors and provide models for active participation and audience enjoyment for the community.	*Inc*	32	29	48
		Exp	4,470	5,278	4,550
		Surplus/ (deficit)	(4,438)	(5,249)	(4,502)
Asset Rehabilitation	Ensure road infrastructure including road surface, paths, line marking, and kerb & channel is intervened at the appropriate time to ensure asset life reaches the optimum whole of life cycle ensuring safe commuter network for the community.	*Inc*	1,351	2,278	2,589
		Exp	8,757	9,456	9,639
		Surplus/ (deficit)	(7,406)	(7,179)	(7,050)
Civil Maintenance	Ensure roads and drainage infrastructure are maintained, clean and fit for purpose to provide a safe commuter network for the community.	*Inc*	4,243	4,986	4,545
		Exp	12,627	13,675	13,045
		Surplus/ (deficit)	(8,385)	(8,689)	(8,501)
Cultural Venues	Management of Council's premium Cultural Venues to ensure state of the art facilities with high quality arts and cultural programming, hospitality services and accessible civic spaces.	*Inc*	2,117	1,867	1,669
		Exp	6,203	6,608	6,384
		Surplus/ (deficit)	(4,087)	(4,741)	(4,715)
Economic Development	Facilitates, enables and promotes economic prosperity supported through business engagement and connection; entrepreneurship and innovation; and investment and trade.	*Inc*	87	167	131
		Exp	2,144	1,904	1,910
		Surplus/ (deficit)	(2,057)	(1,736)	(1,780)
Engineering Construction	Provides construction surveillance of gifted infrastructure ensuring compliance to the nominated requirements, standards/specifications and facilitates handover of quality infrastructure to the community. Ensures the delivery of road capital works projects are undertaken within the requirements of the contract incorporating best value outcomes for the community.	*Inc*	6,132	6,000	5,549
		Exp	4,329	4,888	5,010
		Surplus/ (deficit)	1,803	1,111	539

Engineering Design	Provides project management and Engineering design services to ensure road infrastructure is constructed and/or renewed to provide the community with highly serviceable and safe road infrastructure.	*Inc*	1,204	1,125	1,135
		Exp	1,334	1,696	1,603
		Surplus/ (deficit)	(130)	(571)	(468)
Long Term Planning and City Frameworks	Provides specialised planning services in relation to land use strategies, strategic plans, urban design frameworks, precinct structure plans and development contributions, in order to maximise the land use and development potential of the municipality and increase quality of life.	*Inc*	-	38	78
		Exp	3,287	4,087	3,954
		Surplus/ (deficit)	(3,287)	(4,049)	(3,876)
Marketing and Tourism	Leverages key marketing and positioning opportunities for Wyndham City, champion brand image, to ensure Council gets the credit. Support the development of Wyndham's Visitor economy and leverages sponsorship and positioning opportunities to attract visitors and build a positive reputation.	*Inc*	438	525	381
		Exp	1,939	2,153	1,839
		Surplus/ (deficit)	(1,501)	(1,628)	(1,459)
Placemaking & Activation	Advancing and coordinating vibrant, successful, attractive and relevant activity centres through place making initiatives, activation and marketing.	*Inc*	7	6	6
		Exp	2,698	2,122	2,022
		Surplus/ (deficit)	(2,691)	(2,116)	(2,016)
Subdivisions	Responsible for Council's statutory responsibilities under the Subdivision Act 1988 including the facilitation of timely assessments and approval of key stages, aiming to provide high quality outcomes for the community.	*Inc*	3,483	2,146	2,702
		Exp	4,338	4,280	4,380
		Surplus/ (deficit)	(855)	(2,134)	(1,678)
Town Planning	Town Planning is responsible for Council's statutory responsibilities under the Planning and Environment Act 1987 and Subdivision Act 1988. This includes the administration of the Wyndham Planning Scheme which aims to achieve high quality-built form and land use outcomes that promote the liveability of the municipality.	*Inc*	2,247	3,010	3,270
		Exp	4,926	5,549	5,391
		Surplus/ (deficit)	(2,680)	(2,539)	(2,121)
Traffic and Transport	Monitor the performance of Wyndham's road network, by providing traffic and transport engineering advice to Council and key stakeholders, assessing traffic management plans, plan and design bicycle and footpath civil works and traffic calming to enhance the safety and connectivity of the road and active travel networks for all residents and users.	*Inc*	269	135	164
		Exp	2,340	2,018	2,454
		Surplus/ (deficit)	(2,071)	(1,883)	(2,289)
Transport Planning	Develop and implement transport related policies, strategies and plans, which aim to improve transport options for the Wyndham community. Work in collaboration with external agencies and internal departments to provide transport advice and input that supports improved transport options.	*Inc*	-	-	128
		Exp	775	893	895
		Surplus/ (deficit)	(775)	(893)	(767)
Urban Design and Catalyst Projects	Enhancing Wyndham's activity centres and significant places through urban design projects and projects catalysing targeted development outcomes.	*Inc*	0	-	-
		Exp	1,254	1,481	1,306
		Surplus/ (deficit)	(1,254)	(1,481)	(1,306)

Major Initiatives

1) Commence construction on the upgrade of Doherty's House, delivering a new café for Tarneit. ($1.9 million)

2) Continue the planning and design for the duplication of Doherty's Road (Tarneit), between Tarneit Road to Sapling Boulevard. ($2.18 million)

3) Commence Leakes Road (Tarneit) duplication works between Tarneit Road to Derrimut Road. ($8.2 million)

4) Commence K Road Reconstruction Stage 1. ($16.0 million)

5) Commence Tarneit Road and Shaws Road (Werribee) intersection upgrade. ($3.0 million)

6) Deliver Tarneit Road and Leakes Road (Tarneit) intersection upgrade. ($9.1 million)

7) Continue delivery of Werribee City Centre Streetscape upgrades to enhance the presentation and functionality of the centre, including: Stage 2 – Duncans Rd construction, Stage 3 – Central Watton Precinct design and Stage 4 – Station Place design. ($2.0 million)

Other Initiatives

8) Development of a 'Placemaking and Activation Framework' that will guide initiatives across Wyndham's activity centres that support business and boost the local economy. ($30,000)

9) Implementation of Woodville Place Plan Action 4: enhancing Warringa Crescent Reserve open space through improvements to accessibility, usability and landscaping. ($250,000)

10) Commence the development of a Truganina Heritage Network Strategy which ensures the protection and interpretation of heritage places and enhances the amenity of new communities.

11) Preparation of the Derrimut Road Boulevard Urban Design Framework (North Leakes Road) which will guide future planning for strategic parcels of land located next to Tarneit train station and future Tarneit Major Town Centre and to facilitate Polly Parade extension.

12) Refresh of the Festivals and Events Framework to support Council's delivery, decision-making and support for a fresh and inclusive festivals and events program that aligns with best practices and meets changing community needs. ($30,000)

13) Refresh of the Wyndham Active Transport Strategy to support accessible and integrated active transport (e.g. walking / cycling) options to support health and wellbeing and inclusion outcomes.

14) Finalisation of the Riverwalk Community Precinct Plan, to guide the future use and development of Council land.

15) Commence the Wyndham Planning Reform Roadmap, with a focus on reviewing the open space contributions, provisions for Places of Worship and "suburb review" exploring options to reform size and number. ($500,000)

16) Commence work to advance advocacy efforts on two State-managed roads, including the development of concept design for the intersection upgrade at Hogans and Derrimut and concepts for Sayers Road Duplication to assist with advocacy efforts. ($500,000)

17) Funding for community safety and strengthening program including public lighting and Truganina Security Patrol Trial. ($372,000)

18) Funding for Wyndham North Events and Activations Program ($250,000).

19) Incorporate delivery of Hummingbird Boulevard and Wooten Road signalised pedestrian operated crossings in the Wyndham Neighbourhood Transport Solutions Program.

Service Performance Outcome Indicators

Service	Indicator	2023/24 Actual	2024/25 Forecast	2025/26 Budget
Roads*	Condition - Sealed local roads below the intervention level. Percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal.	98.49%	98.68%	98.52%
Statutory Planning*	Service standard - Percentage of regular and VicSmart planning application decisions made within legislated timeframes.	67.72%	60%	60%

* refer to table at end of section 2.4 for information on the calculation of Service Performance Outcome Indicators

2.3 Strategic Area 3 : A Clean and Green City

The Wyndham municipality is one of the largest local government areas in metropolitan Melbourne, covering an area of 542km², with 16 per cent of this being open space and parkland. Council heard that resident's value the importance of maintaining and increasing green spaces, improving playgrounds, and enhancing walking and cycling paths. Public open spaces play a vital role in the life of a community and are highly valued because they provide opportunities for exercising, playing, and watching outdoor sports, socialising with friends and family or relaxing and unwinding. Council plays a key role in the delivery and management of opens spaces including parks and playgrounds, as well as off-road paths. Council also works collaboratively with stakeholders and other levels of government to protect natural habitats and secure investment in quality open spaces. Council continues to demonstrate its commitment to sustainability through its investment in renewable energy projects which have led to reducing greenhouse gas emission for Council operations as well as waste reduction, tree planting to increase canopy cover and raising awareness through educational programs for the community. As the community grows and climate change becomes more of a global threat, Wyndham's natural environment is at risk, Council plays a role in assisting the community to adapt and become resilient to the effects of climate change. Key Council services that work towards this include:

Services

Service area	Description of services provided		2023/24 Actual $'000	2024/25 Forecast $'000	2025/26 Budget $'000
Animal Management	Protect the community and the environment from feral and nuisance cats & dogs and wandering livestock on public roads, through a range of education, compliance and enforcement measures. This includes providing a registration scheme for cats & dogs, and domestic animal businesses through the Register to Reunite Campaign.	*Inc*	2,042	1,976	2,241
		Exp	2,958	3,188	3,089
		Surplus/ (deficit)	(916)	(1,212)	(848)
Building Permits & Compliance	Ensuring the safety of buildings where people live, work and play.	*Inc*	2,351	2,379	2,497
		Exp	3,265	3,514	3,402
		Surplus/ (deficit)	(914)	(1,135)	(905)
Civic Compliance	Keep Wyndham clean, safe, and presentable through education and enforcement of legislation administered by Council.	*Inc*	10,758	11,134	11,933
		Exp	5,499	6,352	6,262
		Surplus/ (deficit)	5,259	4,782	5,671
Climate and Resilience	Lead local projects and initiatives that enhance sustainability, improve energy efficiency, build resilient communities and contribute to corporate social responsibility, by providing advice, education programs and policy development.	*Inc*	547	960	379
		Exp	1,732	1,825	1,508
		Surplus/ (deficit)	(1,184)	(865)	(1,128)
Conservation and Arboriculture	Protecting the natural environment and managing trees within streets and open spaces for the community to enjoy.	*Inc*	398	486	369
		Exp	15,168	15,847	17,078
		Surplus/ (deficit)	(14,770)	(15,361)	(16,709)
Environment & Water	Strategically enhancing and protecting Wyndham's natural environment, native vegetation, grasslands, and biodiversity. Develop and deliver policies, strategies, and education programs for the Community. Improve wetlands, stormwater management and water quality across the city.	*Inc*	906	959	1,048
		Exp	2,441	2,427	2,387
		Surplus/ (deficit)	(1,535)	(1,469)	(1,339)
Environmental Health Services	Protects public health as it relates to state legislation, directives and standards through a range of education and enforcement measures.	*Inc*	1,648	1,758	2,019
		Exp	2,760	3,014	2,964
		Surplus/ (deficit)	(1,112)	(1,256)	(945)
Kerbside bin and hard waste collections, and waste and litter education	Helps the Wyndham residents keep their properties and the city clean, green and safe by collecting household waste and delivering community waste and litter programs via funds collected through the Council's annual waste charge.	*Inc*	48,920	51,425	57,194
		Exp	48,562	49,066	53,126
		Surplus/ (deficit)	358	2,359	4,068
Landfill & Resource Recovery Centre	To help the people of Wyndham and other people in metropolitan Melbourne keep their properties and the city clean, green and safe, by providing a secure, long term waste disposal and resource recovery facility.	*Inc*	64,170	64,272	73,077
		Exp	54,549	59,105	65,752
		Surplus/ (deficit)	9,621	5,167	7,324
Open Space Management	Providing operational maintenance of Council's Parks and Open Spaces to ensure that they are safe, functional, fit for purpose and meet the needs of our growing City.	*Inc*	2,907	1,081	1,149
		Exp	23,980	26,645	27,756
		Surplus/ (deficit)	(21,073)	(25,564)	(26,607)

Open Space Planning & Design	Planning, designing, and delivering Open Space Strategies and Projects across the City's Open Space Network to improve quality, functionality, amenity, safety, and environmental outcomes.	*Inc*	1,168	1,466	1,075
		Exp	2,053	2,338	2,200
		Surplus/ (deficit)	(884)	(872)	(1,125)

Major Initiatives

1) Deliver the Parks Assets Renewal Program which involves the replacement of playgrounds at various kindergartens, as well as outdoor play equipment, fitness equipment, furniture items and landscaping elements at various parks across our City. ($4.425 million)

2) Deliver an upgrade to the open space at Possy Newlands Reserve (Little River) and commence delivery of Rosslare Court Reserve (Hoppers Crossing). ($1.4 million)

3) Progress the delivery of the Levittown Rise Park (Werribee) upgrade including the restoration and reuse of the landmark incinerator as a lookout and the development of the surrounding parkland. ($800,000)

Other Initiatives

4) Delivery of dog off leash parks at City Bay Drive (Point Cook) and Hindmarsh Drive (Manor Lakes). ($855,000)

5) Delivery of the Werribee South Beach works which includes improvements to public access and management of the Wyndham coastline. ($1.25 million)

Service Performance Outcome Indicators

Service	Indicator	2023/24 Actual	2024/25 Forecast	2025/26 Budget
Animal Management*	Health and safety - Animal management prosecutions. Percentage of animal management prosecutions which are successful.	100.00%	N/A	N/A
Food Safety*	Health and safety - Critical and major non-compliance outcome notifications. Percentage of critical and major non-compliance outcome notifications that are followed up by Council.	100.00%	N/A	N/A
Waste Collection*	Waste diversion - Kerbside collection waste diverted from landfill. Percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill.	36.76%	36%	38%

* refer to table at end of section 2.4 for information on the calculation of Service Performance Outcome Indicators

2.4 Strategic Area 4 : Delivering for the community

To address increasing financial pressures, Council is committed to transforming how it works by embracing new ideas, leveraging technology, and focusing on continuous improvement to enhance efficiency. This approach ensures that Council can continue to meet the evolving needs of our growing community while staying within budgetary constraints. People are the centre of what Council does. It is the role of Council to ensure everything it does is for the benefit and wellbeing of its community. As such, Council will increasingly rely on community input, strong evidence, and data to help it ensure resources are used wisely and in line with what resident's value most. As the closest level of government to the community, Council is committed to genuinely listening to and understanding the needs of our residents. Long-term integrated planning, guided by the Community Vision, Long-Term Financial Plan and the Asset Plan, is critical to prioritise investments and deliver the right infrastructure at the right time. Council is committed to addressing this challenge through strong advocacy, innovative approaches, smarter service delivery methods, and by attracting and retaining a progressive and talented workforce. Key Council services that work towards this include:

Services

Service area	Description of services provided		2023/24 Actual $'000	2024/25 Forecast $'000	2025/26 Budget $'000
Advocacy and Government Relations	Understanding the needs of the community through research, engagement and evidence, and partnering with the State and Federal Government to promote delivery of infrastructure and services identified.	*Inc*	-	-	-
		Exp	568	657	512
		Surplus/ (deficit)	(568)	(657)	(512)
Asset Management	To support the management of Council infrastructure by developing and delivering the Asset Plan 2022-2032 and supporting Works Management and Maintenance systems.	*Inc*	110	110	200
		Exp	1,513	1,843	1,666
		Surplus/ (deficit)	(1,403)	(1,733)	(1,466)
Business Performance	To support and delivery continuous improvement across Council business areas, supporting transformation and change management, modernising and improving processes, ways of working and leading data driven solution improvements.	*Inc*	-	-	-
		Exp	1,509	1,627	1,620
		Surplus/ (deficit)	(1,509)	(1,627)	(1,620)
Capital Delivery Services	Capital Delivery services for delivery of Council's complex projects to achieve quality outcomes with a focus on public value.	*Inc*	870	1,210	1,180
		Exp	1,139	1,332	1,333
		Surplus/ (deficit)	(270)	(122)	(153)
Community Engagement & Research	Providing the community with genuine, transparent, and appropriate opportunities to share their thoughts on projects and decisions that affect them, while also delivering accurate research and insights. Together, we ensure both community input and data inform the organisation's decision making.	*Inc*	-	-	-
		Exp	1,058	1,902	1,077
		Surplus/ (deficit)	(1,058)	(1,902)	(1,077)
Council and Corporate Governance	Enables governance practices and procedures that provide for publicly accountable and transparent decision making and other activities undertaken by Councillors and Officers.	*Inc*	143	50	250
		Exp	2,770	4,158	2,913
		Surplus/ (deficit)	(2,628)	(4,108)	(2,663)
Customer Service	Leads the organisation approach to improve customer experience, this incorporates the contact centre operating model that delivers services via face to face, digital and phone channels. Provides best practice record keeping and efficient management of information.	*Inc*	60	62	22
		Exp	7,480	8,757	9,285
		Surplus/ (deficit)	(7,421)	(8,695)	(9,263)

Finance Services	The service includes financial planning, reporting and taxation activities as required under the Local Government Act 2020 and the relevant taxation acts, as well as providing financial expertise and assistance to Management and Council staff. The service ensures the successful management of municipal rates and property valuations as required under the Act, as well as ensuring the financial management of transactions relating to creditors, debtors and collections.	*Inc*	4,120	30,369	32,118
		Exp	12,788	4,330	4,078
		Surplus/ (deficit)	(8,668)	26,039	28,040
Fleet and Store Management	Provision of cost effective, whole of life asset management, procurement and provision of plant, vehicles, equipment and supplies that are used in support of Council service provision.	*Inc*	7,667	8,118	7,101
		Exp	7,904	6,816	6,783
		Surplus/ (deficit)	(238)	1,302	318
Information and Technology Services	Provide sector leading information and technology solutions for our community and individuals that promote, assist and secure their digital engagement.	*Inc*	248	20	18
		Exp	21,646	28,792	29,430
		Surplus/ (deficit)	(21,397)	(28,772)	(29,412)
Infrastructure Business Management	Provide essential business support to ensure quality Open Space, Roads, Drainage and Footpath outcomes are delivered to the Community.	*Inc*	0	-	-
		Exp	1,407	1,514	1,368
		Surplus/ (deficit)	(1,407)	(1,514)	(1,368)
Legal, FOI and Privacy	Deliver a centralised and independent legal function that provides internal legal advice and services, manages the engagement of external legal providers, project manages external referrals where required, and maintains Council's Instruments of Delegation, Authorisations and Appointments. Supports the organisation to ensure compliance with the Freedom of Information Act 1982, Health Records Act 2001 and Privacy and Data Protection Act 2014, and liaises with appropriate integrity organisations as required.	*Inc*	-	3	4
		Exp	1,053	1,163	1,241
		Surplus/ (deficit)	(1,053)	(1,159)	(1,237)
Occupational Health and Safety	Enables our people to work in a safe, healthy and productive environment, one that results in a functional, effective and efficient workforce capable of delivering our community needs & obligations.	*Inc*	-	-	-
		Exp	1,082	1,423	1,344
		Surplus/ (deficit)	(1,082)	(1,423)	(1,344)
Organisational Planning, Strategy and Reporting	Supports the organisation to deliver projects at the right time, and in the right way to meet community need. The service reports on the Capital works program, provides governance and assurance and fosters continuous improvement through formal learnings and facilitating lessons learned across projects.	*Inc*	-	-	-
		Exp	137	944	784
		Surplus/ (deficit)	(137)	(944)	(784)
Organisational Project Governance and Support	To support the organisation to deliver projects at the right time, and in the right way to meet community need. This unit monitors and reports on the Capital works program, provides governance and assurance and fosters continuous improvement through formal learnings and facilitating lessons learned across projects.	*Inc*	444	481	493
		Exp	876	876	1,216
		Surplus/ (deficit)	(432)	(396)	(723)
People and Capability	Builds and enables enterprise capability, leadership and culture which contribute to developing a high performing organisation enabling the delivery of high quality services to the community. Influences and facilitates right time talent solutions which contribute to developing a high-performing and engaged workforce. Supports effective people management in line with legislative requirements to enable Council to deliver quality services that meet the needs of the Wyndham community.	*Inc*	4,435	3,088	3,171
		Exp	11,546	10,738	10,349
		Surplus/ (deficit)	(7,111)	(7,650)	(7,178)
Procurement	Provides Council with the ability to ethically, effectively and efficiently purchase goods and services to improve the wellbeing and liveability of the community whilst ensuring value for money and legislative compliance.	*Inc*	303	176	130
		Exp	1,888	1,998	1,189
		Surplus/ (deficit)	(1,584)	(1,823)	(1,059)
Risk Management	Provides organisational governance activities that create and protect public value by both supporting and monitoring management activity to assure informed decision making, compliance with applicable laws and regulations, protection from financial loss,and sustainable business performance through building service resilience.	*Inc*	1,097	390	390
		Exp	4,020	4,652	5,095
		Surplus/ (deficit)	(2,924)	(4,262)	(4,705)
Service Development and Strategy	To lead and elevate Community Support services by driving continuous improvement and innovation to enhance efficiency and foster excellence, ensuring that our services not only meet but anticipate and surpass the expectations of those we serve.	*Inc*	620	568	397
		Exp	1,241	1,466	1,189
		Surplus/ (deficit)	(622)	(898)	(791)
Service Planning	Internal team who conduct long-term planning to help Council make decisions on providing services and social infrastructure. Services include kindergarten, maternal child health, aged care, youth, community development and library services.	*Inc*	-	37	186
		Exp	943	1,345	1,009
		Surplus/ (deficit)	(943)	(1,308)	(823)

Smart Cities and Spatial Systems	Identifying and implementing spatial and innovative solutions by leveraging technology and data to enhance operational effectiveness and support council decision-making to improve municipal outcomes whilst establishing Wyndham as a Smart City.	*Inc*	110	100	40
		Exp	1,313	1,457	1,468
		Surplus/ (deficit)	(1,203)	(1,357)	(1,428)
Strategic Communications	Communicate and promote the services, initiatives and events that Council delivers to Wyndham residents and stakeholders via a range of communication and marketing channels. Manage Council's media, digital content and integrated campaigns.	*Inc*	-	-	-
		Exp	2,400	2,598	2,459
		Surplus/ (deficit)	(2,400)	(2,598)	(2,459)
Strategic Property Portfolio Management	Strategically manage Council's property portfolio across the asset lifecycle while ensuring data integrity is maintained and its land is managed efficiently and effectively in the best interests of the community.	*Inc*	1,242	941	1,164
		Exp	2,924	3,244	3,154
		Surplus/ (deficit)	(1,683)	(2,304)	(1,990)

Major Initiatives

1) Develop a plan to bring the organisation back to underlying operating surplus by the end of the Council term.
2) Cost recovery review: Conduct a detailed review into measures and activities to support the sustainability of services funded by ratepayers. ($100,000)

Other Initiatives

3) Deliver an updated Advocacy Strategy.
4) Deliver release 2 of the Digital Twin which will capture additional data allowing Council to make data driven decisions. ($80,000)

Service Performance Outcome Indicators

Service	Indicator	2023/24 Actual	2024/25 Forecast	2025/26 Budget
Governance*	Consultation and engagement - Community satisfaction rating out of 100 with the consultation and engagement efforts of Council.	73.00	66.00	66.00

* refer to table at end of section 2.2 for information on the calculation of Service Performance Outcome Indicators

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Consultation and engagement	Satisfaction with community consultation and engagement. (Community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement
Statutory planning	Service standard	Planning applications decided within required timeframes (percentage of regular and VicSmart planning application decisions made within legislated timeframes)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100
Roads	Condition	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100
Libraries	Participation	Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100
Waste management	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions

Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100
		Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100

2.5 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Income / Revenue
	$'000	$'000	$'000
1. A Welcoming, Healthy and Resilient City	(63,310)	124,543	61,233
2. A Liveable City	(41,987)	64,382	22,395
3. A Clean and Green City	(32,544)	185,525	152,981
4. Delivering for the Community	(45,008)	91,871	46,863
Total	**(182,849)**	**466,320**	**283,471**
Expenses added in:			
Depreciation & Amortisation (Exc Landfill & Resource Recovery Centre)	(122,080)		
Borrowing costs	(595)		
Net loss on disposal of property, infrastructure, plant and equipment	(3,791)		
Others	(3,434)		
Deficit before funding sources	**(312,749)**		
Funding sources added in:			
Rates & Charges (excluding waste management service charge)	272,420		
Contributions - monetary	34,608		
Contributions - non monetary	200,853		
Grants - Capital	5,919		
Interest Income	35,283		
Total funding sources	**549,084**		
Operating surplus for the year	**236,335**		

3. Financial Statements

This section presents information in regard to the consolidated Financial Statements and Statement of Human Resources for Wyndham City Council, including its 100% owned subsidiary Western Leisure Services Pty Ltd. The budget information for the year 2025/26 has been supplemented with projections to 2028/29.

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

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

(Note: +1/-1 variances in these statements will be due to rounding of source data)

Comprehensive Income Statement

For the four years ending 30 June 2029

	NOTES	Forecast 2024/25 $'000	Budget 2025/26 $'000	Projections 2026/27 $'000	2027/28 $'000	2028/29 $'000
Income / Revenue						
Rates and charges	4.1.1	302,100	327,096	342,429	360,058	378,755
Statutory fees and fines	4.1.4	25,932	27,866	29,352	30,899	32,559
User fees	4.1.5	69,690	70,692	72,312	76,416	80,754
Grants - operating	4.1.6	64,689	65,634	67,275	68,957	70,681
Grants - capital	4.1.6	18,285	5,919	7,706	20,819	22,903
Contributions - monetary	4.1.7	67,568	34,608	39,114	39,119	32,988
Contributions - non monetary	4.1.7	199,847	200,853	188,045	188,122	171,842
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		1,476	(3,791)	(1,181)	-	-
Other income	4.1.8	37,987	37,283	35,228	36,911	41,615
Total income / revenue		787,573	**766,160**	780,279	821,300	832,097
Expenses						
Employee costs	4.1.9	205,823	205,999	206,804	214,853	223,695
Materials and services	4.1.10	182,120	186,255	187,227	191,565	196,067
Depreciation	4.1.11	117,129	119,107	123,968	129,187	137,535
Amortisation - intangible assets	4.1.12	6,901	6,900	2,722	2,722	-
Depreciation - right of use assets	4.1.13	2,829	2,973	3,096	2,929	2,852
Allowance for impairment losses		1,795	2,737	2,679	2,746	2,815
Borrowing costs		595	595	1,759	4,180	5,119
Finance costs - leases		762	696	543	755	894
Other expenses	4.1.14	4,608	4,563	4,823	4,857	4,993
Total expenses		522,563	**529,825**	533,621	553,795	573,970
Surplus for the year		265,010	**236,335**	246,658	267,505	258,127
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation gain		132,761	-	145,444	343,306	166,292
Total other comprehensive income		132,761	-	145,444	343,306	166,292
Total comprehensive result		397,771	**236,335**	392,102	610,810	424,419

(Note: +1/-1 variances in these statements will be due to rounding of source data)

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Balance Sheet

For the four years ending 30 June 2029

	NOTES	Forecast 2024/25 $'000	Budget 2025/26 $'000	Projections 2026/27 $'000	2027/28 $'000	2028/29 $'000
Assets						
Current assets						
Cash and cash equivalents		21,695	22,615	22,868	25,565	28,388
Trade and other receivables		86,958	76,478	79,298	85,564	90,181
Other financial assets		605,522	625,674	632,684	707,309	785,403
Inventories		202	209	209	215	220
Prepayments		7,729	7,936	7,984	8,169	8,359
Non-current assets classified as held for sale		-	7,201	-	-	-
Total current assets		722,107	**740,112**	743,044	826,822	912,551
Non-current assets						
Trade and other receivables - non current		132	132	132	132	132
Other financial assets		102,276	105,535	106,718	119,305	132,478
Property, infrastructure, plant and equipment		6,928,377	7,157,900	7,583,967	8,118,498	8,488,895
Right-of-use assets	4.2.4	21,707	19,892	17,342	25,204	22,352
Intangible assets		4,849	6,796	4,074	1,352	1,352
Total non-current assets		7,057,340	**7,290,256**	7,712,234	8,264,491	8,645,209
Total assets	4.2.1	7,779,448	**8,030,367**	8,455,277	9,091,313	9,557,760
Liabilities						
Current liabilities						
Trade and other payables		44,013	45,187	45,461	46,498	47,597
Trust funds and deposits		42,443	43,104	42,896	44,057	45,832
Contract and other liabilities		20,897	21,203	21,733	22,276	22,833
Provisions		44,773	52,806	44,955	46,447	41,458
Interest-bearing liabilities	4.2.3	15,000	2,813	7,063	9,514	13,590
Lease Liabilities - current	4.2.4	2,831	3,073	2,135	2,599	2,559
Total current liabilities		169,957	168,185	164,242	171,390	173,868
Non-current liabilities						
Provisions		37,175	22,552	15,947	9,545	19,792
Interest-bearing liabilities	4.2.3	-	32,858	77,851	94,785	126,647
Lease liabilities	4.2.4	19,994	18,115	16,477	24,023	21,464
Total non-current liabilities		57,168	**73,525**	110,275	128,353	167,903
Total liabilities	4.2.2	227,125	**241,711**	274,518	299,743	341,771
Net assets		7,552,322	**7,788,657**	8,180,759	8,791,570	9,215,988
Equity						
Accumulated surplus		3,685,728	3,900,804	4,157,163	4,363,704	4,592,630
Reserves		3,866,595	3,887,853	4,023,596	4,427,866	4,623,358
Total equity	4.3	7,552,322	**7,788,657**	8,180,759	8,791,570	9,215,988

(Note: +1/-1 variances in these statements will be due to rounding of source data)

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Statement of Changes in Equity

For the four years ending 30 June 2029

	NOTES	Total $'000	Accumulated Surplus $'000	Revaluation Reserve $'000	Other Reserves $'000
2025 Forecast Actual					
Balance at beginning of the financial year		7,154,551	3,484,862	3,146,542	523,147
Surplus for the year		265,010	265,010	-	-
Net asset revaluation gain		132,761	-	132,761	-
Transfers to other reserves		-	(104,093)	-	104,093
Transfers from other reserves		-	39,949	-	(39,949)
Balance at end of the financial year		7,552,322	3,685,728	3,279,303	587,291
2026 Budget					
Balance at beginning of the financial year		**7,552,322**	3,685,728	3,279,303	587,291
Surplus for the year		**236,335**	**236,335**	**-**	**-**
Transfers to other reserves		**-**	**(63,058)**	**-**	**63,058**
Transfers from other reserves		**-**	**41,800**	**-**	**(41,800)**
Balance at end of the financial year	**4.3**	**7,788,657**	**3,900,804**	**3,279,303**	**608,549**
2027					
Balance at beginning of the financial year		7,788,657	3,900,804	3,279,303	608,549
Surplus for the year		246,658	246,658	-	-
Net asset revaluation gain		145,444	-	145,444	-
Transfers to other reserves		-	(66,268)	-	66,268
Transfers from other reserves		-	75,969	-	(75,969)
Balance at end of the financial year		8,180,759	4,157,163	3,424,748	598,848
2028					
Balance at beginning of the financial year		8,180,759	4,157,163	3,424,748	598,848
Surplus for the year		267,505	267,505	-	-
Net asset revaluation gain		343,306	-	343,306	-
Transfers to other reserves		-	(71,069)	-	71,069
Transfers from other reserves		-	10,105	-	(10,105)
Balance at end of the financial year		8,791,570	4,363,704	3,768,053	659,812
2029					
Balance at beginning of the financial year		8,791,570	4,363,704	3,768,053	659,812
Surplus for the year		258,127	258,127	-	-
Net asset revaluation gain		166,292	-	166,292	-
Transfers to other reserves		-	(64,428)	-	64,428
Transfers from other reserves		-	35,227	-	(35,227)
Balance at end of the financial year		9,215,988	4,592,630	3,934,345	689,013

(Note: +1/-1 variances in these statements will be due to rounding of source data)

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Statement of Cash Flows

For the four years ending 30 June 2029

	Notes	Forecast 2024/25 $'000	Budget 2025/26 $'000	Projections 2026/27 $'000	2027/28 $'000	2028/29 $'000
		Inflows (Outflows)	**Inflows (Outflows)**	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		299,484	320,142	339,791	357,061	375,577
Statutory fees and fines		28,081	29,839	31,208	31,968	34,263
User fees		75,596	75,908	77,097	79,274	85,203
Grants - operating		68,894	70,180	72,123	73,856	75,695
Grants - capital		19,474	6,329	8,261	22,298	24,527
Contributions - monetary		71,832	36,648	41,441	41,441	34,907
Other income		37,987	37,283	35,228	36,911	41,615
Trust funds and deposits taken		582	661	(209)	1,161	1,775
Net GST refund / payment		17,914	23,122	28,662	18,370	21,347
Employee costs		(203,075)	(205,961)	(206,632)	(213,136)	(221,809)
Materials and services		(221,201)	(235,616)	(251,866)	(239,319)	(246,539)
Net cash provided by operating activities	4.4.1	195,568	**158,536**	175,103	209,885	226,561
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(151,874)	(165,064)	(217,727)	(132,291)	(159,798)
Proceeds from sale of property, infrastructure, plant and equipment		10,420	14,309	7,201	-	-
Payments for investments		(54,288)	(23,412)	(8,193)	(87,212)	(91,266)
Net cash used in investing activities	4.4.2	(195,742)	**(174,167)**	(218,718)	(219,503)	(251,065)
Cash flows from financing activities						
Finance costs		(595)	(593)	(1,759)	(4,180)	(5,119)
Proceeds from borrowings		-	35,671	52,055	26,448	45,452
Repayment of borrowings		-	(15,000)	(2,813)	(7,063)	(9,514)
Interest paid - lease liability		(762)	(696)	(543)	(755)	(894)
Repayment of lease liabilities		(2,740)	(2,831)	(3,073)	(2,135)	(2,599)
Net cash provided by/(used in) financing activities	4.4.3	(4,098)	**16,551**	43,868	12,315	27,326
Net increase/(decrease) in cash & cash equivalents		(4,271)	**920**	253	2,697	2,823
Cash and cash equivalents at the beginning of the financial year		25,966	**21,695**	22,615	22,868	25,565
Cash and cash equivalents at the end of the financial year		21,695	**22,615**	22,868	25,565	28,388

(Note: +1/-1 variances in these statements will be due to rounding of source data)

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Statement of Capital Works

For the four years ending 30 June 2029

	NOTES	Forecast 2024/25 $'000	Budget 2025/26 $'000	Projections 2026/27 $'000	2027/28 $'000	2028/29 $'000
Property						
Land		28	-	-	-	-
Land improvements		8,500	**1,000**	7,000	5,000	1,000
Total land		8,528	**1,000**	7,000	5,000	1,000
Buildings		2,131	**4,268**	5,000	6,000	5,000
Heritage buildings		817	**1,910**	-	-	-
Building improvements		237	**2,000**	-	-	-
Total buildings		3,184	**8,178**	5,000	6,000	5,000
Total property		11,712	**9,178**	12,000	11,000	6,000
Plant and equipment						
Heritage plant and equipment		216	**325**	593	314	320
Plant, machinery and equipment		5,214	**4,000**	6,086	4,400	3,265
Fixtures, fittings and furniture		28	-	-	-	-
Computers and telecommunications		1,589	**1,396**	1,506	1,576	1,500
Library books		1,382	**1,717**	2,219	2,139	2,646
Total plant and equipment		8,429	**7,438**	10,403	8,429	7,731
Infrastructure						
Roads		36,586	**74,881**	91,064	28,988	57,334
Bridges		300	**1,390**	-	-	-
Footpaths and cycleways		4,942	**6,000**	4,000	4,000	3,500
Drainage		7,269	**3,187**	1,000	1,500	1,000
Recreational, leisure and community facilities		64,834	**34,764**	79,510	61,776	68,368
Waste management		5,811	**7,387**	4,423	2,047	2,429
Parks, open space and streetscapes		14,628	**20,839**	15,326	14,550	13,437
Other infrastructure		266	-	-	-	-
Total infrastructure		134,636	**148,448**	195,324	112,862	146,067
Total capital works expenditure	6.1	154,777	**165,064**	217,727	132,291	159,798
Represented by:						
New asset expenditure		69,837	**56,032**	62,345	66,452	67,990
Asset renewal expenditure		36,067	**61,802**	75,486	39,831	35,161
Asset upgrade expenditure		48,872	**47,230**	79,896	26,008	56,648
Total capital works expenditure	6.1	154,777	**165,064**	217,727	132,291	159,798
Funding sources represented by:						
Grants		15,344	**5,919**	7,706	20,819	22,903
Contributions		39,949	**41,268**	75,465	10,105	34,057
Council cash		99,484	**82,206**	82,501	74,919	57,387
Borrowings		-	**35,671**	52,055	26,448	45,452
Total capital works expenditure	6.1	154,777	**165,064**	217,727	132,291	159,798

(Note: +1/-1 variances in these statements will be due to rounding of source data)

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Statement of Human Resources

For the four years ending 30 June 2029

	Forecast 2024/25 $'000	Budget 2025/26 $'000	Projections 2026/27 $'000	2027/28 $'000	2028/29 $'000
Staff expenditure					
Employee costs - operating	213,408	**213,552**	214,627	222,956	232,090
Employee costs - capital	(7,585)	**(7,553)**	(7,824)	(8,103)	(8,395)
Total staff expenditure	205,823	**205,999**	206,804	214,853	223,695
	FTE	**FTE**	FTE	FTE	FTE
Staff numbers					
Employees	1,661.6	**1,638.6**	1,631.4	1,648.5	1,666.3
Total staff numbers	1,661.6	**1,638.6**	1,631.4	1,648.5	1,666.3

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

Department	Budget 2025/26 $'000	Comprises Permanent Full Time $'000	Permanent Part time $'000	Casual $'000	Temporary $'000
CEO's Office	**2,753**	2,707	47	-	-
Corporate Services	**32,434**	24,763	3,441	178	4,051
Planning & Liveability	**35,570**	29,507	4,975	658	429
City Life	**55,625**	27,513	25,378	2,014	721
City Operations	**35,720**	35,017	422	41	240
Western Leisure Services - 100% subsidiary	**10,000**	3,348	1,479	5,173	-
Total staff expenditure	**172,102**				
Other employee related expenditure	**41,450**				
Capitalised labour costs	**(7,553)**				
Total expenditure	**205,999**				

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

Department	Budget 2025/26	Comprises Permanent Full Time	Permanent Part time	Casual	Temporary
CEO's Office	**17.6**	17.2	0.5	-	-
Corporate Services	**278.9**	207.9	38.8	1.8	30.4
Planning & Liveability	**331.5**	259.9	60.5	7.2	4.0
City Life	**534.0**	231.9	274.9	20.2	6.9
City Operations	**358.5**	351.4	4.3	0.4	2.4
Western Leisure Services - 100% subsidiary	**118.1**	35.0	21.9	61.2	-
Total staff	**1,638.6**	1,103.3	400.8	90.8	43.7

(Note: +1/-1 variances in these statements will be due to rounding of source data)

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Summary of Planned Human Resources Expenditure
For the four years ending 30 June 2029

	2025/26 $'000	2026/27 $'000	2027/28 $'000	2028/29 $'000
CEO's Office				
Permanent - Full time	**2,707**	2,802	2,902	3,007
Women	**1,365**	1,413	1,463	1,516
Men	**1,342**	1,389	1,439	1,491
Permanent - Part time	**47**	48	50	52
Women	**47**	48	50	52
Total CEO's Office	**2,753**	2,850	2,952	3,058
Corporate Services				
Permanent - Full time	**24,763**	25,636	26,549	27,505
Women	**15,381**	15,923	16,490	17,084
Men	**9,383**	9,714	10,059	10,422
Permanent - Part time	**3,441**	3,563	3,690	3,823
Women	**2,076**	2,150	2,226	2,306
Men	**1,365**	1,413	1,463	1,516
Total Corporate Services	**28,205**	29,199	30,239	31,328
Planning & Liveability				
Permanent - Full time	**29,507**	30,548	31,635	32,774
Women	**15,662**	16,214	16,792	17,396
Men	**13,845**	14,333	14,843	15,378
Permanent - Part time	**4,975**	5,151	5,334	5,526
Women	**2,833**	2,933	3,037	3,146
Men	**2,143**	2,218	2,297	2,380
Total Planning & Liveability	**34,483**	35,699	36,969	38,301
City Life				
Permanent - Full time	**27,513**	28,483	29,496	30,559
Women	**22,137**	22,917	23,733	24,588
Men	**5,376**	5,565	5,763	5,971
Permanent - Part time	**25,378**	26,273	27,208	28,188
Women	**23,567**	24,398	25,266	26,176
Men	**1,811**	1,875	1,942	2,012
Total City Life	**52,891**	54,756	56,704	58,747
City Operations				
Permanent - Full time	**35,017**	36,252	37,542	38,894
Women	**8,414**	8,710	9,020	9,345
Men	**26,603**	27,541	28,522	29,549
Permanent - Part time	**422**	437	452	469
Women	**384**	397	411	426
Men	**38**	40	41	42
Total City Operations	**35,439**	36,688	37,994	39,363
Western Leisure Services				
Permanent - Full time	**3,348**	3,456	3,569	3,685
Women	**2,295**	2,370	2,447	2,527
Men	**1,052**	1,086	1,122	1,158
Permanent - Part time	**1,479**	1,528	1,577	1,628
Women	**1,111**	1,147	1,184	1,222
Men	**369**	381	393	406
Total Western Leisure Services	**4,827**	4,984	5,146	5,313
Total for Permanent Staff	**158,598**	**164,176**	**170,004**	**176,110**
Casuals, temporary and other expenditure	**54,954**	50,451	52,952	55,980
Capitalised labour costs	**(7,553)**	(7,824)	(8,103)	(8,395)
Total staff expenditure	**205,999**	**206,804**	**214,853**	**223,695**

	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE
CEO's Office				
Permanent - Full time	**17.2**	17.1	17.3	17.5
Women	**9.9**	9.9	10.0	10.1
Men	**7.2**	7.2	7.3	7.4
Permanent - Part time	**0.5**	0.5	0.5	0.5
Women	**0.5**	0.5	0.5	0.5
Total CEO's Office	**17.6**	17.6	17.8	18.0
Corporate Services				
Permanent - Full time	**207.9**	206.9	209.2	211.7
Women	**131.0**	130.3	131.8	133.3
Men	**76.9**	76.6	77.4	78.3
Permanent - Part time	**38.8**	38.6	39.1	39.5
Women	**23.5**	23.4	23.7	24.0
Men	**15.3**	15.2	15.4	15.5
Total Corporate Services	**246.7**	245.5	248.3	251.2
Planning & Liveability				
Permanent - Full time	**259.9**	258.6	261.5	264.6
Women	**143.2**	142.5	144.1	145.8
Men	**116.7**	116.1	117.4	118.8
Permanent - Part time	**60.5**	60.2	60.9	61.6
Women	**34.4**	34.2	34.6	35.0
Men	**26.1**	26.0	26.3	26.6
Total Planning & Liveability	**320.4**	318.8	322.4	326.2
City Life				
Permanent - Full time	**231.9**	230.8	233.4	236.1
Women	**185.2**	184.3	186.4	188.6
Men	**46.7**	46.5	47.0	47.6
Permanent - Part time	**274.9**	273.6	276.7	279.9
Women	**257.2**	256.0	258.9	261.9
Men	**17.7**	17.6	17.8	18.0
Total City Life	**506.8**	504.4	510.1	516.0
City Operations				
Permanent - Full time	**351.4**	349.7	353.7	357.8
Women	**79.3**	78.9	79.8	80.7
Men	**272.1**	270.8	273.9	277.1
Permanent - Part time	**4.3**	4.3	4.3	4.4
Women	**4.2**	4.1	4.2	4.2
Men	**0.1**	0.1	0.1	0.2
Total City Operations	**355.7**	354.0	358.0	362.2
Western Leisure Services				
Permanent - Full time	**35.0**	35.0	35.0	35.0
Women	**24.0**	24.0	24.0	24.0
Men	**11.0**	11.0	11.0	11.0
Permanent - Part time	**21.9**	21.9	21.9	21.9
Women	**16.4**	16.4	16.4	16.4
Men	**5.5**	5.5	5.5	5.5
Total Western Leisure Services	**56.9**	56.9	56.9	56.9
Casuals and temporary staff	**134.5**	134.2	135.0	135.8
Total staff numbers	**1,638.6**	**1,631.4**	**1,648.5**	**1,666.3**
Capitalised labour	**(52.1)**	(51.8)	(52.4)	(53.0)
Total staff numbers for operating expenditure	**1,586.5**	**1,579.5**	**1,596.0**	**1,613.2**

(Note: +1/-1 variances in these statements will be due to rounding of source data)

4. Notes to the financial statements

This section presents detailed information on material components of the financial statements. Council needs to assess which components are material, considering the dollar amounts and nature of these components.

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

As per the *Local Government Act 2020*, Council is required to have a Revenue and Rating Plan which is a four year plan for how Council will generate income to deliver the Council Plan, program and services and capital works commitments over a four-year period.

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2025/26 the FGRS cap has been set at 3.00%. The cap applies to both general rates and municipal charges and is calculated on the basis of Council's average rates and charges.

The level of required rates and charges has been considered in this context, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the community.

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 3.00% in line with the rate cap.

This will raise budgeted total rates and charges for 2025/26 to $327.1 million.

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

Rates and Charges	2024/25 Forecast $'000	2025/26 Budget $'000	Change $'000	%
General Rates*	240,483	254,426	13,943	5.80%
Municipal Charge*	8,610	9,244	634	7.36%
Waste Management Charge	43,400	53,408	10,008	23.06%
Supplementary Rates and Rate adjustments	4,874	4,942	67	1.38%
Supplementary Charges	1,095	1,268	173	15.77%
Interest on rates and charges	3,363	3,526	163	4.85%
Revenue in lieu of rates	274	282	8	3.00%
Total rates and charges	302,100	**327,096**	24,996	8.27%

*These items are subject to the rate cap established under the FGRS.

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

Type or class of land	2024/25 cents/$CIV*	2025/26 cents/$CIV*	Change
Recreational Land	0.1099	**0.1108**	0.82%
Developed Land	0.2197	**0.2216**	0.86%
Commercial Developed Land	0.3076	**0.3102**	0.86%
Industrial Developed Land	0.3515	**0.3546**	0.87%
Residential Development Land	0.3735	**0.3767**	0.86%
Residential Vacant Land	0.3515	**0.3546**	0.87%
Commercial Vacant Land	0.3735	**0.3767**	0.86%
Industrial Vacant Land	0.3955	**0.3989**	0.85%
Farm Land	0.1758	**0.1773**	0.84%
Rural Lifestyle Land	0.1977	**0.1994**	0.88%
Rural Vacant Land	0.2197	**0.2216**	0.86%

Note that the rate in the dollar reflects an increase between 0.82% and 0.88% due to changes in property valuations and compliance with the 3.0% cap set by the Minister for Local Government.

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

Type or class of land	2024/25 Budget $'000	2025/26 Budget $'000	Change $'000	Change %
Recreational Land	56	**74**	18	32.69%
Developed Land	159,770	**167,520**	7,750	4.85%
Commercial Developed Land	13,832	**15,510**	1,678	12.13%
Industrial Developed Land	36,342	**42,318**	5,976	16.44%
Residential Development Land	5,496	**5,372**	(124)	-2.25%
Residential Vacant Land	13,106	**11,685**	(1,422)	-10.85%
Commercial Vacant Land	400	**436**	35	8.84%
Industrial Vacant Land	4,832	**4,867**	35	0.73%
Farm Land	2,513	**2,265**	(248)	-9.86%
Rural Lifestyle Land	3,043	**3,285**	242	7.97%
Rural Vacant Land	1,093	**1,094**	0	0.04%
Total amount to be raised by general rates	240,483	**254,426**	13,943	5.80%

Note that the increase in rates revenue budgeted to be collected in 2025/26 is higher than 3.00% because it also includes rates raised on new properties which had first come into rating at some point during 2024/25. These properties are rated for the full year in 2025/26.

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

Type or class of land	2024/25 Number	2025/26 Number	Change Number	Change %
Recreational Land	7	7	-	0.00%
Developed Land	110,157	115,651	5,494	4.99%
Commercial Developed Land	2,709	2,909	200	7.38%
Industrial Developed Land	3,762	4,054	292	7.76%
Residential Development Land	98	106	8	8.16%
Residential Vacant Land	9,572	8,042	(1,530)	-15.98%
Commercial Vacant Land	53	52	(1)	-1.89%
Industrial Vacant Land	411	360	(51)	-12.41%
Farm Land	385	386	1	0.26%
Rural Lifestyle Land	440	435	(5)	-1.14%
Rural Vacant Land	78	76	(2)	-2.56%
Total number of assessments	127,672	**132,078**	4,406	3.45%

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

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

Type or class of land	2024/25 $'000	2025/26 $'000	Change $'000	Change %
Recreational Land	51,020	67,120	16,100	31.56%
Developed Land	72,721,676	75,595,667	2,873,991	3.95%
Commercial Developed Land	4,497,161	4,999,441	502,280	11.17%
Industrial Developed Land	10,338,526	11,935,376	1,596,850	15.45%
Residential Development Land	1,471,498	1,426,077	(45,422)	-3.09%
Residential Vacant Land	3,728,505	3,295,524	(432,981)	-11.61%
Commercial Vacant Land	107,177	115,651	8,474	7.91%
Industrial Vacant Land	1,221,854	1,220,204	(1,650)	-0.14%
Farm Land	1,429,875	1,277,855	(152,020)	-10.63%
Rural Lifestyle Land	1,538,715	1,647,105	108,390	7.04%
Rural Vacant Land	497,570	493,500	(4,070)	-0.82%
Total value of land	97,603,577	**102,073,519**	4,469,942	4.58%

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

Type of Charge	Budget Per Rateable Property 2024/25 $	Budget Per Rateable Property 2025/26 $	Change $	Change %
Municipal	68.28	70.32	2.04	2.99%

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

Type of Charge	2024/25 $	2025/26 $	Change $	Change %
Municipal	8,609,777	**9,243,684**	633,907	7.36%

4.1.1(i) The rate or unit amount to be levied for each type of service rate or charge under Section 162 of the Act compared with the previous financial year.

Type of Charge	Per Rateable Property 2024/25 Budget $	Per Rateable Property 2025/26 Budget $	Change $	Change %
Waste Management Charge*	392.40	**461.80**	69.40	17.69%

The increase in Waste Management Charges is in line with the running costs Council expects to incur in 2025/26 to deliver a cost neutral service, including the rollout costs of new bins and bins collection services for Food Organics, Garden Organics (FOGO).

4.1.1(j) The estimated total amount to be raised by the Waste Management Charge compared with the previous financial year is shown in the table below. Note the % increase is reflective of both the change in the charge rate and the number of properties to which it is applied.

Type of Charge	2024/25 $	2025/26 $	Change $	Change %
Waste Management Charge	44,466,426	**53,408,094**	8,941,668	20.11%

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

Type of Charge	2024/25 $'000	2025/26 $'000	Change $'000	Change %
Rates and Charges	295,923	320,604	24,682	8.34%
Supplementary Rates and Charges	4,550	6,209	1,660	36.48%
Payment in Lieu of Rates	274	282	8	3.00%
Total Rates and charges	**300,746**	**327,096**	26,350	8.76%

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4.1.1(l) Fair Go Rates System Compliance

Wyndham City Council is required to comply with the State Government's Fair Go Rates System (FGRS). The table below details the budget assumptions consistent with the requirements of the Fair Go Rates System.

	2024/25 Forecast	2025/26 Budget
Total Rates	$ 256,096,012	**$263,716,317**
Number of rateable properties	132,078	132,078
Base Average Rate	$1,938.98	**$1,996.67**
Maximum Rate Increase (set by the State Government)	2.75%	**3.00%**
Capped Average Rate		**$1,997.14**
Maximum General Rates and Municipal Charges Revenue		**$ 263,778,892**
Budgeted General Rates and Municipal Charges Revenue		**$ 263,716,317**
Budgeted Supplementary Rates		**$ 5,522,244**
Budgeted Total Rates and Municipal Charges Revenue		**$ 269,238,561**

4.1.1(m) Any significant changes that may affect the estimated amounts to be raised by rates and charges

There are no known significant changes, which may affect the estimated amounts to be raised by rates and charges. However, the total amount to be raised by rates and charges may be affected by:

- The making of supplementary valuation (2025/26: estimated $5.5 million and 2024/25: $4.1 million)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa

4.1.1(n) Differential rates

Refer to Appendix A

4.1.2 Rate Rebates

Sanctuary Lakes public works and service rebate

The Owners Corporation that has been established for the Sanctuary Lakes Estate undertake a range of public works and services on behalf of residents of that development.

The nature of the works undertaken alleviate the need for Council to provide some of its standard services to this community. Council has therefore agreed to an annual rate rebate equalling the amount that Council would have normally spent in providing public works and services.

The amount of the rate rebate for 2025/26 is $240.87 per rateable property within Sanctuary Lakes.

The rebate provided is consistent with the costs that Council would otherwise incur and is cost neutral from the viewpoint of Council and other ratepayers.

4.1.3 Mayoral and Councillor Allowances

Allowances are payable to Mayors, Deputy Mayors and Councillors in accordance with Determination No. 01/2022 made under the *Victorian Independent Remuneration Tribunal and Improving Parliamentary Standards Act 2019 (Vic)* by the Victorian Independent Remuneration Tribunal.

The value of the allowance payable to a Council member is inclusive of any Superannuation Guarantee Contribution amount, or equivalent, that may be payable under Commonwealth law.

The following base allowances apply to Wyndham City Council:

From 18 December 2024 until 17 December 2025

- the Mayoral allowance is $138,506 per annum.
- the Deputy Mayor allowance is $69,252 per annum.

From 18 December 2025:

- the Mayoral allowance is $142,057 per annum.
- the Deputy Mayor allowance is $71,028 per annum.

From 18 December 2024 the base allowance for Councillors is $40,769 per annum.

4.1.4 Statutory fees and fines

	Forecast 2024/25 $'000	Budget 2025/26 $'000	Change $'000	Change %
Town planning fees	14,679	**15,593**	914	6.23%
Infringements and costs	9,629	**10,567**	938	9.74%
Court recoveries	1,203	**1,310**	107	8.87%
Land information certificates	420	**395**	(25)	-5.87%
Total Statutory fees and fines	25,932	**27,866**	1,934	7.46%

Statutory fees and fines are levied in accordance with legislation. A detailed listing of fees is available on Council's website.

Statutory fees and fines related to infringements and costs are expected to rise due to an increased focus on local law enforcement in traffic management and prosecution. Additionally, Town planning permit fees are projected to increase with the higher number of permit applications anticipated in 2025/26.

4.1.5 User fees

	Forecast 2024/25 $'000	Budget 2025/26 $'000	Change $'000	Change %
Aged & health services	98	**-**	(98)	-100.00%
Building services	929	**1,966**	1,037	111.61%
Child care/children's programs	440	**478**	38	8.70%
Cost recoveries	6,580	**4,621**	(1,959)	-29.78%
Leisure centre & recreation	16,580	**17,549**	969	5.85%
Other fees and charges	3,188	**3,315**	128	4.00%
Registration & other permits	1,472	**1,733**	261	17.77%
Town planning fees	156	**105**	(50)	-32.32%
Waste management services	40,247	**40,923**	676	1.68%
Total user fees	69,690	**70,692**	1,002	1.44%

The Federal Government Aged Care Reforms applicable from 31 December 2024 resulted in lower user fees revenue in budget 2024/25 and no revenue budgted for 2025/26.

Council expects higher revenue from user fees related to building services as a result of the estimated increase in the number of building permit applications in 2025/26.

2024/25 forecast includes a once-off cost recovery received by the Council, this budget does not contemplate simillar cost recoveries in 2025/26.

In 2025/26 the leisure centre and recreation programs are expected to have higher attendance. This includes Council's subsidiary operations Western Leisure Services.

The increase in landfill revenue is mainly due to both additional tonnes expected to come into the landfill and an increase in the EPA waste levy which is collected by Council and paid in its entirety to the EPA.

4.1.6 Grants

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

	Forecast 2024/25 $'000	Budget 2025/26 $'000	Change $'000	Change %
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	30,818	**31,552**	735	2.38%
State funded grants	52,156	**40,001**	(12,156)	-23.31%
Total grants received	82,974	**71,553**	(11,421)	-13.76%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	27,171	**28,751**	1,580	5.82%
Maternal and child health	40	**40**	0	1.00%
Recurrent - State Government				
School crossing supervisors	1,324	**1,300**	(24)	-1.85%
Libraries	1,658	**1,658**	-	0.00%
Maternal and child health	7,910	**8,327**	417	5.27%
Community programs & activities	261	**241**	(20)	-7.72%
Early education and care	22,610	**23,510**	900	3.98%
Open Space Management	15	**15**	-	0.00%
Public health education and enforcement	18	**13**	(5)	-28.21%
Youth	80	**85**	5	6.25%
Total recurrent grants	61,086	**63,940**	2,853	4.67%
Non-recurrent - Commonwealth Government				
General home care	1,057	**-**	(1,057)	0.00%
Emergency Management	-	**61**	61	100.00%
Non-recurrent - State Government				
Aged care	589	**-**	(589)	-100.00%
Early education and care	392	**129**	(263)	-67.01%
Community programs & activities	515	**-**	(515)	-100.00%
Natural Environment & Tree Management	839	**717**	(122)	-14.55%
Community safety	35	**-**	(35)	-100.00%
Emergency Management	120	**120**	-	0.00%
Maternal and child health	46	**-**	(46)	-100.00%
Waste collection services	10	**667**	657	6637.37%
Total non-recurrent grants	3,602	**1,694**	(1,908)	-52.97%
Total operating grants	64,689	**65,634**	945	1.46%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	2,400	**2,700**	300	12.50%
Total recurrent grants	2,400	**2,700**	300	12.50%
Non-recurrent - Commonwealth Government				
Recreational, Leisure and Community Facilities	150	**-**	(150)	-100.00%
Non-recurrent - State Government				
Parks, Open Space and Streetscapes	4,974	**1,915**	(3,059)	-61.50%
Recreational, Leisure and Community Facilities	10,761	**304**	(10,457)	-97.17%
Drainage	-	**1,000**	1,000	100.00%
Total non-recurrent grants	15,885	**3,219**	(12,666)	-79.74%
Total capital grants	18,285	**5,919**	(12,366)	-67.63%
Total Grants	82,974	**71,553**	(11,421)	-13.76%

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Operating grants include all monies received from Commonwealth and State sources to support the delivery of Council's services to ratepayers. In 2025/26, most recurrent operating grants are anticipated to rise in accordance with the CPI and population growth. Meanwhile, non-recurrent operating grants for 2025/26 are expected to be lower than those in 2024/25, as they were tied to once-off programs previously conducted by the Council. Due to reforms in home care and aged care services, Council's service model has changed. As a result grants related to these service will not be received from 2025/26.

Capital grants include funds received from the Commonwealth government, primarily for local road renewal projects, which are expected to see a slight increase in 2025/26. Conversely, grants from the State Government are anticipated to decline due to fewer projects being eligible for funding.

In its budgetary practices, Council adopts a conservative approach to the budgeting of one-off capital grants. Only those grants that are confirmed and certain are included in the budget and additional requirements are managed through Council's quarterly forecasting process. In addition, Council's policy recognises that any project that warrants inclusion in the Capital budget needs to be justified on its own merits, rather than being determined on the receipt of capital grants.

4.1.7 Contributions

	Forecast 2024/25 $'000	Budget 2025/26 $'000	Change $'000	Change %
Monetary	67,568	**34,608**	(32,959)	-48.78%
Non-monetary	199,847	**200,853**	1,006	0.50%
Total contributions	267,415	**235,462**	(31,953)	-11.95%

Monetary contributions predominantly relate to monies paid by developers (Development Contributions) in regard to road infrastructure, drainage, community facilities and recreation. These amounts are paid in accordance with planning permits issued for property, subdivision development and precinct structure plans.

Non-monetary contributions relate to the transfer of subdivision assets such as roads, footpaths and reserves from developers (Development Contributions) to Council. Upon transfer of these assets, Council assumes ownership and becomes responsible for their maintenance and eventual reconstruction. The transfer of these assets to Council does not represent a cash inflow to Council but create future liabilities for Council.

4.1.8 Other income

	Forecast 2024/25 $'000	Budget 2025/26 $'000	Change $'000	Change %
Interest	36,055	**35,283**	(772)	-2.14%
Investment property rental	1,932	**2,000**	67	3.48%
Total other income	37,987	**37,283**	(705)	-1.86%

The 2025/26 budget expects a decrease in interest revenue from term deposits held by the Council, with interest rate cuts predicted during the year.

4.1.9 Employee costs

	Forecast 2024/25 $'000	Budget 2025/26 $'000	Change $'000	Change %
Wages and salaries	165,588	**168,562**	2,975	1.80%
WorkCover	2,916	**3,035**	119	4.08%
Superannuation	19,947	**21,837**	1,891	9.48%
Fringe benefits tax	280	**200**	(80)	-28.57%
Other	17,093	**12,364**	(4,728)	-27.66%
Total employee costs	205,823	**205,999**	176	0.09%

The 2025/26 budget anticipates an increase in the Employee Costs category primarily driven by the provisions within the EBA and oncost increases, including a 0.5% rise in the Superannuation Guarantee effective from 1 July 2025. The higher amount in Other cost for 2024/25 was mainly attributed to redundancy compensations resulting from service model reforms in home care and aged care.

4.1.10 Materials and services

	Forecast 2024/25 $'000	Budget 2025/26 $'000	Change $'000	Change %
Building Maintenance	2,724	**2,369**	(355)	-13.04%
Consultants	12,577	**13,725**	1,147	9.12%
Fleet Services Contracts	823	**887**	64	7.75%
General Maintenance	74,370	**73,443**	(926)	-1.25%
Information Technology	16,646	**15,922**	(724)	-4.35%
Insurance	3,109	**3,374**	265	8.54%
Marketing & Promotion Contracts	3,742	**3,298**	(444)	-11.86%
Office Administration	3,676	**3,290**	(386)	-10.49%
Other Contract Payments	7,692	**4,673**	(3,020)	-39.26%
Utilities	8,468	**8,321**	(147)	-1.73%
Waste Services contracts	48,293	**56,953**	8,660	17.93%
Total materials and services	182,120	**186,255**	4,135	2.27%

The 2025/26 Materials and Services budget expects a reduction in expenditure across Building Maintenance, Marketing & Promotion Contracts and Other Contract Payments, in line with the Council's commitment to financial sustainability. These reductions will be partillay offset by an increase in cost related to EPA levy on waste disposal at the RDF and the implementation of universal Green Waste/Food and Green Organics (FOGO) collection, which is expected to commence in February 2026.

4.1.11 Depreciation

	Forecast 2024/25 $'000	Budget 2025/26 $'000	Change $'000	Change %
Property	10,807	**10,658**	(148)	-1.37%
Plant & equipment	7,436	**7,248**	(189)	-2.54%
Infrastructure	98,886	**101,201**	2,315	2.34%
Total depreciation	117,129	**119,107**	1,978	1.69%

Depreciation is an accounting measure to allocate the value of an asset over its useful life for Council's fixed assets. The expected increase in budget reflects the higher value of Council's assets and the full year effect of depreciation from assets constructed and acquired as part of the 2024/25 capital works program.

4.1.12 Amortisation - Intangible assets

	Forecast 2024/25 $'000	Budget 2025/26 $'000	Change $'000	Change %
Intangible assets	6,901	**6,900**	(1)	-0.01%
Total amortisation - intangible assets	6,901	**6,900**	(1)	-0.01%

Amortisation of Intangible assets is mainly related to the airspace available in the active landfill cell. The 2025/26 budget assumes that a similar volume of tonnages forecasted in 2024/25 will be received in 2025/26.

4.1.13 Depreciation - Right of use assets

	Forecast 2024/25 $'000	Budget 2025/26 $'000	Change $'000	Change %
Right of use assets				
Property	1,318	**1,416**	98	7.47%
Vehicles	1,512	**1,557**	46	3.02%
Total depreciation - right of use assets	2,829	**2,973**	144	5.09%

4.1.14 Other expenses

	Forecast 2024/25 $'000	Budget 2025/26 $'000	Change $'000	Change %
Auditors' remuneration - VAGO - audit of the financial and performance statements etc	101	**106**	5	4.79%
Auditors' remuneration - internal	268	**307**	40	14.95%
Councillors allowances	575	**600**	25	4.41%
Operating lease rentals	271	**262**	(9)	-3.32%
Grants & contributions	3,394	**3,287**	(107)	-3.15%
Total other expenses	4,608	**4,563**	(46)	-0.99%

4.2 Balance Sheet

4.2.1 Assets

Cash and cash equivalents include cash and investments such as cash held in the bank and the value of investments in deposits or other highly liquid investments with short term maturities of less than 90 days. Other financial assets include term deposits with an original maturity of greater than 90 days.

Trade and other receivables are monies owed to Council by ratepayers and other debtors.

The Property, infrastructure, plant and equipment category predominantly represents the value of Council's land, building, roads and landfill assets. The increase in this category is due to gifted assets and from assets constructed and acquired by Council as part of the annual Capital Works Program.

4.2.2 Liabilities

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to remain consistent with 2024/25 levels.

Provisions include accrued long service leave, annual leave and rostered days off owing to employees and the future cost of rehabilitating and restoring the RDF site. RDF rehabilitation activities will use $6.6 million of this provision during 2025/26.

Interest-bearing liabilities are expected an increase in 2025/26 to fund Council's Capital Works Program.

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4.2.3 Borrowings

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

	Forecast 2024/25 $'000	Budget 2025/26 $'000	Projections 2026/27 $'000	2027/28 $'000	2028/29 $'000
Amount borrowed as at 30 June of the prior year	15,000	**15,000**	35,671	84,914	104,299
Amount proposed to be borrowed	-	**35,671**	52,055	26,448	45,452
Amount projected to be redeemed	-	**(15,000)**	(2,813)	(7,063)	(9,514)
Amount of borrowings as at 30 June	15,000	**35,671**	84,914	104,299	140,237

Currently, Council does not have any borrowings to be refinanced or redeemed in 2024/25. $15 million borrowings is scheduled to be redeemed in June 2026.

The 2025/26 budget and the 3 subsequent years expect additional borrowings to assist the funding of the capital works program. Any borrowings undertaken will be subject to Council endorsement at that time.

4.2.4 Leases by category

As a result of the introduction of *AASB 16 Leases*, right-of-use assets and lease liabilities have been recognised as outlined in the table below.

	Forecast 2024/25 $'000	Budget 2025/26 $'000
Right-of-use assets		
Property	18,032	**17,658**
Vehicles	3,675	**2,234**
Total right-of-use assets	21,707	**19,892**
Lease liabilities		
Current lease Liabilities		
Land and buildings	1,274	**1,350**
Plant and equipment	1,557	**1,723**
Total current lease liabilities	2,831	**3,073**
Non-current lease liabilities		
Land and buildings	18,139	**17,344**
Plant and equipment	1,855	**770**
Total non-current lease liabilities	19,994	**18,115**
Total lease liabilities	22,825	**21,187**

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current weighted average borrowing rate is 4.63%.

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4.3 Statement of changes in Equity

4.3.1 Reserves

Council's main reserves relates to the cash contributions collected from developers (Developer Contributions). These funds are held for specific developments within Wyndham and will go towards the construction of infrastructure in those growth areas.

4.3.2 Equity

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

- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations.
- Other reserves that are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the Accumulated Surplus of the Council to be separately disclosed.
- Accumulated surplus which is the value of all net assets less reserves that have accumulated over time.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

These activities refer to the cash inflows and outflows from Council's main business activities of providing services, raising revenue and meeting expenses. The net cash flows from operating activities does not equal the surplus for the year as the expected revenues and expenses of the Council include non-cash items which are excluded from the Statement of Cash Flows.

4.4.2 Net cash flows provided by/used in investing activities

These activities refer to cash used in the purchase of assets that will deliver value in the future. These activities also provides information on Council's capital works investment, cash investments and proceeds from the sale of assets.

4.4.3 Net cash flows provided by/used in financing activities

These activities refer to the drawing or repayment of borrowings and associated costs, including leases, to finance Council's capital commitments.

5a. Targeted performance indicators

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

Targeted performance indicators - Service

Indicator	Measure	Notes	Actual 2023/24	Forecast 2024/25	Target 2025/26	Target Projections 2026/27	2027/28	2028/29	Trend +/o/-
Governance									
Consultation and engagement (Council decisions made and implemented with community input)	**Satisfaction with community consultation and engagement** Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	73	66	**66**	66	66	66	o
Roads									
Condition (sealed local roads are maintained at the adopted condition standard)	**Sealed local roads below the intervention level** Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	98.49%	98.57%	**98.52%**	98.52%	98.52%	98.52%	o
Statutory planning									
Service standard (planning application processing and decisions are in accordance with legislative requirements)	**Planning applications decided within the relevant required time** Number of planning application decisions made within the relevant required time / Number of planning application decisions made	3	67.72%	68.00%	**60.00%**	60.00%	60.00%	60.00%	o
Waste management									
Waste diversion (amount of waste diverted from landfill is maximised)	**Kerbside collection waste diverted from landfill** Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	36.76%	36.00%	**38.00%**	47.00%	47.00%	47.00%	+

Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual 2023/24	Forecast 2024/25	Target 2025/26	Target Projections 2026/27	2027/28	2028/29	Trend +/o/-
Liquidity									
Working Capital (sufficient working capital is available to pay bills as and when they fall due)	**Current assets compared to current liabilities** Current assets / current liabilities	5	487.34%	420.33%	**426.78%**	447.55%	477.65%	520.04%	+
Obligations									
Asset renewal (assets are renewed as planned)	**Asset renewal compared to depreciation** Asset renewal and upgrade expense / Asset depreciation	6	56.08%	72.52%	**91.54%**	125.34%	50.96%	66.75%	-
Stability									
Rates concentration (revenue is generated from a range of sources)	**Rates compared to adjusted underlying revenue** Rate revenue / adjusted underlying revenue	7	62.09%	60.07%	**61.55%**	62.48%	62.65%	62.51%	o
Efficiency									
Expenditure level (resources are used efficiently in the delivery of services)	**Expenses per property assessment** Total expenses / no. of property assessments	8	$3,988	$3,948	$3,926	$3,832	$3,867	$3,901	o

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5b. Financial performance indicators

The following table highlights Council's current and projected performance across a range of key financial performance indicators. These indicators provide a useful analysis of Council's financial position and performance and should be interpreted in the context of the organisation's objectives.
The financial performance indicators below are the prescribed financial performance indicators contained in Part 3 of Schedule 3 of the *Local Government (Planning and Reporting) Regulations 2020*. Results against these indicators will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	+/o/-
Operating position									
Adjusted underlying result (an adjusted underlying surplus is generated in the ordinary course of business)	**Adjusted underlying surplus (or deficit)** Adjusted underlying surplus (deficit) / Adjusted underlying revenue	**9**	-10.68%	-3.61%	**-0.40%**	2.42%	3.64%	5.26%	+
Liquidity									
Unrestricted cash (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	**Unrestricted cash compared to current liabilities** Unrestricted cash / current liabilities	**10**	23.78%	1.63%	**0.82%**	10.99%	21.49%	49.24%	+
Obligations									
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	**Loans and borrowings compared to rates** Interest bearing loans and borrowings / rate revenue	**11**	5.25%	4.97%	**10.91%**	24.80%	28.97%	37.03%	+
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	**Loans and borrowings repayments compared to rates** Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.21%	0.20%	**0.18%**	0.51%	1.16%	1.35%	+
Indebtedness (level of long term liabilities is appropriate to the size and nature of a Council's activities)	**Non-current liabilities compared to own-source revenue** Non-current liabilities / own source revenue		17.80%	13.12%	**15.88%**	23.01%	25.45%	31.46%	+
Stability									
Rates effort (rating level is set based on the community's capacity to pay)	**Rates compared to property values** Rate revenue / CIV of rateable properties in the municipal district	**12**	0.31%	0.30%	**0.32%**	0.33%	0.34%	0.35%	+
Efficiency									
Revenue level (resources are used efficiently in the delivery of services)	**Average rate per property assessment** General rates and municipal charges / no. of property assessments	**13**	$1,882	$1,932	**$1,986**	$2,025	$2,074	$2,123	+

Key to Forecast Trend:

+ Forecasts improvement in Council's financial performance/financial position indicator
o Forecasts that Council's financial performance/financial position indicator will be steady
- Forecasts deterioration in Council's financial performance/financial position indicator

Notes to indicators

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1. Consultation and engagement - Trend based target on average years results.

2. Roads Condition - Target set in accordance with Road Management Plan.

3. Service Standard - Priority continues to focus on providing an efficient end to end customer experience.

4. Waste diversion - Target based on current service delivery model.

5. Working Capital - The proportion of current assets compared to current liabilities indicates that sufficient working capital is available to pay for commitments as and when they fall due. Budgeted to remain stable in the 2025/26 year even after the spending of cash reserves to complete that year's capital program. The trend in outer years is to remain stable and within targeted levels.

6. Asset renewal - This percentage indicates the amount of spend by Council on renewal and upgrade of assets against the depreciation charge (depreciation is an indication of the decline in the value of its existing capital assets). Wyndham is in a high growth phase and this requires capital funding to be prioritised towards new assets. The level of funding allocated to asset renewal and upgrade is reviewed as part of the planning and budgeting process and Council continues to actively seek out opportunities to renew and upgrade its asset base.

7. Rates concentration - An indicator of the broad objective that revenue should be generated from a range of sources. Trend indicates a steady reliance on rate revenue compared to all other revenue sources during this 4 year period.

8. Expenditure level - This indicator shows the expenditure Council incurs per property in a financial year. The trend indicates a steady increase of Council expenditure invested in goods and services for the municipality.

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9. Adjusted underlying result - An indicator of the sustainable operating result required to enable Council to continue to provide essential services and meet its objectives. The year end surplus and total revenue is adjusted by removing non-recurrent capital grants, capital cash and non-cash contributions, which will then result in an indicator that better demonstrates Council's underlying operating position.

10. Unrestricted Cash - Although aggregate cash holdings are increasing, this is primarily due to the steady inflow in developer contributions. The developer contribution funds are required to be held for specific projects and are therefore considered ‘restricted’ funds. This leaves a lower proportion of our cash holdings that are unrestricted.

11. Debt compared to rates - Indicator of the broad objective that the level of interest bearing loans and borrowings (including repayments) should be appropriate to the size and nature of a council activities. Trend reflects Council's intention to borrow further funds of up to $35.7 million in 2025/26.

12. Rates effort - This measure is intended to examine the community's capacity to pay rates and is projected to remain at consistent levels.

13. Revenue level - Revenue level is the average rate per property assessments. The indicator is expected to grow in line with the rate increases (within the rate cap).

6 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2025/26 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

6.1 Summary

	Forecast 2024/25 $'000	Budget 2025/26 $'000	Change $'000	%
Property	11,712	**9,178**	(2,534)	**-21.64%**
Plant and equipment	8,429	**7,438**	(991)	**-11.76%**
Infrastructure	134,636	**148,448**	13,812	**10.26%**
Total	154,777	**165,064**	10,287	**6.65%**

	Project Cost	Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Contrib.	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Property	**9,178**	1,000	6,268	1,910	-	-	8,178	1,000
Plant and equipment	**7,438**	325	7,113	-	-	-	7,438	-
Infrastructure	**148,448**	54,707	48,422	45,320	5,919	41,268	66,591	34,671
Total	**165,064**	56,032	61,802	47,230	5,919	41,268	82,206	35,671

Council undertakes quarterly reviews of the capital works program as part of overall project governance. These reviews may involve deferring projects that have not progressed as per plan and/or bringing projects forward from future years of the long term capital plan. Council may also consider those projects reliant on external funding sources should the funding become available through the course of the 2025/26 financial year. The capital works program expenditure and funding requirements will be managed through the forecast process and reported to Council on a quarterly basis.

6.2 Current Budget

Capital Works Area	Project Cost	Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Contrib.	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
PROPERTY								
Land Improvements								
RDF Cell Design & Construction Program	**1,000**	1,000	-	-	-	-	-	1,000
Buildings								
Building Asset Renewal Plan	**4,268**	-	4,268	-	-	-	4,268	-
Building Improvements								
Building Compliance and Essential Safety Program	**2,000**	-	2,000	-	-	-	2,000	-
Heritage buildings								
Doherty's House Upgrade	**1,910**	-	-	1,910	-	-	1,910	-
TOTAL PROPERTY	**9,178**	1,000	6,268	1,910	-	-	8,178	1,000
PLANT AND EQUIPMENT								
Plant, Machinery and Equipment								
Fleet Replacement Program	**4,000**	-	4,000	-	-	-	4,000	-
Computers and Telecommunications								
Technology Refresh Program	**1,396**	-	1,396	-	-	-	1,396	-
Heritage Plant and Equipment								
Public Art Funding Pool	**325**	325	-	-	-	-	325	-
Library books								
Library Resource Collection	**1,717**	-	1,717	-	-	-	1,717	-
TOTAL PLANT AND EQUIPMENT	**7,438**	325	7,113	-	-	-	7,438	-

Capital Works Area	Project Cost	Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Contrib.	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
INFRASTRUCTURE								
Roads								
Road Surface Renewal Program	**3,050**	-	3,050	-	-	-	3,050	-
Road Safety Improvements	**205**	-	-	205	-	-	205	-
Road Reconstructions (Various)	**16,000**	-	16,000	-	2,700	-	13,300	-
Road Reconstruction Forward Design Program	**1,000**	-	1,000	-	-	-	1,000	-
Widen Little River Road	**2,600**	-	-	2,600	-	-	2,600	-
Tarneit Road & Shaws Road Intersection Upgrade	**3,000**	-	-	3,000	-	-	-	3,000
Tarneit Road & Leakes Road Intersection Upgrade	**9,100**	-	-	9,100	-	9,100	-	-
Leakes Road Duplication (Tarneit Rd to Derrimut Rd)	**8,200**	-	-	8,200	-	6,724	-	1,476
Dohertys Road Duplication (Tarneit Rd to Sapling Blvd)	**2,180**	-	-	2,180	-	2,180	-	-
Ison Road Extension (Melbourne Geelong Rail to Princes Highway)	**8,516**	8,516	-	-	-	-	-	8,516
Ballan Rd/ Armstrong Rd Intersection (Westlink)	**30**	-	-	30	-	30	-	-
Wyndham Ring Road Stage 2 - Hobbs Road Extension (Ballan Rd to Sayers Rd) - Design	**3,200**	3,200	-	-	-	3,200	-	-
Sewells Road & Dohertys Road Intersection Minor Upgrade	**500**	-	-	500	-	-	500	-
K Road Reconstruction (Duncans Rd to K Road Cliffs)	**16,000**	-	16,000	-	-	-	-	16,000
Connecting Wyndham	**1,000**	1,000	-	-	-	-	1,000	-
Wyndham Neighbourhood Transport Solutions Program	**300**	300					300	
Bridges								
Three Bridges Allura Estate	**1,390**	1,390	-	-	-	-	1,390	-
Footpaths and Cycleways		-	-	-	-	-	-	-
Footpath Renewal	**2,000**	-	2,000	-	-	-	2,000	-
Active Transport Network	**4,000**	4,000	-	-	-	-	4,000	-
Drainage								
WSUD Asset Masterplan Wetland design	**1,227**	1,227	-	-	-	-	1,227	-
Healthier Waterways Wetland Rectification Program	**1,300**	-	-	1,300	1,000	-	300	-
Drainage Renewal	**540**	-	540	-	-	-	540	-
WSUD Asset Masterplan Bioretention system design	**120**	120	-	-	-	-	120	-

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Capital Works Area	Project Cost	Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Contrib.	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Recreational, Leisure and Community Facilities								
Tarneit North Master Plan Implementation - Active Open Space	**5,390**	5,390	-	-	-	1,721	3,668	-
Major Leisure Facilities Renewal Works	**988**	-	988	-	-	-	988	-
Tarneit Town Centre Community Centre Project	**478**	478	-	-	-	478	-	-
Riverwalk Level 2 Community Centre	**956**	956	-	-	-	956	-	-
Manor Lakes North Reserve Master Plan Implementation	**1,630**	1,630	-	-	-	1,630	-	-
Jamieson Way Masterplan Implementation - Stage 2	**6,000**	-	-	6,000	-	6,000	-	-
Fortitude Drive Reserve (Truganina) Master Plan Implementation	**6,123**	6,123	-	-	-	3,123	3,000	-
Newmarket Rd Reserve (Werribee Riverwalk) Master plan	**450**	450	-	-	-	450	-	-
Riverdale Reserve (Tarneit) Masterplan	**450**	450	-	-	-	450	-	-
Black Forest Rd South Active Open Space	**450**	450	-	-	-	450	-	-
Westbrook Active Recreation Reserve	**450**	450	-	-	-	450	-	-
Tarneit North Sportsground & Pavilion	**450**	450	-	-	-	450	-	-
Woodville Place Plan Implementation Works (Warringa Reserve)	**250**	250	-	-	-	-	250	-
Black Forest Road North (Level 3) - Stage 1	**600**	600	-	-	-	600	-	-
WYN-R (greenhouse gas and energy reduction)	**2,225**	2,225	-	-	304	-	1,921	-
Brownfield Community Infrastructure	**350**	-	-	350	-	-	350	-
Saltwater Pavilion Redevelopment	**150**	-	-	150	-	-	150	-
Harpley Lake Boating Facility	**200**	200	-	-	-	200	-	-
Werribee South Caravan park compliance rectification	**150**	-	150	-	-	-	150	-
Chirnside park masterplan implementation	**500**	-	-	500	-	-	500	-
Tarneit Major Town Centre (MTC) Indoor Facility - Design	**2,700**	2,700	-	-	-	-	2,700	-
Soldier's reserve	**700**	-	-	700	-	-	700	-
Hogans Road Reserve Redevelopment	**250**	250	-	-	-	-	250	-
Contingency Project Reserve	**1,000**	1,000	-	-	-	-	1,000	-
Wyndham Active Revitalisation Program	**1,875**	1,875	-	-	-	1,875	-	-
Waste Management								
FOGO Bins	**3,508**	3,508	-	-	-	-	3,508	-
RDF Stormwater Water Management	**488**	488	-	-	-	-	-	488
RDF Mobile Plant & Equipment	**2,423**	2,423	-	-	-	-	-	2,423
RDF Leachate Management Program	**968**	968	-	-	-	-	-	968

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Capital Works Area	Project Cost	Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Contrib.	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Parks, Open Space and Streetscapes								
Werribee Streetscape Framework	**2,000**	-	-	2,000	-	-	2,000	-
Greening The Pipeline	**1,640**	1,640	-	-	1,640	-	-	-
Levittown Rise Park	**800**	-	-	800	-	-	800	-
Open Space Upgrade (previously Playground Park upgrade)	**4,500**	-	-	4,500	-	1,200	1,500	1,800
Parks Asset Renewal Projects	**4,425**	-	4,425	-	-	-	4,425	-
Outdoor Recreation Renewal - Active Open Space	**1,669**	-	1,669	-	-	-	1,669	-
Wyndham Coastal & Marine Management Plan Implementation	**1,250**	-	-	1,250	-	-	1,250	-
Wyndham Vale North Master Plan Implementation	**500**	-	-	500	-	-	500	-
Wootten Rd Reserve Tennis Court Renewal	**2,600**	-	2,600	-	-	-	2,600	-
BMX Lighting	**381**	-	-	381	-	-	381	-
Sports Facility Strategy - Implementation	**219**	-	-	219	-	-	219	-
Dog Off Leash Parks	**855**	-	-	855	275	-	580	-
TOTAL INFRASTRUCTURE	**148,448**	54,707	48,422	45,320	5,919	41,268	66,591	34,671
TOTAL NEW CAPITAL WORKS	**165,064**	**56,032**	**61,802**	**47,230**	**5,919**	**41,268**	**82,206**	**35,671**

Following feedback from Councillors, and in line with our commitment to financial sustainability, Council is revising its approach and redirecting funding towards the initiatives the community has identified as most important. As part of this, this budget seeks to pause plans for additional dog parks, public toilets, and WYN-R that are currently outlined in strategies, with the exception of projects with Government funding attached to it.

Summary of Planned Capital Works Expenditure

For the years ending 30 June 2027, 2028 & 2029

2026/27	Asset Expenditure Types				Funding Sources				
	Total $'000	New $'000	Renewal $'000	Upgrade $'000	Total $'000	Grants $'000	Contributions $'000	Council Cash $'000	Borrowings $'000
Property									
Land improvements	7,000	7,000	-	-	7,000	-	-	-	7,000
Total Land	7,000	7,000	-	-	7,000	-	-	-	7,000
Buildings	5,000	-	5,000	-	5,000	-	-	5,000	-
Total Buildings	5,000	-	5,000	-	5,000	-	-	5,000	-
Total Property	**12,000**	**7,000**	**5,000**	**-**	**12,000**	**-**	**-**	**5,000**	**7,000**
Plant and Equipment									
Heritage plant and equipment	593	593	-	-	593	-	-	593	-
Plant, machinery and equipment	6,086	-	5,836	250	6,086	-	-	6,086	-
Computers and telecommunications	1,506	-	1,506	-	1,506	-	-	1,506	-
Library books	2,219	-	2,219	-	2,219	-	-	2,219	-
Total Plant and Equipment	**10,403**	**593**	**9,560**	**250**	**10,403**	**-**	**-**	**10,403**	**-**
Infrastructure									
Roads	91,064	350	36,525	54,189	91,064	2,700	32,552	15,180	40,632
Footpaths and cycleways	4,000	2,000	2,000	-	4,000	-	-	4,000	-
Drainage	1,000	-	-	1,000	1,000	-	-	1,000	-
Recreational, leisure and community facilities	79,510	47,979	17,831	13,700	79,510	5,006	42,913	31,591	
Waste management	4,423	3,423	-	1,000	4,423	-	-	-	4,423
Parks, open space and streetscapes	15,326	1,000	4,569	9,757	15,326	-	-	15,326	-
Total Infrastructure	**195,324**	**54,752**	**60,925**	**79,646**	**195,324**	**7,706**	**75,465**	**67,098**	**45,055**
Total Capital Works Expenditure	**217,727**	**62,345**	**75,486**	**79,896**	**217,727**	**7,706**	**75,465**	**82,501**	**52,055**

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2027/28	Asset Expenditure Types				Funding Sources				
	Total $'000	New $'000	Renewal $'000	Upgrade $'000	Total $'000	Grants $'000	Contributions $'000	Council Cash $'000	Borrowings $'000
Property									
Land improvements	5,000	5,000	-	-	5,000	-	-	-	5,000
Total Land	5,000	5,000	-	-	5,000	-	-	-	5,000
Buildings	6,000	-	6,000	-	6,000	-	-	6,000	-
Total Buildings	6,000	-	6,000	-	6,000	-	-	6,000	-
Total Property	**11,000**	**5,000**	**6,000**	**-**	**11,000**	**-**	**-**	**6,000**	**5,000**
Plant and Equipment									
Heritage plant and equipment	314	314	-	-	314	-	-	314	-
Plant, machinery and equipment	4,400	-	4,000	400	4,400	-	-	4,400	-
Computers and telecommunications	1,576	-	1,576	-	1,576	-	-	1,576	-
Library books	2,139	-	2,139	-	2,139	-	-	2,139	-
Total Plant and Equipment	**8,429**	**314**	**7,715**	**400**	**8,429**	**-**	**-**	**8,429**	**-**
Infrastructure									
Roads	28,988	350	16,750	11,888	28,988	2,700	-	14,605	11,683
Footpaths and cycleways	4,000	2,000	2,000	-	4,000	-	-	4,000	-
Drainage	1,500	500	-	1,000	1,500	-	-	1,500	-
Recreational, leisure and community facilities	61,776	56,240	265	5,270	61,775	18,119	10,105	25,835	7,717
Waste management	2,047	2,047	-	-	2,047	-	-	-	2,047
Parks, open space and streetscapes	14,550	-	7,100	7,450	14,550	-	-	14,550	-
Total Infrastructure	**112,862**	**61,138**	**26,116**	**25,608**	**112,862**	**20,819**	**10,105**	**60,490**	**21,448**
Total Capital Works Expenditure	**132,291**	**66,452**	**39,831**	**26,008**	**132,291**	**20,819**	**10,105**	**74,919**	**26,448**

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2028/29	Asset Expenditure Types				Funding Sources				
	Total $'000	New $'000	Renewal $'000	Upgrade $'000	Total $'000	Grants $'000	Contributions $'000	Council Cash $'000	Borrowings $'000
Property									
Land improvements	1,000	1,000	-	-	1,000	-	-	-	1,000
Total Land	1,000	1,000	-	-	1,000	-	-	-	1,000
Buildings	5,000	-	5,000	-	5,000	-	-	5,000	-
Total Buildings	5,000	-	5,000	-	5,000	-	-	5,000	-
Total Property	**6,000**	**1,000**	**5,000**	**-**	**6,000**	**-**	**-**	**5,000**	**1,000**
Plant and Equipment									
Heritage plant and equipment	320	320	-	-	320	-	-	320	-
Plant, machinery and equipment	3,265	-	3,265	-	3,265	-	-	3,265	-
Computers and telecommunications	1,500	-	1,500	-	1,500	-	-	1,500	-
Library books	2,646	-	2,646	-	2,646	-	-	2,646	-
Total Plant and Equipment	**7,731**	**320**	**7,411**	**-**	**7,731**	**-**	**-**	**7,731**	**-**
Infrastructure									
Roads	57,334	-	15,106	42,228	57,334	2,700	-	12,611	42,023
Footpaths and cycleways	3,500	2,000	1,500	-	3,500	-	-	3,500	-
Drainage	1,000	-	-	1,000	1,000	-	-	1,000	-
Recreational, leisure and community facilities	68,368	61,740	257	6,370	68,368	20,203	34,057	14,108	-
Waste management	2,429	2,429	-	-	2,429	-	-	-	2,429
Parks, open space and streetscapes	13,437	500	5,887	7,050	13,437	-	-	13,437	-
Total Infrastructure	**146,067**	**66,669**	**22,750**	**56,648**	**146,067**	**22,903**	**34,057**	**44,656**	**44,452**
Total Capital Works Expenditure	**159,798**	**67,990**	**35,161**	**56,648**	**159,798**	**22,903**	**34,057**	**57,387**	**45,452**

7. Proposals to Lease Council Land

This section presents a summary of Council's proposals to lease council land to external parties in the 2025/26 financial year.

Tenant	Address	Proposed Use	Reason for inclusion
Waveconn	51 Clearwood Drive, Truganina	Low Impact Telecommunications Facility	Length of lease term
LMS Energy	420 Wests Road, Werribee	Anaerobic Digestion Facility	Length of lease term
Indara	12 Droomer Way, Tarneit	High Impact Telecommunications Facility	Length of lease term
Indara	81 Hummingbird Boulevard, Tarneit	High Impact Telecommunications Facility	Length of lease term
Indara	Brookdale Road Reserve, Point Cook	High Impact Telecommunications Facility	Length of lease term
TBA	Level 1 Penrose Community Centre	Office for mental health services	Market value of rent
TBA	Hunter Building Level 7	TBA	Market value & term
TBA	Hunter Building Level 6	TBA	Market value & term
TBA	Dohertys House	Café	Length of lease term
Optus Mobile	149-165 Mgrath Rd, Wyndham Vale	Co locating on Telstra Tower	Length of lease term

Appendices

The contents of the appendices are summarised below:

Appendix	Nature of information	Page
A	Characteristics of Rating Differentials	55

Appendix A

Characteristics of Rating Differentials

Wyndham City believes each differential rate will contribute to the equitable and efficient carrying out of council functions. Details of the objectives of each differential rate, the classes of land which are subject to each differential rate and the uses of each differential rate are set out below.

Developed Land (Residential)

Definition:
General land is any rateable land which does not have the characteristics of:
• Commercial Developed Land
• Industrial Developed Land
• Residential Development Land
• Farm Land
• Residential Vacant Land
• Commercial Vacant Land
• Industrial Vacant Land
• Rural Vacant Land

Objective:
To ensure owners of land having the characteristics of Developed Land make an equitable financial contribution to the cost of carrying out Council's functions.
A portion of residential properties are maintained as investment properties and hence Council rates and charges may be claimed as a tax deduction.

Characteristics:
Developed Land is Residential Land on which a building is erected and the site is approved for occupation by the issue of an occupancy certificate from Council and the site is available or used for residential purposes.

The building types included within Developed Residential Land are:
• Detached houses;
• Attached houses;
• Strata title flats; and
• Strata title apartments

Land which does not have the characteristics of Commercial Developed Land, Industrial Developed Land, Residential Development Land, Commercial Vacant Land, Industrial Vacant Land, Rural Lifestyle Land, Rural Vacant Land or Farm Land will also be identified as Residential Land for differential rating purposes.

Impact:
The Act requires there to be a residential rate for the purposes of establishing differential rates.

Quantum:
Quantum is set as 1.0 in accordance with legislation.

Use and Level of Differential Rate:
The differential rate will be used to fund some of those items of expenditure described in the Budget.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:
Wherever located within the municipal district.

Use of Land:
Any use permitted under the Wyndham Planning Scheme

Planning Scheme Zoning:
The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Wyndham Planning Scheme.

Types of Buildings:
All buildings which are now constructed on the land or which are constructed prior to the end of the financial year.

Commercial Developed Land

Definition:
Commercial Developed Land is identified as land on which a building designed or adapted for occupation is erected which is used for commercial purposes.

Objective:
The objective of the rate is to encourage commerce and ensure that the owners of the land having the characteristics of Commercial Developed Land make an equitable financial contribution to the cost of carrying out Council's functions.

The Commercial Developed Land differential is higher than the Developed Land Differential for a number of reasons including;
• Council's financial commitment to economic development initiatives;
• Commerce attracts non-residents and consequently additional demands on public infrastructure;
• Council rates and charges may be claimed as a tax deduction; and
• Commercial precincts demand on the environment are higher than residential areas.

Characteristics:
Commercial Developed Land is land on which a building is erected or the site is adapted for occupation and the site is used for commercial purposes including:
• Retail shops;
• Offices;
• Services businesses, car parks, garden centres, car yards, boat yards, entertainment centres (theme parks), hotel and motels; and
• Land which has improvements and/or buildings used for commercial purposes.

Impact:
The current rating differential is 1.4, or 40% higher than the residential developed rate differential. Thus a commercial developed property currently pays 40% more in rates than a residential developed property assuming both have the same valuation.

Quantum:
A 0.2 differential between commercial and industrial developed land is deemed appropriate given the 'scale' of industrial activity is generally much higher than commercial. It is recognised that these two rate groups underpin the financial and employment aspirations of Wyndham – if they are not strong and successful, it will be much harder for Wyndham to thrive.

Use and Level of Differential Rate:
The differential rate will be used to fund some of those items of expenditure described in the Budget.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:
Wherever located within the municipal district.

Use of Land:
Any use permitted under the Wyndham Planning Scheme

Planning Scheme Zoning:
The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Wyndham Planning Scheme.

Types of Buildings:
All buildings which are now constructed on the land or which are constructed prior to the end of the financial year.

Industrial Developed Land

Definition:
Industrial Developed Land is identified as land on which a building designed or adapted for occupation is erected which is used for industrial purposes.

Objective:
The objective of the rate is to encourage industry and ensure that the owners of the land having the characteristics of Industrial Developed Land make an equitable financial contribution to the cost of carrying out Council's functions.

The Industrial Developed Land differential is higher than the Developed Land Differential for a number of reasons, including;
• Council's financial commitment to economic development initiatives;
• Council rates and charges may be claimed as a tax deduction;
• Industry attracts non-residents and consequently additional demands on public infrastructure; and
• Industrial demands on the environment are higher than Commercial Land properties

Characteristics:
Industrial Land is land on which a building is erected or the site is adapted for occupation and is used for industrial purposes including:
• Manufacturing industries
• Quarrying
and the land is located in an industrial zone or other area in the Municipality.

Impact:
This rating differential currently is 1.6, thus 60% higher than the residential developed rate differential. Thus, an industrial developed property currently pays 60% more in rates than a residential developed property assuming they have the same valuation.

Quantum:
A 0.2 differential between commercial and industrial is appropriate based on scale and capacity to pay. These two rate groups underpin the financial and employment aspirations of Wyndham – if they are not strong and successful, it will be much harder for Wyndham to thrive. At the moment, there is evidence that both commercial and industrial sectors are finding it harder financially.

The multiplier effect of manufacturing supporting 3 jobs in the community for every one directly employed is a strong argument for Wyndham to encourage industry – as a key employment base for a rapidly increasing residential population.

Use and Level of Differential Rate:
The differential rate will be used to fund some of those items of expenditure described in the Budget.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:
Wherever located within the municipal district.

Use of Land:
Any use permitted under the Wyndham Planning Scheme.

Planning Scheme Zoning:
The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Wyndham Planning Scheme

Types of Buildings:
All buildings which are now constructed on the land or which are constructed prior to the end of the financial year.

Residential Development Land

Definition:
Residential Development Land is identified as land located within an urban growth zone where:
• a planning permit authorising the subdivision of the land has been issued; and
• no principle place of residence exists on the subdivided land.

Objective:
The objective of the rate is to encourage development for residential purposes and ensure that the owners of the land having the characteristics of residential development land make an equitable financial contribution to the cost of carrying out Council's functions.

The Residential Development Land differential is higher than the Developed Land Differential for a number of reasons, including;
• To assist in the management of sustainable growth across metropolitan Melbourne; and
• Encourage residential subdivisions at a sustainable level ensuring sufficient supply.

Characteristics:
Land located within an urban growth zone where:
• a planning permit authorising the subdivision of the land has been issued; and
• no principal place of residence exists on the subdivided land.

Impact:
This rating differential currently is 1.7 multiplier thus 70% higher than residential developed rate differential. Thus a Residential Development property currently pays 70% more in rates than a residential developed property assuming they both have the same valuation.

Quantum:
The 1.7 differential is deemed appropriate as owners of this land are generally large corporations who purchase this land to derive their profit from the long term capital gain, and control its release to maximise price / capital gain. This profit generation is not contributing to the Wyndham community.

Use and Level of Differential Rate:
The differential rate will be used to fund some of those items of expenditure described in the Budget.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:
Wherever located within the municipal district.

Use of Land:
Any use permitted under the Wyndham Planning Scheme.

Planning Scheme Zoning:
The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Wyndham Planning Scheme.

Residential Vacant Land

Definition:
Residential Vacant Land is identified as land on which no building designed or adapted for occupation is erected and the land is located within a Residential or Township Zone.

Objective:
The objective of the rate is to encourage development for residential purposes and ensure that the owners of the land having the characteristics of Residential Developed Land make an equitable financial contribution to the cost of carrying out Council's functions.

The Residential Vacant Land differential is higher than the Developed Land Differential for a number of reasons, including;
• To assist in the management of sustainable growth across metropolitan Melbourne; and
• Promote housing development in residential zoned area.

Characteristics:
Residential Vacant Land is land on which no building designed or adapted for occupation is erected and the land is located within a residential or township zone.

Impact:
This rating differential currently is 1.6, i.e. 60% higher than the residential developed land differential. Thus, a Residential Vacant property currently pays 60% more in rates than a residential developed property assuming equal valuations.
Such residential land is located within Residential or Township Zones. The residential vacant land differential is the lowest of vacant land differentials. This is consistent with developed land where the residential developed land differential is lower than commercial and industrial developed land differentials. The reason for the lower rate burden is that ratepayers generally purchase such land to build on. However, some ratepayers are investing in vacant land for use in the long term, or for investment as demand drives up process, and thus it can be argued that increasing the differential is appropriate.

Quantum:
For those investing in vacant land to hold for use in the long term, or for investment returns as demand drives prices up, the differential of 1.6 was considered appropriate

Use and Level of Differential Rate:
The differential rate will be used to fund some of those items of expenditure described in the Budget.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:
Wherever located within the municipal district.

Use of Land:
Any use permitted under the Wyndham Planning Scheme

Planning Scheme Zoning:
The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Wyndham Planning Scheme

Commercial Vacant Land

Definition:
Commercial Vacant Land is identified as land on which no building designed or adapted for occupation is erected and the land is located within a:
• Business 1, 4 or 5 Zone;
• Priority Development Zone with an approved precinct plan for commercial use;
• Special Use Zone with an approved development plan for commercial use; or
• Urban Growth Zone with an approved precinct structure plan for commercial use.

Objective:
The objective of the rate is to encourage development for commercial purposes and ensure that the owners of the land having the characteristics of Vacant Commercial Land make an equitable financial contribution to the cost of carrying out Council's functions.
The Vacant Commercial Land differential is higher than the Developed Land Differential for a number of reasons, including;
• To assist in the management of sustainable growth across metropolitan Melbourne;
• Council's financial commitment to economic development initiatives; and
• Promote commercial development within the appropriate zone municipal areas

Characteristics:
Land on which no building designed or adapted for occupation is erected and the land is located within a:
• Business zone 1, 4 or 5;
• Priority development zone with an approved precinct plan for commercial use;
• Special use zone with an approved development plan for commercial use;
• Urban growth zone with an approved precinct structure plan, for commercial use.

Impact:
This rating differential is 1.7 multiplier, thus 70% higher than the residential developed rates differential. Thus, a vacant commercial currently pays 70% more in rates than a residential developed property assuming they have the same valuation. Owners of such land purchase the land to contract and run a business or lease the property which may also result in the long term financial gain from the sale of the business or property.

Quantum:
For people/ businesses who have purchased land with the intent to develop, an increase in rate is a small factor when compared to the costs they will incur with development, and the subsequent higher rate value (not differential) which will apply post development.

Use and Level of Differential Rate:
The differential rate will be used to fund some of those items of expenditure described in the Budget.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above

Geographic Location:
Wherever located within the municipal district.

Use of Land:
Any use permitted under the Wyndham Planning Scheme

Planning Scheme Zoning:
The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Wyndham Planning Scheme

Industrial Vacant Land

Definition:
Industrial Vacant Land is identified as land on which no building designed or adapted for occupation is erected and the land is located within a:
• Industrial Business 1, 2 or 3 Zone;
• Priority Development Zone with an approved precinct plan for industrial use;
• Special Use Zone with an approved development plan for Industrial use; or
• Urban Growth Zone with an approved precinct structure plan for industrial use.

Objective:
The objective of this rate is to encourage development for industrial purposes and ensure that the owners of the land make an equitable financial contribution to the cost of carrying out Council's functions. Encouragement includes:
• Promoting land owners to develop their land, to bring about increased community benefits as covered in the 'Developed Industrial Land' discussion.
• Reducing the possibility that land holders not progressing in reasonable time to develop the land may impede the ability of other businesses to access suitable land for their own industrial use.

Characteristics:
Is land on which no building designated or adapted for occupation is erected and the land is located within a:
• Industrial business zone 1,2 or 3; or
• Priority development zone with an approved precinct plan for industrial use; or
• Special use zone with an approved development plan for industrial use; or
• Urban growth zone with an approved precinct structure plan for industrial use.

Impact:
This rating differential currently is 1.8, thus 80% higher than the residential developed rate differential. Thus, an Industrial Vacant Land property currently pays 80% more in rates than a residential developed property assuming the same valuation.

Quantum:
For people / businesses who have purchased land with the intent to develop, an increase in rate is a small factor when compared to the costs they will incur with development, and the subsequent higher rate value (not differential) which will apply post development.

Use and Level of Differential Rate:
The differential rate will be used to fund some of those items of expenditure described in the Budget.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above

Geographic Location:
Wherever located within the municipal district.

Use of Land:
Any use permitted under the Wyndham Planning Scheme

Planning Scheme Zoning:
The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Wyndham Planning Scheme

Farm Land

Definition:
Under the *Valuation of Land Act 1960* farm land is rateable land that has the following characteristics:
1) is not less than 2 hectares in area; and
2) is used primarily for grazing (including agistment), dairying, pig-farming, poultry-farming, fish-farming, tree-farming, bee-keeping, viticulture, horticulture, fruit-growing or the growing of crops of any kind or for any combination of those activities; and
3) is used by a business:
(i) that has a significant and substantial commercial purpose or character; and
(ii) that seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
(iii) that is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

Objective:
The objectives of this rate are to:
• Ensure that all ratepayers for agricultural land make a fair and equitable financial contribution to the costs of carrying out Council's functions.
• Provide economic support to encourage ongoing use of the designated zones for production of and value-adding to agricultural products produced on the designated land.
• Encourage further development of designated Agricultural land holdings with extensive privately funded horticultural and viticultural production techniques and equipment to improve the viability of the farming operation.
• Encourage persons in the community engaged in agricultural production to further develop the property and value-add to their products in the local community to create more employment opportunities in the industry.

Characteristics:
Farm Land is land which is not less than 0.2 hectares and is deemed to be a farm under the Valuation of Land Act that:
• Is used primarily for grazing (including agistment), dairying, pig-farming, poultry-farming, fish-farming, tree-farming, bee-keeping, viticulture, horticulture, fruit-growing or the growing of crops of any kind or for any combination of those activities; and
• Is used by a business that:
- has a significant and substantial commercial purpose or character;
- seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
- is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

and is:
• Actively being used by the ratepayer for agricultural, horticulture or viticulture primary production and including related value-adding production facilities for vegetable growing, grazing (including agistment), dairying, pig farming, poultry farming, fish farming, tree farming, bee keeping, fruit growing, crop growing or for any combination of these
• In a farm zone, green wedge or rural conservation area outside the Werribee South intensive agricultural area and greater than 10 hectares and used for the carrying on primary production as determined by the Australian Taxation Office
• In a farm zone, green wedge or rural conservation area in the Werribee South intensive agricultural area and greater than 0.6 hectares and used for the carrying on primary production as determined by the Australian Taxation Office.

Impact:
Ministerial guidelines state that Council should consider the use of a farm rate. With a farm rate being introduced, its impact on the rates raised will be varied as the properties becoming farm land will be coming out of different existing categories.

Quantum:
The differential rate for Farmland is 0.8. As the productive asset base for this sector of the community, a lower differential (than residential) which reflects the relatively high investment in land as a proportion of the business profitability is appropriate.

Use and Level of Differential Rate:
The differential rate will be used to fund some of those items of expenditure described in the Budget.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:
Wherever located within the municipal district.

Use of Land:
Any use permitted under the Wyndham Planning Scheme.

Planning Scheme Zoning:
The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Wyndham Planning Scheme.

Rural Lifestyle Land

Definition:
Rural lifestyle land is identified as land with a residential dwelling on larger allotments in rural, semi-rural or bushland settings. Primary production uses and associated improvements are secondary to the value of the residential home site use and associates residential improvements.

Objective:
The objective of this rate is to ensure that all properties within the Wyndham rural areas (non-farming) where services and utilities are restricted make a fair and equitable contribution to the costs of carrying out Council's functions and recognise that ratepayers residing on Rural Lifestyle land do not receive the same level of Council services as residents in residential developed areas.

Characteristics:
Rural Lifestyle Land which is more than 0.4 hectares in area with an approved residence on the land which is not deemed to be farm land under the Valuation of Land Act and is located within:

• A Farm zone, green wedge, rural living or rural conservation area outside the Werribee South Intensive Agricultural Area; or
• A Farm zone, green wedge, rural living or rural conservation area in the Werribee South Intensive Agricultural Area; or
• An Urban Growth Zone.

Any vacant land which is more than 0.4 hectares and not deemed to be farm under the Valuation of Land Act and falls within the above locations is not eligible for the Rural Lifestyle Land differential and is rated as Rural Vacant Land.

Impact:
For properties deemed to be farms under the Valuation of Land Act definition, such properties will remain at a 0.8 differential under the Farm Rate category.

Where properties are classified as being vacant land (no residential, industrial or commercial characteristics) such properties will be rated in the vacant rural land category with a 1.0 differential.

Rural properties with approved residences 10 hectares or under in the Farm, Green Wedge, Rural Lifestyle, or Rural Conservation Zone or within the Werribee South Intensive Agricultural Land less than 0.4 hectares or more will be rated in the rural lifestyle land category with a 0.9 differential.

Quantum:
The differential rate for this category is set at 0.9. The lower differential than for Residential Developed Land reflects a difference in the level of service provided by Council to this group of ratepayers. The average value of rateable properties in this category is higher than that for residential, so when calculated through to rates income, this group will pay a higher 'per property' payment than residential, but receive less in term of service provision.

Use and Level of Differential Rate:
The differential rate will be used to fund some of those items of expenditure described in the Budget.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:
Wherever located within the municipal district.

Use of Land:
Any use permitted under the Wyndham Planning Scheme.

Planning Scheme Zoning:
The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Wyndham Planning Scheme.

Rural Vacant Land

Definition:
Rural Vacant land is identified as being vacant land which is 0.4 hectares or more and not deemed to be a farm under the *Valuation of Land Act 1960*.

Objective:
The objective of this rate is to ensure that all properties within the Wyndham rural areas (non-farming) where services and utilities are restricted make a fair and equitable contribution to the costs of carrying out Council's functions and recognise that ratepayers holding Rural Vacant Land do not receive the same level of Council services that are available to ratepayers in developed areas holding vacant land.

Characteristics:
Rural Vacant Land is vacant land which is 0.4 hectares or more in area and is not deemed to be a farm under the Valuation of Land Act and is located within a:

• Farm zone, green wedge, rural lifestyle, or rural conservation area outside the Werribee South intensive agricultural area; or
• Farm zone, green wedge, rural lifestyle, or rural conservation area in the Werribee South intensive agricultural area; or
• Urban Growth Zone.

Impact:
Where properties are classified as being vacant land (no residential, industrial or commercial characteristics) such properties will be rated in the rural vacant land category with a differential of 1.0 differential.

For rural vacant properties that are not deemed to be farm that are 10 hectares or more in the farm, green wedge, rural lifestyle, or rural conservation zone or within the Werribee South Intensive Agricultural area and greater than 0.6 hectares; this will result in a 25% increase in rate burden compared to their previous classification of a 0.8 differential.

For rural vacant properties that are not deemed to be farm that are less than 10 hectares in the farm, green wedge, rural lifestyle or rural conservation zone, there will be no change in their rate burden.

Quantum:
The Rural Vacant Land differential is set at 1.0. As such vacant land cannot be developed like residential, commercial and industrial land, a differential in line with the residential rate is more appropriate than in comparison to other vacant land differentials.

Use and Level of Differential Rate:
The differential rate will be used to fund some of those items of expenditure described in the Budget.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:
Wherever located within the municipal district.

Use of Land:
Any use permitted under the Wyndham Planning Scheme.

Advantages of a differential rating system

The advantages of utilising a differential rating system summarised below are:

- There is greater flexibility to distribute the rate burden between all classes of property, and therefore link rates with the ability to pay and reflecting the tax deductibility of rates for commercial and industrial premises.
- Differential rating allows Council to better reflect the investment required by Council to establish infrastructure to meet the needs of the commercial and industrial sector.
- Allows Council to reflect the unique circumstances of some rating categories where the application of a uniform rate may create an inequitable outcome (e.g. Farming enterprises).
- Allows Council discretion in the imposition of rates to facilitate and encourage appropriate development of its municipal district in the best interest of the community. (i.e. Vacant Commercial properties still attract the commercial differential rate).

Disadvantages of a differential rating system

The disadvantages in applying differential rating summarised below are:

- The justification of the differential rate can at times be difficult for the various groups to accept giving rise to queries and complaints where the differentials may seem to be excessive.
- Differential rates can be confusing to ratepayers, as they may have difficulty understanding the system. Some rating categories may feel they are unfavourably treated because they are paying a higher level of rates than other ratepayer groups.
- Differential rating involves a degree of administrative complexity as properties continually shift from one type to another (e.g. residential to commercial,) requiring Council to update its records. Ensuring the accuracy/integrity of Council's data base is critical to ensure that properties are correctly classified into their right category.
- Council may not achieve the objectives it aims for through differential rating. For example, Council may set its differential rate objectives to levy a higher rate on land not developed, however it may be difficult to prove whether the rate achieves those objectives.