



2024/25

# Proposed Annual Plan *and Budget*



### **Acknowledgements**

Wyndham City Council recognises Aboriginal and Torres Strait Islander peoples as the First Custodians of the lands on which Australia was founded. Council acknowledges the Bunurong and Wadawurrung people as the Traditional Custodians of the lands on which Wyndham is being built. For tens of thousands of years, the Werribee River has been a significant meeting place for Aboriginal people to build community, exchange resources, and share responsibilities for its land. Council pays respect for the wisdom and diversity of past and present Elders. We share commitment to nurturing future generations of Elders in Aboriginal and Torres Strait Islander communities.

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 2024/25.

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## Mayor and CEO's Introduction

We're pleased to present the 2024/25 Proposed Annual Plan and Budget (2024/25 Proposed Budget) to the community.

As we come to the end of this Council term, this Budget delivers a balanced capital works program that aims to finish what we started and continues to build the infrastructure to cater for our ever-growing population.

It demonstrates a strong investment in the infrastructure and services our community needs, while maintaining the rate variation consistent with the State Government imposed rate cap of 2.75%.

Wyndham City remains the fastest growing municipality in Australia – and while that brings many benefits, it also increases cost pressures.

We need greater funding support from both State and Federal Governments to provide the infrastructure and services that our residents want and need.

Despite this, this Budget strikes the balance between being financially responsible while delivering on these core functions.

The 2024/25 Proposed Budget proposes to deliver a \$164.5 million capital works program that focuses on new and improved roads, revamped parks and open spaces and active transport improvements.

Reducing traffic congestion and improving road safety remains a key focus for Council, and we're proposing to spend \$15.5 million towards the construction of a duplicated Ison Road (Princes Highway to Melbourne-Geelong Rail Line), \$10.8 million for the Tarneit Road duplication (Sayers Road to Leakes Road), and \$11.6 million for road reconstruction and surface renewal programs.

We know how important it is for our residents to have great active open spaces close to home, and that's why we're allocating \$12.2 million towards Polly Parade Reserve, a new active open space for Tarneit North.

We're also investing an additional \$10.5 million towards the Manor Lakes North Reserve Master Plan implementation, \$9.2 million for the Fortitude Drive Reserve Master Plan implementation and \$13.1 million on parks, open space and streetscapes.

This Budget isn't just about infrastructure – services are also at the forefront with \$21.8 million allocated for Kindergartens and Children's services, \$16.7 million for Child, Family Health and Wellbeing and \$11.7 million for Libraries.

Other Budget highlights include:

- A total of \$476.9 million to the Community
- \$14.8 million on other road construction, upgrades and renewals
- \$6.5 million for the Wyndham Cultural Centre upgrades
- \$5.0 million towards improving our Active Transport Network and footpath renewal works
- \$1.4 million towards Community Grants

This financial year marks the final year of our current Council Plan, so a key focus is wrapping up the projects and initiatives that have been in the works for the past few years.

We are proud to have delivered 250 capital works projects to date this Council term, including \$100 million in road upgrades, 15 new and upgraded sports facilities, seven community centres and 400 kilometres of new footpaths.

The 2024/25 Proposed Budget is about supporting the Wyndham community now and into the future.

We commend the 2024/25 Proposed Budget to the community and look forward to hearing your feedback during the community engagement process.

INSERT ELECTRONIC SIGNATURES

Cr Jennie Barrera  
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

As a meeting place for people of the Kulin nations, Wyndham has a rich and diverse Aboriginal cultural heritage. The Wadawurrung, Woiewurrung and Boonwurrung were the first people to occupy the area now known as Wyndham.

Located on the western edge of Melbourne, today, Wyndham City covers an area of 542 square kilometres. Once described as 'the country suburb' Wyndham City has reinvented itself as a City of choice for many people choosing to live in the areas of residential growth.

In 2023, Wyndham City had an estimated resident population of 324,087 people, an increase of 14,689 or 4.75% over 2022. Residential land use has grown steadily between 2019 and 2023 with an average of just under 5,000 new dwellings approved each year. It is forecast that over the next 18 years, over 177,000 new residents will call Wyndham City home, taking the total population in 2041 to 501,634, an increase of 54.8%.

Wyndham has excellent logistical connections to air and seaports and also offers extensive agriculture at Werribee South with over 3,000 hectares of cultivated land; major retail precincts and the Werribee Park tourism precinct – one of the largest and most frequently visited tourism destinations in metropolitan Melbourne. The City also has a major industrial area at Laverton North.

Council currently delivers over 60 different services to its community. It has responsibility for a range of areas including local roads, parks, waste, land use planning, local laws, urban planning, community and early years services, recreation, community development, health protection, emergency management, building and maintaining assets and advocating for community needs.

As a custodian of public funds, it is important that the choices Council makes are based on a number of factors including local community priorities, needs and wants that aim to improve the liveability of the municipality.

Given the volume and speed of the growth occurring across Wyndham City, it is a challenge for the Council to ensure that the right infrastructure and services our community needs to prosper, are up and running when they are needed.

Council also has a major role to play in advocating for and providing residents with access to the right infrastructure. Council currently has ownership and responsibility for over \$6 billion of community assets, including infrastructure such as roads, drains, buildings, and open spaces, the value of which is expected to continuously grow.

As Wyndham City ages, the maintenance, renewal and replacement of assets will have a significant impact on Council's financial operations and long-term financial sustainability. For this reason, ensuring Council's work is guided by community input, strong evidence and data is critical to ensuring that Council can continue to deliver the wide variety of work it does into the future within available resources.

## Financial Influences

**General Rate Capping** - The Victorian State Government continues with a cap on rate increases. The cap for 2024/25 was set in December 2023 at 2.75%.

**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 2024/25 budget. Other successful grants will be included throughout the year in Wyndham's quarterly forecasts when identified as successful. Council continues to rely heavily 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 \$10.8M. 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 change to 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 2024/25 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 2024/25 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	Budget	Projections			Trend
		2023/24	2024/25	2025/26	2026/27	2027/28	+/-
Rate Cap Increase	1	1.75%	2.75%	2.50%	2.50%	2.50%	o
Population Growth	2	4.21%	3.69%	3.34%	3.07%	3.06%	-
Investment Interest Rate	3	4.89%	5.01%	4.74%	4.72%	4.72%	-
Borrowing Interest Rate	4	4.63%	4.63%	4.63%	4.63%	4.63%	o
Consumer Price Index (CPI)	5	4.25%	2.75%	2.50%	2.50%	2.50%	-
User Fees	6	8.66%	4.65%	6.44%	5.84%	5.57%	+
Statutory fees and fines		28.18%	4.65%	6.44%	5.84%	5.57%	+
Grants - operating	7	46.61%	8.01%	2.50%	2.50%	2.50%	o
Monetary Contributions (\$'000)		\$57,798	\$54,917	\$44,822	\$40,755	\$34,619	-
Non-Monetary Contributions (\$'000)		\$192,563	\$199,847	\$208,884	\$198,694	\$195,012	+
Proceeds from sale of assets (\$'000)		\$7,620	\$1,420	\$1,420	\$1,420	\$1,420	o
Other Revenue (ex Interest)		8.33%	2.75%	2.50%	2.50%	2.50%	-
Employee Costs - EBA	8	3.50%	3.00%	2.80%	2.50%	2.50%	-
Contactors, consultants and materials		7.21%	6.44%	5.84%	5.57%	5.56%	-
Utilities		7.21%	6.44%	5.84%	5.57%	5.56%	-
Bad and doubtful debts		36.80%	4.76%	2.50%	2.50%	2.50%	-
Depreciation (\$'000)		\$120,864	\$124,838	\$123,681	\$127,591	\$133,550	+

### Notes to Assumptions

#### 1. Rate Cap

Assumptions in line with Minister for Local Government advised rate cap. From 2025/26 onward in line with Victorian Government CPI outlook.

#### 2. Population Growth

Actual/Forecast based on number of properties in the rating system. 2024/25 onward 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 for future years in Victorian Government 2024/25 Budget update.

#### 6. User Fees

From 2024/25 driver is population growth + CPI.

#### 7. Grants - operating

2024/25 is based on expected grants identified. Outer years based on CPI.

#### 8. Employee Costs - EBA

Current EBA till 2025/26 then aligned to CPI.

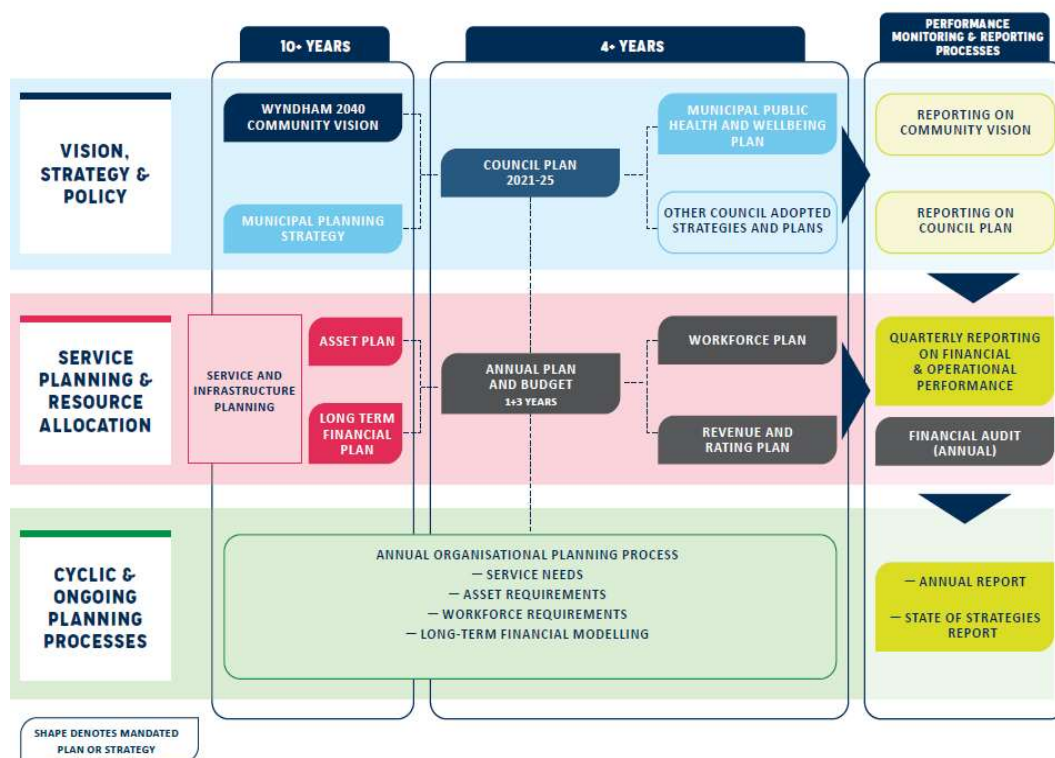
## 1. Link to the Integrated Strategic Planning and Reporting Framework

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 2040 Community Vision), operationalise the required work in the medium term (through the Council Plan 2021-25) and ensure the required resources are available (through the 2024/25 Proposed 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 pieces of work for inclusion as initiatives in the budget, as required by legislation.

## 1.2 Our purpose

### Our Vision

*Diverse People, One Community, Our Future*

### Our mission

*We strive to serve the best interests of the Wyndham community by providing quality services, managing growth, and supporting residents to lead healthy, safe, vibrant and productive lives, while protecting our local environment.*

### Our values

**PEOPLE** are the centre of what we do

We embrace new ideas and **BETTER** ways of working

We are **ACCOUNTABLE** to each other and the community

We create a safe and **INCLUSIVE** workplace

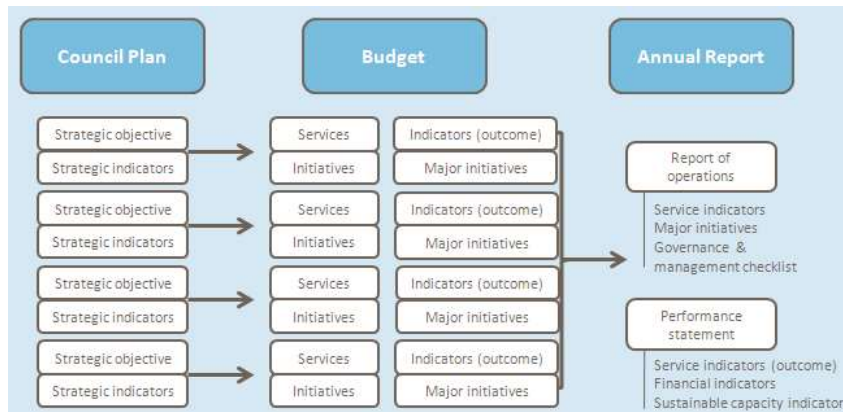
## 1.3 Strategic objectives

*Through the following strategic areas of its Council Plan, Council will work towards the community's aspirations as set out in the Wyndham 2040 Community Vision.*

Strategic Objective	Description
1. A Healthy, Accessible and Equitable City	Wyndham is a City that enhances the wellbeing of its community and provides opportunities for all.
2. A Welcoming and Inclusive City	Wyndham is an inclusive, safe, welcoming and family-friendly municipality which celebrates our heritage and diverse cultures.
3. A Liveable City	Wyndham has great places and spaces that can be enjoyed by all and growth is sustainable.
4. Green City	Wyndham is an environmentally sustainable place where natural environments are protected.
5. An Economically Prosperous City	Wyndham is an attractive place to visit and invest in.
6. A Thriving City	Wyndham is a City of choice and opportunity.
7. Community As An Active Partner	Council is well governed and works with the community to make informed decisions.
8. Delivering Public Value and Excellence	Council is a financially responsible, high performing, accountable organisation that is responsive to the needs of the community.

## 2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2024/25 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 2024/25 Proposed 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 Healthy, Accessible and Equitable City

The community has told us that Council needs to prioritise the provision of services and programs as well as to advocate for more support services at a local level, in addition to community infrastructure. As Council, we will take an active role in advocating and working collaboratively with other levels of government and key partners to ensure investment in our municipality so the needs of our growing community can be met; as well as ensuring we continue to deliver a wide range of quality services and programs to the community. Key Council services that work towards this include:

#### Services

Service area	Description of services provided		2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 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.	<i>Inc</i>	1,728	2,376	2,241
		<i>Exp</i>	2,605	2,716	3,270
		<i>Surplus</i>	(877)	(340)	(1,028)
Child, Family Health and Wellbeing	Provides a range of services to families with children aged 0-6 years 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.	<i>Inc</i>	7,263	7,732	7,691
		<i>Exp</i>	12,454	14,595	16,685
		<i>Surplus</i>	(5,192)	(6,863)	(8,993)
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 those with care needs. To support individuals that are older and those with a disability or health conditions to manage the activities of daily living, maintain their independence and provide social inclusion opportunities.	<i>Inc</i>	4,309	4,190	4,208
		<i>Exp</i>	6,991	8,004	8,071
		<i>Surplus</i>	(2,681)	(3,814)	(3,864)
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.	<i>Inc</i>	552	406	396
		<i>Exp</i>	659	670	689
		<i>Surplus</i>	(107)	(264)	(293)

Early Education and Care	Provides free state funded kindergarten for three and four-year-old children.	<i>Inc</i>	17,014	21,261	20,987
		<i>Exp</i>	19,507	21,137	21,837
		<i>Surplus .</i>	(2,493)	123	(850)
Environmental Health Services	Protects public health as it relates to state legislation, directives and standards through a range of education and enforcement measures.	<i>Inc</i>	1,654	1,562	1,686
		<i>Exp</i>	2,815	2,882	3,055
		<i>Surplus .</i>	(1,161)	(1,320)	(1,370)
Family and Sector	Providing support and capacity building of families and community. Providing a centralised customer support service for Maternal Child Health and Early Education and Care programs. Partnering with the local community, the child and family service sector and allied health; to create an integrated service system and streamlined referral pathways for families.	<i>Inc</i>	3,875	4,740	4,704
		<i>Exp</i>	5,593	7,060	7,249
		<i>Surplus .</i>	(1,718)	(2,320)	(2,545)
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.	<i>Inc</i>	14,294	17,575	18,951
		<i>Exp</i>	19,325	21,808	23,072
		<i>Surplus .</i>	(5,032)	(4,233)	(4,121)
Youth Services	To ensure that young people are empowered and active citizens through the provision of a range of generalist programs and services such as drop-in programs, counselling, recreational programs, events and social support programs.	<i>Inc</i>	279	307	325
		<i>Exp</i>	5,331	6,275	6,405
		<i>Surplus .</i>	(5,053)	(5,968)	(6,080)

### Major Initiatives

- 1) Commence construction works on Stage 2 of the Jamieson Way Community Centre (Point Cook) redevelopment project which will include a Compact Sports Hall, Sports Pavilion and Courts, Car Parking & Open Space improvements.
- 2) Open and activate the new Lollypop Creek Community Centre in Werribee.
- 3) Progress Master Plan implementation at Presidents Park (Wyndham Vale) including improvements to open space areas used for community events. (\$1.86M)
- 4) Progress Master Plan implementation at Holyoake Avenue (Manor Lakes) including the continuation of construction on Stage 1 landscape/open space works including oval, walking paths and car park. (\$10.46M)
- 5) Progress Master Plan implementation at Fortitude Drive (Truganina) including commencement of construction on Stage 1 landscape/open space works including Athletics Track, Family Recreation Area and car park. (\$9.2M)
- 6) Deliver the Polly Parade sports field and landscape components which form part of the Tarneit North Reserve masterplan.

### Other Initiatives

- 7) Introduce a mobile family health and wellbeing service designed to deliver Maternal and Child Health consultations, immunisations, sleep/settling programs and parenting information and supports from places and spaces where there is limited MCH infrastructure.
- 8) Continue to plan for implementation of the State Government's 'Best Start, Best Life' Kindergarten Reforms to ensure all children in Wyndham have access to funded kindergarten at a Council-run or at a privately operated early years centre.

### Service Performance Outcome Indicators

Service	Indicator	2022/23 Actual	2023/24 Forecast	2024/25 Budget
Animal Management*	Health and safety - Animal management prosecutions. Percentage of animal management prosecutions which are successful.	90%	N/A	N/A
Aquatic Facilities*	Utilisation - Number of visits to aquatic facilities per head of population.	3.46	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	100%	N/A	N/A
Maternal and Child Health*	Participation - Percentage of children enrolled who participate in the MCH service.	45.54%	N/A	N/A
	Percentage of Aboriginal children enrolled who participate in the MCH service.	62.80%	N/A	N/A

\* refer to table at end of section 2.8 for information on the calculation of Service Performance Outcome Indicators

## 2.2 Strategic Area 2: A Welcoming and Inclusive City

The community has told us that strong connections with family and friends, opportunities to participate in the community, as well as feeling safe in the community are all important to their quality of life. Council will work to ensure Wyndham is an inclusive, safe, welcoming and family-friendly city, which respects, values and celebrates its cultural diversity and helps residents to stay healthy, active and connected. Key Council services that work towards this include:

### Services

Service area	Description of services provided		2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Arts and Culture	Provides points of engagement, spectacle, participation and connection for communities, creatives and visitors through the programming of relevant and diverse arts experiences.	<i>Inc</i>	53	-	11
		<i>Exp</i>	1,992	1,988	2,201
		<i>Surplus .</i>	(1,939)	(1,988)	(2,190)
Cultural Venues Management	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.	<i>Inc</i>	1,980	1,807	1,676
		<i>Exp</i>	5,935	6,701	6,441
		<i>Surplus .</i>	(3,955)	(4,895)	(4,765)
Events	Delivery of a quality program of community and civic events across the City which enriches our sense of place and cultural heritage and encourages community strengthening.	<i>Inc</i>	25	27	27
		<i>Exp</i>	2,460	2,692	2,883
		<i>Surplus .</i>	(2,435)	(2,666)	(2,857)
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.	<i>Inc</i>	-	-	-
		<i>Exp</i>	54	697	962
		<i>Surplus .</i>	(54)	(697)	(962)
School Crossings	Supports the safe passage of children and other users to and from school, through the operation of a school crossing service; Keeping Kids Safe Outside the School Gate.	<i>Inc</i>	1,134	1,217	1,250
		<i>Exp</i>	3,807	4,458	4,868
		<i>Surplus .</i>	(2,673)	(3,240)	(3,618)
Social Policy	Develop policy and frameworks to guide outcomes that promote social justice, wellbeing, equity, inclusion and participation in Wyndham.	<i>Inc</i>	148	148	152
		<i>Exp</i>	1,210	988	1,025
		<i>Surplus .</i>	(1,062)	(840)	(873)

### Major Initiatives

- 1) Following the completion of the Wyndham Cultural Centre redevelopment, relaunch and market the improved venue and program, performance and installations.
- 2) Introduce language and translation options which improve the accessibility of Council information and provision of customer service for Wyndham's CALD community.

### Other Initiatives

- 3) Work with community managed community centre managers to implement new licence agreements which will detail funding arrangements for the next 4 years, improve clarity on services to be provided for community and streamline roles and responsibilities for Council and community centre managers.



## 2.3 Strategic Area 3: A Liveable City

Wyndham, one of metropolitan Melbourne's designated growth corridors, has reinvented itself as a city of choice for many people. One of the biggest challenges for a growth area Council, is to ensure the required infrastructure and services are properly in place before people move in. The community has told us that Council needs to prioritise protection of and enhancement of the natural environment and open spaces; advocacy for improvement to transportation options and management of growth and development. Council currently has ownership and responsibility for over \$6 billion of community assets, including infrastructure such as roads, drains, buildings, and open spaces, the value of which is expected to continuously grow over the coming years. Council also plays a major role in ensuring good city amenity, presentation and beautification. Key Council services that work towards this include:

### Services

Service area	Description of services provided		2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
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 a safe commuter network for the community.	<i>Inc</i>	1,321	1,499	2,078
		<i>Exp</i>	7,692	9,184	9,310
		<i>Surplus .</i>	(6,371)	(7,685)	(7,232)
Building Control and Permit Services	Ensuring the safety of buildings where people live, work and play, through the delivery of an efficient and effective building control, permit and inspection service.	<i>Inc</i>	2,593	2,431	2,644
		<i>Exp</i>	3,152	3,276	3,726
		<i>Surplus .</i>	(559)	(845)	(1,083)
Civic Compliance	Keep Wyndham clean, safe, and presentable through education and enforcement of legislation administered by Council.	<i>Inc</i>	9,354	9,500	11,251
		<i>Exp</i>	6,583	5,432	6,227
		<i>Surplus .</i>	2,770	4,068	5,024
Civil Maintenance	Ensure roads and drainage infrastructure are maintained, clean and fit for purpose to provide a safe commuter network for the community.	<i>Inc</i>	3,859	4,290	4,989
		<i>Exp</i>	13,296	12,620	13,191
		<i>Surplus .</i>	(9,437)	(8,330)	(8,202)
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.	<i>Inc</i>	4,976	6,059	4,700
		<i>Exp</i>	4,233	4,574	4,933
		<i>Surplus .</i>	742	1,485	(233)
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.	<i>Inc</i>	1,139	1,104	1,125
		<i>Exp</i>	1,387	1,459	1,636
		<i>Surplus .</i>	(249)	(355)	(512)
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.	<i>Inc</i>	808	828	1,027
		<i>Exp</i>	13,130	15,863	16,043
		<i>Surplus .</i>	(12,322)	(15,035)	(15,017)
Kerbside Bin and Hard Waste Collections, and Waste and Litter Education	Helps Wyndham residents to 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 service charge.	<i>Inc</i>	41,381	48,341	51,809
		<i>Exp</i>	42,240	51,230	50,802
		<i>Surplus .</i>	(859)	(2,888)	1,007

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.	<i>Inc</i>	33	30	75
		<i>Exp</i>	3,015	3,848	4,304
		<i>Surplus .</i>	(2,982)	(3,818)	(4,228)
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.	<i>Inc</i>	3,436	2,078	535
		<i>Exp</i>	25,273	24,925	28,498
		<i>Surplus .</i>	(21,838)	(22,847)	(27,963)
Capital Delivery Services	Project management services for delivery of Council's complex projects to achieve quality outcomes with a focus on public value.	<i>Inc</i>	833	1,260	1,283
		<i>Exp</i>	1,220	1,417	1,421
		<i>Surplus .</i>	(387)	(157)	(138)
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.	<i>Inc</i>	3,691	3,914	3,223
		<i>Exp</i>	3,791	4,117	4,324
		<i>Surplus .</i>	(100)	(203)	(1,102)
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.	<i>Inc</i>	2,561	2,973	3,051
		<i>Exp</i>	4,572	5,095	5,361
		<i>Surplus .</i>	(2,011)	(2,122)	(2,311)
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.	<i>Inc</i>	587	196	180
		<i>Exp</i>	1,638	2,053	1,953
		<i>Surplus .</i>	(1,051)	(1,858)	(1,773)
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.	<i>Inc</i>	1	-	-
		<i>Exp</i>	939	841	901
		<i>Surplus .</i>	(938)	(841)	(901)

### Major Initiatives

- 1) 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.
- 2) Development of the Tarneit Place Intervention Logic (PIL), which will build an understanding of the characteristics, issues, challenges and opportunities within Tarneit and identify improvements and specific actions to be implemented over an immediate, long-term or ongoing basis.
- 3) Set the guiding vision for the future use and development of the Derrimut Road area, through the development of the Derrimut Road Urban Design Framework (UDF).

### Other Initiatives

- 4) Review Council's Enforcement Policy 2019 to ensure it remains relevant and reflects Council's responsibility for protecting public amenity and community safety through awareness and education.
- 5) Reduce the amount of reconstruction needed and improve the longevity of footpath assets by implementing alternative methods of maintenance for pavement and patching rehabilitation, reconstruction and cyclic crack sealing programs.
- 6) In line with legislative requirements review and update the Road Management Plan (RPM) with a focus on introducing Council responsibility for Kerb and Channel and part cross over.

### Service Performance Outcome Indicators

Service	Indicator	2022/23 Actual	2023/24 Forecast	2024/25 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.	98.38%	98.00%	98.00%
Statutory Planning*	Service standard - percentage of regular and VicSmart planning application decisions made within legislated timeframes.	75.46%	60%	65%
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.	37.93%	36.50%	36.50%

\* refer to table at the end of section 2.8 for information on the calculation of Service Performance Outcome Indicators

### 2.4 Strategic Area 4: A Green City

One of the many reasons residents love to call Wyndham home is due to its many unique natural environmental features including a number of significant rivers and waterway corridors. Open spaces, parks and playgrounds are also highly valued by our residents. They provide opportunities for exercise, quiet reflection, community gatherings, children's play and participation in organised sports that help bind our community together. The community has told us that they would like Council to work to protect the environment and support the community to live more sustainably. Key Council services that work towards this include:

#### Services

Service area	Description of services provided		2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
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.	<i>Inc</i>	427	477	416
		<i>Exp</i>	1,257	2,045	1,582
		<i>Surplus</i>	(830)	(1,568)	(1,165)
Conservation and Arboriculture	Protecting the natural environment and managing trees within streets and open spaces for the community to enjoy.	<i>Inc</i>	373	168	168
		<i>Exp</i>	13,958	14,131	15,129
		<i>Surplus</i>	(13,586)	(13,963)	(14,961)
Environment & Water	Enhancing and protecting Wyndham's coast, wetlands and water. Improving stormwater management and water quality across the City.	<i>Inc</i>	241	125	100
		<i>Exp</i>	855	532	611
		<i>Surplus</i>	(614)	(408)	(511)
Open Space Planning & Design	Developing and delivering Environmental and Open Space Plans, Strategies, Master Plans, Capital Works and Educational Programs that improve the quality, functionality, amenity, safety, tree canopy cover and biodiversity of the City's natural environments and open space network for the Community.	<i>Inc</i>	2,045	2,349	2,124
		<i>Exp</i>	3,408	4,329	3,873
		<i>Surplus</i>	(1,363)	(1,980)	(1,749)
Refuse Disposal Facility (RDF)	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 facility where waste items can be disposed off.	<i>Inc</i>	62,908	70,233	74,131
		<i>Exp</i>	65,088	67,812	72,333
		<i>Surplus</i>	(2,180)	2,421	1,798

#### Major Initiatives

1) Deliver Year 4 of the Wyn-R (Reductions-Renewables-Resilience) including progressing the roll out of Council's roof top solar systems; identifying and rolling out energy auditing and efficiency recommendations.

#### Other Initiatives

2) Explore options for increasing the accessibility and waste disposal opportunities available to Wyndham residents through the development of a Transfer Station Masterplan and a Satellite Transfer Station Plan.

## 2.5 Strategic Area 5: An Economically Prosperous City

The community has told us that Council needs to prioritise advocacy for schools and education, supporting the local economy and fostering local job creation. Council will also continue to engage with industries, outlining opportunities to invest in the local economy, via the business community, entertainment, hospitality and tourism sectors. Key Council services that work towards this include:

### Services

Service area	Description of services provided		2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Economic Development	Facilitates, enables and promotes economic prosperity supported through business engagement and connection; entrepreneurship and innovation; and investment and trade.	<i>Inc</i>	63	167	167
		<i>Exp</i>	1,654	1,871	1,833
		<i>Surplus .</i>	(1,592)	(1,704)	(1,665)
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.	<i>Inc</i>	380	452	525
		<i>Exp</i>	2,173	1,831	2,158
		<i>Surplus .</i>	(1,793)	(1,380)	(1,633)
Place Activation and Marketing	Advancing and coordinating vibrant, successful, attractive and relevant activity centres through place making initiatives, activation and marketing.	<i>Inc</i>	48	6	6
		<i>Exp</i>	2,731	2,395	2,096
		<i>Surplus .</i>	(2,683)	(2,388)	(2,090)
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.	<i>Inc</i>	-	-	-
		<i>Exp</i>	1,754	1,373	1,286
		<i>Surplus .</i>	(1,754)	(1,373)	(1,286)
Urban Design and Catalyst Projects	Enhancing Wyndham's urban design and catalysing development and investment in targeted activity centres and places, by working collaboratively across Council and with external stakeholders.	<i>Inc</i>	-	-	-
		<i>Exp</i>	183	1,375	1,486
		<i>Surplus .</i>	(183)	(1,375)	(1,486)

### Major Initiatives

- 1) Complete a Precinct Plan which guides the delivery of community infrastructure and open space in the Discovery Centre/Riverwalk Community Precinct.
- 2) Support the planning and delivery of the East Werribee Employment Precinct Structure Plan Refreshing and aid in the implementation of the associated Development Strategy.

### Other Initiatives

- 3) Deliver the inaugural Proudly Wyndham Annual Business Expo which will showcase local industry sectors, promote opportunities for commercial and investment opportunities and highlight new tools/technology that can support local businesses.

## 2.6 Strategic Area 6: A Thriving City

The community has told us that Council needs to prioritise advocacy for schools and education, supporting the local economy and fostering local job creation. Given the significant impact education and employment has on an individual's life outcomes, Council will continue to work hard to increase the range of opportunities residents have available to them to live, learn and thrive. This includes leveraging community leadership to support and empower all residents to participate in their community as well as Catalyst Site development projects that enhance jobs growth and encourage place-based arts and cultural activities, as well as continue the provision of high-quality public library services. Key Council services that work towards this include:

### Services

Service area	Description of services provided		2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
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.	<i>Inc</i>	997	1,143	869
		<i>Exp</i>	4,219	4,779	4,490
		<i>Surplus .</i>	(3,222)	(3,636)	(3,621)

Community Strengthening	Lead and partner with community to strengthen community capacity and promote social justice, equity, inclusion and participation.	<i>Inc</i>	262	218	20
		<i>Exp</i>	4,427	5,242	4,464
		<i>Surplus .</i>	(4,165)	(5,024)	(4,444)
Inclusive Employment	Lead and partner with community to address systemic barriers and build economic opportunity for residents experiencing barriers to employment.	<i>Inc</i>	924	275	337
		<i>Exp</i>	1,807	1,608	1,670
		<i>Surplus .</i>	(884)	(1,333)	(1,333)
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.	<i>Inc</i>	1,793	1,822	1,859
		<i>Exp</i>	10,256	11,513	11,733
		<i>Surplus .</i>	(8,463)	(9,691)	(9,874)

### Major Initiatives

1) Review the Community Grants and Subsidies Policy to ensure it meets Council strategic objectives and addresses community needs.

### Other Initiatives

2) Finalise and evaluate the 'People as a Book' Pilot Program (previously known as the Human Library platform) which aims to challenge stereotypes and stigma in the community.

### Service Performance Outcome Indicators

Service	Indicator	2022/23 Actual	2023/24 Forecast	2024/25 Budget
Libraries*	Participation - Library membership. Percentage of the population that are registered library members.	New measure for 2023/24	N/A	N/A

\* refer to table at end of section 2.8 for information on the calculation of Service Performance Outcome Indicators

## 2.7 Strategic Area 7: Community As An Active Partner

As the closest level of government to the community, communicating and engaging effectively with its residents is important to Council in order to understand community needs and issues. Going forward, Council wants to make sure that all residents and key stakeholders can participate in meaningful opportunities to share their lived experiences. Despite its many functions and responsibilities, Council is not always legislatively able to do everything. Council is however, committed to continuing its strong leadership and representation for the Wyndham community. Key Council services that work towards this include:

### Services

Service area	Description of services provided	2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 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.	<i>Inc</i>	-	-
		<i>Exp</i>	628	646
		<i>Surplus .</i>	(628)	(646)
Community Engagement	Providing the community with genuine, transparent and appropriate opportunities to contribute to and inform projects or decisions that affect them.	<i>Inc</i>	-	-
		<i>Exp</i>	651	949
		<i>Surplus .</i>	(651)	(949)
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.	<i>Inc</i>	27	30
		<i>Exp</i>	2,519	2,933
		<i>Surplus .</i>	(2,493)	(2,903)
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.	<i>Inc</i>	387	220
		<i>Exp</i>	1,016	1,003
		<i>Surplus .</i>	(630)	(783)
Organisational Planning, Strategy and Reporting	Deliver and support the use of relevant research, analysis and insight, alongside reliable and accurate data, to inform and support the development of strategic direction and decision-making across the organisation.	<i>Inc</i>	-	-
		<i>Exp</i>	332	434
		<i>Surplus .</i>	(332)	(434)

Research	Deliver and support the use of accurate and reliable data, analysis and insight to inform and support Council's strategic direction and decision-making.	<i>Inc</i>	-	-	-
		<i>Exp</i>	332	434	476
		<i>Surplus</i>	(332)	(434)	(476)
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.	<i>Inc</i>	-	-	-
		<i>Exp</i>	2,377	2,532	2,609
		<i>Surplus</i>	(2,377)	(2,532)	(2,609)

### Major Initiatives

- 1) Engage the community through a deliberative process to inform the review of the Wyndham 2040 Community Vision, the development of the Council Plan, and reviews of the Council's Long Term Financial Plan, Asset Plan and Municipal Public Health and Wellbeing Plan, following the 2024 Council election.
- 2) Deliver a draft Council Plan following the 2024 Council election for community feedback.

### Other Initiatives

- 3) Foster good governance for Wyndham City through the delivery of the 2024 Council election and Councillor induction program.

### Service Performance Outcome Indicators

Service	Indicator	2022/23 Actual	2023/24 Forecast	2024/25 Budget
Governance*	Consultation and engagement - Community satisfaction rating out of 100 with the consultation and engagement efforts of Council.	65	67	66

\* refer to table at end of section 2.8 for information on the calculation of Service Performance Outcome Indicators

## 2.8 Strategic Area 8: Delivering Public Value and Excellence

Since the introduction of rate capping, Council's ability to control revenue has been constrained. As a result, this is forecast to impact our bottom line significantly unless we make changes to the way we operate. To tackle this challenge, Council has been on a transformation journey to shape its operations towards more efficient delivery of services. The years ahead will present many challenges for Council and we need to make sure that robust processes are in place to ensure sound decision making through engagement, planning, monitoring and review of performance. This will ensure Council is working towards achieving the long-term success of our community whilst remaining financially viable and sustainable. Key Council services that work towards this include:

### Services

Service area	Description of services provided		2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
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.	<i>Inc</i>	1,961	1,710	1,710
		<i>Exp</i>	9,765	1,736	1,697
		<i>Surplus</i>	(7,804)	(26)	13
Business Performance	To support and deliver continuous improvement across Council business areas, supporting transformation and change management, modernising and improving processes, ways of working and leading data driven solution improvements.	<i>Inc</i>	24	-	-
		<i>Exp</i>	928	1,782	1,744
		<i>Surplus</i>	(904)	(1,782)	(1,744)
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.	<i>Inc</i>	60	62	62
		<i>Exp</i>	7,290	8,270	8,969
		<i>Surplus</i>	(7,230)	(8,208)	(8,907)
Finance Services	The service includes financial planning, reporting and taxation activities as required under the Local Government Act 2020 and the relevant taxation acts, provide financial expertise and assistance to Management and Council staff. The service also 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.	<i>Inc</i>	35,463	34,795	30,572
		<i>Exp</i>	5,667	8,429	8,455
		<i>Surplus</i>	29,796	26,366	22,117



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.	<i>Inc</i>	7,593	7,606	8,450
		<i>Exp</i>	7,160	7,702	6,797
		<i>Surplus .</i>	432	(96)	1,653
Information and Technology Services	Provide sector leading information and technology solutions for our community and individuals that promote, assist and secure their digital engagement.	<i>Inc</i>	238	27	18
		<i>Exp</i>	15,045	23,145	25,263
		<i>Surplus .</i>	(14,807)	(23,118)	(25,245)
Legal, FOI and Privacy	Deliver a centralised and independent legal function that provides internal legal advice, manages the panel of external service providers, project manages external referrals, and maintains Council's Instruments of Delegation, Authorisations and Appointment. Embeds a Best Practice Privacy Framework throughout the organisation by monitoring and reviewing processes, systems and controls to ensure community trust in Council's operations and the protection of community's rights and entitlements.	<i>Inc</i>	-	3	3
		<i>Exp</i>	504	1,259	1,143
		<i>Surplus .</i>	(504)	(1,255)	(1,140)
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.	<i>Inc</i>	-	-	-
		<i>Exp</i>	866	1,130	1,291
		<i>Surplus .</i>	(866)	(1,130)	(1,291)
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 facilitates planning, governance, grants submissions (including tracking) and reporting across all capital projects, and complex operational projects.	<i>Inc</i>	466	464	481
		<i>Exp</i>	795	1,088	1,090
		<i>Surplus .</i>	(329)	(624)	(609)
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.	<i>Inc</i>	2,955	3,658	3,639
		<i>Exp</i>	9,271	11,302	11,158
		<i>Surplus .</i>	(6,316)	(7,644)	(7,519)
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.	<i>Inc</i>	-	248	176
		<i>Exp</i>	2,210	2,362	2,292
		<i>Surplus .</i>	(2,210)	(2,113)	(2,116)
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.	<i>Inc</i>	394	457	390
		<i>Exp</i>	3,946	4,118	4,103
		<i>Surplus .</i>	(3,552)	(3,661)	(3,713)
Service Planning	Lead and coordinate planning that directs how services are best delivered into the future so they meet community need.	<i>Inc</i>	105	14	63
		<i>Exp</i>	978	1,564	862
		<i>Surplus .</i>	(873)	(1,550)	(799)
Smart Cities	Identification and delivery of key smart city projects that are of genuine benefit and align to the strategic priorities identified in the Smart City Strategy 2019-24 to transform Wyndham into a Smart City.	<i>Inc</i>	0	-	-
		<i>Exp</i>	531	712	719
		<i>Surplus .</i>	(530)	(712)	(719)

Spatial Systems	Collects, maintains, and distributes geospatial information and mapping products necessary to support council decision making and improve municipality outcomes. Provides visual context to information enabling deep analytical capabilities.	<i>Inc</i>	110	110	100
		<i>Exp</i>	537	675	792
		<i>Surplus</i>	(427)	(565)	(692)
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.	<i>Inc</i>	1,083	1,004	761
		<i>Exp</i>	8,156	3,073	3,111
		<i>Surplus</i>	(7,073)	(2,069)	(2,349)

### Major Initiatives

- 1) As part of Council's Customer Experience Strategy, develop a charter which sets out Council's commitments to its customers and develop the tools and capacity required to embed the charter in organisational practice.
- 2) Develop a divestment and acquisition plan which provides options for actioning the assessments made for Council land holdings within the Werribee Portfolio Plan.
- 3) Conduct Property Portfolio Plans for Tarneit and Hoppers Crossing which assess how well Council's current land holdings align to current and future community infrastructure needs.

### Other Initiatives

- 4) Introduce an additional option for paying Council rates via a credit card direct debit payment facility.
- 5) Commence the rollout of emergency defibrillators throughout Council sites to provide increased medical responses to staff and the community.
- 6) Complete a program of service reviews which delivers a set of efficiencies and continuous improvement actions for implementation by every service delivered by Council.

### Service Performance Outcome Indicators

Service	Indicator	Performance	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] x100
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

## 2.9 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Income / Revenue
	\$'000	\$'000	\$'000
1 A Healthy, Accessible and Equitable City	(29,144)	90,333	61,189
2 A Welcoming and Inclusive City	(15,265)	18,380	3,114
3 A Liveable City	(64,663)	152,631	87,968
4 A Green City	(16,589)	93,528	76,939
5 An Economically Prosperous City	(8,160)	8,859	699
6 A Thriving City	(19,271)	22,356	3,085
7 Community As An Active Partner	(10,650)	11,293	643
8 Delivering Public Value and Excellence	(33,061)	79,486	46,425
<b>Total</b>	<b>(196,802)</b>	<b>476,865</b>	<b>280,062</b>
<b>Expenses added in:</b>			
Depreciation & Amortisation (Excluding RDF Operations)	(118,428)		
Borrowing costs	(1,166)		
Others	1,617		
<b>Surplus/(Deficit) before funding sources</b>	<b>(314,779)</b>		
<b>Funding sources added in:</b>			
Rates & Charges (excluding waste management service charge)	255,576		
Contributions- monetary	54,917		
Contributions - non monetary	199,847		
Grants-Capital	19,283		
Interest Income	30,902		
Net gain/(loss) on disposal	(80)		
<b>Total funding sources</b>	<b>560,445</b>		
<b>Operating surplus/(deficit) for the year</b>	<b>245,666</b>		

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

### 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 2024/25 has been supplemented with projections to 2027/28.

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 variances in these statements will be due to rounding of source data)**

## Comprehensive Income Statement

For the four years ending 30 June 2028

		Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	2025/26 \$'000	Projections 2026/27 \$'000	2027/28 \$'000
NOTES						
<b>Income / Revenue</b>						
Rates and charges	4.1.1	284,426	300,145	318,270	336,068	353,873
Statutory fees and fines	4.1.4	24,754	25,538	27,029	28,535	30,122
User fees	4.1.5	75,586	77,578	78,962	82,664	86,546
Grants - operating	4.1.6	67,951	65,264	66,896	68,568	70,282
Grants - capital	4.1.6	21,641	19,283	33,211	24,732	26,558
Contributions - monetary	4.1.7	57,798	54,917	44,822	40,755	34,619
Contributions - non monetary	4.1.7	192,563	199,847	208,884	198,694	195,012
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		4,001	(80)	(80)	(80)	(80)
Other income	4.1.8	32,795	32,456	34,141	34,259	34,674
<b>Total income / revenue</b>		<b>761,515</b>	<b>774,948</b>	<b>812,135</b>	<b>814,197</b>	<b>831,606</b>
<b>Expenses</b>						
Employee costs	4.1.9	193,324	204,376	215,334	225,824	238,793
Materials and services	4.1.10	180,398	186,328	198,628	200,798	211,315
Depreciation	4.1.11	120,864	124,838	123,681	127,591	133,550
Amortisation - intangible assets	4.1.12	2,736	2,723	2,722	2,722	2,722
Depreciation - right of use assets	4.1.13	2,793	2,829	2,624	2,722	1,828
Allowance for impairment losses		1,714	1,795	1,840	1,886	1,933
Borrowing costs		676	1,166	2,429	4,268	5,639
Finance costs - leases		778	762	675	578	483
Other expenses	4.1.14	4,727	4,464	4,575	4,690	4,807
<b>Total expenses</b>		<b>508,008</b>	<b>529,281</b>	<b>552,509</b>	<b>571,079</b>	<b>601,072</b>
<b>Surplus/(deficit) for the year</b>		<b>253,507</b>	<b>245,666</b>	<b>259,627</b>	<b>243,118</b>	<b>230,534</b>
<b>Other comprehensive income</b>						
<b>Items that will not be reclassified to surplus or deficit in future periods</b>						
Net asset revaluation gain/(loss)		-	132,761	-	145,444	343,306
<b>Total other comprehensive income</b>		<b>-</b>	<b>132,761</b>	<b>-</b>	<b>145,444</b>	<b>343,306</b>
<b>Total comprehensive result</b>		<b>253,507</b>	<b>378,427</b>	<b>259,627</b>	<b>388,562</b>	<b>573,839</b>

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



## Balance Sheet

For the four years ending 30 June 2028

		Forecast	Budget	Projections		
		Actual				
		2023/24	2024/25	2025/26	2026/27	2027/28
		\$'000	\$'000	\$'000	\$'000	\$'000
NOTES						
<b>Assets</b>						
<b>Current assets</b>						
		20,450	21,267	22,438	23,571	24,957
		66,986	64,169	67,209	70,827	74,476
		575,517	593,563	624,338	653,655	691,446
		201	207	221	223	235
		4,375	3,761	4,333	4,331	4,658
		667,529	682,967	718,539	752,606	795,771
<b>Total current assets</b>						
<b>Non-current assets</b>						
		162	135	135	135	135
		91,659	100,256	107,700	115,332	122,765
		6,481,469	6,856,697	7,100,699	7,475,225	8,045,042
		22,803	21,994	19,690	17,246	15,629
		4,111	1,389	7,514	4,792	2,070
		6,600,204	6,980,471	7,235,738	7,612,731	8,185,641
		7,267,733	7,663,438	7,954,278	8,365,337	8,981,412
		7,267,733	7,663,438	7,954,278	8,365,337	8,981,412
<b>Total non-current assets</b>						
<b>Total assets</b>						
<b>Liabilities</b>						
<b>Current liabilities</b>						
		44,196	43,048	45,832	46,353	48,741
		48,636	46,440	49,461	50,017	52,606
		24,053	24,053	24,053	24,053	24,053
		40,485	51,552	48,958	42,499	44,940
		130	18,401	8,410	11,733	15,921
		2,431	2,733	2,965	2,082	1,382
		159,930	186,227	179,679	176,737	187,641
<b>Total current liabilities</b>						
<b>Non-current liabilities</b>						
		31,351	17,857	9,734	10,031	10,398
		21,306	26,717	75,055	101,782	133,647
		21,402	20,467	18,013	16,429	15,529
		74,060	65,041	102,802	128,241	159,573
		233,989	251,268	282,481	304,978	347,214
		233,989	251,268	282,481	304,978	347,214
<b>Total non-current liabilities</b>						
<b>Total liabilities</b>						
<b>Net assets</b>						
<b>Equity</b>						
		3,399,608	3,616,774	3,821,196	4,039,613	4,231,494
		3,634,136	3,795,396	3,850,600	4,020,746	4,402,703
		7,033,743	7,412,170	7,671,797	8,060,359	8,634,198
		7,033,743	7,412,170	7,671,797	8,060,359	8,634,198
<b>Total equity</b>						

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

**Statement of Changes in Equity**  
For the four years ending 30 June 2028

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2024 Forecast Actual</b>					
Adjusted opening balance		6,780,237	3,173,203	3,146,542	460,491
Surplus/(deficit) for the year		253,507	253,507	-	-
Transfers to other reserves		-	(79,776)	-	79,776
Transfers from other reserves		-	52,674	-	(52,674)
<b>Balance at end of the financial year</b>		<b>7,033,743</b>	<b>3,399,608</b>	<b>3,146,542</b>	<b>487,593</b>
<b>2025 Budget</b>					
Balance at beginning of the financial year		7,033,743	3,399,608	3,146,542	487,593
Surplus/(deficit) for the year		245,666	245,666	-	-
Net asset revaluation gain/(loss)		132,761	-	132,761	-
Transfers to other reserves		-	(88,978)	-	88,978
Transfers from other reserves		-	60,478	-	(60,478)
<b>Balance at end of the financial year</b>	<b>4.3</b>	<b>7,412,170</b>	<b>3,616,774</b>	<b>3,279,303</b>	<b>516,093</b>
<b>2026</b>					
Balance at beginning of the financial year		7,412,170	3,616,774	3,279,303	516,093
Surplus/(deficit) for the year		259,627	259,627	-	-
Transfers to other reserves		-	(84,864)	-	84,864
Transfers from other reserves		-	29,660	-	(29,660)
<b>Balance at end of the financial year</b>		<b>7,671,797</b>	<b>3,821,196</b>	<b>3,279,303</b>	<b>571,297</b>
<b>2027</b>					
Balance at beginning of the financial year		7,671,797	3,821,196	3,279,303	571,297
Surplus/(deficit) for the year		243,118	243,118	-	-
Net asset revaluation gain/(loss)		145,444	-	145,444	-
Transfers to other reserves		-	(78,795)	-	78,795
Transfers from other reserves		-	54,094	-	(54,094)
<b>Balance at end of the financial year</b>		<b>8,060,359</b>	<b>4,039,613</b>	<b>3,424,747</b>	<b>595,999</b>
<b>2028</b>					
Balance at beginning of the financial year		8,060,359	4,039,613	3,424,747	595,999
Surplus/(deficit) for the year		230,534	230,534	-	-
Net asset revaluation gain/(loss)		343,306	-	343,306	-
Transfers to other reserves		-	(75,324)	-	75,324
Transfers from other reserves		-	36,672	-	(36,672)
<b>Balance at end of the financial year</b>		<b>8,634,198</b>	<b>4,231,494</b>	<b>3,768,053</b>	<b>634,651</b>

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

## Statement of Cash Flows

For the four years ending 30 June 2028

Notes	Forecast Actual	Budget	Projections		
	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>					
Rates and charges	282,225	297,727	315,912	333,691	351,526
Statutory fees and fines	25,538	27,398	28,613	30,072	31,744
User fees	78,225	83,442	83,788	87,317	91,407
Grants - operating	72,320	69,506	71,244	73,025	74,851
Grants - capital	23,032	20,536	35,370	26,340	28,284
Contributions - monetary	61,301	58,274	47,534	43,202	36,667
Other income	32,795	32,456	34,141	34,259	34,674
Trust funds and deposits taken	5,392	(2,196)	3,021	556	2,588
Net GST refund / payment	17,931	20,523	22,192	21,528	22,121
Employee costs	(189,415)	(201,529)	(212,962)	(223,553)	(235,985)
Materials and services	(230,542)	(234,914)	(254,312)	(252,603)	(254,051)
<b>Net cash provided by/(used in) operating activities</b> 4.4.1	178,802	171,224	174,541	173,835	183,826
<b>Cash flows from investing activities</b>					
Payments for property, infrastructure, plant and equipment	(143,701)	(164,507)	(169,080)	(159,413)	(166,483)
Proceeds from sale of property, infrastructure, plant and equipment	7,620	1,420	1,420	1,420	1,420
Payments for investments	(67,963)	(26,643)	(38,219)	(36,949)	(45,224)
<b>Net cash provided by/(used in) investing activities</b> 4.4.2	(204,045)	(189,730)	(205,879)	(194,941)	(210,288)
<b>Cash flows from financing activities</b>					
Finance costs	(676)	(1,166)	(2,429)	(4,268)	(5,639)
Proceeds from borrowings	6,566	24,706	56,748	38,460	47,786
Repayment of borrowings	(130)	(1,024)	(18,401)	(8,410)	(11,733)
Interest paid - lease liability	(778)	(762)	(675)	(578)	(483)
Repayment of lease liabilities	(2,702)	(2,431)	(2,733)	(2,965)	(2,082)
<b>Net cash provided by/(used in) financing activities</b> 4.4.3	2,280	19,323	32,510	22,239	27,848
Net increase/(decrease) in cash & cash equivalents	(22,963)	817	1,171	1,133	1,386
Cash and cash equivalents at the beginning of the financial year	43,413	20,450	21,267	22,438	23,571
<b>Cash and cash equivalents at the end of the financial year</b>	20,450	21,267	22,438	23,571	24,957

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

## Statement of Capital Works

For the four years ending 30 June 2028

	NOTES	Forecast Actual	Budget	Projections		
		2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>Property</b>						
Land		1	-	5,130	3,848	-
Land improvements		4,640	10,336	7,578	1,589	6,061
<b>Total land</b>		4,641	10,336	12,708	5,437	6,061
Buildings		5,448	2,026	5,993	7,428	10,786
Heritage buildings		215	640	846	-	-
Building improvements		783	347	1,200	-	-
<b>Total buildings</b>		6,446	3,013	8,039	7,428	10,786
<b>Total property</b>		11,087	13,349	20,746	12,865	16,847
<b>Plant and equipment</b>						
Heritage plant and equipment		881	474	195	267	173
Plant, machinery and equipment		8,206	4,500	3,169	2,626	1,587
Fixtures, fittings and furniture		658	-	-	-	-
Computers and telecommunications		1,638	1,808	1,085	813	994
Library books		1,276	1,382	1,000	750	916
<b>Total plant and equipment</b>		12,659	8,164	5,448	4,456	3,670
<b>Infrastructure</b>						
Roads		28,182	52,600	87,831	43,893	38,762
Bridges		120	1,682	564	-	-
Footpaths and cycleways		5,248	5,000	2,400	1,800	2,365
Drainage		3,672	5,795	1,821	674	1,033
Recreational, leisure and community facilities		61,860	58,102	36,903	87,940	92,167
Waste management		3,169	6,681	2,357	1,012	1,140
Parks, open space and streetscapes		15,366	13,135	11,009	6,773	10,500
Other infrastructure		2,339	-	-	-	-
<b>Total infrastructure</b>		119,956	142,995	142,886	142,091	145,967
<b>Total capital works expenditure</b>	6.1	143,701	164,507	169,080	159,413	166,483
<b>Represented by:</b>						
New asset expenditure		71,159	78,218	86,682	92,165	93,492
Asset renewal expenditure		34,209	30,871	44,452	21,643	23,527
Asset upgrade expenditure		38,333	55,419	37,947	45,605	49,465
<b>Total capital works expenditure</b>	6.1	143,701	164,507	169,080	159,413	166,483
<b>Funding sources represented by:</b>						
Grants		21,813	19,283	33,211	24,732	26,558
Contributions		34,132	47,129	18,660	38,862	24,534
Council cash		81,319	73,878	76,288	58,120	68,552
Borrowings		6,438	24,217	40,922	37,698	46,839
<b>Total capital works expenditure</b>	6.1	143,701	164,507	169,080	159,413	166,483

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

**Statement of Human Resources**  
For the four years ending 30 June 2028

	Forecast Actual	Budget	Projections		
	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>Staff expenditure</b>					
Employee costs - operating	200,258	211,745	223,559	234,543	248,032
Employee costs - capital	(6,935)	(7,369)	(8,224)	(8,720)	(9,238)
<b>Total staff expenditure</b>	193,324	204,376	215,334	225,824	238,793
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	1,674.6	1,687.2	1,703.8	1,729.0	1,754.4
<b>Total staff numbers</b>	1,674.6	1,687.2	1,703.8	1,729.0	1,754.4

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

Department	Budget 2024/25 \$'000	Comprises			
		Permanent Full Time \$'000	Part time \$'000	Casual \$'000	Temporary \$'000
CEO's Office / Chief of Staff	2,590	2,544	47	-	-
Corporate Services	30,791	24,259	3,136	258	3,138
Planning & Liveability	27,183	21,190	4,330	629	1,033
City Life	56,845	24,099	29,176	2,177	1,392
City Operations	42,971	34,584	7,553	212	622
Western Leisure Services - 100% subsidiary	9,445	3,303	1,409	4,733	-
<b>Total permanent staff expenditure</b>	169,825				
Other employee related expenditure	41,921				
Capitalised labour costs	(7,369)				
<b>Total expenditure</b>	204,376				

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

Department	Budget 2024/25	Comprises			
		Permanent Full Time	Part time	Casual	Temporary
CEO's Office / Chief of Staff	16.9	16.5	0.5	-	-
Corporate Services	274.8	210.6	36.5	2.6	25.0
Planning & Liveability	245.7	187.4	42.2	6.7	9.3
City Life	562.3	209.2	317.6	22.0	13.5
City Operations	457.3	356.7	92.6	2.4	5.5
Western Leisure Services - 100% subsidiary	130.3	35.0	21.0	74.2	-
<b>Total staff</b>	1,687.2	1,015.4	510.5	108.0	53.3

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

## Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2028

	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>CEO's Office / Chief of Staff</b>				
Permanent - Full time	2,544	2,687	2,821	2,986
Women	1,197	1,265	1,328	1,405
Men	1,347	1,422	1,493	1,581
Permanent - Part time	47	49	52	55
Women	47	49	52	55
<b>Total CEO's Office / Chief of Staff</b>	<b>2,590</b>	<b>2,736</b>	<b>2,872</b>	<b>3,041</b>
<b>Corporate Services</b>				
Permanent - Full time	24,259	25,627	26,905	28,484
Women	15,531	16,407	17,225	18,236
Men	8,728	9,220	9,680	10,248
Permanent - Part time	3,136	3,312	3,478	3,682
Women	2,912	3,076	3,230	3,419
Men	224	236	248	263
<b>Total Corporate Services</b>	<b>27,395</b>	<b>28,940</b>	<b>30,382</b>	<b>32,165</b>
<b>Planning &amp; Liveability</b>				
Permanent - Full time	21,190	22,385	23,501	24,880
Women	11,761	12,424	13,044	13,809
Men	9,429	9,961	10,457	11,071
Permanent - Part time	4,330	4,574	4,802	5,084
Women	3,037	3,208	3,368	3,565
Men	1,294	1,366	1,435	1,519
<b>Total Planning &amp; Liveability</b>	<b>25,520</b>	<b>26,959</b>	<b>28,303</b>	<b>29,964</b>
<b>City Life</b>				
Permanent - Full time	24,099	25,458	26,727	28,296
Women	19,377	20,469	21,489	22,751
Men	4,723	4,989	5,238	5,545
Permanent - Part time	29,176	30,821	32,357	34,256
Women	26,200	27,677	29,056	30,762
Men	2,976	3,144	3,301	3,495
<b>Total City Life</b>	<b>53,275</b>	<b>56,279</b>	<b>59,085</b>	<b>62,552</b>
<b>City Operations</b>				
Permanent - Full time	34,584	36,534	38,355	40,606
Women	8,299	8,767	9,204	9,744
Men	26,285	27,767	29,151	30,862
Permanent - Part time	7,553	7,979	8,377	8,868
Women	4,038	4,265	4,478	4,741
Men	3,515	3,714	3,899	4,127
<b>Total City Operations</b>	<b>42,137</b>	<b>44,513</b>	<b>46,732</b>	<b>49,474</b>
<b>Western Leisure Services</b>				
Permanent - Full time	3,303	3,411	3,522	3,636
Women	1,701	1,756	1,813	1,872
Men	1,602	1,654	1,708	1,764
Permanent - Part time	1,409	1,455	1,502	1,551
Women	1,131	1,168	1,206	1,245
Men	278	287	296	306
<b>Total Western Leisure Services</b>	<b>4,713</b>	<b>4,866</b>	<b>5,024</b>	<b>5,187</b>
<b>Total for Permanent Staff</b>	<b>155,630</b>	<b>164,293</b>	<b>172,398</b>	<b>182,383</b>
<b>Casuals, temporary and other expenditure</b>	<b>56,115</b>	<b>59,266</b>	<b>62,145</b>	<b>65,648</b>
<b>Capitalised labour costs</b>	<b>(7,369)</b>	<b>(8,224)</b>	<b>(8,720)</b>	<b>(9,238)</b>
<b>Total staff expenditure</b>	<b>204,376</b>	<b>215,334</b>	<b>225,824</b>	<b>238,793</b>



	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE
<b>CEO's Office / Chief of Staff</b>				
Permanent - Full time	16.5	16.6	16.9	17.1
Women	9.1	9.2	9.4	9.5
Men	7.3	7.4	7.5	7.6
Permanent - Part time	0.5	0.5	0.5	0.5
Women	0.5	0.5	0.5	0.5
<b>Total CEO's Office \ Chief of Staff</b>	<b>16.9</b>	<b>17.1</b>	<b>17.4</b>	<b>17.6</b>
<b>Corporate Services</b>				
Permanent - Full time	210.6	212.8	216.0	219.4
Women	137.3	138.7	140.8	143.0
Men	73.3	74.1	75.2	76.4
Permanent - Part time	36.5	36.9	37.5	38.1
Women	34.7	35.0	35.6	36.1
Men	1.9	1.9	1.9	2.0
<b>Total Corporate Services</b>	<b>247.2</b>	<b>249.7</b>	<b>253.5</b>	<b>257.4</b>
<b>Planning &amp; Liveability</b>				
Permanent - Full time	187.4	189.3	192.2	195.2
Women	108.0	109.1	110.8	112.5
Men	79.4	80.2	81.5	82.7
Permanent - Part time	42.2	42.7	43.3	44.0
Women	29.8	30.1	30.6	31.0
Men	12.4	12.6	12.8	13.0
<b>Total Planning &amp; Liveability</b>	<b>229.7</b>	<b>232.0</b>	<b>235.6</b>	<b>239.2</b>
<b>City Life</b>				
Permanent - Full time	209.2	211.3	214.6	217.8
Women	166.7	168.4	171.0	173.6
Men	42.5	42.9	43.6	44.2
Permanent - Part time	317.6	320.8	325.8	330.7
Women	285.9	288.8	293.2	297.7
Men	31.7	32.0	32.5	33.0
<b>Total City Life</b>	<b>526.8</b>	<b>532.1</b>	<b>540.3</b>	<b>548.6</b>
<b>City Operations</b>				
Permanent - Full time	356.7	360.4	365.9	371.5
Women	78.7	79.5	80.8	82.0
Men	278.0	280.8	285.1	289.5
Permanent - Part time	92.6	93.6	95.0	96.5
Women	49.2	49.7	50.5	51.3
Men	43.4	43.8	44.5	45.2
<b>Total City Operations</b>	<b>449.4</b>	<b>453.9</b>	<b>460.9</b>	<b>468.0</b>
<b>Western Leisure Services</b>				
Permanent - Full time	35.0	35.0	35.0	35.0
Women	20.0	20.0	20.0	20.0
Men	15.0	15.0	15.0	15.0
Permanent - Part time	21.0	21.0	21.0	21.0
Women	17.2	17.2	17.2	17.2
Men	3.9	3.9	3.9	3.9
<b>Total Western Leisure Services</b>	<b>56.0</b>	<b>56.0</b>	<b>56.0</b>	<b>56.0</b>
<b>Casuals and temporary staff</b>	<b>161.3</b>	<b>162.9</b>	<b>165.3</b>	<b>167.6</b>
<b>Total staff numbers</b>	<b>1,687.2</b>	<b>1,703.8</b>	<b>1,729.0</b>	<b>1,754.4</b>
<b>Capitalised labour</b>	<b>(51.5)</b>	<b>(52.1)</b>	<b>(52.9)</b>	<b>(53.7)</b>
<b>Total staff numbers for operating expenditure</b>	<b>1,635.7</b>	<b>1,651.8</b>	<b>1,676.1</b>	<b>1,700.8</b>

(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 2024/25 the FGRS cap has been set at 2.75%. 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 2.75% in line with the rate cap.

This will raise budgeted total rates and charges for 2024/25 to \$300.1M.

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

Rates and Charges	2023/24 Forecast	2024/25 Budget	Change	%
	\$'000	\$'000	\$'000	
General Rates*	227,157	237,881	10,724	4.72%
Municipal Charge*	8,147	8,610	463	5.68%
Service rates and charges	41,513	44,569	3,056	7.36%
Supplementary Rates and Rate adjustments	3,973	5,353	1,380	34.73%
Supplementary Charges	1,069	1,095	26	2.45%
Interest on rates and charges	2,300	2,363	63	2.75%
Revenue in lieu of rates	267	274	7	2.75%
<b>Total rates and charges</b>	<b>284,426</b>	<b>300,145</b>	<b>15,720</b>	<b>5.53%</b>

\*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	2023/24 cents/\$CIV*	2024/25 cents/\$CIV*	Change
Recreational Land	0.1118	0.1148	2.73%
Developed Land	0.2235	0.2296	2.73%
Commercial Developed Land	0.3129	0.3214	2.73%
Industrial Developed Land	0.3576	0.3674	2.73%
Residential Development Land	0.3800	0.3903	2.73%
Residential Vacant Land	0.3576	0.3674	2.73%
Commercial Vacant Land	0.3800	0.3903	2.73%
Industrial Vacant Land	0.4023	0.4133	2.73%
Farm Land	0.1788	0.1837	2.73%
Rural Lifestyle Land	0.2012	0.2066	2.73%
Rural Vacant Land	0.2235	0.2296	2.73%

Once the final supplementary rates generation for 2023/24 has been completed, and Council's valuers have completed their property valuations, there will be an actual end of year position in respect to the total number of properties and the total revalued CIV. From this, the cents/\$CIV factors will need to be recalculated to ensure that Wyndham remains compliant with the 2.75% rate cap for 2024/25. This will be updated in the finalised version of the 2024/25 Annual Plan & Budget.

**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	Budget 2023/24	Budget 2024/25	Change	
	\$'000	\$'000	\$'000	%
Recreational Land	44	57	13	29.51%
Developed Land	151,317	159,785	8,468	5.60%
Commercial Developed Land	14,167	14,620	453	3.20%
Industrial Developed Land	33,021	34,603	1,582	4.79%
Residential Development Land	5,410	4,868	(542)	-10.01%
Residential Vacant Land	12,514	12,929	415	3.32%
Commercial Vacant Land	429	493	64	14.85%
Industrial Vacant Land	4,704	4,870	166	3.53%
Farm Land	2,056	2,108	52	2.53%
Rural Lifestyle Land	2,557	2,617	60	2.35%
Rural Vacant Land	941	931	(10)	-1.02%
<b>Total amount to be raised by general rates</b>	227,159	237,881	10,722	4.72%

Note that the increase in rates revenue budgeted to be collected in 2024/25 is higher than 2.75% because it also includes rates raised on new properties which had first come into rating at some point during 2023/24. These properties are rated for the full year in 2024/25.

**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	Budget 2023/24	Budget 2024/25	Change	
	Number	Number	Number	%
Recreational Land	7	7	-	0.00%
Developed Land	105,947	109,032	3,085	2.91%
Commercial Developed Land	2,675	2,687	12	0.45%
Industrial Developed Land	3,593	3,706	113	3.15%
Residential Development Land	83	93	10	12.05%
Residential Vacant Land	8,881	9,191	310	3.49%
Commercial Vacant Land	54	55	1	1.85%
Industrial Vacant Land	456	424	(32)	-7.02%
Farm Land	387	386	(1)	-0.26%
Rural Lifestyle Land	444	443	(1)	-0.23%
Rural Vacant Land	78	78	-	0.00%
<b>Total number of assessments</b>	122,605	126,102	3,497	2.85%

**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	Budget 2023/24	Budget 2024/25	Change	
	\$'000	\$'000	\$'000	%
Recreational Land	39,435	49,715	10,280	26.07%
Developed Land	67,703,304	69,592,749	1,889,445	2.79%
Commercial Developed Land	4,527,616	4,548,159	20,543	0.45%
Industrial Developed Land	9,233,993	9,419,250	185,257	2.01%
Residential Development Land	1,423,859	1,247,274	(176,585)	-12.40%
Residential Vacant Land	3,499,408	3,519,421	20,013	0.57%
Commercial Vacant Land	112,906	126,226	13,320	11.80%
Industrial Vacant Land	1,169,297	1,178,457	9,160	0.78%
Farm Land	1,149,795	1,147,545	(2,250)	-0.20%
Rural Lifestyle Land	1,271,150	1,266,495	(4,655)	-0.37%
Rural Vacant Land	421,055	405,690	(15,365)	-3.65%
<b>Total value of land</b>	90,551,817	92,500,979	1,949,162	2.15%

**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 2023/24 \$	Budget Per Rateable Property 2024/25 \$	Change	
Municipal	66.45	<b>68.28</b>	\$ 1.83	2.75%

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

Type of Charge	Budget 2023/24 \$	Budget 2024/25 \$	Change	
Municipal	8,146,668	<b>8,609,777</b>	\$ 463,109	5.68%

**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	Budget Per Rateable Property 2023/24 \$	Budget Per Rateable Property 2024/25 \$	Change	
Waste Management Charge*	390.40	<b>393.30</b>	\$ 2.90	0.74%

The increase in Waste Management Charges is in line with the running costs Council expects to incur in 2024/25 to deliver a cost neutral service.

**4.1.1(j)** The estimated total amount to be raised by the Waste Management Charge compared with the previous financial year. 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	Budget 2023/24 \$	Budget 2024/25 \$	Change	
Waste Management Charge	41,871,184	<b>44,568,831</b>	\$ 2,697,647	6.44%

**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	Budget 2023/24 \$'000	Budget 2024/25 \$'000	Change	
Rates and Charges	279,648	<b>293,423</b>	\$'000 13,775	4.93%
Supplementary Rates and Charges	5,333	<b>6,448</b>	\$'000 1,115	20.92%
Payment in Lieu of Rates	262	<b>274</b>	\$'000 12	4.55%
<b>Total Rates and charges</b>	<b>285,243</b>	<b>300,145</b>	\$'000 14,902	5.22%

#### 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.

	Forecast 2023/24	Budget 2024/25
Total Rates	\$ 239,941,470	\$ 246,490,633
Number of rateable properties	126,102	126,102
Base Average Rate	\$ 1,902.76	\$ 1,954.69
Maximum Rate Increase (set by the State Government)	3.50%	2.75%
Capped Average Rate		\$1,955.08
Maximum General Rates and Municipal Charges Revenue		\$ 246,539,860
Budgeted General Rates and Municipal Charges Revenue		\$ 246,490,633
Budgeted Supplementary Rates		\$ 6,036,297
Budgeted Total Rates and Municipal Charges Revenue		\$ 252,526,930

#### 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 (2024/25: estimated \$6.0M and 2023/24: \$3.9M)
- 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 2024/25 is \$233.63 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 2023 until 17 December 2024

- the Mayoral allowance is \$130,390 per annum.
- the Deputy Mayor allowance is \$65,195 per annum.

From 18 December 2024 until 17 December 2025

- the Mayoral allowance is \$133,822 per annum.
- the Deputy Mayor allowance is \$66,190 per annum.

From 18 December 2023 the base allowance for Councillors is \$39,390 per annum.

#### 4.1.4 Statutory fees and fines

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change	
			\$'000	%
Town planning fees	15,082	13,770	(1,311)	-8.69%
Infringements and costs	8,550	10,186	1,635	19.13%
Court recoveries	753	1,199	445	59.11%
Land information certificates	369	383	15	3.97%
<b>Total Statutory fees and fines</b>	<b>24,754</b>	<b>25,538</b>	<b>784</b>	<b>3.17%</b>

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

An increase in infringements revenue is expected in 2024/25 due to a higher focus on local law enforcement in traffic management and prosecution. Conversely, the 2024/25 budget expects a decline in town planning permit fees as a consequence of the slowdown in economic activity and the rising costs of construction.

#### 4.1.5 User fees

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change	
			\$'000	%
Aged & health services	548	487	(62)	-11.23%
Building services	1,765	1,887	122	6.91%
Child care/children's programs	585	606	21	3.64%
Cost recoveries	6,813	4,604	(2,209)	-32.43%
Leisure centre & recreation	16,249	17,522	1,273	7.83%
Other fees and charges	2,674	2,698	24	0.92%
Registration & other permits	1,352	1,472	119	8.83%
Waste management services	45,600	48,303	2,703	5.93%
<b>Total user fees</b>	<b>75,586</b>	<b>77,578</b>	<b>1,992</b>	<b>2.64%</b>

The 2023/24 forecast for Cost recoveries includes unbudgeted revenue related to forfeiture of trust bonds. 2024/25 budget does not contemplate any revenue from trust bond forfeitures in the 2024/25 financial year.

Sports and aquatic centres managed by Council's subsidiary Western Leisure Services are expected to have higher attendance in their recreation and sports programs.

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 Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000 %	
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	32,912	30,845	(2,067)	-6.28%
State funded grants	56,680	53,701	(2,979)	-5.26%
Total grants received	89,592	84,547	(5,046)	-5.63%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	26,957	27,517	560	2.08%
General home care	1,769	1,796	27	1.50%
Maternal and child health	36	33	(3)	-8.36%
Recurrent - State Government				
Aged care	1,652	1,688	35	2.14%
School crossing supervisors	1,217	1,250	33	2.67%
Libraries	1,659	1,658	(1)	-0.06%
Maternal and child health	7,969	7,941	(28)	-0.35%
Community programs & activities	314	237	(77)	-24.57%
Early education and care	21,852	21,703	(149)	-0.68%
Open Space Management	15	15	-	0.00%
Public health education and enforcement	25	5	(20)	-80.00%
Youth	80	80	-	0.00%
General home care	199	208	9	4.53%
Total recurrent grants	63,744	64,129	385	0.60%
Non-recurrent - State Government				
Aged care	1	-	(1)	-100.00%
Early education and care	239	40	(199)	-83.24%
Community programs & activities	2,111	405	(1,706)	-80.82%
Natural Environment & Tree Management	1,257	480	(777)	-61.83%
Community safety	80	80	-	0.00%
Emergency Management	-	120	120	0.00%
Open space management	221	-	(221)	-100.00%
Waste collection services	297	10	(287)	-96.67%
Total non-recurrent grants	4,207	1,135	(3,072)	-73.03%
Total operating grants	67,951	65,264	(2,687)	-3.95%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	1,502	1,500	(2)	-0.12%
Total recurrent grants	1,502	1,500	(2)	-0.12%
Non-recurrent - Commonwealth Government				
Footpaths and Cycleways	1,749	-	(1,749)	-100.00%
Parks, Open Space and Streetscapes	900	-	(900)	-100.00%
Non-recurrent - State Government				
Roads	-	7,300	7,300	100.00%
Parks, Open Space and Streetscapes	4,202	4,075	(127)	-3.01%
Recreational, Leisure and Community Facilities	13,275	6,408	(6,867)	-51.73%
Buildings	14	-	(14)	-100.00%
Total non-recurrent grants	20,139	17,783	(2,357)	-11.70%
Total capital grants	21,641	19,283	(2,358)	-10.90%
Total Grants	89,592	84,547	(5,046)	-5.63%



Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Operating grants for community programs and activities are higher in 2023/24 forecast mainly due to non-recurrent funding for projects like Jobs Victoria Fund - Priority Workforce and Empowering communities which were not expected originally in 2023/24.

Capital grants for 2024/25 include \$7.3M of non-recurrent state government funding for the development of the Ison Road (Princes Highway to Melbourne-Geelong Rail Line) project. Conversely, the State Government grants for community facilities projects are anticipated to be \$6.8M lower than 2023/24 levels.

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 be justified on its own merits, rather than being determined on the receipt of capital grants.

#### 4.1.7 Contributions

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000      %	
Monetary	57,798	54,917	(2,881)	-4.98%
Non-monetary	192,563	199,847	7,283	3.78%
<b>Total contributions</b>	250,362	254,764	4,402	1.76%

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 Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000      %	
Interest	31,031	30,902	(129)	-0.42%
Investment property rental	1,763	1,553	(210)	-11.92%
<b>Total other income</b>	32,795	32,456	(339)	-1.03%

The 2024/25 budget expects a decrease in interest revenue from term deposits held by the Council, with interest rates cuts predicted during the year. Additionally, Council budgeted lower rental income for 2024/25 to reflect the expected sale of a property from which Council generates rental income.

#### 4.1.9 Employee costs

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change	
			\$'000	%
Wages and salaries	157,941	166,597	8,657	5.48%
WorkCover	3,331	3,608	277	8.33%
Superannuation	16,838	19,950	3,112	18.48%
Fringe benefits tax	400	200	(200)	-50.00%
Other	14,814	14,021	(793)	-5.35%
<b>Total employee costs</b>	<b>193,324</b>	<b>204,376</b>	<b>11,053</b>	<b>5.72%</b>

The 2024/25 budget expects an increase in the Employee Costs category primarily driven by the provisions within the EBA and oncost increases. (including the 0.5% increase in Superannuation Guarantee from 1 July 2024). The cost of additional FTEs is related to new initiatives and new positions funded from additional grants received by Council.

#### 4.1.10 Materials and services

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change	
			\$'000	%
Building Maintenance	2,270	2,380	110	4.84%
Consultants	8,504	9,284	780	9.17%
Fleet Services Contracts	833	833	(1)	-0.10%
General Maintenance	70,370	69,831	(539)	-0.77%
Information Technology	16,405	16,812	407	2.48%
Insurance	2,375	2,548	172	7.26%
Marketing & Promotion Contracts	3,224	3,738	514	15.96%
Office Administration	3,436	3,666	230	6.69%
Other Contract Payments	6,543	5,657	(886)	-13.54%
Utilities	8,468	8,619	150	1.77%
Waste Services contracts	57,969	62,962	4,993	8.61%
<b>Total materials and services</b>	<b>180,398</b>	<b>186,328</b>	<b>5,931</b>	<b>3.29%</b>

Projected increases in Materials and Services is mainly due to the waste disposal fees levied by the EPA and hard waste collection expenses. Additionally, an increase in consultancy fees mainly related to the Changing Systems project and to undertake the deliberative engagement process required to inform the development of Council's high level strategic plans contribute to the variance.

#### 4.1.11 Depreciation

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change	
			\$'000	%
Property	9,828	10,019	192	1.95%
Plant & equipment	7,200	7,387	187	2.60%
Infrastructure	103,836	107,432	3,596	3.46%
<b>Total depreciation</b>	<b>120,864</b>	<b>124,838</b>	<b>3,974</b>	<b>3.29%</b>

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 2023/24 capital works program.

#### 4.1.12 Amortisation - Intangible assets

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change	
			\$'000	%
Intangible assets	2,736	2,723	(13)	-0.48%
<b>Total amortisation - intangible assets</b>	<b>2,736</b>	<b>2,723</b>	<b>(13)</b>	<b>-0.48%</b>

Amortisation of Intangible assets is mainly related to the airspace available in the active landfill cell. 2024/25 budget expects a reduction in amortisation expenses because the current active cell has lower capacity compared to 2023/24.

#### 4.1.13 Depreciation - Right of use assets

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change	
			\$'000	%
Right of use assets				
Property	1,329	1,318	(12)	-0.87%
Vehicles	1,464	1,512	48	3.28%
<b>Total depreciation - right of use assets</b>	<b>2,793</b>	<b>2,829</b>	<b>37</b>	<b>1.31%</b>

#### 4.1.14 Other expenses

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change	
			\$'000	%
Auditors' remuneration - VAGO - audit of the financial and performance statements etc	96	100	4	4.71%
Auditors' remuneration - internal	254	268	14	5.41%
Councillors allowances	525	530	5	1.01%
Operating lease rentals	258	209	(48)	-18.79%
Grants & contributions	3,595	3,357	(238)	-6.63%
<b>Total other expenses</b>	<b>4,727</b>	<b>4,464</b>	<b>(263)</b>	<b>-5.57%</b>

The 2023/24 forecast includes the Empowering communities grants that are expected to be received and paid to the Local Action groups in 2023/24. These grants are not expected for the 2024/25 financial year.

### 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 2023/24 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 \$5.3M of this provision during 2024/25.

Interest-bearing liabilities are expected to increase in 2024/25 due to borrowings to fund Council's Capital Works program.

### 4.2.3 Borrowings

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

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	2025/26 \$'000	Projections 2026/27 \$'000	2027/28 \$'000
Amount borrowed as at 30 June of the prior year	15,000	21,436	45,118	83,465	113,515
Amount proposed to be borrowed	6,566	24,706	56,748	38,460	47,786
Amount projected to be redeemed	(130)	(1,024)	(18,401)	(8,410)	(11,733)
<b>Amount of borrowings as at 30 June</b>	21,436	45,118	83,465	113,515	149,567

Currently, Council does not have any borrowings to be refinanced in 2024/25.

The 2024/25 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 Actual 2023/24 \$'000	Budget 2024/25 \$'000
<b>Right-of-use assets</b>		
Property	17,727	18,296
Vehicles	5,077	3,698
<b>Total right-of-use assets</b>	22,803	21,994
<b>Lease liabilities</b>		
<b>Current lease Liabilities</b>		
Land and buildings	1,028	1,176
Plant and equipment	1,403	1,557
<b>Total current lease liabilities</b>	2,431	2,733
<b>Non-current lease liabilities</b>		
Land and buildings	17,352	17,974
Plant and equipment	4,050	2,494
<b>Total non-current lease liabilities</b>	21,402	20,467
<b>Total lease liabilities</b>	23,833	23,200

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%.

### **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.

Among these reserves, there are legacy developer contributions available which will be used to fund projects specifically in the Point Cook area.

#### **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 2022/23	Forecast 2023/24	Target 2024/25	Target Projections			Trend +o/-
<b>Governance</b>									
<b>Consultation and engagement</b> (Council decisions made and implemented with community input)	<b>Satisfaction with community consultation and engagement</b> Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	65	67	66	66	66	66	o
<b>Roads</b>									
<b>Condition</b> (sealed local roads are maintained at the adopted condition standard)	<b>Sealed local roads below the intervention level</b> Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	98.68%	98.68%	98.68%	98.68%	98.68%	98.68%	o
<b>Statutory planning</b>									
<b>Service standard</b> (planning application processing and decisions are in accordance with legislative requirements)	<b>Planning applications decided within the relevant required time</b> Number of planning application decisions made within the relevant required time / Number of planning application decisions made	3	50.61%	60.00%	60.00%	60.00%	60.00%	60.00%	o
<b>Waste management</b>									
<b>Waste diversion</b> (amount of waste diverted from landfill is maximised)	<b>Kerbside collection waste diverted from landfill</b> Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	38.36%	36.50%	36.50%	36.50%	36.50%	36.50%	o

## Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual 2022/23	Forecast 2023/24	Target 2024/25	Target Projections			Trend +/-
Liquidity									
Working Capital (sufficient working capital is available to pay bills as and when they fall due)	Current assets compared to current liabilities	5	374.93%	417.39%	366.74%	399.90%	425.83%	424.09%	(+)
	Current assets / current liabilities								
Obligations									
Asset renewal (assets are renewed as planned)	Asset renewal compared to depreciation	6	41.34%	65.22%	73.19%	66.62%	52.71%	54.65%	(-)
	Asset renewal and upgrade expense / Asset depreciation								
Stability									
Rates concentration (revenue is generated from a range of sources)	Rates compared to adjusted underlying revenue	7	59.63%	58.37%	59.71%	60.42%	60.93%	61.33%	o
	Rate revenue / adjusted underlying revenue								
Efficiency									
Expenditure level (resources are used efficiently in the delivery of services)	Expenses per property assessment	8	\$3,925.5	\$3,975.8	\$4,030.0	\$4,071.0	\$4,083.3	\$4,179.4	(+)
	Total expenses / no. of property assessments								

## 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 2022/23	Forecast 2023/24	Budget 2024/25	Projections			Trend +/-
Operating position									
<b>Adjusted underlying result</b> (an adjusted underlying surplus is generated in the ordinary course of business)	<b>Adjusted underlying surplus (or deficit)</b> Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	-8.26%	-3.44%	-5.31%	-4.90%	-3.55%	-4.19%	o
Liquidity									
<b>Unrestricted cash</b> (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	<b>Unrestricted cash compared to current liabilities</b> Unrestricted cash / current liabilities	10	-6.79%	34.11%	24.03%	12.64%	14.04%	13.40%	(-)
Obligations									
<b>Loans and borrowings</b> (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	<b>Loans and borrowings compared to rates</b> Interest bearing loans and borrowings / rate revenue	11	5.66%	7.54%	15.03%	26.22%	33.78%	42.27%	(-)
<b>Loans and borrowings</b> (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	<b>Loans and borrowings repayments compared to rates</b> Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.22%	0.28%	0.73%	6.54%	3.77%	4.91%	(-)
<b>Indebtedness</b> (level of long term liabilities is appropriate to the size and nature of a Council's activities)	<b>Non-current liabilities compared to own-source revenue</b> Non-current liabilities / own source revenue		19.42%	17.74%	14.93%	22.43%	26.63%	31.59%	(-)



<b>Stability</b>									
<b>Rates effort</b> (rating level is set based on the community's capacity to pay)	<b>Rates compared to property values</b> Rate revenue / CIV of rateable properties in the municipal district	12	0.31%	0.31%	0.32%	0.34%	0.35%	0.36%	o
<b>Efficiency</b>									
<b>Revenue level</b> (resources are used efficiently in the delivery of services)	<b>Average rate per property assessment</b> General rates and municipal charges / no. of property assessments	13	\$1,840.9	\$1,896.0	\$1,925.6	\$1,972.4	\$2,022.2	\$2,071.2	o

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

### 5a

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

**2. 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 2024/25 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.

**5b**

**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 to remove 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. Insufficient surplus to fund operations is projected for Budget year 24/25 and future years.

**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 \$24.7M in 2024/25.

**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 2024/25 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 Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
Property	11,087	13,349	2,262	20.40%
Plant and equipment	12,659	8,164	(4,495)	-35.51%
Infrastructure	119,956	142,995	23,039	19.21%
<b>Total</b>	143,701	164,507	20,806	14.48%

	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	13,349	10,336	2,373	640	-	-	3,013	10,336
Plant and equipment	8,164	474	7,689	-	-	-	8,164	-
Infrastructure	142,995	67,407	20,809	54,779	19,283	47,129	62,702	13,881
<b>Total</b>	<b>164,507</b>	<b>78,218</b>	<b>30,871</b>	<b>55,419</b>	<b>19,283</b>	<b>47,129</b>	<b>73,878</b>	<b>24,217</b>

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 2024/25 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 \$'000	Asset expenditure types			Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>								
<b>Land Improvements</b>								
<i>RDF Cell Design &amp; Construction Program</i>	<b>10,336</b>	10,336	-	-	-	-	-	10,336
<b>Buildings</b>								
<i>Building Asset Renewal Plan</i>	<b>2,026</b>	-	2,026	-	-	-	2,026	-
<b>Building Improvements</b>								
<i>Building Compliance and Essential Safety Program</i>	<b>347</b>	-	347	-	-	-	347	-
<b>Heritage buildings</b>								
<i>Doherty's House Upgrade</i>	<b>640</b>	-	-	640	-	-	640	-
<b>TOTAL PROPERTY</b>	<b>13,349</b>	10,336	2,373	640	-	-	3,013	10,336
<b>PLANT AND EQUIPMENT</b>								
<b>Plant, Machinery and Equipment</b>								
<i>Fleet Replacement Program</i>	<b>4,500</b>	-	4,500	-	-	-	4,500	-
<b>Computers and Telecommunications</b>								
<i>Technology Refresh Program</i>	<b>1,808</b>	-	1,808	-	-	-	1,808	-
<b>Heritage Plant and Equipment</b>								
<i>Public Art Funding Pool</i>	<b>474</b>	474	-	-	-	-	474	-
<b>Library books</b>								
<i>Library Resource Collection</i>	<b>1,382</b>	-	1,382	-	-	-	1,382	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>8,164</b>	474	7,689	-	-	-	8,164	-

Capital Works Area	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>INFRASTRUCTURE</b>								
<b>Roads</b>								
Road Surface Renewal Program	3,050	-	3,050	-	-	-	3,050	-
Road Safety Improvements	205	-	-	205	-	-	205	-
Road Reconstructions (Various)	8,550	-	8,550	-	1,500	-	7,050	-
Road Reconstruction Forward Design Program	1,000	-	1,000	-	-	-	1,000	-
Tarneit Road duplication (Shaws Rd to Railway Ave)	1,880	-	-	1,880	-	-	1,880	-
Tarneit Road Duplication (Sayers Rd to Leakes Rd)	10,755	-	-	10,755	-	10,755	-	-
Leakes Road (Tarneit Road to Derrimut Road )	500	-	-	500	-	-	500	-
Dohertys Road Duplication – Tarneit Rd to Sapling Blvd	1,480	-	-	1,480	-	1,480	-	-
Ison Road (Princes Highway to Melbourne-Geelong Rail Line)	15,450	15,450	-	-	7,300	8,150	-	-
Ballan Rd/ Armstrong Rd Intersection (Westlink)	130	-	-	130	-	130	-	-
Hobbs Road Extension Design (Ballan to Sayers)	2,600	2,600	-	-	-	2,600	-	-
Sewells Road/ Dohertys Rd intersection minor upgrades	200	-	-	200	-	-	200	-
K Road Reconstruction Stage 1	800	-	800	-	-	-	-	800
Widen Little River roads upgrade	6,000	-	-	6,000	-	-	-	6,000
<b>Bridges</b>								
Three Bridges Allura Estate	1,682	1,682	-	-	-	366	1,316	-
<b>Footpaths and Cycleways</b>								
Footpath Renewal	2,000	-	2,000	-	-	-	2,000	-
Active Transport Network	3,000	3,000	-	-	-	-	3,000	-
<b>Drainage</b>								
WSUD Asset Masterplan Wetland design	661	661	-	-	-	-	661	-
Healthier Waterways Wetland Rectification Program	16	-	-	16	-	-	16	-
Drainage Renewal	518	-	518	-	-	-	518	-
K Road Cliffs Drainage Improvements	4,600	-	-	4,600	1,625	-	2,975	-

Capital Works Area	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Recreational, Leisure and Community Facilities</b>								
<i>Tarneit North Master Plan Implementation - Active Open Space</i>	<b>12,239</b>	12,239	-	-	750	5,393	6,096	-
<i>Galvin Park Pavilion Retrofit (Sports Facility Capital Development Guide Retrofitting Project)</i>	<b>1,429</b>	-	-	1,429	-	-	1,429	-
<i>Lawrie Emmins Reserve Master Plan Implementation (Sayers Rd Youth Precinct)</i>	<b>613</b>	-	-	613	-	-	613	-
<i>Major Leisure Facilities Renewal Works</i>	<b>1,529</b>	-	1,529	-	-	-	1,529	-
<i>Wyndham Cultural Centre Facility Development Plan</i>	<b>6,500</b>	-	-	6,500	1,500	-	5,000	-
<i>Tarneit Town Centre Community Centre Project</i>	<b>100</b>	100	-	-	-	100	-	-
<i>Westbrook Level 2 Multi Purpose Community Centre</i>	<b>150</b>	150	-	-	-	150	-	-
<i>Riverwalk Level 2 Multi Purpose Community Centre/ Discovery Centre</i>	<b>150</b>	150	-	-	150	-	-	-
<i>Public Toilet Strategy</i>	<b>1,000</b>	1,000	-	-	250	-	750	-
<i>Presidents Park MasterPlan - Implementation</i>	<b>1,860</b>	-	-	1,860	-	-	1,860	-
<i>Ballan Road Level 1 Children's Centre</i>	<b>100</b>	100	-	-	-	100	-	-
<i>Manor Lakes North Reserve Master Plan Implementation</i>	<b>10,463</b>	10,463	-	-	1,100	5,661	3,703	-
<i>Manor Lakes PSP Level 2 Community Centre</i>	<b>150</b>	150	-	-	-	150	-	-
<i>Jamieson Way Masterplan Implementation - Stage 1</i>	<b>2,500</b>	-	-	2,500	1,750	750	-	-
<i>Jamieson Way Masterplan Implementation - Stage 2</i>	<b>5,000</b>	-	-	5,000	-	5,000	-	-
<i>Galvin Park Master Plan Implementation</i>	<b>1,518</b>	-	-	1,518	-	-	1,518	-
<i>Fortitude Drive Reserve (Truganina) Master Plan Implementation</i>	<b>9,199</b>	9,199	-	-	908	6,344	1,947	-
<i>Future Greenfield AOS Concept Planning</i>	<b>250</b>	250	-	-	-	-	250	-
<i>Woodville Place Plan Implementation Works</i>	<b>50</b>	-	-	50	-	-	50	-
<i>Soldiers Reserve</i>	<b>500</b>	-	-	500	-	-	500	-
<i>Wyn-R Project : Reduction-Renewables-Resilience</i>	<b>2,401</b>	2,401	-	-	-	-	2,401	-
<i>Chirnside park masterplan implementation</i>	<b>400</b>	-	-	400	-	-	-	400
<b>Waste Management</b>								
<i>RDF Infrastructure upgrade</i>	<b>870</b>	-	-	870	-	-	-	870
<i>RDF Gas Management Program</i>	<b>60</b>	60	-	-	-	-	-	60
<i>RDF Stormwater Water Management</i>	<b>541</b>	541	-	-	-	-	-	541
<i>RDF Mobile Plant &amp; Equipment</i>	<b>2,881</b>	2,881	-	-	-	-	-	2,881
<i>RDF Leachate Management Program</i>	<b>2,330</b>	2,330	-	-	-	-	-	2,330

Capital Works Area	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Parks, Open Space and Streetscapes</b>								
<i>Werribee Streetscape Framework</i>	<b>1,000</b>	-	-	1,000	-	-	1,000	-
<i>Greening The Pipeline</i>	<b>2,000</b>	2,000	-	-	2,000	-	-	-
<i>Levittown Rise Dog Park</i>	<b>840</b>	-	-	840	-	-	840	-
<i>Playground / Park Upgrade</i>	<b>1,659</b>	-	-	1,659	-	-	1,659	-
<i>Parks Asset Renewal Projects</i>	<b>3,362</b>	-	3,362	-	-	-	3,362	-
<i>Outdoor Recreation Renewal</i>	<b>1,550</b>	-	-	1,550	-	-	1,550	-
<i>Wyndham Coastal &amp; Marine Management Plan Implementation</i>	<b>960</b>	-	-	960	150	-	810	-
<i>Sports Facility Strategy - Implementation</i>	<b>909</b>	-	-	909	-	-	909	-
<i>Dog Off Leash Parks</i>	<b>855</b>	-	-	855	300	-	555	-
<b>TOTAL INFRASTRUCTURE</b>	<b>142,995</b>	67,407	20,809	54,779	19,283	47,129	62,702	13,881
<b>TOTAL NEW CAPITAL WORKS</b>	<b>164,507</b>	<b>78,218</b>	<b>30,871</b>	<b>55,419</b>	<b>19,283</b>	<b>47,129</b>	<b>73,878</b>	<b>24,217</b>

Council has received legal advice confirming the availability of \$36.167M in legacy Developer Contributions to be spent on infrastructure projects in the Point Cook area. The 2024/25 budget proposes that some of this funding be used for Jamieson Way Masterplan Implementation Stage 1 and 2, allocating \$750K and \$5.0M respectively (and a further \$5.0M in 2025/26). Further decisions on the disbursement of the balance of these funds will be made in the future.

## Summary of Planned Capital Works Expenditure

For the years ending 30 June 2026, 2027 & 2028

2025/26	Asset Expenditure Types				Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>									
Land	5,130	5,130	-	-	5,130	-	-	-	5,130
Land improvements	7,578	7,578	-	-	7,578	-	-	-	7,578
<b>Total Land</b>	<b>12,708</b>	<b>12,708</b>	<b>-</b>	<b>-</b>	<b>12,708</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,708</b>
Buildings	5,993	3,432	2,561	-	5,993	-	-	5,273	720
Heritage buildings	846	-	-	846	846	-	-	846	-
Building improvements	1,200	-	1,200	-	1,200	-	-	1,200	-
<b>Total Buildings</b>	<b>8,039</b>	<b>3,432</b>	<b>3,761</b>	<b>846</b>	<b>8,039</b>	<b>-</b>	<b>-</b>	<b>7,319</b>	<b>720</b>
<b>Total Property</b>	<b>20,746</b>	<b>16,140</b>	<b>3,761</b>	<b>846</b>	<b>20,746</b>	<b>-</b>	<b>-</b>	<b>7,319</b>	<b>13,428</b>
<b>Plant and Equipment</b>									
Heritage plant and equipment	195	195	-	-	195	-	-	195	-
Plant, machinery and equipment	3,169	-	3,169	-	3,169	-	-	3,169	-
Computers and telecommunications	1,085	-	1,085	-	1,085	-	-	1,085	-
Library books	1,000	-	1,000	-	1,000	-	-	1,000	-
<b>Total Plant and Equipment</b>	<b>5,448</b>	<b>195</b>	<b>5,253</b>	<b>-</b>	<b>5,448</b>	<b>-</b>	<b>-</b>	<b>5,448</b>	<b>-</b>
<b>Infrastructure</b>									
Roads	87,831	39,300	27,930	20,601	87,831	32,520	7,263	29,208	18,840
Bridges	564	564	-	-	564	-	-	564	-
Footpaths and cycleways	2,400	1,200	1,200	-	2,400	-	-	2,400	-
Drainage	1,821	910	311	600	1,821	600	-	1,221	-
Recreational, leisure and community facilities	36,903	26,016	1,256	9,632	36,903	91	11,397	19,088	6,327
Waste management	2,357	2,357	-	-	2,357	-	-	30	2,327
Parks, open space and streetscapes	11,009	-	4,741	6,268	11,009	-	-	11,009	-
<b>Total Infrastructure</b>	<b>142,886</b>	<b>70,347</b>	<b>35,438</b>	<b>37,101</b>	<b>142,886</b>	<b>33,211</b>	<b>18,660</b>	<b>63,521</b>	<b>27,494</b>
<b>Total Capital Works Expenditure</b>	<b>169,080</b>	<b>86,682</b>	<b>44,452</b>	<b>37,947</b>	<b>169,080</b>	<b>33,211</b>	<b>18,660</b>	<b>76,288</b>	<b>40,922</b>



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
<b>Property</b>									
Land	3,848	3,848	-	-	3,848	-	-	-	3,848
Land improvements	1,589	1,589	-	-	1,589	-	-	-	1,589
<b>Total Land</b>	<b>5,437</b>	<b>5,437</b>	<b>-</b>	<b>-</b>	<b>5,437</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,437</b>
Buildings	7,428	-	4,953	2,475	7,428	-	-	7,428	-
<b>Total Buildings</b>	<b>7,428</b>	<b>-</b>	<b>4,953</b>	<b>2,475</b>	<b>7,428</b>	<b>-</b>	<b>-</b>	<b>7,428</b>	<b>-</b>
<b>Total Property</b>	<b>12,865</b>	<b>5,437</b>	<b>4,953</b>	<b>2,475</b>	<b>12,865</b>	<b>-</b>	<b>-</b>	<b>7,428</b>	<b>5,437</b>
<b>Plant and Equipment</b>									
Heritage plant and equipment	267	267	-	-	267	-	-	267	-
Plant, machinery and equipment	2,626	-	2,626	-	2,626	-	-	2,626	-
Computers and telecommunications	813	-	813	-	813	-	-	813	-
Library books	750	-	750	-	750	-	-	750	-
<b>Total Plant and Equipment</b>	<b>4,456</b>	<b>267</b>	<b>4,189</b>	<b>-</b>	<b>4,456</b>	<b>-</b>	<b>-</b>	<b>4,456</b>	<b>-</b>
<b>Infrastructure</b>									
Roads	43,893	1,125	9,023	33,745	43,893	675	18,428	22,989	1,800
Footpaths and cycleways	1,800	900	900	-	1,800	-	-	1,800	-
Drainage	674	221	4	450	674	-	-	674	-
Recreational, leisure and community facilities	87,940	83,204	473	4,263	87,940	24,057	20,434	13,952	29,497
Waste management	1,012	1,012	-	-	1,012	-	-	47	964
Parks, open space and streetscapes	6,773	-	2,102	4,671	6,773	-	-	6,773	-
<b>Total Infrastructure</b>	<b>142,091</b>	<b>86,461</b>	<b>12,500</b>	<b>43,130</b>	<b>142,091</b>	<b>24,732</b>	<b>38,862</b>	<b>46,235</b>	<b>32,262</b>
<b>Total Capital Works Expenditure</b>	<b>159,413</b>	<b>92,165</b>	<b>21,643</b>	<b>45,605</b>	<b>159,413</b>	<b>24,732</b>	<b>38,862</b>	<b>58,120</b>	<b>37,698</b>

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
<b>Property</b>									
Land improvements	6,061	6,061	-	-	6,061	-	-	-	6,061
<b>Total Land</b>	<b>6,061</b>	<b>6,061</b>	<b>-</b>	<b>-</b>	<b>6,061</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,061</b>
Buildings	10,786	-	4,874	5,913	10,786	-	-	10,786	-
<b>Total Buildings</b>	<b>10,786</b>	<b>-</b>	<b>4,874</b>	<b>5,913</b>	<b>10,786</b>	<b>-</b>	<b>-</b>	<b>10,786</b>	<b>-</b>
<b>Total Property</b>	<b>16,847</b>	<b>6,061</b>	<b>4,874</b>	<b>5,913</b>	<b>16,847</b>	<b>-</b>	<b>-</b>	<b>10,786</b>	<b>6,061</b>
<b>Plant and Equipment</b>									
Heritage plant and equipment	173	173	-	-	173	-	-	173	-
Plant, machinery and equipment	1,587	-	1,587	-	1,587	-	-	1,587	-
Computers and telecommunications	994	-	994	-	994	-	-	994	-
Library books	916	-	916	-	916	-	-	916	-
<b>Total Plant and Equipment</b>	<b>3,670</b>	<b>173</b>	<b>3,497</b>	<b>-</b>	<b>3,670</b>	<b>-</b>	<b>-</b>	<b>3,670</b>	<b>-</b>
<b>Infrastructure</b>									
Roads	38,762	1,210	8,828	28,724	38,762	825	4,879	27,008	6,050
Footpaths and cycleways	2,365	1,265	1,100	-	2,365	-	-	2,365	-
Drainage	1,033	-	483	550	1,033	-	-	1,033	-
Recreational, leisure and community facilities	92,167	83,644	-	8,523	92,167	25,733	19,655	13,176	33,603
Waste management	1,140	1,140	-	-	1,140	-	-	14	1,126
Parks, open space and streetscapes	10,500	-	4,745	5,755	10,500	-	-	10,500	-
<b>Total Infrastructure</b>	<b>145,967</b>	<b>87,259</b>	<b>15,156</b>	<b>43,552</b>	<b>145,967</b>	<b>26,558</b>	<b>24,534</b>	<b>54,096</b>	<b>40,779</b>
<b>Total Capital Works Expenditure</b>	<b>166,483</b>	<b>93,492</b>	<b>23,527</b>	<b>49,465</b>	<b>166,483</b>	<b>26,558</b>	<b>24,534</b>	<b>68,552</b>	<b>46,839</b>

## 7. Proposals to Lease Council Land

This section presents a summary of Council's proposals to lease council land to external parties in the 2024/25 financial year.

Tenant	Address	Proposed Use	Reason for inclusion
Telstra	120 Point Cook Homestead Road, Point Cook.	Telecommunications Facility	Length of lease term
LMS Energy	420 Wests Road, Werribee	Anaerobic Digestion Facility	Length of lease term
Fruit2Work	2/6 Wallace Avenue, Point Cook	Bulk Container Deposit Facility	Rental exceeds \$100K p.a.
Werribee South Caravan Park	39 Beach Road, Werribee South	Caravan and Camping Park	Land Valuation exceeds \$100K
Indara	Saltwater LAKE - Brookdale Road Reserve Point Cook	Telecommunications Facility	Length of lease term
TBA	Doherty's House	Café	Land Value exceeds \$100K
TBA	17 Intrepid Place, Truganina	Truck Parking	Rent & Land Value exceeds \$100K
BMM Group	152 Browns Road, Werribee 3030	Telecommunications Facility	Length of lease term

Indara	Tom Roberts Reserve, 59-61 Tom Roberts Parade, Point Cook	Telecommunications Facility	Length of lease term
Indara	Glen Orden Oval, 53-57 Kookaburra Ave, Werribee	Telecommunications Facility	Length of lease term
Residential Property	2 Coop Street Werribee	Residential Use	Land value exceeds \$100K
Residential Property	115 Kenning Road Tarneit	Residential Use	Land value exceeds \$100K
Residential Property	75 Westmeadows Lane Truganina	Residential Use	Land value exceeds \$100K

## Appendices

The contents of the appendices are summarised below:

Appendix	Nature of information	Page
A	Characteristics of Rating Differentials	61

## 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 associated 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.