



# Annual Plan and Budget 2026 – 2027



### **Acknowledgements**

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

Wyndham City Council acknowledges the contribution of the Local Government Finance Professionals (FinPro) for convening and resourcing a working group to guide the development of the Local Government Model Budget 2026/27.

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## Mayor and CEO's Introduction

We're pleased to present the 2026/27 Annual Plan and Budget.

The 2026/27 Annual Plan and Budget reflects Council's continued disciplined and responsible approach to financial management, while responding to the opportunities and responsibilities that come with Wyndham's rapid growth.

Developed in a challenging fiscal environment, this budget balances the delivery of essential infrastructure and services with the need for long-term sustainability. It demonstrates our commitment to making prudent decisions today, advocating for strong partnerships with other levels of government, and ensuring our community continues to thrive—now and into the future.

Our State Election advocacy campaign strongly articulates the opportunities to partner with the State Government in delivering for our community, in addition to the ongoing funding contributions we will require from the Federal Government to future-proof our city.

Importantly this budget continues our focus on the priority projects our community has identified, including a \$60.5 million commitment to roads, building on the \$81 million commitment in the previous year. In addition, this year's budget includes funding to begin planning for new projects like the Big Shed - a large community events space.

These projects form part of the \$178.5 million capital works spend across 82 projects, in addition to the essential services our community needs.

The State Government's rate capping policy, now in its eleventh year, continues to present challenges, with rate increases limited to 2.75 per cent, well below inflation at 3.8 per cent. The global economic environment, including the rising cost of fuel, will also continue to contribute to cost-of-living pressures, impacting how we run our businesses and live our lives day-to-day.

In addition to providing infrastructure and services, Council must plan for renewal, to ensure we continue to maintain assets delivered in previous years. In a growth Council such as Wyndham, this challenge places additional pressure on our bottom line now and in years to come.

These challenges amplify the importance of our 10-year financial plan, adopted last year, which informs how we manage our finances in the long-term as well as providing an important reference year-on-year.

Ultimately, this comprehensive approach to building an annual budget drives a commitment to return our underlying operational result to a breakeven position by 2028/29.

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

We have allocated a total of \$515.9 million for services expenditure, ensuring that our community continues to receive the support and amenities it needs. Our libraries, much-loved by our community, will receive \$11.9 million to maintain and expand their offerings. Additionally, we are investing \$23.9 million in kindergarten services, recognising the importance of early childhood education in shaping our future generations.

We understand that sports and recreation is also a key priority for our community and that is why \$22.5 million will be directed towards sports facilities across the municipality, including Aqua Pulse and Eagle stadium, promoting active lifestyles and community participation.

Our commitment to maintaining and enhancing our open spaces is reflected in the \$32.8 million allocated for park and open space maintenance, alongside \$25.1 million for open space projects.

The 2026/27 Budget recognises the aspirations of our community and seeks to deliver the quality of life our residents expect now and into the future.

We commend the 2026/27 Annual Plan and Budget to the community.

INSERT ELECTRONIC SIGNATURES

Cr Preet Singh  
Mayor

Stephen Wall  
CEO

## Budget Influences

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

### External influences

#### General Influences

Located on the western edge of Melbourne, today, Wyndham City covers an area of 542 square kilometres and is renowned for its dynamic blend of urban development, natural landscapes, and vibrant community spirit. The region is home to thriving suburbs, a beautiful coastline, and agricultural land that occupies about 3,000 hectares of prime vegetable growing land and a major part of Victoria's vegetable production area.

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

Each year, more and more people choose to make Wyndham their home. Our current population of 337,000 people is set to increase closer to half a million residents by 2050. While such a high rate of growth presents great opportunity, it also presents significant challenges.

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

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

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

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

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

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

## Financial Influences

**General Rate Capping** - The Victorian State Government continues with a cap on rate increases. The cap for 2026/27 was set in December 2025 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 2026/27 budget. Other successful grants will be included throughout the year in Wyndham's quarterly forecasts when identified as successful. Council continues to rely on external grant funding.

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

**Enterprise Bargaining Agreement (EBA)** - Council's current Enterprise Bargaining Agreement will expire on 30 June 2026. For the purposes of this budget, Council has assumed a 3 per cent wage increase for 2026/27. This assumption is based on current financial forecasts only and should not be taken as an indication of the outcome of forthcoming EBA negotiations.

An EBA provides certainty in relation to salary increases over the life of that Agreement. The industrial relations landscape has become more complex with new legislation affecting how EBAs may be pursued. There is a risk that WCC will not in future be in a position to determine changes to salaries independently and may be obliged to adopt multi-Council arrangements that may not reflect our circumstances.

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

**Materials and Services** - The main budget driver in this category is the maintenance of Wyndham's large asset base, along with the recurrent expenditure Council incurs to provide quality services to the community. This budget has accounted for the expenditure associated with the Minister for Local Government's appointment of two Municipal Monitors, the cost of which will be borne by Council.

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

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

## Internal Influences

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

**Cash** - Council maintains cash holdings to an appropriate and sustainable level and will remain conscious of holding adequate funds to cover its working capital. In 2026/27 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 2026/27 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
		2025/26	2026/27	2027/28	2028/29	2029/30	+/-
Rate Cap Increase	1	3.00%	2.75%	2.60%	2.60%	2.60%	o
Population Growth	2	3.73%	2.91%	2.84%	2.96%	2.91%	o
Investment Interest Rate	3	5.01%	5.10%	4.80%	4.50%	4.50%	-
Borrowing Interest Rate	4	4.87%	4.87%	4.87%	4.87%	4.87%	o
Finance Costs (\$'000)		\$595	\$1,759	\$3,745	\$4,770	\$5,116	+
Consumer Price Index (CPI)	5	4.20%	3.80%	2.60%	2.50%	2.50%	-
User Fees (Pop Growth + CPI)	6	7.93%	5.81%	5.44%	5.46%	5.41%	-
Statutory Fees (Pop Growth + CPI)		7.93%	5.81%	5.44%	5.46%	5.41%	-
Operating Grants Recurrent (CPI)	7	4.20%	2.90%	2.60%	2.50%	2.50%	-
Monetary Contributions (\$000)		\$34,707	\$34,610	\$32,983	\$27,850	\$19,541	-
Non-Monetary Contributions (\$000)		\$200,853	\$200,853	\$257,347	\$188,317	\$206,461	o
Proceeds from sale of assets (\$000)		\$0	\$0	\$9,162	\$0	\$7,201	o
Employee Costs	8	2.80%	3.00%	4.00%	4.00%	4.00%	+
Contactors, consultants and materials (CPI & Pop Growth )		7.93%	5.81%	5.44%	5.46%	5.41%	-
Utilities (Pop Growth + CPI)		7.93%	5.81%	5.44%	5.46%	5.41%	-
Depreciation (\$000)		\$124,559	\$130,888	\$133,473	\$145,233	\$148,910	+
Insurance (Pop Growth + CPI)		7.93%	5.81%	5.44%	5.46%	5.41%	-
Other expenses (Pop Growth + CPI)		7.93%	5.81%	5.44%	5.46%	5.41%	-

### Notes to Assumptions

#### 1. Rate Cap

Assumptions in line with Government rate cap. From 2027/28 onwards in line with Victorian Government CPI outlook.

#### 2. Population Growth

Forecast based on number of properties in the rating system. 2026/27 onwards is driven by forecast.id growth rates.

#### 3. Investment Interest Rate

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

#### 4. Borrowing Interest Rate

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

#### 5. CPI

Based on RBA February Outlook

#### 6. User Fees

From 2026/27 driver is population growth + CPI.

#### 7. Grants - operating

2026/27 is based on expected grants identified. Outer years based on CPI.

#### 8. Employee Costs - EA

This assumption is based on current financial forecasts only and should not be taken as an indication of the outcome of forthcoming EBA negotiations. Superannuation Guarantee or Council employees is assumed to remain at 12.5%.

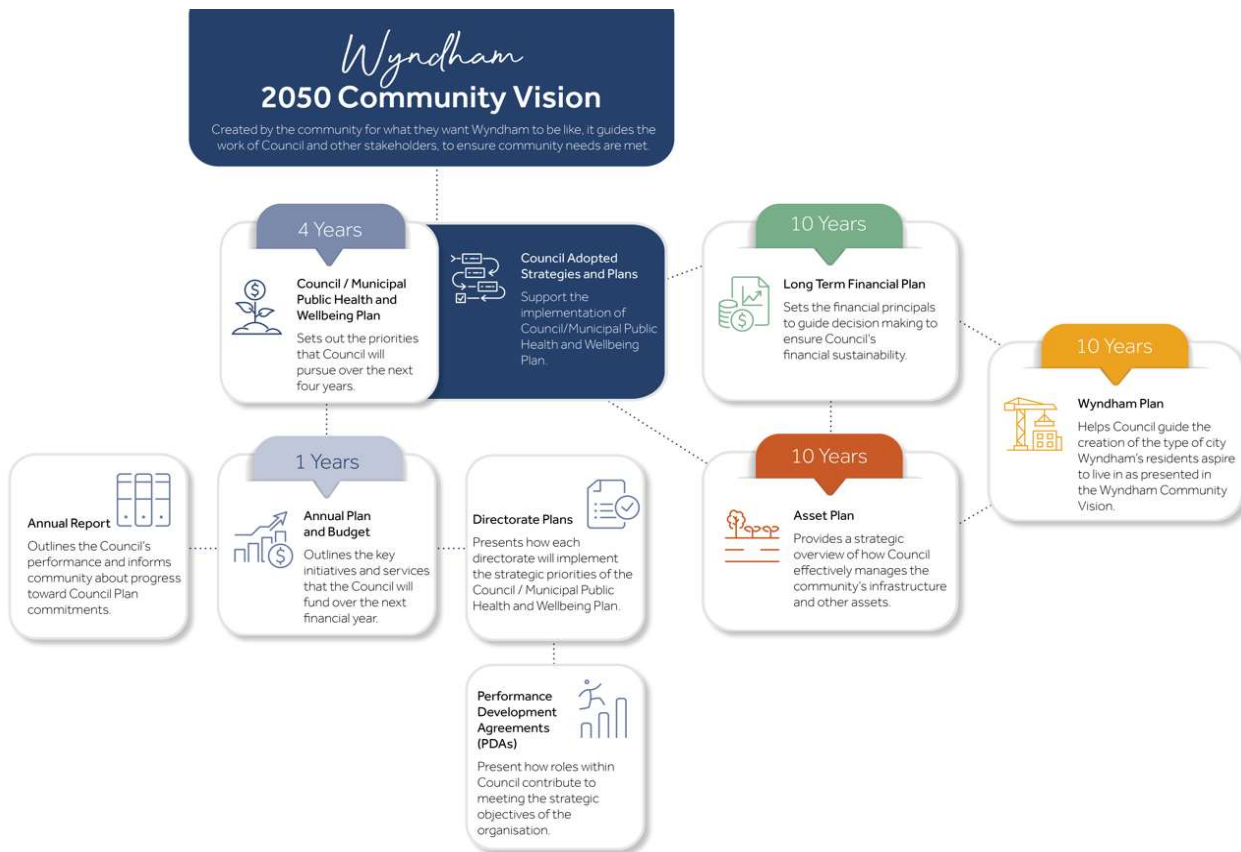
# 1. Link to the Integrated Strategic Planning and Reporting Framework

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

## 1.1 Legislative planning and accountability framework

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

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



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

## 1.1.2 Key planning considerations

### Service level planning

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

## 1.2 Our Organisation

### Our Values and Behaviours

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

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



## 1.3 Strategic objectives

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

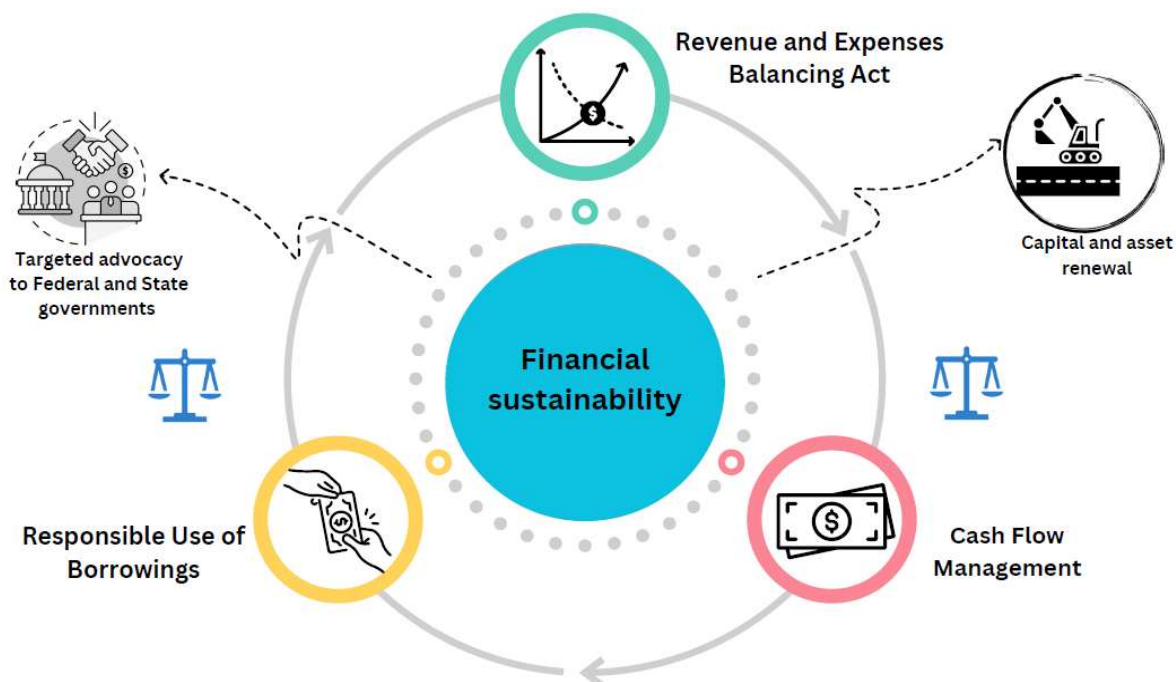
## 1.4 Financial Principles

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

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

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

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



## 2. Services and service performance indicators

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

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

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

#### Services

Service	Description of services provided		2024/25	2025/26	2026/27
			Actual \$'000	Forecast \$'000	Budget \$'000
Child, Family Health and Wellbeing	Provides a range of services to families with children aged 0-6 to promote improved health and wellbeing 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>	8,129	8,284	8,370
		<i>Exp</i>	16,016	16,511	17,099
		<i>Surplus / (deficit)</i>	(7,888)	(8,228)	(8,730)
Civic Projects	To deliver Council's Civic and Ministerial or political events to a high standard, and ensure the brand of Wyndham Council is enhanced.	<i>Inc</i>	29	56	4
		<i>Exp</i>	3,044	344	356
		<i>Surplus / (deficit)</i>	(3,015)	(287)	(352)
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>	915	886	941
		<i>Exp</i>	4,875	4,250	5,117
		<i>Surplus / (deficit)</i>	(3,960)	(3,365)	(4,176)
Community Connection and Care	To provide valued outcomes by working collaboratively with individuals, their carers and families, community groups, networks, council units and other agencies in the provision of quality services, information, advocacy and support for older residents, their families and carers to enable older people to age well in Wyndham.	<i>Inc</i>	4,136	59	4
		<i>Exp</i>	7,105	2,293	2,023
		<i>Surplus / (deficit)</i>	(2,969)	(2,234)	(2,019)
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>	-	396	413
		<i>Exp</i>	54	678	788
		<i>Surplus / (deficit)</i>	(54)	(282)	(375)
Community Strengthening	Lead and partner with community to strengthen community capacity and promote social justice, equity, access, participation, and human rights.	<i>Inc</i>	111	2	-
		<i>Exp</i>	4,053	3,923	4,015
		<i>Surplus / (deficit)</i>	(3,941)	(3,922)	(4,015)
Early Education and Care	Provides free state funded kindergarten for three and four-year-old children. Provides increased participation in kindergarten services, transition to lifelong learning and access to high quality educational programs.	<i>Inc</i>	24,695	22,992	23,548
		<i>Exp</i>	25,485	23,157	23,985
		<i>Surplus / (deficit)</i>	(790)	(165)	(437)
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>	187	323	88
		<i>Exp</i>	890	855	485
		<i>Surplus / (deficit)</i>	(703)	(532)	(397)
Facilities Maintenance Services	Provides strategic and operational maintenance management of Council owned and occupied buildings to ensure the effective provision of these facilities for community and Council use.	<i>Inc</i>	-	-	234
		<i>Exp</i>	6,047	6,653	5,568
		<i>Surplus / (deficit)</i>	(6,047)	(6,653)	(5,334)
Facilities Support Services	Provides strategic and operational support to enable effective delivery of facilities management functions across Council buildings, ensuring alignment with compliance, financial, and asset management objectives.	<i>Inc</i>	605	19	-
		<i>Exp</i>	9,807	11,502	11,972
		<i>Surplus / (deficit)</i>	(9,202)	(11,483)	(11,972)
Family and Sector Partnerships	Building connections, understanding, and providing accessible service systems for our diverse community to enable families and their children to thrive. Through partnering with early years providers to deliver quality services and supporting educators to excel in their roles, we build parenting capacity in a supported environment and foster community connection and participation to enable community, families, and their children to achieve positive outcomes.	<i>Inc</i>	2,456	4,948	5,233
		<i>Exp</i>	2,984	7,120	7,321
		<i>Surplus / (deficit)</i>	(527)	(2,172)	(2,088)

First Nations	Lead and work in partnership to increase self-determined opportunities for local Aboriginal and/or 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>	824	821	767
		<i>Surplus / (deficit)</i>	(824)	(821)	(767)
Library Services	Provides resources, services, spaces and programs that enhance literacy, digital literacy, numeracy, wellbeing and social connection for Wyndham residents. Access is delivered through library branches, the Pop-Up Library Van, and 24/7 digital library services and resources.	<i>Inc</i>	1,850	1,906	1,896
		<i>Exp</i>	11,208	11,882	11,958
		<i>Surplus / (deficit)</i>	(9,359)	(9,976)	(10,062)
School Crossings	The safe passage of children and other users to and from school, through the operation of a school crossing service.	<i>Inc</i>	1,324	1,356	1,333
		<i>Exp</i>	4,538	4,645	5,233
		<i>Surplus / (deficit)</i>	(3,213)	(3,289)	(3,900)
Social and Economic Inclusion	Lead and partner to address systemic barriers to social and economic inclusion and participation within the local community.	<i>Inc</i>	419	17	-
		<i>Exp</i>	1,530	1,446	1,501
		<i>Surplus / (deficit)</i>	(1,111)	(1,429)	(1,501)
Social Policy	Develop public policy and frameworks to guide outcomes that promote social justice, wellbeing, equity, inclusion and participation in Wyndham.	<i>Inc</i>	165	178	160
		<i>Exp</i>	842	1,009	995
		<i>Surplus / (deficit)</i>	(677)	(831)	(835)
Sport, Recreation and Physical Activity	Provides opportunities for the community to be physically active through infrastructure provision, facility management and the delivery of community activation programs.	<i>Inc</i>	19,528	18,097	19,109
		<i>Exp</i>	22,512	22,127	22,482
		<i>Surplus / (deficit)</i>	(2,985)	(4,030)	(3,373)
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>	650	874	773
		<i>Surplus / (deficit)</i>	(650)	(874)	(773)
Youth services	Youth Services is committed to inspiring and empowering young people, aged 12 to 25, to reach their full potential and shape a brighter future. This is achieved through the provision of a diverse range of tailored programs, events, and counselling support—including focused counselling support services for middle years (8 to 12)—that are designed to ignite possibilities and pave the way for lasting positive outcomes. We are passionate about creating transformative opportunities that foster well-being, growth, and meaningful connections. By collaborating closely with families, community organizations, and stakeholders, we strive to build a safe, inclusive, and uplifting environment where youth can thrive from early years through young adulthood.	<i>Inc</i>	538	135	155
		<i>Exp</i>	7,223	6,302	6,504
		<i>Surplus / (deficit)</i>	(6,685)	(6,167)	(6,349)

### Major Initiatives

- Finalise design and commence construction of the Riverwalk Level 2 Multipurpose Community Centre (Werribee) - \$2,843,750
- Complete detailed design and commence construction at District Avenue Reserve (Werribee) delivering a new oval for AFL and cricket - \$1,757,253
- Complete detailed design and commence construction at Hermosa Drive Reserve (Tarneit) delivering two rectangular sporting pitches, landscaping and walking paths - \$1,943,173
- Commence construction of the Soldiers Reserve Sports Pavillion (Werribee) which will support community activities and increased participation - \$5,500,000
- Finalise the delivery of the Wyndham Active Revitalisation Program which aims to support active participation opportunities and sustainability of community organisations - \$1,875,000
- Complete construction of the Wyndham Vale North Sports Pavillion which will support community activities and increased participation in soccer and cricket - \$2,700,000
- Complete the electrification of the Werribee Outdoor Pool which will include pool heating transitioning from gas to electric, reducing running costs and greenhouse gas emissions and complete renewal works to improve Aqua Pulse (Hoppers Crossing) leisure facility - \$7,500,000
- Complete detailed design and commence construction for the Black Forest Road South (Werribee) active open space - \$3,717,591
- Complete construction of the sports pavilion at Fortitude Drive Reserve (Truganina) - \$4,900,000
- Complete construction of the Wooten Rd Reserve (Tarneit) Tennis Court Renewal project - \$2,100,000
- Complete detailed design for the Saltwater Pavillion redevelopment (Point Cook) - \$2,438,748

### Other Initiatives

- Complete detailed design for three rectangular sporting pitches, landscaping and walking paths at Tuppal Drive Reserve (Wyndham Vale) - \$250,000
- Complete detailed design at Modesto Drive Reserve (Tarneit) to plan for a synthetic hockey pitch, landscaping and walking paths - \$250,000
- Complete detailed design for the Hogans Rd Reserve (Hoppers Crossing) redevelopment - \$1,000,000
- Finalise the design for a new purpose-built space (the Big Shed) at Fortitude Drive Reserve (Truganina) for major community celebrations and community gatherings - \$500,000

## Service Performance Outcome Indicators

Domain	Indicator	2024/25 Actual	2025/26 Forecast	2026/27 Budget
Community*	Library Services - Library membership Percentage of the population that are registered library members	31.07%	29.01%	29.90%
Community*	Maternal and child health services - Participation Percentage of children enrolled who participate in the MCH service. Percentage of Aboriginal children enrolled who participate in the MCH service.	59.24% 66.31%	52.30% 62.24%	52.46% 63.03%
Cost**	Library Services - Cost Cost of library service per population	\$27.79	\$26.00	N/A

\* refer to table at end of section 2.4 for information on the calculation of service performance outcome indicators

\*\* Cost - This cost indicator will now include capital purchases and capital expenses as required by the Local Government Performance Reporting Framework (LGPRF).

## 2.2 Strategic Area 2 : A Liveable City

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

### Services

Service	Description of services provided		2024/25 Actual \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000
Arts and Culture	Delivers programs and initiatives that develop and support the creative industries, provide diverse arts and cultural experiences for the community, manage and commission public art, and contribute to planning and advocacy to meet the community's future cultural needs.	<i>Inc</i>	3	48	10
		<i>Exp</i>	1,999	4,341	1,876
		<i>Surplus/ (deficit)</i>	(1,996)	(4,293)	(1,866)
Asset Rehabilitation	Ensure road infrastructure including road surface, paths, line marking, and kerb & channel is intervened at the appropriate time to ensure asset life reaches the optimum whole of life cycle ensuring safe commuter network for the community.	<i>Inc</i>	1,498	2,528	2,695
		<i>Exp</i>	9,165	9,769	10,193
		<i>Surplus/ (deficit)</i>	(7,667)	(7,241)	(7,498)
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>	4,946	4,529	5,282
		<i>Exp</i>	14,411	13,431	14,047
		<i>Surplus/ (deficit)</i>	(9,465)	(8,902)	(8,764)
Creative Program	Delivers a professional program of performing arts, exhibitions, and public programs through the Wyndham Cultural Centre Theatre and Wyndham Art Gallery, while managing the City's art collection to ensure access and engagement for the community.	<i>Inc</i>	265	214	214
		<i>Exp</i>	1,417	1,550	1,568
		<i>Surplus/ (deficit)</i>	(1,152)	(1,336)	(1,354)
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>	1,404	1,725	1,606
		<i>Exp</i>	4,609	5,466	5,082
		<i>Surplus/ (deficit)</i>	(3,205)	(3,741)	(3,476)
Economic Development	Facilitates, enables and promotes economic prosperity supported through business engagement and connection; entrepreneurship and innovation; and investment and trade.	<i>Inc</i>	150	235	210
		<i>Exp</i>	2,043	2,079	1,711
		<i>Surplus/ (deficit)</i>	(1,892)	(1,844)	(1,501)
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>	4,528	4,999	5,378
		<i>Exp</i>	4,516	4,928	5,350
		<i>Surplus/ (deficit)</i>	12	71	28
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>	-	1,135	1,441
		<i>Exp</i>	347	1,592	1,803
		<i>Surplus/ (deficit)</i>	(347)	(457)	(362)

Events and Placemaking	Advancing and coordinating vibrant, successful, attractive and relevant activity centres through place making initiatives, activation and marketing. 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>	12	50	17
		<i>Exp</i>	2,244	1,982	4,368
		<i>Surplus/ (deficit)</i>	(2,233)	(1,932)	(4,351)
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>	3	78	80
		<i>Exp</i>	3,633	4,127	3,995
		<i>Surplus/ (deficit)</i>	(3,630)	(4,049)	(3,915)
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>	2,427	2,013	2,190
		<i>Exp</i>	4,081	4,342	4,389
		<i>Surplus/ (deficit)</i>	(1,654)	(2,329)	(2,199)
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>	2,588	3,323	3,543
		<i>Exp</i>	5,445	5,468	5,435
		<i>Surplus/ (deficit)</i>	(2,856)	(2,145)	(1,891)
Traffic and Transport	Monitor how Wyndham's road network is performing by providing traffic and transport engineering advice to Council and key stakeholders. Review traffic management plans, and plan and design bike paths, footpaths and road design features that slow down vehicles to improve safety and make it easier for everyone to move around the community.	<i>Inc</i>	135	914	199
		<i>Exp</i>	1,799	3,092	1,963
		<i>Surplus/ (deficit)</i>	(1,664)	(2,178)	(1,764)
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>	-	128	130
		<i>Exp</i>	898	1,471	908
		<i>Surplus/ (deficit)</i>	(898)	(1,343)	(778)
Urban Design and Catalyst Projects	Enhancing Wyndham's activity centres and significant places through urban design projects and projects catalysing targeted development outcomes.	<i>Inc</i>	-	540	65
		<i>Exp</i>	1,335	1,149	1,232
		<i>Surplus/ (deficit)</i>	(1,335)	(609)	(1,167)

### Major Initiatives

- 1) Continue the delivery of the Werribee City Centre streetscape upgrades along the south side of the Central Watton Precinct (between Duncans Rd and Wedge St) to replace the existing pavement with safer, fit-for-purpose bluestone pavement, upgraded landscaping and street furniture as well as additional street tree planting and improvements to accessible parking - \$3,200,000
- 2) Finalise the construction of Doherty's House Café (Tarneit) - \$1,370,000
- 3) Complete planning and design for the duplication of Dohertys Road (Tarneit Rd to Sapling Blvd) - \$2,400,000
- 4) Continue the duplication of Leakes Road (Tarneit Rd to Derrimut Rd) - \$15,000,000
- 5) Complete reconstruction of K Road (Duncans Rd to K Road Cliffs) - \$1,300,000
- 6) Complete construction of the Tarneit Rd and Shaws Rd (Werribee) Intersection Upgrade - \$9,000,000
- 7) Undertake planning and concept design for the Wyndham Ring Road Stage 2 (acknowledging a funding commitment from the Australian Government. A further funding commitment is also required from the Victorian Government) - \$500,000
- 8) Complete a minor upgrade to the Sewells Rd and Dohertys Rd intersection - \$1,250,000
- 9) Complete construction of the Ison Rd Extension (Melbourne Geelong Rail to Princes Highway) - \$5,000,000

### Other Initiatives

- 10) As part of Council's work with the State Government on the Oakbank PSP, commence the draft Urban Design Framework (UDF) for the Riverdale Town Centre.

### Service Performance Outcome Indicators

Domain	Indicator	2024/25	2025/26	2026/27
		Actual	Forecast	Budget
Environment*	Roads - Sealed local roads maintained to condition standards	98.59%	98.59%	98.52%
Responsiveness*	Statutory planning - Planning applications decided within required time frames	66.21%	67.00%	65.00%

\* refer to table at end of section 2.4 for information on the calculation of Service performance outcome indicators

## 2.3 Strategic Area 3 : A Clean and Green City

The Wyndham municipality is one of the largest local government areas in metropolitan Melbourne, covering an area of 542km<sup>2</sup>. Council heard that residents value the importance of maintaining and increasing green spaces, improving playgrounds, and enhancing walking and cycling paths. Public open spaces play a vital role in the life of a community and are highly valued because they provide opportunities for exercising, playing, and watching outdoor sports, socialising with friends and family or relaxing and unwinding. Council plays a vital role in the delivery and management of open spaces including parks and playgrounds, as well as off-road paths. Council also works collaboratively with stakeholders and other levels of government to protect natural habitats and secure investment in quality open spaces. Council continues to demonstrate its commitment to sustainability through its investment in renewable energy projects which have led to reducing greenhouse gas emission for Council operations as well as waste reduction, tree planting to increase canopy cover and raising awareness through educational programs for the community. As the community grows and climate change becomes more of a global threat, Wyndham's natural environment is at risk, Council plays a role in assisting the community to adapt and become resilient to the effects of climate change. Key Council services that work towards this include:

### Services

Service	Description of services provided		2024/25	2025/26	2026/27
			Actual \$'000	Forecast \$'000	Budget \$'000
Animal Management	To protect the community, pets, and the environment, effective management of feral and nuisance cats and dogs, as well as wandering livestock on public roads, is carried out in accordance with all relevant local and state legislation.  Through the implementation of the Domestic Animal Management Plan, continuous improvement is pursued by integrating community education, pet and business registration programs, identification and control of dangerous, menacing, and restricted breed dogs, and initiatives such as the Register to Reunite campaign, which helps reunite lost pets with their owners.  Animal management laws are enforced fairly and consistently, in alignment with the Wyndham Enforcement Policy.	<i>Inc</i>	1,654	1,866	2,252
		<i>Exp</i>	2,602	3,125	3,694
		<i>Surplus/ (deficit)</i>	(948)	(1,259)	(1,442)
Building Permits & Compliance	Ensuring the safety of buildings where people live, work and play.	<i>Inc</i>	2,363	2,282	2,428
		<i>Exp</i>	3,450	3,305	3,331
		<i>Surplus/ (deficit)</i>	(1,087)	(1,022)	(903)
Civic Compliance	Following the Wyndham Enforcement Policy and the priority to keep Wyndham safe, clean, and presentable, this service enforces planning rules, local laws, and parking regulations. Through clear education, consistent enforcement, and ongoing community engagement, it works to improve compliance and shared responsibility, making sure Wyndham remains a safe, orderly, and well-maintained place for everyone.	<i>Inc</i>	10,976	12,984	10,090
		<i>Exp</i>	9,439	6,928	4,002
		<i>Surplus/ (deficit)</i>	1,537	6,056	6,088
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>	486	831	806
		<i>Exp</i>	1,610	1,856	1,856
		<i>Surplus/ (deficit)</i>	(1,124)	(1,025)	(1,050)
Conservation and Arboriculture	Protecting the natural environment and managing trees within streets and open spaces for the community to enjoy.	<i>Inc</i>	1,076	369	198
		<i>Exp</i>	16,164	17,427	17,692
		<i>Surplus/ (deficit)</i>	(15,089)	(17,059)	(17,493)
Depot Stores	Provides strategic and operational management of Council's depot stores to ensure the efficient and safe provision of materials, equipment, and consumables that support Council's construction, maintenance, and operational activities.	<i>Inc</i>	-	-	-
		<i>Exp</i>	113	205	292
		<i>Surplus/ (deficit)</i>	(113)	(205)	(292)
Environment & Water	Strategically enhancing and protecting Wyndham's natural environment, native vegetation, grasslands, and biodiversity. Develop and deliver policies, strategies, and education programs for the Community.  Improve wetlands, stormwater management and water quality across the city.	<i>Inc</i>	100	1,019	1,061
		<i>Exp</i>	621	2,409	2,561
		<i>Surplus/ (deficit)</i>	(521)	(1,390)	(1,500)
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>	1,917	2,242	2,351
		<i>Exp</i>	2,924	3,005	3,231
		<i>Surplus/ (deficit)</i>	(1,008)	(763)	(880)
Kerbside bin and hard waste collections, and waste and litter education	Helps the Wyndham residents keep their properties and the city clean, green and safe by collecting household waste and delivering community waste and litter programs via funds collected through the Council's Annual Waste Charge.	<i>Inc</i>	51,806	57,178	61,887
		<i>Exp</i>	47,957	55,034	63,724
		<i>Surplus/ (deficit)</i>	3,849	2,143	(1,837)
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>	1,718	1,448	1,414
		<i>Exp</i>	25,931	27,281	30,110
		<i>Surplus/ (deficit)</i>	(24,214)	(25,833)	(28,697)
Open Space Planning & Design	Reviewing, planning, designing, and delivering open space policy, programs and projects across the City's open space network, to improve quality, functionality, amenity, safety, and environmental outcomes of our open spaces, and enhance community wellbeing.	<i>Inc</i>	490	1,433	1,322
		<i>Exp</i>	2,323	2,244	2,713
		<i>Surplus/ (deficit)</i>	(1,833)	(811)	(1,392)
Wyndham Landfill and Resource Recovery Centre	To help the people of Wyndham and other people in metropolitan Melbourne keep their properties and the city clean, green and safe, by providing a secure, long term waste disposal and resource recovery facility.	<i>Inc</i>	65,026	80,126	80,132
		<i>Exp</i>	57,144	63,327	71,145
		<i>Surplus/ (deficit)</i>	7,882	16,800	8,987

## Major Initiatives

- 1) Deliver the park asset renewal projects at locations across the municipality - \$4,000,000
- 2) Deliver upgrades at Riverbend Historical Park (Werribee), Farfalla Way District Park (Tarnet) and Woodville Park (Hoppers Crossing) - \$2,250,000
- 3) Continue delivery of the Werribee South Beach Stage 1 works which will include construction of a wetland deck, upgrades to the Wyndham Bay trail, installation of wildlife friendly solar path lighting and dune restoration as part of the Wyndham Coastal and Marine Management Plan - \$4,635,600
- 4) Finalise delivery of Levittown Rise Park (Werribee) including the restoration and reuse of the landmark incinerator as a lookout and the development of the surrounding parkland - \$1,580,000
- 5) Begin construction on the Werribee South Boat Ramp redevelopment - \$3,300,000

## Other Initiatives

- 6) Finalise design of the Riverwalk Community Precinct Open Space - Discovery Centre (Werribee) - \$450,000
- 7) Delivery of the Waste and Litter Strategy Year 1 Action Plan
- 8) Introduce the Universal Food Organics / Green Organics (FOGO) service to all households in line with Victorian Government standards for diverting organic material from landfill

## Service Performance Outcome Indicators

Domain	Indicator	2024/25	2025/26	2026/27
		Actual	Forecast	Budget
Cost*	Waste Management - Cost of kerbside garbage bin collection service **	New in 2026/27	New in 2026/27	N/A
Environment*	Waste Management - Kerbside collection waste to landfill per serviced property	New in 2026/27	New in 2026/27	0.52 tonnes
Responsiveness*	Food Safety - Critical and major non-compliance outcome notifications	100%	100%	100%

\* refer to table at end of section 2.4 for information on the calculation of Service performance outcome indicators

\*\* Cost - This cost indicator now includes capital purchases and capital expenses, as well as the cost of the kerbside recyclables bins (previously reported as a separate indicator), as required by the LGPRF.

## 2.4 Strategic Area 4 : Delivering for the community

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

## Services

Service	Description of services provided		2024/25	2025/26	2026/27
			Actual \$'000	Forecast \$'000	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>	551	389	812
		<i>Surplus/ (deficit)</i>	(551)	(389)	(812)
Asset Management	To support the management of Council's infrastructure by implementing the adopted Asset Plan 2025–2035 and supporting works management and maintenance systems.	<i>Inc</i>	1,751	200	280
		<i>Exp</i>	1,793	1,827	1,737
		<i>Surplus/ (deficit)</i>	(42)	(1,627)	(1,457)
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>	-	-	-
		<i>Exp</i>	1,511	1,437	1,585
		<i>Surplus/ (deficit)</i>	(1,511)	(1,437)	(1,585)
Community Engagement	Providing the community with genuine, transparent, and appropriate opportunities to share their thoughts on projects and decisions that affect them. Together, we ensure both community input and data inform the organisation's decision making.	<i>Inc</i>	-	-	-
		<i>Exp</i>	1,669	1,092	871
		<i>Surplus/ (deficit)</i>	(1,669)	(1,092)	(871)
Construction and Development Services	Construction and Development Services deliver Council's complex projects to achieve quality outcomes with a focus on public value.	<i>Inc</i>	-	1,494	1,565
		<i>Exp</i>	204	1,856	1,632
		<i>Surplus/ (deficit)</i>	(204)	(362)	(67)
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>	176	500	70
		<i>Exp</i>	4,484	3,315	2,695
		<i>Surplus/ (deficit)</i>	(4,308)	(2,815)	(2,625)
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>	59	22	22
		<i>Exp</i>	7,980	9,151	9,208
		<i>Surplus/ (deficit)</i>	(7,922)	(9,130)	(9,187)
Finance	Delivers financial planning, reporting and taxation in line with the Local Government Act 2020 and relevant taxation legislation, while providing financial advice and support to Management and Council staff. Oversees municipal rates and property valuations, and manages financial transactions including creditors, debtors and collections.	<i>Inc</i>	72,573	63,222	67,021
		<i>Exp</i>	38,709	36,156	35,394
		<i>Surplus/ (deficit)</i>	33,864	27,067	31,626

Fleet Management	Delivering a cost effective, whole of life asset management, procurement and provision of fit for purpose plant, vehicles and equipment that support internal Council service providers.	<i>Inc</i>	8,749	7,032	6,364
		<i>Exp</i>	8,362	6,461	7,002
		<i>Surplus/ (deficit)</i>	387	572	(637)
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>	203	20	100
		<i>Exp</i>	28,042	29,102	19,426
		<i>Surplus/ (deficit)</i>	(27,839)	(29,083)	(19,326)
Infrastructure Business Management	Provide essential business support to ensure quality Open Space, Roads, Drainage and Footpath outcomes are delivered to the Community.	<i>Inc</i>	-	-	-
		<i>Exp</i>	-	1,363	1,405
		<i>Surplus/ (deficit)</i>	0	(1,363)	(1,405)
Legal, FOI and Privacy	Deliver a centralised and independent legal function that provides internal legal advice and services, manages the engagement of external legal providers, project manages external referrals where required, manages and upholds integrity functions particularly in relation to Public Interest Disclosures, contributes to legal compliance and policy development, and maintains Council's Instruments of Delegation, Authorisations and Appointments. Supports the organisation to ensure compliance with the Freedom of Information Act 1982, Health Records Act 2001 and Privacy and Data Protection Act 2014, and liaises with appropriate external regulators and integrity organisations as required.	<i>Inc</i>	2	4	4
		<i>Exp</i>	1,116	1,394	1,773
		<i>Surplus/ (deficit)</i>	(1,114)	(1,390)	(1,769)
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>	1,209	1,502	2,194
		<i>Surplus/ (deficit)</i>	(1,209)	(1,502)	(2,194)
Organisational Planning, Strategy and Reporting	Assists Council to set and inform its high-level strategies including the Wyndham 2050 Community Vision, and the Council Plan (Incorporating the Municipal Health and Wellbeing Plan). Works to ensure the community is informed as to what services Council provides, how these are performing and how resources are being spent, to promote accountability and compliance with all legislated requirements.	<i>Inc</i>	-	-	-
		<i>Exp</i>	672	749	768
		<i>Surplus/ (deficit)</i>	(672)	(749)	(768)
Organisational Project Governance and Support	The Infrastructure Project Management Office enables the organisation to deliver capital projects that are aligned with community needs, ensuring the right projects are delivered in the right way. The unit provides strategic oversight of the Capital Works Program through structured monitoring and reporting, upholds robust governance and assurance, and fosters continuous improvement by proactively managing business risks and adapting to an evolving operating environment.	<i>Inc</i>	-	493	594
		<i>Exp</i>	954	1,078	1,434
		<i>Surplus/ (deficit)</i>	(954)	(585)	(840)
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>	2,727	3,171	3,661
		<i>Exp</i>	9,733	10,461	10,634
		<i>Surplus/ (deficit)</i>	(7,006)	(7,290)	(6,973)
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>	-	130	67
		<i>Exp</i>	1,759	2,470	2,539
		<i>Surplus/ (deficit)</i>	(1,759)	(2,340)	(2,472)
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, sustainable business performance through building service resilience.	<i>Inc</i>	393	390	390
		<i>Exp</i>	4,439	5,135	4,858
		<i>Surplus/ (deficit)</i>	(4,046)	(4,745)	(4,468)
Service Development and Strategy	Leads and strengthens Community Support services through strategic planning, collaboration, and continuous improvement initiatives. Drives sector development and capacity building by using data-driven insights to ensure services are effective, aligned with community needs, and responsive to emerging priorities.	<i>Inc</i>	2,456	460	405
		<i>Exp</i>	2,984	1,348	1,200
		<i>Surplus/ (deficit)</i>	(527)	(888)	(796)
Service Planning	Internal team who conduct strategic and analytical service planning to support organisational sustainability and the planning of service and asset provision. Council services in scope are kindergarten, maternal child health, youth, community development and library services, and can include the external market.	<i>Inc</i>	38	52	-
		<i>Exp</i>	1,110	1,146	799
		<i>Surplus/ (deficit)</i>	(1,072)	(1,094)	(799)
Smart Cities and Spatial Systems	Identifying and implementing spatial and innovative solutions by leveraging technology and data to enhance operational effectiveness and support council decision-making to improve municipal outcomes whilst establishing Wyndham as a Smart City.	<i>Inc</i>	100	40	40
		<i>Exp</i>	1,288	1,364	1,371
		<i>Surplus/ (deficit)</i>	(1,188)	(1,324)	(1,331)
Strategic Communications and Marketing and Tourism	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 relations, digital channels and integrated campaigns along with employee communications. Leverages key marketing and positioning opportunities to strengthen Wyndham City's brand. Supports the growth of Wyndham's visitor economy by maximising sponsorship and promotional opportunities that attract visitors and enhance the municipality's positive reputation.	<i>Inc</i>	411	381	394
		<i>Exp</i>	1,943	1,897	4,117
		<i>Surplus/ (deficit)</i>	(1,532)	(1,516)	(3,723)
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>	1,377	1,559	1,806
		<i>Exp</i>	2,781	3,168	5,197
		<i>Surplus/ (deficit)</i>	(1,404)	(1,610)	(3,391)

## Major Initiatives

- 1) Coordinate and deliver the 'A Way Forward for Wyndham' advocacy campaign to highlight the needs of the Wyndham municipality ahead of the State Government election in 2026

## Other Initiatives

- 2) Capture 3D models of key facilities, expand the City's digital 3D map and add real-time data feeds to improve operations

## Service Performance Outcome Indicators

Domain	Indicator	2024/25 Actual	2025/26 Forecast	2026/27 Budget
Governance*	Community Engagement - Satisfaction with the opportunities offered by Council to be consulted on or engaged in council decisions **	75	75	66

\* refer to table at end of section 2.4 for information on the calculation of Service performance outcome indicators

\*\* Governance - For 2026/27 this indicator wording has changed from Satisfaction with community consultation and engagement as required by the LGPRF.

## Service Performance Outcome Indicators

Domain	Indicator	Performance Measure	Computation
Governance	Community engagement	Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions (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
Community	Library services	Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100
	Maternal and child health services	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
Environment	Roads	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
	Waste management	Kerbside collection waste to landfill per serviced property (amount of waste collected from kerbside waste collection services that is sent to landfill per serviced property)	Amount of waste in tonnes (t) collected from kerbside waste collection services that is sent to landfill / Number of serviced properties
Responsiveness	Food 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
	Statutory planning	Planning applications decided within the relevant required time (percentage of regular and VicSmart planning application decisions made within the relevant required time)	[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
Cost	Library services	Cost of library services (direct cost of library services per head of population)	Direct cost of library services / Population
	Waste management	Cost of kerbside waste collection services (direct cost of kerbside waste collection services per serviced property)	Direct cost of kerbside waste collection services / Number of serviced properties

## 2.5 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Income / Revenue
	\$'000	\$'000	\$'000
1. A Welcoming, Healthy and Resilient City	(67,453)	128,939	61,486
2. A Liveable City	(40,859)	63,919	23,060
3. A Clean and Green City	(40,410)	204,351	163,941
4. Delivering for the Community	(35,867)	118,651	82,783
<b>Total</b>	<b>(184,589)</b>	<b>515,861</b>	<b>331,271</b>
<b>Expenses added in:</b>			
Depreciation & Amortisation (Exc Landfill & Resource Recovery Centre)	(129,712)		
Borrowing costs	(1,759)		
Finance Cost Leases	(557)		
Others	(2,721)		
<b>Deficit before funding sources</b>	<b>(319,338)</b>		
<b>Funding sources added in:</b>			
Rates & Charges (excluding waste management service charge)	287,701		
Contributions - monetary	34,610		
Contributions - non monetary	200,853		
Grants - Capital	22,230		
Interest Income	33,114		
<b>Total funding sources</b>	<b>578,508</b>		
<b>Operating surplus for the year</b>	<b>259,171</b>		

### 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 2026/27 has been supplemented with projections to 2029/30.

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

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

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

## Comprehensive Income Statement

For the four years ending 30 June 2030

	NOTES	Forecast	Budget	Projections		
		2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
<b>Income / Revenue</b>						
Rates and charges	4.1.1	328,272	348,261	364,141	383,045	402,672
Statutory fees and fines	4.1.4	27,780	28,998	30,559	32,205	33,926
User fees	4.1.5	73,954	75,173	78,729	80,515	81,921
Grants - operating	4.1.6	68,666	68,895	71,897	74,430	77,097
Grants - capital	4.1.6	5,919	22,230	16,343	9,673	30,294
Contributions - monetary	4.1.7	34,707	34,610	32,983	27,850	19,541
Contributions - non monetary	4.1.7	200,853	200,853	257,347	188,317	206,461
Other income	4.1.8	34,376	35,714	38,948	37,255	35,344
<b>Total income / revenue</b>		<b>774,527</b>	<b>814,734</b>	<b>890,946</b>	<b>833,290</b>	<b>887,256</b>
<b>Expenses</b>						
Employee costs	4.1.9	209,915	213,561	216,606	219,205	230,921
Materials and services	4.1.10	192,418	196,394	196,079	199,240	208,801
Depreciation	4.1.11	124,559	130,888	133,473	145,233	148,910
Amortisation - intangible assets	4.1.12	2,907	2,907	2,750	2,750	2,750
Depreciation - right of use assets	4.1.13	2,973	3,123	2,792	2,544	2,545
Allowance for impairment losses		2,737	2,542	2,608	2,673	2,740
Borrowing costs		595	1,759	3,745	4,770	5,116
Finance costs - leases		696	557	754	892	801
Net loss on disposal of property, infrastructure, plant and equipment		911	-	5,207	-	1,181
Other expenses	4.1.14	4,392	3,832	3,809	3,717	3,913
<b>Total expenses</b>		<b>542,103</b>	<b>555,563</b>	<b>567,823</b>	<b>581,025</b>	<b>607,678</b>
<b>Surplus for the year</b>		<b>232,424</b>	<b>259,171</b>	<b>323,122</b>	<b>252,265</b>	<b>279,578</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		-	14,775	356,665	16,751	-
<b>Total other comprehensive income</b>		<b>-</b>	<b>14,775</b>	<b>356,665</b>	<b>16,751</b>	<b>-</b>
<b>Total comprehensive result</b>		<b>232,424</b>	<b>273,946</b>	<b>679,787</b>	<b>269,016</b>	<b>279,578</b>

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

## Balance Sheet

For the four years ending 30 June 2030

	NOTES	Forecast	Budget	Projections		
		2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		22,027	35,332	37,654	40,435	43,755
Trade and other receivables		111,672	83,231	83,429	87,464	88,987
Other financial assets		609,419	422,744	450,519	483,798	523,514
Inventories		282	289	295	302	308
Prepayments		3,573	3,740	3,906	4,075	4,252
Non-current assets classified as held for sale		-	14,370	-	8,382	-
Other assets		193	243	292	343	395
<b>Total current assets</b>		<b>747,166</b>	<b>559,949</b>	<b>576,095</b>	<b>624,799</b>	<b>661,211</b>
<b>Non-current assets</b>						
Trade and other receivables - non current		6,590	6,590	6,590	3,428	1,691
Other financial assets		102,793	335,580	357,628	384,045	415,573
Property, infrastructure, plant and equipment		7,085,608	7,361,298	8,033,329	8,243,411	8,446,621
Right-of-use assets	4.2.4	19,282	16,719	24,054	21,513	18,971
Intangible assets		2,601	2,601	2,601	2,601	2,601
<b>Total non-current assets</b>		<b>7,216,875</b>	<b>7,722,787</b>	<b>8,424,202</b>	<b>8,654,999</b>	<b>8,885,457</b>
<b>Total assets</b>	4.2.1	<b>7,964,041</b>	<b>8,282,736</b>	<b>9,000,297</b>	<b>9,279,798</b>	<b>9,546,668</b>
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		56,469	56,469	58,362	59,710	62,544
Trust funds and deposits		39,936	43,359	45,047	46,240	48,781
Contract and other liabilities		10,733	24,535	26,724	27,687	26,151
Provisions		54,668	39,089	40,439	40,875	42,805
Interest-bearing liabilities	4.2.3	6,344	16,082	23,997	31,124	35,378
Lease Liabilities - current	4.2.4	3,161	2,643	2,266	2,358	2,453
<b>Total current liabilities</b>		<b>171,310</b>	<b>182,178</b>	<b>196,836</b>	<b>207,992</b>	<b>218,112</b>
<b>Non-current liabilities</b>						
Provisions		18,865	18,865	18,865	18,865	18,865
Interest-bearing liabilities	4.2.3	28,656	64,623	79,877	81,560	61,183
Lease liabilities	4.2.4	17,382	15,297	23,159	20,804	18,354
<b>Total non-current liabilities</b>		<b>64,904</b>	<b>98,785</b>	<b>121,901</b>	<b>121,230</b>	<b>98,402</b>
<b>Total liabilities</b>	4.2.2	<b>236,214</b>	<b>280,963</b>	<b>318,737</b>	<b>329,222</b>	<b>316,514</b>
<b>Net assets</b>		<b>7,727,827</b>	<b>8,001,773</b>	<b>8,681,560</b>	<b>8,950,576</b>	<b>9,230,154</b>
<b>Equity</b>						
Accumulated surplus		3,997,249	4,233,707	4,560,347	4,811,542	5,071,114
Reserves		3,730,578	3,768,066	4,121,213	4,139,034	4,159,040
<b>Total equity</b>	4.3	<b>7,727,827</b>	<b>8,001,773</b>	<b>8,681,560</b>	<b>8,950,576</b>	<b>9,230,154</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 2030

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2026 Forecast Actual</b>					
Balance at beginning of the financial year		7,495,403	3,783,240	3,134,699	577,463
Surplus for the year		232,424	232,424	-	-
Net asset revaluation gain		-	-	-	-
Transfers to other reserves		-	(59,683)	-	59,683
Transfers from other reserves		-	41,268	-	(41,268)
<b>Balance at end of the financial year</b>		<b>7,727,827</b>	<b>3,997,249</b>	<b>3,134,699</b>	<b>595,879</b>
<b>2027 Budget</b>					
Balance at beginning of the financial year		7,727,827	3,997,249	3,134,699	595,879
Surplus for the year		259,171	259,171	-	-
Net asset revaluation gain/(loss)		14,775	-	14,775	-
Transfers to other reserves		-	(60,455)	-	60,455
Transfers from other reserves		-	37,742	-	(37,742)
<b>Balance at end of the financial year</b>	<b>4.3</b>	<b>8,001,773</b>	<b>4,233,707</b>	<b>3,149,474</b>	<b>618,592</b>
<b>2028</b>					
Balance at beginning of the financial year		8,001,773	4,233,707	3,149,474	618,592
Surplus for the year		323,122	323,122	-	-
Net asset revaluation gain		356,665	-	356,665	-
Transfers to other reserves		-	(64,324)	-	64,324
Transfers from other reserves		-	67,842	-	(67,842)
<b>Balance at end of the financial year</b>		<b>8,681,560</b>	<b>4,560,347</b>	<b>3,506,139</b>	<b>615,074</b>
<b>2029</b>					
Balance at beginning of the financial year		8,681,560	4,560,347	3,506,139	615,074
Surplus for the year		252,265	252,265	-	-
Net asset revaluation gain		16,751	-	16,751	-
Transfers to other reserves		-	(57,159)	-	57,159
Transfers from other reserves		-	56,090	-	(56,090)
<b>Balance at end of the financial year</b>		<b>8,950,576</b>	<b>4,811,542</b>	<b>3,522,891</b>	<b>616,143</b>
<b>2030</b>					
Balance at beginning of the financial year		8,950,576	4,811,542	3,522,891	616,143
Surplus for the year		279,578	279,578	-	-
Net asset revaluation gain		-	-	-	-
Transfers to other reserves		-	(47,044)	-	47,044
Transfers from other reserves		-	27,038	-	(27,038)
<b>Balance at end of the financial year</b>		<b>9,230,154</b>	<b>5,071,114</b>	<b>3,522,891</b>	<b>636,149</b>

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

## Statement of Cash Flows

For the four years ending 30 June 2030

	Notes	Forecast	Budget	Projections		
		2025/26	2026/27	2027/28	2028/29	2029/30
		\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>						
Rates and charges		325,430	345,547	361,273	379,871	399,344
Statutory fees and fines		29,801	32,253	33,018	33,969	36,415
User fees		79,027	80,353	84,153	86,069	87,581
Grants - operating		73,823	83,809	78,354	80,120	81,006
Grants - capital		6,364	27,042	17,811	10,413	31,830
Contributions - monetary		36,765	36,648	34,907	29,431	20,573
Other income		34,376	35,714	38,948	37,255	35,344
Trust funds and deposits taken		682	3,423	1,688	1,193	2,541
Net GST refund / payment		23,934	23,191	24,697	22,103	20,612
Employee costs		(209,915)	(212,673)	(215,256)	(218,770)	(228,991)
Materials and services		(237,380)	(257,594)	(238,395)	(238,678)	(246,087)
<b>Net cash provided by operating activities</b>	4.4.1	162,907	197,712	221,197	222,976	240,167
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		(176,904)	(178,524)	(194,243)	(161,379)	(148,408)
Proceeds from sale of property, infrastructure, plant and equipment		-	-	9,162	-	7,201
Payments for investments		(25,975)	(46,112)	(49,822)	(59,697)	(71,243)
<b>Net cash used in investing activities</b>	4.4.2	(202,878)	(224,636)	(234,903)	(221,076)	(212,450)
<b>Cash flows from financing activities</b>						
Finance costs		(595)	(1,759)	(3,745)	(4,770)	(5,116)
Proceeds from borrowings		35,000	52,049	39,252	32,807	15,000
Repayment of borrowings		(15,000)	(6,344)	(16,082)	(23,997)	(31,124)
Interest paid - lease liability		(696)	(557)	(754)	(892)	(801)
Repayment of lease liabilities		(2,954)	(3,161)	(2,643)	(2,266)	(2,357)
<b>Net cash provided by/(used in) financing activities</b>	4.4.3	15,754	40,229	16,028	882	(24,398)
Net increase/(decrease) in cash & cash equivalents		(24,217)	13,305	2,321	2,781	3,319
Cash and cash equivalents at the beginning of the financial year		46,244	22,027	35,332	37,654	40,435
<b>Cash and cash equivalents at the end of the financial year</b>		22,027	35,332	37,654	40,435	43,755

(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 2030

	NOTES	Forecast	Budget	Projections		
		2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
<b>Property</b>						
Land		21,370	11,210	-	-	-
Land improvements		150	250	8,750	1,000	-
<b>Total land</b>		<b>21,520</b>	<b>11,460</b>	<b>8,750</b>	<b>1,000</b>	<b>-</b>
<b>Buildings</b>						
Buildings		4,473	5,500	26,800	7,000	5,000
Heritage buildings		1,928	1,370	-	-	-
Building improvements		328	-	-	-	-
<b>Total buildings</b>		<b>6,729</b>	<b>6,870</b>	<b>26,800</b>	<b>7,000</b>	<b>5,000</b>
<b>Total property</b>		<b>28,249</b>	<b>18,330</b>	<b>35,550</b>	<b>8,000</b>	<b>5,000</b>
<b>Plant and equipment</b>						
Heritage plant and equipment		325	593	314	320	-
Plant, machinery and equipment		4,740	3,533	3,494	3,250	3,966
Computers and telecommunications		1,358	1,506	1,576	1,500	1,600
Library books		1,740	1,769	2,139	2,646	2,483
<b>Total plant and equipment</b>		<b>8,164</b>	<b>7,400</b>	<b>7,523</b>	<b>7,716</b>	<b>8,048</b>
<b>Infrastructure</b>						
Roads		55,519	56,550	71,331	59,156	74,435
Bridges		1,950	-	-	-	-
Footpaths and cycleways		5,895	4,000	3,500	3,500	4,000
Drainage		2,886	2,652	1,250	3,750	4,000
Recreational, leisure and community facilities		46,582	61,270	56,512	55,923	26,244
Waste management		10,747	3,223	2,447	2,429	-
Parks, open space and streetscapes		16,912	25,098	16,129	19,405	26,681
<b>Total infrastructure</b>		<b>140,491</b>	<b>152,794</b>	<b>151,170</b>	<b>144,163</b>	<b>135,360</b>
<b>Total capital works expenditure</b>	6.1	<b>176,904</b>	<b>178,524</b>	<b>194,243</b>	<b>159,879</b>	<b>148,408</b>
<b>Represented by:</b>						
New asset expenditure		90,087	62,955	73,259	58,621	58,744
Asset renewal expenditure		49,060	52,140	49,360	40,929	38,167
Asset upgrade expenditure		37,756	63,429	71,625	60,329	51,498
<b>Total capital works expenditure</b>	6.1	<b>176,904</b>	<b>178,524</b>	<b>194,243</b>	<b>159,879</b>	<b>148,408</b>
<b>Funding sources represented by:</b>						
Grants		3,843	22,230	16,343	9,673	30,294
Contributions		65,406	37,742	67,842	56,090	27,038
Council cash		79,178	66,504	70,807	61,309	76,076
Borrowings		28,477	52,049	39,252	32,807	15,000
<b>Total capital works expenditure</b>	6.1	<b>176,904</b>	<b>178,524</b>	<b>194,243</b>	<b>159,879</b>	<b>148,408</b>

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

**Statement of Human Resources**  
For the four years ending 30 June 2030

	Forecast	Budget	Projections		
	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
<b>Staff expenditure</b>					
Employee costs - operating	209,915	213,561	216,606	219,205	230,921
Employee costs - capital	7,909	8,255	8,365	8,549	8,737
<b>Total staff expenditure</b>	<b>217,824</b>	<b>221,816</b>	<b>224,971</b>	<b>227,755</b>	<b>239,659</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	1,650.0	1,645.9	1,644.6	1,662.2	1,679.9
<b>Total staff numbers</b>	<b>1,650.0</b>	<b>1,645.9</b>	<b>1,644.6</b>	<b>1,662.2</b>	<b>1,679.9</b>

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

Department	Budget 2026/27 \$'000	Comprises			
		Permanent Full Time \$'000	Part time \$'000	Casual \$'000	Temporary \$'000
CEO's Office	5,787	5,586	165	36	-
Corporate Services	28,124	26,056	690	69	1,308
Planning & Liveability	37,366	34,997	1,523	518	328
City Life	58,278	40,655	15,007	2,109	506
City Operations	38,838	37,672	519	43	603
Western Leisure Services - 100% subsidiary	10,136	2,927	1,965	5,244	-
<b>Subtotal</b>	<b>178,527</b>				
Other employee related expenditure	43,289				
Capitalised labour costs	(8,255)				
<b>Employee costs - operating</b>	<b>213,561</b>				

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

Department	Budget 2026/27	Comprises			
		Permanent Full Time	Part time	Casual	Temporary
CEO's Office	41.1	39.0	1.7	0.4	-
Corporate Services	232.5	217.7	7.0	0.7	7.1
Planning & Liveability	336.3	312.3	15.8	5.4	2.8
City Life	547.9	395.7	127.4	20.3	4.4
City Operations	374.6	363.0	5.5	0.4	5.7
Western Leisure Services - 100% subsidiary	113.5	30.0	20.1	63.4	-
<b>Total staff</b>	<b>1,645.9</b>	<b>1,357.7</b>	<b>177.6</b>	<b>90.6</b>	<b>20.0</b>

(Note: +/-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 2030

	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
<b>CEO's Office</b>				
Permanent - Full time	5,586	5,754	5,984	6,223
Women	3,923	4,041	4,202	4,370
Men	1,663	1,713	1,782	1,853
Permanent - Part time	165	170	176	184
Women	136	140	146	152
Men	28	29	30	32
<b>Total CEO's Office</b>	<b>5,751</b>	<b>5,924</b>	<b>6,161</b>	<b>6,407</b>
<b>Corporate Services</b>				
Permanent - Full time	26,056	26,952	28,154	29,409
Women	15,836	16,381	17,111	17,874
Men	10,220	10,571	11,043	11,535
Permanent - Part time	690	714	746	779
Women	571	590	617	644
Men	120	124	129	135
<b>Total Corporate Services</b>	<b>26,747</b>	<b>27,666</b>	<b>28,900</b>	<b>30,188</b>
<b>Planning &amp; Liveability</b>				
Permanent - Full time	34,997	36,467	38,386	40,399
Women	18,950	19,747	20,786	21,876
Men	16,047	16,721	17,601	18,524
Permanent - Part time	1,523	1,587	1,671	1,758
Women	1,174	1,224	1,288	1,356
Men	349	364	383	403
<b>Total Planning &amp; Liveability</b>	<b>36,520</b>	<b>38,055</b>	<b>40,057</b>	<b>42,158</b>
<b>City Life</b>				
Permanent - Full time	40,655	42,432	44,739	47,161
Women	35,266	36,807	38,808	40,909
Men	5,389	5,625	5,931	6,252
Permanent - Part time	15,007	15,663	16,515	17,409
Women	13,403	13,989	14,750	15,548
Men	1,604	1,674	1,765	1,861
<b>Total City Life</b>	<b>55,663</b>	<b>58,095</b>	<b>61,254</b>	<b>64,570</b>
<b>City Operations</b>				
Permanent - Full time	37,672	39,287	41,388	43,594
Women	9,227	9,622	10,137	10,677
Men	28,445	29,664	31,251	32,917
Permanent - Part time	519	542	571	601
Women	495	516	544	573
Men	24	26	27	28
<b>Total City Operations</b>	<b>38,192</b>	<b>39,828</b>	<b>41,959</b>	<b>44,195</b>
<b>Western Leisure Services</b>				
Permanent - Full time	2,927	3,022	3,120	3,221
Women	1,658	1,712	1,768	1,825
Men	1,268	1,309	1,352	1,396
Permanent - Part time	1,965	2,029	2,095	2,163
Women	1,806	1,864	1,925	1,988
Men	159	164	170	175
<b>Total Western Leisure Services</b>	<b>4,891</b>	<b>5,050</b>	<b>5,214</b>	<b>5,384</b>
<b>Total for Permanent Staff</b>	<b>167,763</b>	<b>174,618</b>	<b>183,544</b>	<b>192,902</b>
<b>Casuals, temporary and other expenditure</b>	<b>54,053</b>	<b>50,353</b>	<b>44,209</b>	<b>46,757</b>
<b>Capitalised labour costs</b>	<b>(8,255)</b>	<b>(8,365)</b>	<b>(8,549)</b>	<b>(8,737)</b>
<b>Total staff expenditure</b>	<b>213,561</b>	<b>216,606</b>	<b>219,205</b>	<b>230,921</b>

	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE
<b>CEO's Office</b>				
Permanent - Full time	39.0	39.0	39.0	39.0
Women	29.3	29.3	29.3	29.3
Men	9.6	9.6	9.6	9.6
Permanent - Part time	1.7	1.7	1.7	1.7
Women	1.5	1.5	1.5	1.5
Men	0.2	0.2	0.2	0.2
<b>Total CEO's Office</b>	<b>40.7</b>	<b>40.7</b>	<b>40.7</b>	<b>40.7</b>
<b>Corporate Services</b>				
Permanent - Full time	217.7	218.6	219.6	220.5
Women	133.3	133.8	134.4	135.0
Men	84.4	84.8	85.1	85.5
Permanent - Part time	7.0	7.1	7.1	7.1
Women	6.1	6.2	6.2	6.2
Men	0.9	0.9	0.9	0.9
<b>Total Corporate Services</b>	<b>224.7</b>	<b>225.7</b>	<b>226.7</b>	<b>227.7</b>
<b>Planning &amp; Liveability</b>				
Permanent - Full time	312.3	315.9	319.7	323.6
Women	173.3	175.3	177.5	179.6
Men	138.9	140.5	142.3	144.0
Permanent - Part time	15.8	16.0	16.2	16.4
Women	12.2	12.3	12.5	12.6
Men	3.6	3.7	3.7	3.7
<b>Total Planning &amp; Liveability</b>	<b>328.0</b>	<b>331.9</b>	<b>335.9</b>	<b>339.9</b>
<b>City Life</b>				
Permanent - Full time	395.7	401.0	406.5	412.1
Women	351.4	356.1	361.0	365.9
Men	44.3	44.9	45.5	46.2
Permanent - Part time	127.4	129.1	130.9	132.7
Women	112.6	114.1	115.7	117.3
Men	14.8	15.0	15.2	15.4
<b>Total City Life</b>	<b>523.2</b>	<b>530.1</b>	<b>537.5</b>	<b>544.8</b>
<b>City Operations</b>				
Permanent - Full time	363.0	367.6	372.3	377.1
Women	82.7	83.7	84.8	85.9
Men	280.4	283.9	287.6	291.2
Permanent - Part time	5.5	5.6	5.7	5.8
Women	5.3	5.3	5.4	5.5
Men	0.3	0.3	0.3	0.3
<b>Total City Operations</b>	<b>368.6</b>	<b>373.2</b>	<b>378.0</b>	<b>382.8</b>
<b>Western Leisure Services</b>				
Permanent - Full time	30.0	30.0	30.0	30.0
Women	17.0	17.0	17.0	17.0
Men	13.0	13.0	13.0	13.0
Permanent - Part time	20.1	20.1	20.1	20.1
Women	18.5	18.5	18.5	18.5
Men	1.6	1.6	1.6	1.6
<b>Total Western Leisure Services</b>	<b>50.1</b>	<b>50.1</b>	<b>50.1</b>	<b>50.1</b>
<b>Casuals and temporary staff</b>	<b>110.6</b>	<b>92.9</b>	<b>93.4</b>	<b>93.9</b>
<b>Total staff numbers</b>	<b>1,645.9</b>	<b>1,644.6</b>	<b>1,662.2</b>	<b>1,679.9</b>
<b>Capitalised labour</b>	<b>(54.4)</b>	<b>(55.0)</b>	<b>(55.7)</b>	<b>(56.4)</b>
<b>Total staff numbers for operating expenditure</b>	<b>1,591.6</b>	<b>1,589.5</b>	<b>1,606.5</b>	<b>1,623.4</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 2026/27 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 2026/27 to \$348.3 million.

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

Rates and Charges	2025/26 Forecast \$'000	2026/27 Budget \$'000	Change \$'000	%
General Rates*	253,719	267,493	13,774	5.43%
Municipal Charge*	9,208	9,788	581	6.31%
Waste Management Charge	53,408	58,864	5,456	10.22%
Supplementary Rates and Rate adjustments	4,542	4,961	419	9.22%
Supplementary Charges	2,372	1,696	(676)	-28.51%
Interest on rates and charges	4,741	5,168	427	9.01%
Revenue in lieu of rates	282	290	8	2.90%
<b>Total rates and charges</b>	<b>328,272</b>	<b>348,261</b>	<b>19,989</b>	<b>6.09%</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	2025/26 cents/\$CIV*	2026/27 cents/\$CIV*	Change
Recreational Land	0.1108	<b>0.1074</b>	-3.11%
Developed Land	0.2216	<b>0.2147</b>	-3.11%
Commercial Developed Land	0.3102	<b>0.3006</b>	-3.11%
Industrial Developed Land	0.3546	<b>0.3435</b>	-3.11%
Residential Development Land	0.3767	<b>0.3650</b>	-3.11%
Residential Vacant Land	0.3546	<b>0.3435</b>	-3.11%
Commercial Vacant Land	0.3767	<b>0.3650</b>	-3.11%
Industrial Vacant Land	0.3989	<b>0.3865</b>	-3.11%
Farm Land	0.1773	<b>0.1718</b>	-3.11%
Rural Lifestyle Land	0.1994	<b>0.1932</b>	-3.11%
Rural Vacant Land	0.2216	<b>0.2147</b>	-3.11%

Note that the rate in the dollar reflects an decrease of 3.11% due to changes in property valuations and compliance with the 2.75% cap set by the Minister for Local Government.

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

Type or class of land	2025/26	2026/27	Change	
	Budget \$'000	Budget \$'000	\$'000	%
Recreational Land	74	68	(6)	-8.01%
Developed Land	167,520	180,332	12,812	7.65%
Commercial Developed Land	15,510	16,485	975	6.29%
Industrial Developed Land	42,318	43,422	1,103	2.61%
Residential Development Land	5,372	6,794	1,421	26.46%
Residential Vacant Land	11,685	8,686	(2,999)	-25.67%
Commercial Vacant Land	436	420	(16)	-3.68%
Industrial Vacant Land	4,867	5,126	259	5.31%
Farm Land	2,265	2,190	(75)	-3.33%
Rural Lifestyle Land	3,285	2,937	(348)	-10.61%
Rural Vacant Land	1,094	1,034	(59)	-5.43%
<b>Total amount to be raised by general rates</b>	<b>254,426</b>	<b>267,493</b>	<b>13,067</b>	<b>5.14%</b>

Note that the increase in rates revenue budgeted to be collected in 2026/27 is higher than 2.75% because it also includes rates raised on new properties which had first come into rating at some point during 2025/26. These properties are rated for the full year in 2026/27.

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	2025/26	2026/27	Change	
	Number	Number	Number	%
Recreational Land	7	6	(1)	-14.29%
Developed Land	115,651	120,515	4,864	4.21%
Commercial Developed Land	2,909	3,087	178	6.12%
Industrial Developed Land	4,054	4,337	283	6.98%
Residential Development Land	106	137	31	29.25%
Residential Vacant Land	8,042	6,122	(1,920)	-23.87%
Commercial Vacant Land	52	56	4	7.69%
Industrial Vacant Land	360	330	(30)	-8.33%
Farm Land	386	386	-	0.00%
Rural Lifestyle Land	435	425	(10)	-2.30%
Rural Vacant Land	76	73	(3)	-3.95%
<b>Total number of assessments</b>	<b>132,078</b>	<b>135,474</b>	<b>3,396</b>	<b>2.57%</b>

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	2025/26	2026/27	Change	
	\$'000	\$'000	\$'000	%
Recreational Land	65,170	63,725	(1,445)	-2.22%
Developed Land	78,723,271	83,992,732	5,269,461	6.69%
Commercial Developed Land	5,168,224	5,484,552	316,328	6.12%
Industrial Developed Land	12,236,594	12,640,185	403,592	3.30%
Residential Development Land	1,674,756	1,861,323	186,567	11.14%
Residential Vacant Land	2,443,459	2,528,451	84,992	3.48%
Commercial Vacant Land	116,826	114,970	(1,856)	-1.59%
Industrial Vacant Land	1,210,229	1,326,323	116,094	9.59%
Farm Land	1,275,580	1,275,000	(580)	-0.05%
Rural Lifestyle Land	1,496,105	1,519,730	23,625	1.58%
Rural Vacant Land	464,990	481,713	16,723	3.60%
<b>Total value of land</b>	<b>104,875,203</b>	<b>111,288,702</b>	<b>6,413,499</b>	<b>6.12%</b>

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

Type of Charge	Budget Per	Budget Per	Change	
	Rateable Property 2025/26	Rateable Property 2026/27	\$	%
Municipal	70.32	72.25	1.93	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	2025/26	2026/27	Change	
	\$	\$	\$	%
Municipal	9,243,684	9,788,222	544,538	5.89%

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

Type of Charge	Per Rateable	Per Rateable	Change	
	2025/26 Budget	2026/27 Budget	\$	%
Waste Management Charge*	461.80	487.00	25.20	5.46%

For 2026/27, the charge rate increases to \$487 (from \$461.80 in 2025/26). This adjustment is primarily driven by rising fuel prices, a trend projected to continue through 2026/27.

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

Type of Charge	2025/26	2026/27	Change	
	\$	\$	\$	%
Waste Management Charge	53,408,094	58,864,177	5,456,083	10.22%

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	2025/26	2026/27	Change	
	\$'000	\$'000	\$'000	%
Rates and Charges	320,604	341,314	20,709	6.46%
Supplementary Rates and Charges	6,209	6,657	447	7.20%
Payment in Lieu of Rates	282	290	8	2.90%
<b>Total Rates and charges</b>	<b>327,096</b>	<b>348,261</b>	<b>21,165</b>	<b>6.47%</b>

#### 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.

	2025/26 Forecast	2026/27 Budget
Total Rates	\$ 269,988,262	<b>\$277,281,516</b>
Number of rateable properties	135,474	135,474
Base Average Rate	\$1,992.92	<b>\$2,046.75</b>
Maximum Rate Increase (set by the State Government)	3.00%	<b>2.75%</b>
Capped Average Rate		<b>\$2,047.72</b>
Maximum General Rates and Municipal Charges Revenue		<b>\$ 277,412,939</b>
Budgeted General Rates and Municipal Charges Revenue		<b>\$ 277,281,516</b>
Budgeted Supplementary Rates		5,958,257
Budgeted Total Rates and Municipal Charges Revenue		<b>\$ 283,239,773</b>

#### 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 (2026/27: estimated \$5.7 million and 2025/26: \$5.5 million)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa

#### 4.1.1(n) Differential rates

Refer to Appendix A

## 4.1.2 Rate Rebates

### Sanctuary Lakes public works and service rebate

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

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

The amount of the rate rebate for 2026/27 is \$247.50 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 2025:

- the Mayoral allowance is \$146,319 per annum.
- the Deputy Mayor allowance is \$73,159 per annum.

From 1 July 2025:

- the Councillor allowance is \$41,992 per annum.

The Tribunal must make a new Determination of allowances for mayors, deputy mayors and councillors by 19 August 2026. Once made, it will supersede allowances payable under Determination No. 01/2022 (as varied by annual adjustments in 2022, 2023, 2024 and 2025).

#### 4.1.4 Statutory fees and fines

	Forecast	Budget	Change	
	2025/26 \$'000	2026/27 \$'000	\$'000	%
Town planning fees	8,969	9,321	352	3.92%
Infringements and costs	11,879	11,989	110	0.93%
Permits and Registrations	5,456	5,976	520	9.53%
Court recoveries	1,056	1,292	236	22.38%
Land information certificates	420	420	-	0.00%
<b>Total Statutory fees and fines</b>	<b>27,780</b>	<b>28,998</b>	<b>1,218</b>	<b>4.38%</b>

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

Statutory fees and fines relating to permits and registrations are expected to increase in line with population growth and inflation. The increase in town planning permit fees reflects inflation and development activity, which is anticipated to remain consistent with the 2025/26 trend. The rise in court recoveries is primarily driven by the increase in the penalty reminder notice fee.

#### 4.1.5 User fees

	Forecast	Budget	Change	
	2025/26 \$'000	2026/27 \$'000	\$'000	%
Building services	1,817	2,098	282	15.50%
Cost recoveries	5,534	4,718	(815)	-14.73%
Leisure centre & recreation	16,481	17,336	855	5.19%
Other fees and charges	4,220	4,649	429	10.16%
Registration & other permits	1,833	1,951	118	6.43%
Waste management services	44,069	44,421	352	0.80%
<b>Total user fees</b>	<b>73,954</b>	<b>75,173</b>	<b>1,220</b>	<b>1.65%</b>

The 2025/26 forecast includes one-off cost recoveries not assumed in the 2026/27 budget. In 2026/27, revenue from leisure centre and recreation programs is expected to increase in line with fee adjustments, including those related to Council's subsidiary operations, Western Leisure Services.

#### 4.1.6 Grants

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

	Forecast 2025/26 \$'000	Budget 2026/27 \$'000	Change	
			\$'000	%
<b>Grants were received in respect of the following:</b>				
Summary of grants				
Commonwealth funded grants	32,394	<b>34,695</b>	2,301	7.10%
State funded grants	42,191	<b>56,430</b>	14,239	33.75%
<b>Total grants received</b>	<b>74,585</b>	<b>91,125</b>	<b>16,540</b>	<b>22.18%</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grants	29,591	<b>31,300</b>	1,709	5.78%
Maternal and child health	34	<b>41</b>	7	21.51%
<b>Recurrent - State Government</b>				
School crossing supervisors	1,356	<b>1,333</b>	(24)	-1.74%
Libraries	1,658	<b>1,658</b>	-	0.00%
Maternal and child health	8,090	<b>8,157</b>	66	0.82%
Community programs & activities	254	<b>265</b>	11	4.18%
Early education and care	24,407	<b>25,208</b>	801	3.28%
Youth	40	<b>40</b>	-	0.00%
Other	32	<b>29</b>	(3)	-10.74%
<b>Total recurrent grants</b>	<b>65,463</b>	<b>68,030</b>	<b>2,567</b>	<b>3.92%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Other	69	-	(69)	-100.00%
<b>Non-recurrent - State Government</b>				
Early education and care	142	<b>133</b>	(10)	-6.88%
Natural Environment & Tree Management	717	<b>669</b>	(48)	-6.65%
Community safety	1,290	-	(1,290)	-100.00%
Emergency Management	120	<b>60</b>	(60)	-50.00%
Waste collection services	667	-	(667)	-100.00%
Public health education and enforcement	150	-	(150)	-100.00%
Other	48	<b>4</b>	(44)	-91.57%
<b>Total non-recurrent grants</b>	<b>3,203</b>	<b>866</b>	<b>(2,337)</b>	<b>-72.97%</b>
<b>Total operating grants</b>	<b>68,666</b>	<b>68,895</b>	<b>229</b>	<b>0.33%</b>
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to recovery	2,700	<b>2,853</b>	153	5.68%
<b>Total recurrent grants</b>	<b>2,700</b>	<b>2,853</b>	<b>153</b>	<b>5.68%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Roads	-	<b>500</b>	500	
<b>Non-recurrent - State Government</b>				
Parks, Open Space and Streetscapes	1,915	<b>4,050</b>	2,135	111.49%
Recreational, Leisure and Community Facilities	304	<b>13,851</b>	13,547	4456.29%
Drainage	1,000	<b>975</b>	(25)	-2.50%
<b>Total non-recurrent grants</b>	<b>3,219</b>	<b>19,376</b>	<b>16,157</b>	<b>501.93%</b>
<b>Total capital grants</b>	<b>5,919</b>	<b>22,230</b>	<b>16,311</b>	<b>275.56%</b>
<b>Total Grants</b>	<b>74,585</b>	<b>91,125</b>	<b>16,540</b>	<b>22.18%</b>

Operating grants include all monies received from Commonwealth and State sources to support the delivery of Council's services to ratepayers. In 2026/27, most recurrent operating grants are anticipated to rise in accordance with the inflation and population growth. Meanwhile, non-recurrent operating grants for 2026/27 are expected to be lower than those in 2025/26, as they were tied to one-off programs conducted by the Council.

Capital grants are expected to see an increase in 2026/27 with more projects being eligible for funding. Only those grants that are confirmed and certain are included in the budget and additional requirements are managed through Council's quarterly forecasting process. In addition, Council's policy recognises that any project that warrants inclusion in the Capital budget needs to be justified on its own merits, rather than being determined on the receipt of capital grants.

#### 4.1.7 Contributions

	Forecast	Budget	Change	
	2025/26 \$'000	2026/27 \$'000	\$'000	%
Monetary	34,707	34,610	(97)	-0.28%
Non-monetary	200,853	200,853	-	0.00%
<b>Total contributions</b>	235,560	235,463	(97)	-0.04%

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 obligations for Council.

#### 4.1.8 Other income

	Forecast	Budget	Change	
	2025/26 \$'000	2026/27 \$'000	\$'000	%
Interest	31,987	33,114	1,127	3.52%
Investment property rental	2,389	2,600	210	8.80%
<b>Total other income</b>	34,376	35,714	1,338	3.89%

The 2026/27 budget expects an increase in interest revenue from term deposits held by Council, with the interest rates predicted to keep rising during the 2026/27 financial year.

#### 4.1.9 Employee costs

	Forecast	Budget	Change	
	2025/26 \$'000	2026/27 \$'000	\$'000	%
Wages and salaries	180,449	184,887	4,438	2.46%
WorkCover	3,455	3,833	378	10.94%
Superannuation	22,079	22,268	189	0.86%
Fringe benefits tax	225	200	(25)	-11.11%
Other	3,707	2,373	(1,334)	-35.99%
<b>Total employee costs</b>	209,915	213,561	3,646	1.74%

The 2026/27 budget anticipates an increase in the Employee Costs category based on current financial forecasts. The higher amount in the Other category for 2025/26 was mainly attributed to one-off compensations resulting from organisational structure changes.

#### 4.1.10 Materials and services

	Forecast	Budget	Change	
	2025/26 \$'000	2026/27 \$'000	\$'000	%
Building Maintenance	2,534	2,608	74	2.92%
Consultants	12,692	6,166	(6,525)	-51.41%
Fleet Services Contracts	885	160	(725)	-81.94%
General Maintenance	77,731	82,036	4,306	5.54%
Information Technology	15,639	15,376	(263)	-1.68%
Insurance	3,387	3,392	5	0.13%
Marketing & Promotion Contracts	3,312	3,384	72	2.17%
Office Administration	3,373	3,185	(188)	-5.57%
Other Contract Payments	4,674	5,082	408	8.73%
Utilities	8,481	8,228	(253)	-2.98%
Waste Services contracts	59,710	66,775	7,066	11.83%
<b>Total materials and services</b>	192,418	196,394	3,976	2.07%

The 2026/27 materials and services budget reflects a reduction in consultant expenditure, primarily due to the completion of the system transformation project in 2025/26. EPA levy rates on waste disposal at the Refuse Disposal Facility (RDF) are expected to increase, along with costs associated with the expansion of waste collection services, particularly Food and Green Organics (FOGO), driven by higher unit costs and growing user uptake. In addition, general maintenance costs are projected to rise to meet the increasing maintenance requirements of Council's parks and open spaces as the city continues to grow.

#### 4.1.11 Depreciation

	Forecast	Budget	Change	
	2025/26 \$'000	2026/27 \$'000	\$'000	%
Property	14,262	14,296	34	0.24%
Plant & equipment	8,037	7,821	(215)	-2.68%
Infrastructure	102,260	108,770	6,510	6.37%
<b>Total depreciation</b>	<b>124,559</b>	<b>130,888</b>	<b>6,329</b>	<b>5.08%</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 2025/26 capital works program.

#### 4.1.12 Amortisation - Intangible assets

	Forecast	Budget	Change	
	2025/26 \$'000	2026/27 \$'000	\$'000	%
Intangible assets	2,907	2,907	-	0.00%
<b>Total amortisation - intangible assets</b>	<b>2,907</b>	<b>2,907</b>	<b>-</b>	<b>0.00%</b>

Amortisation of Intangible assets is mainly related to the airspace available in the active landfill cell. The 2026/27 budget assumes that a similar volume of tonnages forecasted in 2025/26 will be received in 2026/27.

#### 4.1.13 Depreciation - Right of use assets

	Forecast	Budget	Change	
	2025/26 \$'000	2026/27 \$'000	\$'000	%
Right of use assets				
Property	1,416	1,518	102	7.21%
Vehicles	1,557	1,605	48	3.07%
<b>Total depreciation - right of use assets</b>	<b>2,973</b>	<b>3,123</b>	<b>150</b>	<b>5.04%</b>

#### 4.1.14 Other expenses

	Forecast	Budget	Change	
	2025/26 \$'000	2026/27 \$'000	\$'000	%
Auditors' remuneration - VAGO - audit of the financial and performance statements etc	109	109	-	0.00%
Auditors' remuneration - internal	307	215	(92)	-30.08%
Councillors allowances	600	600	-	0.00%
Operating lease rentals	182	88	(95)	-51.95%
Grants & contributions	3,193	2,821	(372)	-11.65%
<b>Total other expenses</b>	<b>4,392</b>	<b>3,832</b>	<b>(560)</b>	<b>-12.74%</b>

## **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 2025/26 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 \$16.5 million of this provision during 2026/27.

Interest-bearing liabilities are expected an increase by \$52 million in 2026/27 to fund Council's Capital Works Program.

### 4.2.3 Borrowings

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

	Forecast	Budget	Projections		
	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
Amount borrowed as at 30 June of the prior year	15,000	<b>35,000</b>	<b>80,705</b>	<b>103,875</b>	<b>112,684</b>
Amount proposed to be borrowed	35,000	52,049	39,252	32,807	15,000
Amount projected to be redeemed	(15,000)	(6,344)	(16,082)	(23,997)	(31,124)
<b>Amount of borrowings as at 30 June</b>	<b>35,000</b>	<b>80,705</b>	<b>103,875</b>	<b>112,684</b>	<b>96,560</b>

\$15 million of borrowings are due to be redeemed in June 2026, resulting in an opening balance of \$35 million for 2026/27, all of which were drawn in 2025/26.

The 2026/27 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	Budget
	2025/26 \$'000	2026/27 \$'000
<b>Right-of-use assets</b>		
Property	17,051	<b>16,042</b>
Vehicles	2,231	<b>677</b>
<b>Total right-of-use assets</b>	<b>19,282</b>	<b>16,719</b>
<b>Lease liabilities</b>		
<b>Current lease Liabilities</b>		
Land and buildings	1,438	<b>1,213</b>
Plant and equipment	1,723	<b>1,430</b>
<b>Total current lease liabilities</b>	<b>3,161</b>	<b>2,643</b>
<b>Non-current lease liabilities</b>		
Land and buildings	16,612	<b>15,297</b>
Plant and equipment	770	-
<b>Total non-current lease liabilities</b>	<b>17,382</b>	<b>15,297</b>
<b>Total lease liabilities</b>	<b>20,543</b>	<b>17,941</b>

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.

### **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.

## 5. Targeted performance indicators (Council selected)

The following table highlights Council's current and projected performance across eight targeted performance indicators selected by Council from the range of prescribed performance measures contained in the Local Government (Planning and Reporting) Regulations 2020. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Domain / Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/-
<b>Responsiveness</b>									
<b>Food Safety</b> (Councils respond to food complaints and fulfill their legislative duties in a timely manner)	<b>Critical and major non-compliance outcome notifications</b> The percentage of critical and major non-compliance outcome notifications that are followed up by Council.	1	100%	100%	100%	100%	100%	100%	o
<b>Community</b>									
<b>Library Services</b> (Library services and resources are accessible and well utilised)	<b>Library membership</b> Percentage of the population that are registered library members.	2	31.07%	29.01%	29.90%	29.90%	29.90%	29.90%	o
<b>Community</b>									
<b>Maternal and Child Health</b> (Councils promote healthy outcomes for children and their families)	<b>Participation in MCH service</b> The percentage of children enrolled who participate in the MCH service.	3	59.24%	52.30%	52.46%	52.46%	52.46%	52.46%	o
<b>Community</b>									
<b>Maternal and Child Health</b> (Councils promote healthy outcomes for children and their families)	<b>Participation in MCH service by Aboriginal children</b> The percentage of Aboriginal children enrolled who participate in the MCH service.	4	66.31%	62.24%	63.03%	63.03%	63.03%	63.03%	o
<b>Financial Management</b>									
<b>Operating position</b> (An adjusted underlying surplus is generated in the ordinary course of business)	<b>Adjusted underlying surplus (or deficit)</b> The adjusted underlying surplus (or deficit) as a percentage of adjusted underlying revenue.	5	0.63%	-1.15%	0.81%	3.06%	4.59%	3.92%	+
<b>Financial Forecasting</b>									
<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 as a percentage of own source revenue.	6	12.59%	13.98%	20.24%	23.79%	22.74%	17.77%	+
<b>Financial Forecasting</b>									
<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 own-source revenue</b> Interest bearing loans and borrowings / own-source revenue	7	3.41%	7.54%	16.53%	20.27%	21.14%	17.43%	+
<b>Financial Management</b>									
<b>Liquidity</b> (sufficient cash is available to cover expenses)	<b>Cash compared to current liabilities</b> Cash / current liabilities	8	292.43%	368.60%	251.45%	248.01%	252.04%	260.08%	o

Key to Target Trend:

- + increase in Council's overall targets
- o maintaining Council's overall targets
- decrease in Council's overall targets

## 5a. Targeted performance indicators (Mandatory)

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 measures and targets will be reported in Council's Performance Statement included in the Annual Report.

### Targeted service performance indicators - Mandatory

Domain / Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/-
<b>Governance</b>									
<b>Community engagement</b> (council decisions made and implemented with community input)	<b>Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions</b> Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	9	75	75	66	66	66	66	o
<b>Environment</b>									
<b>Roads</b> (sealed local roads are maintained and renewed to ensure a safe network)	<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	10	98.59%	98.59%	98.52%	98.52%	98.52%	98.52%	o
<b>Responsiveness</b>									
<b>Statutory planning</b> (Councils decide on planning applications and fulfill their legislative duties in a timely manner)	<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	11	66.20%	67.00%	65.00%	65.00%	65.00%	65.00%	o
<b>Environment</b>									
<b>Waste management</b> (waste is minimised and sustainability is promoted)	<b>Kerbside collection waste to landfill per serviced property</b> Waste in tonnage collected from kerbside waste collection services sent to landfill / Number of serviced properties	12	New 2026/27	New 2026/27	0.52tonnes	0.52tonnes	0.52tonnes	0.52tonnes	o
<b>Targeted financial performance indicators - Mandatory</b>									
<b>Financial management</b>									
<b>Liquidity</b> (sufficient working capital and cash is available to cover expenses)	<b>Current assets compared to current liabilities</b> Current assets / current liabilities	13	360.53%	436.15%	307.36%	292.68%	300.40%	303.15%	-
<b>Financial forecasting</b>									
<b>Asset renewal and upgrade</b> (renewal and upgrade of assets is planned and delivered)	<b>Asset renewal and upgrade compared to depreciation</b> Asset renewal and upgrade expenses / Asset depreciation	14	66.73%	92.78%	92.43%	75.86%	61.74%	65.25%	-
<b>Financial management</b>									
<b>Rates concentration</b> (revenue is generated from a range of sources)	<b>Rates compared to adjusted underlying revenue</b> Rate revenue / adjusted underlying revenue	15	57.98%	61.25%	62.18%	62.16%	62.90%	63.67%	+
<b>Financial management</b>									
<b>Expenditure and revenue level</b> (resources are used efficiently in the delivery of services)	<b>Expenses per property assessment</b> Total expenses / no. of property assessments	16	\$4,065	\$4,104	\$4,101	\$4,078	\$4,075	\$4,163	o

Key to Target Trend:

+ increase in Council's overall targets

o maintaining Council's overall targets

- decrease in Council's overall targets

## 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 2 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.

Domain / Indicator	Measure	Notes	Actual	Forecast	Budget	Projections		Trend	
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/-
<b>Financial forecasting</b>									
<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	17	12.59%	13.98%	20.24%	23.79%	22.74%	17.77%	+
<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 own-source revenue</b> Interest bearing loans and borrowings / own-source revenue	18	3.41%	7.54%	16.53%	20.27%	21.14%	17.43%	+
	<b>Loans and borrowings repayments compared to own-source revenue</b> Interest and principal repayments on interest bearing loans and borrowings / own-source revenue	19	0.14%	3.23%	1.30%	3.14%	4.50%	5.62%	+
<b>Population</b> (population is a key driver of a Council's ability to fund the delivery of services to the community)	<b>Expenses per head of population</b> Total expenses/ Population	20	\$1,540	\$1,584	\$1,577	\$1,569	\$1,562	\$1,591	o
	<b>Infrastructure per head of population</b> Value of infrastructure / Population	21	\$15,542	\$15,926	\$16,076	\$17,072	\$17,047	\$17,012	o
<b>Revenue and grants</b> (revenue is generated from a range of sources to fund the delivery of services to the community)	<b>Own-source revenue per head of population</b> Own source revenue / Population	22	\$1,304	\$1,357	\$1,386	\$1,416	\$1,433	\$1,450	o
	<b>Recurrent grants per head of population</b> Recurrent grants / Population	23	\$234	\$199	\$201	\$200	\$201	\$203	o
<b>Financial management</b>									
<b>Liquidity</b> (sufficient working capital and cash is available to cover expenses)	<b>Cash compared to current liabilities</b> Cash / current liabilities	24	292.43%	368.60%	251.45%	248.01%	252.04%	260.08%	o
<b>Operating position</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	25	0.63%	-1.15%	0.81%	3.06%	4.59%	3.92%	+
<b>Rates effort</b> (rating level is set based on the community's capacity to pay)	<b>Rates compared to property value</b> Rate revenue / CIV of rateable properties in the municipal district	26	0.31%	0.27%	0.29%	0.30%	0.30%	0.31%	o
<b>Expenditure and 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	27	\$1,997	\$2,040	\$2,093	\$2,163	\$2,222	\$2,282	+
<b>Rates collection</b> (rates and charges are being responsibly collected)	<b>Rates and charges debt</b> Unpaid rates and charges / all rates and charges	28	New in 2026/27	13.71%	13.56%	13.62%	13.62%	13.64%	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 measures

### 5

1. **Percentage of critical and major non-compliance outcome notifications that are followed up by Council** - Trend based target on average years results.
2. **Percentage of the population that are registered library members** - Trend based target on average years results.
3. **The percentage of children enrolled who participate in the MCH service** - Trend based target on average years results.
4. **The percentage of Aboriginal children enrolled who participate in the MCH service** - Trend based target on average years results.
5. **Adjusted underlying result** - The 2026/27 budget shows a result of 0.81% under the Local Government Performance Reporting Framework (LGPRF). While this result is positive includes \$26 million in interest earned on Development Contributions — money that needs to be set aside for future projects and isn't really available for general use. Removing this amount gives a clearer picture of the Council's operating position, which is actually -3.96%. Council is targeting a result excluding development contribution interest of 0%.
6. **Non-current liabilities compared to own-source revenue** - The 2026/27 budget shows a result of 20.24% under the LGPRF. When adjusted for Development Contributions interest of \$26M it increases to 21.37%.
7. **Loans and borrowings compared to own-source revenue** - The 2026/27 budget shows a result of 16.53% under the LGPRF. When adjusted for Development Contributions interest of \$26M it increases to 17.46%.
8. **Cash compared to current liabilities** - The 2026/27 budget shows a result of 251.45% under the LGPRF. However, this figure includes \$270 million in Development Contributions (cash) — money that needs to be set aside for future projects and is not available for general use. Removing this amount gives a clearer picture of the Council's operating position, which is actually 96.10%.

### 5a

9. **Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions** - Trend based target on average years results.
10. **Sealed local roads below the intervention level** - Target set in accordance with Road Management Plan.
11. **Planning applications decided within the relevant required time** - Priority continues to focus on providing an efficient end to end customer experience. Trend based target.
12. **Kerbside collection waste to landfill per serviced property** - Trend based target on average years results. Indicator methodology for 2026/27 reporting year will change as prescribed by legislation.
13. **Current assets compared to current liabilities** - 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 2026/27 year even after the spending of cash reserves to complete that year's Capital Works Program. The trend in outer years is to remain stable and within targeted levels.
14. **Asset renewal and upgrade compared to depreciation** - 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.
15. **Rates compared to adjusted underlying revenue** - 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.
16. **Expenses per property assessment** - 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**

- 17. Non-current liabilities compared to own-source revenue** - The 2026/27 budget shows a result of 20.24% under the LGPRF. When adjusted for development contributions interest of \$26M it increases to 21.37%.
- 18. Loans and borrowings compared to own-source revenue** - The 2026/27 budget shows a result of 16.53% under the LGPRF. When adjusted for Development Contributions interest of \$26M it increases to 17.46%.
- 19. Loans and borrowings repayments compared to own-source revenue** - 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 Council's activities. Trend reflects Council's intention to borrow further funds of up to \$52 million in 2026/27.
- 20. Expenses per head of population** - Expected to stay stable as Council finds cost savings within its expense base.
- 21. Infrastructure per head of population** - expected to grow due to new infrastructure builds.
- 22. Own-source revenue per head of population** - expected to grow in line with rate cap increases.
- 23. Recurrent grants per head of population** - expected to stay static in line with current funding trends.
- 24. Cash compared to current liabilities** - The 2026/27 budget shows a result of 251.45% under the LGPRF. However, this figure includes \$270 million in Development Contributions (cash) — money that needs to be set aside for future projects and is not available for general use. Removing this amount gives a clearer picture of the Council's operating position, which is actually 96.10%.
- 25. Adjusted underlying result** - The 2026/27 budget shows a result of 0.81% under the Local Government Performance Reporting Framework (LGPRF). While this is a positive result, it includes \$26 million in interest earned on Development Contributions — money that needs to be set aside for future projects and isn't really available for general use. Removing this amount gives a clearer picture of the Council's operating position, which is actually -3.96%. Council is targeting a result excluding development contribution interest of 0%.
- 26. Rates compared to property value** - This measure is intended to examine the community's capacity to pay rates and is projected to remain at consistent levels.
- 27. Average rate per property assessment** - 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).
- 28. Rates and charges debt** - The level of rates debt in relation to revenue is forecasted to remain stable.

## 6 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2026/27 year, classified by expenditure type and funding source.

### 6.1 Summary

	Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Change \$'000	%
Property	28,249	<b>18,330</b>	(9,919)	<b>-35.11%</b>
Plant and equipment	8,164	<b>7,400</b>	(764)	<b>-9.35%</b>
Infrastructure	140,491	<b>152,794</b>	12,302	<b>8.76%</b>
<b>Total</b>	176,904	<b>178,524</b>	1,620	<b>0.92%</b>

	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Property	<b>18,330</b>	11,960	5,000	1,370	-	6,948	6,370	5,013
Plant and equipment	<b>7,400</b>	593	6,807	-	-	-	7,400	-
Infrastructure	<b>152,794</b>	50,402	40,333	62,059	22,230	30,795	52,733	47,036
<b>Total</b>	<b>178,524</b>	62,955	52,140	63,429	22,230	37,742	66,504	52,049

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 2026/27 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	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>								
<b>Land</b>								
<i>Land Acquisition: 162 Hobbs Road (required for WRRS2)</i>	<b>8,010</b>	8,010	-	-	-	5,048	-	2,963
<i>Land Acquisition: Lot 2A Railway Avenue, Werribee</i>	<b>200</b>	200	-	-	-	-	-	200
<i>Land Acquisition - 500 Purchas Street (Riverbend Historical Park)</i>	<b>3,000</b>	3,000	-	-	-	1,400	-	1,600
<b>Land Improvements</b>								
<i>RDF Cell Design &amp; Construction Program</i>	<b>250</b>	250	-	-	-	-	-	250
<b>Buildings</b>								
<i>Big Shed</i>	<b>500</b>	500	-	-	-	500	-	-
<i>Building Asset Renewal Plan (Citywide)</i>	<b>5,000</b>	-	5,000	-	-	-	5,000	-
<b>Heritage buildings</b>								
<i>Doherty's House Upgrade</i>	<b>1,370</b>	-	-	1,370	-	-	1,370	-
<b>TOTAL PROPERTY</b>	<b>18,330</b>	<b>11,960</b>	<b>5,000</b>	<b>1,370</b>	<b>-</b>	<b>6,948</b>	<b>6,370</b>	<b>5,013</b>
<b>PLANT AND EQUIPMENT</b>								
<b>Plant, Machinery and Equipment</b>								
<i>Fleet Replacement Program</i>	<b>3,533</b>	-	3,533	-	-	-	3,533	-
<b>Computers and Telecommunications</b>								
<i>Technology Refresh Program</i>	<b>1,506</b>	-	1,506	-	-	-	1,506	-
<b>Heritage Plant and Equipment</b>								
<i>Public Art Funding Pool</i>	<b>593</b>	593	-	-	-	-	593	-
<b>Library books</b>								
<i>Library Resource Collection</i>	<b>1,769</b>	-	1,769	-	-	-	1,769	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>7,400</b>	<b>593</b>	<b>6,807</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,400</b>	<b>-</b>

Capital Works Area	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Contributions	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>INFRASTRUCTURE</b>								
<b>Roads</b>								
<i>Connecting Wyndham - Major Projects Program</i>	<b>2,725</b>	-	-	2,725	-	-	-	2,725
<i>Dohertys Road Duplication (Tarneit Rd to Sapling Blvd)</i>	<b>2,400</b>	-	-	2,400	-	2,400	-	-
<i>Ison Road Extension (Melbourne Geelong Rail to Princes Highway)</i>	<b>5,000</b>	5,000	-	-	-	-	-	5,000
<i>K Road Reconstruction (Duncans Rd to K Road Cliffs)</i>	<b>1,300</b>	-	1,300	-	-	-	-	1,300
<i>Leakes Road Duplication (Tarneit Rd to Derrimut Rd)</i>	<b>15,000</b>	-	-	15,000	-	-	-	15,000
<i>Road Reconstruction (Citywide)</i>	<b>13,100</b>	-	13,100	-	2,853	-	10,247	-
<i>Road Reconstruction Forward Design Program (Citywide)</i>	<b>1,800</b>	-	1,800	-	-	-	1,800	-
<i>Road Safety Improvements (Citywide)</i>	<b>205</b>	-	-	205	-	-	205	-
<i>Road Surface Renewal Program (Citywide)</i>	<b>3,050</b>	-	3,050	-	-	-	3,050	-
<i>Sewells Road &amp; Dohertys Road Intersection Minor Upgrade</i>	<b>1,250</b>	-	-	1,250	-	-	-	1,250
<i>Tarneit Road &amp; Leakes Road Intersection Upgrade</i>	<b>220</b>	-	-	220	-	-	220	-
<i>Tarneit Road &amp; Shaws Road Intersection Upgrade</i>	<b>9,000</b>	-	-	9,000	-	-	-	9,000
<i>Widen Little River Road</i>	<b>650</b>	-	-	650	-	-	650	-
<i>Wyndham Neighbourhood Transport Solutions Program</i>	<b>350</b>	350	-	-	-	-	350	-
<i>Wyndham Ring Road Stage 2 - Initiation and Design Development (Planning) - subject to Fed Gov grant approval</i>	<b>500</b>	500	-	-	500	-	-	-
<b>Footpaths and Cycleways</b>								
<i>Active Transport Network (Citywide)</i>	<b>2,000</b>	2,000	-	-	-	-	2,000	-
<i>Footpath Renewal (Citywide)</i>	<b>2,000</b>	-	2,000	-	-	-	2,000	-
<b>Drainage</b>								
<i>Drainage Upgrade Allocation</i>	<b>750</b>	-	-	750	-	-	750	-
<i>Healthier Waterways Wetland Rectification Program</i>	<b>975</b>	-	-	975	975	-	-	-
<i>WSUD Asset Masterplan Wetland design</i>	<b>927</b>	927	-	-	-	-	927	-
<b>Recreational, Leisure &amp; Community Facilities</b>								
<i>Black Forest Road South Active Open Space</i>	<b>3,718</b>	3,718	-	-	-	3,718	-	-
<i>Bluestone Estate Infrastructure Development</i>	<b>4,156</b>	4,156	-	-	-	4,156	-	-
<i>Brownfield Community Infrastructure Renewal</i>	<b>4,000</b>	-	4,000	-	-	-	4,000	-
<i>Chirnside Park Master Plan Implementation</i>	<b>250</b>	-	-	250	-	-	250	-
<i>Contingency Project Reserve</i>	<b>500</b>	500	-	-	-	-	500	-
<i>Cornerstone Estate Infrastructure Development</i>	<b>6,227</b>	6,227	-	-	-	6,227	-	-
<i>Council Security System Replacement</i>	<b>250</b>	250	-	-	-	-	250	-
<i>Depot Vehicle Washbay Replacement</i>	<b>120</b>	-	120	-	-	-	120	-
<i>Riverwalk Open Space</i>	<b>450</b>	-	-	450	-	450	-	-
<i>District Avenue Reserve Active Open Space</i>	<b>1,757</b>	1,757	-	-	-	1,757	-	-

Capital Works Area	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources				
		New	Renewal	Upgrade	Grants	Contributions	Council cash	Borrowings	
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<i>Fortitude Drive Reserve (Truganina) Master Plan Implementation</i>	<b>4,900</b>	4,900	-	-	-	2,562	-	2,338	
<i>Harpley Estate Infrastructure Development</i>	<b>4,631</b>	4,631	-	-	-	4,631	-	-	
<i>Harpley Lake Boating Facility</i>	<b>500</b>	500	-	-	-	500	-	-	
<i>Hermosa Drive Reserve Active Open Space</i>	<b>1,943</b>	1,943	-	-	-	1,943	-	-	
<i>Hogans Road Reserve Redevelopment</i>	<b>1,000</b>	1,000	-	-	-	-	-	1,000	
<i>Jamieson Way Masterplan Implementation - Stage 2 (Buildings &amp; Landscape)</i>	<b>30</b>	-	-	30	-	-	30	-	
<i>Lighting the West</i>	<b>200</b>	-	-	200	-	-	200	-	
<i>Major Leisure Facilities Renewal Works</i>	<b>7,500</b>	-	7,500	-	-	-	1,300	6,200	
<i>Manor Lakes North Reserve Master Plan Implementation</i>	<b>5</b>	5	-	-	-	-	5	-	
<i>Modesto Drive Reserve Active Open Space</i>	<b>250</b>	250	-	-	-	250	-	-	
<i>Riverwalk Multi-purpose Community Centre</i>	<b>2,844</b>	2,844	-	-	2,844	-	-	-	
<i>Saltwater Pavilion Redevelopment</i>	<b>2,439</b>	-	-	2,439	2,139	-	300	-	
<i>Scoreboard Pavillion Upgrades Program</i>	<b>400</b>	400	-	-	-	-	400	-	
<i>Soldier's reserve Pavilion Upgrade</i>	<b>5,500</b>	-	-	5,500	5,000	-	500	-	
<i>SPARK Business &amp; Innovation Hub 3.0</i>	<b>950</b>	-	-	950	-	-	950	-	
<i>Tarneit North Level 2 multi-purpose community centre (Kenning Road)</i>	<b>75</b>	75	-	-	-	75	-	-	
<i>Polly Parade Reserve - Pavilion</i>	<b>250</b>	250	-	-	-	-	250	-	
<i>Tuppal Drive Reserve Active Open Space</i>	<b>250</b>	250	-	-	-	250	-	-	
<i>Werribee South Boat Ramp Redevelopment</i>	<b>3,300</b>	-	-	3,300	3,300	-	-	-	
<i>Wyndham Active Revitalisation Program</i>	<b>1,875</b>	1,875	-	-	-	1,875	-	-	
<i>WYN-R (greenhouse gas and energy reduction)</i>	<b>1,000</b>	1,000	-	-	569	-	431	-	
<b>Waste Management</b>									
<i>RDF Gas Management Program</i>	<b>80</b>	80	-	-	-	-	-	80	
<i>RDF Infrastructure upgrade</i>	<b>600</b>	-	-	600	-	-	-	600	
<i>RDF Mobile Plant &amp; Equipment</i>	<b>2,143</b>	2,143	-	-	-	-	-	2,143	
<i>RDF Perimeter Fencing</i>	<b>300</b>	300	-	-	-	-	-	300	
<i>RDF Stormwater Water Management</i>	<b>100</b>	100	-	-	-	-	-	100	
<b>Parks, Open Space and Streetscapes</b>									
<i>Greening The Pipeline (Zone 5 East)</i>	<b>2,270</b>	2,270	-	-	2,150	-	120	-	
<i>Kelly Park Upgrade</i>	<b>250</b>	-	-	250	250	-	-	-	
<i>Levittown Rise Park (Dog Park &amp; Open Space)</i>	<b>1,580</b>	-	-	1,580	250	-	1,330	-	
<i>Lollipop Creek Pedestrian Crossing Rectifications</i>	<b>109</b>	-	109	-	-	-	109	-	
<i>Open Space Upgrade Program (Citywide)</i>	<b>2,250</b>	-	-	2,250	250	-	2,000	-	
<i>Outdoor Recreation Renewal - Active Open Space</i>	<b>1,254</b>	-	1,254	-	-	-	1,254	-	
<i>Parks Asset Renewal Projects (Citywide)</i>	<b>4,000</b>	-	4,000	-	-	-	4,000	-	
<i>Sports Facility Strategy - Implementation</i>	<b>250</b>	-	-	250	-	-	250	-	
<i>Truganina Conservation Reserve Plan</i>	<b>100</b>	100	-	-	-	-	100	-	

Capital Works Area	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources				
		New	Renewal	Upgrade	Grants	Contributions	Council cash	Borrowings	
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<i>Warringa Crescent Streetscape Safety Upgrade</i>	300	-	-	300	-	-	300	-	
<i>Werribee City Centre Streetscape Upgrade Program</i>	3,200	-	-	3,200	-	-	3,200	-	
<i>Werribee River Trail Experience Framework</i>	100	100	-	-	-	-	100	-	
<i>Wootten Rd Reserve Tennis Court Renewal</i>	2,100	-	2,100	-	-	-	2,100	-	
<i>Wyndham Coastal &amp; Marine Management Plan Implementation</i>	4,636	-	-	4,636	1,150	-	3,486	-	
<i>Wyndham Vale North Master Plan Implementation</i>	2,700	-	-	2,700	-	-	2,700	-	
<b>TOTAL INFRASTRUCTURE</b>	<b>152,794</b>	50,402	40,333	62,059	22,230	30,795	52,733	47,036	
<b>TOTAL NEW CAPITAL WORKS</b>	<b>178,524</b>	<b>62,955</b>	<b>52,140</b>	<b>63,429</b>	<b>22,230</b>	<b>37,742</b>	<b>66,504</b>	<b>52,049</b>	

## Summary of Planned Capital Works Expenditure

For the years ending 30 June 2028, 2029 & 2030

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	8,750	8,750	-	-	8,750	-	-	-	8,750
<b>Total Land</b>	<b>8,750</b>	<b>8,750</b>	<b>-</b>	<b>-</b>	<b>8,750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,750</b>
Buildings	26,800	21,800	5,000	-	26,800	-	21,800	5,000	-
<b>Total Buildings</b>	<b>26,800</b>	<b>21,800</b>	<b>5,000</b>	<b>-</b>	<b>26,800</b>	<b>-</b>	<b>21,800</b>	<b>5,000</b>	<b>-</b>
<b>Total Property</b>	<b>35,550</b>	<b>30,550</b>	<b>5,000</b>	<b>-</b>	<b>35,550</b>	<b>-</b>	<b>21,800</b>	<b>5,000</b>	<b>8,750</b>
<b>Plant and Equipment</b>									
Heritage plant and equipment	314	314	-	-	314	-	-	314	-
Plant, machinery and equipment	3,494	-	3,094	400	3,494	-	-	3,494	-
Computers and telecommunications	1,576	-	1,576	-	1,576	-	-	1,576	-
Library books	2,139	-	2,139	-	2,139	-	-	2,139	-
<b>Total Plant and Equipment</b>	<b>7,523</b>	<b>314</b>	<b>6,809</b>	<b>400</b>	<b>7,523</b>	<b>-</b>	<b>-</b>	<b>7,523</b>	<b>-</b>
<b>Infrastructure</b>									
Roads	71,331	2,245	17,322	51,765	71,331	4,272	27,922	25,500	13,637
Footpaths and cycleways	3,500	1,500	2,000	-	3,500	-	-	3,500	-
Drainage	1,250	-	-	1,250	1,250	-	-	1,250	-
Recreational, leisure and community facilities	56,512	35,502	11,300	9,710	56,512	12,071	17,870	12,154	14,417
Waste management	2,447	2,047	-	400	2,447	-	-	-	2,447
Parks, open space and streetscapes	16,129	1,100	6,929	8,100	16,129	-	250	15,879	-
<b>Total Infrastructure</b>	<b>151,170</b>	<b>42,395</b>	<b>37,551</b>	<b>71,225</b>	<b>151,170</b>	<b>16,343</b>	<b>46,042</b>	<b>58,284</b>	<b>30,502</b>
<b>Total Capital Works Expenditure</b>	<b>194,243</b>	<b>73,259</b>	<b>49,360</b>	<b>71,625</b>	<b>194,243</b>	<b>16,343</b>	<b>67,842</b>	<b>70,807</b>	<b>39,252</b>

2028/29	Asset Expenditure Types				Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>									
Land improvements	1,000	1,000	-	-	1,000	-	-	-	1,000
<b>Total Land</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>
Buildings	7,000	2,000	5,000	-	7,000	-	2,000	5,000	-
<b>Total Buildings</b>	<b>7,000</b>	<b>2,000</b>	<b>5,000</b>	<b>-</b>	<b>7,000</b>	<b>-</b>	<b>2,000</b>	<b>5,000</b>	<b>-</b>
<b>Total Property</b>	<b>8,000</b>	<b>3,000</b>	<b>5,000</b>	<b>-</b>	<b>8,000</b>	<b>-</b>	<b>2,000</b>	<b>5,000</b>	<b>1,000</b>
<b>Plant and Equipment</b>									
Heritage plant and equipment	320	320	-	-	320	-	-	320	-
Plant, machinery and equipment	3,250	-	3,250	-	3,250	-	-	3,250	-
Computers and telecommunications	1,500	-	1,500	-	1,500	-	-	1,500	-
Library books	2,646	-	2,646	-	2,646	-	-	2,646	-
<b>Total Plant and Equipment</b>	<b>7,716</b>	<b>320</b>	<b>7,396</b>	<b>-</b>	<b>7,716</b>	<b>-</b>	<b>-</b>	<b>7,716</b>	<b>-</b>
<b>Infrastructure</b>									
Roads	59,156	1,020	15,678	42,458	59,156	2,772	23,545	13,111	19,728
Footpaths and cycleways	3,500	2,000	1,500	-	3,500	-	-	3,500	-
Drainage	3,750	1,000	-	2,750	3,750	-	-	3,750	-
Recreational, leisure and community facilities	55,923	46,851	4,000	5,071	55,923	5,901	30,545	9,827	9,650
Waste management	2,429	2,429	-	-	2,429	-	-	-	2,429
Parks, open space and streetscapes	19,405	2,000	7,355	10,050	19,405	1,000	-	18,405	-
<b>Total Infrastructure</b>	<b>144,163</b>	<b>55,301</b>	<b>28,533</b>	<b>60,329</b>	<b>144,163</b>	<b>9,673</b>	<b>54,090</b>	<b>48,593</b>	<b>31,807</b>
<b>Total Capital Works Expenditure</b>	<b>159,879</b>	<b>58,621</b>	<b>40,929</b>	<b>60,329</b>	<b>159,879</b>	<b>9,673</b>	<b>56,090</b>	<b>61,309</b>	<b>32,807</b>

2029/30	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>									
Buildings	5,000	-	5,000	-	5,000	-	-	5,000	-
<b>Total Buildings</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>-</b>
<b>Total Property</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>-</b>
<b>Plant and Equipment</b>									
Plant, machinery and equipment	3,966	-	3,716	250	3,966	-	-	3,966	-
Computers and telecommunications	1,600	-	1,600	-	1,600	-	-	1,600	-
Library books	2,483	-	2,483	-	2,483	-	-	2,483	-
<b>Total Plant and Equipment</b>	<b>8,048</b>	<b>-</b>	<b>7,798</b>	<b>250</b>	<b>8,048</b>	<b>-</b>	<b>-</b>	<b>8,048</b>	<b>-</b>
<b>Infrastructure</b>									
Roads	74,435	23,000	14,500	36,935	74,435	23,000	11,725	24,710	15,000
Footpaths and cycleways	4,000	2,500	1,500	-	4,000	-	-	4,000	-
Drainage	4,000	1,000	-	3,000	4,000	-	-	4,000	-
Recreational, leisure and community facilities	26,244	26,244	-	-	26,244	7,294	15,313	3,637	-
Parks, open space and streetscapes	26,681	6,000	9,368	11,313	26,681	-	-	26,681	-
<b>Total Infrastructure</b>	<b>135,360</b>	<b>58,744</b>	<b>25,368</b>	<b>51,248</b>	<b>135,360</b>	<b>30,294</b>	<b>27,038</b>	<b>63,028</b>	<b>15,000</b>
<b>Total Capital Works Expenditure</b>	<b>148,408</b>	<b>58,744</b>	<b>38,167</b>	<b>51,498</b>	<b>148,408</b>	<b>30,294</b>	<b>27,038</b>	<b>76,076</b>	<b>15,000</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 2026/27 financial year.

Tenant	Address	Proposed Use	Reason for inclusion
Waveconn	51 Clearwood Drive, Truganina	Low Impact Telecommunications Facility	Length of lease term
LMS Energy	420 Wests Road, Werribee	Anaerobic Digestion Facility	Length of lease term
Indara	12 Jeeva Avenue, Tarneit	High Impact Telecommunications Facility	Length of lease term
Melbourne Archdiocese Catholic Schools	Part Level 6, 22 Synnot Street, Werribee	Commercial Office	Rent in Excess of \$100,000
TBA	Dohertys House	Café	Market Value and term
Optus Mobile	149-165 McGrath Road, Wyndham Vale	Co locating on Telstra Tower	Length of lease term
Wattle Park	85-87 Sewells Road, Tarneit	Function Centre	Length of tenure -50 year lease proposed
Mambourin Enterprises	11-19 Walls Road, Werribee	Community Offices and Sensory Garden	Lease Term and Market Value
TBA	15-19 Station Place, Werribee	Theatre	Market Value, and term of lease
TBA	2/6 Wallace Avenue, Point Cook	TBA	Market Value, and Rental in Excess of \$100,000

## Appendices

The contents of the appendices are summarised below:

Appendix	Nature of information	Page
A	Characteristics of Rating Differentials	57

## Appendix A

### Characteristics of Rating Differentials

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

#### Developed Land (Residential)

**Definition:**

General land is any rateable land which does not have the characteristics of:

- Commercial Developed Land
- Industrial Developed Land
- Residential Development Land
- Farm Land
- Residential Vacant Land
- Commercial Vacant Land
- Industrial Vacant Land
- Rural Vacant Land

**Objective:**

To ensure owners of land having the characteristics of Developed Land make an equitable financial contribution to the cost of carrying out Council's functions.

A portion of residential properties are maintained as investment properties and hence Council rates and charges may be claimed as a tax deduction.

**Characteristics:**

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

The building types included within Developed Residential Land are:

- Detached houses;
- Attached houses;
- Strata title flats; and
- Strata title apartments

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

**Impact:**

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

**Quantum:**

Quantum is set as 1.0 in accordance with legislation.

**Use and Level of Differential Rate:**

The differential rate will be used to fund some of those items of expenditure described in the Budget.

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

**Geographic Location:**

Wherever located within the municipal district.

**Use of Land:**

Any use permitted under the Wyndham Planning Scheme

**Planning Scheme Zoning:**

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

**Types of Buildings:**

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

**Commercial Developed Land****Definition:**

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

**Objective:**

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

The Commercial Developed Land differential is higher than the Developed Land Differential for a number of reasons including;

- Council's financial commitment to economic development initiatives;
- Commerce attracts non-residents and consequently additional demands on public infrastructure;
- Council rates and charges may be claimed as a tax deduction; and
- Commercial precincts demand on the environment are higher than residential areas.

**Characteristics:**

Commercial Developed Land is land on which a building is erected or the site is adapted for occupation and the site is used for commercial purposes including:

- Retail shops;
- Offices;
- Services businesses, car parks, garden centres, car yards, boat yards, entertainment centres (theme parks), hotel and motels; and
- Land which has improvements and/or buildings used for commercial purposes.

**Impact:**

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

**Quantum:**

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

**Use and Level of Differential Rate:**

The differential rate will be used to fund some of those items of expenditure described in the Budget.

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

**Geographic Location:**

Wherever located within the municipal district.

**Use of Land:**

Any use permitted under the Wyndham Planning Scheme

**Planning Scheme Zoning:**

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

**Types of Buildings:**

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

## Industrial Developed Land

### **Definition:**

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

### **Objective:**

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

The Industrial Developed Land differential is higher than the Developed Land Differential for a number of reasons, including;

- Council's financial commitment to economic development initiatives;
- Council rates and charges may be claimed as a tax deduction;
- Industry attracts non-residents and consequently additional demands on public infrastructure; and
- Industrial demands on the environment are higher than Commercial Land properties

### **Characteristics:**

Industrial Land is land on which a building is erected or the site is adapted for occupation and is used for industrial purposes including:

- Manufacturing industries
- Quarrying

and the land is located in an industrial zone or other area in the Municipality.

### **Impact:**

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

### **Quantum:**

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

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

### **Use and Level of Differential Rate:**

The differential rate will be used to fund some of those items of expenditure described in the Budget.

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

### **Geographic Location:**

Wherever located within the municipal district.

### **Use of Land:**

Any use permitted under the Wyndham Planning Scheme.

**Planning Scheme Zoning:**

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

**Types of Buildings:**

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

**Residential Development Land****Definition:**

Residential Development Land is identified as land located within an urban growth zone where:

- a planning permit authorising the subdivision of the land has been issued; and
- no principle place of residence exists on the subdivided land.

**Objective:**

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

The Residential Development Land differential is higher than the Developed Land Differential for a number of reasons, including;

- To assist in the management of sustainable growth across metropolitan Melbourne; and
- Encourage residential subdivisions at a sustainable level ensuring sufficient supply.

**Characteristics:**

Land located within an urban growth zone where:

- a planning permit authorising the subdivision of the land has been issued; and
- no principal place of residence exists on the subdivided land.

**Impact:**

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

**Quantum:**

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

**Use and Level of Differential Rate:**

The differential rate will be used to fund some of those items of expenditure described in the Budget.

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

**Geographic Location:**

Wherever located within the municipal district.

**Use of Land:**

Any use permitted under the Wyndham Planning Scheme.

**Planning Scheme Zoning:**

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

## Residential Vacant Land

### **Definition:**

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

### **Objective:**

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

The Residential Vacant Land differential is higher than the Developed Land Differential for a number of reasons, including;

- To assist in the management of sustainable growth across metropolitan Melbourne; and
- Promote housing development in residential zoned area.

### **Characteristics:**

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

### **Impact:**

This rating differential currently is 1.6, i.e. 60% higher than the residential developed land differential. Thus, a Residential Vacant property currently pays 60% more in rates than a residential developed property assuming equal valuations.

Such residential land is located within Residential or Township Zones. The residential vacant land differential is the lowest of vacant land differentials. This is consistent with developed land where the residential developed land differential is lower than commercial and industrial developed land differentials. The reason for the lower rate burden is that ratepayers generally purchase such land to build on. However, some ratepayers are investing in vacant land for use in the long term, or for investment as demand drives up process, and thus it can be argued that increasing the differential is appropriate.

### **Quantum:**

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

### **Use and Level of Differential Rate:**

The differential rate will be used to fund some of those items of expenditure described in the Budget.

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

### **Geographic Location:**

Wherever located within the municipal district.

### **Use of Land:**

Any use permitted under the Wyndham Planning Scheme

### **Planning Scheme Zoning:**

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

## Commercial Vacant Land

### **Definition:**

Commercial Vacant Land is identified as land on which no building designed or adapted for occupation is erected and the land is located within a:

- Business 1, 4 or 5 Zone;
- Priority Development Zone with an approved precinct plan for commercial use;
- Special Use Zone with an approved development plan for commercial use; or
- Urban Growth Zone with an approved precinct structure plan for commercial use.

### **Objective:**

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

The Vacant Commercial Land differential is higher than the Developed Land Differential for a number of reasons, including;

- To assist in the management of sustainable growth across metropolitan Melbourne;
- Council's financial commitment to economic development initiatives; and
- Promote commercial development within the appropriate zone municipal areas

### **Characteristics:**

Land on which no building designed or adapted for occupation is erected and the land is located within a:

- Business zone 1, 4 or 5;
- Priority development zone with an approved precinct plan for commercial use;
- Special use zone with an approved development plan for commercial use;
- Urban growth zone with an approved precinct structure plan, for commercial use.

### **Impact:**

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

### **Quantum:**

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

### **Use and Level of Differential Rate:**

The differential rate will be used to fund some of those items of expenditure described in the Budget.

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

### **Geographic Location:**

Wherever located within the municipal district.

### **Use of Land:**

Any use permitted under the Wyndham Planning Scheme

### **Planning Scheme Zoning:**

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

## **Industrial Vacant Land**

### **Definition:**

Industrial Vacant Land is identified as land on which no building designed or adapted for occupation is erected and the land is located within a:

- Industrial Business 1, 2 or 3 Zone;
- Priority Development Zone with an approved precinct plan for industrial use;
- Special Use Zone with an approved development plan for Industrial use; or
- Urban Growth Zone with an approved precinct structure plan for industrial use.

### **Objective:**

The objective of this rate is to encourage development for industrial purposes and ensure that the owners of the land make an equitable financial contribution to the cost of carrying out Council's functions. Encouragement includes:

- Promoting land owners to develop their land, to bring about increased community benefits as covered in the 'Developed Industrial Land' discussion.
- Reducing the possibility that land holders not progressing in reasonable time to develop the land may impede the ability of other businesses to access suitable land for their own industrial use.

### **Characteristics:**

Is land on which no building designated or adapted for occupation is erected and the land is located within a:

- Industrial business zone 1,2 or 3; or
- Priority development zone with an approved precinct plan for industrial use; or
- Special use zone with an approved development plan for industrial use; or
- Urban growth zone with an approved precinct structure plan for industrial use.

### **Impact:**

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

### **Quantum:**

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

### **Use and Level of Differential Rate:**

The differential rate will be used to fund some of those items of expenditure described in the Budget.

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

### **Geographic Location:**

Wherever located within the municipal district.

### **Use of Land:**

Any use permitted under the Wyndham Planning Scheme

### **Planning Scheme Zoning:**

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

## Farm Land

### **Definition:**

Under the *Valuation of Land Act 1960* farm land is rateable land that has the following characteristics:

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

### **Objective:**

The objectives of this rate are to:

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

### **Characteristics:**

Farm Land is land which is not less than 0.2 hectares and is deemed to be a farm under the Valuation of Land Act that:

- Is used primarily for grazing (including agistment), dairying, pig-farming, poultry-farming, fish-farming, tree-farming, bee-keeping, viticulture, horticulture, fruit-growing or the growing of crops of any kind or for any combination of those activities; and
- Is used by a business that:
  - has a significant and substantial commercial purpose or character;
  - seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
  - is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

and is:

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

**Impact:**

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

**Quantum:**

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

**Use and Level of Differential Rate:**

The differential rate will be used to fund some of those items of expenditure described in the Budget.

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

**Geographic Location:**

Wherever located within the municipal district.

**Use of Land:**

Any use permitted under the Wyndham Planning Scheme.

**Planning Scheme Zoning:**

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

## Rural Lifestyle Land

**Definition:**

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

**Objective:**

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

**Characteristics:**

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

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

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

**Impact:**

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

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

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

**Quantum:**

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

**Use and Level of Differential Rate:**

The differential rate will be used to fund some of those items of expenditure described in the Budget.

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

**Geographic Location:**

Wherever located within the municipal district.

**Use of Land:**

Any use permitted under the Wyndham Planning Scheme.

**Planning Scheme Zoning:**

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

## Rural Vacant Land

### **Definition:**

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

### **Objective:**

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

### **Characteristics:**

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

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

### **Impact:**

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

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

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

### **Quantum:**

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

### **Use and Level of Differential Rate:**

The differential rate will be used to fund some of those items of expenditure described in the Budget.

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

### **Geographic Location:**

Wherever located within the municipal district.

### **Use of Land:**

Any use permitted under the Wyndham Planning Scheme.

### ***Advantages of a differential rating system***

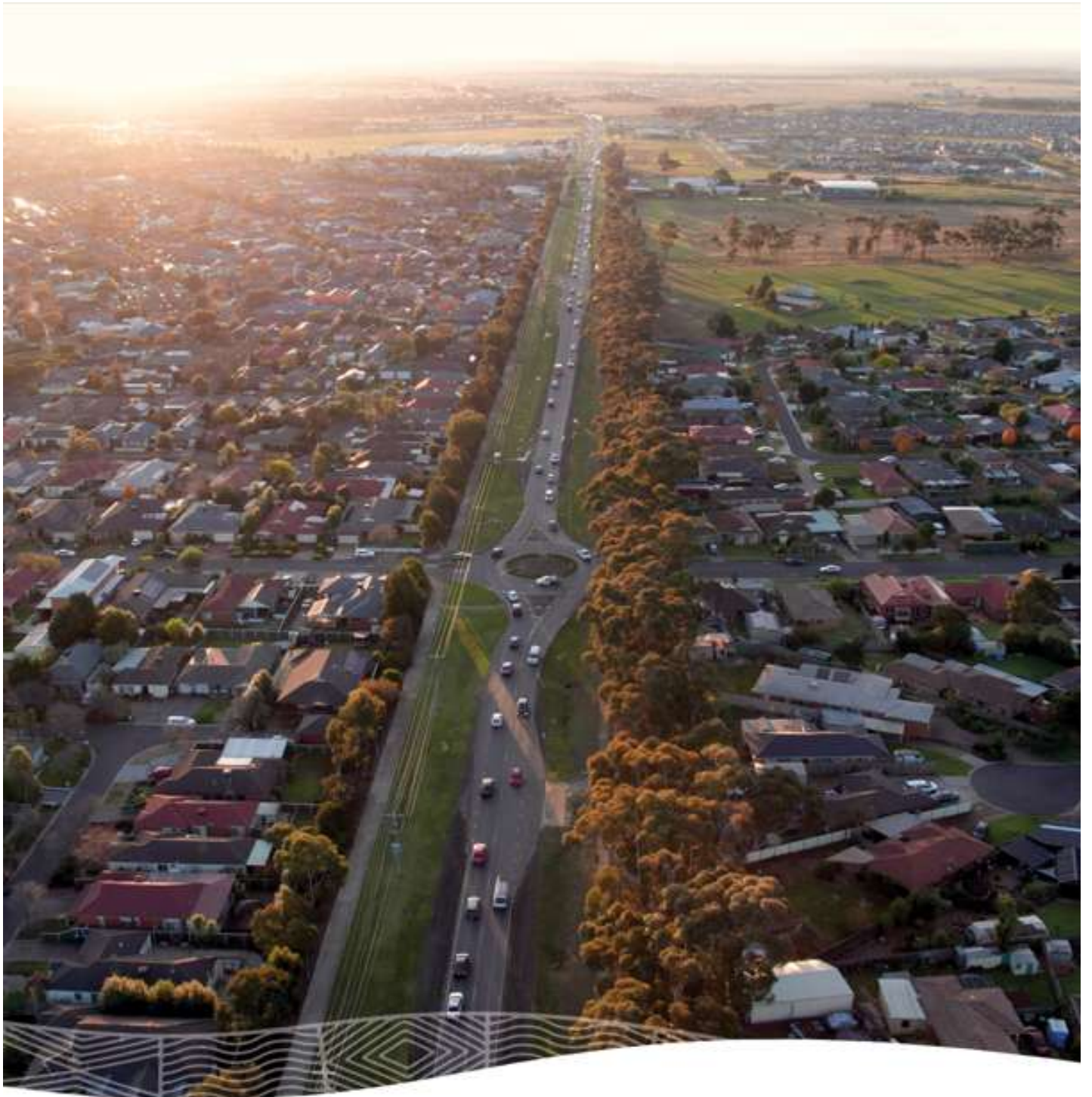
The advantages of utilising a differential rating system summarised below are:

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

### ***Disadvantages of a differential rating system***

The disadvantages in applying differential rating summarised below are:

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



### FURTHER INFORMATION

For more information or to receive a copy of this document in an alternate format, please contact:

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