



NO

**ADOPTED
ANNUAL PLAN
AND BUDGET**

2021

wyndhamcity

2020

Acknowledgement of Country

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

Contents

	Page
Acknowledgement of Country	1
Mayor & CEO Introduction	4
Wyndham City Profile	7
Meet your Councillors 2016/2020	10
Council's Role	11

Budget reports

1. Link to the Council Plan	13
2. Services, Initiatives and Service Performance Indicators	16
3. Financial Statements	31
4. Notes to the Financial Statements	38
5. Financial Performance Indicators	51
6. Capital Works Program	53

Appendices

A Wyndham City Plans & Strategies	58
B Budget Process	59
C Characteristics of Rating Differentials	60

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Mayor and CEO's Introduction

The impacts of COVID-19 on the local, national and world economy are well documented with a recessionary outlook across the globe. Stock markets have declined sharply to pre Global Financial Crisis (GFC) levels, reflecting the volatility of the current economic environment.

Locally, we are not immune to this. Many small and medium businesses across a diverse range of industry sectors are suffering from a reduction in revenues which in turn have a direct effect on local employment.

The reduction in employment will have flow on effects on households and local communities, so it is therefore imperative for Council during this unprecedented time, to deliver a financially responsible 2020/21 budget which prioritises support for our local community, and those hit hardest by the impacts of the COVID-19 situation.

Despite this budget being delivered outside a business as usual scenario for local government, it has been developed in consultation with the community. From 16 September to 25 October 2019, the Wyndham community were provided with a range of opportunities to suggest an idea for Council to consider when drafting the Proposed Annual Plan and Budget 2020/21. The community engagement strategy comprised three distinct opportunities:

- Ideas submitted by the community via Council's online community engagement platform, The Loop;
- Focus groups were offered to members of the Family Friendly Portfolio, Cultural Diversity Portfolio, Youth Committee and seniors' groups;
- Community Conversation events held in each Ward where the community had the opportunity to chat with Councillors and Council Officers.

The Adopted Annual Plan and Budget for 2020/21 outlines a \$106.05 million capital works spend, alongside an operating revenue of \$352.31 million (excluding developer contributions, non-monetary assets, capital grants and net loss on disposal of property, infrastructure, plant and equipment) and operating expenditure of \$294.91 million (excluding depreciation and amortisation) to deliver over 60 different services to the people who live work and visit the city.

Council is resolute in ensuring that it can make a measurable impact to address community need across various sectors of our municipality, while remaining fiscally responsible and ensuring we continue to deliver critical services; at a time when Council revenues will also be significantly impacted.

We are confident that we are being agile in our response to the current situation. We have quickly scaled up the services most needed by our community, while finding new and innovative ways to deliver business as usual within the confines of social distancing requirements. Our Wyndham 2040 Vision provides us with strong evidence that our community prioritises economic resilience and employment growth as a major focus of Council's role and ongoing responsibilities towards its community.

For 2020/21 we have worked hard to deliver a budget which allows us to respond to the immediate situation. The budget includes capacity to deliver initiatives as part of the \$5 million WynLocal Economic Support Package endorsed by Council at its special meeting on the 23rd March 2020. These initiatives will continue to assist containing the adverse economic impacts anticipated for small to medium businesses, households and to support local employment within the municipality as a result of the COVID-19 pandemic.

We anticipate a need to shift priorities in terms of our service mix to focus on pandemic response and recovery activities to support our community. Impacts on our Council operations will be significant and will require a rethink of how we continue to deliver quality services in an unknown economic environment. However, Council will continue essential service delivery through:

- \$16.18 million allocated to the provision of kindergarten & children centre services
- \$12.27 million on maternal and child health and immunisation services
- \$9.37 million to run Wyndham's libraries
- \$7.98 million to maintain Wyndham's infrastructure assets
- \$7.19 million on parkland maintenance
- \$4.62 million to provide youth programs and services
- \$2.89 million in home care support to enable older people to live independently
- \$3.52 million in maintaining and developing Wyndham's recreational facilities
- \$2.24 million on city transport projects to improve accessibility
- \$2.90 million for the reactivation of playground parks; and
- \$4.85 million in grants, contributions and subsidies to be distributed to community groups and organisations to support them in the provision of programs to the wider community.

Our capacity to deliver our extensive Capital Works program will also be impacted particularly given supply changes and changes to our budget priorities. In 2020/21, we aim to focus our resources on the following critical infrastructure projects:

- Critical projects to reduce traffic congestion and improve the safety of our local roads will include the design of a road linking Ballan Road to Sayers Road (\$0.40 million), providing a much-needed new road link across the Werribee River, providing traffic signals at several intersections across the city (\$1.59 million), and upgrading key roads in Little River (\$1.00 million) and \$11.75 million to continue to reconstruct and resurface local roads to maintain them in the best shape to keep Wyndham moving safely.
- We will also invest \$2.20 million in active transport, providing footpaths and cycling routes across the city to reduce our reliance on cars.
- We will complete construction of a new multi-purpose community centre in Tarneit (\$4.83 million), commence construction of new children's centres in Truganina and Tarneit North (\$10.20 million), and we will begin work on the design of two new centres in Truganina and Werribee (\$0.87 million) to ensure that essential community services are available as these parts of Wyndham continue to grow.
- We will continue to provide new and upgrade open space for residents and visitors to enjoy, including updating local parks across the city (\$1.71 million), and beginning delivery of large sports fields in Point Cook and Truganina. With an eye on the future, we will continue to design upgrades to Chirnside Park, Presidents Park and Lawrie Emmins Reserve, and will begin to masterplan new sports fields in Truganina and Werribee West.
- We will continue our partnership with the State government on Greening the Pipeline (\$4.13 million), converting the space around main outfall sewer to attractive and useable open space and paths, and we will upgrade the K Road Cliffs car park and surrounds, to improve the amenity of this iconic location in Werribee South.
- Our city will continue to become cleaner and greener thanks to a range of projects that will improve water quality and energy efficiency and we will plant more trees across the City. \$1.94 million will be spent on upgrading street lighting to smart LEDs, \$1.13 million on improving the health of our wetlands and waterways, and \$1.36 million on installation of solar panels on Council buildings.

- We will continue to invest in the technology to support our organisation to be flexible and responsible in times of uncertainty and change (\$6.01 million) to ensure that services continue to be delivered uninterrupted, in ways that work for our community.

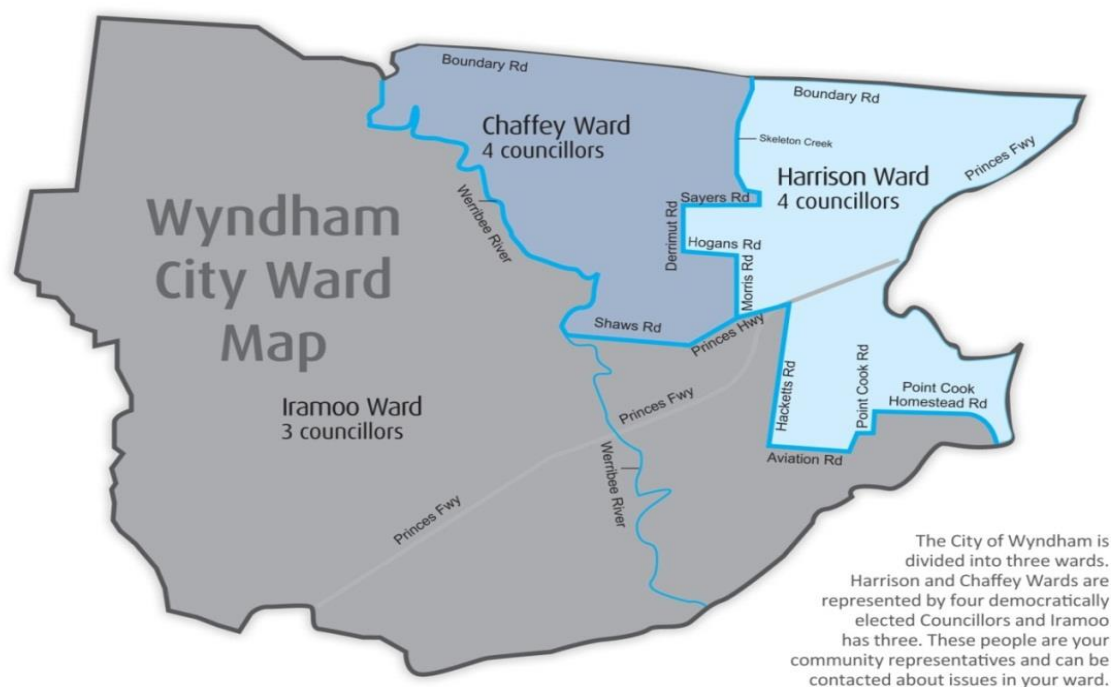
Council recognises that we are in a period of uncertainty, and as such want to reiterate that our commitment to delivering the best, most efficient and agile services to our growing and diverse community remains strong and we will continue to use Wyndham 2040 – our community vision – as the guiding post for the community’s priorities, needs and wants.

INSERT ELECTRONIC SIGNATURES

Cr Josh Gilligan

CEO Kelly Grigsby

Wyndham City Profile



The City of Wyndham is located on the western edge of Melbourne, between the metropolitan area and Geelong. Wyndham covers an area of 542km² and features 27.4 km of coastline bordering Port Phillip to the east. As a meeting place for people of the Kulin nations, Wyndham City has a rich and diverse Aboriginal cultural heritage.

The City of Wyndham has an estimated population of 288,212 in 2020¹. As the largest growing municipality Victoria wide (an additional 15,938 persons between 2019 and 2020)², Wyndham is characterised by its strategically placed location with excellent logistic connections to air and sea ports. The City also offers intensive agriculture at Werribee South, major retail districts and the Werribee Park tourism precinct - one of the largest and most frequently visited tourism destinations in metropolitan Melbourne.

Sustained high population growth places significant pressure on Wyndham's liveability. Important elements of liveability include strong communities, good planning and urban design, community infrastructure, accessible and efficient transport and a healthy environment. Council strives to meet the changing needs of the community while maintaining that liveability.

Wyndham is experiencing growth across all age groups. In 2020, a quarter of the population is under the age of 15 – the second highest proportion in all of Victoria³. In 2019, 4,974 babies were born to Wyndham parents, which is around 95 babies born every week⁴. Although currently over-65 year olds form a relatively modest part of the Wyndham population, it is forecast to be the fastest growing age group in Wyndham between 2020 and 2041⁵.

¹ .id Consulting 2020, Wyndham Population and Household Forecasts 2020.

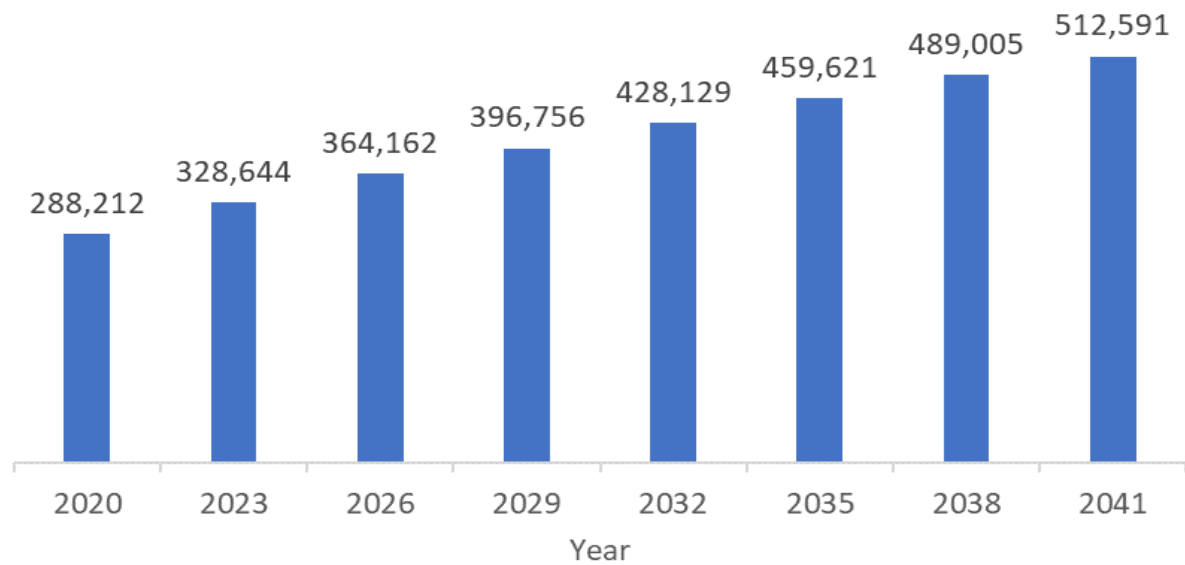
² .id Consulting 2020, Wyndham Population and Household Forecasts 2020.

³ Calculated based on data from .id Consulting 2020, Population and Household Forecasts 2020.

⁴ Maternal and Child Health Service Wyndham City Council 2020, Birth Notifications Received.

⁵ .id Consulting 2020, Wyndham Population and Household Forecasts 2020 based on a comparison of the age groups 0-14, 15-24, 25-54, 55-64 and 65+.

Wyndham population



Key growth statistics

- Between 2019 and 2020 the estimated population increased by 15,938 people or 306 per week⁶
- Between 2020 and 2041 Wyndham City is expected to grow by 224,379 people
- By 2041 the population is forecast to reach 512,591, reflecting an average yearly growth rate of around
- Until 2035 the population is expected to increase by more than 10,000 people per year

⁶ This refers to net population growth, which is different from 'people moving in to Wyndham'

City Data and Trends

- 270,487 estimated resident population in 2019. By 2040, the Wyndham population is forecast to reach 505,822. That is an 87% increase (or 235,335 people)
- By 2040, the Wyndham City population is forecast to increase by 87 per cent (or 235,335 people). This is one of the most substantial increases in Greater Melbourne.
- Currently, Point Cook has the highest share of the City's population (23.2 per cent), while Manor Lakes has the lowest share (3.3 per cent). However, the main population growth to 2040 and beyond will be in Tarneit.
- Wyndham City has an ageing population, with increases in most age groups 50 years and over. Close to 16 per cent of Wyndham City's population is aged between 50 and 69 years of age. At the same time, there is forecast to be a large increase of school aged children (approximately 45,000 by 2040).
- 96,535 dwellings (2020) representing an increase of 5,537 or 6.1 per cent over the last year.
- There are 91,483 households in Wyndham (2020), consisting of:
 - 45.6% are couples with children
 - 21.8% are couples without children
 - 10.6% are one parent families
 - 15.1% are lone person households
- Population age make up (2020):
 - 21.5% 0 to 11 years
 - 15.9% 12 to 24 years
 - 51.0% 25 to 59 years
 - 11.6% 60+ years
- Number of new dwellings approved: 4,673 (2019)
- Number of new businesses opened: 2,957 (2019)
- Gross Regional Product: \$10.6 billion (2.4% of Victoria)
- Number of people employed by Wyndham businesses: 83,596
- Residential growth: 5.9%

Meet your Councillors 2016/2020

wyndhamcity

IRAMOO WARD



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HARRISON WARD



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Cr Heather Marcus

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Cr Tony Hooper

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Cr John Gibbons (Deputy Mayor)

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Cr Mia Shaw

M: 0429 675 298

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Cr Intaj Khan

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Cr Josh Gilligan (Mayor)

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Elected by the community, the Council is the decision making body that sets the strategic direction and policy of the City. It delivers the:

- Four year City Plan which sets out what Council will achieve during its four year term to further the community vision; and
- Integrated Plan and Budget, which describes Council's strategic objectives and initiatives for the 12 month period and explains through the Budget and Strategic Resource Plan how the activities can be resourced.

Kim MCAliney resigned
as Councillor effective
2 June 2020



Cr Walter Villagonzalo

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Council's Role

Council is responsible for delivering a range of services and facilities that contribute to building strong and vibrant communities including roads, parks, waste, land use, local laws, urban planning, personal and home care, early years services, recreation, community development, health protection, emergency management, building and maintaining assets, and advocating for community needs. As the closest level of government to the community, Council is well placed to understand the views and needs of the local community to plan and advocate for the needs of its residents. Despite its many functions and responsibilities, Council is not legislatively responsible for all aspects of service delivery. As such, the role of local government is also one of leadership. Council has a commitment to integrated planning to ensure strong collaborations and partnerships are developed and maintained with key organisations, businesses and community groups.

Council's role:	Council will:	Example:
Planning & monitoring	Set the overall direction for Wyndham through long-term planning.	Wyndham 2040, is Council's long term blueprint for Wyndham to be a liveable, family-friendly, well-connected city where people have equal opportunity to flourish.
Service delivery	Manage and deliver a range of quality services to the community.	Council operates community centres and libraries, provides early years and maternal health services, and maintains local parks and open spaces. Council also maintains local roads, and provides rubbish collection and waste disposal services, along with a range of other local infrastructure and services designed to improve the lives of Wyndham residents.
Lawmaking & enforcement	Protect the public amenity and community safety in Wyndham.	Council provides services to address amenity, safety and quality of life for Wyndham residents, as per legislation. These include pet registrations, building compliance and parking enforcement.
Policy development	Develop and implement policies to guide council activities.	What Council learns informs the strategic priorities and decisions while meeting the communities' unique and diverse needs. The Reconciliation Action Plan and Securing Wyndham's Future – Advocacy Strategy are examples of this.
Representation	Represent the local community on matters of concern.	Council is uniquely positioned to understand the issues affecting the health and wellbeing of our residents. Wyndham's needs are constantly evolving, so Council connects and engages with the community on an ongoing basis. Council's online engagement platform, The Loop is one example of how this is achieved.

Council's role:	Council will:	Example:
Advocacy	Communicate our needs and seek action from politicians, government departments and other key stakeholders on key issues that affect Wyndham	Council relies largely on State and Federal government to fund and provide the infrastructure and services our community needs to prosper. As a local government, one of the most important functions is to advocate for the needs of the community. The I Love Kinder and schools4wyndham campaigns are two of Wyndham's current advocacy campaigns.

The Chief Executive Officer (CEO), administrator of Council, appointed by Council delivers the vision of the Council. The Local Government Act 1989 sets out the functions and responsibilities of the CEO which includes to:

- Establish and maintain an appropriate organisational structure
- Manage interactions between council staff and Councillors
- Ensure Council decisions are implemented promptly
- Provide timely and reliable advice to Council about its legal obligations
- Oversee the daily management of council operations following the Council Plan
- Support the Mayor in the performance of the Mayor's role as Mayor
- Develop, adopt and disseminate a code of conduct for council staff

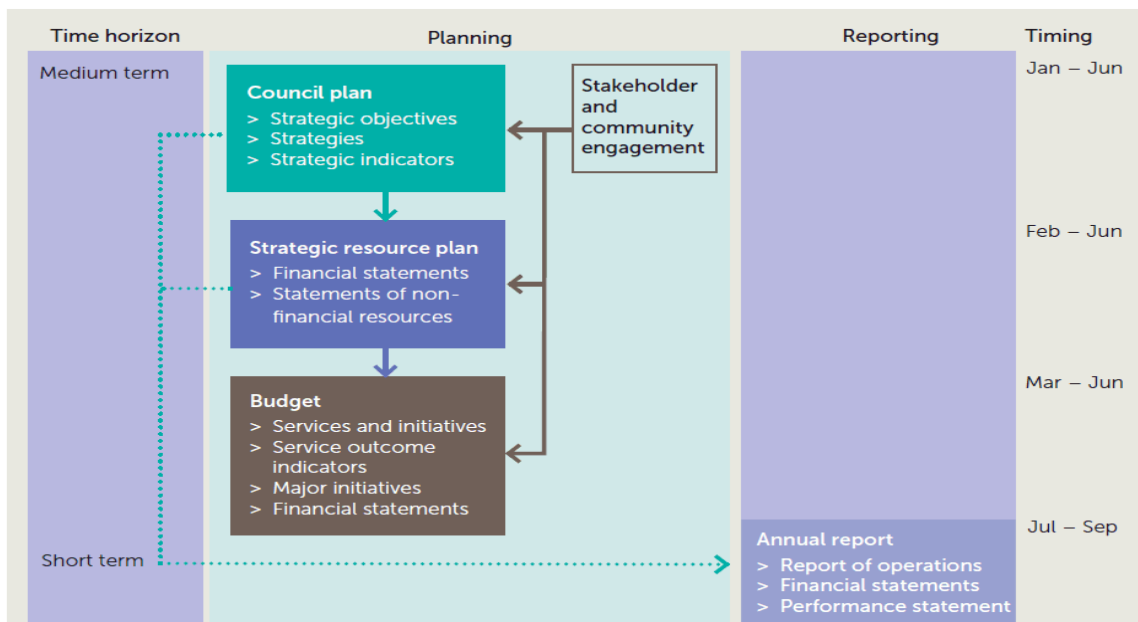
1. Link to the Council Plan

This section describes how the Annual Budget links to the achievement of the City Plan within an overall planning and reporting framework.

1.1 Legislative Planning and accountability framework

Wyndham City Council is committed to a continuous cycle of planning, reporting and review to ensure it delivers the best outcomes for the community. To accomplish its responsibilities, Council's strategic framework allows it to identify community needs and aspirations over the long term (through the Wyndham 2040 Vision), operationalise the required work in the medium term (through the City Plan 2017-21) and ensure the required resources are available (through the Annual Plan and Budget), and then holding itself accountable (Annual Report).

The Strategic Resource Plan, part of and prepared in conjunction with the City Plan, 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 Annual Plan and Budget is framed within the Strategic Resource Plan, considering the services and initiatives which contribute to achieving the strategic objectives specified in the Council Plan. The diagram below depicts the planning and accountability framework that applies to local government in Victoria.



Source: Department of Environment, Land, Water and Planning

1.2 Our purpose

Our Vision

Diverse People, One Community, Our Future

Our mission

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

Our values

Integrity - the consistent commitment to apply moral and ethical behaviour, encompassing honesty, openness and respect.

Community Focus - working for and with the community in the best interests of Wyndham.

Respect - being conscious and aware of others values, beliefs and opinions, appreciating that they could be different from our own and treating them accordingly.

Commitment - to consistently adhere to our core values through our commitment to achieving our vision and mission.

Leadership - creating an environment that empowers individuals, the organisation and the community to achieve our vision and mission.

Teamwork - the ability of a group of individuals to work collaboratively and collegially to achieve agreed outcomes by the team.

1.3 Strategic objectives

The Wyndham 2040 Vision was adopted in 2016 and is the first long term community vision for the municipality which will guide Council's work to make Wyndham a more healthy and liveable community. The Wyndham 2040 Vision commits Council to working together with the community and other stakeholders to:

- foster a welcoming, diverse and inclusive city
- embrace diversity
- build a community that consists of connected, vibrant neighbourhoods that provide for the cultural, social, economic and recreational needs of the community
- encourage a healthy and active lifestyle
- support the diverse educational needs of the community and
- empower the community to lead

The four year City Plan is made up of four themes which align with the Wyndham 2040 community vision. Each strategic objective presented in the table below is made up of a range of strategies which describe what Council will do, and is supported by the annual identification of major projects, services or programs as identified within the initiatives and major initiatives of the annual budget.

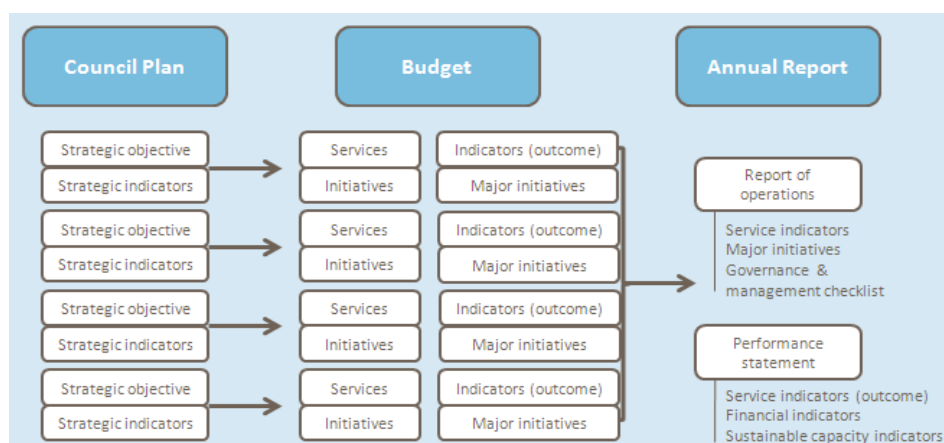
Strategic Objective	Description
1 People and Community	Council will work with the community to ensure Wyndham is an inclusive, safe and welcoming city, which celebrates our diverse heritage and cultures and helps residents to stay healthy, active, and connected.
2 Places and Spaces	Council will work with our partners to build a city that is easy to move around, offers a diverse range of housing, protects our natural environment, and promotes active and passive recreation. We will strive to improve neighbourhood ambience, civic services and our standing as an attractive, relaxing, responsive and infrastructure-progressive coastal municipality.
3 Earning and Learning	Council will work innovatively with our partners and community to ensure Wyndham is a place of opportunity for learning, working, investing and succeeding, which builds a vibrant and sustainable city where all residents have access to opportunities. We will seek innovative ways to build an attractive business and investment environment – both locally and internationally.
4 Leadership and Participation	Council will continually build and shape a community of passionate, engaged and inspired residents and organisations who are proud to call Wyndham City their home. We will streamline our internal systems, our collaboration, and communication across all levels of government, while establishing the foundations for a long-term financial sustainability and strengthening our values, partnerships, and community engagement.

The amalgamation of the Municipal Public Health and Wellbeing Plan into the City Plan systematically embeds community wellbeing priorities across Council, leading to greater visibility and sustainability. This has an important influence on health and wellbeing, recognising the critical influence local governments can have in supporting the development of healthy places, environments, education and services. Strategic initiatives in the City Plan address the four environments of health – economic, built, natural and social.

Health, wellbeing and safety goals overarch Council's strategies across the four themes of the City Plan and Budget. They articulate how Council's work under each theme will seek to positively impact the community. Liveability and wellbeing indicators have been developed to monitor how the community is faring physically, mentally, socially and economically across the social and environmental determinants of health. Engaged communities are key to building cohesion, resilience and social networks are known to improve health and wellbeing and Council continues to monitor these outcomes to inform planning.

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2020/21 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Environment, Land, Water and Planning

2.1 People and Community

The Wyndham 2040 Vision is for Wyndham to be a welcoming, family-friendly city that acknowledges the Aboriginal heritage of the area, encourages connection within the community, promotes health and wellbeing, and actively celebrates diversity, culture and art. We will be a Council that listens to and learns from the diversity, knowledge and opinions of all residents and, as we embrace growth, we will also remember the country beginnings of our towns and shire.

To achieve the Vision, the City Plan's strategic objective for people and community, is that Council will work with the community to ensure Wyndham is an inclusive, safe and welcoming city, which celebrates our diverse heritage and cultures, and helps residents to stay healthy, active, and connected. The City Plan's health, wellbeing and safety goal is that people in Wyndham are well across the life stages, safe and socially connected regardless of where they live or their social, economic or cultural background.

Services

Service area	Description of services provided		2018/19 Actual \$'000	2019/20 Forecast \$'000	2020/21 Budget \$'000
Aged and Disability	Provides valued outcomes through working collaboratively with individuals, their carers and families, Council units and other agencies in the provision of quality services for those with care needs. The service promotes independence, maintains daily living skills, and provides social inclusion opportunities to allow our clients to remain living independently.	<i>Exp</i>	11,486	12,583	11,136
		<i>Rev</i>	7,337	6,870	5,321
		<i>NET</i>	4,150	5,713	5,815
Animal Management	Protects the community and the environment from feral, nuisance animals, dog attacks and wandering livestock on public roads through a range of education and enforcement/compliance measures.	<i>Exp</i>	2,300	2,010	2,421
		<i>Rev</i>	1,457	1,368	1,965
		<i>NET</i>	843	642	456

Arts and Culture	Provides creative and cultural opportunities to the Wyndham community through the production and presentation of arts, cultural and creative programs and activity. Inspiring the community to celebrate place character and create new opportunities for cultural participation and the creative industries.	<i>Exp</i>	1,702	1,706	1,713
		<i>Rev</i>	3	-	6
		<i>NET</i>	1,699	1,706	1,707
Civic Compliance	Addresses community concerns in relation to quality of life, amenity, and safety issues within Wyndham City, as per legislation administered by Council.	<i>Exp</i>	5,815	4,004	4,874
		<i>Rev</i>	5,156	3,282	4,490
		<i>NET</i>	658	723	384
Community Development and Resourcing	Provides and supports opportunities which enable local communities to strengthen relationships, gain information and skills, connect to services and spaces, participate and contribute to their local community.	<i>Exp</i>	2,267	2,506	2,594
		<i>Rev</i>	0	18	-
		<i>NET</i>	2,266	2,489	2,594
Community Infrastructure Planning	Develops a network of appropriate assets and community infrastructure that is responsive and agile to community needs, growth and diversity now and in the future. Works across Council and in partnerships with the community, private sector and government agencies to support the timely planning, delivery and renewal of community infrastructure for the delivery of services.	<i>Exp</i>	536	480	631
		<i>Rev</i>	245	-	350
		<i>NET</i>	291	480	281
Community Wellbeing and Inclusion	Provides policy, planning, community development activities and programs to create local environments which make healthy choices easier; building the skills and capacity of individuals to lead healthy lives and creating communities which are safer. Builds community strength and individual wellbeing by celebrating diverse identities, removing barriers to access services and ensuring inclusion within community life.	<i>Exp</i>	1,785	2,395	1,960
		<i>Rev</i>	611	373	204
		<i>NET</i>	1,175	2,022	1,756
Customer Service	Leads customer experience through implementation of an operating model that delivers customer first services via face to face, digital and phone channels.	<i>Exp</i>	2,363	2,617	2,902
		<i>Rev</i>	0	-	-
		<i>NET</i>	2,363	2,617	2,902
Early Education and Care	Provides State funded Kindergarten educational programs for 4-year-old children. Delivery of three kindergarten and children's services including occasional care. Central enrolment and planning. Development of new service models and new business with external partnered providers.	<i>Exp</i>	15,851	16,929	17,199
		<i>Rev</i>	16,268	15,621	16,337
		<i>NET</i>	- 417	1,308	862
Environmental Health Services	Protects public health as it relates to state legislation, directives and standards through a range of education and enforcement measures.	<i>Exp</i>	1,301	1,615	1,954
		<i>Rev</i>	1,051	1,188	1,276
		<i>NET</i>	250	427	677

Family & Sector Partnerships	Provides strategic advice, strategy management and capacity building for child, youth and family service areas in partnership with the local child and family service sector and the community.	<i>Exp</i>	1,800	2,004	2,289
		<i>Rev</i>	1,069	1,018	1,057
		<i>NET</i>	731	986	1,232
Festivals & Events	Delivery of a quality program of community and civic events across the City which enriches our sense of place and cultural heritage and encourages community strengthening.	<i>Exp</i>	3,312	3,594	3,743
		<i>Rev</i>	953	708	949
		<i>NET</i>	2,360	2,886	2,794
Integrated Service Planning & Reform	Plans for community support, family, health, human, cultural and recreational services in Wyndham. Lead evidence-based decision-making and stakeholder relations to determine when and where services are needed; service models and integration; and service adaptation in response to government reforms, partnership opportunities, and changing community needs.	<i>Exp</i>	794	705	827
		<i>Rev</i>	-	4	-
		<i>NET</i>	798	705	827
Maternal and Child Health and Wellness	Provides critical support for parental health and wellbeing, while also helping to identify and address children's health and development issues at an early stage, including the delivery of Maternal and Child Health, which aims to support every child to be healthy, develop, grow and learn through a schedule of consultations at key ages and stages, assertive outreach and other activities including parent groups.	<i>Exp</i>	8,958	9,789	11,747
		<i>Rev</i>	4,399	5,035	5,906
		<i>NET</i>	4,559	4,754	5,841
Municipal Emergency Management	Supports the community and emergency service agencies before, during and after emergencies. Ensures the organisation has capacity to respond to emergencies within our community and the North West Metro Region.	<i>Exp</i>	631	588	2,707
		<i>Rev</i>	139	200	203
		<i>NET</i>	493	388	2,504
School Crossings	Supports the safe passage of children and their families to and from school through the operation of school crossings.	<i>Exp</i>	2,359	2,715	2,623
		<i>Rev</i>	-	796	871
		<i>NET</i>	2,359	1,919	1,752
Sport Recreation & Physical Activity	Provides opportunities for the community to be physically active through infrastructure provision, facility management and the delivery of community activation programs.	<i>Exp</i>	14,333	15,924	17,426
		<i>Rev</i>	13,067	10,881	6,651
		<i>NET</i>	1,267	5,043	10,775
Youth	Ensures that young people are empowered and active citizens through the provision of youth counselling and support for young people aged 12 to 25 years and their families, in addition to drop in programs, holiday and entertainment programs and activities and a range of leadership and youth engagement activities.	<i>Exp</i>	4,332	4,793	4,665
		<i>Rev</i>	515	335	308
		<i>NET</i>	3,817	4,458	4,357

Major Initiatives

- 1) Navigate a constrained financial environment by ensuring cashflow maintenance to enable continued delivery of critical services, social and economic support for the community in a fiscally responsible way where possible through annual budgets and also within the development of the Long-Term Financial Plan.
- 2) Deliver service continuity plans for essential services to ensure service delivery and community needs are met.
- 3) Finalise the Living Your Best Life in Wyndham framework which will guide Council's work in the planning and delivery of services to resident's across all of life's stages.
- 4) Complete the construction of the Riverdale Community Centre in Tarneit, and the upgrade of The Grange Community Centre in Hoppers Crossing.
- 5) Complete design and commence construction of two new community precincts in Alcock Road, Truganina and Tarneit North.
- 6) Commence the development of a services and infrastructure plan that drives Council's ability to deliver community infrastructure in line with community needs and in support of the Wyndham Plan.
- 7) Coordinate the design of Truganina Level 2 Community Centre, and Black Forest Road South Level 2 Community Centre in Werribee in consultation with stakeholders and the community.

Other Initiatives

- 8) Deliver online content to the community via the www.wyndhamtogether.com.au to assist the community to access and engage with Council programs and information and provide an avenue for service continuity during the COVID19 pandemic.
- 9) Deliver programs to support vulnerable or hard to reach communities during the pandemic recovery.
- 10) Undertake the development of a new Reconciliation Action Plan 2021 - 2023
- 11) Review and plan for the future library, learning, arts, cultural and community service and infrastructure needs for the Werribee City Centre in line with the Werribee City Centre Place Strategy 2020-2040
- 12) Continue to grow female participation across all elements of sport and recreation through the implementation of Phase 2 of the Gender Equality in Wyndham Sport project
- 13) Increase participation in physical activity among residents aged over 65 through the delivery of the Active Ageing Program
- 14) In line with recommendations arising from the Hard to Locate Strategy, mobilise the operations of the Lawrie Emmins Moto-X track
- 15) Develop the Domestic Animal Management Plan 2021-2025 in line with legislative requirements

Service Performance Outcome Indicators

Service	Indicator	2018/19 Actual
Animal Management	Health & Safety	23
Aquatic Facilities	Utilisation	4
Food Safety	Health and Safety	100%
Maternal & Child Health	Participation	68.99%
Refer to table at end of section 2.2 for information on the calculation of Service Performance Outcome Indicators		

2.2 Places and Spaces

The Wyndham 2040 Vision is for our transport system to be efficient, responsive and easy to navigate, with greater connectivity to Melbourne, while infrastructure, built spaces, and the diversity of housing options contribute to the quality of life of residents at all ages. We will carefully balance the preservation, protection, and respect for the natural environment with the need to ensure that parks and open spaces invite citizens to positively interact with the outdoors and each other.

To achieve the Vision, the City Plan's strategic objective for Places and Spaces, is that Council will work with our partners to build a city that is easy to move around, offers a diverse range of housing, protects our natural environment, and promotes active and passive recreation. We will strive to improve neighbourhood ambience, civic services and our standing as an attractive, relaxing, responsive and infrastructure-progressive coastal municipality. The City Plan's health, wellbeing and safety goal is for people in Wyndham enjoy healthy and attractive environments that promote happy and active lives.

Services

Service area	Description of services provided		2018/19 Actual \$'000	2019/20 Forecast \$'000	2020/21 Budget \$'000
Asset Management	Supports the management of Council infrastructure by co-ordinating the development of asset management policy, Asset Strategies, Asset Management plans and Information Systems.	<i>Exp</i>	2,539	10,292	3,422
		<i>Rev</i>	4,547	1,710	1,710
		<i>NET</i>	- 2,008	8,582	1,713
Building Services	Keeps the community safe by delivering an effective and efficient building control and building permit service with a strong focus on compliance with the Building Act 1993, Building Regulations, Building Code of Australia, Australian Standards and Codes, continuous improvement and customer service.	<i>Exp</i>	2,218	2,856	3,060
		<i>Rev</i>	2,263	2,501	2,787
		<i>NET</i>	- 45	355	273
Community Cultural Facilities Management	Coordinates the strategic and operational management of facilities for casual and regular hire by organisations and community members to provide services and programs that align with local needs.	<i>Exp</i>	6,743	7,588	7,002
		<i>Rev</i>	2,234	1,937	2,142
		<i>NET</i>	4,509	5,651	4,860
Conservation and Arboriculture	Provides ecological conservation of important environmental areas, while the Arboriculture team serves our community through the provision of tree lined streets and parklands, and the protection of the environment through the management of the trees lifecycle.	<i>Exp</i>	2,371	2,404	2,440
		<i>Rev</i>	30	11	-
		<i>NET</i>	2,340	2,393	2,440
Facilities Management	Provides strategic and operational management of assets to ensure the effective provision of facilities for community and Council use.	<i>Exp</i>	8,429	7,681	8,524
		<i>Rev</i>	727	893	893
		<i>NET</i>	7,702	6,788	7,631
Kerbside Waste Collection Services	Provide a safe and reliable kerbside waste, recycling, green/organics, and hard waste collection service throughout Wyndham.	<i>Exp</i>	24,337	27,618	31,526
		<i>Rev</i>	25,667	28,407	31,119
		<i>NET</i>	- 1,330	- 789	407

Long term planning and design	Provides specialised planning services in relation to land use strategies, strategic plans, city design, urban design frameworks, precinct structure plans and development contributions, in order to maximise the land use, design and development potential of the municipality and increase quality of life.	<i>Exp</i>	2,777	3,446	3,560
		<i>Rev</i>	87	36	68
		<i>NET</i>	2,690	3,410	3,492
Natural Environment and Urban Forestry	Wyndham's residents can access natural open space, access information and services to improve their environment and benefit from increased shade and green spaces. This will support a more climate resilient community.	<i>Exp</i>	1,052	1,098	1,202
		<i>Rev</i>	298	131	311
		<i>NET</i>	753	967	891
Open Space Creation	Provides safe, functional, affordable and aesthetically appealing landscapes and park assets to meet the Wyndham community's needs.	<i>Exp</i>	2,243	2,145	1,984
		<i>Rev</i>	721	745	1,082
		<i>NET</i>	1,522	1,400	902
Open Space Management	Provides strategic and operational management to ensure presentation levels and safe conditions are met in Wyndham's open spaces. Manages ecological amenity and climate adaptation of trees in accordance with the Tree Policy.	<i>Exp</i>	22,551	25,709	23,796
		<i>Rev</i>	1,456	1,508	964
		<i>NET</i>	21,096	24,200	22,832
Road and Amenity Maintenance	Manages and maintains Council assets including roads, drains, signage, footpaths and the collection of litter in public places.	<i>Exp</i>	13,382	12,720	15,720
		<i>Rev</i>	4,378	4,604	4,685
		<i>NET</i>	9,003	8,115	11,035
Road Design and Construction	Provides the community with highly serviceable and safe infrastructure through the design, project management and construction of roads (including local arterial roads), bridges, roadside footpaths and culverts, drainage and car parks.	<i>Exp</i>	5,078	5,713	6,646
		<i>Rev</i>	7,921	6,453	5,565
		<i>NET</i>	- 2,843	- 740	1,082
Spatial Systems	Collects, maintains, and distributes geospatial information and mapping products necessary to support council decision making and improve municipality outcomes. Provides visual context to information enabling deep analytical capabilities.	<i>Exp</i>	315	484	642
		<i>Rev</i>	110	111	110
		<i>NET</i>	206	373	532
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>Exp</i>	969	1,373	1,339
		<i>Rev</i>	575	641	580
		<i>NET</i>	394	732	759
Strategic Waste and Sustainability Planning	Leads local projects and initiatives that enhance sustainability, improve energy efficiency, minimise waste and contribute to corporate social responsibility, by providing advice, education programs and policy development.	<i>Exp</i>	655	725	701
		<i>Rev</i>	109	120	170
		<i>NET</i>	546	604	531

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>Exp</i>	2,376	2,611	2,795
		<i>Rev</i>	2,700	2,100	2,637
		<i>NET</i>	- 323	511	158
Town Planning	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 builds and land use outcomes that promote the liveability of the municipality.	<i>Exp</i>	5,067	5,198	5,384
		<i>Rev</i>	4,539	4,405	3,764
		<i>NET</i>	528	794	1,620
Traffic Management	Monitors the performance of Wyndham's road network, and provide traffic and transport engineering advice to Council and other stakeholders. Deliver traffic management, bicycle and footpath civil works to enhance the safety and connectivity of the road and active travel networks for all residents and users.	<i>Exp</i>	1,281	1,830	1,606
		<i>Rev</i>	116	116	116
		<i>NET</i>	1,165	1,714	1,490
Transport Planning	Develops and implements transport related policies, strategies and plans, which aim to improve transport options for the Wyndham community. Works in collaboration with external agencies and internal departments to provide transport advice and input that supports improved transport options.	<i>Exp</i>	650	685	660
		<i>Rev</i>	-	-	-
		<i>NET</i>	650	685	660
Water and Coastal Governance	Leading the municipality to enhance Wyndham's water quality, coastlines and ecosystem sustainability.	<i>Exp</i>	2,517	2,501	2,997
		<i>Rev</i>	265	249	241
		<i>NET</i>	2,252	2,252	2,756

Major Initiatives

- 1) Ensure supply chains are effectively maintained and accessible to support the delivery of capital and operational initiatives as well as in relation to securing required PPE and other protective requirements for continued service delivery.
- 2) Complete The Wyndham Plan
- 3) Upgrade of 50 local parks throughout Wyndham, as part of the implementation of the Wyndham Parks Program 2021.
- 4) Enable the community to travel more actively and reduce their car dependency by undertaking prioritised improvements to the current active transport network in line with the Active Transport Network Audit findings.
- 5) Investigate options to address commuter issues associated with travelling to and arriving at railway stations and opportunities for improvement.
- 6) Represent Wyndham's interests in year 2 of the delivery of the Level Crossing Removal projects at Cherry Street, Werribee Street and Hoppers Crossing.
- 7) Represent Wyndham's interests in year 2 of the delivery of the Western Roads Upgrades including Point Cook Road, Derrimut Road, Palmers road, Sayers Road, Old Geelong Road, Duncans Road, Ballan Road and Boundary Road.
- 8) Commence the implementation of the K Road Cliffs masterplan to improve the sustainability and amenity of this iconic location in Werribee South.
- 9) Continue to implement the Greening the Pipeline project which aims to convert the space around main outfall sewer to attractive and useable open space and paths, in partnership with the State government.
- 10) Make necessary repairs to Eagle Stadium to ensure it can be used into the future.

Other Initiatives

11) Recommence service delivery and reopening community facilities in accordance with State and Federal health advice.

12) Undertake the Wyndham Heritage Study 2020 Planning Scheme Amendment.

13) As part of the implementation of the City Forest and Habitat Strategy, establish a street tree species trial to identify suitable replacement species for our current street trees which under climate change conditions will become unsuitable.

14) Undertake an update of the Council's Environment and Sustainability Strategy (2016-2040) and incorporate new targets into the Climate Futures Office's strategic plan.

Service Performance Outcome Indicators

Service	Indicator	2018/19 Actual
Roads	Satisfaction	69.6
Statutory	Decision making	52.94%
Waste Collection	Waste diversion	34.92%

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

2.3 Earning and Learning

The Wyndham 2040 Vision is for Wyndham City to be a city of opportunity, recognised for its diverse, high-quality centres of learning, its libraries and knowledge hubs, and its varied and plentiful employment. We will attract businesses of all sizes and promote a wide mix of shops and retail, events and attractions – all designed to build community pride and engagement.

To achieve the Vision, the City Plan's strategic objective for Earning and Learning, is that Council will work innovatively with our partners and community to ensure Wyndham is a place of opportunity for learning, working, investing and succeeding, which builds a vibrant and sustainable city where all residents have access to opportunities. We will seek innovative ways to build an attractive business and investment environment – both locally and internationally. The City Plan's health, wellbeing and safety goal is for people in Wyndham to enjoy financial security, have access to a diverse range of learning, education and work opportunities and have safe and healthy work and learning environments.

Services

Service area	Description of services provided		2018/19 Actual \$'000	2019/20 Forecast \$'000	2020/21 Budget \$'000
Business Growth	Implementation of initiatives that develop and grow sustainable local businesses and enable the emergence and development of start-up enterprises including the provision of expert advice, business forums, training and access to resources and information.	<i>Exp</i>	660	681	3,057
		<i>Rev</i>	318	109	120
		<i>NET</i>	342	572	2,936
Deals Investment 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>Exp</i>	39	390	139
		<i>Rev</i>	-	-	-
		<i>NET</i>	39	390	139
Inclusive Employment	Supports businesses to adopt inclusive employment practices that support diversity in their business and linking those businesses to local people who are looking for work.	<i>Exp</i>	84	1,527	923
		<i>Rev</i>	145	543	90
		<i>NET</i>	- 61	984	833

Investment	Implementation of initiatives that facilitate and enable new investment generating business and employment growth within Wyndham.	<i>Exp</i>	777	1,635	2,078
		<i>Rev</i>	-	-	-
		<i>NET</i>	777	1,635	2,078
Library Services	Provides resources, services, spaces and programs that support Wyndham residents' increased levels of literacy, digital literacy, numeracy, community wellbeing and social connectedness. Learning and participation is facilitated through library branches located at Pacific Werribee Shopping Centre, central Werribee, Point Cook, Manor Lakes, Tarneit and via 24/7 digital library information and resource services.	<i>Exp</i>	8,104	8,929	9,480
		<i>Rev</i>	1,715	1,679	1,902
		<i>NET</i>	6,388	7,250	7,578
Place Activation & Marketing	Advancing and coordinating vibrant, successful, attractive and relevant Activity Centres through Place Activation & Marketing.	<i>Exp</i>	1,074	1,219	1,166
		<i>Rev</i>	6	18	3
		<i>NET</i>	1,068	1,202	1,163
Place Making - Activity Centres	Advancing and coordinating vibrant, successful, attractive and relevant Activity Centres through place making.	<i>Exp</i>	1,074	1,219	1,166
		<i>Rev</i>	6	18	3
		<i>NET</i>	1,068	1,202	1,163
Smart Wyndham	Identification and delivery of key smart city projects that are of genuine benefit and align to the strategic priorities identified in the Smart City Strategy 2019-24 to transform Wyndham into a Smart City.	<i>Exp</i>	748	904	963
		<i>Rev</i>	134	-	-
		<i>NET</i>	614	904	963
Visitor Economy	Implementation of initiatives that raise greater awareness of the City's reputation as a quality visitor destination and which grows the value of the visitor economy through increased visitation and visitor expenditure on goods and services from Wyndham's businesses and enterprises.	<i>Exp</i>	602	955	540
		<i>Rev</i>	18	1	1
		<i>NET</i>	585	954	539

Major Initiatives

- 1) Delivery of the \$5 million WynLocal Economic Support Package to contain the adverse economic impacts anticipated for small to medium businesses, households and to support local employment within the municipality as a result of the COVID-19 epidemic.
- 2) Oversee year one of the Western Melbourne Group Agreement for the delivery of the A League Stadium development.
- 3) Commence the Wyndham Stadium Precinct Structure Plan and Master Plan for the A League Stadium development at 1160 Sayers Road South.

Other Initiatives

- 4) Deliver the 'Buy Local' campaign as part of the 'Wyndham, We're In It Together' campaign in an effort to support local businesses and local jobs.
- 5) Monitor the \$5 million WynLocal Economic Support Package on a monthly basis and be agile in scaling support accordingly in a fiscally responsible manner.
- 6) Support the delivery of new jobs, new attractions, apartment style living, major commercial opportunities and multi-storey car-parking within the Werribee City Centre, through the Council's Catalyst Site project delivery agreement responsibilities.
- 7) Develop a Social Investment Action Plan which outlines Wyndham's commitment to social enterprise, local philanthropy and other models of delivering social impact.
- 8) Undertake a feasibility Study into the future function and operation of the Melbourne Water Discovery Centre site as part of the reshaping of the Werribee City Centre.

Service Performance Outcome Indicators

Service	Indicator	2018/19 Actual
Libraries	Participation	13.14%

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

2.4 Leadership and Participation

The Wyndham 2040 Vision is for Wyndham City to be home to passionate residents who are encouraged to share their ideas, skills, knowledge and passion to build a thriving city. We will offer a variety of ways for community members to support others through volunteering, social interaction, and engagement.

To achieve the Vision, the City Plan's strategic objective for Leadership and Participation, is that Council will continually build and shape a community of passionate, engaged and inspired residents and organisations who are proud to call Wyndham City their home. We will streamline our internal systems, our collaboration, and communication across all levels of government, while establishing the foundations for long-term financial sustainability and strengthening our values, partnerships, and community engagement. The City Plan's health, wellbeing and safety goal is for Wyndham City to work with local residents, organisations, partners, and other tiers of government to deliver sustainable and financially responsible improvements to health, wellbeing, and safety for the community.

Services

Service area	Description of services provided		2018/19 Actual \$'000	2019/20 Forecast \$'000	2020/21 Budget \$'000
Advocacy	Strategically position Wyndham to attract the right resources, infrastructure and services, with other tiers of government and key stakeholders, to meet the challenges and needs of the current and future community. Understand the needs of the community, engage them and advocate with them for improved wellbeing and liveability.	<i>Exp</i>	73	-	454
		<i>Rev</i>	-	-	-
		<i>NET</i>	73	-	454
Community and Stakeholder Engagement	Leading and supporting Council to provide the community with genuine opportunities to contribute to and inform projects and decisions that affect them.	<i>Exp</i>	40	85	612
		<i>Rev</i>	-	-	-
		<i>NET</i>	40	85	612
Communications and Marketing	Communicates and promotes the services, initiatives and events that Council delivers to Wyndham residents and stakeholders via a range of communication and marketing channels. Manages Council's branding and collateral design, media management, digital content and integrated campaigns.	<i>Exp</i>	2,571	3,069	3,523
		<i>Rev</i>	209	340	328
		<i>NET</i>	2,362	2,730	3,195

Complex Project Management	Project management services for delivery of Council's complex projects to achieve quality outcomes with a focus on public value.	<i>Exp</i>	1	1,663	-
		<i>Rev</i>	-	-	-
		<i>NET</i>	1	1,663	-
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>Exp</i>	2,408	2,927	4,117
		<i>Rev</i>	29	26	300
		<i>NET</i>	2,379	2,901	3,817
Finance	Oversees municipal rates and property valuations and the related administration. Also responsible for the organisational banking function, Accounts Payable and Accounts Receivable, including debt collection. Ensures successful management of property data as required under the Act, as well as ensuring the financial management of transactions relating to creditors, debtors and collections. The service includes financial planning, reporting and taxation activities as required under the Act and provide financial expertise and assistance to Management and Council staff.	<i>Exp</i>	9,309	8,428	13,580
		<i>Rev</i>	32,331	33,415	18,363
		<i>NET</i>	- 23,022	- 24,987	- 4,783
Fleet Management	Provides of cost effective, whole of life asset management, procurement and provision of plant,	<i>Exp</i>	6,416	6,540	6,669
		<i>Rev</i>	6,998	7,039	7,023
		<i>NET</i>	- 583	- 499	354
Information Technology & Infrastructure	Provides technology infrastructure and application support to enable Council to supply services to the community.	<i>Exp</i>	5,561	5,891	6,218
		<i>Rev</i>	494	4	-
		<i>NET</i>	5,066	5,887	6,218
Information Management	To embed a Best Practice Privacy, Data Quality and Records and Information Management Framework throughout the organisation by monitoring and reviewing processes, systems and controls to ensure trust in Council's operations and the protection of community's rights and entitlements.	<i>Exp</i>	5,997	7,234	7,970
		<i>Rev</i>	144	142	174
		<i>NET</i>	5,853	7,092	7,796
Legal Services	Delivers a centralised and independent legal function that provides internal legal advice, manages the procurement of external legal services, manages the panel of service providers, and maintains Council's Instruments of Delegation and Authorisations.	<i>Exp</i>	441	795	819
		<i>Rev</i>	-	-	-
		<i>NET</i>	441	795	819
Occupational Health and Safety	Enables our people to work in a safe and productive environment, one that extends to that shared by our public and community.	<i>Exp</i>	3,110	3,231	3,700
		<i>Rev</i>	2,294	2,830	2,830
		<i>NET</i>	816	401	870

Organisational Planning, Strategy and Reporting	Assists Council to set its high-level strategies including the Wyndham 2040 Vision and the Council Plan. Works primarily with internal stakeholders to ensure Wyndham City Council complies with the Local Government Performance Reporting Framework through the delivery of the annual organisational planning and reporting process to ensure the community is informed as to how Council services are performing and how resources are being spent.	<i>Exp</i>	6,635	9,192	6,544
		<i>Rev</i>	1,263	2,566	1,603
		<i>NET</i>	5,373	6,626	4,941
Organisational Project Governance and Support	Supports the organisation to effectively deliver projects to meet community need. To facilitate planning, governance and reporting across all projects.	<i>Exp</i>	1,479	1,565	1,603
		<i>Rev</i>	936	1,028	1,020
		<i>NET</i>	543	537	583
People and Capability	Builds and enables the capability, leadership and culture which contribute to developing a high performing organisation which delivers high quality services to the community. Influences and facilitates right time talent solutions which contribute to developing a high-performing and engaged workforce. Best practice management of people resources in line with legislative requirements to enable Council to deliver quality services that meet the needs of the Wyndham community.	<i>Exp</i>	5,071	5,552	5,317
		<i>Rev</i>	65	-	-
		<i>NET</i>	5,006	5,552	5,317
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>Exp</i>	1,217	1,581	1,823
		<i>Rev</i>	0	-	123
		<i>NET</i>	1,217	1,581	1,700
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>Exp</i>	3,007	3,720	4,207
		<i>Rev</i>	280	342	457
		<i>NET</i>	2,727	3,378	3,749
Research	Creates and centrally manages accurate and reliable data, analysis and insight to inform and support the strategic direction of Council. Contributes to Wyndham's planning and growth management through forecasting analysis and improved data governance. Improve Council's evidence base for planning and advocacy, and the strategic management and meaningful use of Council's data.	<i>Exp</i>	-	-	260
		<i>Rev</i>	-	-	-
		<i>NET</i>	-	-	260

Major Initiatives

- 1) Lead pandemic recovery efforts and work with State and Federal Government stakeholders to ensure the municipality is supported as required.
- 2) Develop a new Council Plan to be adopted by Council in line with legislative requirements.
- 3) Review and develop the new Community Engagement Policy in line with the new Local Government Act requirements.
- 4) Development of a four-year strategic workforce plan in line with introduction of changes to the Local Government Act.

Other Initiatives

- 5) Partner with NGOs and community groups to coordinate and respond to the pandemic recovery.
- 6) Support community led initiatives that contribute to community connection through responding to the pandemic.
- 7) Implement Council's Advocacy Strategy, Securing Wyndham's Future, through relevant public campaigns and effective intergovernmental relations.
- 8) Undertake replacement of the Enterprise Technology system which will deliver a modern communications/collaboration platform to support our flexible workplace and to provide integration with the Microsoft applications.
- 9) Implement the 'Social Procurement Policy' which aims to better direct Council's procurement of goods and services to localised options which increase employment of vulnerable people, and that support the local economy.

Service Performance Outcome Indicators

Service	Indicator	2018/19 Actual
Governance	Satisfaction	68

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

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Satisfaction	Satisfaction with Council decisions. (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community)	Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community
Statutory planning	Decision making	Council planning decisions upheld at VCAT. (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100

Roads	Satisfaction	Satisfaction with sealed local roads. (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.
Libraries	Participation	Active library members. (Percentage of the municipal population that are active library members)	[Number of active library members / municipal population] x100
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of municipal population)	Number of visits to aquatic facilities / Municipal population
Animal Management	Health and safety	Animal management prosecutions. (Number of successful animal management prosecutions)	Number of successful animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance notifications. (Percentage of critical and major non-compliance notifications that are followed up by Council)	[Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x100
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service) Participation in MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100 [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100

2.3 Reconciliation with budgeted operating result

	Net Cost (Revenue)	Expenditure	Revenue
	\$'000	\$'000	\$'000
People and Community	47,842	93,737	45,894
Places and Spaces	65,737	124,682	58,945
Earning and Learning	17,391	19,512	2,121
Leadership and Participation	35,193	67,416	32,223
Total	166,163	305,346	139,183
<i>Expenses added in:</i>			
Depreciation & Amortisation	109,818		
Finance costs	3,715		
Others	5,941		
<i>Deficit before funding sources</i>	285,638		
<u>Funding sources added in:</u>			
Rates and charges revenue	206,029		
Waste charge revenue	26,876		
Contributions	38,317		
Contributions - non monetary	155,000		
Grants-Capital	15,783		
Net gain (loss) on disposal	1,995		
<i>Total funding sources</i>	444,000		
Operating (surplus)/deficit for the year	(158,363)		

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 years 2020/21 to 2023/24 has been extracted from the Strategic Resource Plan.

This section includes the following financial statements prepared in accordance with the *Local Government Act 1989* and the *Local Government (Planning and Reporting) regulations 2014*.

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

Pending Accounting Standards

The 2020-21 budget has been prepared based on the accounting standards applicable at the date of preparation. It has been updated to include the impact of *AASB 16 Leases*, *AASB 15 Revenue from Contracts with Customers* and *AASB 1058 Income of Not-for-Profit Entities*. Accounting standards that will be in effect from the 2020-21 financial year have not been considered in the development of the budget.

Standards that are likely to impact on the 2020-21 financial statements, not considered in the preparation of the budget include:

AASB 1059 Service Concession Arrangements: Grantors

(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 2024

		Forecast Actual	Budget	Strategic Resource Plan Projections		
NOTES		2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
Income						
Rates and charges	4.1.1	218,144	232,905	248,038	265,685	283,517
Statutory fees and fines	4.4	15,654	17,650	18,609	19,898	21,189
User fees	4.5	61,668	59,044	77,988	78,446	78,931
Grants - Operating	4.6	45,307	35,675	46,369	48,000	49,582
Grants - Capital	4.6	10,840	15,783	7,101	6,101	4,201
Contributions - monetary	4.7	55,131	38,317	32,818	29,043	26,185
Contributions - non-monetary	4.7	160,000	155,000	132,647	117,220	105,532
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		338	1,995	853	(650)	(650)
Other income	4.8	10,128	6,723	8,110	7,507	6,618
Total income		577,210	563,092	572,532	571,251	575,105
Expenses						
Employee costs	4.9	150,318	163,585	174,159	181,540	191,137
Materials and services	4.10	111,541	121,656	137,389	142,354	146,935
Depreciation	4.11	99,584	103,187	110,943	114,872	122,974
Amortisation - intangible assets	4.12	2,395	5,215	2,954	3,124	2,306
Amortisation - right of use assets	4.13	-	1,416	1,416	1,416	1,416
Bad and doubtful debts		14	14	14	14	14
Borrowing costs		2,456	3,715	2,680	1,912	1,824
Other expenses	4.14	3,813	5,941	6,552	6,715	6,883
Total expenses		370,121	404,729	436,107	451,947	473,489
Surplus/(deficit) for the year		207,089	158,363	136,426	119,304	101,616
Other comprehensive income Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation increment		8,346	122,476	38,513	-	151,025
Total comprehensive result		215,436	280,839	174,939	119,304	252,641

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

Balance Sheet
For the four years ending 30 June 2024

NOTES	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Strategic Resource Plan Projections		
			2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
Assets					
Current assets					
Cash and cash equivalents	8,958	8,850	8,970	8,116	7,324
Trade and other receivables	35,612	95,519	29,164	30,600	32,052
Other financial assets	447,496	442,104	448,058	405,425	365,857
Inventories	115	125	142	147	151
Non-current assets classified as held for sale	7,270	7,270	7,270	7,270	7,270
Other assets	2,600	2,835	3,202	3,318	3,424
Total current assets	502,051	556,703	496,805	454,876	416,079
Non-current assets					
Property, infrastructure, plant & equipment	4,095,425	4,360,171	4,552,167	4,717,866	4,998,842
Right-of-use assets 4.15.4	-	12,123	10,010	7,973	5,954
Intangible assets	42,220	43,013	55,170	52,045	67,404
Total non-current assets	4,137,645	4,415,308	4,617,347	4,777,884	5,072,200
Total assets 4.15.1	4,639,696	4,972,011	5,114,153	5,232,760	5,488,279
Liabilities					
Current liabilities					
Trade and other payables	24,381	26,968	30,422	31,506	32,509
Trust funds and deposits	20,189	22,332	25,192	26,090	26,921
Provisions	53,139	47,144	43,255	42,508	40,068
Lease liabilities 4.15.4	-	1,686	2,178	2,002	1,929
Total current liabilities	97,709	98,130	101,046	102,105	101,427
Non-current liabilities					
Provisions	13,282	13,726	20,190	20,437	25,922
Interest-bearing liabilities 4.15.3	55,000	95,000	55,000	55,000	55,000
Lease liabilities 4.15.4	-	10,612	8,434	6,432	4,503
Total non-current liabilities	68,282	119,338	83,624	81,869	85,425
Total liabilities 4.15.2	165,991	217,468	184,670	183,974	186,852
Net assets	4,473,705	4,754,543	4,929,482	5,048,786	5,301,427
Equity					
Accumulated surplus	2,402,149	2,531,298	2,700,792	2,869,286	3,001,596
Reserves	2,071,556	2,223,245	2,228,691	2,179,500	2,299,831
Total equity 4.16.1	4,473,705	4,754,543	4,929,482	5,048,786	5,301,427

(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 2024

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
NOTES	\$'000	\$'000	\$'000	\$'000
2020 Forecast Actual				
Balance at beginning of the financial year	4,258,269	2,245,195	1,741,950	271,124
Surplus/(deficit) for the year	207,089	207,089	-	-
Net asset revaluation increment/(decrement)	8,346	-	8,346	-
Transfers to other reserves	-	(61,918)	-	61,918
Transfers from other reserves	-	11,783	-	(11,783)
Balance at end of the financial year	4,473,705	2,402,149	1,750,296	321,259
2021 Budget				
Balance at beginning of the financial year	4,473,705	2,402,149	1,750,296	321,259
Surplus/(deficit) for the year	158,363	158,363	-	-
Net asset revaluation increment/(decrement)	122,476	-	122,476	-
Transfers to other reserves	-	(44,090)	-	44,090
Transfers from other reserves	-	14,876	-	(14,876)
Balance at end of the financial year	4.16.1 4,754,543	2,531,298	1,872,772	350,473
2022				
Balance at beginning of the financial year	4,754,543	2,531,298	1,872,772	350,473
Surplus/(deficit) for the year	136,426	136,426	-	-
Net asset revaluation increment/(decrement)	38,513	-	38,513	-
Transfers to other reserves	-	(38,213)	-	38,213
Transfers from other reserves	-	71,280	-	(71,280)
Balance at end of the financial year	4,929,482	2,700,792	1,911,285	317,406
2023				
Balance at beginning of the financial year	4,929,482	2,700,792	1,911,285	317,406
Surplus/(deficit) for the year	119,304	119,304	-	-
Transfers to other reserves	-	(33,559)	-	33,559
Transfers from other reserves	-	82,750	-	(82,750)
Balance at end of the financial year	5,048,786	2,869,286	1,911,285	268,215
2024				
Balance at beginning of the financial year	5,048,786	2,869,286	1,911,285	268,215
Surplus/(deficit) for the year	101,616	101,616	-	-
Net asset revaluation increment/(decrement)	151,025	-	151,025	-
Transfers to other reserves	-	(29,665)	-	29,665
Transfers from other reserves	-	60,360	-	(60,360)
Balance at end of the financial year	5,301,427	3,001,596	2,062,310	237,520

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

Statement of Cash Flows
For the four years ending 30 June 2024

Notes	Forecast Actual	Budget	Strategic Resource Plan Projections		
	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities					
Rates and charges	205,991	172,922	316,865	264,467	282,287
Statutory fees and fines	17,582	19,462	19,780	21,588	22,942
User fees	69,261	65,106	82,893	85,109	85,463
Grants - operating	48,380	38,451	49,883	51,566	53,197
Grants - capital	11,415	16,352	7,063	6,052	4,083
Contributions - monetary	54,829	38,000	32,520	28,738	25,872
Interest received	6,175	4,698	6,043	5,400	4,468
Trust funds and deposits taken	107,733	109,888	112,086	114,328	116,614
Net GST refund / payment	9,612	11,507	16,296	19,531	19,569
Employee costs	(148,893)	(160,962)	(172,068)	(180,081)	(189,240)
Materials and services	(135,848)	(154,345)	(172,171)	(179,599)	(186,198)
Trust funds and deposits repaid	(105,747)	(107,862)	(110,020)	(112,220)	(114,464)
Other payments	(467)	2,143	2,860	898	831
Net cash provided by/(used in) operating activities 4.17.1	140,024	55,358	192,030	125,777	125,424
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(106,345)	(106,052)	(144,544)	(167,116)	(163,658)
Proceeds from sale of property, infrastructure, plant and equipment	8,108	10,165	3,203	1,700	1,700
Payments for investments	(37,870)	5,392	(5,954)	42,633	39,568
Net cash provided by/ (used in) investing activities 4.17.2	(136,107)	(90,494)	(147,296)	(122,784)	(122,390)
Cash flows from financing activities					
Finance costs	(2,456)	(3,347)	(2,169)	(1,487)	(1,487)
Proceeds from borrowings	-	40,000	-	-	-
Repayment of borrowings	-	-	(40,000)	-	-
Interest paid - lease liability	-	(369)	(511)	(425)	(338)
Repayment of lease liabilities	-	(1,257)	(1,935)	(1,935)	(2,002)
Net cash provided by/(used in) financing activities 4.17.3	(2,456)	35,028	(44,615)	(3,847)	(3,826)
Net increase/(decrease) in cash & cash equivalents	1,461	(108)	119	(853)	(792)
Cash and cash equivalents at the beginning of the financial year	7,497	8,958	8,850	8,970	8,116
Cash and cash equivalents at the end of the financial year	8,958	8,850	8,970	8,116	7,324

(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 2024

	NOTES	Forecast Actual	Budget	Strategic Resource Plan Projections		
		2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
Property						
Land		18,004	4,950	29,478	9,600	1,000
Land improvements		4,198	13,000	2,500	3,000	3,000
Total land		22,202	17,950	31,978	12,600	4,000
Buildings		18,603	15,340	29,570	34,918	62,121
Total buildings		18,603	15,340	29,570	34,918	62,121
Total property		40,805	33,290	61,549	47,518	66,121
Plant and equipment						
Heritage plant and equipment		68	258	265	273	280
Plant, machinery and equipment		3,213	3,301	3,738	4,105	4,046
Fixtures, fittings and furniture		491	-	1,779	-	-
Computers and telecommunications		7,290	6,525	1,456	1,456	1,456
Library books		737	950	1,265	1,302	1,277
Total plant and equipment		11,798	11,034	8,502	7,136	7,059
Infrastructure						
Roads		19,826	24,515	33,778	55,823	42,439
Bridges		95	-	-	-	-
Footpaths and cycleways		764	2,372	1,500	1,500	1,500
Drainage		186	1,500	1,276	1,515	-
Recreational, leisure and community facilities		9,251	19,953	10,051	12,489	12,875
Waste management		1,045	891	-	-	-
Parks, open space and streetscapes		19,975	9,080	21,069	35,486	29,936
Other infrastructure		2,601	3,417	6,820	5,650	3,728
Total infrastructure		53,743	61,728	74,493	112,462	90,478
Total capital works expenditure	6.1	106,345	106,052	144,544	167,116	163,658
Represented by:						
New asset expenditure		41,355	59,275	89,177	95,544	110,870
Asset renewal expenditure		28,358	24,781	27,519	31,174	29,379
Asset expansion expenditure		2,981	-	-	-	60
Asset upgrade expenditure		33,651	21,996	27,848	40,399	23,350
Total capital works expenditure	6.1	106,345	106,052	144,544	167,116	163,658
Funding sources represented by:						
Grants		6,524	15,783	8,971	6,101	4,201
Contributions		14,824	14,876	71,280	82,750	60,360
Council cash		84,997	75,393	64,293	78,265	99,097
Total capital works expenditure	6.1	106,345	106,052	144,544	167,116	163,658

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

Statement of Human Resources
For the four years ending 30 June 2024

	Forecast Actual	Budget	Strategic Resource Plan Projections		
	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	157,273	170,156	172,963	181,919	191,348
Employee costs - capital	(6,955)	(6,571)	(6,722)	(6,890)	(7,062)
Total staff expenditure	150,318	163,585	166,241	175,029	184,286
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Total number of employees	1,465.69	1,491.33	1,491.33	1,491.33	1,491.33
Number of employees - capital	(50.46)	(50.46)	(51.47)	(52.50)	(53.55)
Total staff numbers	1,415.23	1,440.87	1,439.86	1,438.83	1,437.78

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

Department	Budget 2020/21 \$'000	Comprises			
		Permanent		Casual	Temporary
		Full Time \$'000	Part time \$'000	\$'000	\$'000
CEO's Office*	26,947	20,056	2,050	318	4,522
City Design & Liveability	19,858	17,447	496	91	1,824
City Life	47,900	20,719	22,898	2,016	2,268
City Operations	31,556	27,952	2,584	248	772
Deals, Investments & Major Projects	921	145	-	-	777
Western Leisure Services - 100% subsidiary	7,528	2,622	678	4,228	-
Total permanent staff expenditure	134,709	88,939	28,707	6,901	10,162
Casuals, temporary and other expenditure	35,447				
Capitalised labour costs	(6,571)				
Total expenditure	163,585				

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

Department	Budget 2020/21	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
CEO's Office*	256	184	26	4	43
City Design & Liveability	194	168	6	1	19
City Life	544	206	289	24	26
City Operations	372	322	39	2	9
Deals, Investments & Major Projects	6	1	-	-	5
Western Leisure Services - 100% subsidiary	120	32	15	73	-
Total permanent staff expenditure	1,491	912	374	104	101
Capitalised labour costs	(50)				
Total staff	1,441				

*CEO's office includes People & Capability, Legal, Strategy & Policy Impact, Finance and Corporate affairs.

(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.

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 annual budget.

Rates and charges are the primary source of revenue for Council. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2020/21 the FGRS cap has been set at 2.0%. 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 2.0% in line with the rate cap.

This will raise total rates and charges for 2020/21 to \$232.9 million.

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

	2019-20 Forecast Actual	2020/21 Budget	Change	%
	\$	\$	\$	
General Rates*	179,307,253	193,527,601	14,220,348	7.93%
Municipal Charge*	6,168,032	6,713,522	545,490	8.84%
Waste Management Charge	24,195,652	26,875,647	2,679,995	11.08%
Supplementary Rates and Rate adjustments	6,066,063	3,473,786	(2,592,277)	-42.73%
Supplementary Charges	1,271,235	1,121,310	(149,925)	-11.79%
Interest on Rates and Charges	900,000	952,683	52,683	5.85%
Revenue in lieu of rates	235,535	240,246	4,711	2.00%
Total rates and charges	218,143,770	232,904,795	14,761,025	6.77%

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

4.1.2 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	2019/20 cents/\$CIV*	2020/21 cents/\$CIV*	Change
Recreational Land	0.1235	0.1281	3.72%
Government Rate	0.1235	0.1281	3.72%
Developed Land	0.2469	0.2561	3.73%
Commercial Developed Land	0.3457	0.3585	3.70%
Industrial Developed Land	0.3950	0.4098	3.75%
Residential Development Land	0.4197	0.4354	3.74%
Residential Vacant Land	0.3950	0.4098	3.75%
Commercial Vacant Land	0.4197	0.4354	3.74%
Industrial Vacant Land	0.4444	0.4610	3.74%
Farm Land	0.1975	0.2049	3.75%
Rural Lifestyle Land	0.2222	0.2305	3.74%
Rural Vacant Land	0.2469	0.2561	3.73%

Note that while CIV rates have gone up by 3.7% valuation on land types for the same period have reduced on average by 2.0% ensuring that the overall increase in rates in compliance with the 2.0% cap.

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

Type or class of land	Budget 2019/20	Budget 2020/21	Change	
	\$	\$	\$	%
Recreational Land	48,424	66,731	18,307	37.80%
Government Rate	4,076	-	(4,076)	-100.00%
Developed Land	121,636,494	128,262,329	6,625,835	5.45%
Commercial Developed Land	12,755,231	14,417,807	1,662,576	13.03%
Industrial Developed Land	18,507,441	21,226,874	2,719,433	14.69%
Residential Development Land	6,298,480	8,603,743	2,305,264	36.60%
Residential Vacant Land	12,445,828	12,551,429	105,601	0.85%
Commercial Vacant Land	396,891	378,430	(18,461)	-4.65%
Industrial Vacant Land	2,724,099	3,673,234	949,135	34.84%
Farm Land	1,979,306	1,887,539	(91,767)	-4.64%
Rural Lifestyle Land	2,369,685	2,313,482	(56,203)	-2.37%
Rural Vacant Land	141,301	146,003	4,702	3.33%
Total amount to be raised by general rates	179,307,254	193,527,601	14,220,347	7.93%

Note that the increase in rates revenue budgeted to be collected in 2020/21 is higher than 2.0% because it also includes rates raised on new properties which had first come into rating at some point in 2019/20. These properties are then fully rated in 2020/21.

4.1.4 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	2019/20	2020/21	Change	
	Budget Number	Budget Number	Budget Number	%
Recreational Land	6	7	1	16.67%
Government Rate	5	-	(5)	-100.00%
Developed Land	85,778	91,559	5,781	6.74%
Commercial Developed Land	2,276	2,408	132	5.80%
Industrial Developed Land	2,673	2,919	246	9.20%
Residential Development Land	74	90	16	21.62%
Residential Vacant Land	9,058	9,653	595	6.57%
Commercial Vacant Land	46	63	17	36.96%
Industrial Vacant Land	407	415	8	1.97%
Farm Land	399	396	(3)	-0.75%
Rural Lifestyle Land	453	448	(5)	-1.10%
Rural Vacant Land	33	33	-	0.00%
Total number of assessments	101,208	107,991	6,783	6.70%

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

4.1.6 The estimated total value of each type or class of land, and the estimated total value of land, compared with the previous financial year.

Type or class of land	Budget 2019/20	Budget 2020/21	Change	
	\$	\$	\$	%
Recreational Land	39,210,000	52,093,000	12,883,000	32.86%
Government Rate	3,300,000	-	(3,300,000)	-100.00%
Developed Land	49,265,489,500	50,082,908,500	817,419,000	1.66%
Commercial Developed Land	3,689,682,000	4,021,703,530	332,021,530	9.00%
Industrial Developed Land	4,685,428,000	5,179,813,100	494,385,100	10.55%
Residential Development Land	1,500,710,000	1,976,055,000	475,345,000	31.67%
Residential Vacant Land	3,150,842,500	3,062,818,100	(88,024,400)	-2.79%
Commercial Vacant Land	94,565,500	86,915,500	(7,650,000)	-8.09%
Industrial Vacant Land	612,983,501	796,797,000	183,813,499	29.99%
Farm Land	1,002,180,000	921,200,000	(80,980,000)	-8.08%
Rural Lifestyle Land	1,066,465,000	1,003,680,000	(62,785,000)	-5.89%
Rural Vacant Land	57,230,000	57,010,000	(220,000)	-0.38%
Total value of land	65,168,086,001	67,240,993,730	2,072,907,729	3.18%

4.1.7 The municipal charge under Section 159 of the Act compared with the previous financial year

Type of Charge	Budget Per Rateable Property 2019/20 \$	Budget Per Rateable Property 2020/21 \$	Change	
			\$	%
Municipal	60.98	62.20	1.22	2.00%

4.1.8 The estimated total amount to be raised by municipal charges compared with the previous financial year. Note the % increase is reflective of both a change in the charge rate and the number of properties to which it is applied.

Type of Charge	Budget 2019/20 \$	Budget 2020/21 \$	Change	
			\$	%
Municipal	6,168,032	6,713,522	545,490	8.84%

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

Type of Charge	Budget Per Rateable Property 2019/20 \$	Budget Per Rateable Property 2020/21 \$	Change	
			\$	%
Waste Management Charge*	283	289	6.00	2.12%
Total	283	289	6.00	2.12%

* The EPA levy increase in 2020/21 from \$65.90 to \$85.90 per tonne effective Jan 2021, has mainly contributed to the cost of the Waste Management Charge.

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

Type of Charge	Budget 2019/20 \$	Budget 2020/21 \$	Change	
			\$	%
Waste Management Charge	24,195,651	26,875,647	2,679,996	11.08%
Total	24,195,651	26,875,647	2,679,996	11.08%

4.1.11 The estimated total amount to be raised by rates and charges compared with the previous financial year:

Type of Charge	Budget 2019/20 \$	Budget 2020/21 \$	Change	
			\$	%
Rates and Charges	209,670,937	229,190,763	19,519,826	9.31%
Supplementary Rates and Charges	7,217,049	3,473,786	(3,743,263)	-51.87%
Payment in Lieu of Rates	235,535	240,246	4,711	2.00%
Total Rates and charges	217,123,521	232,904,795	15,781,274	7.27%

4.1.12 Fair Go Rates System Compliance

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

	Forecast 2019/20	Budget 2020/21
	\$	\$
Total Rates	\$ 196,438,465	
Number of rateable properties	107,991	
Base Average Rate	1,819.03	
Maximum Rate Increase (set by the State Government)	2.50%	2.00%
Capped Average Rate	\$ -	1,855.41
Maximum General Rates and Municipal Charges Revenue	\$ -	\$ 200,367,234
Budgeted General Rates and Municipal Charges Revenue	\$ -	\$ 200,241,123
Budgeted Supplementary Rates	\$ -	\$ 4,371,652
Budgeted Total Rates and Municipal Charges Revenue	\$ -	\$ 204,612,775

4.1.14 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 valuations
- The variation of returned levels of value (e.g. valuation appeals/objections)
- 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.

4.1.15 Differential rates - see Appendix C

4.2 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 pay 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 2020/21 is \$214.50 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.

4.3 Mayoral and Councillor Allowances

In accordance with Section 39 (6) of the Local Government Act 2020 that despite the repeal of sections 73B and 74 to 74B of the Local Government Act 1989 those sections continue to apply in respect of allowances payable to Mayors, Deputy Mayors and Councillors until the first Determination made by the Victorian Independent Remuneration Tribunal under section 23A of the Victorian Independent Remuneration Tribunal and Improving Parliamentary Standards Act 2019 comes into effect. Therefore, in accordance with the requirements of Sections 73B and 74 of the Local Government Act 1989, the Mayoral and Councillor allowances be set at the following levels until the Minister for Local Government conducts the annual review of the limits and ranges of Councillor and Mayoral allowances (an increase to the allowance is usually effective as of 1 December each year) to determine if an adjustment factor should be applied:

- the Mayoral allowance be set at \$100,434 per annum.
- the Councillor allowance be set at \$31,444 per annum.
- an amount equivalent to the superannuation guarantee contribution of 9.5%.

4.4 Statutory fees and fines

	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Change	
			\$'000	%
Town planning fees	11,049	10,964	(85)	-0.77%
Infringements	2,595	4,144	1,549	59.69%
Permits	1,168	1,480	312	26.71%
Court recoveries	572	785	213	37.22%
Land information certificates	270	276	6	2.13%
Total Statutory fees and fines	15,654	17,650	1,995	12.75%

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

The 2020/21 budget for Infringements, has been based on the objectives of the Wyndham Enforcement Policy focusing on areas of high risk and behaviour change. The lower 2019/20 forecast reflects the decrease in volume of operations due to COVID-19 and the potential for this impact to flow through to the 2020/21 year has also been considered.

Permits increase due to expected growth in animal registration fees and environmental health services.

4.5 User fees

	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Change	
			\$'000	%
Aged and health services	632	639	7	1.17%
Leisure centre and recreation	10,086	6,317	(3,769)	-37.37%
Child care/children's programs	3,247	3,823	576	17.74%
Registration and other permits	2,154	1,275	(880)	-40.83%
Building services	1,846	2,038	191	10.36%
Waste management services	36,930	38,565	1,635	4.43%
Cost recoveries	2,435	2,233	(202)	-8.28%
Other fees and charges	4,338	4,154	(184)	-4.24%
Total user fees	61,668	59,044	(2,624)	-4.26%

Revenue from Leisure Centre and Recreation facilities declined in 2019/20 due to COVID-19 social distancing regulations that required a closure of facilities. This includes Council's subsidiary operations, Western Leisure Services. Although some restrictions have been lifted, the revenue outlook for 2020/21 continues to remain low.

The higher revenue budget for waste management services relates to Council's landfill operations, and the increase in the EPA levy effective 1 January 2021 (note that this is offset by higher related expenditure within the Material and Services category).

4.6 Grants

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

Grants are required by the Act and the Regulations to be disclosed in Council's annual budget.				
	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000 %	
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	24,408	15,420	(8,988)	-36.82%
State funded grants	31,738	36,038	4,300	13.55%
Total grants received	56,146	51,458	(4,688)	-8.35%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	17,647	9,155	(8,491)	-48.12%
General home care	4,999	3,529	(1,470)	-29.40%
Maternal and child health	30	32	2	6.60%
Community wellbeing and inclusion	85	-	(85)	-100.00%
Recurrent - State Government				
Aged care	1,187	1,103	(84)	-7.04%
School crossing supervisors	796	871	74	9.35%
Libraries	1,480	1,560	80	5.44%
Maternal and child health	5,211	6,163	952	18.27%
Community facilities management	79	81	2	2.52%
Early education and care	12,308	12,327	19	0.16%
Open Space Management	15	15	-	0.00%
Public health education and enforcement	22	22	(0)	0.00%
Youth	70	44	(26)	-36.73%
Total recurrent grants	43,928	34,903	(9,025)	-20.55%
Non-recurrent - Commonwealth Government				
Family and children	48	1	(47)	-98.54%
Youth	100	-	(100)	-100.00%
Non-recurrent - State Government				
Community health	279	230	(49)	-17.53%
Family and children	172	64	(107)	-62.52%
Community programs & activities	546	145	(401)	-73.45%
Libraries	-	28	28	
Natural Environment & Tree Management	-	188	188	
Open Space Management	15	-	(15)	-100.00%
Recreation	95	-	(95)	-100.00%
Water & Coastal Governance	124	117	(8)	-6.04%
Total non-recurrent grants	1,379	772	(607)	-43.99%
Total operating grants	45,307	35,675	(9,632)	-21.26%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	1,500	1,201	(299)	-19.90%
Total recurrent grants	1,500	1,201	(299)	-19.90%
Non-recurrent - Commonwealth Government				
Local Roads and Community Infrastructure Program	-	1,502	1,502	
Non-recurrent - State Government				
Buildings	5,177	1,010	(4,167)	-80.49%
Roads	125	1,500	1,375	1100.00%
Open space	2,835	5,970	3,135	110.58%
Combined Master Plan	-	4,600	4,600	100.00%
Other Structures	1,203	-	(1,203)	-100.00%
Total non-recurrent grants	9,340	14,582	5,242	56.13%
Total capital grants	10,840	15,783	4,944	45.61%
Total Grants	56,146	51,458	(4,688)	-8.35%

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. The variance is primarily due to the early receipt of \$9.1million payment related to the 2020/21 Financial Assistance Grants in the 2019/20 financial year.

Due to the roll-out of The National Disability Insurance Scheme (NDIS) as part of the National Reforms in the Disability Sector, grant funding for general home care is reduced as service transition to the NDIS continues. On the other hand, the decrease is partially offset by grants provided from Activity Work Plan for the 2020/21 financial year.

Increase in specific operating grant funding reflect Council's commitment to provide quality essential service in areas such as Maternal Child health and Wellness, Library services and various other Community programs & activities that are mostly driven by an anticipated increase in demand for these services driven by high population growth in the Wyndham municipality.

In 2020/21, Council will receive \$8 million related to the State Government Working for Victoria Fund which is aimed at helping the community and contributing to Victoria's ability to respond to the coronavirus (COVID-19) pandemic. The initiative is designed to assist unemployed people including those who've lost their job because of the coronavirus (COVID-19) pandemic and employ them for six months at Wyndham City Council. The roles are fully funded by the Victorian Government. All these roles are additional to Council's regular functions and will support the response to COVID-19. The roles include work in areas like: tree planting and garden upgrades, community cleaning including to assist with reopening and keeping Council facilities clean as well as supporting local sporting clubs. A portion of the roles will be reserved to employ staff who are unable to complete their regular roles at Western Leisure Service as a result of coronavirus (COVID-19) pandemic. Council is responsible for the recruitment and management of all new employees. All onboarding of roles will be managed amongst our existing and requisite COVID safe guidelines. The financial statements and the accompanying notes presented in this document do not include the effect of this grant as Council is just a vehicle to deliver a temporary and once off program which will not have any monetary impact on Council's financial position.

Capital grants include all monies received from State, Federal and community sources for the purpose of funding the capital works program. Overall, the level of capital grants has increased by 45.6% or \$4.9 million compared to 2019/20. A number of grants are budgeted to be received under Growing Suburbs Fund (\$7.1 million), and State government funding for open space projects (\$5.0 million) during the course of the 2020/21 financial year. In its budgetary practices, Council adopts a conservative approach to the budgeting of one-off capital grants. Only those grants that are confirmed and certain are included in the budget and additional requirements are managed through Council's quarterly forecasting process. In addition, Council's policy recognises that any project that warrants inclusion in the Capital budget be justified on its own merits, rather than being determined on the receipt of capital grants.

4.7 Contributions

	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	%
Monetary	55,131	38,317	(16,814)	-30.50%
Non-monetary	160,000	155,000	(5,000)	-3.13%
Total contributions	215,131	193,317	(21,814)	-10.14%

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

Non-monetary contributions relate to the transfer of subdivision assets such as roads, footpaths and reserves from developers (Developer 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.

4.8 Other income

	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Change	
			\$'000	%
Interest	8,940	5,284	(3,656)	-40.89%
Rental Income	1,188	1,439	251	21.08%
Total other income	10,128	6,723	(3,405)	-33.62%

Interest income is expected to decline both due to lower levels of cash holdings as well as lower interest rates in line with monetary easing undertaken by the Reserve Bank (RBA).

4.9 Employee costs

	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Change	
			\$'000	%
Wages and salaries	117,210	131,032	13,822	11.79%
WorkCover	2,595	2,663	68	2.61%
Superannuation	12,424	13,314	890	7.16%
Fringe benefits tax	558	518	(40)	-7.16%
Other	17,530	16,058	(1,473)	-8.40%
Total employee costs	150,318	163,585	13,267	8.83%

The increase in wages and salaries is based on Council's Enterprise Bargaining Agreement, which is set at 2.3% for the 2020/21 financial year. There is also a moderate increase in staff numbers for some service areas that are supported by grant funding and where staff ratios are required to be maintained.

The budget for other employee costs includes anticipated redundancies resulting from Council's decision to exit from Aged and Disability services.

4.10 Materials and services

	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Change	
			\$'000	%
Building Maintenance	2,570	3,968	1,398	54.41%
Consultants	8,532	7,529	(1,003)	-0.01%
Fleet Services Contracts	624	638	14	0.00%
General Maintenance	34,831	38,692	3,861	11.09%
Information Technology	9,336	10,021	685	7.33%
Insurance	1,424	1,818	393	27.62%
Marketing & Promotion Contracts	2,674	2,212	(463)	-0.02%
Office Administration	2,712	2,796	85	3.12%
Other Contract Payments	5,326	6,067	740	13.90%
Utilities	7,960	7,999	39	0.00%
Waste Services contracts	35,551	39,916	4,365	12.28%
Total materials and services	111,541	121,656	10,115	9.07%

Council foresees higher expenditure in building and general maintenance in 2020/21 as a consequence of the increase in Council's asset base from assets gifted, constructed and acquired during 2019/20. Waste Services Contracts are also expected to increase due to a higher EPA levy from January 2021.

4.11 Depreciation

	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000 %	
Property	11,084	11,485	401	3.62%
Plant & equipment	8,364	8,666	303	3.62%
Infrastructure	80,136	83,036	2,900	3.62%
Total depreciation	99,584	103,187	3,603	3.62%

Depreciation is an accounting measure to allocate the value of an asset over its useful life for Council's fixed assets. The 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 2019/20 capital works program.

4.12 Amortisation - Intangible assets

	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000 %	
Intangible assets	2,395	5,215	2,820	117.72%
Total amortisation - intangible assets	2,395	5,215	2,820	117.72%

The higher amortisation of intangible assets in 2020/21 mainly relates to the new ERP system.

4.13 Amortisation - Right of use assets

	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000 %	
Right of use assets				
Property	-	431	431	-
Vehicles	-	985	985	-
Total amortisation - right of use assets	-	1,416	1,416	

4.14 Other expenses

	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000 %	
Auditors' remuneration - VAGO - audit of the financial and performance statements etc	93	93	(1)	-0.96%
Auditors' remuneration - internal	223	204	(19)	-8.52%
Councillors allowances	474	474	-	0.00%
Operating lease rentals	470	142	(328)	-69.77%
Grants & contributions	2,552	5,028	2,476	97.01%
Total other expenses	3,813	5,941	2,128	55.81%

The increase in other expenses is mainly due to additional small business grants to be allocated as part of the COVID-19 Economic Support Package.

4.15 Balance Sheet

4.15.1 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 three months.

Trade and other receivables are monies owed to Council by ratepayers and others. The budget reflects lower collection of rates due to current economic impacts from COVID-19.

The category of Property, infrastructure, plant and equipment 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.

4.15.2 Liabilities

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to remain consistent with 2019/20 levels.

Provisions include accrued long service leave, annual leave and rostered days off owing to employees. These employee entitlements are expected to increase due to growth in staffing numbers in 2019/20 and 2020/21.

The future cost of rehabilitating and restoring the RDF site once it has been fully utilised is also provided for in the non-current provisions category.

4.15.3 Borrowings

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

	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000
Amount borrowed as at 30 June of the prior year	55,000	55,000
Amount proposed to be borrowed		40,000
Amount projected to be redeemed	-	-
Amount of borrowings as at 30 June	55,000	95,000

Council currently has \$55 million of external borrowings, with \$40 million of that maturing in the 2021/22 financial year. Council may consider opportunities to borrow up to \$40 million in the 2020/21 financial year based on prevailing financial market conditions.

4.15.4 Leases by category

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

	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000
Right-of-use assets		
Property	-	1,288
Vehicles	-	10,835
Total right-of-use assets	-	12,123
Lease liabilities		
Current lease Liabilities		
Land and buildings	-	175
Plant and equipment	-	1,510
Total current lease liabilities	-	1,686
Non-current lease liabilities		
Land and buildings	-	1,153
Plant and equipment	-	9,459
Total non-current lease liabilities	-	10,612
Total lease liabilities	-	12,298

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 incremental borrowing rate is 4.46%.

4.16 Statement of changes in Equity

4.16.1 Reserves & 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.

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.

4.17 Statement of Cash Flows

4.17.1 Net cash flows provided by/used in operating activities

Cash from operating activities focuses on 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 Cash Flow Statement.

4.17.2 Net cash flows provided by/used in investing activities

Cash flow from investing provides an account of cash used in the purchase of assets that will deliver value in the future. This section provides information on Council's capital works investment, cash investments and proceeds from the sale of assets.

4.17.3 Net cash flows provided by/used in financing activities

This section of the cash flow statement indicates the interest expense Council expects to incur during each year. It also discloses what borrowings are planned.

5. 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.

Indicator	Measure	Notes	Strategic Resource Plan						Trend + / o / -
			Actual 2018/19	Forecast 2019/20	Budget 2020/21	Projections 2021/22 2022/23 2023/24			
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	2.72%	-4.84%	-13.84%	-8.54%	-7.40%	-7.34%	o
Liquidity									
Working Capital	Current assets / current liabilities	2	434.54%	513.82%	567.31%	491.98%	446.16%	411.27%	o
Unrestricted cash	Unrestricted cash / current liabilities	3	89.00%	117.70%	79.64%	113.54%	117.42%	108.23%	+
Obligations									
Loans and borrowings compared to rates	Interest bearing loans and borrowings / rate revenue	4	27.32%	25.21%	40.79%	22.14%	20.67%	19.37%	o
Loans and borrowings repayments compared to rates	Interest and principal repayments on interest bearing loans & borrowings / rate revenue		1.20%	1.13%	1.44%	16.98%	0.56%	0.52%	-
Indebtedness	Non-current liabilities / own source revenue		21.37%	22.32%	37.49%	23.63%	22.01%	21.87%	+
Asset renewal	Asset renewal expenditure / depreciation	5	42.15%	39.82%	23.69%	24.49%	26.81%	23.62%	-
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	6	58.92%	61.79%	65.51%	61.81%	63.13%	64.27%	+
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.32%	0.33%	0.35%	0.36%	0.38%	0.39%	o
Efficiency									
Expenditure level	Total expenditure / no. of property assessments		\$3,284.77	\$3,427.33	\$3,602.17	\$3,703.00	\$3,682.06	\$3,708.22	o
Revenue level	Residential rate revenue / No. of residential property assessments		\$1,714.88	\$1,768.18	\$1,782.87	\$1,813.74	\$1,860.71	\$1,908.38	o
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		6.35%	4.97%	1.60%	3.00%	3.00%	4.00%	-

Key to Forecast Trend:

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

Notes to indicators

1 Adjusted underlying result - An indicator of the sustainable operating result required to enable Council to continue to provide essential services and meet its objectives. The year end surplus and total revenue is adjusted to remove non-recurrent capital grants, capital cash and non-cash contributions, which will then result in an indicator that better demonstrates Council's underlying operating position. Insufficient surplus being generated to fund operations is projected for Budget year 20/21 with gradual improvement in outer years.

2 Working Capital – The proportion of current assets compared to current liabilities and an indicator of the broad objective that sufficient working capital is available to pay for commitments as and when they fall due. Budgeted to remain stable in the 2020/21 year even after the spending of cash reserves to complete that year's capital program. The trend in outer years is to remain stable and within targeted levels.

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

4 Debt compared to rates - Indicator of the broad objective that the level of interest bearing loans and borrowings (including repayments) should be appropriate to the size and nature of a council activities. Trend reflects Council's intention to borrow further funds of up to \$40 million in 20/21.

5 Asset renewal - This percentage indicates the amount of spend by Council on renewal 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 is reviewed as part of the planning and budgeting process and prioritised based on asset condition assessments. There will be peaks and troughs in the level of renewal works over time and the trend suggest assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets.

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

6 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2020/21 year, classified by expenditure type and funding source.

6.1 Summary

	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	%
Property	40,805	33,290	(7,514)	-18.42%
Plant and equipment	11,798	11,034	(764)	-6.47%
Infrastructure	53,743	61,728	7,985	14.86%
Total	106,345	106,052	(294)	-0.28%

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources		
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000
Property	33,290	26,565	1,482	5,244	-	1,310	5,303	26,678
Plant and equipment	11,034	6,266	4,351	417	-	-	-	11,034
Infrastructure	61,728	26,445	18,948	16,335	-	14,473	9,573	37,682
Total	106,052	59,275	24,781	21,996	-	15,783	14,876	75,393

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 2020/21 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	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000
PROPERTY								
Land								
<i>Hobbs Rd - For Active Open Space</i>	750	750	-	-	-	-	750	-
<i>Werribee Catalyst Site Payments</i>	4,200	4,200	-	-	-	-	-	4,200
Land Improvements								
<i>RDF - Construction of Cell 7</i>	4,000	4,000	-	-	-	-	-	4,000
<i>RDF Cell 6 Design and Construction</i>	9,000	9,000	-	-	-	-	-	9,000
Buildings								
<i>Alfred Road Active Reserve Master Plan Implementation</i>	100	100	-	-	-	-	-	100
<i>Bensonhurst Parade Reserve Landscape, Pavilion & Carpark</i>	950	950	-	-	-	-	950	-
<i>Black Forest Road South Level 2 Community Centre</i>	318	318	-	-	-	-	318	-
<i>Building Asset Renewal Plan</i>	1,482	-	1,482	-	-	300	-	1,182
<i>Eagle Stadium Roof Replacement</i>	4,000	-	-	4,000	-	-	-	4,000
<i>Manor Lakes Northern Hub Master Plan</i>	400	400	-	-	-	-	400	-
<i>Riverdale Level 2 Community Centre</i>	4,833	4,833	-	-	-	1,000	1,833	2,000
<i>The Grange Community Centre & Reserve Enhancement</i>	1,244	-	-	1,244	-	10	500	734
<i>Truganina Level 2 Community Centre</i>	551	551	-	-	-	-	551	-
<i>Wyndham Solar City (Large Scale Solar)</i>	1,362	1,362	-	-	-	-	-	1,362
<i>Wyndham Vale Men's Shed</i>	100	100	-	-	-	-	-	100
TOTAL PROPERTY	33,290	26,565	1,482	5,244	-	1,310	5,303	26,678
PLANT AND EQUIPMENT								
Plant, Machinery and Equipment								
<i>Motor Vehicle and Plant Replacement Program</i>	3,301	-	3,301	-	-	-	-	3,301
Computers and Telecommunications								
<i>Changing Systems - Oracle Project</i>	6,008	6,008	-	-	-	-	-	6,008
<i>Enterprise Telephony (Skype Enterprise)</i>	417	-	-	417	-	-	-	417
<i>GIS Replacement Program</i>	100	-	100	-	-	-	-	100
Heritage Plant and Equipment								
<i>Public Art Funding</i>	258	258	-	-	-	-	-	258

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources		
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000
Library books								
<i>Library Resource Collection</i>	950	-	950	-	-	-	-	950
TOTAL PLANT AND EQUIPMENT	11,034	6,266	4,351	417	-	-	-	11,034
INFRASTRUCTURE								
Roads								
<i>Armstrong Road Extension Design (Ballan to Sayers)</i>	400	400	-	-	-	-	400	-
<i>Bethany Road Bridge</i>	1,800	1,800	-	-	-	-	-	1,800
<i>Boundary Road & Derrimut Road Intersection Upgrade</i>	1,500	-	-	1,500	-	-	1,500	-
<i>Bulban Road Upgrade between McGraths Road and Edgars Road</i>	2,000	-	-	2,000	-	-	-	2,000
<i>Dry Creek Pedestrian Signals on Derrimut Road</i>	347	347	-	-	-	-	347	-
<i>Early Planning for Roads Projects</i>	70	70	-	-	-	-	-	70
<i>Hogans Rd (Tarneit - Davis Creek)</i>	300	-	-	300	-	-	300	-
<i>Ison Road - Princes Highway to Melbourne-Geelong Rail Line</i>	500	500	-	-	-	-	500	-
<i>Leakes Road (Tarneit Road to Derrimut Road)</i>	1,000	-	-	1,000	-	-	-	1,000
<i>Road Reconstruction Forward Design Program</i>	1,000	-	1,000	-	-	-	-	1,000
<i>Road Reconstructions (Various)</i>	8,700	-	8,700	-	-	1,201	-	7,499
<i>Road Safety Improvements</i>	150	-	-	150	-	-	-	150
<i>Road Surface Renewal Program</i>	3,050	-	3,050	-	-	-	-	3,050
<i>Signalisation Dunnings Rd-Lennon Boulevard & Boardwalk-Miles Franklin</i>	500	500	-	-	-	-	-	500
<i>Signalisation Greens Rd-Haines Drive and Hoppers Lane</i>	400	400	-	-	-	-	-	400
<i>Skeleton Creek Pedestrian Signals</i>	347	347	-	-	-	-	347	-
<i>Tarneit Road Duplication (Sayers Rd to Leakes Rd)</i>	1,000	-	-	1,000	-	-	-	1,000
<i>Widen Little River Roads</i>	1,000	-	-	1,000	-	-	-	1,000
<i>Hoppers Lane South</i>	200	-	-	200	-	-	-	200
<i>Ashcroft Avenue Duplication</i>	250	-	-	250	-	-	-	250
Footpaths and Cycleways								
<i>Active Transport Network</i>	2,202	2,202	-	-	-	1,202	-	1,000
<i>Shared Path in Reserves</i>	170	170	-	-	-	-	-	170

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources		
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000
Drainage								
<i>K Road Cliffs Master Plan Implementation</i>	1,500	-	1,500	-	-	1,500	-	-
Recreational, Leisure & Community Facilities								
<i>Arndell Park & Grange Reserve Synthetic Pitch Resurfacing</i>	1,910	-	1,910	-	-	-	-	1,910
<i>Brookdale Rd Reserve Landscape and Pavilion</i>	578	578	-	-	-	-	578	-
<i>Galvin Park Soccer Facilities Redevelopment</i>	3,500	3,500	-	-	-	-	-	3,500
<i>Lawrie Emmins Reserve Master Plan Implementation</i>	300	-	-	300	-	-	-	300
<i>Oaktree Avenue Park Redevelopment</i>	310	-	-	310	-	-	-	310
<i>Presidents Park MasterPlan - Implementation</i>	200	-	200	-	-	-	-	200
<i>Sports Facility Capital Development Guide Retrofitting Project</i>	2,800	-	-	2,800	-	-	-	2,800
<i>Tarneit North Master Plan Implementation</i>	4,900	4,900	-	-	-	-	4,900	-
<i>Truganina SE Master Plan Delivery</i>	5,300	5,300	-	-	-	4,600	700	-
<i>Wyndham Youth Resource Centre Landscaping</i>	155	-	-	155	-	-	-	155
Waste Management								
<i>RDF - Purchase of Articulated Haul Truck</i>	450	450	-	-	-	-	-	450
<i>RDF Water Mains Upgrade</i>	441	-	-	441	-	-	-	441
Parks, Open Space and Streetscapes								
<i>Chirnside Park Master Plan Implementation</i>	150	-	150	-	-	-	-	150
<i>Greening The Pipeline</i>	4,130	4,130	-	-	-	5,970	-	-1,840*
<i>Playground / Park Upgrade</i>	1,710	-	1,710	-	-	-	-	1,710
<i>Sports Facility Strategy - Implementation</i>	1,000	-	-	1,000	-	-	-	1,000
<i>Truganina AOS S-90-03 Master Plan</i>	100	100	-	-	-	-	-	100
<i>Wyndham Parks 2021</i>	1,990	-	-	1,990	-	-	-	1,990
Other Infrastructure								
<i>Healthier Waterways GPTs</i>	400	400	-	-	-	-	-	400
<i>Lighting the West Phase 3</i>	1,939	-	-	1,939	-	-	-	1,939
<i>Smart Sports Field Planning, Monitoring& Management</i>	350	350	-	-	-	-	-	350
<i>Wetlands Rectification Design Projects</i>	728	-	728	-	-	-	-	728
TOTAL INFRASTRUCTURE	61,728	26,445	18,948	16,335	-	14,473	9,573	37,682
TOTAL NEW CAPITAL WORKS	106,052	59,275	24,781	21,996	-	15,783	14,876	75,393

* This project has an anticipated cost of \$11.8 million over three years. Approximately \$4.1million is expected to be spent in 2020/21. The 2020/21 budget assumes a grant of \$6.0 million from the state government, which leads to a negative amount in the Council cash.

Appendices

The contents of the appendices are summarised below:

Appendix	Nature of information	Page
A	Wyndham City Plans & Strategies	58
B	Budget process	59
C	Characteristics of Rating Differentials	60

Appendix A

Wyndham City Plans & Strategies

Wyndham City Vision and Plans: Strategic Direction

- Wyndham 2040 Vision
- Wyndham District Plans 2015-2019: East, West, Central and Rural
- Wyndham City Plan 2017-21 (Community, Health, Wellbeing and Safety integrated)
- Wyndham Municipal Strategic Statement (MSS) - Wyndham
- Residential Growth Management Strategy 2016
- Securing Wyndham's Future Advocacy Strategy 2018
- Long Term Financial Plan
- Long Term Capital Works Program
- Governance Local Law 2013
- Election Period Policy 2019

People and Community Plans & Strategies

- Accessibility Action Plan 2019-2022
- Child, Youth and Family Interim Action Plan 2019-2020
- Councillor Code of Conduct 2017
- Councillor Expenses and Entitlements Policy 2018
- Domestic Animal Management Plan 2017-2021
- Emergency Control Policy 2008
- Family Friendly Charter 2018
- Festival and Events Framework 2018
- Gambling Harm Minimisation Policy and Action Plan 2018-2022
- Multicultural Policy and Action Plan 2014-2018 (under review)
- Municipal Early Years Plan 2013-2017 (under review)
- Municipal Emergency Management Plan 2018-2021
- Scout and Guide Facility Provision Strategic Framework 2016
- Volunteer Strategy 2019-2024
- Wyndham City Reconciliation Action Plan 2017-2019
- Youth Plan 2013-2017 (under review)

Leadership and Participation Plans & Strategies

- Active Wyndham Strategy
- Asset Management Policy 2013 (under review)
- Audio Visual Recording of Council Meetings Policy 2017
- Commercial Fitness Providers Policy Using
- Community Engagement Framework 2017-2021
- Community Grants Guidelines 2017 (under review)
- Council's Open Space Policy 2018
- Creative Framework 2019-2024
- Cricket and Australian Rules Football Strategy 2013
- Flag Protocol 2001 (under review)
- Growing Wyndham's Community Strength Policy and
- Gifts, Benefits and Hospitality Policy 2019
- Grants and Subsidys Policy 2017 (under review)
- Hire of Council Managed Community Facilities Policy 2010 (under review)
- Meeting Procedure Protocol 2018
- Privacy Policy 2017
- Protected Disclosure Policy 2019
- Risk Management Policy 2019
- Service and Asset Policy and Framework
- Sports Facility User Guide 2020-2025
- Sports Strategy 2045
- Telecommunications Facilitation Policy 2017
- Wyndham Aquatic Strategy 2015
- Wyndham Hard to Locate Sports Strategy 2017-2022
- Wyndham Skate, BMX & Bike Strategy 2013
- Wyndham's Leisure Strategy 2013-2017

Places & Spaces Plans & Strategies

- Activity Centre Strategy 2016 (under review)
- Public Art and Collections Policy 2019
- Avalon Corridor Strategy (*hosted by Geelong City Council*)
- Beautification of Nature Strips Policy 2008 (under review)
- Bicycle Network Strategy 2011-2018 (under review)
- Boatshed Management Policy 2016
- City, Forest and Habitat Strategy 2017-2040
- Climate Change Adaption Strategy 2016-2020
- Community Amenity Local Law 2015
- DCP Management and Integration Framework Administration
- Dog Off Lead Order 2016
- Electric Line Clearance Management Plan 2018-2019
- Environment and Sustainability Strategy 2016-2040
- Geographic Naming Policy 2017
- Graffiti Management Strategy 2017-2022
- Greenhouse Action Plan 2018
- Housing and Neighbourhood Character Strategy 2018
- Integrated Water Cycle Management Plan 2017
- Landscape Context Guidelines 2013
- Planning Enforcement Policy 2014 (under review)
- Play Space Strategy 2030
- Road Management Plan 2017
- Site Environmental Management Plan Guidelines 2015
- Turf Wicket Policy 2014
- Urban Design Framework Plan 2016
- Waste & Litter Strategy 2016-2040
- Water Action Plan 2015-2020
- Werribee City Centre Structure Plan 2013
- Wyndham City Property Portfolio Policy 2019
- Wyndham City Stormwater Management Plan 2015
- Wyndham Integrated Transport Strategy 2016-2021
- Wyndham Open Space Strategy 2045
- Wyndham Special Charge Scheme Policy
- Wyndham Social Infrastructure Planning Framework 2040
- Tree and Urban Forest Policy 2019

Earning and Learning Plans & Strategies

- Economic Development Strategy 2017-2029
- Footpath Trading Policy & Guidelines 2015 (under review)
- Learning Community Strategy 2017-2021
- Library Service Strategy 2018-2040
- Procurement Policy 2017
- Risk Management Policy 2014 (under review)
- Telecommunications Facilitation Policy 2017
- Visitor Economy Strategy 2017-2024
- Wyndham Activity Centres Strategy 2016 (under review)
- Wyndham Learning Community Strategy 2018-2023

Appendix B

Budget Process

This section lists the budget processes to be undertaken in order to adopt the Budget in accordance with the *Local Government Act 1989* (the Act) and *Local Government (Planning and Reporting) Regulations 2014* (the Regulations).

Under the Act, Council is required to prepare and adopt an annual budget for each financial year. The budget is required to include certain information about the rates and charges that Council intends to levy as well as a range of other information required by the Regulations which support the Act.

The 2020/21 budget, which is included in this report, is for the year 1 July 2020 to 30 June 2021 and is prepared in accordance with the Act and Regulations. The budget includes financial statements being a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Statement of Capital Works. These statements have been prepared for the year ended 30 June 2021 in accordance with the Act and Regulations, and consistent with the annual financial statements which are prepared in accordance with Australian Accounting Standards and the Local Government Model Accounts. The budget also includes information about the rates and charges to be levied, the capital works program to be undertaken, the human resources required, and other financial information Council requires in order to make an informed decision about the adoption of the budget.

The budget has been developed in consultation with the community. From 16 September to 25 October 2019, the Wyndham community were provided with a range of opportunities to suggest an idea for Council to consider when drafting the Proposed Annual Plan and Budget 2020/21. The community engagement strategy comprised three distinct opportunities:

- Ideas submitted by the community via Council's online community engagement platform, The Loop;
- Focus groups were offered to members of the Family Friendly Portfolio, Cultural Diversity Portfolio, Youth Committee and seniors groups;
- Community Conversation events held in each Ward where the community had the opportunity to chat with Councillors and Council Officers.

A 'proposed' budget is prepared in accordance with the Act and submitted to Council for approval 'in principle'. Council is then required to give 'public notice' that it intends to 'adopt' the budget. It must give 28 days notice of its intention to adopt the proposed budget and make the budget available for inspection. A person has a right to make a submission on any proposal contained in the budget and any submission must be considered before adoption of the budget by Council.

The final step is for Council to adopt the budget after receiving and considering any submissions from interested parties. The budget is required to be adopted by 31 August 2020 and a copy submitted to the Minister within 28 days after adoption.

Appendix C

Characteristics of Rating Differentials

Developed Land

Definition:

Developed land is identified as any rateable land which is not:

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

Objective:

The objective of this rate is 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.

Rating Principles:

Equity/Fairness Yes – Takes into account capacity to pay and user benefit

Simplicity Yes – Transparent and simple to understand

Efficiency Yes – Practical and efficient to administer

Sustainability Yes – Provides reliable revenues

Incentive No – Does not provide any incentives

Legislative Compliance Yes – Complies with legislation and Ministerial guidelines

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.

Rating Principles:

Equity/Fairness Arguable – residential rentals are being subsidised by commercial differential, though commercial often has higher capacity to pay and has taxation benefits

Simplicity Yes – transparent and simple to understand

Efficiency No – based on equity, the differential is not practical and cost effective

Sustainability Yes – when compared to other Councils with differentials

Incentive No – one reason is the tax deduction which applies mainly to commercial

Legislative Compliance Yes – Complies with legislation and Ministerial guidelines

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.

Rating Principles:

Equity/Fairness Variable – The data does not exist to make a firm assessment.

Simplicity Yes – The rating principle is simple, especially when measured against other tax forms such as personal income tax. For business, processing annual rates would be considered simple when compared to many other aspects of business administration

Efficiency Yes – An understanding of Council's administration process identifies how efficient this currently is.

Sustainability Yes – The rating process and provision of income to Council is sustainable within the current economic climate. Any shift in the makeup of industrial presence within Wyndham could lead to a need to reassess.

Incentive Yes – Neighbouring Councils vary with their rates in comparison to Wyndham. On balance of this benchmarking, Wyndham would be assessed as competitive.

Legislative Compliance Yes – Complies with legislation and Ministerial guidelines

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.

Rating Principles:

Equity/Fairness Yes – The differential meets some of the disadvantages experienced by Council due to other authorities having funds tied up in providing infrastructure needed to progress development.

Simplicity Yes – The rating principle is simple in comparison with other forms of taxes and business administration.

Efficiency Yes - The process does not impact on the efficiency of the current practice

Sustainability Yes - Wyndham has a significant challenge in dealing with residential development land. It must balance the cost of development and providing services and infrastructure. Ratepayers cannot fund further development infrastructure with inadequate contribution from those driving the development.

Incentive Yes - the continuing activity of developers securing land in Wyndham would confirm that current practices are competitive.

Legislative Compliance Yes - Complies with legislation and Ministerial guidelines

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

Rating Principles:

Equity/Fairness Yes – New releases need to be developed

Simplicity Yes – transparent and simple to understand

Efficiency Yes – accepted that vacant land has a higher differential

Sustainability Yes – differential is based on CIV hence amount is lower than developed land

Incentive Maybe – no evidence that differential rating promotes or achieves development but it certainly doesn't hinder it

Legislative Compliance Yes– Complies with legislation and Ministerial guidelines

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.

Rating Principles:

Equity/Fairness Yes – 2.24% of all commercial is rated as vacant land. Minimal application.

Simplicity Yes – transparent and simple to understand

Efficiency Yes – accepted that vacant land has higher differentials

Sustainability Yes – minimal effect due to amount of vacant commercial land

Incentive No – no evidence that differential is sufficient to promote or achieve development though it clearly does not inhibit it

Legislative Compliance Yes – Complies with legislation and Ministerial guidelines

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.

Rating Principles:

Equity/Fairness Variable – a wide range of equity exists within the individual circumstances of businesses

Simplicity Yes – transparent and simple to understand

Efficiency Yes – accepted that vacant land has a higher differential

Sustainability Yes – Industrial vacant land makes up 0.31% of assessments and 1.28% of total rate income.

Any major changes in this category will not have any real impact on Council revenue

Incentive Maybe – no evidence that differential rating promotes or achieves development but it certainly doesn't hinder it

Legislative Compliance Yes – Complies with legislation and Ministerial guidelines

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

Rating Principles:

Equity/Fairness Yes – Takes into account capacity to pay and user benefit

Simplicity Yes – Transparent and simple to understand

Efficiency Yes – Practical and efficient to administer

Sustainability Yes – Provides reliable revenues

Incentive Yes – Provides an incentive to carrying on a farming business

Legislative Compliance Yes– Complies with legislation and Ministerial guidelines

Use and Level of Differential Rate:

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

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

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Wyndham Planning Scheme.

Planning Scheme Zoning:

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

Rural Lifestyle Land**Definition:**

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

Objective:

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

Characteristics:

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

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

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

Impact:

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

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

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

Quantum:

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

Rating Principles:

Equity/Fairness Yes – if the rate is reasonable considering the higher burden due to higher CIV
Simplicity Yes – transparent and simple to understand
Efficiency Yes- if rated according to proposal
Sustainability Yes – differential is based on CIV hence amount is lower than developed land
Incentive Yes – if rated to proposal
Legislative Compliance Yes – Complies with legislation and Ministerial guidelines.

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.

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.

Rating Principles:

Equity/Fairness Yes – Takes into account capacity to pay and user benefit

Simplicity Yes – Transparent and simple to understand

Efficiency Yes – Practical and efficient to administer

Sustainability Yes – Provides reliable revenues

Incentive No – Does not provide any incentives to develop

Legislative Compliance Yes– Complies with legislation and Ministerial guidelines

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