

2022/2023

Annual Plan and Budget



Acknowledgements

Wyndham City Council recognises Aboriginal and Torres Strait Islander peoples as the First Custodians of the lands on which Australia was founded. Council acknowledges the 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.

Wyndham City Council acknowledges the contribution of the Local Government Finance Professionals (FinPro) for convening and resourcing a working group to guide the development of the Local Government Model Budget 2022/23.

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Mayor and CEO's Introduction

The 2022/23 Annual Plan and Budget has been developed, with input from the community, to help us emerge from Covid and put us on track to deal with future challenges all within a rate-capped environment.

Through our community conversations, held in shopping centres in Point Cook, Little River, Tarneit and Werribee earlier in the year we heard what was important to you. We received 433 ideas and 280 submissions via the Loop.

We heard that you want us to care for our parks and open space, deliver more trees, provide more ways to get around through active transport and ensure our City is clean and tidy and one that makes our residents proud.

The Budget has three key themes:

Caring for the community – helping us emerge stronger and more resilient from Covid through the allocation of \$423 million to deliver programs and services and \$167.2 million to deliver capital works including \$38.1 million for roads, footpaths and cycleways.

Re-connecting communities – where we fund and resource opportunities for our residents to rebuild their relationships with each other through the allocation of \$65.6 million for recreational, leisure and community facilities and \$19.8 million for parks, open spaces and streetscapes.

Preparing for the future – where we ensure we can continue to deliver on the priorities set out in our Council Plan and Long-Term Financial Plan by continuing to maintain our current assets, save for the future and create a green and sustainable city.

Some highlights of our Capital Works budget include:

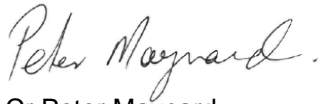
- \$6.5 million for the Tarneit North Masterplan
- \$6.1 million for Alfred Road Reserve
- \$8.9 million for road reconstructions
- \$5.5 million for the Truganina Community Centre
- \$4.1 million for the Coastal and Marine Plan
- \$4.0 million for the redevelopment of the Cultural Centre

But this Budget is not just about infrastructure – service delivery is also a priority. We are proposing to spend \$14.7 million on maternal and child health and immunisations services, and \$10.3 million to operate our local libraries. Additionally, \$18.7 million will be spent on Kindergarten and Child Centre services.

This Budget is a financially responsible approach to supporting the Wyndham community, through delivery of service and infrastructure to the growing community.

We commend the 2022/23 Budget to the community.

INSERT ELECTRONIC SIGNATURES

A handwritten signature in cursive script that reads "Peter Maynard".

Cr Peter Maynard
Mayor

A handwritten signature in cursive script that reads "Stephen Wall".

Stephen Wall
CEO

Budget Influences

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

External influences

General Influences

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

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

In 2021, Wyndham City had an estimated resident population of 289,571 people, an increase of 6,489 or 2.29 per cent over the last year. Residential land use has grown steadily since 2017 with an average of 5,000 new dwellings approved each year. It is forecast that over the next 20 years, an extra 220,000 people will call Wyndham City home, taking the total population in 2040 to over 500,000.

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

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

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

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

Council also has a major role to play in advocating for and providing residents with access to the right infrastructure. Council currently has ownership and responsibility for over \$4 billion of community assets, including infrastructure such as roads, drains, buildings, and open spaces, the value of which is expected to grow to over \$6 billion by 2040.

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

Financial Influences

Rate Capping - The Victorian State Government continues with a cap on rate increases. The cap for 2022/23 was set in December 2021 at 1.75%.

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

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

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

Capital Grant Funding - Capital grant opportunities arise continually. Grants with a high probability of success have been included in the 2022/23 budget. Other successful grants will be included throughout the year in Wyndham's quarterly forecasts when identified as successful. Council continues to rely heavily on external grant funding.

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

Enterprise Bargaining Agreement (EBA) - Council's current Enterprise Agreement will expire on 30 June 2022 and a 1 year agreement has been negotiated for 2022/23.

Superannuation - Council has an ongoing obligation to fund any investment shortfalls in the Defined Benefits Scheme. The last call on Local Government was in the 2012/13 financial year where Wyndham was required to pay \$10.2M to top up its share of the Defined Benefits Scheme. The amount and timing of any liability is dependent on the global investment market. At present the actuarial ratios are at a level that additional calls from Local Government are not expected in the next 12 months.

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

Waste Disposal Costs - In 2022/23 the key driver for the rise in waste services charges is the increase in EPA landfill levies.

Interest Rates - Since the development of the budget, there have been changes to the interest rate environment and this volatility is expected to continue in the coming months. This applies to both interest rates for Council's term deposits and for any future loan borrowing. Any change to the assumed interest rates in this document will be included and reported to the community in the Council's quarterly forecast updates.

Internal Influences

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

Cash - Council maintains cash holdings to an appropriate and sustainable level and will remain conscious of holding adequate funds to cover reserves, trusts and working capital. This in turn generates additional interest revenue to the benefit of the community.

Working Capital - Council requires a certain level of cash to be able to meet its daily obligations (working capital) in times of low income and high expenditure. 2022/23 cash levels are adequate ensuring Council covers short-term obligations. In 2022/23 the majority of Council cash is held in reserve for the development of specific infrastructure, borrowings for capital programs and trusts.

Economic Assumptions

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

| Assumption | Notes | Forecast | Budget | Projections | | | Trend |
|---------------------------------------|-------|-----------|-----------|-------------|-----------|-----------|-------|
| | | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | +/- |
| Rate Cap Increase | 1 | 1.50% | 1.75% | 2.25% | 2.50% | 2.50% | |
| Population Growth | 2 | 3.39% | 3.72% | 3.62% | 3.59% | 3.23% | |
| Investment Interest Rate | 3 | 0.46% | 0.72% | 0.79% | 0.86% | 1.44% | |
| Borrowing Interest Rate | 4 | 3.97% | 2.63% | 2.63% | 2.63% | 2.63% | |
| Consumer Price Index (CPI) | 5 | 1.50% | 1.75% | 2.25% | 2.50% | 2.50% | |
| User Fees | 6 | 4.89% | 5.47% | 5.87% | 6.09% | 5.73% | |
| Statutory Fees | | 4.89% | 5.47% | 5.87% | 6.09% | 5.73% | |
| Operating Grants Recurrent | 7 | 1.50% | 1.75% | 2.25% | 2.50% | 2.50% | |
| Monetary Contributions (\$'000) | | \$45,287 | \$41,909 | \$45,603 | \$44,848 | \$43,256 | |
| Non-Monetary Contributions (\$'000) | | \$147,302 | \$123,843 | \$114,471 | \$109,321 | \$109,659 | |
| Proceeds from sale of assets (\$'000) | | \$87 | -\$150 | \$0 | \$0 | \$0 | |
| Other Revenue | | 4.89% | 5.47% | 5.87% | 6.09% | 5.73% | |
| Employee Costs | 8 | 6.04% | 5.51% | 6.05% | 6.29% | 5.74% | |
| Contactors, consultants and materials | | 4.89% | 5.47% | 5.87% | 6.09% | 5.73% | |
| Utilities | | 4.89% | 5.47% | 5.87% | 6.09% | 5.73% | |
| Depreciation (\$'000) | | \$103,604 | \$109,507 | \$107,339 | \$111,686 | \$118,976 | |
| Other expenses | | 4.89% | 5.47% | 5.87% | 6.09% | 5.73% | |

Notes to Assumptions

1. Rate Cap

Assumptions in line with Minister for Local Government advised rate cap. From 2022/23 onward in line with Victorian Government CPI outlook.

2. Population Growth

Actual/Forecast based on number of properties in the rating system. 2022/23 onward is driven by forecast.id growth rates.

3. Investment Interest Rate

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

4. Borrowing Interest Rate

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

5. CPI

Based on assumptions for future years in Victorian Government 2021/22 Budget update.

6. User Fees

From 2022/23 driver is population growth + CPI.

7. Grants - Recurrent

2022/23 is based on expected grants identified. Outer years based on CPI.

8. Employee Costs

Assumptions based on CPI and FTEs required for growth in services.

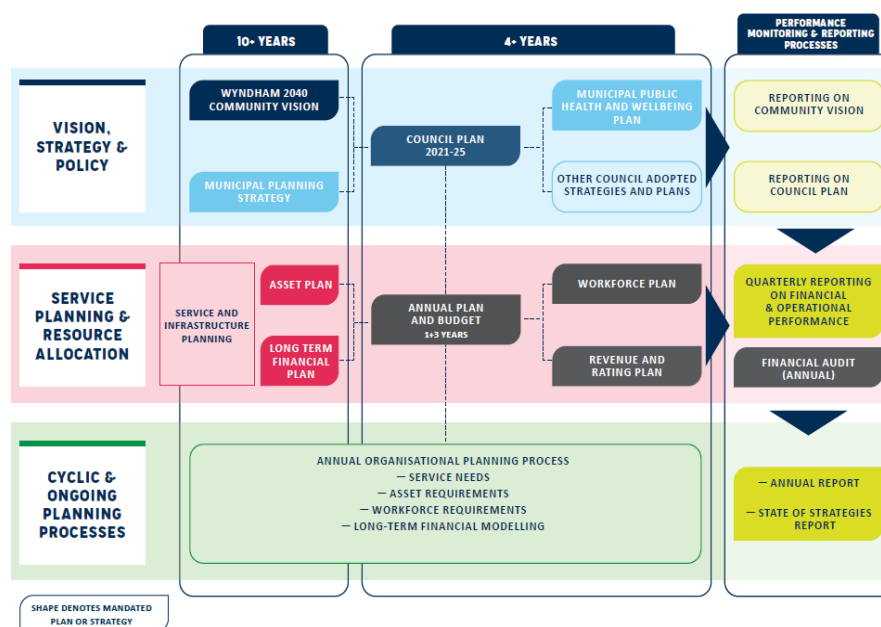
1. Link to Our Integrated Strategic Planning and Reporting Framework

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

1.1 Legislative planning and accountability framework

Wyndham City Council is committed to a continuous cycle of planning, reporting and review to ensure it delivers the best outcomes for the community. To accomplish its responsibilities, Council's strategic framework allows it to identify community needs and aspirations over the long term (through the Wyndham 2040 Community Vision), operationalise the required work in the medium term (through the Council Plan 2021-25) and ensure the required resources are available (through the Budget).

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



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

1.1.2 Key planning considerations

As a custodian of public funds, Council is committed to working with the community as an active partner to develop and make informed decisions in line with identified community needs and priorities. Council has committed to delivering on these community needs, and priorities as outlined within the following key strategic documents:

The Wyndham 2040 Community Vision, as written by the community themselves, describes the community's aspirations for the future of the municipality, and it guides Council's work to make Wyndham a healthier and more liveable community.

The Council Plan 2021-25 describes how the currently elected Council will work towards delivering the community's priorities in line with the longer-term aspirations described in the Wyndham 2040 Community Vision.

The implementation of these documents and the development of the budget is undertaken within a broader context of challenges that impact Council including:

1. Population Growth

Wyndham is a growing municipality with an average of 5,000 new dwellings approved each year. An additional 220,000 people will call Wyndham home over the next 20 years. With such growth, it is a challenge for Council to keep up with the provision of infrastructure and services as the community grows.

2. Restricted Revenue and cost shifting

The introduction of a yearly rate cap in 2015 limited Council's ability to generate revenue from rates and this creates a major challenge for Council in managing its financial position. In addition, Council has also needed to manage the impacts of cost shifting, and instances where funding from other levels of Government for co-funded services hasn't kept pace with growth, or underlying expenditure increases.

3. Capital investments and renewal/maintenance gap

Council is currently managing assets to the value of \$3.4 billion (excluding land) that are increasing by approximately \$300 million or almost 10 per cent each year. The asset stock requires ongoing investment in maintenance and renewal to ensure it continues to be fit for use. As Wyndham ages, the maintenance, renewal and replacement of these assets will have a significant impact on Council's financial operations and long-term financial sustainability.

Given these challenges, it is important Council has in place robust processes for determining how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works.

4. Input from the community

Council consults with its community on an annual basis on the development of the Budget. Input from our community is a vital part of the budget planning process, as it helps inform and guide our decision making and consider how we might plan to better address their priorities. For the 2022/23 Budget, Council received 433 ideas during 24 January 2022 to 20 February 2022, via a range of opportunities including:

1. Via The Loop, Council's online community engagement platform
2. At Pop Up conversation events with Councillors and Council Officers on Friday 4 February (Point Cook), Sunday 6 February (Little River), Friday 11 February (Tarneit) and Sunday 13 February (Werribee)
3. Direct feedback sent to Council via email or hardcopy

The aim of the engagement process was to gather community input as to how to allocate Council's 2022/23 budget to further the Place Based priorities identified as part of the Wyndham 2040 Community Vision.

The Proposed 2022/23 Annual Plan and Budget was placed on public exhibition for a period of 28 days, concluding on Wednesday 25 May 2022. A total of 39 feedback contributions were received relating to the Proposed 2022/23 Annual Plan and Budget.

9 Public Exhibition Pop Up events were also held between 30 April 2022 and 21 May 2022, where Councillors and Council Officers attended to talk to the community about the proposed budget and answer any questions raised.

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

Community Focus – Working for and with the community in the best interests of Wyndham.

Integrity – The consistent commitment to apply moral and ethical behaviour, encompassing honesty, openness and respect.

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.

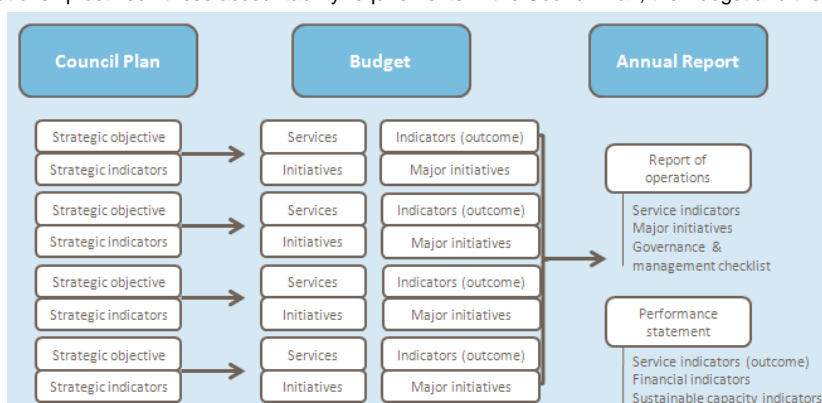
1.3 Council Plan Strategic Areas

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

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

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2022/23 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 its Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions

2.1 Strategic Area 1: A Healthy, Accessible and Equitable City

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

Services

| Service area | Description of services provided | 2020/21 | 2021/22 | 2022/23 |
|------------------------------------|---|------------------|--------------------|------------------|
| | | Actual \$'000 | Forecast \$'000 | Budget \$'000 |
| Animal Management | Protects the community and the environment from feral, <i>Inc</i> nuisance animals, dog attacks and wandering livestock on public roads through a range of education and <i>Exp</i> enforcement/compliance measures. | 1,328 | 1,879 | 2,110 |
| | | 2,046 | 2,530 | 2,787 |
| | <i>Surplus / (deficit)</i> | (718) | (651) | (677) |
| Child, Family Health and Wellbeing | Provides a range of services to families with children aged 0-6 <i>Inc</i> to promote improved health and well being of the community through the provision of a range of health and wellbeing <i>Exp</i> services including Universal Maternal and Child Health Service, Enhanced maternal and Child health Service public immunisation program, family support and parenting programs such as playgroups and parent groups. | 5,820 | 6,410 | 6,166 |
| | | 11,233 | 11,626 | 13,633 |
| | <i>Surplus / (deficit)</i> | (5,414) | (5,216) | (7,467) |
| Community Connections and Care | To provide valued outcomes through working collaboratively <i>Inc</i> with individuals, their carers and families, community groups, networks, council units and other agencies in the provision of quality services, information, advocacy, service navigation and support for those with care needs. Promote independence, <i>Exp</i> maintain daily living skills, and provide social inclusion opportunities for older people and those with a disability or health conditions. | 4,646 | 4,951 | 3,976 |
| | | 9,913 | 6,765 | 7,559 |
| | <i>Surplus / (deficit)</i> | (5,267) | (1,814) | (3,583) |
| Community Infrastructure Planning | Work across Council and in partnership with government, <i>Inc</i> community and private sectors to lead planning for a network of community infrastructure, to facilitate the delivery of services. | 407 | 410 | 485 |
| | <i>Exp</i> | 517 | 657 | 728 |
| | <i>Surplus / (deficit)</i> | (110) | (247) | (243) |
| Early Education and Care | Provides State funded Kindergarten educational programs for <i>Inc</i> 3 and 4-year-old children. Delivery of three kindergarten and children's services including occasional care. | 18,248 | 18,002 | 19,316 |
| | <i>Exp</i> | 16,599 | 19,716 | 20,094 |
| | <i>Surplus / (deficit)</i> | 1,649 | (1,714) | (778) |

| | | | | |
|---|---|---------|---------|---------|
| Environmental Health Services | Protects public health as it relates to state legislation, <i>Inc</i> directives and standards through a range of education and enforcement measures. | 1,290 | 1,274 | 1,290 |
| | <i>Exp</i> | 2,315 | 2,823 | 2,968 |
| | <i>Surplus / (deficit)</i> | (1,025) | (1,549) | (1,678) |
| Family and Sector Partnerships | Provides support and capacity building for child, youth and family service areas in partnership with the local child and family service sector and the community to create sustainable projects and outcomes. Provides a centralised customer support service for Maternal Child Health and Early Education and Care Services which provides linkages into a broad range of family support and early years services. Delivery of the Preschool Field Officer Service and leads the implementation of Wyndham's Early Years Partnership Framework working towards a vision for an integrated service system, responsive to children, families and communities. | 1,096 | 3,197 | 3,155 |
| | <i>Exp</i> | 2,191 | 4,602 | 4,507 |
| | <i>Surplus / (deficit)</i> | (1,095) | (1,405) | (1,351) |
| Sport, Recreation and Physical Activity | Provide opportunities for the community to be physically active <i>Inc</i> through infrastructure provision, facility management and the delivery of community activation programs. | 5,160 | 7,971 | 15,926 |
| | <i>Exp</i> | 13,960 | 17,796 | 20,283 |
| | <i>Surplus / (deficit)</i> | (8,799) | (9,825) | (4,357) |
| Youth services | To ensure that young people are empowered and active <i>Inc</i> citizens through the provision of a range of programs and services which include drop in programs, counselling, recreational programs, events and social support programs. | 272 | 657 | 325 |
| | <i>Exp</i> | 4,248 | 5,545 | 7,305 |
| | <i>Surplus / (deficit)</i> | (3,976) | (4,888) | (6,980) |

Major Initiatives

- 1) Undertake Stage 1 of planning for the new community facilities at Black Forest North, Riverdale and Tarneit by completing the service planning, defining the scope, developing concept plans and refining the business cases for funding.
- 2) Complete and open the Integrated Family Centre at Manor Lakes North.
- 3) Commence construction of two new Community Centres in the future town centres of Truganina and Werribee West.
- 4) Undertake detailed design of Stage 1 of the redevelopment of the Cultural Centre in Werribee.
- 5) Progress the implementation of Master Plans by completing the construction of Tarneit North Reserve, Bensonhurst Parade Reserve, Brookdale Reserve and Lawrie Emmins Reserve.
- 6) Finalise the delivery of the Sports Pavilion Retrofitting Program through the delivery of pavilion redevelopments at Arndell Park, Tom Roberts and Saltwater Reserves.

Initiatives

- 7) Work with local communities to establish clubs and user groups to activate new active open spaces at Truganina South East, Bensonhurst Parade and Brookdale Road Reserves.
- 8) Implementation of Year 2 of the Domestic Animal Management Plan 2021-25.
- 9) Complete the review of the Wyndham Sports Strategy 2045.
- 10) Enhance staff capacity to develop and deliver virtual service offerings that meet changing community needs and increase the community's access to services and supports.
- 11) Improve Council's response to tragic events in the community by establishing a youth response team who can provide targeted youth engagement and counselling activities.
- 12) Improve families' access to local support services by establishing a specialist early years community connector program.
- 13) Continue to implement the Life Course framework for early years, middle years, and older residents.
- 14) Undertake detailed design to implement the Jamieson Way Community Centre and Reserve Masterplan in Point Cook.

Service Performance Outcome Indicators

| Service | Indicator | 2020/21 Actual | 2020/19 Actual | 2019/18 Actual |
|---------------------------|---|-------------------|-------------------|-------------------|
| Animal Management | Health and safety - Animal management prosecutions. Percentage of animal management prosecutions which are successful. | 100% | 100% | N/A |
| Aquatic Facilities | Utilisation - Number of visits to aquatic facilities per head of population. | 1.10 | 2.82 | 4.00 |
| Food Safety | Health and safety - Critical and major non-compliance outcome notifications. Percentage of critical and major non-compliance outcome notifications that are followed up by Council. | 0% | 100% | 100% |
| Maternal Child and Health | Participation - Percentage of children enrolled who participate in the MCH service. Percentage of Aboriginal children enrolled who participate in the MCH service. | 64.51% | 68.21% | 68.99% |

2.2 Strategic Area 2: A Welcoming and Inclusive City

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

Services

| Service area | Description of services provided | 2020/21 Actual \$'000 | 2021/22 Forecast \$'000 | 2022/23 Budget \$'000 |
|--|---|-----------------------------|-------------------------------|-----------------------------|
| Arts and Culture | Provides points of engagement, spectacle, participation and <i>Inc</i> connection for communities, creatives and visitors through the programming of relevant and diverse arts experiences. | - | 6 | 6 |
| | <i>Exp</i> | 1,553 | 1,950 | 2,371 |
| | <i>Surplus / (deficit)</i> | (1,553) | (1,944) | (2,365) |
| Cultural Venues Management | Management of Council's premium Cultural Venues to ensure <i>Inc</i> state of the art facilities with high quality Arts and Cultural programming, hospitality services and accessible civic spaces. | 463 | 1,032 | 1,325 |
| | <i>Exp</i> | 2,330 | 3,085 | 3,587 |
| | <i>Surplus / (deficit)</i> | (1,867) | (2,053) | (2,263) |
| Festivals and Events | Delivery and support of a quality program of community and <i>Inc</i> civic events across the City which enriches our sense of place and cultural heritage and encourages community strengthening. | 29 | 230 | 230 |
| | <i>Exp</i> | 1,262 | 2,657 | 2,743 |
| | <i>Surplus / (deficit)</i> | (1,233) | (2,427) | (2,513) |
| Neighbourhood Activation and Development | Provides and supports opportunities which enable local <i>Inc</i> communities to strengthen connection and build relationships with others, gain information and skills, connect to services and spaces, and participate and contribute to their local community. | 510 | 929 | 1,400 |
| | <i>Exp</i> | 4,843 | 5,561 | 5,302 |
| | <i>Surplus / (deficit)</i> | (4,333) | (4,631) | (3,902) |
| School Crossings | Supports the safe passage of children and their families to and <i>Inc</i> from school through the operation of school crossings. | 840 | 901 | 840 |
| | <i>Exp</i> | 2,621 | 3,070 | 3,871 |
| | <i>Surplus / (deficit)</i> | (1,782) | (2,170) | (3,031) |
| Social Policy | Develop policy and frameworks to guide activity that <i>Inc</i> encourages wellbeing, equity and inclusion in the Wyndham community. | 40 | - | - |
| | <i>Exp</i> | 224 | 802 | 680 |
| | <i>Surplus / (deficit)</i> | (184) | (802) | (680) |

Major Initiatives

- 1) Upgrade the Wyndham Cultural Centre website and ticketing system to enhance the ways that community access culture programs and performances.
- 2) Develop a partnership program with community-based arts and culture providers to further grow Wyndham Cultural Centre programming opportunities.
- 3) Develop a reimagined Council Major Events Program.

Initiatives

- 4) Work collaboratively with relevant stakeholders to define service models for the new community centres being constructed in Truganina and Black Forest Road South scheduled for opening in 2024.
- 5) Adopt and implement the Council's second Reconciliation Action Plan.
- 6) Develop and adopt a new Accessibility Action Plan.
- 7) Embed the role of public art into our built environment through the development of the Wyndham 2022-2032 Public Art Plan which aims to deliver on policy, investment and partnerships that create art works reflecting our curatorial framework and our growing communities.
- 8) Consider the needs of LGBTIQ+ people, and culturally and linguistically diverse communities, as well as those living with a disability through the review of the Council's Social and Economic Inclusion Framework which aims to enhance equity and inclusion in line with the Municipal Public Health & Wellbeing Plan.

2.3 Strategic Area 3: A Liveable City

Wyndham, one of metropolitan Melbourne's designated growth corridors, has reinvented itself as a city of choice for many people. One of the biggest challenges for a growth area Council, is to ensure the required infrastructure and services are properly in place before people move in. The community has told us that Council needs to prioritise protection of and enhancement of the natural environment and open spaces; advocacy for improvement to transportation options and management of growth and development. Council currently has ownership and responsibility for over \$3.4 billion of community assets, including infrastructure such as roads, drains, buildings, and open spaces, the value of which is expected to grow to over \$6 billion by 2040. Council also plays a major role in ensuring good city amenity, presentation and beautification. Key Council services that work towards this include:

Services

| Service area | Description of services provided | 2020/21 Actual \$'000 | 2021/22 Forecast \$'000 | 2022/23 Budget \$'000 |
|--|---|-----------------------------|-------------------------------|-----------------------------|
| Asset Rehabilitation | Ensure road infrastructure including road surface, paths, line marking, and kerb & channel is intervened at the appropriate time to ensure asset life reaches the optimum whole of life cycle ensuring safe commuter network for the community. | 1,723 | 1,470 | 1,489 |
| | <i>Exp</i> | 5,835 | 7,694 | 8,084 |
| | <i>Surplus / (deficit)</i> | (4,112) | (6,224) | (6,594) |
| Building Control and Permit Services | Ensuring the safety of buildings where people live, work and play, through the delivery of an efficient and effective building control, permit and inspection service. | 2,956 | 2,946 | 2,820 |
| | <i>Exp</i> | 2,684 | 3,108 | 3,498 |
| | <i>Surplus / (deficit)</i> | 272 | (162) | (678) |
| Civic Compliance | Addresses community concerns in relation to quality of life, amenity, and safety issues within Wyndham City, as per legislation administered by Council. | 3,666 | 3,927 | 4,760 |
| | <i>Exp</i> | 4,609 | 5,020 | 5,260 |
| | <i>Surplus / (deficit)</i> | (943) | (1,093) | (500) |
| Civil Maintenance | Ensure roads and drainage infrastructure are clean and fit for purpose to provide a safe commuter network for the community. | 3,132 | 3,387 | 3,759 |
| | <i>Exp</i> | 9,010 | 9,021 | 9,678 |
| | <i>Surplus / (deficit)</i> | (5,879) | (5,634) | (5,920) |
| 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> | - | - | - |
| | <i>Surplus / (deficit)</i> | 0 | 0 | 0 |
| Engineering Construction | Provides construction surveillance of gifted infrastructure ensuring compliance to the nominated requirements, standards/specifications and facilitates handover of quality infrastructure to the community. | 4,378 | 5,571 | 5,669 |
| | <i>Exp</i> | 4,235 | 4,541 | 4,703 |
| | <i>Surplus / (deficit)</i> | 143 | 1,030 | 966 |
| Engineering Design | Provides project management and Engineering design applications to ensure infrastructure is constructed and/or renewed to provide the community with highly serviceable and safe infrastructure. | 880 | 1,090 | 1,113 |
| | <i>Exp</i> | 1,081 | 1,514 | 1,752 |
| | <i>Surplus / (deficit)</i> | (201) | (424) | (639) |
| Facilities Management | Provides strategic and operational management of assets to ensure the effective provision of facilities for community and Council use. | 664 | 617 | 619 |
| | <i>Exp</i> | 8,968 | 9,185 | 7,976 |
| | <i>Surplus / (deficit)</i> | (8,304) | (8,568) | (7,358) |
| Kerbside Waste Collections and Hard Waste Services | To help the people of Wyndham to keep their properties and the city clean, green and safe by collecting waste from properties in Wyndham using funds collected through the Council's Annual Waste Charge. | 30,828 | 38,472 | 42,518 |
| | <i>Exp</i> | 30,475 | 40,294 | 42,383 |
| | <i>Surplus / (deficit)</i> | 353 | (1,822) | 135 |
| 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. | 5 | 69 | 70 |
| | <i>Exp</i> | 3,205 | 3,671 | 3,893 |
| | <i>Surplus / (deficit)</i> | (3,200) | (3,602) | (3,823) |
| Parks Management | Provides strategic and operational management to ensure presentation levels and safe conditions are met in Wyndham's open spaces. Manage ecological amenity and climate adaptation of trees in accordance with the Tree Policy. The provision of safe, functional, clean, affordable and aesthetically appealing park assets to meet the Community's needs. | 984 | 1,237 | 959 |
| | <i>Exp</i> | 20,524 | 21,246 | 23,821 |
| | <i>Surplus / (deficit)</i> | (19,541) | (20,009) | (22,862) |
| Subdivisions | Responsible for Council's statutory responsibilities under the Subdivision Act 1988 and the Planning and Environment Act 1987 as it relates to subdivision, including the facilitation of timely assessments and approval of key stages, aiming to provide high quality outcomes for the community. | 1,807 | 2,316 | 2,862 |
| | <i>Exp</i> | 2,713 | 2,939 | 3,160 |
| | <i>Surplus / (deficit)</i> | (906) | (623) | (298) |

| | | | | | |
|--------------------|---|----------------------------|---------|---------|---------|
| Town Planning | Town Planning is responsible for Council's statutory responsibilities under the Planning and Environment Act 1987 and Subdivision Act 1988. This includes the administration of the Wyndham Planning Scheme which aims to achieve high quality built form and land use outcomes that promote the liveability of the municipality. | <i>Inc</i> | 3,093 | 3,418 | 3,464 |
| | | <i>Exp</i> | 5,002 | 5,488 | 5,966 |
| | | <i>Surplus / (deficit)</i> | (1,908) | (2,070) | (2,503) |
| Traffic Management | Monitor 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>Inc</i> | 216 | 196 | 196 |
| | | <i>Exp</i> | 1,660 | 1,842 | 1,931 |
| | | <i>Surplus / (deficit)</i> | (1,444) | (1,646) | (1,735) |
| Transport Planning | Develop and implement transport related policies, strategies and plans, which aim to improve transport options for the Wyndham community. Work in collaboration with external agencies and internal departments to provide transport advice and input that supports improved transport options. | <i>Inc</i> | 21 | - | - |
| | | <i>Exp</i> | 727 | 750 | 841 |
| | | <i>Surplus / (deficit)</i> | (707) | (750) | (841) |

Major Initiatives

- 1) Implement all actions identified in the Wyndham Industrial Land Use Strategy, which seeks to guide the future use and development of Wyndham's industrial precincts.
- 2) Continue to construct new active transport paths and associated supporting infrastructure to implement the priority actions from the Wyndham Active Transport Strategy.

Initiatives

- 3) Advocate to review and amend the Engineering Design and Construction Manual (EDCM) to extend the Defects Liability Period on gifted assets in Civil Infrastructure.
- 4) Continuation of the Heritage Gap Study implementation and place a greater emphasis on Wyndham Heritage matters.
- 5) Deliver year 1 actions in the Road Safety Strategy.
- 6) Review Community Amenity Local Law 2015 and adopt Community Amenity Local Law 2023.
- 7) Deliver Year 1 actions in the refreshed Wyndham Integrated Transport Strategy to improve transport operations, provide more transport choice and a sustainable transport system, which maximises safety, health, equity, social inclusion, quality of life, environmental outcomes, and economic prosperity.
- 8) Develop and deliver a campaign with community leaders to build civic pride and improve city amenity.
- 9) Undertake quarterly Litter Blitzes to tackle litter and presentation issues in problem areas across the municipality.
- 10) Continue to advocate for enhanced transport opportunities across Wyndham, with a focus on Council's resolved position for new train stations.
- 11) Development of a Public Toilet Strategy to inform the establishment and maintenance of facilities across the municipality.

Service Performance Outcome Indicators

| Service | Indicator | 2020/21 | 2020/19 | 2019/18 |
|--------------------|--|---------|---------|---------|
| | | Actual | Actual | Actual |
| Roads | Satisfaction - Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads. | 66.20 | 64.70 | 69.60 |
| Statutory Planning | Council planning decisions upheld at VCAT - Percentage of planning application decisions subject to review by VCAT and that were not set aside. | 33.33% | 42.86% | 52.94% |
| Waste Collection | Kerbside collection waste diverted from landfill - Percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill. | 37.55% | 37.38% | 34.93% |

2.4 Strategic Area 4: A Green City

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

Services

| | | 2020/21 | 2021/22 | 2022/23 |
|---------------------------------|--|---------|----------|----------|
| Service area | Description of services provided | Actual | Forecast | Budget |
| | | \$'000 | \$'000 | \$'000 |
| City Landscapes and Environment | Wyndham's residents can access natural open space, access <i>Inc</i> information and services to improve their environment and benefit from increased shade and green spaces. | 288 | 515 | 615 |
| | <i>Exp</i> | 1,196 | 1,591 | 1,653 |
| | <i>Surplus / (deficit)</i> | (908) | (1,076) | (1,038) |
| Conservation and Arboriculture | Provides ecological conservation of important environmental <i>Inc</i> 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 | 521 | 558 | 159 |
| | <i>Exp</i> | 9,358 | 9,312 | 12,556 |
| | <i>Surplus / (deficit)</i> | (8,837) | (8,753) | (12,397) |

| | | | | |
|--------------------------------|---|----------------------------|---------|--------|
| Green Living | Lead local projects and initiatives that enhance sustainability, <i>Inc</i> improve energy efficiency, minimise waste and contribute to corporate social responsibility, by providing advice, education <i>Exp</i> programs and policy development. | 614 | 624 | 655 |
| | | 1,120 | 1,349 | 1,481 |
| | | <i>Surplus / (deficit)</i> | (506) | (725) |
| | | | | (826) |
| Refuse Disposal Facility (RDF) | To help the people of Wyndham and other people in <i>Inc</i> metropolitan Melbourne keep their properties and the city clean, green and safe, by providing a facility where waste <i>Exp</i> items can be dropped off. | 43,409 | 51,526 | 60,951 |
| | | 50,581 | 50,563 | 57,641 |
| | | <i>Surplus / (deficit)</i> | (7,172) | 963 |
| | | | | 3,310 |
| Resilient Open Spaces | Provides for masterplans and details the design for safe, <i>Inc</i> functional, affordable and aesthetically appealing landscapes and park assets to meet the community's needs. | 771 | 1,114 | 1,151 |
| | | <i>Exp</i> | 1,107 | 1,183 |
| | | <i>Surplus / (deficit)</i> | (336) | 7 |
| | | | | (32) |
| Water and Coastal Governance | Leading the municipality to enhance Wyndham's water quality, <i>Inc</i> coastlines and ecosystem sustainability. | 125 | 125 | 125 |
| | | <i>Exp</i> | 708 | 956 |
| | | <i>Surplus / (deficit)</i> | (583) | (831) |
| | | | | (896) |

Major Initiatives

- 1) Continue Council's annual investment in building up park tree canopy by planting 3,600 additional trees in 2022/23.
- 2) As part of Year 2 of the WYN-R program, deliver:
 - public electric vehicle charging infrastructure at The Hunter Building Werribee Public Carpark, Wyndham Civic Centre and Council use chargers at the Wyndham Depot,
 - implement solar PV (and where applicable battery) deployment at all new capital buildings and retrofits occurring in 2022/23,
 - investigate a large-scale battery for Aquapulse and Encore Events Centre
 - investigate a microgrid at Aquapulse and Encore Events Centre.

Initiatives

- 3) Review and update Wyndham City Council's Open Space Strategy.
- 4) Continue implementation of the Wyndham Marine and Coastal Management Plan.

2.5 Strategic Area 5: An Economically Prosperous City

The community has told us that Council needs to prioritise advocacy for schools and education, supporting the local economy and fostering local job creation. Council will also continue to engage with industries, outlining opportunities to invest in the local economy, and in particular continue to support those hardest hit by the COVID-19 pandemic, including the small business community, entertainment, hospitality and tourism sectors. Key Council services that work towards this include:

Services

| Service area | Description of services provided | 2020/21 | 2021/22 | 2022/23 |
|-------------------------------------|--|----------------------------|--------------------|------------------|
| | | Actual \$'000 | Forecast \$'000 | Budget \$'000 |
| Deals Investment and Major Projects | Deals, Investments and Major Projects creates public value <i>Inc</i> 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> | 229 | - | - |
| | | 1,264 | 2,056 | 2,130 |
| | | <i>Surplus / (deficit)</i> | (1,035) | (2,056) |
| | | | | (2,130) |
| Economic Growth | Implementation of initiatives that develop and grow <i>Inc</i> sustainable local businesses and enable the emergence and development of start-up enterprises including the provision of expert advice, innovation hubs, business forums/training and access to resources and information. Implementation of initiatives that facilitate and enable new investment generating business and employment growth in Wyndham City. | 10 | 120 | 120 |
| | | <i>Exp</i> | 3,721 | 2,038 |
| | | <i>Surplus / (deficit)</i> | (3,711) | (1,917) |
| | | | | (1,861) |
| Marketing and Tourism | Leverages key marketing and positioning opportunities for <i>Inc</i> Wyndham City, champion brand image, to ensure Council gets the credit. Support the development of Wyndham's <i>Exp</i> Visitor economy and ensure sponsorship leverages the positioning strategy. | 8 | 1 | 1 |
| | | 761 | 1,627 | 1,675 |
| | | <i>Surplus / (deficit)</i> | (753) | (1,625) |
| | | | | (1,674) |
| Place Making and Activation | Advancing and coordinating vibrant, successful, attractive and <i>Inc</i> relevant activity centres through place making initiatives, activation and marketing. | 466 | 6 | 6 |
| | | <i>Exp</i> | 3,136 | 2,754 |
| | | <i>Surplus / (deficit)</i> | (2,670) | (2,672) |
| | | | | (2,747) |

Major Initiatives

- 1) Continue to work with key stakeholders to deliver the 1160 Sayers Road Regional Training Facility (5,000 seat stadium) including two turf pitches, one synthetic pitch and an elite level pavilion; home of the A League Club Western United Football Club and suitable for Women's World Cup requirements.
- 2) Deliver the Wyndham City Stadium Precinct Integrated Strategic Plan to inform the Urban Design Framework for the Riverdale Town Centre, the revision of the Riverdale Precinct Structure Plan and the Development of the Oakbank Precinct Structure Plan.
- 3) Commence construction at the Cherry Street Catalyst site aimed at attracting jobs and commercial opportunities to support the growth of the Werribee City Centre.

Initiatives

- 4) Development of a new Economic Growth Strategy to benefit all of Wyndham.
- 5) Finalise the Werribee City Centre Streetscape Framework, with detailed engagement of stakeholders and tenants, to guide upgrades to streetscapes and public spaces within the Werribee Activity Centre Zone.
- 6) Work with relevant stakeholders to activate the East Werribee Employment Precinct (EWE) which aims to create 60,000 jobs and support existing community needs.
- 7) Develop a plan and business case scenarios for the future use of the Discovery Centre.

2.6 Strategic Area 6: A Thriving City

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

Services

| Service area | Description of services provided | 2020/21 | 2021/22 | 2022/23 |
|-------------------------|---|------------------|--------------------|------------------|
| | | Actual \$'000 | Forecast \$'000 | Budget \$'000 |
| Community Strengthening | Facilitates opportunities which empower and strengthen the capacity of residents and community groups to actively participate in community life and build connected and resilient communities. | 159 | 415 | 200 |
| | Working with the community and partners to promote equity, inclusion, the overall wellbeing and safety of all in Wyndham, and recognise the place of Aboriginal people as the first people of Australia. | 3,262 | 4,184 | 5,083 |
| | <i>Inc</i> | | | |
| | <i>Exp</i> | | | |
| | <i>Surplus / (deficit)</i> | (3,103) | (3,770) | (4,883) |
| Inclusive Employment | Supporting Wyndham businesses and Council to adopt inclusive employment practices that support diversity in their business and linking those businesses to local people who are looking for work. | 132 | 392 | 202 |
| | | 497 | 798 | 954 |
| | <i>Inc</i> | | | |
| | <i>Exp</i> | | | |
| | <i>Surplus / (deficit)</i> | (366) | (406) | (752) |
| Library Services | Provide resources, information services, access to computers, WIFI and spaces and programs that support library users to have an increased level 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, Tarnet and via 24/7 digital library information and resource services. | 1,635 | 1,773 | 1,793 |
| | | 8,432 | 9,582 | 10,650 |
| | <i>Inc</i> | | | |
| | <i>Exp</i> | | | |
| | <i>Surplus / (deficit)</i> | (6,797) | (7,809) | (8,857) |

Major Initiatives

- 1) Establish a new Library Programs Pop Up Van delivering services across the community.
- 2) Open the new Williams Landing Library Lounge.
- 3) Establish a traineeships and apprenticeships program as part of Council's employment pathways program.

Initiatives

- 4) Review the Volunteering Strategy and Growing Wyndham's Community Strength Policy and Framework and propose a revised approach to communicating Council's approach to Community Strengthening activities including grants, volunteering, governance and community leadership.
- 5) Support Year 1 of the Building Safer Communities Program initiative, aimed at empowering the community to lead on issues of local concern.
- 6) Implement a paid workplace immersion initiative as part of Council's Employment Pathways Program that enables 12 women living in Wyndham experiencing barriers to employment to gain paid work experience with Wyndham City.
- 7) Commence development of a new Library Service Action Plan 2023-2028.
- 8) Partner with the social enterprise sector to develop a business plan for a Social Enterprise to promote sustainable skills development and training opportunities in the city.
- 9) Complete the EOI process and report on year one activity at the Spark Innovation Hub which aims to support local businesses across Wyndham to thrive.

Service Performance Outcome Indicators

| Service | Indicator | 2020/21 Actual | 2020/19 Actual | 2019/18 Actual |
|-----------|--|-------------------|-------------------|-------------------|
| Libraries | Active library borrowers - Percentage of the population that are active library borrowers. | 10.56% | 12.24% | 13.14% |

2.7 Strategic Area 7: Community As An Active Partner

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

Services

| Service area | Description of services provided | 2020/21 Actual \$'000 | 2021/22 Forecast \$'000 | 2022/23 Budget \$'000 |
|---|--|-----------------------------|-------------------------------|-----------------------------|
| Advocacy and Intergovernmental Relations | Based on evidence and the needs of the community, support <i>Inc</i> Council's engagement and collaboration with others influencing Federal and State Governments to secure the infrastructure and services that our fast-growing community needs. | - | - | - |
| | <i>Exp</i> | 569 | 504 | 626 |
| | <i>Surplus / (deficit)</i> | (569) | (504) | (626) |
| Community Engagement | Providing the community with genuine, transparent and <i>Inc</i> appropriate opportunities to contribute to and inform projects or decisions that affect them. | - | - | - |
| | <i>Exp</i> | 627 | 586 | 799 |
| | <i>Surplus / (deficit)</i> | (627) | (586) | (799) |
| Council and Corporate Governance | Enables governance practices and procedures that provide for <i>Inc</i> publicly accountable and transparent decision making and other activities undertaken by Councillors and Officers. | 73 | 250 | 40 |
| | <i>Exp</i> | 3,003 | 2,231 | 2,234 |
| | <i>Surplus / (deficit)</i> | (2,930) | (1,981) | (2,194) |
| Emergency Resilience | Plans, prepares and responds to significant shocks and <i>Inc</i> stresses that the City and community may experience with regard to natural weather events and other emergencies. | - | 98 | 270 |
| | <i>Exp</i> | 1,707 | 3,182 | 2,219 |
| | <i>Surplus / (deficit)</i> | (1,805) | (2,912) | (1,821) |
| Information Management | To embed a Best Practice Privacy, Data Quality and Records <i>Inc</i> and Information Management Framework throughout the organisation by monitoring and reviewing processes, systems and controls to ensure community trust in Council's operations and the protection of community's rights and entitlements. | 60 | 62 | 62 |
| | <i>Exp</i> | 3,244 | 3,769 | 4,016 |
| | <i>Surplus / (deficit)</i> | (3,184) | (3,707) | (3,954) |
| Organisational Planning, Strategy and Reporting | Oversees the implementation of the Council's Integrated <i>Inc</i> Strategic Planning and Reporting Framework and assists Council to set and inform its high-level strategies including the Wyndham 2040 Community Vision and Council Plan. Works to ensure the community is informed as to how Council is performing and how resources are being spent. | - | - | - |
| | <i>Exp</i> | 924 | 740 | 874 |
| | <i>Surplus / (deficit)</i> | (924) | (740) | (874) |
| Research | Deliver and support the use of accurate and reliable data, <i>Inc</i> analysis and insight to inform and support council's strategic direction and decision-making. | - | - | - |
| | <i>Exp</i> | 340 | 429 | 452 |
| | <i>Surplus / (deficit)</i> | (340) | (429) | (452) |
| Strategic Communications | Communicate and promote the services, initiatives and events <i>Inc</i> that Council delivers to Wyndham residents and stakeholders via a range of communication and marketing channels. Manage Council's media, digital content and integrated campaigns. | 234 | 326 | 334 |
| | <i>Exp</i> | 2,896 | 2,746 | 2,420 |
| | <i>Surplus / (deficit)</i> | (2,662) | (2,420) | (2,086) |

Major Initiatives

- 1) Implement securing Wyndham's Future Advocacy Strategy with a focus on advocacy for the services and infrastructure Wyndham needs in the lead up to the State election.
- 2) Continue to build the community's ability to respond and recover from significant events by implementing the Wyndham Resilient Strategy Year 2 Action Plan.

Other Initiatives

- 3) Continue to educate the Wyndham community on the responsibilities for delivery of each level of Government.
- 4) Partner with community groups and faith groups to assist with their advocacy endeavours.

Service Performance Outcome Indicators

| Service | Indicator | 2020/21 Actual | 2020/19 Actual | 2019/18 Actual |
|------------|---|-------------------|-------------------|-------------------|
| Governance | Satisfaction with Council decisions - Community satisfaction rating out of 100 with how Council has performed in making decisions in the best interests of the community. | 68.30 | 69.50 | 68.00 |

2.8 Strategic Area 8: Delivering Public Value and Excellence

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

Services

| Service area | Description of services provided | 2020/21 Actual \$'000 | 2021/22 Forecast \$'000 | 2022/23 Budget \$'000 |
|---|--|-----------------------------|-------------------------------|-----------------------------|
| Customer Service | Leads customer experience through implementation of an <i>Inc</i> operating model that delivers customer first services via face <i>Exp</i> to face, digital and phone channels. | - 3,021 | - 3,234 | - 3,893 |
| | <i>Surplus / (deficit)</i> | (3,021) | (3,234) | (3,893) |
| Finance | Oversees municipal rates and property valuations and the <i>Inc</i> related administrations. 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, <i>Exp</i> 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. | 27,181 8,246 | 22,976 7,326 | 21,428 10,974 |
| | <i>Surplus / (deficit)</i> | 18,935 | 15,650 | 10,454 |
| Fleet Management | Provision of cost effective, whole of life asset management, <i>Inc</i> procurement and provision of plant, vehicles and equipment that are used in support of Council service provision. | 6,226 | 7,628 | 7,613 |
| | <i>Exp</i> | 4,751 | 6,732 | 6,813 |
| | <i>Surplus / (deficit)</i> | 1,475 | 896 | 800 |
| Legal Services | Deliver a centralised and independent legal function that <i>Inc</i> provides internal legal advice, manages the panel of external <i>Exp</i> service providers, project manages external referrals, and maintains Council's Instruments of Delegation, Authorisations and Appointment. | - 574 | - 570 | - 586 |
| | <i>Surplus / (deficit)</i> | (574) | (570) | (586) |
| Occupational Health and Safety | Enables our people to work in a safe and productive <i>Inc</i> environment, one that extends to that shared by our public and community. | - | - | - |
| | <i>Exp</i> | 666 | 802 | 737 |
| | <i>Surplus / (deficit)</i> | (666) | (802) | (737) |
| Organisational Project Governance and Support | To support the organisation to effectively deliver projects to <i>Inc</i> meet community need. To facilitate planning, governance, grants submissions (including tracking) and reporting across all projects, both capital and operational. | 1,187 | 1,295 | 1,387 |
| | <i>Exp</i> | 1,726 | 1,816 | 2,007 |
| | <i>Surplus / (deficit)</i> | (538) | (521) | (620) |
| People and Capability | Builds and enables the capability, leadership and culture <i>Inc</i> which contribute to developing a high performing organisation which delivers high quality services to the community. <i>Exp</i> 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. | 22,813 26,962 | 24,765 31,149 | 30,182 34,708 |
| | <i>Surplus / (deficit)</i> | (4,148) | (6,384) | (4,526) |
| Procurement | Provides Council with the ability to ethically, effectively and <i>Inc</i> efficiently purchase goods and services to improve the <i>Exp</i> wellbeing and liveability of the community whilst ensuring value for money and legislative compliance. | 126 1,724 | 127 2,125 | - 1,954 |
| | <i>Surplus / (deficit)</i> | (1,598) | (1,998) | (1,954) |

| | | | | | |
|---|--|----------------------------|----------|----------|----------|
| Risk Management | Provides organisational governance activities that create and protect public value by both supporting and monitoring management activity to assure informed decision making, compliance with applicable laws and regulations, protection from financial loss, sustainable business performance through building service resilience. | <i>Inc</i> | 479 | 458 | 457 |
| | | <i>Exp</i> | 2,997 | 4,224 | 4,674 |
| | | <i>Surplus / (deficit)</i> | (2,517) | (3,767) | (4,217) |
| Service Planning | Lead and coordinate planning that directs how services are best delivered into the future so they meet community need. | <i>Inc</i> | 20 | 60 | - |
| | | <i>Exp</i> | 840 | 754 | 942 |
| | | <i>Surplus / (deficit)</i> | (820) | (695) | (942) |
| 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>Inc</i> | - | - | - |
| | | <i>Exp</i> | 603 | 839 | 1,002 |
| | | <i>Surplus / (deficit)</i> | (603) | (839) | (1,002) |
| 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 and visualisation of spatial & smart city data. | <i>Inc</i> | 110 | 110 | 110 |
| | | <i>Exp</i> | 377 | 590 | 679 |
| | | <i>Surplus / (deficit)</i> | (267) | (480) | (569) |
| Strategic Asset Management | To support management of Council infrastructure by coordinating the development of Asset Strategies, Asset Management plans and Information Systems. To strategically support City Operations business units to improve value and efficiency for the community in the way assets are maintained, and City Operations services are planned and delivered. | <i>Inc</i> | 3,201 | 1,888 | 1,710 |
| | | <i>Exp</i> | 3,376 | 993 | 1,049 |
| | | <i>Surplus / (deficit)</i> | (175) | 2,881 | 2,759 |
| Strategic Property Portfolio Management | Strategically manage Council's property portfolio across the asset lifecycle while ensuring data integrity is maintained and its land is managed efficiently and effectively in the best interests of the community. | <i>Inc</i> | 566 | 851 | 927 |
| | | <i>Exp</i> | 1,026 | 2,854 | 2,708 |
| | | <i>Surplus / (deficit)</i> | (460) | (2,003) | (1,782) |
| Technology Services | Provide sector leading solutions for our people and community which promote, support and protect digital engagement. | <i>Inc</i> | 2,621 | 4 | 48 |
| | | <i>Exp</i> | 15,750 | 18,993 | 16,595 |
| | | <i>Surplus / (deficit)</i> | (13,129) | (18,989) | (16,547) |

Major Initiatives

- 1) Implement the Year 1 improvement actions of Council's Asset Plan to ensure the municipality's assets are managed effectively including their maintenance, renewal and disposal.
- 2) Deliver enhanced functionality for the majority of Council's revenue systems through the implementation of further phases of the Changing Systems project which aims to improve productivity through a more integrated IT system.
- 3) Develop long-term, innovative service plans for Council's major services that meet the future needs of the community and inform asset management and financial modelling.
- 4) Conduct negotiations, staff engagement activities and statutory obligations required to develop a replacement Enterprise Agreement approved by the Fair Work Commission.

Initiatives

- 5) Delivery year four of the Smart City Strategy 2019-2024 implementation plan and imbed the work across the broader organisation.
- 6) Hold two Smart City Summits each year.
- 7) Explore, identify, and where appropriate, implement collaborative procurement with other Councils and Government agencies.
- 8) Promote social procurement through supply chain settings to support economic outcomes in alignment with our policy setting.
- 9) Deliver an Employment Engagement survey to monitor and respond to employee sentiment and create a high performing and engaged workforce.
- 10) Implement Year 1 actions of the Gender Equality Action Plan 2021-25.

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 best interests of the community) | Community satisfaction rating out of 100 with the performance of Council in making decisions in the best 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 borrowers. (Percentage of the population that are active library borrowers) | [The sum of the number of active library borrowers in the last 3 financial years / The sum of the population in the last 3 financial years] x100 |
| Waste collection | Waste diversion | Kerbside collection waste diverted from landfill. (Percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill) | [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100 |
| Aquatic Facilities | Utilisation | Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population) | Number of visits to aquatic facilities / Population |
| Animal Management | Health and safety | Animal management prosecutions. (Percentage of animal management prosecutions which are successful) | Number of successful animal management prosecutions / Total number of animal management prosecutions |
| Food safety | Health and safety | Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council) | [Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100 |
| Maternal and Child Health | Participation | Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service) | [Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100 |
| | | Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service) | [Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100 |

2.9 Reconciliation of service costing and net services result versus budgeted operating result

| | Surplus/ (Deficit) | Expenditure | Revenue |
|--|-----------------------|----------------|----------------|
| | \$'000 | \$'000 | \$'000 |
| Strategic Area 1: A Healthy, Accessible and Equitable City | (27,115) | 79,863 | 52,748 |
| Strategic Area 2: A Welcoming and Inclusive City | (14,753) | 18,554 | 3,801 |
| Strategic Area 3: A Liveable City | (52,650) | 122,947 | 70,297 |
| Strategic Area 4: A Green City | (11,879) | 75,536 | 63,657 |
| Strategic Area 5: An Economically Prosperous City | (8,411) | 8,539 | 128 |
| Strategic Area 6: A Thriving City | (14,492) | 16,687 | 2,195 |
| Strategic Area 7: Community As An Active Partner | (12,806) | 13,640 | 834 |
| Strategic Area 8: Delivering Public Value and Excellence | (23,363) | 87,224 | 63,861 |
| Total | (165,471) | 422,991 | 257,521 |

Expenses added in:

| | |
|--|---------|
| Depreciation & Amortisation (Exc RDF Operations) | 100,611 |
| Borrowing costs | 1,894 |
| Others | 3,970 |

Surplus/(Deficit) before funding sources (271,946)

Funding sources added in:

| | |
|---|----------------|
| Rates & Charges (excluding waste management service charge) | 229,740 |
| Contributions- monetary | 41,909 |
| Contributions - non monetary | 123,843 |
| Grants-Capital | 17,029 |
| Interest | 3,798 |
| Net gain (loss) on disposal | (150) |
| Total funding sources | 416,168 |
| Operating surplus/(deficit) for the year | 144,222 |

3. Financial Statements

This section presents information in regard to the consolidated Financial Statements and Statement of Human Resources for Wyndham City Council, including its 100% owned subsidiary Western Leisure Services Pty Ltd. The budget information for the year 2022/23 has been supplemented with projections to 2025/26.

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

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

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

Comprehensive Income Statement
For the four years ending 30 June 2026

| | | Forecast Actual 2021/22 \$'000 | Budget 2022/23 \$'000 | 2023/24 \$'000 | Projections 2024/25 \$'000 | 2025/26 \$'000 |
|--|--------|---|-----------------------------|-------------------|----------------------------------|-------------------|
| NOTES | | | | | | |
| Income | | | | | | |
| Rates and charges | 4.1.1 | 252,843 | 266,656 | 284,434 | 301,412 | 319,730 |
| Statutory fees and fines | 4.1.4 | 18,482 | 19,311 | 20,444 | 21,690 | 22,933 |
| User fees | 4.1.5 | 49,824 | 69,559 | 72,800 | 76,622 | 80,581 |
| Grants - Operating | 4.1.6 | 56,502 | 46,348 | 48,480 | 49,692 | 50,935 |
| Grants - Capital | 4.1.6 | 23,296 | 17,029 | 15,570 | 25,800 | 15,622 |
| Contributions - monetary | 4.1.7 | 45,287 | 41,909 | 45,603 | 44,848 | 43,256 |
| Contributions - non monetary | 4.1.7 | 147,302 | 123,843 | 114,471 | 109,321 | 109,659 |
| Net gain/(loss) on disposal of property, infrastructure, plant and equipment | | 87 | (150) | - | - | - |
| Other income | 4.1.8 | 3,992 | 5,486 | 5,655 | 5,912 | 8,446 |
| Total income | | 597,615 | 589,991 | 607,457 | 635,297 | 651,160 |
| Expenses | | | | | | |
| Employee costs | 4.1.9 | 166,677 | 181,683 | 191,334 | 203,715 | 215,949 |
| Materials and services | 4.1.10 | 132,733 | 146,637 | 147,705 | 156,132 | 164,639 |
| Depreciation | 4.1.11 | 98,769 | 104,607 | 102,873 | 107,347 | 114,574 |
| Amortisation - intangible assets | 4.1.12 | 2,093 | 2,215 | 1,792 | 1,854 | 1,919 |
| Amortisation - right-of-use assets | 4.1.13 | 2,743 | 2,685 | 2,674 | 2,484 | 2,483 |
| Bad and doubtful debts | | 1,262 | 1,253 | 1,281 | 1,313 | 1,346 |
| Borrowing costs | | 1,288 | 1,894 | 2,496 | 2,587 | 3,171 |
| Finance Costs - leases | | 1,104 | 823 | 745 | 666 | 605 |
| Other expenses | 4.1.14 | 3,793 | 3,970 | 4,183 | 4,417 | 4,651 |
| Total expenses | | 410,462 | 445,769 | 455,082 | 480,516 | 509,337 |
| Surplus/(deficit) for the year | | 187,154 | 144,222 | 152,375 | 154,781 | 141,823 |
| Other comprehensive income | | | | | | |
| Net asset revaluation increment /(decrement) | | 158,651 | 139,180 | 1,256 | 47,585 | 146,311 |
| Total other comprehensive income | | 158,651 | 139,180 | 1,256 | 47,585 | 146,311 |
| Total comprehensive result | | 345,805 | 283,402 | 153,631 | 202,366 | 288,134 |

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

Balance Sheet
For the four years ending 30 June 2026

| | | Forecast Actual | Budget | Projections | | |
|--|-------|--------------------|-------------------|-------------------|-------------------|-------------------|
| | NOTES | 2021/22 \$'000 | 2022/23 \$'000 | 2023/24 \$'000 | 2024/25 \$'000 | 2025/26 \$'000 |
| Assets | | | | | | |
| Current assets | | | | | | |
| Cash and cash equivalents | | 52,627 | 52,167 | 51,672 | 50,103 | 49,124 |
| Trade and other receivables | | 74,158 | 50,470 | 47,742 | 44,619 | 44,167 |
| Other financial assets | | 458,678 | 454,662 | 450,351 | 436,676 | 428,143 |
| Inventories | | 170 | 169 | 170 | 180 | 190 |
| Non-current assets classified as held for sale | | 2,610 | - | - | - | - |
| Other assets | | 2,044 | 2,652 | 2,675 | 2,827 | 2,980 |
| Total current assets | | 590,286 | 560,120 | 552,611 | 534,405 | 524,604 |
| Non-current assets | | | | | | |
| Trade and other receivables - non current | | 135 | 155 | 165 | 170 | 174 |
| Property, infrastructure, plant and equipment | | 4,824,969 | 5,161,937 | 5,368,054 | 5,599,479 | 5,924,820 |
| Right-of-use assets | 4.2.4 | 26,554 | 24,197 | 22,052 | 20,087 | 18,385 |
| Intangible assets | | 959 | 4,653 | 2,862 | 1,007 | 5,133 |
| Total non-current assets | | 4,852,617 | 5,190,942 | 5,393,132 | 5,620,743 | 5,948,512 |
| Total assets | 4.2.1 | 5,442,904 | 5,751,063 | 5,945,743 | 6,155,148 | 6,473,117 |
| Liabilities | | | | | | |
| Current liabilities | | | | | | |
| Trade and other payables | | 37,396 | 34,439 | 34,736 | 36,708 | 38,697 |
| Trust funds and deposits | | 30,806 | 30,166 | 30,423 | 32,158 | 33,908 |
| Unearned income/revenue | | 6,411 | 6,726 | 6,784 | 7,169 | 7,558 |
| Provisions | | 48,689 | 37,625 | 34,117 | 36,325 | 38,506 |
| Interest-bearing liabilities | 4.2.3 | - | 8,872 | 10,203 | 28,344 | 15,847 |
| Lease Liabilities - current | 4.2.4 | 2,496 | 2,472 | 2,352 | 2,309 | 2,432 |
| Total current liabilities | | 125,797 | 120,301 | 118,615 | 143,013 | 136,948 |
| Non-current liabilities | | | | | | |
| Provisions | | 15,429 | 16,188 | 16,506 | 16,914 | 23,362 |
| Interest-bearing liabilities | 4.2.3 | 15,000 | 46,571 | 90,813 | 74,836 | 106,043 |
| Lease liabilities | 4.2.4 | 24,606 | 22,529 | 20,706 | 18,915 | 17,159 |
| Total non-current liabilities | | 55,036 | 85,289 | 128,024 | 110,665 | 146,564 |
| Total liabilities | 4.2.2 | 180,833 | 205,590 | 246,639 | 253,677 | 283,512 |
| Net assets | | 5,262,071 | 5,545,473 | 5,699,104 | 5,901,470 | 6,189,604 |
| Equity | | | | | | |
| Accumulated surplus | | 2,831,233 | 2,973,491 | 3,126,127 | 3,292,823 | 3,445,975 |
| Reserves | | 2,430,838 | 2,571,982 | 2,572,977 | 2,608,647 | 2,743,629 |
| Total equity | 4.3.1 | 5,262,071 | 5,545,473 | 5,699,104 | 5,901,470 | 6,189,604 |

(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 2026

| | NOTES | Total \$'000 | Accumulated Surplus \$'000 | Revaluation Reserve \$'000 | Other Reserves \$'000 |
|--|--------------|------------------|----------------------------------|----------------------------------|-----------------------------|
| 2022 Forecast Actual | | | | | |
| Balance at beginning of the financial year | | 4,916,266 | 2,633,630 | 1,885,179 | 397,457 |
| Impact of adoption of new accounting standards | | - | - | - | - |
| Adjusted opening balance | | 4,916,266 | 2,633,630 | 1,885,179 | 397,457 |
| Surplus/(deficit) for the year | | 187,154 | 187,154 | - | - |
| Net asset revaluation increment/(decrement) | | 158,651 | - | 158,651 | - |
| Transfers to other reserves | | - | (47,274) | - | 47,274 |
| Transfers from other reserves | | - | 57,723 | - | (57,723) |
| Balance at end of the financial year | | 5,262,071 | 2,831,233 | 2,043,830 | 387,008 |
| 2023 Budget | | | | | |
| Balance at beginning of the financial year | | 5,262,071 | 2,831,233 | 2,043,830 | 387,008 |
| Surplus/(deficit) for the year | | 144,222 | 144,222 | - | - |
| Net asset revaluation increment/(decrement) | | 139,180 | - | 139,180 | - |
| Transfers to other reserves | | - | (44,572) | - | 44,572 |
| Transfers from other reserves | | - | 42,608 | - | (42,608) |
| Balance at end of the financial year | 4.3.1 | 5,545,473 | 2,973,491 | 2,183,010 | 388,971 |
| 2024 | | | | | |
| Balance at beginning of the financial year | | 5,545,473 | 2,973,491 | 2,183,010 | 388,971 |
| Surplus/(deficit) for the year | | 152,375 | 152,375 | - | - |
| Net asset revaluation increment/(decrement) | | 1,256 | - | 1,256 | - |
| Transfers to other reserves | | - | (48,491) | - | 48,491 |
| Transfers from other reserves | | - | 48,751 | - | (48,751) |
| Balance at end of the financial year | | 5,699,104 | 3,126,127 | 2,184,266 | 388,711 |
| 2025 | | | | | |
| Balance at beginning of the financial year | | 5,699,104 | 3,126,127 | 2,184,266 | 388,711 |
| Surplus/(deficit) for the year | | 154,781 | 154,781 | - | - |
| Net asset revaluation increment/(decrement) | | 47,585 | - | 47,585 | - |
| Transfers to other reserves | | - | (48,008) | - | 48,008 |
| Transfers from other reserves | | - | 59,922 | - | (59,922) |
| Balance at end of the financial year | | 5,901,470 | 3,292,823 | 2,231,851 | 376,796 |
| 2026 | | | | | |
| Balance at beginning of the financial year | | 5,901,470 | 3,292,823 | 2,231,851 | 376,796 |
| Surplus/(deficit) for the year | | 141,823 | 141,823 | - | - |
| Net asset revaluation increment/(decrement) | | 146,311 | - | 146,311 | - |
| Transfers to other reserves | | - | (48,533) | - | 48,533 |
| Transfers from other reserves | | - | 59,862 | - | (59,862) |
| Balance at end of the financial year | | 6,189,604 | 3,445,975 | 2,378,162 | 365,467 |

(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 2026

| Notes | Forecast Actual | Budget | Projections | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| | Inflows (Outflows) | Inflows (Outflows) | Inflows (Outflows) | Inflows (Outflows) | Inflows (Outflows) |
| Cash flows from operating activities | | | | | |
| Rates and charges | 242,543 | 273,680 | 287,985 | 305,738 | 321,457 |
| Statutory fees and fines | 20,480 | 20,355 | 22,248 | 23,484 | 24,771 |
| User fees | 58,588 | 69,624 | 79,978 | 84,552 | 91,100 |
| Grants - operating | 60,796 | 49,361 | 51,632 | 52,922 | 54,246 |
| Grants - capital | 25,066 | 18,135 | 16,582 | 27,477 | 16,638 |
| Contributions - monetary | 41,909 | 45,603 | 44,848 | 43,256 | 39,195 |
| Interest received | 3,992 | 5,486 | 5,655 | 5,912 | 8,446 |
| Trust funds and deposits taken | 1,986 | - | 256 | 1,735 | 1,751 |
| Net GST refund / payment | 18,069 | 20,648 | 21,910 | 19,905 | 21,334 |
| Employee costs | (163,157) | (181,333) | (189,295) | (201,100) | (213,365) |
| Materials and services | (185,173) | (199,244) | (193,201) | (193,821) | (197,565) |
| Net cash provided by/(used in) operating activities 4.4.1 | 125,100 | 122,316 | 148,598 | 170,061 | 168,007 |
| Cash flows from investing activities | | | | | |
| Payments for property, infrastructure, plant and equipment | (161,167) | (167,248) | (193,264) | (181,867) | (189,991) |
| Proceeds from sale of property, infrastructure, plant and equipment | 87 | 5,770 | - | - | - |
| Payments for investments | (52,912) | - | - | - | - |
| Proceeds from sale of investments | - | 4,015 | 4,311 | 13,675 | 8,532 |
| Net cash provided by/ (used in) investing activities 4.4.2 | (213,991) | (157,462) | (188,953) | (168,191) | (181,458) |
| Cash flows from financing activities | | | | | |
| Finance costs | (1,288) | (1,894) | (2,496) | (2,587) | (3,171) |
| Proceeds from borrowings | - | 44,381 | 54,444 | 12,368 | 47,054 |
| Repayment of borrowings | (40,000) | (3,938) | (8,872) | (10,203) | (28,344) |
| Interest paid - lease liability | (909) | (823) | (745) | (666) | (605) |
| Repayment of lease liabilities | (2,743) | (2,399) | (2,472) | (2,350) | (2,462) |
| Net cash provided by/(used in) financing activities 4.4.3 | (44,940) | 35,326 | 39,860 | (3,439) | 12,472 |
| Net increase/(decrease) in cash & cash equivalents | (133,832) | 179 | (495) | (1,569) | (979) |
| Cash and cash equivalents at the beginning of the financial year | 186,459 | 51,987 | 52,167 | 51,672 | 50,103 |
| Cash and cash equivalents at the end of the financial year | 52,627 | 52,167 | 51,672 | 50,103 | 49,124 |

(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 2026

| | NOTES | Forecast Actual | Budget | Projections | | |
|--|-------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | 2021/22 \$'000 | 2022/23 \$'000 | 2023/24 \$'000 | 2024/25 \$'000 | 2025/26 \$'000 |
| Property | | | | | | |
| Land | | 27,973 | 5,421 | - | - | - |
| Land improvements | | 9,345 | - | - | - | - |
| Total land | | 37,318 | 5,421 | - | - | - |
| Buildings | | 3,998 | 9,350 | 11,846 | 6,070 | 1,382 |
| Building improvements | | 3,325 | 1,650 | 582 | - | - |
| Total buildings | | 7,323 | 11,000 | 12,428 | 6,070 | 1,382 |
| Total property | | 44,641 | 16,421 | 12,428 | 6,070 | 1,382 |
| Plant and equipment | | | | | | |
| Heritage plant and equipment | | 286 | 272 | 280 | 288 | 295 |
| Plant, machinery and equipment | | 2,612 | 3,000 | 4,263 | 4,575 | 4,938 |
| Computers and telecommunications | | 1,293 | 2,551 | 2,325 | 1,825 | 1,825 |
| Library books | | 1,264 | 1,303 | 1,342 | 1,382 | 1,666 |
| Total plant and equipment | | 5,455 | 7,126 | 8,210 | 8,070 | 8,724 |
| Infrastructure | | | | | | |
| Roads | | 17,547 | 31,355 | 53,893 | 61,708 | 46,553 |
| Bridges | | - | 517 | 481 | - | - |
| Footpaths and cycleways | | 3,692 | 5,195 | 5,175 | 5,000 | 5,000 |
| Drainage | | 1,108 | 2,380 | 20 | 4,000 | 4,000 |
| Recreational, leisure and community facilities | | 49,585 | 65,604 | 82,915 | 78,732 | 106,676 |
| Waste management | | 744 | 15,195 | 16,350 | 9,665 | 5,305 |
| Parks, open space and streetscapes | | 36,872 | 19,816 | 13,792 | 8,622 | 12,350 |
| Other infrastructure | | 1,523 | 3,639 | - | - | - |
| Total infrastructure | | 111,071 | 143,701 | 172,626 | 167,727 | 179,884 |
| Total capital works expenditure | 6.1 | 161,167 | 167,248 | 193,264 | 181,867 | 189,990 |
| Represented by: | | | | | | |
| New asset expenditure | | 69,712 | 94,125 | 103,394 | 89,022 | 122,235 |
| Asset renewal expenditure | | 8,058 | 28,408 | 36,139 | 46,707 | 57,611 |
| Asset upgrade expenditure | | 83,397 | 44,715 | 53,731 | 46,138 | 10,144 |
| Total capital works expenditure | 6.1 | 161,167 | 167,248 | 193,264 | 181,867 | 189,990 |
| Funding sources represented by: | | | | | | |
| Grants | | 23,295 | 19,029 | 15,570 | 25,800 | 15,622 |
| Contributions | | 50,117 | 40,608 | 48,751 | 59,922 | 59,862 |
| Council cash | | 87,755 | 67,168 | 79,329 | 84,875 | 84,714 |
| Borrowings | | - | 40,443 | 49,614 | 11,270 | 29,792 |
| Total capital works expenditure | 6.1 | 161,167 | 167,248 | 193,264 | 181,867 | 189,990 |

(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 2026

| | Forecast Actual | Budget | Projections | | |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2021/22 \$'000 | 2022/23 \$'000 | 2023/24 \$'000 | 2024/25 \$'000 | 2025/26 \$'000 |
| Staff expenditure | | | | | |
| Employee costs - operating | 172,952 | 188,159 | 197,955 | 210,502 | 222,905 |
| Employee costs - capital | (6,275) | (6,476) | (6,621) | (6,787) | (6,957) |
| Total staff expenditure | 166,677 | 181,683 | 191,334 | 203,715 | 215,949 |
| | FTE | FTE | FTE | FTE | FTE |
| Staff numbers | | | | | |
| Employees | 1,587 | 1,590 | 1,616 | 1,643 | 1,667 |
| Total staff numbers | 1,587 | 1,590 | 1,616 | 1,643 | 1,667 |

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

| Department | Budget 2022/23 \$'000 | Comprises | | | |
|--|-----------------------------|----------------------------------|---------------------|------------------|---------------------|
| | | Permanent Full Time \$'000 | Part time \$'000 | Casual \$'000 | Temporary \$'000 |
| CEO's Office* | 2,730 | 2,612 | - | - | 118 |
| Corporate Services | 25,243 | 22,301 | 481 | 539 | 1,923 |
| City Design & Liveability | 23,707 | 20,930 | 801 | 140 | 1,837 |
| City Life | 52,870 | 24,334 | 23,720 | 2,241 | 2,574 |
| City Operations | 35,978 | 30,717 | 3,325 | 225 | 1,711 |
| Deals, Investments & Major Projects | 929 | 150 | - | - | 779 |
| Western Leisure Services - 100% subsidiary | 8,866 | 3,049 | 1,079 | 4,738 | - |
| Total permanent staff expenditure | 150,324 | 104,093 | 29,406 | 7,882 | 8,942 |
| Other employee related expenditure | 37,835 | | | | |
| Capitalised labour costs | (6,476) | | | | |
| Total expenditure | 181,683 | | | | |

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

| Department | Budget 2022/23 | Comprises | | | |
|--|-------------------|------------------------|------------|------------|-----------|
| | | Permanent Full Time | Part time | Casual | Temporary |
| CEO's Office* | 20 | 19 | - | - | 1 |
| Corporate Services | 235 | 204 | 6 | 6 | 18 |
| City Design & Liveability | 218 | 191 | 7 | 2 | 18 |
| City Life | 569 | 231 | 286 | 23 | 28 |
| City Operations | 413 | 344 | 49 | 3 | 16 |
| Deals, Investments & Major Projects | 6 | 1 | - | - | 5 |
| Western Leisure Services - 100% subsidiary | 131 | 39 | 14 | 78 | - |
| Total staff | 1,590 | 1,030 | 362 | 112 | 86 |

*CEO's office includes Strategy & Stakeholder Engagement.

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

Summary of Planned Human Resources Expenditure
For the four years ending 30 June 2026

| | 2022/23 \$'000 | 2023/24 \$'000 | 2024/25 \$'000 | 2025/26 \$'000 |
|--|-------------------|-------------------|-------------------|-------------------|
| CEO's Office | | | | |
| Permanent - Full time | 2,358 | 2,481 | 2,624 | 2,779 |
| Women | 1,390 | 1,462 | 1,555 | 1,646 |
| Men | 968 | 1,019 | 1,069 | 1,132 |
| Persons of self-described gender | - | - | - | - |
| Permanent - Part time | 254 | 267 | 284 | 301 |
| Women | 254 | 267 | 284 | 301 |
| Men | - | - | - | - |
| Persons of self-described gender | - | - | - | - |
| Total CEO's Office | 2,612 | 2,748 | 2,908 | 3,079 |
| Corporate Services | | | | |
| Permanent - Full time | 19,982 | 21,023 | 22,243 | 23,554 |
| Women | 12,313 | 12,954 | 13,775 | 14,587 |
| Men | 7,669 | 8,068 | 8,468 | 8,967 |
| Persons of self-described gender | - | - | - | - |
| Permanent - Part time | 2,852 | 3,001 | 3,188 | 3,376 |
| Women | 2,647 | 2,785 | 2,962 | 3,136 |
| Men | 205 | 216 | 226 | 240 |
| Persons of self-described gender | - | - | - | - |
| Total Corporate Services | 22,835 | 24,024 | 25,432 | 26,930 |
| City Design & Liveability | | | | |
| Permanent - Full time | 19,978 | 21,018 | 22,191 | 23,498 |
| Women | 9,044 | 9,515 | 10,118 | 10,715 |
| Men | 10,933 | 11,503 | 12,073 | 12,784 |
| Persons of self-described gender | - | - | - | - |
| Permanent - Part time | 1,677 | 1,765 | 1,870 | 1,980 |
| Women | 1,209 | 1,272 | 1,353 | 1,432 |
| Men | 468 | 493 | 517 | 547 |
| Persons of self-described gender | - | - | - | - |
| Total City Design & Liveability | 21,655 | 22,783 | 24,061 | 25,478 |
| City Life | | | | |
| Permanent - Full time | 25,806 | 27,150 | 28,788 | 30,485 |
| Women | 20,019 | 21,061 | 22,396 | 23,715 |
| Men | 5,670 | 5,965 | 6,260 | 6,629 |
| Persons of self-described gender | 118 | 124 | 132 | 140 |
| Permanent - Part time | 22,253 | 23,412 | 24,879 | 26,345 |
| Women | 21,089 | 22,187 | 23,594 | 24,984 |
| Men | 1,164 | 1,225 | 1,285 | 1,361 |
| Persons of self-described gender | - | - | - | - |
| Total City Life | 48,060 | 50,562 | 53,667 | 56,830 |

| | 2022/23 \$'000 | 2023/24 \$'000 | 2024/25 \$'000 | 2025/26 \$'000 |
|--|-------------------|-------------------|-------------------|-------------------|
| City Operations | | | | |
| Permanent - Full time | 30,155 | 31,725 | 33,418 | 35,387 |
| Women | 8,361 | 8,797 | 9,354 | 9,906 |
| Men | 21,793 | 22,928 | 24,064 | 25,482 |
| Persons of self-described gender | - | - | - | - |
| Permanent - Part time | 3,964 | 4,170 | 4,412 | 4,672 |
| Women | 2,401 | 2,526 | 2,686 | 2,844 |
| Men | 1,563 | 1,644 | 1,726 | 1,828 |
| Persons of self-described gender | - | - | - | - |
| Total City Operations | 34,119 | 35,895 | 37,830 | 40,059 |
| Deals, Investments & Major Projects | | | | |
| Permanent - Full time | 150 | 158 | 166 | 176 |
| Women | - | - | - | - |
| Men | 150 | 158 | 166 | 176 |
| Persons of self-described gender | - | - | - | - |
| Permanent - Part time | - | - | - | - |
| Women | - | - | - | - |
| Men | - | - | - | - |
| Persons of self-described gender | - | - | - | - |
| Total Deals, Investments & Major Projects | 150 | 158 | 166 | 176 |
| Western Leisure Services | | | | |
| Permanent - Full time | 3,049 | 3,141 | 3,235 | 3,332 |
| Women | 1,798 | 1,852 | 1,908 | 1,965 |
| Men | 1,251 | 1,288 | 1,327 | 1,367 |
| Persons of self-described gender | - | - | - | - |
| Permanent - Part time | 1,079 | 1,111 | 1,145 | 1,179 |
| Women | 704 | 725 | 746 | 769 |
| Men | 375 | 387 | 398 | 410 |
| Persons of self-described gender | - | - | - | - |
| Total Western Leisure Services | 4,128 | 4,252 | 4,379 | 4,511 |
| Total for Permanent Staff | 133,558 | 140,421 | 148,443 | 157,063 |
| Casuals, temporary and other expenditure | 54,601 | 57,534 | 62,059 | 65,842 |
| Capitalised labour costs | (6,476) | (6,621) | (6,787) | (6,957) |
| Total staff expenditure | 181,683 | 191,334 | 203,715 | 215,949 |

| | 2022/23 FTE | 2023/24 FTE | 2024/25 FTE | 2025/26 FTE |
|--|----------------|----------------|----------------|----------------|
| CEO's Office | | | | |
| Permanent - Full time | 17.0 | 17.0 | 17.0 | 18.0 |
| Women | 12.0 | 12.0 | 12.0 | 13.0 |
| Men | 5.0 | 5.0 | 5.0 | 5.0 |
| Persons of self-described gender | - | - | - | - |
| Permanent - Part time | 2.0 | 2.0 | 2.0 | 2.0 |
| Women | 2.0 | 2.0 | 2.0 | 2.0 |
| Men | - | - | - | - |
| Persons of self-described gender | - | - | - | - |
| Total CEO's Office | 19.0 | 19.0 | 19.0 | 20.0 |
| Corporate Services | | | | |
| Permanent - Full time | 176.5 | 180.0 | 183.0 | 186.0 |
| Women | 112.1 | 115.0 | 116.0 | 118.0 |
| Men | 64.4 | 65.0 | 67.0 | 68.0 |
| Persons of self-described gender | - | - | - | - |
| Permanent - Part time | 34.2 | 35.7 | 35.8 | 35.8 |
| Women | 32.6 | 34.0 | 34.0 | 34.0 |
| Men | 1.7 | 1.7 | 1.8 | 1.8 |
| Persons of self-described gender | - | - | - | - |
| Total Corporate Services | 210.7 | 215.7 | 218.8 | 221.8 |
| City Design & Liveability | | | | |
| Permanent - Full time | 181.6 | 184.0 | 188.0 | 192.0 |
| Women | 87.0 | 87.0 | 90.0 | 92.0 |
| Men | 94.6 | 97.0 | 98.0 | 100.0 |
| Persons of self-described gender | - | - | - | - |
| Permanent - Part time | 15.8 | 16.6 | 16.7 | 17.0 |
| Women | 12.2 | 13.0 | 13.0 | 13.0 |
| Men | 3.6 | 3.6 | 3.7 | 4.0 |
| Persons of self-described gender | - | - | - | - |
| Total City Design & Liveability | 197.4 | 200.6 | 204.7 | 209.0 |
| City Life | | | | |
| Permanent - Full time | 245.8 | 250.0 | 254.0 | 259.0 |
| Women | 188.8 | 192.0 | 195.0 | 199.0 |
| Men | 56.0 | 57.0 | 58.0 | 59.0 |
| Persons of self-described gender | 1.0 | 1.0 | 1.0 | 1.0 |
| Permanent - Part time | 271.9 | 276.0 | 282.0 | 286.0 |
| Women | 256.2 | 260.0 | 265.0 | 269.0 |
| Men | 15.6 | 16.0 | 17.0 | 17.0 |
| Persons of self-described gender | - | - | - | - |
| Total City Life | 517.7 | 526.0 | 536.0 | 545.0 |
| City Operations | | | | |
| Permanent - Full time | 338.5 | 345.0 | 350.0 | 356.0 |
| Women | 92.3 | 94.0 | 95.0 | 97.0 |
| Men | 246.2 | 251.0 | 255.0 | 259.0 |
| Persons of self-described gender | - | - | - | - |
| Permanent - Part time | 56.1 | 57.5 | 58.8 | 59.0 |
| Women | 33.2 | 34.0 | 35.0 | 35.0 |
| Men | 22.9 | 23.5 | 23.8 | 24.0 |
| Persons of self-described gender | - | - | - | - |
| Total City Operations | 394.6 | 402.5 | 408.8 | 415.0 |

| | 2022/23 FTE | 2023/24 FTE | 2024/25 FTE | 2025/26 FTE |
|--|----------------|----------------|----------------|----------------|
| Deals, Investments & Major Projects | | | | |
| Permanent - Full time | 1.0 | 1.0 | 1.0 | 1.0 |
| Women | - | - | - | - |
| Men | 1.0 | 1.0 | 1.0 | 1.0 |
| Persons of self-described gender | - | - | - | - |
| Permanent - Part time | - | - | - | - |
| Women | - | - | - | - |
| Men | - | - | - | - |
| Persons of self-described gender | - | - | - | - |
| Total Deals, Investments & Major Projects | 1.0 | 1.0 | 1.0 | 1.0 |
| Western Leisure Services | | | | |
| Permanent - Full time | 39.0 | 39.0 | 39.0 | 39.0 |
| Women | 23.0 | 23.0 | 23.0 | 23.0 |
| Men | 16.0 | 16.0 | 16.0 | 16.0 |
| Persons of self-described gender | - | - | - | - |
| Permanent - Part time | 13.8 | 13.8 | 13.8 | 13.8 |
| Women | 9.0 | 9.0 | 9.0 | 9.0 |
| Men | 4.8 | 4.8 | 4.8 | 4.8 |
| Persons of self-described gender | - | - | - | - |
| Total Western Leisure Services | 52.8 | 52.8 | 52.8 | 52.8 |
| Casuals and temporary staff | 196.9 | 198.5 | 201.9 | 202.7 |
| Total staff numbers | 1,590.1 | 1,616.1 | 1,642.9 | 1,667.3 |
| Capitalised labour | (48.0) | (48.0) | (48.0) | (48.0) |
| Total staff numbers for operating expenditure | 1,542.0 | 1,568.1 | 1,594.8 | 1,619.3 |

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

4. Notes to the financial statements

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

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2022/23 the FGRS cap has been set at 1.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 1.75% in line with the rate cap.

This will raise total rates and charges for 2022/23 of \$266.6M

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

| | 2021/22 Forecast Actual | 2022/23 Budget | Change | % |
|--|----------------------------|-------------------|---------------|--------------|
| | \$'000 | \$'000 | \$'000 | |
| General Rates* | 203,927 | 213,320 | 9,393 | 4.61% |
| Municipal Charge* | 7,205 | 7,567 | 363 | 5.03% |
| Waste Management Charge | 33,894 | 36,915 | 3,021 | 8.91% |
| Supplementary Rates and Rate adjustments | 4,399 | 5,253 | 854 | 19.41% |
| Supplementary Charges | 1,275 | 1,418 | 143 | 11.24% |
| Interest on Rates and Charges | 1,900 | 1,933 | 33 | 1.75% |
| Revenue in lieu of rates | 244 | 248 | 4 | 1.75% |
| Total rates and charges | 252,843 | 266,656 | 13,812 | 5.46% |

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

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

| Type or class of land | 2021/22 cents/\$CIV* | 2022/23 cents/\$CIV* | Change |
|------------------------------|-------------------------|-------------------------|---------|
| Recreational Land | 0.1282 | 0.1140 | -11.08% |
| Developed Land | 0.2564 | 0.2280 | -11.08% |
| Commercial Developed Land | 0.3590 | 0.3192 | -11.09% |
| Industrial Developed Land | 0.4102 | 0.3648 | -11.07% |
| Residential Development Land | 0.4359 | 0.3876 | -11.08% |
| Residential Vacant Land | 0.4102 | 0.3648 | -11.07% |
| Commercial Vacant Land | 0.4359 | 0.3876 | -11.08% |
| Industrial Vacant Land | 0.4615 | 0.4104 | -11.07% |
| Farm Land | 0.2051 | 0.1824 | -11.07% |
| Rural Lifestyle Land | 0.2308 | 0.2052 | -11.09% |
| Rural Vacant Land | 0.2564 | 0.2280 | -11.08% |

Note that the rate in the dollar reflects an 11% decrease due to changes in property valuations and compliance with the 1.75% cap set by the Minister for Local Government.

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

| Type or class of land | Budget 2021/22 | Budget 2022/23 | Change | |
|---|----------------|----------------|--------------|--------------|
| | \$'000 | \$'000 | \$'000 | % |
| Recreational Land | 69 | 59 | - 10 | -14.18% |
| Developed Land | 136,455 | 140,897 | 4,441 | 3.25% |
| Commercial Developed Land | 14,408 | 13,891 | (517) | -3.59% |
| Industrial Developed Land | 23,505 | 30,253 | 6,748 | 28.71% |
| Residential Development Land | 7,968 | 7,035 | (933) | -11.71% |
| Residential Vacant Land | 13,265 | 11,202 | (2,063) | -15.55% |
| Commercial Vacant Land | 385 | 373 | (12) | -3.18% |
| Industrial Vacant Land | 3,744 | 4,103 | 359 | 9.58% |
| Farm Land | 1,781 | 1,932 | 151 | 8.46% |
| Rural Lifestyle Land | 2,240 | 2,517 | 277 | 12.37% |
| Rural Vacant Land | 106 | 1,060 | 954 | 899.05% |
| Total amount to be raised by general rates | 203,927 | 213,320 | 9,393 | 4.61% |

Note that the increase in rates revenue budgeted to be collected in 2022/23 is higher than 1.75% because it also includes rates raised on new properties which had first come into rating at some point in 2021/22. These properties are then fully rated in 2022/23.

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

| Type or class of land | Budget 2021/22 | Budget 2022/23 | Change | |
|------------------------------------|----------------|----------------|--------------|--------------|
| | Number | Number | Number | % |
| Recreational Land | 7 | 7 | - | 0.00% |
| Developed Land | 96,818 | 101,749 | 4,931 | 5.09% |
| Commercial Developed Land | 2,528 | 2,626 | 98 | 3.88% |
| Industrial Developed Land | 3,184 | 3,419 | 235 | 7.38% |
| Residential Development Land | 92 | 88 | (4) | -4.35% |
| Residential Vacant Land | 10,243 | 8,595 | (1,648) | -16.09% |
| Commercial Vacant Land | 61 | 51 | (10) | -16.39% |
| Industrial Vacant Land | 394 | 405 | 11 | 2.79% |
| Farm Land | 398 | 392 | (6) | -1.51% |
| Rural Lifestyle Land | 447 | 450 | 3 | 0.67% |
| Rural Vacant Land | 31 | 80 | 49 | 158.06% |
| Total number of assessments | 114,203 | 117,862 | 3,659 | 3.20% |

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

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

| Type or class of land | Budget 2021/22 | Budget 2022/23 | Change | |
|------------------------------|-------------------|-------------------|-------------------|---------------|
| | \$'000 | \$'000 | \$'000 | % |
| Recreational Land | 53,544 | 51,675 | - 1,869 | -3.49% |
| Developed Land | 53,219,709 | 61,796,716 | 8,577,008 | 16.12% |
| Commercial Developed Land | 4,013,396 | 4,351,757 | 338,361 | 8.43% |
| Industrial Developed Land | 5,730,177 | 8,293,017 | 2,562,840 | 44.73% |
| Residential Development Land | 1,827,945 | 1,814,930 | (13,015) | -0.71% |
| Residential Vacant Land | 3,233,707 | 3,070,631 | (163,077) | -5.04% |
| Commercial Vacant Land | 88,423 | 96,284 | 7,861 | 8.89% |
| Industrial Vacant Land | 811,369 | 999,768 | 188,400 | 23.22% |
| Farm Land | 868,335 | 1,058,960 | 190,625 | 21.95% |
| Rural Lifestyle Land | 970,615 | 1,226,790 | 256,175 | 26.39% |
| Rural Vacant Land | 41,375 | 464,845 | 423,470 | 1023.49% |
| Total value of land | 70,858,594 | 83,225,372 | 12,366,778 | 17.45% |

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

| Type of Charge | Budget Per Rateable Property 2021/22 \$ | Budget Per Rateable Property 2022/23 \$ | Change \$ % | |
|----------------|---|---|----------------|-------|
| Municipal | 63.10 | 64.20 | 1.10 | 1.75% |

4.1.1(h) 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 2021/22 \$ | Budget 2022/23 \$ | Change \$ % | |
|----------------|----------------------|----------------------|----------------|-------|
| Municipal | 7,204,506 | 7,567,241 | 362,736 | 5.03% |

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

| Type of Charge | Budget Per Rateable Property 2021/22 \$ | Budget Per Rateable Property 2022/23 \$ | Change \$ % | |
|--------------------------|---|---|----------------|-------|
| Waste Management Charge* | 347 | 353 | 6.00 | 1.73% |
| Total | 347 | 353 | 6.00 | 1.73% |

* The EPA levy increase in 2022/23 from \$105.90 to \$125.90 per tonne effective 01 July 2022 is the main contributor of the increase in the Waste Management Charge.

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

| Type of Charge | Budget 2021/22 \$ | Budget 2022/23 \$ | Change \$ % | |
|-------------------------|----------------------|----------------------|----------------|-------|
| Waste Management Charge | 33,894,115 | 37,205,500 | 3,311,385 | 9.77% |
| Total | 33,894,115 | 37,205,500 | 3,311,385 | 9.77% |

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

| Type of Charge | Budget 2021/22 \$'000 | Budget 2022/23 \$'000 | Change \$'000 % | |
|---------------------------------|--------------------------|--------------------------|--------------------|--------------|
| Rates and Charges | 245,386 | 259,126 | 13,740 | 5.60% |
| Supplementary Rates and Charges | 6,309 | 7,282 | 972 | 15.41% |
| Payment in Lieu of Rates | 244 | 248 | 4 | 1.75% |
| Total Rates and charges | 251,939 | 266,656 | 14,716 | 5.84% |

4.1.1(l) Fair Go Rates System Compliance

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

| | Forecast 2021/22 | Budget 2022/23 |
|--|------------------|----------------|
| | \$ | \$ |
| Total Rates | \$ 217,133,573 | \$ 220,887,731 |
| Number of rateable properties | 117,862 | 117,862 |
| Base Average Rate | 1,842.27 | 1,874.12 |
| Maximum Rate Increase (set by the State Government) | 1.50% | 1.75% |
| Capped Average Rate | \$ - | 1,874.51 |
| Maximum General Rates and Municipal Charges Revenue | \$ - | \$ 220,933,411 |
| Budgeted General Rates and Municipal Charges Revenue | \$ - | \$ 220,887,731 |
| Budgeted Supplementary Rates | \$ - | \$ 5,898,559 |
| Budgeted Total Rates and Municipal Charges Revenue | \$ - | \$ 226,786,290 |

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

- The making of supplementary valuation (2022/23: estimated \$5.9M and 2021/22: \$4.4M)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa

4.1.1(n) Differential rates

Refer to Appendix B

4.1.2 Rate Rebates

Sanctuary Lakes public works and service rebate

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

The nature of the works undertaken alleviate the need for Council to provide some of its standard services to this community. Council has therefore agreed to 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 2022/23 is \$221.53 per rateable property within Sanctuary Lakes.

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

4.1.3 Mayoral and Councillor Allowances

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

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

The following base allowances apply to Wyndham City Council:

18 December 2021 until 17 December 2022

- the Mayoral allowance is \$119,316 per annum.
- the Deputy Mayor allowance is \$59,658 per annum.
- the Councillor allowance is \$35,972 per annum.

18 December 2022 until 17 December 2023

- the Mayoral allowance is \$122,630 per annum.
- the Deputy Mayor allowance is \$61,315 per annum.
- the Councillor allowance is \$37,010 per annum.

4.1.4 Statutory fees and fines

| | Forecast Actual 2021/22 \$'000 | Budget 2022/23 \$'000 | Change | |
|---------------------------------------|---|-----------------------------|------------|--------------|
| | | | \$'000 | % |
| Town planning fees | 12,197 | 12,494 | 298 | 2.44% |
| Infringements and costs | 3,491 | 3,995 | 504 | 14.43% |
| Permits | 1,614 | 1,643 | 29 | 1.78% |
| Court recoveries | 824 | 824 | (0) | 0.00% |
| Land information certificates | 356 | 355 | (1) | -0.33% |
| Total Statutory fees and fines | 18,482 | 19,311 | 829 | 4.49% |

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

Statutory fees and fines related to infringement and costs are budgeted to have an increase due to higher focus on local law enforcement in traffic management and prosecution. Town planning permit fees and charges are also projected to increase due to higher number of building permits expected to be lodged with Council.

4.1.5 User fees

| | Forecast Actual 2021/22 \$'000 | Budget 2022/23 \$'000 | Change | |
|--------------------------------|---|-----------------------------|---------------|---------------|
| | | | \$'000 | % |
| Aged & health services | 504 | 473 | (32) | -6.30% |
| Building services | 1,103 | 1,685 | 583 | 52.83% |
| Child care/children's programs | 2,394 | 3,752 | 1,358 | 56.74% |
| Cost recoveries | 4,682 | 5,577 | 895 | 19.11% |
| Leisure centre & recreation | 7,455 | 13,405 | 5,950 | 79.82% |
| Other fees and charges | 1,802 | 3,545 | 1,743 | 96.76% |
| Registration & other permits | 1,087 | 1,106 | 19 | 1.75% |
| Waste management services | 30,798 | 40,017 | 9,219 | 29.93% |
| Total user fees | 49,824 | 69,559 | 19,735 | 39.61% |

2022/23 budget expects the Revenue from Waste Management services to increase due to both additional tonnes from new customers and an increase in the EPA levy of 20 dollars per tonne from 1 July 2022 which is a key component of the landfill fees.

2022/23 budget expects more revenue in fees from leisure centres and recreational facilities (including Council's subsidiary operations Western Leisure Services), to reflect a level of recovery from the COVID-19 pandemic. 2021/22 forecast includes a reduction of revenue mainly due to the impact of the repeated COVID-19 related lockdowns in the first half of the year.

Budget 2022/23 expects Child care/children's programs revenue to increase mainly due to kinder fees being collected again for each of the 4 terms as operations are back to normal after COVID-19 pandemic restrictions. 2021/22, kinder fees for Term 3 and Term 4 were waived off as per the Victorian Government decision of free kinder in 2021.

In 2022/23 revenue from Other Fees and Charges shows a recovery as operations in community centres, sports facilities and libraries are expected to be back to normal after the COVID-19 pandemic.

4.1.6 Grants

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

| | Forecast Actual 2021/22 \$'000 | Budget 2022/23 \$'000 | Change | |
|--|---|-----------------------------|-----------------|----------------|
| | | | \$'000 | % |
| Grants were received in respect of the following: | | | | |
| Summary of grants | | | | |
| Commonwealth funded grants | 32,045 | 23,310 | (8,735) | -27.26% |
| State funded grants | 47,752 | 40,067 | (7,685) | -16.09% |
| Total grants received | 79,797 | 63,377 | (16,421) | -20.58% |
| (a) Operating Grants | | | | |
| Recurrent - Commonwealth Government | | | | |
| Financial Assistance Grants | 24,422 | 17,135 | (7,287) | -29.84% |
| General home care | 1,762 | 1,589 | (174) | -9.86% |
| Early education and care | 50 | 50 | - | 0.00% |
| Maternal and child health | 32 | 32 | - | 0.00% |
| Recurrent - State Government | | | | |
| Aged care | 2,541 | 1,864 | (677) | -26.63% |
| School crossing supervisors | 901 | 840 | (61) | -6.75% |
| Libraries | 1,570 | 1,560 | (10) | -0.61% |
| Maternal and child health | 6,205 | 6,429 | 224 | 3.61% |
| Community programs & activities | 166 | 166 | - | 0.00% |
| Early education and care | 12,405 | 15,388 | 2,982 | 24.04% |
| Open Space Management | 11 | 15 | 4 | 100.00% |
| Public health education and enforcement | 4 | 4 | - | 0.00% |
| Youth | 44 | 80 | 36 | 81.82% |
| Total recurrent grants | 50,114 | 45,153 | (4,961) | -9.90% |
| Non-recurrent - Commonwealth Government | | | | |
| General home care | 171 | - | (171) | -100.00% |
| Open space management | 42 | - | (42) | -100.00% |
| Venue Management | 9 | - | (9) | -100.00% |
| Non-recurrent - State Government | | | | |
| Community health | 25 | - | (25) | -100.00% |
| Early education and care | 3,287 | - | (3,287) | -100.00% |
| Community programs & activities | 1,647 | 402 | (1,246) | -75.63% |
| Libraries | 67 | 32 | (35) | -52.21% |
| Maternal and child health | 461 | - | (461) | -100.00% |
| Natural Environment & Tree Management | 390 | 488 | 98 | 25.01% |
| Community safety | 80 | 80 | - | 0.00% |
| Emergency Management | - | 194 | 194 | 100.00% |
| Waste Management | 207 | - | (207) | -100.00% |
| Total non-recurrent grants | 6,387 | 1,195 | (5,192) | -81.29% |
| Total operating grants | 56,502 | 46,348 | (10,154) | -17.97% |
| (b) Capital Grants | | | | |
| Recurrent - Commonwealth Government | | | | |
| Roads to recovery | 1,500 | 1,500 | - | 0.00% |
| Total recurrent grants | 1,500 | 1,500 | - | 0.00% |
| Non-recurrent - Commonwealth Government | | | | |
| Footpaths and Cycleways | 1,186 | 2,004 | 818 | 68.98% |
| Parks, Open Space and Streetscapes | 1,744 | 1,000 | (744) | -42.65% |
| Buildings | 259 | - | (259) | -100.00% |
| Recreational, Leisure and Community Facilities | 689 | - | (689) | -100.00% |
| Roads | 178 | - | (178) | -100.00% |
| Non-recurrent - State Government | | | | |
| Buildings | 125 | - | (125) | -100.00% |
| Roads | 510 | - | (510) | -100.00% |
| Parks, Open Space and Streetscapes | 5,946 | 1,775 | (4,171) | -70.15% |
| Recreational, Leisure and Community Facilities | 8,205 | 10,500 | 2,295 | 27.98% |
| Footpaths and Cycleways | 1,816 | - | (1,816) | -100.00% |
| Drainage | 1,041 | - | (1,041) | -100.00% |
| Plant and machinery | 97 | - | (97) | -100.00% |
| Waste Management | - | 250 | 250 | 100.00% |
| Total non-recurrent grants | 21,796 | 15,529 | (6,267) | -28.75% |
| Total capital grants | 23,296 | 17,029 | (6,267) | -26.90% |
| Total Grants | 79,797 | 63,377 | (16,421) | -20.58% |

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. 2021/22 forecast includes an early receipt of approximately 75% of the 2022/23 Financial Assistance Grants. 2022/23 budget and following years assume an early reception of the 50% of the next year's Financial Assistance Grants.

Recurrent grants for Early education and care are anticipated to increase as the subsidy fee grants for kinders will be received in their entirety in 2022/23. These grants were only partially received during 2021/22 because Council received non-current once-off grants after the Victorian government announced free kinder services in 2021 as part of the economic recovery initiative from the global COVID-19 pandemic. The once-off grants received in 2021/22 are not expected again in 2022/23.

Non-recurrent grants for Community programs and activities are expected to reduce because most of those funded programs will be financed in 2021/22, and no more newly funded programs or activities are expected in 2022/23.

All the operating grant fundings reflect Council's commitment to providing quality essential services in each specific areas.

Capital grants include all monies received from State and Federal sources for the purpose of funding the capital works program. Overall, capital grants are expected to reduce by 26.9% or \$6.3 million compared to 2021/22. The Local Roads and Community Infrastructure Program which is part of the Commonwealth grants is expected to reduce by \$1.1 million and other State government funding for community facilities projects is anticipated to be \$5.2 million lower than 2021/22 levels.

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

4.1.7 Contributions

| | Forecast Actual 2021/22 \$'000 | Budget 2022/23 \$'000 | Change | |
|----------------------------|---|-----------------------------|-----------------|----------------|
| | | | \$'000 | % |
| Monetary | 45,287 | 41,909 | (3,378) | -7.46% |
| Non-monetary | 147,302 | 123,843 | (23,459) | -15.93% |
| Total contributions | 192,589 | 165,752 | (26,837) | -13.93% |

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

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

4.1.8 Other income

| | Forecast Actual 2021/22 \$'000 | Budget 2022/23 \$'000 | Change | |
|----------------------------|---|-----------------------------|--------------|---------------|
| | | | \$'000 | % |
| Interest | 2,514 | 3,798 | 1,284 | 51.09% |
| Investment property rental | 1,479 | 1,689 | 210 | 14.19% |
| Total other income | 3,992 | 5,486 | 1,494 | 37.43% |

2022/23 budget expects an increase in the interest rates on term deposits that Council holds which will bring higher interest revenue compared to 2021/22 levels. Additionally, the rental income is expected to reach its pre-pandemic levels as Council operations return to normality.

4.1.9 Employee costs

| | Forecast Actual 2021/22 \$'000 | Budget 2022/23 \$'000 | Change | |
|-----------------------------|---|-----------------------------|---------------|--------------|
| | | | \$'000 | % |
| Wages and salaries | 137,236 | 147,735 | 10,499 | 7.65% |
| WorkCover | 2,908 | 2,872 | (36) | -1.24% |
| Superannuation | 15,121 | 16,385 | 1,263 | 8.36% |
| Fringe benefits tax | 694 | 510 | (184) | -26.49% |
| Other | 10,718 | 14,181 | 3,463 | 32.31% |
| Total employee costs | 166,677 | 181,683 | 15,006 | 9.00% |

2022/23 budget expects an increase in the Employee Costs category primarily driven by the provisions within the EBA, oncost increases, cost of additional FTEs related to new initiatives and new positions funded from additional grants received by Council.

4.1.10 Materials and services

| | Forecast Actual 2021/22 \$'000 | Budget 2022/23 \$'000 | Change | |
|-------------------------------------|---|-----------------------------|---------------|---------------|
| | | | \$'000 | % |
| Building Maintenance | 2,287 | 3,245 | 958 | 41.88% |
| Consultants | 9,499 | 10,463 | 963 | 10.14% |
| Fleet Services Contracts | 1,072 | 666 | 406 | -37.83% |
| General Maintenance | 46,485 | 48,016 | 1,531 | 3.29% |
| Information Technology | 11,476 | 11,581 | 105 | 0.92% |
| Insurance | 2,235 | 2,490 | 255 | 11.41% |
| Marketing & Promotion Contracts | 2,845 | 3,314 | 468 | 16.46% |
| Office Administration | 2,329 | 2,911 | 581 | 24.95% |
| Other Contract Payments | 4,968 | 5,579 | 611 | 12.30% |
| Utilities | 7,207 | 8,059 | 852 | 11.82% |
| Waste Services contracts | 42,329 | 50,314 | 7,985 | 18.86% |
| Total materials and services | 132,733 | 146,637 | 13,904 | 10.48% |

2022/23 budget anticipates an increase in the Materials and services category mainly due the following:

- Higher EPA levy expenditure as a result of additional tonnes expected to come into the landfill.
- Higher expenditure in general and building maintenance as a result of the increase in Council's asset base from assets gifted, constructed and acquired.
- Additional operational expenses as Council facilities are expected to be fully operative in 2022/23 after repeated COVID-19 related lockdowns in 2021/22.

4.1.11 Depreciation

| | Forecast Actual 2021/22 \$'000 | Budget 2022/23 \$'000 | Change | |
|---------------------------|---|-----------------------------|--------------|--------------|
| | | | \$'000 | % |
| Property | 19,612 | 20,771 | 1,159 | 5.91% |
| Plant & equipment | 7,577 | 8,025 | 448 | 5.91% |
| Infrastructure | 71,580 | 75,811 | 4,231 | 5.91% |
| Total depreciation | 98,769 | 104,607 | 5,838 | 5.91% |

Depreciation is an accounting measure to allocate the value of an asset over its useful life for Council's fixed assets. The expected increase 2022/23 depreciation reflects the high value of Council's assets and the full year effect of depreciation from assets constructed and acquired as part of the 2021/22 capital works program.

4.1.12 Amortisation - Intangible assets

| | Forecast Actual 2021/22 \$'000 | Budget 2022/23 \$'000 | Change | |
|---|---|-----------------------------|------------|--------------|
| | | | \$'000 | % |
| Intangible assets | 2,093 | 2,215 | 122 | 5.84% |
| Total amortisation - intangible assets | 2,093 | 2,215 | 122 | 5.84% |

The increase in budget mainly relates to the higher amortisation of landfill air space expected in 2022/23 as a result of the increase of tonnes going into the landfill.

4.1.13 Amortisation - Right of use assets

| | Forecast Actual 2021/22 \$'000 | Budget 2022/23 \$'000 | Change | |
|---|---|-----------------------------|-------------|---------------|
| | | | \$'000 | % |
| Right of use assets | | | | |
| Property | 1,433 | 1,375 | (59) | -4.10% |
| Vehicles | 1,310 | 1,311 | 1 | 0.08% |
| Total amortisation - right of use assets | 2,743 | 2,685 | (58) | -2.11% |

4.1.14 Other expenses

| | Forecast Actual 2021/22 \$'000 | Budget 2022/23 \$'000 | Change | |
|---|---|-----------------------------|------------|--------------|
| | | | \$'000 | % |
| Auditors' remuneration - VAGO - audit of the financial and performance statements etc | 94 | 96 | 2 | 1.80% |
| Auditors' remuneration - internal | 190 | 234 | 44 | 23.32% |
| Councillors allowances | 474 | 489 | 15 | 3.17% |
| Operating lease rentals | 42 | 31 | (11) | -25.34% |
| Grants & contributions | 2,994 | 3,120 | 126 | 4.21% |
| Total other expenses | 3,793 | 3,970 | 177 | 4.65% |

2022/23 budget anticipates an increase in the Other Expenses category mainly due to additional grants related to the core community subsidy to Wyndham Traditional Owner groups.

4.2 Balance Sheet

4.2.1 Assets

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

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

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.

4.2.2 Liabilities

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to remain consistent with 2021/22 levels.

Provisions include accrued long service leave, annual leave and rostered days off owing to employees and the future cost of rehabilitating and restoring the RDF site. There are a number of RDF rehabilitation activities underway which will use \$16.3m of this provision during 2022/23.

Interest-bearing liabilities are expected to increase in 2022/23 due to borrowings to fund Council's Capital Works program.

4.2.3 Borrowings

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

| | Forecast Actual 2021/22 \$'000 | Budget 2022/23 \$'000 | Projections 2023/24 \$'000 | 2024/25 \$'000 | 2025/26 \$'000 |
|---|---|-----------------------------|----------------------------------|-------------------|-------------------|
| Amount borrowed as at 30 June of the prior year | 55,000 | 15,000 | 55,443 | 101,015 | 103,180 |
| Amount proposed to be borrowed | - | 44,381 | 54,444 | 12,368 | 47,054 |
| Amount projected to be redeemed | (40,000) | (3,938) | (8,872) | (10,203) | (28,344) |
| Amount of borrowings as at 30 June | 15,000 | 55,443 | 101,015 | 103,180 | 121,890 |

2022/23 budget and the 3 subsequent years expect additional borrowings to assist the funding of the capital works program. Any borrowings undertaken will be subject to Council endorsement at that time.

4.2.4 Leases by category

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

| | Forecast Actual 2021/22 \$'000 | Budget 2022/23 \$'000 |
|--|---|-----------------------------|
| Right-of-use assets | | |
| Property | 19,455 | 18,409 |
| Vehicles | 7,099 | 5,788 |
| Total right-of-use assets | 26,554 | 24,197 |
| Lease liabilities | | |
| Current lease liabilities | | |
| Land and buildings | 1,270 | 1,190 |
| Plant and equipment | 1,226 | 1,281 |
| Total current lease liabilities | 2,496 | 2,472 |
| Non-current lease liabilities | | |
| Land and buildings | 18,490 | 17,694 |
| Plant and equipment | 6,116 | 4,835 |
| Total non-current lease liabilities | 24,606 | 22,529 |
| Total lease liabilities | 27,102 | 25,001 |

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current weighted average borrowing rate is 2.63%.

4.3 Statement of changes in Equity

4.3.1 Reserves

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

4.3.2 Equity

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

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

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

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

4.4.2 Net cash flows provided by/used in investing activities

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

4.4.3 Net cash flows provided by/used in financing activities

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

5. Financial Performance Indicators

The following table highlights Council's current and projected performance across a range of key financial performance indicators. These indicators provide a useful analysis of Council's financial position and performance and should be interpreted in the context of the organisation's objectives.

The financial performance indicators below are the prescribed financial performance indicators contained in Part 3 of Schedule 3 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators will be reported in Council's Performance Statement included in the Annual Report.

| Indicator | Measure | Notes | Actual 2020/21 | Forecast 2021/22 | Budget 2022/23 | Projections | | | Trend + / o / - |
|---|---|-------|-------------------|---------------------|-------------------|-------------|-----------|-----------|--------------------|
| Operating position | | | | | | | | | |
| Adjusted underlying result | Adjusted underlying surplus (deficit) / Adjusted underlying revenue | 1 | -12.58% | -7.05% | -9.00% | -4.96% | -5.12% | -5.15% | + |
| Liquidity | | | | | | | | | |
| Working Capital | Current assets / current liabilities | 2 | 407.76% | 469.24% | 465.60% | 465.89% | 373.68% | 383.07% | - |
| Unrestricted cash | Unrestricted cash / current liabilities | 3 | 81.17% | 66.68% | 64.91% | 61.78% | 47.70% | 49.86% | - |
| Obligations | | | | | | | | | |
| Loans and borrowings compared to rates | Interest bearing loans and borrowings / rate revenue | 4 | 23.53% | 5.93% | 20.79% | 35.51% | 34.23% | 38.12% | - |
| Loans and borrowings repayments compared to rates | Interest and principal repayments on interest bearing loans & borrowings / rate revenue | | 1.05% | 16.33% | 2.19% | 3.79% | 4.21% | 9.67% | - |
| Indebtedness | Non-current liabilities / own source revenue | | 24.27% | 16.93% | 23.62% | 33.40% | 27.28% | 33.95% | - |
| Asset renewal | Asset renewal and upgrade expense / Asset depreciation | 5 | 33.57% | 92.60% | 69.90% | 87.36% | 86.49% | 59.14% | - |
| Stability | | | | | | | | | |
| Rates concentration | Rate revenue / adjusted underlying revenue | 6 | 64.62% | 65.96% | 65.18% | 65.60% | 65.94% | 66.01% | o |
| Rates effort | Rate revenue / CIV of rateable properties in the municipality | | 0.33% | 0.30% | 0.30% | 0.30% | 0.30% | 0.30% | o |
| Efficiency | | | | | | | | | |
| Expenditure level | Total expenditure / no. of property assessments | | \$3,565.6 | \$3,481.8 | \$3,611.2 | \$3,568.4 | \$3,623.1 | \$3,710.0 | o |
| Revenue level | Total rate revenue / No. of residential property assessments | | \$1,794.6 | \$1,842.3 | \$1,874.1 | \$1,906.4 | \$1,952.0 | \$1,995.6 | o |

Key to Forecast Trend:

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

Notes to indicators

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 22/23 and future 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 2022/23 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 \$44.4 million in 22/23.

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

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 2022/23 year, classified by expenditure type and funding source.

6.1 Summary

| | Forecast Actual 2021/22 \$'000 | Budget 2022/23 \$'000 | Change \$'000 | % |
|---------------------|---|-----------------------------|------------------|--------------|
| Property | 44,641 | 16,421 | (28,220) | -63.22% |
| Plant and equipment | 5,455 | 7,126 | 1,671 | 30.63% |
| Infrastructure | 111,071 | 143,701 | 32,630 | 29.38% |
| Total | 161,167 | 167,248 | 6,081 | 3.77% |

| | Project Cost \$'000 | Asset expenditure types | | | Summary of Funding Sources | | | |
|---------------------|------------------------|-------------------------|-------------------|-------------------|----------------------------|--------------------|------------------------|----------------------|
| | | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Grants \$'000 | Contrib. \$'000 | Council cash \$'000 | Borrowings \$'000 |
| Property | 16,421 | 12,209 | 4,032 | 180 | - | 679 | 8,608 | 7,134 |
| Plant and equipment | 7,126 | 488 | 6,138 | 500 | - | - | 6,526 | 600 |
| Infrastructure | 143,701 | 81,428 | 18,238 | 44,035 | 19,029 | 39,929 | 52,034 | 32,709 |
| Total | 167,248 | 94,125 | 28,408 | 44,715 | 19,029 | 40,608 | 67,168 | 40,443 |

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 2022/23 financial year. The capital works program expenditure and funding requirements will be managed through the forecast process and reported to Council on a quarterly basis.

6.2 Current Budget

| Capital Works Area | Project Cost \$'000 | Asset expenditure types | | | Summary of Funding Sources | | | |
|--|------------------------|-------------------------|-------------------|-------------------|----------------------------|--------------------|------------------------|----------------------|
| | | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Grants \$'000 | Contrib. \$'000 | Council cash \$'000 | Borrowings \$'000 |
| PROPERTY | | | | | | | | |
| Land | | | | | | | | |
| <i>75 Westmeadows Lane Truganina</i> | 4,742 | 4,742 | - | - | - | - | | 4,742 |
| <i>Leakes Road land for Road Duplication</i> | 679 | 679 | - | - | - | 679 | - | - |
| Buildings | | | | | | | | |
| <i>Werribee Catalyst Site Payments</i> | 4,200 | 4,200 | - | - | - | - | 4,200 | - |
| <i>Building Asset Renewal Plan</i> | 2,382 | - | 2,382 | - | - | - | 2,382 | - |
| <i>Council Facilities Security & Access systems review</i> | 80 | - | - | 80 | - | - | 80 | - |
| <i>Wyn-R Project: Reduction- Renewals-Resilience</i> | 2,392 | 2,392 | - | - | - | - | - | 2,392 |
| <i>Hoppers Crossing Library Minor Works</i> | 196 | 196 | - | - | - | - | 196 | - |
| <i>Early Education & Care Service Compliance Upgrades</i> | 100 | - | - | 100 | - | - | 100 | - |
| Building Improvements | | | | | | | | |
| <i>Building Compliance and Essential Safety Program</i> | 1,650 | - | 1,650 | - | - | - | 1,650 | - |
| TOTAL PROPERTY | 16,421 | 12,209 | 4,032 | 180 | - | 679 | 8,608 | 7,134 |
| PLANT AND EQUIPMENT | | | | | | | | |
| Plant, Machinery and Equipment | | | | | | | | |
| <i>Fleet Replacement Program</i> | 3,000 | - | 3,000 | - | - | - | 3,000 | - |
| Computers and Telecommunications | | | | | | | | |
| <i>Technology Refresh Program</i> | 1,835 | - | 1,835 | - | - | - | 1,835 | - |
| <i>Kindergarten Enrolment Portal</i> | 100 | 100 | - | - | - | - | - | 100 |
| <i>Organisational Facility Booking System</i> | 500 | - | - | 500 | - | - | - | 500 |
| <i>Wyndham Park CCTV</i> | 116 | 116 | - | - | - | - | 116 | - |
| Heritage Plant and Equipment | | | | | | | | |
| <i>Public Art Funding Pool</i> | 272 | 272 | - | - | - | - | 272 | - |
| Library books | | | | | | | | |
| <i>Library Resource Collection</i> | 1,303 | - | 1,303 | - | - | - | 1,303 | - |
| TOTAL PLANT AND EQUIPMENT | 7,126 | 488 | 6,138 | 500 | - | - | 6,526 | 600 |

| Capital Works Area | Project Cost \$'000 | Asset expenditure types | | | Summary of Funding Sources | | | |
|---|------------------------|-------------------------|-------------------|-------------------|----------------------------|--------------------|------------------------|----------------------|
| | | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Grants \$'000 | Contrib. \$'000 | Council cash \$'000 | Borrowings \$'000 |
| INFRASTRUCTURE | | | | | | | | |
| Roads | | | | | | | | |
| Road Reconstructions (Various) | 8,900 | - | 8,900 | - | 1,500 | - | 7,400 | - |
| Road Surface Renewal Program | 3,050 | - | 3,050 | - | - | - | 3,050 | - |
| Widen Little River Roads | 2,000 | - | - | 2,000 | - | - | 2,000 | - |
| Leakes Road (Tarneit Road to Derrimut Road) | 1,000 | - | - | 1,000 | - | - | 1,000 | - |
| Road Reconstruction Forward Design Program | 1,000 | - | 1,000 | - | - | - | 1,000 | - |
| Tarneit Road duplication (Sayers Rd to Leakes Rd) | 1,020 | - | - | 1,020 | - | - | 1,020 | - |
| Tarneit Road duplication (Shaws Rd to Railway Ave) | 430 | - | - | 430 | - | - | 430 | - |
| Road Safety Improvements | 150 | - | - | 150 | - | - | 150 | - |
| Duplication of Ashcroft Avenue, Williams Landing | 200 | - | - | 200 | - | - | 200 | - |
| Bulban Road upgrade (McGraths Rd to Edgars Rd) | 3,000 | - | - | 3,000 | - | - | 3,000 | - |
| Armstrong Road Extension Design (Ballan to Sayers) | 4,300 | 4,300 | - | - | - | 4,300 | - | - |
| Pre-design studies for Dohertys Road, west of Derrimut Road | 320 | - | - | 320 | - | 320 | - | - |
| Davis/Dohertys Road intersection | 3,300 | - | - | 3,300 | - | - | 3,300 | - |
| Greens Road Lollypop Creek Crossing Feasibility Study | 10 | - | - | 10 | - | - | 10 | - |
| Pre-design studies for Boundary Road/Tarneit Road intersection | 550 | - | - | 550 | - | - | 550 | - |
| Ison Road (Princes Highway to Melbourne-Geelong Rail Line) | 600 | 600 | - | - | - | 600 | - | - |
| Ballan Rd/McGrath Rd Intersection Redesign | 250 | - | - | 250 | - | - | 250 | - |
| Forsyth Road Right Turn Lane into Leakes Rd | 250 | - | - | 250 | - | - | - | 250 |
| Werribee South Roads Strategic Assessment | 250 | - | - | 250 | - | - | 250 | - |
| Riverside Industrial Precinct parking study | 250 | - | - | 250 | - | - | 250 | - |
| Boundary Rd/Davis Rd Intersection | 525 | - | - | 525 | - | - | - | 525 |
| Bridges | | | | | | | | |
| Three Bridges Allura Estate | 517 | 517 | - | - | - | 397 | 120 | - |
| Footpaths and Cycleways | | | | | | | | |
| Active Transport Network | 4,000 | 4,000 | - | - | 2,004 | - | 1,996 | - |
| Lollypop Creek Shared Path and Armstrong Road Connection feasibility | 245 | 245 | - | - | - | - | 245 | - |
| Footpath Renewal | 950 | - | 950 | - | - | - | 950 | - |
| Drainage | | | | | | | | |
| WSUD Asset Masterplan Wetland design | 147 | 147 | - | - | - | - | - | 147 |
| WSUD Asset Masterplan Bioretention system design | 80 | 80 | - | - | - | - | - | 80 |
| Little River Drainage and Domestic Wastewater Strategy Implementation | 775 | - | - | 775 | - | - | 775 | - |
| Healthier Waterways Gross Pollutant Traps | 650 | 650 | - | - | - | - | 650 | - |
| Healthier Waterways Wetland Rectification Program | 728 | - | - | 728 | - | - | 728 | - |

| Capital Works Area | Project Cost \$'000 | Asset expenditure types | | | Summary of Funding Sources | | | |
|--|------------------------|-------------------------|-------------------|-------------------|----------------------------|--------------------|------------------------|----------------------|
| | | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Grants \$'000 | Contrib. \$'000 | Council cash \$'000 | Borrowings \$'000 |
| Recreational, Leisure and Community Facilities | | | | | | | | |
| <i>Alfred Road Reserve (Werribee) Master Plan Implementation</i> | 6,053 | 6,053 | - | - | - | 2,475 | - | 3,578 |
| <i>Newmarket Road Reserve (Werribee Riverwalk) Master Plan</i> | 220 | 220 | - | - | - | - | 220 | - |
| <i>Fortitude Drive Reserve (Truganina) Master Plan Implementation</i> | 385 | 385 | - | - | - | 385 | - | - |
| <i>Chirnside Park Master Plan Implementation</i> | 668 | - | - | 668 | - | - | 668 | - |
| <i>Regional Soccer Training Facility</i> | 13,000 | 13,000 | - | - | - | 8,106 | - | 4,894 |
| <i>Mossfiel Integrated Family Centre</i> | 359 | - | - | 359 | - | - | 359 | - |
| <i>Jamieson Way Masterplan Implementation</i> | 388 | - | - | 388 | - | - | 388 | - |
| <i>Presidents Park MasterPlan - Implementation</i> | 470 | - | - | 470 | - | - | 470 | - |
| <i>Major Leisure Facilities Renewal Works</i> | 1,039 | - | 1,039 | - | - | - | 1,039 | - |
| <i>Truganina Community Centre</i> | 5,467 | 5,467 | - | - | 4,000 | 1,467 | - | - |
| <i>Manor Lakes North Reserve Master Plan Implementation</i> | 289 | 289 | - | - | - | 289 | - | - |
| <i>Galvin Park Master Plan Implementation</i> | 169 | - | 169 | - | - | - | 169 | - |
| <i>Lawrie Emmins Reserve Master Plan Implementation</i> | 3,176 | - | - | 3,176 | 1,500 | - | 1,676 | - |
| <i>Bensonhurst Parade Reserve (Point Cook) Master Plan Implementation – Pavilion</i> | 5,157 | 5,157 | - | - | - | 1,387 | - | 3,770 |
| <i>Sports Facility Capital Development Guide Retrofitting Project</i> | 4,400 | - | - | 4,400 | - | - | 4,400 | - |
| <i>Manor Lakes North Integrated Family Centre</i> | 5,386 | 5,386 | - | - | 4,000 | 807 | - | 579 |
| <i>Riverdale S-91-02 Reserve (Tarneit) Master Plan</i> | 100 | 100 | - | - | - | 100 | - | - |
| <i>Black Forest Road North Library, Community Centre and Performing Arts Centre</i> | 150 | 150 | - | - | - | 150 | - | - |
| <i>Riverdale Community Precinct - planning</i> | 150 | 150 | - | - | - | 150 | - | - |
| <i>Tarneit Community and Performing Arts Centre - planning</i> | 150 | 150 | - | - | - | 150 | - | - |
| <i>Brookdale Road Reserve (Point Cook) Master Plan Implementation</i> | 3,306 | 3,306 | - | - | - | 1,945 | - | 1,361 |
| <i>Tarneit North Master Plan Implementation</i> | 6,506 | 6,506 | - | - | - | 6,506 | - | - |
| <i>Wyndham Cultural Centre Facility Development Plan</i> | 4,000 | - | - | 4,000 | 1,000 | - | - | 3,000 |
| <i>Black Forest Road South Community Centre</i> | 4,616 | 4,616 | - | - | - | 4,616 | - | - |
| Waste Management | | | | | | | | |
| <i>RDF Cell Design & Construction Program</i> | 250 | 250 | - | - | - | - | - | 250 |
| <i>RDF Leachate Management Program</i> | 1,500 | 1,500 | - | - | - | - | - | 1,500 |
| <i>RDF Stormwater Water Management</i> | 250 | 250 | - | - | - | - | - | 250 |
| <i>Waste Presort, Organics Processing and Baling Facility</i> | 10,000 | 10,000 | - | - | - | - | - | 10,000 |
| <i>RDF Mobile Plant & Equipment</i> | 2,300 | 2,300 | - | - | - | - | - | 2,300 |
| <i>Kerbside Transformation project</i> | 225 | 225 | - | - | - | - | - | 225 |
| <i>RDF Bulk Materials Resource Recovery Centre</i> | 670 | 670 | - | - | 250 | - | 420 | - |

| Capital Works Area | Project Cost \$'000 | Asset expenditure types | | | Summary of Funding Sources | | | |
|--|------------------------|-------------------------|-------------------|-------------------|----------------------------|--------------------|------------------------|----------------------|
| | | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Grants \$'000 | Contrib. \$'000 | Council cash \$'000 | Borrowings \$'000 |
| Parks, Open Space and Streetscapes | | | | | | | | |
| <i>Wyndham Coastal & Marine Management Plan Implementation</i> | 4,110 | - | - | 4,110 | 1,500 | - | 2,610 | - |
| <i>Playground / Park Upgrade</i> | 1,075 | - | 1,075 | - | - | - | 1,075 | - |
| <i>Wootten Rd Reserve Tennis Court Renewal</i> | 403 | - | 403 | - | - | - | 403 | - |
| <i>Sports Facility Strategy - Implementation</i> | 1,000 | - | - | 1,000 | 1,000 | - | - | - |
| <i>Wyndham Vale North Master Plan Implementation</i> | 3,089 | - | - | 3,089 | - | - | 3,089 | - |
| <i>Wyndham Park Car Park on Cottrell Street</i> | 410 | 410 | - | - | - | - | 410 | - |
| <i>Werribee Streetscape Framework</i> | 600 | - | - | 600 | - | - | 600 | - |
| <i>Bensonhurst Parade Reserve Landscape</i> | 2,349 | 2,349 | - | - | - | 2,140 | 209 | - |
| <i>270A Bulban Road, Werribee - Former Incinerator Site</i> | 875 | - | - | 875 | 275 | - | 600 | - |
| <i>Sanctuary Lakes Open Space Upgrade</i> | 506 | - | - | 506 | - | - | 506 | - |
| <i>Greening The Pipeline</i> | 2,000 | 2,000 | - | - | 2,000 | - | - | - |
| <i>Parks Asset Renewal Projects</i> | 1,652 | - | 1,652 | - | - | - | 1,652 | - |
| <i>Dog Off Leash Parks</i> | 1,397 | - | - | 1,397 | - | - | 1,397 | - |
| <i>Werribee City Centre Vision & Masterplan Refresh</i> | 350 | - | - | 350 | - | - | 350 | - |
| Other Infrastructure | | | | | | | | |
| <i>Lighting the West Phase 3</i> | 3,639 | - | - | 3,639 | - | 3,639 | - | - |
| TOTAL INFRASTRUCTURE | 143,701 | 81,428 | 18,238 | 44,035 | 19,029 | 39,929 | 52,034 | 32,709 |
| TOTAL NEW CAPITAL WORKS | 167,248 | 94,125 | 28,408 | 44,715 | 19,029 | 40,608 | 67,168 | 40,443 |

Summary of Planned Capital Works Expenditure
For the four years ending 30 June 2024, 2025 & 2026

| 2023/24 | Asset Expenditure Types | | | | Funding Sources | | | | |
|--|-------------------------|----------------|-------------------|-------------------|-----------------|------------------|-------------------------|------------------------|----------------------|
| | Total \$'000 | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Total \$'000 | Grants \$'000 | Contributions \$'000 | Council Cash \$'000 | Borrowings \$'000 |
| Property | | | | | | | | | |
| Buildings | 11,846 | 9,314 | 2,382 | 150 | 11,846 | - | - | 4,046 | 7,800 |
| Building improvements | 582 | - | 582 | - | 582 | - | - | 582 | - |
| Total Buildings | 12,428 | 9,314 | 2,964 | 150 | 12,428 | - | - | 4,628 | 7,800 |
| Total Property | 12,428 | 9,314 | 2,964 | 150 | 12,428 | - | - | 4,628 | 7,800 |
| Plant and Equipment | | | | | | | | | |
| Heritage plant and equipment | 280 | 280 | - | - | 280 | - | - | 280 | - |
| Plant, machinery and equipment | 4,263 | - | 4,263 | - | 4,263 | - | - | 4,263 | - |
| Computers and telecommunications | 2,325 | 500 | 1,825 | - | 2,325 | - | - | 2,325 | - |
| Library books | 1,342 | - | 1,342 | - | 1,342 | - | - | 1,342 | - |
| Total Plant and Equipment | 8,210 | 780 | 7,430 | - | 8,210 | - | - | 8,210 | - |
| Infrastructure | | | | | | | | | |
| Roads | 53,893 | 9,117 | 18,990 | 25,786 | 53,893 | 1,500 | 22,173 | 30,220 | - |
| Footpaths and cycleways | 5,175 | 3,175 | 2,000 | - | 5,175 | - | - | 5,175 | - |
| Drainage | 20 | - | - | 20 | 20 | - | - | 20 | - |
| Recreational, leisure and community facilities | 82,915 | 63,877 | 2,096 | 16,942 | 82,915 | 13,770 | 26,379 | 15,752 | 27,014 |
| Waste management | 16,350 | 16,350 | - | - | 16,350 | - | - | 1,550 | 14,800 |
| Parks, open space and streetscapes | 13,792 | 300 | 2,659 | 10,833 | 13,792 | 300 | - | 13,492 | - |
| Total Infrastructure | 172,626 | 93,300 | 25,745 | 53,581 | 172,626 | 15,570 | 48,751 | 66,491 | 41,814 |
| Total Capital Works Expenditure | 193,264 | 103,394 | 36,139 | 53,731 | 193,264 | 15,570 | 48,751 | 79,329 | 49,614 |

| 2024/25 | Asset Expenditure Types | | | | Funding Sources | | | | |
|--|-------------------------|---------------|-------------------|-------------------|-----------------|------------------|-------------------------|------------------------|----------------------|
| | Total \$'000 | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Total \$'000 | Grants \$'000 | Contributions \$'000 | Council Cash \$'000 | Borrowings \$'000 |
| Property | | | | | | | | | |
| Buildings | 6,070 | 4,467 | 1,353 | 250 | 6,070 | - | - | 6,070 | - |
| Total Buildings | 6,070 | 4,467 | 1,353 | 250 | 6,070 | - | - | 6,070 | - |
| Total Property | 6,070 | 4,467 | 1,353 | 250 | 6,070 | - | - | 6,070 | - |
| Plant and Equipment | | | | | | | | | |
| Heritage plant and equipment | 288 | 288 | - | - | 288 | - | - | 288 | - |
| Plant, machinery and equipment | 4,575 | - | 4,575 | - | 4,575 | - | - | 4,575 | - |
| Computers and telecommunications | 1,825 | - | 1,825 | - | 1,825 | - | - | 1,825 | - |
| Library books | 1,382 | - | 1,382 | - | 1,382 | - | - | 1,382 | - |
| Total Plant and Equipment | 8,070 | 288 | 7,782 | - | 8,070 | - | - | 8,070 | - |
| Infrastructure | | | | | | | | | |
| Roads | 61,708 | 5,000 | 26,010 | 30,698 | 61,708 | 1,500 | 26,112 | 34,096 | - |
| Bridges | - | - | - | - | - | - | - | - | - |
| Footpaths and cycleways | 5,000 | 3,000 | 2,000 | - | 5,000 | - | - | 5,000 | - |
| Drainage | 4,000 | - | 4,000 | - | 4,000 | - | - | 4,000 | - |
| Recreational, leisure and community facilities | 78,732 | 66,602 | 1,000 | 11,130 | 78,732 | 24,300 | 33,810 | 19,017 | 1,605 |
| Waste management | 9,665 | 9,665 | - | - | 9,665 | - | - | - | 9,665 |
| Parks, open space and streetscapes | 8,622 | - | 4,562 | 4,060 | 8,622 | - | - | 8,622 | - |
| Total Infrastructure | 167,727 | 84,267 | 37,572 | 45,888 | 167,727 | 25,800 | 59,922 | 70,735 | 11,270 |
| Total Capital Works Expenditure | 181,867 | 89,022 | 46,707 | 46,138 | 181,867 | 25,800 | 59,922 | 84,875 | 11,270 |

| 2025/26 | Asset Expenditure Types | | | | Funding Sources | | | | |
|--|-------------------------|----------------|-------------------|-------------------|-----------------|------------------|-------------------------|------------------------|----------------------|
| | Total \$'000 | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Total \$'000 | Grants \$'000 | Contributions \$'000 | Council Cash \$'000 | Borrowings \$'000 |
| Property | | | | | | | | | |
| Buildings | 1,382 | - | 1,182 | 200 | 1,382 | - | - | 1,382 | - |
| Total Buildings | 1,382 | - | 1,182 | 200 | 1,382 | - | - | 1,382 | - |
| Total Property | 1,382 | - | 1,182 | 200 | 1,382 | - | - | 1,382 | - |
| Plant and Equipment | | | | | | | | | |
| Heritage plant and equipment | 295 | 295 | - | - | 295 | - | - | 295 | - |
| Plant, machinery and equipment | 4,938 | - | 4,938 | - | 4,938 | - | - | 4,938 | - |
| Computers and telecommunications | 1,825 | - | 1,825 | - | 1,825 | - | - | 1,825 | - |
| Library books | 1,666 | - | 1,666 | - | 1,666 | - | - | 1,666 | - |
| Total Plant and Equipment | 8,724 | 295 | 8,429 | - | 8,724 | - | - | 8,724 | - |
| Infrastructure | | | | | | | | | |
| Roads | 46,553 | 10,000 | 33,000 | 3,553 | 46,553 | 1,500 | 5,000 | 35,053 | 5,000 |
| Footpaths and cycleways | 5,000 | 3,000 | 2,000 | - | 5,000 | - | - | 5,000 | - |
| Drainage | 4,000 | - | 4,000 | - | 4,000 | - | - | 4,000 | - |
| Recreational, leisure and community facilities | 106,676 | 103,635 | 1,000 | 2,041 | 106,676 | 14,122 | 54,862 | 15,200 | 22,492 |
| Waste management | 5,305 | 5,305 | - | - | 5,305 | - | - | 3,005 | 2,300 |
| Parks, open space and streetscapes | 12,350 | - | 8,000 | 4,350 | 12,350 | - | - | 12,350 | - |
| Total Infrastructure | 179,884 | 121,940 | 48,000 | 9,944 | 179,884 | 15,622 | 59,862 | 74,608 | 29,792 |
| Total Capital Works Expenditure | 189,990 | 122,235 | 57,611 | 10,144 | 189,990 | 15,622 | 59,862 | 84,714 | 29,792 |

7. Proposals to Lease Council

This section presents a summary of Council's proposals to lease council land to external parties in the 2022/23 financial year.

| Tenant | Address | Proposed Use | Reason for inclusion |
|---|--|---|----------------------|
| Werribee Football Club (new 21 Year Lease) | Chirnside Park | Administration and operations of a sports club, including office, business administration, club player training (gymnasium and other), use of facilities for competition matches and team meetings. Ancillary food and beverage preparation and sales in kiosk. Non - sports club activities are permitted if delivering a health, wellness or fitness outcome to the community, subject to Council Officer approval. | Length of lease term |
| Werribee and District Anglers Club Inc (new 21 year lease) <i>Subject to Council approval.</i> | Chirnside Park – part CA5A and CA3 on PP5847 | Anglers Club and associated purposes | Length of lease term |
| Best Chance (new 5 + 5 year lease) <i>Subject to Council approval.</i> | 61 Polly Parade Tarneit (Bembit Bag-Rook Community Centre) | Community Centre, Kindergarten, MCH, Community Rooms | Length of lease term |
| KU Children's Services (new 5 + 5 year lease) <i>Subject to Council approval.</i> | 2 Malt Drive Manor Lakes (Manor Lakes Family Centre) | Kindergarten and MCH | Length of lease term |

Appendices

The contents of the appendices are summarised below:

| Appendix | Nature of information | Page |
|----------|---|------|
| A | Budget process | 57 |
| B | Characteristics of Rating Differentials | 58 |

Appendix A

Budget Process

This section lists the budget processes to be undertaken in order to adopt the Budget in accordance with the *Local Government Act 2020* (the Act) and *Local Government (Planning and Reporting) Regulations 2020* (the Regulations).

Under the Act, Council is required to prepare and adopt a budget for each financial year in accordance with the Local Government Act 2020 and Local Government (Planning and Reporting) Regulations 2020. The budget is required to include certain information about the rates and charges that Council intends to levy.

The 2022/23 budget also 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 2023 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.

From 24 January to 20 February 2022, the Wyndham community were provided with a range of opportunities to suggest an idea for Council to consider when developing the draft Annual Plan & Budget 2022/23. The aim of the engagement process was to gather community input as to how to allocate Council's budget to further the priorities identified by the Wyndham community during the Help Shape Wyndham's Future project.

The Help Shape Wyndham's Future project, was the community engagement process that refreshed the Wyndham 2040 Community Vision and also informed the development of the Council Plan 2021-25, Long Term Financial Plan and the Municipal Public Health and Wellbeing Plan 2021-25. There were a number of opportunities to provide input, including deliberative engagement which is required under the Local Government Act 2020.

The deliberative engagement took place via five place based Community Conversations with groups of community members that broadly reflected the Wyndham community. During the Community Conversation, each group developed a list of Place Based Priorities. These Place Based Priorities help us understand the unique needs of our community and were used to inform the development of the Council Plan 2021-25.

As such, ideas submitted for the Annual Plan & Budget 2022/23 needed to reflect these Place Based Priorities, and contribute the attainment of the Council Plan and ultimately the Wyndham 2040 Community Vision.

Financial projections for the next 10 years were included in Council's Financial Plan, which is the key long-term plan produced by Council on a rolling basis. Officers then prepare the operating and capital components of the annual budget during February and March. A draft consolidated budget is considered by Council at informal briefings in March and April. Once all changes are incorporated a 'proposed' budget is submitted to Council in April 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 and comment and these 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 feedback from the community. The budget is required to be adopted by 30 June 2022.

Appendix B

Characteristics of Rating Differentials

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

Developed Land (Residential)

Definition:

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

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

Objective:

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

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

Characteristics:

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

The building types included within Developed Residential Land are:

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

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

Impact:

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

Quantum:

Quantum is set as 1.0 in accordance with legislation.

Use and Level of Differential Rate:

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

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

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Wyndham Planning Scheme

Planning Scheme Zoning:

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

Types of Buildings:

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

Commercial Developed Land**Definition:**

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

Objective:

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

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

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

Characteristics:

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

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

Impact:

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

Quantum:

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

Use and Level of Differential Rate:

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

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

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Wyndham Planning Scheme

Planning Scheme Zoning:

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

Types of Buildings:

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

Industrial Developed Land

Definition:

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

Objective:

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

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

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

Characteristics:

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

- Manufacturing industries
- Quarrying

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

Impact:

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

Quantum:

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

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

Use and Level of Differential Rate:

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

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

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Wyndham Planning Scheme.

Planning Scheme Zoning:

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

Types of Buildings:

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

Residential Development Land**Definition:**

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

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

Objective:

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

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

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

Characteristics:

Land located within an urban growth zone where:

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

Impact:

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

Quantum:

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

Use and Level of Differential Rate:

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

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

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Wyndham Planning Scheme.

Planning Scheme Zoning:

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

Residential Vacant Land

Definition:

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

Objective:

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

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

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

Characteristics:

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

Impact:

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

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

Quantum:

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

Use and Level of Differential Rate:

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

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

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Wyndham Planning Scheme

Planning Scheme Zoning:

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

Commercial Vacant Land

Definition:

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

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

Objective:

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

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

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

Characteristics:

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

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

Impact:

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

Quantum:

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

Use and Level of Differential Rate:

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

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

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Wyndham Planning Scheme

Planning Scheme Zoning:

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

Industrial Vacant Land

Definition:

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

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

Objective:

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

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

Characteristics:

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

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

Impact:

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

Quantum:

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

Use and Level of Differential Rate:

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

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

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Wyndham Planning Scheme

Planning Scheme Zoning:

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

Farm Land

Definition:

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

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

Objective:

The objectives of this rate are to:

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

Characteristics:

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

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

and is:

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

Impact:

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

Quantum:

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

Use and Level of Differential Rate:

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

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

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Wyndham Planning Scheme.

Planning Scheme Zoning:

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

Rural Lifestyle Land

Definition:

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

Objective:

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

Characteristics:

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

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

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

Impact:

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

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

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

Quantum:

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

Use and Level of Differential Rate:

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

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

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Wyndham Planning Scheme.

Planning Scheme Zoning:

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

Rural Vacant Land

Definition:

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

Objective:

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

Characteristics:

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

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

Impact:

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

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

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

Quantum:

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

Use and Level of Differential Rate:

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

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

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Wyndham Planning Scheme

Advantages of a differential rating system

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

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

Disadvantages of a differential rating system

The disadvantages in applying differential rating summarised below are:

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