

2023/2024 Annual Plan and Budget



Acknowledgements

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

Wyndham City Council acknowledges the contribution of the Local Government Finance Professionals (FinPro) for convening and resourcing a working group to guide the development of the Local Government Model Budget 2023/24.

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Mayor and CEO's Introduction

We're pleased to present the 2023/24 Annual Plan and Budget.

This Budget has been one of the most challenging to produce in many years. As we emerge from the Covid-19 pandemic, the cost of living has increased substantially, building supplies have increased by up to 40 per cent and the State Government's rate cap – introduced in 2015 – is starting to bite.

Wyndham City is also now the fastest growing municipality in Australia. And while that brings many benefits, it also increases cost pressures.

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

Despite this, we are still pleased to deliver a \$167.4 million Capital Works program, as well as significant funding for services.

A total of \$432.9 million has been allocated for key services, including \$22.1 million for Kindergartens and Children's services, \$15.5 million for Maternal Child and Health Immunisations and \$11.1 million for our much-loved Libraries. We'll also pay \$1.3 million for new library books and resources.

A total of \$41 million is included to maintain reserves and open spaces, playgrounds and key services related to the beautification of Wyndham, such as mowing, watering and tree planting.

It also includes more than \$38.2 million to build new roads, resurface and renew old ones and improve our Active Transport Network and Footpaths.

This Budget was formed after listening to our residents and incorporating their feedback. Resident-led focus groups participated in five place-based sessions and provided valuable feedback to assist Councillors in their decision-making process, with a focus on Capital Works projects.

The level of engagement across the five sessions was high and participants were actively involved. Through further community conversations, we learned that residents wanted improved roads, better care for our parks and open space to ensure our City is clean and tidy and one that makes our residents proud.

Some highlights of our Operating and Capital budget include:

- Community Services - \$432.9 million
- Road construction, upgrades and renewals - \$33.2 million
- Active Transport Network and Footpath renewal - \$5 million
- Tarneit North Master Plan Implementation - \$11 million

- Truganina Community Centre - \$10.1 million
- Alfred Road Reserve Implementation - \$8.3 million
- Community Grants - \$1.45 million
- Libraries - \$11.1 million
- Kindergarten and Children's services - \$22.1 million
- Maternal Child and Health Immunisations - \$15.5 million

Despite living in a more unpredictable economic environment, this Budget is both considered and responsible.

This Budget ensures there is a focus on spending in the right areas and in the delivery of assets and services that residents want and expect. We still have many challenges, but there are also many opportunities.

This Budget is about supporting the Wyndham community now and into the future.

We commend the 2023/24 Budget to the community.

INSERT ELECTRONIC SIGNATURES

Cr Susan McIntyre
Mayor

Stephen Wall
CEO

Budget Influences

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

External influences

General Influences

As a meeting place for people of the Kulin nations, Wyndham has a rich and diverse Aboriginal cultural heritage. The Wadawurrung, Woiwurrung 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 2022, Wyndham City had an estimated resident population of 308,623 people, an increase of 12,430 or 4.2% over 2021. Residential land use has grown steadily between 2016 and 2021 with an average of 5,000 new dwellings approved each year. It is forecast that over the next 20 years, over 200,000 new residents will call Wyndham City home, taking the total population in 2041 to 501,634, an increase of 62.5%.

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

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

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

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

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

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

Financial Influences

General Rate Capping - The Victorian State Government continues with a cap on rate increases. The cap for 2023/24 was set in December 2022 at 3.5%.

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 2023/24 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 (EA) will expire on 30 June 2023. Council and the Bargaining Representatives are currently re-negotiating for a new EA which will take effect from 1 July 2023.

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

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

Waste Disposal Costs - In 2023/24 the key driver for the rise in waste services charges is the increase in the EPA waste levy.

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

Internal Influences

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

Cash - Council maintains cash holdings to an appropriate and sustainable level and will remain conscious of holding adequate funds to cover its working capital. In 2023/24 the majority of Council cash is held in reserves for the development of specific infrastructure, borrowings for capital programs and trusts. This in turn generates additional interest revenue to the benefit of the community.

Working Capital - Council requires a certain level of cash to be able to meet its short term financial obligations (working capital) in times of low income and high expenditure. 2023/24 cash levels are adequate ensuring Council covers short-term obligations.

Economic Assumptions

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

Assumption	Notes	Forecast	Budget	Projections			Trend
		2022/23	2023/24	2024/25	2025/26	2026/27	+/-
Rate Cap Increase	1	1.75%	3.50%	2.75%	2.75%	2.75%	o
Population Growth	2	4.33%	3.71%	3.69%	3.34%	3.07%	-
Investment Interest Rate	3	3.05%	3.44%	3.11%	3.21%	3.21%	+
Borrowing Interest Rate	4	4.22%	4.22%	4.22%	4.22%	4.22%	o
Consumer Price Index (CPI)	5	6.50%	3.50%	2.75%	2.75%	2.75%	o
User Fees	6	9.06%	7.21%	6.44%	6.09%	5.82%	-
Statutory fees and fines		14.58%	7.21%	6.44%	6.09%	5.82%	-
Grants - operating	7	9.24%	44.60%	2.75%	2.75%	2.75%	o
Monetary Contributions (\$'000)		\$56,862	\$43,658	\$44,802	\$43,203	\$39,136	-
Non-Monetary Contributions (\$'000)		\$123,843	\$192,563	\$195,449	\$206,557	\$196,368	o
Proceeds from sale of assets (\$'000)		-\$150	-\$80	\$0	\$0	\$0	-
Other Income		0.76%	3.50%	2.75%	2.75%	2.75%	-
Employee Costs - EBA	8	2.00%	3.50%	2.75%	2.75%	2.75%	-
Consultants		0.00%	3.50%	2.75%	2.75%	2.75%	-
Contractors and Materials		18.88%	7.21%	6.44%	6.09%	5.82%	-
Utilities		10.94%	7.21%	6.44%	6.09%	5.82%	-
Depreciation (\$'000)		\$105,441	\$107,915	\$117,429	\$124,133	\$130,782	+

Notes to Assumptions

1. Rate Cap

Assumptions in line with Minister for Local Government advised rate cap. From 2024/25 onward in line with Victorian Government CPI outlook.

2. Population Growth

Actual/Forecast based on number of properties in the rating system. 2023/24 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 2022/23 Budget update.

6. User Fees

From 2023/24 driver is population growth + CPI.

7. Grants - Recurrent

2023/24 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.

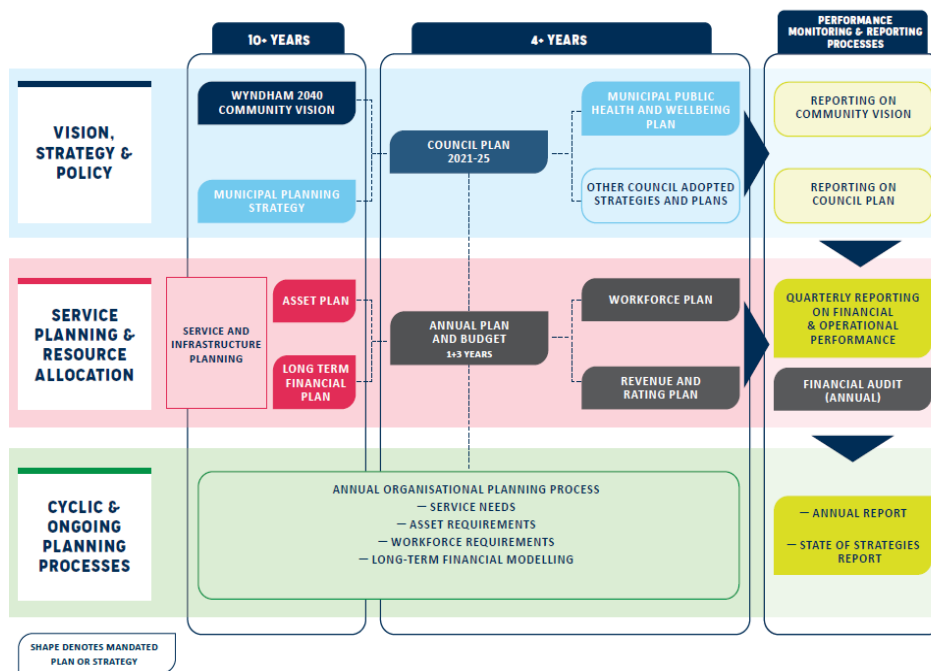
1. Link to the Integrated Strategic Planning and Reporting Framework

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

1.1 Legislative planning and accountability framework

Wyndham City Council is committed to a continuous cycle of planning, reporting and review to ensure it delivers the best outcomes for the community. To accomplish its responsibilities, Council's strategic framework allows it to identify community needs and aspirations over the long term (through the Wyndham 2040 Community Vision), operationalise the required work in the medium term (through the Council Plan 2021-25) and ensure the required resources are available (through the 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 community needs, and priorities as outlined within the Wyndham 2040 Community Vision. This Vision, 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. In addition, the Council Plan 2021-25 describes how the currently elected Council will work towards delivering the longer-term aspirations described in the Wyndham 2040 Community Vision.

Although councils have a legal obligation to provide some services - such as animal management, local roads, food safety and statutory planning - most council services are not legally mandated. Therefore, understanding community expectations is critical for Council to determine how it should prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works.

In order to inform the development of the 2023/24 Annual Plan and Budget, in November 2022, Council undertook a series of focus groups with members of Council's People's Advisory Panel. The consultation was undertaken across five place-based focus groups, aimed at assisting Council to make decisions on the priority of capital works projects, across the municipality. Panellists were invited to provide input into a range of Wyndham-wide and place-based capital works projects identified by Council Officers which had the potential to reprioritised to a future year. Discussion around final feedback and any projects Council could consider in the future also provided a broader understanding of community needs. A community engagement report on these sessions together with video recordings was produced and provided to Councillors in late 2022 to help inform Council decision making in relation to a considerable component of the Annual Plan and Budget and the Capital Works program.

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.*

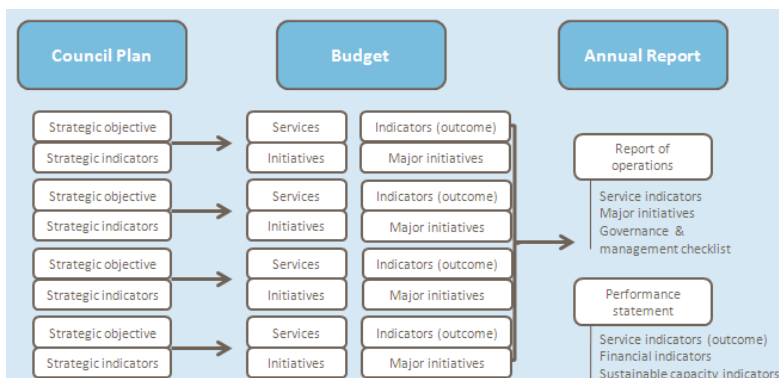
1.3 Council Plan Strategic Areas

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 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 2023/24 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below



Source: Department of Jobs, Precincts and Regions

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

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

Services

Service area	Description of services provided		2021/22	2022/23	2023/24
			Actual \$'000	Forecast \$'000	Budget \$'000
Animal Management	Protects the community and the environment from feral, nuisance animals, dog attacks and wandering livestock on public roads through a range of education and enforcement/compliance measures.	<i>Inc</i>	1,510	2,004	2,316
		<i>Exp</i>	2,365	2,676	2,776
		<i>Surplus / (deficit)</i>	(855)	(672)	(459)
Child, Family Health and Wellbeing	Provides a range of services to families with children aged 0-6 to promote improved health and well being of the community through the provision of a range of health and wellbeing services including Universal Maternal and Child Health Service, Enhanced maternal and Child health Service public immunisation program, family support and parenting programs such as playgroups and parent groups.	<i>Inc</i>	6,436	7,201	7,587
		<i>Exp</i>	11,836	12,920	15,560
		<i>Surplus / (deficit)</i>	(5,400)	(5,719)	(7,972)
Community Connections and Care	To provide valued outcomes by working collaboratively with individuals, their carers and families, community groups, networks, council units and other agencies in the provision of quality services, information, advocacy and support for those with care needs. To support individuals that are older and those with a disability or health conditions to manage the activities of daily living, maintain their independence and provide social inclusion opportunities.	<i>Inc</i>	4,150	4,251	4,241
		<i>Exp</i>	6,529	7,494	7,518
		<i>Surplus / (deficit)</i>	(2,379)	(3,243)	(3,277)
Community Infrastructure Planning	Work across Council and in partnership with government, community and private sectors to lead planning for a network of community infrastructure, to facilitate the delivery of services.	<i>Inc</i>	410	518	406
		<i>Exp</i>	620	754	669
		<i>Surplus / (deficit)</i>	(211)	(236)	(263)
Early Education and Care	Provides State funded Kindergarten educational programs for 3 and 4-year-old children. Delivery of free kindergarten and children's services.	<i>Inc</i>	17,547	19,800	21,246
		<i>Exp</i>	19,161	21,460	22,167
		<i>Surplus / (deficit)</i>	(1,614)	(1,660)	(921)
Environmental Health Services	Protects public health as it relates to state legislation, directives and standards through a range of education and enforcement measures.	<i>Inc</i>	1,670	1,347	1,564
		<i>Exp</i>	2,582	2,793	2,584
		<i>Surplus / (deficit)</i>	(912)	(1,446)	(1,020)

Family and Sector Partnerships	Providing support and capacity building of families and community - from birth to cradle. Providing a centralised customer support service for Maternal Child Health and Early Education and Care programs Partnering with the local community, the child and family service sector and allied health; to create an integrated service system and streamlined referral pathways for families.	<i>Inc</i>	3,092	2,869	2,753
		<i>Exp</i>	4,523	4,611	4,440
		<i>Surplus / (deficit)</i>	(1,431)	(1,742)	(1,687)
Sport, Recreation and Physical Activity	Provide opportunities for the community to be physically active through infrastructure provision, facility management and the delivery of community activation programs.	<i>Inc</i>	8,378	14,447	17,382
		<i>Exp</i>	17,287	19,741	21,784
		<i>Surplus/ (deficit)</i>	(8,909)	(5,294)	(4,402)
Youth Services	To ensure that young people are empowered and active citizens through the provision of a range of programs and services which include drop in programs, counselling, recreational programs, events and social support programs.	<i>Inc</i>	509	637	803
		<i>Exp</i>	5,052	6,725	6,596
		<i>Surplus/ (deficit)</i>	(4,543)	(6,088)	(5,793)

Major Initiatives

- Commence year one of the detailed design work required for the planning of Wyndham's next indoor recreation facility.
- Progress Master Plan implementation at Chimside Park (Werribee), Presidents Park (Wyndham Vale), Alfred Road (Werribee), Holyoake Avenue (Manor Lakes) and Fortitude Drive (Truganina) Reserves.
- Complete the final year of the Sports Pavilion Retrofitting Program at Galvin Park (Werribee), Tom Roberts Parade (Point Cook) and Arndell Park (Truganina) Reserves.
- Finalise planning for new community facilities at Black Forest Road North (Mambourin) and Tarnet major town centre.
- Commence construction works for stage one of the Jamieson Way Community Centre Redevelopment Project in Point Cook. which will include an additional kindergarten, upgrading the maternal and child health facilities and the redevelopment of community spaces.
- Redevelop the early years facility at Mossfiel Reserve, Hoppers Crossing in partnership with the Victorian School Building Authority to be operational in an increased capacity by 2024.
- Commence construction and work to open the Black Forest Road South Community Centre.

Other Initiatives

- Determine Council's advocacy and partnership approach to addressing issues faced by at risk young people.
- Coordinate and host a one-day Seniors forum that brings together service providers to show case their services for seniors across all levels of Government.
- Assess Council's capacity to deliver on the introduction of increased 3- and 4-year-old kindergarten provision arising out of the State Government's early years reforms.

Service Performance Outcome Indicators

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Animal Management*	Health and safety - Animal management prosecutions. Percentage of animal management prosecutions which are successful.	100%	N/A	N/A
Aquatic Facilities*	Utilisation - Number of visits to aquatic facilities per head of population.	2.08	N/A	N/A
Food Safety*	Health and safety - Critical and major non-compliance outcome notifications. Percentage of critical and major non-compliance outcome notifications that are followed up by Council.	100%	N/A	N/A
Maternal and Child Health*	Participation - Percentage of children enrolled who participate in the MCH service.	62.02%	N/A	N/A
	Percentage of Aboriginal children enrolled who participate in the MCH service.	71.71%	N/A	N/A

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

2.2 Strategic Area 2: A Welcoming and Inclusive City

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

Services

Service area	Description of services provided	2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Arts and Culture	Provides points of engagement, spectacle, participation and connection for communities, creatives and visitors through the programming of relevant and diverse arts experiences.	<i>Inc</i>	26	-
		<i>Exp</i>	1,732	1,868
		<i>Surplus/ (deficit)</i>	(1,705)	(1,868)
Cultural Venues Management	Management of Council's premium Cultural Venues to ensure state of the art facilities with high quality Arts and Cultural programming, hospitality services and accessible civic spaces.	<i>Inc</i>	1,128	1,903
		<i>Exp</i>	4,217	5,844
		<i>Surplus/ (deficit)</i>	(3,089)	(3,941)

Events	Delivery of a quality program of community and civic events across the City which enriches our sense of place and cultural heritage and encourages community strengthening.	<i>Inc</i>	4	26	27
		<i>Exp</i>	1,786	2,880	2,889
		<i>Surplus/ (deficit)</i>	(1,783)	(2,853)	(2,862)
Neighbourhood Development	Facilitates opportunities which enable local 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.	<i>Inc</i>	567	841	924
		<i>Exp</i>	4,255	3,952	4,372
		<i>Surplus/ (deficit)</i>	(3,688)	(3,111)	(3,449)
School Crossings	Supports the safe passage of children and their families to and from school through the operation of school crossings.	<i>Inc</i>	901	1,115	1,215
		<i>Exp</i>	2,735	3,818	4,217
		<i>Surplus/ (deficit)</i>	(1,834)	(2,702)	(3,001)
Social Policy	Develop policy and frameworks to guide outcomes that promote social justice, wellbeing, equity, inclusion and participation in Wyndham.	<i>Inc</i>	1	2	-
		<i>Exp</i>	757	1,045	812
		<i>Surplus/ (deficit)</i>	(756)	(1,043)	(812)

Major Initiatives

- Engage a First Nation's Producer to create a concept for a new one-off event of scale and beauty along the Werribee River. The work will have a consultative methodology and use performance and technology to create an immersive and experiential event that celebrates culture and community.
- Commence Cultural Value Assessments on parts of Wyndham agreed with Wyndham's Registered Aboriginal Parties which aim to identify and understand the traditional, historical and contemporary cultural values and meanings of the selected areas so that these can be interpreted, commemorated and celebrated in meaningful, culturally appropriate and practical ways.

Other Initiatives

- Deliver year two of the Affordable Housing Strategy.
- Support the delivery of year two of the Empowering Communities Initiative to respond to community safety priorities and complement projects and activities delivered through the Empowering Communities funding model.
- Develop a community campaign to strengthen intercultural and interfaith awareness, build understanding and trust, aimed at reducing racism and discrimination.
- Promote existing volunteer opportunities and establish new volunteer programs in order to grow the overall number of volunteer programs and volunteers working for Council.
- Pilot a community-led and placed-based approach to offer neighbour support, local information and community-building activities in new estates to improve access to Council services (e.g. waste, hard rubbish, etc.), local amenity and sense of welcome.

2.3 Strategic Area 3: A Liveable City

Wyndham, one of metropolitan Melbourne's designated growth corridors, has reinvented itself as a city of choice for many people. One of the biggest challenges for a growth area Council, is to ensure the required infrastructure and services are properly in place before people move in. The community has told us that Council needs to prioritise protection of and enhancement of the natural environment and open spaces; advocacy for improvement to transportation options and management of growth and development. Council currently has ownership and responsibility for over \$ 6 billion of community assets, including infrastructure such as roads, drains, buildings, and open spaces, the value of which is expected to continuously grow. 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		2021/22	2022/23	2023/24
			Actual \$'000	Forecast \$'000	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.	<i>Inc</i>	1,269	1,489	1,531
		<i>Exp</i>	6,194	7,965	8,568
		<i>Surplus/ (deficit)</i>	(4,925)	(6,476)	(7,037)
Building Control and Permit Services	Ensuring the safety of buildings where people live, work and play, through the delivery of an efficient and effective building control, permit and inspection service.	<i>Inc</i>	2,752	2,587	2,891
		<i>Exp</i>	3,036	3,195	3,281
		<i>Surplus/ (deficit)</i>	(284)	(608)	(389)
Civic Compliance	Addresses community concerns in relation to quality of life, amenity, and safety issues within Wyndham City, as per legislation administered by Council.	<i>Inc</i>	4,932	7,420	6,234
		<i>Exp</i>	5,352	5,485	5,349
		<i>Surplus/ (deficit)</i>	(420)	1,936	885
Civil Maintenance	Ensure roads and drainage infrastructure are clean and fit for purpose to provide a safe commuter network for the community.	<i>Inc</i>	3,344	3,793	4,290
		<i>Exp</i>	9,830	12,197	12,147
		<i>Surplus/ (deficit)</i>	(6,485)	(8,404)	(7,858)
Complex Project Management	Project management services for delivery of Council's complex projects to achieve quality outcomes with a focus on public value.	<i>Inc</i>	-	929	1,090
		<i>Exp</i>	6	1,576	1,485
		<i>Surplus/ (deficit)</i>	(6)	(647)	(396)

Engineering Construction	Provides construction surveillance of gifted infrastructure ensuring compliance to the nominated requirements, standards/specifications and facilitates handover of quality infrastructure to the community. Ensures the delivery of capital works projects are undertaken within the requirements of the contract incorporating best value outcomes for the community.	<i>Inc</i>	5,263	5,669	5,909
		<i>Exp</i>	4,308	4,444	4,624
		<i>Surplus/ (deficit)</i>	954	1,225	1,285
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.	<i>Inc</i>	954	1,113	1,104
		<i>Exp</i>	1,215	1,525	1,474
		<i>Surplus/ (deficit)</i>	(261)	(412)	(371)
Facilities Management	Provides strategic and operational management of assets to ensure the effective provision of facilities for community and Council use.	<i>Inc</i>	434	834	925
		<i>Exp</i>	9,656	13,578	13,193
		<i>Surplus/ (deficit)</i>	(9,222)	(12,744)	(12,269)
Kerbside bin and hard waste collections, and waste and litter education	Helps the Wyndham residents keep their properties and the city clean, green and safe by collecting household waste and delivering community waste and litter programs via funds collected through the Council's Annual Waste Charge.	<i>Inc</i>	39,495	43,274	49,189
		<i>Exp</i>	38,919	45,037	48,600
		<i>Surplus/ (deficit)</i>	576	(1,764)	589
Long Term Planning and Design	Provides specialised planning services in relation to land use strategies, strategic plans, city design, urban design frameworks, precinct structure plans and development contributions, in order to maximise the land use, design and development potential of the municipality and increase quality of life.	<i>Inc</i>	-	40	73
		<i>Exp</i>	2,859	3,663	4,037
		<i>Surplus/ (deficit)</i>	(2,859)	(3,624)	(3,964)
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.	<i>Inc</i>	1,199	2,960	983
		<i>Exp</i>	21,258	22,081	24,436
		<i>Surplus/ (deficit)</i>	(20,059)	(19,121)	(23,453)
Subdivisions	Responsible for Council's statutory responsibilities under the <i>Subdivision Act 1988</i> and the <i>Planning and Environment Act 1987</i> 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.	<i>Inc</i>	2,592	3,363	3,205
		<i>Exp</i>	2,991	3,027	3,283
		<i>Surplus/ (deficit)</i>	(399)	336	(78)
Town Planning	Town Planning is responsible for Council's statutory responsibilities under the <i>Planning and Environment Act 1987</i> and <i>Subdivision Act 1988</i> . 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>	3,568	3,374	3,508
		<i>Exp</i>	5,807	5,688	5,796
		<i>Surplus/ (deficit)</i>	(2,240)	(2,313)	(2,288)
Traffic and Transport	Monitor the performance of Wyndham's road network, and provide traffic and transport engineering advice to Council and other stakeholders. Assess traffic management plans, plan and design bicycle and footpath civil works and traffic calming to enhance the safety and connectivity of the road and active travel networks for all residents and users.	<i>Inc</i>	271	196	196
		<i>Exp</i>	1,570	1,825	1,870
		<i>Surplus/ (deficit)</i>	(1,299)	(1,629)	(1,674)
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>	-	-	-
		<i>Exp</i>	681	802	813
		<i>Surplus/ (deficit)</i>	(681)	(802)	(813)

Major Initiatives

1. Update the vision, structure plan and planning scheme provisions for the Werribee City Centre to guide and drive further economic, social and cultural growth through the completion of the Werribee City Centre Strategic Framework Refresh.
2. Implement stage one of the Werribee City Centre upgrades including the construction of Wyndham Carpark on Cottrell Street and improving paving, landscaping and services on designated streets.
3. Undertake the required Planning Scheme Amendments outlined in the Wyndham Plan Policy Program which aims to update the Municipal Planning Strategy and commence works on municipal wide design policies focusing on creating better outcomes for current and future communities.
4. Implement stage two of the Wyndham Heritage review work program which involves assessing residential heritage sites and reviewing existing heritage elements, historical information and statements of significance.
5. Continue to construct new active transport paths with a particular focus on paths which serve broader network needs and associated supporting infrastructure to implement the priority actions from the Wyndham Active Transport Strategy.
6. Enhance the municipality's amenity through additional resources to remove litter/dumped rubbish and to operate existing key plant and equipment that is used in the maintenance of the public realm.

Other Initiatives

7. Implementation of the Community Local Law (2023).
8. Review asset information and gather missing drainage data to prepare scope for a consultant brief for a detailed survey of drainage infrastructure for input into Council's Asset Management system.
9. Further Auditing of the Water Sensitive Urban Design infrastructure.
10. Council to work with landowners to seek agreement for commencement of the City Gateways program.
11. Improve public lighting across Wyndham in line with Council's Public Lighting Policy.
12. Complete high level property portfolio planning and divestment program for future use of Council owned property in key activity centres and profile sites across Wyndham.
13. Develop a Council position on legacy Developer Contributions with a view of potential inclusion in the 2024/25 Capital Program.

Service Performance Outcome Indicators

Service	Indicator	2021/22	2022/23	2023/24
		Actual	Forecast	Budget
Roads*	Condition - Sealed local roads below the intervention level. Percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal.	98.68%	98.68%	98.68%
Statutory Planning*	Service standard - percentage of regular and VicSmart planning application decisions made within legislated timeframes.	50.61%	60%	60%
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.	38.36%	36.50%	36.50%

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

2.4 Strategic Area 4: A Green City

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

Services

Service area	Description of services provided		2021/22	2022/23	2023/24
			Actual \$'000	Forecast \$'000	Budget \$'000
City Landscapes and Environment	Provides for masterplans and details the design for safe, functional, affordable and aesthetically appealing landscapes and park assets to enable Wyndham residents to access natural open space, access information and services to improve their environment and benefit from increased shade and green spaces.	<i>Inc</i>	1,908	2,008	1,768
		<i>Exp</i>	2,950	2,872	3,191
		<i>Surplus/ (deficit)</i>	(1,042)	(864)	(1,423)
Conservation and Arboriculture	Provides ecological conservation of important environmental areas, while the Arboriculture team serves our community through the provision of tree lined streets and parklands, and the protection of the environment through the management of the trees lifecycle.	<i>Inc</i>	667	159	159
		<i>Exp</i>	8,498	11,977	12,724
		<i>Surplus/ (deficit)</i>	(7,832)	(11,818)	(12,565)
Climate and Resilience	Lead local projects and initiatives that enhance sustainability, improve energy efficiency, minimise waste and contribute to corporate social responsibility, by providing advice, education programs and policy development.	<i>Inc</i>	207	399	420
		<i>Exp</i>	868	1,464	1,729
		<i>Surplus/ (deficit)</i>	(661)	(1,065)	(1,308)
Refuse Disposal Facility (RDF)	To help the people of Wyndham and other people in metropolitan Melbourne keep their properties and the city clean, green and safe, by providing a facility where waste items can be dropped off.	<i>Inc</i>	50,508	64,956	70,219
		<i>Exp</i>	50,762	59,444	62,066
		<i>Surplus/ (deficit)</i>	(255)	5,513	8,153
Water and Coastal Governance	Leading the municipality to enhance Wyndham's water quality, coastlines and ecosystem sustainability.	<i>Inc</i>	139	241	125
		<i>Exp</i>	944	1,013	1,306
		<i>Surplus/ (deficit)</i>	(805)	(772)	(1,181)

Major Initiatives

1. Deliver Year 3 of WYN-R Program including implementation of solar PV (and where applicable battery) deployment at all new capital buildings and retrofits occurring in 2023/24; investigation into large scale battery and Microgrid investigations at Aqua Pulse and Encore Events Centre and implementation of Energy Efficient upgrade recommendations.
2. Complete essential infrastructure projects to deliver a best practice landfill, including cell 7 construction, leachate management upgrades and stormwater management upgrades.

Other Initiatives

3. Pilot a range of streetscape and canopy cover improvements within greenfield developments aimed at increasing the amount of street trees within our communities.
4. Review and updating of the Open Space Strategy to incorporate the latest data from the 2021 Census, new catchment mapping and the new dog off leash and public toilet strategies.
5. Deliver two dog off leash parks across Wyndham as part of the Wyndham Dog Off-Leash 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		2021/22	2022/23	2023/24
			Actual \$'000	Forecast \$'000	Budget \$'000
Strategic Partnerships and Major Projects	Creates public value through the attraction of state, federal and commercial investment that provides an uplift to the local community and economy by way of jobs, enabling infrastructure and liveability.	<i>Inc</i>	319	-	-
		<i>Exp</i>	1,168	1,979	1,397
		<i>Surplus/ (deficit)</i>	(849)	(1,979)	(1,397)
Economic Growth	Implementation of initiatives that develop and grow sustainable local businesses and enable the emergence and development of start-up enterprises including the provision of expert advice, 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.	<i>Inc</i>	55	120	167
		<i>Exp</i>	1,322	1,773	1,923
		<i>Surplus/ (deficit)</i>	(1,267)	(1,653)	(1,756)
Marketing and Tourism	Leverages key marketing and positioning opportunities for Wyndham City, champion brand image, to ensure Council gets the credit. Support the development of Wyndham's Visitor economy and ensure sponsorship leverages the positioning strategy.	<i>Inc</i>	4	1	1
		<i>Exp</i>	1,467	1,718	1,392
		<i>Surplus/ (deficit)</i>	(1,463)	(1,716)	(1,390)
Place Making and Activation	Advancing and coordinating vibrant, successful, attractive and relevant activity centres through place making initiatives, activation and marketing.	<i>Inc</i>	671	6	6
		<i>Exp</i>	3,012	2,673	2,471
		<i>Surplus/ (deficit)</i>	(2,341)	(2,666)	(2,464)
Urban Design and Catalyst Projects	Enhancing Wyndham's urban design and catalysing development and investment in targeted activity centres and places, by working collaboratively across Council and with external stakeholders.	<i>Inc</i>	-	-	-
		<i>Exp</i>	13	216	1,390
		<i>Surplus/ (deficit)</i>	(13)	(216)	(1,390)

Major Initiatives

1. Continue to implement the SPARK Innovation Hub initiative, a business incubator aimed at accelerating the growth and business sustainability of start-up or emerging Wyndham based businesses in the digital/tech space.

Other Initiatives

2. Support the planning and delivery of East Werribee Employment Precinct and report to Council and community on progress of Precinct Structure Plan refresh.

3. Implement a work program which improves the liveability and urban design outcomes for designated activity centres across Wyndham City including direction on the most appropriate planning tools for each site.

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		2021/22	2022/23	2023/24
			Actual \$'000	Forecast \$'000	Budget \$'000
Community Strengthening	The Community Strengthening Unit partners with, supports, empowers and strengthens community capacity to build a connected, inclusive and just community.	<i>Inc</i>	592	599	465
		<i>Exp</i>	4,132	5,711	5,595
		<i>Surplus/ (deficit)</i>	(3,540)	(5,112)	(5,130)
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.	<i>Inc</i>	389	930	1,267
		<i>Exp</i>	803	1,751	2,385
		<i>Surplus/ (deficit)</i>	(414)	(821)	(1,118)
Library Services	Provides resources, services, spaces and programs that support Wyndham residents' increased levels of literacy, digital literacy, numeracy, community wellbeing and social connectedness. Learning and participation is facilitated through library branches located at Pacific Werribee Shopping Centre, central Werribee, Point Cook, Manor Lakes, Tarneit, Williams Landing and Book Locker. Services also are delivered from the Pop Up Library Van and via 24/7 digital library information and resource services.	<i>Inc</i>	1,729	1,755	1,824
		<i>Exp</i>	9,098	10,678	11,143
		<i>Surplus/ (deficit)</i>	(7,369)	(8,923)	(9,319)

Major Initiatives

1. Open and activate the Truganina Community Centre and Library Lounge, library service and program delivery.
2. Expand the Council's First Nations Traineeship Program(s) to offer employment pathways to people from First Nations backgrounds and other priority cohorts experiencing barriers to employment.
3. Implement Year 2 of the 10 Year Public Art Plan including new local level murals, small sculptural commissions and artist appointments.

Other Initiatives

4. Development of a Creative Framework to guide Council's planning of its cultural programs and services as well as creative industry development.
5. Run a pilot of the Human Library platform which hosts personal conversations designed to challenge stigma and stereotypes.
6. Procure, develop and maintain Recollect, a comprehensive platform designed to host, manage and share Wyndham's local history collections of all formats to improve access for the community.

Service Performance Outcome Indicators

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Libraries*	Participation - Library membership. Percentage of the population that are registered library members.	9.42%	N/A	N/A

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

2.7 Strategic Area 7: Community As An Active Partner

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

Services

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Advocacy and Intergovernmental Relations	Based on evidence and the needs of the community, support 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>Inc</i>	-	-	-
		<i>Exp</i>	418	501	515
		<i>Surplus/ (deficit)</i>	(418)	(501)	(515)
Community Engagement	Providing the community with genuine, transparent and appropriate opportunities to contribute to and inform projects or decisions that affect them.	<i>Inc</i>	-	-	-
		<i>Exp</i>	891	736	1,039
		<i>Surplus/ (deficit)</i>	(891)	(736)	(1,039)
Council and Corporate Governance	Enables governance practices and procedures that provide for publicly accountable and transparent decision making and other activities undertaken by Councillors and Officers.	<i>Inc</i>	250	40	40
		<i>Exp</i>	2,052	2,205	2,313
		<i>Surplus/ (deficit)</i>	(1,802)	(2,165)	(2,273)
Emergency Resilience	Plans, prepares and responds to significant shocks and stresses that the City and community may experience with regard to natural weather events and other emergencies.	<i>Inc</i>	809	386	340
		<i>Exp</i>	1,724	1,544	1,277
		<i>Surplus/ (deficit)</i>	(915)	(1,158)	(937)
Organisational, Planning, Strategy and Reporting	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 what services Council provides, how these are performing and how resources are being spent.	<i>Inc</i>	-	-	-
		<i>Exp</i>	788	761	801
		<i>Surplus/ (deficit)</i>	(788)	(761)	(801)
Research	Deliver and support the use of accurate and reliable data, analysis and insight to inform and support Council's strategic direction and decision-making.	<i>Inc</i>	-	-	-
		<i>Exp</i>	330	381	445
		<i>Surplus/ (deficit)</i>	(330)	(381)	(445)
Strategic Communications	Communicate and promote the services, initiatives and events that Council delivers to Wyndham residents and stakeholders via a range of communication and marketing channels. Manage Council's media, digital content and integrated campaigns.	<i>Inc</i>	123	343	448
		<i>Exp</i>	2,366	3,094	2,915
		<i>Surplus/ (deficit)</i>	(2,243)	(2,751)	(2,467)

Major Initiatives

1. Continue to build the community's ability to respond and recover from significant events by implementing the Wyndham Resilience Strategy year three action plan.
2. Review and adopt (by Committee) the Municipal Emergency Management Plan.

Other Initiatives

3. Evaluate Council's stakeholder relations by undertaking a sentiment survey with key stakeholders including elected MPs, public service, peak bodies and other organisations.
4. Increase the ways in which members of the community get involved in Council consultations, with a focus on stronger engagement with First Nations and CALD community members.

Service Performance Outcome Indicators

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Governance*	Consultation and engagement - Community satisfaction rating out of 100 with the consultation and engagement efforts of Council.	65	67	66

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

2.8 Strategic Area 8: Delivering Public Value and Excellence

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

Services

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Customer Service	Leads the organisation approach to improve customer experience, this incorporates the contact centre operating model that delivers services via face to face, digital and phone channels.	<i>Inc</i>	-	-	-
		<i>Exp</i>	3,173	4,010	4,459
		<i>Surplus/ (deficit)</i>	(3,173)	(4,010)	(4,459)
Finance	Oversees municipal rates and property valuations and the 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, debtors and collections. The service includes financial planning, reporting and taxation activities as required under the Act and provide financial expertise and assistance to Management and Council staff.	<i>Inc</i>	33,534	24,586	29,712
		<i>Exp</i>	7,546	11,957	11,088
		<i>Surplus/ (deficit)</i>	25,987	12,629	18,624
Fleet Management	Provision of cost effective, whole of life asset management, procurement and provision of plant, vehicles and equipment that are used in support of Council service provision.	<i>Inc</i>	7,570	7,613	7,621
		<i>Exp</i>	6,352	6,625	6,886
		<i>Surplus/ (deficit)</i>	1,218	988	735
Information and Technology Services	Provide sector leading solutions for our people and community which promote, support and protect digital engagement.	<i>Inc</i>	436	132	80
		<i>Exp</i>	18,241	19,524	20,838
		<i>Surplus/ (deficit)</i>	(17,805)	(19,392)	(20,758)
Legal, FOI and Privacy	Deliver a centralised and independent legal function that provides internal legal advice, manages the panel of external service providers, project manages external referrals, and maintains Council's Instruments of Delegation, Authorisations and Appointment. Embeds a Best Practice Privacy Framework throughout the organisation by monitoring and reviewing processes, systems and controls to ensure community trust in Council's operations and the protection of community's rights and entitlements.	<i>Inc</i>	-	-	3
		<i>Exp</i>	644	684	958
		<i>Surplus/ (deficit)</i>	(644)	(684)	(954)
Occupational Health and Safety	Enables our people to work in a safe and productive environment, one that extends to that shared by our public and community.	<i>Inc</i>	-	-	-
		<i>Exp</i>	673	1,079	1,137
		<i>Surplus/ (deficit)</i>	(673)	(1,079)	(1,137)
Organisational Project Governance and Support	To support the organisation to deliver projects at the right time, and in the right way to meet community need. This unit facilitates planning, governance, grants submissions (including tracking) and reporting across all capital projects, and complex operational projects.	<i>Inc</i>	1,402	445	464
		<i>Exp</i>	1,957	789	868
		<i>Surplus/ (deficit)</i>	(556)	(345)	(404)
People and Capability	Builds and enables the capability, leadership and culture which contribute to developing a high performing organisation which delivers high quality services to the community. Influences and facilitates right time talent solutions which contribute to developing a high-performing and engaged workforce. Best practice management of people resources in line with legislative requirements to enable Council to deliver quality services that meet the needs of the Wyndham community.	<i>Inc</i>	2,934	2,850	3,057
		<i>Exp</i>	7,995	9,956	11,088
		<i>Surplus/ (deficit)</i>	(5,061)	(7,105)	(8,031)
Procurement	Provides Council with the ability to ethically, effectively and efficiently purchase goods and services to improve the wellbeing and liveability of the community whilst ensuring value for money and legislative compliance.	<i>Inc</i>	-	-	248
		<i>Exp</i>	2,205	2,498	2,657
		<i>Surplus/ (deficit)</i>	(2,205)	(2,498)	(2,408)
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>	405	457	457
		<i>Exp</i>	3,947	4,612	4,927
		<i>Surplus/ (deficit)</i>	(3,542)	(4,155)	(4,469)

Service and Asset Improvement	To support City Operations departments in understanding, planning, and improving their services and/or the way that we manage our assets.	<i>Inc</i>	-	-	-
		<i>Exp</i>	494	832	1,197
		<i>Surplus/ (deficit)</i>	(494)	(832)	(1,197)
Service Planning	Lead and coordinate planning that directs how services are best delivered into the future so they meet community need.	<i>Inc</i>	60	-	-
		<i>Exp</i>	617	997	1,033
		<i>Surplus/ (deficit)</i>	(558)	(997)	(1,033)
Smart Cities	Identification and delivery of key smart city projects that are of genuine benefit and align to the strategic priorities identified in the Smart City Strategy 2019-24 to transform Wyndham into a Smart City.	<i>Inc</i>	-	-	-
		<i>Exp</i>	565	743	771
		<i>Surplus/ (deficit)</i>	(565)	(743)	(771)
Spatial Systems	Collects, maintains, and distributes geospatial information and mapping products necessary to support council decision making and improve municipality outcomes. Provides visual context to information enabling deep analytical capabilities.	<i>Inc</i>	110	110	110
		<i>Exp</i>	487	650	649
		<i>Surplus/ (deficit)</i>	(377)	(540)	(540)
Strategic Asset Management	To support management of Council infrastructure by co-ordinating the development of Asset Strategies, Asset Management plans, and supporting Works Management and Maintenance Systems.	<i>Inc</i>	2,333	1,710	1,710
		<i>Exp</i>	15,054	672	270
		<i>Surplus/ (deficit)</i>	(12,721)	1,037	1,979
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>	895	977	1,004
		<i>Exp</i>	2,773	2,813	2,956
		<i>Surplus/ (deficit)</i>	(1,878)	(1,836)	(1,952)

Major Initiatives

1. Deliver year one of the Customer Experience Strategy which aims to improve Council's customer service to the community.

Other Initiatives

2. Deliver year five of the Smart City Strategy 2019-2024 implementation plan and imbed the work across the broader organisation.

3. Continue to deliver the Digital Twin Initiative which aims to create 3D data to allow for virtual representation of our City and future capital works projects to allow for better design, planning and community consultation.

4. Scope the development of an enhanced Council website and intranet.

Service Performance Outcome Indicators

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

Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100
		Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100

2.9 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Income / Revenue
	\$'000	\$'000	\$'000
1 A Healthy, Accessible and Equitable City	(25,796)	84,094	58,298
2 A Welcoming and Inclusive City	(16,611)	20,615	4,004
3 A Liveable City	(57,830)	138,957	81,127
4 Green City	(8,325)	81,016	72,691
5 An Economically Prosperous City	(8,398)	8,573	175
6 A Thriving City	(15,567)	19,122	3,555
7 Community As An Active Partner	(8,476)	9,305	828
8 Delivering Public Value and Excellence	(26,776)	71,242	44,466
Total	(167,779)	432,923	265,144
Expenses added in:			
Depreciation & Amortisation (Excluding RDF Operations)	(105,291)		
Borrowing costs	(965)		
Others	(2,169)		
Surplus/(Deficit) before funding sources	(276,204)		
Funding sources added in:			
Rates & Charges (excluding waste management service charge)	243,372		
Contributions- monetary	43,658		
Contributions - non monetary	192,563		
Grants-Capital	18,464		
Interest Income	20,041		
Net gain / (loss) on disposal	(80)		
Total funding sources	518,019		
Operating surplus(deficit) for the year	241,815		

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 2023/24 has been supplemented with projections to 2026/27.

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

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

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

Comprehensive Income Statement
For the four years ending 30 June 2027

		Forecast Actual	Budget	Projections		
	NOTES	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Income / Revenue						
Rates and charges	4.1.1	265,666	285,243	302,992	320,843	338,967
Statutory fees and fines	4.1.4	21,944	21,489	22,873	24,266	25,679
User fees	4.1.5	68,348	74,130	77,542	81,862	86,382
Grants - operating	4.1.6	41,788	60,424	62,086	63,793	65,548
Grants - capital	4.1.6	21,318	18,464	7,858	21,616	15,550
Contributions - monetary	4.1.7	56,862	43,658	44,802	43,203	39,136
Contributions - non monetary	4.1.7	123,843	192,563	195,449	206,557	196,368
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		(150)	(80)	-	-	-
Other income	4.1.8	19,562	21,826	19,772	19,107	18,114
Total income / revenue		619,180	717,717	733,374	781,248	785,743
Expenses						
Employee costs	4.1.9	175,047	189,737	202,423	214,759	227,526
Materials and services	4.1.10	158,980	166,316	176,193	186,341	196,639
Depreciation	4.1.11	105,441	107,915	117,429	124,133	130,782
Amortisation - intangible assets	4.1.12	2,059	1,485	4,105	3,297	3,413
Amortisation - right-of-use assets	4.1.13	2,564	2,793	2,703	2,639	2,729
Bad and doubtful debts - allowance for impairment losses		1,336	1,391	1,429	1,469	1,509
Borrowing costs		938	965	2,587	4,455	5,497
Finance costs - leases		823	778	699	621	540
Other expenses	4.1.14	4,887	4,523	4,647	4,775	4,907
Total expenses		452,076	475,902	512,216	542,490	573,540
Surplus/(deficit) for the year		167,105	241,815	221,158	238,758	212,203
Other comprehensive income						
Net asset revaluation increment /(decrement)		134,012	1,657	120,245	140,963	17,621
Total other comprehensive income		134,012	1,657	120,245	140,963	17,621
Total comprehensive result		301,117	243,472	341,402	379,721	229,824

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

Balance Sheet
For the four years ending 30 June 2027

		Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	2024/25 \$'000	Projections 2025/26 \$'000	2026/27 \$'000
	NOTES					
Assets						
Current assets						
Cash and cash equivalents		18,113	18,633	18,086	17,774	17,508
Trade and other receivables		66,924	55,435	58,302	61,720	59,657
Other financial assets		504,512	516,248	501,072	492,453	485,068
Inventories		178	185	196	207	219
Prepayments		3,082	3,202	3,393	3,585	3,780
Total current assets		592,809	593,703	581,049	575,739	566,232
Non-current assets						
Trade and other receivables - non current		146	154	162	171	181
Other financial assets		86,433	91,659	88,965	87,434	86,123
Property, infrastructure, plant and equipment		6,414,220	6,680,876	7,088,365	7,507,443	7,772,332
Right-of-use assets	4.2.4	23,868	22,803	20,756	18,891	16,215
Intangible assets		524	515	515	515	515
Total non-current assets		6,525,190	6,796,008	7,198,763	7,614,455	7,875,365
Total assets	4.2.1	7,117,999	7,389,711	7,779,812	8,190,194	8,441,597
Liabilities						
Current liabilities						
Trade and other payables		38,187	38,621	38,193	37,437	42,102
Trust funds and deposits		42,027	43,665	46,278	48,910	51,581
Unearned income/revenue		17,631	17,631	17,631	17,631	17,631
Provisions		43,771	41,201	37,065	39,324	43,255
Interest-bearing liabilities	4.2.3	-	4,043	23,346	12,747	14,964
Lease Liabilities - current	4.2.4	2,631	2,431	2,571	2,753	1,779
Total current liabilities		144,247	147,592	165,084	158,802	171,312
Non-current liabilities						
Provisions		14,222	9,441	9,848	14,541	14,949
Interest-bearing liabilities	4.2.3	15,000	45,232	78,080	112,310	122,698
Lease liabilities	4.2.4	21,958	21,402	19,354	17,374	15,648
Total non-current liabilities		51,180	76,076	107,282	144,225	153,294
Total liabilities	4.2.2	195,427	223,668	272,366	303,027	324,606
Net assets		6,922,572	7,166,044	7,507,446	7,887,167	8,116,991
Equity						
Accumulated surplus		3,089,060	3,353,657	3,574,005	3,797,848	4,014,531
Reserves		3,833,512	3,812,387	3,933,441	4,089,318	4,102,460
Total equity	4.3.1	6,922,572	7,166,044	7,507,446	7,887,167	8,116,991

(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 2027

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2023 Forecast Actual					
Balance at beginning of the financial year		6,621,455	2,910,764	3,288,466	422,225
Surplus/(deficit) for the year		167,105	167,105	-	-
Net asset revaluation increment/(decrement)		134,012	-	134,012	-
Transfers to other reserves		-	(47,289)	-	47,289
Transfers from other reserves		-	58,480	-	(58,480)
Balance at end of the financial year		6,922,572	3,089,060	3,422,479	411,033
2024 Budget					
Balance at beginning of the financial year		6,922,572	3,089,060	3,422,479	411,033
Surplus/(deficit) for the year		241,815	241,815	-	-
Net asset revaluation increment/(decrement)		1,657	-	1,657	-
Transfers to other reserves		-	(34,479)	-	34,479
Transfers from other reserves		-	57,261	-	(57,261)
Balance at end of the financial year	4.3.1	7,166,044	3,353,657	3,424,135	388,251
2025					
Balance at beginning of the financial year		7,166,044	3,353,657	3,424,135	388,251
Surplus/(deficit) for the year		221,158	221,158	-	-
Net asset revaluation increment/(decrement)		120,245	-	120,245	-
Transfers to other reserves		-	(62,135)	-	62,135
Transfers from other reserves		-	61,325	-	(61,325)
Balance at end of the financial year		7,507,446	3,574,005	3,544,380	389,061
2026					
Balance at beginning of the financial year		7,507,446	3,574,005	3,544,380	389,061
Surplus/(deficit) for the year		238,758	238,758	-	-
Net asset revaluation increment/(decrement)		140,963	-	140,963	-
Transfers to other reserves		-	(69,270)	-	69,270
Transfers from other reserves		-	54,356	-	(54,356)
Balance at end of the financial year		7,887,167	3,797,848	3,685,343	403,976
2027					
Balance at beginning of the financial year		7,887,167	3,797,848	3,685,343	403,976
Surplus/(deficit) for the year		212,203	212,203	-	-
Net asset revaluation increment/(decrement)		17,621	-	17,621	-
Transfers to other reserves		-	(50,642)	-	50,642
Transfers from other reserves		-	55,122	-	(55,122)
Balance at end of the financial year		8,116,991	4,014,531	3,702,964	399,496

(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 2027

	Forecast Actual		Budget	Projections		
	Notes	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		265,548	282,936	301,311	318,776	341,646
Statutory fees and fines		22,524	22,405	24,088	25,533	27,205
User fees		70,484	77,536	81,898	86,372	91,752
Grants - operating		44,518	64,352	66,122	67,940	69,808
Grants - capital		22,711	19,665	8,369	23,021	16,561
Contributions - monetary		60,558	46,247	47,476	45,773	41,441
Interest received		19,562	21,826	19,772	19,107	18,114
Trust funds and deposits taken		8,924	1,639	2,613	2,632	2,671
Net GST refund / payment		16,975	20,801	26,155	23,565	23,270
Employee costs		(173,046)	(186,596)	(200,977)	(212,106)	(223,187)
Materials and services		(206,933)	(217,250)	(228,347)	(228,069)	(236,965)
Net cash provided by/(used in) operating activities	4.4.1	151,825	153,560	148,479	172,544	172,316
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(134,355)	(167,399)	(213,329)	(198,989)	(185,093)
Proceeds from sale of property, infrastructure, plant and equipment		5,620	1,420	-	-	-
Payments for investments		(18,400)	(16,962)	-	-	-
Proceeds from sale of investments		-	-	17,870	10,149	8,696
Net cash provided by/(used in) investing activities	4.4.2	(147,135)	(182,941)	(195,460)	(188,840)	(176,397)
Cash flows from financing activities						
Finance costs		(938)	(965)	(2,587)	(4,455)	(5,497)
Proceeds from borrowings		-	34,983	56,193	46,978	25,352
Repayment of borrowings		-	(708)	(4,043)	(23,346)	(12,747)
Interest paid - lease liability		(823)	(778)	(699)	(621)	(540)
Repayment of lease liabilities		(2,365)	(2,631)	(2,431)	(2,571)	(2,753)
Net cash provided by/(used in) financing activities	4.4.3	(4,126)	29,901	46,433	15,985	3,815
Net increase/(decrease) in cash & cash equivalents		564	520	(548)	(311)	(267)
Cash and cash equivalents at the beginning of the financial year		17,549	18,113	18,633	18,086	17,774
Cash and cash equivalents at the end of the financial year		18,113	18,633	18,086	17,774	17,508

(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 2027

	NOTES	Forecast Actual	Budget	Projections		
		2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Property						
Land		30,250	-	-	-	-
Land improvements		-	4,076	8,912	5,520	6,235
Total land		30,250	4,076	8,912	5,520	6,235
Buildings		4,093	19,263	13,147	1,768	11,008
Heritage buildings		-	215	1,500	500	-
Building improvements		60	810	2,347	-	-
Total buildings		4,153	20,288	16,994	2,268	11,008
Total property		34,403	24,363	25,906	7,788	17,243
Plant and equipment						
Heritage plant and equipment		181	725	474	325	593
Plant, machinery and equipment		3,179	5,518	5,500	5,282	5,836
Fixtures, fittings and furniture		-	680	-	-	-
Computers and telecommunications		1,911	1,601	1,808	-	-
Library books		1,037	1,378	1,382	1,666	1,666
Total plant and equipment		6,308	9,902	9,164	7,273	8,095
Infrastructure						
Roads		17,600	33,256	65,774	58,962	46,272
Bridges		43	1,652	-	-	-
Footpaths and cycleways		4,602	5,000	5,000	4,000	4,000
Drainage		1,245	6,981	2,418	808	1,008
Recreational, leisure and community facilities		48,548	66,336	67,575	86,112	99,335
Waste management		2,921	7,577	22,074	21,588	2,570
Parks, open space and streetscapes		18,393	12,332	15,418	12,458	6,571
Other infrastructure		292	-	-	-	-
Total infrastructure		93,644	133,134	178,260	183,929	159,756
Total capital works expenditure	6.1	134,355	167,399	213,329	198,989	185,093
Represented by:						
New asset expenditure		86,328	90,333	113,853	119,302	101,955
Asset renewal expenditure		26,474	34,775	41,785	32,187	41,089
Asset upgrade expenditure		21,553	42,291	57,692	47,500	42,049
Total capital works expenditure	6.1	134,355	167,399	213,329	198,989	185,093
Funding sources represented by:						
Grants		30,122	18,014	7,858	21,616	15,550
Contributions		47,289	34,479	62,135	69,270	50,642
Council cash		56,944	80,631	88,280	76,772	94,062
Borrowings		-	34,275	55,056	31,331	24,839
Total capital works expenditure	6.1	134,355	167,399	213,329	198,989	185,093

(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 2027

	Forecast Actual	Budget	Projections		
	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Staff expenditure					
Employee costs - operating	182,144	197,000	210,184	223,010	236,284
Employee costs - capital	(7,097)	(7,264)	(7,761)	(8,251)	(8,758)
Total staff expenditure	175,047	189,737	202,423	214,759	227,526
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	1,659	1,661	1,691	1,717	1,741
Total staff numbers	1,659	1,661	1,691	1,717	1,741

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

Department	Budget 2023/24 \$'000	Comprises			
		Permanent Full Time \$'000	Permanent Part time \$'000	Casual \$'000	Temporary \$'000
CEO's Office / Chief of Staff	2,478	2,439	40	-	-
Corporate Services	26,806	24,108	878	253	1,567
Planning & Liveability	26,599	21,973	1,437	635	2,554
City Life	53,950	28,961	19,996	1,996	2,996
City Operations	41,598	36,425	3,478	223	1,471
Western Leisure Services - 100% subsidiary	8,795	3,345	760	4,690	-
Total permanent staff expenditure	160,225	117,250	26,589	7,798	8,589
Other employee related expenditure	36,775				
Capitalised labour costs	(7,264)				
Total expenditure	189,737				

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

Department	Budget 2023/24	Comprises			
		Permanent Full Time	Permanent Part time	Casual	Temporary
CEO's Office / Chief of Staff	17	16	-	-	1
Corporate Services	247	219	10	3	15
Planning & Liveability	246	199	16	7	25
City Life	555	264	240	21	30
City Operations	453	384	50	3	16
Western Leisure Services - 100% subsidiary	142	39	12	91	-
Total staff	1,661	1,122	328	124	87

(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 2027

	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
CEO's Office / Chief of Staff				
Permanent - Full time	2,439	2,601	2,760	2,925
Women	1,243	1,325	1,407	1,491
Men	1,196	1,275	1,353	1,434
Permanent - Part time	40	42	45	48
Women	20	21	23	24
Men	20	21	23	24
Total CEO's Office / Chief of Staff	2,478	2,643	2,805	2,972
Corporate Services				
Permanent - Full time	24,108	25,709	27,283	28,913
Women	16,208	17,285	18,343	19,439
Men	7,899	8,424	8,940	9,474
Permanent - Part time	878	936	994	1,053
Women	754	804	853	904
Men	124	133	141	149
Total Corporate Services	24,986	26,645	28,277	29,966
Planning & Liveability				
Permanent - Full time	21,973	23,432	24,868	26,353
Women	11,796	12,579	13,349	14,147
Men	10,061	10,729	11,387	12,067
Persons of self-described gender	116	124	132	140
Permanent - Part time	1,437	1,532	1,626	1,723
Women	1,177	1,255	1,332	1,411
Men	260	277	294	312
Total Planning & Liveability	23,410	24,964	26,494	28,076
City Life				
Permanent - Full time	28,961	30,885	32,777	34,734
Women	23,437	24,994	26,525	28,109
Men	5,524	5,891	6,251	6,625
Permanent - Part time	19,996	21,324	22,631	23,982
Women	19,256	20,535	21,793	23,094
Men	740	789	838	888
Total City Life	48,958	52,209	55,407	58,717
City Operations				
Permanent - Full time	36,425	38,844	41,223	43,686
Women	9,923	10,582	11,231	11,901
Men	26,502	28,262	29,993	31,784
Permanent - Part time	3,478	3,709	3,936	4,171
Women	1,920	2,047	2,173	2,303
Men	1,558	1,661	1,763	1,868
Total City Operations	39,903	42,553	45,160	47,857
Western Leisure Services				
Permanent - Full time	3,345	3,649	3,832	4,023
Women	1,718	1,874	1,968	2,066
Men	1,356	1,479	1,553	1,631
Persons of self-described gender	271	296	311	326
Permanent - Part time	760	829	871	914
Women	622	678	712	748
Men	97	106	112	117
Persons of self-described gender	41	45	47	49
Total Western Leisure Services	4,105	4,479	4,702	4,938
Total for Permanent Staff	143,839	153,492	162,845	172,525
Casuals, temporary and other expenditure	53,161	56,692	60,165	63,758
Capitalised labour costs	(7,264)	(7,761)	(8,251)	(8,758)
Total staff expenditure	189,737	202,423	214,759	227,526

	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE
CEO's Office \ Chief of Staff				
Permanent - Full time	16.5	16.8	17.0	17.3
Women	10.1	10.3	10.4	10.6
Men	6.4	6.5	6.6	6.7
Total CEO's Office \ Chief of Staff	16.9	17.2	17.5	17.8
Corporate Services				
Permanent - Full time	219.4	223.4	227.0	230.2
Women	153.8	156.7	159.2	161.5
Men	65.5	66.7	67.8	68.8
Permanent - Part time	9.9	10.1	10.3	10.4
Women	8.8	8.9	9.1	9.2
Men	1.1	1.2	1.2	1.2
Total Corporate Services	229.3	233.5	237.2	240.6
Planning & Liveability				
Permanent - Full time	198.9	202.5	205.8	208.7
Women	110.3	112.3	114.1	115.7
Men	87.6	89.3	90.7	92.0
Persons of self-described gender	1.0	1.0	1.0	1.0
Permanent - Part time	15.7	16.0	16.3	16.5
Women	13.2	13.4	13.7	13.8
Men	2.5	2.6	2.6	2.7
Total Planning & Liveability	214.6	218.6	222.0	225.2
City Life				
Permanent - Full time	264.4	269.2	273.5	277.5
Women	212.1	216.0	219.4	222.6
Men	52.3	53.2	54.1	54.9
Permanent - Part time	239.9	244.3	248.2	251.8
Women	230.6	234.8	238.6	242.0
Men	9.3	9.5	9.6	9.8
Total City Life	504.2	513.5	521.7	529.2
City Operations				
Permanent - Full time	383.7	390.8	397.0	402.7
Women	99.2	101.0	102.7	104.1
Men	284.5	289.8	294.4	298.6
Permanent - Part time	50.5	51.4	52.2	53.0
Women	27.6	28.2	28.6	29.0
Men	22.8	23.2	23.6	23.9
Total City Operations	434.2	442.2	449.2	455.7
Western Leisure Services				
Permanent - Full time	39.0	39.0	39.0	39.0
Women	20.0	20.0	20.0	20.0
Men	15.8	15.8	15.8	15.8
Persons of self-described gender	3.2	3.2	3.2	3.2
Permanent - Part time	11.8	11.8	11.8	11.8
Women	9.7	9.7	9.7	9.7
Men	1.5	1.5	1.5	1.5
Persons of self-described gender	0.6	0.6	0.6	0.6
Total Western Leisure Services	50.8	50.8	50.8	50.8
Casuals and temporary staff	211.2	215.1	218.5	221.7
Total staff numbers	1,661.3	1,691.0	1,717.0	1,741.0
Capitalised labour	(52.8)	(53.8)	(54.7)	(55.4)
Total staff numbers for operating expenditure	1,608.5	1,637.2	1,662.3	1,685.6

(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 2023/24 the FGRS cap has been set at 3.50%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 3.50% in line with the rate cap.

This will raise total rates and charges of \$285.2M in 2023/24.

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

	2022/23 Forecast	2023/24 Budget	Change	%
	\$'000	\$'000	\$'000	
General Rates*	213,378	227,159	13,781	6.46%
Municipal Charge*	7,567	8,147	580	7.66%
Waste Management Charge	36,915	41,871	4,956	13.42%
Supplementary Rates and Rate adjustments	3,515	3,973	459	13.05%
Supplementary Charges	1,339	1,360	21	1.54%
Interest on Rates and Charges	2,698	2,471	(227)	(8.43%)
Revenue in lieu of rates	253	262	9	3.50%
Total rates and charges	265,666	285,243	19,577	7.37%

*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	2022/23 cents/\$CIV*	2023/24 cents/\$CIV*	Change
Recreational Land	0.1140	0.1118	-1.97%
Developed Land	0.2280	0.2235	-1.97%
Commercial Developed Land	0.3192	0.3129	-1.97%
Industrial Developed Land	0.3648	0.3576	-1.97%
Residential Development Land	0.3876	0.3800	-1.97%
Residential Vacant Land	0.3648	0.3576	-1.97%
Commercial Vacant Land	0.3876	0.3800	-1.97%
Industrial Vacant Land	0.4104	0.4023	-1.97%
Farm Land	0.1824	0.1788	-1.97%
Rural Lifestyle Land	0.2052	0.2012	-1.97%
Rural Vacant Land	0.2280	0.2235	-1.97%

Note that the rate in the dollar reflects a 1.97% decrease due to changes in property valuations and compliance with the 3.5% 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	Budget	Change	
	2022/23 \$'000	2023/24 \$'000	\$'000	%
Recreational Land	59	44	(15)	-25.19%
Developed Land	140,897	151,317	10,420	7.40%
Commercial Developed Land	13,891	14,167	276	1.99%
Industrial Developed Land	30,253	33,021	2,768	9.15%
Residential Development Land	7,035	5,410	(1,625)	-23.10%
Residential Vacant Land	11,202	12,514	1,312	11.71%
Commercial Vacant Land	373	429	56	14.95%
Industrial Vacant Land	4,103	4,704	601	14.65%
Farm Land	1,932	2,056	124	6.43%
Rural Lifestyle Land	2,517	2,557	40	1.57%
Rural Vacant Land	1,060	941	(119)	-11.21%
Total amount to be raised by general rates	213,320	227,159	13,839	6.49%

Note that the increase in rates revenue budgeted to be collected in 2023/24 is higher than 3.50% because it also includes rates raised on new properties which had first come into rating at some point in 2022/23. These properties are then fully rated in 2023/24.

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	Budget	Change	
	2022/23 Number	2023/24 Number	Number	%
Recreational Land	7	7	-	0.00%
Developed Land	101,749	105,947	4,198	4.13%
Commercial Developed Land	2,626	2,675	49	1.87%
Industrial Developed Land	3,419	3,593	174	5.09%
Residential Development Land	88	83	(5)	-5.68%
Residential Vacant Land	8,595	8,881	286	3.33%
Commercial Vacant Land	51	54	3	5.88%
Industrial Vacant Land	405	456	51	12.59%
Farm Land	392	387	(5)	-1.28%
Rural Lifestyle Land	450	444	(6)	-1.33%
Rural Vacant Land	80	78	(2)	-2.50%
Total number of assessments	117,862	122,605	4,743	4.02%

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	Budget	Change	
	2022/23 \$'000	2023/24 \$'000	\$'000	%
Recreational Land	51,675	39,435	(12,240)	-23.69%
Developed Land	61,796,716	67,703,304	5,906,588	9.56%
Commercial Developed Land	4,351,757	4,527,616	175,859	4.04%
Industrial Developed Land	8,293,017	9,233,993	940,976	11.35%
Residential Development Land	1,814,930	1,423,859	(391,071)	-21.55%
Residential Vacant Land	3,070,631	3,499,408	428,778	13.96%
Commercial Vacant Land	96,284	112,906	16,623	17.26%
Industrial Vacant Land	999,768	1,169,297	169,529	16.96%
Farm Land	1,058,960	1,149,795	90,835	8.58%
Rural Lifestyle Land	1,226,790	1,271,150	44,360	3.62%
Rural Vacant Land	464,845	421,055	(43,790)	-9.42%
Total value of land	83,225,372	90,551,817	7,326,446	8.80%

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

Type of Charge	Budget Per	Budget Per	Change	
	Rateable Property 2022/23	Rateable Property 2023/24	\$	%
Municipal	64.20	66.45	2.25	3.50%

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	Budget	Change	
	2022/23	2023/24	\$	%
Municipal	7,567,241	8,146,668	579,427	7.66%

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	Budget Per	Change	
	Rateable Property 2022/23	Rateable Property 2023/24	\$	%
Waste Management Charge*	353.00	390.40	37.40	10.59%

The increase in Waste Management Charges is in line with the running costs Council expects to incur in 2023/24 to deliver a cost neutral service.

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

Type of Charge	Budget	Budget	Change	
	2022/23	2023/24	\$	%
Waste Management Charge	37,205,500	41,871,184	4,665,684	12.54%

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	Budget	Change	
	2022/23	2023/24	\$'000	%
Rates and Charges	259,126	279,648	20,522	7.92%
Supplementary Rates and Charges	7,282	5,333	(1,949)	-26.76%
Payment in Lieu of Rates	248	262	14	5.63%
Total Rates and charges	266,656	285,243	18,588	6.97%

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 2022/23 \$	Budget 2023/24 \$
Total Rates	\$ 227,370,880	\$ 235,306,002
Number of rateable properties	122,605	122,605
Base Average Rate	\$ 1,854.50	\$ 1,919.22
Maximum Rate Increase (set by the State Government)	1.75%	3.50%
Capped Average Rate		\$1,919.41
Maximum General Rates and Municipal Charges Revenue		\$ 235,328,861
Budgeted General Rates and Municipal Charges Revenue		\$ 235,306,002
Budgeted Supplementary Rates		\$ 4,929,674
Budgeted Total Rates and Municipal Charges Revenue		\$ 240,235,676

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 (2023/24: estimated \$3.9M and 2022/23: \$3.5M)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa

4.1.1(n) Differential rates

Refer to Appendix A

4.1.2 Rate Rebates

Sanctuary Lakes public works and service rebate

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

The nature of the works undertaken alleviate the need for Council to provide some of its standard services to this community. Council has therefore agreed to 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 2023/24 is \$232.54 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 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.

18 December 2023 until 17 December 2024

- the Mayoral allowance is \$125,944 per annum.
- the Deputy Mayor allowance is \$62,972 per annum.
- the Councillor allowance is \$38,047 per annum.

4.1.4 Statutory fees and fines

	Forecast	Budget	Change	
	Actual 2022/23 \$'000	2023/24 \$'000	\$'000	%
Town planning fees	14,196	15,129	933	6.57%
Infringements and costs	6,741	5,239	(1,502)	-22.28%
Court recoveries	652	752	100	15.33%
Land information certificates	355	369	14	3.94%
Total Statutory fees and fines	21,944	21,489	(455)	-2.07%

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

2022/23 forecast includes a higher number of infringements due to an increased focus on local law enforcement in traffic management and animal registrations. 2023/24 expects a slight decline in the number of infringements.

4.1.5 User fees

	Forecast	Budget	Change	
	Actual 2022/23 \$'000	2023/24 \$'000	\$'000	%
Aged & health services	426	524	98	23.05%
Building services	1,810	1,926	117	6.44%
Child care/children's programs	2,052	535	(1,517)	-73.93%
Cost recoveries	7,067	5,593	(1,474)	-20.86%
Leisure centre & recreation	13,413	16,378	2,965	22.10%
Other fees and charges	1,849	2,222	373	20.19%
Registration & other permits	1,106	1,352	246	22.29%
Waste management services	40,626	45,600	4,974	12.24%
Total user fees	68,348	74,130	5,782	8.46%

The State Government's Best Start, Best Life reform which provides free kinder from 2023 will result in lower user fees revenue in 2023/24. However, this reduction is expected to be fully offset by additional grant funding from the State Government for Early Education and Care already included in the grants section.

2022/23 forecast for Cost recoveries includes \$1.4M unbudgeted revenue related to forfeiture of trust bonds. This budget does not contemplate any revenue from trust bond forfeitures in 2023/24.

In 2023/24 the leisure centre and recreation programs are expected to have higher attendance. This includes Council's subsidiary operations Western Leisure Services.

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

4.1.6 Grants

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

	Forecast	Budget	Change	
	Actual 2022/23 \$'000	2023/24 \$'000	\$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	15,801	27,390	11,589	73.34%
State funded grants	47,305	51,499	4,193	8.86%
Total grants received	63,106	78,889	15,783	25.01%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	6,848	22,720	15,872	231.79%
General home care	1,660	1,769	109	6.59%
Early education and care	25	-	(25)	-100.00%
Maternal and child health	40	33	(7)	-17.74%
Recurrent - State Government				
Aged care	1,873	1,898	25	1.33%
School crossing supervisors	1,115	1,215	100	8.97%
Libraries	1,593	1,624	31	1.96%
Maternal and child health	7,389	7,623	233	3.16%
Community programs & activities	166	166	-	0.00%
Early education and care	17,357	20,388	3,030	17.46%
Open Space Management	16	15	(1)	-7.48%
Public health education and enforcement	25	25	-	0.00%
Youth	80	80	-	0.00%
Total recurrent grants	38,188	57,556	19,368	50.72%
Non-recurrent - Commonwealth Government				
General home care	171	-	(171)	-100.00%
Non-recurrent - State Government				
Aged care	71	-	(71)	-100.00%
Early education and care	136	90	(46)	-33.72%
Community programs & activities	2,116	2,078	(37)	-1.76%
Libraries	48	-	(48)	-100.00%
Maternal and child health	46	-	(46)	-100.00%
Natural Environment & Tree Management	739	480	(259)	-35.04%
Community safety	80	80	-	0.00%
Emergency Management	194	120	(74)	-38.14%
Environmental planning	-	20	20	
Total non-recurrent grants	3,600	2,868	(732)	-20.33%
Total operating grants	41,788	60,424	18,637	44.60%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	1,502	1,502	-	0.00%
Total recurrent grants	1,502	1,502	-	0.00%
Non-recurrent - Commonwealth Government				
Footpaths and Cycleways	2,186	866	(1,319)	-60.37%
Parks, Open Space and Streetscapes	2,221	-	(2,221)	-100.00%
Buildings	551	-	(551)	-100.00%
Recreational, Leisure and Community Facilities	420	500	80	19.15%
Roads	178	-	(178)	-100.00%
Non-recurrent - State Government				
Parks, Open Space and Streetscapes	2,715	1,625	(1,090)	-40.15%
Recreational, Leisure and Community Facilities	11,341	13,971	2,630	23.19%
Waste Management	170	-	(170)	-100.00%
Library Books	35	-	(35)	-100.00%
Total non-recurrent grants	19,817	16,963	(2,854)	-14.40%
Total capital grants	21,318	18,464	(2,854)	-13.39%
Total Grants	63,106	78,889	15,783	25.01%

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. 2022/23 forecast for the Financial Assistance Grants contemplates the receipt of only \$6.8M of the 2022/23 Financial Assistance Grants after an advance payment of \$14.8M was received in 2021/22. 2023/24 budget and following years assume a complete reception of each year's Financial Assistance Grants.

Recurrent grants for Early education and care are anticipated to increase as the State Government has introduced the kindergarten funding reform, which makes kinder education free to all families regardless of their concession status. The revenue from these grants completely offset the reduction in kinder fees explained in the User Fees category.

Capital grants include monies received from the Commonwealth government mostly related to the Local Roads and Community Infrastructure Program (LRCI), which expects \$4.2M less funding in 2023/24. Conversely, the State Government funding for community facilities projects is anticipated to be \$1.3 million higher than 2022/23 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	Budget	Change	
	Actual 2022/23 \$'000	2023/24 \$'000	\$'000	%
Monetary	56,862	43,658	(13,204)	-23.22%
Non-monetary	123,843	192,563	68,720	55.49%
Total contributions	180,705	236,222	55,516	30.72%

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

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

4.1.8 Other income

	Forecast	Budget	Change	
	Actual 2022/23 \$'000	2023/24 \$'000	\$'000	%
Interest	17,870	20,041	2,172	12.15%
Investment property rental	1,692	1,784	92	5.45%
Total other income	19,562	21,826	2,264	11.57%

2023/24 budget anticipates an increase in interest income from term deposits held by the Council, as interest rates continue to rise.

4.1.9 Employee costs

	Forecast	Budget	Change	
	Actual	2023/24	\$'000	%
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Wages and salaries	146,040	157,191	11,152	7.64%
WorkCover	2,669	3,459	790	29.59%
Superannuation	15,278	16,836	1,558	10.20%
Fringe benefits tax	400	400	-	0.00%
Other	10,660	11,850	1,190	11.17%
Total employee costs	175,047	189,737	14,690	8.39%

2023/24 budget expects an increase in the Employee Costs category primarily driven by the provisions within the EBA, oncost increases (including the 0.5% increase in Superannuation Guarantee from 1 July 2023), cost of additional FTEs related to new initiatives and new positions funded from additional grants received by Council.

2023/24 budget also expects an increase in Workcover after the Victorian government announced an increase in the Average Premium Rate for 2023/24.

4.1.10 Materials and services

	Forecast	Budget	Change	
	Actual	2023/24	\$'000	%
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Building Maintenance	2,853	2,511	(341)	-11.96%
Consultants	8,970	8,700	(271)	-3.02%
Fleet Services Contracts	1,036	1,076	39	3.80%
General Maintenance	58,907	59,880	973	1.65%
Information Technology	11,699	13,124	1,425	12.18%
Insurance	2,482	2,718	237	9.54%
Marketing & Promotion Contracts	3,233	3,053	(180)	-5.56%
Office Administration	2,862	3,418	556	19.43%
Other Contract Payments	5,702	5,966	263	4.62%
Utilities	8,501	8,844	342	4.03%
Waste Services contracts	52,735	57,026	4,291	8.14%
Total materials and services	158,980	166,316	7,335	4.61%

Budget for 2023/24 anticipates an increase in the Materials and Services category, primarily due to the following:

- Decrease in Building maintenance expenditure after Council signed a new 3 year building maintenance contract which is expected to result in lower maintenance costs for the organisation.
- Information Technology related expenditure has increased due to the additional Software Licences and Cyber-Security.
- Additional Office administration expenses compared to 2022/23 forecast as a result of more staff returning to work in Council premises for more days a week.
- Higher EPA levy expenditure as a result of additional tonnes expected to come into the landfill.

4.1.11 Depreciation

	Forecast	Budget	Change	
	Actual	2023/24	\$'000	%
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Property	16,330	16,714	383	2.35%
Plant & equipment	5,432	5,560	127	2.35%
Infrastructure	83,678	85,642	1,963	2.35%
Total depreciation	105,441	107,915	2,474	2.35%

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

4.1.12 Amortisation - Intangible assets

	Forecast	Budget	Change	
	Actual 2022/23 \$'000	2023/24 \$'000	\$'000	%
Intangible assets	2,059	1,485	(574)	-27.87%
Total amortisation - intangible assets	2,059	1,485	(574)	-27.87%

Amortisation of Intangible assets is mainly related to the airspace available in the active landfill cell. 2023/24 budget expects a reduction in amortisation expenses because the current active cell has lower capacity compared to the active cell in 2022/23.

4.1.13 Amortisation - Right of use assets

	Forecast	Budget	Change	
	Actual 2022/23 \$'000	2023/24 \$'000	\$'000	%
Right of use assets				
Property	1,216	1,329	113	9.31%
Vehicles	1,348	1,464	115	8.56%
Total amortisation - right of use assets	2,564	2,793	229	8.92%

4.1.14 Other expenses

	Forecast	Budget	Change	
	Actual 2022/23 \$'000	2023/24 \$'000	\$'000	%
Auditors' remuneration - VAGO - audit of the financial and performance statements etc	93	96	3	3.13%
Auditors' remuneration - internal	220	260	40	18.11%
Councillors allowances	540	525	(15)	-2.84%
Operating lease rentals	43	109	66	152.13%
Grants & contributions	3,991	3,534	(457)	-11.45%
Total other expenses	4,887	4,523	(364)	-7.45%

2022/23 forecast includes additional once-off sponsorships and grants provided to the community which are not considered in 2023/24 budget.

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 2022/23 levels.

Provisions include accrued long service leave, annual leave and rostered days off owing to employees and the future cost of rehabilitating and restoring the RDF site. RDF rehabilitation activities will use \$10.4m of this provision during 2023/24.

Interest-bearing liabilities are expected to increase in 2023/24 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	Budget	Projections		
	Actual 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Amount borrowed as at 30 June of the prior year	15,000	15,000	49,275	101,425	125,057
Amount proposed to be borrowed	-	34,983	56,193	46,978	25,352
Amount projected to be redeemed	-	(708)	(4,043)	(23,346)	(12,747)
Amount of borrowings as at 30 June	15,000	49,275	101,425	125,057	137,662

Currently, Council does not have any borrowings to be refinanced.

2023/24 budget and the 3 subsequent years expect additional borrowings to assist the funding of the capital works program. Any borrowings undertaken will be subject to Council endorsement at that time.

4.2.4 Leases by category

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

	Forecast	Budget
	Actual 2022/23 \$'000	2023/24 \$'000
Right-of-use assets		
Property	17,913	17,727
Vehicles	5,955	5,077
Total right-of-use assets	23,868	22,803
Lease liabilities		
Current lease Liabilities		
Land and buildings	1,206	1,028
Plant and equipment	1,425	1,403
Total current lease liabilities	2,631	2,431
Non-current lease liabilities		
Land and buildings	16,718	17,352
Plant and equipment	5,240	4,050
Total non-current lease liabilities	21,958	21,402
Total lease liabilities	24,589	23,833

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current weighted average borrowing rate is 4.22%.

4.3 Statement of changes in Equity

4.3.1 Reserves

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

4.3.2 Equity

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

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

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

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

4.4.2 Net cash flows provided by/used in investing activities

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

4.4.3 Net cash flows provided by/used in financing activities

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

5a. Targeted performance indicators

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

Targeted performance indicators - Service

Indicator	Measure	Notes	Actual 2021/22	Forecast 2022/23	Target 2023/24	Target Projections			Trend +/-
						2024/25	2025/26	2026/27	
Governance									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	65	67	66	66	66	66	o
Roads									
Sealed local roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	98.68%	98.68%	98.68%	98.68%	98.68%	98.68%	o
Statutory planning									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	3	50.61%	60.00%	60.00%	60.00%	60.00%	60.00%	o
Waste management									
Kerbside collection waste diverted from landfill	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	38.36%	36.50%	36.50%	36.50%	36.50%	36.50%	o

Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual 2021/22	Forecast 2022/23	Target 2023/24	Target Projections			Trend +/-
						2024/25	2025/26	2026/27	
Liquidity									
Working Capital	Current assets / current liabilities	5	431.78%	408.83%	400.09%	349.92%	360.29%	328.32%	(-)
Obligations									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	6	36.37%	76.78%	95.38%	67.86%	66.97%	78.79%	o
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	7	65.58%	63.39%	61.36%	62.24%	62.74%	63.22%	o
Efficiency									
Expenditure level	Total expenses / no. of property assessments	8	\$3,593.78	\$3,688.48	\$3,754.75	\$3,908.09	\$4,015.59	\$4,128.37	(+)

5b. Financial performance indicators

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

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

Indicator	Measure	Notes	Actual 2021/22	Forecast 2022/23	Budget 2023/24	Projections			Trend +/-
						2024/25	2025/26	2026/27	
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	-9.98%	-7.90%	-2.40%	-5.23%	-6.08%	-6.96%	(-)
Liquidity									
Unrestricted cash	Unrestricted cash / current liabilities	10	35.43%	35.52%	26.10%	14.33%	14.66%	5.80%	(-)
Obligations									
Loans and borrowings compared to rates	Interest bearing loans and borrowings / rate revenue	11	5.94%	5.65%	17.27%	33.47%	38.98%	40.61%	(-)
Loans and borrowings repayments compared to rates	Interest and principal repayments on interest bearing loans & borrowings / rate revenue		15.84%	0.00%	0.25%	1.33%	7.28%	3.76%	(-)
Indebtedness	Non-current liabilities / own source revenue		19.45%	13.62%	18.88%	25.34%	32.32%	32.66%	(-)
Stability									
Rates effort	Rate revenue / CIV of rateable properties in the municipality	12	0.34%	0.32%	0.32%	0.32%	0.32%	0.32%	o
Efficiency									
Revenue level	General rates and municipal charges / no. of property assessments	13	\$1,834.9	\$1,841.7	\$1,898.3	\$1,944.2	\$1,997.8	\$2,052.8	o

Key to Forecast Trend:

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

Notes to indicators

5a

- 1. Satisfaction with community consultation and engagement** - Trend based target on average years results.
- 2. Sealed local roads below the intervention level** - Target set in accordance with Road Management Plan.
- 3. Planning applications decided within the relevant required time** - Priority continues to focus on providing an efficient end to end customer experience.
- 4. Kerbside collection waste diverted from landfill** - Target based on current service delivery model.
- 5. 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 2023/24 year even after the spending of cash reserves to complete that year's capital program. The trend in outer years is to remain stable and within targeted levels.
- 6. Asset renewal** - This percentage indicates the amount of spend by Council on renewal and upgrade of assets against the depreciation charge (depreciation is an indication of the decline in the value of its existing capital assets). Wyndham is in a high growth phase and this requires capital funding to be prioritised towards new assets. The level of funding allocated to asset renewal and upgrade is reviewed as part of the planning and budgeting process and Council continues to actively seek out opportunities to renew and upgrade its asset base.
- 7. Rates concentration** - An indicator of the broad objective that revenue should be generated from a range of sources. Trend indicates a steady reliance on rate revenue compared to all other revenue sources during this 4 year period.
- 8. Expenditure level** - This indicator shows the expenditure Council incurs per property in a financial year. The trend indicates a steady increase of Council expenditure invested in goods and services for the municipality.
- 9. Adjusted underlying result** - An indicator of the sustainable operating result required to enable Council to continue to provide essential services and meet its objectives. The year end surplus and total revenue is adjusted to remove non-recurrent capital grants, capital cash and non-cash contributions, which will then result in an indicator that better demonstrates Council's underlying operating position. Insufficient surplus being generated to fund operations is projected for Budget year 23/24 and future years.
- 10. Unrestricted Cash** - Although aggregate cash holdings are increasing, this is primarily due to the steady inflow in developer contributions. The developer contribution funds are required to be held for specific projects and are therefore considered 'restricted' funds. This leaves a lower proportion of our cash holdings that are unrestricted.
- 11. Debt compared to rates** - Indicator of the broad objective that the level of interest bearing loans and borrowings (including repayments) should be appropriate to the size and nature of a council activities. Trend reflects Council's intention to borrow further funds of up to \$42.3 million in 2023/24.

6 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2023/24 year, classified by expenditure type and funding source.

6.1 Summary

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000	%
Property	34,403	24,363	(10,040)	-29.18%
Plant and equipment	6,308	9,902	3,594	56.97%
Infrastructure	93,644	133,134	39,490	42.17%
Total	134,355	167,399	33,044	24.59%

	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	24,363	20,356	3,292	715	-	-	8,083	16,281
Plant and equipment	9,902	1,405	8,497	-	-	-	9,902	-
Infrastructure	133,134	68,572	22,986	41,576	18,014	34,479	62,647	17,994
Total	167,399	90,333	34,775	42,291	18,014	34,479	80,631	34,275

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 2023/24 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 2023/24 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 Improvements								
<i>RDF Cell Design & Construction Program</i>	4,076	4,076	-	-	-	-	4,076	-
Buildings								
<i>Werribee Catalyst Site Payments</i>	12,000	12,000	-	-	-	-	-	12,000
<i>Early Education & Care Service Compliance Upgrades</i>	500	-	-	500	-	-	500	-
<i>Building Asset Renewal Plan</i>	2,482	-	2,482	-	-	-	2,482	-
<i>Wyn-R Project : Reduction-Renewables-Resilience</i>	4,281	4,281	-	-	-	-	-	4,281
Building Improvements								
<i>Building Compliance and Essential Safety Program</i>	500	-	500	-	-	-	500	-
<i>Quantin Binnah Improvements</i>	310	-	310	-	-	-	310	-
Heritage buildings								
<i>Doherty's House Upgrade</i>	215	-	-	215	-	-	215	-
TOTAL PROPERTY	24,363	20,356	3,292	715	-	-	8,083	16,281
PLANT AND EQUIPMENT								
Plant, Machinery and Equipment								
<i>Fleet Replacement Program</i>	5,518	-	5,518	-	-	-	5,518	-
Fixtures, Fittings and Furniture								
<i>Furniture, Fittings & Equipment Kinder On School Site (Black Forest East, Tarneit North & Truganina North)</i>	680	680	-	-	-	-	680	-
Computers and Telecommunications								
<i>Technology Refresh Program</i>	1,601	-	1,601	-	-	-	1,601	-
Heritage Plant and Equipment								
<i>Public Art Funding Pool</i>	725	725	-	-	-	-	725	-
Library books								
<i>Library Resource Collection</i>	1,378	-	1,378	-	-	-	1,378	-
TOTAL PLANT AND EQUIPMENT	9,902	1,405	8,497	-	-	-	9,902	-

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								
<i>Road Surface Renewal Program</i>	2,635	-	2,635	-	-	-	2,635	-
<i>Road Safety Improvements</i>	230	-	-	230	-	-	230	-
<i>Road Reconstructions (Various)</i>	8,400	-	8,400	-	-	-	8,400	-
<i>Road Reconstruction Forward Design Program</i>	1,000	-	1,000	-	-	-	1,000	-
<i>Widen Little River Roads</i>	3,000	-	-	3,000	-	-	3,000	-
<i>Tarneit Road duplication (Shaws Rd to Railway Ave)</i>	1,680	-	-	1,680	-	-	1,680	-
<i>Tarneit Road Duplication (Sayers Rd to Leakes Rd)</i>	4,500	-	-	4,500	-	4,500	-	-
<i>Leakes Road (Tarneit Road to Derrimut Road)</i>	2,200	-	-	2,200	-	2,000	200	-
<i>Dohertys Road Duplication – Tarneit Rd to Sapling Blvd</i>	771	-	-	771	-	771	-	-
<i>Morris Rd master plan</i>	50	-	-	50	-	-	50	-
<i>Ison Road (Princes Highway to Melbourne-Geelong Rail Line)</i>	1,500	1,500	-	-	-	1,500	-	-
<i>Duplication of Ashcroft Avenue, Williams Landing</i>	150	-	-	150	-	-	150	-
<i>Davis/Dohertys Road intersection</i>	2,500	-	-	2,500	-	1,351	1,149	-
<i>Ballan Rd/ Armstrong Rd Intersection (Westlink)</i>	140	-	-	140	-	140	-	-
<i>Hobbs Road Extension Design (Ballan to Sayers)</i>	4,500	4,500	-	-	-	4,500	-	-
Bridges								
<i>Three Bridges Allura Estate</i>	1,652	1,652	-	-	-	396	1,256	-
Footpaths and Cycleways								
<i>Footpath Renewal</i>	2,000	-	2,000	-	-	-	2,000	-
<i>Active Transport Network</i>	3,000	3,000	-	-	2,368	-	632	-
Drainage								
<i>WSUD Asset Masterplan Wetland design</i>	1,261	1,261	-	-	-	-	1,261	-
<i>WSUD Asset Masterplan Bioretention system design</i>	308	308	-	-	-	-	308	-
<i>Healthier Waterways Wetland Rectification Program</i>	728	-	-	728	-	-	728	-
<i>Drainage Renewal</i>	100	-	100	-	-	-	100	-
<i>Little River Drainage and Domestic Wastewater Strategy Implementation</i>	985	-	-	985	-	-	985	-
<i>K Road Cliffs Drainage Improvements</i>	3,600	-	-	3,600	-	-	3,600	-
Recreational, Leisure and Community Facilities								
<i>Webster Street Reserve Masterplan implementation (Bensonhurst Parade Reserve Pavilion & Carpark)</i>	4,751	4,751	-	-	-	-	3,251	1,500
<i>Truganina Community Centre</i>	10,134	10,134	-	-	300	5,956	2,609	1,269
<i>Tarneit North Master Plan Implementation - Active Open Space</i>	11,023	11,023	-	-	750	5,342	3,282	1,649
<i>Sports Facility Capital Development Guide Retrofitting Project</i>	3,710	-	-	3,710	2,300	-	1,410	-
<i>Lawrie Emmins Reserve Master Plan Implementation (Sayers Rd Youth Precinct)</i>	2,368	-	-	2,368	-	-	2,368	-

Capital Works Area	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<i>Brookdale Road Reserve (Point Cook) Master Plan Implementation</i>	610	610	-	-	-	494	116	-
<i>Black Forest Road South Community Centre</i>	5,000	5,000	-	-	2,500	2,500	-	-
<i>Major Leisure Facilities Renewal Works</i>	3,566	-	3,566	-	-	-	3,566	-
<i>Wyndham's Third Indoor Leisure Facility</i>	190	190	-	-	-	-	190	-
<i>Wyndham Cultural Centre Facility Development Plan</i>	1,900	-	-	1,900	1,500	-	400	-
<i>Vincent Crescent Neighbourhood Renewal</i>	180	-	-	180	180	-	-	-
<i>Tarneit Community and Performing Arts Centre - planning</i>	100	100	-	-	50	50	-	-
<i>Riverdale S-91-02 Reserve (Tarneit) Master Plan</i>	306	306	-	-	-	300	6	-
<i>Riverdale Community Precinct - planning</i>	50	50	-	-	-	50	-	-
<i>Public Toilet Strategy</i>	1,000	1,000	-	-	-	-	1,000	-
<i>Presidents Park MasterPlan - Implementation</i>	1,486	-	-	1,486	320	-	1,166	-
<i>Newmarket Road Reserve (Werribee Riverwalk) Master Plan</i>	289	289	-	-	-	-	289	-
<i>Mossfiel Integrated Family Centre</i>	2,754	-	-	2,754	1,254	-	1,500	-
<i>Manor Lakes North Reserve Master Plan Implementation</i>	3,628	3,628	-	-	-	3,628	-	-
<i>Jamieson Way Masterplan Implementation - Stage 1</i>	3,000	-	-	3,000	3,000	-	-	-
<i>Chirnside Park Sports Pavilion – Fire protection system</i>	826	826	-	-	-	-	826	-
<i>Chirnside Park Master Plan Implementation</i>	578	-	-	578	-	-	578	-
<i>Black Forest Road North Library, Community Centre and Performing Arts Centre - planning</i>	500	500	-	-	-	500	-	-
<i>Alfred Road Reserve (Werribee) Master Plan Implementation</i>	8,368	8,368	-	-	1,868	500	-	6,000
<i>Soldiers Reserve Planning</i>	20	-	-	20	-	-	20	-
Waste Management								
<i>Waste Shredder</i>	1,100	1,100	-	-	-	-	-	1,100
<i>Waste Presort, Organics Processing and Baling Facility</i>	2,000	2,000	-	-	-	-	-	2,000
<i>RDF Stormwater Water Management</i>	737	737	-	-	-	-	-	737
<i>RDF Mobile Plant & Equipment</i>	1,500	1,500	-	-	-	-	-	1,500
<i>RDF Leachate Management Program</i>	2,240	2,240	-	-	-	-	-	2,240

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>Werribee Streetscape Framework</i>	850	-	-	850	-	-	850	-
<i>Greening The Pipeline</i>	2,000	2,000	-	-	-	-	2,000	-
<i>270A Bulban Rd – Remediation, Dog Park & Open Space</i>	474	-	-	474	-	-	474	-
<i>Playground / Park Upgrade</i>	1,449	-	1,449	-	-	-	1,449	-
<i>Parks Asset Renewal Projects</i>	2,636	-	2,636	-	-	-	2,636	-
<i>Outdoor Recreation Renewal</i>	1,200	-	1,200	-	-	-	1,200	-
<i>Wyndham Coastal & Marine Management Plan Implementation</i>	2,010	-	-	2,010	1,625	-	385	-
<i>Werribee City Centre Strategic Framework Refresh</i>	150	-	-	150	-	-	150	-
<i>Sports Facility Strategy - Implementation</i>	500	-	-	500	-	-	500	-
<i>Dog Off Leash Parks</i>	1,063	-	-	1,063	-	-	1,063	-
TOTAL INFRASTRUCTURE	133,134	68,572	22,986	41,576	18,014	34,479	62,647	17,994
TOTAL NEW CAPITAL WORKS	167,399	90,333	34,775	42,291	18,014	34,479	80,631	34,275

Summary of Planned Capital Works Expenditure
For the years ending 30 June 2025, 2026 & 2027

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									
Land improvements	8,912	8,912	-	-	8,912	-	-	8,912	-
Total Land	8,912	8,912	-	-	8,912	-	-	8,912	-
Buildings	13,147	8,621	4,526	-	13,147	-	-	9,046	4,101
Heritage buildings	1,500	-	-	1,500	1,500	-	-	-	1,500
Building improvements	2,347	-	2,347	-	2,347	-	-	2,347	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
Total Buildings	16,994	8,621	6,873	1,500	16,994	-	-	11,393	5,601
Total Property	25,906	17,533	6,873	1,500	25,906	-	-	20,305	5,601
Plant and Equipment									
Heritage plant and equipment	474	474	-	-	474	-	-	474	-
Plant, machinery and equipment	5,500	-	5,500	-	5,500	-	-	5,500	-
Computers and telecommunications	1,808	-	1,808	-	1,808	-	-	1,808	-
Library books	1,382	-	1,382	-	1,382	-	-	1,382	-
Total Plant and Equipment	9,164	474	8,689	-	9,164	-	-	9,164	-
Infrastructure									
Roads	65,774	13,000	13,600	39,174	65,774	1,500	34,646	23,764	5,865
Footpaths and cycleways	5,000	3,000	2,000	-	5,000	-	-	5,000	-
Drainage	2,418	1,631	768	20	2,418	-	-	2,418	-
Recreational, leisure and community facilities	67,575	56,141	1,000	10,434	67,575	6,358	27,289	12,411	21,516
Waste management	22,074	22,074	-	-	22,074	-	-	-	22,074
Parks, open space and streetscapes	15,418	-	8,855	6,564	15,418	-	200	15,218	-
Total Infrastructure	178,260	95,845	26,223	56,192	178,260	7,858	62,135	58,812	49,455
Total Capital Works Expenditure	213,329	113,853	41,785	57,692	213,329	7,858	62,135	88,280	55,056

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									
Land improvements	5,520	5,520	-	-	5,520	-	-	5,520	-
Total Land	5,520	5,520	-	-	5,520	-	-	5,520	-
Buildings	1,768	-	1,768	-	1,768	-	-	1,768	-
Heritage buildings	500	-	-	500	500	-	-	500	-
Total Buildings	2,268	-	1,768	500	2,268	-	-	2,268	-
Total Property	7,788	5,520	1,768	500	7,788	-	-	7,788	-
Plant and Equipment									
Heritage plant and equipment	325	325	-	-	325	-	-	325	-
Plant, machinery and equipment	5,282	-	5,282	-	5,282	-	-	5,282	-
Library books	1,666	-	1,666	-	1,666	-	-	1,666	-
Total Plant and Equipment	7,273	325	6,948	-	7,273	-	-	7,273	-
Infrastructure									
Roads	58,962	13,200	12,950	32,812	58,962	1,500	34,392	23,070	-
Footpaths and cycleways	4,000	2,000	2,000	-	4,000	-	-	4,000	-
Drainage	808	291	518	-	808	-	-	808	-
Recreational, leisure and community facilities	86,112	76,378	1,000	8,734	86,112	20,116	34,878	20,575	10,543
Waste management	21,588	21,588	-	-	21,588	-	-	800	20,788
Parks, open space and streetscapes	12,458	-	7,004	5,455	12,458	-	-	12,458	-
Total Infrastructure	183,929	113,457	23,472	47,000	183,929	21,616	69,270	61,712	31,331
Total Capital Works Expenditure	198,989	119,302	32,187	47,500	198,989	21,616	69,270	76,772	31,331

2026/27	Asset Expenditure Types				Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property									
Land improvements	6,235	6,235	-	-	6,235	-	-	6,235	-
Total Land	6,235	6,235	-	-	6,235	-	-	6,235	-
Buildings	11,008	-	11,008	-	11,008	-	-	11,008	-
Total Buildings	11,008	-	11,008	-	11,008	-	-	11,008	-
Total Property	17,243	6,235	11,008	-	17,243	-	-	17,243	-
Plant and Equipment									
Heritage plant and equipment	593	593	-	-	593	-	-	593	-
Plant, machinery and equipment	5,836	-	5,836	-	5,836	-	-	5,836	-
Library books	1,666	-	1,666	-	1,666	-	-	1,666	-
Total Plant and Equipment	8,095	593	7,502	-	8,095	-	-	8,095	-
Infrastructure									
Roads	46,272	3,617	12,950	29,705	46,272	1,500	16,117	28,655	-
Footpaths and cycleways	4,000	2,000	2,000	-	4,000	-	-	4,000	-
Drainage	1,008	-	8	1,000	1,008	-	-	1,008	-
Recreational, leisure and community facilities	99,335	86,940	1,051	11,344	99,335	14,050	34,525	28,386	22,374
Waste management	2,570	2,570	-	-	2,570	-	-	105	2,465
Parks, open space and streetscapes	6,571	-	6,571	-	6,571	-	-	6,571	-
Total Infrastructure	159,756	95,127	22,579	42,049	159,756	15,550	50,642	68,725	24,839
Total Capital Works Expenditure	185,093	101,955	41,089	42,049	185,093	15,550	50,642	94,062	24,839

7. Proposals to Lease Council Land

This section presents a summary of Council's proposals to lease council land to external parties in the 2023/24 financial year.

Tenant	Address	Proposed Use	Reason for inclusion
Werribee and District Anglers Club Inc (new 21 year lease)	Chirnside Park – part CA5A and CA3 on PP5847	Anglers Club and associated purposes	Length of lease term
Telstra	120 Point Cook Homestead Road, Point Cook.	Telecommunications Facility	Length of lease term
LMS Energy	420 Wests Road, Werribee	Anaerobic Digestion Facility	Length of lease term

Appendices

The contents of the appendices are summarised below:

Appendix	Nature of information	Page
A	Characteristics of Rating Differentials	54

Appendix A

Characteristics of Rating Differentials

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

Developed Land (Residential)

Definition:

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

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

Objective:

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

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

Characteristics:

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

The building types included within Developed Residential Land are:

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

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

Impact:

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

Quantum:

Quantum is set as 1.0 in accordance with legislation.

Use and Level of Differential Rate:

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

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

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Wyndham Planning Scheme

Planning Scheme Zoning:

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

Types of Buildings:

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

Commercial Developed Land**Definition:**

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

Objective:

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

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

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

Characteristics:

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

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

Impact:

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

Quantum:

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

Use and Level of Differential Rate:

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

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

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Wyndham Planning Scheme

Planning Scheme Zoning:

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

Types of Buildings:

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

Industrial Developed Land

Definition:

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

Objective:

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

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

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

Characteristics:

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

- Manufacturing industries
- Quarrying

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

Impact:

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

Quantum:

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

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

Use and Level of Differential Rate:

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

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

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Wyndham Planning Scheme.

Planning Scheme Zoning:

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

Types of Buildings:

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

Residential Development Land**Definition:**

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

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

Objective:

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

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

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

Characteristics:

Land located within an urban growth zone where:

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

Impact:

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

Quantum:

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

Use and Level of Differential Rate:

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

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

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Wyndham Planning Scheme.

Planning Scheme Zoning:

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

Residential Vacant Land

Definition:

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

Objective:

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

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

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

Characteristics:

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

Impact:

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

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

Quantum:

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

Use and Level of Differential Rate:

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

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

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Wyndham Planning Scheme

Planning Scheme Zoning:

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

Commercial Vacant Land

Definition:

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

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

Objective:

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

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

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

Characteristics:

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

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

Impact:

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

Quantum:

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

Use and Level of Differential Rate:

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

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

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Wyndham Planning Scheme

Planning Scheme Zoning:

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

Industrial Vacant Land

Definition:

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

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

Objective:

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

Encouragement includes:

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

Characteristics:

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

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

Impact:

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

Quantum:

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

Use and Level of Differential Rate:

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

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

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Wyndham Planning Scheme

Planning Scheme Zoning:

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

Farm Land

Definition:

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

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

Objective:

The objectives of this rate are to:

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

Characteristics:

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

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

and is:

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

Impact:

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

Quantum:

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

Use and Level of Differential Rate:

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

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

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Wyndham Planning Scheme.

Planning Scheme Zoning:

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

Rural Lifestyle Land

Definition:

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

Objective:

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

Characteristics:

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

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

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

Impact:

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

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

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

Quantum:

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

Use and Level of Differential Rate:

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

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

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Wyndham Planning Scheme.

Planning Scheme Zoning:

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

Rural Vacant Land

Definition:

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

Objective:

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

Characteristics:

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

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

Impact:

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

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

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

Quantum:

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

Use and Level of Differential Rate:

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

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

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Wyndham Planning Scheme

Advantages of a differential rating system

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

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

Disadvantages of a differential rating system

The disadvantages in applying differential rating summarised below are:

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