

# 2022/23 Proposed Annual Plan & Budget



## **Acknowledgements**

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

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

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## Mayor and CEO's Introduction

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

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

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

The Proposed Budget has three key themes:

**Caring for the community** – helping us emerge stronger and more resilient from Covid through the allocation of \$336.2 million to deliver programs and services and \$168.3 million to deliver capital works including \$38.1 million for roads, footpaths and cycleways.

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

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

Some highlights of our Capital Works budget include:

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

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

During preparation of the Proposed Budget, it has become clear that cost-of-living pressures, caused by inflation and supply chain issues are likely to have a big impact on our community in the coming months.

These impacts may result in some adjustments to the Adopted Budget when we consider it in June.

We look forward to your feedback on this Proposed Budget.

You can submit your comments by 25 May 2022.

INSERT ELECTRONIC SIGNATURES

Cr Peter Maynard  
Mayor

Stephen Wall  
CEO

## Budget Influences

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

### External influences

#### General Influences

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

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

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

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

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

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

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

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

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



## Financial Influences

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

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

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

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

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

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

**Enterprise Bargaining Agreement (EBA)** - Council's current Enterprise Agreement will expire on 30 June 2022 and the next 3 year Enterprise Agreement is currently under negotiation.

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

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

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

## Internal Influences

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

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

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



## Economic Assumptions

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

Assumption	Notes	Forecast	Budget	Projections			Trend
		2021/22	2022/23	2023/24	2024/25	2025/26	+/-
Rate Cap Increase	1	1.50%	1.75%	2.25%	2.50%	2.50%	
Population Growth	2	3.39%	3.72%	3.62%	3.59%	3.23%	
Investment Interest Rate	3	0.00%	0.72%	0.79%	0.86%	1.44%	
Borrowing Interest Rate	4	3.97%	2.63%	2.63%	2.63%	2.63%	
Consumer Price Index (CPI)	5	1.50%	1.75%	2.25%	2.50%	2.50%	
User Fees	6	4.89%	5.47%	5.87%	6.09%	5.73%	
Statutory Fees		4.89%	5.47%	5.87%	6.09%	5.73%	
Operating Grants Recurrent	7	1.50%	1.75%	2.25%	2.50%	2.50%	
Monetary Contributions (\$'000)		\$45,287	\$41,909	\$45,603	\$44,848	\$43,256	
Non-Monetary Contributions (\$'000)		\$147,302	\$123,843	\$114,471	\$109,321	\$109,659	
Proceeds from sale of assets (\$'000)		\$87	-\$150	\$0	\$0	\$0	
Other Revenue		4.89%	5.47%	5.87%	6.09%	5.73%	
Employee Costs	8	6.04%	5.51%	6.05%	6.29%	5.74%	
Contactors, consultants and materials		4.89%	5.47%	5.87%	6.09%	5.73%	
Utilities		4.89%	5.47%	5.87%	6.09%	5.73%	
Depreciation (\$'000)		\$103,604	\$109,507	\$107,339	\$111,686	\$118,976	
Other expenses		4.89%	5.47%	5.87%	6.09%	5.73%	

### Notes to Assumptions

#### 1. Rate Cap

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

#### 2. Population Growth

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

#### 3. Investment Interest Rate

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

#### 4. Borrowing Interest Rate

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

#### 5. CPI

Based on assumptions in Victorian Government State Budget 2022/23.

#### 6. User Fees

From 2022/23 driver is population growth + CPI.

#### 7. Grants - Recurrent

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

#### 8. Employee Costs

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

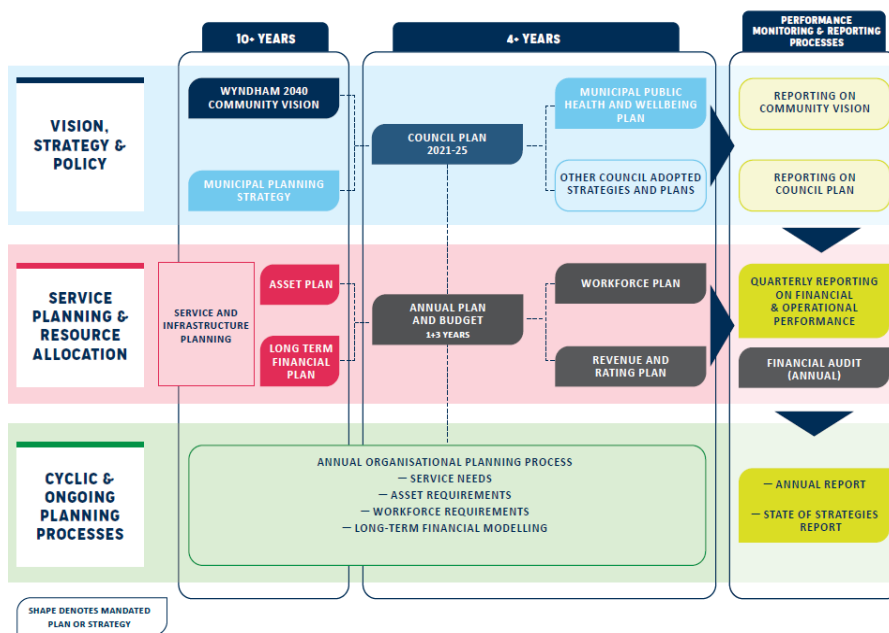
## 1. Link to Our Integrated Strategic Planning and Reporting Framework

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

### 1.1 Legislative planning and accountability framework

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

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



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

#### 1.1.2 Key planning considerations

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

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

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

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

1. Population Growth

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

2. Restricted Revenue and cost shifting

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

3. Capital investments and renewal/maintenance gap

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

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

4. Input from the community

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

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

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

## 1.2 Our purpose

### Our Vision

Diverse People, One Community, Our Future

### Our mission

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

### Our values

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

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

**Respect** – Being conscious and aware of others' values, beliefs and opinions, appreciating that they could be different from our own and treating them accordingly.

**Commitment** – To consistently adhere to our core values through our commitment to achieving our vision and mission.

**Leadership** – Creating an environment that empowers individuals, the organisation and the community to achieve our vision and mission.

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

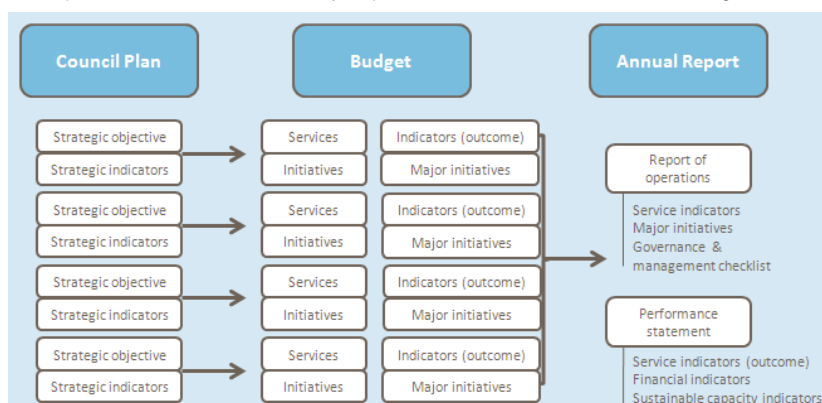
### 1.3 Council Plan Strategic Areas

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

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

## 2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2022/23 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in its Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions

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

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

#### Services

Service area	Description of services provided	2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 Budget \$'000
Animal Management	Protects the community and the environment from feral, <i>Inc</i> nuisance animals, dog attacks and wandering livestock on public roads through a range of education and enforcement/compliance measures.	1,328	1,879	2,110
	<i>Exp</i>	2,046	2,530	2,787
	<i>Surplus / (deficit)</i>	(718)	(651)	(677)
Child, Family Health and Wellbeing	Provides a range of services to families with children aged 0-6 <i>Inc</i> to promote improved health and well being of the community through the provision of a range of health and wellbeing services including Universal Maternal and Child Health Service, Enhanced maternal and Child health Service public immunisation program, family support and parenting programs such as playgroups and parent groups.	5,820	6,410	6,166
	<i>Exp</i>	11,233	11,626	13,633
	<i>Surplus / (deficit)</i>	(5,414)	(5,216)	(7,467)
Community Connections and Care	To provide valued outcomes through working collaboratively <i>Inc</i> with individuals, their carers and families, community groups, networks, council units and other agencies in the provision of quality services, information, advocacy, service navigation and support for those with care needs. Promote independence, maintain daily living skills, and provide social inclusion opportunities for older people and those with a disability or health conditions.	4,646	4,951	3,976
	<i>Exp</i>	9,913	6,765	7,559
	<i>Surplus / (deficit)</i>	(5,267)	(1,814)	(3,583)
Community Infrastructure Planning	Work across Council and in partnership with government, <i>Inc</i> community and private sectors to lead planning for a network of community infrastructure, to facilitate the delivery of services.	407	410	485
	<i>Exp</i>	517	657	728
	<i>Surplus / (deficit)</i>	(110)	(247)	(243)
Early Education and Care	Provides State funded Kindergarten educational programs for <i>Inc</i> 3 and 4-year-old children. Delivery of three kindergarten and children's services including occasional care.	18,248	18,002	19,316
	<i>Exp</i>	16,599	19,716	20,161
	<i>Surplus / (deficit)</i>	1,649	(1,714)	(845)

Environmental Health Services	Protects public health as it relates to state legislation, <i>Inc</i> directives and standards through a range of education and enforcement measures.	1,290	1,274	1,290
	<i>Exp</i>	2,315	2,823	2,968
	<i>Surplus / (deficit)</i>	(1,025)	(1,549)	(1,678)
Family and Sector Partnerships	Provides support and capacity building for child, youth and <i>Inc</i> family service areas in partnership with the local child and family service sector and the community to create sustainable projects and outcomes. Provides a centralised customer support service for Maternal Child Health and Early Education and Care Services which provides linkages into a broad range of family support and early years services. Delivery of the Preschool Field Officer Service and leads the implementation of Wyndham's Early Years Partnership Framework working towards a vision for an integrated service system, responsive to children, families and communities.	1,096	3,197	3,155
	<i>Exp</i>	2,191	4,602	4,440
	<i>Surplus / (deficit)</i>	(1,095)	(1,405)	(1,285)
Sport, Recreation and Physical Activity	Provide opportunities for the community to be physically active <i>Inc</i> through infrastructure provision, facility management and the delivery of community activation programs.	5,160	7,971	15,926
	<i>Exp</i>	13,960	17,796	20,283
	<i>Surplus / (deficit)</i>	(8,799)	(9,825)	(4,357)
Youth services	To ensure that young people are empowered and active <i>Inc</i> citizens through the provision of a range of programs and services which include drop in programs, counselling, recreational programs, events and social support programs.	272	657	325
	<i>Exp</i>	4,248	5,545	7,305
	<i>Surplus / (deficit)</i>	(3,976)	(4,888)	(6,980)

## Major Initiatives

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

## Initiatives

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

## Service Performance Outcome Indicators

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

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

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

### Services

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

### Major Initiatives

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

### Initiatives

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

## 2.3 Strategic Area 3: A Liveable City

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



## Services

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

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

## Major Initiatives

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

## Initiatives

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

## Service Performance Outcome Indicators

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

## 2.4 Strategic Area 4: A Green City

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

## Services

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

Green Living	Lead local projects and initiatives that enhance sustainability, <i>Inc</i> improve energy efficiency, minimise waste and contribute to corporate social responsibility, by providing advice, education programs and policy development.	614	624	655
		<i>Exp</i> 1,120	1,349	1,481
		<i>Surplus / (deficit)</i> (506)	(725)	(826)
Refuse Disposal Facility (RDF)	To help the people of Wyndham and other people in <i>Inc</i> metropolitan Melbourne keep their properties and the city clean, green and safe, by providing a facility where waste items can be dropped off.	43,409	51,526	60,951
		<i>Exp</i> 50,581	50,563	57,641
		<i>Surplus / (deficit)</i> (7,172)	963	3,310
Resilient Open Spaces	Provides for masterplans and details the design for safe, <i>Inc</i> functional, affordable and aesthetically appealing landscapes and park assets to meet the community's needs.	771	1,114	1,151
		<i>Exp</i> 1,107	1,107	1,183
		<i>Surplus / (deficit)</i> (336)	7	(32)
Water and Coastal Governance	Leading the municipality to enhance Wyndham's water quality, <i>Inc</i> coastlines and ecosystem sustainability.	125	125	125
		<i>Exp</i> 708	956	1,021
		<i>Surplus / (deficit)</i> (583)	(831)	(896)

## Major Initiatives

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

## Initiatives

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

## 2.5 Strategic Area 5: An Economically Prosperous City

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

## Services

Service area	Description of services provided	2020/21	2021/22	2022/23
		Actual \$'000	Forecast \$'000	Budget \$'000
Deals Investment and Major Projects	Deals, Investments and Major Projects creates public value <i>Inc</i> through the attraction of state, federal and commercial investment that provides an uplift to the local community and economy by way of jobs, enabling infrastructure and liveability. <i>Exp</i>	229	-	-
		1,264	2,056	2,130
		<i>Surplus / (deficit)</i> (1,035)	(2,056)	(2,130)
Economic Growth	Implementation of initiatives that develop and grow sustainable <i>Inc</i> local businesses and enable the emergence and development of start-up enterprises including the provision of expert advice, innovation hubs, business forums/training and access to resources and information. Implementation of initiatives that facilitate and enable new investment generating business and employment growth in Wyndham City.	10	120	120
		<i>Exp</i> 3,721	2,038	1,981
		<i>Surplus / (deficit)</i> (3,711)	(1,917)	(1,861)
Marketing and Tourism	Leverages key marketing and positioning opportunities for <i>Inc</i> Wyndham City, champion brand image, to ensure Council gets the credit. Support the development of Wyndham's <i>Exp</i> Visitor economy and ensure sponsorship leverages the positioning strategy.	8	1	1
		761	1,627	1,675
		<i>Surplus / (deficit)</i> (753)	(1,625)	(1,674)
Place Making and Activation	Advancing and coordinating vibrant, successful, attractive and <i>Inc</i> relevant activity centres through place making initiatives, activation and marketing.	466	6	6
		<i>Exp</i> 3,136	2,678	2,754
		<i>Surplus / (deficit)</i> (2,670)	(2,672)	(2,747)

## Major Initiatives

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

## Initiatives

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

## 2.6 Strategic Area 6: A Thriving City

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

## Services

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

## Major Initiatives

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

## Initiatives

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

## Service Performance Outcome Indicators

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

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

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

### Services

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

### Major Initiatives

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

### Other Initiatives

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

## Service Performance Outcome Indicators

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

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

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

### Services

Service area	Description of services provided	2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 Budget \$'000
Customer Service	Leads customer experience through implementation of an <i>Inc</i> operating model that delivers customer first services via face <i>Exp</i> to face, digital and phone channels.	- 3,021	- 3,234	- 3,893
	<i>Surplus / (deficit)</i>	(3,021)	(3,234)	(3,893)
Finance	Oversees municipal rates and property valuations and the <i>Inc</i> related administrations. Also responsible for the organisational banking function, Accounts Payable and Accounts Receivable, including debt collection. Ensures successful management of property data as required under the Act, as well as ensuring the financial management of transactions relating to creditors, debtors and collections. The service includes financial planning, reporting and taxation activities as required under the Act and provide financial expertise and assistance to Management and Council staff.	27,181 8,246	22,976 7,326	22,924 10,974
	<i>Surplus / (deficit)</i>	18,935	15,650	11,949
Fleet Management	Provision of cost effective, whole of life asset management, <i>Inc</i> procurement and provision of plant, vehicles and equipment that are used in support of Council service provision.	6,226	7,628	7,613
	<i>Exp</i>	4,751	6,732	6,813
	<i>Surplus / (deficit)</i>	1,475	896	800
Legal Services	Deliver a centralised and independent legal function that <i>Inc</i> provides internal legal advice, manages the panel of external service providers, project manages external referrals, and maintains Council's Instruments of Delegation, Authorisations and Appointment.	- 574	- 570	- 586
	<i>Surplus / (deficit)</i>	(574)	(570)	(586)
Occupational Health and Safety	Enables our people to work in a safe and productive <i>Inc</i> environment, one that extends to that shared by our public and community.	- 666	- 802	- 737
	<i>Surplus / (deficit)</i>	(666)	(802)	(737)
Organisational Project Governance and Support	To support the organisation to effectively deliver projects to <i>Inc</i> meet community need. To facilitate planning, governance, grants submissions (including tracking) and reporting across all projects, both capital and operational.	1,187	1,295	1,387
	<i>Exp</i>	1,726	1,816	2,007
	<i>Surplus / (deficit)</i>	(538)	(521)	(620)
People and Capability	Builds and enables the capability, leadership and culture which <i>Inc</i> 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.	22,813 26,962	24,765 31,149	30,182 34,708
	<i>Surplus / (deficit)</i>	(4,148)	(6,384)	(4,526)
Procurement	Provides Council with the ability to ethically, effectively and <i>Inc</i> efficiently purchase goods and services to improve the wellbeing and liveability of the community whilst ensuring value for money and legislative compliance.	126 1,724	127 2,125	- 1,954
	<i>Surplus / (deficit)</i>	(1,598)	(1,998)	(1,954)

Risk Management	Provides organisational governance activities that create and protect public value by both supporting and monitoring management activity to assure informed decision making, compliance with applicable laws and regulations, protection from financial loss, sustainable business performance through building service resilience.	<i>Inc</i>	479	458	457
		<i>Exp</i>	2,997	4,224	4,674
		<i>Surplus / (deficit)</i>	(2,517)	(3,767)	(4,217)
Service Planning	Lead and coordinate planning that directs how services are best delivered into the future so they meet community need.	<i>Inc</i>	20	60	-
		<i>Exp</i>	840	754	942
		<i>Surplus / (deficit)</i>	(820)	(695)	(942)
Smart Wyndham	Identification and delivery of key smart city projects that are of genuine benefit and align to the strategic priorities identified in the Smart City Strategy 2019-24 to transform Wyndham into a Smart City.	<i>Inc</i>	-	-	-
		<i>Exp</i>	603	839	1,002
		<i>Surplus / (deficit)</i>	(603)	(839)	(1,002)
Spatial Systems	Collects, maintains, and distributes geospatial information and mapping products necessary to support council decision making and improve municipality outcomes. Provides visual context to information enabling deep analytical capabilities and visualisation of spatial & smart city data.	<i>Inc</i>	110	110	110
		<i>Exp</i>	377	590	679
		<i>Surplus / (deficit)</i>	(267)	(480)	(569)
Strategic Asset Management	To support management of Council infrastructure by co-ordinating the development of Asset Strategies, Asset Management plans and Information Systems. To strategically support City Operations business units to improve value and efficiency for the community in the way assets are maintained, and City Operations services are planned and delivered.	<i>Inc</i>	3,201	1,888	1,710
		<i>Exp</i>	3,376	993	1,049
		<i>Surplus / (deficit)</i>	(175)	2,881	2,759
Strategic Property Portfolio Management	Strategically manage Council's property portfolio across the asset lifecycle while ensuring data integrity is maintained and its land is managed efficiently and effectively in the best interests of the community.	<i>Inc</i>	566	851	927
		<i>Exp</i>	1,026	2,854	2,708
		<i>Surplus / (deficit)</i>	(460)	(2,003)	(1,782)
Technology Services	Provide sector leading solutions for our people and community which promote, support and protect digital engagement.	<i>Inc</i>	2,621	4	48
		<i>Exp</i>	15,750	18,993	16,595
		<i>Surplus / (deficit)</i>	(13,129)	(18,989)	(16,547)

## Major Initiatives

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

## Initiatives

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

## Service Performance Outcome Indicators

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



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

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

	Surplus/ (Deficit) \$'000	Expenditure \$'000	Revenue \$'000
Strategic Area 1: A Healthy, Accessible and Equitable City	(27,115)	79,863	52,748
Strategic Area 2: A Welcoming and Inclusive City	(14,753)	18,554	3,801
Strategic Area 3: A Liveable City	(52,650)	122,947	70,297
Strategic Area 4: A Green City	(11,879)	75,536	63,657
Strategic Area 5: An Economically Prosperous City	(8,411)	8,539	128
Strategic Area 6: A Thriving City	(14,492)	16,687	2,195
Strategic Area 7: Community As An Active Partner	(12,806)	13,640	834
Strategic Area 8: Delivering Public Value and Excellence	(21,868)	87,224	65,357
<b>Total</b>	<b>(163,975)</b>	<b>422,991</b>	<b>259,016</b>
<b>Expenses added in:</b>			
Depreciation & Amortisation (Exc RDF Operations)	100,611		
Borrowing costs	1,894		
Others	3,970		
<b>Surplus/(Deficit) before funding sources</b>	<b>(270,451)</b>		
<b>Funding sources added in:</b>			
Rates & Charges (excluding waste management service charge)	229,740		
Contributions- monetary	41,909		
Contributions - non monetary	123,843		
Grants-Capital	17,029		
Interest	3,798		
Net gain (loss) on disposal	(150)		
<b>Total funding sources</b>	<b>416,169</b>		
<b>Operating surplus/(deficit) for the year</b>	<b>145,718</b>		

### 3. Financial Statements

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

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

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

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

Comprehensive Income Statement  
For the four years ending 30 June 2026

		Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	2023/24 \$'000	Projections 2024/25 \$'000	2025/26 \$'000
	NOTES					
<b>Income</b>						
Rates and charges	4.1.1	252,843	266,656	284,434	301,412	319,730
Statutory fees and fines	4.1.4	18,482	19,311	20,444	21,690	22,933
User fees	4.1.5	49,824	69,559	72,800	76,622	80,581
Grants - Operating	4.1.6	50,866	47,844	48,480	49,692	50,935
Grants - Capital	4.1.6	23,296	17,029	15,570	25,800	15,622
Contributions - monetary	4.1.7	45,287	41,909	45,603	44,848	43,256
Contributions - non monetary	4.1.7	147,302	123,843	114,471	109,321	109,659
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		87	(150)	-	-	-
Other income	4.1.8	3,992	5,486	5,655	5,912	8,446
<b>Total income</b>		<b>591,980</b>	<b>591,486</b>	<b>607,457</b>	<b>635,297</b>	<b>651,160</b>
<b>Expenses</b>						
Employee costs	4.1.9	166,677	181,683	191,334	203,715	215,949
Materials and services	4.1.10	132,733	146,637	147,705	156,132	164,639
Depreciation	4.1.11	98,769	104,607	102,873	107,347	114,574
Amortisation - intangible assets	4.1.12	2,093	2,215	1,792	1,854	1,919
Amortisation - right-of-use assets	4.1.13	2,743	2,685	2,674	2,484	2,483
Bad and doubtful debts		1,262	1,253	1,281	1,313	1,346
Borrowing costs		1,288	1,894	2,496	2,587	3,171
Finance Costs - leases		1,104	823	745	666	605
Other expenses	4.1.14	3,793	3,970	4,183	4,417	4,651
<b>Total expenses</b>		<b>410,462</b>	<b>445,769</b>	<b>455,082</b>	<b>480,516</b>	<b>509,337</b>
<b>Surplus/(deficit) for the year</b>		<b>181,518</b>	<b>145,718</b>	<b>152,375</b>	<b>154,781</b>	<b>141,823</b>
<b>Other comprehensive income</b>						
Net asset revaluation increment /(decrement)		158,651	139,180	1,256	47,585	146,311
<b>Total other comprehensive income</b>		<b>158,651</b>	<b>139,180</b>	<b>1,256</b>	<b>47,585</b>	<b>146,311</b>
<b>Total comprehensive result</b>		<b>340,170</b>	<b>284,898</b>	<b>153,631</b>	<b>202,366</b>	<b>288,135</b>

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

Balance Sheet  
For the four years ending 30 June 2026

		Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Projections		
	NOTES			2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		52,047	51,637	51,142	49,573	48,594
Trade and other receivables		74,158	50,470	47,742	44,619	44,167
Other financial assets		453,622	450,047	445,736	432,061	423,528
Inventories		170	169	170	180	190
Non-current assets classified as held for sale		2,610	-	-	-	-
Other assets		2,044	2,652	2,675	2,827	2,980
<b>Total current assets</b>		<b>584,651</b>	<b>554,976</b>	<b>547,467</b>	<b>529,260</b>	<b>519,460</b>
<b>Non-current assets</b>						
Trade and other receivables - non current		135	155	165	170	174
Property, infrastructure, plant and equipment		4,824,969	5,162,942	5,369,059	5,600,484	5,925,825
Right-of-use assets	4.2.4	26,554	24,197	22,052	20,087	18,385
Intangible assets		959	4,653	2,862	1,007	5,133
<b>Total non-current assets</b>		<b>4,852,617</b>	<b>5,191,947</b>	<b>5,394,137</b>	<b>5,621,748</b>	<b>5,949,518</b>
<b>Total assets</b>	4.2.1	<b>5,437,269</b>	<b>5,746,923</b>	<b>5,941,604</b>	<b>6,151,008</b>	<b>6,468,978</b>
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		37,396	34,439	34,736	36,708	38,697
Trust funds and deposits		30,806	30,166	30,423	32,158	33,908
Unearned income/revenue		6,411	6,726	6,784	7,169	7,558
Provisions		48,689	37,625	34,117	36,325	38,506
Interest-bearing liabilities	4.2.3	-	8,872	10,203	28,344	15,847
Lease Liabilities - current	4.2.4	2,496	2,472	2,352	2,309	2,432
<b>Total current liabilities</b>		<b>125,797</b>	<b>120,301</b>	<b>118,615</b>	<b>143,013</b>	<b>136,948</b>
<b>Non-current liabilities</b>						
Provisions		15,429	16,188	16,506	16,914	23,362
Interest-bearing liabilities	4.2.3	15,000	46,571	90,812	74,836	106,043
Lease liabilities	4.2.4	24,606	22,529	20,706	18,915	17,159
<b>Total non-current liabilities</b>		<b>55,036</b>	<b>85,289</b>	<b>128,024</b>	<b>110,665</b>	<b>146,564</b>
<b>Total liabilities</b>	4.2.2	<b>180,833</b>	<b>205,590</b>	<b>246,639</b>	<b>253,677</b>	<b>283,512</b>
<b>Net assets</b>		<b>5,256,436</b>	<b>5,541,333</b>	<b>5,694,965</b>	<b>5,897,331</b>	<b>6,185,465</b>
<b>Equity</b>						
Accumulated surplus		2,825,598	2,970,326	3,122,969	3,289,673	3,442,840
Reserves		2,430,838	2,571,008	2,571,996	2,607,657	2,742,625
<b>Total equity</b>	4.3.1	<b>5,256,436</b>	<b>5,541,333</b>	<b>5,694,965</b>	<b>5,897,331</b>	<b>6,185,465</b>

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

Statement of Changes in Equity  
For the four years ending 30 June 2026

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2022 Forecast Actual</b>					
Balance at beginning of the financial year		4,916,266	2,633,630	1,885,179	397,457
Impact of adoption of new accounting standards		-	-	-	-
Adjusted opening balance		4,916,266	2,633,630	1,885,179	397,457
Surplus/(deficit) for the year		181,518	181,518	-	-
Net asset revaluation increment/(decrement)		158,651	-	158,651	-
Transfers to other reserves		-	(47,274)	-	47,274
Transfers from other reserves		-	57,723	-	(57,723)
<b>Balance at end of the financial year</b>		<b>5,256,436</b>	<b>2,825,598</b>	<b>2,043,830</b>	<b>387,008</b>
<b>2023 Budget</b>					
Balance at beginning of the financial year		5,256,436	2,825,598	2,043,830	387,008
Surplus/(deficit) for the year		145,718	145,718	-	-
Net asset revaluation increment/(decrement)		139,180	-	139,180	-
Transfers to other reserves		-	(44,603)	-	44,603
Transfers from other reserves		-	43,613	-	(43,613)
<b>Balance at end of the financial year</b>	<b>4.3.1</b>	<b>5,541,333</b>	<b>2,970,326</b>	<b>2,183,010</b>	<b>387,997</b>
<b>2024</b>					
Balance at beginning of the financial year		5,541,333	2,970,326	2,183,010	387,997
Surplus/(deficit) for the year		152,375	152,375	-	-
Net asset revaluation increment/(decrement)		1,256	-	1,256	-
Transfers to other reserves		-	(48,483)	-	48,483
Transfers from other reserves		-	48,751	-	(48,751)
<b>Balance at end of the financial year</b>		<b>5,694,965</b>	<b>3,122,969</b>	<b>2,184,266</b>	<b>387,729</b>
<b>2025</b>					
Balance at beginning of the financial year		5,694,965	3,122,969	2,184,266	387,729
Surplus/(deficit) for the year		154,781	154,781	-	-
Net asset revaluation increment/(decrement)		47,585	-	47,585	-
Transfers to other reserves		-	(47,999)	-	47,999
Transfers from other reserves		-	59,922	-	(59,922)
<b>Balance at end of the financial year</b>		<b>5,897,331</b>	<b>3,289,673</b>	<b>2,231,851</b>	<b>375,806</b>
<b>2026</b>					
Balance at beginning of the financial year		5,897,331	3,289,673	2,231,851	375,806
Surplus/(deficit) for the year		141,823	141,823	-	-
Net asset revaluation increment/(decrement)		146,311	-	146,311	-
Transfers to other reserves		-	(48,519)	-	48,519
Transfers from other reserves		-	59,862	-	(59,862)
<b>Balance at end of the financial year</b>		<b>6,185,465</b>	<b>3,442,840</b>	<b>2,378,162</b>	<b>364,463</b>

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

Statement of Cash Flows  
For the four years ending 30 June 2026

Notes	Forecast Actual	Budget	Projections		
	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>					
Rates and charges	242,543	273,680	287,985	305,738	321,457
Statutory fees and fines	20,480	20,355	22,248	23,484	24,771
User fees	58,588	69,624	79,978	84,552	91,100
Grants - operating	54,732	50,953	51,632	52,922	54,246
Grants - capital	25,066	18,135	16,582	27,477	16,638
Contributions - monetary	41,909	45,603	44,848	43,256	39,195
Interest received	3,992	5,486	5,655	5,912	8,446
Trust funds and deposits taken	1,986	-	256	1,735	1,751
Net GST refund / payment	18,498	20,652	21,910	19,905	21,334
Employee costs	(163,157)	(181,333)	(189,295)	(201,100)	(213,365)
Materials and services	(185,173)	(199,344)	(193,201)	(193,821)	(197,565)
<b>Net cash provided by/(used in) operating activities</b> 4.4.1	119,464	123,811	148,598	170,061	168,007
<b>Cash flows from investing activities</b>					
Payments for property, infrastructure, plant and equipment	(161,167)	(168,253)	(193,264)	(181,867)	(189,991)
Proceeds from sale of property, infrastructure, plant and equipment	87	5,770	-	-	-
Payments for investments	(47,857)	-	-	-	-
Proceeds from sale of investments	-	3,575	4,311	13,675	8,532
<b>Net cash provided by/(used in) investing activities</b> 4.4.2	(208,936)	(158,907)	(188,953)	(168,191)	(181,458)
<b>Cash flows from financing activities</b>					
Finance costs	(1,288)	(1,894)	(2,496)	(2,587)	(3,171)
Proceeds from borrowings	-	44,381	54,444	12,368	47,054
Repayment of borrowings	(40,000)	(3,938)	(8,872)	(10,203)	(28,344)
Interest paid - lease liability	(909)	(823)	(745)	(666)	(605)
Repayment of lease liabilities	(2,743)	(2,399)	(2,472)	(2,350)	(2,462)
<b>Net cash provided by/(used in) financing activities</b> 4.4.3	(44,940)	35,326	39,860	(3,439)	12,472
Net increase/(decrease) in cash & cash equivalents	(134,412)	230	(495)	(1,569)	(979)
Cash and cash equivalents at the beginning of the financial year	186,459	51,407	51,637	51,142	49,573
<b>Cash and cash equivalents at the end of the financial year</b>	52,047	51,637	51,142	49,573	48,594

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

Statement of Capital Works  
For the four years ending 30 June 2026

	NOTES	Forecast Actual	Budget	Projections		
		2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
<b>Property</b>						
Land		27,973	5,421	-	-	-
Land improvements		9,345	-	-	-	-
<b>Total land</b>		37,318	5,421	-	-	-
Buildings		3,998	9,350	11,846	6,070	1,382
Building improvements		3,325	1,650	582	-	-
<b>Total buildings</b>		7,323	11,000	12,428	6,070	1,382
<b>Total property</b>		44,641	16,421	12,428	6,070	1,382
<b>Plant and equipment</b>						
Heritage plant and equipment		286	272	280	288	295
Plant, machinery and equipment		2,612	3,000	4,263	4,575	4,938
Computers and telecommunications		1,293	2,551	2,325	1,825	1,825
Library books		1,264	1,303	1,342	1,382	1,666
<b>Total plant and equipment</b>		5,455	7,126	8,210	8,070	8,724
<b>Infrastructure</b>						
Roads		17,547	32,360	53,893	61,708	46,553
Bridges		-	517	481	-	-
Footpaths and cycleways		3,692	5,195	5,175	5,000	5,000
Drainage		1,108	2,380	20	4,000	4,000
Recreational, leisure and community facilities		49,585	65,604	82,915	78,732	106,676
Waste management		744	15,195	16,350	9,665	5,305
Parks, open space and streetscapes		36,872	19,816	13,792	8,622	12,350
Other infrastructure		1,523	3,639	-	-	-
<b>Total infrastructure</b>		111,071	144,706	172,626	167,727	179,884
<b>Total capital works expenditure</b>	6.1	161,167	168,253	193,264	181,867	189,990
<b>Represented by:</b>						
New asset expenditure		69,712	94,125	103,394	89,022	122,235
Asset renewal expenditure		8,058	28,408	36,139	46,707	57,611
Asset upgrade expenditure		83,397	45,720	53,731	46,138	10,144
<b>Total capital works expenditure</b>	6.1	161,167	168,253	193,264	181,867	189,990
<b>Funding sources represented by:</b>						
Grants		23,295	19,029	15,570	25,800	15,622
Contributions		50,117	41,613	48,751	59,922	59,862
Council cash		87,755	67,168	79,329	84,875	84,714
Borrowings		-	40,443	49,614	11,270	29,792
<b>Total capital works expenditure</b>	6.1	161,167	168,253	193,264	181,867	189,990

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



Statement of Human Resources  
For the four years ending 30 June 2026

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

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

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

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

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

\*CEO's office includes Strategy & Stakeholder Engagement.

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

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

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

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

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

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

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

## 4. Notes to the financial statements

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

### 4.1 Comprehensive Income Statement

#### 4.1.1 Rates and charges

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

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

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

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

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

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

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

	2021/22 Forecast Actual	2022/23 Budget	Change	%
	\$'000	\$'000	\$'000	
General Rates*	203,927	212,735	8,808	4.32%
Municipal Charge*	7,205	7,525	321	4.45%
Waste Management Charge	33,894	36,915	3,021	8.91%
Supplementary Rates and Rate adjustments	4,399	5,881	1,482	33.68%
Supplementary Charges	1,275	1,418	143	11.24%
Interest on Rates and Charges	1,900	1,933	33	1.75%
Revenue in lieu of rates	244	248	4	1.75%
<b>Total rates and charges</b>	<b>252,843</b>	<b>266,656</b>	<b>13,812</b>	<b>5.46%</b>

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

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

Type or class of land	2021/22 cents/\$CIV*	2022/23 cents/\$CIV*	Change
Recreational Land	0.1282	0.1304	<b>1.75%</b>
Developed Land	0.2564	0.2609	<b>1.75%</b>
Commercial Developed Land	0.3590	0.3652	<b>1.74%</b>
Industrial Developed Land	0.4102	0.4174	<b>1.76%</b>
Residential Development Land	0.4359	0.4435	<b>1.75%</b>
Residential Vacant Land	0.4102	0.4174	<b>1.76%</b>
Commercial Vacant Land	0.4359	0.4435	<b>1.75%</b>
Industrial Vacant Land	0.4615	0.4696	<b>1.75%</b>
Farm Land	0.2051	0.2087	<b>1.76%</b>
Rural Lifestyle Land	0.2308	0.2348	<b>1.73%</b>
Rural Vacant Land	0.2564	0.2609	<b>1.75%</b>

Once the final supplementary rates generation for 2021/22 has been completed, and Council's valuers have completed their property valuations, there will be an actual end of year position in respect to the total number of properties and the total revalued CIV. From this, the cents/\$CIV factors will need to be recalculated to ensure that Wyndham remains compliant with the 1.75% rates cap for 2022/23. This will be updated in the finalised version of the 2022/23 Annual Plan & Budget.

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

Type or class of land	Budget 2021/22	Budget 2022/23	Change	
	\$'000	\$'000	\$'000	%
Recreational Land	69	70	1	1.72%
Developed Land	136,455	143,461	7,006	5.13%
Commercial Developed Land	14,408	15,017	608	4.22%
Industrial Developed Land	23,505	25,919	2,414	10.27%
Residential Development Land	7,968	7,322	(646)	-8.11%
Residential Vacant Land	13,265	11,727	(1,537)	-11.59%
Commercial Vacant Land	385	394	8	2.14%
Industrial Vacant Land	3,744	3,600	(145)	-3.87%
Farm Land	1,781	1,785	4	0.21%
Rural Lifestyle Land	2,240	2,396	156	6.95%
Rural Vacant Land	106	1,045	939	885.20%
<b>Total amount to be raised by general rates</b>	<b>203,927</b>	<b>212,735</b>	<b>8,808</b>	<b>4.32%</b>

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

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

Type or class of land	Budget 2021/22	Budget 2022/23	Change	
	Number	Number	Number	%
Recreational Land	7	7	-	0.00%
Developed Land	96,818	100,920	4,102	4.24%
Commercial Developed Land	2,528	2,604	76	3.01%
Industrial Developed Land	3,184	3,387	203	6.38%
Residential Development Land	92	90	(2)	-2.17%
Residential Vacant Land	10,243	8,854	(1,389)	-13.56%
Commercial Vacant Land	61	61	-	0.00%
Industrial Vacant Land	394	414	20	5.08%
Farm Land	398	393	(5)	-1.26%
Rural Lifestyle Land	447	450	3	0.67%
Rural Vacant Land	31	81	50	161.29%
<b>Total number of assessments</b>	<b>114,203</b>	<b>117,261</b>	<b>3,058</b>	<b>2.68%</b>

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

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

Type or class of land	Budget 2021/22	Budget 2022/23	Change	
	\$'000	\$'000	\$'000	%
Recreational Land	53,544	53,544	-	0.00%
Developed Land	53,219,709	55,008,224	1,788,516	3.36%
Commercial Developed Land	4,013,396	4,112,761	99,365	2.48%
Industrial Developed Land	5,730,177	6,211,417	481,240	8.40%
Residential Development Land	1,827,945	1,651,425	(176,520)	-9.66%
Residential Vacant Land	3,233,707	2,810,400	(423,307)	-13.09%
Commercial Vacant Land	88,423	88,793	370	0.42%
Industrial Vacant Land	811,369	766,789	(44,580)	-5.49%
Farm Land	868,335	855,380	(12,955)	-1.49%
Rural Lifestyle Land	970,615	1,020,735	50,120	5.16%
Rural Vacant Land	41,375	400,750	359,375	868.58%
<b>Total value of land</b>	<b>70,858,594</b>	<b>72,980,218</b>	<b>2,121,623</b>	<b>2.99%</b>

As the revalued totals are still in the process of being finalised, the current position of \$73 billion will change and be updated by the time the final 2022/23 Annual Plan & Budget is adopted in June 2022.



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

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

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

Type of Charge	Budget 2021/22 \$	Budget 2022/23 \$	Change	
Municipal	7,204,506	7,525,444	320,939	4.45%

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

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

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

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

Type of Charge	Budget 2021/22 \$	Budget 2022/23 \$	Change	
Waste Management Charge	33,894,115	36,915,334	3,021,219	8.91%
<b>Total</b>	33,894,115	36,915,334	3,021,219	8.91%

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

Type of Charge	Budget 2021/22 \$'000	Budget 2022/23 \$'000	Change	
Rates and Charges	245,386	258,473	13,088	5.33%
Supplementary Rates and Charges	6,309	7,934	1,625	25.75%
Payment in Lieu of Rates	244	248	4	1.75%
<b>Total Rates and charges</b>	<b>251,939</b>	<b>266,656</b>	<b>14,717</b>	<b>5.84%</b>

#### 4.1.1(l) Fair Go Rates System Compliance

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

	Forecast 2021/22	Budget 2022/23
	\$	\$
Total Rates	\$ 216,540,147	\$ 220,260,198
Number of rateable properties	117,261	117,261
Base Average Rate	1,846.65	1,878.38
Maximum Rate Increase (set by the State Government)	1.50%	1.75%
Capped Average Rate	\$ -	1,878.97
Maximum General Rates and Municipal Charges Revenue	\$ -	\$ 220,329,600
Budgeted General Rates and Municipal Charges Revenue	\$ -	\$ 220,260,198
Budgeted Supplementary Rates	\$ -	\$ 6,457,347
Budgeted Total Rates and Municipal Charges Revenue	\$ -	\$ 226,717,545

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

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

#### 4.1.1(n) Differential rates

Refer to Appendix B

## 4.1.2 Rate Rebates

### Sanctuary Lakes public works and service rebate

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

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

The amount of the rate rebate for 2022/23 is \$221.53 per rateable property within Sanctuary Lakes.

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

## 4.1.3 Mayoral and Councillor Allowances

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

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

The following base allowances apply to Wyndham City Council:

18 December 2021 until 17 December 2022

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

18 December 2022 until 17 December 2023

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

#### 4.1.4 Statutory fees and fines

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

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

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

#### 4.1.5 User fees

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

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

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

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

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

#### 4.1.6 Grants

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

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change	
			\$'000	%
<b>Grants were received in respect of the following:</b>				
Summary of grants				
Commonwealth funded grants	26,410	24,805	(1,605)	-6.08%
State funded grants	47,752	40,067	(7,685)	-16.09%
<b>Total grants received</b>	<b>74,162</b>	<b>64,872</b>	<b>(9,290)</b>	<b>-12.53%</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grants	18,787	18,631	(156)	-0.83%
General home care	1,762	1,589	(174)	-9.86%
Early education and care	50	50	-	0.00%
Maternal and child health	32	32	-	0.00%
<b>Recurrent - State Government</b>				
Aged care	2,541	1,864	(677)	-26.63%
School crossing supervisors	901	840	(61)	-6.75%
Libraries	1,570	1,560	(10)	-0.61%
Maternal and child health	6,205	6,429	224	3.61%
Community programs & activities	166	166	-	0.00%
Early education and care	12,405	15,388	2,982	24.04%
Open Space Management	11	15	4	100.00%
Public health education and enforcement	4	4	-	0.00%
Youth	44	80	36	81.82%
<b>Total recurrent grants</b>	<b>44,479</b>	<b>46,649</b>	<b>2,169</b>	<b>4.88%</b>
<b>Non-recurrent - Commonwealth Government</b>				
General home care	171	-	(171)	-100.00%
Open space management	42	-	(42)	-100.00%
Venue Management	9	-	(9)	-100.00%
<b>Non-recurrent - State Government</b>				
Community health	25	-	(25)	-100.00%
Early education and care	3,287	-	(3,287)	-100.00%
Community programs & activities	1,647	402	(1,246)	-75.63%
Libraries	67	32	(35)	-52.21%
Maternal and child health	461	-	(461)	-100.00%
Natural Environment & Tree Management	390	488	98	25.01%
Community safety	80	80	-	0.00%
Emergency Management	-	194	194	100.00%
Waste Management	207	-	(207)	-100.00%
<b>Total non-recurrent grants</b>	<b>6,387</b>	<b>1,195</b>	<b>(5,192)</b>	<b>-81.29%</b>
<b>Total operating grants</b>	<b>50,866</b>	<b>47,844</b>	<b>(3,023)</b>	<b>-5.94%</b>
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to recovery	1,500	1,500	-	0.00%
<b>Total recurrent grants</b>	<b>1,500</b>	<b>1,500</b>	<b>-</b>	<b>0.00%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Footpaths and Cycleways	1,186	2,004	818	68.98%
Parks, Open Space and Streetscapes	1,744	1,000	(744)	-42.65%
Buildings	259	-	(259)	-100.00%
Recreational, Leisure and Community Facilities	689	-	(689)	-100.00%
Roads	178	-	(178)	-100.00%
<b>Non-recurrent - State Government</b>				
Buildings	125	-	(125)	-100.00%
Roads	510	-	(510)	-100.00%
Parks, Open Space and Streetscapes	5,946	1,775	(4,171)	-70.15%
Recreational, Leisure and Community Facilities	8,205	10,500	2,295	27.98%
Footpaths and Cycleways	1,816	-	(1,816)	-100.00%
Drainage	1,041	-	(1,041)	-100.00%
Plant and machinery	97	-	(97)	-100.00%
Waste Management	-	250	250	100.00%
<b>Total non-recurrent grants</b>	<b>21,796</b>	<b>15,529</b>	<b>(6,267)</b>	<b>-28.75%</b>
<b>Total capital grants</b>	<b>23,296</b>	<b>17,029</b>	<b>(6,267)</b>	<b>-26.90%</b>
<b>Total Grants</b>	<b>74,162</b>	<b>64,872</b>	<b>(9,290)</b>	<b>-12.53%</b>

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Victorian Local Government Grants Commission's final advice on the allocation of the Financial Assistance Grants for 2022/23 is still pending to be made.

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

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

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

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

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

#### 4.1.7 Contributions

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

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

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

#### 4.1.8 Other income

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

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

#### 4.1.9 Employee costs

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

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

#### 4.1.10 Materials and services

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

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

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

#### 4.1.11 Depreciation

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

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

#### 4.1.12 Amortisation - Intangible assets

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

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

#### 4.1.13 Amortisation - Right of use assets

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

#### 4.1.14 Other expenses

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

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

### 4.2 Balance Sheet

#### 4.2.1 Assets

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

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

The category of Property, infrastructure, plant and equipment predominantly represents the value of Council's land, building, roads and landfill assets. The increase in this category is due to gifted assets and from assets constructed and acquired by Council as part of the annual Capital Works program.

#### 4.2.2 Liabilities

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

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

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



#### 4.2.3 Borrowings

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

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

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

#### 4.2.4 Leases by category

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

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

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

### 4.3 Statement of changes in Equity

#### 4.3.1 Reserves

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

#### 4.3.2 Equity

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

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

### 4.4 Statement of Cash Flows

#### 4.4.1 Net cash flows provided by/used in operating activities

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

#### 4.4.2 Net cash flows provided by/used in investing activities

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

#### 4.4.3 Net cash flows provided by/used in financing activities

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

## 5. Financial Performance Indicators

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

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

Indicator	Measure	Notes	Actual 2020/21	Forecast 2021/22	Budget 2022/23	Projections			Trend + / o / -
<b>Operating position</b>									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-12.58%	-8.65%	-8.60%	-4.96%	-5.12%	-5.15%	+
<b>Liquidity</b>									
Working Capital	Current assets / current liabilities	2	407.76%	464.76%	461.32%	461.55%	370.08%	379.31%	-
Unrestricted cash	Unrestricted cash / current liabilities	3	81.17%	62.20%	61.44%	58.27%	44.80%	46.84%	-
<b>Obligations</b>									
Loans and borrowings compared to rates	Interest bearing loans and borrowings / rate revenue	4	23.53%	5.93%	20.79%	35.51%	34.23%	38.12%	-
Loans and borrowings repayments compared to rates	Interest and principal repayments on interest bearing loans & borrowings / rate revenue		1.05%	16.33%	2.19%	3.79%	4.21%	9.67%	-
Indebtedness	Non-current liabilities / own source revenue		24.27%	16.93%	23.62%	33.40%	27.28%	33.95%	-
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	5	33.57%	92.60%	70.78%	87.36%	86.49%	59.14%	-
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue	6	64.62%	66.94%	64.94%	65.60%	65.94%	66.01%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.33%	0.35%	0.35%	0.35%	0.35%	0.35%	o
<b>Efficiency</b>									
Expenditure level	Total expenditure / no. of property assessments		\$3,565.6	\$3,499.7	\$3,629.9	\$3,569.0	\$3,631.8	\$3,719.1	o
Revenue level	Total rate revenue / No. of residential property assessments		\$1,794.6	\$1,854.3	\$1,857.5	\$1,881.2	\$1,924.5	\$1,970.9	o

Key to Forecast Trend:

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

## Notes to indicators

**1 Adjusted underlying result** - An indicator of the sustainable operating result required to enable Council to continue to provide essential services and meet its objectives. The year end surplus and total revenue is adjusted to remove non-recurrent capital grants, capital cash and non-cash contributions, which will then result in an indicator that better demonstrates Council's underlying operating position. Insufficient surplus being generated to fund operations is projected for Budget year 22/23 and future years.

**2 Working Capital** – The proportion of current assets compared to current liabilities and an indicator of the broad objective that sufficient working capital is available to pay for commitments as and when they fall due. Budgeted to remain stable in the 2022/23 year even after the spending of cash reserves to complete that year's capital program. The trend in outer years is to remain stable and within targeted levels.

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

**4 Debt compared to rates** - Indicator of the broad objective that the level of interest bearing loans and borrowings (including repayments) should be appropriate to the size and nature of a council activities. Trend reflects Council's intention to borrow further funds of up to \$44.4 million in 22/23.

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

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

## 6 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2022/23 year, classified by expenditure type and funding source.

### 6.1 Summary

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	%
Property	44,641	16,421	(28,220)	-63.22%
Plant and equipment	5,455	7,126	1,671	30.63%
Infrastructure	111,071	144,706	33,635	30.28%
<b>Total</b>	<b>161,167</b>	<b>168,253</b>	<b>7,086</b>	<b>4.40%</b>

	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	16,421	12,209	4,032	180	-	679	8,608	7,134
Plant and equipment	7,126	488	6,138	500	-	-	6,526	600
Infrastructure	144,706	81,428	18,238	45,040	19,029	40,934	52,034	32,709
<b>Total</b>	<b>168,253</b>	<b>94,125</b>	<b>28,408</b>	<b>45,720</b>	<b>19,029</b>	<b>41,613</b>	<b>67,168</b>	<b>40,443</b>

Council undertakes quarterly reviews of the capital works program as part of overall project governance. These reviews may involve deferring projects that have not progressed as per plan and/or bringing projects forward from future years of the long term capital plan. Council may also consider those projects reliant on external funding sources should the funding become available through the course of the 2022/23 financial year. The capital works program expenditure and funding requirements will be managed through the forecast process and reported to Council on a quarterly basis.

## 6.2 Current Budget

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

Capital Works Area	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>INFRASTRUCTURE</b>								
<b>Roads</b>								
Road Reconstructions (Various)	8,900	-	8,900	-	1,500	-	7,400	-
Road Surface Renewal Program	3,050	-	3,050	-	-	-	3,050	-
Widen Little River Roads	2,000	-	-	2,000	-	-	2,000	-
Leakes Road (Tarneit Road to Derrimut Road )	1,000	-	-	1,000	-	-	1,000	-
Road Reconstruction Forward Design Program	1,000	-	1,000	-	-	-	1,000	-
Tarneit Road duplication (Sayers Rd to Leakes Rd)	1,020	-	-	1,020	-	-	1,020	-
Tarneit Road duplication (Shaws Rd to Railway Ave)	430	-	-	430	-	-	430	-
Road Safety Improvements	150	-	-	150	-	-	150	-
Duplication of Ashcroft Avenue, Williams Landing	200	-	-	200	-	-	200	-
Bulban Road upgrade (McGraths Rd to Edgars Rd)	3,000	-	-	3,000	-	-	3,000	-
Armstrong Road Extension Design (Ballan to Sayers)	4,300	4,300	-	-	-	4,300	-	-
Pre-design studies for Dohertys Road, west of Derrimut Road	320	-	-	320	-	320	-	-
Dohertys Rd/Woods Rd intersection	1,005	-	-	1,005	-	1,005	-	-
Davis/Dohertys Road intersection	3,300	-	-	3,300	-	-	3,300	-
Greens Road Lollypop Creek Crossing Feasibility Study	10	-	-	10	-	-	10	-
Pre-design studies for Boundary Road/Tarneit Road intersection	550	-	-	550	-	-	550	-
Ison Road (Princes Highway to Melbourne-Geelong Rail Line)	600	600	-	-	-	600	-	-
Ballan Rd/McGrath Rd Intersection Redesign	250	-	-	250	-	-	250	-
Forsyth Road Right Turn Lane into Leakes Rd	250	-	-	250	-	-	-	250
Werribee South Roads Strategic Assessment	250	-	-	250	-	-	250	-
Riverside Industrial Precinct parking study	250	-	-	250	-	-	250	-
Boundary Rd/Davis Rd Intersection	525	-	-	525	-	-	-	525
<b>Bridges</b>								
Three Bridges Allura Estate	517	517	-	-	-	397	120	-
<b>Footpaths and Cycleways</b>								
Active Transport Network	4,000	4,000	-	-	2,004	-	1,996	-
Lollypop Creek Shared Path and Armstrong Road Connection feasibility	245	245	-	-	-	-	245	-
Footpath Renewal	950	-	950	-	-	-	950	-
<b>Drainage</b>								
WSUD Asset Masterplan Wetland design	147	147	-	-	-	-	-	147
WSUD Asset Masterplan Bioretention system design	80	80	-	-	-	-	-	80
Little River Drainage and Domestic Wastewater Strategy Implementation	775	-	-	775	-	-	775	-
Healthier Waterways Gross Pollutant Traps	650	650	-	-	-	-	650	-
Healthier Waterways Wetland Rectification Program	728	-	-	728	-	-	728	-

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

Capital Works Area	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>Parks, Open Space and Streetscapes</b>								
<i>Wyndham Coastal &amp; Marine Management Plan Implementation</i>	<b>4,110</b>	-	-	4,110	1,500	-	2,610	-
<i>Playground / Park Upgrade</i>	<b>1,075</b>	-	1,075	-	-	-	1,075	-
<i>Wootten Rd Reserve Tennis Court Renewal</i>	<b>403</b>	-	403	-	-	-	403	-
<i>Sports Facility Strategy - Implementation</i>	<b>1,000</b>	-	-	1,000	1,000	-	-	-
<i>Wyndham Vale North Master Plan Implementation</i>	<b>3,089</b>	-	-	3,089	-	-	3,089	-
<i>Wyndham Park Car Park on Cottrell Street</i>	<b>410</b>	410	-	-	-	-	410	-
<i>Werribee Streetscape Framework</i>	<b>600</b>	-	-	600	-	-	600	-
<i>Bensonhurst Parade Reserve Landscape</i>	<b>2,349</b>	2,349	-	-	-	2,140	209	-
<i>270A Bulban Road, Werribee - Former Incinerator Site</i>	<b>875</b>	-	-	875	275	-	600	-
<i>Sanctuary Lakes Open Space Upgrade</i>	<b>506</b>	-	-	506	-	-	506	-
<i>Greening The Pipeline</i>	<b>2,000</b>	2,000	-	-	2,000	-	-	-
<i>Parks Asset Renewal Projects</i>	<b>1,652</b>	-	1,652	-	-	-	1,652	-
<i>Dog Off Leash Parks</i>	<b>1,397</b>	-	-	1,397	-	-	1,397	-
<i>Werribee City Centre Vision &amp; Masterplan Refresh</i>	<b>350</b>	-	-	350	-	-	350	-
<b>Other Infrastructure</b>								
<i>Lighting the West Phase 3</i>	<b>3,639</b>	-	-	3,639	-	3,639	-	-
<b>TOTAL INFRASTRUCTURE</b>	<b>144,706</b>	81,428	18,238	45,040	19,029	40,934	52,034	32,709
<b>TOTAL NEW CAPITAL WORKS</b>	<b>168,253</b>	<b>94,125</b>	<b>28,408</b>	<b>45,720</b>	<b>19,029</b>	<b>41,613</b>	<b>67,168</b>	<b>40,443</b>



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

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

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

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

## 7. Proposals to Lease Council

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

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

## Appendices

The contents of the appendices are summarised below:

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

## Appendix A

### Budget Process

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

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

The 2022/23 budget also includes financial statements being a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Statement of Capital Works. These statements have been prepared for the year ended 30 June 2023 in accordance with the Act and Regulations, and consistent with the annual financial statements which are prepared in accordance with Australian Accounting Standards and the Local Government Model Accounts. The budget also includes information about the rates and charges to be levied, the capital works program to be undertaken, the human resources required, and other financial information Council requires in order to make an informed decision about the adoption of the budget.

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

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

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

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

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

Council is then required to give 'public notice' that it intends to 'adopt' the budget. It must give 28 days notice of its intention to adopt the proposed budget and make the budget available for inspection and comment and these must be considered before adoption of the budget by Council.

The final step is for Council to adopt the budget after receiving and considering any feedback from the community. The budget is required to be adopted by 30 June 2022.

## Appendix B

### Characteristics of Rating Differentials

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

#### **Developed Land (Residential)**

**Definition:**

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

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

**Objective:**

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

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

**Characteristics:**

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

### **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.