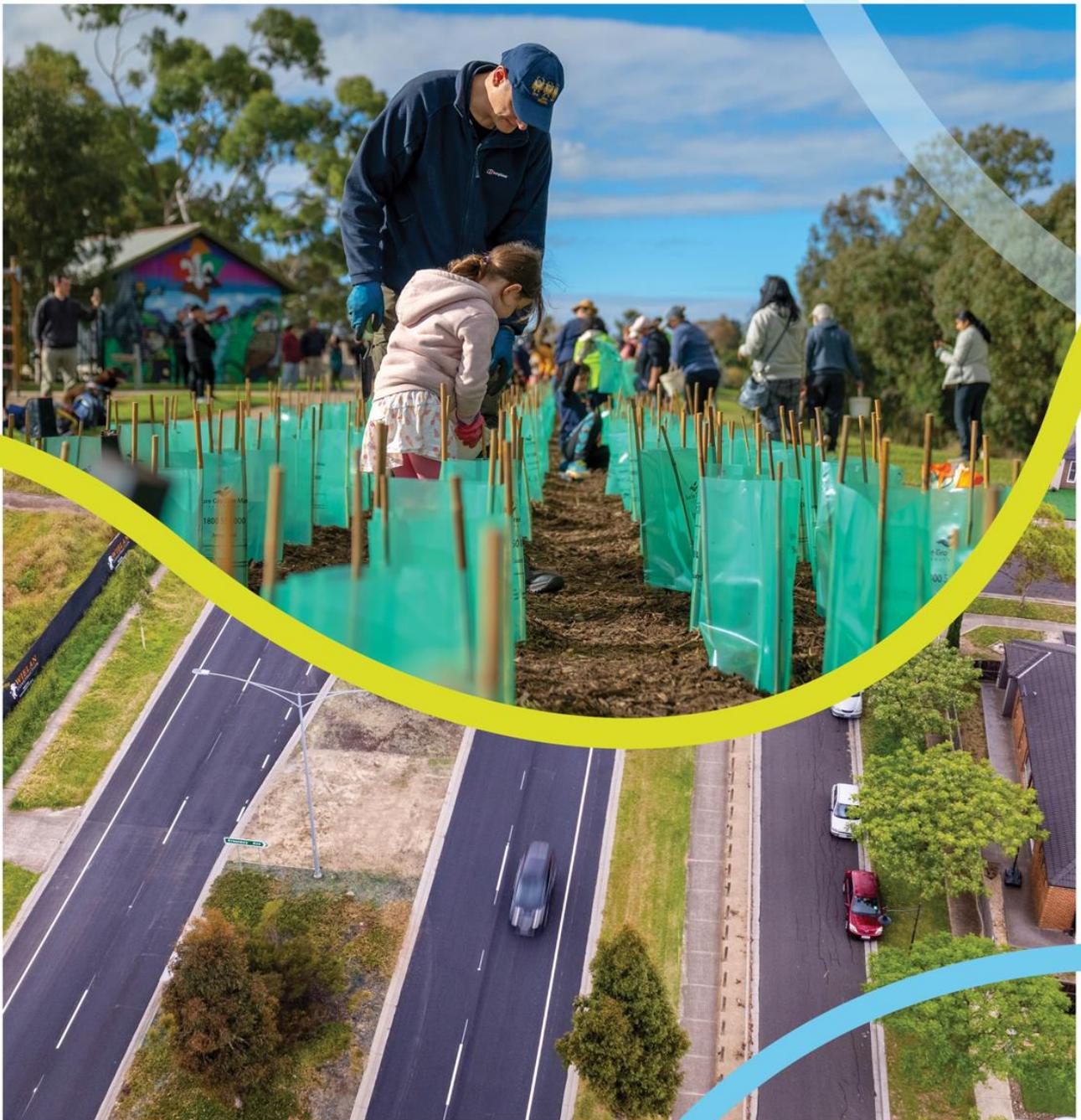


2023/2024

# Draft Annual Plan and Budget



## **Acknowledgements**

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

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

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## Mayor and CEO's Introduction

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

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

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

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

Despite this, we are still pleased to deliver a \$168.3 million Capital Works program, as well as significant funding for services.

A total of \$432.2 million has been allocated for key services, including \$20 million for Kindergartens and Children's services, \$11.9 million for Maternal Child and Health Immunisations and \$10.8 million for our much-loved Libraries. We'll also pay \$1.3 million for new library books and resources.

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

It also includes more than \$38 million to build new roads, resurface and renew old ones and improve our Active Transport Network.

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

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

Some highlights of our Operating and Capital budget include:

- Community Services - \$432 million
- Road construction, upgrades and renewals - \$33.6 million
- Active Transport Network - \$5 million
- Tarneit North Master Plan Implementation - \$11 million

- Truganina Community Centre - \$10.1 million
- Alfred Road Reserve Implementation - \$8.3 million
- Community Grants - \$1.45 million
- Libraries - \$10.8 million
- Kindergarten and Children's services - \$20 million
- Maternal Child and Health Immunisations - \$11.9 million

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

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

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

We commend the 2023/24 Budget to the community.

INSERT ELECTRONIC SIGNATURES

Cr Susan McIntyre  
Mayor

Stephen Wall  
CEO

## Budget Influences

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

### External influences

#### General Influences

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

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

In 2021, Wyndham City had an estimated resident population of 296,193 people, an increase of 9,397 or 3.28% over 2020. Residential land use has grown steadily since 2017 with an average of 5000 new dwellings approved each year. It is forecast that over the next 20 years, over 200,000 new residents will call Wyndham City home, taking the total population in 2041 to 501,634, an increase of 69.63%.

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

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

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

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

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

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

## Financial Influences

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

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

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

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

**Capital Grant Funding** - Capital grant opportunities arise continually. Grants with a high probability of success have been included in the 2023/24 budget. Other successful grants will be included throughout the year in Wyndham's quarterly forecasts when identified as successful. Council continues to rely heavily on external grant funding.

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

**Enterprise Bargaining Agreement (EBA)** - Council's current Enterprise Agreement (EA) will expire on 30 June 2023. Council and the Bargaining Representatives are currently re-negotiating for a new EA which will take effect from 1 July 2023.

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

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

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

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

## Internal Influences

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

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

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

## Economic Assumptions

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

Assumption	Notes	Forecast	Budget	Projections			Trend
		2022/23	2023/24	2024/25	2025/26	2026/27	+/-
Rate Cap Increase	1	1.75%	3.50%	2.75%	2.75%	2.75%	o
Population Growth	2	4.33%	3.71%	3.69%	3.34%	3.07%	-
Investment Interest Rate	3	3.05%	3.44%	3.11%	3.21%	3.21%	+
Borrowing Interest Rate	4	4.22%	4.22%	4.22%	4.22%	4.22%	o
Consumer Price Index (CPI)	5	6.50%	3.50%	2.75%	2.75%	2.75%	o
User Fees	6	9.06%	7.21%	6.44%	6.09%	5.82%	-
Statutory fees and fines		14.58%	7.21%	6.44%	6.09%	5.82%	-
Grants - operating	7	9.24%	16.03%	2.75%	2.75%	2.75%	o
Monetary Contributions (\$'000)		\$43,658	\$44,802	\$43,203	\$39,136	\$33,000	-
Non-Monetary Contributions (\$'000)		\$192,563	\$195,449	\$206,557	\$196,368	\$183,665	-
Proceeds from sale of assets (\$'000)		-\$150	-\$80	\$0	\$0	\$0	-
Other Income		0.76%	3.50%	2.75%	2.75%	2.75%	-
Employee Costs - EBA	8	2.00%	3.50%	2.75%	2.75%	2.75%	-
Consultants		0.00%	3.50%	2.75%	2.75%	2.75%	-
Contractors and Materials		18.88%	7.21%	6.44%	6.09%	5.82%	-
Utilities		10.94%	7.21%	6.44%	6.09%	5.82%	-
Depreciation (\$'000)		\$100,371	\$104,296	\$117,429	\$124,128	\$130,772	+

### Notes to Assumptions

#### 1. Rate Cap

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

#### 2. Population Growth

Actual/Forecast based on number of properties in the rating system. 2023/24 onward is driven by forecast.id growth rates.

#### 3. Investment Interest Rate

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

#### 4. Borrowing Interest Rate

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

#### 5. CPI

Based on assumptions for future years in Victorian Government 2022/23 Budget update.

#### 6. User Fees

From 2023/24 driver is population growth + CPI.

#### 7. Grants - Recurrent

2023/24 is based on expected grants identified. Outer years based on CPI.

#### 8. Employee Costs

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

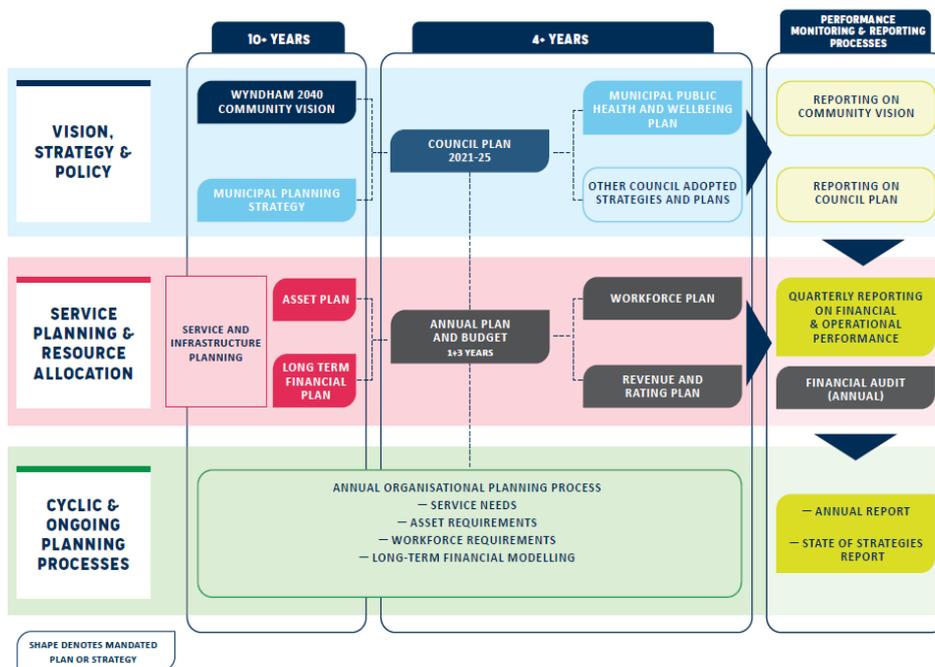
# 1. Link to the Integrated Strategic Planning and Reporting Framework

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

## 1.1 Legislative planning and accountability framework

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

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



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

## 1.1.2 Key planning considerations

As a custodian of public funds, Council is committed to working with the community as an active partner to develop and make informed decisions in line with identified community needs and priorities. Council has committed to delivering on community needs, and priorities as outlined within the Wyndham 2040 Community Vision. This Vision, written by the community themselves, describes the community's aspirations for the future of the municipality, and it guides Council's work to make Wyndham a healthier and more liveable community. In addition, the Council Plan 2021-25 describes how the currently elected Council will work towards delivering the longer-term aspirations described in the Wyndham 2040 Community Vision.

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

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

## 1.2 Our purpose

### Our Vision

*Diverse People, One Community, Our Future*

### Our mission

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

### Our values

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

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

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

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

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

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

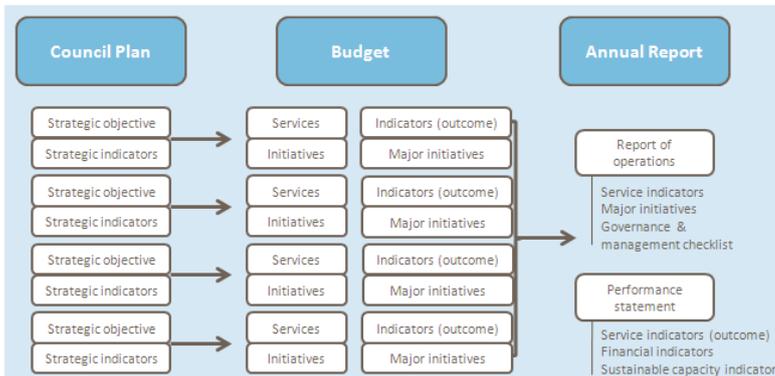
## 1.3 Council Plan Strategic Areas

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

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

## 2. Services and service performance indicators

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



Source: Department of Jobs, Precincts and Regions

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

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

#### Services

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Animal Management	Protects the community and the environment from feral, nuisance animals, dog attacks and wandering livestock on public roads through a range of education and enforcement/compliance measures.	<i>Inc</i>	1,510	2,004	2,316
		<i>Exp</i>	2,365	2,676	2,776
		<i>Surplus / (deficit)</i>	(855)	(672)	(459)
Child, Family Health and Wellbeing	Provides a range of services to families with children aged 0-6 to promote improved health and well being of the community through the provision of a range of health and wellbeing services including Universal Maternal and Child Health Service, Enhanced maternal and Child health Service public immunisation program, family support and parenting programs such as playgroups and parent groups.	<i>Inc</i>	6,436	7,201	7,587
		<i>Exp</i>	11,836	12,920	16,099
		<i>Surplus / (deficit)</i>	(5,400)	(5,719)	(8,512)
Community Connections and Care	To provide valued outcomes by working collaboratively with individuals, their carers and families, community groups, networks, council units and other agencies in the provision of quality services, information, advocacy and support for those with care needs. To support individuals that are older and those with a disability or health conditions to manage the activities of daily living, maintain their independence and provide social inclusion opportunities.	<i>Inc</i>	4,150	4,251	4,241
		<i>Exp</i>	6,529	7,494	7,308
		<i>Surplus / (deficit)</i>	(2,379)	(3,243)	(3,067)
Community Infrastructure Planning	Work across Council and in partnership with government, community and private sectors to lead planning for a network of community infrastructure, to facilitate the delivery of services.	<i>Inc</i>	410	518	406
		<i>Exp</i>	620	754	669
		<i>Surplus / (deficit)</i>	(211)	(236)	(263)
Early Education and Care	Provides State funded Kindergarten educational programs for 3 and 4-year-old children. Delivery of free kindergarten and children's services.	<i>Inc</i>	17,547	19,800	21,246
		<i>Exp</i>	19,161	21,460	22,593
		<i>Surplus / (deficit)</i>	(1,614)	(1,660)	(1,347)
Environmental Health Services	Protects public health as it relates to state legislation, directives and standards through a range of education and enforcement measures.	<i>Inc</i>	1,670	1,347	1,564
		<i>Exp</i>	2,582	2,793	2,584
		<i>Surplus / (deficit)</i>	(912)	(1,446)	(1,020)

Family and Sector Partnerships	Providing support and capacity building of families and community - from birth to cradle.	<i>Inc</i>	3,092	2,869	2,753
	Providing a centralised customer support service for Maternal Child Health and Early Education and Care programs	<i>Exp</i>	4,523	4,611	4,264
	Partnering with the local community, the child and family service sector and allied health; to create an integrated service system and streamlined referral pathways for families.	<i>Surplus / (deficit)</i>	(1,431)	(1,742)	(1,511)
Sport, Recreation and Physical Activity	Provide opportunities for the community to be physically active through infrastructure provision, facility management and the delivery of community activation programs.	<i>Inc</i>	8,378	14,447	17,382
		<i>Exp</i>	17,287	19,741	21,784
		<i>Surplus/ (deficit)</i>	(8,909)	(5,294)	(4,402)
Youth Services	To ensure that young people are empowered and active citizens through the provision of a range of programs and services which include drop in programs, counselling, recreational programs, events and social support programs.	<i>Inc</i>	509	637	803
		<i>Exp</i>	5,052	6,725	6,596
		<i>Surplus/ (deficit)</i>	(4,543)	(6,088)	(5,793)

### Major Initiatives

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

### Other Initiatives

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

### Service Performance Outcome Indicators

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

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

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

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

### Services

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

Events	Delivery of a quality program of community and civic events across the City which enriches our sense of place and cultural heritage and encourages community strengthening.	<i>Inc</i>	4	26	27
		<i>Exp</i>	1,786	2,880	2,789
		<i>Surplus/ (deficit)</i>	(1,783)	(2,853)	(2,762)
Neighbourhood Development	Facilitates opportunities which enable local communities to strengthen connection and build relationships with others, gain information and skills, connect to services and spaces, and participate and contribute to their local community.	<i>Inc</i>	567	841	924
		<i>Exp</i>	4,255	3,952	4,172
		<i>Surplus/ (deficit)</i>	(3,688)	(3,111)	(3,249)
School Crossings	Supports the safe passage of children and their families to and from school through the operation of school crossings.	<i>Inc</i>	901	1,115	1,215
		<i>Exp</i>	2,735	3,818	4,217
		<i>Surplus/ (deficit)</i>	(1,834)	(2,702)	(3,001)
Social Policy	Develop policy and frameworks to guide outcomes that promote social justice, wellbeing, equity, inclusion and participation in Wyndham.	<i>Inc</i>	1	2	-
		<i>Exp</i>	757	1,045	812
		<i>Surplus/ (deficit)</i>	(756)	(1,043)	(812)

### Major Initiatives

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

### Other Initiatives

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

### 2.3 Strategic Area 3: A Liveable City

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

### Services

Service area	Description of services provided		2021/22	2022/23	2023/24
			Actual \$'000	Forecast \$'000	Budget \$'000
Asset Rehabilitation	Ensure road infrastructure including road surface, paths, line marking, and kerb & channel is intervened at the appropriate time to ensure asset life reaches the optimum whole of life cycle ensuring safe commuter network for the community.	<i>Inc</i>	1,269	1,489	1,531
		<i>Exp</i>	6,194	7,965	8,568
		<i>Surplus/ (deficit)</i>	(4,925)	(6,476)	(7,037)
Building Control and Permit Services	Ensuring the safety of buildings where people live, work and play, through the delivery of an efficient and effective building control, permit and inspection service.	<i>Inc</i>	2,752	2,587	2,891
		<i>Exp</i>	3,036	3,195	3,281
		<i>Surplus/ (deficit)</i>	(284)	(608)	(389)
Civic Compliance	Addresses community concerns in relation to quality of life, amenity, and safety issues within Wyndham City, as per legislation administered by Council.	<i>Inc</i>	4,932	7,420	6,234
		<i>Exp</i>	5,352	5,485	5,349
		<i>Surplus/ (deficit)</i>	(420)	1,936	885
Civil Maintenance	Ensure roads and drainage infrastructure are clean and fit for purpose to provide a safe commuter network for the community.	<i>Inc</i>	3,344	3,793	4,290
		<i>Exp</i>	9,830	12,197	12,147
		<i>Surplus/ (deficit)</i>	(6,485)	(8,404)	(7,858)
Complex Project Management	Project management services for delivery of Council's complex projects to achieve quality outcomes with a focus on public value.	<i>Inc</i>	-	929	1,090
		<i>Exp</i>	6	1,576	1,485
		<i>Surplus/ (deficit)</i>	(6)	(647)	(396)

Engineering Construction	Provides construction surveillance of gifted infrastructure ensuring compliance to the nominated requirements, standards/specifications and facilitates handover of quality infrastructure to the community. Ensures the delivery of capital works projects are undertaken within the requirements of the contract incorporating best value outcomes for the community.	<i>Inc</i>	5,263	5,669	5,909
		<i>Exp</i>	4,308	4,444	4,624
		<i>Surplus/ (deficit)</i>	954	1,225	1,285
Engineering Design	Provides project management and Engineering design applications to ensure infrastructure is constructed and/or renewed to provide the community with highly serviceable and safe infrastructure.	<i>Inc</i>	954	1,113	1,104
		<i>Exp</i>	1,215	1,525	1,474
		<i>Surplus/ (deficit)</i>	(261)	(412)	(371)
Facilities Management	Provides strategic and operational management of assets to ensure the effective provision of facilities for community and Council use.	<i>Inc</i>	434	834	925
		<i>Exp</i>	9,656	13,578	13,193
		<i>Surplus/ (deficit)</i>	(9,222)	(12,744)	(12,269)
Kerbside bin and hard waste collections, and waste and litter education	Helps the Wyndham residents keep their properties and the city clean, green and safe by collecting household waste and delivering community waste and litter programs via funds collected through the Council's Annual Waste Charge.	<i>Inc</i>	39,495	43,274	49,189
		<i>Exp</i>	38,919	45,037	48,600
		<i>Surplus/ (deficit)</i>	576	(1,764)	589
Long Term Planning and Design	Provides specialised planning services in relation to land use strategies, strategic plans, city design, urban design frameworks, precinct structure plans and development contributions, in order to maximise the land use, design and development potential of the municipality and increase quality of life.	<i>Inc</i>	-	40	73
		<i>Exp</i>	2,859	3,663	4,641
		<i>Surplus/ (deficit)</i>	(2,859)	(3,624)	(4,569)
Parks Management	Provides strategic and operational management to ensure presentation levels and safe conditions are met in Wyndham's open spaces. Manage ecological amenity and climate adaptation of trees in accordance with the Tree Policy. The provision of safe, functional, clean, affordable and aesthetically appealing park assets to meet the Community's needs.	<i>Inc</i>	1,199	2,960	983
		<i>Exp</i>	21,258	22,081	24,420
		<i>Surplus/ (deficit)</i>	(20,059)	(19,121)	(23,438)
Subdivisions	Responsible for Council's statutory responsibilities under the Subdivision Act 1988 and the Planning and Environment Act 1987 as it relates to subdivision, including the facilitation of timely assessments and approval of key stages, aiming to provide high quality outcomes for the community.	<i>Inc</i>	2,592	3,363	3,205
		<i>Exp</i>	2,991	3,027	3,283
		<i>Surplus/ (deficit)</i>	(399)	336	(78)
Town Planning	Town Planning is responsible for Council's statutory responsibilities under the 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>	3,568	3,374	3,508
		<i>Exp</i>	5,807	5,688	5,796
		<i>Surplus/ (deficit)</i>	(2,240)	(2,313)	(2,288)
Traffic and Transport	Monitor the performance of Wyndham's road network, and provide traffic and transport engineering advice to Council and other stakeholders. Assess traffic management plans, plan and design bicycle and footpath civil works and traffic calming to enhance the safety and connectivity of the road and active travel networks for all residents and users.	<i>Inc</i>	271	196	196
		<i>Exp</i>	1,570	1,825	1,870
		<i>Surplus/ (deficit)</i>	(1,299)	(1,629)	(1,674)
Transport Planning	Develop and implement transport related policies, strategies and plans, which aim to improve transport options for the Wyndham community. Work in collaboration with external agencies and internal departments to provide transport advice and input that supports improved transport options.	<i>Inc</i>	-	-	-
		<i>Exp</i>	681	802	813
		<i>Surplus/ (deficit)</i>	(681)	(802)	(813)

### Major Initiatives

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

## Other Initiatives

7. Implementation of the Community Local Law (2023).
8. Review asset information and gather missing drainage data to prepare scope for a consultant brief for a detailed survey of drainage infrastructure for input into Council's Asset Management system.
9. Further Auditing of the Water Sensitive Urban Design infrastructure.
10. Council to work with landowners to seek agreement for commencement of the City Gateways program.
11. Improve public lighting across Wyndham in line with Council's Public Lighting Policy.
12. Complete high level property portfolio planning and divestment program for future use of Council owned property in key activity centres and profile sites across Wyndham.
13. Develop a Council position on legacy Developer Contributions with a view of potential inclusion in the 24/25 Capital Program.

## Service Performance Outcome Indicators

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Roads*	Condition - Sealed local roads below the intervention level. Percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal.	98.68%	98.68%	98.68%
Statutory Planning*	Service standard - percentage of regular and VicSmart planning application decisions made within legislated timeframes.	50.61%	60%	60%
Waste Collection*	Waste diversion - Kerbside collection waste diverted from landfill. Percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill.	38.36%	36.50%	36.50%

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

## 2.4 Strategic Area 4: A Green City

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

## Services

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

## Major Initiatives

1. Deliver Year 3 of WYN-R Program including implementation of solar PV (and where applicable battery) deployment at all new capital buildings and retrofits occurring in 23/24; investigation into large scale battery and Microgrid investigations at Aqua Pulse and Encore Events Centre and implementation of Energy Efficient upgrade recommendations.
2. Complete essential infrastructure projects to deliver a best practice landfill, including cell 7 construction, leachate management upgrades and stormwater management upgrades.

## Other Initiatives

3. Pilot a range of streetscape and canopy cover improvements within greenfield developments aimed at increasing the amount of street trees within our communities.
4. Review and updating of the Open Space Strategy to incorporate the latest data from the 2021 Census, new catchment mapping and the new dog off leash and public toilet strategies.
5. Deliver two dog off leash parks across Wyndham as part of the Wyndham Dog Off-Leash Plan.

## 2.5 Strategic Area 5: An Economically Prosperous City

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

### Services

Service area	Description of services provided		2021/22	2022/23	2023/24
			Actual \$'000	Forecast \$'000	Budget \$'000
Strategic Partnerships and Major Projects	Creates public value through the attraction of state, federal and commercial investment that provides an uplift to the local community and economy by way of jobs, enabling infrastructure and liveability.	<i>Inc</i>	319	-	-
		<i>Exp</i>	1,168	1,979	1,397
		<i>Surplus/ (deficit)</i>	(849)	(1,979)	(1,397)
Economic Growth	Implementation of initiatives that develop and grow sustainable local businesses and enable the emergence and development of start-up enterprises including the provision of expert advice, innovation hubs, business forums/training and access to resources and information. Implementation of initiatives that facilitate and enable new investment generating business and employment growth in Wyndham City.	<i>Inc</i>	55	120	167
		<i>Exp</i>	1,322	1,773	1,923
		<i>Surplus/ (deficit)</i>	(1,267)	(1,653)	(1,756)
Marketing and Tourism	Leverages key marketing and positioning opportunities for Wyndham City, champion brand image, to ensure Council gets the credit. Support the development of Wyndham's Visitor economy and ensure sponsorship leverages the positioning strategy.	<i>Inc</i>	4	1	1
		<i>Exp</i>	1,467	1,718	1,392
		<i>Surplus/ (deficit)</i>	(1,463)	(1,716)	(1,390)
Place Making and Activation	Advancing and coordinating vibrant, successful, attractive and relevant activity centres through place making initiatives, activation and marketing.	<i>Inc</i>	671	6	6
		<i>Exp</i>	3,012	2,673	2,837
		<i>Surplus/ (deficit)</i>	(2,341)	(2,666)	(2,830)
Urban Design and Catalyst Projects	Enhancing Wyndham's urban design and catalysing development and investment in targeted activity centres and places, by working collaboratively across Council and with external stakeholders.	<i>Inc</i>	-	-	-
		<i>Exp</i>	13	216	435
		<i>Surplus/ (deficit)</i>	(13)	(216)	(435)

### Major Initiatives

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

### Other Initiatives

2. Support the planning and delivery of East Werribee Employment Precinct and report to Council and community on progress of Precinct Structure Plan refresh.  
3. Implement a work program which improves the liveability and urban design outcomes for designated activity centres across Wyndham City including direction on the most appropriate planning tools for each site.

## 2.6 Strategic Area 6: A Thriving City

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

### Services

Service area	Description of services provided		2021/22	2022/23	2023/24
			Actual \$'000	Forecast \$'000	Budget \$'000
Community Strengthening	The Community Strengthening Unit partners with, supports, empowers and strengthens community capacity to build a connected, inclusive and just community.	<i>Inc</i>	592	599	465
		<i>Exp</i>	4,132	5,711	5,595
		<i>Surplus/ (deficit)</i>	(3,540)	(5,112)	(5,130)
Inclusive Employment	Supporting Wyndham businesses and Council to adopt inclusive employment practices that support diversity in their business and linking those businesses to local people who are looking for work.	<i>Inc</i>	389	930	1,267
		<i>Exp</i>	803	1,751	2,385
		<i>Surplus/ (deficit)</i>	(414)	(821)	(1,118)
Library Services	Provides resources, services, spaces and programs that support Wyndham residents' increased levels of literacy, digital literacy, numeracy, community wellbeing and social connectedness. Learning and participation is facilitated through library branches located at Pacific Werribee Shopping Centre, central Werribee, Point Cook, Manor Lakes, Tarneit, Williams Landing and Book Locker. Services also are delivered from the Pop Up Library Van and via 24/7 digital library information and resource services.	<i>Inc</i>	1,729	1,755	1,824
		<i>Exp</i>	9,098	10,678	10,987
		<i>Surplus/ (deficit)</i>	(7,369)	(8,923)	(9,163)

## Major Initiatives

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

## Other Initiatives

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

## Service Performance Outcome Indicators

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

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

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

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

## Services

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Advocacy and Intergovernmental Relations	Based on evidence and the needs of the community, support Council's engagement and collaboration with others influencing Federal and State Governments to secure the infrastructure and services that our fast-growing community needs.	<i>Inc</i>	-	-	-
		<i>Exp</i>	418	501	515
		<i>Surplus/ (deficit)</i>	(418)	(501)	(515)
Community Engagement	Providing the community with genuine, transparent and appropriate opportunities to contribute to and inform projects or decisions that affect them.	<i>Inc</i>	-	-	-
		<i>Exp</i>	891	736	1,039
		<i>Surplus/ (deficit)</i>	(891)	(736)	(1,039)
Council and Corporate Governance	Enables governance practices and procedures that provide for publicly accountable and transparent decision making and other activities undertaken by Councillors and Officers.	<i>Inc</i>	250	40	40
		<i>Exp</i>	2,052	2,205	2,313
		<i>Surplus/ (deficit)</i>	(1,802)	(2,165)	(2,273)
Emergency Resilience	Plans, prepares and responds to significant shocks and stresses that the City and community may experience with regard to natural weather events and other emergencies.	<i>Inc</i>	809	386	340
		<i>Exp</i>	1,724	1,544	1,277
		<i>Surplus/ (deficit)</i>	(915)	(1,158)	(937)
Organisational, Planning, Strategy and Reporting	Assists Council to set and inform its high-level strategies including the Wyndham 2040 Community Vision, and Council Plan. Works to ensure the community is informed as to what services Council provides, how these are performing and how resources are being spent.	<i>Inc</i>	-	-	-
		<i>Exp</i>	788	761	801
		<i>Surplus/ (deficit)</i>	(788)	(761)	(801)
Research	Deliver and support the use of accurate and reliable data, analysis and insight to inform and support Council's strategic direction and decision-making.	<i>Inc</i>	-	-	-
		<i>Exp</i>	330	381	445
		<i>Surplus/ (deficit)</i>	(330)	(381)	(445)
Strategic Communications	Communicate and promote the services, initiatives and events that Council delivers to Wyndham residents and stakeholders via a range of communication and marketing channels. Manage Council's media, digital content and integrated campaigns.	<i>Inc</i>	123	343	448
		<i>Exp</i>	2,366	3,094	2,915
		<i>Surplus/ (deficit)</i>	(2,243)	(2,751)	(2,467)

## Major Initiatives

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

## Other Initiatives

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

## Service Performance Outcome Indicators

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

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

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

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

## Services

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Customer Service	Leads the organisation approach to improve customer experience, this incorporates the contact centre operating model that delivers services via face to face, digital and phone channels.	<i>Inc</i>	-	-	-
		<i>Exp</i>	3,173	4,010	4,459
		<i>Surplus/ (deficit)</i>	(3,173)	(4,010)	(4,459)
Finance	Oversees municipal rates and property valuations and the related administrations. Also responsible for the organisational banking function, Accounts Payable and Accounts Receivable, including debt collection. Ensures successful management of property data as required under the Act, as well as ensuring the financial management of transactions relating to creditors, debtors and collections. The service includes financial planning, reporting and taxation activities as required under the Act and provide financial expertise and assistance to Management and Council staff.	<i>Inc</i>	33,534	24,586	29,552
		<i>Exp</i>	7,546	11,957	11,086
		<i>Surplus/ (deficit)</i>	25,987	12,629	18,466
Fleet Management	Provision of cost effective, whole of life asset management, procurement and provision of plant, vehicles and equipment that are used in support of Council service provision.	<i>Inc</i>	7,570	7,613	7,621
		<i>Exp</i>	6,352	6,625	6,886
		<i>Surplus/ (deficit)</i>	1,218	988	735
Information and Technology Services	Provide sector leading solutions for our people and community which promote, support and protect digital engagement.	<i>Inc</i>	436	132	80
		<i>Exp</i>	18,241	19,524	20,556
		<i>Surplus/ (deficit)</i>	(17,805)	(19,392)	(20,476)
Legal, FOI and Privacy	Deliver a centralised and independent legal function that provides internal legal advice, manages the panel of external service providers, project manages external referrals, and maintains Council's Instruments of Delegation, Authorisations and Appointment. Embeds a Best Practice Privacy Framework throughout the organisation by monitoring and reviewing processes, systems and controls to ensure community trust in Council's operations and the protection of community's rights and entitlements.	<i>Inc</i>	-	-	3
		<i>Exp</i>	644	684	958
		<i>Surplus/ (deficit)</i>	(644)	(684)	(954)
Occupational Health and Safety	Enables our people to work in a safe and productive environment, one that extends to that shared by our public and community.	<i>Inc</i>	-	-	-
		<i>Exp</i>	673	1,079	1,137
		<i>Surplus/ (deficit)</i>	(673)	(1,079)	(1,137)
Organisational Project Governance and Support	To support the organisation to deliver projects at the right time, and in the right way to meet community need. This unit facilitates planning, governance, grants submissions (including tracking) and reporting across all capital projects, and complex operational projects.	<i>Inc</i>	1,402	445	464
		<i>Exp</i>	1,957	789	868
		<i>Surplus/ (deficit)</i>	(556)	(345)	(404)
People and Capability	Builds and enables the capability, leadership and culture which contribute to developing a high performing organisation which delivers high quality services to the community. Influences and facilitates right time talent solutions which contribute to developing a high-performing and engaged workforce. Best practice management of people resources in line with legislative requirements to enable Council to deliver quality services that meet the needs of the Wyndham community.	<i>Inc</i>	2,934	2,850	3,057
		<i>Exp</i>	7,995	9,956	10,614
		<i>Surplus/ (deficit)</i>	(5,061)	(7,105)	(7,557)
Procurement	Provides Council with the ability to ethically, effectively and efficiently purchase goods and services to improve the wellbeing and liveability of the community whilst ensuring value for money and legislative compliance.	<i>Inc</i>	-	-	248
		<i>Exp</i>	2,205	2,498	2,657
		<i>Surplus/ (deficit)</i>	(2,205)	(2,498)	(2,408)
Risk Management	Provides organisational governance activities that create and protect public value by both supporting and monitoring management activity to assure informed decision making, compliance with applicable laws and regulations, protection from financial loss, sustainable business performance through building service resilience.	<i>Inc</i>	405	457	457
		<i>Exp</i>	3,947	4,612	4,927
		<i>Surplus/ (deficit)</i>	(3,542)	(4,155)	(4,469)

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

### Major Initiatives

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

### Other Initiatives

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

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

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

### Service Performance Outcome Indicators

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

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

## 2.9 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Income / Revenue
	\$'000	\$'000	\$'000
1 A Healthy, Accessible and Equitable City	(26,376)	84,674	58,298
2 A Welcoming and Inclusive City	(16,311)	20,315	4,004
3 A Liveable City	(58,419)	139,546	81,127
4 Green City	(8,325)	81,016	72,691
5 An Economically Prosperous City	(7,809)	7,984	175
6 A Thriving City	(15,411)	18,967	3,555
7 Community As An Active Partner	(8,476)	9,305	828
8 Delivering Public Value and Excellence	(26,178)	70,484	44,306
<b>Total</b>	<b>(167,305)</b>	<b>432,289</b>	<b>264,984</b>
<b>Expenses added in:</b>			
Depreciation & Amortisation (Excluding RDF Operations)	105,291		
Borrowing costs	2,938		
Others	2,169		
<b>Surplus/(Deficit) before funding sources</b>	<b>(277,704)</b>		
<b>Funding sources added in:</b>			
Rates & Charges (excluding waste management service charge)	242,902		
Contributions- monetary	43,658		
Contributions - non monetary	192,563		
Grants-Capital	17,598		
Interest Income	20,041		
Net gain (loss) on disposal	(80)		
<b>Total funding sources</b>	<b>516,683</b>		
<b>Operating surplus/(deficit) for the year</b>	<b>238,979</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 2023/24 has been supplemented with projections to 2026/27.

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

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

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

Comprehensive Income Statement  
For the four years ending 30 June 2027

		Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	2024/25 \$'000	Projections 2025/26 \$'000 2026/27 \$'000	
	NOTES					
<b>Income / Revenue</b>						
Rates and charges	4.1.1	265,666	284,773	302,992	320,843	338,967
Statutory fees and fines	4.1.4	21,944	21,489	22,873	24,266	25,679
User fees	4.1.5	68,348	74,130	77,542	81,862	86,382
Grants - Operating	4.1.6	52,075	60,424	62,086	63,793	65,548
Grants - Capital	4.1.6	21,318	17,598	7,408	21,616	15,550
Contributions - monetary	4.1.7	56,862	43,658	44,802	43,203	39,136
Contributions - non monetary	4.1.7	123,843	192,563	195,449	206,557	196,368
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		(150)	(80)	-	-	-
Other income	4.1.8	19,562	21,826	20,486	20,034	19,026
<b>Total income / revenue</b>		<b>629,468</b>	<b>716,381</b>	<b>733,638</b>	<b>782,175</b>	<b>786,655</b>
<b>Expenses</b>						
Employee costs	4.1.9	175,047	189,845	202,539	214,883	227,657
Materials and services	4.1.10	158,980	165,734	175,796	185,930	196,214
Depreciation	4.1.11	105,441	107,915	119,499	125,777	132,481
Amortisation - intangible assets	4.1.12	2,059	1,485	2,035	1,649	1,704
Amortisation - right-of-use assets	4.1.13	2,564	2,793	2,703	2,639	2,729
Bad and doubtful debts - allowance for impairment losses		1,336	1,391	1,429	1,469	1,509
Borrowing costs		938	2,938	5,582	6,520	7,046
Finance Costs - leases		823	778	699	621	540
Other expenses	4.1.14	4,887	4,523	4,647	4,775	4,907
<b>Total expenses</b>		<b>452,076</b>	<b>477,402</b>	<b>514,931</b>	<b>544,263</b>	<b>574,785</b>
<b>Surplus/(deficit) for the year</b>		<b>177,392</b>	<b>238,979</b>	<b>218,707</b>	<b>237,912</b>	<b>211,870</b>
<b>Other comprehensive income</b>						
Net asset revaluation increment /(decrement)		134,012	1,657	120,245	140,963	17,621
<b>Total other comprehensive income</b>		<b>134,012</b>	<b>1,657</b>	<b>120,245</b>	<b>140,963</b>	<b>17,621</b>
<b>Total comprehensive result</b>		<b>311,404</b>	<b>240,636</b>	<b>338,951</b>	<b>378,875</b>	<b>229,491</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 2027

NOTES	Forecast	Budget	Projections		
	Actual 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Assets</b>					
<b>Current assets</b>					
	18,419	18,925	18,579	18,140	17,771
	66,924	55,435	58,302	61,720	59,657
	514,494	524,333	514,739	502,580	492,364
	178	185	196	207	218
	3,082	3,202	3,393	3,585	3,780
<b>Total current assets</b>	<b>603,096</b>	<b>602,080</b>	<b>595,209</b>	<b>586,232</b>	<b>573,790</b>
<b>Non-current assets</b>					
	146	154	162	171	181
	86,433	93,095	91,391	89,232	87,418
	6,429,220	6,696,826	7,101,951	7,521,035	7,785,433
Right-of-use assets 4.2.4	23,868	22,803	20,756	18,891	16,215
Intangible assets	524	515	515	515	515
<b>Total non-current assets</b>	<b>6,540,190</b>	<b>6,813,394</b>	<b>7,214,776</b>	<b>7,629,844</b>	<b>7,889,762</b>
<b>Total assets</b> 4.2.1	<b>7,143,287</b>	<b>7,415,474</b>	<b>7,809,985</b>	<b>8,216,077</b>	<b>8,463,552</b>
<b>Liabilities</b>					
<b>Current liabilities</b>					
	38,187	38,621	38,193	37,437	42,052
	42,027	43,665	46,278	48,910	51,581
	17,631	17,631	17,631	17,631	17,631
	43,771	41,201	37,065	39,324	43,255
Interest-bearing liabilities 4.2.3	4,752	10,686	28,949	18,005	21,807
Lease Liabilities - current 4.2.4	2,631	2,431	2,571	2,753	1,779
<b>Total current liabilities</b>	<b>148,999</b>	<b>154,235</b>	<b>170,687</b>	<b>164,059</b>	<b>178,105</b>
<b>Non-current liabilities</b>					
	14,222	9,441	9,848	14,541	14,949
Interest-bearing liabilities 4.2.3	25,248	56,900	97,649	128,781	134,038
Lease liabilities 4.2.4	21,958	21,402	19,354	17,374	15,648
<b>Total non-current liabilities</b>	<b>61,428</b>	<b>87,744</b>	<b>126,851</b>	<b>160,696</b>	<b>164,635</b>
<b>Total liabilities</b> 4.2.2	<b>210,427</b>	<b>241,979</b>	<b>297,538</b>	<b>324,755</b>	<b>342,740</b>
<b>Net assets</b>	<b>6,932,860</b>	<b>7,173,495</b>	<b>7,512,447</b>	<b>7,891,321</b>	<b>8,120,812</b>
<b>Equity</b>					
	3,098,596	3,362,188	3,582,915	3,805,922	4,022,903
	3,834,264	3,811,307	3,929,532	4,085,400	4,097,910
<b>Total equity</b> 4.3.1	<b>6,932,860</b>	<b>7,173,495</b>	<b>7,512,447</b>	<b>7,891,321</b>	<b>8,120,812</b>

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

Statement of Changes in Equity  
For the four years ending 30 June 2027

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2023 Forecast Actual</b>					
Balance at beginning of the financial year		6,621,455	2,910,764	3,288,466	422,225
Surplus/(deficit) for the year		177,392	177,392	-	-
Net asset revaluation increment/(decrement)		134,012	-	134,012	-
Transfers to other reserves		-	(47,289)	-	47,289
Transfers from other reserves		-	57,729	-	(57,729)
<b>Balance at end of the financial year</b>		<b>6,932,860</b>	<b>3,098,596</b>	<b>3,422,479</b>	<b>411,785</b>
<b>2024 Budget</b>					
Balance at beginning of the financial year		<b>6,932,860</b>	3,098,596	3,422,479	411,785
Surplus/(deficit) for the year		<b>238,979</b>	238,979	-	-
Net asset revaluation increment/(decrement)		<b>1,657</b>	-	1,657	-
Transfers to other reserves		-	(33,627)	-	33,627
Transfers from other reserves		-	58,240	-	(58,240)
<b>Balance at end of the financial year</b>	<b>4.3.1</b>	<b>7,173,495</b>	<b>3,362,188</b>	<b>3,424,135</b>	<b>387,172</b>
<b>2025</b>					
Balance at beginning of the financial year		7,173,495	3,362,188	3,424,135	387,172
Surplus/(deficit) for the year		218,707	218,707	-	-
Net asset revaluation increment/(decrement)		120,245	-	120,245	-
Transfers to other reserves		-	(59,221)	-	59,221
Transfers from other reserves		-	61,242	-	(61,242)
<b>Balance at end of the financial year</b>		<b>7,512,447</b>	<b>3,582,915</b>	<b>3,544,380</b>	<b>385,152</b>
<b>2026</b>					
Balance at beginning of the financial year		7,512,447	3,582,915	3,544,380	385,152
Surplus/(deficit) for the year		237,912	237,912	-	-
Net asset revaluation increment/(decrement)		140,963	-	140,963	-
Transfers to other reserves		-	(69,270)	-	69,270
Transfers from other reserves		-	54,365	-	(54,365)
<b>Balance at end of the financial year</b>		<b>7,891,321</b>	<b>3,805,922</b>	<b>3,685,343</b>	<b>400,057</b>
<b>2027</b>					
Balance at beginning of the financial year		7,891,321	3,805,922	3,685,343	400,057
Surplus/(deficit) for the year		211,870	211,870	-	-
Net asset revaluation increment/(decrement)		17,621	-	17,621	-
Transfers to other reserves		-	(50,142)	-	50,142
Transfers from other reserves		-	55,254	-	(55,254)
<b>Balance at end of the financial year</b>		<b>8,120,812</b>	<b>4,022,903</b>	<b>3,702,964</b>	<b>394,945</b>

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

Statement of Cash Flows  
For the four years ending 30 June 2027

Notes	Forecast	Actual	Budget	Projections	
	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>					
Rates and charges	265,548	282,520	301,256	318,776	341,646
Statutory fees and fines	22,524	22,393	24,101	25,533	27,205
User fees	70,484	77,494	81,940	86,372	91,752
Grants - operating	55,481	64,352	66,122	67,940	69,808
Grants - capital	22,713	18,742	7,890	23,021	16,561
Contributions - monetary	60,558	46,247	47,476	45,773	41,441
Interest received	19,562	21,826	20,486	20,034	19,026
Trust funds and deposits taken	8,924	1,639	2,613	2,632	2,671
Net GST refund / payment	17,798	20,894	25,908	23,524	23,182
Employee costs	(173,046)	(186,704)	(201,095)	(212,229)	(223,317)
Materials and services	(208,433)	(216,705)	(227,542)	(227,618)	(236,502)
<b>Net cash provided by/(used in) operating activities</b> 4.4.1	162,112	152,698	149,155	173,758	173,474
<b>Cash flows from investing activities</b>					
Payments for property, infrastructure, plant and equipment	(149,355)	(168,349)	(210,966)	(198,989)	(184,593)
Proceeds from sale of property, infrastructure, plant and equipment	5,620	1,420	-	-	-
Payments for investments	(28,381)	(16,501)	-	-	-
Proceeds from sale of investments	-	-	11,298	14,317	12,031
<b>Net cash provided by/(used in) investing activities</b> 4.4.2	(172,116)	(183,431)	(199,668)	(184,672)	(172,563)
<b>Cash flows from financing activities</b>					
Finance costs	(938)	(2,938)	(5,582)	(6,520)	(7,046)
Proceeds from borrowings	15,310	42,338	69,698	49,137	27,064
Repayment of borrowings	(310)	(4,752)	(10,686)	(28,949)	(18,005)
Interest paid - lease liability	(823)	(778)	(699)	(621)	(540)
Repayment of lease liabilities	(2,365)	(2,631)	(2,564)	(2,571)	(2,753)
<b>Net cash provided by/(used in) financing activities</b> 4.4.3	10,874	31,239	50,167	10,475	(1,280)
Net increase/(decrease) in cash & cash equivalents	870	506	(346)	(439)	(369)
Cash and cash equivalents at the beginning of the financial year	17,549	18,419	18,925	18,579	18,140
<b>Cash and cash equivalents at the end of the financial year</b>	18,419	18,925	18,579	18,140	17,771

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

Statement of Capital Works  
For the four years ending 30 June 2027

	NOTES	Forecast Actual	Budget	Projections		
		2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Property</b>						
Land		26,314	-	-	-	-
Land improvements		-	4,076	8,912	5,520	6,235
<b>Total land</b>		26,314	4,076	8,912	5,520	6,235
Buildings		4,858	19,263	13,147	1,768	11,008
Heritage buildings		-	215	1,500	500	-
Building improvements		60	810	2,347	-	-
<b>Total buildings</b>		4,918	20,288	16,994	2,268	11,008
<b>Total property</b>		31,231	24,363	25,906	7,788	17,243
<b>Plant and equipment</b>						
Heritage plant and equipment		161	725	474	325	593
Plant, machinery and equipment		3,509	5,518	5,500	5,282	5,836
Fixtures, fittings and furniture		-	680	-	-	-
Computers and telecommunications		2,224	1,601	1,808	-	-
Library books		1,010	1,378	1,382	1,666	1,666
<b>Total plant and equipment</b>		6,903	9,902	9,164	7,273	8,095
<b>Infrastructure</b>						
Roads		18,218	33,256	63,861	58,962	46,272
Bridges		250	1,652	-	-	-
Footpaths and cycleways		5,195	5,000	5,000	4,000	4,000
Drainage		1,843	6,981	2,418	808	1,008
Recreational, leisure and community facilities		57,024	67,286	67,125	86,112	98,835
Waste management		4,594	7,577	22,074	21,588	2,570
Parks, open space and streetscapes		23,656	12,332	15,418	12,458	6,571
Other infrastructure		440	-	-	-	-
<b>Total infrastructure</b>		111,220	134,084	175,896	183,929	159,256
<b>Total capital works expenditure</b>	6.1	149,355	168,349	210,966	198,989	184,593
<b>Represented by:</b>						
New asset expenditure		101,328	91,283	113,403	119,302	101,455
Asset renewal expenditure		26,474	34,775	41,785	32,187	41,089
Asset upgrade expenditure		21,553	42,291	55,779	47,500	42,049
<b>Total capital works expenditure</b>	6.1	149,355	168,349	210,966	198,989	184,593
<b>Funding sources represented by:</b>						
Grants		30,122	17,598	7,408	21,616	15,550
Contributions		47,289	33,627	59,221	69,270	50,142
Council cash		56,944	78,266	80,368	76,772	94,062
Borrowings		15,000	38,858	63,968	31,331	24,839
<b>Total capital works expenditure</b>	6.1	149,355	168,349	210,966	198,989	184,593

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

Statement of Human Resources  
For the four years ending 30 June 2027

	Forecast	Actual	Budget	Projections	
	2022/23	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	182,144	197,109	210,307	223,141	236,422
Employee costs - capital	(7,097)	(7,264)	(7,768)	(8,258)	(8,765)
<b>Total staff expenditure</b>	<b>175,047</b>	<b>189,845</b>	<b>202,539</b>	<b>214,883</b>	<b>227,657</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	1,659	1,661	1,691	1,717	1,741
<b>Total staff numbers</b>	<b>1,659</b>	<b>1,661</b>	<b>1,691</b>	<b>1,717</b>	<b>1,741</b>

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

Department	Budget 2023/24 \$'000	Comprises			
		Permanent Full Time \$'000	Part time \$'000	Casual \$'000	Temporary \$'000
CEO's Office / Chief of Staff	2,478	2,439	40	-	-
Corporate Services	26,804	23,806	872	253	1,873
Planning & Liveability	26,599	21,776	1,437	635	2,752
City Life	54,095	29,203	19,790	1,696	3,407
City Operations	41,598	36,274	3,472	223	1,628
Western Leisure Services - 100% subsidiary	8,795	3,345	760	4,690	-
<b>Total permanent staff expenditure</b>	<b>160,369</b>	<b>116,842</b>	<b>26,370</b>	<b>7,497</b>	<b>9,660</b>
Other employee related expenditure	36,740				
Capitalised labour costs	(7,264)				
<b>Total expenditure</b>	<b>189,845</b>				

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

Department	Budget 2023/24	Comprises			
		Permanent Full Time	Part time	Casual	Temporary
CEO's Office / Chief of Staff	17	16	-	-	1
Corporate Services	247	217	10	3	18
Planning & Liveability	246	197	16	7	26
City Life	555	265	238	18	34
City Operations	453	383	50	3	17
Western Leisure Services - 100% subsidiary	142	39	12	91	-
<b>Total staff</b>	<b>1,661</b>	<b>1,117</b>	<b>326</b>	<b>121</b>	<b>96</b>

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

Summary of Planned Human Resources Expenditure  
For the four years ending 30 June 2027

	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>CEO's Office / Chief of Staff</b>				
Permanent - Full time	2,439	2,603	2,763	2,928
Women	1,243	1,327	1,408	1,492
Men	1,196	1,276	1,355	1,436
<b>Total CEO's Office / Chief of Staff</b>	<b>2,478</b>	<b>2,645</b>	<b>2,808</b>	<b>2,976</b>
<b>Corporate Services</b>				
Permanent - Full time	23,806	25,411	26,969	28,581
Women	15,947	17,023	18,066	19,146
Men	7,859	8,389	8,903	9,435
Permanent - Part time	872	930	987	1,046
Women	747	797	846	897
Men	124	133	141	149
<b>Total Corporate Services</b>	<b>24,678</b>	<b>26,342</b>	<b>27,957</b>	<b>29,628</b>
<b>Planning &amp; Liveability</b>				
Permanent - Full time	21,776	23,244	24,669	26,143
Women	11,746	12,538	13,307	14,102
Men	9,913	10,581	11,230	11,901
Persons of self-described gender	116	124	132	140
Permanent - Part time	1,437	1,533	1,627	1,725
Women	1,177	1,256	1,333	1,413
Men	260	278	295	312
<b>Total Planning &amp; Liveability</b>	<b>23,212</b>	<b>24,777</b>	<b>26,296</b>	<b>27,868</b>
<b>City Life</b>				
Permanent - Full time	29,203	31,172	33,083	35,060
Women	23,708	25,306	26,858	28,463
Men	5,495	5,865	6,225	6,597
Permanent - Part time	19,790	21,124	22,419	23,759
Women	19,105	20,394	21,644	22,938
Men	684	730	775	821
<b>Total City Life</b>	<b>48,992</b>	<b>52,295</b>	<b>55,502</b>	<b>58,820</b>
<b>City Operations</b>				
Permanent - Full time	36,274	38,720	41,094	43,550
Women	9,823	10,485	11,128	11,793
Men	26,451	28,235	29,966	31,757
Permanent - Part time	3,472	3,706	3,934	4,169
Women	1,920	2,049	2,175	2,305
Men	1,552	1,657	1,758	1,864
<b>Total City Operations</b>	<b>39,747</b>	<b>42,426</b>	<b>45,028</b>	<b>47,719</b>
<b>Western Leisure Services</b>				
Permanent - Full time	4,256	4,469	4,693	4,927
Women	2,186	2,295	2,410	2,530
Men	1,726	1,812	1,902	1,998
Persons of self-described gender	345	362	380	400
Permanent - Part time	968	1,016	1,067	1,120
Women	792	831	873	916
Men	124	130	137	144
Persons of self-described gender	52	55	57	60
<b>Total Western Leisure Services</b>	<b>5,224</b>	<b>5,485</b>	<b>5,760</b>	<b>6,048</b>
<b>Total for Permanent Staff</b>	<b>144,331</b>	<b>153,971</b>	<b>163,350</b>	<b>173,058</b>
<b>Casuals, temporary and other expenditure</b>	<b>52,778</b>	<b>56,336</b>	<b>59,791</b>	<b>63,364</b>
<b>Capitalised labour costs</b>	<b>(7,264)</b>	<b>(7,768)</b>	<b>(8,258)</b>	<b>(8,765)</b>
<b>Total staff expenditure</b>	<b>189,845</b>	<b>202,539</b>	<b>214,883</b>	<b>227,657</b>

	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE
<b>CEO's Office \ Chief of Staff</b>				
Permanent - Full time	16.5	16.8	17.0	17.3
Women	10.1	10.3	10.5	10.6
Men	6.4	6.5	6.6	6.7
<b>Total CEO's Office \ Chief of Staff</b>	<b>16.9</b>	<b>17.2</b>	<b>17.5</b>	<b>17.8</b>
<b>Corporate Services</b>				
Permanent - Full time	216.5	220.6	224.1	227.3
Women	151.5	154.3	156.8	159.0
Men	65.1	66.3	67.3	68.3
Permanent - Part time	9.9	10.0	10.2	10.3
Women	8.7	8.9	9.0	9.1
Men	1.1	1.2	1.2	1.2
<b>Total Corporate Services</b>	<b>226.4</b>	<b>230.6</b>	<b>234.3</b>	<b>237.6</b>
<b>Planning &amp; Liveability</b>				
Permanent - Full time	197.0	200.6	203.8	206.8
Women	109.8	111.9	113.6	115.3
Men	86.2	87.8	89.2	90.5
Persons of self-described gender	1.0	1.0	1.0	1.0
Permanent - Part time	15.7	16.0	16.3	16.5
Women	13.2	13.4	13.7	13.9
Men	2.5	2.6	2.6	2.7
<b>Total Planning &amp; Liveability</b>	<b>212.7</b>	<b>216.7</b>	<b>220.1</b>	<b>223.3</b>
<b>City Life</b>				
Permanent - Full time	265.4	270.3	274.6	278.6
Women	213.6	217.6	221.0	224.2
Men	51.8	52.8	53.6	54.4
Permanent - Part time	238.1	242.5	246.4	249.9
Women	229.3	233.6	237.3	240.7
Men	8.8	8.9	9.1	9.2
<b>Total City Life</b>	<b>503.5</b>	<b>512.8</b>	<b>521.0</b>	<b>528.5</b>
<b>City Operations</b>				
Permanent - Full time	382.8	389.9	396.1	401.8
Women	98.5	100.3	101.9	103.4
Men	284.3	289.6	294.2	298.5
Permanent - Part time	50.4	51.3	52.1	52.9
Women	27.6	28.2	28.6	29.0
Men	22.7	23.2	23.5	23.9
<b>Total City Operations</b>	<b>433.2</b>	<b>441.3</b>	<b>448.2</b>	<b>454.7</b>
<b>Western Leisure Services</b>				
Permanent - Full time	39.0	39.0	39.0	39.0
Women	20.0	20.0	20.0	20.0
Men	15.8	15.8	15.8	15.8
Persons of self-described gender	3.2	3.2	3.2	3.2
Permanent - Part time	11.8	11.8	11.8	11.8
Women	9.7	9.7	9.7	9.7
Men	1.5	1.5	1.5	1.5
Persons of self-described gender	0.6	0.6	0.6	0.6
<b>Total Western Leisure Services</b>	<b>50.8</b>	<b>50.8</b>	<b>50.8</b>	<b>50.8</b>
<b>Casuals and temporary staff</b>	<b>217.5</b>	<b>221.6</b>	<b>225.1</b>	<b>228.3</b>
<b>Total staff numbers</b>	<b>1,661.0</b>	<b>1,691.0</b>	<b>1,717.0</b>	<b>1,741.0</b>
<b>Capitalised labour</b>	<b>(52.8)</b>	<b>(53.8)</b>	<b>(54.7)</b>	<b>(55.4)</b>
<b>Total staff numbers for operating expenditure</b>	<b>1,608.2</b>	<b>1,637.2</b>	<b>1,662.3</b>	<b>1,685.6</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 2023/24 the FGRS cap has been set at 3.50%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

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

This will raise total rates and charges for 2023/24 of \$284.8M.

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

(Note that final 2023/24 budget figures may need to be adjusted based on the final valuations certified by the Valuer General Victoria.)

	2022/23	2023/24	Change	%
	Forecast Actual	Budget		
	\$'000	\$'000	\$'000	
General Rates*	213,378	227,190	13,812	6.47%
Municipal Charge*	7,567	8,147	580	7.66%
Waste Management Charge	36,915	41,871	4,956	13.42%
Supplementary Rates and Rate adjustments	3,515	3,942	428	12.17%
Supplementary Charges	1,339	1,360	21	1.54%
Interest on Rates and Charges	2,698	2,001	(697)	(25.85%)
Revenue in lieu of rates	253	262	9	3.50%
<b>Total rates and charges</b>	<b>265,666</b>	<b>284,773</b>	<b>19,107</b>	<b>7.19%</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.

(Note that final 2023/24 budget figures may need to be adjusted based on the final valuations certified by the Valuer General Victoria.)

Type or class of land	2022/23	2023/24	Change
	cents/\$CIV*	cents/\$CIV*	
Recreational Land	0.1140	0.1180	3.46%
Developed Land	0.2280	0.2359	3.46%
Commercial Developed Land	0.3192	0.3303	3.46%
Industrial Developed Land	0.3648	0.3774	3.46%
Residential Development Land	0.3876	0.4010	3.46%
Residential Vacant Land	0.3648	0.3774	3.46%
Commercial Vacant Land	0.3876	0.4010	3.46%
Industrial Vacant Land	0.4104	0.4246	3.46%
Farm Land	0.1824	0.1887	3.46%
Rural Lifestyle Land	0.2052	0.2123	3.46%
Rural Vacant Land	0.2280	0.2359	3.46%

Once the final supplementary rates generation for 2022/23 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 3.50% rate cap for 2023/24. This will be updated in the finalised version of the 2023/24 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.

(Note that final 2023/24 budget figures may need to be adjusted based on the final valuations certified by the Valuer General Victoria.)

Type or class of land	Budget 2022/23	Budget 2023/24	Change	
	\$'000	\$'000	\$'000	%
Recreational Land	59	48	11	-18.94%
Developed Land	140,897	151,439	10,543	7.48%
Commercial Developed Land	13,891	14,767	877	6.31%
Industrial Developed Land	30,253	33,382	3,129	10.34%
Residential Development Land	7,035	5,543	(1,491)	-21.20%
Residential Vacant Land	11,202	12,248	1,047	9.34%
Commercial Vacant Land	373	430	57	15.23%
Industrial Vacant Land	4,103	3,900	(203)	-4.94%
Farm Land	1,932	1,929	(3)	-0.14%
Rural Lifestyle Land	2,517	2,537	20	0.79%
Rural Vacant Land	1,060	965	(94)	-8.91%
<b>Total amount to be raised by general rates</b>	<b>213,320</b>	<b>227,190</b>	<b>13,870</b>	<b>6.50%</b>

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

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

(Note that final 2023/24 budget figures may need to be adjusted based on the final valuations certified by the Valuer General Victoria.)

Type or class of land	Budget 2022/23	Budget 2023/24	Change	
	Number	Number	Number	%
Recreational Land	7	7	-	0.00%
Developed Land	101,749	105,946	4,197	4.12%
Commercial Developed Land	2,626	2,677	51	1.94%
Industrial Developed Land	3,419	3,593	174	5.09%
Residential Development Land	88	83	(5)	-5.68%
Residential Vacant Land	8,595	8,881	286	3.33%
Commercial Vacant Land	51	52	1	1.96%
Industrial Vacant Land	405	456	51	12.59%
Farm Land	392	387	(5)	-1.28%
Rural Lifestyle Land	450	444	(6)	-1.33%
Rural Vacant Land	80	78	(2)	-2.50%
<b>Total number of assessments</b>	<b>117,862</b>	<b>122,604</b>	<b>4,742</b>	<b>4.02%</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.

(Note that final 2023/24 budget figures may need to be adjusted based on the final valuations certified by the Valuer General Victoria.)

Type or class of land	Budget 2022/23	Budget 2023/24	Change	
	\$'000	\$'000	\$'000	%
Recreational Land	51,675	40,485	11,190	-21.65%
Developed Land	61,796,716	64,196,354	2,399,638	3.88%
Commercial Developed Land	4,351,757	4,471,453	119,696	2.75%
Industrial Developed Land	8,293,017	8,844,357	551,340	6.65%
Residential Development Land	1,814,930	1,382,250	(432,680)	-23.84%
Residential Vacant Land	3,070,631	3,245,126	174,495	5.68%
Commercial Vacant Land	96,284	107,234	10,950	11.37%
Industrial Vacant Land	999,768	918,572	(81,196)	-8.12%
Farm Land	1,058,960	1,022,105	(36,855)	-3.48%
Rural Lifestyle Land	1,226,790	1,195,085	(31,705)	-2.58%
Rural Vacant Land	464,845	409,240	(55,605)	-11.96%
<b>Total value of land</b>	<b>83,225,372</b>	<b>85,832,260</b>	<b>2,606,888</b>	<b>3.13%</b>

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

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

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

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

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

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

The increase in Waste Management Charges is in line with the running costs Council expects to incur in 2023/24 to deliver a cost neutral service. At the time this document was prepared, the Environment Protection Activity (EPA) had not released its EPA waste levy amount for 2023/24 which could have an impact on the Waste Management Charge currently shown.

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

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

(Note that final 2023/24 budget figures may need to be adjusted based on the final valuations certified by the Valuer General Victoria.)

Type of Charge	Budget 2022/23	Budget 2023/24	Change	
	\$'000	\$'000	\$'000	%
Rates and Charges	259,126	279,209	20,083	7.75%
Supplementary Rates and Charges	7,282	5,302	1,980	-27.19%
Payment in Lieu of Rates	248	262	14	5.63%
<b>Total Rates and charges</b>	<b>266,656</b>	<b>284,773</b>	<b>18,118</b>	<b>6.79%</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 2022/23	Budget 2023/24
	\$	\$
Total Rates	\$ 227,453,078	\$ 235,336,897
Number of rateable properties	\$ 122,604	\$ 122,604
Base Average Rate	1,855.18	1,919.49
Maximum Rate Increase (set by the State Government)	1.75%	<b>3.50%</b>
Capped Average Rate		\$1,920.12
Maximum General Rates and Municipal Charges Revenue		\$ 235,413,935
Budgeted General Rates and Municipal Charges Revenue		\$ 235,336,897
Budgeted Supplementary Rates		\$ 4,219,062
Budgeted Total Rates and Municipal Charges Revenue		\$ 239,555,959

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

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

**4.1.1(n) Differential rates**

Refer to Appendix A

## 4.1.2 Rate Rebates

### Sanctuary Lakes public works and service rebate

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

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

The amount of the rate rebate for 2023/24 is \$232.54 per rateable property within Sanctuary Lakes.

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

## 4.1.3 Mayoral and Councillor Allowances

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

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

The following base allowances apply to Wyndham City Council:

18 December 2022 until 17 December 2023

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

18 December 2023 until 17 December 2024

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

#### 4.1.4 Statutory fees and fines

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

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

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

#### 4.1.5 User fees

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

The State Government's Best Start, Best Life reform in 2023 provides Free Kinder to the community, resulting in lower user fees in 2023/24 for Council's Childcare/children's programs which will be offset by the additional grant funding from the State Government already included in the grants section.

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

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

The increase in landfill revenue is mainly due to both additional tonnes expected to come into the landfill and an assumed increase in the EPA waste levy which is a key component of the fees. At the time this document was prepared, the EPA had not released its landfill waste levy amount for 2023/24. Since Council is just a collector of this levy, once the 2023/24 EPA waste levy is released, Council will need to adjust its fees accordingly to ensure it is passed onto customers.

#### 4.1.6 Grants

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

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
<b>Grants were received in respect of the following:</b>				
Summary of grants				
Commonwealth funded grants	26,089	<b>26,524</b>	435	1.67%
State funded grants	47,305	<b>51,499</b>	4,193	8.86%
<b>Total grants received</b>	<b>73,394</b>	<b>78,022</b>	<b>4,629</b>	<b>6.31%</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grants	17,135	<b>22,720</b>	5,585	32.59%
General home care	1,660	<b>1,769</b>	109	6.59%
Early education and care	25	-	(25)	-100.00%
Maternal and child health	40	<b>33</b>	(7)	-17.74%
<b>Recurrent - State Government</b>				
Aged care	1,873	<b>1,898</b>	25	1.33%
School crossing supervisors	1,115	<b>1,215</b>	100	8.97%
Libraries	1,593	<b>1,624</b>	31	1.96%
Maternal and child health	7,389	<b>7,623</b>	233	3.16%
Community programs & activities	166	<b>166</b>	-	0.00%
Early education and care	17,357	<b>20,388</b>	3,030	17.46%
Open Space Management	16	<b>15</b>	(1)	-7.48%
Public health education and enforcement	25	<b>25</b>	-	0.00%
Youth	80	<b>80</b>	-	0.00%
<b>Total recurrent grants</b>	<b>48,475</b>	<b>57,556</b>	<b>9,081</b>	<b>18.73%</b>
<b>Non-recurrent - Commonwealth Government</b>				
General home care	171	-	(171)	-100.00%
<b>Non-recurrent - State Government</b>				
Aged care	71	-	(71)	-100.00%
Early education and care	136	<b>90</b>	(46)	-33.72%
Community programs & activities	2,116	<b>2,078</b>	(37)	-1.76%
Libraries	48	-	(48)	-100.00%
Maternal and child health	46	-	(46)	-100.00%
Natural Environment & Tree Management	739	<b>480</b>	(259)	-35.04%
Community safety	80	<b>80</b>	-	0.00%
Emergency Management	194	<b>120</b>	(74)	-38.14%
Environmental planning	-	<b>20</b>	20	
<b>Total non-recurrent grants</b>	<b>3,600</b>	<b>2,868</b>	<b>(732)</b>	<b>-20.33%</b>
<b>Total operating grants</b>	<b>52,075</b>	<b>60,424</b>	<b>8,349</b>	<b>16.03%</b>
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to recovery	1,502	<b>1,502</b>	-	0.00%
<b>Total recurrent grants</b>	<b>1,502</b>	<b>1,502</b>	-	0.00%
<b>Non-recurrent - Commonwealth Government</b>				
Footpaths and Cycleways	2,186	-	(2,186)	-100.00%
Parks, Open Space and Streetscapes	2,221	-	(2,221)	-100.00%
Buildings	551	-	(551)	-100.00%
Recreational, Leisure and Community Facilities	420	<b>500</b>	80	19.15%
Roads	178	-	(178)	-100.00%
<b>Non-recurrent - State Government</b>				
Parks, Open Space and Streetscapes	2,715	<b>1,625</b>	(1,090)	-40.15%
Recreational, Leisure and Community Facilities	11,341	<b>13,971</b>	2,630	23.19%
Waste Management	170	-	(170)	-100.00%
Library Books	35	-	(35)	-100.00%
<b>Total non-recurrent grants</b>	<b>19,817</b>	<b>16,096</b>	<b>(3,720)</b>	<b>-18.77%</b>
<b>Total capital grants</b>	<b>21,318</b>	<b>17,598</b>	<b>(3,720)</b>	<b>-17.45%</b>
<b>Total Grants</b>	<b>73,394</b>	<b>78,022</b>	<b>4,629</b>	<b>6.31%</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. 2022/23 forecast includes 32% of the current year allocation and an expected early receipt of approximately 50% of the 2023/24 Financial Assistance Grants. 2023/24 budget and following years assume an early reception of the 50% of the next year's Financial Assistance Grants.

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

2022/23 capital grants include monies received from the Commonwealth government related to the Local Roads and Community Infrastructure Program (LRCI), which has not been confirmed yet for 2023/24. Conversely, the State Government funding is anticipated to be \$1.3 million higher than 2022/23 levels related to community facilities projects funding.

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

#### 4.1.7 Contributions

	Forecast	Budget	Change	
	Actual 2022/23 \$'000	2023/24 \$'000	\$'000	%
Monetary	56,862	43,658	(13,204)	-23.22%
Non-monetary	123,843	192,563	68,720	55.49%
<b>Total contributions</b>	180,705	236,222	55,516	30.72%

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

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

#### 4.1.8 Other income

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

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

#### 4.1.9 Employee costs

	Forecast	Budget	Change	
	Actual	2023/24	\$'000	%
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Wages and salaries	146,040	157,335	11,295	7.73%
WorkCover	2,669	2,986	316	11.85%
Superannuation	15,278	16,836	1,558	10.20%
Fringe benefits tax	400	400	-	0.00%
Other	10,660	12,289	1,629	15.28%
<b>Total employee costs</b>	<b>175,047</b>	<b>189,845</b>	<b>14,798</b>	<b>8.45%</b>

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

#### 4.1.10 Materials and services

	Forecast	Budget	Change	
	Actual	2023/24	\$'000	%
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Building Maintenance	2,853	2,511	- 341	-11.96%
Consultants	8,970	8,700	- 271	-3.02%
Fleet Services Contracts	1,036	1,076	39	3.80%
General Maintenance	58,907	59,580	673	1.14%
Information Technology	11,699	13,124	1,425	12.18%
Insurance	2,482	2,718	237	9.54%
Marketing & Promotion Contracts	3,233	3,053	- 180	-5.56%
Office Administration	2,862	3,136	274	9.57%
Other Contract Payments	5,702	5,966	263	4.62%
Utilities	8,501	8,844	342	4.03%
Waste Services contracts	52,735	57,026	4,291	8.14%
<b>Total materials and services</b>	<b>158,980</b>	<b>165,734</b>	<b>6,753</b>	<b>4.25%</b>

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

- Increase in general maintenance expenditure as the Council expands its services and facilities to better meet the needs of the growing community.
- Information Technology related expenditure has increased due to the additional Software Licences and Cyber-Security.
- Higher EPA levy expenditure as a result of additional tonnes expected to come into the landfill.

#### 4.1.11 Depreciation

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

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

#### 4.1.12 Amortisation - Intangible assets

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

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

#### 4.1.13 Amortisation - Right of use assets

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

#### 4.1.14 Other expenses

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

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

## 4.2 Balance Sheet

### 4.2.1 Assets

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

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

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

### 4.2.2 Liabilities

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to remain consistent with 2022/23 levels.

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

Interest-bearing liabilities are expected to increase in 2023/24 due to borrowings to fund Council's Capital Works program.

### 4.2.3 Borrowings

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

	Forecast	Budget	Projections		
	Actual 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Amount borrowed as at 30 June of the prior year	15,000	30,000	67,586	126,598	146,786
Amount proposed to be borrowed	15,310	42,338	69,698	49,137	27,064
Amount projected to be redeemed	(310)	(4,752)	(10,686)	(28,949)	(18,005)
<b>Amount of borrowings as at 30 June</b>	30,000	67,586	126,598	146,786	155,845

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

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

### 4.2.4 Leases by category

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

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

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current weighted average borrowing rate is 4.25%.

## 4.3 Statement of changes in Equity

### 4.3.1 Reserves

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

### 4.3.2 Equity

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

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

## 4.4 Statement of Cash Flows

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

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

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

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

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

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

## 5a. Targeted performance indicators

The following tables highlight Council's current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives.

The targeted performance indicators below are the prescribed performance indicators contained in Schedule 4 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

### Targeted performance indicators - Service

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

### Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual 2021/22	Forecast 2022/23	Target 2023/24	Target Projections			Trend +/-
						2024/25	2025/26	2026/27	
<b>Liquidity</b>									
Working Capital	Current assets / current liabilities	5	431.78%	404.76%	390.03%	348.71%	357.33%	322.16%	(-)
<b>Obligations</b>									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	6	36.00%	35.00%	35.00%	35.00%	35.00%	35.00%	o
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue	7	65.58%	61.87%	61.15%	62.15%	62.63%	63.11%	o
<b>Efficiency</b>									
Expenditure level	Total expenses / no. of property assessments	8	\$3,593.78	\$3,688.51	\$3,766.61	\$3,928.84	\$4,028.73	\$4,137.35	(+)

## 5b. Financial performance indicators

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

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

Indicator	Measure	Notes	Actual 2021/22	Forecast 2022/23	Budget 2023/24	Projections			Trend +/-
						2024/25	2025/26	2026/27	
<b>Operating position</b>									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	-9.98%	-5.31%	-2.54%	-5.63%	-6.24%	-7.01%	(-)
<b>Liquidity</b>									
Unrestricted cash	Unrestricted cash / current liabilities	10	35.43%	41.29%	29.83%	19.94%	18.19%	18.19%	o
<b>Obligations</b>									
Loans and borrowings compared to rates	Interest bearing loans and borrowings / rate revenue	11	5.94%	11.29%	23.73%	41.78%	45.75%	45.98%	(-)
Loans and borrowings repayments compared to rates	Interest and principal repayments on interest bearing loans & borrowings / rate revenue		15.84%	0.12%	1.67%	3.53%	9.02%	5.31%	o
Indebtedness	Non-current liabilities / own source revenue		19.45%	16.34%	21.77%	29.91%	35.93%	35.01%	o
<b>Stability</b>									
Rates effort	Rate revenue / CIV of rateable properties in the municipality	12	0.34%	0.32%	0.33%	0.33%	0.33%	0.33%	o
<b>Efficiency</b>									
Revenue level	General rates and municipal charges / no. of property assessments	13	\$1,834.9	\$1,841.7	\$1,898.3	\$1,944.2	\$1,997.8	\$2,052.9	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

### 5a

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

## 6 Capital works program

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

### 6.1 Summary

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000	%
Property	31,231	24,363	(6,868)	-21.99%
Plant and equipment	6,903	9,902	2,998	43.43%
Infrastructure	111,220	134,084	22,864	20.56%
<b>Total</b>	149,355	168,349	18,994	12.72%

	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	24,363	20,356	3,292	715	-	-	8,083	16,281
Plant and equipment	9,902	1,405	8,497	-	-	-	9,902	-
Infrastructure	134,084	69,522	22,986	41,576	17,598	33,627	60,282	22,577
<b>Total</b>	<b>168,349</b>	91,283	34,775	42,291	17,598	33,627	78,266	38,858

Council undertakes quarterly reviews of the capital works program as part of overall project governance. These reviews may involve deferring projects that have not progressed as per plan and/or bringing projects forward from future years of the long term capital plan. Council may also consider those projects reliant on external funding sources should the funding become available through the course of the 2023/24 financial year. The capital works program expenditure and funding requirements will be managed through the forecast process and reported to Council on a quarterly basis.

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

Capital Works Area	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>INFRASTRUCTURE</b>								
<b>Roads</b>								
<i>Road Surface Renewal Program</i>	2,635	-	2,635	-	-	-	2,635	-
<i>Road Safety Improvements</i>	230	-	-	230	-	-	230	-
<i>Road Reconstructions (Various)</i>	8,400	-	8,400	-	1,502	-	6,898	-
<i>Road Reconstruction Forward Design Program</i>	1,000	-	1,000	-	-	-	1,000	-
<i>Widen Little River Roads</i>	3,000	-	-	3,000	-	-	3,000	-
<i>Tarneit Road duplication (Shaws Rd to Railway Ave)</i>	1,680	-	-	1,680	-	-	1,680	-
<i>Tarneit Road Duplication (Sayers Rd to Leakes Rd)</i>	4,500	-	-	4,500	-	4,500	-	-
<i>Leakes Road (Tarneit Road to Derrimut Road )</i>	2,200	-	-	2,200	-	2,000	200	-
<i>Dohertys Road Duplication – Tarneit Rd to Sapling Blvd</i>	771	-	-	771	-	771	-	-
<i>Morris Rd master plan</i>	50	-	-	50	-	-	50	-
<i>Ison Road (Princes Highway to Melbourne-Geelong Rail Line)</i>	1,500	1,500	-	-	-	1,500	-	-
<i>Duplication of Ashcroft Avenue, Williams Landing</i>	150	-	-	150	-	-	150	-
<i>Davis/Dohertys Road intersection</i>	2,500	-	-	2,500	-	-	2,500	-
<i>Ballan Rd/ Armstrong Rd Intersection (Westlink)</i>	140	-	-	140	-	140	-	-
<i>Armstrong Road Extension Design (Ballan to Sayers)</i>	4,500	4,500	-	-	-	4,500	-	-
<b>Bridges</b>								
<i>Three Bridges Allura Estate</i>	1,652	1,652	-	-	-	396	1,256	-
<b>Footpaths and Cycleways</b>								
<i>Footpath Renewal</i>	2,000	-	2,000	-	-	-	2,000	-
<i>Active Transport Network</i>	3,000	3,000	-	-	-	-	3,000	-
<b>Drainage</b>								
<i>WSUD Asset Masterplan Wetland design</i>	1,261	1,261	-	-	-	-	1,261	-
<i>WSUD Asset Masterplan Bioretention system design</i>	308	308	-	-	-	-	308	-
<i>Healthier Waterways Wetland Rectification Program</i>	728	-	-	728	-	-	728	-
<i>Drainage Renewal</i>	100	-	100	-	-	-	100	-
<i>Little River Drainage and Domestic Wastewater Strategy Implementation</i>	985	-	-	985	-	-	985	-
<i>K Road Cliffs Drainage Improvements</i>	3,600	-	-	3,600	-	-	3,600	-
<b>Recreational, Leisure and Community Facilities</b>								
<i>Webster Street Reserve Masterplan implementation (Bensonhurst Parade Reserve Pavilion &amp; Carpark)</i>	4,751	4,751	-	-	-	-	1,751	3,000
<i>Truganina Community Centre</i>	10,134	10,134	-	-	300	5,956	878	3,000
<i>Tarneit North Master Plan Implementation - Active Open Space</i>	11,023	11,023	-	-	750	5,342	1,930	3,000
<i>Sports Facility Capital Development Guide Retrofitting Project</i>	3,710	-	-	3,710	2,300	-	1,410	-

Capital Works Area	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<i>Lawrie Emmins Reserve Master Plan Implementation (Sayers Rd Youth Precinct)</i>	<b>2,368</b>	-	-	2,368	-	-	2,368	-
<i>Brookdale Road Reserve (Point Cook) Master Plan Implementation</i>	<b>610</b>	610	-	-	-	494	116	-
<i>Black Forest Road South Community Centre</i>	<b>5,000</b>	5,000	-	-	2,500	2,500	-	-
<i>Major Leisure Facilities Renewal Works</i>	<b>3,566</b>	-	3,566	-	-	-	3,566	-
<i>Wyndham's Third Indoor Leisure Facility</i>	<b>190</b>	190	-	-	-	-	190	-
<i>Wyndham Cultural Centre Facility Development Plan</i>	<b>1,900</b>	-	-	1,900	1,500	-	400	-
<i>Vincent Crescent Neighbourhood Renewal</i>	<b>180</b>	-	-	180	180	-	-	-
<i>Tarneit Community and Performing Arts Centre - planning</i>	<b>550</b>	550	-	-	500	50	-	-
<i>Riverdale S-91-02 Reserve (Tarneit) Master Plan</i>	<b>306</b>	306	-	-	-	300	7	-
<i>Riverdale Community Precinct - planning</i>	<b>50</b>	50	-	-	-	50	-	-
<i>Public Toilet Strategy</i>	<b>1,000</b>	1,000	-	-	-	-	1,000	-
<i>Presidents Park MasterPlan - Implementation</i>	<b>1,486</b>	-	-	1,486	320	-	1,166	-
<i>Newmarket Road Reserve (Werribee Riverwalk) Master Plan</i>	<b>289</b>	289	-	-	-	-	289	-
<i>Mossfiel Integrated Family Centre</i>	<b>2,754</b>	-	-	2,754	1,254	-	1,500	-
<i>Jamieson Way Masterplan Implementation - Stage 1</i>	<b>3,000</b>	-	-	3,000	3,000	-	-	-
<i>Chirnside Park Sports Pavilion – Fire protection system</i>	<b>826</b>	826	-	-	-	-	826	-
<i>Chirnside Park Master Plan Implementation</i>	<b>578</b>	-	-	578	-	-	578	-
<i>Black Forest Road North Library, Community Centre and Performing Arts Centre - planning</i>	<b>1,000</b>	1,000	-	-	-	1,000	-	-
<i>Alfred Road Reserve (Werribee) Master Plan Implementation</i>	<b>8,368</b>	8,368	-	-	1,868	500	-	6,000
<i>Soldiers Reserve Planning</i>	<b>20</b>	-	-	20	-	-	20	-
<b>Waste Management</b>								
<i>Waste Shredder</i>	<b>1,100</b>	1,100	-	-	-	-	-	1,100
<i>Waste Presort, Organics Processing and Baling Facility</i>	<b>2,000</b>	2,000	-	-	-	-	-	2,000
<i>RDF Stormwater Water Management</i>	<b>737</b>	737	-	-	-	-	-	737
<i>RDF Mobile Plant &amp; Equipment</i>	<b>1,500</b>	1,500	-	-	-	-	-	1,500
<i>RDF Leachate Management Program</i>	<b>2,240</b>	2,240	-	-	-	-	-	2,240

Capital Works Area	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>Parks, Open Space and Streetscapes</b>								
<i>Werribee Streetscape Framework</i>	850	-	-	850	-	-	850	-
<i>Greening The Pipeline</i>	2,000	2,000	-	-	-	-	2,000	-
<i>270A Bulban Rd – Remediation, Dog Park &amp; Open Space</i>	474	-	-	474	-	-	474	-
<i>Playground / Park Upgrade</i>	1,449	-	1,449	-	-	-	1,449	-
<i>Parks Asset Renewal Projects</i>	2,636	-	2,636	-	-	-	2,636	-
<i>Outdoor Recreation Renewal</i>	1,200	-	1,200	-	-	-	1,200	-
<i>Wyndham Coastal &amp; Marine Management Plan Implementation</i>	2,010	-	-	2,010	1,625	-	385	-
<i>Werribee City Centre Strategic Framework Refresh</i>	150	-	-	150	-	-	150	-
<i>Sports Facility Strategy - Implementation</i>	500	-	-	500	-	-	500	-
<i>Dog Off Leash Parks</i>	1,063	-	-	1,063	-	-	1,063	-
<b>TOTAL INFRASTRUCTURE</b>	<b>134,084</b>	69,522	22,986	41,576	17,598	33,627	60,282	22,577
<b>TOTAL NEW CAPITAL WORKS</b>	<b>168,349</b>	<b>91,283</b>	<b>34,775</b>	<b>42,291</b>	<b>17,598</b>	<b>33,627</b>	<b>78,266</b>	<b>38,858</b>

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

2024/25	Asset Expenditure Types				Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>									
Land	-	-	-	-	-	-	-	-	-
Land improvements	8,912	8,912	-	-	8,912	-	-	-	8,912
<b>Total Land</b>	<b>8,912</b>	<b>8,912</b>	<b>-</b>	<b>-</b>	<b>8,912</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,912</b>
Buildings	13,147	8,621	4,526	-	13,147	-	-	9,046	4,101
Heritage Buildings	1,500	-	-	1,500	1,500	-	-	-	1,500
Building improvements	2,347	-	2,347	-	2,347	-	-	2,347	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
<b>Total Buildings</b>	<b>16,994</b>	<b>8,621</b>	<b>6,873</b>	<b>1,500</b>	<b>16,994</b>	<b>-</b>	<b>-</b>	<b>11,393</b>	<b>5,601</b>
<b>Total Property</b>	<b>25,906</b>	<b>17,533</b>	<b>6,873</b>	<b>1,500</b>	<b>25,906</b>	<b>-</b>	<b>-</b>	<b>11,393</b>	<b>14,513</b>
<b>Plant and Equipment</b>									
Heritage plant and equipment	474	474	-	-	474	-	-	474	-
Plant, machinery and equipment	5,500	-	5,500	-	5,500	-	-	5,500	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-
Computers and telecommunications	1,808	-	1,808	-	1,808	-	-	1,808	-
Library books	1,382	-	1,382	-	1,382	-	-	1,382	-
<b>Total Plant and Equipment</b>	<b>9,164</b>	<b>474</b>	<b>8,689</b>	<b>-</b>	<b>9,164</b>	<b>-</b>	<b>-</b>	<b>9,164</b>	<b>-</b>
<b>Infrastructure</b>									
Roads	63,861	13,000	13,600	37,261	63,861	1,500	31,732	24,764	5,865
Bridges	-	-	-	-	-	-	-	-	-
Footpaths and cycleways	5,000	3,000	2,000	-	5,000	-	-	5,000	-
Drainage	2,418	1,631	768	20	2,418	-	-	2,418	-
Recreational, leisure and community facilities	67,125	55,691	1,000	10,434	67,125	5,908	27,289	12,411	21,516
Waste management	22,074	22,074	-	-	22,074	-	-	-	22,074
Parks, open space and streetscapes	15,418	-	8,855	6,564	15,418	-	200	15,218	-
Aerodromes	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-
<b>Total Infrastructure</b>	<b>175,896</b>	<b>95,395</b>	<b>26,223</b>	<b>54,279</b>	<b>175,896</b>	<b>7,408</b>	<b>59,221</b>	<b>59,812</b>	<b>49,455</b>
<b>Total Capital Works Expenditure</b>	<b>210,966</b>	<b>113,403</b>	<b>41,785</b>	<b>55,779</b>	<b>210,966</b>	<b>7,408</b>	<b>59,221</b>	<b>80,368</b>	<b>63,968</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>									
Land	-	-	-	-	-	-	-	-	-
Land improvements	5,520	5,520	-	-	5,520	-	-	5,520	-
<b>Total Land</b>	<b>5,520</b>	<b>5,520</b>	<b>-</b>	<b>-</b>	<b>5,520</b>	<b>-</b>	<b>-</b>	<b>5,520</b>	<b>-</b>
Buildings	1,768	-	1,768	-	1,768	-	-	1,768	-
Heritage Buildings	500	-	-	500	500	-	-	500	-
Building improvements	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
<b>Total Buildings</b>	<b>2,268</b>	<b>-</b>	<b>1,768</b>	<b>500</b>	<b>2,268</b>	<b>-</b>	<b>-</b>	<b>2,268</b>	<b>-</b>
<b>Total Property</b>	<b>7,788</b>	<b>5,520</b>	<b>1,768</b>	<b>500</b>	<b>7,788</b>	<b>-</b>	<b>-</b>	<b>7,788</b>	<b>-</b>
<b>Plant and Equipment</b>									
Heritage plant and equipment	325	325	-	-	325	-	-	325	-
Plant, machinery and equipment	5,282	-	5,282	-	5,282	-	-	5,282	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-
Computers and telecommunications	-	-	-	-	-	-	-	-	-
Library books	1,666	-	1,666	-	1,666	-	-	1,666	-
<b>Total Plant and Equipment</b>	<b>7,273</b>	<b>325</b>	<b>6,948</b>	<b>-</b>	<b>7,273</b>	<b>-</b>	<b>-</b>	<b>7,273</b>	<b>-</b>
<b>Infrastructure</b>									
Roads	58,962	13,200	12,950	32,812	58,962	1,500	34,392	23,070	-
Bridges	-	-	-	-	-	-	-	-	-
Footpaths and cycleways	4,000	2,000	2,000	-	4,000	-	-	4,000	-
Drainage	808	291	518	-	808	-	-	808	-
Recreational, leisure and community facilities	86,112	76,378	1,000	8,734	86,112	20,116	34,878	20,575	10,543
Waste management	21,588	21,588	-	-	21,588	-	-	800	20,788
Parks, open space and streetscapes	12,458	-	7,004	5,455	12,458	-	-	12,458	-
Aerodromes	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-
<b>Total Infrastructure</b>	<b>183,929</b>	<b>113,457</b>	<b>23,472</b>	<b>47,000</b>	<b>183,929</b>	<b>21,616</b>	<b>69,270</b>	<b>61,712</b>	<b>31,331</b>
<b>Total Capital Works Expenditure</b>	<b>198,989</b>	<b>119,302</b>	<b>32,187</b>	<b>47,500</b>	<b>198,989</b>	<b>21,616</b>	<b>69,270</b>	<b>76,772</b>	<b>31,331</b>

2026/27	Asset Expenditure Types				Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>									
Land	-	-	-	-	-	-	-	-	-
Land improvements	6,235	6,235	-	-	6,235	-	-	6,235	-
<b>Total Land</b>	<b>6,235</b>	<b>6,235</b>	<b>-</b>	<b>-</b>	<b>6,235</b>	<b>-</b>	<b>-</b>	<b>6,235</b>	<b>-</b>
Buildings	11,008	-	11,008	-	11,008	-	-	11,008	-
Heritage Buildings	-	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
<b>Total Buildings</b>	<b>11,008</b>	<b>-</b>	<b>11,008</b>	<b>-</b>	<b>11,008</b>	<b>-</b>	<b>-</b>	<b>11,008</b>	<b>-</b>
<b>Total Property</b>	<b>17,243</b>	<b>6,235</b>	<b>11,008</b>	<b>-</b>	<b>17,243</b>	<b>-</b>	<b>-</b>	<b>17,243</b>	<b>-</b>
<b>Plant and Equipment</b>									
Heritage plant and equipment	593	593	-	-	593	-	-	593	-
Plant, machinery and equipment	5,836	-	5,836	-	5,836	-	-	5,836	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-
Computers and telecommunications	-	-	-	-	-	-	-	-	-
Library books	1,666	-	1,666	-	1,666	-	-	1,666	-
<b>Total Plant and Equipment</b>	<b>8,095</b>	<b>593</b>	<b>7,502</b>	<b>-</b>	<b>8,095</b>	<b>-</b>	<b>-</b>	<b>8,095</b>	<b>-</b>
<b>Infrastructure</b>									
Roads	46,272	3,617	12,950	29,705	46,272	1,500	16,117	28,655	-
Bridges	-	-	-	-	-	-	-	-	-
Footpaths and cycleways	4,000	2,000	2,000	-	4,000	-	-	4,000	-
Drainage	1,008	-	8	1,000	1,008	-	-	1,008	-
Recreational, leisure and community facilities	98,835	86,440	1,051	11,344	98,835	14,050	34,025	28,386	22,374
Waste management	2,570	2,570	-	-	2,570	-	-	105	2,465
Parks, open space and streetscapes	6,571	-	6,571	-	6,571	-	-	6,571	-
Aerodromes	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-
<b>Total Infrastructure</b>	<b>159,256</b>	<b>94,627</b>	<b>22,579</b>	<b>42,049</b>	<b>159,256</b>	<b>15,550</b>	<b>50,142</b>	<b>68,725</b>	<b>24,839</b>
<b>Total Capital Works Expenditure</b>	<b>184,593</b>	<b>101,455</b>	<b>41,089</b>	<b>42,049</b>	<b>184,593</b>	<b>15,550</b>	<b>50,142</b>	<b>94,062</b>	<b>24,839</b>

## 7. Proposals to Lease Council Land

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

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

## Appendices

The contents of the appendices are summarised below:

Appendix	Nature of information	Page
A	Characteristics of Rating Differentials	54

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## Appendix A

### Characteristics of Rating Differentials

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

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

***Definition:***

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

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

***Objective:***

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

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

***Characteristics:***

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

The building types included within Developed Residential Land are:

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

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

***Impact:***

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

***Quantum:***

Quantum is set as 1.0 in accordance with legislation.

**Use and Level of Differential Rate:**

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

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

**Geographic Location:**

Wherever located within the municipal district.

**Use of Land:**

Any use permitted under the Wyndham Planning Scheme

**Planning Scheme Zoning:**

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

**Types of Buildings:**

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

**Commercial Developed Land**

**Definition:**

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

**Objective:**

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

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

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

**Characteristics:**

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

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

**Impact:**

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

**Quantum:**

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

**Use and Level of Differential Rate:**

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

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

**Geographic Location:**

Wherever located within the municipal district.

**Use of Land:**

Any use permitted under the Wyndham Planning Scheme

**Planning Scheme Zoning:**

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

**Types of Buildings:**

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

## **Industrial Developed Land**

### **Definition:**

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

### **Objective:**

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

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

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

### **Characteristics:**

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

- Manufacturing industries
- Quarrying

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

### **Impact:**

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

### **Quantum:**

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

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

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

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

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

### **Geographic Location:**

Wherever located within the municipal district.

### **Use of Land:**

Any use permitted under the Wyndham Planning Scheme.

**Planning Scheme Zoning:**

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

**Types of Buildings:**

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

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

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

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

**Objective:**

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

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

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

**Characteristics:**

Land located within an urban growth zone where:

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

**Impact:**

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

**Quantum:**

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

**Use and Level of Differential Rate:**

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

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

**Geographic Location:**

Wherever located within the municipal district.

**Use of Land:**

Any use permitted under the Wyndham Planning Scheme.

**Planning Scheme Zoning:**

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

**Residential Vacant Land**

**Definition:**

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

**Objective:**

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

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

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

**Characteristics:**

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

**Impact:**

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

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

**Quantum:**

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

**Use and Level of Differential Rate:**

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

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

**Geographic Location:**

Wherever located within the municipal district.

**Use of Land:**

Any use permitted under the Wyndham Planning Scheme

**Planning Scheme Zoning:**

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

## Commercial Vacant Land

### **Definition:**

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

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

### **Objective:**

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

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

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

### **Characteristics:**

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

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

### **Impact:**

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

### **Quantum:**

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

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

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

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

### **Geographic Location:**

Wherever located within the municipal district.

### **Use of Land:**

Any use permitted under the Wyndham Planning Scheme

### **Planning Scheme Zoning:**

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

## **Industrial Vacant Land**

### **Definition:**

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

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

### **Objective:**

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

Encouragement includes:

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

### **Characteristics:**

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

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

### **Impact:**

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

### **Quantum:**

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

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

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

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

### **Geographic Location:**

Wherever located within the municipal district.

### **Use of Land:**

Any use permitted under the Wyndham Planning Scheme

### **Planning Scheme Zoning:**

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

## Farm Land

### **Definition:**

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

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

### **Objective:**

The objectives of this rate are to:

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

### **Characteristics:**

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

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

and is:

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

**Impact:**

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

**Quantum:**

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

**Use and Level of Differential Rate:**

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

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

**Geographic Location:**

Wherever located within the municipal district.

**Use of Land:**

Any use permitted under the Wyndham Planning Scheme.

**Planning Scheme Zoning:**

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

## Rural Lifestyle Land

**Definition:**

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

**Objective:**

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

**Characteristics:**

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

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

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

**Impact:**

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

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

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

**Quantum:**

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

**Use and Level of Differential Rate:**

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

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

**Geographic Location:**

Wherever located within the municipal district.

**Use of Land:**

Any use permitted under the Wyndham Planning Scheme.

**Planning Scheme Zoning:**

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

## Rural Vacant Land

### **Definition:**

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

### **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.