

Whittlesea City Council

Group: interface

This fact sheet uses graphs and data to examine this council's revenue, expenditure and financial sustainability over recent years. The information is intended to help readers understand the impacts of rate capping, which was introduced in 2016–17 to restrict the amount councils can increase their general rates and municipal charges each financial year.

You can compare this council's data against its 'group' by looking at the fact sheet for interface councils. Further information is available at <http://www.esc.vic.gov.au/outcomes-reports>. You'll find an interactive version of this fact sheet, a reader's guide to help you understand key terms and information about the sector as a whole.



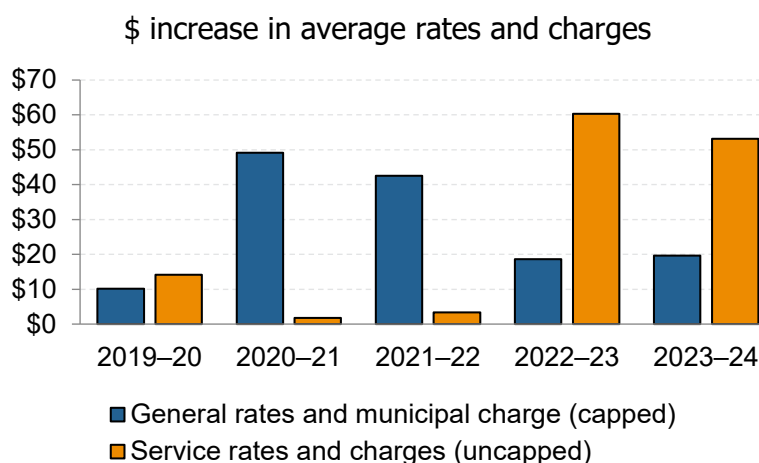
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Key facts

Population (June 2023):	245,029
Size (km ²):	490
Length of local roads (km):	1,477
Population per km of roads:	166
Council employees (FTE, 2023–24):	961
Higher cap approved for any year between 2018–19 and 2023–24	No

Rates

What has happened to average rates and charges?



Year	Average rates and charges	Applicable rate cap
2018–19	\$1,705	2.25%
2019–20	\$1,729	2.50%
2020–21	\$1,780	2.00%
2021–22	\$1,826	1.50%
2022–23	\$1,905	1.75%
2023–24	\$1,978 ^a	3.50%

^a Introduced a service charge.

Rates (continued)



See the reader's guide for data sources and useful information. Where noted, the numbers in this fact sheet have been adjusted for inflation and are expressed in 2023–24 dollars.

Have council's average rates complied with the applicable rate caps?

2022–23 (1.75%)	2023–24 (3.50%)	2024–25 (2.75%)
Yes	Yes	Yes

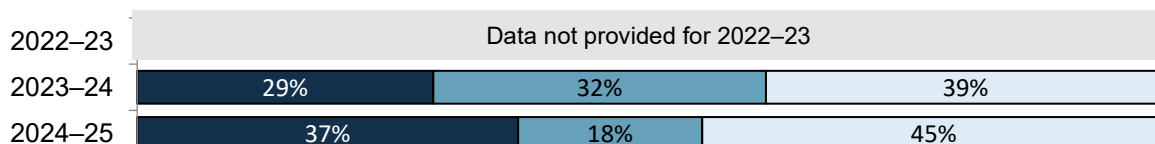
How have rates changed for different ratepayers?

Council's rating strategy 2024–25

Council levies 2 differential rates for different types of property and uses service charges to recover the cost of waste services. More information about council's differential rate categories and charges can be found in council's adopted budget.

Distribution of rates increases and decreases

The applicable rate cap is applied to council's average rate, which means some individual rates increased by more and some increased by less than the applicable cap (or even decreased).



- % of rates notices decreasing
- % of rates notices increasing by less than the applicable cap
- % of rates notices increasing by more than the applicable cap

Ratepayers by property class

	Residential ratepayers	Commercial ratepayers	Industrial ratepayers	Rural ratepayers
	92% of ratepayers	3% of ratepayers	5% of ratepayers	0% of ratepayers
	\$173.0m (84%) of rates and charges revenue in 2023–24	\$16.9m (8%) of rates and charges revenue in 2023–24	\$14.7m (7%) of rates and charges revenue in 2023–24	\$1.0m (0%) of rates and charges revenue in 2023–24
	3.4% average annual increase between 2019–20 and 2023–24	2.3% average annual increase between 2019–20 and 2023–24	–5.0% average annual increase between 2019–20 and 2023–24	43.1% average annual increase between 2019–20 and 2023–24

Source: Victorian Local Government Grants Commission (unaudited data). Includes both capped and uncapped rates and charges. 'Other' category of property class has been omitted.

Revenue



See the reader's guide for data sources and useful information.
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Where is council's money coming from?

Revenue (2023–24 \$m and % of total revenue)

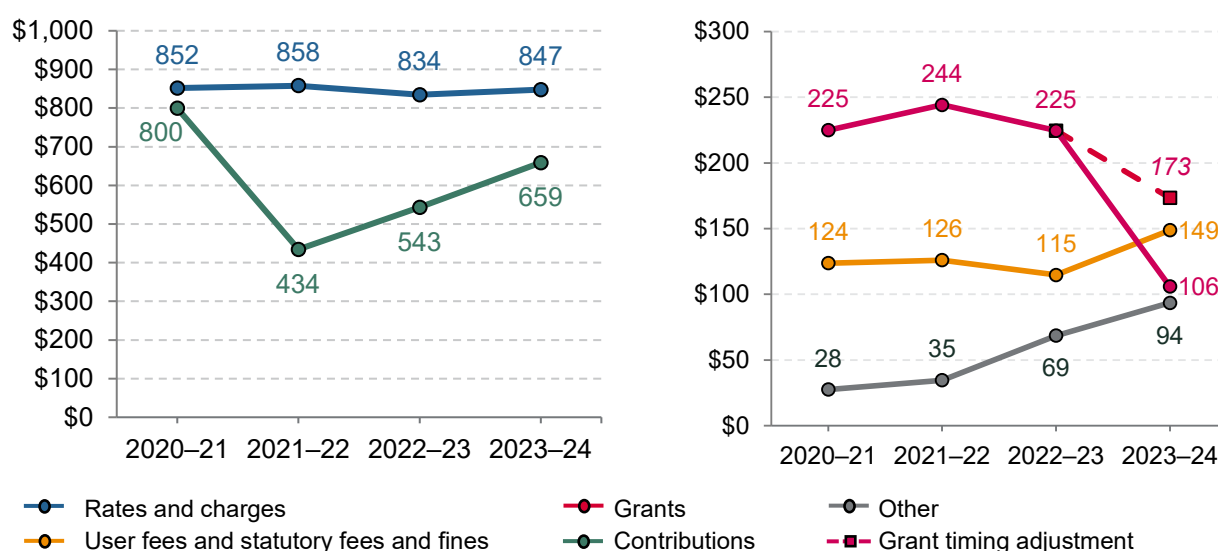
	2020–21		2021–22		2022–23		2023–24	
	\$m		\$m		\$m		\$m	
Rates and charges	196.8	(42%)	198.8	(51%)	197.9	(47%)	207.6	(46%)
User fees and statutory fees and fines	28.6	(6%)	29.2	(7%)	27.2	(6%)	36.5	(8%)
Grants	51.9	(11%)	56.6	(14%)	53.3	(13%)	26.0	(6%)
Contributions	184.8	(39%)	100.6	(26%)	128.8	(30%)	161.4	(36%)
Other	6.4	(1%)	8.0	(2%)	16.3	(4%)	22.9	(5%)
Total	468.5		393.3		423.4		454.4	

Whittlesea City Council's total revenue fluctuated in real terms between 2020–21 and 2023–24, reflecting changes in revenue from contributions.

The decrease in grant revenue in 2023–24 partially reflects the financial assistance grants being received later than usual. Council would have received \$42.5 million in grant revenue if the payment was received before the end of the financial year.

Rates and charges, and contributions were the largest sources of council's revenue, accounting for 79 per cent of total revenue between 2020–21 and 2023–24.

Revenue per person (2023–24 dollars)



In terms of revenue per person (which adjusts for population growth), council's revenue from rates and charges, grants and contributions decreased in real terms between 2020–21 and 2023–24.

Expenditure



See the reader's guide for data sources and useful information.
Where noted, the numbers in this fact sheet have been adjusted for inflation and are expressed in 2023–24 dollars.

How much money is council spending?

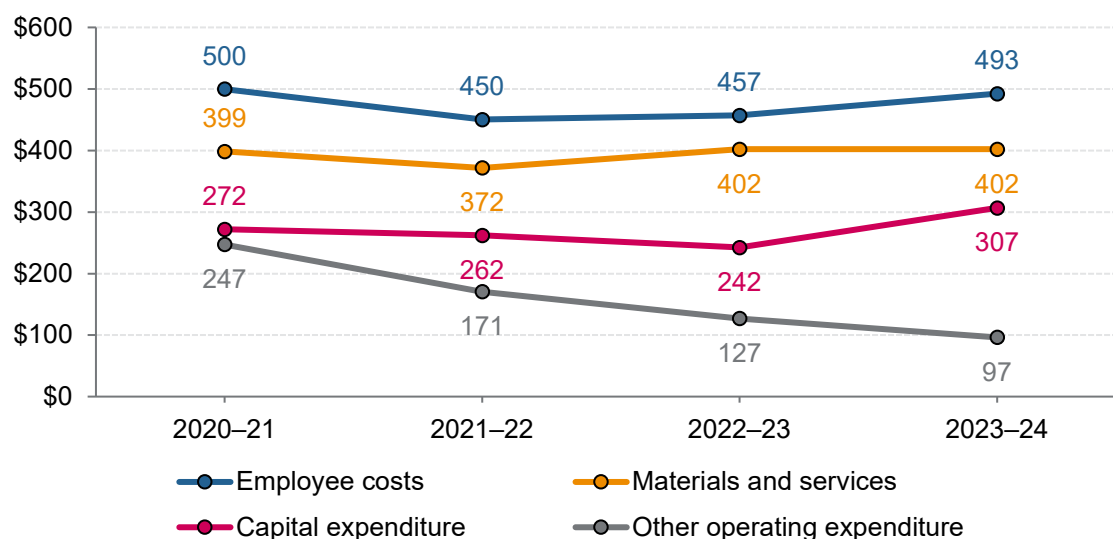
Expenditure (2023–24 \$m and % of total expenditure)

	2020–21		2021–22		2022–23		2023–24	
	\$m		\$m		\$m		\$m	
Operating expenditure	264.7	(81%)	230.2	(79%)	233.9	(80%)	242.9	(76%)
Employee costs	115.5	(35%)	104.4	(36%)	108.4	(37%)	120.7	(38%)
Materials and services	92.1	(28%)	86.2	(30%)	95.4	(33%)	98.5	(31%)
Other operating expenditure	57.1	(17%)	39.5	(14%)	30.2	(10%)	23.7	(7%)
Capital expenditure	62.9	(19%)	60.8	(21%)	57.5	(20%)	75.2	(24%)
Total	327.6		291.0		291.4		318.0	

Whittlesea City Council's total expenditure decreased in real terms between 2020–21 and 2023–24, reflecting a decrease in 'other operating expenditure'.

Employee costs was the largest area of expenditure, which accounted for 37 per cent of total expenditure between 2020–21 and 2023–24.

Expenditure per person (2023–24 dollars)



In terms of expenditure per person (which adjusts for population growth), council's expenditure on employee costs and 'other operating expenditure' decreased in real terms between 2020–21 and 2023–24.

Has council's capital expenditure pattern changed?

Capital expenditure (2023–24 \$m and % of total capital expenditure)

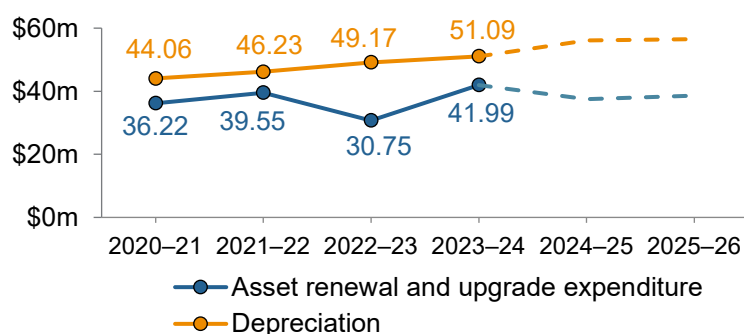
	2020–21	2021–22	2022–23	2023–24
	\$m	\$m	\$m	\$m
Renewal	22.9 (36%)	26.1 (43%)	19.4 (34%)	25.3 (34%)
Upgrade	13.3 (21%)	13.4 (22%)	11.3 (20%)	16.7 (22%)
Expansion	0.2 (0%)	0.3 (0%)	0.1 (0%)	0.0 (0%)
New	26.5 (42%)	21.0 (34%)	26.7 (46%)	33.2 (44%)
Total	62.9	60.8	57.5	75.2

Whittlesea City Council's spending on new assets trended upwards in real terms, despite fluctuating between 2020–21 and 2023–24. New assets accounted for the highest share of capital expenditure over this period (42 per cent).

Council's spending on asset renewal and asset upgrades increased in real terms between 2020–21 and 2023–24, while spending on asset expansion declined.

Is council renewing its assets (such as roads, parks and buildings)?

Council assets: comparing renewal and upgrade expenditure with depreciation (2023–24 dollars)



Renewal & upgrade expenditure as a percentage of depreciation

2020–21	82%
2021–22	86%
2022–23	63%
2023–24	82%
2024–25	67% (forecast data)
2025–26	68% (forecast data)

Council's spending on the renewal and upgrade of its assets trended upwards in real terms, despite fluctuating between 2020–21 and 2023–24.

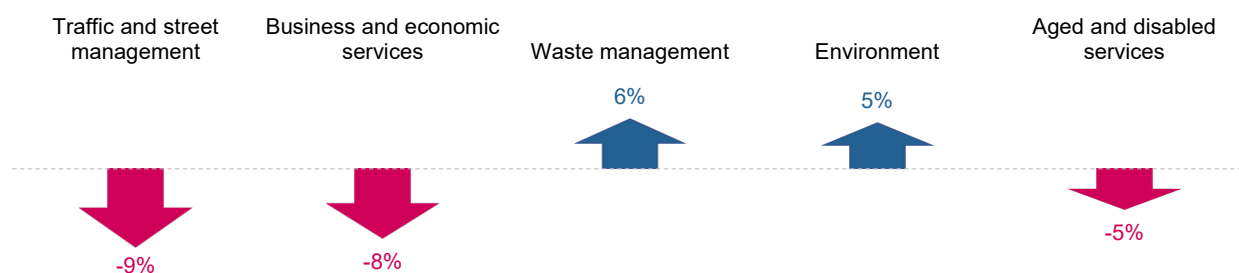
Renewal and upgrade expenditure remained below the amount of depreciation (the decline in value of council's assets caused by age and use) between 2020–21 and 2023–24. This spending was forecast to remain below the amount of depreciation in 2024–25 and 2025–26.

Which service areas is council spending its money in?

Expenditure by function (2023–24 \$m and % of total services expenditure)

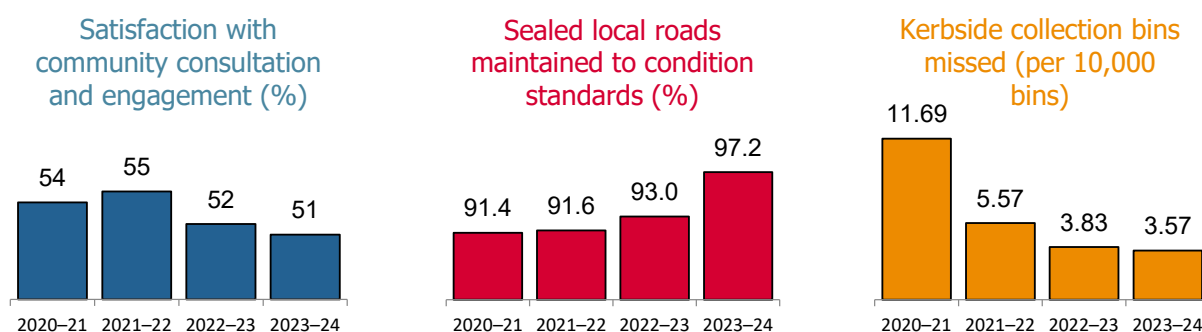
	2020–21	2021–22	2022–23	2023–24
	\$m	\$m	\$m	\$m
Aged and disabled services	16.5 (6%)	14.7 (6%)	13.7 (5%)	14.4 (5%)
Business and economic services	35.4 (13%)	30.0 (12%)	28.3 (11%)	27.8 (10%)
Environment	13.7 (5%)	14.3 (6%)	15.6 (6%)	15.9 (6%)
Family and community services	23.3 (8%)	20.3 (8%)	20.2 (8%)	23.1 (8%)
Governance	58.4 (21%)	52.7 (20%)	52.0 (20%)	61.0 (22%)
Local roads and bridges	24.7 (9%)	24.6 (10%)	25.0 (9%)	24.4 (9%)
Recreation and culture	51.2 (18%)	53.2 (21%)	57.3 (22%)	58.3 (21%)
Traffic and street management	36.5 (13%)	25.3 (10%)	25.6 (10%)	27.8 (10%)
Waste management	22.8 (8%)	22.5 (9%)	28.4 (11%)	26.8 (10%)
Other	0.0 (0%)	0.0 (0%)	0.0 (0%)	0.0 (0%)
Total	282.6	257.6	265.9	279.6

Which service areas have experienced the biggest changes in spending?



Source: Victorian Local Government Grants Commission (unaudited). Average annual change between 2020–21 and 2023–24. Excludes small service areas (<5% of expenditure). Council Annual Reports may provide further explanation of these changes.

Has there been a change in service quality and community satisfaction?



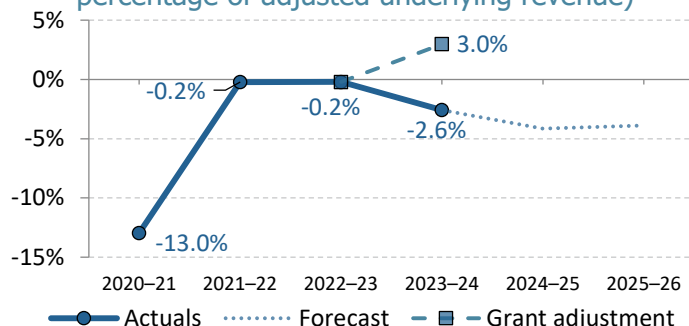
Financial position



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Is council operating sustainably?

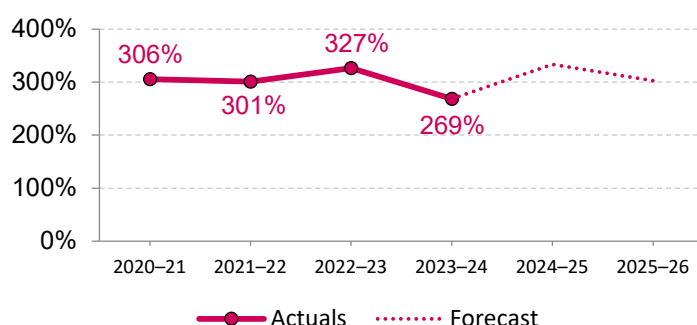
Adjusted underlying result
(adjusted underlying surplus or deficit as a percentage of adjusted underlying revenue)



Between 2020–21 and 2023–24, Whittlesea City Council reported an average **adjusted underlying result** of **-4 per cent**. The average result would have been **-2.6 per cent**, if the timing of the financial assistance grants payment in 2023–24 was consistent with previous years.

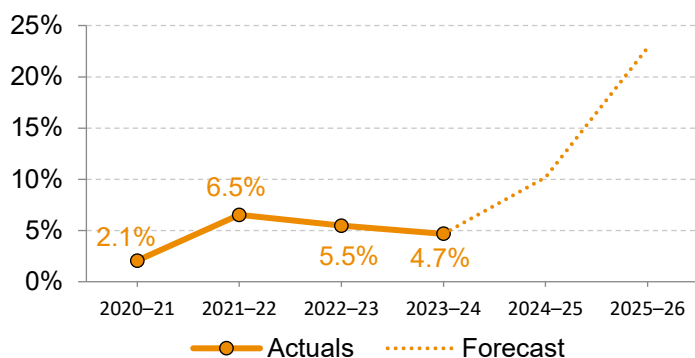
An ongoing negative result, or deficit, suggests that, without the receipt of one-off grants or an increase in ongoing revenue, the council may not have sufficient revenue to fund the range and level of services it has been providing.

Working capital (current assets as a percentage of current liabilities)



Council could meet its current financial obligations with a reported average **working capital ratio** of **301 per cent** between 2020–21 and 2023–24.

Indebtedness (non-current liabilities as a percentage of own-source revenue)



Between 2020–21 and 2023–24, council reported an average **indebtedness ratio** of **4.7 per cent**. The lower the percentage, the greater a council's ability to repay debt from revenue it controls.

Note: The year-on-year changes in the financial indicators can be affected by the timing of financial assistance grant payments. We have estimated the impact of a change in the timing of these payments for the 2023–24 adjusted underlying result. Please see the reader's guide for more information.