

10-Year Financial Plan 2021/22 to 2030/31

Manningham City Council

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1. Legislative Requirements and Purpose

Purpose of the 10-Year Financial Plan

The Local Government Act 2020 requires each council to prepare a Financial Plan covering a minimum period of 10 years following each Council election.

Council's 10-Year Financial Plan provides the financial management framework (or business rules) upon which sound financial decisions are made.

The 10-Year Financial Plan (the Plan) covers the period 2021/22 to 2030/31. The Plan is a decision making tool and is not intended to be a document that specifically indicates what services/proposals funds should be allocated; rather it identifies Council's current and projected financial capacity to continue delivering high quality services, facilities and infrastructure, whilst living within our means.

This document outlines the key performance indicators, key assumptions and an overview of each key element of the Plan. Each year the 10-Year Financial is reviewed and updated to reflect the current circumstances of Council.

The Plan effectively takes the assumptions and budget parameters that have been applied to the 2021/22 budget (which covers a four year period) and extends these out into years 5-10 to give a longer term view of Council's financial viability and outcomes.

Link between the 10-Year Financial Plan and Council's Planning Framework

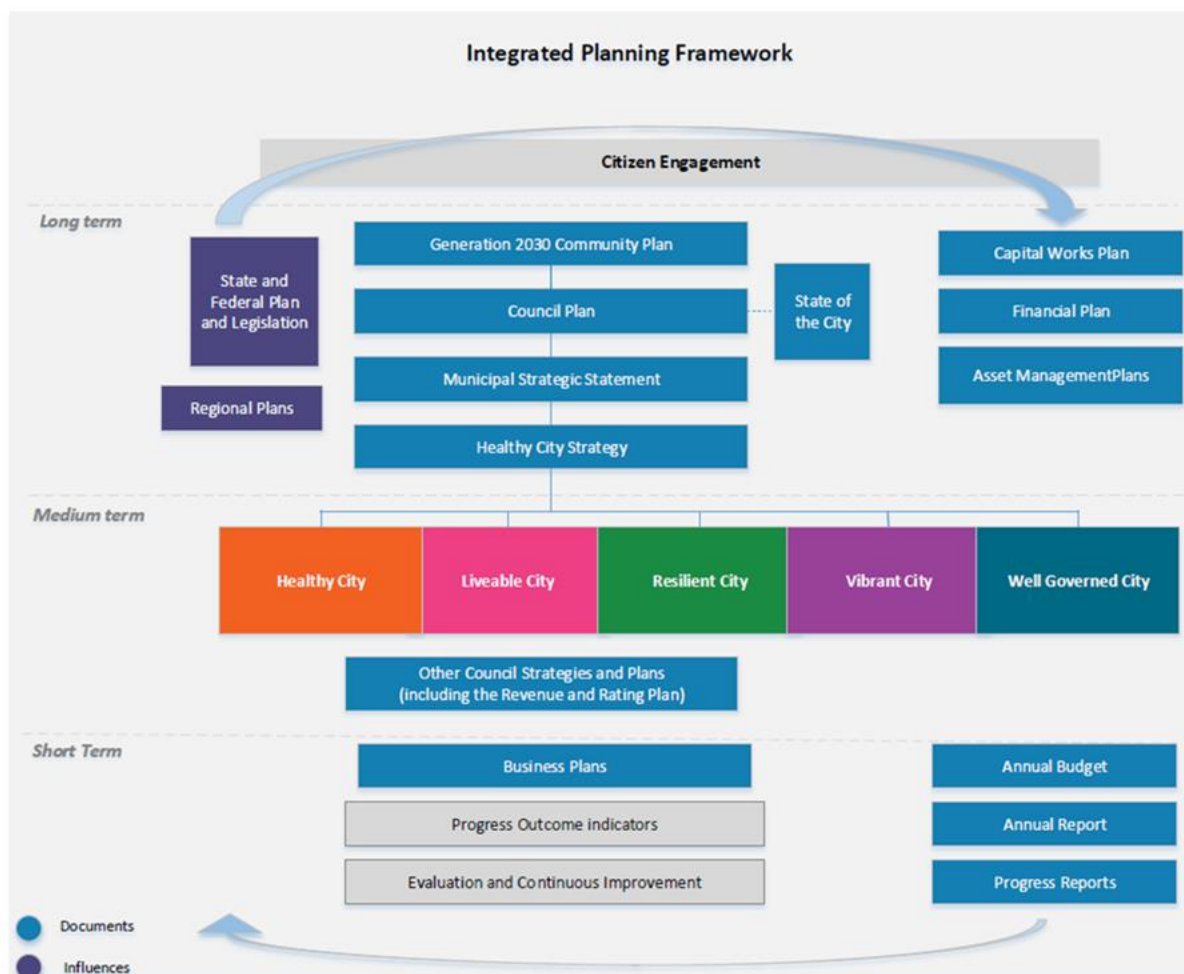
The purpose of the 10-Year Financial Plan is to ensure the ongoing financial sustainability of Council and to provide appropriate levels of resourcing to meet Council's future needs in providing services and facilities to the community based on the goals and aspirations of the Council Plan and to achieve the Community Vision.

The diagram below describes how the Financial Plan links to the achievement of the Community Vision and the Council Plan within the Integrated Planning framework. This framework guides Council in identifying community needs and aspirations over the long term (Community Vision), medium term (Council Plan) and short term (Annual Budget) and then holding itself accountable (Annual Report).

The 10-Year Financial Plan is a rolling plan where the forecasts and assumptions are updated each year to ensure it is based on the most up to date information available to reflect current and predicted circumstances.

Council's 2021/22 Budget aligns with the 10-Year Financial Plan.

The 10-Year Financial Plan fits into Council's overall Integrated Planning Framework as outlined below:



Community Engagement Principles

During 2020/21 Council undertook Deliberative Community Engagement processes to assist in developing several key Council documents including the Vision, Council Plan and 10-Year Financial Plan.

Community Survey

A Community Survey was undertaken in late 2020 and told us that our community places high importance on having a **well-governed Council that spends its money wisely** in the areas that matter most to the community.

Our community also expressed their need for Council to **be financially sustainable and spend within its budget, and to ensure we provide value for money for ratepayers**. This means spending money on essential services and infrastructure projects that deliver the most benefit to the community. We must also consider other priorities or initiatives that are valued by our community, and **balance several priority areas while ensuring that Council remains financially sustainable**.

Community Panel

A Community Panel was formed representing a cross-section of the Manningham community. Over 40 community members actively engaged in the Community Panel over four sessions in March 2021.

The Community Panel provided important feedback and input for Council in the development of this 10-Year Financial Plan. The Community Panel emphasised the importance of being a well-governed Council that is financially sustainable. The Community Panel also provided input on several revenue and funding strategies that helped shape the Financial Plan and also Council's Budget and Revenue and Rating Plan.

Some of the key feedback provided by the Community Panel on revenue and funding strategies to assist in ensuring ongoing financial sustainability are included in the table below.

Table 1: Feedback from the Community Panel on financially sustainable revenue and funding strategies

FUNDING STRATEGY	FEEDBACK
Government grants	Seek grants and advocate to other levels of government for funding
User Fees and Charges	Full user pays for commercial, but not for community use (Council to provide a subsidy or part-subsidy for community/not-for-profit or where benefit for the whole community can be demonstrated)
Commercial or not-for profit co-contributions / Partnerships for funding community infrastructure	Council to consider this where alignment can be demonstrated with community values
Charge rental income for tenants	Full charge for commercial tenants, subsidised for other tenants
Loan Borrowings	Council to consider loan borrowings as a source of funding if specific criteria are met (e.g. low interest rates, positive financial return, for major community infrastructure)
Asset Sales	Council to prioritise renewal of assets, rather than selling assets to fund major projects

Online community consultation via "Your Say Manningham"

During April 2021 Council ran a two week online consultation process on the Your Say Manningham webpage inviting our community to tell us their ideas for our 2021/22 Annual Budget and Revenue & Rating Plan. These ideas also helped inform the development of the 10-Year Financial Plan.

Public Display

In July 2021 the proposed 10-Year Financial Plan 2021/22 to 2030/31 document was available on Council's website and hard copies were available at the Civic Centre and Council's libraries for public feedback and comments.

Objectives of the 10-Year Financial Plan

The objectives of the Financial Plan (not prioritised) are as follows:

- The achievement of a prudent balance between meeting the service needs of our community (both now and into the future) and maintaining Council's financial sustainability for future generations.
- An increased ability to fund both capital works in general and meet the asset renewal requirements as outlined in asset management planning.
- To maintain a sustainable Council in an environment of capped Council rate income and low increases in government grant funding.
- To ensure that Council has sufficient reserves to meet any future financial challenges that may arise.

Financial Management Principles of the 10-Year Financial Plan

The Plan is managed within a framework of Budget Principles and key financial indicators. These items are drawn together to provide a strategy for the long term sustainability of Council's operation.

The Strategic Budget Principles that underpin the Financial Plan are:

- A financially sustainable Council – improving financial sustainability to enable Council to respond to financial challenges now and into the future.
- Live within our means – do not spend more than we have or which will diminish Council's long term financial sustainability.
- Prioritised funding – align resources to Council Plan priorities and fund projects based on demonstrated need.
- A minimum of 33 per cent of rate funds applied to the capital works program.
- Allocate consistent funding for technology and innovation to enhance customer service and create efficiencies.
- Priority to funding capital expenditure on existing assets (renewal) before investing in new or expanded assets.
- Adherence to the projected State Government annual rate cap – not to seek a variation for a higher rate increase beyond the rate cap.
- Ongoing efficiencies with a focus on developing new revenue sources and containing costs in business operations.

In addition to the Strategic Budget Principles, a range of Operational Budget Principles are applied when developing budget forecasts. These include critical review of staffing positions, ongoing monitoring and review of all budget forecasts, zero based approach to consultants and legal expenses, pursuing new revenue sources including fees, charges, new initiatives based on approved business cases including whole of life costs, prioritise need and obtaining better financial returns on Council assets.

The key Financial Performance Indicators used to monitor together with the target range sought and forecast results are detailed in this Plan.

The Plan will be updated annually as part of each new budget process and at other times as circumstances require.

2. Financial Plan Context

This section describes the context and external / internal environment considerations in determining the 10-year financial projections and assumptions.

Forecast Financial Position

The 10 year projections forecast Council to be in a sound financial position with no debt, average operating surpluses of \$20.8 million (average underlying surpluses of \$9.2 million) and average net assets of \$2.3 billion. Cash and investments average \$70.1 million over the 10 years. This is a positive result as we emerge from the impact of COVID-19 and the associated State Government restrictions that impacted our Community and Council over 2019/20 and 2020/21.

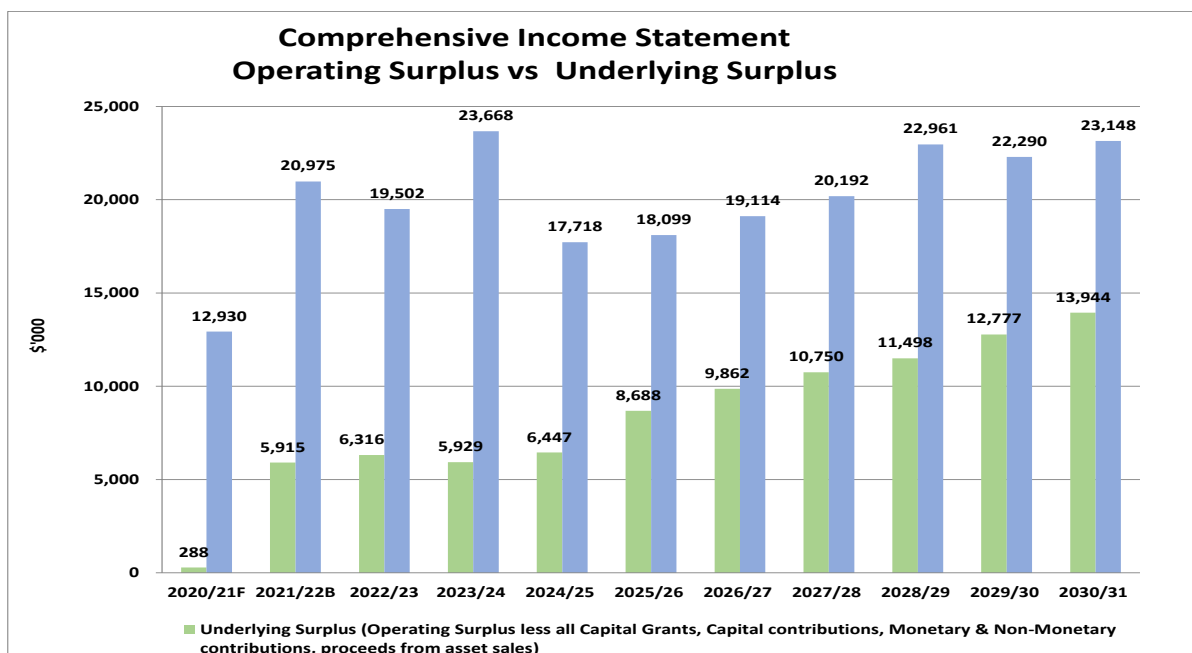
An important indicator of financial sustainability is the Underlying Result. This excludes capital income and developer contributions income (cash and non-cash) and proceeds from asset sales from the operating surplus. A positive underlying result is an indication of financial stability. A strong adjusted underlying surplus is required to fund Council's extensive capital works program and to ensure that it has sufficient reserves to meet financial challenges that may arise in the future.

Highlights of the 10-Year Financial Plan include:

- Rate rises in line with rate cap / forecast CPI
- A sustainable level of surpluses and cash holdings
- Responds to our community's aspirations
- \$1.52 Billion on service delivery over the 10 years.
- A \$0.54 Billion capital works program over the 10 years. The program averages \$54 million per annum over the next 10 years - a significant uplift on the historical average annual spend (average of \$40 million per annum for the previous four years)
- Increased ongoing funding for footpaths, drains, trees
- A \$44 million allocation for the development of major Community Facilities
- \$9 million for Waste Initiatives
- \$18 million to purchase property to increase the open space within the Municipality
- \$47 million for the open space improvement program
- \$5 million for strategic property acquisitions.

The graph and table on the following page outlines the improvement to key financial forecasts in the 10-Year Financial Plan. Unrestricted cash provides Council with additional financial capacity to react to changes in service demand, infrastructure priorities and unexpected economic and financial impacts (such as a pandemic).

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Financial Plan (\$'000)	Year1	Year2	Year3	Year4	Year5	Year6	Year7	Year8	Year9	Year10
	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
Surplus for the year	20,975	19,502	23,668	17,718	18,099	19,114	20,192	22,961	22,290	23,148
Underlying Surplus for the year	5,915	6,316	5,929	6,447	8,688	9,862	10,750	11,498	12,777	13,944
Total cash & investments	78,968	74,028	66,649	63,124	64,121	68,835	65,627	65,191	73,078	81,122
Unrestricted cash & investments	19,670	16,725	14,188	14,129	14,608	15,193	16,256	16,666	17,713	19,256
Net assets	2,168,964	2,188,466	2,212,134	2,229,852	2,247,951	2,267,065	2,287,257	2,310,218	2,332,508	2,355,656

The Financial Challenge

The introduction of rate capping in the 2016/17 rating year by the State Government was a major change to the way that councils were able to raise rate revenue. For Manningham City Council rate revenue represents approximately 65% of our total revenue. The State Government rate cap will have a compounding impact on Council's rate revenue in the order of approximately \$64 million over the next 10 years.

Strategies that Council has put in place to reduce the impact of the rate cap included a strategic review of the capital works program to focus on renewing existing assets before expenditure on new assets, holding the level of rate revenue applied to capital works at 33% of rate revenue (plus grants and other external sources), a major focus on achieving efficiencies and new revenue streams in Council service units, strong cost control on existing budgets and improving recurring income generated from Council assets.

Council is focused on achieving operational efficiencies and savings and alternative sources of revenue as an ongoing part of Council's budget process.

The second key financial challenge facing Council is the need to renew existing and ageing infrastructure and at the same time invest in new infrastructure assets such as road improvements, drainage upgrades, better parks and recreational and community assets and establishing footpaths and kerb and channel in

metropolitan areas where none currently exist. Council's capital works plan allocates money to these activities on a prioritised basis.

A further financial challenge comes from increased demand (and change in the service mix) arising from a growing and more diverse population. A growing population leads to increased service demand, placing a greater load on existing services and assets, resulting in more wear and tear and adding to the cost of service provision.

In summary, from a financial perspective Council has the same dilemma as most individuals - it has a limited budget yet many and competing demands on where to allocate its scarce resources.

Financial Policy Statements

This section defines the measures that demonstrates Council's financial sustainability in order to fund the aspirations of the Community Vision and the Council Plan.

The Strategic Budget Principles that underpin the Financial Plan (referred to under the 'Financial Management Principles of the 10-Year Financial Plan' section) are detailed below.

All indicators below are projected to be in line with or to exceed the target.

Strategic Budget Principles Measures

Strategic Budget Principles											
Measure	Target	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
Improving Financial Sustainability; Live within our means; Prioritised funding aligned to Council Plan; Ongoing efficiencies with a focus on developing new revenue sources and containing costs											
Consistent adjusted underlying surplus results: Adjusted underlying result (adjusted underlying surplus/adjusted underlying revenue) indicator greater than 5%	> 5%	5.6%	5.5%	5.4%	5.4%	6.7%	7.1%	7.5%	7.6%	8.2%	8.4%
Ensure Council maintains sufficient working capital to meet its debt obligations as they fall due: Current Assets / Current Liabilities greater than 100%	> 100%	151.6%	147.0%	137.8%	128.1%	126.6%	132.0%	123.1%	120.2%	130.8%	140.6%
Minimum of 33% of rate funds applied to the capital works program											
Council generates sufficient revenue from rates to ensure consistent funding for capital works: % of Rate Revenue allocated to Capital Works program	33%	39.8%	34.1%	33.9%	33.9%	33.5%	33.5%	33.5%	33.5%	33.5%	33.5%
Priority to funding capital expenditure on existing assets (renewal) before investing in new or expanded assets											
Allocate adequate funds towards renewal capital in order to replace assets and infrastructure as they reach the end of their service life: Asset renewal and upgrade expenses / Depreciation above 100%	> 100%	144.0%	123.6%	122.4%	111.5%	116.3%	115.6%	114.6%	117.3%	117.7%	117.4%
Consistent funding for technology and innovation to enhance customer service and create efficiencies											
% of Rate Revenue allocated to technology & transformation capital works projects		5%	4%	3%	2%	4%	4%	4%	4%	4%	4%
Adherence to the projected State Government annual rate cap											
Average general rate increase	At projected rate cap / CPI	1.50%	1.75%	2.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
		√	√	√	√	√	√	√	√	√	√

There are a number of other key financial performance indicators that Council also sets as part of the 10 Year Financial Plan. These can be found in Section 3 'Key Financial Performance Indicators'.

Income and Expenditure Assumptions

CPI forecasts

The Financial Plan forecasts CPI over the 10 year period. The CPI forecast takes into account a number of sources including the Victorian Department of Treasury and Finance medium term forecasts and is then extrapolated over the 10 year period.

Financial Plan	Year1 21/22	Year2 22/23	Year3 23/24	Year4 24/25	Year5 25/26	Year6 26/27	Year7 27/28	Year8 28/29	Year9 29/30	Year10 30/21
CPI Forecast	1.5%	1.75%	2.0%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%

Income Assumptions

In line with the Local Government Act 2020, Council has developed a Revenue and Rating Plan which covers a four year period 2021/22 to 2024/25. The Revenue and Rating Plan establishes the revenue raising framework within which Council proposes to work and is interlinked with Council's 10 year financial plan as per the Integrated Planning Framework.

The Revenue and Rating Plan explains how Council calculates the revenue needed to fund its activities and how it will apportion the funding burden between ratepayers and other Council facilities and services users.

In particular, the Revenue and Rating Plan sets out the decisions that Council has made concerning the rating options available to it under the Local Government Act 2020 to ensure the fair and equitable distribution of rates across property owners. It also sets out the principles that are used in decision making for other revenue sources such as fees and charges.

Refer to Council's "Revenue and Rating Plan 2021/22 to 2024/25" for further details.

Rates and Waste Service Charges

In the 2016/17 financial year the Victorian State Government introduced rate capping for all councils. Under the legislation councils cannot exceed the average annual rate increase above a predetermined percentage (the rate cap) without approval from the Minister for Local Government.

The rate cap for the last five years:

Year	Rate Cap
2016/17	2.50%
2017/18	2.00%
2018/19	2.25%
2019/20	2.50%
2020/21	2.00%

The 10-Year Financial Plan forecasts are based on Council complying with the projected annual rate cap as detailed in the following table. Note that the Minister for Local Government announces the actual rate cap in December of the preceding year.

Financial Plan	Year1 21/22	Year2 22/23	Year3 23/24	Year4 24/25	Year5 25/26	Year6 26/27	Year7 27/28	Year8 28/29	Year9 29/30	Year10 30/31
Predicted Rate Cap	1.50% (Actual cap)	1.75%	2.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%

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The 10-Year Financial Plan is in line with Council’s Revenue and Rating Plan 2021/22 to 2024/25 and 2021/22 Budget. These documents detail Council’s approach to Rates and Waste Service Charges.

Key principles:

- Single (uniform) rate for all property types – ie no differential rates
- Rate rises in line with the rate cap
- No Municipal Charge
- Waste Service Charges based on full cost recovery.

The Plan is based on an assumption that growth will continue in Manningham with regards to property numbers, but will return to more moderate levels in the medium term. This level of growth will continue to assist Council offset lower increases in rate revenue resulting from the rate cap. The additional rate income derived from the property growth is used to fund services and infrastructure for new residents and 33% of all rate revenue is used to fund the capital program.

Financial Plan	Year1	Year2	Year3	Year4	Year5	Year6	Year7	Year8	Year9	Year10
	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
Total property numbers at start of financial year	52,319	52,883	53,385	53,846	54,223	54,603	54,985	55,370	55,758	56,148
Increase in properties during financial year (supplementary)	564	502	461	377	380	382	385	388	390	393
Supplementary rate income	\$0.6m	\$0.6m	\$0.6m	\$0.6m	\$0.6m	\$0.6m	\$0.6m	\$0.6m	\$0.7m	\$0.7m

Waste service charge

Council has declared a service charge under section 162 of the Local Government Act for the collection and disposal of refuse for well over 15 years.

The service charge is based on the actual cost of delivering the waste service (i.e. cost recovery) with the following refuse related services included:

- Kerbside general waste, green waste and recycling collection;
- Kerbside hard waste collection;
- Litter collection and disposal; and
- Street cleaning.

Rate payers may vary the waste service that they receive and this will also vary the amount of the waste service charge. The cost to rate payers of a standard kerbside waste service for 2021/22 will increase by 13.5%. This is an increase from \$263.50 to \$299.00. This is primarily due to a significant increase in the State Govt landfill levy of over 60% (\$40 per tonne) from \$65.90 to \$105.90 per tonne of waste disposed in landfill from 1 July 2021. This State Government landfill levy (which is charged to Council) is expected to increase by a further \$20 per tonne in 2022/23.

Forward forecasts of the waste service charge take into account predicted changes to tonnages of waste collected, increases to State Government landfill levy and tipping charges, general contractor increases allowed under the contract for fuel, CPI etc, plus predicted costs related to changes in the way that waste may be collected and disposed of in the future.

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The following table details the predicted percentage increase of the waste service charge:

Financial Plan	Year1	Year2	Year3	Year4	Year5	Year6	Year7	Year8	Year9	Year10
	21/22 *	22/23 *	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
Waste Charge	13.50%	9.00%	3.50%	3.00%	2.50%	2.50%	3.00%	3.00%	3.00%	3.50%

* The increase of 13.5% in 2021/22 and 9.0% in 2022/23 is due to the significant increase in costs to Council in the State Government landfill levy and a large increase in gate fees charged to Council. The State Government landfill levy is increasing by 60% in 2021/22 and 30% in 2022/23.

In the event that the amount collected under Council's waste service charge exceeds the cost of the waste service in any year, the surplus is transferred into a cash backed reserve and is shown as restricted in its use (only to be used for waste related activities).

Waste charges are excluded from the rate cap assessment.

Grants

Council recognises the importance of actively pursuing and maintaining grant funding. Generally any matching funds required from Council for non-recurrent grants are sourced from the existing budget levels or through internal reserves.

Aged and disability service grants are estimated at \$6.1 million for 2021/22 and represent 52% of Council's total operating grant income. With the introduction of the National Disability Income Support scheme, the level of grant funding to Council for aged care services is decreasing.

Financial Assistance Grants (the distribution of GST receipts to the States by the Federal Government) represent a further \$2.8 million or 24% of total operating grants, though Council is on a minimum grant under this scheme, which means that grant income is unlikely to increase significantly in the future.

Grants to fund Family Services including Children Services and Maternal and Child Health are estimated at \$1.7 million or 15% of total operating grants.

The level of capital grants are determined based on the nature and level of projects included in the Capital Works Program, and vary widely.

For the life of this plan, it has been assumed that recurrent specific purpose grant funding will increase by the forecast CPI.

User Fees and Charges

User fees and charges assist Council to offset the cost of some service delivery directly with the user rather than funding through rate income.

Revenue raised from Council's fees and charges for the provision of services and the use of facilities can be divided into two categories:

- a) Statutory and Regulatory Fees and Charges - which are set by regulation or another authority (e.g. Development Application fees) and which Council has no discretion to increase; and
- b) Other Fees and Charges - which are set by Council and which Council has the discretion to increase.

The factors that determine Council's user fees and charges pricing principles are equity, user-pays, cost recovery and market rates. As a general guide, user fees and charges are escalated in the 10-Year Financial Plan by forecast CPI which assists in offsetting the cost increases to Council for the provision of these services.

Interest Income

Surplus funds are invested in line with Council's Investment Policy. Interest income is based on predicted cash flows, cash balance and investment returns. The interest rate returns are predicted to remain low given the current climate.

Financial Plan	Year1	Year2	Year3	Year4	Year5	Year6	Year7	Year8	Year9	Year10
	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
Interest rate returns	0.45%	0.60%	0.75%	1.00%	1.50%	2.00%	2.00%	2.00%	2.00%	2.00%

Developer Income

Council receives income from developers for two main purposes:

- To improve open space and recreation (public open space contributions); and
- To improve the infrastructure and amenity of the municipality (developer contributions plans).

In 2017/18 Council introduced a revised open space contributions scheme. Revenue from this scheme enables Council to deliver a range of capital projects and land acquisitions to improve recreation and open space outcomes for our community.

Council currently has a Doncaster Hill developer contributions plan which is due to expire within the next few years. Council is considering the introduction of a municipality wide developer contributions plan (DCP). The current 10-Year Financial Plan does not include revenue or expenditure associated with a municipality wide DCP. Should such a plan proceed and be approved by the State Government, the 10-Year Financial Plan will be updated accordingly.

Financial Plan (\$'000)	Year1	Year2	Year3	Year4	Year5	Year6	Year7	Year8	Year9	Year10
	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
Public Open Space (Resort & recreation) income	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300
Doncaster Hill (DCP) income	-	117	587	-	-	-	-	-	-	-

Sale of assets

Each year, Council replaces a range of vehicles and items of plant as part of a planned and ongoing replacement program. This is governed through Council's asset management strategies.

There is no projected sale of property assets during the life of the Plan.

Expenditure Assumptions

Employee Costs

Council provides services to the community by a combination of employees and through contracted service providers. Employee costs are one of the largest expenditure items which represent approximately 42% of total expenses.

Total employee costs are a combination of direct wages and salaries, overheads that include workers compensation, superannuation, training and advertising and agency staff on temporary assignments.

Whilst maintaining the current staffing levels, total employment costs are forecast to increase by an average of 2.1% per annum over the life of the Plan (taking into account such factors as Award increases, salary step increases as a result of performance appraisals and planned superannuation guarantee increases).

Annual employee costs as a proportion of annual total expenses are expected to slightly decrease over the 10 year period. Full Time Equivalent (FTE) employee levels are forecast to remain constant over the 10 years.

No allowance has been made for the impact of increased service demand arising from population growth or the change in dwelling growth on the employee cost budget.

Materials, services and contracts

With the exception of waste disposal costs, including a significant rise in the State Government landfill levy and gate fee charged to Council in 2021/22 and 2022/23, it has been assumed that the costs of materials and contractors will increase in line with the forecast CPI.

Utility Costs

Council is actively investing in projects to improve the energy efficiency of its buildings, street lights and other assets. These strategies have a positive impact on the environment through reduced demand for energy and also help mitigate price increases for energy.

Council also seeks competitive tenders as a way of stabilising cost increases, and is actively seeking collaborative procurement opportunities with other Councils as a further way of achieving efficiencies and better cost outcomes.

The 10-Year Financial Plan assumptions for energy costs is based on a net 5.0% increase per annum in the energy budget.

Depreciation & amortisation

The monetary value of an asset decreases over time due to use, wear and tear or obsolescence. This decrease is measured as depreciation.

Depreciation & amortisation of Council's infrastructure, intangible (software) and right of use of assets is determined from information contained within their various asset management plans and strategies. The projections of depreciation in the 10-Year Financial Plan is based on the ten year Capital Works Program.

It is critical that Council continues to renew existing assets in the capital works program, as failure to do so may reduce the service potential of assets and increase whole of life costs.

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Financial Plan (\$'000)	Year1	Year2	Year3	Year4	Year5	Year6	Year7	Year8	Year9	Year10
	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
Depreciation	24,786	25,895	26,851	27,734	28,560	29,431	30,109	30,894	31,640	32,354
Amortisation	3,506	3,806	3,960	3,894	2,930	2,997	3,172	3,266	3,655	4,115

Community grants and contributions

Community grants are provided to a wide range of community groups to support community development programs throughout the municipality. Council's library service is operated by the Whitehorse Manningham Regional Library Corporation and is budgeted within community grants. Community grants are projected to increase by CPI over the life of the Plan.

Financial Plan (\$'000)	Year1	Year2	Year3	Year4	Year5	Year6	Year7	Year8	Year9	Year10
	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
Library	4,100	4,000	4,100	4,200	4,300	4,400	4,600	4,700	4,800	4,900
Other community grants	1,100	1,100	1,100	1,100	1,200	1,200	1,200	1,300	1,300	1,300

Other expenses

Other expenses relate to a range of costs incurred to support the wide range of community services delivered by Council. These include insurances, advertising, legal, telephone, software licences & support, bank charges, postage, specialist advice (consultants) and many other expenses.

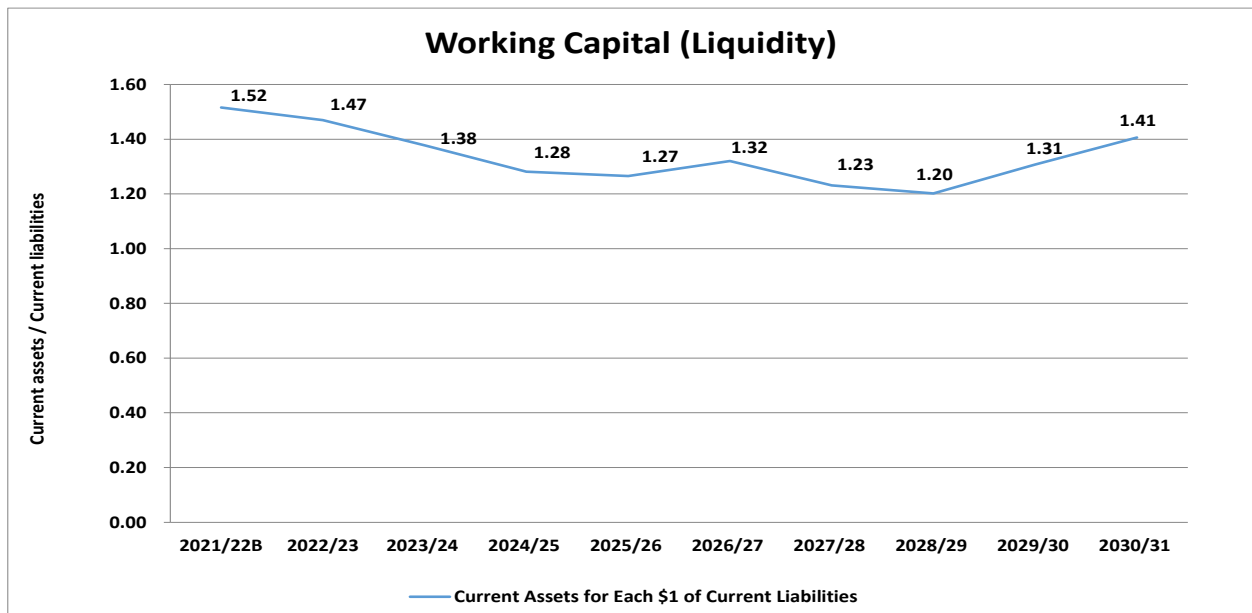
Other expenses are generally forecast to increase by CPI, other than legal and consultants which are zero based.

Balance Sheet Assumptions

Sustainable Working Capital

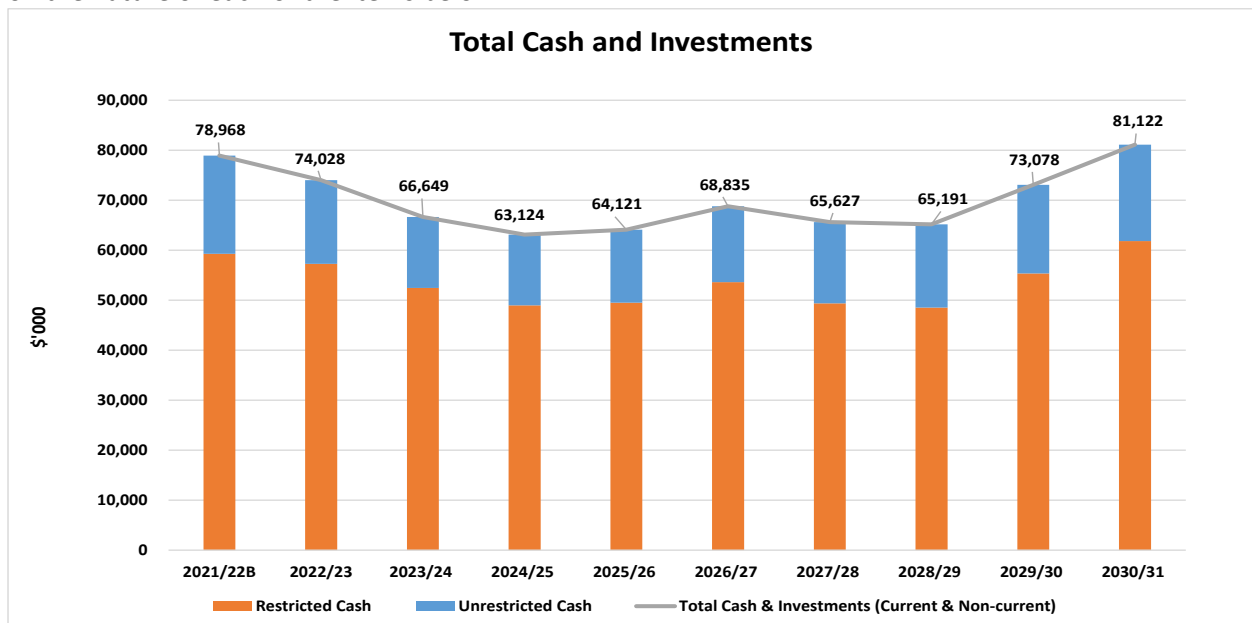
A key objective of Council is the Plan is to develop an increased ability to fund both the Capital Works Program and operational services, while maintaining long term financial sustainability and have the capacity to respond to changes in financial circumstances as they arise.

The 10-Year Financial Plan shows a steady Balance Sheet, and a sustainable level of cash and investments. This has been achieved without reductions to services or the capital program. A key outcome is healthy long term financial sustainability ratios and an established capacity to respond to unfavourable changes in financial circumstances as they arise without having to compromise services or the capital program.



Cash backed Reserves and Uncommitted Cash

While Council has significant total cash and investment balances, a major proportion of these balances are either not Council's money (ie trust funds and refundable deposits) or have restrictions on how the funds can be used. Refer to the Reserves and other restricted cash Strategy in Section 4 for further details on the nature of each of the items below.



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The following table details how Council's cash balances are allocated:

Financial Plan (\$'000)	Year1 21/22	Year2 22/23	Year3 23/24	Year4 24/25	Year5 25/26	Year6 26/27	Year7 27/28	Year8 28/29	Year9 29/30	Year10 30/31
Total cash & investments	78,968	74,028	66,649	63,124	64,121	68,835	65,627	65,191	73,078	81,122
<u>Restrictions</u>										
Open Space Reserve (Improvements)	5,269	5,320	6,266	8,706	7,259	6,943	6,828	7,559	8,540	8,603
Open Space Reserve (Land acquisition)	5,765	5,755	5,245	5,580	5,910	6,240	6,470	6,700	6,920	7,130
Doncaster Hill DCP Reserve	1,430	1,547	2,134	1,521	1,521	1,521	1,521	1,521	1,521	1,521
Waste Initiatives Fund	8,623	4,102	4,057	1,984	48	0	0	0	0	0
Trust funds & deposits	13,385	13,385	13,385	13,385	13,385	13,385	13,385	13,385	13,385	13,385
<u>Intended use</u>										
Strategic Fund	14,468	16,626	10,590	6,814	10,158	14,089	9,464	7,413	12,801	18,773
Long Service Leave	9,826	10,036	10,252	10,474	10,700	10,933	11,171	11,415	11,666	11,922
Manningham Recreation Association Contribution	532	532	532	532	532	532	532	532	532	532
Total restrictions	59,298	57,303	52,462	48,995	49,513	53,642	49,371	48,525	55,365	61,866
Unrestricted cash/investments	19,670	16,725	14,188	14,129	14,608	15,193	16,256	16,666	17,713	19,256

Capital Program

Information from Asset Management Plans inform Council's capital expenditure priorities. As part of the preparation of this Plan, the cost of renewing existing assets has been prioritised over capital expenditure on new or expanded assets. Council has established a renewal ratio of greater than 1.0, indicating that for every dollar of depreciation (an expense approximating the value of an asset "used up" during the year), at least one dollar is spent on renewing existing assets.

The \$0.54 billion 10 year Capital Works Program provides for significant investment in new and expanded assets to service a growing municipality in addition to a sustained level of investment in renewal and maintenance of over \$2 billion of community assets. The program averages \$54 million per annum over the next 10 years. This is a significant uplift on the historical average annual spend (average of \$40 million per annum for the previous four years).

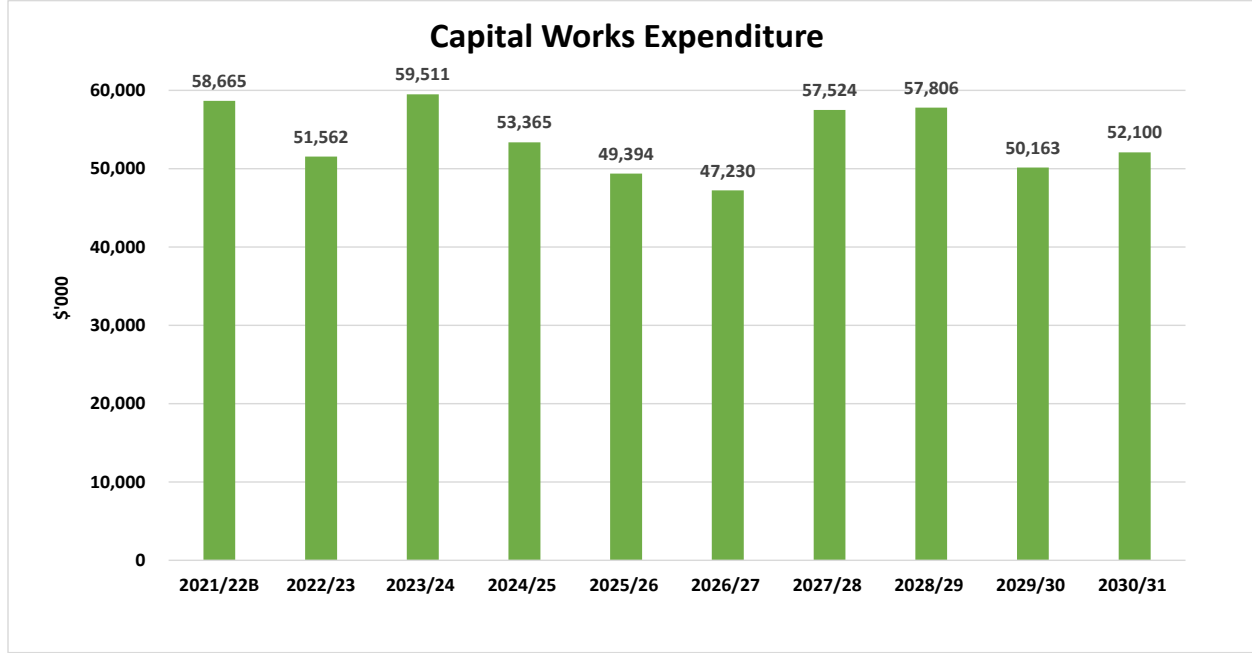
The 10 year program allocates increased ongoing funding for footpaths, drains, trees and roads in particular and includes an allocation of \$44 million for the development of major Community Facilities, \$18 million to purchase property to create open space, \$47 million for the open space improvement program and \$5 million for strategic property acquisitions.

Expenditure on new and expanded assets is driven by a number of regular programs derived from Strategies and Plans. These include new local footpaths, pavilion expansions, improved and new sporting and community facilities, road upgrades, improved drainage and open space enhancements.

The creation of new or expanded assets also create an additional maintenance requirement of approximately 1% per annum going forward.

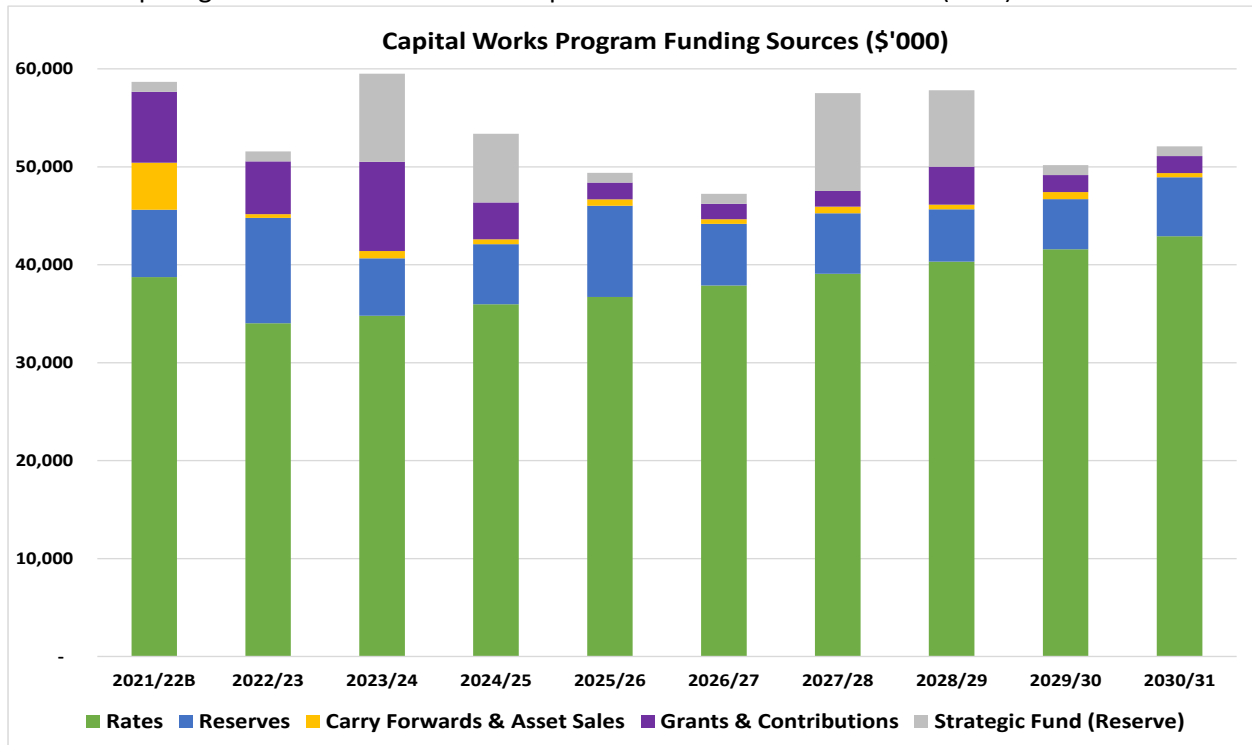
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The forecast Capital Works Program is outlined below:



Financial Plan (\$'000)	Year1	Year2	Year3	Year4	Year5	Year6	Year7	Year8	Year9	Year10
	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
Asset renewal	25,537	21,621	23,904	23,681	25,801	26,212	26,809	28,467	30,461	30,455
Asset Upgrade	10,157	10,388	8,954	7,254	7,415	7,821	7,691	7,762	6,770	7,521
New assets	20,919	18,001	25,207	21,212	15,213	12,179	21,459	20,210	11,781	12,680
Asset expansion	2,052	1,552	1,446	1,218	965	1,018	1,565	1,367	1,151	1,444
Total capital program	58,665	51,562	59,511	53,365	49,394	47,230	57,524	57,806	50,163	52,100

The Capital Works Program funding sources comprise a mix of rate revenue, council cash reserves, external capital grants and contributions and proceeds from the sale of assets (fleet):



3. Key Financial Performance Indicators

The key Financial Performance Indicators and their target range are detailed in Table One below. Two sets of indicators are reviewed – one related to the Local Government Performance Reporting Framework as mandated in legislation, and a further set by the Victorian Auditor-General’s Office (not mandatory but these results are reported to Parliament).

The forecast results after applying all assumptions in the 10-Year Financial Plan are shown in Table 2.

Table One: Key Performance Indicators

Indicator	Description	LGPRF Expected Range	VAGO target for Low risk
Adjusted Underlying Result	An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. A positive result indicates a surplus. <u>Adjusted underlying surplus</u> Adjusted underlying revenue	-20% to 20%	More than 5%
Working capital	To assess Council’s ability to meet current commitments. A percentage higher than 100% means that there is more cash and liquid assets than short term liabilities and council is in a strong position. <u>Current assets</u> Current liabilities	100% to 400%	More than 100%
Unrestricted Cash	Cash and cash equivalents held by Council are restricted in part and not fully available for Council's operations. This indicator assesses Council’s freely available cash level (and relates to cash on hand or short term investments with a term of 90 days or less only). <u>Unrestricted cash</u> Current liabilities	10% to 300%	n/a
Loans and Borrowings	Total interest bearing loans and borrowings as a proportion of rate revenue. <u>Interest bearing loans and borrowings</u> Rate Revenue	0% to 60%	n/a
Loans and Borrowings	To identify Council’s debt redemption strategy in relation to the revenue it raises. Debt redemption includes loan or borrowings principal and interest as a percentage of rate revenue. (Council fully repaid its loan borrowings in November 2019 and is expected to remain debt free throughout the ten year period). <u>Interest & Principal Repayments on interest bearing loans and borrowings</u> Rate Revenue	0% to 20%	n/a
Indebtedness	Lower proportion of non-current liabilities suggests greater capacity to meet long-term obligations. Non-current liabilities / own source revenue	2% to 70%	Less than 40%
Asset Renewal and Upgrade	Assessment of whether assets are renewed or upgraded as planned. <u>Asset renewal and asset upgrade expenditure</u> Depreciation Greater than 100% indicates that Council is maintaining its existing assets and there is a lesser risk of insufficient spending on its asset base.	40% to 130%	More than 100%

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Rates concentration	Stability measure - Rate revenue as a proportion of total revenue. This includes rates and waste service charge income. Rate revenue / adjusted underlying revenue	Positive movement	n/a
Rates effort	Stability measure - Rate revenue as a proportion of overall property values. This includes rates and waste service charge income. Total rate revenue / no. of property assessments	Positive movement	n/a
Expenditure level	Efficiency measure - Average expenditure per property in the Municipality Total expenses/ no. of property assessments	Positive movement	n/a
Revenue level	Efficiency measure - Rate revenue per property in the Municipality Total rate revenue / no. of property assessments	Positive movement	n/a
Self-Financing	Indicates reliance on debt to fund capital programs. <u>Net operating cash flows</u> Net capital expenditure	n/a	More than 100%
Capital Replacement	Measures the replacement of assets is consistent with their consumption. <u>Capital expenditure</u> Depreciation	n/a	More than 150%

Key Performance Indicator Achievement

The Plan forecasts a strong performance with the majority of financial indicators exceeding their target. Overall results indicate that a “Low” Financial Sustainability Risk will be maintained as determined by the Victorian Auditor General. This is an important independent assessment of Council’s financial position.

Table Two: Projected Financial Performance Indicator outcomes

Indicator	Measure	Target	Forecast											Trend
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	
Operating position														
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	> 5%	1.72%	5.57%	5.54%	5.38%	5.38%	6.70%	7.11%	7.52%	7.60%	8.21%	8.41%	+
Liquidity														
Working Capital	Current assets / current liabilities	> 100%	165.16%	151.61%	146.98%	137.78%	128.13%	126.57%	132.02%	123.12%	120.18%	130.77%	140.63%	o
Unrestricted cash	Unrestricted cash / current liabilities	> 10%	26.22%	33.45%	33.39%	18.76%	11.72%	18.66%	26.46%	20.08%	17.35%	27.80%	39.39%	o
Obligations														
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	< 60%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	o
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue	< 20%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	o
Indebtedness	Non-current liabilities / own source revenue	< 40%	2.80%	2.41%	2.09%	1.89%	1.70%	1.53%	1.37%	1.21%	1.06%	0.91%	0.81%	+
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	> 100%	121.27%	144.01%	123.61%	122.37%	111.54%	116.30%	115.64%	114.58%	117.27%	117.67%	117.38%	o
Stability														
Rates concentration	Rate revenue / adjusted underlying revenue	Stable / ↑	80.22%	80.75%	80.76%	80.87%	80.80%	80.83%	80.83%	80.92%	80.95%	81.06%	81.20%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality	Stable / ↑	0.19%	0.20%	0.21%	0.21%	0.22%	0.22%	0.23%	0.23%	0.24%	0.25%	0.25%	o
Efficiency														
Expenditure level	Total expenses/ no. of property assessments	Stable / ↑	\$2,564	\$2,543	\$2,607	\$2,661	\$2,728	\$2,757	\$2,814	\$2,870	\$2,941	\$2,993	\$3,060	+
Revenue level	Total rate revenue / no. of property assessments	Stable / ↑	\$1,814	\$1,860	\$1,888	\$1,923	\$1,968	\$2,017	\$2,068	\$2,119	\$2,172	\$2,227	\$2,282	+
Other indicators (VAGO)														
Self-Financing	Net operating cash flows / Net capital expenditure	> 100%	103.53%	85.73%	91.01%	88.02%	93.76%	102.44%	110.49%	94.69%	99.57%	116.34%	115.94%	o
Capital Replacement	Capital expenditure / Depreciation	> 150%	176.25%	224.48%	185.34%	212.99%	184.96%	159.63%	147.46%	178.60%	174.29%	145.88%	148.65%	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

4. Other Strategies and Principles

Loan Borrowing Strategy and Principles

Whilst not a source of income, loan borrowings can be an important cash management tool in appropriate circumstances. Loan borrowings can be a major source of funding for significant infrastructure projects that will provide benefits for future generations. This is known as 'inter-generational equity' - where future debt repayments are matched with future benefits derived from the infrastructure developed.

Loans can only be approved by council resolution.

Council has a Loan Borrowing Strategy and Principles, which provides for loan borrowings based on the following principles:

1. Financial performance indicator ratios relating to debt must be within the Local Government Performance Reporting Framework expected band and within the Victorian Auditor General low risk rating.
2. Loan duration not to exceed the lesser of 10 years or life of asset
3. Loans only for otherwise fully funded Capital projects
4. Priority for projects with above loan repayment returns
5. Loan duration to match cash flows in the funded Capital Works Program
6. Where an interest only loan is entered into then an amount equivalent to the annual principal repayment will be provided into a cash backed reserve
7. Council will not take loans for investment in arbitrage schemes
8. Council will secure its loan funds through competitive tendering
9. No borrowings for operating expenses
10. Loan redemption payments and debt serving costs are to be included in Council's annual budget and 10 year Financial Strategy
11. Drawdown and repayment timing to minimise costs.

Current and projected loan borrowings position

Council is currently debt free with previous loan borrowings being fully repaid in 2019/20. While Council has the option of sourcing loan borrowings to help fund the Capital Works Program in the future, the 10-Year Financial Plan does not forecast any loan borrowings.

Loan Borrowings	Forecast 20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
Opening balance	0	0	0	0	0	0	0	0	0	0	0
Plus New loans	0	0	0	0	0	0	0	0	0	0	0
Less Principal repayment	0	0	0	0	0	0	0	0	0	0	0
Closing balance	0	0	0	0	0	0	0	0	0	0	0
Interest payment	0	0	0	0	0	0	0	0	0	0	0

Reserves and other restricted cash Strategy and Principles

Reserves are funds that have been set aside and act as a future funding source for specific purposes. These reserve funds do not have bank accounts of their own but are a theoretical split up of the cash that Council has on hand.

Statutory Reserves:

The usage of these funds is governed by legislation (or other legal requirements) and are not available for other purposes. Statutory Reserves include the Open Space Reserve and the Doncaster Hill Developer Contributions Reserve.

Other restricted cash:

Council receives refundable deposits and other trust funds. This includes contractor deposits, landscape bond, bonds for the hire of Council facilities and other work bonds. In addition, other restricted cash includes the Waste Initiative Fund which is set aside for waste and recycling related capital works projects.

Intended use of cash:

This includes cash set aside for specific future purposes by Council which is not subject to any external restriction or legislative requirements.

This includes:

- Council has created a Strategic Fund to create the capacity for Council to engage in strategic property acquisition and development opportunities, major community infrastructure development opportunities and for other one-off specific purposes in the future where required.
- The projected long service leave liability has been set aside to ensure that council has the capacity to pay long service leave to employees when taken or upon departure.
- Contributions from the Manningham Recreation Association have been set aside for future specific use tied to the contributions received.

Section 2 'Cash backed Reserves and Uncommitted Cash' provides 10 year forecasts for each of these items.

Manningham City Council
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5. Financial Plan Statements

10-Year Financial Plan Projections – Comprehensive Income Statement

	Forecast /										
	Actual										
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income											
Rates and charges	109,520	113,818	117,914	121,470	125,489	129,542	133,723	138,138	142,701	147,412	152,393
Statutory fees and fines	2,983	4,162	3,725	3,765	4,001	3,949	4,046	4,145	4,402	4,354	4,466
User fees	6,083	9,049	10,393	10,604	10,867	11,146	11,421	11,705	12,000	12,303	12,607
Grants - Operating	14,105	11,711	11,705	11,872	12,068	12,274	12,479	12,689	12,903	13,121	13,344
Grants - Capital	4,032	7,160	5,328	9,031	3,392	1,392	1,392	1,392	3,592	1,392	1,392
Contributions - monetary	7,008	6,319	6,437	6,907	6,321	6,321	6,322	6,322	6,323	6,323	6,324
Contributions - non-monetary	1,000	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	211	133	93	183	120	160	120	170	120	180	110
Share of net profits/(losses) of associates	-	-	-	-	-	-	-	-	-	-	-
Other income	2,166	673	771	895	1,348	1,771	2,227	2,444	2,746	3,079	3,342
Total income	147,108	154,083	157,424	165,785	164,664	167,613	172,788	178,063	185,845	189,222	195,036
Expenses											
Employee costs	57,211	56,260	57,459	58,802	60,408	62,069	63,454	64,870	66,315	67,798	69,310
Materials and services	32,864	32,438	34,322	35,746	37,723	38,467	39,874	41,360	43,473	44,557	46,349
Depreciation	23,873	24,786	25,895	26,851	27,734	28,560	29,431	30,109	30,894	31,640	32,354
Amortisation - intangible assets	2,682	3,189	3,501	3,655	3,693	2,764	2,831	3,006	3,100	3,489	3,949
Amortisation - right of use assets	421	317	305	305	201	166	166	166	166	166	166
Bad and doubtful debts	-	-	-	-	-	-	-	-	-	-	-
Borrowing costs	-	-	-	-	-	-	-	-	-	-	-
Finance Costs - leases	57	48	42	35	29	25	21	17	13	9	5
Other expenses	17,070	16,070	16,398	16,723	17,158	17,463	17,897	18,343	18,923	19,273	19,755
Total expenses	134,178	133,108	137,922	142,117	146,946	149,514	153,674	157,871	162,884	166,932	171,888
Surplus/(deficit) for the year	12,930	20,975	19,502	23,668	17,718	18,099	19,114	20,192	22,961	22,290	23,148
Other comprehensive income											
Items that will not be reclassified to surplus or deficit in future periods											
Net asset revaluation increment /(decrement)	-	-	-	-	-	-	-	-	-	-	-
Share of other comprehensive income of associates	-	-	-	-	-	-	-	-	-	-	-
Items that may be reclassified to surplus or deficit in future periods											
Total comprehensive result	12,930	20,975	19,502	23,668	17,718	18,099	19,114	20,192	22,961	22,290	23,148

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10-Year Financial Plan Projections – Balance Sheet

	Forecast / Actual										
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets											
Current assets											
Cash and cash equivalents	54,617	53,968	49,028	41,649	38,124	39,121	43,835	40,627	40,191	48,078	56,122
Trade and other receivables	11,648	10,574	10,493	10,605	10,601	10,472	10,671	10,878	11,092	11,314	11,546
Other financial assets	25,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Other assets	1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,410
Total current assets	92,675	85,952	80,931	73,664	70,135	71,003	75,916	72,915	72,693	80,802	89,078
Non-current assets											
Trade and other receivables	55	55	55	55	55	55	55	55	55	55	55
Other financial assets	8,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Investments in associates, joint arrangement and subsidiaries	2,526	2,526	2,526	2,526	2,526	2,526	2,526	2,526	2,526	2,526	2,526
Property, infrastructure, plant & equipment	2,097,099	2,128,563	2,151,392	2,182,169	2,206,346	2,223,892	2,238,495	2,262,651	2,286,223	2,301,170	2,317,579
Right-of-use assets	2,232	1,915	1,610	1,305	1,106	940	774	608	442	276	110
Intangible assets	4,896	4,732	4,798	3,463	1,839	2,878	3,877	4,621	5,481	5,997	6,053
Total non-current assets	2,114,808	2,142,791	2,165,381	2,194,518	2,216,872	2,235,291	2,250,727	2,275,461	2,299,727	2,315,024	2,331,323
Total assets	2,207,483	2,228,743	2,246,312	2,268,182	2,287,007	2,306,294	2,326,643	2,348,376	2,372,420	2,395,826	2,420,401
Liabilities											
Current liabilities											
Trade and other payables	(29,126)	(29,382)	(27,404)	(25,561)	(26,509)	(27,496)	(28,525)	(29,855)	(30,721)	(31,614)	(32,811)
Trust funds and deposits	(13,385)	(13,385)	(13,385)	(13,385)	(13,385)	(13,385)	(13,385)	(13,385)	(13,385)	(13,385)	(13,385)
Provisions	(13,298)	(13,630)	(13,971)	(14,320)	(14,678)	(15,045)	(15,421)	(15,806)	(16,201)	(16,606)	(17,022)
Lease liabilities	(303)	(296)	(304)	(199)	(166)	(170)	(174)	(178)	(182)	(186)	(125)
Total current liabilities	(56,112)	(56,693)	(55,064)	(53,465)	(54,738)	(56,096)	(57,505)	(59,224)	(60,489)	(61,791)	(63,343)
Non-current liabilities											
Provisions	(1,402)	(1,402)	(1,402)	(1,402)	(1,402)	(1,402)	(1,402)	(1,402)	(1,402)	(1,402)	(1,402)
Lease liabilities	(1,980)	(1,684)	(1,380)	(1,181)	(1,015)	(845)	(671)	(493)	(311)	(125)	-
Total non-current liabilities	(3,382)	(3,086)	(2,782)	(2,583)	(2,417)	(2,247)	(2,073)	(1,895)	(1,713)	(1,527)	(1,402)
Total liabilities	(59,494)	(59,779)	(57,846)	(56,048)	(57,155)	(58,343)	(59,578)	(61,119)	(62,202)	(63,318)	(64,745)
Net assets	2,147,989	2,168,964	2,188,466	2,212,134	2,229,852	2,247,951	2,267,065	2,287,257	2,310,218	2,332,508	2,355,656
Equity											
Accumulated surplus	(774,183)	(795,238)	(814,582)	(837,227)	(852,783)	(871,999)	(891,099)	(911,176)	(933,176)	(954,265)	(977,140)
Reserves	(1,373,806)	(1,373,726)	(1,373,884)	(1,374,907)	(1,377,069)	(1,375,952)	(1,375,966)	(1,376,081)	(1,377,042)	(1,378,243)	(1,378,516)
Total equity	(2,147,989)	(2,168,964)	(2,188,466)	(2,212,134)	(2,229,852)	(2,247,951)	(2,267,065)	(2,287,257)	(2,310,218)	(2,332,508)	(2,355,656)

Manningham City Council
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10-Year Financial Plan Projections – Statement of Changes in Equity

	Total	Accumulated	Revaluation	Other
	\$'000	Surplus	Reserve	Reserves
	\$'000	\$'000	\$'000	\$'000
2021 Forecast Actual				
Balance at beginning of the financial year	2,135,059	759,511	1,361,262	14,286
Surplus/(deficit) for the year	12,930	12,930	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(6,933)	-	6,933
Transfers from other reserves	-	8,675	-	(8,675)
Balance at end of the financial year	2,147,989	774,183	1,361,262	12,544
2022				
Balance at beginning of the financial year	2,147,989	774,183	1,361,262	12,544
Surplus/(deficit) for the year	20,975	20,975	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(6,300)	-	6,300
Transfers from other reserves	-	6,380	-	(6,380)
Balance at end of the financial year	2,168,964	795,238	1,361,262	12,464
2023				
Balance at beginning of the financial year	2,168,964	795,238	1,361,262	12,464
Surplus/(deficit) for the year	19,502	19,502	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(6,417)	-	6,417
Transfers from other reserves	-	6,259	-	(6,259)
Balance at end of the financial year	2,188,466	814,582	1,361,262	12,622
2024				
Balance at beginning of the financial year	2,188,466	814,582	1,361,262	12,622
Surplus/(deficit) for the year	23,668	23,668	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(6,887)	-	6,887
Transfers from other reserves	-	5,864	-	(5,864)
Balance at end of the financial year	2,212,134	837,227	1,361,262	13,645
2025				
Balance at beginning of the financial year	2,212,134	837,227	1,361,262	13,645
Surplus/(deficit) for the year	17,718	17,718	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(6,300)	-	6,300
Transfers from other reserves	-	4,138	-	(4,138)
Balance at end of the financial year	2,229,852	852,783	1,361,262	15,807
2026				
Balance at beginning of the financial year	2,229,852	852,783	1,361,262	15,807
Surplus/(deficit) for the year	18,099	18,099	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(6,300)	-	6,300
Transfers from other reserves	-	7,417	-	(7,417)
Balance at end of the financial year	2,247,951	871,999	1,361,262	14,690

Manningham City Council
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10-Year Financial Plan Projections – Statement of Changes in Equity (continued)

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2027				
Balance at beginning of the financial year	2,247,951	871,999	1,361,262	14,690
Surplus/(deficit) for the year	19,114	19,114	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(6,300)	-	6,300
Transfers from other reserves	-	6,286	-	(6,286)
Balance at end of the financial year	2,267,065	891,099	1,361,262	14,704
2028				
Balance at beginning of the financial year	2,267,065	891,099	1,361,262	14,704
Surplus/(deficit) for the year	20,192	20,192	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(6,300)	-	6,300
Transfers from other reserves	-	6,185	-	(6,185)
Balance at end of the financial year	2,287,257	911,176	1,361,262	14,819
2029				
Balance at beginning of the financial year	2,287,257	911,176	1,361,262	14,819
Surplus/(deficit) for the year	22,961	22,961	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(6,300)	-	6,300
Transfers from other reserves	-	5,339	-	(5,339)
Balance at end of the financial year	2,310,218	933,176	1,361,262	15,780
2030				
Balance at beginning of the financial year	2,310,218	933,176	1,361,262	15,780
Surplus/(deficit) for the year	22,290	22,290	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(6,300)	-	6,300
Transfers from other reserves	-	5,099	-	(5,099)
Balance at end of the financial year	2,332,508	954,265	1,361,262	16,981
2031				
Balance at beginning of the financial year	2,332,508	954,265	1,361,262	16,981
Surplus/(deficit) for the year	23,148	23,148	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(6,300)	-	6,300
Transfers from other reserves	-	6,027	-	(6,027)
Balance at end of the financial year	2,355,656	977,140	1,361,262	17,254

Manningham City Council
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10-Year Financial Plan Projections – Statement of Cash Flows

	Forecast										
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities											
Rates and charges	111,336	114,892	117,995	121,358	125,493	129,671	133,524	137,931	142,487	147,190	152,161
Statutory fees and fines	2,983	4,162	3,725	3,763	4,001	3,949	4,046	4,145	4,402	4,354	4,466
User fees	12,068	8,454	7,530	8,080	10,867	11,146	11,421	11,705	12,000	12,303	12,607
Grants - operating	14,105	11,711	11,705	11,872	12,068	12,274	12,479	12,689	12,903	13,121	13,344
Grants - capital	4,032	7,160	5,328	9,031	3,392	1,392	1,392	1,392	3,592	1,392	1,392
Contributions - monetary	7,008	6,319	6,437	6,907	6,321	6,321	6,322	6,322	6,323	6,323	6,324
Interest received	600	375	469	586	733	1,201	1,785	1,991	2,218	2,474	2,730
Other receipts	1,566	298	302	309	615	570	442	453	528	605	612
Employee costs	(58,764)	(55,700)	(56,882)	(58,444)	(59,798)	(61,439)	(62,803)	(63,939)	(65,879)	(67,351)	(68,576)
Materials and services	(48,790)	(47,444)	(49,622)	(51,336)	(53,716)	(54,725)	(56,524)	(58,413)	(61,053)	(62,448)	(64,682)
Short-term, low value and variable lease	(484)	(383)	(390)	(398)	(408)	(418)	(429)	(439)	(450)	(462)	(473)
Net cash provided by/(used in) operating activities	45,660	49,844	46,597	51,728	49,568	49,942	51,655	53,837	57,071	57,501	59,905
Cash flows from investing activities											
Payments for property, infrastructure, plant and equipment	(44,706)	(58,665)	(51,562)	(59,511)	(53,365)	(49,394)	(47,230)	(57,524)	(57,806)	(50,163)	(52,100)
Proceeds from sale of property, infrastructure, plant and equipment	602	523	363	743	500	640	480	670	490	740	430
Payments for investments	(11,837)	8,000	-	-	-	-	-	-	-	-	-
Net cash provided by/ (used in) investing activities	(55,941)	(50,142)	(51,199)	(58,768)	(52,865)	(48,754)	(46,750)	(56,854)	(57,316)	(49,423)	(51,670)
Cash flows from financing activities											
Finance costs	-	-	-	-	-	-	-	-	-	-	-
Proceeds from borrowings	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowings	-	-	-	-	-	-	-	-	-	-	-
Interest paid - lease liability	(57)	(48)	(42)	(35)	(29)	(25)	(21)	(17)	(13)	(9)	(5)
Repayment of lease liabilities	(403)	(303)	(296)	(304)	(199)	(166)	(170)	(174)	(178)	(182)	(186)
Net cash provided by/(used in) financing activities	(460)	(351)	(338)	(339)	(228)	(191)	(191)	(191)	(191)	(191)	(191)
Net increase/(decrease) in cash & cash equivalents	(10,741)	(649)	(4,940)	(7,379)	(3,525)	997	4,714	(3,208)	(436)	7,887	8,044
Cash and cash equivalents at the beginning of the financial year	65,358	54,617	53,968	49,028	41,649	38,124	39,121	43,835	40,627	40,191	48,078
Cash and cash equivalents at the end of the financial year	54,617	53,968	49,028	41,649	38,124	39,121	43,835	40,627	40,191	48,078	56,122
Investments											
Term deposits with maturity more than 90 days	33,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Total cash and investments	87,617	78,968	74,028	66,649	63,124	64,121	68,835	65,627	65,191	73,078	81,122

Manningham City Council
10-Year Financial Plan 2021/22 to 2030/31

10-Year Financial Plan Projections – Capital Works Expenditure Projections

	Forecast / Actual										
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property											
Land	3,265	6,600	1,700	1,800	1,555	1,560	1,560	1,660	1,660	1,670	1,680
Total land	3,265	6,600	1,700	1,800	1,555	1,560	1,560	1,660	1,660	1,670	1,680
Buildings	4,676	8,236	6,584	12,269	13,160	5,868	6,870	15,376	15,082	6,795	6,725
Building improvements	874	2,550	1,190	1,929	600	50	50	50	50	50	50
Total buildings	5,550	10,786	7,774	14,198	13,760	5,918	6,920	15,426	15,132	6,845	6,775
Total property	8,815	17,386	9,474	15,998	15,315	7,478	8,480	17,086	16,792	8,515	8,455
Plant and equipment											
Software	2,631	3,025	3,567	2,320	2,069	3,803	3,830	3,750	3,960	4,005	4,005
Plant, machinery and equipment	824	2,143	1,188	2,243	1,830	1,920	1,635	1,850	1,360	2,180	1,280
Fixtures, fittings and furniture	25	25	25	25	25	109	80	83	85	90	90
Computers and telecommunications	900	1,453	774	546	546	546	559	581	592	620	620
Artworks	58	150	265	130	130	131	132	133	133	135	135
Total plant and equipment	4,438	6,796	5,819	5,264	4,600	6,509	6,236	6,397	6,130	7,030	6,130
Infrastructure											
Roads	10,710	12,521	13,408	17,138	14,179	11,510	11,706	14,133	15,290	14,337	17,459
Bridges	72	100	850	5,100	100	100	100	100	105	110	115
Footpaths and cycleways	3,055	3,540	3,700	3,295	3,802	4,322	4,224	4,155	4,360	4,870	4,870
Drainage	3,477	4,305	4,727	4,670	4,698	4,825	5,950	5,950	6,175	6,225	6,250
Recreational, leisure and community facilities	9,708	7,413	2,059	1,486	2,934	6,040	4,672	3,777	4,335	4,120	3,365
Waste management	150	500	4,500	-	2,000	1,900	-	-	-	-	-
Parks, open space and streetscapes	4,281	5,977	6,930	6,430	5,175	6,218	5,729	5,792	4,484	4,806	5,306
Off street car parks	-	127	95	130	562	492	133	134	135	150	150
Total infrastructure	31,453	34,483	36,269	38,249	33,450	35,407	32,514	34,041	34,884	34,618	37,515
Total capital works expenditure	44,706	58,665	51,562	59,511	53,365	49,394	47,230	57,524	57,806	50,163	52,100
Represented by:											
New asset expenditure	13,948	20,919	18,001	25,207	21,212	15,213	12,179	21,459	20,210	11,781	12,680
Asset renewal expenditure	21,883	25,537	21,621	23,904	23,681	25,801	26,212	26,809	28,467	30,461	30,455
Asset expansion expenditure	1,807	2,052	1,552	1,446	1,218	965	1,018	1,565	1,367	1,151	1,444
Asset upgrade expenditure	7,068	10,157	10,388	8,954	7,254	7,415	7,821	7,691	7,762	6,770	7,521
Total capital works expenditure	44,706	58,665	51,562	59,511	53,365	49,394	47,230	57,524	57,806	50,163	52,100
Funding sources represented by:											
Grants	2,997	7,160	5,328	9,031	3,392	1,392	1,392	1,392	3,592	1,392	1,392
Contributions	351	77	78	80	380	330	195	200	270	340	340
Reserves	8,825	8,358	11,759	14,864	13,138	10,317	7,286	16,185	13,139	6,099	7,027
Council cash	32,532	43,070	34,397	35,536	36,455	37,355	38,357	39,747	40,805	42,332	43,341
Total capital works expenditure	44,706	58,665	51,562	59,511	53,365	49,394	47,230	57,524	57,806	50,163	52,100

Manningham City Council
10-Year Financial Plan 2021/22 to 2030/31

10-Year Financial Plan Projections – Statement of Human Resources - Expenditure

Staff expenditure	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Total staff expenditure											
Male	27,989	27,308	27,796	28,397	29,112	29,846	30,524	31,216	31,926	32,650	33,391
Female	32,128	32,053	32,757	33,562	34,528	35,531	36,316	37,119	37,936	38,778	39,634
Self-described gender	-	-	-	-	-	-	-	-	-	-	-
Total staff expenditure	60,117	59,361	60,554	61,960	63,640	65,377	66,840	68,335	69,862	71,428	73,025
Permanent full time											
Male	23,209	22,455	22,859	23,316	23,853	24,402	24,963	25,537	26,125	26,725	27,340
Female	16,501	16,483	16,780	17,115	17,508	17,911	18,324	18,746	19,177	19,619	20,070
Self-described gender	-	-	-	-	-	-	-	-	-	-	-
Total	39,710	38,938	39,639	40,431	41,361	42,313	43,287	44,283	45,302	46,344	47,410
Permanent part time											
Male	1,473	1,470	1,497	1,527	1,564	1,600	1,637	1,675	1,713	1,752	1,792
Female	11,371	11,124	11,324	11,551	11,816	12,087	12,365	12,650	12,940	13,238	13,543
Self-described gender	-	-	-	-	-	-	-	-	-	-	-
Total	12,844	12,594	12,821	13,078	13,380	13,687	14,002	14,325	14,653	14,990	15,335
Casuals, temporary and other expenditure											
Male	1,278	1,087	1,149	1,217	1,304	1,396	1,418	1,440	1,463	1,487	1,510
Female	3,543	3,640	3,848	4,075	4,364	4,673	4,747	4,822	4,897	4,977	5,055
Self-described gender	-	-	-	-	-	-	-	-	-	-	-
Total	4,821	4,727	4,998	5,293	5,668	6,069	6,165	6,262	6,360	6,464	6,565
Capitalised labour costs											
Male	2,029	2,295	2,291	2,337	2,392	2,448	2,506	2,564	2,625	2,686	2,749
Female	713	806	805	821	840	860	880	901	922	944	966
Self-described gender	-	-	-	-	-	-	-	-	-	-	-
Total	2,742	3,101	3,096	3,158	3,232	3,308	3,386	3,465	3,547	3,630	3,715

Manningham City Council
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10-Year Financial Plan Projections – Statement of Human Resources – FTE

Staff FTE numbers	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
Total staff FTE numbers											
Male	240	239	239	239	239	239	239	239	239	239	239
Female	289	289	289	289	289	289	289	289	289	289	289
Self-described gender	-	-	-	-	-	-	-	-	-	-	-
Total staff numbers	529	528	528	528	528	528	528	528	528	528	528
Permanent full time											
Male	198	197	197	197	197	197	197	197	197	197	197
Female	140	140	140	140	140	140	140	140	140	140	140
Self-described gender	-	-	-	-	-	-	-	-	-	-	-
Total	338	337	337	337	337	337	337	337	337	337	337
Permanent part time											
Male	15	15	15	15	15	15	15	15	15	15	15
Female	118	118	118	118	118	118	118	118	118	118	118
Self-described gender	-	-	-	-	-	-	-	-	-	-	-
Total	134	134	134	134	134	134	134	134	134	134	134
Casuals, temporary and other											
Male	8	8	8	8	8	8	8	8	8	8	8
Female	23	23	23	23	23	23	23	23	23	23	23
Self-described gender	-	-	-	-	-	-	-	-	-	-	-
Total	31	31	31	31	31	31	31	31	31	31	31
Capitalised labour											
Male	19	19	19	19	19	19	19	19	19	19	19
Female	7	7	7	7	7	7	7	7	7	7	7
Self-described gender	-	-	-	-	-	-	-	-	-	-	-
Total	26	26	26	26	26	26	26	26	26	26	26
Total FTE staff numbers	529	528	528	528	528	528	528	528	528	528	528

Manningham City Council
10-Year Financial Plan 2021/22 to 2030/31

10-Year Financial Plan Projections – Summary of Planned Human Resources expenditure – by Directorate

	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
CEO's Office										
Permanent - Full time	3,513	3,576	3,647	3,731	3,817	3,905	3,995	4,087	4,181	4,277
Female	2,606	2,653	2,706	2,768	2,832	2,897	2,964	3,032	3,102	3,173
Male	907	923	941	963	985	1,008	1,031	1,055	1,079	1,104
Self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	686	699	713	730	747	765	783	801	820	839
Female	584	595	607	621	635	650	665	680	696	712
Male	102	104	106	109	112	115	118	121	124	127
Self-described gender	0	0	0	0	0	0	0	0	0	0
Total CEO's Office	4,199	4,275	4,360	4,461	4,564	4,670	4,778	4,888	5,001	5,116
Shared Services										
Permanent - Full time	7,513	7,648	7,801	7,980	8,163	8,351	8,543	8,739	8,940	9,145
Female	4,102	4,176	4,259	4,357	4,457	4,560	4,665	4,772	4,882	4,994
Male	3,411	3,472	3,542	3,623	3,706	3,791	3,878	3,967	4,058	4,151
Self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	1,057	1,076	1,098	1,123	1,149	1,175	1,202	1,229	1,257	1,286
Female	974	991	1,011	1,034	1,058	1,082	1,107	1,132	1,158	1,185
Male	83	85	87	89	91	93	95	97	99	101
Self-described gender	0	0	0	0	0	0	0	0	0	0
Total Shared Services	8,570	8,724	8,899	9,103	9,312	9,526	9,745	9,968	10,197	10,431
City Planning & Community										
Permanent - Full time	12,428	12,652	12,905	13,202	13,506	13,817	14,135	14,461	14,794	15,135
Female	6,673	6,793	6,929	7,088	7,251	7,418	7,589	7,764	7,943	8,126
Male	5,755	5,859	5,976	6,114	6,255	6,399	6,546	6,697	6,851	7,009
Self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	10,213	10,397	10,605	10,849	11,098	11,353	11,615	11,882	12,155	12,435
Female	9,018	9,181	9,364	9,579	9,799	10,024	10,255	10,491	10,732	10,979
Male	1,195	1,216	1,241	1,270	1,299	1,329	1,360	1,391	1,423	1,456
Self-described gender	0	0	0	0	0	0	0	0	0	0
Total City Planning & Community	22,641	23,049	23,510	24,051	24,604	25,170	25,750	26,343	26,949	27,570
City Services										
Permanent - Full time	15,484	15,763	16,078	16,448	16,827	17,214	17,610	18,015	18,429	18,853
Female	3,102	3,158	3,221	3,295	3,371	3,449	3,528	3,609	3,692	3,777
Male	12,382	12,605	12,857	13,153	13,456	13,765	14,082	14,406	14,737	15,076
Self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	638	649	662	678	693	709	725	741	758	775
Female	548	557	569	582	595	609	623	637	652	667
Male	90	92	93	96	98	100	102	104	106	108
Self-described gender	0	0	0	0	0	0	0	0	0	0
Total City Services	16,122	16,412	16,740	17,126	17,520	17,923	18,335	18,756	19,187	19,628
Casuals, temporary and other expenditure	4,727	4,998	5,293	5,668	6,069	6,165	6,262	6,360	6,464	6,565
Capitalised labour costs	3,101	3,096	3,158	3,232	3,308	3,386	3,465	3,547	3,630	3,715
Total staff expenditure	59,361	60,554	61,960	63,640	65,377	66,840	68,335	69,862	71,428	73,025

Manningham City Council
10-Year Financial Plan 2021/22 to 2030/31

10-Year Financial Plan Projections – Summary of Planned Human Resources FTE – by Directorate

	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
CEO's Office										
Permanent - Full time	24.6	24.6	24.6	24.6	24.6	24.6	24.6	24.6	24.6	24.6
Female	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6
Male	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Permanent - Part time	6.2	6.2	6.2	6.2	6.2	6.2	6.2	6.2	6.2	6.2
Female	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4
Male	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8
Self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total CEO's Office	30.8	30.8	30.8	30.8	30.8	30.8	30.8	30.8	30.8	30.8
Shared Services										
Permanent - Full time	59.8	59.8	59.8	59.8	59.8	59.8	59.8	59.8	59.8	59.8
Female	34.6	34.6	34.6	34.6	34.6	34.6	34.6	34.6	34.6	34.6
Male	25.3	25.3	25.3	25.3	25.3	25.3	25.3	25.3	25.3	25.3
Self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Permanent - Part time	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5
Female	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Male	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Shared Services	70.4	70.4	70.4	70.4	70.4	70.4	70.4	70.4	70.4	70.4
City Planning & Community										
Permanent - Full time	106.2	106.2	106.2	106.2	106.2	106.2	106.2	106.2	106.2	106.2
Female	58.3	58.3	58.3	58.3	58.3	58.3	58.3	58.3	58.3	58.3
Male	47.9	47.9	47.9	47.9	47.9	47.9	47.9	47.9	47.9	47.9
Self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Permanent - Part time	110.6	110.6	110.6	110.6	110.6	110.6	110.6	110.6	110.6	110.6
Female	97.5	97.5	97.5	97.5	97.5	97.5	97.5	97.5	97.5	97.5
Male	13.1	13.1	13.1	13.1	13.1	13.1	13.1	13.1	13.1	13.1
Self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total City Planning & Community	216.8	216.8	216.8	216.8	216.8	216.8	216.8	216.8	216.8	216.8
City Services										
Permanent - Full time	146.4	146.4	146.4	146.4	146.4	146.4	146.4	146.4	146.4	146.4
Female	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0
Male	118.5	118.5	118.5	118.5	118.5	118.5	118.5	118.5	118.5	118.5
Self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Permanent - Part time	6.4	6.4	6.4	6.4	6.4	6.4	6.4	6.4	6.4	6.4
Female	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5
Male	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9
Self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total City Services	152.8	152.8	152.8	152.8	152.8	152.8	152.8	152.8	152.8	152.8
Casuals, temporary and other	31.3	31.3	31.3	31.3	31.3	31.3	31.3	31.3	31.3	31.3
Capitalised labour	26.1	26.1	26.1	26.1	26.1	26.1	26.1	26.1	26.1	26.1
Total FTE staff numbers	528.1	528.1	528.1	528.1	528.1	528.1	528.1	528.1	528.1	528.1