

10-Year Financial Plan 2024/25 to 2033/34

Manningham 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 2024/25 to 2033/34. 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 2024/25 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 Community Vision is that 'Manningham is a peaceful, inclusive and safe community. We celebrate life with its diverse culture, wildlife and natural environment. We are resilient and value sustainable and healthy living, a sense of belonging, and respect for one another'.

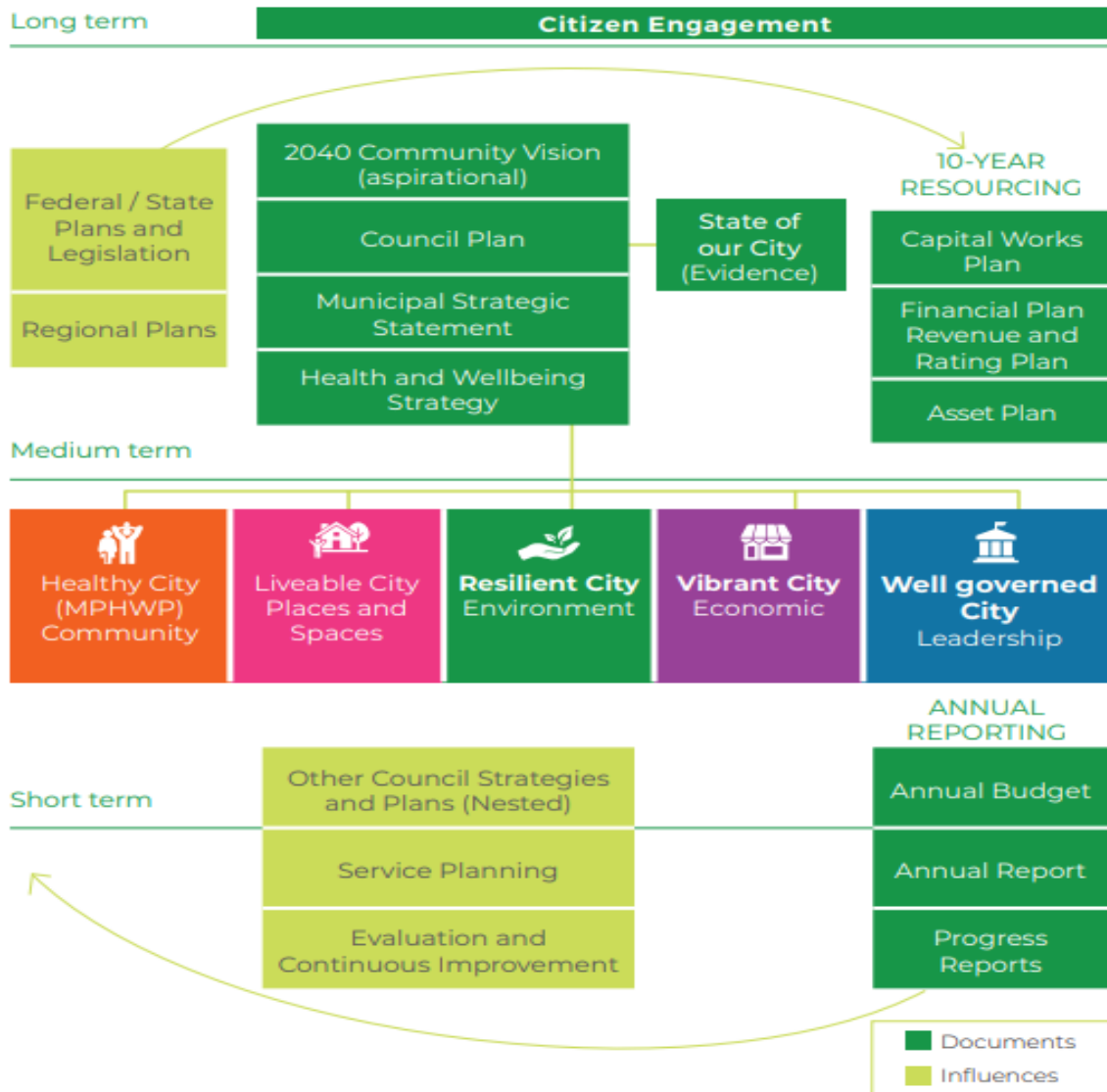
The 10-Year Financial Plan also aligns with Our Mission that 'we are a financially sustainable Council that listens, consults and acts with integrity, value and transparency'.

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 2024/25 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”

Council recently conducted an online consultation process on the Your Say Manningham webpage inviting our community to give us their ideas and priority areas for funding. This was conducted during November 2023 to January 2024 and over 650 responses helped inform the development of the 10-Year Financial Plan.

Community budget idea submissions and ‘pitch’ opportunity

During February and March 2024 we invited our community to submit their budget idea to Council with an option to also pitch their idea in person to Councillors at a session in March 2024. We received 81 budget ideas with 18 community members also choosing to present their budget idea in person to Councillors.

Public Display

In addition to the above input from our community over the last year, the 10-Year Financial Plan 2024/25 to 2033/34 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 for a two week period during May and June 2024.

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 average 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.
- An annual allocation of 50 per cent of the underlying surplus to Council's Strategic Fund to create capacity for major community infrastructure projects and strategic property acquisition and development opportunities. This fund provides long term community benefit, reduces Council's reliance on rates income and ensures ongoing financial sustainability.

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, pursuing new revenue sources including fees, charges, new projects 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.

Gender Equality

The Gender Equality Act 2020 (the Act) requires Manningham Council to consider gender, equality and diversity as part of all plans, strategies and services that have a 'significant effect on the public.' This is to be achieved through Gender Impact Assessments.

We are committed to a safe, respectful workplace and the community we serve. As we move into the budget implementation in 2024/25 and into future years, we ensure our key strategic documents such as the Budget and 10-Year Financial Plan support gender equality:

- Manningham Council initiated a Community Panel in 2021 to assist us in developing our key long term strategic plans. The Community Panel developed a number of recommendations for Council. One of the key recommendations asked Council to "plan for equitable and accessible services and infrastructure"
- The Act mandates that we must "in developing policies and programs and in delivering services that are to be provided to the public, or have a direct and significant impact on the public - (a) consider and promote gender equality; and (b) take necessary and proportionate action towards achieving gender equality"
- Our lived experience as an organisation has shown us clearly the intrinsic value of equality in all its forms.

We are genuinely committed to gender equality, and we are already ensuring that our Budget and 10-Year Financial Plan support this commitment in a number of ways:

- we explicitly state our commitment to gender equity in our services and capital projects
- we consider gender equity when we prioritise services and capital projects
- we create special programs such as the Female Friendly Sporting Facilities upgrade program that are designed to remedy past inequities embedded in existing assets and services.

We know we still have blind spots – that some assets and services we provide that are genuinely intended to be gender-neutral or gender equitable may have subtle deficiencies that negatively impact one gender more than another. We are committed to eliminating these blind spots over time, and we will do this by observing how assets and services are delivered and used and by actively listening to stakeholder feedback on performance. And when we learn an important lesson, we will embed that into how we do things going forward.

Acknowledgement of Country

Manningham Council acknowledges the Wurundjeri Woi-wurrung people as the Traditional Owners of the land and waterways now known as Manningham. Council pays respect to Elders past, present, and emerging, and values the ongoing contribution to enrich and appreciate the cultural heritage of Manningham. Council acknowledges and respects Australia's First Peoples as Traditional Owners of lands and waterways across Country and encourages reconciliation between all.

Manningham Council also values the contribution made to Manningham over the years by people of diverse backgrounds and cultures.

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 \$13.8 million (average underlying surpluses of \$5.1 million) and average net assets of \$2.8 billion. Cash and investments average \$51.3 million over the 10 years. This is a positive result given the challenging economic environment.

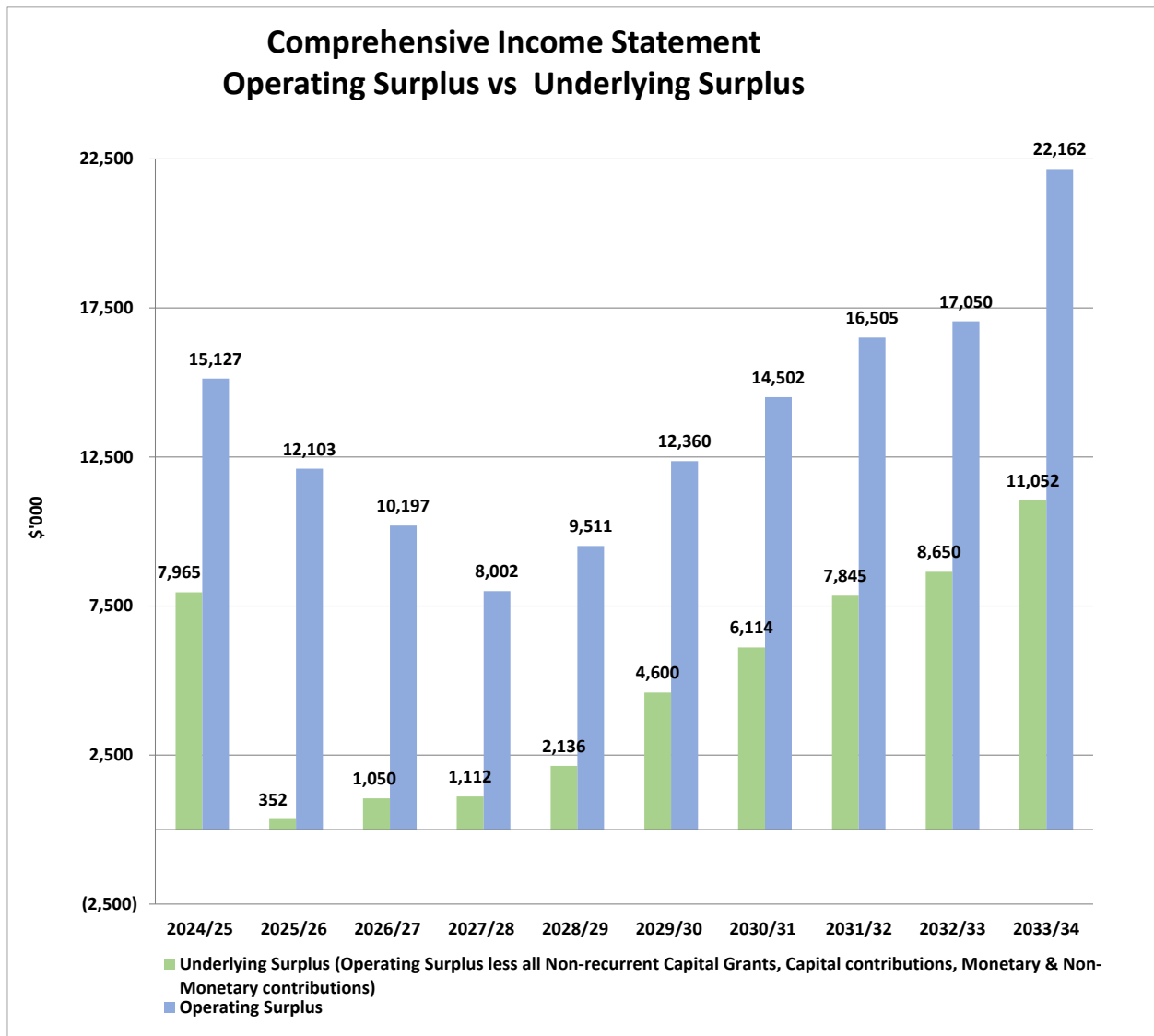
An important indicator of financial sustainability is the Underlying Result. This excludes capital income and developer contributions income (cash and non-cash) and proceeds from asset sales from the operating surplus. A positive underlying result is an indication of financial stability. A strong underlying 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 the rate cap.
- A sustainable level of surpluses and cash holdings
- Responds to our community's aspirations
- \$1.69 Billion on service delivery over the 10 years.
- A \$549 million capital works program over the 10 years to renew and enhance Council's \$2.7 billion of community assets. The program averages \$55 million per annum over the next 10 years - a significant uplift on the historical average annual spend (average of \$44 million per annum for the previous four years).
- The Capital Works Program is in addition to the \$247 million over 10 years (an average of \$25 million per annum) to maintain our important community assets included in our operating budget.
- The 10 year program includes:
 - \$152 million capital for Roads and Bridges renewal and upgrade (plus \$11 million for roads maintenance)
 - \$109 million capital for Recreation, Leisure and Community Facilities (plus \$30 million for sportsground and leisure centre maintenance).
 - \$86 million capital for the open space, parks and streetscapes beautification and improvement program (plus \$140 million for maintenance including \$6 million for tree planting)
 - \$58 million capital for new and upgraded drainage (plus \$24 million for drainage maintenance)
 - \$47 million capital for Buildings and Building Improvements (plus \$23 million for Building maintenance)
 - \$51 million capital for footpaths and cycleways (plus \$10 million for footpath maintenance)
 - \$18 million for plant, machinery and equipment
 - \$16.5 million to purchase property to increase the open space within the Municipality and \$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
	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34
Surplus for the year	15,127	12,103	10,197	8,002	9,511	12,360	14,502	16,505	17,050	22,162
Underlying Surplus for the year	7,965	352	1,050	1,112	2,136	4,600	6,114	7,845	8,650	11,052
Total cash & investments	78,554	64,208	48,894	42,222	43,683	48,343	46,898	48,142	49,070	43,423
Unrestricted cash & investments	35,722	25,457	12,633	8,008	9,883	13,311	10,189	10,772	10,125	12,178
Net assets	2,725,363	2,737,466	2,747,663	2,755,665	2,765,176	2,777,536	2,792,038	2,808,543	2,825,593	2,847,755

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 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 of more than \$60 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 (including the technology program) at an average of 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's assets.

Council is focused on achieving operational efficiencies, containment of costs and identifying 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 – Council 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	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
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%	4.9%	0.2%	0.7%	0.7%	1.3%	2.6%	3.4%	4.2%	4.5%	5.6%
Ensure Council maintains sufficient working capital to meet its debt obligations as they fall due: Current Assets / Current Liabilities greater than 100%	> 100%	185%	158%	124%	108%	108%	116%	111%	112%	111%	100%
Minimum average 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 (including Technology program)	Ave 33%	31%	42%	45%	37%	31%	31%	36%	34%	34%	33%
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%	117%	145%	146%	122%	103%	102%	116%	116%	113%	137%
Consistent funding for technology and innovation to enhance customer service and create efficiencies											
% of Rate Revenue allocated to technology & transformation projects		2%	3%	3%	3%	3%	3%	3%	3%	3%	3%
50% of Annual Underlying Surplus transferred to Strategic Fund											
% of Annual Underlying Surplus transferred to Strategic Fund	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%
Adherence to the projected State Government annual rate cap											
Average general rate increase	At projected rate cap / CPI	2.75%	2.50%	2.50%	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 24/25	Year2 25/26	Year3 26/27	Year4 27/28	Year5 28/29	Year6 29/30	Year7 30/31	Year8 31/32	Year9 32/33	Year10 33/34
CPI Forecast	2.75%	2.50%	2.50%	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 since introduction (and the actual / forecast CPI (Melbourne - All Groups) for the financial year):

Year	Rate Cap	Actual CPI
2016/17	2.50%	2.20%
2017/18	2.00%	2.50%
2018/19	2.25%	1.30%
2019/20	2.50%	0.30%
2020/21	2.00%	2.90%
2021/22	1.50%	6.10%
2022/23	1.75%	5.60%
2023/24	3.50%	3.60% forecast
2024/25	2.75%	2.75% forecast

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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 and this is usually based on Department of Treasury and Finance inflation forecasts at the time.

For 2024/25 the Minister for Local Government decided to apply a rate cap at 2.75% which is in line with the Department of Treasury and Finance forecast for inflation for 2024/25 of 2.75%.

Financial Plan	Year1	Year2	Year3	Year4	Year5	Year6	Year7	Year8	Year9	Year10
	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34
Predicted Rate Cap	2.75% (Actual cap)	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%

The 10-Year Financial Plan is in line with Council's Revenue and Rating Plan 2021/22 to 2024/25 and 2024/25 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 an average of 33% of all rate revenue is used to fund the capital program.

Financial Plan	Year1	Year2	Year3	Year4	Year5	Year6	Year7	Year8	Year9	Year10
	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34
Total property numbers at start of financial year	53,390	53,780	54,166	54,804	55,495	56,367	56,872	57,349	57,750	58,154
Increase in properties during financial year (supplementary)	390	386	638	691	872	505	477	401	404	407
Supplementary rate income	\$0.7m	\$0.7m	\$1.0m	\$1.0m	\$1.3m	\$0.9m	\$0.9m	\$0.8m	\$0.8m	\$0.9m

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 generally based on the actual cost of delivering the waste service (i.e. full cost recovery).

Rate payers may vary the waste service that they receive and this will also vary the amount of the waste service charge. Cognisant of cost of living pressures, the cost to rate payers of a standard kerbside waste service for 2024/25 will be frozen at the 2023/24 levels.

In 2024/25 the standard waste service charge will remain at \$322.00. This is despite the escalating cost of waste services to Council. This is partly driven by large increases in the fuel levy surcharge in waste contracts and further increases in the State Government landfill levy charged to Councils.

Forward forecasts of the waste service charge take into account predicted changes to tonnages of waste collected, ongoing increases in the 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 (for example the introduction of new State Government mandated future services).

The following table details the predicted percentage increase (or decrease) of the waste service charge:

Financial Plan	Year1	Year2	Year3	Year4	Year5	Year6	Year7	Year8	Year9	Year10
	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34
Waste Charge	0.00%	3.95%	0.00%	0.70%	0.70%	0.75%	2.25%	2.25%	2.25%	2.25%

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 circular economy / 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.

Financial Assistance Grants (the distribution of GST receipts to the States by the Federal Government) represent \$3.4 million or 46% of total operating grants in 2024/25, 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 \$2.4 million (32% of total operating grants in 2024/25).

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 generally 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.

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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 and rounding 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.

Financial Plan	Year1	Year2	Year3	Year4	Year5	Year6	Year7	Year8	Year9	Year10
	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34
Interest rate returns	4.00%	3.50%	3.25%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

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 with no future contributions forecast. Council is planning on developing a municipality wide development contributions plan (DCP) with plans to potentially implement this within the next one to two years.

Financial Plan (\$'000)	Year1	Year2	Year3	Year4	Year5	Year6	Year7	Year8	Year9	Year10
	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34
Public Open Space (Resort & recreation) income	4,000	4,000	4,000	4,000	6,300	6,300	6,300	6,300	6,300	6,300

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.

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 39% 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 2.5% per annum over the life of the Plan (taking into account such factors as Full Time Equivalent (FTE) employee levels, Award increases, salary step increases as a result of performance appraisals and planned superannuation guarantee increases).

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 contract costs which are increasing by more than CPI, it has been assumed that the costs of materials and contractors will generally increase by CPI.

Utility Costs

Council is actively investing in projects to improve the energy efficiency of its buildings, street lights and other assets. This includes the installation of solar panels, battery storage and replacing lighting with LED lights. 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.

Despite the measures above, energy costs continue to increase significantly. The 10-Year Financial Plan assumptions for energy costs is based on a 5% increase per annum which takes into account anticipated ongoing significant increases in tariffs being partly offset by energy efficiency initiatives by Council.

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 various asset management plans and strategies. The projections in the 10-Year Financial Plan is based on the ten year Capital Works Program.

It is critical that Council continues to ensure a sufficient level of funding is provided 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
	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34
Depreciation	31,490	32,451	33,897	35,315	36,396	37,276	38,088	38,685	39,548	40,501
Amortisation - intangible assets	1,499	837	418	40	0	0	0	0	0	0
Depreciation – right of use assets	371	278	247	232	218	218	218	168	19	0

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.

Financial Plan (\$'000)	Year1	Year2	Year3	Year4	Year5	Year6	Year7	Year8	Year9	Year10
	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34
Library	4,624	4,766	4,885	5,007	5,132	5,260	5,392	5,527	5,665	5,806
Other community grants	1,864	1,731	1,595	1,634	1,676	1,718	1,760	1,804	1,849	1,896
Total	6,488	6,497	6,480	6,641	6,808	6,978	7,152	7,331	7,514	7,702

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 up to forecast CPI, other than legal and consultants which are zero based.

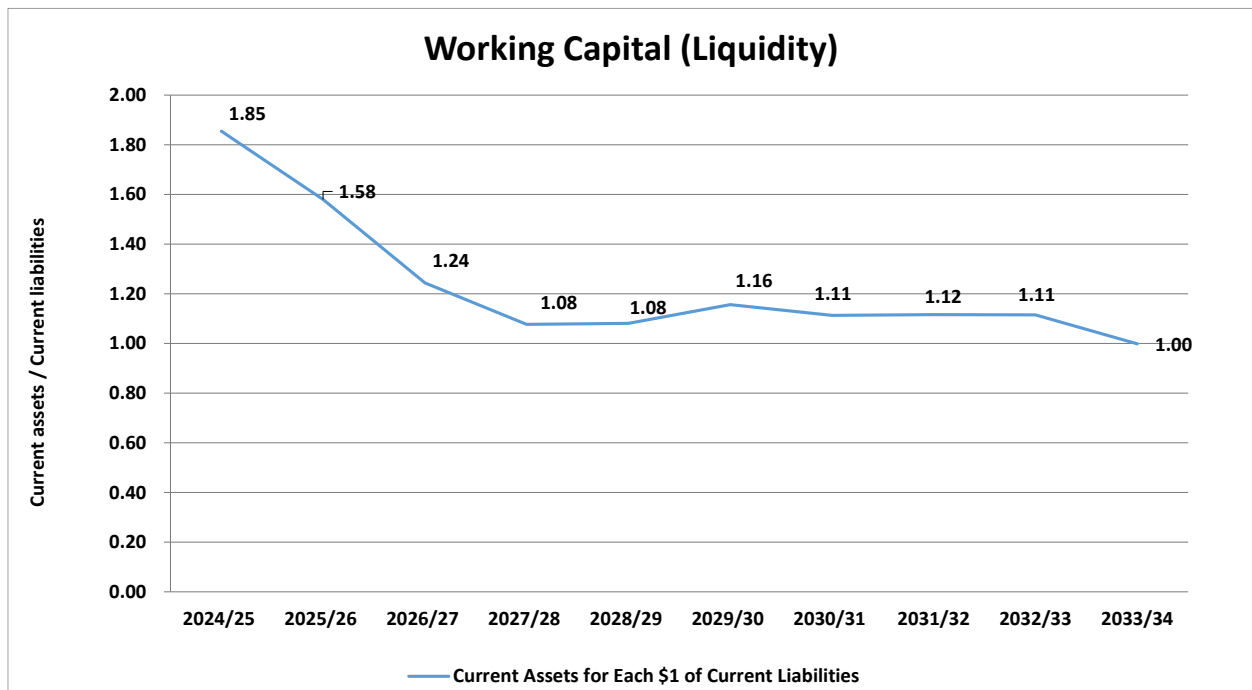
Balance Sheet Assumptions

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 reasonably steady Balance Sheet, and a generally 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.

The working capital ratio (also known as the liquidity ratio) is measured by current assets over current liabilities. This ratio provides insight into Council's ability to pay its day to day operating expenses. A ratio of one or higher is considered healthy.

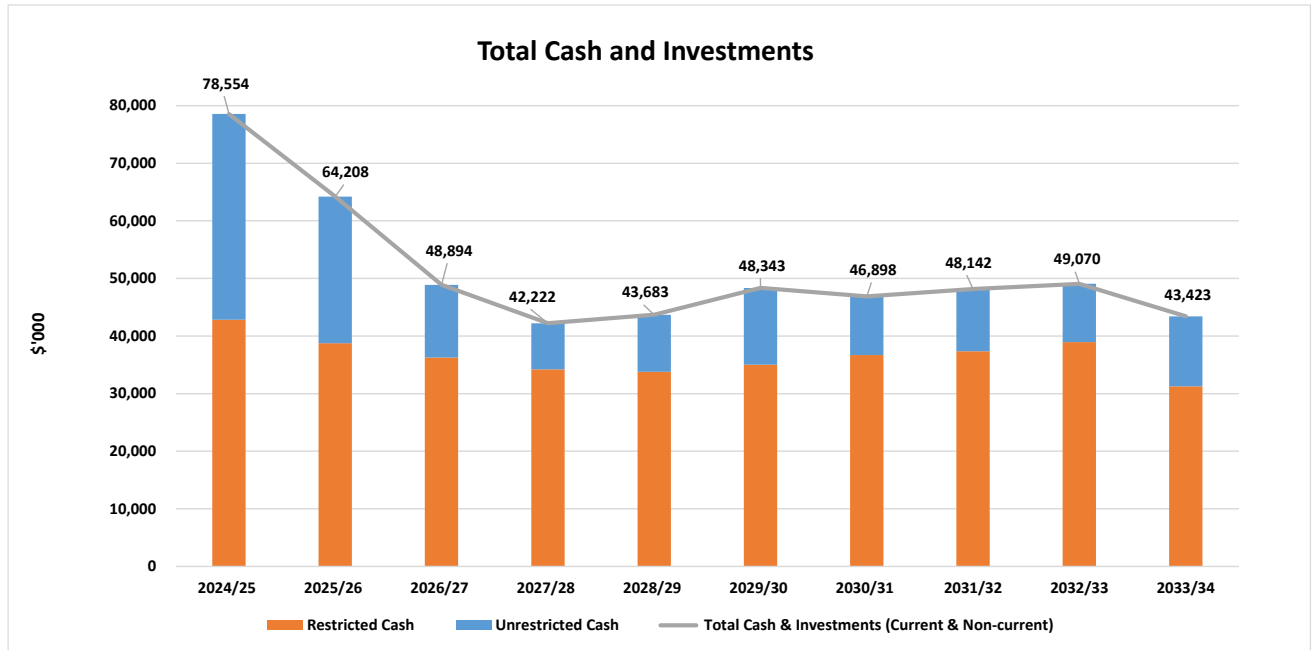


Cash backed Reserves and Uncommitted Cash

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 and Principles in Section 4 for further details on the nature of each of the cash and investment items below.

Manningham Council
10-Year Financial Plan 2024/25 to 2033/34



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

Financial Plan (\$'000)	Year1	Year2	Year3	Year4	Year5	Year6	Year7	Year8	Year9	Year10
	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34
Total cash & investments	78,554	64,208	48,894	42,222	43,683	48,343	46,898	48,142	49,070	43,423
<u>Restrictions</u>										
Open Space Reserve (Improvements)	6,200	5,598	4,912	3,692	2,808	3,986	5,234	4,241	3,173	1,186
Open Space Reserve (Land acquisition)	6,395	5,585	5,225	4,165	4,395	4,015	4,225	3,815	4,005	4,153
Trust funds & deposits	11,932	11,832	11,732	11,732	11,732	11,732	11,732	11,732	11,732	11,732
<u>Intended use</u>										
Strategic Fund	4,166	4,116	3,516	3,516	3,516	3,706	3,674	5,479	7,668	1,537
Circular Economy Fund	3,127	972	0	0	0	0	0	0	0	0
Leisure Facilities Reserve	586	0	0	0	0	0	0	0	0	0
Long Service Leave	10,426	10,648	10,875	11,109	11,348	11,593	11,844	12,102	12,366	12,637
Total restrictions	42,832	38,751	36,261	34,214	33,800	35,032	36,709	37,370	38,945	31,245
Unrestricted cash/investments	35,722	25,457	12,633	8,008	9,883	13,311	10,189	10,772	10,125	12,178

Capital Program

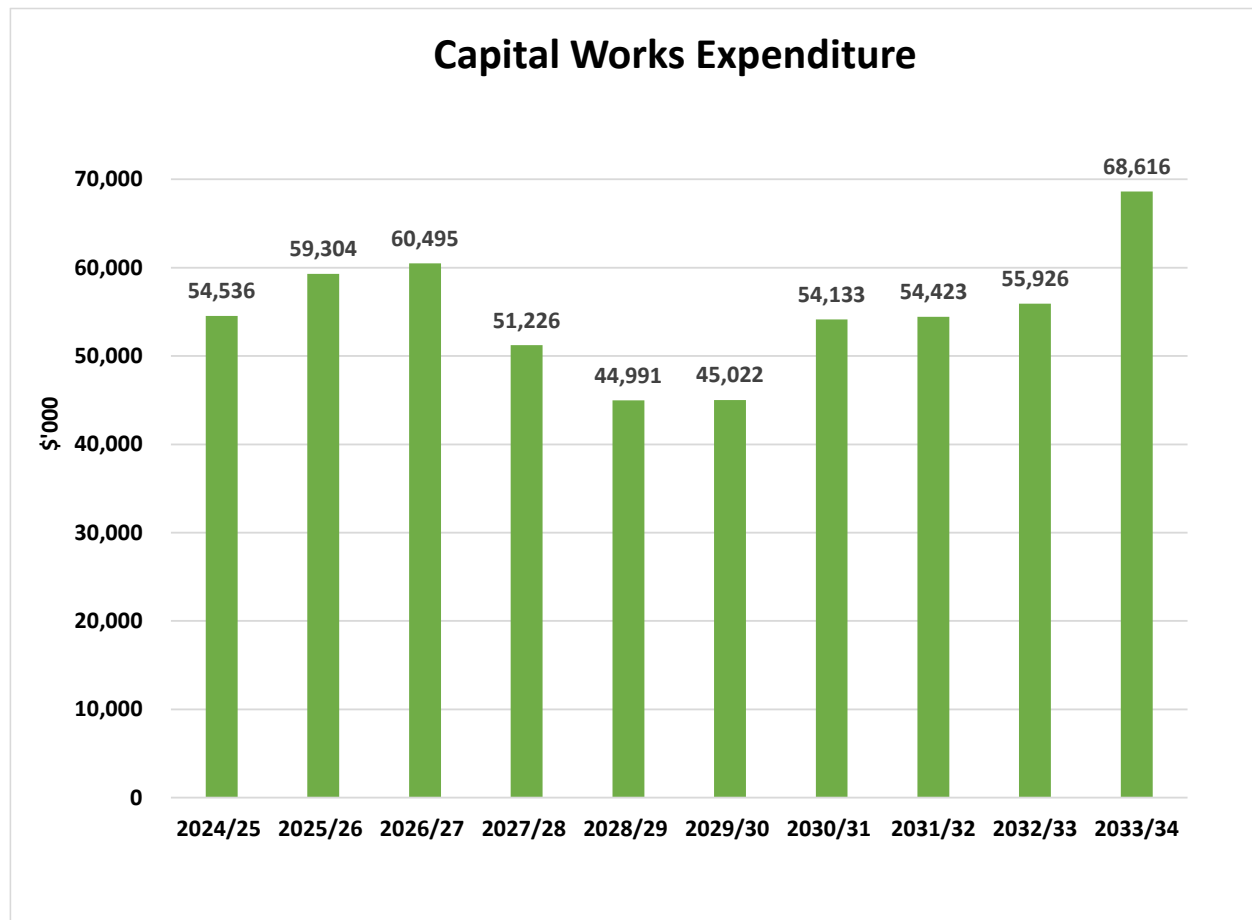
Information from Asset Management Plans inform Council's capital expenditure priorities. As part of the preparation of this Plan, the cost of renewing existing assets has been prioritised over capital expenditure on new or expanded assets. Council has established a renewal ratio of greater than 1.0, 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 and upgrading existing assets.

The \$549 million 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 of over \$2.7 billion of community assets. The program averages \$55 million per annum over the next 10 years. This is a significant uplift on the historical average annual spend (average of \$44 million per annum for the previous four years).

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

The creation of new or expanded assets also create an additional maintenance requirement going forward.

The forecast Capital Works Program is outlined below:

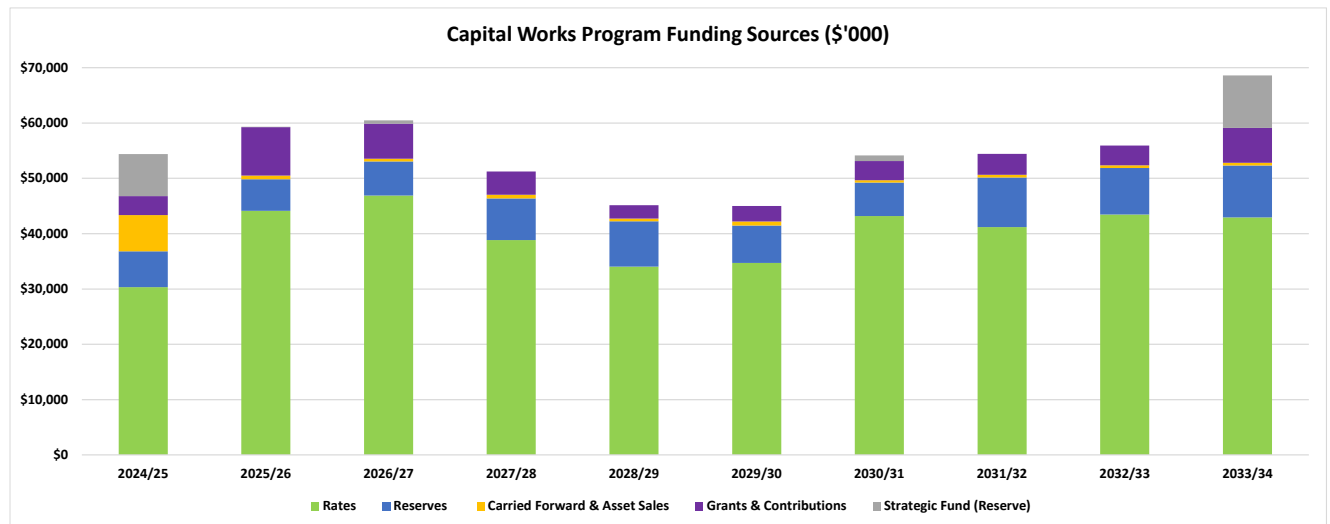


Manningham Council
10-Year Financial Plan 2024/25 to 2033/34

The forecast Capital Works Program by type:

Financial Plan (\$'000)	Year1	Year2	Year3	Year4	Year5	Year6	Year7	Year8	Year9	Year10
	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34
Asset renewal	21,538	25,710	24,521	24,460	24,513	22,508	26,432	28,791	27,536	34,046
Asset Upgrade	15,296	21,216	24,830	18,540	12,864	15,349	17,703	15,979	17,121	21,462
New assets	17,221	12,225	11,044	8,126	7,516	7,026	9,866	9,510	11,117	12,972
Asset expansion	481	153	100	100	98	139	132	143	152	136
Total capital program	54,536	59,304	60,495	51,226	44,991	45,022	54,133	54,423	55,926	68,616

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 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. Rate revenue / CIV of rateable properties in the municipality	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 General rates and municipal charges / 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	Forecast											Trend
		2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	
Operating position													
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	0.7%	4.9%	0.2%	0.7%	0.7%	1.3%	2.6%	3.4%	4.2%	4.5%	5.6%	+
Liquidity													
Working Capital	Current assets / current liabilities	197%	185%	158%	124%	108%	108%	116%	111%	112%	111%	100%	-
Unrestricted cash	Unrestricted cash / current liabilities	42%	58%	40%	14%	24%	28%	35%	29%	33%	36%	28%	-
Obligations													
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	-	-	-	-	-	-	-	-	-	-	-	o
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue	-	-	-	-	-	-	-	-	-	-	-	o
Indebtedness	Non-current liabilities / own source revenue	2.4%	2.0%	1.9%	1.7%	1.5%	1.3%	1.1%	0.9%	0.9%	0.8%	0.8%	+
Asset renewal (assets are renewed as planned)	Asset renewal and upgrade expense / Asset depreciation	113%	117%	145%	146%	122%	103%	102%	116%	116%	113%	137%	+
Stability													
Rates concentration (revenue is generated from a range of sources)	Rate revenue / adjusted underlying revenue	80%	77%	84%	84%	84%	84%	84%	84%	84%	84%	84%	-
Rates effort (rating level set based on the community's capacity to pay)	Rate revenue / CIV of rateable properties in the municipality	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	o
Efficiency													
Expenditure level	Total expenses/ no. of property assessments	\$2,834	\$2,882	\$2,848	\$2,895	\$2,940	\$2,969	\$2,995	\$3,041	\$3,090	\$3,158	\$3,200	+
Revenue level	General rates and municipal charges / no. of property assessments	\$1,944	\$2,001	\$2,050	\$2,097	\$2,144	\$2,189	\$2,243	\$2,298	\$2,356	\$2,415	\$2,475	+
Other indicators (VAGO)													
Self-Financing	Net operating cash flows / Net capital expenditure	88%	90%	76%	75%	87%	104%	111%	98%	103%	102%	92%	+
Capital Replacement	Capital expenditure / Depreciation	1.6	1.7	1.8	1.8	1.5	1.2	1.2	1.4	1.4	1.4	1.7	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.

	Forecast										
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance	-	-	-	-	-	-	-	-	-	-	-
Plus New loans	-	-	-	-	-	-	-	-	-	-	-
Less Principal repayment	-	-	-	-	-	-	-	-	-	-	-
Closing balance	-	-	-	-	-	-	-	-	-	-	-
Interest payment	-	-	-	-	-	-	-	-	-	-	-

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.

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 the following internal funds or reserves that 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. This fund provides long term community benefit and will enable Council to reduce the reliance on rate income by creating opportunities for other revenue streams to ensure long term financial sustainability
- A Circular Economy Fund for Sustainability and Waste initiatives
- A Leisure Facilities Reserve for leisure facility enhancements and developments
- 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.

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

Manningham Council
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5. Financial Plan Statements

10-Year Financial Plan Projections – Comprehensive Income Statement

	Forecast / Actual										
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income / Revenue											
Rates and charges	122,513	125,865	129,910	133,928	138,284	142,982	147,462	152,266	157,138	162,146	167,297
Statutory fees and fines	3,253	3,463	3,819	3,845	3,904	4,007	4,205	4,239	4,304	4,418	4,634
User fees	8,886	9,487	9,329	10,888	11,380	11,715	12,066	12,426	12,800	13,187	13,599
Grants - Operating	10,180	7,395	6,666	6,736	6,750	6,875	7,043	7,209	7,323	7,503	7,689
Grants - Capital	3,578	3,614	8,645	5,127	3,587	2,317	2,349	2,380	2,413	2,447	4,731
Contributions - monetary	4,132	4,539	4,226	5,332	4,703	6,492	6,881	7,513	7,790	7,534	7,999
Contributions - non-monetary	1,020	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	1,287	150	160	120	167	122	185	107	125	125	128
Share of net profits/(losses) of associates and joint ventures	-	-	-	-	-	-	-	-	-	-	-
Other income	4,305	14,634	2,602	1,884	1,355	1,357	1,509	1,761	2,064	2,366	2,468
Total income / revenue	159,154	170,147	166,357	168,860	171,130	176,867	182,700	188,901	194,957	200,726	209,545
Expenses											
Employee costs	58,397	59,860	60,539	61,968	63,328	64,894	66,478	68,113	69,789	71,518	73,268
Materials and services	36,889	37,395	36,708	38,365	40,013	41,239	41,370	42,336	43,529	45,413	45,965
Depreciation	30,237	31,490	32,451	33,897	35,315	36,396	37,276	38,088	38,685	39,548	40,501
Amortisation - intangible assets	1,938	1,499	837	418	40	-	-	-	-	-	-
Depreciation - right of use assets	381	371	278	247	232	218	218	218	168	19	-
Allowance for impairment losses	-	-	-	-	-	-	-	-	-	-	-
Borrowing costs	-	-	-	-	-	-	-	-	-	-	-
Finance Costs - leases	58	49	41	35	28	22	17	10	4	1	-
Other expenses	23,390	24,356	23,400	23,733	24,172	24,587	24,981	25,634	26,277	27,177	27,649
Total expenses	151,290	155,020	154,254	158,663	163,128	167,356	170,340	174,399	178,452	183,676	187,383
Surplus/(deficit) for the year	7,864	15,127	12,103	10,197	8,002	9,511	12,360	14,502	16,505	17,050	22,162
Total comprehensive result	7,864	15,127	12,103	10,197	8,002	9,511	12,360	14,502	16,505	17,050	22,162

Manningham Council
10-Year Financial Plan 2024/25 to 2033/34

10-Year Financial Plan Projections – Balance Sheet

	Forecast / Actual										
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets											
Current assets											
Cash and cash equivalents	64,204	58,554	44,208	28,894	32,222	33,683	38,343	36,898	38,142	39,070	33,423
Trade and other receivables	13,956	11,567	10,823	10,305	9,787	9,268	9,439	9,618	9,801	9,989	10,182
Other financial assets	20,000	20,000	20,000	20,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Prepayments	1,876	1,876	1,876	1,876	1,876	1,876	1,876	1,876	1,876	1,876	1,876
Other assets	2,221	2,221	2,221	2,221	2,221	2,221	2,221	2,221	2,221	2,221	2,221
Total current assets	102,257	94,218	79,128	63,296	56,106	57,048	61,879	60,613	62,040	63,156	57,702
Non-current assets											
Trade and other receivables	398	398	398	398	398	398	398	398	398	398	398
Investments in associates, joint arrangements and subsidiaries	3,155	3,155	3,155	3,155	3,155	3,155	3,155	3,155	3,155	3,155	3,155
Property, infrastructure, plant & equipment	2,654,951	2,678,547	2,705,919	2,733,158	2,749,568	2,758,795	2,766,986	2,783,708	2,800,067	2,817,072	2,845,803
Right-of-use assets	1,969	1,598	1,320	1,073	839	621	403	185	21	-	-
Intangible assets	2,796	1,297	460	42	2	2	2	2	2	2	2
Total non-current assets	2,663,269	2,684,995	2,711,252	2,737,826	2,753,962	2,762,971	2,770,944	2,787,448	2,803,643	2,820,627	2,849,358
Total assets	2,765,526	2,779,213	2,790,380	2,801,122	2,810,068	2,820,019	2,832,823	2,848,061	2,865,683	2,883,783	2,907,060
Liabilities											
Current liabilities											
Trade and other payables	20,747	21,227	21,724	22,240	23,044	23,331	23,625	24,216	25,125	25,767	26,433
Trust funds and deposits	12,032	11,932	11,832	11,732	11,732	11,732	11,732	11,732	11,732	11,732	11,732
Contract and other liabilities	4,471	2,636	1,204	1,204	1,204	1,204	1,204	1,204	1,204	1,204	1,204
Provisions	14,356	14,729	15,097	15,475	15,862	16,258	16,664	17,080	17,507	17,945	18,394
Interest-bearing liabilities	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	358	269	249	247	243	256	271	219	30	-	-
Total current liabilities	51,964	50,793	50,106	50,898	52,085	52,781	53,496	54,451	55,598	56,648	57,763
Non-current liabilities											
Provisions	1,542	1,542	1,542	1,542	1,542	1,542	1,542	1,542	1,542	1,542	1,542
Lease liabilities	1,784	1,515	1,266	1,019	776	520	249	30	-	-	-
Total non-current liabilities	3,326	3,057	2,808	2,561	2,318	2,062	1,791	1,572	1,542	1,542	1,542
Total liabilities	55,290	53,850	52,914	53,459	54,403	54,843	55,287	56,023	57,140	58,190	59,305
Net assets	2,710,236	2,725,363	2,737,466	2,747,663	2,755,665	2,765,176	2,777,536	2,792,038	2,808,543	2,825,593	2,847,755
Equity											
Accumulated surplus	839,676	856,610	870,125	881,368	891,650	901,815	913,377	926,421	944,329	962,257	986,258
Reserves	1,870,560	1,868,753	1,867,341	1,866,295	1,864,015	1,863,361	1,864,159	1,865,617	1,864,214	1,863,336	1,861,497
Total equity	2,710,236	2,725,363	2,737,466	2,747,663	2,755,665	2,765,176	2,777,536	2,792,038	2,808,543	2,825,593	2,847,755

Manningham Council
10-Year Financial Plan 2024/25 to 2033/34

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

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	\$'000	\$'000	\$'000	\$'000
2024 Forecast Actual				
Balance at beginning of the financial year	2,702,372	830,338	1,856,159	15,875
Surplus/(deficit) for the year	7,864	7,864	-	-
Net asset revaluation gain/(loss)	-	-	-	-
Transfers to other reserves	-	(4,000)	-	4,000
Transfers from other reserves	-	5,474	-	(5,474)
Balance at end of the financial year	2,710,236	839,676	1,856,159	14,401
2025				
Balance at beginning of the financial year	2,710,236	839,676	1,856,159	14,401
Surplus/(deficit) for the year	15,127	15,127	-	-
Net asset revaluation gain/(loss)	-	-	-	-
Transfers to other reserves	-	(4,000)	-	4,000
Transfers from other reserves	-	5,807	-	(5,807)
Balance at end of the financial year	2,725,363	856,610	1,856,159	12,594
2026				
Balance at beginning of the financial year	2,725,363	856,610	1,856,159	12,594
Surplus/(deficit) for the year	12,103	12,103	-	-
Net asset revaluation gain/(loss)	-	-	-	-
Transfers to other reserves	-	(4,000)	-	4,000
Transfers from other reserves	-	5,412	-	(5,412)
Balance at end of the financial year	2,737,466	870,125	1,856,159	11,182
2027				
Balance at beginning of the financial year	2,737,466	870,125	1,856,159	11,182
Surplus/(deficit) for the year	10,197	10,197	-	-
Net asset revaluation gain/(loss)	-	-	-	-
Transfers to other reserves	-	(5,000)	-	5,000
Transfers from other reserves	-	6,046	-	(6,046)
Balance at end of the financial year	2,747,663	881,368	1,856,159	10,136
2028				
Balance at beginning of the financial year	2,747,663	881,368	1,856,159	10,136
Surplus/(deficit) for the year	8,002	8,002	-	-
Net asset revaluation gain/(loss)	-	-	-	-
Transfers to other reserves	-	(4,420)	-	4,420
Transfers from other reserves	-	6,700	-	(6,700)
Balance at end of the financial year	2,755,665	891,650	1,856,159	7,856

Manningham Council
10-Year Financial Plan 2024/25 to 2033/34

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

	Total	Accumulated	Revaluation	Other
	Surplus	Reserve	Reserves	
	\$'000	\$'000	\$'000	\$'000
2029				
Balance at beginning of the financial year	2,755,665	891,650	1,856,159	7,856
Surplus/(deficit) for the year	9,511	9,511	-	-
Net asset revaluation gain/(loss)	-	-	-	-
Transfers to other reserves	-	(6,300)	-	6,300
Transfers from other reserves	-	6,954	-	(6,954)
Balance at end of the financial year	2,765,176	901,815	1,856,159	7,202
2030				
Balance at beginning of the financial year	2,765,176	901,815	1,856,159	7,202
Surplus/(deficit) for the year	12,360	12,360	-	-
Net asset revaluation gain/(loss)	-	-	-	-
Transfers to other reserves	-	(6,300)	-	6,300
Transfers from other reserves	-	5,502	-	(5,502)
Balance at end of the financial year	2,777,536	913,377	1,856,159	8,000
2031				
Balance at beginning of the financial year	2,777,536	913,377	1,856,159	8,000
Surplus/(deficit) for the year	14,502	14,502	-	-
Net asset revaluation gain/(loss)	-	-	-	-
Transfers to other reserves	-	(7,290)	-	7,290
Transfers from other reserves	-	5,832	-	(5,832)
Balance at end of the financial year	2,792,038	926,421	1,856,159	9,458
2032				
Balance at beginning of the financial year	2,792,038	926,421	1,856,159	9,458
Surplus/(deficit) for the year	16,505	16,505	-	-
Net asset revaluation gain/(loss)	-	-	-	-
Transfers to other reserves	-	(7,070)	-	7,070
Transfers from other reserves	-	8,473	-	(8,473)
Balance at end of the financial year	2,808,543	944,329	1,856,159	8,055
2033				
Balance at beginning of the financial year	2,808,543	944,329	1,856,159	8,055
Surplus/(deficit) for the year	17,050	17,050	-	-
Net asset revaluation gain/(loss)	-	-	-	-
Transfers to other reserves	-	(7,400)	-	7,400
Transfers from other reserves	-	8,278	-	(8,278)
Balance at end of the financial year	2,825,593	962,257	1,856,159	7,177
2034				
Balance at beginning of the financial year	2,825,593	962,257	1,856,159	7,177
Surplus/(deficit) for the year	22,162	22,162	-	-
Net asset revaluation gain/(loss)	-	-	-	-
Transfers to other reserves	-	(7,860)	-	7,860
Transfers from other reserves	-	9,699	-	(9,699)
Balance at end of the financial year	2,847,755	986,258	1,856,159	5,338

Manningham Council
10-Year Financial Plan 2024/25 to 2033/34

10-Year Financial Plan Projections – Statement of Cash Flows

	Forecast / Actual										
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$'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	126,418	128,254	130,654	134,446	138,802	143,501	147,291	152,087	156,955	161,958	167,104
Statutory fees and fines	3,253	3,463	3,819	3,845	3,904	4,007	4,205	4,239	4,304	4,418	4,634
User fees	8,886	9,487	9,329	10,888	11,380	11,715	12,066	12,426	12,800	13,187	13,599
Grants - operating	9,825	6,990	6,656	6,736	6,750	6,875	7,043	7,209	7,323	7,503	7,689
Grants - capital	2,980	2,184	7,223	5,127	3,587	2,317	2,349	2,380	2,413	2,447	4,731
Contributions - monetary	4,132	4,539	4,226	5,332	4,703	6,492	6,881	7,513	7,790	7,534	7,999
Interest received	3,950	3,150	2,450	1,730	1,300	1,300	1,450	1,700	2,000	2,300	2,400
Other receipts	355	11,484	152	154	55	57	59	61	64	66	68
Employee costs	(58,950)	(59,225)	(59,897)	(61,304)	(62,372)	(64,450)	(66,024)	(67,358)	(68,712)	(70,703)	(72,425)
Materials and services	(59,575)	(61,054)	(59,394)	(61,366)	(63,434)	(65,057)	(65,563)	(67,162)	(68,978)	(71,742)	(72,744)
Short-term, low value and variable lease payments	(472)	(479)	(491)	(503)	(516)	(529)	(542)	(555)	(569)	(583)	(598)
Trust funds and deposits repaid	(1,357)	(100)	(100)	(100)	-	-	-	-	-	-	-
Net cash provided by/(used in) operating activities	39,445	48,693	44,627	44,985	44,159	46,228	49,215	52,540	55,390	56,385	62,457
Cash flows from investing activities											
Payments for property, infrastructure, plant and equipment	(47,220)	(54,536)	(59,304)	(60,495)	(51,226)	(44,991)	(45,022)	(54,133)	(54,423)	(55,926)	(68,616)
Proceeds from sale of property, infrastructure, plant and equipment	2,383	600	640	480	670	490	740	430	500	500	512
Proceeds from sale of investments	48,500	-	-	-	10,000	-	-	-	-	-	-
Net cash provided by/ (used in) investing activities	3,663	(53,936)	(58,664)	(60,015)	(40,556)	(44,501)	(44,282)	(53,703)	(53,923)	(55,426)	(68,104)
Cash flows from financing activities											
Interest paid - lease liability	(58)	(49)	(40)	(35)	(28)	(23)	(17)	(11)	(4)	(1)	-
Repayment of lease liabilities	(348)	(358)	(269)	(249)	(247)	(243)	(256)	(271)	(219)	(30)	-
Net cash provided by/(used in) financing activities	(406)	(407)	(309)	(284)	(275)	(266)	(273)	(282)	(223)	(31)	-
Net increase/(decrease) in cash & cash equivalents	42,702	(5,650)	(14,346)	(15,314)	3,328	1,461	4,660	(1,445)	1,244	928	(5,647)
Cash and cash equivalents at the beginning of the financial year	21,502	64,204	58,554	44,208	28,894	32,222	33,683	38,343	36,898	38,142	39,070
Cash and cash equivalents at the end of the financial year	64,204	58,554	44,208	28,894	32,222	33,683	38,343	36,898	38,142	39,070	33,423
Investments - Term deposits with maturity more than 90 days	20,000	20,000	20,000	20,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Cash and Investments at the end of the financial year	84,204	78,554	64,208	48,894	42,222	43,683	48,343	46,898	48,142	49,070	43,423

Manningham Council
10-Year Financial Plan 2024/25 to 2033/34

10-Year Financial Plan Projections – Capital Works Expenditure Projections

	Forecast / Actual										
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property											
Land	3,387	6,555	1,560	1,560	1,660	1,660	1,670	1,680	1,700	1,700	1,742
Total land	3,387	6,555	1,560	1,560	1,660	1,660	1,670	1,680	1,700	1,700	1,742
Buildings	9,480	8,913	9,748	6,716	4,825	2,995	1,765	2,725	3,200	3,095	3,384
Building improvements	-	-	-	-	-	-	-	-	-	-	-
Total buildings	9,480	8,913	9,748	6,716	4,825	2,995	1,765	2,725	3,200	3,095	3,384
Total property	12,867	15,468	11,308	8,276	6,485	4,655	3,435	4,405	4,900	4,795	5,126
Plant and equipment											
Plant, machinery and equipment	2,193	2,330	1,920	1,635	1,850	1,360	2,180	1,280	1,800	1,830	1,872
Fixtures, fittings and furniture	-	-	30	-	-	-	-	-	-	-	-
Computers and telecommunications	150	150	229	236	245	247	260	260	270	270	276
Artworks	355	180	131	132	133	133	135	135	150	150	153
Software	-	-	-	-	-	-	-	-	-	-	-
Total plant and equipment	2,698	2,660	2,310	2,003	2,228	1,740	2,575	1,675	2,220	2,250	2,301
Infrastructure											
Roads	8,363	11,886	10,214	12,825	15,653	14,372	17,401	17,052	11,977	15,061	19,477
Bridges	170	180	2,850	2,278	150	150	150	150	150	150	153
Footpaths and cycleways	3,996	6,033	5,463	5,576	4,611	4,395	5,245	4,881	4,890	5,225	4,538
Drainage	4,918	4,013	6,475	5,672	5,690	5,925	5,960	5,800	5,930	6,370	6,476
Recreational, leisure and community facilities	3,788	6,874	11,304	14,578	7,161	4,570	2,341	13,598	16,756	13,973	18,281
Waste management	-	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	10,420	7,422	9,380	9,287	9,248	9,184	7,915	6,572	7,600	8,102	12,264
Off street car parks	-	-	-	-	-	-	-	-	-	-	-
Total infrastructure	31,655	36,408	45,686	50,216	42,513	38,596	39,012	48,053	47,303	48,881	61,189
Total capital works expenditure	47,220	54,536	59,304	60,495	51,226	44,991	45,022	54,133	54,423	55,926	68,616
Represented by:											
New asset expenditure	11,654	17,221	12,225	11,044	8,126	7,516	7,026	9,866	9,510	11,117	12,972
Asset renewal expenditure	21,234	21,538	25,710	24,521	24,460	24,513	22,508	26,432	28,791	27,536	34,046
Asset expansion expenditure	1,516	481	153	100	100	98	139	132	143	152	136
Asset upgrade expenditure	12,816	15,296	21,216	24,830	18,540	12,864	15,349	17,703	15,979	17,121	21,462
Total capital works expenditure	47,220	54,536	59,304	60,495	51,226	44,991	45,022	54,133	54,423	55,926	68,616
Funding sources represented by:											
Grants	3,578	3,615	8,645	5,127	3,587	2,317	2,348	2,380	2,413	2,446	4,731
Contributions	164	372	120	223	170	75	460	98	590	-	-
Council cash	34,403	33,894	43,185	46,400	39,479	34,353	35,396	43,518	41,646	43,915	43,388
Reserves	9,075	16,655	7,354	8,745	7,990	8,246	6,818	8,137	9,774	9,565	20,497
Total capital works expenditure	47,220	54,536	59,304	60,495	51,226	44,991	45,022	54,133	54,423	55,926	68,616

Manningham Council
10-Year Financial Plan 2024/25 to 2033/34

10-Year Financial Plan Projections – Statement of Human Resources

Staff expenditure	Forecast											
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Staff expenditure												
Employee costs - operating	58,397	59,860	60,539	61,968	63,328	64,894	66,478	68,113	69,789	71,518	73,268	
Employee costs - capital	3,003	3,576	3,653	3,708	3,800	3,895	3,993	4,093	4,195	4,300	4,407	
Total staff expenditure	61,400	63,436	64,192	65,676	67,128	68,789	70,471	72,206	73,984	75,818	77,675	

Staff numbers	Forecast										
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
Full Time Equivalent (FTE) staff numbers											
Full Time Equivalent (FTE) Employees	532.2	487.7	482.0	481.5	481.5	481.5	481.5	481.5	481.5	481.5	481.5
Total Full Time Equivalent (FTE)	532.2	487.7	482.0	481.5	481.5	481.5	481.5	481.5	481.5	481.5	481.5

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

Manningham Council
10-Year Financial Plan 2024/25 to 2033/34

	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
CEO's Office										
Permanent - Full time	5,811	5,956	6,105	6,257	6,414	6,574	6,739	6,907	7,080	7,257
Women	4,138	4,241	4,347	4,456	4,567	4,682	4,799	4,919	5,041	5,168
Men	1,673	1,715	1,758	1,802	1,847	1,893	1,940	1,989	2,038	2,089
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Permanent - Part time	674	691	708	726	744	762	781	801	821	841
Women	636	652	669	685	703	720	738	757	775	795
Men	37	38	39	40	41	42	43	44	46	47
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Total CEO's Office	6,484	6,647	6,813	6,983	7,158	7,337	7,520	7,708	7,901	8,098
Experience and Capability										
Permanent - Full time	9,487	9,724	9,967	10,216	10,472	10,734	11,002	11,277	11,559	11,848
Women	5,184	5,313	5,446	5,582	5,722	5,865	6,012	6,162	6,316	6,474
Men	4,303	4,411	4,521	4,634	4,750	4,869	4,990	5,115	5,243	5,374
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Permanent - Part time	1,544	1,583	1,623	1,663	1,705	1,747	1,791	1,836	1,882	1,929
Women	1,459	1,496	1,533	1,571	1,611	1,651	1,692	1,735	1,778	1,822
Men	85	87	89	92	94	96	99	101	104	106
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Total Experience and Capability	11,031	11,307	11,590	11,879	12,176	12,481	12,793	13,113	13,441	13,777
Connected Communities										
Permanent - Full time	5,256	5,388	5,523	5,661	5,802	5,947	6,096	6,248	6,405	6,565
Women	3,710	3,803	3,898	3,995	4,095	4,198	4,302	4,410	4,520	4,633
Men	1,546	1,585	1,625	1,665	1,707	1,750	1,793	1,838	1,884	1,931
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Permanent - Part time	4,494	4,606	4,722	4,840	4,961	5,085	5,212	5,342	5,476	5,612
Women	4,315	4,423	4,533	4,647	4,763	4,882	5,004	5,129	5,257	5,389
Men	179	183	188	193	198	203	208	213	218	224
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Total Connected Communities	9,751	9,994	10,244	10,500	10,763	11,032	11,308	11,590	11,880	12,177
City Planning										
Permanent - Full time	9,486	9,724	9,967	10,216	10,471	10,733	11,001	11,276	11,558	11,847
Women	4,310	4,418	4,529	4,642	4,758	4,877	4,999	5,124	5,252	5,383
Men	5,176	5,305	5,438	5,574	5,713	5,856	6,003	6,153	6,307	6,464
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Permanent - Part time	2,239	2,295	2,353	2,411	2,472	2,533	2,597	2,662	2,728	2,796
Women	1,909	1,957	2,006	2,056	2,107	2,160	2,214	2,269	2,326	2,384
Men	330	338	347	355	364	373	383	392	402	412
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Total City Planning	11,726	12,019	12,319	12,627	12,943	13,266	13,598	13,938	14,286	14,644
City Services										
Permanent - Full time	17,059	17,485	17,922	18,370	18,829	19,300	19,783	20,277	20,784	21,304
Women	3,816	3,911	4,009	4,109	4,212	4,317	4,425	4,536	4,649	4,766
Men	13,243	13,574	13,913	14,261	14,617	14,983	15,357	15,741	16,135	16,538
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Permanent - Part time	935	958	982	1,007	1,032	1,058	1,084	1,111	1,139	1,168
Women	672	689	706	724	742	760	779	799	819	839
Men	263	270	276	283	290	298	305	313	320	328
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Total City Services	17,994	18,443	18,904	19,377	19,862	20,358	20,867	21,389	21,923	22,471
Casuals, temporary and other expenditure	2,875	2,129	2,098	1,961	1,993	2,004	2,027	2,051	2,087	2,101
Capitalised labour costs	3,576	3,653	3,708	3,800	3,895	3,993	4,093	4,195	4,300	4,407
Total staff expenditure	63,436	64,192	65,676	67,128	68,789	70,471	72,206	73,984	75,818	77,675

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

Manningham Council
10-Year Financial Plan 2024/25 to 2033/34

	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
CEO's Office										
Permanent - Full time	38.0	38.0	38.0	38.0	38.0	38.0	38.0	38.0	38.0	38.0
Women	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0
Men	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Permanent - Part time	5.7	5.7	5.7	5.7	5.7	5.7	5.7	5.7	5.7	5.7
Women	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3
Men	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Total CEO's Office	43.7	43.7	43.7	43.7	43.7	43.7	43.7	43.7	43.7	43.7
Experience and Capability										
Permanent - Full time	66.5	66.5	66.5	66.5	66.5	66.5	66.5	66.5	66.5	66.5
Women	38.0	38.0	38.0	38.0	38.0	38.0	38.0	38.0	38.0	38.0
Men	28.5	28.5	28.5	28.5	28.5	28.5	28.5	28.5	28.5	28.5
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Permanent - Part time	13.1	13.1	13.1	13.1	13.1	13.1	13.1	13.1	13.1	13.1
Women	12.4	12.4	12.4	12.4	12.4	12.4	12.4	12.4	12.4	12.4
Men	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Total Experience and Capability	79.6	79.6	79.6	79.6	79.6	79.6	79.6	79.6	79.6	79.6
Connected Communities										
Permanent - Full time	39.2	39.2	39.2	39.2	39.2	39.2	39.2	39.2	39.2	39.2
Women	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0
Men	11.2	11.2	11.2	11.2	11.2	11.2	11.2	11.2	11.2	11.2
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Permanent - Part time	36.1	36.1	36.1	36.1	36.1	36.1	36.1	36.1	36.1	36.1
Women	34.4	34.4	34.4	34.4	34.4	34.4	34.4	34.4	34.4	34.4
Men	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Total Connected Communities	75.2	75.2	75.2	75.2	75.2	75.2	75.2	75.2	75.2	75.2
City Planning										
Permanent - Full time	70.9	70.9	70.9	70.9	70.9	70.9	70.9	70.9	70.9	70.9
Women	34.3	34.3	34.3	34.3	34.3	34.3	34.3	34.3	34.3	34.3
Men	36.6	36.6	36.6	36.6	36.6	36.6	36.6	36.6	36.6	36.6
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Permanent - Part time	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9	20.9
Women	17.1	17.1	17.1	17.1	17.1	17.1	17.1	17.1	17.1	17.1
Men	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Total City Planning	91.7	91.7	91.7	91.7	91.7	91.7	91.7	91.7	91.7	91.7
City Services										
Permanent - Full time	145.6	145.6	145.6	145.6	145.6	145.6	145.6	145.6	145.6	145.6
Women	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0
Men	115.6	115.6	115.6	115.6	115.6	115.6	115.6	115.6	115.6	115.6
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Permanent - Part time	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6
Women	5.9	5.9	5.9	5.9	5.9	5.9	5.9	5.9	5.9	5.9
Men	2.7	2.7	2.7	2.7	2.7	2.7	2.7	2.7	2.7	2.7
Persons of self-described gender	-	-	-	-	-	-	-	-	-	-
Total City Services	154.2	154.2	154.2	154.2	154.2	154.2	154.2	154.2	154.2	154.2
Casuals and temporary staff	17.5	11.9	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4
Capitalised labour	25.7	25.7	25.7	25.7	25.7	25.7	25.7	25.7	25.7	25.7
Total staff numbers	487.7	482.0	481.5	481.5	481.5	481.5	481.5	481.5	481.5	481.5