

Strategic Resource Plan

The Strategic Resource Plan outlines how Council will manage our financial and non-financial resources over the next four years to achieve our strategic objectives.

The Strategic Resource Plan consists of the following:

- The 'Performance – Efficiency and good governance' objective. This includes key directions for achieving the objective, and focus areas for the next four years
- The 'Management of our Human Resources' section, which includes statements describing the human resources required for the next four years
- The Financial Resources section, which includes information on financial position, financial statements and commentary on these.

The plan also takes into account services and initiatives contained in plans adopted by Council, as well as other information prescribed by the regulations.

The Strategic Resource Plan is prepared in accordance with the requirements of the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014*. This sits well with Banyule's objective of 'Performance – Efficiency and good governance'.

Our rating context

Our Rating Strategy is used to ensure that the Local Government Act's rating objectives of 'equity and efficiency' are achieved. It is important that Banyule City Council has a Rating Strategy in place that is transparent to the community and reviewed annually as part of the budget process.

Council has set a rate in the budget which clearly reflects the community's wishes around service quality and level. The balance between fairness, equity and financial security has been carefully considered.

The rating parameters set for the strategic outlook period through to 2022 are indicated currently on the basis of a 2.25% rate increase for 2018/2019 and 2.00% for 2019/2020 to 2021/2022.

The indicative rates are predicated on a rate capping environment and not indicative of maintaining all Council's services at their current level.

Banyule will continue to revisit these figures each year when further information is received from the State Government on the rate cap. This will be then matched with the community's desire to maintain current service levels and capital investment versus a reduced rate environment.

Land is a finite resource in Banyule. Our Council is committed to ensuring that the effective use of land resources benefits the whole community, as each land holding contributes to the shared infrastructure and services of Council.

As such, Council differentially rates its vacant commercial, industrial and residential land to ensure an inequity in the shared contribution to infrastructure is not created through the underdevelopment of vacant land. We also strive to encourage the best use development of land.

Banyule values appropriate commercial and industrial development. However, we also acknowledge an increased impact on our shared infrastructure by these developments. We choose to differentially rate these properties to ensure an equitable outcome to infrastructure costs across our community.

We understand the shared value to our community of cultural and recreational lands. Council supports and encourages the development of this shared benefit by rating these properties at a lower level.

We update the Strategic Resource Plan annually.

What you said:

"I thought the customer service was fantastic, wanted to give it a 5 star!"

Feedback from community member



"Underpinning everything Council does is our drive to make the future better and increase opportunities for all those who work, live and do business in Banyule. The Council Plan ensures we follow this trajectory thanks to sound financial management and strategic planning so we can deliver the key initiatives and provide the vital services and facilities for the community today while looking after future generations to come." Cr Rick Garotti

We will manage our resources wisely to achieve Council's strategic objectives through the following key directions:

- 5.1 Provide exceptional customer service**
- 5.2 Deliver best value services and facilities**
- 5.3 Provide responsible financial management and business planning**
- 5.4 Provide good governance and be accountable**
- 5.5 Promote an engaged and productive organisation**
- 5.6 Manage the systems and assets that support service delivery**

5.1

Provide exceptional customer service

Our focus areas

We will:

- 5.1.1 Use contemporary technologies to enable customers to interact with council when, where and how they choose**
- 5.1.2 Continue to improve the experience that the community has when dealing with Council.**
- 5.1.3 Ensure that services are provided efficiently and effectively whether the community contacts Council via telephone, in person, electronically or via letter**
- 5.1.4 Ensure that we are reporting to the community on how we are performing and where we are delivering efficiencies.**

Key Initiatives

- Implement key initiatives identified in the organisation's Customer Focus Strategy 2017-2021, including:
 - Develop an updated and responsive service model including clearly defined service levels and timeframes
 - Review organisational customer service performance measures to assist in continual improvement of Council service
 - Develop and resource a framework to ensure increased frequency of customer service refresher training for all staff
 - Continue reviewing customer contact points and processes to ensure an efficient, responsible and timely service.
- Develop and launch Banyule's new Customer Charter to define what the community can expect from Council.
- Implement the new Banyule Complaints Handling Policy.

- Continue to explore and utilise existing and emerging technologies to:
 - Improve our customer contact experience
 - Address increasing community expectations for improved responsiveness
 - Deliver a range of self-serve options.

5.2

Deliver best value services and facilities

Our focus areas

We will:

- 5.2.1 Continually review our services to ensure good value for money**
- 5.2.2 Look for greater ways to increase our income and reduce costs**
- 5.2.3 Actively seek non-Council sources of financial support for projects, programs and services**
- 5.2.4 Seek investment and business opportunities that reduce reliance on traditional revenue sources, such as rates and government grants, to sustainably deliver high quality services and infrastructure to our community.**

Key Initiatives

- Continue to investigate options to consolidate landholdings to maximise revenue and asset reallocation.
- Progress a Development Contribution Plan (DCP) planning scheme amendment for Council's long-term plans for capital works, and secure resources and start operating the DCP after it has been approved by the Government.
- Ensure Activity Centre Car Parking Plans consider the feasibility of development contributions towards transport infrastructure and facilities.

- Finalise a Bellfield Masterplan.
- Deliver effective and efficient sales of other Council sites proved surplus to requirement.
- Review and develop a revitalised Human Resources Strategic Plan.
- Continue to review asset management plans, renewal priorities, intervention levels and development of asset work programs, to ensure levels of service are met for the following asset categories:
 - Road Network
 - Pathways
 - Bridges
 - Stormwater Drainage System
 - Open Space Assets
 - Open Space Pathways
 - Building Facilities.
- Continue Council's Service Development Review Program, a targeted review program to strengthen and assess service sustainability, including review of service provision, key needs and objectives, and delivery inputs such as consultation, benchmarking, and financial analysis.
- Co-ordinate data sources and performance reporting measures, to ensure evidence based decision making, including:
 - Review and develop key organisation performance measures
 - Report on the State Government's Local Government Performance Reporting Framework (LGPRF)
 - Produce, co-ordinate and promote use of, and access to, meaningful data to inform and enhance Council's planning and service delivery e.g. Resident profile and performance assessment, community surveys, organisational benchmarking.
- Undertake innovative projects to inform and improve the delivery of efficient, effective and accessible services for older people (eg Community Based Meals and Respite, and Support for carers programs).
- Implement key actions and recommendations from the Urban Planning Service Review, which incorporates Strategic Planning and Statutory Planning.
- Work together with other Northern Region Councils to actively pursue opportunities for aggregated collaborative procurement activities.

What you said:

"You need to create specific targets and service level commitments which are measurable and use these to demonstrate how the Council is delivering value for money."

"Always room for improvement, but it's a two way street."

Feedback from community members

5.3

Provide responsible financial management and business planning

Our focus areas

We will:

5.3.1 Achieve a responsible budget within a rate capping environment

5.3.2 Effectively manage Council's commercial assets, leases and contracts

5.3.3 Review and plan for the provision of our assets to ensure they are fit for purpose and meets the service and infrastructure needs of our community now and in the future

5.3.4 Develop sound long-term plans for capital works, asset maintenance and financial management

5.3.5 Ensure transparent and accountable organisational planning and reporting

5.3.6 Ensure evidence based decision making seeking knowledge from practice, experience and research.

Key Initiatives

- Review and update Council's capital works infrastructure plan to ensure the ongoing strategic and sustainable management of Council's assets.
- Establish and implement a Sustainable Procurement model to capture the core Social, Economic and Environmental principles, including:
 - Update Procurement Guidelines, Templates and Contracts to factor sustainable policy requirements
 - Educate, monitor and report against best practice.
- Review opportunities for continuous improvement and automation of our core financial processes.
- Enhance the mechanism for calculating, recording and reporting of various Statutory and Corporate fees and charges across the City when developing the budget each year and monitoring during the year.

- Build on the organisation's internal and external networks with the intent to significantly improve collaboration, understanding, and compliance of key financial operational requirements.
- Continue to enter into partnership and license agreements with community groups that support the delivery of services to the community.
- Promote the guidelines for sporting and community groups in relation to facility planning and capital works.
- Maintain performance reporting to provide transparency and simplification of information for our community.
- Continue to improve our corporate planning and reporting through better utilisation and development of systems and processes.
- Manage the service delivery contracts for Council's Major outsourced Leisure and Functions facilities, including: WaterMarc Banyule, The Centre Ivanhoe, Ivanhoe Golf Course, Chelsworth Park, Community Halls, and Macleod Recreation and Fitness Centre.
- Deliver the Nillumbik Immunisation Service in an efficient and effective manner within the budget.
- Plan for open space water management, including: new irrigation systems, and warm season grass conversion.

5.4

Provide good governance and be accountable

Our focus areas

We will:

- 5.4.1 Participate in legislative reviews and maintain a best practice and contemporary approach to good governance and accountability**
- 5.4.2 Support councillors to meet transparency and accountability aspects of their role**
- 5.4.3 Ensure the right governance structures and practices are in place for good decision making**
- 5.4.4 Develop and implement policies and local laws to support community wellbeing**
- 5.4.5 Make informed decisions based on sound evidence and community input.**
- 5.4.6 Keep our community informed of key decisions**

Key Initiatives

- Continue implementation, education and enforcement of our Local Law No. 1, including a public awareness campaign.
- Effectively manage Council's reputation within the media with clear, consistent and open communication.
- Implement legislative requirements from the new Local Government Act in 2018.
- Develop an Integrity Framework including:
 - Linked reporting to key integrity agencies
 - Procedures for mandatory reporting of suspected corruption
 - Update procedures for Protected Disclosure.

What you said:

"More transparent reporting and updates on how Council are using rate payer funds. More public consultation on how and what is important to invest for Banyule residents..."

Feedback from community member

5.5

Promote an engaged and productive organisation

Our focus areas

We will:

- 5.5.1 Ensure the senior leaders are accountable and accessible to their people.**
- 5.5.2 Listen to staff feedback and promote activities that foster a positive culture.**
- 5.5.3 Ensure the organisational values are communicated, understood and modelled.**
- 5.5.4 Ensure we have the right people, at the right time, in the right place to deliver quality services across the organisation**
- 5.5.5 Develop and support our people to be productive, skilled and engaged**
- 5.5.6 Ensure our people and workplaces remain safe**

Key Initiatives

- Facilitate the rollout of Council's Leadership Development Framework to strengthen the leadership capabilities of supervisory staff.
- Support the organisation to achieve improved Alignment and Engagement staff survey results to increase productivity, retention of high performing staff and efficiency that results from high employee satisfaction.
- Identify and deliver relevant learning and development offerings to support Council goals, objectives and directions.
- Support, address and advocate for the prevention of Family Violence; including:
 - Increasing organisational awareness of family violence issues, and how they may impact the workforce, and
 - Continue procedures, processes, and educative programs that advocate on behalf of, and support employees experiencing family violence.
- Build on the implementation of the Working Together Working Better Values by promoting positive behaviours through appropriate feedback, reward and recognition and development opportunities.
- Finalise and implement Enterprise Agreement No.7, with a focus on achieving a fair outcome that supports a sustainable organisation so that employment is sustainable, including terms and conditions that are contemporary and relevant to a modern workforce.

5.6

Manage the systems and assets that support service delivery

Our focus areas

We will:

5.6.1 Upgrade and maintain our core IT systems and infrastructure

5.6.2 Invest in new technology and innovative solutions to deliver operational efficiencies and improve the customer experience

5.6.3 Manage and strengthen the systems and processes which securely maintain our corporate records and information

5.6.4 Apply sound risk management practices that meet defined local government industry standards

5.6.5 Continue to provide a sustainable, cost effective and safe fleet.

Key Initiatives

- Deliver the new Digital Transformation Strategy to enable Council to continue to respond in a rapidly changing ICT (information and communications technology) environment, including:
 - Target improvement of organisational systems as prioritised by the organisation's ICT Steering Committee
 - Develop innovative technologies to improve the customer experience when interacting with Council
 - Embrace a 'cloud first' approach to improve efficiency and effectiveness of resource allocation with a focus on continuous improvement
 - Maintain and provide a reliable and stable ICT environment to the organisation (eg. network access, and system and information security)
 - Continue to provide reliable and dependable ICT support to enable the organisation to deliver services to the community.
- Implement enhancements to the Electronic Document Records Management System (EDRMS) to provide resource efficiencies and improvements in information management practices.
- Continue to provide records and information management services that support the increase in electronic communication methods and the shift to a digital workforce.
- Maintain and enhance Council's Project Management Framework to improve consistency in project delivery across the organisation.
- Continue to provide a cost effective and environmental fleet, supported by an efficient and responsive fleet management team and workshop.
- Implement fleet management review actions to provide a sustainable, cost effective and safe fleet.
- Continue to apply the Planning and Building Enforcement Framework including proactive programs.
- Ensure Business Continuity Plan documents are reviewed, revised and kept current.
- Continue to refine, monitor and implement a disaster recovery solution (technology platform) to meet Council's business continuity requirements.
- Review and communicate mechanisms and processes to apply clear and sound risk management practices that meet local government and industry standards.
- Maintain the organisation wide Banyule Management System and continuous improvement focus, incorporating quality, occupational health and safety, and environmental management standards.

STRATEGIC INDICATORS

How we will measure our performance against this objective is detailed in Appendix A - Strategic Indicators.

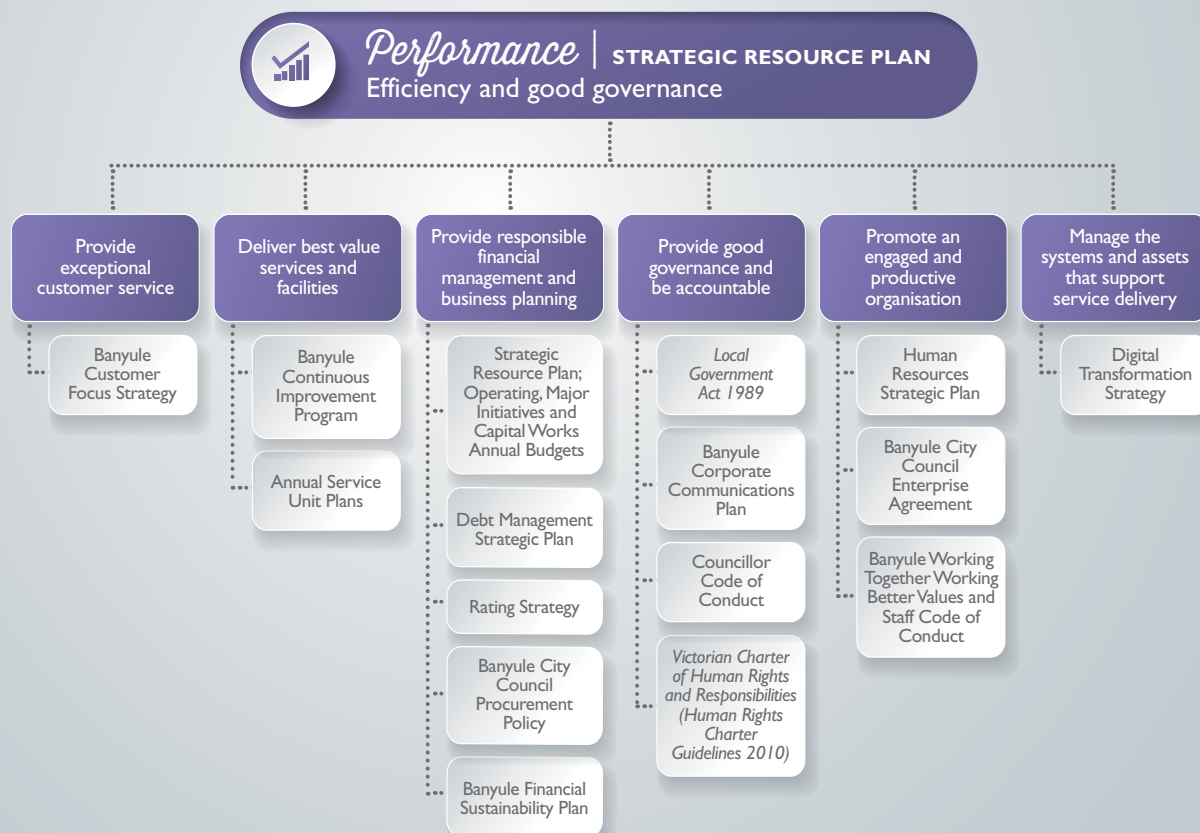
SUPPORTING PLANS

This objective is also supported by a range of current plans and documents.

- Banyule Customer Focus Strategy
- Strategic Resource Plan: Operating, Major Initiatives and Capital Works annual budgets
- Rating Strategy
- Debt Management Strategic Plan
- Banyule City Council Procurement Policy
- Banyule's Best Value Plus Program
- Annual Service Unit Plans
- Victorian Charter of Human Rights and Responsibilities (Human Rights Charter Guidelines 2010)
- Local Government Act 1989
- Human Resources Strategic Plan
- Digital Transformation Strategy
- Banyule City Council Enterprise Agreement
- Banyule Working Together Working Better Values and Staff Code of Conduct
- Banyule Corporate Communications Plan
- Councillor Code of Conduct
- Banyule Financial Sustainability Strategy.

Supporting Plans

This objective is also supported by a range of current plans and documents.



Statement of the management of our human resources



It is anticipated the Council will maintain a stable workforce number over the period of the Strategic Resource Plan.

A knowledgeable, engaged and dedicated workforce is integral to achieving the practical outcomes of our Council Plan. Our people are our most valuable asset, and the Human Resources Strategic Plan has been developed to support the Council organisation in achieving the goals of servicing the needs of our community through our people.

The Human Resources Strategic Plan commits to strategic, high value and contemporary human resource systems and programs that enable customer focused, productive and high quality services to the community now and into the future.

In particular, we will:

- Ensure the 'best fit' candidates are appointed to roles via a rigorous and targeted recruitment process
- Develop system enhancements to ensure people administration is compliant, contemporary and accurate
- Continue to develop a relevant and accessible leadership and development framework for all staff to invest in their careers with Council
- Promote a supportive workforce culture that embraces shared organisational values
- Foster a culture of workplace safety in all our operations.



Banyule City Council employee staffing numbers

A summary of the percentage of Equivalent Full Time (EFT) council staff by directorate, employment type and gender as at July 2017* is set out below:

Employment type (gender)	Executive EFT as %	Assets and City Services EFT as %	City Development EFT as %	Community Programs EFT as %	Corporate Services EFT as %	Total EFT as %
Full Time (Female)	20.00	13.20	22.95	31.63	41.43	26.06
Full Time (Male)	80.00	83.13	48.02	8.22	30.93	40.83
Part Time (Female)	-	1.33	20.89	48.27	22.97	25.84
Part Time (Male)	-	0.34	3.56	8.36	-	3.92
Casual (Female)	-	1.20	2.75	2.11	2.80	2.01
Casual (Male)	-	0.80	1.83	1.41	1.87	1.34
Total	100.00	100.00	100.00	100.00	100.00	100.00

Note: *Report based on data as at 1 July 2017, as reported in Banyule's Annual Report 2016/2017

The following table provides a projection for 2018/2019 of the percentage of Equivalent Full Time (EFT) council staff by organisational department structure, employment type and gender:

Organisation	Work Status			Gender	
	Full Time Employees 2018/19 %	Part Time Employees 2018/19 %	Casual Employees 2018/19 %	Male Employees 2018/19 %	Female Employees 2018/19 %
Grand Total	66.96	29.98	3.06	44.15	55.85
Core Corporate					
Executive and Planning	75.41	24.59	-	60.33	39.67
Total Core Corporate	75.41	24.59	-	60.33	39.67
Corporate Services					
Finance and Procurement	85.19	11.11	3.70	33.33	66.67
Human Resources	63.18	36.82	-	14.71	85.29
Organisational Systems	82.32	17.68	-	43.94	56.06
Governance and Communication	62.04	30.77	7.19	30.84	69.16
Total Corporate Services	74.74	22.00	3.26	33.29	66.71
Assets and City Services					
Operations	97.01	2.94	0.25	90.80	11.28
Delivery and Assets	94.70	5.30	-	73.48	26.52
Parks and Gardens	97.78	2.22	-	84.44	15.56
Total Assets and City Services	97.05	2.93	0.02	85.57	14.43
Community Programs					
Health and Aged Services	33.20	63.19	3.61	11.32	88.68
Leisure Recreation and Cultural Services	35.33	55.15	9.52	37.34	62.66
Youth and Family Services	46.65	48.85	4.50	5.56	94.44
Total Community Programs	39.00	55.77	5.23	14.61	85.39
City Development					
Property and Economic Development	81.23	18.77	-	48.74	51.26
Urban Planning and Building	76.84	22.71	0.45	46.85	53.15
Transport, Sustainability, and Municipal Laws	68.36	24.19	7.45	52.33	47.67
Total City Development	73.83	22.85	3.32	49.37	50.63

Note: For further information on Council's stable workforce over the period of the Strategic Resource Plan, please refer to the Financial Statements section: 'Statement of Human Resources', and 'Other Information – Summary of Planned Human Resources'.

Financial Resources

Financial position

Banyule City Council has a Financial Plan covering the four-year period from 1 July 2018 to 30 June 2022. This plan is a key component of the Strategic Resource Plan (SRP) and provides the demonstrated financial stability, accountability and strategy to support our operations. This four-year projection outlines our financial strategies that support our service obligations; capital works aspirations and asset renewal objectives. Specifically to:

- Establish a prudent and sound financial framework, combining and integrating financial strategies to achieve a planned outcome.
- Establish a financial measurement framework against Council's plans and policies.
- Ensure that Council complies with sound financial management principles, as required by the *Local Government Act (1989)* and plan for the long-term financial sustainability of Council.

In preparing the Financial Plan, the Council has complied with the following principles of sound financial management to:

- Generate sufficient cash to fund Capital Works and meet the asset renewal requirements as outlined by the VAGO financial sustainability ratios.
- Encourage more operational innovation to enhance operating activities and control expenditure at levels that are able to consistently support the funding requirements of the Capital Works program and provision of quality services.
- Support the growth of non-rate revenue to achieve greater diversification of the current revenue base and provide flexibility within which to better manage rate revenue increases to within the rate cap.
- Balance meeting the ongoing core service needs of our community, expectations and quality of delivery with the ongoing achievement of long term financial sustainability.
- Delivery of a rating strategy based on stability, equity, efficiency and transparency.
- Delivery of a debt management strategic plan to ensure decisions and opportunities can be accommodated within a context of responsible, sustainable financial management.

Further details of the key directions and assumptions that underpin the development of the Financial Plan include:

• Rate Cap

Each year the Minister for Local Government will set the rate cap that will specify the maximum increase in Councils' rates for the forthcoming financial year. The rate cap is set at 2.25% for the 2018/19 financial year and Council has projected 2.00% for the following 3 years of this Financial Plan. Rating levels have been set to balance the increasing asset renewal pressures faced by Council and the State Government rate capping legislation. To support this the plan also aims to focus on increases from alternate funding sources other than rates for major capital projects.

The assumption for the remaining revenue categories is 2.20% increase per year - in line with Consumer Price Index (CPI). In addition, Grant funding is based on confirmed funding levels, with the Victoria Grants Commission (VGC) payable to Council projected to reduce over the next few years to the minimum entitlement payable by the VGC.

• Debt management

The current debt management principle from Council is to work toward reducing debt.

In the past, Banyule City Council has accessed debt funding as an effective mechanism in financing a range of major infrastructure assets, such as our aquatic centres, and of which, continue to provide significant benefits to residents of this council. The projects against which Council have borrowed have all been successfully delivered (providing both financial and non-financial return and benefits to Council and its community).

To continue to support sustainable development on major capital projects, Council will seek to maximise external funding opportunities, such as applying for government grants and rely on high financial return projects as the main funding resources.

• Cash reserves and Cash balance

One of Council's financial sustainability strategies is to evaluate its property portfolio and explore investment and development opportunities (i.e. to identify investment opportunities through strategic property acquisition, development and disposal, including surplus property to councils need). Funding these activities from the Strategic Property Reserve is a viable alternate source of revenue for Council's Capital Works Programs.

Council will also continue to undertake critical appraisal of Council assets to ensure the best possible return on investment is being achieved for our community, matched with investment policy limits and the debt management strategic plan principles in place.

- **User fees and charges**

Fees and charges are the second major source of revenue for Council, representing 19%. These fall into two categories - statutory fees and user fees. In this Financial Plan Council's strategy is to increase the revenue generated from user fees by greater than CPI – where possible greater than 3.00% in the total revenue generated from this source of funds. Council has discretion in setting these fees and has identified the importance to generating more revenue to cover cost increases from cost shifting, policy changes and other external influences out of Council's control.

- **Continuous improvement and prudent management**

Council will continue to provide levels of service in line with the Best Value principles and reasonable community service level expectations based on community consultation. A mandate has been set for continuous improvement and delivery of efficiencies from within the operational budget.

In this Financial Plan a number of strategies have been applied to meet the appropriate service needs of our community and remain financially sustainable. These strategies include to continue to conduct service reviews to ensure operations meet quality, cost and service standards in line with community expectations. Council will continue to leverage off the existing business improvement program to develop and implement a Continuous Improvement program to deliver operational efficiency.

Capital investment for the maintenance and renewal of existing systems and infrastructure and additional funding towards new systems will aid in the provision of operational efficiency and customer capability. Council will also continue to actively participate in collaborative opportunities with the Northern Region councils in an effort to achieve greater value of money.

Council will continue to attract appropriate skills and be considered an employer of choice. Salaries and wages will increase in line with the agreed enterprise agreement with subsequent CPI growth in future years. Council's employee benefit expenditure reflects the Enterprise Agreement at 2.20% for 2017/18, 2.10% for 2018/19, and 2.10% for 2019/20. Other expenditure categories are assumed at 2.20% CPI.

- **Capital works and initiatives**

Capital works and major initiative programs are an essential component of the Financial Plan as it provides an indicator of the necessary financial commitment which would adequately sustain Council's asset base in future years. Securing a reliable funding resource for the program of works is a key step for Council under the environment of rate capping. In this Financial Plan Council will be in a better position to be able to expand upon its operational budget contribution to Capital Works and Initiative programs under its planned debt reduction strategy and continuous improvement principle and the position of Council's cash reserve.

In preparing the Financial Plan, the Council has identified the following challenges:

- Rate capping - Council is confident that it can continue to manage the rate increase within the rate cap over the next four years based on its financial scenario analysis. The rate cap was 2.50% in 2016/17 financial year and 2.00% in 2017/18. The rate cap for 2018/19 is 2.25%.
- Capital expenditure – Under the rate capping environment capital expenditure is a continuous challenge for Council to meet its stewardship of the assets. The 2018-2022 Capital Works program has been prepared and will require funding of \$160m over the next four years.
- Waste disposal and recycling costs– the costs associated with the disposal of waste into landfill and kerbside collection of household recyclable waste are impacted by the State Government land fill levy charges and the recent changes to China's recycling policy. Waste management plans will assist to better manage waste and educate within the municipality.
- Costing shifting - Local Government provides a service to the community on behalf of the State and Commonwealth Government. Over time the funds received by local governments have not increased in line with real cost increases. Examples of services that are subject to cost shifting include school crossing supervisors, library services and home and community care for aged residents. Council will closely monitor its services in these areas and advocate to ensure equity under the 'fair go rates system' rate cap environment.
- Investment income – Domestic interest rates have been reducing over the past few years and are now at record low. The ability to generate enhanced returns is limited with the current investment portfolio. Alternate investment types will be considered to generate competitive returns under the current investment strategy.
- Utility costs – These costs continue to increase greater than CPI each year. Strategies, such as solar panels and efficient street lighting projects, continue to be effective to reduce usage.

- Enterprise Agreement - Negotiations throughout the year were effective to conclude on a fair and equitable outcome across all parties involved.
- Financial sustainability – An enhanced focus on asset renewal, upgrade, and service delivery to meet demand is challenging and utilising key financial sustainable ratios assist to monitor and highlight issues for appropriate discussion and decision making.

The following pages present the Financial Plan for the four years from 1 July 2018 to 30 June 2022. The Financial Plan takes into account the strategic objectives and key directions (strategies) as specified in the Council Plan and expresses them in financial terms as briefly summarised in the individual financial statements and statement of Human Resources.

Commentary on the Financial Statements and Statement of Human Resources for the Strategic Resource Plan

The Strategic Resource Plan (SRP) is Council's longer term report to our community which outlines the resources required to achieve the objectives detailed in the Council Plan over the next four years.

The following five Financial Statements and Statement of Human Resources for the Strategic Resource Plan form a special purpose financial report prepared specifically to meet the requirements of the Local Government Act 1989, and the Local Government (Planning and Reporting) Regulations 2014.

These Financial Statements together with their explanatory notes each provide information in relation to an aspect of Council's financial management. They should all be read in conjunction with each other, to obtain an overall understanding of Council's financial position and management.

The Financial Statements for the SRP: Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Statement of Capital Works, are all prepared on bases consistent with the Budget and the Financial Statements.

Commentary on the Comprehensive Income Statement for the Strategic Resource Plan

The Comprehensive Income Statement for the SRP shows what is expected to happen during the next four years in terms of income and expenses from all activities. The 'bottom line' shows the net result (surplus or deficit) for the reporting periods.

The Comprehensive Income Statement requires expenses and income to be separately disclosed where the item is of such a size, nature or incidence that its disclosure is relevant in explaining the performance of the Council.

Commentary on the Balance Sheet for the Strategic Resource Plan

The Balance Sheet for the SRP shows a snapshot of the expected financial position at the end of each of the next four years. It shows the total of what is owned (assets) less what is owed (liabilities). The line in the balance sheet shown as net assets is the net worth of Council.

The change in net assets from one year to another year shows how the financial position has changed over that period. The assets and liabilities are separated into current and non-current.

Current means those assets or liabilities that will fall due in the next 12 months.

Commentary on the Statement of Changes in Equity for the Strategic Resource Plan

The Statement of Changes in Equity for the SRP sets out the movements in Council's equity for each of the budgeted four years. The statement shows the movement in the:

- Surplus or deficit for the year
- Transfer to and from asset replacement reserves
- Transfer to and from the asset revaluation reserve

These movements account for the difference in the opening and closing balances of equity.

Commentary on the Statement of Cash Flows for the Strategic Resource Plan

The Statement of Cash Flows for the SRP shows what is expected to happen during the next four years in terms of cash. It explains the cash movements during the year, which is represented by the difference in the cash balance at the beginning and the end of the year.

The net cash flow from operating activities shows how much cash is expected to remain after the cost of providing services to the community is covered. This remaining cash may be invested in things such as capital works.

The information in the Statement of Cash Flows helps us assess our ability to generate cash flows, meet financial commitments as they fall due (including the servicing of borrowings), fund changes in the scope or nature of activities and obtain external finance.

Commentary on the Statement of Capital Works for the Strategic Resource Plan

The Statement of Capital Works for the SRP sets out all expected capital expenditure in relation to non-current assets for each of the next four years. It also shows the amount of capital works expenditure that is expected to be made renewing, upgrading, expanding or creating new assets. This is important because each of these categories has a different impact on Council's future costs:

- New Capital expenditure does not have any element of renewal, expansion or upgrade of existing assets. It may or may not result in additional revenue for Council and will result in an additional burden for future operation, maintenance and capital renewal.
- Capital Renewal expenditure reinstates existing assets and returns them to their original service life. It has no impact on revenue, but may reduce future operating and maintenance expenditure if completed at the optimum time.
- Capital Expansion expenditure extends an existing asset to a new group of users. It is discretionary expenditure that increases future operating and maintenance costs, because it increases Council's asset base, but may be associated with additional revenue from the new user group.
- Capital Upgrade expenditure enhances an existing asset to provide a higher level of service or expenditure that will increase the life of the asset. Upgrade expenditure is discretionary and often does not result in additional revenue unless direct user charges apply. It will increase operating and maintenance expenditure in the future because of the increase in the Council's asset base.

Commentary on the Statement of Human Resources for the Strategic Resource Plan

The Statement of Human Resources for the SRP sets out the anticipated dollar cost of employing Council's staff for the next four years. The statement also shows the number of Equivalent Full Time (EFT) staff employed in the 2018/2019 year and the anticipated staff numbers over the following three years.



Financial Statements

The Financial Statements include the following:

Comprehensive Income Statement

Balance Sheet

Statement of Changes in Equity

Statement of Cash Flows

Statement of Capital Works

Statement of Human Resources.

In accordance with the Local Government Strategic Resource Plan Better Practice Guide 2017 (provided by Local Government Victoria, Department of Environment, Land, Water and Planning), the following is also included:

Other Information:

Summary of Planned Capital Works Expenditure

Summary of Planned Human Resources:

- Expenditure
- Staff Numbers.

Comprehensive Income Statement

For the four years ending 30 June 2022

	Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000	Strategic Resource Plan Projections		
			2019/20 \$'000	2020/21 \$'000	2021/22 \$'000
Income					
Rates and charges	97,209	100,208	102,875	105,498	108,073
Grants - Operating	10,586	11,115	10,921	11,015	11,111
Grants - Capital	3,572	2,006	2,546	1,371	1,371
Statutory fees and fines	9,498	9,942	10,180	10,522	10,617
User fees and charges	21,125	18,658	18,762	19,154	19,571
Contributions income	4,476	3,734	3,224	3,234	3,446
Interest income	2,913	2,597	2,704	3,352	3,391
Rental income	2,002	2,518	2,750	2,767	2,850
Net gain on disposal of property, infrastructure, plant and equipment	353	355	270	261	288
Other income	289	508	509	516	530
Total income	152,023	151,641	154,741	157,690	161,248
Expenses					
Employee costs	62,220	66,976	68,692	70,271	71,556
Materials and services	42,817	39,865	39,338	41,623	41,034
Utility charges	4,734	4,545	4,675	4,938	5,109
Depreciation and amortisation	20,463	20,822	21,805	22,837	23,825
Borrowing costs	2,991	2,636	2,486	2,339	1,905
Donations expenditure	379	409	411	413	414
Contribution expense	8,806	8,902	6,632	6,737	6,844
Other expenses	2,383	2,279	2,306	2,349	2,392
Total expenses	144,793	146,434	146,345	151,507	153,079
Surplus for the year	7,230	5,207	8,396	6,183	8,169
Other comprehensive income					
Items that will not be reclassified to surplus or deficit in future periods					
Net asset revaluation increment	35,000	39,000	32,000	36,000	47,000
Total comprehensive result	42,230	44,207	40,396	42,183	55,169

Balance Sheet

For the four years ending 30 June 2022

	Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000	Strategic Resource Plan Projections		
			2019/20 \$'000	2020/21 \$'000	2021/22 \$'000
Assets					
Current assets					
Cash and cash equivalents	21,753	18,006	21,980	22,334	22,038
Trade and other receivables	10,079	10,036	10,192	10,456	10,594
Other financial assets	87,015	72,391	88,285	89,701	88,528
Inventories	36	36	36	36	36
Other assets	1,128	1,128	1,128	1,128	1,128
Total current assets	120,011	101,597	121,621	123,655	122,324
Non-current assets					
Trade and other receivables	356	356	356	356	356
Investments in associates, joint arrangement and subsidiaries	3,412	3,412	3,412	3,412	3,412
Property, infrastructure, plant and equipment	1,515,315	1,575,367	1,593,717	1,633,296	1,680,420
Intangible assets	1,685	1,931	2,257	2,453	2,124
Total non-current assets	1,520,768	1,581,066	1,599,742	1,639,517	1,686,312
Total assets	1,640,779	1,682,663	1,721,363	1,763,172	1,808,636
Liabilities					
Current liabilities					
Trade and other payables	15,307	14,894	14,970	15,798	15,871
Trust funds and deposits	1,428	1,428	1,428	1,428	1,428
Provisions	14,769	15,219	15,680	16,150	16,629
Interest-bearing liabilities	2,360	2,233	1,672	10,257	939
Total current liabilities	33,864	33,774	33,750	43,633	34,867
Non-current liabilities					
Provisions	553	553	553	553	553
Trust funds and deposits	472	472	472	472	472
Interest-bearing liabilities	34,972	32,739	31,067	20,810	19,871
Total non-current liabilities	35,997	33,764	32,092	21,835	20,896
Total liabilities	69,861	67,538	65,842	65,468	55,763
Net assets	1,570,918	1,615,125	1,655,521	1,697,704	1,752,873
Equity					
Accumulated surplus	447,324	469,230	456,956	461,262	470,199
Reserves	1,123,594	1,145,895	1,198,565	1,236,442	1,282,674
Total equity	1,570,918	1,615,125	1,655,521	1,697,704	1,752,873

Statement of Changes in Equity

For the four years ending 30 June 2022

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2018 Forecast Actual				
Balance at beginning of the financial year	1,528,688	434,009	1,027,055	67,624
Surplus for the year	7,230	7,230	-	-
Net asset revaluation increment	35,000	-	35,000	-
Transfers to other reserves	-	(13,618)	-	13,618
Transfers from other reserves	-	19703	-	(19,703)
Balance at end of the financial year	1,570,918	447,324	1,062,055	61,539
2019 Budget				
Balance at beginning of the financial year	1,570,918	447,324	1,062,055	61,539
Surplus for the year	5,207	5,207	-	-
Net asset revaluation increment	39,000	-	39,000	-
Transfers to other reserves	-	(17,583)	-	17,583
Transfers from other reserves	-	34,282	-	(34,282)
Balance at end of the financial year	1,615,125	469,230	1,101,055	44,840
2020				
Balance at beginning of the financial year	1,615,125	469,230	1,101,055	44,840
Surplus for the year	8,396	8,396	-	-
Net asset revaluation increment	32,000	-	32,000	-
Transfers to other reserves	-	(48,240)	-	48,240
Transfers from other reserves	-	27,570	-	(27,570)
Balance at end of the financial year	1,655,521	456,956	1,133,055	65,510
2021				
Balance at beginning of the financial year	1,655,521	456,956	1,133,055	65,510
Surplus for the year	6,183	6,183	-	-
Net asset revaluation increment	36,000	-	36,000	-
Transfers to other reserves	-	(30,406)	-	30,406
Transfers from other reserves	-	28,529	-	(28,529)
Balance at end of the financial year	1,697,704	461,262	1,169,055	67,387
2022				
Balance at beginning of the financial year	1,697,704	461,262	1,169,055	67,387
Surplus for the year	8,169	8,169	-	-
Net asset revaluation increment	47,000	-	47,000	-
Transfers to other reserves	-	(16,114)	-	16,114
Transfers from other reserves	-	16,882	-	(16,882)
Balance at end of the financial year	1,752,873	470,199	1,216,055	66,619

Statement of Cash Flows

For the four years ending 30 June 2022

	Forecast Actual 2017/18 \$'000 Inflows (Outflows)	Budget 2018/19 \$'000 Inflows (Outflows)	Strategic Resource Plan Projections		
			2019/20 \$'000 Inflows (Outflows)	2020/21 \$'000 Inflows (Outflows)	2021/22 \$'000 Inflows (Outflows)
Cash flows from operating activities					
Receipts:					
Rates and charges	97,764	100,118	102,795	105,419	107,996
Grants - operating	10,642	11,115	10,921	11,015	11,111
Grants - capital	3,572	2,006	2,546	1,371	1,371
Statutory fees and fines	9,375	9,844	10,128	10,447	10,596
User fees and charges	21,797	18,855	18,754	19,123	19,537
Contributions - monetary	4,489	3,734	3,224	3,234	3,446
Interest received	3,929	2,635	2,691	3,274	3,386
Rental income	1,992	2,512	2,748	2,767	2,849
Other receipts	289	508	509	516	530
Payments:					
Employee costs	(61,955)	(66,322)	(68,046)	(69,450)	(70,881)
Materials and services	(41,312)	(40,482)	(39,448)	(41,145)	(41,157)
Utility charges	(4,734)	(4,545)	(4,675)	(4,938)	(5,109)
Other payments	(11,568)	(11,588)	(9,349)	(9,500)	(9,651)
Net cash provided by operating activities	34,280	28,390	32,798	32,133	34,024
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(31,205)	(46,686)	(43,792)	(43,191)	(23,982)
Payments for intangibles assets	(500)	(500)	(500)	(605)	(500)
Proceeds from sale of property, plant and equipment	1,714	5,421	36,081	17,444	1,151
Net (purchases)/redemption of financial assets	16,605	14,624	15,894	1,416	1,173
Net cash used in investing activities	(13,386)	(27,141)	(24,105)	(27,768)	(22,158)
Cash flows from financing activities					
Borrowing costs - interest	(3,003)	(2,636)	(2,486)	(2,339)	(1,905)
Repayment of borrowings	(15,211)	(2,360)	(2,233)	(1,672)	(10,257)
Net cash used in financing activities	(18,214)	(4,996)	(4,719)	(4,011)	(12,162)
Net increase/(decrease) in cash and cash equivalents	2,680	(3,747)	3,974	354	(296)
Cash and cash equivalents at the beginning of the financial year	19,073	21,753	18,006	21,980	22,334
Cash and cash equivalents at the end of the financial year	21,753	18,006	21,980	22,334	22,038

Statement of Capital Works

For the four years ending 30 June 2022

	Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000	Strategic Resource Plan Projections		
			2019/20 \$'000	2020/21 \$'000	2021/22 \$'000
Infrastructure					
Roads, streets and bridges	7,062	7,155	6,062	5,852	6,021
Drainage	1,175	1,090	1,290	1,790	1,790
Parks and gardens	5,028	6,562	7,538	5,968	5,575
Playgrounds	455	565	445	430	770
Total infrastructure	13,720	15,372	15,335	14,040	14,156
Property					
Freehold land	3,145	1,000	-	-	-
Freehold buildings	7,482	21,191	21,354	23,412	3,905
Total property	10,627	22,191	21,354	23,412	3,905
Plant and equipment					
Motor vehicles	4,897	7,241	4,588	3,554	4,161
Plant and equipment	1,485	1,492	2,165	2,020	1,410
Furniture and fittings	325	235	235	235	235
Total plant and equipment	6,707	8,968	6,988	5,809	5,806
Other assets					
Art Collection	150	155	115	35	115
Total other assets	150	155	115	35	115
Intangible assets					
Software	500	500	500	500	500
Total intangible assets	500	500	500	500	500
Total capital works expenditure	31,704	47,186	44,292	43,796	24,482
Represented by:					
Asset renewal expenditure	20,218	28,344	26,942	21,763	18,514
Asset upgrade expenditure	4,150	17,074	15,300	8,773	4,343
Asset expansion expenditure	2,139	870	1,385	1,035	695
Asset new expenditure	5,197	898	665	12,225	930
Total capital works expenditure	31,704	47,186	44,292	43,796	24,482
Funding sources represented by:					
Revenue	14,268	13,189	14,354	14,031	15,246
Government grants	1,547	1,082	1,622	447	447
Community contributions and sale proceeds	2,375	2,766	1,201	13,094	1,301
Reserves	13,514	30,149	27,115	16,224	7,488
Total capital works expenditure	31,704	47,186	44,292	43,796	24,482

Statement of Human Resources

For the four years ending 30 June 2022

	Forecast Actual(*) 2017/18 \$'000	Budget 2018/19 \$'000	Strategic Resource Plan Projections		
			2019/20 \$'000	2020/21 \$'000	2021/22 \$'000
Staff expenditure					
Employee costs - operating	62,220	66,976	68,692	70,271	71,556
Employee costs - capital	450	875	860	845	830
Total staff expenditure	62,670	67,851	69,552	71,116	72,386
	EFT	EFT	EFT	EFT	EFT
Staff numbers					
Employees - expensed	606.38	653.09	650.14	648.71	642.71
Employees - capitalised (estimated)	3.50	7.00	7.00	6.50	6.50
Total staff numbers	609.88	660.09	657.14	655.21	649.21

(*) Forecast Actual 2017/18 FTE excludes staff absenteeism due to work related injuries, maternity leave, and leave without pay.

Note: EFT means number of 'Equivalent Full Time' staff.

Other Information

For the four years ending 30 June 2022

Summary of Planned Capital Works Expenditure

	Asset Expenditure Types					Funding Sources				
	Total \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	New \$'000	Total \$'000	Council Revenue \$'000	Government Grants \$'000	Community Contributions /Sale Proceed \$'000	Council Reserves \$'000
Year 1 (2018/19)										
Infrastructure										
Roads, Streets, Bridges	7,155	5,621	969	360	205	7,155	5,543	522	30	1,060
Drainage	1,090	570	520	-	-	1,090	740	-	-	350
Parks and Gardens	6,562	4,086	2,013	120	343	6,562	1,460	110	235	4,757
Playgrounds	565	400	50	115	-	565	-	-	-	565
Total Infrastructure	15,372	10,677	3,552	595	548	15,372	7,743	632	265	6,732
Property										
Freehold Land	1,000	-	1,000	-	-	1,000	-	-	1,000	-
Freehold Buildings	21,191	8,739	11,982	120	350	21,191	3,664	450	80	16,997
Total Property	22,191	8,739	12,982	120	350	22,191	3,664	450	1,080	16,997
Plant and Equipment										
Motor Vehicles	7,241	7,241	-	-	-	7,241	-	-	1,421	5,820
Plant and Equipment	1,492	1,202	290	-	-	1,492	892	-	-	600
Furniture and Fittings	235	235	-	-	-	235	235	-	-	-
Total Plant and Equipment	8,968	8,678	290	-	-	8,968	1,127	-	1,421	6,420
Other Assets										
Art Collection	155	-	-	155	-	155	155	-	-	-
Total Other Assets	155	-	-	155	-	155	155	-	-	-
Intangible Assets										
Intangible Assets	500	250	250	-	-	500	500	-	-	-
Total Intangible Assets	500	250	250	-	-	500	500	-	-	-
Total 2018/2019 Capital Works Expenditure	47,186	28,344	17,074	870	898	47,186	13,189	1,082	2,766	30,149

Other Information

For the four years ending 30 June 2022

Summary of Planned Capital Works Expenditure

	Asset Expenditure Types					Funding Sources				
	Total \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	New \$'000	Total \$'000	Council Revenue \$'000	Government Grants \$'000	Community Contributions /Sale Proceed \$'000	Council Reserves \$'000
Year 2 (2019/20)										
Infrastructure										
Roads, Streets, Bridges	6,062	5,277	550	235	-	6,062	5,264	447	-	351
Drainage	1,290	640	650	-	-	1,290	765	-	-	525
Parks and Gardens	7,538	4,178	2,310	1,035	15	7,538	885	500	120	6,033
Playgrounds	445	445	-	-	-	445	-	-	-	455
Total Infrastructure	15,335	10,540	3,510	1,270	15	15,335	6,914	947	120	7,354
Property										
Freehold Buildings	21,354	9,504	11,200	-	650	21,354	5,690	675	-	14,989
Total Property	21,354	9,504	11,200	-	650	21,354	5,690	675	-	14,989
Plant and Equipment										
Motor Vehicles	4,588	4,588	-	-	-	4,588	-	-	1,081	3,507
Plant and Equipment	2,165	1,825	340	-	-	2,165	900	-	-	1,265
Furniture and Fittings	235	235	-	-	-	235	235	-	-	-
Total Plant and Equipment	6,988	6,648	340	-	-	6,988	1,135	-	1,081	4,772
Other Assets										
Art Collection	115	-	-	115	-	115	115	-	-	-
Total Other Assets	115	-	-	115	-	115	115	-	-	-
Intangible Assets										
Intangible Assets	500	250	250	-	-	500	500	-	-	-
Total Intangible Assets	500	250	250	-	-	500	500	-	-	-
Total 2019/2020 Capital Works Expenditure	44,292	26,942	15,300	1,385	665	44,292	14,354	1,622	1,201	27,115

Other Information

For the four years ending 30 June 2022

Summary of Planned Capital Works Expenditure

	Asset Expenditure Types					Funding Sources				
	Total \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	New \$'000	Total \$'000	Council Revenue \$'000	Government Grants \$'000	Community Contributions /Sale Proceed \$'000	Council Reserves \$'000
Year 3 (2020/21)										
Infrastructure										
Roads, Streets, Bridges	5,852	5,422	330	100	-	5,852	5,205	447	-	200
Drainage	1,790	710	1,080	-	-	1,790	1,171	-	-	619
Parks and Gardens	5,968	3,563	1,495	785	125	5,968	653	-	50	5,265
Playgrounds	430	430	-	-	-	430	-	-	-	430
Total Infrastructure	14,040	10,125	2,905	885	125	14,040	7,029	447	50	6,514
Property										
Freehold Buildings	23,412	5,869	5,328	115	12,100	23,412	5,312	-	12,000	6,100
Total Property	23,412	5,869	5,328	115	12,100	23,412	5,312	-	12,000	6,100
Plant and Equipment										
Motor Vehicles	3,554	3,554	-	-	-	3,554	-	-	1,044	2,510
Plant and Equipment	2,020	1,730	290	-	-	2,020	920	-	-	1,100
Furniture and Fittings	235	235	-	-	-	235	235	-	-	-
Total Plant and Equipment	5,809	5,519	290	-	-	5,809	1,155	-	1,044	3,610
Other Assets										
Art Collection	35	-	-	35	-	35	35	-	-	-
Total Other Assets	35	-	-	35	-	35	35	-	-	-
Intangible Assets										
Intangible Assets	500	250	250	-	-	500	500	-	-	-
Total Intangible Assets	500	250	250	-	-	500	500	-	-	-
Total 2020/2021 Capital Works Expenditure	43,796	21,763	8,773	1,035	12,225	43,796	14,031	447	13,094	16,224

Other Information

For the four years ending 30 June 2022

Summary of Planned Capital Works Expenditure

	Asset Expenditure Types					Funding Sources				
	Total \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	New \$'000	Total \$'000	Council Revenue \$'000	Government Grants \$'000	Community Contributions /Sale Proceed \$'000	Council Reserves \$'000
Year 4 (2021/22)										
Infrastructure										
Roads, Streets, Bridges	6,021	5,631	160	230	-	6,021	5,374	447	-	200
Drainage	1,790	780	1,010	-	-	1,790	1,790	-	-	-
Parks and Gardens	5,575	3,410	1,045	350	770	5,575	2,137	-	130	3,308
Playgrounds	770	370	340	-	60	770	-	-	-	770
Total Infrastructure	14,156	10,191	2,555	580	830	14,156	9,301	447	130	4,278
Property										
Freehold Buildings	3,905	2,557	1,248	-	100	3,905	3,805	-	-	100
Total Property	3,905	2,557	1,248	-	100	3,905	3,805	-	-	100
Plant and Equipment										
Motor Vehicles	4,161	4,161	-	-	-	4,161	-	-	1,151	3,010
Plant and Equipment	1,410	1,120	290	-	-	1,410	1,290	-	20	100
Furniture and Fittings	235	235	-	-	-	235	235	-	-	-
Total Plant and Equipment	5,806	5,516	290	-	-	5,806	1,525	-	1,171	3,110
Other Assets										
Art Collection	115	-	-	115	-	115	115	-	-	-
Total Other Assets	115	-	-	115	-	115	115	-	-	-
Intangible Assets										
Intangible Assets	500	250	250	-	-	500	500	-	-	-
Total Intangible Assets	500	250	250	-	-	500	500	-	-	-
Total 2021/2022 Capital Works Expenditure	24,482	18,514	4,343	695	930	24,482	15,246	447	1,301	7,488

Other Information (continued)
For the four years ending 30 June 2022
Summary of Planned Human Resources

Expenditure	Budget	Strategic Resource Plan Projections		
	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000
Core Corporate				
- Permanent Full Time	1,528	1,567	1,608	1,650
- Permanent Part Time	168	172	177	181
Total Core Corporate	1,696	1,739	1,785	1,831
Community Programs				
- Permanent Full Time	10,778	11,161	11,343	11,057
- Permanent Part Time	13,224	13,549	13,901	14,262
Total Community Programs	24,002	24,710	25,244	25,319
Corporate Services				
- Permanent Full Time	7,681	7,880	8,085	8,295
- Permanent Part Time	2,345	2,368	2,429	2,492
Total Corporate Services	10,026	10,248	10,514	10,787
City Development				
- Permanent Full Time	8,552	8,775	9,003	9,237
- Permanent Part Time	2,121	2,177	2,234	2,293
Total City Development	10,673	10,952	11,237	11,530
Assets and City Services				
- Permanent Full Time	18,579	19,062	19,557	20,066
- Permanent Part Time	559	575	454	468
Total Assets and City Services	19,138	19,637	20,011	20,534
Total Casuals and Other	2,316	2,266	2,325	2,385
Total Staff Expenditure	67,851	69,552	71,116	72,386

Note: The above figures include all staff costs, whether they are expensed or capitalised.

Other Information (continued)

For the four years ending 30 June 2022

Summary of Planned Human Resources

Staff Numbers	Budget 2018/19 EFT	Strategic Resource Plan Projections		
		2019/20 EFT	2020/21 EFT	2021/22 EFT
Core Corporate				
- Permanent Full Time	5.00	5.00	5.00	5.00
- Permanent Part Time	1.63	1.63	1.63	1.63
Total Core Corporate	6.63	6.63	6.63	6.63
Community Programs				
- Permanent Full Time	103.00	102.00	101.00	95.00
- Permanent Part Time	147.27	147.06	147.06	147.06
Total Community Programs	250.27	249.06	248.06	242.06
Corporate Services				
- Permanent Full Time	68.00	68.00	68.00	68.00
- Permanent Part Time	20.02	19.70	19.70	19.70
Total Corporate Services	88.02	87.70	87.70	87.70
City Development				
- Permanent Full Time	73.00	72.00	72.00	72.00
- Permanent Part Time	21.46	21.45	20.82	21.19
Total City Development	94.46	93.45	92.82	93.19
Assets and City Services				
- Permanent Full Time	191.00	191.00	191.00	191.00
- Permanent Part Time	5.76	5.76	4.83	4.83
Total Assets and City Services	196.76	196.76	195.83	195.83
Total Casuals and Other	20.20	19.41	19.41	19.41
Total Staff Numbers	660.09	657.14	655.21	649.21

Note:

- EFT means number of 'Equivalent Full Time' staff
- The above figures represent all Council staff, whether the hours are expensed or capitalised.