

# LOCAL GOVERNMENT BETTER PRACTICE GUIDE PERFORMANCE REPORTING INDICATOR GUIDE

APPLIES TO THE  
**2026-2027**  
REPORTING PERIOD

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<b>Version</b>	<b>Changes</b>	<b>Publication date</b>
<b>V1.0</b>	Original document	17/12/2025
<b>V1.1</b>	Updated key terms for Responsiveness measures and updated index.	27/02/2026

# About this reporting guide

## Structure of the reporting guide

This reporting guide has been developed to support users in their understanding and use of the indicators and measures which make up the LGPRF. It contains:

- a description of the seven outcome domains, their purpose, the list of indicators and the measures associated with these indicators
- the details, formulas and definitions of key terms for each indicator and measure within each LGPRF outcome domain
- the descriptions, formulas and definitions of key terms for each item in the governance and management checklist in the LGPRF

This information is provided for council's use, to ensure the consistency, quality and accuracy of data provided as part of reporting against the LGPRF.

This guide should be read in conjunction with other Local Government Better Practice Guidance available at: <https://www.localgovernment.vic.gov.au/strengthening-councils/performance-reporting>

**Please note this reporting guide applies specifically to the 2026-27 financial year commencing on 1 July 2026.**

# About Governance (GOV)

## Outcome

- Council ensures good governance, transparency and accountability.

## Designed to

- Measure council's performance across community engagement and public transparency.
- Demonstrate the effectiveness of council's decision-making in strategic planning, financial management and service performance.

## List of governance indicators

- Community engagement (Council decisions are made and implemented with community input)
- Transparency (Councillors actively participate in the decision-making process, ensuring that all decisions are made in an open and transparent manner)
- Strategic planning (Resourcing is planned and resources are used efficiently in the delivery of services)
- Financial decisions (Council decisions are made to enhance the council's financial position and long-term sustainability)
- Service planning (Council decisions are made to enhance the council's performance)

## List of governance measures

- Satisfaction with the opportunities offered by council to engage or be consulted with on council decisions (GOV-G2)
- Council resolutions made at meetings closed to the public (GOV-G1)
- Councillor attendance at council meetings (GOV-G3)
- Councillor attendance at councillor briefings (GOV-G6)
- Council meeting duration (GOV-G7)
- Staff Turnover (GOV-G10)
- Executive Management Turnover (GOV-G11)
- Cost of elected representation (GOV-G4)
- Capital works planning (GOV-G8)
- Total unpaid rates and charges (GOV-G9)
- Satisfaction with Council decisions (GOV-G5)

Details of all governance measures are included in the following section.

# Governance:

## Community engagement

### GOV

Council decisions are made and implemented with community input

GOV-G2 Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions (Audited) (Target required)

#### Definition

Community satisfaction rating out of 100 with the consultation and engagement efforts of council.

#### Calculation

##### Numerator

Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement

##### Denominator

Not applicable

#### Key terms

None

#### Classification

Input indicator – Impact

#### Data source

##### Numerator

Community Satisfaction Survey – Local Government Victoria, or similar

##### Denominator

Not applicable

#### Audit

##### Evidence

Copy of Community Satisfaction Survey results from a compliant provider.

##### Other advice

The survey sampling and methodology used must be compliant with the methodology adopted by Local Government Victoria (outlined in [Practice Note 22 - Conduct of Community Satisfaction Survey](#) and any subsequent practice note) to ensure consistency between councils.

Evidence collated to support the data should include:

- the details of the compliant independent provider who undertook the fieldwork and provided the analysis
- the instructions provided for the conduct of the survey
- the sampling methodology and results, demonstrating that the sample of residents surveyed was statistically valid and representative of council's residents
- the survey methodology and results

- overall compliance with the Practice Note 22

### **Data use / Community outcome**

Assessment of community satisfaction with council. Demonstrates the community's perception of whether council decisions made and implemented had community input. High or increasing satisfaction rating suggests an improvement in the effectiveness of council's consultation and engagement strategies and decision-making practices.

### **Related to**

GOV-G5 Satisfaction with council decisions

### **Further information**

*Local Government Act 2020*

Local Government (Planning and Reporting) Regulations 2020 Schedule 3 and 4

LGV Practice Note 22 – Conduct of Community Satisfaction Survey

### **Target required**

Council is required to formulate a target for this indicator to be included in the council budget for 2026-27.

Council should consider the following when setting a target:

- Council's previous performance
- factors that may influence the community's response to this survey question
- the current and future funding for community consultation and engagement; and,
- the impact of council investment in community consultation and engagement.

Council may wish to use the Target setting calculator to assist in determining the target. The Target setting calculator can be found on the Local Government Performance Reporting webpage.

If Council is anticipating a decrease or decline in performance against this measure, Council can set an appropriate target, however, they should note their assumptions in the commentary.

### **Notes or Case Studies**

#### [Calculating forecast actual](#)

Councils are encouraged to use their most recent result when determining a forecast actual for the current year.

# Governance:

## Transparency

### GOV

Councillors actively participate in the decision-making process, ensuring that all decisions are made in an open and transparent manner

GOV-G1 Council resolutions made at meetings closed to the public

#### Definition

The percentage of Council resolutions made at a meeting of Council, or at a meeting of a delegated committee consisting only of Councillors, closed to the public under section 66(1) of the Act).

#### Calculation

##### Numerator

Number of Council resolutions made at meetings of Council, or at meetings of a delegated committee consisting only of Councillors, closed to the public

##### Denominator

Number of Council resolutions made at meetings of Council or at meetings of a delegated committee consisting only of Councillors

The result is multiplied by 100.

#### Key terms

##### Meeting of Council

Is a meeting where all councillors are entitled to attend and vote and a decision is made by a resolution, as per section 61(1) of the Act.

##### Delegated committee

Is a committee established by council as per section 63 of the Act.

##### Council meeting agenda item

Is a matter considered by council at a meeting of council, or at a meeting of a delegated committee consisting only of councillors, requiring a resolution.

##### Council resolution

Is the final majority decision of council or of a delegated committee consisting only of councillors, in regard to an agenda item as per section 59(2) of the Act and excludes procedural motions.

##### Procedural motion

Is a motion passed by council or of a delegated committee consisting only of councillors, other than the final majority decision. Examples include: a motion to amend an existing motion; or a motion to close the meeting to the public; or a motion to admit a notice of motion or general business item.

### Closed to the public

Is an option for councils to conduct resolutions closed to the public when the matter is confidential, for security reasons or to enable the meeting to proceed in an orderly manner as per section 66 of the Act.

### **Classification**

Output indicator – Effort

### **Data source**

Any council meeting minutes or council agenda system which indicates the number of council resolutions made at meetings open and closed to the public.

### **Data use / Community outcome**

Assessment of council openness and transparency. Low or decreasing proportion of closed meetings suggests council is promoting openness in its decision making.

### **Suitability for target setting**

#### **High**

Data is stable and council has direct influence over the outcome.

### **Related to**

GOV-G5 Satisfaction with council decisions

GOV-G3 Councillor attendance at council meetings

GOV-G6 Councillor attendance at councillor briefings

GOV-G7 Council meeting duration

### **Further information**

*Local Government Act 2020*

Local Government (Planning and Reporting) Regulations 2020 Schedule 2

## **Notes or Case Studies**

### Administrators

Administrators appointed by the Minister for Local Government should be treated as councillors for the purposes of the governance measure.

## GOV-G3 Councillor attendance at Council meetings

### Definition

The percentage of attendance at Council meetings by Councillors.

### Calculation

#### Numerator

The sum of the number of councillors who attended each council meeting

#### Denominator

(Number of council meetings) × (Number of councillors elected at the last Council general election)

**\*Note:** these figures should be entered separately in the Performance Reporting Template

The result is multiplied by 100.

### Key terms

#### Council meeting

Is a meeting where all councillors are entitled to attend and vote and a decision is made by a resolution, as per section 61(1) of the Act.

#### Attendance at council meetings

A councillor should be counted as having attended a council meeting where a councillor has attended part of a meeting, is on an approved leave of absence or a vacancy has been created due to resignations, death, failure to take the oath of office or going out of office under section 35(1) of the Act. (Refer to Non attendance in Notes page 13)

#### Number of councillors elected at the last council general election

The total number of councillors who were elected at the last council general election.

Positions that become vacant due to resignations, death, failure to take the oath of office or going out of office under section 35(1) of the Act are to be counted in the total number of councillors elected at the last council general election. For example, if 9 councillors were elected at the last council general election and a vacancy is created due to resignation, this figure should remain as 9.

### Classification

Input indicator – Effort

### Data source

Any council meeting minutes or council agenda system which indicates the number of councillors in attendance at meetings, the number of meetings, and the number of councillors elected at the last council general election.

### Data use / Community outcome

Assessment of the degree to which council undertakes quality services and practices. Higher proportion of council attendance at meetings suggests greater council commitment towards effective governance practices.

### Suitability for target setting

#### High

Data is stable, and council has direct influence over the outcome.

### Related to

GOV-G1 Council decisions made at meetings closed to the public

GOV-G6 Councillor attendance at councillor briefings  
GOV-G4 Cost of elected representation

### Further information

*Local Government Act 2020*

Local Government (Planning and Reporting) Regulations 2020 Schedule 2

### Notes or Case Studies

#### Non-attendance

To qualify for non-attendance, a councillor must be absent without approved leave or notice.

#### Councillors on approved leave of absence

Council or its delegate may grant reasonable requests for leave for a councillor under section 35(4) or for parental leave under section 35(6). Councillors on approved leave are counted as attending the meeting.

#### Councillors on suspension

Councillors who have been suspended from office or suspended from meetings are counted as attending the meeting as per section 35(5)(B).

#### Part attendance

Councillors who have arrived late, left early or been removed during the meetings are counted as attending the meeting.

#### Administrators

Administrators appointed by the Minister for Local Government should be treated as councillors for the purposes of the governance measures.

Where Administrators have been appointed to council, the Governance Calculator for Councillors and Administrators Transition should be

used to calculate the number of councillors / administrators elected at the last general election. The Governance calculator can be found on the Local Government Performance Reporting webpage.

#### Calculation of councillor attendance at meetings

The following example is provided to assist officers calculate the measure 'councillor attendance at meetings'.

A council had the following attendance at its monthly council meetings by its nine elected councillors: July (nine); August (nine); September (eight); October (nine); November (seven); December (six); January (seven); February (nine); March (nine); April (eight plus 1 vacancy due to resignation); May (nine); and June (nine).

**Numerator:** The sum of the number of councillors who attended each council meeting (100 being 99 plus one vacancy)

**Denominator:** (Number of council meetings) x (the number of councillors elected at the last council general election) (108) Result: 92.6%

## GOV–G6 Councillor attendance at councillor briefings

### Definition

The percentage of attendance at Councillor briefings by Councillors.

### Calculation

#### Numerator

The sum of the number of Councillors who attended each Councillor briefing

#### Denominator

(Number of Councillor briefings) ×  
(Number of Councillors elected at the last Council general election)

**\*Note:** these figures should be entered separately in the Performance Reporting Template

The result is multiplied by 100.

### Key terms

#### Councillor briefings

Is an informal session where Councillors receive detailed information and updates on issues that may require formal decisions in the future.

#### Attendance at Councillor briefings

A Councillor should be counted as having attended a Councillor briefing session, where a Councillor has attended part of a briefing session, is on an approved leave of absence or a vacancy has been created due to resignations, death, failure to take the oath of office or going out of office under section 35(1) of the Act.

#### Number of Councillors elected at the last Council general election

The total number of Councillors who were elected at the last Council general election.

Positions that become vacant due to resignations, death, failure to take the oath of office or going out of office under section 35(1) of the Act are to be counted in the total number of Councillors elected at the last Council general election. For example, if 9 Councillors were elected at the last Council general election and a vacancy is created due to resignation, this figure should remain as 9.

### Classification

Input indicator – Effort

### Data source

Any Councillor briefing session minutes or Council agenda system which indicates the number of Councillors in attendance at briefings, the number or briefing sessions, and the number of councillors elected at the last council general election.

### Data use / Community outcome

Assessment of the degree to which council undertakes quality services and practices. Higher proportion of councillor attendance at briefing sessions suggests greater council commitment towards effective governance practices.

### Suitability for target setting

#### Low

Data is volatile with mixed influence over the outcome by council.

**Related to**

GOV-G3 Councillor attendance at Council meetings

GOV-G7 Council meeting duration

**Further information**

*Local Government Act 2020*

Local Government (Planning and Reporting) Regulations 2020 Schedule 2

**Notes or Case Studies**Administrators

Administrators appointed by the Minister for Local Government should be treated as councillors for the purposes of the governance measures.

Calculation of councillor attendance at briefings

The following example is provided to assist officers calculate the measure 'councillor attendance at council briefing sessions'.

A council had the following attendance at its monthly council briefing sessions by its nine elected councillors: July (nine); August (nine); September (eight); October (nine); November (seven); December (six); January (seven); February (nine); March (nine); April (eight plus 1 vacancy due to resignation); May (nine); and June (nine).

Numerator: The sum of the number of councillors who attended each council briefing session (100 being 99 plus one vacancy)

Denominator: (Number of council briefings) x (the number of councillors elected at the last council general election) (108) Result: 92.6%

Part attendance

Councillors who have arrived late, left

early or been removed during the briefing sessions are counted as attending the briefing.

## GOV-G7 Council meeting duration

### Definition

The average length of Council meetings for the financial year.

### Calculation

#### Numerator

The sum of meeting hours for all council meetings

#### Denominator

Number of council meetings

### Key terms

#### Council meeting

Is a meeting where all councillors are entitled to attend and vote and a decision is made by a resolution, as per section 61(1) of the Act.

#### Meeting hours

The sum of decimal hours attributed to each council meeting.

### Classification

Input indicator – Effort

### Data source

Any council meeting minutes or council agenda system which records the start and end time of a council meeting.

### Data use / Community outcome

Assessment of council's ability to effectively manage the length of council meetings. Efficient council meetings emphasize councils' commitment towards effective governance practices.

### Suitability for target setting

#### Low

Data is volatile with mixed influence over the outcome by council.

#### Related to

GOV-G1 Council decisions made at meetings closed to the public

GOV-G3 Councillor attendance at Council meetings

GOV-G6 Councillor attendance at Councillor briefings

#### Further information

*Local Government Act 2020*

Local Government (Planning and Reporting) Regulations 2020 Schedule 2

#### Notes or Case Studies

#### Administrators

Administrators appointed by the Minister for Local Government should be treated as councillors for the purposes of the governance measures.

#### Calculation of meeting hours

The calculation of council meeting is to be calculated in decimal hours, rounded to the nearest 15-minute block, i.e.,

- 15 minutes equates to 0.25 decimal hours,
- 30 minutes equals 0.5 decimal hours,
- 45 minutes equates to 0.75 decimal hours, and
- 60 minutes equates to 1.0 decimal hour.

# Governance:

## Strategic planning

### GOV

Resourcing is planned and resources are used efficiently in the delivery of services

#### GOV-G10 Permanent Staff turnover

##### Definition

The number of permanent staff resignations and terminations as a percentage of the average number of permanent staff.

##### Calculation

###### Numerator

Number of permanent staff resignations and terminations for the financial year.

###### Denominator

Average number of permanent staff for the financial year.

The result is multiplied by 100.

##### Key terms

###### Resignations and terminations

All permanent employees (including senior officers on contract) that leave the council and includes resignations, terminations, retirements and redundancies. This should exclude short term contingent workers.

##### Classification

Input indicator – Workforce

##### Data source

###### Numerator

Payroll system – number of permanent staff resignations and terminations.

###### Denominator

Payroll or finance system – average number of permanent staff based on the annual budget and underlying the financial statements.

##### Data use / Community outcome

Assessment of the degree to which councils use resources efficiently to deliver services. Lower proportion of workforce turnover may be representative of greater organisational efficiency or engagement.

##### Suitability for target setting

###### Good

Data fluctuates between years, but council has some influence over the outcome.

##### Related to

GOV-G11 Executive management turnover

##### Further information

Local Government (Planning and Reporting) Regulations 2020 Schedule 2

## Notes or Case Studies

### Using FTE or Headcount

Councils may decide between using FTE or Headcount in their calculation however must apply the preferred method to both numerator or denominator (e.g., FTE over FTE or Headcount over Headcount).

FTE (Full Time Equivalent) represents the average paid effort of the employed workforce, over the fiscal period. It is different from Headcount in that it assigns a value (between zero and 1.0) to an individual based upon their paid hours for the week and a normal full-time week. FTE is based on the planned hours of an employee by their award, for paid Permanent and Temporary employees, and actual hours worked for Casual employees. For this measure, only Permanent staff should count towards the FTE.

## GOV-G11 Executive management staff turnover

### Definition

The number of executive management staff resignations, terminations and contract completions as a percentage of average number of executive management staff.

### Calculation

#### Numerator

Number of executive management staff resignations, terminations and contract completions for the financial year.

#### Denominator

Average number of executive management staff for the financial year.

The result is multiplied by 100.

### Key terms

#### Executive management staff

Means council officers who have delegated authority and are responsible for planning, directing or controlling the activities of the organisation. This must include, at a minimum:

- the Chief Executive Officer
- all officers who report directly to the Chief Executive Officer and who hold line-management responsibilities
- the Principal Accounting Officer, as required under section 105(1) of the Act; and
- the Governance Manager or any role deemed equivalent in function or scope.

#### Resignations and terminations

Is all executive management staff that leave the council and includes resignations, terminations, contract completion, retirements.

#### Contract completion

Where an executive contract has been completed, and there is no continuation of employment with a renewed contract, the executive staff member should be classed as leaving the organisation.

### Classification

Input indicator – Workforce

### Data source

#### Numerator

Payroll system – number of executive management turnover.

#### Denominator

Payroll system – average number of executive management staff based on the annual budget and underlying the financial statements.

### Data use / Community outcome

Assessment of the long-term stability of council executive and decision makers. A healthy executive turnover rate over a long term, may demonstrate that departures are expected, planned and well managed.

### Suitability for target setting

#### Low

Data is volatile with mixed influence over the outcome by council.

### Related to

GOV-G10 Staff turnover

### Further information

Local Government (Planning and Reporting) Regulations 2020 Schedule 2

## Notes or Case Studies

### Using FTE or Headcount

Councils may decide between using FTE or Headcount in their calculation however must apply the preferred method to both numerator or denominator (e.g., FTE over FTE or Headcount over Headcount).

FTE (Full Time Equivalent) represents the average paid effort of the employed workforce, over the fiscal period. It is different from Headcount in that it assigns a value (between zero and 1.0) to an individual based upon their paid hours for the week and a normal full-time week. FTE is based on the planned hours of an employee by their award, for paid Permanent and Temporary employees.

# Governance:

## Financial decisions

### GOV

Council decisions are made to enhance the Council's financial position and long-term sustainability

#### GOV-G4 Cost of elected representation

##### Definition

The direct cost of delivering Council's governance service per Councillor.

##### Calculation

###### Numerator

Direct cost of the governance service

###### Denominator

Number of councillors elected at the last council general election

##### Key terms

###### Direct cost

Is operating expenses directly related to the activities of the elected councillors. This includes expenses such as Councillor allowances, training and professional development, conferences and seminars, travel and vehicle/plant hire costs, phones, computer costs (where they are specific to the service), meals, childcare, individual memberships and other incidental expenses. It also includes costs associated with Council's role in the Chief Executive Officer employment relationship including recruitment, dismissal (excluding separation payments) and performance

management where they are undertaken and approved by the Council. It does not include staff support costs, council election costs, civic events and functions or capital purchases such as vehicles or equipment. Indirect costs such as depreciation, management/corporate overheads are specifically excluded.

###### Corporate overheads

Are costs associated with supporting the delivery of the service. Examples include:

- payroll
- human resources
- finance (including financial and management accounting, purchasing, accounts payable and accounts receivable)
- information technology

###### Management overheads

Is employee costs associated with overseeing or managing the service. Examples might include a proportion of:

- chief executive officer
- general manager/director
- supervisor
- team leader
- administration staff

### Number of councillors elected at the last council general election

Positions that become vacant due to resignations, death, failure to take the oath of office or going out of office under section 35(1) of the Act are to be counted in the total number of councillors elected at the last council general election. For example, if 9 councillors were elected at the last council general election and a vacancy is created due to resignation, this figure should remain as 9.

### **Classification**

Input indicator – Financial

### **Data source**

#### Numerator

Any finance system which records revenue and cost information relating to council governance.

#### Denominator

Any council meeting minutes or council agenda system which indicates the number of councillors elected at the last council general election.

### **Data use / Community outcome**

Assessment of whether the Councillors perform their governance role in a cost-effective manner. Lower governance costs suggest greater commitment towards efficient governance services.

### **Suitability for target setting**

#### **Good**

Data is stable, and council has some influence over the outcome.

### **Related to**

GOV-G2 Satisfaction with community consultation and engagement

GOV-G5 Satisfaction with council decisions

### **Further information**

*Local Government Act 2020*

Local Government (Planning and Reporting) Regulations 2020 Schedule 2

### **Notes or Case Studies**

#### Administrators

Administrators appointed by the Minister for Local Government should be treated as councillors for the purposes of this measure.

#### Monitors

Monitors appointed by the Minister for Local Government are specifically not included.

#### Cost of councillor conduct panels

Where the cost or expense is directly attributable to the activities of the councillor or the ongoing performance of the councillor, the costs should be included in the calculation. In this instance, where the councillors are directly involved with the process, the costs should be included.

## GOV-G8 Capital works planning

### Definition

The actual capital works expenditure as a percentage of budgeted capital works expenditure for the financial year.

### Calculation

#### Numerator

Sum of actual capital works expenditure for the financial year.

#### Denominator

Sum of budgeted capital works expenditure for the financial year.

The result is multiplied by 100.

### Key terms

#### Capital Works Plan

Is councils detailed plan for the delivery of assets like infrastructure, property, plant & equipment-related projects.

#### Actual capital works expenditure

Is councils delivered investment in long term assets like infrastructure, property, plant & equipment-related projects.

#### Budgeted capital works expenditure

Is councils planned investment in long-term assets like infrastructure, property, plant & equipment-related projects.

### Classification

Input indicator – Financial

### Data source

#### Numerator

Financial statements (Annual Report)

#### Denominator

Financial statements (Budget)

### Data use / Community outcome

Assessment of the extent to which council delivered its planned Capital Works program. A higher proportion of actual capital expenditure, relative to budgeted capital expenditure suggests councils' commitment to improving infrastructure and assets.

### Suitability for target setting

#### High

Data is stable, and council has direct influence over the outcome.

#### Related to

FIF-C2 Infrastructure per head of population

#### Further information

Local Government (Planning and Reporting) Regulations 2020 Schedule 2

#### Notes or Case Studies

None.

## GOV-G9 Total unpaid rates and charges (Audited)

### Definition

The total unpaid rates and charges (and unpaid interest on rates and charges) for all financial years as a percentage of all rates and charges for the financial year.

### Calculation

#### Numerator

The sum of unpaid rates and charges and unpaid interest on rates and charges for all financial years

#### Denominator

The sum of all rates and charges for the financial year

This result is multiplied by 100.

### Key terms

#### Sum of unpaid rates and charges (and unpaid interest on unpaid rates and charges)

The total unpaid revenue from general rates, municipal charges, service rates and charges, special rates and charges, interest, legal fees, environmental upgrade agreements, and rates in lieu (including supplementary rates and charges) on all properties as at 30 June for the previous financial year.

This sum includes unpaid amounts from all previous financial years that remain unpaid as at 30 June for the previous financial year. This sum does not include any amounts subject to a payment plan under s.171B of the *Local Government Act 1989*.

#### Sum of general rates and charges

The total revenue from general rates, municipal charges, service rates and charges, special rates and charges, interest, legal fees, environmental upgrade agreements, and rates in lieu (including supplementary rates and charges) on all properties as at 30 June for the previous financial year.

#### Rates in Lieu

Rates in lieu include any payments made to council for properties under the Cultural and Recreational Act 1963, the Electricity Industry Act 2000, or any other payments in lieu of rates.

### Classification

Input indicator – Financial

### Data source

#### Numerator

Annual budget and the underlying financial statements (Annual budget)

#### Denominator

Annual budget and the underlying Financial Statements (Annual budget)

### Audit

#### Evidence

Financial Statements

### Data use / Community outcome

Assessment of the long-term financial affordability of rates and charges on the community and their capacity to pay.

### Suitability for target setting

#### High

Data is stable, and council has direct influence over the outcome.

### Related to

FIM-S3 Rates and charges debt

## Further information

Local Government (Planning and Reporting) Regulations 2020 Schedule 3

## Notes or Case Studies

### Non-Rateable Properties

Non-rateable properties that attract other forms of rates and charges including municipal charges, service rates and charges, special rates and charges, interest, legal fees, environmental upgrade agreements, and rates in lieu (including supplementary rates and charges) are included in this calculation.

### Deferred Payments

Any property that is deferring payments on their rates and charges cannot have interest calculated during the period of the deferment and must not be included in the calculation.

# Governance:

## Service planning

### GOV

Council decisions are made to enhance the council's performance

#### GOV-G5 Satisfaction with Council decisions

##### Definition

The community satisfaction rating out of 100 with how council has performed in making decisions in the best interests of the community.

##### Calculation

###### Numerator

Community satisfaction rating out of 100 with the performance of council in making decisions in the best interests of the community

###### Denominator

Not applicable

##### Key terms

None

##### Classification

Output indicator – Impact

##### Data source

###### Numerator

Community Satisfaction Survey – Local Government Victoria, or similar.

###### Denominator

Not applicable

##### Data use / Community outcome

Assessment of community satisfaction with council. Higher satisfaction rating for council decision-making suggests councils are acting in the best interests of the community and that governance practices are effective.

##### Suitability for target setting

###### High

Data is stable, and council has direct influence over the outcome.

##### Related to

GOV-G2 Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions

##### Further information

*Local Government Act 2020*

Local Government (Planning and Reporting) Regulations 2020 Schedule 2  
LGV Practice Note 22 – Conduct of Community Satisfaction Survey

##### Notes or Case Studies

###### Survey consistency

The survey sampling and methodology used must be consistent with the methodology adopted by Local Government Victoria (outlined in [Practice Note 22 - Conduct of Community Satisfaction Survey](#)) to ensure consistency between councils.

# About Community (COM)

## Description

- Building an active, healthy, and engaged community.

## Designed to

- Measure the community's use or demand for a council service.
- Demonstrate council actions are having a positive impact on the community.

## List of community indicators

- Aquatic facilities (aquatic facilities are accessible and well utilised)
- Library services (library services and resources are accessible and well utilised)
- Maternal and child health services (Councils promote healthy outcomes for children and their families)
- Roads (Councils promote healthy travel options)

## List of community measures

- Number of visits to aquatic facilities per head of population (AF6)
- Library loans per head of population (LB6)
- Library membership (LB7)
- Library visits per head of population (LB8)
- Infant enrolments in the MCH service (MC2)
- Participation in the MCH service (MC4)
- Participation in the MCH service by Aboriginal children (MC5)
- Participation in 4-week Key Age and Stage visit (MC6)
- Active travel infrastructure (R6)

Details of all community measures are included in the following section.

# Community:

## Aquatic Facilities

### COM-AF Aquatic facilities are accessible and well utilised

#### COM-AF6

#### Utilisation of aquatic facilities

##### Definition

The number of visits to aquatic facilities per head of population.

##### Calculation

###### Numerator

Number of visits to aquatic facilities

###### Denominator

Population

##### Key terms

###### Aquatic facility

Is a council operated facility that includes at least one wet area for swimming and/or water play. The facility may be operated on a seasonal basis or available for use all year round. It excludes facilities where council does not have operational control.

###### Population

Means the resident population of the municipal district estimated by Council.

###### Visit

Is a visit to an aquatic facility in person. It also includes attendees at carnivals.

##### Classification

Output - Utilisation

##### Data source

###### Numerator

Any manual record (such as an entrance counter) or pool management system (such as point-of-sale information) which indicates the number of people admitted to a facility.

###### Denominator

Australian Bureau of Statistics – Population Estimates by Local Government Area Census based ERP figures are acceptable. It is recommended that councils reach agreement with their auditors in selecting which Census data to use.

##### Data use / Community outcome

Pools should be safe, accessible and well utilised. High or increasing utilisation of pool facilities suggests an improvement in the effectiveness of the aquatic facilities service.

##### Suitability for target setting

###### Good

Data is stable, and council has some influence over the outcome.

##### Related to

CST-AF7 Cost of aquatic facilities  
ENV-AF8 Health inspections of Council registered aquatic facilities

## Further information

Local Government (Planning and Reporting) Regulations 2020 Schedule 2.

## Notes or Case Studies

### Closures of aquatic facilities

Where an aquatic facility is closed for part of the year other than for seasonal purposes (e.g., redevelopment) the indicators and measures should be reported for the period the facility is open and an explanation provided in the Report of Operations and Performance Statement.

# Community:

## Library Services

### COM-LB Library services and resources are accessible and well utilised

#### COM-LB6 Library loans per head of population

##### Definition

The number of library collection item loans per head of population.

##### Calculation

###### Numerator

Number of library collection item loans

###### Denominator

Population

##### Key terms

###### Library collection item

Is print material (such as books, magazines, serials, maps, plans, manuscripts), audio visual and digital materials (such as audio books, CDs, CD-ROMs, DVDs, computer games, e-books), toys, games and equipment on hand (that can be reserved or borrowed) at the end of the reporting period.

###### Library collection item loan

Is a loan of a collection item owned by the council including loans (and renewals) to other libraries or collections.

###### Population

Means the resident population of the municipal district estimated by Council.

##### Classification

Output indicator – Utilisation

##### Data source

###### Numerator

Any library management system which records collection information, including number of items and loans.

###### Denominator

Australian Bureau of Statistics – Population Estimates by Local Government Area.

##### Data use / Community outcome

Assessment of the degree to which council's library items are utilised by the community. Utilisation demonstrates the value the community places on the council's investment into the library.

##### Suitability for target setting

###### Good

Data is stable and council has some influence over the outcome.

##### Related to

CST-LB2 – Recently purchased library collection

COM-LB7 – Library membership

## Further information

Local Government (Planning and Reporting) Regulations 2020 Schedule 2  
APLA-ALIA Library Standards S10 -  
Loans

## Notes or Case Studies

### Applicable loans

Loans include from all service points (e.g. branches, mobiles, depots), includes all lending transactions (including renewals) and includes outbound loans of collection items made to other libraries via interlibrary loan agreements, but not inbound loans to local library members through those agreements.

## COM-LB7 Library membership (Audited)

### Definition

The percentage of the population that are registered library members.

### Calculation

#### Numerator

The number of registered library members

#### Denominator

Population

The result is multiplied by 100.

### Key terms

#### Registered library member

A person or organisation currently registered with the library service to use its services and collections within or away from the library facility. This includes online or cardless members who only access electronic services and collections.

#### Currently registered

A currently registered member has a recorded transaction during the past three years (i.e., membership has been updated or used to access library collections, programs or technology services at any time in the past 36 months).

#### Book or other resource

Is all print material (such as books, magazines, serials, maps, plans, manuscripts), audio visual and digital materials (such as audio books, CDs, CD-ROMs, DVDs, computer games, e-

books), toys, games and equipment on hand (that can be reserved or borrowed) at the end of the reporting period. This includes music streaming services and other such digital services where the use of the service can be quantified. This does exclude the booking of Library facilities e.g., meeting and conference rooms or outdoor areas.

#### Population

Means the resident population of the municipal district estimated by Council.

### Classification

Output indicator – Utilisation

### Data source

#### Numerator

Any library management system which records member borrowing information

#### Denominator

Australian Bureau of Statistics – Population Estimates by Local Government Area

### Data use / Community outcome

Assessment of the degree to which council services are utilised by the community. Higher proportion of members suggests greater community participation with the library service.

### Audit

#### Evidence

Library management systems that can report “library members” per financial year and exclude members who have not used their membership in the last 36 months.

Documented source of municipal population estimate, such as Australian Bureau of Statistics (e.g. Population Estimates by Local Government Area)

and the basis for any growth assumptions adopted by Council

#### Other advice

Document the activities that trigger an update to the last active use date field.

Regional library corporations – document the method of allocating members to participating Councils (residential address, nomination of Council at point of joining)

### **Suitability for target setting**

#### **Good**

Data is stable and council has some influence over the outcome.

#### **Related to**

COM-LB6 Library loans per population  
CST-LB2 Recently purchased library collection

COM-LB8 Library visits per population

#### **Further information**

Local Government (Planning and Reporting) Regulations 2020 Schedule 3

### **Notes or Case Studies**

#### Non-resident library members

The total members of a library service includes both resident and non-resident members.

## COM-LB8

### Library visits per head of population

#### Definition

The number of library visits per head of population.

#### Calculation

##### Numerator

Number of library visits

##### Denominator

Population

#### Key terms

##### Library visits

All visits in person to all library service points (i.e., library branches and mobile libraries).

##### Population

Means the resident population of the municipal district estimated by Council.

#### Classification

Output indicator – Utilisation

#### Data source

##### Numerator

Visits can be measured by counters, sensors or sampling to ensure reported statistics reflect actual visits to the library.

##### Counters

Calculation is based on either entries or exits counted by an automatic counter.

##### Sensors

Sensors recognise individual people and can continuously track them while they are in the library.

##### Sampling

Visits may be estimated by counting the number of persons (excluding library

staff) who enter or, if preferred, leave the facility during a typical period (e.g., two weeks). Where a sampling method is used, the number of visits during the sample period must be multiplied to calculate the estimated annual figure.

##### Denominator

Australian Bureau of Statistics – Population Estimates by Local Government Area

#### Data use / Community outcome

Assessment of the degree to which council services are utilised by the community. Higher proportion of visits suggests greater community utilisation of the library service.

#### Suitability for target setting

##### Good

Data is stable and council has some influence over the outcome.

#### Related to

COM-LB7 – Library membership  
CST-LB5 – Cost of library service per population

#### Further information

Local Government (Planning and Reporting) Regulations 2020 Schedule 2  
APLA-ALIA Library Standards

#### Notes or Case Studies

##### Library website visits

This measure does not include virtual visits or visits to a library website.

##### Home library or outreach services

This measure does not include contacts through home library services or contact through outreach services and participation in library programs hosted in community and partner locations.

# Community: Maternal & Child Health

## COM-MCH Councils promote healthy outcomes for children and their families

### COM-MC2 Infant enrolments in MCH service

#### Definition

The percentage of infants enrolled in the MCH service.

#### Calculation

##### Numerator

Number of infants enrolled in the MCH service (from birth notifications received)

##### Denominator

Number of birth notifications received

The result is multiplied by 100.

#### Key terms

##### Infants

Children aged 0 to 1 year.

#### Classification

Output indicator – Utilisation

#### Data source

##### Numerator

MCH Annual Health Report – “2a number of infants enrolled from birth notifications received this reporting period”

##### Denominator

MCH Annual Health Report – “1a Total number of birth notifications received during this financial year” minus (“3g Total analysis of non-enrolled birth notifications” minus “3e Anticipated enrolments”)

#### Data use / Community outcome

Assessment of the degree to which council services are provided in accordance with agreed standards. Higher proportion of infants enrolled suggests greater community appreciation of the MCH service.

#### Suitability for target setting

##### High

Data is stable, and council has direct influence over the outcome.

#### Related to

COM-MC4 Participation in the MCH service

COM-MC6 Participation in 4-week Key Age and Stage visit

#### Further information

Local Government (Planning and Reporting) Regulations 2020 Schedule 2

## Notes or Case Studies

### Universal MCH service

The universal MCH service supports families in the areas of parenting, health and development, promotion of health, wellbeing and safety, social supports, referrals and linking with local communities. The universal service offers ten free key ages and stages consultations including an initial home visit and the following age visits: 2 weeks; 4 weeks; 8 weeks; 4 months; 8 months; 12 months; 18 months; 2 years; and 3.5 year.

## COM-MC4 Participation in MCH service (Audited)

### Definition

The percentage of children enrolled who participate in the MCH service.

### Calculation

#### Numerator

Number of children who attend the MCH service at least once in the financial year

#### Denominator

Number of children enrolled in the MCH service

The result is multiplied by 100.

### Key terms

#### Children

Is children aged 0 to 3.5 years

### Classification

Output indicator – Utilisation

### Data source

#### Numerator

MCH Annual Health Report – “2d number of active infant records” calculated as:  
The SUM of Drawers 1, 2 and 3 PLUS Drawers 4 and 5 Divided by 2 (i.e.  $\text{Drawers } 1+2+3+(4+5)/2$ )

#### Denominator

MCH Annual Health Report – “2e total number of infant records” calculated as:  
The SUM of Drawers 1, 2 and 3 PLUS Drawers 4 and 5 DIVIDED by 2 (i.e.  $\text{Drawers } 1+2+3+(4+5)/2$ )

### Audit

#### Evidence

Reporting from MCH system

### Data use / Community outcome

Assessment of the degree to which the community participates with council services. Higher participation rate suggests greater commitment to the MCH service and demonstrates council’s promotion of healthy outcomes for children and families.

### Suitability for target setting

#### Good

Data may fluctuate between years, but council has some influence over the outcome.

### Related to

COM-MC2 Infant enrolments in MCH service

CST-MC3 Cost of MCH Service

COM-MC5 Participation in MCH Service by Aboriginal children

COM-MC6 Participation in 4-week Key Age and Stage visit

### Further information

Local Government (Planning and Reporting) Regulations 2020 Schedule 3

### Notes or Case Studies

#### Universal MCH service

The universal MCH service supports families in the areas of parenting, health and development, promotion of health, wellbeing and safety, social supports, referrals and linking with local communities. The universal service offers ten free key ages and stages consultations including an initial home visit and the following age visits: 2 weeks; 4 weeks; 8 weeks; 4 months; 8 months; 12 months; 18 months; 2 years; and 3.5 years.

## COM-MC5 Participation in MCH service by Aboriginal children (Audited)

### Definition

The percentage of Aboriginal children enrolled who participate in the MCH service.

### Calculation

#### Numerator

Number of Aboriginal children who attend the MCH service at least once (in the year)

#### Denominator

Number of Aboriginal children enrolled in the MCH service

The result is multiplied by 100.

### Key terms

#### Aboriginal

Is Aboriginal and Torres Strait Islander people.

#### Children

Is children aged 0 to 3.5 years.

### Classification

Output indicator – Utilisation

### Data source

#### Numerator

MCH system (e.g., MaCHS), Health Report "11b number of active Aboriginal and/or Torres Strait Islander origin children" calculated as: The SUM of Drawers 1, 2 and 3 PLUS Drawers 4 and 5 DIVIDED by 2 (i.e. Drawers  $1+2+3+(4+5)/2$ )

#### Denominator

MCH system (e.g. MaCHS), MCH Health Report "11a total number of Aboriginal and/or Torres Strait Islander origin children identified" calculated as: The SUM of Drawers 1, 2 and 3 PLUS Drawers 4 and 5 DIVIDED by 2 (i.e. Drawers  $1+2+3+(4+5)/2$ )

### Audit

#### Evidence

Reporting from MCH system

### Data use / Community outcome

Assessment of the degree to which council encourages the Aboriginal community to participate in council MCH services. Higher participation rate suggests greater commitment to the MCH service and demonstrates council's promotion of healthy outcomes for children and families.

### Suitability for target setting

#### Good

Data may fluctuate between years, but council has some influence over the outcome.

### Related to

COM-MC2 – Infant enrolments in MCH service

COM-MC4 – Participation in the MCH service

### Further information

Local Government (Planning and Reporting) Regulations 2020 Schedule 3

### Notes or Case Studies

#### Universal MCH service

The universal MCH service supports families in the areas of parenting, health and development, promotion of health, wellbeing and safety, social supports, referrals and linking with local com

munities. The universal service offers ten free key ages and stages consultations including an initial home visit and the following age visits: 2 weeks; 4 weeks; 8 weeks; 4 months; 8 months; 12 months; 18 months; 2 years; and 3.5 years.

## COM-MC6

### Participation in 4-week Key Age and Stage visit

#### Definition

The percentage of infants enrolled in the MCH service who receive the 4-week Key Age and Stage visit.

#### Calculation

##### Numerator

Number of 4-week key age and stage visits

##### Denominator

Number of birth notifications received

The result is multiplied by 100.

#### Key terms

##### Infants

Is children aged 0 to 1 year.

#### Classification

Output indicator – Utilisation

#### Data source

##### Numerator

MCH Health Report – 4/3c Total Key Ages and Stages – 4 weeks

##### Denominator

MCH Health Report – “1a Total number of birth notifications received during this financial year” minus (“3g Total analysis of non-enrolled birth notifications” minus “3e Anticipated enrolments”)

#### Data use / Community outcome

Assessment of the degree to which council provides valued services. Higher proportion of attendance from the clients suggests greater community satisfaction with the MCH service.

#### Suitability for target setting

##### Good

Data may fluctuate between years, but council has some influence over the outcome.

##### Related to

COM-MC2 Infant enrolments in MCH service

COM-MC4 Participation in the MCH service

COM-MC5 Participation in MCH service by Aboriginal Children

##### Further information

Local Government (Planning and Reporting) Regulations 2020 Schedule 2

##### Notes or Case Studies

##### Universal MCH service

The universal MCH service supports families in the areas of parenting, health and development, promotion of health, wellbeing and safety, social supports, referrals and linking with local communities. The universal service offers ten free key ages and stages consultations including an initial home visit and the following age visits: 2 weeks; 4 weeks; 8 weeks; 4 months; 8 months; 12 months; 18 months; 2 years; and 3.5 years.

# Community Roads

## COM-R Councils promote healthy travel options

### COM-R6 Active travel infrastructure

#### Definition

The length of pedestrian footpaths and bicycle paths per head of population.

#### Calculation

##### Numerator

Number of kilometres of pedestrian footpaths and bicycle paths

##### Denominator

Population

#### Key terms

##### Pedestrian footpaths and shared paths

A sealed path, open to the public that is designed to be used predominantly by pedestrians, (walking, prams, mobility aids). Includes Shared Paths (An area open to the public designated for both bicycles and pedestrians). As defined in *Rule 242 of the Road Safety Road Rules 2017*.

##### Bicycle paths

A bicycle path is an area open to the public that is designated for use by

bicycles (or electric scooters). As defined in *Rule 239 of the Road Safety Road Rules 2017*.

Specifically excluding dedicated bike lanes that form part of a road. As defined in *Rule 153 of the Road Safety Road Rules 2017*. A marked lane on a road designated for bicycles.

##### Population

Means the resident population of the municipal district estimated by Council.

#### Classification

Input indicator – Infrastructure and materials

#### Data source

##### Numerator

The total combined length of pedestrian footpaths and bicycle paths (in kilometres).

##### Denominator

Australian Bureau of Statistics – Population Estimates by Local Government Area

#### Data use / Community outcome

Assessment of the extent to which council provides recreational infrastructure. Higher length of footpaths and bicycle paths per person

suggests greater opportunities for safe walking and cycling, supporting healthier and more connected communities.

### **Suitability for target setting**

#### **High**

Data is stable, and council has direct influence over the outcome.

#### **Related to**

ENV-R7 Population density per length of road

#### **Further information**

Local Government (Planning and Reporting) Regulations 2020 Schedule 2

#### **Notes or Case Studies**

None.

# About Environment (ENV)

## Description

- Supporting a safe and climate resilient environment.

## Designed to

- Measure a council's performance in creating a liveable environment,
- Demonstrate that council is maintaining standards to produce a safe environment.

## List of environment indicators

- Aquatic facilities (registered aquatic facilities in the municipal district are safe from public health risks)
- Animal management (Councils promote responsible pet ownership in the municipal district)
- Energy consumption (Council supports sustainable and efficient energy consumption)
- Food safety (registered food premises in the municipal district are safe from public health risks)
- Roads (sealed local roads are maintained and renewed to ensure a safe network)
- Waste management (waste is minimised and sustainability is promoted)

## List of environment measures

- Health inspections of council registered aquatic facilities (ENV-AF8)
- Animals reclaimed (ENV-AM2)
- Water usage (ENV-EC1)
- Electricity usage (ENV-EC2)
- Gas usage (ENV-EC3)
- Required food safety assessments undertaken (ENV-FS7)
- Food safety samples (ENV-FS5)
- Sealed local roads below the intervention level (ENV-R2)
- Community satisfaction with sealed local roads (ENV-R5)
- Population density per length of road (ENV-R7)
- Kerbside collection waste to landfill per head of population (ENV-WM8)

# Environment

## Aquatic Facilities

### **ENV-AF** Registered aquatic facilities in the municipal district are safe from public health risks

#### ENV-AF8 Health inspections of Council registered aquatic facilities

##### **Definition**

The number of inspections carried out by an authorised officer within the meaning of the *Public Health and Wellbeing Act 2008* per Council registered category 1 aquatic facility.

##### **Calculation**

###### Numerator

Number of inspections of Council registered category 1 aquatic facilities

###### Denominator

Number of Council registered category 1 aquatic facilities

##### **Key terms**

###### Aquatic facility

Is a council registered or council owned and/or operated facility that includes at least one wet area for swimming and/or water play. The facility may be operated on a seasonal basis or available for use all year round.

###### Category 1 aquatic facilities

Is public pools, spas, or water play areas use by the public or that are part of

schools, hospitals, or aged care services. These facilities must be registered with council. (*Public Health and Wellbeing Act 2008*) This includes council operated facilities.

###### Health inspections

Is an inspection of a council aquatic facility undertaken by an authorised officer as defined under section 31 of the *Public Health and Wellbeing Act 2008*. The health inspections should be counted per facility, not per individual pool.

##### **Classification**

Output indicator – Quality

##### **Data source**

###### Numerator

Any manual record (such as a pool register) or health management system which records inspection visits.

###### Denominator

Council asset register which lists Councils registered aquatic facilities.

##### **Data use / Community outcome**

Registered aquatic facilities should be inspected by a qualified officer to ensure a clean, healthy and safe environment for the public. Increasing or maintaining numbers of inspections would highlight council's commitment to public health.

## Suitability for target setting

### High

Data is stable, and council has direct influence over the outcome.

### Related to

COM-AF6 Utilisation of aquatic facilities

### Further information

*Public Health and Wellbeing Act 2008 – sections 29 and 31*

Local Government (Planning and Reporting) Regulations 2020 Schedule 2

### Notes or Case Studies

#### [If affected by closures of aquatic facilities](#)

Where an aquatic facility is closed for part of the year other than for seasonal purposes (e.g. redevelopment) the indicators and measures should be reported for the period the facility is open and an explanation provided in the Report of Operations.

# Environment:

## Animal management

### ENV-AM Councils promote responsible pet ownership in the municipal district

#### ENV-AM2 Animals reclaimed

##### Definition

The percentage of collected registrable animals under the *Domestic Animals Act 1994* reclaimed.

##### Calculation

###### Numerator

Number of animals reclaimed

###### Denominator

Number of animals collected

The result is multiplied by 100.

##### Key terms

###### Animal

Is a cat or dog and excludes livestock. This is also referred to as a registrable animal as defined under the *Domestic Animals Act 1994*.

###### Registered animal

Is an animal which has been recorded on the Council's animal register.

###### Feral animals

Is an unowned cat or dog that lives and reproduces outside of a domestic

environment. Feral animals are excluded from this measure.

###### Collected

Are all animals (registered and unregistered, excluding feral animals) impounded by an authorised officer (or a person/organisation authorised to collect animals on Council's behalf). This includes animals presented to authorised officers by members of the public.

###### Reclaimed

Is any collected animal reclaimed by its owner. The animal would be deemed registered upon return to its owner.

##### Classification

Output indicator – Quality

##### Data source

###### Numerator

Any manual record (such as pound records) which measures the number of animals returned to their owner(s).

###### Denominator

Any customer system which measures the number of animals impounded by Council agents.

## Data use / Community outcome

Assessment of the effectiveness of council services. Higher proportion of registered animals reclaimed shows greater community commitment towards animal management.

## Suitability for target setting

### Good

Data may fluctuate between years, but council has some influence over the outcome.

### Related to

RSP-AM8 Time taken to action animal management requests

### Further information

*Domestic Animals Act 1994*

Local Government (Planning and Reporting) Regulations 2020 Schedule 2

### Notes or Case Studies

This measure works on the grouping of animals as:

- Registered and owned,
- Unregistered but owned,
- Unregistered and unowned (equivalent of feral).

As such this measure is intended to reflect animals that can be reasonably reclaimed by their owner and does not include feral animals.

### Live animals only

This measure excludes council returning deceased animals to their owners.

# Environment:

## Food safety

### ENV-FS Registered food premises in the municipal district are safe from public health risks

#### ENV-FS5 Food safety samples

##### Definition

The percentage of food samples obtained per required number of food samples.

##### Calculation

###### Numerator

Number of food samples obtained

###### Denominator

Required number of food samples

The result is multiplied by 100.

##### Key terms

###### Food sample

Is a sample of a food item collected or procured for the purposes of analysis.

###### Analysis

Is an examination or testing of food by a person authorised under section 30 of the *Food Act 1984* to carry out analysis.

###### Required number of food samples

Is the number of food samples that must be obtained and submitted for analysis by a Council, as specified in a declaration made under section 32A of

the *Food Act 1984* and published in the Government Gazette.

##### Classification

Output indicator – Quality

##### Data source

###### Numerator

Any health management system which details compliance outcomes of food premises and council response(s), specifically records related to the collection of food samples and the supply of food samples for analysis.

###### Denominator

Council should use the Victoria Government Gazette issued annually with the Declaration under Section 32A for Food Sampling Requirements. In the issued schedule, Councils are to use the column marked "Total number of food samples to be obtained and submitted for analysis" as the required number of food samples.

##### Data use / Community outcome

Assessment of council commitment to protecting community health and safety. A higher percentage of food samples collected suggests greater commitment to food safety surveillance.

**Related to**

CST-FS3 Cost of Food Safety Service

ENV-FS7 Food Safety assessments

**Further information**

*Food Act 1984*

Victoria Government Gazette

Local Government (Planning and Reporting) Regulations 2020 Schedule 2

**Notes or Case Studies**Reporting period

Aligned with the last full calendar year (i.e. For the 2026-27 annual report the 2026 calendar year should be reported).

## ENV-FS7

### Food safety assessments

#### Definition

The percentage of registered class 1 food premises, registered class 2 food premises and registered class 3 food premises that receive an annual food safety assessment or mandatory inspection.

#### Calculation

##### Numerator

Number of registered class 1 food premises, registered class 2 food premises and registered class 3 food premises that receive an annual food safety assessment or mandatory inspection in accordance with the Food Act 1984

##### Denominator

Number of registered class 1 food premises, registered class 2 food premises and registered class 3 food premises that require an annual food safety assessment or mandatory inspection in accordance with the Food Act 1984

The result is multiplied by 100.

**Please note:** Numerator must be equal to or less than the denominator. The result cannot exceed 100%.

#### Key terms

##### Food premises

Is any operating food premises (e.g., fixed, mobile, temporary) at, on or from which food is sold, or handled with the intention that it be sold. It also includes premises registered in the municipal district and on the state-wide

'Foodtrader' system (e.g., food vans).

This does not include food premises that permanently ceased operations during the reporting period.

##### Class 1 food premise

Class 1 food premises are those that predominantly handle potentially hazardous food that is served to vulnerable groups, such as in hospitals, childcare centres providing long day care, and aged care facilities such as nursing homes and hostels.

##### Class 2 food premise

Class 2 food premises are those that predominantly handle or manufacture unpackaged potentially hazardous food.

##### Class 3 food premise

Class 3 food premise handling unpackaged low-risk food, without adding hazardous ingredients after baking. Also, includes Class 3A food premises. Accommodation premises preparing/cooking hazardous food.

##### Annual Food Safety Assessment

Class 1 and Class 2 (not exempt) businesses must have a food safety program and undergo an assessment of that program.

##### Mandatory inspection

Class 2 (exempt) and Class 3 & 3A businesses are not required to have a food safety program, but they must complete a mandatory inspection.

#### Classification

Output indicator – Quality

## Data source

Any health management system (such as Health Manager or Foodtrader) which records the number of food premises located within municipal boundaries and inspection dates.

## Data use / Community outcome

Assessment of the degree to which councils comply with legislative requirements. High or increasing compliance suggests greater commitment to food safety.

## Suitability for target setting

### High

Data is stable, and council has direct influence over the outcome.

## Related to

CST-FS3 Cost of food safety service per premises

ENV-FS5 Food safety samples

RSP-FS6 Time taken to action food complaints

## Further information

*Food Act 1984*

Local Government (Planning and Reporting) Regulations 2020 Schedule 2

## Notes or Case Studies

### Reporting period

Aligned with the last full calendar year (i.e. For the 2026-27 annual report the 2026 calendar year should be reported). This will ensure greater consistency across council registration periods for food premises, and lines up with the DH Annual Report, which is based on a calendar year (Section 7 of the *Food Act 1984*).

### Applicable classes

The class of food premises is published by the Secretary in the Government Gazette under section 19C of the *Food Act 1984*. Please note, that numerator and denominator need to match).

### Removal of duplicate assessments or inspections

As an annual assessment or inspection, only one completed assessment or inspection should be counted per registered food premise (in the reporting period) and Council will need to remove any duplicate assessments or inspections of the same premise from their calculation.

### Removal of permanently closed premises

Where the food premise has permanently ceased operations during the reporting period without an assessment or inspection, the premise should be removed from both the numerator and denominator.

# Environment:

## Energy consumption

### ENV-EC Councils support sustainable and efficient energy consumption

#### ENV-EC1 Water usage

##### Definition

The total units of metered water purchased by Council per head of population.

##### Calculation

###### Numerator

Total units of metered water in kilolitres (kL) purchased by Council

###### Denominator

Population

##### Key terms

###### Metered water

Is Council's water usage that is measured by a water meter to accurately determine water consumption purchased by council.

###### Kilolitre (kL)

Metric unit of volume equal to 1,000 litres or one cubic metre.

###### Population

Means the resident population of the municipal district estimated by Council.

##### Classification

Input – Infrastructure and materials

##### Data source

###### Numerator

Billing/Invoice from water provider

###### Denominator

Population estimate

##### Data use / Community outcome

Assessment of council's commitment to measure their consumption of water. A decreased volume would demonstrate council's commitment to reducing its environmental impact.

##### Further information

Local Government (Planning and Reporting) Regulations 2020 Schedule 2

##### Notes or Case Studies

###### Water source

The intent of the indicator is to determine council's water usage from the domestic water supply.

###### Shared accommodation

Where council does not receive an individual itemised water bill, council must calculate and apportion from their lease payment.

## ENV-EC2

### Electricity usage

#### Definition

The total units of metered electricity purchased by Council per head of population.

#### Calculation

##### Numerator

Total units of metered electricity in kilowatt-hours (kWh) purchased by Council

##### Denominator

Population

#### Key terms

##### Metered electricity

Is the quantity of electrical energy consumed and billed to Council, as recorded by an electricity meter.

##### kWh (Kilowatt per hour)

Is a measure of electrical energy equivalent to a power consumption of 1,000 watts per hour.

##### Population

Means the resident population of the municipal district estimated by Council.

#### Classification

Input – Infrastructure and materials

#### Data source

##### Numerator

Billing/Invoice from electricity provider

##### Denominator

Population estimate

#### Data use / Community outcome

Assessment of council's commitment to measure their consumption of electricity. A decreased volume would demonstrate council's commitment to reducing its environmental impact.

#### Suitability for target setting

##### High

Data is stable, and council has direct influence over the outcome.

#### Further information

Local Government (Planning and Reporting) Regulations 2020 Schedule 2

#### Notes or Case Studies

##### Shared accommodation

Where council does not receive an individual itemised electricity bill, council must calculate and apportion from their lease payment.

## ENV-EC3

### Gas usage

#### Definition

The total units of metered gas purchased by Council per head of population.

#### Calculation

##### Numerator

Total units of metered gas in gigajoules (GJ) purchased by Council

##### Denominator

Population

#### Key terms

##### Metered gas

Is the quantity of gas consumed and billed/invoiced to Council, as recorded by a gas meter.

Where council uses LPG In Situ gas cylinders, the gas volume should be included.

##### GJ (Gigajoules)

Is the standard measurement commonly used to measure domestic and business consumption of gas. A measure of energy equal to a thousand megajoules.

##### Population

Means the resident population of the municipal district estimated by Council.

#### Classification

Input – Infrastructure and materials

#### Data source

##### Numerator

Billing/Invoice from gas provider

##### Denominator

Population estimate

#### Data use / Community outcome

Assessment of council's commitment to measure their consumption of gas. A decreased volume would demonstrate council's commitment to reducing its environmental impact.

#### Suitability for target setting

##### High

Data is stable, and council has direct influence over the outcome.

#### Further information

Local Government (Planning and Reporting) Regulations 2020 Schedule 2

#### Notes or Case Studies

##### Shared accommodation

Where council does not receive an individual itemised gas bill, council must calculate and apportion from their lease payment.

# Environment:

## Roads

### ENV-R Sealed local roads are maintained and renewed to ensure a safe network

ENV-R2 Sealed local roads below the intervention level (Audited) (Target required)

#### Definition

The percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal.

#### Calculation

##### Numerator

Number of kilometres of sealed local roads below the renewal intervention level set by Council

##### Denominator

Kilometres of sealed local roads  
The result is multiplied by 100.

#### Key terms

##### Local road

Is a sealed or unsealed road for which the Council is the responsible road authority under the *Road Management Act 2004* and includes right-of-ways and laneways.

##### Sealed local roads

Is a sealed road under the control of the municipal district and includes the road pavement and road seal (and kerb and channel where applicable).

##### Renewal

Is returning the service potential or the life of an asset to that which it had originally and includes road reconstruction and resealing.

##### Renewal intervention level

Is the condition standard which is set to determine whether a sealed local road requires renewal. *That is, local roads **above** the intervention level **require intervention**, and those **below** do not.*

For the purposes of the measure 'Sealed Local Roads Below the Intervention Level', the numerator is the number of kilometres of sealed local roads that **do not** need to be renewed.

##### Condition standard

The condition standard is generally based on a Pavement Condition Index (PCI) which is a pavement management system rating scheme. Where different intervention levels exist for categories or components of roads, the condition standard should be set at the category or component level and an average

taken for reporting purposes. This standard is then agreed with the community and approved by the Council.

#### Road pavement

Is the portion of the road that supports the running surface (seal) for vehicular traffic.

#### Road seal

Is the initial treatment to a new or reconstructed road pavement with the application of bituminous surfacing or other surfacing materials such as pavers or concrete.

#### Road resealing

Is all actions directed at returning the service potential or useful life of the road seal up to that which it had originally and includes: laying a new surface on top of the old by spraying bitumen and rolling stone chips into it, or laying a new thin layer of asphalt; removing the old surface and replacing it with a new layer of asphalt; or recycling the old surface by remixing and stabilising the asphalt.

### **Classification**

Output indicator – Quality

### **Data source**

Any asset management system which indicates the length of sealed local roads in the municipal district and information about the length below the renewal intervention level.

### **Audit**

#### Evidence

Council records of council approving the condition standard and records from any asset management system.

### **Data use / Community outcome**

Assessment of the degree to which councils maintain high-quality infrastructure. Lower proportion of roads above the renewal intervention level suggests a high-quality road network.

### **Target required**

Council is required to formulate a target for this indicator to be included in the council budget for 2026-27.

Council should consider the following when setting a target:

- Council's previous performance
- factors that may influence road renewal during the year
- the current and future funding for road works.

Council may wish to use the Target setting calculator to assist in determining the target. The Target setting calculator can be found on the Local Government Performance Reporting webpage.

If Council is anticipating a decrease or decline in performance against this measure, Council can set an appropriate target, however, they should note their assumptions in the commentary.

### [Calculating forecast actual](#)

Councils are encouraged to use their most recent result when determining a forecast actual for the current year.

### **Related to**

CST-R4 Cost of sealed local road resealing

ENV-R5 Satisfaction with sealed local roads

### **Further information**

Local Government (Planning and Reporting) Regulations 2020 Schedule 3 and 4

*Road Management Act 2004*

### **Notes or Case Studies**

#### [Impact of kerb and channel on the kilometres of sealed local roads for the purposes of determining the renewal intervention level](#)

The decision to include kerb and channel in the calculation of sealed local roads below the intervention level will depend on whether kerb and channel is treated as a separate asset category and/or as part of the road as follows:

- if kerb and channel is included in the road asset category, then it is assumed that the road condition assessment will have taken its condition into account
- if kerb and channel is a separate asset category and is not considered part of the road, then it does not need to be taken into account
- where kerb and channel is treated as a separate asset category and is considered to be part of the road, then for the purposes of reporting the denominator 'kilometres of sealed local roads', add the total kilometres of kerb and channel to the total kilometres of sealed local roads.

The same should be done for the numerator 'kilometres of sealed local roads below the renewal intervention level', add the total kilometres of kerb and channel that is below the renewal intervention level to the total kilometres of sealed local roads that are below the renewal intervention level.

## ENV-R5 Satisfaction with sealed local roads

### Definition

The community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.

### Calculation

#### Numerator

Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads

#### Denominator

Not applicable

### Key terms

#### Local road

Is a sealed or unsealed road for which the Council is the responsible road authority under the *Road Management Act 2004* and includes right-of-ways and laneways.

#### Sealed local roads

Is a sealed road under the control of the municipal district and includes the road pavement and road seal (and kerb and channel where applicable).

### Classification

Output indicator – Impact

### Data source

Community Satisfaction survey – Local Government Victoria, or similar

### Data use / Community outcome

Assessment of community satisfaction with council services. A higher satisfaction measure suggests council is

meeting the community's expectations on their sealed local roads.

### Suitability for target setting

#### High

Data is stable, and council has direct influence over the outcome.

#### Related to

ENV-R2 – Sealed local roads maintained to condition standards

ENV-R7 Population density per length of road

### Further information

Local Government (Planning and Reporting) Regulations 2020 Schedule 2  
*Road Management Act 2004*

### Notes or Case Studies

#### Survey consistency

The survey sampling and methodology used must be consistent with the methodology adopted by Local Government Victoria (outlined in [Practice Note 22 - Conduct of Community Satisfaction Survey](#)) to ensure consistency between councils.

## ENV-R7 Population density per length of road

### Definition

Population per kilometre of local road.

### Calculation

#### Numerator

Population

#### Denominator

Kilometres of local roads

### Key terms

#### Population

Means the resident population of the municipal district estimated by Council.

#### Local roads

Is sealed and unsealed roads for which council is the responsible road authority under the *Road Management Act 2004*. It includes right-of-ways and laneways.

### Classification

Input indicator – Infrastructure and materials

### Data source

#### Numerator

Australian Bureau of Statistics – Population Estimates by Local Government Area

#### Denominator

Asset register or road management system

### Data use / Community outcome

Assessment of the impact of population on council's ability to provide services to the community. Higher proportion of population relative to length of local

roads suggests a lower population density.

### Suitability for target setting

#### Good

Data fluctuates between years, but council has some influence over the outcome.

#### Related to

ENV-R5 Satisfaction with sealed local roads

### Further information

Local Government (Planning and Reporting) Regulations 2020 Schedule 2

### Notes or Case Studies

None.

# Environment:

## Waste management

### ENV-WM Waste is minimised and sustainability is promoted

ENV-WM8 Kerbside collection waste to landfill per serviced property (Audited)  
(Target required)

#### Definition

The amount of waste collected from kerbside waste collection services that is sent to landfill per serviced property

#### Calculation

##### Numerator

Amount of waste in tonnes (t) collected from kerbside waste collection services that is sent to landfill

##### Denominator

Number of serviced properties

#### Key terms

##### Kerbside waste collection services

Is a compulsory service provided to households or businesses, in urban, suburban or rural areas involving the kerbside removal of waste.

##### Serviced property

Is a residential or non-residential property within the municipal district (including eligible non-rateable properties) that receives a kerbside waste collection service from Council.

#### Classification

Output indicator – Utilisation

#### Data source

Any tonnage records for landfill which records the weight of garbage from kerbside bins.

#### Audit

##### Evidence

Regular weighbridge tonnage reports and/or invoices for garbage.

##### Other advice

These reports should be received and monitored throughout the year by the Council officer managing the contract. If tonnage is reviewed and tracked, provide a copy of the monitoring records / spreadsheets.

Ensure any contaminated waste collected initially as recycled but processed as landfill should be included in the calculation of the measure.

Where a weighbridge is not in operation, an alternative methodology such as the Sustainability Victoria approved volume to mass calculation methodology should be used. The calculation and source of the methodology should be provided as audit evidence.

### Data use / Community outcome

Assessment of the extent to which council promotes community environmental outcomes. Lower volume of waste sent to landfill suggests a more effective waste collection system.

### Target required

Council is required to formulate a target for this indicator to be included in the council budget for 2026-27.

Council should consider the following when setting a target:

- Council's previous performance
- factors that may influence the tonnage of waste collected and its subsequent disposal
- the current and future funding and contracts for the waste management service.

Council may wish to use the Target setting calculator to assist in determining the target. The Target setting calculator can be found on the Local Government Performance Reporting webpage.

If Council is anticipating a decrease or decline in performance against this measure, Council can set an appropriate target, however, they should note their assumptions in the commentary.

### Calculating forecast actual

Councils are encouraged to use their most recent result when determining a forecast actual for the current year.

### Related to

CST-WM6 Cost of kerbside waste collection services

### Further information

Local Government (Planning and Reporting) Regulations 2020 Schedule 3 and 4

### Notes or Case Studies

#### Recyclables included in landfill

With the overall aim of the indicator to measure the collection of waste to landfill, the numerator should be read in context of tonnage records where recyclables and garbage is being sent to a landfill facility.

#### Conversion of waste volume to tonnage

The following is a methodology provided by Sustainability Victoria for converting the volume (cubic metres) of uncompacted material to weight (tonnes). There may be different, more appropriate conversion factors at individual sites.

#### Material / Density (1 cubic metre = ... Tonne)

Aluminium cans - whole 0.026

Aluminium cans - flattened 0.087

Aluminium cans - baled 0.154

Asphalt / Bitumen 0.800

Bricks 1.200

Car Batteries 1.125

<u>Carpets</u>	<u>0.300</u>	<u>Soil / Rubble&lt;150mm</u>	<u>1.400</u>
<u>Cement Sheet</u>	<u>0.500</u>	<u>Steel cans - whole</u>	<u>0.052</u>
<u>Ceramics</u>	<u>1.000</u>	<u>Steel cans - flattened</u>	<u>0.130</u>
<u>Clean Soil</u>	<u>1.600</u>	<u>Steel cans - baled</u>	<u>0.226</u>
<u>Cobbles / Boulders</u>	<u>1.400</u>	<u>Wood / Timber</u>	<u>0.300</u>
Commingled containers (plastic, glass, steel and aluminium cans)	<u>0.063</u>	m3 x density = tonnes therefore m3=tonnes/density	
<u>Concrete</u>	<u>1.500</u>		
<u>Garbage</u>	<u>0.150</u>		
<u>Garden / Vegetation</u>	<u>0.150</u>		
<u>Glass bottles - whole</u>	<u>0.174</u>		
<u>Glass bottles - semi-crushed</u>	<u>0.347</u>		
<u>Hazardous Wastes</u>	<u>0.200</u>		
<u>Insulation</u>	<u>0.050</u>		
<u>Litter trap</u>	<u>0.750</u>		
<u>Metals</u>	<u>0.900</u>		
<u>Oil</u>	<u>0.800</u>		
<u>Other Textiles</u>	<u>0.150</u>		
<u>Others</u>	<u>0.300</u>		
<u>Paint</u>	<u>0.800</u>		
<u>Paper / Cardboard</u>	<u>0.100</u>		
<u>Plasterboard</u>	<u>0.200</u>		
<u>Plastic containers - whole</u>	<u>0.010</u>		
Plastic containers - whole, some flattened	<u>0.013</u>		
<u>Plastic containers - baled</u>	<u>0.139</u>		
<u>Rubber</u>	<u>0.300</u>		

# About Responsiveness (RSP)

## Description

- Council provides timely and efficient services.

## Designed to

- Measure a council's ability to respond.
- Demonstrate that council is meeting expected timeframes and obligations in the provision of services.

## List of responsiveness indicators

- Animal management (Councils respond to animal management requests in a timely manner)
- Food safety (Councils respond to food complaints and fulfill their legislative duties in a timely manner)
- Statutory planning (Councils decide on planning applications and fulfill their legislative duties in a timely manner)
- Waste management (waste is collected as planned)

## List of responsiveness measures

- Time taken to action animal management requests (RSP-AM8)
- Critical and major non-compliance outcome notifications (RSP-FS4)
- Time taken to action food complaints (RSP-FS6)
- Time taken to decide planning applications (RSP-SP1)
- Planning applications decided within the relevant required time (RSP-SP2)
- Council planning decisions upheld at VCAT (RSP-SP4)
- Kerbside collection bins missed (RSP-WM9)

# Responsiveness:

## Animal Management

### RSP-AM Councils respond to animal management requests in a timely manner

#### RSP-AM8 Time taken to action animal management requests

##### Definition

The median number of days it takes for Council to action animal management related requests.

##### Calculation

###### Numerator

Median number of days between receipt of an animal management request and the action to respond to the request

###### Denominator

N/A

##### Key terms

###### Median days

Is the numerical value separating the higher half of a data sample from the lower half.

It is calculated by arranging all the animal management requests for the year from the lowest value to highest value in terms of gross processing days and pick the middle one.

If there is an even number of requests, the median is the mean of the two middle values.

Median number of days between receipt of an animal management request and

actioning the request is the gross number of days which includes weekends and public holidays from the date the request is received until the date that the animal management request is actioned by council.

###### Animal

Is a cat or dog and excludes livestock. This is also referred to as a registrable animal as defined under the *Domestic Animals Act 1994*.

###### Animal management request

Is any request received from a member of the public (written or verbal) to Council's animal management service.

###### Receipt of animal management request

Is the point in time when the request is first received by the council.

###### First response action

Is the first action taken in responding to the request and includes contacting the caller or actioning the request where sufficient information has been collected.

The automated receipt of an animal management request does not qualify as a first response action.

###### Days

Is the cumulative gross number of 24 hour days, including weekends and

public holidays, from the date the animal management request is received until the date of the first response action. If the request is responded to in less than 24 hours, the time taken is counted as one day; if the request is responded to in more than 24 hours, it should be counted as two days

### **Classification**

Output indicator – Timeliness

### **Data source**

Any customer request system which can measure time between receipt of request and first response, along with number of requests.

### **Data use / Community outcome**

Assessment of the timeliness of council services. Quicker response rates show greater commitment to improving animal management service efficiency.

### **Suitability for target setting**

#### **High**

Based on data is stable and council has direct influence over the outcome.

### **Related to**

ENV-AM2 Animals reclaimed

### **Further information**

*Domestic Animals Act 1994*

Local Government (Planning and Reporting) Regulations 2020 Schedule 2

### **Notes or Case Studies**

None.

# Responsiveness:

## Food safety

### RSP-FS

Councils respond to food complaints and fulfill their legislative duties in a timely manner

#### RSP-FS4 Critical and major non-compliance outcome notifications (Audited)

##### Definition

The percentage of critical and major non-compliance outcome notifications that are followed up by Council.

##### Calculation

###### Numerator

Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up

###### Denominator

Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises

The result is multiplied by 100.

##### Key terms

###### Critical non-compliance outcome notification

Is a notification received by Council under section 19N(3) or (4) of the *Food*

*Act 1984*, or advice given to Council by an authorised officer under that Act, of a deficiency *that poses an immediate serious threat* to public health and must be followed up by the Council. This includes situations where there is a serious risk of food being sold that is unsafe to eat. Each case must be examined on its merits, in deciding what outcome to assign to a compliance check.

###### Follow up

Follow up of a critical non-compliance outcome notification or a major non-compliance outcome notification will normally involve council inspecting the premises. It can include council verifying that a non-compliance, which was originally detected at the initial audit phase by an auditor or authorised officer (and notified to council under section 19N(3) of the Food Act) has been remedied by the business. In this case, council must receive written confirmation of this fact from the auditor or authorised officer. Where a non-compliance outcome notification requires multiple follow up visits, only the first follow up visit is to be counted. The subsequent follow up visits should not be counted.

### Major non-compliance outcome

Is a notification received by a Council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to Council by an authorised officer under that Act, if it relates to a deficiency *that does not pose an immediate serious threat* to public health but which may do so if no remedial action is taken and must be followed up by the council. Typically, auditor or authorised officer notifications that fall into this category will be received under section 19N(4) at the conclusion of the audit process.

A number of major non-compliances may result in the outcome of the compliance check being categorised as critical, if when taken together they pose an immediate serious threat to public health. Judgement must be exercised about whether non-compliances detected amount to a critical or major non-compliance.

### **Classification**

Output indicator – Quality

### **Data source**

Any health management system which details compliance outcomes of food premises and council response(s).

### **Data use / Community outcome**

Assessment of council commitment to protecting community health and safety. Lower number of public health notifications suggests greater commitment to the food safety service. Higher follow up by council suggests an improvement in the effectiveness of the food safety service.

### **Audit**

#### Evidence

Council log of food safety assessments, inspections and follow up visits.

Copies of notices from auditors or Environmental Health Officers under section 19N(3) and (4) of the *Food Act 1984*, and certificates confirming non-compliance notified under section 19N(3) has been remedied.

Copies of inspection documentation for follow up visits.

Data reported to the Department of Health.

Coding of inspections as against the Department of Health Guide to *recording and reporting Food Act activities*, especially codes 1212 and 1220.

#### Other advice

Council should ensure that where a non-compliance outcome notification requires multiple follow-up visits, the follow-up visits are not double counted in the reporting of follow up of an individual non-compliance notification.

If there is doubt as to the correct follow up action to take, refer to Department of Health guidance about the Food Act 1984.

### **Suitability for target setting**

#### **Good**

Data is stable, and council has some influence over the outcome.

#### **Related to**

CST-FS3 – Cost of food safety service

### **Further information**

*Food Act 1984*

Local Government (Planning and Reporting) Regulations 2020 Schedule 3

## Notes or Case Studies

### Timing of non-compliance outcome notifications

It is likely that some non-compliance outcome notifications will be received in one calendar year and followed up in another. For example, a notification might be received in December but not followed up until January. Therefore, to ensure that there is proper matching between the numerator and denominator for this measure, notifications received in December should not be counted in the denominator if they are followed up after 1 January. They should be counted (matched) in the following calendar year.

### Reporting period

Aligned with the last full calendar year (i.e., For the 2026-27 annual report the 2026 calendar year should be reported). This will ensure greater consistency across council registration periods for food premises.

### Treatment of temporary food premises

Temporary food premises (e.g., sausage sizzles), should be included in the calculation.

## RSP-FS6 Time taken to action food complaints

### Definition

The median number of days it takes for Council to action food complaints.

### Calculation

#### Numerator

The median number of days between receipt of a food complaint and the action to respond to the complaint.

#### Denominator

N/A

### Key terms

#### Median days

Is the numerical value separating the higher half of a data sample from the lower half.

It is calculated by arranging all the food complaints for the year from the lowest value to highest value in terms of gross processing days and pick the middle one.

If there is an even number of complaints, the median is the mean of the two middle values.

Median number of days between receipt of a food complaint and actioning the complaint is the gross number of days which includes weekends and public holidays from the date the food complaint is received until the date that the complaint is actioned by council.

#### Food complaint

Is a complaint received from a member of the public (written or verbal) about the safety or handling of food sold at a food premise. This can include complaints about the state of equipment or the premises at which the

food is sold or handled that may be a contravention of the *Food Act 1984*. Examples include a health risk such as suspected food poisoning, foreign object in a food, food that cannot be eaten because it is unfit for human use, damaged food containers, packaged foods without proper labelling, unclean food businesses, uncontained rubbish, or poor or questionable food handling procedures. It does not include complaints about food that do not relate to a potential breach of the *Food Act 1984*.

#### First response action

Is the first action taken in responding to the request and should include as a minimum contacting the caller or actioning the request where sufficient information has been collected.

The automated receipt of a food complaint does not qualify as a first response action.

#### Days

Is the cumulative gross number of 24 hour days, including weekends and public holidays, from the date the food safety request is received until the date of the first response action. If the request is responded to in less than 24 hours, the time taken is counted as one day; if the request is responded to in more than 24 hours, it should be counted as two days.

### Classification

Output indicator – Timeliness

### Data source

Any customer request system which collates all public requests and indicates

time received, first actioned and resolved.

### **Data use / Community outcome**

Assessment of council responsiveness to community concerns. Low or decreasing time between receipt and first response action and/or low or decreasing food complaints suggests a greater commitment towards food safety.

### **Suitability for target setting**

#### **Good**

Data is stable, and council has some influence over the outcome.

#### **Related to**

ENV-FS7 – Food Safety Assessments  
CST-FS3 – Cost of Food Safety service

### **Further information**

*Food Act 1984*

Local Government (Planning and Reporting) Regulations 2020 Schedule 2

### **Notes or Case Studies**

#### Reporting period

Aligned with the last full calendar year (i.e. For the 2026-27 annual report the 2026 calendar year should be reported). This will ensure greater consistency across council registration periods for food premises.

#### Treatment of temporary food premises

Food complaints related to temporary food premises (e.g., sausage sizzles), should be included.

#### Public reporting of unregistered food premise

Where the reporting of an unregistered food premise is made by a member of

the public – in this instance, any food that is sold or handled from unregistered premises is in direct contravention of the Food Act 1984 and should be included in the calculations.

#### Receipt of complaint by council

#### Environmental Health Officer

Where the receipt of the complaint is by a council Environmental Health Officer, if the investigating officer receives the initial complaint and determines that further investigation is required, then the first response action would be at the time the complaint was made. If not received by the investigating officer, it would be when the investigating officer contacted the complainant.

# Responsiveness: Statutory Planning

## RSP-SP Councils decide on planning applications and fulfill their legislative duties in a timely manner

### RSP-SP1 Time taken to decide planning applications

#### Definition

The median number of days taken between receipt of a planning application and a decision on the application.

#### Calculation

##### Numerator

The median number of days between receipt of a planning application and a decision on the application

##### Denominator

Not applicable

#### Key terms

##### Median

Is the numerical value separating the higher half of a data sample from the lower half. It is calculated by arranging all the planning application decisions for the year from the lowest value to highest value in terms of gross processing days and pick the middle one. If there is an even number of planning application decisions, the median is the mean of the two middle values.

Median number of days between receipt of a planning application and a decision on the application is the gross number of days which includes weekends and public holidays from the date the planning application is received until the date that a decision on the planning application is made by council or by an officer under delegation.

It includes applications with outcomes 'withdrawn', 'lapsed' and 'permit not required'.

##### Planning application

Is a completed regular or VicSmart planning permit application on the prescribed form lodged with a council (the responsible authority) accompanied by a complete description of the proposal and the prescribed fee.

##### Planning decision

Is the issue of a permit, a notice of decision to grant a permit or a notice of refusal to grant a permit. It also includes an amended permit, a notice of decision to grant an amendment to a permit or a notice of decision to refuse to grant an amendment to a permit.

#### Classification

Output indicator – Timeliness

**Data source**

Planning Permit Activity Reporting System (PPARS) 'Median processing days to responsible authority determination'

**Data use / Community outcome**

Assessment of council efficiency in decision-making. Higher proportion of planning applications decided in a timely manner suggests an effective statutory planning service.

**Suitability for target setting****High**

Data is stable, and council has direct influence over the outcome.

**Related to**

RSP-SP2 Planning applications decided within required time frames

RSP-SP4 Council planning decisions upheld at VCAT

**Further information**

Local Government (Planning and Reporting) Regulations 2020 Schedule 2  
Planning and Environment Act 1987

## RSP-SP2 Planning applications decided within the relevant required time (Audited) (Target required)

### Definition

The percentage of planning application decisions made within the relevant required time

### Calculation

#### Numerator

Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits

#### Denominator

Number of planning application decisions made

The result is multiplied by 100.

### Key terms

#### Planning application

Is a completed regular or VicSmart planning permit application on the prescribed form lodged with a council (the responsible authority) accompanied by a complete description of the proposal and the prescribed fee.

#### VicSmart

Is a streamlined planning permit assessment process for low impact applications.

#### Planning decision

Is the issue of a permit, a notice of decision to grant a permit or a notice of refusal to grant a permit. It also includes an amended permit, a notice of decision

to grant an amendment to a permit or a notice of decision to refuse to grant an amendment to a permit.

### Classification

Output indicator – Timeliness

### Data source

Planning Permit Activity Reporting System (PPARS)

### Audit

#### Evidence

Planning Permit Activity Reporting

### Data use / Community outcome

Assessment of council efficiency in decision-making. Higher proportion of planning applications decided within required timeframes suggests a higher quality and effective statutory planning service.

### Target required

Council is required to formulate a target for this indicator to be included in the council budget for 2026-27.

Council should consider the following when setting a target:

- Council's previous performance
- factors that may influence the volume of planning applications and the number of decisions being made during the year
- the current and future funding for the planning service.

Council may wish to use the Target setting calculator to assist in determining the target. The Target setting calculator can be found on the Local Government Performance Reporting webpage.

If Council is anticipating a decrease or decline in performance against this measure,

Council can set an appropriate target, however, they should note their assumptions in the commentary.

### Calculating forecast actual

Councils are encouraged to use their most recent result when determining a forecast actual for the current year.

### **Related to**

RSP-SP1 Time taken to decide planning applications

RSP-SP4 Council planning decisions upheld at VCAT

CST-SP3 Cost of statutory planning service

### **Further information**

Local Government (Planning and Reporting) Regulations 2020 Schedule 3 and 4

*Planning and Environment Act 1987*

### **Notes or Case Studies**

#### VicSmart Planning Assessment

The *Planning and Environment Amendment (VicSmart Planning Assessment) Act 2012* amends the *Planning and Environment Act 1987* to enable a streamlined assessment process for straightforward planning permit applications to be set up in planning schemes. It is designed to speed up the assessment of straightforward, low impact applications such as fences, decks, pergolas and business signs from an average 62 business days to 10 business days.

Please refer to the VicSmart planning provisions amendments for further information.

## RSP-SP4 Council planning decisions upheld at VCAT

### Definition

The percentage of planning application decisions subject to review by VCAT that were not set aside.

### Calculation

#### Numerator

Number of VCAT decisions in relation to a planning application that did not set aside council's decision on the application.

#### Denominator

Number of VCAT decisions in relation to planning applications

The result is multiplied by 100.

### Key terms

#### Planning application

Is a completed regular or VicSmart planning permit application on the prescribed form lodged with a council (the responsible authority) accompanied by a complete description of the proposal and the prescribed fee.

#### VicSmart

Is a streamlined planning permit assessment process for low impact applications.

#### VCAT

The Victorian Civil and Administrative Tribunal hears cases and resolves disputes through negotiation, mediation and hearings

#### VCAT decisions

Is all decisions on applications for review by VCAT as per Part 4, Division 2 of the

*Planning and Environment Act 1987*. This excludes applications withdrawn.

#### Not Set Aside

Where the tribunal has found in favour of the original decision. The decision 'Not Set Aside' includes upheld, varied, affirmed, resolved with the consent of all parties (consent orders approved by VCAT), remitted and not appealed.

In this context, 'not appealed' refers to VCAT's decision not being appealed by the parties involved. The measure is concerned with decisions that are made by VCAT in support of council's decision.

### Classification

Output indicator – Quality

### Data source

Any manual record (such as advice from VCAT) which indicates the number and outcome of VCAT decisions relating to council planning applications.

### Data use / Community outcome

Assessment of the degree to which council planning application processing and decisions are consistent with the local planning scheme. Higher proportion of VCAT decisions that do not set aside council's decision suggests an improvement in the effectiveness of council's statutory planning decisions.

### Suitability for target setting

#### Good

Data may fluctuate between years, but council has some influence over the outcome.

### Related to

RSP-SP1 Time taken to decide planning applications

RSP-SP2 Planning applications decided within required time frames

### **Further information**

Local Government (Planning and Reporting) Regulations 2020 Schedule 2  
*Planning and Environment Act 1987*

### **Notes or Case Studies**

[Where council has failed to grant a permit and was issued with a VCAT "Appeal Type: Failure to determine"](#)

VCAT decisions on failure to grant a permit within the timeframe should be included in the calculation of RSP-SP4. Given the applicant has lodged the planning application, council has failed to make a decision within the prescribed timeframe and the matter has been taken to VCAT, is indicative of council's performance in this area. In the event that council fails to determine the permit within the agreed timeframe and VCAT subsequently grants the permit in favour of the applicant, the decision should be classed as 'Set Aside'. Conversely, if VCAT refuses the permit to the applicant, then the decision should be classed as 'Not Set Aside'.

[Where the Minister intervenes:](#)

If the Minister for Planning sets aside the council's decision, it should not be included in the numerator.

[Where no matters were referred to VCAT:](#)

In the event that no matters were referred to VCAT, Council must select 'Applicable' and record a zero result.

# Responsiveness: Waste Management

## RSP-WM

Waste is collected as planned.

### RSP-WM9 Kerbside collection bins missed

#### Definition

The number of kerbside collection bins missed per 10,000 scheduled kerbside collection bin lifts.

#### Calculation

##### Numerator

Number of kerbside collection bins missed

##### Denominator

Number of scheduled kerbside collection bin lifts

The result is multiplied by 10,000.

#### Key terms

##### Kerbside collection

Is a compulsory service provided to households or businesses, in urban, suburban or rural areas involving the collection of household waste (e.g., garbage, green organics, recyclables & glass recyclables) that is emptied by trucks with a lifting arm.

##### Kerbside collection bin

Is a container used as part of the Council's formal kerbside collection systems.

##### Kerbside collection bins missed

Is a kerbside bin collection request relating to a bin that has been made available for collection and was subsequently missed by council (i.e., not emptied or collected by council) on the scheduled collection day. Bins missed by council, that are collected later on the same day (after being alerted by a resident, for example), should also be considered missed.

##### Scheduled bin lifts

Is the number of kerbside collection household bins for each waste type multiplied by the number of collections for each waste type.

#### Classification

Output indicator – Quality

#### Data source

##### Numerator

Any customer request system which records the number of collection bins missed, as indicated by community requests.

##### Denominator

Any system which indicates the number of kerbside bin collection lifts.

## **Data use / Community outcome**

Assessment of the quality of council services. Lower proportion of bins missed suggests an effective waste collection service collecting as planned.

## **Suitability for target setting**

### **Good**

Data fluctuates between years, but council has some influence over the outcome.

## **Related to**

CST-WM6 Cost of kerbside waste collection service

## **Further information**

Local Government (Planning and Reporting) Regulations 2020 Schedule 2

## **Notes or Case Studies**

### [Glass recycling or Container Deposit Scheme](#)

Glass recyclable bin (i.e. purple bins) should be included. The Container Deposit Scheme is specifically excluded.

# About Cost (CST)

## Description

- Council delivers services in a cost-effective manner.

## Designed to

- Assess council's performance in managing the cost-of-service delivery.
- Demonstrate that council has efficient processes and systems in place to support service delivery.

## List of cost indicators

- Aquatic facilities (provision of aquatic facilities is planned and delivered in a cost-efficient manner)
- Food safety (food safety service is planned and delivered in a cost-efficient manner)
- Library services (provision of library services is planned and delivered in a cost-efficient manner)
- Maternal and child health services (MCH service is planned and delivered in a cost-efficient manner)
- Statutory planning (planning application processing and decisions are carried out in a cost-efficient manner)
- Roads (renewal and maintenance of sealed local roads are undertaken in a cost-efficient manner)
- Waste management (kerbside collection service are delivered in a cost-efficient manner)

## List of cost measures

- Cost of aquatic facilities (CST-AF7)
- Cost of food safety service (CST-FS3)
- Recently purchased library collection (CST-LB2)
- Cost of library service (CST-LB5)
- Cost of the Maternal and Child Health service (CST-MC3)
- Cost of statutory planning service (CST-SP3)
- Cost of sealed local road reconstruction (CST-R3)
- Cost of sealed local road resealing (CST-R4)
- Cost of kerbside waste collection services (WM6)

# Cost:

## Aquatic Facilities

**CST-AF** Provision of aquatic facilities is planned and delivered in a cost-efficient manner

### CST-AF7 Cost of aquatic facilities

#### Definition

The direct cost less any income received from providing aquatic facilities per visit.

#### Calculation

##### Numerator

Direct cost of the aquatic facilities less income received

##### Denominator

Number of visits to aquatic facilities

#### Key terms

##### Aquatic facility

Is a council operated facility that includes at least one wet area for swimming and/or water play. The facility may be operated on a seasonal basis or available for use all year round. It excludes facilities where council does not have operational control.

##### Visit

Is a visit to an aquatic facility in person. It also includes attendees at carnivals.

##### Direct cost (less income received) – In-house facility

Is operating expenses net of operating income directly related to the delivery of

the aquatic facility. **Operating expenses such as:**

- salaries and on-costs,
- agency, contract staff and contractors engaged for the delivery of the service,
- training and development,
- conferences and seminars,
- subscriptions and membership fees to professional and industry bodies,
- materials,
- maintenance (both scheduled and unplanned) necessary to ensure the continual delivery of the service,
- travel costs,
- legal fees,
- vehicle/plant hire costs,
- utilities,
- software costs or subscriptions for service critical systems
- telecommunication hardware including phones and computers costs (where they are specific to the service)
- other incidental expenses,
- capital purchases and renewals directly related to the delivery of the service. This may include facilities, vehicles and equipment.

**Exclusions to the direct cost are:**

- indirect costs such as depreciation and management or corporate overheads.

There are possible variations to these exclusions, this includes:

- management overheads may be included where an employee is involved in the direct delivery of the service. In the case of an employee covering for leave, this should be included only if the leave is being covered by a temporary employee of council (i.e., casual, agency).
- Accommodation costs such as rent or lease may be included if directly related to the delivery of the service.

All direct costs are calculated by financial year.

Operating income

Operating income includes fees and charges from users of the facility. For aquatic facilities that run at a surplus, the net direct cost will be net direct income.

Corporate overheads

Are costs associated with supporting the delivery of the service. Examples include:

- payroll
- human resources
- finance (including financial and management accounting, purchasing, accounts payable and accounts receivable) information technology

Management overheads

Is employee costs associated with overseeing or managing the service. Examples might include a proportion of:

- chief executive officer
- general manager/director
- supervisor
- team leader
- administration staff

Direct cost (less income received) – Outsourced facility

Where the aquatic facility has been outsourced to an external provider the net direct cost is:

- capital purchases and renewals by council (or on behalf of council by the external provider) directly related to the delivery of the service. This may include facilities, vehicles and equipment, and
- the contract payment less any income received by the council. In cases where the provider receives the income, the net direct cost will be the contract payment. For aquatic facilities that run at a surplus, the net direct cost will be net direct income.

**Classification**

Input indicator – Financial

**Data source**Numerator

Any finance system which records revenue and cost information relating to the provision of aquatic facilities.

Denominator

Any manual record (such as an entrance counter) or pool management system (such as point of sale information) which

indicates the number of people admitted to a facility.

### **Data use / Community outcome**

Assessment of the cost-efficiency of council services. Low or decreasing aquatic facility costs suggests greater commitment towards creating efficient services.

### **Suitability for target setting**

#### **Good**

Data is stable, and council has some influence over the outcome.

#### **Related to**

COM-AF6 Utilisation of aquatic facilities

#### **Further information**

Local Government (Planning and Reporting) Regulations 2020 Schedule 2

#### **Notes or Case Studies**

##### Closures of aquatic facilities

Where an aquatic facility is closed for part of the year other than for seasonal purposes (e.g., redevelopment) the indicators and measures should be reported for the period the facility is open, and an explanation provided in the Report of Operations.

##### Reassignment of staff due to emergencies

Where the staff are delivering the service, their associated operating expenses should be included. If they are re-assigned or redeployed to other roles in the organisation not related to the delivery of aquatic facilities, their costs would cease to be included (where practical).

## Cost:

# Food Safety

## CST-FS

Food safety service is planned and delivered in a cost-efficient manner.

### CST-FS3 Cost of food safety service

#### Definition

The direct cost of the food safety service per food premises registered by Council, or for which Council has received notification, during the financial year.

#### Calculation

##### Numerator

Direct cost of the food safety service

##### Denominator

Number of food premises registered or notified in accordance with the *Food Act 1984*

#### Key terms

##### Direct cost

Is operating expenses, capital purchases and capital expenses directly related to the delivery of the food safety service. **This includes expenses such as:**

- salaries and on-costs,
- agency, contract staff and contractors engaged for the delivery of the service,
- training and development,
- conferences and seminars,

- subscriptions and membership fees to professional and industry bodies,
- materials,
- maintenance (both scheduled and unplanned) necessary to ensure the continual delivery of the service,
- travel costs,
- legal fees,
- vehicle/plant hire costs,
- utilities,
- software costs or subscriptions for service critical systems
- telecommunication hardware including phones and computers costs (where they are specific to the service)
- other incidental expenses,
- capital purchases and renewals directly related to the delivery of the service. This may include facilities, vehicles and equipment.

#### Exclusions to the direct cost are:

- indirect costs such as depreciation and management or corporate overheads,
- income from fees and charges are specifically excluded.

There are possible variations to these exclusions, this includes:

- management overheads may be included where an employee is involved in the direct delivery of the service. In the case of an employee covering for leave, this should be included only if the leave is being covered by a temporary employee of council (i.e., casual, agency).
- Accommodation costs such as rent or lease may be included if directly related to the delivery of the service.

All direct costs are calculated by financial year.

#### Corporate overheads

Are costs associated with supporting the delivery of the service. Examples include:

- payroll
- human resources
- finance (including financial and management accounting, purchasing, accounts payable and accounts receivable)
- information technology

#### Management overheads

Is employee costs associated with overseeing or managing the service. Examples might include a proportion of:

- chief executive officer
- general manager/director
- supervisor
- team leader
- administration staff

#### Food premises

Is any food premise (e.g., fixed, mobile, temporary) at, on or from which food is sold, or handled with the intention that it

be sold and includes the following classes:

- **Class 1:** hospitals, child care centres and listed facilities for the aged, at which ready-to-eat potentially hazardous food is served;
- **Class 2:** other premises that handle potentially hazardous unpackaged foods;
- **Class 3:** premises handling unpackaged low risk foods, selling potentially hazardous pre-packaged foods, or the warehousing or distribution of pre-packaged foods; and
- **Class 4:** premises that only retail pre-packaged low risk foods, and certain other low risk or occasional activities.

It also includes premises registered in the municipal district and on the statewide 'Foodtrader' system (e.g., food vans).

#### **Classification**

Input indicator – Financial

#### **Data source**

##### Numerator

Any finance system which records costs information relating to the food safety service.

##### Denominator

Any health management system which records registered or notified food premises.

#### **Data use / Community outcome**

Assessment of the degree to which councils deliver services in a cost-efficient manner. Low or decreasing costs suggests a greater commitment towards the food safety service.

## Suitability for target setting

### High

Data is stable, and council has direct influence over the outcome.

### Related to

ENV-FS5 Food safety samples

ENV-FS7 Food safety assessments

RSP-FS4 Critical and major non-compliance outcome notifications

RSP-FS6 Time taken to action food compliants

### Further information

*Food Act 1984*

Local Government (Planning and Reporting) Regulations 2020 Schedule 2

### Notes or Case Studies

#### Reporting period

Reported by financial year, due to budgetary reporting requirements.

#### Separation of other service activities

Where the food safety service is part of a larger budget program including complementary activities such as environmental health and immunisation, it will be necessary to separate the costs of the various activities in order to calculate the service cost indicator. The following approach is suggested for allocating costs to activities:

- specific costs – Identify costs which are specific to each activity such as staff, consultants, vehicles and the like and allocate across activities
- shared costs – For the remaining costs which are shared between activities, these need to be allocated on the basis of an appropriate driver. For example, FTEs can be used as a driver for

most shared costs where there is a connection between the cost and the work of the staff. Where staff work across activities, an estimate of the time spent on each activity (expressed as a percentage) will need to be made. This can be done through timesheets either on an ongoing basis or for a temporary time period provided it is representative of actual activity and workload.

#### Treatment of temporary food premises

A temporary food premises not requiring an annual food safety assessment (e.g., sausage sizzles), should be included if a temporary food premises registration/notification is received in that year. In the years where council does not receive a registration/notification from a temporary food premises, it should be excluded from this calculation as it would not incur a cost to council.

#### Reassignment of staff due to emergencies

Where the staff are delivering the service, their associated operating expenses should be included. If they are re-assigned or redeployed to other roles in the organisation not related to the delivery of food safety services, their costs would cease to be included (where practical).

## Cost:

# Library services

## CST-LB

Provision of library services is planned and delivered in a cost-efficient manner.

### CST-LB2 Recently purchased library collection

#### Definition

The percentage of the library collection that has been purchased in the last 5 years.

#### Calculation

##### Numerator

Number of library collection items purchased in the last 5 years

##### Denominator

Number of library collection items

The result is multiplied by 100.

#### Key terms

##### Library collection item

Is all physical book and non-book material, including but not limited to books, magazines, CDs/DVDs, computer games, toys, maps, plans, manuscripts and equipment on hand (that can be reserved or borrowed) at the end of the reporting period. It specifically does not include ebooks, eaudiobooks and licensed access to electronic resource databases.

##### Last five years

Is the last five financial years.

#### Classification

Input indicator – Infrastructure and materials

#### Data source

Any library management system which records current and historical collection information, including purchase lists.

#### Data use / Community outcome

Assessment of the degree to which council are investing in library resources. Library collections require adequate and regular inflow of new titles to ensure their currency, accuracy, quality and appeal, and to assist in meeting changing community interests, trends and demands. Higher proportion of items purchased in the last 5 years suggests a stronger investment in library resources.

#### Suitability for target setting

##### High

Data is stable, and council has direct influence over the outcome by council.

#### Related to

CST-LB5 Cost of library service per population

COM-LB6 Library loans per population

COM-LB7 Library membership

### Further information

Local Government (Planning and Reporting) Regulations 2020 Schedule 2  
APLA-ALIA Library Standards S6 (May 2021)

### Notes or Case Studies

#### Resources not available for loan

Collection items that are not available for loan should not be included. For example, family history, genealogy, reference and local studies material should not be counted when applying this standard. These resources have usually been collected over long periods and are intended to be retained indefinitely regardless of age.

#### Replacement of materials

Recently purchased materials are not limited to newly published materials. Well used items such as classic fiction, popular series, children's books and DVDs may require replacement based on their condition or visual appeal or be purchased for the first time based on community need.

#### Excludes digital services

This excludes music and film streaming services and other such digital services.

#### Excludes eBooks and eAudiobooks

This excludes eBooks and eAudiobooks from 1 July 2026.

#### Mobile libraries

The following methodology is provided for calculating the indicators and measures where mobile libraries are an integral part of the service:

### **Recently purchased library collection:**

#### Numerator

Number of mobile library collection items purchased in the last 5 years apportioned to the council based on hours of usage

#### Denominator

Number of mobile library collection items apportioned to the council based on hours of usage

## CST-LB5 Cost of library services (Audited)

### Definition

The direct cost of the library service per head of population.

### Calculation

#### Numerator

Direct cost of the library service

#### Denominator

Population

### Key terms

#### Direct cost – In-house service

Is operating expenses, capital purchases and capital expenses directly related to the delivery of the library service (including library programs).

#### This includes expenses such as:

- salaries and on-costs,
- agency, contract staff and contractors engaged for the delivery of the service,
- training and development,
- conferences and seminars,
- subscriptions and membership fees to professional and industry bodies,
- materials,
- maintenance (both scheduled and unplanned) necessary to ensure the continual delivery of the service,
- travel costs,
- legal fees,
- vehicle/plant hire costs,
- utilities,
- software costs or subscriptions for service critical systems,
- telecommunication hardware including phones and computers

costs (where they are specific to the service)

- capital purchases and renewals directly related to the delivery of the service. This includes facilities, vehicles, equipment and library collection items.
- library collection item processing costs,
- other incidental expenses.

#### Exclusions to the direct cost are:

- indirect costs such as depreciation and management or corporate overheads,
- income from fees and charges are specifically excluded.

There are possible variations to these costs, this includes:

- management overheads may be included where an employee is involved in the direct delivery of the service. In the case of an employee covering for leave, this should be included only if the leave is being covered by a temporary employee of council (i.e., casual, agency).
- Building accommodation costs such as rent or lease should be included if directly related to the delivery of the service.

All direct costs are calculated by financial year.

#### Corporate overheads

Are costs associated with supporting the delivery of the service. Examples include:

- payroll
- human resources

- finance (including financial and management accounting, purchasing, accounts payable and accounts receivable)
- information technology

### Management overheads

Is employee costs associated with overseeing or managing the service.

Examples might include a proportion of:

- chief executive officer
- general manager/director
- supervisor
- team leader
- administration staff

### Direct cost – Library corporations

Where the library service has been outsourced to a library corporation, the direct cost is:

- capital purchases and renewals by council (or on behalf of council by the library corporation) directly related to the service. This includes facilities, vehicles, equipment and library collection items,
- any costs incurred by council in their own right, such as building accommodation (rent, lease), and
- operating expenses of the library corporation directly related to the delivery of the library service (including library programs) that is recovered through financial contributions from the member councils.

This includes expenses such as agency, contract staff and contractors engaged for the delivery of the service, training and development, conferences and seminars, subscriptions and membership fees to professional and industry bodies, materials, maintenance (both scheduled and unplanned) necessary to ensure the continual delivery of the service,

travel costs, legal fees, vehicle/plant hire costs, utilities, software costs or subscriptions for service critical systems, telecommunication hardware including phones and computers costs (where they are specific to the service), library collection item processing costs, and other incidental expenses.

### Population

Means the resident population of the municipal district estimated by Council.

### **Classification**

Input indicator – Financial

### **Data source**

#### Numerator

Any finance system which records revenue and cost information relating to council provision of the library service.

#### Denominator

Australian Bureau of Statistics – Population Estimates by Local Government Area.

### **Audit**

#### Evidence

Financial statement

Documented source of municipal population estimate, such as ABS census data plus the basis for any growth assumptions adopted by Council

### **Data use / Community outcome**

Assessment of the degree to which council services are cost-efficient. Lower costs suggest greater commitment towards cost-efficient library services.

### **Suitability for target setting**

#### **High**

Data is stable, and council has direct influence over the outcome.

## Related to

CST-LB2 Recently purchased library collection

COM-LB8 Library visits per population

## Further information

Local Government (Planning and Reporting) Regulations 2020 Schedule 3

## Notes or Case Studies

### [Calculation of direct cost for regional library corporations](#)

The direct cost for a council which is part of a regional library is the annual financial contribution. The financial contribution will need to be broken down between the contribution to the operations of the regional library and the contribution to the purchase of library collection items. The following example is provided as the preferred method for calculating the cost of the library service where it is provided through a regional library corporation.

#### Example:

Formula: Council contribution + Capital portion = Direct operating cost

Where councils also incur costs in their own right such as building accommodation (rent, lease, utilities, maintenance) these will need to be included in the direct operating cost.

### [Mobile libraries](#)

The following methodology is provided for calculating the indicators and measures where mobile libraries are an integral part of the service:

#### Numerator

Contribution paid by council to the library corporation plus any capital component (books, etc.)

#### Denominator

Resident population of the municipal district estimated by Council

### [Separation of other service activities](#)

In some councils, the library service may also provide customer service for the council. In these cases, it will be necessary to separate the costs of the various activities in order to calculate the service cost indicator. The following approach is suggested for allocating costs to activities:

- specific costs – identify costs which are specific to each activity such as staff, consultants, vehicles and the like and allocate across activities
- shared costs – for the remaining costs which are shared between activities, these need to be allocated on the basis of an appropriate driver. For example, FTEs can be used as a driver for most shared costs where there is a connection between the cost and the work of the staff. Where staff work across activities, an estimate of the time spent on each activity (expressed as a percentage) will need to be made. This can be done through timesheets either on an ongoing basis or for a temporary time period provided it is representative of actual activity and workload

### [Reassignment of staff](#)

Where the staff are delivering the service, their associated operating expenses should be included. If they are re-assigned or redeployed to other roles in the organisation not related to the delivery of library services, their costs would cease to be included (where practical).

## Cost:

# Maternal and child health services

## CST-MC

MCH service is planned and delivered in a cost-efficient manner

### CST-MC3 Cost of MCH service

#### Definition

The cost of the MCH service per hour of service delivered.

#### Calculation

##### Numerator

Cost of the MCH service

##### Denominator

Hours worked by MCH nurses

#### Key terms

##### Cost

Is operating expenses, capital purchases and capital expenses directly related to the delivery of the MCH service.

#### This includes expenses such as

- salaries and on-costs,
- agency, contract staff and contractors engaged for the delivery of the service,
- training and development,
- conferences and seminars,
- subscriptions and membership fees to professional and industry bodies,
- materials,

- maintenance (both scheduled and unplanned) necessary to ensure the continual delivery of the service,
- travel costs,
- legal fees,
- vehicle/plant hire costs,
- utilities,
- software costs or subscriptions for service critical systems,
- telecommunication hardware including phones and computers costs (where they are specific to the service),
- capital purchases and renewals directly related to the delivery of the service. This includes facilities, vehicles, and equipment,
- other incidental expenses.

#### Exclusions to the direct cost are:

- indirect costs such as depreciation and management or corporate overheads,
- income from fees and charges are specifically excluded.

There are possible variations to these costs, this includes:

- management overheads may be included where an employee is

involved in the direct delivery of the service. In the case of an employee covering for leave, this should be included only if the leave is being covered by a temporary employee of council (i.e., casual, agency).

- Building accommodation costs such as rent or lease should be included if directly related to the delivery of the service.

All direct costs are calculated by financial year.

#### Hours worked by MCH nurses

Is the hours paid to MCH nurses in providing the MCH service. For example, if a council has 4.5FTE of nurses delivering the MCH service for the reporting period, then the number of hours will be 38hrs x 52weeks x 4.5FTE = 8892hrs. This information can be extracted from a Council's payroll system.

#### Management overheads

Is employee costs associated with overseeing or managing the service. Examples might include a proportion of:

- chief executive officer
- general manager/director
- supervisor
- team leader
- administration staff

#### Corporate overheads

Are costs associated with supporting the delivery of the service. Examples include:

- payroll
- human resources
- finance (including financial and management accounting,

purchasing, accounts payable and accounts receivable)

- information technology

### **Classification**

Input indicator – Financial

### **Data source**

#### Numerator

Any finance system which records revenue and cost information relating to council provision of the MCH service.

#### Denominator

Any payroll or finance system which includes information about hours worked by MCH nurses.

### **Data use / Community outcome**

Assessment of the degree to which council services are cost-efficient. Lower costs suggest greater council commitment towards cost-efficient MCH services.

### **Suitability for target setting**

#### **High**

Data is stable, and council has direct influence over the outcome.

### **Related to**

COM-MC4 Participation in the MCH service

### **Further information**

Local Government (Planning and Reporting) Regulations 2020 Schedule 2 Enhanced maternal and child health program guidelines – DH (<https://www2.health.vic.gov.au/about/publications/policiesandguidelines/enhanced-maternal-child-health-program-guidelines>)

## Notes or Case Studies

### Universal MCH service

The universal MCH service supports families in the areas of parenting, health and development, promotion of health, wellbeing and safety, social supports, referrals and linking with local communities. The universal service offers ten free key ages and stages consultations including an initial home visit and the following age visits: 2 weeks; 4 weeks; 8 weeks; 4 months; 8 months; 12 months; 18 months; 2 years; and 3.5 years.

### Enhanced MCH service

Enhanced MCH services may be offered to selected families as an extension of the universal MCH service. The enhanced service offers flexible actions and interventions to families who would benefit from targeted support.

### Cost of enhanced MCH service

Where a council provides an enhanced service to its clients and is an integral part of the overall MCH service, cost should include both the universal and enhanced service.

### Separation of other service activities

In some councils, the MCH service may be part of a larger budget program which includes complementary activities such as immunisation. In these cases, it will be necessary to separate the costs of the various activities in order to calculate the service cost indicator. The following approach is suggested for allocating costs to activities:

- specific costs – Identify costs which are specific to each activity such as

staff, consultants, vehicles and the like and allocate across activities

- shared costs – For the remaining costs which are shared between activities, these need to be allocated on the basis of an appropriate driver. For example, FTEs can be used as a driver for most shared costs where there is a connection between the cost and the work of the staff. Where staff work across activities, an estimate of the time spent on each activity (expressed as a percentage) will need to be made. This can be done through timesheets either on an ongoing basis or for a temporary time period provided it is representative of actual activity and workload.

### Reassignment of staff due to emergencies

Where the staff are delivering the service, their associated operating expenses should be included. If they are re-assigned or redeployed to other roles in the organisation not related to the delivery of the MCH service, their costs would cease to be included (where practical).

## Cost:

# Statutory Planning

## **CST -SP** Planning application processing and decisions are carried out in a cost-efficient manner

### CST-SP3 Cost of statutory planning service

#### Definition

The direct cost of the statutory planning service per planning application received.

#### Calculation

##### Numerator

Direct cost of the statutory planning service

##### Denominator

Number of planning applications received

#### Key terms

##### Direct cost

Is operating expenses, capital purchases and capital expenses directly related to the delivery of the statutory planning service excluding enforcement.

#### This includes expenses such as:

- salaries and on-costs,
- agency, contract staff and contractors engaged for the delivery of the service,
- training and development,
- conferences and seminars,

- subscriptions and membership fees to professional and industry bodies,
- materials,
- maintenance (both scheduled and unplanned) necessary to ensure the continual delivery of the service,
- travel costs,
- legal fees,
- vehicle/plant hire costs,
- utilities,
- software costs or subscriptions for service critical systems,
- telecommunication hardware including phones and computers costs (where they are specific to the service),
- capital purchases and renewals directly related to the delivery of the service. This includes facilities, vehicles, and equipment,
- panel fees, and
- other incidental expenses.

#### Exclusions to the direct cost are:

- indirect costs such as depreciation and management or corporate overheads,
- income from fees and charges are specifically excluded.

There are possible variations to these costs, this includes:

- management overheads may be included where an employee is involved in the direct delivery of the service. In the case of an employee covering for leave, this should be included only if the leave is being covered by a temporary employee of council (i.e., casual, agency).
- Building accommodation costs such as rent or lease should be included if directly related to the delivery of the service.

All direct costs are calculated by financial year.

#### Management overheads

Is employee costs associated with overseeing or managing the service. Examples might include a proportion of:

- chief executive officer
- general manager/director
- supervisor
- team leader
- administration staff

#### Corporate overheads

Are costs associated with supporting the delivery of the service. Examples include:

- payroll
- human resources
- finance (including financial and management accounting, purchasing, accounts payable and accounts receivable)
- information technology

#### Planning application

Is a completed regular or VicSmart planning permit application on the prescribed form lodged with a council (the responsible authority) accompanied by a complete description of the proposal and the prescribed fee.

#### VicSmart

Is a streamlined planning permit assessment process for low impact applications.

### **Classification**

Input indicator – Financial

### **Data source**

#### Numerator

Any finance system which records revenue and cost information relating to council provision of the statutory planning service.

#### Denominator

Planning Permit Activity Reporting System (PPARS) 'Total applications'

### **Data use / Community outcome**

Assessment of the degree to which council services are cost-efficient. Lower cost suggests greater commitment towards providing cost-efficient statutory planning services.

### **Suitability for target setting**

#### **High**

Data is stable, and council has direct influence over the outcome.

#### **Related to**

RSP-SP2 Planning applications decided within required timeframes

### **Further information**

Local Government (Planning and Reporting) Regulations 2020 Schedule 2

## **Notes or Case Studies**

### Separation of other service activities

Where the statutory planning service forms part of a larger budget program including complementary activities such as strategic land use planning and planning enforcement, it will be necessary to separate the costs of the various activities in order to calculate the service cost indicator for statutory planning. The following approach is suggested for allocating costs to activities:

- specific costs – identify costs which are specific to each activity such as staff, consultants, vehicles and the like and allocate across activities
- shared costs – for the remaining costs which are shared between activities, these need to be allocated on the basis of an appropriate driver. For example, FTEs can be used as a driver for most shared costs where there is a connection between the cost and the work of the staff. Where staff work across activities, an estimate of the time spent on each activity (expressed as a percentage) will need to be made. This can be done through timesheets either on an ongoing basis or for a temporary time period provided it is representative of actual activity and workload

### Impact on service hours or delivery resulting emergencies

Where the staff are delivering the service, their associated operating

expenses should be included. If they are reassigned or redeployed to other roles in the organisation not related to the delivery of the planning service, their costs would cease to be included (where practical).

# Cost:

## Roads

### CST-R

Renewal and maintenance of sealed local roads are undertaken in a cost-efficient manner.

#### CST-R3 Cost of sealed local road reconstruction

##### Definition

The direct reconstruction cost per square metre of sealed local roads reconstructed.

##### Calculation

###### Numerator

Direct cost of sealed local road reconstruction

###### Denominator

Square metres of sealed local roads reconstructed

##### Key terms

###### Direct reconstruction cost

Is operating expenses, capital purchases and capital expenses directly related to reconstructing the road pavement and seal.

##### This includes expenses such as:

- salaries and on-costs,
- agency, contract staff and contractors engaged for the delivery of the service,
- training and development,
- conferences and seminars,

- subscriptions and membership fees to professional and industry bodies,
- materials,
- maintenance (both scheduled and unplanned) necessary to ensure the continual delivery of the service,
- travel costs,
- legal fees,
- vehicle/plant hire costs,
- utilities,
- software costs or subscriptions for service critical systems,
- telecommunication hardware including phones and computers costs (where they are specific to the service),
- capital purchases and renewals directly related to the delivery of the service. This includes facilities, vehicles, and equipment,
- street sweeping which is integral to the road reconstruction,
- traffic management where necessary, and
- other incidental expenses.

##### Exclusions to the direct cost are:

- indirect costs such as depreciation and management or corporate overheads,
- income from fees and charges are specifically excluded.

There are possible variations to these costs, this includes:

- management overheads may be included where an employee is involved in the direct delivery of the service. In the case of an employee covering for leave, this should be included only if the leave is being covered by a temporary employee of council (i.e., casual, agency).
- Building accommodation costs such as rent or lease should be included if directly related to the delivery of the service.

All direct costs are calculated by financial year.

#### Management overheads

Is employee costs associated with overseeing or managing the service.

Examples might include a proportion of:

- chief executive officer
- general manager/director
- supervisor
- team leader
- administration staff

#### Corporate overheads

Are costs associated with supporting the delivery of the service. Examples include:

- payroll
- human resources
- finance (including financial and management accounting, purchasing, accounts payable and accounts receivable)
- information technology

#### Local road

Is a sealed or unsealed road for which the Council is the responsible road authority

under the *Road Management Act 2004* and includes right-of-ways and laneways.

#### Sealed local roads

Is sealed roads under the control of the municipal district and includes the road pavement and road seal (and kerb and channel where applicable).

#### Road pavement

Is the portion of the road that supports the running surface (seal) for vehicular traffic.

#### Road seal

Is the initial treatment to a new or reconstructed road pavement with the application of bituminous surfacing or other surfacing materials such as pavers or concrete.

#### Road reconstruction

Is all actions directed at returning the service potential or the useful life of the road pavement and road seal to its original condition and may include the removal and replacement of existing road seal, pavement and substructure, and other associated road components if present (including drainage, kerb and channel where applicable).

### **Classification**

Input indicator – Financial

### **Data source**

#### Numerator

Any finance system which records revenue and cost information relating to council provision of the roads service.

#### Denominator

Any asset management system which indicates the amount of sealed local roads reconstructed in the municipal district.

## **Data use / Community outcome**

Assessment of the degree to which council services are cost-efficient. Lower costs suggest greater commitment towards the cost management of the renewal and maintenance of sealed local roads.

## **Suitability for target setting**

### **High**

Data fluctuates between years, but council has direct influence over the outcome.

## **Related to**

ENV-R2 – Sealed local roads maintained to condition standards

CST-R4 – Cost of sealed local road resealing

## **Further information**

Local Government (Planning and Reporting) Regulations 2020 Schedule 2  
*Road Management Act 2004*

## **Notes or Case Studies**

### Works outside of reporting period

Where Council incurs reconstruction costs, but the works are not completed at the end of the reporting period, the costs should be carried forward and reported in the following reporting period on completion.

## CST-R4 Cost of sealed local road resealing

### Definition

The direct resealing cost per square metre of sealed local roads resealed.

### Calculation

#### Numerator

Direct cost of sealed local road resealing

#### Denominator

Square metres of sealed local roads resealed

### Key terms

#### Direct resealing cost

Is operating expenses, capital purchases and capital expenses directly related to the delivery of the road seal.

#### **This includes expenses such as:**

- salaries and on-costs,
- agency, contract staff and contractors engaged for the delivery of the service,
- training and development,
- conferences and seminars,
- subscriptions and membership fees to professional and industry bodies,
- materials,
- maintenance (both scheduled and unplanned) necessary to ensure the continual delivery of the service,
- travel costs,
- legal fees,
- vehicle/plant hire costs,
- utilities,
- software costs or subscriptions for service critical systems,

- telecommunication hardware including phones and computers costs (where they are specific to the service),
- capital purchases and renewals directly related to the delivery of the service. This includes facilities, vehicles, and equipment,
- street sweeping which is integral to the road resealing,
- traffic management where necessary, and
- other incidental expenses.

#### **Exclusions to the direct cost are:**

- indirect costs such as depreciation and management or corporate overheads,
- income from fees and charges are specifically excluded.

There are possible variations to these costs, this includes:

- management overheads may be included where an employee is involved in the direct delivery of the service. In the case of an employee covering for leave, this should be included only if the leave is being covered by a temporary employee of council (i.e., casual, agency).
- Building accommodation costs such as rent or lease should be included if directly related to the delivery of the service.

All direct costs are calculated by financial year.

#### Management overheads

Is employee costs associated with overseeing or managing the service.

Examples might include a proportion of:

- chief executive officer
- general manager/director
- supervisor
- team leader
- administration staff

### Corporate overheads

Are costs associated with supporting the delivery of the service. Examples include:

- payroll
- human resources
- finance (including financial and management accounting, purchasing, accounts payable and accounts receivable)
- information technology

### Local road

Is a sealed or unsealed road for which the Council is the responsible road authority under the *Road Management Act 2004* and includes right-of-ways and laneways.

### Sealed local roads

Is sealed roads under the control of the municipal district and includes the road pavement and road seal (and kerb and channel where applicable).

### Road pavement

Is the portion of the road that supports the running surface (seal) for vehicular traffic.

### Road seal

Is the initial treatment to a new or reconstructed road pavement with the application of bituminous surfacing or other surfacing materials such as pavers or concrete.

### Road resealing

Is all actions directed at returning the service potential or useful life of the road seal up to that which it had originally and includes: laying a new surface on top of the old by spraying bitumen and rolling

stone chips into it, or laying a new thin layer of asphalt; removing the old surface and replacing it with a new layer of asphalt; or recycling the old surface by remixing and stabilising the asphalt.

## **Classification**

Input indicator – Financial

## **Data source**

### Numerator

Any finance system which records revenue and cost information relating to council provision of the roads service.

### Denominator

Any asset management system which indicates the amount of sealed local roads resealed in the municipal district.

## **Data use / Community outcome**

Assessment of the degree to which council services are cost-efficient. Lower costs suggest greater commitment towards the cost management of the renewal and maintenance of sealed local roads.

## **Suitability for target setting**

### **High**

Data fluctuates between years, but council has direct influence over the outcome.

## **Related to**

ENV-R2 Sealed local roads maintained to condition standards  
CST-R3 Cost of sealed local road reconstruction

## **Further information**

Local Government (Planning and Reporting) Regulations 2020 Schedule 2  
*Road Management Act 2004*

## Notes or Case Studies

### Works outside of reporting period

Where Council incurs resealing costs but the works are not completed at the end of the reporting period, the costs should be carried forward and reported in the following reporting period on completion.

## Cost:

# Waste management

## CST-WM

Kerbside collection services are delivered in a cost-efficient manner

### CST-WM6 Cost of kerbside waste collection service (Audited)

#### Definition

The direct cost of the kerbside waste collection services per serviced property.

#### Calculation

##### Numerator

Direct cost of the kerbside waste collection services

##### Denominator

Number of serviced properties

#### Key terms

##### Direct cost

Is operating expenses directly related to the delivery of the relevant waste collection and waste disposal services.

#### This includes expenses such as:

- salaries and on-costs,
- agency, contract staff and contractors engaged for the delivery of the service,
- training and development,
- conferences and seminars,
- subscriptions and membership fees to professional and industry bodies,
- materials,
- maintenance (both scheduled and unplanned) necessary to ensure the continual delivery of the service (e.g., bin repairs),
- travel costs,
- legal fees,
- vehicle/plant hire costs,
- utilities,
- software costs or subscriptions for service critical systems,
- telecommunication hardware including phones and computers costs (where they are specific to the service),
- capital purchases and renewals directly related to the delivery of the service. This includes facilities, vehicles, and equipment (including purchase of bins for new tenements and replacement bins)
- waste disposal and handling costs (including gates fees, transfer station costs, levies and State Waste Levy), and

- other incidental expenses.

**Exclusions to the direct cost are:**

- indirect costs such as depreciation (including depreciation on bins)
- and management or corporate overheads,
- revenue from fees and charges or subsequent sale of collected materials are also specifically excluded.

There are possible variations to these costs, this includes:

- management overheads may be included where an employee is involved in the direct delivery of the service. In the case of an employee covering for leave, this should be included only if the leave is being covered by a temporary employee of council (i.e., casual, agency).
- Building accommodation costs such as rent or lease should be included if directly related to the delivery of the service.

All direct costs are calculated by financial year.

Corporate overheads

Are costs associated with supporting the delivery of the service. Examples include:

- payroll
- human resources
- finance (including financial and management accounting, purchasing, accounts payable and accounts receivable) information technology

Management overheads

Are employee costs associated with overseeing or managing the service. Examples might include a proportion of:

- chief executive officer
- general manager/director
- supervisor
- team leader
- administration staff

Kerbside waste collection services

Is a compulsory service provided to an occupancy, in urban, suburban or rural areas involving the kerbside removal of waste.

Serviced property

Is a residential or non-residential property within the municipal district (including eligible non-rateable properties) that receives a kerbside waste collection service from Council.

**Classification**

Input indicator – Financial

**Data source**

Numerator

Any finance system which records revenue and cost information relating to council provision of the waste management service.

Denominator

Any rates system which indicates the number of serviced properties.

**Audit**

Evidence

Financial statements

Documented number of properties that receive Council’s kerbside waste collection service

## Data use / Community outcome

Assessment of the degree to which council services are cost-efficient. Lower cost suggests greater commitment towards cost-efficient waste collection services.

## Suitability for target setting

### High

Data is stable, and council has direct influence over the outcome.

## Related to

ENV-WM8 Kerbside collection waste to landfill per serviced property

## Further information

Local Government (Planning and Reporting) Regulations 2020 Schedule 3

## Notes or Case Studies

### [Impact on service hours or delivery resulting emergencies](#)

Where the staff are delivering the service, their associated operating expenses should be included. If they are reassigned or redeployed to other roles in the organisation not related to the delivery of waste management services, their costs would cease to be included (where practical).

### [The construction, capping and ongoing rehabilitation of landfill cells](#)

Where a council operates its own landfill, the costs associated with constructing, capping, monitoring, and rehabilitating landfill cells must be included in the disposal cost calculation. These activities form an essential component of the waste disposal service. Councils that outsource landfill operations will incur these costs through their waste service contracts and should report them accordingly.

## [Services to be included in the kerbside waste collection service](#)

The intent of this indicator is to align with the minimum service standards of:

- General rubbish (red)
- Mixed recycling (yellow),
- Glass recycling (purple)
- Food organics and garden organics (FOGO) (green).

# About Financial forecasting (FIF)

## Description

- Council plans for future financial performance.

## Designed to

- Demonstrate whether the level of debt and other long-term obligations and liabilities is appropriate to the size and nature of council's activities.
- Measure whether council can meet the agreed service needs of the community into the future including alignment with the Council's Long Term Financial Plan

## List of financial forecasting indicators

- Indebtedness (level of long-term liabilities is appropriate to the size and nature of a Council's activities)
- Asset renewal and upgrade (renewal and upgrade of assets is planned and delivered)
- Loans and borrowings (level of interest-bearing loans and borrowings is appropriate to the size and nature of Council's activities)
- Population (population is a key driver of a Council's ability to fund the delivery of services to the community)
- Revenue and grants (revenue is generated from a range of sources to fund the delivery of services to the community)

## List of financial forecasting measures

- Non-current liabilities compared to own-source revenue (FIF-O4)
- Asset renewal and upgrade compared to depreciation (FIF-O5)
- Loans and borrowings compared to own-source revenue (FIF-O6)
- Loans and borrowings repayments compared to own-source revenue (FIF-O7)
- Expenses per head of population (FIF-C1)
- Infrastructure per head of population (FIF-C2)
- Own-source revenue per head of population (FIF-C4)
- Recurrent grants per head of population (FIF-C5)

# Financial forecasting: Indebtedness

## FIF

Level of long-term liabilities is appropriate to the size and nature of a Council's activities

FIF-O4 Non-current liabilities compared to own-source revenue (Audited)

### Definition

Non-current liabilities as a percentage of own source revenue.

### Calculation

#### Numerator

Non-current liabilities

#### Denominator

Own-source revenue

The result is multiplied by 100.

### Key terms

#### Non-current liabilities

Financial liabilities that provide financing on a long-term basis and are not due for settlement within twelve months after the reporting period.

#### Own-source revenue

Is adjusted underlying revenue excluding revenue which is not under the control of council (including government grants).

### Classification

Input indicator – Financial

### Data source

Financial statements (Financial Plan)

### Audit

#### Evidence

Financial statements

#### Other advice

Documented calculation of own-source revenue, with explanation of excluded revenue items

### Data use / Community outcome

Assessment of whether council long term liabilities are appropriate to the size and nature of council activities. Lower proportion of non-current liabilities suggests greater capacity to meet long-term obligations.

### Suitability for target setting

#### High

Data is stable, and council has direct influence over the outcome.

### Related to

FIF-O6 Loans and borrowings compared to own-source revenue

### Further information

Local Government (Planning and Reporting) Regulations 2020 Schedule 3

## Notes or Case Studies

None

# Financial forecasting: Asset renewal and upgrade

## FIF

Renewal and upgrade of assets is planned and delivered

FIF-O5 Asset renewal and upgrade compared to depreciation  
(Audited)(Target required)

### Definition

Asset renewal and upgrade expenses as a percentage of depreciation.

### Calculation

#### Numerator

Asset renewal and upgrade expenses

#### Denominator

Asset Depreciation

This result is multiplied by 100.

### Key terms

#### Asset renewal expenses

Expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability.

#### Asset upgrade expenses

Means expenditure that enhances an existing asset to provide a higher level of service or increases the life of the asset beyond its original life.

#### Asset Depreciation

A council's use of its physical assets through a systematic reduction in their value over time, usually to reflect wear and tear. Refers to total depreciation of all assets, not just the depreciation on renewed or upgraded assets.

### Classification

Output indicator – Quality

### Data source

Financial statements (Financial Plan)

### Audit

#### Evidence

Financial statements (including the Statement of Capital Works)

### Data use / Community outcome

Assessment of whether council assets are being renewed or upgraded as planned. It compares the rate of spending on existing assets through renewing, restoring, replacing or upgrading existing assets with depreciation. Ratios higher than 1.0 indicate there is a lesser risk of insufficient spending on Council's asset base.

### Target required

Council is required to formulate a target for this indicator to be included in the council budget for 2026-27.

Council should consider the following when setting a target:

- Council's previous performance
- factors that may influence Council's expenditure on asset renewal and upgrades.

Council may wish to use the Target setting calculator to assist in determining the target. The Target setting calculator can be found on the Local Government Performance Reporting webpage.

If Council is anticipating a decrease or decline in performance against this measure, Council can set an appropriate target, however, they should note their assumptions in the commentary.

#### Calculating forecast actual

Councils are encouraged to use their most recent result when determining a forecast actual for the current year.

#### **Related to**

VAGO Renewal gap (ratio)

#### **Further information**

Local Government (Planning and Reporting) Regulations 2020 Schedule 3 and 4

#### **Notes or Case Studies**

##### If result is less than 0.5

Spending on existing assets has not kept pace with the consumption of these assets. This highlights a need to prioritise asset maintenance.

##### If result is between 0.5 and 1.0

May indicate insufficient spending on renewal or upgrading. This may

highlight a need for better asset maintenance planning.

##### If result is more than 1.0

Demonstrates council's commitment to investing in the renewal and upgrading of its community infrastructure and assets.

##### Actions

Based on their results, councils can develop strategies to ensure they are appropriately renewing and upgrading assets to provide services and facilities that meet community needs.

# Financial forecasting:

## Loans and borrowings

### FIF

Level of interest-bearing loans and borrowings is appropriate to the size and nature of Council's activities

FIF-O6 Loans and borrowings compared to own-source revenue (Audited)

#### Definition

Interest bearing loans and borrowings as a percentage of own-source revenue.

#### Calculation

##### Numerator

Interest bearing loans and borrowings

##### Denominator

Own-source revenue

The result is multiplied by 100.

#### Key terms

##### Interest bearing loans and borrowings

Is a loan or borrowing in which the debt is expressed as a principal amount and interest is calculated, charged, and collected on unpaid balances.

##### Own-source revenue

Is adjusted underlying revenue excluding revenue which is not under the control of council (including government grants).

#### Classification

Input indicator – Financial

#### Data source

Financial statements (Financial Plan)

#### Audit

##### Evidence

Financial statements

#### Data use / Community outcome

Assessment of whether council's level of interest-bearing loans and borrowings are appropriate to the size and nature of council's activities. Demonstration of council managing its borrowing strategy in relation to the revenue it raises.

#### Suitability for target setting

##### Good

Data fluctuates between years, but council has some influence over the outcome.

#### Related to

FIF-O7 Loans and borrowings repayments compared to rates

#### Further information

Local Government (Planning and Reporting) Regulations 2020 Schedule 3

#### Notes or Case Studies

None

## FIF-O7 Loans and borrowings repayments compared to own-source revenue (Audited)

### Definition

Interest and principal repayments on interest bearing loans and borrowings as a percentage of own-source revenue.

### Calculation

#### Numerator

Interest and principal repayments on interest bearing loans and borrowings

#### Denominator

Own-source revenue

The result is multiplied by 100.

### Key terms

#### Interest and principal repayments

Is repayments made on principal amounts and/or interest from interest bearing loans or borrowings, where the debt is expressed as a principal amount and interest is calculated, charged, and collected on unpaid balances.

#### Own-source revenue

Is adjusted underlying revenue excluding revenue which is not under the control of council (including government grants).

### Classification

Input indicator – Financial

### Data source

Financial statements (Financial Plan)

### Audit

#### Evidence

Financial statements

### Data use / Community outcome

Assessment of whether council's level of repayments on interest-bearing loans and borrowings are appropriate to the size and nature of council's activities. Demonstration of council managing its borrowing strategy in relation to the revenue it raises.

### Suitability for target setting

#### Good

Data is stable and council has some influence over the outcome.

#### Related to

FIF-O6 Loans and borrowings compared to rates

#### Further information

Local Government (Planning and Reporting) Regulations 2020 Schedule 3

### Notes or Case Studies

None

# Financial forecasting:

## Population

### FIF

Population is a key driver of a Council's ability to fund the delivery of services to the community

#### FIF-C1 Expenses per head of population (Audited)

##### Definition

Total expenses per head of population.

##### Calculation

###### Numerator

Total expenses

###### Denominator

Population

##### Key terms

###### Total expenses

The total expenditure or costs incurred or required.

###### Population

Means the resident population of the municipal district estimated by Council.

##### Classification

Input indicator – Financial

##### Data source

###### Numerator

Financial statements

###### Denominator

Australian Bureau of Statistics – Population Estimates by Local Government Area

##### Audit

###### Evidence

Financial statements

Documented source of municipal population estimate, such as ABS census data plus the basis for any growth assumptions adopted by Council

##### Data use / Community outcome

Assessment of the extent to which population is a key driver of council's ability to provide services to the community. Lower proportion of expenses relative to population suggests an improved capacity to provide services.

##### Suitability for target setting

###### Good

Data is stable, and council has some influence over the outcome.

##### Related to

FIF-C2 Infrastructure per head of municipal population

FIF-C4 Own-source revenue per head of municipal population

FIF-C5 Recurrent grants per head of municipal population

**Further information**

Local Government (Planning and Reporting) Regulations 2020 Schedule 3

**Notes or Case Studies**

None

## FIF-C2 Infrastructure per head of population (Audited)

### Definition

The value of infrastructure per head of population.

### Calculation

#### Numerator

Value of infrastructure

#### Denominator

Population

### Key terms

#### Infrastructure

Is non-current property, infrastructure, plant and equipment assets, excluding land.

#### Population

Means the resident population of the municipal district estimated by Council.

### Classification

Input indicator – Infrastructure and materials

### Data source

#### Numerator

Financial statements

#### Denominator

Australian Bureau of Statistics – Population Estimates by Local Government Area

### Audit

#### Evidence

Written down value of infrastructure assets per the financial statements. Infrastructure assets are defined as all property, infrastructure, plant, and equipment assets, excluding land.

Documented source of municipal population estimate, such as ABS census data plus the basis for any growth assumptions adopted by Council

### Data use / Community outcome

Assessment of the extent to which population is a key driver of council's ability to provide services to the community. Higher proportion of infrastructure value relative to population level suggests greater council commitment to improving infrastructure.

### Suitability for target setting

#### High

Data is stable, and council has direct influence over the outcome.

### Related to

FIF-C1 Expenses per head of municipal population

FIF-C4 Own-source revenue per head of municipal population

FIF-C5 Recurrent grants per head of municipal population

### Further information

Local Government (Planning and Reporting) Regulations 2020 Schedule 3

### Notes or Case Studies

None

# Financial forecasting: Revenue and grants

## FIF

Revenue is generated from a range of sources to fund the delivery of services to the community

### FIF-C4 Own-source revenue per head of population (Audited)

#### Definition

Own-source revenue per head of population.

#### Calculation

##### Numerator

Own-source revenue

##### Denominator

Population

#### Key terms

##### Own-source revenue

Is adjusted underlying revenue excluding revenue which is not under the control of council (including government grants).

##### Population

Means the resident population of the municipal district estimated by Council.

#### Classification

Input indicator – Financial

#### Data source

##### Numerator

Financial statements

##### Denominator

Australian Bureau of Statistics – Population Estimates by Local Government Area

#### Audit

##### Evidence

Financial statements  
Documented calculation of own-source revenue, with explanation of excluded revenue items.

Documented source of municipal population estimate, such as Australian Bureau of Statistics (ABS) census data (e.g. Australian Bureau of Statistics – Population Estimates by Local Government Area) plus the basis for any growth assumptions adopted by Council

#### Data use / Community outcome

Assessment of the degree to which councils generate revenue from a range of sources. Higher amount of own source revenue suggests greater capacity to delivery services.

#### Suitability for target setting

##### Good

Data fluctuates between years, but council has some influence over the outcome.

**Related to**

FIF-C5 Recurrent grants per head of municipal population

FIF-C1 Expenses per head of population

FIF-C2 Infrastructure per head of population

ENV-R7 Population density per length of road

FIM-S1 Rates compared to adjusted underlying revenue

**Further information**

Local Government (Planning and Reporting) Regulations 2020 Schedule 3

**Notes or Case Studies**

None

## FIF-C5 Recurrent grants per head of population (Audited)

### Definition

Recurrent grants per head of population.

### Calculation

#### Numerator

Recurrent grants

#### Denominator

Population

### Key terms

#### Recurrent grants

Is operating or capital grants other than non-recurrent grants.

#### Non-recurrent grants

Is operating or capital grants obtained on the condition that they be expended in a specified manner and not expected to be received again during the period covered by the Financial Plan.

#### Population

Means the resident population of the municipal district estimated by Council.

### Classification

Input indicator – Financial

### Data source

#### Numerator

Financial statements

#### Denominator

Australian Bureau of Statistics – Population Estimates by Local Government Area

### Audit

#### Evidence

Financial statements

Documented source of municipal population estimate, such as ABS census data plus the basis for any growth assumptions adopted by Council

#### Other advice

“Recurrent grants” includes both operating and capital recurrent grants

### Data use / Community outcome

Assessment of the degree to which councils generate revenue from a range of sources. Higher amount of grant revenue suggests greater capacity to delivery community services.

### Suitability for target setting

#### Good

Data fluctuates between years, but council has some influence over the outcome.

#### Related to

FIF-C1 Expenses per head of population  
FIF-C2 Infrastructure per head of population  
FIF-C4 Own-source revenue per head of municipal population  
ENV-R7 Population density per length of road

### Further information

Local Government (Planning and Reporting) Regulations 2020 Schedule 3

### Notes or Case Studies

None

# About Financial management (FIM)

## Description

- Managing Council's finances to meet current requirements.

## Designed to

- Assess council's financial management, including liquidity, cash flow, and ability to meet obligations on time.
- Demonstrate that council is generating sufficient revenue and managing expenditure efficiently to support service delivery.

## List of financial management indicators

- Expenditure and revenue level (resources are used efficiently in the delivery of services)
- Liquidity (sufficient working capital and cash is available to cover expenses)
- Operating position (an adjusted underlying surplus is generated in the ordinary course of business)
- Rates concentration (revenue is generated from a range of sources)
- Rates effort (rating level is set based on the community's capacity to pay)
- Rates collection (rates and charges are being responsibly collected)

## List of financial management measures

- Expenses per property assessment (FIM-E2)
- Average rate per property assessment (FIM-E4)
- Current assets compared to current liabilities (FIM-L1)
- Cash compared to current liabilities (FIM-L3)
- Adjusted underlying surplus (or deficit) (FIM-S1)
- Rates compared to adjusted underlying revenue (FIM-S2)
- Rates compared to property values (FIM-S2)
- Rates and charges debt (FIM-S3)

# Financial management: Expenditure and revenue level

## FIM-E

Resources are used efficiently in the delivery of services

FIM-E2 Expenses per property assessment (Audited) (Target required)

### Definition

Total expenses per property assessment.

### Calculation

#### Numerator

Total expenses

#### Denominator

Number of property assessments

### Key terms

#### Number of property assessments

Is the number of rateable properties as at 1 July.

### Classification

Input indicator – Financial

### Data source

#### Numerator

Current council financial statements and financial statements in Financial Plan

#### Denominator

Annual budget and forecast number of property assessments based on the number in the annual budget and

underlying the financial statements (Financial Plan).

### Audit

#### Evidence

Expenditure from the financial statements

Documented number of property assessments from the rates ledger

### Data use / Community outcome

Assessment of whether resources are being used efficiently to deliver services.

### Target required

Council is required to formulate a target for this indicator to be included in the council budget.

Council should consider the following when setting a target:

- Council's previous performance
- factors influencing council expenses.

Council may wish to use the Target setting calculator to assist in determining the target. The Target setting calculator can be found on the Local Government Performance Reporting webpage.

If Council is anticipating an increase or rise in performance against this measure, Council can set an appropriate target, however, they

should note their assumptions in the commentary.

**Related to**

FIM-E4 Average rate per property assessment

**Further information**

Local Government (Planning and Reporting) Regulations 2020 Schedule 3 and 4

**Notes or Case Studies**

None

## FIM-E4 Average rate per property assessment (Audited)

### Definition

General rates and municipal charges per property assessment.

### Calculation

#### Numerator

Sum of all general rates and municipal charges

#### Denominator

Number of property assessments

### Key terms

#### Sum of all general rates and municipal charges

Is total revenue leviable from general rates, municipal charges and supplementary rates on rateable properties as at 1 July. This excludes service rates and service charges.

#### Number of property assessments

Is the number of rateable properties as at 1 July.

### Classification

Input indicator – Financial

### Data source

#### Numerator

Council financial statements and forecast total rate revenue based on the amount raised in the annual budget and underlying the financial statements (Financial Plan)

#### Denominator

Annual budget and forecast number of property assessments based on the

number in the annual budget and underlying the financial statements (Financial Plan)

### Audit

#### Evidence

Total rate revenue per the general ledger, which should be reconciled to the rates ledger

Total number of property assessments from the rates ledger

### Data use / Community outcome

Assessment of whether resources are being used efficiently to deliver services.

### Suitability for target setting

#### High

Data is stable, and council has direct influence over the outcome.

### Related to

FIM-E2 Expenses per property assessment

FIM-S2 Rates compared to property values

### Further information

Local Government (Planning and Reporting) Regulations 2020 Schedule 3

### Notes or Case Studies

None

# Financial management:

## Liquidity

### FIM-L

Sufficient working capital and cash is available to cover expenses

FIM-L1 Current assets compared to current liabilities (Audited)  
(Target required)

#### Definition

Current assets as a percentage of current liabilities.

#### Calculation

##### Numerator

Current assets

##### Denominator

Current liabilities

The result is multiplied by 100.

#### Key terms

##### Current assets

Are assets that the council expects to recover or realise within the following financial year.

##### Current liabilities

An obligation or liability that is due to be settled, or paid, within one year.

#### Classification

Input indicator – Financial

#### Data source

Financial statements (Financial Plan)

#### Audit

##### Evidence

Financial statements

#### Data use / Community outcome

Assessment of council's financial position. Higher assets relative to liabilities suggests councils are in a strong position.

#### Target required

Council is required to formulate a target for this indicator to be included in the council budget.

Council should consider previous performance and other factors that may influence current assets or liabilities when setting a target.

Council may wish to use the Target setting calculator to assist in determining the target. The Target setting calculator can be found on the Local Government Performance Reporting webpage.

If Council is anticipating a decrease or drop in performance against this measure, Council can set an appropriate target, however, they should note their assumptions in the commentary.

#### Related to

FIM-L3 Cash compared to current liabilities

## Further information

Local Government (Planning and Reporting) Regulations 2020 Schedule 3 and 4

## Notes or Case Studies

### Changes to unearned income / revenue

With the inclusion of unearned income / revenue under Liabilities on the Balance Sheet (Input 3), councils who experience a significant increase in their denominator (current liabilities) should note this in their commentary.

## FIM-L3 Cash compared to current liabilities (Audited)

### Definition

Cash as a percentage of current liabilities.

### Calculation

#### Numerator

Cash

#### Denominator

Current liabilities

The result is multiplied by 100.

### Key terms

#### Cash

Is all cash and cash equivalents within the meaning of the Australian Accounting Standards (AAS). Cash comprises cash on hand and demand deposits.

#### Cash equivalents

Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

#### Current liabilities

An obligation or liability that is due to be settled, or paid, within one year.

### Classification

Input indicator – Financial

### Data source

Financial statements (Financial Plan)

### Audit

#### Evidence

Calculation of cash and cash equivalents at 30 June.

### Data use / Community outcome

Assessment of council's abilities to pay bills on time. Higher cash relative to liabilities suggests councils can pay bills in a timely manner.

### Suitability for target setting

#### Good

Data fluctuates between years, but council has some influence over the outcome.

### Related to

FIM-L1 Current assets compared to current liabilities

### Further information

Local Government (Planning and Reporting) Regulations 2020 Schedule 3

### Notes or Case Studies

#### Changes to unearned income / revenue

With the inclusion of unearned income / revenue under Liabilities on the Balance Sheet (Input 3), councils who experience a significant increase in their denominator (current liabilities) should note this in their commentary.

# Financial management:

## Operating position

**FIM-OP** An adjusted underlying surplus is generated in the ordinary course of business

### FIM-OP1 Adjusted underlying surplus (or deficit) (Audited)

#### Definition

The adjusted underlying surplus (or deficit) as a percentage of adjusted underlying revenue.

#### Calculation

##### Numerator

Adjusted underlying surplus (or deficit)

##### Denominator

Adjusted underlying revenue

This result is multiplied by 100

#### Key terms

##### Adjusted underlying surplus (or deficit)

Is adjusted underlying revenue less total expenditure.

##### Adjusted underlying revenue

Is total income other than:

- non-recurrent capital grants used to fund capital expenditure
- non-monetary asset contributions
- contributions to fund capital expenditure from sources other than those referred to above.

##### Non-recurrent grant

Is operating or capital grants obtained on the condition that they be expended in a specified manner and not expected to be received again during the period covered by the Financial Plan.

##### Non-monetary asset contributions

Contributions in the form of property, plant and equipment. This includes Infrastructure assets such as roads, footpaths, drainage, open space, or community facilities constructed by developers and transferred to council ownership upon completion of a subdivision. Land or buildings gifted or vested in council for public use are included.

##### Total expenditure

Is the total value of all expenses incurred by a council during a financial year in delivering services, maintaining infrastructure, and supporting corporate operations. It represents the full cost of council activities as recognised in the audited financial statements, consistent with Australian Accounting Standards.

#### Classification

Output indicator – Impact

#### Data source

Financial statements (Financial Plan)

**Audit**Evidence

Financial statements

Other advice

Documented assessment of why excluded grants to fund capital expenditure are non-recurrent

Demonstrable link from other excluded contributions to fund capital expenditure, to the relevant capital expenditure

**Data use / Community outcome**

Assessment of whether council can generate a surplus. A significant surplus (or deficit) achieved in a particular financial year does not necessarily indicate good or bad financial performance in that year.

**Suitability for target setting****Good**

Data fluctuates between years, but council has some influence over the outcome.

**Related to**

FIF-C1 Expenses per head of population

FIF-C2 Infrastructure per head of population

FIF-C5 Recurrent grants per head of population

**Further information**

Local Government (Planning and Reporting) Regulations 2020 Schedule 3

**Notes or Case Studies**

None

# Financial management:

## Rates concentration

### FIM-S

Revenue is generated from a range of sources

FIM-S1 Rates compared to adjusted underlying revenue (Audited)  
(Target required)

#### Definition

Rate revenue as a percentage of adjusted underlying revenue.

#### Calculation

##### Numerator

Rate revenue

##### Denominator

Adjusted underlying revenue

This result is multiplied by 100.

#### Key terms

##### Rate revenue

Is revenue from general rates, municipal charges, service rates and service charges (e.g. garbage, recycling and organic charges) levied on rateable properties.

##### Adjusted underlying revenue

Is total income other than:

- non-recurrent capital grants to fund capital expenditure
- non-monetary asset contributions

- contributions to fund capital expenditure from other sources other than those referred to above.

##### Non-recurrent grant

Is operating or capital grants obtained on the condition that they be expended in a specified manner and not expected to be received again during the period covered by the Financial Plan.

##### Non-monetary asset contributions

Contributions in the form of property, plant and equipment. This includes Infrastructure assets such as roads, footpaths, drainage, open space, or community facilities constructed by developers and transferred to council ownership upon completion of a subdivision. Land or buildings gifted or vested in council for public use are included.

#### Classification

Input indicator – Financial

#### Data source

Financial statements (Financial Plan)

#### Audit

##### Evidence

Financial statements

#### Data use / Community outcome

Assessment of whether council can generate revenue from a range of sources to fund services and activities. Lower proportion of rate to underlying revenue suggests greater stability.

### **Target required**

Council is required to formulate a target for this indicator to be included in the council budget for 2026-27.

Council should consider the following when setting a target:

- Council's previous performance
- factors that may influence Council's rate revenue
- Council's revenue and rating plan.

Council may wish to use the Target setting calculator to assist in determining the target. The Target setting calculator can be found on the Local Government Performance Reporting webpage.

If Council is anticipating a decrease or decline in performance against this measure, Council can set an appropriate target, however, they should note their assumptions in the commentary.

### **Related to**

FIF-C4 Own-source revenue per head of population  
FIM-S2 Rates compared to property value

### **Further information**

Local Government (Planning and Reporting) Regulations 2020 Schedule 3 and 4

### **Notes or Case Studies**

None

# Financial management:

## Rates effort

### FIM-S

Rating level is set based on the community's capacity to pay

#### FIM-S2 Rates compared to property value (Audited)

##### Definition

Rate revenue as a percentage of the capital improved value of rateable properties in the municipal district.

##### Calculation

###### Numerator

Rate revenue

###### Denominator

Capital improved value of rateable properties in the municipal district

This result is multiplied by 100.

##### Key terms

###### Rate revenue

Is revenue from general rates, municipal charges, service rates and service charges (e.g. garbage, recycling and organic charges) levied on rateable properties.

###### Capital Improved Value

Is the market value of a property and is measured at the end of the year and includes all valuation adjustments (e.g. supplementary valuations).

##### Classification

Input indicator – Financial

##### Data source

###### Numerator

Financial statements (Financial Plan)

###### Denominator

Annual budget and forecast capital improved value of rateable properties in the municipal district based on the value in the annual budget and underlying the financial statements (Financial Plan)

##### Audit

###### Evidence

Financial statements

Capital Improved Value from rates ledger

###### Other advice

The source of the property values should be the same as used to determine the rates budget and/or strike the rate for the following financial year

##### Data use / Community outcome

Assessment of whether councils set rates at an appropriate level. Lower proportion of rate revenue suggests a reduced rate burden on the community.

None

### **Suitability for target setting**

#### **High**

Data is stable, and council has direct influence over the outcome.

#### **Related to**

FIM-E4 Average rate per property assessment

FIF-C4 Own source revenue per head of population

FIM-S1 Rates compared to adjusted underlying revenue

#### **Further information**

Local Government (Planning and Reporting) Regulations 2020 Schedule 3

#### **Notes or Case Studies**

# Financial management:

## Rates collection

### FIM-S

Rates and charges are being responsibly collected

#### FIM-S3 Rates and charges debt (Audited)

##### Definition

Unpaid rates and charges as a percentage of all rates and charges.

##### Calculation

###### Numerator

Sum of unpaid rates and charges for the financial year

###### Denominator

Sum of all rates and charges for the financial year

This result is multiplied by 100.

##### Key terms

###### Sum of unpaid rates and charges for the financial year

The total unpaid revenue from general rates, municipal charges, service rates and charges, special rates and charges, interest, legal fees, environmental upgrade agreements, and rates in lieu (including supplementary rates and charges) on all properties as at 30 June. This sum does not include any amounts subject to a payment plan under s.171B of the *Local Government Act 1989*.

###### Sum of all rates and charges for the financial year

The total revenue from general rates, municipal charges, service rates and charges, special rates and charges, interest, legal fees, environmental upgrade agreements, and rates in lieu (including supplementary rates and charges) on all properties as at 30 June for the previous financial year.

###### Rates in Lieu

Rates in lieu include any payments made to council for properties under the Cultural and Recreational Act 1963, the Electricity Industry Act 2000, or any other payments in lieu of rates.

##### Classification

Input indicator – Financial

##### Data source

###### Numerator

Financial statements

###### Denominator

Annual budget

##### Audit

###### Evidence

Budget and financial statements

##### Data use / Community outcome

Assessment of the financial affordability of rates and charges on the community and their capacity to pay. Lower

proportion of rates and charges debt suggests council is managing its rate revenue.

### **Suitability for target setting**

#### **High**

Data is stable, and council has direct influence over the outcome.

#### **Related to**

GOV-G9 Total unpaid rates and charges

#### **Further information**

Local Government (Planning and Reporting) Regulations 2020 Schedule 3

#### **Notes or Case Studies**

##### Non-Rateable Properties

Non-rateable properties that attract other forms of rates and charges including municipal charges, service rates and charges, special rates and charges, interest, legal fees, environmental upgrade agreements, and rates in lieu (including supplementary rates and charges) are included in this calculation.

##### Deferred Payments

Any property that is deferring payments on their rates and charges cannot have interest calculated during the period of the deferment and must not be included in the calculation.

# About the Governance and management checklist

## Description

- The purpose of the LGPRF Governance and Management Checklist is to measure whether a council has strong governance and management frameworks in place, ensuring transparency and accountability in local government

## Designed to

- demonstrate council's commitment to principles of good governance including transparency, accountability, and strong decision making and planning.

## List of Governance and Management Checklist items

- Community engagement policy (1)
- Community engagement guidelines (2)
- Community vision (3)
- Financial plan (4)
- Asset plan (5)
- Revenue and rating plan (6)
- Annual budget (7)
- Risk policy (8)
- Fraud policy (9)
- Procurement policy (10)
- Business continuity plan (11)
- Disaster recovery plan (12)
- Complaint policy (13)
- Workforce plan (14)
- Payment of rates and hardship policy (15)
- Risk management framework (16)
- Audit and risk committee (17)
- Internal audit (18)
- Council plan report (19)
- Quarterly budget reports (20)
- Risk reporting (21)
- Annual report (22)
- Council internal resolution procedure (23)
- Delegations (24)
- Meeting procedures (25)

## Community Engagement

Indicator of the broad objective that community engagement is important for good decision-making. Having appropriate engagement policies and procedures suggests an improvement in decision-making

### 1. Community engagement policy

#### Definition

Policy outlining Council's commitment to engaging with the community on matters of public interest.

#### Calculation

##### [Assessment](#)

- Adopted in accordance with section 55 of the Act
- Not adopted in accordance with section 55 of the Act

##### [Other](#)

Where Council has a policy, it must also provide details of the date of operation of the current policy. Where Council has no policy, it must provide a reason.

#### Data source

Council records

### 2. Community engagement guidelines

#### Definition

Guidelines to assist staff to determine when and how to engage with the community.

#### Calculation

##### [Assessment](#)

- Guidelines
- No guidelines

##### [Other](#)

Where Council has guidelines, it must also provide details of the date of operation of the current guidelines. Where Council has no guidelines, it must provide a reason.

#### Data source

Council records

### 3. Community Vision

#### Definition

Document under section 88 of the Act describing the community's aspirations for the future of the municipality for at least the next 10 financial years.

## Calculation

### Assessment

- Adopted in accordance with section 88 of the Act.
- Not Adopted in accordance with section 88 of the Act.

### Other

Where Council has a document, it must also provide details of the date of operation of the current document.

Where Council has no document, it must provide a reason.

## Data source

Council records

**Planning** Indicator of the broad objective that planning is important for good decision-making. Having appropriate plans in place suggests an improvement in decision-making

## 4. Financial Plan

### Definition

Plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years.

### Calculation

#### Assessment

- Adopted in accordance with section 91 of the Act
- Not adopted in accordance with section 91 of the Act

#### Other

Where Council has adopted in accordance with section 91 of the Act it must also provide details of the date of adoption of the current Financial Plan. Where Council has not adopted in accordance with section 91 of the Act it must provide a reason.

### Data source

Council records

## 5. Asset Plan

### Definition

Plan under section 92 of the Act setting out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years.

### Calculation

#### Assessment

- Adopted in accordance with section 92 of the Act
- Not adopted in accordance with section 92 of the Act

#### Other

Where Council has an Asset plan, it must also provide details of the adoption date of the current plan. Where Council has no plan, it must provide a reason.

### Data source

Council records

## 6. Revenue and Rating Plan

### Definition

Plan under section 93 of the Act setting out the rating structure of Council to levy rates and charges.

### Calculation

#### Assessment

- Adopted in accordance with section 93 of the Act
- Not adopted in accordance with section 93 of the Act

#### Other

Where Council has a plan, it must also provide details of the adoption date. Where Council has no strategy, it must provide a reason.

### Data source

Council records

## 7. Annual Budget

### Definition

Plan under section 94 of the Act setting out the services to be provided and initiatives to be undertaken during the budget year and the funding and other resources required.

### Calculation

#### Assessment

- Adopted in accordance with section 94 of the Act
- Not adopted in accordance with section 94 of the Act

#### Other

Where Council has adopted a budget in accordance with section 94 of the Act it must also provide details of the date of adoption of the budget. Where Council has not adopted a budget in accordance with section 94 of the Act it must provide a reason.

### Data source

Council records

## 8. Risk policy

### Definition

Policy outlining Council's commitment and approach to minimising the risks to Council's operations.

### Calculation

#### Assessment

- Policy
- No policy

#### Other

Where Council has a policy, it must also provide details of the date of operation of the current policy. Where Council has no policy, it must provide a reason.

### Data source

Council records

## 9. Fraud policy

### Definition

Policy outlining Council's commitment and approach to minimising the risks to Council's operations.

### Calculation

### Assessment

- Policy
- No policy

### Other

Where Council has a policy, it must also provide details of the date of commencement of the current policy. Where Council has no policy, it must provide a reason.

### **Data source**

Council records

## 10. Procurement policy

### **Definition**

Policy under section 108 of the Act outlining the principles, processes and procedures that will apply to the purchase of goods and services by the Council

### **Calculation**

#### Assessment

- Adopted in accordance with section 108 of the Act
- Not adopted in accordance with section 108 of the Act

### Other

Where Council adopted in accordance with section 108 of the Act it must also provide details of the date of adoption of the policy. Where Council has not adopted a procurement policy in accordance with section 108 of the Act it must provide a reason.

### **Data source**

Council records

## 11. Business continuity plan

### **Definition**

Plan setting out the actions that will be undertaken to ensure that key services, systems and processes continue to operate in the event of a disaster.

### **Calculation**

#### Assessment

- Date of commencement of current plan
- No plan

### Other

Where Council has a plan, it must also provide details of the date of operation of the current plan. Where Council does not have a plan, it must provide a reason.

### **Data source**

Council records

## 12. Disaster recovery plan

### **Definition**

Plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster.

### **Calculation**

#### Assessment

- Plan
- No plan

### [Other](#)

Where Council has a plan, it must also provide details of the date of operation of the current plan. Where Council does not have a plan, it must provide a reason.

### **Data source**

Council records

## 13. Complaint policy

### **Definition**

Policy under section 107 of the Act outlining Council's commitment and approach to managing complaints.

### **Calculation**

#### [Assessment](#)

- Policy developed in accordance with section 107 of the Act
- No policy

### [Other](#)

Where Council has a policy in accordance with section 107 of the Act, it must provide the date of commencement of the policy. Where Council has no policy developed in accordance with section 107 of the Act, it must provide a reason.

### **Data source**

Council records

## 14. Workforce plan

### **Definition**

Plan outlining Council's commitment and approach to planning the current and future

workforce requirements of the organisation.

### **Calculation**

#### [Assessment](#)

- Plan developed in accordance with section 46 of the Act
- No plan

### [Other](#)

Where Council has a workforce plan developed in accordance with section 46 of the Act, it must also provide details of the date of commencement of the current plan. Where Council does not have a plan, it must provide a reason.

### **Data source**

Council records

## 15. Payment of rates and charges hardship policy

### **Definition**

Policy outlining Council's commitment and approach to assisting ratepayers experiencing financial hardship or difficulty paying their rates.

### **Calculation**

#### [Assessment](#)

- Policy
- No policy

### [Other](#)

Where Council has a payment of rates and charges policy, it must also provide details of the date of commencement of the current policy. Where Council does

not have a policy, it must provide a reason.

**Data source**

Council records

**Monitoring** Indicator of the broad objective that monitoring is important for good decision-making. Having appropriate monitoring in place suggests an improvement in decision-making

## 16. Risk management framework

### Definition

Framework outlining Council's approach to managing risks to the Council's operations.

### Calculation

#### Assessment

- Framework
- No framework

#### Other

Where Council has a framework, it must also provide details of the date of operation of the current framework.

Where Council does not have a framework, it must provide a reason.

### Data source

Council records

## 17. Audit and Risk Committee

### Definition

Advisory committee of Council under section 53 and section 54 of the Local Government Act whose role is to monitor the compliance of Council policies and procedures, monitor Council's financial reporting, monitor and provide advice on risk management, and provide oversight on internal and external audit functions.

### Calculation

#### Assessment

- Established in accordance with section 53 of the Act
- Not established in accordance with section 53 the Act

#### Other

Where Council has established an Audit Committee in accordance with section 53 of the Act it must also provide details of the date of establishment of the Committee.

Where Council has not established an Audit Committee in accordance with

section 53 of the Act it must provide a reason.

### **Data source**

Council records

## 18. Internal audit

### **Definition**

Independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls.

### **Calculation**

#### Assessment

- Engaged
  
- Not engaged

#### Other

Where Council has engaged an internal audit provider it must also provide details of the date of engagement of the current provider.

Where Council has not engaged an internal audit provider it must provide a reason.

### **Data source**

Council records

**Reporting** Indicator of the broad objective that reporting is important for good decision-making. Having appropriate reporting in place suggests an improvement in decision-making

## 19. Council Plan Reporting

### Definition

Report reviewing the performance of the Council against the Council Plan including the results in relation to the strategic indicators for the first six months of the financial year.

### Calculation

#### Assessment

- Report
- No report

#### Other

Where Council has a report, it must also provide details of the date of operation of the report. Where Council does not have a report, it must provide a reason.

The Council Plan Reporting is simply a 6 month check to see how council is performing against its Council Plan. The

report is purely for internal reporting purposes and is not required to be adopted by council. Under a councils community engagement policy, council may wish to release the 6 monthly report to the public if it chooses to but this is not a statutory requirement.

### Data source

Council records

## 20. Quarterly budget reports

### Definition

Quarterly reports presented to Council under section 97 of the Local Government Act 2020 comparing actual and budgeted results and an explanation of any material variations.

### Calculation

#### Assessment

- Reports presented to Council in accordance with section 97(1) of the Act 2020

- No reports presented to Council in accordance with section 97(1) of the Act 2020

#### Other

Where reports have been presented to Council in accordance with section 97(1) of the Act 2020 it must also provide details of the date the reports were presented. Where reports have not been presented to Council in accordance with section 97(1) of the Act 2020 it must provide a reason.

#### **Data source**

Council records

## 21. Risk reports

### **Definition**

Six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies.

### **Calculation**

#### Assessment

- Reports
- No reports

#### Other

Where Council has reports, it must also provide details of the dates of the reports. Where Council has no reports, it must provide a reason.

#### **Data source**

Council records

## 22. Annual Report

### **Definition**

Annual report under sections 98, 99 and 100 of the Act 2020 to the community containing a report of operations and audited financial and performance statements.

### **Calculation**

#### Assessment

- Considered at meeting of Council in accordance with section 100 of the Act 2020
- Not considered at meeting of Council in accordance with section 100 of the Act 2020

#### Other

Where the Annual Report has been considered by Council in accordance with section 100 of the Act 2020 it must also provide details of the date of consideration. Where the Annual Report has not been considered by Council in accordance with section 100 of the Act 2020 it must provide a reason.

This item must relate to the completed current reporting year and must not be future dated.

### **Data source**

Council records

## Data source

### Decision-Making

Indicator of the broad objective that good decision-making is important. Having appropriate decision-making policies and procedures in place suggests an improvement in decision-making

#### 23. Councillor internal resolution procedure

##### Definition

Procedure under section 140 of the Act that may be followed by Councillors to deal with alleged breaches of the Model Councillor Code of Conduct.

##### Calculation

###### Assessment

- Adopted in accordance with section 140 of the Act
- Not adopted in accordance with section 140 of the Act

###### Other

Where the Internal Resolution Procedure has been adopted by Council in accordance with section 140 of the Act, it must provide details of the date adopted.

Where the Internal Resolution Procedure has not been adopted by Council in accordance with section 140 of the Act Council must provide a reason.

Council records

#### 24. Delegations

##### Definition

Documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff, in accordance with sections 11 and 47 of the Act.

##### Calculation

###### Assessment

- Reviewed in accordance with section 11(7) of the Act and a register kept in accordance with sections 11(8) and 47(7) of the Act
- Not reviewed in accordance with section 11(7) of the Act or register not kept in accordance with sections 11(8) and 47(7) of the Act

###### Other

Where delegations have been reviewed by Council (within the financial year) in accordance with section 11(7) of the Act and a register kept in accordance with sections 11(8) and 47(7) of the Act,

council should report status as at 30 June.

Where delegations have not been reviewed by Council in accordance with section 11(7) of the Act and a register kept in accordance with sections 11(8) and 47(7) of the Act, Council must provide a reason.

### **Data source**

Council records

Local Law Meeting Procedures made by the Council under the Local Government Act 1989 apply as if the Local Law Meeting Procedures had been adopted as Governance Rules under this section.

### **Data source**

Council record

## 25. Meeting Procedures

### **Definition**

Governance Rules under section 60 of the Act governing the conduct of meetings of Council and delegated committees.

### **Calculation**

#### Assessment

- Governance Rules adopted in accordance with section 60 of the Act
- No Governance Rules adopted in accordance with section 60 of the Act

#### Other

Where Governance Rules have been adopted by Council in accordance with section 60 of the Act, Council must also provide details of the date the Governance Rules were adopted.

Where Governance Rules have not been adopted by Council in accordance with section 60 of the Act, Council must provide a reason.

### **Notes**

Until a Council adopts Governance Rules under section 60 of the Act, the

## Appendix A: Expected Range per Indicator

Please note these are for indicative purposes only.

### Performance Indicators

### Expected Range

Governance		
GOV-G1	Council decisions made at meetings closed to the public	0% to 30%
GOV-G2	Satisfaction with community consultation and engagement	40 to 70
GOV-G3	Councillor attendance at council meetings	80% to 100%
GOV-G4	Cost of elected representation	\$30,000 to \$80,000
GOV-G5	Satisfaction with council decisions	40 to 70
GOV-G6	Councillor attendance at councillor briefings	NOT SET for 2026-27
GOV-G7	Council meeting duration	NOT SET for 2026-27
GOV-G8	Capital works planning	20% to 195%
GOV-G9	Total unpaid rates and charges	NOT SET for 2026-27
GOV-G10	Staff turnover	5% to 20%
GOV-G11	Executive management turnover	0% to 30%
Community		
COM-AF6	Utilisation of aquatic facilities	1 to 10 visits
COM-LB6	Loans per head of population	4 to 8
COM-LB7	Library membership	20% to 40%
COM-LB8	Library visits per head of population	2 to 6
COM-MC2	Infant enrolments in the MCH service	90% to 110%
COM-MC4	Participation in the MCH service	70% to 100%
COM-MC5	Participation in the MCH service by Aboriginal children	60% to 100%
COM-MC6	Participation in 4-week Key Age and Stage visit	90% to 110%
COM-R6	Active travel infrastructure	NOT SET for 2026-27

Environment		
ENV-AF8	Health inspections of aquatic facilities	1 to 4 inspections
ENV-AM2	Animals reclaimed	30% to 90%
ENV-EC1	Water usage	NOT SET for 2026-27
ENV-EC2	Electricity usage	NOT SET for 2026-27
ENV-EC3	Gas usage	NOT SET for 2026-27
ENV-FS5	Food safety samples	50% to 100%
ENV-FS7	Food safety assessments	50% to 100%
ENV-R2	Sealed local roads below the intervention level	80% to 100%
ENV-R5	Satisfaction with sealed local roads	50 to 100
ENV-R7	Population density per length of road	1 to 300 people
ENV-WM8	Kerbside collection waste to landfill per serviced property	0.15 to 0.85
Responsiveness		
RSP-AM8	Time taken to action animal management requests	1 to 10 days
RSP-FS4	Critical and major non-compliance outcome notifications	60% to 100%
RSP-FS6	Time taken to action food complaints	1 to 10 days
RSP-SP1	Time taken to decide planning applications	30 to 110 days
RSP-SP2	Planning applications decided within required time frames	40% to 100%
RSP-SP4	Council planning decisions upheld at VCAT	0% to 100%
RSP-WM9	Kerbside collection bins missed	1 to 20 bins
Cost		
CST-AF7	Cost of aquatic facilities	\$0 to \$30
CST-FS3	Cost of food safety service	\$300 to \$1,200
CST-LB2	Recently purchased library collection	40% to 90%
CST-LB5	Cost of library service per population	\$10 to \$90
CST-MC3	Cost of the MCH service	\$50 to \$200
CST-SP3	Cost of statutory planning service	\$500 to \$4,000

CST-R3	Cost of sealed local road reconstruction	\$24 to \$240
CST-R4	Cost of sealed local road resealing	\$5 to \$40
CST-WM6	Cost of kerbside garbage bin collection service	\$80 to \$450

### Financial forecasting

FIF-O4	Non-current liabilities compared to own source revenue	2% to 70%
FIF-O5	Asset renewal and upgrade compared to depreciation	40% to 130%
FIF-O6	Loans and borrowings compared to own source revenue	0% to 60%
FIF-O7	Loans and borrowings repayments compared to own source revenue	0% to 30%
FIF-C1	Expenses per head of municipal population	\$800 to \$4,000
FIF-C2	Infrastructure per head of municipal population	\$3,000 to \$40,000
FIF-C4	Own-source revenue per head of municipal population	\$700 to \$2,000
FIF-C5	Recurrent grants per head of municipal population	\$100 to \$2,000

### Financial management

FIM-E2	Expenses per property assessment	\$2,000 to \$5,000
FIM-E4	Average rate per property assessment	\$700 to \$2,000
FIM-L1	Current assets compared to current liabilities	100% to 400%
FIM-L3	Cash compared to current liabilities	5% to 500%
FIM-OP1	Adjusted underlying surplus (or deficit)	-20% to 20%
FIM-S1	Rates compared to adjusted underlying revenue	30% to 80%
FIM-S2	Rates compared to property values	0.15% to 0.75%
FIM-S3	Rates and charges debt	NOT SET for 2026-27

## Appendix B - Summary of changes to the Indicator Guide 2026-27

**PLEASE NOTE:** This only includes editorial and format changes between the previous version of this document and the 2026-27 version.

For an overview of the significant changes to the 2026-27 framework, councils are encouraged to refer to the **Summary of Changes document**.

<b>Structure of the reporting guide</b>	<ul style="list-style-type: none"> <li>Updated to cover new document structure</li> </ul>
<b>About pages</b>	<ul style="list-style-type: none"> <li>Introduced "About" pages for each domain to explain the purpose of the domain and the associated indicators and measures.</li> </ul>
<b>Section headings</b>	<ul style="list-style-type: none"> <li>Section headers have been updated to include the domain name, the indicator, indicator description and the indicator prefix and code.</li> </ul>
<b>Formula and key terms</b>	<ul style="list-style-type: none"> <li>Numerator, denominator and key terms have been updated as required.</li> </ul>
<b>Classifications</b>	<ul style="list-style-type: none"> <li>Classifications have been revised and updated.</li> </ul>
<b>Data use / Community outcome</b>	<ul style="list-style-type: none"> <li>Data use / Community outcome have been updated as required.</li> </ul>
<b>Data source</b>	<ul style="list-style-type: none"> <li>Removed references to specific IT systems used as examples.</li> </ul>
<b>Related to</b>	<ul style="list-style-type: none"> <li>Related to has been expanded across domains.</li> </ul>
<b>Further Information</b>	<ul style="list-style-type: none"> <li>References to the Schedules under Further Information have been updated.</li> </ul>
<b>Notes or Case Studies</b>	<ul style="list-style-type: none"> <li>Notes or Case Studies have been expanded where necessary.</li> </ul>
<b>Governance and management checklist</b>	<ul style="list-style-type: none"> <li>Updated with the removal of retired items and replacement items.</li> </ul>
<b>Expected ranges</b>	<ul style="list-style-type: none"> <li>Ranges updated where a reliable source of data has been available to set the expected range. Measures with no current data source available to LGV have been listed as NOT SET for 2026-27.</li> </ul>