

LOCAL GOVERNMENT BETTER PRACTICE GUIDE

PERFORMANCE REPORTING INDICATOR GUIDE

APPLIES TO THE
2023-2024
REPORTING PERIOD



TABLE OF CONTENTS

About this reporting guide	4
Structure of the reporting guide	4
<i>Aquatic Facilities</i>	5
AF2 – Health Inspections of aquatic facilities	5
AF6 – Utilisation of aquatic facilities (Audited)	7
AF7 – Cost of aquatic facilities	9
<i>Animal Management</i>	11
AM1 – Time taken to action animal management requests	11
AM2 – Animals reclaimed	13
AM5 – Animals rehomed	15
AM6 – Cost of animal management service per population	17
AM7 – Animal management prosecutions (Audited)	19
<i>Food Safety</i>	21
FS1 – Time taken to action food complaints	21
FS2 – Food safety assessments	23
FS3 – Cost of food safety service	25
FS4 – Critical and major non-compliance outcome notifications (Audited)	28
FS5 – Food safety samples	31
<i>Governance</i>	32
G1 – Council decisions made at meetings closed to the public	32
G2 – Satisfaction with community consultation and engagement (Audited) (Target required)	34
G3 – Councillor attendance at council meetings	36
G4 – Cost of elected representation	38
G5 – Satisfaction with council decisions	40

<i>Libraries</i>	41
LB2 – Recently purchased library collection	41
LB5 – Cost of library service per population	43
LB6 – Library loans per population	46
LB7 – Library membership (Audited)	47
LB8 – Library visits per population	49
<i>Maternal and Child Health</i>	50
MC2 – Infant enrolments in MCH service	50
MC3 – Cost of MCH service	52
MC4 – Participation in MCH service (Audited)	55
MC5 – Participation in MCH service by Aboriginal children (Audited)	56
MC6 – Participation in 4-week Key Age and Stage visit	58
<i>Roads</i>	59
R1 – Sealed local road requests	59
R2 – Sealed local roads maintained to condition standards (Audited) (Target required)	61
R3 – Cost of sealed local road reconstruction	64
R4 – Cost of sealed local road resealing	66
R5 – Satisfaction with sealed local roads	68
<i>Statutory Planning</i>	69
SP1 – Time taken to decide planning applications	69
SP2 – Planning applications decided within required time frames (Audited) (Target required)	71
SP3 – Cost of statutory planning service	73
SP4 – Council planning decisions upheld at VCAT	75
<i>Waste Management</i>	77
WC2 – Kerbside collection bins missed	77
WC3 – Cost of kerbside garbage bin collection service	79
WC4 – Cost of kerbside recyclables bin collection service	81
WC5 – Kerbside collection waste diverted from landfill (Audited) (Target required)	83
<i>Efficiency</i>	86

E2 – Expenses per property assessment (Audited) (Target required)	86
E4 – Average rate per property assessment (Audited)	88
<i>Liquidity</i>	89
L1 – Current assets compared to current liabilities (Audited) (Target required)	89
L2 – Unrestricted cash compared to current liabilities (Audited)	91
<i>Obligations</i>	93
O2 – Loans and borrowings compared to rates (Audited)	93
O3 – Loans and borrowings repayments compared to rates (Audited)	94
O4 – Non-current liabilities compared to own source revenue (Audited)	95
O5 – Asset renewal and upgrade expense compared to depreciation (Audited)(Target required)	96
<i>Operating Position</i>	98
OP1 – Adjusted underlying surplus (or deficit) (Audited)	98
<i>Stability</i>	100
S1 – Rates compared to adjusted underlying revenue (Audited) (Target required)	100
S2 – Rates compared to property values (Audited)	102
<i>Sustainable Capacity</i>	103
C1 – Expenses per head of population (Audited)	103
C2 – Infrastructure per head of population (Audited)	105
C3 – Population density per length of road (Audited)	106
C4 – Own source revenue per head of population (Audited)	107
C5 – Recurrent grants per head of population (Audited)	108
C6 – Relative Socio-Economic Disadvantage (Audited)	109
C7 – Percentage of staff turnover (Audited)	110
<i>Governance and management checklist</i>	112
Appendix A: Indicators to Classifications	125
Appendix B: Expected Range per Indicator	128
Appendix C – Summary of changes 2023-24	132

Version	Changes	Publication date
V1.1	Original document	24/02/2023

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:

- an overview of the aims, scope, methodology and legislative framework that enables the LGPRF and guidance notes to support councils to prepare for reporting
- descriptions, formulas and definitions of key terms for each indicator and measure that make up the LGPRF
- descriptions, formulas and definitions of key terms for each item that make up the governance and management checklist in the LGPRF
- descriptions, formulas and definitions of key terms for each optional indicator and measure

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.

Please note this reporting guide applies specifically to the 2023-24 financial year commencing on 1 July 2023.

Aquatic Facilities

AF Provision of aquatic facilities to the community and visitors for wellbeing, water safety, sport and recreation

AF2 – Health Inspections of aquatic facilities

Definition

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

Calculation

Numerator

Number of authorised officer inspections of Council aquatic facilities

Denominator

Number of Council 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.

Health inspections

Is an inspection of a council aquatic facility undertaken by an authorised officer as defined under section 3(1) of the *Public Health and Wellbeing Act*

2008. This should be counted per facility, not per individual pool.

Classification

Output indicator – Service standard

Data source

Numerator

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

Denominator

Council asset register which lists Council-owned aquatic facilities with operational control.

Data use / Community outcome

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

AF6 – Utilisation of aquatic facilities

Further information

Public Health and Wellbeing Act 2008 – sections 3 and 29

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 and/or Performance Statement.

AF6 – Utilisation of aquatic facilities (Audited)

Definition

The number of visits to aquatic facilities per head of municipal 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 indicator – 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.

Audit

Evidence

Copy of supporting report from the pool receipting system. This could include:

- swim or gym membership visits
- point of sale for casual swimmers
- door counter reports.

Documented source of municipal population estimate, such as Australian Bureau of Statistics census data (e.g., Population estimates by Local Government Area) plus the basis for any growth assumptions adopted by Council.

Other advice

Councils will often have to seek information from aquatic facility operators. Where the operator is a third party, the supporting evidence should be in the form of the source data, not merely an advisory email.

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

AF7 – Cost of aquatic facilities

Further information

Local Government (Planning and Reporting) Regulations 2020 – Schedule 2 and 3

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.

AF7 – Cost of aquatic facilities

Definition

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

Calculation

Numerator

Direct cost of the aquatic facilities less income received

Denominator

Number of visits to the 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.

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

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 includes salaries and oncosts, agency and contract staff, training and development, contractors, materials, maintenance, utilities, travel and vehicle/plant hire costs, phones, computer costs (where they are specific to the service) and other incidental expenses. It does not include capital purchases such as vehicles or equipment or capital renewal of facilities. Indirect costs such as depreciation and management/corporate overheads are specifically excluded. 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 (e.g., casual, agency). 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.

Direct cost (less income received) – Outsourced facility

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

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

Classification

Input indicator – Service cost

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

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 and/or Performance Statement.

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).

Animal Management

AM

Provision of animal management and responsible pet ownership services to the community including monitoring, registration, enforcement and education

AM1 – Time taken to action animal management requests

Definition

The average number of days it has taken for Council to action animal management related requests.

Calculation

Numerator

Number of days between receipt and first response action for all animal management requests

Denominator

Number of animal management requests

Please note: Numerator must be equal to or greater than the denominator.

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*.

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 would include contacting the caller or actioning the request where sufficient information has been collected.

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, etc. For example, if 10 of the animal management requests were actioned in the first 24 hour period and the other 10 were actioned in the second 24 hour period then the numerator would be 30, e.g. (10x1) plus (10x2).

Classification

Input indicator – Timeliness

Data source

Any customer request system (such as Pathway) 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

AM6 – Cost of animal management service per population.

Further information

Domestic Animals Act 1994

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

Notes or Case Studies

[Calculation of number of days between receipt and first response action for all animal management requests](#)

This is calculated by adding together the number of days to action each individual animal request for the year. For example, if there were four requests that respectively took 3 days, 7 days, 1 day and 9 days, the total number of days would be 20 days.

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.

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 – Service standard

Data source

Numerator

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

Denominator

Any customer rates system (such as Pathway) 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

AM5 – Animals rehomed

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.

AM5 – Animals rehomed

Definition

The percentage of unclaimed collected registrable animals under the Domestic Animals Act 1994 that are rehomed.

Calculation

Numerator

Number of unclaimed collected animals rehomed

Denominator

Number of unclaimed collected animals

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.

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.

Unclaimed

Is any collected animal that has not been reclaimed by their owner.

Rehomed

Is any collected animal where the authorised organisation has been successful in finding a new permanent owner and home for the animal.

Classification

Output indicator – Service standard

Data source

Numerator

Any manual record (such as pound records) which can measure the number of animals adopted.

Denominator

Any customer rates system (such as Pathway) which can measure the number of animals impounded by Council agents.

Data use / Community outcome

Assessment of the effectiveness of council services. Increasing proportion of animals rehomed suggests 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

AM2 – Animals reclaimed

Further information

Domestic Animals Act 1994

*Domestic Animals Amendment
(Reuniting Pets and Other Matters) Bill
2021*

Local Government (Planning and
Reporting) Regulations 2020 – Schedule
2 Indicator

Notes or Case Studies

Applicability

This measure refers to the permanent adoption of animals verses temporary foster care.

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 rehomed and does not include feral animals.

To be classified as unclaimed, the authorised organisation must have provided a reasonable opportunity for the registered owner to reclaim the animal.

AM6 – Cost of animal management service per population

Definition

The direct cost of the animal management service per municipal population.

Calculation

Numerator

Direct cost of the animal management service

Denominator

Population

Key terms

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

Direct cost

Is operating expenses directly related to the delivery of the animal management service. This includes expenses such as salaries and on costs, agency and contract staff, training and development, contractors, materials, maintenance, travel and vehicle/plant hire costs, phones, computers costs (where they are specific to the service) and other incidental expenses. It does not include capital purchases such as vehicles or equipment. Indirect costs

such as depreciation and management/corporate overheads and income from fees and charges are specifically excluded. 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 (e.g., casual, agency).

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

Population

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

Classification

Input indicator – Service cost

Data source

Numerator

Any finance system (such as TechnologyOne) which records revenue and cost information relating to the animal management service.

Denominator

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

Data use / Community outcome

Assessment of the cost-efficiency of council services. Lower costs suggest greater commitment towards efficient animal management services.

Suitability for target setting

Good

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

Related to

AM2 – Animals reclaimed

AM5 – Animals rehomed

AM7 – Animal management prosecutions

Further information

Domestic Animals Act 1994

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

Notes or Case Studies

Separation of other service activities

In some councils, the animal management service may be part of a larger budget program which includes complementary activities such as local laws and parking enforcement. 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 animal management, their costs would cease to be included (where practical).

AM7 – Animal management prosecutions (Audited)

Definition

The percentage of successful animal management prosecutions.

Calculation

Numerator

Number of successful animal management prosecutions

Denominator

Total number of animal management prosecutions

The result is multiplied by 100.

Key terms

Successful animal management prosecutions

Is any charge (excluding unpaid fines) brought by Council under the *Domestic Animals Act 1994* against a defendant and found in favour of Council in a court of law, or where successfully appealed, in the appeal court. This would include the issuing of good behaviour bonds or court diversions. Where a group of charges is brought against a defendant, the group should be counted as one prosecution.

Total number of animal management prosecutions

Is any charge (excluding unpaid fines) brought by Council under the *Domestic Animals Act 1994* against a defendant in a court of law, or in the appeal court. Where a group of charges is brought against a defendant, the group should be counted as one prosecution.

Classification

Output indicator – Health and Safety

Data source

Any manual record (such as advice from the Magistrate Court) indicating the number of prosecutions and the outcomes of prosecutions.

As an audited indicator, Council is required to provide evidence, including council records of prosecutions and outcomes of prosecutions.

Audit

Evidence

Council record of:

- prosecutions
- outcomes of prosecutions

Other advice

The record should be supported by copies of prosecutor's file correspondence (whether the prosecutor is internal or external to Council) to support the success of the outcome.

Data use / Community outcome

Assessment of council commitment to protecting the health and safety of animals, the community and the environment. Lower total number of animal prosecutions and higher success rates suggests an improvement in the effectiveness of the animal management service.

Suitability for target setting

Low

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

Related to

AM2 – Animals reclaimed

AM5 – Animals rehomed

AM6 – Cost of Animal management service per population

Further information

Domestic Animals Act 1994

Local Government (Planning and Reporting) Regulations 2020 – Schedule 2 and 3

Notes or Case Studies

Offender nominates to be heard in court

Where the offender nominates for the matter to be heard in court instead of paying a fine and Council withdraws the infringement and raises a charge under the Domestic Animals Act 1994 – in this instance, the matter should be included in the calculation of the measure. This recognises that matters of unpaid fines are excluded from the calculation as they pertain to the court attempting to re-claim pecuniary penalties.

Council is the defendant in a VCAT hearing

Where Council is the defendant in a VCAT hearing relating to animal management, the case should be excluded under the condition that the indicator measures “charges brought by council”.

Prosecutions relating to other animals

Where the prosecution relates to animals other than cats and dogs (e.g., a rooster) should be excluded. The indicator is defined to only include prosecutions brought under the Domestic Animals Act 1994 which has a narrow scope limited to responsible

ownership of dogs and cats (reflected in the definition of ‘animal’ in the Reporting Guide see AM1 or AM2).

Prosecutions relating to other animals are empowered by acts such as the Local Government Act 2020 and EPA regulations which are not included within the scope of this indicator.

Where no matters were prosecuted:

In the event that no matters were prosecuted, Council must select ‘Applicable’ and record a zero result.

Where matters were withdrawn before prosecution

If the matter was withdrawn prior to going to court, these would not be included in the calculation.

FS

Provision of food safety services to the community including registrations, education, monitoring, inspections and compliance.

FS1 – Time taken to action food complaints

Definition

The average number of days it has taken for Council to action food complaints received from members of the public about the safety or handling of food for sale.

Calculation

Numerator

Number of days between receipt and first response action for all food complaints

Denominator

Number of food complaints

Key terms

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.

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, etc. For example, if 25 of the food safety requests were actioned in the first 24 hour period and the other 25 were actioned in second 24 hour period then the numerator would be 75 (25x1) plus (25x2).

Classification

Input indicator – Timeliness

Data source

Any customer request system (such as Pathway) 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

FS2 – Food Safety Assessments
FS3 – Cost of Food Safety service

Further information

Food Act 1984

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

Notes or Case Studies

[Calculation of number of days between receipt and first response action for all food complaints](#)

This is calculated by adding together the number of days to action each individual food safety notification for the year. For example, if there were 4 requests taking 3 days, 7 days, 1 day and 9 days respectively, the numerator would be 20 days. (Note: For calculation purposes the numerator must be equal to or greater than the denominator.)

[Reporting period](#)

Aligned with the last full calendar year (i.e. For the 2021-22 annual report the 2021 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.

FS2 – Food safety assessments

Definition

The percentage of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment.

Calculation

Numerator

Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the *Food Act 1984*

Denominator

Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment 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 municipality and on the state-wide 'Streatrader' 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.

Annual food safety assessment

Is an assessment, under section 19HA(1) of the *Food Act 1984* of all class 1 food premises and class 2 food premises (with a standard food safety program), conducted within the reporting period to determine whether the food safety requirements applying to the premises have been complied with and in the case of a class 2 premises using a standard food safety program, whether the food safety program complies with section 19DC(2) of the *Food Act 1984*. As an annual calculation, only one assessment should be counted per premise.

Classification

Output indicator – Service standard

Data source

Any health management system (such as Health Manager or Streatrader) 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 for the community.

Suitability for target setting

High

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

Related to

FS3 – Cost of food safety service per premises

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 2023-24 annual report the 2023 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*. Only premises that require a food safety assessment should be assessed (i.e., the numerator and denominator need to match).

Removal of duplicate assessments

As an annual assessment, only one completed assessment should be counted per registered food premise (in

the reporting period) and Council will need to remove any duplicate assessments 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, the premise should be removed from both the numerator and denominator.

Treatment of temporary food premises

Temporary food premises not requiring a food safety assessment (e.g., sausage sizzles), should be excluded from the calculation.

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 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 directly related to the delivery of the food safety service. This includes expenses such as salaries and on-costs, agency and contract staff, training and development, contractors, materials, maintenance, travel and vehicle/plant hire costs, phones, computers costs (where they are specific to the service) and other incidental expenses. It does not include capital purchases such as vehicles or equipment. Indirect costs such as depreciation and management/corporate overheads and income from fees and charges are specifically excluded. 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 (e.g.,

casual, agency). Direct cost is 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 premises (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

municipality and on the state wide 'Stretrader' system (e.g., food vans).

Classification

Input indicator – Service cost

Data source

Numerator

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

Denominator

Any health management system (such as Health Manager or Stretrader) 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

FS2 – Food safety assessments

FS4 – Critical and major non-compliance outcome notifications

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).

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 – Health and Safety

Data source

Any health management system (such as Health Manager or Streetrader) 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

FS3 – Cost of food safety service

Further information

Food Act 1984

Local Government (Planning and Reporting) Regulations 2020 – Schedule 2 and 3 Indicator 8d (Pages 44 & 50)

Notes or Case Studies

Reporting period

Aligned with the last full calendar year (i.e., For the 2023-24 annual report the 2023 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.

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.

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 – Health and Safety

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.

Further information

Food Act 1984

Victoria Government Gazette
Local Government (Planning and Reporting) Regulations 2020 – Schedule 2 and 3

Notes or Case Studies

Reporting period

Aligned with the last full calendar year (i.e. For the 2023-24 annual report the 2023 calendar year should be reported).

G

Provision of good governance to the community including making and implementing decisions with reference to community engagement, policy frameworks and agree practice and in compliance with relevant legislation

G1 – Council decisions 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 – Transparency

Data source

Any council meeting minutes or council agenda system (such as InfoCouncil) 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

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 the governance measure.

G2 – Satisfaction with community consultation and engagement (Audited) (Target required)

Definition

The community satisfaction rating out of 100 with the consultation and engagement efforts of the council. This includes consulting and engaging directly with the community on key local issues requiring decisions by 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

Output indicator – Consultation and Engagement

Data source

Numerator

Community Satisfaction Survey – Local Government Victoria, or similar

Denominator

Not applicable

Audit

Evidence

Copy of Community Satisfaction Survey results

Other advice

If council subscribes to the Local Government Victoria conducted Community Satisfaction Survey, council should ensure the questions asked in the survey include this indicator

If council conducts its own community satisfaction survey, either directly or through council-appointed consultants, the survey sampling and methodology used should be consistent with the methodology adopted by Local Government Victoria (outlined in [Practice Note 14 - Conduct of Community Satisfaction Survey](#)) to ensure consistency between councils.

Evidence collated to support the data should include:

- 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

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

G5 – Satisfaction with council decisions

Further information

Local Government Act 2020

Local Government (Planning and Reporting) Regulations 2020 – Schedule 2 and 3

Target required

Council is required to formulate a target for this indicator to be included in the council budget for 2023-24.

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.

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.

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.

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 – Attendance

Data source

Any council meeting minutes or council agenda system (such as InfoCouncil) 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

G1 – Council decisions made at meetings closed to the public

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 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%

Part attendance

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

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).

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, child care, 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 – Service cost

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 (such as InfoCouncil) 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

G2 – Satisfaction with community consultation and engagement

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.

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.

G5 – Satisfaction with council decisions

Definition

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

Calculation

Numerator

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

Denominator

Not applicable

Key terms

None

Classification

Output indicator – Satisfaction

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

G2 – Satisfaction with community consultation and engagement

Further information

Local Government Act 2020

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

LGV Practice Note 14 – Conduct of Community Satisfaction Survey

Notes or Case Studies

None.

LB

Provision of print and digital based resources to the community in a variety of formats including collection services, e-services, research tools and interactive learning programs

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

Last five years

Is the last five financial years.

Classification

Input indicator – Resource currency

Data source

Any library management system (such as Spydus) 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. 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

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

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.

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

LB5 – Cost of library service per population

Definition

The direct cost of the library service per population.

Calculation

Numerator

Direct cost of the library service

Denominator

Population

Key terms

Direct cost – In-house service

Is operating expenses directly related to the delivery of the library service (including library programs). This includes expenses such as salaries and oncosts, agency and contract staff, training and development, conferences and seminars, materials, maintenance, utilities, travel and vehicle/plant hire costs, phones, accommodation (rent, lease), computer costs (where they are specific to the service), library collection item processing costs and other incidental expenses. It also includes e-books as they do not meet the definition of a depreciable asset and therefore are expensed. It includes capital purchases such as library collection items, but not vehicles or equipment. Indirect costs such as depreciation and management/corporate overheads, and income from fees and charges are specifically excluded. 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 (e.g., casual, agency).

Management overheads

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

- 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

Direct cost – Library corporations

Is 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 salaries and oncosts, agency and contract staff, training and development, conferences and seminars, materials, maintenance, utilities, travel and vehicle/plant hire costs, phones, library collection item processing costs and other incidental expenses. It also includes e-books as they do not meet the definition of a depreciable asset and therefore are expensed. It includes capital purchases such as library collection items, but not vehicles or equipment. Indirect costs

such as depreciation and management/corporate overheads and income from fees and charges are specifically excluded. 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 (e.g., casual, agency). 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.

Population

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

Classification

Input indicator – Service cost

Data source

Numerator

Any finance system (such as TechnologyOne) 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.

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

LB2 – Recently purchased library collection

Further information

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

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

Assumptions:

1. Regional library corporation with 3 participating councils
2. Council contributions to library costs are:

Council 1 – \$3.5M; Council 2 – \$2.5M; and Council 3 – \$3.0M (Total \$9.0M)
3. Regional library costs: Operating costs – \$10.0M; and Capital cost – \$2.0M (Total \$12.0M)

4. Councils contribute \$9.0M out of \$12.0M of library costs or 75% (\$7.5M operating and \$1.5M capital)

Calculation of direct operating cost for each council:

Council 1: $\$3.5\text{M} - (3.5/9.0 \times \$1.5\text{M}) = \$2.92\text{M}$

Council 2: $\$2.5\text{M} - (2.5/9.0 \times \$1.5\text{M}) = \$2.08\text{M}$

Council 3: $\$3.0\text{M} - (3.0/9.0 \times \$1.5\text{M}) = \$2.50\text{M}$

TOTAL = \$7.50M

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:

Cost of library service:

Numerator

Contribution paid by council to the library corporation less 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 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 library services, their costs would cease to be included (where practical).

LB6 – Library loans per population

Definition

The number of collection item loans per population.

Calculation

Numerator

Number of 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, videos, 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

Input indicator – Utilisation

Data source

Numerator

Any library management system (such as Spydus) 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

LB2 – Recently purchased library collection

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.

LB7 – Library membership (Audited)

Definition

The percentage of resident municipal population who 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, videos, 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 borrowing 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 – Participation

Data source

Numerator

Any library management system (such as Spydus) 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

LB6 – Library loans per population
LB2 – Recently purchased library collection

Further information

Local Government (Planning and Reporting) Regulations 2020 – Schedule 2 and 3 Indicator

Notes or Case Studies

None.

LB8 – Library visits per 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

Input indicator – Participation

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 are investing in library resources. Higher proportion of items purchased in the last 5 years suggests a stronger investment in library resources.

Suitability for target setting

Good

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

Related to

LB7 – Library members per population

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.

Maternal and Child Health

MCH

MCH

Provision of universal access to health services for children from birth to school age and their families including early detection, referral, monitoring and recording child health and development, and providing information and advice

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

Denominator

Number of birth notifications received

The result is multiplied by 100.

Key terms

Infants

Children aged 0 to 1 year.

Classification

Output indicator – Service standard

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

MC4 – Participation in the MCH service

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.

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 directly related to the delivery of the MCH service. This includes expenses such as nurses' salaries and oncosts (including agency and contract staff), training and development, contractors, materials, maintenance, travel and vehicle/plant hire costs, phones, computer costs (where they are specific to the service) and other incidental expenses. It does not include capital purchases such as vehicles or equipment. Indirect costs such as depreciation and management/corporate overheads and income from fees and charges are specifically excluded. 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 (e.g., casual, agency).

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 $38\text{hrs} \times 52\text{weeks} \times 4.5\text{FTE} = 8892\text{hrs}$. 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 – Service cost

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

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).

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 a 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 – Participation

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 (e.g. MaCHS, CDIS)

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

MC2 – Infant enrolments in MCH service

MC3 – Cost of MCH Service

Further information

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

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 – Participation

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 (e.g. MaCHS, CDIS)

Data use / Community outcome

Assessment of the degree to which the Aboriginal 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

MC2 – Infant enrolments in MCH service
MC4 – Participation in the MCH service

Further information

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

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

Definition

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

Calculation

Numerator

Number of 4-week key age and stage visits

Denominator

Number of birth notifications received

Key terms

Infants

Children aged 0 to 1 year.

Classification

Output indicator – Satisfaction

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

MC2 – Infant enrolments in MCH service

MC4 – Participation in the MCH service

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.

R

Provision of a network of sealed local roads under the control of the municipal council to all road users.

R1 – Sealed local road requests

Definition

The number of sealed local road requests per 100 kilometres of sealed local road.

Calculation

Numerator

Number of sealed local road requests

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

Sealed local road requests

Is any request received from a member of the public (written or verbal) in regard to council's sealed local road network. It

does not include requests relating to matters that fall outside the definition of 'sealed local roads' (e.g. tree removal).

Classification

Output indicator – Satisfaction

Data source

Numerator

Any customer request system (such as Pathway) which indicates the number of requests made by a member of the public about the council's sealed local road network.

Denominator

Any asset management system (such as Moloney or SMEC) which indicates the length of sealed local roads in the municipality.

Data use / Community outcome

Assessment of community satisfaction with council services. Lower sealed local road requests suggest a more effective roads service and greater satisfaction from road users.

Suitability for target setting

Good

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

Related to

R2 – Sealed local roads maintained to condition standards

R5 – Satisfaction with sealed local roads

Further information

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

Road Management Act 2004

Notes or Case Studies

None

R2 – Sealed local roads maintained to condition standards (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 sealed roads under the control of the municipality 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. Common schemes include SMEC and Moloney. 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

Input indicator – Condition

Data source

Any asset management system (such as Moloney or SMEC) which indicates the length of sealed local roads in the municipality 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 2023-24.

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.

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

R1 – Sealed local road requests

R4 – Cost of sealed local road resealing

R5 – Satisfaction with sealed local roads

Further information

Local Government (Planning and Reporting) Regulations 2020 – Schedule 2 and 3

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.

This does not apply to the kilometres of sealed local roads in the measure R1: Sealed Local Road Requests.

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 capital expenses directly related to reconstructing the road pavement and seal. This includes expenses such as salaries and oncosts, agency and contract staff, training and development, contractors, materials, travel and vehicle/plant hire costs, phones, computer costs (where they are specific to the service) and other incidental expenses. It also includes costs such as street sweeping which are integral to the road reconstruction. It does not include capital purchases such as vehicles or equipment. Indirect costs such as depreciation and management/corporate overheads are specifically excluded. 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 (e.g., casual, agency). 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.

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 municipality 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 – Service cost

Data source

Numerator

Any finance system (such as TechnologyOne) which records revenue and cost information relating to council provision of the roads service.

Denominator

Any asset management system (such as Moloney or SMEC) which indicates the amount of sealed local roads reconstructed in the municipality.

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

R2 – Sealed local roads maintained to condition standards

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

None.

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 capital expenses directly related to the road seal. This includes expenses such as salaries and oncosts, agency and contract staff, training and development, contractors, materials, travel and vehicle/plant hire costs, phones, computer costs (where they are specific to the service) and other incidental expenses. It also includes costs such as street sweeping which are integral to the road resealing. It does not include capital purchases such as vehicles or equipment. Indirect costs such as depreciation and management/corporate overheads are specifically excluded. 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 (e.g., casual, agency). 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.

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 municipality 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 – Service cost

Data source

Numerator

Any finance system (such as TechnologyOne) which records revenue and cost information relating to council provision of the roads service.

Denominator

Any asset management system (such as Moloney or SMEC) which indicates the amount of sealed local roads resealed in the municipality.

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

R2 – Sealed local roads maintained to condition standards

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

None.

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

Classification

Output indicator – Satisfaction

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

R1 – Sealed local road requests

R2 – Sealed local roads maintained to condition standards

Further information

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

Road Management Act 2004

Notes or Case Studies

Statutory Planning

SP

Provision of land use and development assessment services to applicants and the community including advice and determination of applications

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

Input 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

SP2 – Planning applications decided within required time frames

Further information

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

Planning and Environment Act 1987

SP2 – Planning applications decided within required time frames (Audited) (Target required)

Definition

The percentage of regular and VicSmart planning application decisions made within legislated time frames.

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 – Service standard

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 2023-24.

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.

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

SP1 – Time taken to decide planning applications

Further information

Local Government (Planning and Reporting) Regulations 2020 – Schedule 2 and 3

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. In March 2017, an extension to VicSmart through Amendment VC135 was implemented. Extensions include:

- building and works up to \$1 million in industrial areas
- building and works up to \$500,000 in commercial and some special purpose areas
- a range of low impact developments in rural areas (up

to \$500,000 in agricultural settings and \$250,000 in more sensitive rural settings)

- small scale types of buildings and works in selected overlays
- subdivision, advertising signs and car parking.

A further VicSmart extension into the residential zones is also due to occur, including:

- a single storey extension to a single dwelling where specific design criteria are met
- buildings and works up to \$100,000 in residential zones, where not associated with a dwelling.

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 directly related to the delivery of the statutory planning service excluding enforcement. This includes expenses such as salaries and oncosts for staff directly delivering the service, agency and contract staff, training and development, conferences and seminars, materials, maintenance, legal fees, travel and vehicle/plant hire costs, phones, computer costs (where they are specific to the service), panel fees and other incidental expenses. It does not include capital purchases such as vehicles or equipment. Indirect costs such as depreciation and management/corporate overheads and income from fees and charges are specifically excluded. 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 (e.g., casual, agency).

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 – Service cost

Data source

Numerator

Any finance system (such as TechnologyOne) 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

None

Further information

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

Planning and Environment Act 1987

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).

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 that did not set aside council's decision in relation to a planning 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 – Decision making

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

SP1 – Time taken to decide planning applications

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 within the timeframe and are 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 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.

WC

Provision of kerbside waste management services to the community including garbage, organics, and recyclables

WC2 – 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 garbage and recycling collection bins missed

Denominator

Number of scheduled kerbside garbage and recycling 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 removal of household waste (e.g., garbage, recyclables, organic) 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 – Service standard

Data source

Numerator

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

Denominator

Any rates system (such as Pathway) 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

WC1 – Kerbside bin collection requests

Further information

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

Notes or Case Studies

None

WC3 – Cost of kerbside garbage bin collection service

Definition

The direct cost of the kerbside garbage bin collection service per kerbside garbage collection bin.

Calculation

Numerator

Direct cost of the kerbside garbage bin collection service

Denominator

Number of kerbside garbage collection bins

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 oncosts, agency and contract staff, training and development, contractors, materials, maintenance, travel and vehicle/plant hire costs, disposal costs (including gates fees and levies), depreciation of bins, phones, computer costs (where they are specific to the service) and other incidental expenses. It does not include capital purchases such as bins for new tenements (including leased), vehicles or equipment and it does not include costs related to the operation of transfer stations. Indirect costs such as management/corporate overheads and income from fees and charges are specifically excluded. 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 (e.g., casual, agency).

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

Kerbside garbage collection

Is a compulsory service provided to households or businesses, in urban, suburban or rural areas involving the removal of household garbage that is emptied by trucks with a lifting arm.

Kerbside garbage collection bin

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

Classification

Input indicator – Service cost

Data source

Numerator

Any finance system (such as TechnologyOne) which records revenue and cost information relating to council provision of the garbage bin collection service.

Denominator

Any rates system (such as Pathway) which indicates the number of kerbside garbage collection bins.

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

WC4 – Cost of kerbside recyclables bin collection service

Further information

Local Government (Planning and Reporting) Regulations 2020 – Schedule 2 Indicator

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 collection services, their costs would cease to be included (where practical).

The construction and capping of landfill cells

Where Council manages its own landfill, the cost of constructing and capping landfill cells should be included in the calculation of WC3 as part of the disposal cost. This is an integral part of the service and councils that outsource this function would be incurring this cost through their waste service contracts and reporting it as such.

WC4 – Cost of kerbside recyclables bin collection service

Definition

The direct cost of the kerbside recyclables collection service (including the contract cost of collection) per kerbside recyclables collection bin.

Calculation

Numerator

Direct cost of the kerbside recyclables bin collection service

Denominator

Number of kerbside recyclables collection bins

Key terms

Direct cost

Is operating expenses directly related to the delivery of the relevant waste collection and waste disposal services. Where contracted out, this would constitute the contract payment for collection and processing (including gate fees and levies). Where the service is conducted internally, the cost would include expenses such as salaries and oncosts, agency and contract staff, training and development, materials, maintenance, travel and vehicle/plant hire costs, processing costs (including gates fees and levies), depreciation of bins, phones, computer costs (where they are specific to the service) and other incidental expenses. It does not include capital purchases such as bins for new tenements (including leased), vehicles or equipment and it does not include costs related to the operation of

transfer stations. Indirect costs such as management/corporate overheads are specifically excluded unless the 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 (e.g., casual, agency). Where the council receives income from the sale of recyclables collected from the kerbside bin collection service, this should be netted off against the direct cost.

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

Kerbside recyclables collection

Is a compulsory service provided to households or businesses, in urban, suburban or rural areas involving the removal of household recyclables that is emptied by trucks with a lifting arm.

Kerbside recyclables collection bin

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

Classification

Input indicator – Service cost

Data source

Numerator

Any finance system (such as TechnologyOne) which records revenue and cost information relating to council provision of the recyclables collection bin service.

Denominator

Any rates system (such as Pathway) which indicates the number of kerbside recyclables collection bins.

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

WC3 – Cost of kerbside garbage bin collection service

Further information

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

Notes or Case Studies

Impact on service hours or delivery resulting from 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 collection services, their costs would cease to be included (where practical).

WC5 – Kerbside collection waste diverted from landfill (Audited) (Target required)

Definition

The percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill.

Calculation

Numerator

Weight of recyclables and green organics collected from kerbside bins

Denominator

Weight of garbage, recyclables and green organics collected from kerbside bins

The result is multiplied by 100.

Key terms

Kerbside collection bin

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

Classification

Output indicator – Waste diversion

Data source

Any tonnage records (such as landfill or Municipal Recycling Facility) which records the weight of garbage, recyclables and green organics collected from kerbside bins.

Audit

Evidence

Regular weighbridge tonnage reports and/or invoices for:

- recyclables

- garbage
- green waste

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 is not omitted or double counted 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. Higher volume of waste diverted away from 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 2023-24.

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.

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

WC3 – Cost of kerbside garbage bin collection service

WC4 – Cost of kerbside recyclables bin collection service

Further information

Local Government (Planning and Reporting) Regulations 2020 – Schedule 2 and 3

Notes or Case Studies

Recyclables included in landfill

With the overall aim of the indicator to measure the diversion of waste from landfill, the numerator and denominator should be read in context of tonnage records where recyclables are being sent to a recycling facility 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)

<u>Aluminium cans - whole</u>	<u>0.026</u>
<u>Aluminium cans - flattened</u>	<u>0.087</u>
<u>Aluminium cans - baled</u>	<u>0.154</u>
<u>Asphalt / Bitumen</u>	<u>0.800</u>
<u>Bricks</u>	<u>1.200</u>
<u>Car Batteries</u>	<u>1.125</u>
<u>Carpets</u>	<u>0.300</u>
<u>Cement Sheet</u>	<u>0.500</u>
<u>Ceramics</u>	<u>1.000</u>
<u>Clean Soil</u>	<u>1.600</u>
<u>Cobbles / Boulders</u>	<u>1.400</u>
<u>Commingle containers (plastic, glass, steel and aluminium cans)</u>	<u>0.063</u>
<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>
 <u>Plastic containers - whole, some flattened</u>	 <u>0.013</u>
<u>Plastic containers - baled</u>	<u>0.139</u>
<u>Rubber</u>	<u>0.300</u>
<u>Soil / Rubble<150mm</u>	<u>1.400</u>
<u>Steel cans - whole</u>	<u>0.052</u>
<u>Steel cans - flattened</u>	<u>0.130</u>
<u>Steel cans - baled</u>	<u>0.226</u>
<u>Wood / Timber</u>	<u>0.300</u>

m3 x density = tonnes
therefore m3=tonnes/density

E

Measures whether a council is using resources efficiently.

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

Output indicator – Expenditure level

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

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 for 2023-24.

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.

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

E4 – Average rate per property assessment

Further information

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

Notes or Case Studies

None

E4 – Average rate per property assessment (Audited)

Definition

The average rate revenue 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 – Revenue level

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

E2 – Expenses per property assessment

Further information

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

Notes or Case Studies

None

L

Measures whether a council can generate sufficient cash to pay bills on time.

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 – working capital

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 for 2023-24.

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.

If Council is anticipating an 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

L2 – Unrestricted cash 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.

L2 – Unrestricted cash compared to current liabilities (Audited)

Definition

Unrestricted cash as a percentage of current liabilities.

Calculation

Numerator

Unrestricted cash

Denominator

Current liabilities

The result is multiplied by 100.

Key terms

Unrestricted cash

Is all cash and cash equivalents other than restricted cash.

Restricted cash

Is cash and cash equivalents and financial assets within the meaning of the AAS that are not available for use other than for the purpose for which it is restricted and includes cash that will be used to fund carry forward capital works from the previous financial year.

Items which are considered to be restricted under the definition are:

- trust funds and deposits
- statutory or non-discretionary reserves
- cash held to fund carry forward capital works
- conditional grants unspent

Term deposits with an original maturity of greater than 90 days (i.e. other financial assets) are also considered to be restricted under this definition.

Current liabilities

An obligation or liability that is due to be settled, or paid, within one year.

Classification

Input indicator – Unrestricted cash

Data source

Financial statements (Financial Plan)

Audit

Evidence

Calculation of restricted cash at 30 June, including cash committed to funding carry forward capital works (this information should also be required for disclosure of commitments in the audited financial report)

Data use / Community outcome

Assessment of council's abilities to pay bills on time. Higher unrestricted cash relative to liabilities suggests councils are able to 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

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.

Obligations

O

Measures whether the level of debt and other long term obligations is appropriate to the size and nature of the council's activities.

O2 – Loans and borrowings compared to rates (Audited)

Definition

Interest bearing loans and borrowings as a percentage of rate revenue.

Calculation

Numerator

Interest bearing loans and borrowings

Denominator

Rate 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.

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

Classification

Input indicator – Loans and Borrowings

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

O3 – Loans and borrowings repayments compared to rates

Further information

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

Notes or Case Studies

None

O3 – Loans and borrowings repayments compared to rates (Audited)

Definition

Interest and principal repayments on interest bearing loans and borrowings as a percentage of rate revenue.

Calculation

Numerator

Interest and principal repayments on interest bearing loans and borrowings

Denominator

Rate 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.

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.

Classification

Input indicator – Loans and Borrowings

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

O2 – Loans and borrowings compared to rates

Further information

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

Notes or Case Studies

None

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).

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.

Classification

Input indicator – Indebtedness

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

None

Further information

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

Notes or Case Studies

None

O5 – Asset renewal and upgrade expense compared to depreciation (Audited)(Target required)

Definition

Asset renewal and upgrade expense compared to depreciation assesses whether council spending on assets is focused on purchasing new assets or renewing and upgrading existing ones.

Calculation

Numerator

Asset renewal and asset upgrade expenditure

Denominator

Asset Depreciation

This result is multiplied by 100.

Key terms

Asset renewal expenditure

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 expenditure

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

Input indicator – Asset renewal and upgrade

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 2023-24.

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.

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

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.

Operating Position

OP

Measures whether a council can generate an adjusted underlying surplus.

OP1 – Adjusted underlying surplus (or deficit) (Audited)

Definition

The 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.

Classification

Output indicator – Adjusted underlying result

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

None

Further information

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

Notes or Case Studies

None

S

Measures whether a council is able to generate revenue from a range of sources.

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

Classification

Input indicator – Rates concentration

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 2023-24.

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.

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

None

Further information

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

Notes or Case Studies

None

S2 – Rates compared to property values (Audited)

Definition

Rate revenue as a percentage of the capital improved value of rateable properties in the municipality.

Calculation

Numerator

Rate revenue

Denominator

Capital improved value of rateable properties in the municipality

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 – Rates effort

Data source

Numerator

Financial statements (Financial Plan)

Denominator

Annual budget and forecast capital improved value of rateable properties in the municipality 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 (e.g. Pathways).

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.

Suitability for target setting

High

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

Related to

None

Further information

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

Notes or Case Studies

None

C

Measures whether the council can meet the agreed service needs of the community.

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

Output indicator – Population

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

C2 – Infrastructure per head of municipal population

C4 – Own source revenue per head of municipal population

C5 – Recurrent grants per head of municipal population

Further information

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

Notes or Case Studies

None

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, plant and equipment excluding land.

Population

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

Classification

Output indicator – Population

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, plant, equipment and infrastructure 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

C1 – Expenses per head of municipal population

C3 – Population density per length of road

C4 – Own source revenue per head of municipal population

C5 – Recurrent grants per head of municipal population

Further information

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

Notes or Case Studies

None

C3 – Population density per length of road (Audited)

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 – Population

Data source

Numerator

Australian Bureau of Statistics – Population Estimates by Local Government Area

Denominator

Asset register or road management system

Audit

Evidence

Documented source of municipal population estimate, such as ABS census data plus the basis for any

growth assumptions adopted by Council.

Kilometre length of road per Council's asset register. The measure should be based on road pavement, not surface. It should include all roads (sealed and unsealed)

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

C4 – Own source revenue per head of municipal population

C5 – Recurrent grants per head of municipal population

Further information

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

Notes or Case Studies

The road network is used as the denominator for population per length of road to recognise remote councils which may have large tracts of uninhabited or un-serviced land.

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 – Own source revenue

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

C5 – Recurrent grants per head of municipal population

C6 – Relative Socio-Economic Disadvantage

Further information

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

Notes or Case Studies

None

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 – Recurrent grants

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

C4 – Own source revenue per head of municipal population

C6 – Relative Socio-Economic Disadvantage

Further information

Local Government (Planning and Reporting) Regulations 2020 – Schedule 3 Part 4b (Page 55)

Notes or Case Studies

None

C6 – Relative Socio-Economic Disadvantage (Audited)

Definition

The relative Socio-Economic Disadvantage of the municipality.

Calculation

Numerator

Index of Relative Socio-Economic Disadvantage by decile

Denominator

Not applicable

Key terms

Relative Socio-Economic Disadvantage

Is a general socio-economic index that summarises a range of information about the economic and social conditions of people and households within an area. The index includes only measures of relative disadvantage and is expressed as a **decile** for the relevant financial year of the area in which the municipality is located according to the Victorian Index of Relative Socio-Economic Disadvantage (Catalogue Number 2033.0.55.001).

Classification

Input indicator – Disadvantage

Data source

Australian Bureau of Statistics report 2033.0.55.001 Index of Relative Socio-Economic Disadvantage by Local Government Area and decile within Victoria

Audit

Evidence

Australian Bureau of Statistics report 2033.0.55.001 Index of Relative Socio-Economic Disadvantage by Local Government Area and percentile within Victoria

Data use / Community outcome

Assessment of the degree to which councils can fund the delivery of services to the community. Lower level of disadvantage may suggest greater need for services.

Suitability for target setting

Good

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

Related to

C4 – Own source revenue per head of municipal population

Further information

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

Notes or Case Studies

None

C7 – Percentage of staff turnover (Audited)

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

Denominator

Average number of permanent staff for the financial year

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 i.e. contracts of less than six months.

Classification

Input indicator – staff turnover

Data source

Numerator

Payroll system – number of permanent staff resignations and terminations based on the number in the annual budget and underlying the financial statements.

Denominator

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

Audit

Evidence

Payroll records and HR personnel records.

Supporting records for both the beginning and end of the period to substantiate the calculation of average staff

Data use / Community outcome

Assessment of the degree to which councils use resources efficiently to delivery 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

None

Further information

Local Government (Planning and Reporting) Regulations 2014 – Schedule 3

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.

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

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

3. 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

4. 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

5. 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

6. 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

7. 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

8. 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

9. Municipal emergency management planning

Definition

Council's participation in meetings of the Municipal Emergency Management Planning Committee (MEMPC).

Calculation

Assessment

- Municipal Emergency Management Planning Committee (MEMPC) meetings attended by one or more representatives of Council (other than the chairperson of the MEMPC) during the financial year.
- No MEMPC meetings attended by Council

Other

Where Council has attended a MEMPC meeting during the year, it must also provide the dates of the MEMPC meetings attended by Council. Where Council has not attended any MEMPC meetings during the year, it must provide a reason.

Data source

MEMPC meeting minutes or 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 continue to operate 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

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

- 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.

Notes

None

Data source

Council records

19. Performance Reporting Framework

Definition

A set of indicators measuring financial and non-financial performance including the performance indicators referred to in section 98 of the Local Government Act 2020.

Calculation

Assessment

- Framework

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

20. 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

21. 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

22. 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

23. Performance reports

Definition

Six-monthly reports of indicators measuring results against financial and non-financial performance including the performance indicators referred to in section 98 of the Act 2020.

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

24. 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.

Data source

Council records

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

25. Councillor Code of Conduct

Definition

Code under section 139 of the Act setting out the standards of conduct to be followed by Councillors and other matters.

Calculation

Assessment

- Reviewed and adopted in accordance with section 139 of the Act
- Not reviewed and adopted in accordance with section 139 of the Act

Other

Where the Code of Conduct has been reviewed and adopted by Council in accordance with section 139 of the Act, it must also provide details of the date of review.

Where the Code of Conduct has not been reviewed and adopted by Council in accordance with section 139 of the Act it must provide a reason.

Data source

Council records

26. 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 the delegations have 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 also provide details of the date of review. 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

27. 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 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

Appendix A: Indicators to Classifications

Indicator type	Indicator name	Measure	ID
Input	Service cost	Cost of animal management service per population	AM6
		Cost of aquatic facilities per visit	AF7
		Cost of food safety service per premises	FS3
		Cost of elected representation	G4
		Cost of library service per population	LB5
		Cost of the MCH service	MC3
		Cost of sealed local road reconstruction	R3
		Cost of sealed local road resealing	R4
		Cost of statutory planning service	SP3
		Cost of kerbside garbage bin collection service per bin	WC3
		Cost of kerbside recyclables collection service per bin	WC4
	Timeliness	Time taken to action animal management requests	AM1
		Time taken to action food complaints	FS1
		Time taken to decide planning applications	SP1
	Resource currency	Proportion of library resources less than 5 years old	LB2
	Condition	Sealed local roads maintained to condition standards	R2
	Attendance	Councillor attendance at council meetings	G3
	Revenue level	Average rate per property assessment	E4
	Working capital	Current assets as a percentage of current liabilities	L1
	Unrestricted cash	Unrestricted cash as a percentage of current liabilities	L2
	Indebtedness	Non-current liabilities as a percentage of own source revenue	O4
	Loans and borrowings	Loans and borrowings as a percentage of rates	O2
		Loans and borrowings repayments as a percentage of rates	O3
	Rates concentration	Rates as a percentage of adjusted underlying revenue	S1
	Rates effort	Rates as a percentage of property values in municipality	S2
	Own source revenue	Own-source revenue per head of municipal population	C4
	Staff turnover	Percentage of workforce turnover	C7

Recurrent grants	Recurrent grants per head of municipal population	C5
Population	Population density per length of road	C3
Disadvantage	Relative Socio-Economic Disadvantage of the municipality	C6

Indicator type	Indicator name	Measure	ID
Output	Service standard	Animals reclaimed	AM2
		Animals rehomed	AM5
		Health inspections of aquatic facilities	AF2
		Required food safety assessments undertaken	FS2
		Food safety samples	FS5
		Infant enrolments in the MCH service	MC2
		Planning applications decided within required time frames	SP2
		Kerbside collection bins missed per 10,000 households	WC2
	Health and Safety	Animal management prosecutions	AM7
		Percentage of critical and major non-compliance outcome notifications followed up by council	FS4
	Utilisation	Number of visits to aquatic facilities per head of municipal population	AF6
		Loans per head of population	LB6
	Participation	Library membership	LB7
		Library visits per head of population	LB8
		Participation in the MCH service by Aboriginal children	MC5
		Participation in the MCH service	MC4
	Transparency	Council decisions made at meetings closed to the public	G1
	Consultation and Engagement	Community satisfaction with community consultation and engagement	G2
	Satisfaction	Community satisfaction with council decisions	G5
		Participation in 4-week Key Age and Stage visit	MC6
		Sealed local road requests per 100km of sealed local roads	R1
		Community satisfaction with sealed local roads	R5
	Decision making	Council planning decisions upheld at VCAT	SP4
	Waste diversion	Kerbside collection waste diverted from landfill	WC5
	Expenditure level	Expenses per property assessment	E2
	Population	Expenses per head of municipal population	C1

	Infrastructure per head of municipal population	C2
Asset renewal and upgrade	Asset renewal and upgrade as percentage of depreciation	O5
Adjusted underlying result	Adjusted underlying surplus (or deficit) as a percentage of underlying revenue	OP1

Appendix B: Expected Range per Indicator

Please note these are for indicative purposes only.

Service Performance Indicators

Expected Range

Aquatic Facilities		
AF2	Health inspections of aquatic facilities	1 to 4 inspections
AF6	Utilisation of aquatic facilities	1 to 10 visits
AF7	Cost of aquatic facilities	\$0 to \$30
Animal Management		
AM1	Time taken to action animal management requests	1 to 10 days
AM2	Animals reclaimed	30% to 90%
AM5	Animals rehomed	20% to 80%
AM6	Cost of animal management service per population	\$3 to \$40
AM7	Animal management prosecutions	0% to 200%
Food Safety		
FS1	Time taken to action food complaints	1 to 10 days
FS2	Food safety assessments	50% to 100%
FS3	Cost of food safety service	\$300 to \$1,200
FS4	Critical and major non-compliance outcome notifications	60% to 100%
FS5	Food safety samples	50% to 100%
Governance		
G1	Council decisions made at meetings closed to the public	0% to 30%
G2	Satisfaction with community consultation and engagement	40 to 70
G3	Councillor attendance at council meetings	80% to 100%
G4	Cost of elected representation	\$30,000 to \$80,000
G5	Satisfaction with council decisions	40 to 70
Libraries		
LB1	Physical library collection usage	1 to 9 items

LB2	Recently purchased library collection	40% to 90%
LB4	Active library borrowers in municipality	10% to 40%
LB5	Cost of library service per population	\$10 to \$90
LB6	Loans per head of population	4 to 8
LB7	Library membership	20% to 40%
LB8	Library visits per head of population	2 to 6
Maternal and Child Health (MCH)		
MC2	Infant enrolments in the MCH service	90% to 110%
MC3	Cost of the MCH service	\$50 to \$200
MC4	Participation in the MCH service	70% to 100%
MC5	Participation in the MCH service by Aboriginal children	60% to 100%
MC6	Participation in 4-week Key Age and Stage visit	90% to 110%
Roads		
R1	Sealed local road requests	10 to 120 requests
R2	Sealed local roads maintained to condition standards	80% to 100%
R3	Cost of sealed local road reconstruction	\$20 to \$200
R4	Cost of sealed local road resealing	\$4 to \$30
R5	Satisfaction with sealed local roads	50 to 100
Statutory Planning		
SP1	Time taken to decide planning applications	30 to 110 days
SP2	Planning applications decided within required time frames	40% to 100%
SP3	Cost of statutory planning service	\$500 to \$4,000
SP4	Council planning decisions upheld at VCAT	0% to 100%
Waste Collection		
WC2	Kerbside collection bins missed	1 to 20 bins
WC3	Cost of kerbside garbage bin collection service	\$40 to \$150

WC4	Cost of kerbside recyclables collection service	\$10 to \$80
WC5	Kerbside collection waste diverted from landfill	20% to 60%

Financial Performance Measures		Expected Range
Efficiency		
E2	Expenses per property assessment	\$2,000 to \$5,000
E4	Average rate per property assessment	\$700 to \$2,000
Liquidity		
L1	Current assets compared to current liabilities	100% to 400%
L2	Unrestricted cash compared to current liabilities	10% to 300%
Obligations		
O2	Loans and borrowings compared to rates	0% to 70%
O3	Loans and borrowings repayments compared to rates	0% to 20%
O4	Non-current liabilities compared to own source revenue	2% to 70%
O5	Asset renewal and upgrade compared to depreciation	40% to 130%
Operating position		
OP1	Adjusted underlying surplus (or deficit)	-20% to 20%
Stability		
S1	Rates compared to adjusted underlying revenue	30% to 80%
S2	Rates compared to property values	0.15% to 0.75%

Sustainable Capacity Indicators		Expected Range
C1	Expenses per head of municipal population	\$800 to \$4,000
C2	Infrastructure per head of municipal population	\$3,000 to \$40,000

C3	Population density per length of road	1 to 300 people
C4	Own-source revenue per head of municipal population	\$700 to \$2,000
C5	Recurrent grants per head of municipal population	\$100 to \$2,000
C6	Relative Socio-Economic Disadvantage	1 to 10 decile
C7	Staff turnover rate	5% to 20%

Appendix C - Summary of changes 2023-24

This section summarises the changes between the previous edition (2022-23) of the Local Government Better Practice Performance Reporting Indicator Guide and the current edition.

The document also includes minor changes resulting from re-formatting the guide to the new Department of Government Services template and updating of relevant dates.

Given the changes resulting from the 2022 amendments to the Local Government Planning and Reporting Regulations, Councils are encouraged to read the document in its entirety.

Section 1	<ul style="list-style-type: none"> Approach to Performance Reporting has been moved to the Annual Performance Guide.
AF2	<ul style="list-style-type: none"> Removal of Health inspections of aquatic facilities note
AF7	<ul style="list-style-type: none"> Visits has been added to key terms in support of the definition. Reassignment of staff notes updated to reflect 'emergencies'.
AM1	<ul style="list-style-type: none"> Notes updated to remove "Delay to first response action for animal management requests due to COVID-19"
AM5	<ul style="list-style-type: none"> Focus on the rehoming of animals that have not been reclaimed. Definition, numerator, denominator, further information and notes updated based on amendments to the Regulations.
AM6	<ul style="list-style-type: none"> Reassignment of staff notes updated to reflect 'emergencies'.
AM7	<ul style="list-style-type: none"> Note added for matters being withdrawn before prosecution.
FS2	<ul style="list-style-type: none"> Changes resulting from 2021 Technical Working Group to improve the accuracy of the measure to allow only one assessment to be counted per premise and closed premises being removed. Note added to denominator to emphasis that the numerator must be equal to or less than the denominator. Update to Key terms for "Food premises" so that food premises that permanently ceased operation are excluded from the calculation. Key terms for "Class 1 food premise" and "Class 2 food premise" updated. "Class 3 food premise" key term removed. New key term "Annual food safety assessment" added. New notes added "Applicable classes", "Removal of duplicate assessments" and "Removal of permanently closed premises".
FS3	<ul style="list-style-type: none"> Reassignment of staff notes updated to reflect 'emergencies'.
FS5	<ul style="list-style-type: none"> New measure added per amendments to the Regulations.

	<ul style="list-style-type: none"> • New definition, calculation, key terms, classification, data source, data use, further information and notes.
G2	<ul style="list-style-type: none"> • Updated to Performance Statement and now an Audited measure. • New "Audit" section added to measure. • New "Target required" section added, replacing 'Suitability for target setting' section. • Removed note on KYC data entry. • Added note on "Calculating forecast actual".
G3	<ul style="list-style-type: none"> • Update to "Attendance at council meetings" to clarify conditions for attendance. • Update to "Number of councillors elected at the last council general election" to clarify number to be used. • Notes added for "Part attendance", "Councillors on approved leave of absence" and "Councillors on suspension".
G4	<ul style="list-style-type: none"> • Removal of notes on "Change to indicator" name from 2019. • Note added on "Cost of councillor conduct panels".
G5	<ul style="list-style-type: none"> • Removed note on KYC data entry.
LB1	<ul style="list-style-type: none"> • Measure retired and removed as per amendments to the Regulations.
LB2	<ul style="list-style-type: none"> • Update to "Library collection item" key term to remove "music streaming services and other such digital services". • APLA-ALIA Library Standards added to Further information. • Notes added for "Resources not available for loan", "Replacement of materials" and "Excludes digital services".
LB4	<ul style="list-style-type: none"> • Measure retired and removed as per amendments to the Regulations.
LB5	<ul style="list-style-type: none"> • "Direct cost" key terms updated to include capital purchases for library collection items. • Reassignment of staff notes updated to reflect 'emergencies'.
LB6	<ul style="list-style-type: none"> • New measure added per amendments to the Regulations. • New definition, calculation, key terms, classification, data source, data use, further information and notes.
LB7	<ul style="list-style-type: none"> • New measure added per amendments to the Regulations. • New definition, calculation, key terms, classification, data source, data use, further information and notes.

	<ul style="list-style-type: none"> Added to Performance Statement and now an Audited measure. "Audit" section added to measure.
LB8	<ul style="list-style-type: none"> New measure added per amendments to the Regulations. New definition, calculation, key terms, classification, data source, data use, further information and notes.
MC3	<ul style="list-style-type: none"> Reassignment of staff notes updated to reflect 'emergencies'.
R2	<ul style="list-style-type: none"> Updated to Performance Statement and now an Audited measure. "Audit" section added to measure. "Target required" section added.
R5	<ul style="list-style-type: none"> Audit section and details removed as per amendments to the Regulations. Removed notes around KYC Data Entry
SP2	<ul style="list-style-type: none"> Updated to Performance Statement and now an Audited measure. "Audit" section added to measure. "Target required" section added.
SP3	<ul style="list-style-type: none"> Reassignment of staff notes updated to reflect 'emergencies'.
SP4	<ul style="list-style-type: none"> Audit section and details removed as per amendments to the Regulations. Update to Key terms for "VCAT decisions" and "Not Set Aside" with the inclusion of consent orders as decision in Council's favour.
WC	<ul style="list-style-type: none"> Waste Collection renamed Waste Management Organics included in the description
WC1	<ul style="list-style-type: none"> Measure retired and removed as per amendments to the Regulations.
WC3	<ul style="list-style-type: none"> Reassignment of staff notes updated to reflect 'emergencies'. Added note on the "construction and capping of landfill cells".
WC4	<ul style="list-style-type: none"> Reassignment of staff notes updated to reflect 'emergencies'.
WC5	<ul style="list-style-type: none"> "Target required" section added.
E2	<ul style="list-style-type: none"> "Target required" section added.
E4	<ul style="list-style-type: none"> Numerator and key terms updated to reflect 'Sum of all general rates and municipal charges'
L1	<ul style="list-style-type: none"> "Target required" section added.
O5	<ul style="list-style-type: none"> "Target required" section added

S1	<ul style="list-style-type: none"> • "Target required" section added
G&MC Item 9	<ul style="list-style-type: none"> • Updated to Municipal emergency management planning in accordance with the amendments to the Regulations. • New definition and calculation provided. • New notes and data source added.
G&MC Item 13	<ul style="list-style-type: none"> • New complaint policy checklist item added as per the amendments to the Regulation. • New definition, calculation, notes and data source added. • New numbering of items commencing here across the remaining items.
G&MC Item 14	<ul style="list-style-type: none"> • New workforce plan checklist item added as per the amendments to the Regulation. • New definition, calculation, notes and data source added. • New numbering of items commencing here across the remaining items.
G&MC Item 15	<ul style="list-style-type: none"> • New payment of rates and charges hardship policy checklist item added as per the amendments to the Regulation. • New definition, calculation, notes and data source added. • New numbering of items commencing here across the remaining items.
G&MC Items 16-27	<ul style="list-style-type: none"> • G&MC items renumbered.
G&MC Item 20	<ul style="list-style-type: none"> • New note added clarifying the purpose of the 6 monthly Council Plan Reporting.
Optional Indicators	<ul style="list-style-type: none"> • Aquatic facilities optional indicator removed • Economic development optional indicators removed • Immunisation optional indicators removed • Sports grounds optional indicators removed • Street sweeping optional indicators removed
Appendix A	<ul style="list-style-type: none"> • Updated with new indicators (FS5, LB6, LB7, LB8) and removal of (LB1, LB4, WC1). • Removal of optional indicators
Appendix B	<ul style="list-style-type: none"> • Updated with new indicators (FS5, LB6, LB7, LB8) and new ranges. • Removal of (LB1, LB4, WC1). • Upper range updated for FS2 to 100%