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<th>Changes</th>
<th>Publication date</th>
</tr>
</thead>
<tbody>
<tr>
<td>V1.0</td>
<td>Original document</td>
<td>26 February 2021</td>
</tr>
</tbody>
</table>
Approach to performance reporting

1.1 Aims of the Local Government Performance Reporting Framework (LGPRF)

Established in 2014, the primary objective of the LGPRF is to provide comprehensive performance information that meets the needs of a number of audiences. In meeting this objective:

- councils will have information to support strategic decision-making and continuous improvement
- communities will have information about council performance and productivity
- regulators will have information to monitor compliance with relevant reporting requirements
- state and federal governments will be better informed to make decisions that ensure an effective, efficient and sustainable system of local government.

The data generated by the LGPRF can also provide an incentive to improve the performance of local government services by:

- enhancing measurement approaches and techniques
- helping councils identify where there is scope for improvement
- promoting greater transparency and informed debate about comparative performance.

The results of the LGPRF are released publicly via two methods, Council’s Annual Report and the Local Government Sector Performance Report (Know Your Council), see Figure 1.

![Figure 1: Release of LGPRF Results via Council Annual Report and the Local Government Sector Performance Reports (Know Your Council)](image)

1.2 Reasons for measuring comparative performance

Performance measurement can be more meaningful when appropriate comparisons are developed and provided on a longitudinal basis. The services of local councils are rarely subject to competitive pressures, which make the use of comparative performance indicators more important. Comparisons across councils offer a level of accountability to the community, who have little opportunity to express
their preferences by accessing services elsewhere. Comparative information on performance can also enhance the incentives to achieve continuous improvement by:

- providing information on attainable levels of performance and identification of councils and service areas that are successful
- enabling councils to learn from peers that are delivering higher quality and/or more cost-effective services
- generating additional incentives for councils and services to improve performance.

Meaningful conclusions about a council’s performance can only be drawn through comparison of ‘like’ councils and observing the performance of an individual council over time. As such, the LGPRF has been designed to facilitate reporting of individual trend data. As the sector matures, the Victorian Government and councils will be able to compare any councils based on a number of characteristics.

No two councils are the same, and as such it is important that performance results are contextualised to the local municipality, for example population size and demographics; geographic information; environmental conditions and socio-economic trends.

Although the LGPRF does not extend to recommendations on how best to provide local government services, the information generated by the LGPRF can assist councils to make such assessments. Reliable comparative performance information can help councils better understand the strengths and weaknesses of each approach, and the circumstances in which each can work best.

1.3 Scope of the LGPRF

The LGPRF recognises that a core function of local government is to provide services to the community. Based on this, the framework also acknowledges that councils have obligations to maintain their capacity and capability to provide these services through effective financial management and governance.

Councils offer a range of services as diverse as the needs of their communities. However, there are also common services that the community expect from their local government or core functions that all local governments need to undertake to maintain service. The LGPRF focuses on a selection of these common services and core functions grouped into four thematic performance areas and indicator sets, see Figure 2.

<table>
<thead>
<tr>
<th>Performance Areas</th>
<th>Indicator Sets</th>
</tr>
</thead>
<tbody>
<tr>
<td>Service performance</td>
<td>Service performance 40 measures</td>
</tr>
<tr>
<td>Financial performance</td>
<td>Financial performance 11 measures</td>
</tr>
<tr>
<td>Sustainable capacity</td>
<td>Sustainable capacity 7 measures</td>
</tr>
<tr>
<td>Governance and management</td>
<td>Governance &amp; Management 24 checklist items</td>
</tr>
</tbody>
</table>

Figure 2: LGPRF performance areas and indicator sets
1.4 Assessing performance

The LGPRF takes a comprehensive view of performance reporting, with the performance framework giving equal importance to economy, efficiency and effectiveness as overarching dimensions of performance. The interplay of these dimensions creates depth for the analysis of performance.

When analysing the performance data, councils will need to consider the related indicators and how they highlight different aspects of the service. There are risks in allocating funding or resources based on only one aspect of a service. For example, a unit of service delivery may have a high cost but be more effective than a lower cost service and therefore be more cost effective. As such, it is important that results are looked at holistically when assessing performance.

1.5 Measuring levels of performance

To better understand a council’s performance, the LGPRF defines performance reporting on two levels:

- Operational performance – the successful performance of internal council operations to meet the community’s expectations; and,
- Strategic performance – the impact of council strategies on the community.

While Operational performance looks at how the council transforms requirements into deliverables for the community, Strategic performance looks at the higher level of why council offers certain services and the impact on the community, see Figure 3.

**Figure 3:** LGPRF measuring strategic and operational performance

Central to this model, the LGPRF recognises that while the ‘how’ is often common across similar organisations offering these services, the ‘why’ is often driven by the council and the intended impact it wants to make on the community, see Table 1.

<table>
<thead>
<tr>
<th>Performance level</th>
<th>Reporting on</th>
<th>Internal driver</th>
<th>External driver</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operational</td>
<td>How</td>
<td>Improve internal operations based on…</td>
<td>Community demand or expectations</td>
</tr>
<tr>
<td>Strategic</td>
<td>Why</td>
<td>Setting organisational direction to…</td>
<td>Improve the community</td>
</tr>
</tbody>
</table>

**Table 1:** Summary of drivers between operational and strategic performance reporting

For comparability, the LGPRF focuses on the operational performance while encouraging councils to provide the broader context of their strategic objective and the impact on the community when explaining their results.
1.6 Distinguishing inputs, outputs, and outcomes

For each of the four performance areas (Service, Financial, Sustainable capacity and, Governance and management), the LGPRF strives to provide a balanced view of a council’s performance through the use of inputs, outputs and potential outcome measures.

Measurements of the internal operations to provide a service and its reception by the community will give a fair assessment of how the council is fulfilling its purpose (Figure 4). Input measures present information on what is required in council funding, resourcing, time and effort to provide a service, while output measures present the quality and satisfaction with the service delivered.

In contrast to input and outputs, outcome measures relate to strategic performance reporting and provide information on the broader impact of a council strategy on the community, for example: improving public health, a clean safe environment, or a connected community. Outcome measures help the community understand the ‘bigger’ picture of why the service is important to them.

The LGPRF aims to present outcomes where possible, but there is recognition that outcomes can be specific to a council and the community it serves. To support this, the LGPRF encourages councils to draw the link between the inputs and outputs of a service or function and how it ultimately benefits its community. On the Know Your Council site, the ‘Council says’ function allows the organisation to explicitly state how the performance of any measured service improves overall life in their municipality.

Figure 4: Measuring Inputs and Outputs in Operational performance

By differentiating between service inputs and outputs, it allows council when planning service improvements to target specific indicators to demonstrate how their actions will enhance council internal operational performance or bolster the value of the service to the community. A full list of indicators per classification is available in Appendix A: Indicator Classifications.
Examples of commentary to explain the link between indicators to community outcomes:

“Whilst there has been a slight decrease in the result for this year, the overall focus has been on maintaining local sealed roads to a standard that provides a safer and more accessible road network for the community.”

“Improvements made to this service throughout the last few years continue to have an impact on Council’s responsiveness to requests for this service, resulting in a safer environment for our residents and visitors.”

“The result is underpinned by Council’s ongoing commitment to maintaining community trust and confidence.”

Mildura Rural City Council – 2020
Maribyrnong City Council - 2020
Casey City Council - 2020

In addition, it is acknowledged that outcomes may be influenced by factors outside the control of councils. Again, by providing councils with an opportunity to support their results with a narrative, councils can explain instances where their activities are only one contributing factor. Councils are also encouraged to link to any relevant strategic objectives from their Council Plan and Annual Reports.

The following sections explore the four core performance areas in detail.

1.7 Service performance area

The LGPRF contains 40 service performance indicators across nine common service areas.

Figure 5: Service areas

In addition, optional indicators have been included for four additional service areas (economic development, immunisation, street sweeping and sports grounds). Councils are invited to report against these indicators and measures where possible. The indicators for each service areas
represents a mix of input and output measures to give a balanced perspective on the performance of the service area.

**Input measures for service**

With operational performance reporting overall focussed on the provision of service delivery and meeting public expectations, the service input measures present the council’s performance in relation to meeting the operational requirements to deliver a service. At the highest level, this includes:

- Planning and resourcing – planning the service operation and allocation of resources;
- Budgeting and Cost Management – assigning the required funds to support the service delivery and managing the financial cost of the service;
- Service investment – building and developing the service, resources or infrastructure to meet future needs;
- Processes and technology – ensuring council has the necessary processes and technology in place to ensure efficient service delivery.

Further, these operational requirements can be measured by indicators such as:

- Service costs – how successful is council in managing the costs?
- Timeliness – how successful is council in ensuring the efficiency of the processes and subsequent service?
- Resource currency – is council managing its resource or service investment?
- Conditions – is council effectively planning its resources or infrastructure?

These operational requirements and measurements for inputs are summarised in Figure 6.

![Figure 6: Measuring Service Inputs – Operational requirements and measures for Service Delivery](image-url)
When seeking to improve internal operations, councils may implement improvement strategies or actions such as:

- Streamlining and simplifying processes;
- Reducing costs;
- Improving workforce planning; or
- Updating technology.

Any significant improvements to the internal operations, should be evident in the results of the input indicators. Furthermore, in planning service improvements, councils can set targets for the relevant input indicator to track and prove the successful attainment of the desired improvement, see Figure 7.

**Output measures for service**

In contrast to input measures which focus inwardly on Council, the output measures outwardly focus on how the services are received, consumed and appreciated by the community. Residents and ratepayers will develop and demonstrate expectations on local government, that may include:

- Valued services – expectations in respect to council offering services that met the community’s needs;
- Trusted council – expectations on whether the council is transparent, trustworthy and responsible;
- Engaged community – expectations on how the council interacts with the community and represents the community’s interests;
- Clean and safe spaces – expectations on the cleanliness, safety and health of the environment that the council manages.

These expectations can be measured by indicators such as:

- Service standards – is council meeting the expected quality standards for the service?
- Utilisation – is the community using the services?
- Satisfaction – is the community satisfied with the services or operations of the council?
- Consultation and engagement – does the community feel engaged with their council?
- Health and Safety – are the services council provides improving the public safety and health of its residents?

These community expectations and measurements for outputs are summarised in Figure 8.
When working to shift community expectations, councils may employ improvement strategies such as:

- Public education;
- Community and Engagement;
- Refurbishment or improvement to facilities.

Similar to improvements to internal operations, the impact of the improvement strategy or action should be evident in the results for the output measures. Councils can track changes to community expectations over time and assign targets where appropriate, see Figure 9.
Through the reporting of a combination of input and output measures, councils can optimise how they deliver value to the community.

### 1.8 Financial performance area

The LGPRF contains 11 financial indicators across five subareas which cover key financial objectives. These indicators provide relevant information about the efficiency, effectiveness and economy of financial management in local government.

<table>
<thead>
<tr>
<th>Financial Subarea</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating position</td>
<td>Measures whether a council can generate an adjusted underlying surplus</td>
</tr>
<tr>
<td>Liquidity</td>
<td>Measures whether a council can generate sufficient cash to pay bills on time</td>
</tr>
<tr>
<td>Obligations</td>
<td>Measures whether the level of debt and other long-term obligations is appropriate to the size and nature of the Council’s activities</td>
</tr>
<tr>
<td>Stability</td>
<td>Measures whether a council can generate revenue from a range of sources</td>
</tr>
<tr>
<td>Efficiency</td>
<td>Measures whether a council is using resources efficiently</td>
</tr>
</tbody>
</table>

Table 2: Financial subareas of the financial performance framework

Like service performance indicators, financial indicators can be considered in terms of inward focussing (or inputs) and outward focussing (or outputs). Understanding how council are managing their financial inputs and outputs provides an informed view of how a council is performing. The input and output measures for financial performance is explored in the following sections.

**Input measures for financial performance**

With the overall focus of operational reporting on measuring how a council is providing for their community, financial indicators concentrate on the actions that councils need to take to be financially capable to offer services and functions to the community. This includes requirements such as:

- Planning and budgeting;
- Revenue management; and
- Debt management.

Further, these financial requirements can be measured by indicators such as:

- Financial stability – is council generating enough revenue to remain operational?
- Obligations – is council managing its level of debt to meet current and future needs?
- Liquidity – can council meet its financial obligations with the liquid assets available?
Output measures for financial performance

In contrast to the financial performance input indicators, the output indicators seek to measure how the council meets the community expectations in respect to areas such as:

- Being financially responsible and accountable;
- Being fair in its rates and charges;
- Meeting its obligations both now and for the future.

These expectations can be measured through indicators including:

- Operating position – is council planning a surplus or a deficit?
- Expenditure – is council being efficient in managing its expenses?

The monitoring of the financial inputs and outputs will give a balanced view of financial performance.

1.9 Sustainable capacity performance area

A council’s performance can be influenced by the broad social and economic environment in which the services are delivered. This indicator set acknowledges the external factors placed upon councils, including:

- Population size – growth or decline in resident numbers; and
- Socio-economic disadvantage – resident’s access to material and social resources, and their ability to participate in society.

While not a direct reflection of council’s performance, these indicators demonstrate a council’s ability to manage and deliver services and infrastructure within the community’s economic and social environment.

1.10 Governance and management checklist

In light of all the legislative requirements and best practice models placed upon local government, the Governance and management checklist summarises the required and recommended frameworks, policies, procedures, and practices that councils can have in place to ensure strong and effective governance.

The annual checklist asks:

- What community engagement policies and procedures did council have in place during the 2020-21 year?
- What planning did Council conduct for the next (2021-22) financial year and future years?
- What monitoring did Council undertake during the 2020-21 year?
- What reporting did Council complete to track their performance during 2020-21?
- What policies and procedures did Council have in place to guide decision making for the 2020-21 year?

1.11 Legislative framework

The LGPRF is enacted by the Local Government Act 2020 and is a recognised element of the broader Local Government Integrated Strategic Planning and Reporting Framework.
1.11.1 Local Government Act 2020

The Local Government Act 2020 (the Act) received Royal Assent on 24 March 2020 with proclamation to occur in stages. The Act is a principles-based Act, removing unnecessary regulatory and legislative prescription.

The objectives of the Act are as follows:

To ensure that –

(a) local government continues to be constituted as a democratically elected tier of Government in Victoria; and

(b) Councils are constituted as representative bodies that are accountable, transparent, collaborative, efficient and engaged with their communities; and

(c) Councils have the functions and powers necessary to enable Councils to perform their role.¹

The purpose of the Act is as follows:

The purpose of this Act is to give effect to section 74A(1) of the Constitution Act 1975 which provides that local government is a distinct and essential tier of government consisting of democratically elected Councils having the functions and powers that the Parliament considers are necessary to ensure the peace, order and good government of each municipal district.²

The Act specifies the role of a council is:

“…to provide good governance in its municipal district for the benefit and wellbeing of the municipal community.”³

The provision of good governance includes a council performing its role in accordance with the overarching governance principles. The overarching governance principles are set out in section 9(2) of the Act. The overarching governance principles include (amongst other principles) that:

- Council decisions are to be made and actions taken in accordance with the relevant law;
- The economic, social and environmental sustainability of the municipal district, including mitigation and planning for climate change risks, is to be promoted;
- The ongoing financial viability of the Council is to be ensured; and
- The transparency of Council decisions, actions and information is to be ensured.⁴

The overarching governance principles are supplemented by the supporting principles. Section 9(3) requires councils to take into account the supporting principles in giving effect to the overarching governance principles. The supporting principles are:

- The community engagement principles;
- The public transparency principles;
- The strategic planning principles;
- The financial management principles; and
- The service performance principles.⁵

It is a statutory requirement under the Act that councils prepare and report on long, medium and short-term plans to discharge their duties of accountability and transparency to their communities.

¹ Section 4(a), 4(b) and 4(c) of the Local Government Act 2020
² Section 1 of the Local Government Act 2020
³ Section 8(1) of the Local Government Act 2020
⁴ Section 9(2) of the Local Government Act 2020
⁵ Section 9(3) of the Local Government Act 2020
1.11.2 Integrated Strategic Planning and Reporting Framework

The Act introduces strategic planning principles for Victorian councils which include an integrated approach to planning, monitoring and performance reporting. This important shift from a more prescriptive form of legislation to a new Act that is principles-based is explored further in the Integrated Strategic Planning and Reporting Discussion Paper which is available at https://engage.vic.gov.au/local-government-act-2020.

Part 4 of the Local Government Act 2020 requires councils to prepare the following:

- A Community Vision (for at least the next 10 financial years);\(^7\)
- A Council Plan (for at least the next 4 financial years);\(^8\)
- A Financial Plan (for at least the next 10 financial years);\(^9\)
- An Asset Plan (for at least the next 10 financial years);\(^10\)
- A Revenue and Rating Plan (for at least the next 4 financial years);\(^11\)
- An Annual Budget (for the next 4 financial years);\(^12\)
- A Quarterly Budget Report;\(^13\)
- An Annual Report (for each financial year);\(^14\) and
- Financial Policies.\(^15\)

The Act also requires councils to prepare:

- A Workforce Plan (including projected staffing requirements for at least 4 years);\(^16\)

The legislative timeframes for development, review and adoption of the elements of the Integrated Strategic Planning and Reporting Framework (ISPRF) and the time horizons for each element vary. However there are also many linkages, including the central importance of community engagement. It is therefore vital to recognise the relationships and degrees of integration between different elements. To aid this process, visual representations of the ISPRF have been developed.

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\(^6\) Section 89(2)(a) of the Local Government Act 2020
\(^7\) Section 88 of the Local Government Act 2020
\(^8\) Section 90 of the Local Government Act 2020
\(^9\) Section 91 of the Local Government Act 2020
\(^10\) Section 92 of the Local Government Act 2020
\(^11\) Section 93 of the Local Government Act 2020
\(^12\) Section 94 of the Local Government Act 2020
\(^13\) Section 97 of the Local Government Act 2020
\(^14\) Section 98 of the Local Government Act 2020
\(^15\) Section 102 of the Local Government Act 2020
\(^16\) Section 46(4)(a) of the Local Government Act 2020
The following diagram provides an overview of the core legislated elements of an integrated strategic planning and reporting framework and outcomes.

**Overview**

A community vision reflects a consensus view of the future community wants and needs, and the high level actions required to achieve desired outcomes.

Vision statements reflect shared values and aspirations and create active tension between the current and desired future state.

A financial plan is used by Council, community, and the organisation to ensure the long-term viability and sustainability of the Council. It supports the achievement of the Community Vision and establishes investment and spending thresholds.

The asset plan ensures effective management and stewardship of community assets.

Council plan outlines the agenda for a new Council and supports the achievement of the Community Vision through strategic objectives and strategies.

Revenue and rating plan outlines a medium-term view of how Council will raise revenue to support activities and achievement of Council plan strategies and objectives.

Council will develop and adopt a budget each year that describes in more detail the way in which revenue will be raised and expenditure directed.

The budget must include 3-year financial projections as well as description of services, major initiatives, and performance measures.

The CEO must prepare and maintain a 5-year workforce plan.

The Council is accountable for its performance through the annual report, local government performance reporting framework, and mandatory quarterly financial reports that are presented to Council.

Many Councils develop and maintain additional mechanisms to ensure public accountability, these include quarterly reporting on achievement of capital works and Council plan initiatives, routine reporting on project, program, and policy initiatives.

**Elements**

<table>
<thead>
<tr>
<th>Community Vision</th>
<th>Financial Plan</th>
<th>Asset Plan</th>
</tr>
</thead>
<tbody>
<tr>
<td>10-year aspiration for community</td>
<td>10-year financial framework to support achievement of community vision and council plan</td>
<td>10-year asset management framework to support achievement of Community Vision and Council Plan</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Council Plan</th>
<th>Revenue and Rating Plan</th>
<th>Annual Budget</th>
<th>Workforce Plan</th>
</tr>
</thead>
<tbody>
<tr>
<td>4-year plan to support achievement of Community Vision</td>
<td>4-year plan to support achievement of Community Vision and Council Plan</td>
<td>4-year plan supporting Council Plan delivery, includes description of services, major initiatives, and performance measures</td>
<td>4-year plan reflecting organisational structure and staffing requirements to support delivery of Council Plan [s 46 (4)]</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Annual Report</th>
<th>LGPRF</th>
</tr>
</thead>
</table>

**Outcomes**

There is a consensus view of the desired future (20+ years) for the community and potential pathways to achieve this.

Intended directions, pathways, and investments have legitimacy.

Council's jurisdiction and targets for advocacy are understood.

There is an understanding of community, civic society, and broader partnerships required to achieve the vision.

An improved understanding of Council's capability to achieve its vision.

A clear view of the fiscal capacity and constraints of Council.

Financial risk and potential areas of vulnerability are managed.

Council plan, strategies, programs, and projects can be resourced.

Council is a trusted and responsible steward and community asset for future community needs.

Council ensures the Council plan and the community is clear on its strategic direction.

There is clarity on how strategic objectives will be achieved and consistency with available resources.

There is alignment with and progress towards the Community Vision.

It is clear how Council will collect revenue to support activities.

Strategies and initiatives to address Council Plan are clearly articulated, mapped, and resourced.

Programs and initiatives have quality and cost standards.

Resources (including people) required to deliver on commitments are understood.

The community has had an opportunity for deliberative engagement.

Transparent monitoring of financial, service, and program performance.

Improved accountability to Council and community for achievement of objectives.

Improvement opportunities captured and incorporated into planning.
The following figure demonstrates how each element might inform or be informed by other parts of the integrated framework.

Figure 12: Interaction within the ISPRF
1.11.3 Transitional provisions

Part 4 of the Act addresses planning and financial management. The legislative requirements to develop strategic planning, budgeting and annual reporting documents in Part 4 came into operation on 24 October 2020. The Local Government (Planning and Reporting) Regulations 2020 (the regulations) also came into operation on 24 October 2020.

However, the Act and regulations also include transitional provisions which effectively mean the requirements under the Local Government Act 1989 and the Local Government (Planning and Reporting) Regulations 2014 remain for the 2020-21 reporting period.

Section 329(7) of the Act includes the following:

“(7) Despite the commencement of section 362, the Local Government Act 1989 as in force immediately before that commencement continues to apply to, and in respect of, the following—
   (b) the preparation of the annual report for the financial year ending 30 June 2021;” 17

Part 5 of the regulations includes the following:

16 Local Government (Planning and Reporting) Regulations 2014

Despite the revocation of the Local Government (Planning and Reporting) Regulations 2014, those Regulations as in force immediately before 24 October 2020 continue to apply in relation to the financial year which commenced on 1 July 2020. 18

1.11.4 LGPRF within the Planning and Reporting framework

The LGPRF has been operationalised as follows:

- **service performance indicators** – service indicators be included in the budget and reported against in the performance statement in the annual report. All service performance indicators and measures should be reported in the report of operations in the annual report
- **financial performance indicators** – all financial performance indicators and measures be reported in the performance statement in the annual report
- **sustainable capacity indicators** – all sustainable capacity indicators be reported in the performance statement in the annual report
- **governance and management indicators** – the checklist be reported in the report of operations in the annual report.

The performance statement will be subject to audit by the Victorian Auditor-General’s Office (VAGO). Sufficient audit evidence will need to be provided to support the results and explanation of material variations.

For further information on how reporting through the annual report works refer to:

- Department of Jobs, Precincts and Regions, Local Government Model Financial Report, State of Victoria

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17 Section 329(7) of the Local Government Act 2020
18 Regulation 16 of the Local Government (Planning and Reporting) Regulations 2020
# Reporting checklist

The following checklist sets out the legislative requirements for incorporating the LGPRF into the key planning and reporting documents for local government for 2020-21.

<table>
<thead>
<tr>
<th>Document</th>
<th>Requirement</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budget for 2020-21</strong></td>
<td>1. The prescribed outcome indicators and measures of service performance for services funded in the budget</td>
<td>LGA 127(2)(da)</td>
</tr>
<tr>
<td></td>
<td>2. The prescribed measures in relation to the indicators above</td>
<td>LGA 127(2)(db)</td>
</tr>
<tr>
<td></td>
<td>3. The results in the prescribed form of the council’s assessment against the prescribed governance and management checklist</td>
<td>LGA 131(3)(a)(ii)</td>
</tr>
<tr>
<td></td>
<td>4. For the purposes of 131(3)(a)(ii) of the Act the prescribed governance and management checklist is set out in column 1 of Schedule 1 to the regulations and the prescribed form of the results of council's assessment against the prescribed governance and management checklist is set out in column 2 of Schedule 1 to the regulations</td>
<td>LGR 12</td>
</tr>
<tr>
<td></td>
<td>5. All prescribed indicators of service performance for the services provided by the council during that financial year and the prescribed measures relating to those indicators</td>
<td>LGA 131(3)(a)(iii)</td>
</tr>
<tr>
<td></td>
<td>6. Results achieved for that financial year in relation to the performance indicators and measures referred to above</td>
<td>LGA 131(3)(a)(iv)</td>
</tr>
<tr>
<td></td>
<td>7. For the purposes of section 131(3)(a)(iii) and (iv) of the Act, the prescribed indicators of service performance and the prescribed measures relating to those indicators are set out in Schedule 2.</td>
<td>LGR 13(1)</td>
</tr>
<tr>
<td></td>
<td>8. For the purposes of section 131(3)(a)(v) of the Act, the report of operations must contain the results achieved in relation to the performance indicators and measures under section 131(3)(a)(iv) of the Act and the corresponding results for the preceding 3 financial years and an explanation of any material variations between results referred to above</td>
<td>LGR 13(2)</td>
</tr>
<tr>
<td><strong>Report of operations</strong></td>
<td>9. For the services funded in the budget for the financial year reported on, the prescribed indicators of service performance required by the regulations to be reported against in the performance statement and the prescribed measures relating to those indicators</td>
<td>LGA 131(4)(a)(i)</td>
</tr>
<tr>
<td></td>
<td>10. For the purposes of section 131(4)(a)(i) of the Act, the prescribed indicators of service performance and the prescribed measures relating to those indicators are set out in Part 2 of Schedule 3 to the regulations</td>
<td>LGR 15(1)</td>
</tr>
<tr>
<td></td>
<td>11. The prescribed indicators of financial performance and the prescribed measures relating to those indicators</td>
<td>LGA 131(4)(a)(ii)</td>
</tr>
<tr>
<td></td>
<td>12. For the purposes of section 131(4)(a)(ii) of the Act, the prescribed indicators of financial performance and the prescribed measures relating to those indicators are set out in Part 3 of Schedule 3 to the regulations</td>
<td>LGR 15(2)</td>
</tr>
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<tr>
<td>13.</td>
<td>The prescribed indicators of sustainable capacity performance and the prescribed measures relating to those indicators.</td>
<td></td>
</tr>
<tr>
<td>14.</td>
<td>For the purposes of section 131(4)(a)(iii) of the Act, the prescribed indicators of sustainable capacity performance and the prescribed measures relating to those indicators are set out in Part 4 of Schedule 3 to the regulations.</td>
<td></td>
</tr>
<tr>
<td>15.</td>
<td>Results achieved for that financial year in relation to those performance indicators and measures referred to above.</td>
<td></td>
</tr>
<tr>
<td>16.</td>
<td>For the purposes of section 131(4)(a) of the Act, the performance statement must contain the results achieved in the preceding 3 financial years that correspond to the results referred to in section 131(4)(a)(iv) of the Act.</td>
<td></td>
</tr>
<tr>
<td>17.</td>
<td>For the purposes of section 131(4)(a) of the Act, the performance statement must contain the results forecast by the council's strategic resource plan to be achieved in relation to the financial performance indicators and measures referred to in section 131(4)(a)(ii) of the Act.</td>
<td></td>
</tr>
<tr>
<td>18.</td>
<td>For the purposes of section 131(4)(a) of the Act, the performance statement must contain a description of the municipal district, including its size, location and population.</td>
<td></td>
</tr>
<tr>
<td>19.</td>
<td>For the purposes of section 131(4)(a) of the Act, the performance statement must contain an explanation of any material variations in the results contained in the performance statement under section 131(4)(a)(iv) of the Act and the corresponding results referred to in regulation 16(1).</td>
<td></td>
</tr>
<tr>
<td>20.</td>
<td>For the purposes of section 131(4)(a) of the Act, the performance statement must contain an explanation of any material variations in the results contained in the performance statement under section 131(4)(a)(ii) of the Act and the forecast results referred to in regulation 16(2).</td>
<td></td>
</tr>
</tbody>
</table>

LGA = Local Government Act 1989 (as still in effect for the 2020-21 financial year)

LGR = Local Government (Planning and Reporting) Regulations 2014 (as still in effect for the 2020-21 financial year)

### 1.11.5 Services funded in the budget

Section 94(2d) of the Act requires the budget to contain the prescribed indicators and measures of service performance for services funded in the budget. Where a council does not fund a service then it will not be required to disclose the applicable service performance outcome indicator in their budget. While this sounds straightforward, there are a number examples where councils make a contribution to a service (such as maternal child health) but the service is provided by a not-for-profit organisation directly funded through a service agreement with the relevant agency. The test in this case comes down to what is termed 'operational control'.
Operational control

To assist councils to determine whether they have operational control the following guidance is provided:

- if the service is asset dependent (for example, a pool) then the first test will be whether all the risks and rewards associated with owning the asset have been transferred away from the council. For example, this could be done through a lease agreement
- the second test relates to whether the council has significant influence over the service outcomes. That is, does the council have the capacity (ability or power) to substantially affect the service being provided. For example, this might be the case if despite the council making a financial contribution, decisions over the service outcomes rest with the funding agency.

There will be very limited situations where a council does not have operational control over the service and councils will need to review the service and other agreements in place to ensure that it is able to convince its auditors they do not have operational control.

1.12 Preparing the organisation for reporting

Councils are required to collect data from 1 July of the reporting period and report the results of the performance indicators and measures in their annual reports for that financial year. To facilitate this process, it is recommended that councils undertake the following steps:

- appoint a senior officer to coordinate the collection and reporting of performance data
- prepare a project plan, covering the period from 1 July to 30 September, which identifies key milestones, dates and responsibilities
- form a working group consisting of representatives from each of the nine service areas and a representative from the finance team to be responsible for collecting data for each of the measures including supporting evidence for those that are subject to audit
- brief the executive team, senior management team and the audit committee on the LGRP F, their roles and responsibilities and key milestones between commencement of data collection and reporting in the annual report
- collect data and report performance indicator results to the key groups above on a quarterly basis including the identification of issues for resolution.

Refer to the Local Government Performance Statement Better Practice Guide for more information.

1.13 LGPRF governance

LGV has established a steering committee for the LGPRF that oversees an annual program of review and continuous improvement to the framework. The key responsibilities of the steering committee include:

- providing recommendations to LGV on the overarching framework, the set of indicators and content of reporting by councils and state;
- resolving issues brought to it from Technical Working Groups and sector consultation;
- working to improve the comparability, quality and integrity of reported data;
- recommending opportunities to streamline LGPRF data collections and reporting between the state and local governments;
• seeking to maximise the accessibility to key stakeholders of the performance data.

The steering committee is chaired by the Executive Director of LGV and is comprised of CEO and Senior Executives from councils along with representatives from peak bodies. The committee meets twice a year.

1.14 Development of indicators

All indicators are developed and enhanced through consultation with the local government sector. Indicators are formally reviewed through Technical Working Groups enacted by the LGPRF Steering Committee, see figure 13.

Guiding principles have been established to assist in the development and selection of indicators to measure local government performance, See Table 3.

Guiding principles of LGPRF

1. Indicators should be ‘SMART’

The construction of specific indicators should seek to adhere to the SMART principles, that is, indicators should be:

• specific to the service, activity and/or dimension of performance being measured;
• based on measurable factors that can be observed, documented and verified (either by audits or other mechanisms);
• aligned with objectives;
• relevant to the service, activity and/or dimension of performance being measured; and
• time-bound with an appropriate and clear timeframe specified for measuring performance.

2. Indicators should build a balanced picture of performance

A range of performance indicators should be developed to cover different aspects of performance. A single indicator is typically not able to provide a balanced picture of performance; therefore a suite of indicators, measuring different aspects of performance should be pursued.
3. **Indicators should be understandable to a broad audience**

Performance indicators must be understandable to a broad audience. They should be clear and unambiguous so that stakeholders can draw meaningful conclusions about the performance of councils. A balance should be struck between performance indicators being understandable to the community, useful to councils to support continuous improvement and instructive to other levels of government. Performance indicators must also measure what they claim to measure. Proxy indicators should be clearly identified as such.

4. **Indicators should align with other reporting requirements**

Use of performance indicators that are already in use in other reporting arrangements should be pursued where possible. Adopting existing indicators can ensure consistency with other reporting frameworks, lowers the cost of data collection and avoids delays in reporting. Performance indicators should also be developed with national standards and reporting regimes in mind to allow for inter-jurisdictional analysis.

5. **Indicators should be comparable across councils and consistent over time**

Each indicator must be clearly defined with formulas, calculation and measurement standards established to facilitate a valid measure of performance and aid reasonable comparisons. Indicators should also allow for consistent comparisons of performance over time. This requires that performance indicators be well designed and robust from the outset and remain broadly stable over time. Indicators should be relevant to all councils and not geographically biased.

6. **The benefit of collecting information should outweigh the collection costs**

The costs associated with collecting information needs to be balanced against the benefits of collecting that information.

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**Table 3: Guiding principles for creation of indicators.**

**1.16 Presentation of data on Know Your Council**

The Service performance, Financial performance, Sustainable capacity indicators and the Governance and Management checklist are all loaded and presented on the Know Your Council website.
With an average of 12,596 visitors a week\textsuperscript{19}, Know Your Council is a vital source of data and information on local government performance for Victorian councils. Accessed by the public and utilised by the media, the website allows Council to present its result and frame the wider context for the result through its public commentary. Councils are encouraged to consider the audience when drafting comments on performance, for example, even when there is no technical ‘material variation’, council can present a positive picture of stability for their residents and ratepayers.

Examples of commentary to reframe ‘no material variations’ for the public:

“Councillor attendance at Council meetings remains consistently high, reflecting Councillor’s commitment to active participation in decision making.”

“Staff have consistently met the service standard of immediately acting upon receipt of a complaint, with 100% of all complaints attended to, within 1 day for the last 4 years.”

“This result demonstrates Council’s continual ability to deliver quality services within a responsible budget.”

Ararat Rural Council – 2020  Maribyrnong City Council - 2020  Whitehorse City Council - 2020

\section*{1.17 Annual audit by the Victorian Auditor General’s Office (VAGO)}

The financial report and performance statement are subject to audit by the Victorian Auditor General’s Office (VAGO). This includes any LGPRF indicators included in the performance statement. As per VAGO requirements, councils will need to provide evidence and support materials for these indicators. Further information is provided per indicator in the indicator guidance section following.

The results of the annual audits for the sector are published on the VAGO website.

\textsuperscript{19} Based on Know Your Council Users 01 Jan 2020 – 31 December 2020
About this workbook

2.1 Structure of the workbook

This workbook 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

• guidance on using the Performance Reporting Template for uploading and reporting LGPRF data
  to the ‘Know Your Council’ website

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.
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
- Local Government (Planning and Reporting) Regulations 2014 – Schedule 2 Indicator 7 (Page 48)

**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.

Health inspections of aquatic facilities
Other than the requirement for health
inspections to be undertaken by an
authorised officer, it is up to each council to
determine the content, conduct and
frequency of inspections. The Department of
Health and Human Services has developed
an ‘Aquatic Facility Inspection Checklist’ to
assist councils to determine what constitutes
a health inspection of an aquatic facility.

Link:
https://www2.health.vic.gov.au/about/publicatio
ns/researchandreports/Aquatic%20facility%20i
nspection%20checklist

AF3 – Reportable safety incidents at
aquatic facilities (retired) - As of July 1
2019, Councils are no longer required to
report on this indicator for the LGPRF.
Councillors may wish to retain this
indicator for their own internal
performance measurement.

AF4 – Cost of indoor aquatic facilities
(retired see AF7)

AF5 – Cost of outdoor aquatic facilities
(retired see AF7) - As of July 1 2019,
AF4 and AF5 are being merged to
create a new aquatic facility indicator;
AF7 – Cost of aquatic facilities.

This removes the requirement to
differentiate indoor or outdoor aquatic
facilities. Councils are no longer
required to report on these indicators
however, may wish to retain this
distinction for their own internal
performance measurement.
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 – Catalogue 3218.0 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. Catalogue 3218.0 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 2014 – Schedule 2 and 3 Indicator 7 (Pages 48 & 58)

**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.
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.

**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 (i.e. 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 (such as TechnologyOne) 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 2014 – Schedule 2 Indicator 7 (Page 48)

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 COVID-19
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

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 2014 – Schedule 2 Indicator 8 (Page 49)

**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.

*Delay to first response action for animal management requests due to COVID-19*
If the service has been closed due to public health restrictions, Council should only include the receipt of animal management requests and the corresponding first response actions for the period the service was functional. Council should note any backlog of requests (requests pending due to the shutdown) in their commentary.
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 2014 – Schedule 2 Indicator 8 (Page 49)

**Notes or Case Studies**

Does not include feral animals.

More broadly this measure is intended to reflect animals that can be reasonably reclaimed by their owner.

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AM3 – Cost of animal management service per registered animal (retired see AM6) - As of July 1 2019, AM3 has been replaced by AM6. Councils are no longer required to report to this indicator.

AM4 – Animal management prosecutions (retired see AM7) - As of July 1 2019, AM4 has been replaced by AM7. Councils are no longer required to report to this indicator.
AM5 – Animals rehomed

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

**Calculation**
- **Numerator**
  Number of animals rehomed
- **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.

- **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
- Local Government (Planning and Reporting) Regulations 2014 – Schedule 2 Indicator 8 (Page 49)

**Notes or Case Studies**
Does not include feral animals.

Refers to permanent adoption of animal verses temporary foster care.

More broadly this measure is intended to reflect animals that can be reasonably rehomed.
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 (i.e. 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

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 2014 – Schedule 2 Indicator 8 (Page 49)

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 COVID-19
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 2014 – Schedule 2 and 3
Indicator 8 (Pages 49 and 58)

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 Indicator Workbook see AM1 or AM2). Prosecutions relating to other animals are empowered by acts such as the Local Government Act 1989 and EPA regulations which are not included within the scope of this indicator.
**Food Safety**

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

**FS**

**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 premises. 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 2014 – Schedule 2 Indicator 9 (Page 50)

**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.

**Reporting period**
Aligned with the last full calendar year (i.e. For the 2020-21 annual report the 2020 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.

Key terms
Food premises
Is any food premises (i.e. 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 ‘Streatrader’ system (e.g. food vans).

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 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. 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), and as such temporary food premises should be excluded from the calculation of FS2 – Food Safety Assessments.

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 2014 – Schedule 2 Indicator 9 (Page 50)
Notes or Case Studies

**Reporting period**
Aligned with the last full calendar year (i.e. For the 2020-21 annual report the 2020 calendar year should be reported). This will ensure greater consistency across council registration periods for food premises, and lines up with the DHHS Annual Report, which is based on a calendar year (Section 7 of the *Food Act 1984*).

**Treatment of temporary food premises**
Temporary food premises not requiring an annual food safety assessment (i.e. sausage sizzles), are excluded.
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 (i.e. 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 (i.e. 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 ‘Streatrader’ system (e.g. food vans).

Classification
Input indicator – Service cost

Data source
**Numerator**
Any finance system (such as *TechnologyOne*) which records revenue and costs information relating to the food safety service.

**Denominator**
Any health management system (such as *Health Manager* or *Streatrader*) 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 2014 – Schedule 2 Indicator 9 (Page 50)

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, EFTs 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 (i.e. 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 COVID-19
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 2014 – Schedule 2 and 3
Indicator 9 (Pages 51 & 58)

Notes or Case Studies

Reporting period
Aligned with the last full calendar year (i.e. For the 2020-21 annual report the 2020 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 (i.e. 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.
**Governance**

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 an ordinary or special meeting of council, or at a meeting of a special committee consisting only of councillors, closed to the public under section 89(2) of the Local Government Act 1989 (the Act).

**Calculation**

**Numerator**
Number of council resolutions made at ordinary or special meetings of council, or at meetings of a special committee consisting only of councillors closed to the public

**Denominator**
Number of council resolutions made at ordinary or special meetings of council or at meetings of a special committee consisting only of councillors

The result is multiplied by 100.

**Key terms**

**Council meeting agenda item**
Is a matter considered by council at an ordinary or special meeting of council, or at a meeting of a special committee consisting only of councillors requiring a resolution.

**Council resolution**
Is the final majority decision of council or of a special committee consisting only of councillors in regard to an agenda item and excludes procedural motions.

**Procedural motion**
Is a motion passed by council or of a special 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.

**Ordinary meeting**
Is a council meeting at which general business is transacted as per section 83(a) of the Act or a call of the council meeting under section 85 of the Act.

**Special meeting**
Is a council meeting at which the business specified in the notice calling the meeting is transacted as per section 83(b) and 85 of the Act.

**Special committee**
Is a committee consisting only of councillors or councillors and staff formed under section 86(1) 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 1989
Local Government (Planning and Reporting) Regulations 2014 – Schedule 2 Indicator 1 (Page 40)

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**

**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

**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.

**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 1989*
*Local Government (Planning and Reporting) Regulations 2014 – Schedule 2 Indicator 1 (Page 40)*

**Notes or Case Studies**
On data entry into Know Your Council
Council must enter a whole number, noting that Know Your Council will automatically round down the result (e.g. 67.8 will display as 67).
G3 – Councillor attendance at council meetings

**Definition**
The percentage of attendance at ordinary and special council meetings by councillors.

**Calculation**

**Numerator**
The sum of the number of councillors who attended each ordinary and special council meeting.

**Denominator**
\((\text{Number of ordinary and special council meetings} \times \text{Number of councillors elected at the last council general election})\)

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

The result is multiplied by 100.

**Key terms**

**Attendance at council meetings**
A councillor should be counted as having attended an ordinary or special council meeting where a councillor is late to a meeting, is on an approved leave of absence (i.e. in the case of maternity leave) or a vacancy has been created due to resignations, death, failure to take the oath of office or going out of office under section 28(3) of the Act.

**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 28(3) 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.

**Ordinary meeting**
Is a council meeting at which general business is transacted as per section 83(a) of the Act or a call of the council meeting under section 85 of the Act.

**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 1989
Local Government (Planning and Reporting) Regulations 2014 – Schedule 2 Indicator 1 (Page 40)

**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 ordinary and special council meeting (100 being 99 plus one vacancy)

Denominator: (Number of ordinary and special council meetings) x (the number of councillors elected at the last council general election) (108) Result: 92.6%
Better Practice Guide
Indicator Workbook

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 28(3) 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 (such as TechnologyOne) 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 1989
Local Government (Planning and Reporting) Regulations 2014 – Schedule 2 Indicator 1 (Page 40)

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

Change to indicator
This indicator was renamed in 2019-20 from “Cost of Governance” to better reflect what was being measured. There was no change to the calculation.
G5 – Satisfaction with council decisions (Audited)

**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

**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 2 - 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. 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 1989
Local Government (Planning and Reporting) Regulations 2014 – Schedule 2 and 3 Indicator 1 (Pages 41 & 56)
LGV Practice Note 2 – Conduct of Community Satisfaction Survey

**Notes or Case Studies**
On data entry into Know Your Council
Council must enter a whole number, noting that Know Your Council will automatically round down the result (e.g. 67.8 will display as 67).
**Definition**
The number of physical library collection item loans per physical library collection item.

**Calculation**

- **Numerator**
  Number of physical library collection item loans

- **Denominator**
  Number of physical library collection items

**Key terms**

- **Physical Library collection item**
  Is print material (such as books, magazines, serials, maps, plans, manuscripts), audio visual and digital materials (such as CDs, CD-ROMs, DVDs, videos, computer games), toys, games and equipment on hand (that can be reserved or borrowed) at the end of the reporting period. This excludes non-physical items such as music stream services or eBooks and other such digital services.

- **Library collection item loan**
  Is a loan of a collection item owned by the council including loans (and renewals) to other libraries or collections. It does not include loans sourced from other libraries or collections.

**Physical library collection**

Is a subset of the library collection focussed on print material (such as books, magazines, serials, maps, plans, manuscripts) and physical audio visual or digital materials (such as CDs, CD-ROMs, DVDs, videos, computer games), toys, games and equipment on hand (that can be reserved or borrowed) at the end of the reporting period. This excludes non-physical items such as music stream services or eBooks and other such digital services.

**Classification**

Output indicator – Utilisation

**Data source**

Any library management system (such as Spydus) which records collection information, including number of items and loans.

**Data use / Community outcome**

Assessment of the degree to which council’s physical library items are utilised by the community. Physical library items as a subset of all library items and services, represents a significant investment for council. Utilisation demonstrates the value the community places on this investment.

**Suitability for target setting**

**Good**

Data is stable and council has some influence over the outcome.
Related to
LB2 – Recently purchased library collection
LB4 – Active library borrowers
LB5 – Cost of library service

Further information
Local Government (Planning and Reporting) Regulations 2014 – Schedule 2 Indicator 5 (Page 45)

Notes or Case Studies

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

**Physical library collection usage:**

**Numerator**
Number of mobile physical library loans to council library members

**Denominator**
Number of mobile physical library collection items apportioned to the council based on hours of usage
**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. This includes music streaming services and other such digital services where the use of the service can be quantified.

- **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**
- LB1 – Physical library collection usage
- LB4 – Active library borrowers
- LB5 – Cost of library service per population

**Further information**
Local Government (Planning and Reporting) Regulations 2014 – Schedule 2 Indicator 5 (Page 45)

**Notes or Case Studies**
**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

**LB3 – Cost of library service (retired see LB5)** - As of July 1 2019, LB3 has been replaced by LB5 with a shift from measuring number of visits to municipal population. Councils are no longer required to report to this indicator.
LB4 – Active library borrowers in municipality (Audited)

**Definition**
The percentage of the municipal population that are active library borrowers.

**Calculation**

**Numerator**
The sum of the number of active library borrowers in the last 3 financial years*

**Denominator**
The sum of the population in the last 3 financial years*

*Note: only the current reporting period values are required to be entered, as previous years will pre-populate in the Performance Reporting Template. The calculation of the sum is performed by the template.

The result is multiplied by 100.

**Key terms**

**Active library borrowers**
Means a borrower of a library who has borrowed a book or other resource from the library.

**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 – Catalogue 3218.0 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 borrowers suggests greater community participation with the library service.

**Audit**

**Evidence**
Library management systems that can report “active borrowers” per financial year.

Documented source of municipal population estimate, such as Australian Bureau of Statistics (e.g. Catalogue 3218.0 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**

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

**Related to**
LB1 – Physical library collection usage
LB2 – Recently purchased library collection
Further information
Local Government (Planning and Reporting) Regulations 2014 – Schedule 2 and 3 Indicator 5 (Pages 45 & 57)

Notes or Case Studies

Active library borrowers for regional library corporations and SWIFT:
The following methodology is provided for calculating the number of active borrowers for each council in a regional library corporation.

An active library borrower for an individual council is a person who:
- is a member of the regional library corporation or council library; and
- is a resident in that individual council’s area; and
- borrows a library collection item from the static library in that council area or from the mobile library (or other non-static option)

It also includes regional library corporation members who live outside the corporation area that borrow a library collection item from the static library in that council area or from the mobile library.

It may be necessary to filter member activity by postcode in order to comply with the above guidance.

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

Active library borrowers in municipality:

Numerator
The sum of the number of active library borrowers in the last 3 financial years using the mobile service

Denominator
The sum of the population in the last 3 financial years
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 does not include capital purchases such as library collection items, 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 (i.e. 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

* **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 does not include capital purchases such as library collection items, 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 (i.e. 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**

**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 2014 – Schedule 2 Indicator 5 (Page 45)

**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: $3.5M - (3.5/9.0 x $1.5M) = $2.92M
- Council 2: $2.5M - (2.5/9.0 x $1.5M) = $2.08M
- Council 3: $3.0M - (3.0/9.0 x $1.5M) = $2.50M

**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, EFTs 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 COVID-19
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).
MC1 – Participation in first MCH home visit (retired see MC6) - As of July 1, 2019, MC1 has been replaced by MC6. Councils are no longer required to report to this indicator.

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
Is 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 2014 – Schedule 2 Indicator 11 (Page 53)

**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 (i.e. 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 38hrs x 52weeks x 4.5FTE = 8892hrs. This information can be extracted from a Council’s payroll system.

**Management overheads**
Is employee costs associated with overseeing or managing the service. Examples might include a proportion of:
- chief executive officer
- general manager/director
- supervisor
- team leader
- administration staff

**Corporate overheads**
Are costs associated with supporting the delivery of the service. Examples include:
- payroll
- human resources
- finance (including financial and management accounting, purchasing, accounts payable and accounts receivable)
- information technology

**Classification**
Input indicator – Service cost

**Data source**
- **Numerator**: Any finance system (such as TechnologyOne) which records revenue and cost information relating to council provision of the MCH service.
- **Denominator**: Any payroll or finance system (such as TechnologyOne) 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 2014 – Schedule 2 Indicator 11 (Page 53)

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 EFTs 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 from COVID-19
Council should comment on any impact on service hours, especially resulting from any social distancing restrictions or closure of MCH service. 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 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. 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. 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 2014 – Schedule 2 and 3 Indicator 11 (Pages 53 & 59)

**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 2014 – Schedule 2 and 3
Indicator 11 (Pages 53 & 59)

**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
Is 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 2014 – Schedule 2 Indicator 11 (Page 53)

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.
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).

**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 2014 – Schedule 2 Indicator 4 (Page 44)
*Road Management Act 2004*

**Notes or Case Studies**
None
R2 – Sealed local roads maintained to condition standards

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.

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.
**Suitability for target setting**

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

**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 2014 – Schedule 2 Indicator 4 (Page 44)
*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 (i.e. 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 2014 – Schedule 2 Indicator 4 (Page 44)
*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 (i.e. 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

- **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.

- **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 (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 2014 – Schedule 2 Indicator 4 (Page 44)
Road Management Act 2004

Notes or Case Studies
None
R5 – Satisfaction with sealed local roads (Audited)

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

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 2 - 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

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 2014 – Schedule 2 and 3
Indicator 4 (Page 44 and 57)
Road Management Act 2004

Notes or Case Studies
On data entry into Know Your Council
Council must enter a whole number, noting that Know Your Council will automatically round down the result (e.g. 67.8 will display as 67).
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 2014 – Schedule 2 Indicator 2
(Page 42)
Planning and Environment Act 1987
SP2 – Planning applications decided within required timeframes

**Definition**
The percentage of regular and VicSmart planning application decisions made within legislated timeframes.

**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)

**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.

**Suitability for target setting**

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

**Related to**

SP1 – Time taken to decide planning applications

**Further information**
Local Government (Planning and Reporting) Regulations 2014 – Schedule 2 Indicator 2 (Page 42)
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 (i.e. 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

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 2014 – Schedule 2 Indicator 2 (Page 42)
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, EFTs 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 from COVID-19
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 (Audited)

**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. It does not include consent orders approved by VCAT or 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, not appealed and remitted. 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.

**Audit**

**Evidence**
Council record of:
- all VCAT planning application matters in which council has been named as a party
- the outcome of the planning application matters
- Copies of correspondence from VCAT
- Council officer reports to council throughout the year

**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 2014 – Schedule 2 and 3 Indicator 2 (Page 42 and 56)
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.
WC

WC1 – Kerbside bin collection requests

Definition
The number of kerbside bin collection requests per 1,000 kerbside bin collection households.

Calculation
Numerator
Number of kerbside garbage and recycling bin collection requests

Denominator
Number of kerbside bin collection households

The result is multiplied by 1,000.

Key terms
Kerbside collection
Is a compulsory service provided to households or businesses, typically in urban, suburban or some rural areas involving the removal of household waste that is emptied by trucks with a lifting arm.

Kerbside bin collection request
Is any request received from a member of the public (written or verbal) in regard to Council’s formal kerbside garbage and recycling collection service (e.g. service requests for additional bins, uncollected bins, damaged bins, stolen bins) excluding bins for new tenements and requests in relation to green organics.

Collection household
Is a household or business that is required to use Council’s formal kerbside bin collection system.

Classification
Output indicator – Satisfaction

Data source
Numerator
Any customer request system (such as Pathway) which records the number of requests relating to kerbside garbage and recycling bin collection.

Denominator
Any rates system (such as Pathway) which indicates the number of kerbside bin collection households.

Data use / Community outcome
Assessment of community satisfaction with council services. Lower or decreasing proportion of requests suggests council is committed to meeting customer expectations.

Suitability for target setting
Good
Data is stable, and council has some influence over the outcome.

Related to
WC2 – Kerbside collection bins missed

Further information
Local Government (Planning and Reporting) Regulations 2014 – Schedule 2 Indicator 6 (Page 46)

Notes or Case Studies
None
**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 2014 – Schedule 2 Indicator 6 (Page 46)

**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 (i.e. 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 2014 – Schedule 2 Indicator 6 (Page 46)

Notes or Case Studies
Impact on service hours or delivery resulting from COVID-19
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).
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 gate 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 (i.e. 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 2014 – Schedule 2 Indicator 6 (Page 46)

**Notes or Case Studies**

Impact on service hours or delivery resulting from COVID-19
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)

**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.

**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 2014 – Schedule 2 and 3
Indicator 6 (Page 47 and 57)

**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)

<table>
<thead>
<tr>
<th>Material</th>
<th>Density (Tonne)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aluminium cans - whole</td>
<td>0.026</td>
</tr>
<tr>
<td>Aluminium cans - flattened</td>
<td>0.087</td>
</tr>
<tr>
<td>Aluminium cans - baled</td>
<td>0.154</td>
</tr>
<tr>
<td>Asphalt / Bitumen</td>
<td>0.800</td>
</tr>
<tr>
<td>Bricks</td>
<td>1.200</td>
</tr>
<tr>
<td>Car Batteries</td>
<td>1.125</td>
</tr>
<tr>
<td>Carpets</td>
<td>0.300</td>
</tr>
<tr>
<td>Cement Sheet</td>
<td>0.500</td>
</tr>
<tr>
<td>Ceramics</td>
<td>1.000</td>
</tr>
<tr>
<td>Clean Soil</td>
<td>1.600</td>
</tr>
<tr>
<td>Cobble / Boulders</td>
<td>1.400</td>
</tr>
<tr>
<td>Commingled containers</td>
<td>0.063</td>
</tr>
<tr>
<td>Concrete</td>
<td>1.500</td>
</tr>
<tr>
<td>Garbage</td>
<td>0.150</td>
</tr>
<tr>
<td>Garden / Vegetation</td>
<td>0.150</td>
</tr>
<tr>
<td>Glass bottles - whole</td>
<td>0.174</td>
</tr>
<tr>
<td>Glass bottles - semi-crushed</td>
<td>0.347</td>
</tr>
<tr>
<td>Hazardous Wastes</td>
<td>0.200</td>
</tr>
<tr>
<td>Insulation</td>
<td>0.050</td>
</tr>
<tr>
<td>Litter trap</td>
<td>0.750</td>
</tr>
<tr>
<td>Metals</td>
<td>0.900</td>
</tr>
<tr>
<td>Oil</td>
<td>0.800</td>
</tr>
<tr>
<td>Other Textiles</td>
<td>0.150</td>
</tr>
<tr>
<td>Others</td>
<td>0.300</td>
</tr>
<tr>
<td>Paint</td>
<td>0.800</td>
</tr>
<tr>
<td>Paper / Cardboard</td>
<td>0.100</td>
</tr>
<tr>
<td>Plasterboard</td>
<td>0.200</td>
</tr>
<tr>
<td>Plastic containers - whole</td>
<td>0.010</td>
</tr>
<tr>
<td>Plastic containers - flattened</td>
<td>0.013</td>
</tr>
<tr>
<td>Plastic containers - baled</td>
<td>0.139</td>
</tr>
<tr>
<td>Rubber</td>
<td>0.300</td>
</tr>
<tr>
<td>Soil / Rubble &lt; 150mm</td>
<td>1.400</td>
</tr>
<tr>
<td>Steel cans - whole</td>
<td>0.052</td>
</tr>
<tr>
<td>Steel cans - flattened</td>
<td>0.130</td>
</tr>
<tr>
<td>Steel cans - baled</td>
<td>0.226</td>
</tr>
<tr>
<td>Wood / Timber</td>
<td>0.300</td>
</tr>
</tbody>
</table>

\[ \text{m3} \times \text{density} = \text{tonnes} \]

\text{therefore } m3 = \text{tonnes/density}
Efficiency

E

Measures whether a council is using resources efficiently.

E1 – Average residential rate per residential property assessment (retired see E4) - As of July 1 2019, E1 has been replaced by E4. Councils are no longer required to report to this indicator.

E2 – Expenses per property assessment (Audited)

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 Strategic Resource Plan

Denominator
Annual budget and forecast number of property assessments based on the number in the annual budget and underlying the financial statements (Strategic Resource 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.

Suitability for target setting
Good
Data is stable, and council has some influence over the outcome.

Related to
E4 – Average rate per property assessment

Further information
Local Government (Planning and Reporting) Regulations 2014 – Schedule 3 Part 3 Indicator 5 (Page 62)

Notes or Case Studies
None

E3 – Resignations and terminations compared to average staff (retired see C7) - As of July 1 2019, E3 has been moved to the Sustainable capacity subset (C7).
E4 – Average rate per property assessment (Audited)

Definition
The average rate revenue per property assessment.

Calculation
\[ \text{Numerator} = \text{Total rate revenue} \]
\[ \text{Denominator} = \text{Number of property assessments} \]

Key terms
- **Total rate revenue**: 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 (Strategic Resource Plan)
- **Denominator**: Annual budget and forecast number of property assessments based on the number in the annual budget and underlying the financial statements (Strategic Resource Plan)

Audit
- **Evidence**: Total rate revenue per the general ledger, which should be reconciled to 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 2014 – Schedule 3 Part 3 Indicator 5 (Page 62)

Notes or Case Studies
None
L 

Liquidity

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

L1 – Current assets compared to current liabilities (Audited)

**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 (Strategic Resource 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.

**Suitability for target setting**
High
Data is stable, and council has direct influence over the outcome.

**Related to**
L2 – Unrestricted cash compared to current liabilities

**Further information**
Local Government (Planning and Reporting) Regulations 2014 – Schedule 3 Part 3 Indicator 2 (Page 60)

**Notes or Case Studies**
None
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 (Strategic Resource 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 2014 – Schedule 3 Part 3
Indicator 2 (Page 60)

Notes or Case Studies
None
Obligations

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

**O1 – Asset renewal compared to depreciation (retired see O5)** - As of July 1 2019, O1 has been replaced by O5. Councils are no longer required to report to this indicator.

**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 (Strategic Resource 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 2014 – Schedule 3 Part 3 Indicator 3 (Page 61)

**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 (Strategic Resource 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 2014 – Schedule 3 Part 3Indicator 3 (Page 61)

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 (Strategic Resource 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 2014 – Schedule 3 Part 3 Indicator 3 (Page 61)

**Notes or Case Studies**
None
O5 – Asset renewal and upgrade expense compared to depreciation (Audited)

**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 (Strategic Resource 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.

**Suitability for target setting**

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

**Related to**
VAGO Renewal gap (ratio)

**Further information**
Local Government (Planning and Reporting) Regulations 2014 – Schedule 3 Part 3 Indicator 3 (Page 61)

**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.
**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 Strategic Resource Plan.

**Classification**

Output indicator – Adjusted underlying result

**Data source**

Financial statements (Strategic Resource 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 2014 – Schedule 3 Part 3
Indicator 1 (Page 60)

**Notes or Case Studies**

None
**Stability**

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

**S1 – Rates compared to adjusted underlying revenue (Audited)**

**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 (Strategic Resource 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.

**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 2014 – Schedule 3 Part 3 Indicator 4 (Page 61)

**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 (Strategic Resource 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 (Strategic Resource 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 2014 – Schedule 3 Part 3 Indicator 4 (Page 62)

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 – Catalogue 3218.0 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 2014 – Schedule 3 Part 4 (Page 63)

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 – Catalogue 3218.0 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 2014 – Schedule 3 Part 4 (Page 63)

**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 – Catalogue 3218.0 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 2014 – Schedule 3 Part 4 (Page 63)

**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 unserviced 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 – Catalogue 3218.0 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 – Catalogue 3218.0 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 2014 – Schedule 3 Part 4 (Page 63)

**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 Strategic Resource 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 – Catalogue 3218.0 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 deliver 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 2014 – Schedule 3 Part 4 (Page 63)

**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 2014 – Schedule 3 Part 4 (Page 63)

**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 Part 4 (Page 64)

**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.
Community Engagement

1. Community engagement policy

Definition
Policy outlining Council’s commitment to engaging with the community on matters of public interest.

Calculation
Assessment
➢ Adopted in accordance with section 55 of the Act
➢ Not adopted in accordance with section 55 of the Act

Other
Where Council has a policy, it must also provide details of the date of operation of the current policy. Where Council has no policy, it must provide a reason.

Data source
Council records

2. Community engagement guidelines

Definition
Guidelines to assist staff to determine when and how to engage with the community.

Calculation
Assessment
➢ Guidelines
➢ No guidelines

Other
Where Council has guidelines, it must also provide details of the date of operation of the current guidelines. Where Council has no guidelines, it must provide a reason.

Data source
Council records
3. 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 Strategic Resource Plan. Where Council has not adopted in accordance with section 91 of the Act 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
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

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 operation of the current policy. Where Council has no policy, 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

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


Definition
Plan under section 20 of the Emergency Management Act 1986 for emergency prevention, response and recovery.

Calculation
### 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 prepared and maintained a Municipal Emergency Management Plan in accordance with section 20 of the Emergency Management Act 1986 it must also provide details of the date of preparation of the Plan. Where Council has not prepared and maintained a Municipal Emergency Management Plan in accordance with section 20 of the Emergency Management Act 1986 it must provide a reason.
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
Governance and management checklist

Monitoring

13. 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

14. Audit and Risk Committee

Definition
Advisory committee of Council under section 53 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

15. 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

16. Performance Reporting Framework

Definition

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.

Notes
Despite the revocation of the Local Government (Planning and Reporting) Regulations 2014, those Regulations as in force immediately before 24 October 2020 continue to apply in relation to the financial year which commenced on 1 July 2020. As such this checklist item relating to Performance Reporting Framework for the 2020-21 year reflects the Local Government Act 1989.

Data source
Council records
Reporting Indicator of the broad objective that reporting is important for good decision-making. Having appropriate reporting in place suggests an improvement in decision-making.

Please note: Despite the revocation of the Local Government (Planning and Reporting) Regulations 2014, those Regulations as in force immediately before 24 October 2020 continue to apply in relation to the financial year which commenced on 1 July 2020.\textsuperscript{20} As such the checklist items relating to Reporting for the 2020-21 year reflect the Local Government Act 1989 (Act 1989).

17. Council Plan Reporting

\textbf{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.

\textbf{Calculation}

\textbf{Assessment}
- Report
- No report

\textbf{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.

18. Financial Reporting

\textbf{Definition}
Quarterly statements to Council under section 138(1) of the Act 1989 comparing budgeted revenue and expenditure with actual revenue and expenditure.

\textbf{Calculation}

\textbf{Assessment}
- Statements presented to Council in accordance with section 138(1) of the Act 1989

\textsuperscript{20} Local Government Planning and Reporting Regulations, Part 5, Section 16, pg25
➢ No statements presented to Council in accordance with section 138(1) of the Act 1989

Other
Where statements have been presented to Council in accordance with section 138(1) of the Act 1989 it must also provide details of the date the statements were presented. Where statements have not been presented to Council in accordance with section 138(1) of the Act 1989 it must provide a reason.

Data source
Council records

19. Risk Reporting

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

20. Performance Reporting

Definition

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

21. Annual Report

Definition
Annual report under sections 131, 132 and 133 of the Act 1989 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 134 of the Act 1989
➢ Not considered at meeting of Council in accordance with section 134 of the Act 1989

Other
Where the Annual Report has been considered by Council in accordance with section 134 of the Act 1989 it must also provide details of the date of consideration. Where the Annual Report has not been considered by Council in accordance with section 134 of the Act 1989 it must provide a reason.

Data source
Council records
Decision-Making

22. 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

23. 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.
24. 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
**AF1 – User satisfaction with aquatic facilities (Optional)**

**Definition**
The satisfaction of users with the aquatic facilities.

**Calculation**
- **Numerator**: User satisfaction with how council has performed on provision of aquatic facilities
- **Denominator**: Not applicable

**Key terms**
- **Aquatic facility**: Is a council operated facility that includes at least one covered wet area for swimming and/or water play, or at least one uncovered 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.

**Classification**
- Output indicator – satisfaction

**Data use / Community outcome**
Assessment of the appropriateness of council facilities. High or increasing satisfaction with aquatic facilities suggests effective service provision.

**Data source**
- **Numerator**: User satisfaction score
- **Denominator**: Not applicable

**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**
None

**Notes or Case Studies**
Optional measure
This indicator is optional since there is no standard survey instrument for measuring user satisfaction that allows for accurate comparisons. As such, councils may adopt a bespoke approach and data source.
Optional Indicators

**Economic Development**

**ED1 – Participation in business development activities**

**Definition**
The percentage of businesses with an ABN in the municipality that participate in at least one Council business development activity.

**Calculation**

**Numerator**
Number of businesses with an ABN in the municipality that participate in a business development activity

**Denominator**
Number of businesses with an ABN in the municipality

**Key terms**

**Business**
Is an individual or entity registered on the Australian Business Register and resident in the municipality.

**Business development activity**
Is an activity funded through the council economic development service and delivered to a business and/or business representative for the purposes of building capacity or awareness. There should be a clear link between the activities (which would normally be expressed in the service unit’s business plan) and the council’s economic development strategy and/or council plan. Activities include events run by the council or in partnership with entities, mentoring, one-on-one meetings, business incubators and trader associations. It excludes production of online, social media and printed material.

Where business development activities are delivered from other service areas within the council the following principles should be applied for the purposes of determining whether they should be included in the calculation of the economic development indicators and measures:

- does the primary purpose of the activity support the objective of economic development ‘to stimulate local economic activity’?
- does the activity fit within the definition of economic development being ‘the provision of support and advice to businesses and industry including lobbying, partnership opportunities, networking and training programs’?
- are businesses or industries the main audience for the activity?
- could the activity more logically fit within another service area (irrespective of whether that service is included in the LGPRF)?

**Business participation in a business development activity**
Is a business (or its representative) that has participated in at least one council business development activity. Where more than one representative attends from the same business, it is the business that is counted.

**Number of businesses with an ABN**
Is the number of businesses with an ABN at the end of the financial year unless specifically stated in the Calculation.
**Classification**

Output indicator - Participation

**Data source**

**Numerator**
Any manual record (such as event register) which indicates the number of businesses in the municipality that participate in a business development activity

**Denominator**
Australian Business Register – Australian Taxation Office

**Data use / Community outcome**
Assessment of the degree to which council services are utilised by the community. Higher proportion of businesses participating in business development activities suggests greater community commitment to economic development.

**Suitability for target setting**
n/a

**Related to**
ED2 – Delivery of planned business development activities
ED4 – Change in number of businesses

**Further information**
None

**Notes or Case Studies**

*Australian Business Register*

The Australian Business Register (ABR) has developed a standard reporting query that allows councils to calculate the number of businesses with an ABN, in their municipality. A tutorial has been prepared by the ABR to assist councils to run the query and is available by emailing ABREnquiries@abr.gov.au.
ED2 – Delivery of planned business development activities

**Definition**
The percentage of planned Council business development activities that are delivered.

**Calculation**
- **Numerator**
  Number of business development activities delivered

- **Denominator**
  Number of planned business development activities

**Key terms**
- **Business**
  Is an individual or entity registered on the Australian Business Register and resident in the municipality.

- **Business development activity**
  Is an activity funded through the council economic development service and delivered to a business and/or business representative for the purposes of building capacity or awareness. There should be a clear link between the activities (which would normally be expressed in the service unit’s business plan) and the council’s economic development strategy and/or council plan. Activities include events run by the council or in partnership with entities, mentoring, one-on-one meetings, business incubators and trader associations. It excludes production of online, social media and printed material.

Where business development activities are delivered from other service areas within the council the following principles should be applied for the purposes of determining whether they should be included in the calculation of the economic development indicators and measures:
- does the primary purpose of the activity support the objective of economic development ‘to stimulate local economic activity’?
- does the activity fit within the definition of economic development being ‘the provision of support and advice to businesses and industry including lobbying, partnership opportunities, networking and training programs’?
- are businesses or industries the main audience for the activity?
- could the activity more logically fit within another service area (irrespective of whether that service is included in the LGPRF)?

**Business participation in a business development activity**
Is a business (or its representative) that has participated in at least one council business development activity. Where more than one representative attends from the same business, it is the business that is counted.

**Classification**
Output indicator – Service standard

**Data source**

- **Numerator**
  Any manual record (such as an event record) which indicates the number of business development activities delivered

- **Denominator**
  Any manual record (such as a business plan) which indicates the number of business development activities planned

**Data use / Community outcome**
Assessment of the degree to which council services support the community. Higher proportion of business development activities delivered suggests higher quality assistance and support.

**Suitability for target setting**
n/a
Related to
ED1 – Participation in business development activities
ED3 – Cost of economic development service
ED4 – Change in number of businesses

Further information
None

Notes or Case Studies
None
ED3 – Cost of economic development service

Definition
The direct cost of providing economic development services per business with an ABN in the municipality.

Calculation
Numerator
Direct cost of delivering the economic development service

Denominator
Number of businesses with an ABN in the municipality

Key terms
Business
Is an individual or entity registered on the Australian Business Register (ABR) and resident in the municipality.

ABN
The Australian Business Number (ABN) is a unique number issued by the Australian Business Register (ABR).

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 economic development service. This includes expenses such as salaries and oncosts, 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), business development activities and other incidental expenses. It does not include civic events/functions, 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 (i.e. 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

Classification
Input indicator – Service cost

Data source
Numerator
Any finance system (such as TechnologyOne) which records revenue and costs information relating to the economic development service.

Denominator
Australian Business Register – Australian Taxation Office

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 a cost-efficient economic development service.

Suitability for target setting
n/a

Related to
ED2 – Delivery of planned business development activities
ED4 – Change in number of businesses
Further information

None

Notes or Case Studies

Australian Business Register
The Australian Business Register (ABR) has developed a standard reporting query that allows councils to calculate the number of businesses with an ABN, in their municipality. A tutorial has been prepared by the ABR to assist councils to run the query and is available by emailing ABREnquiries@abr.gov.au.

Tourism
For some, councils tourism is an essential part of their economic development service. Where there is a clear connection between the tourism activities of the council (e.g. tourism business association) and business development, these costs should be included for the purposes of calculating the service cost measure.
ED4 – Change in number of businesses

**Definition**
The percentage change in the number of businesses with an ABN in the municipality.

**Calculation**
**Numerator**
Number of businesses with an ABN in the municipality at the end of the financial year less the number of businesses at the start of the financial year

**Denominator**
Number of businesses with an ABN at the start of the financial year

**Key terms**
**Business**
Is an individual or entity registered on the Australian Business Register and resident in the municipality.

**ABN**
The Australian Business Number (ABN) is a unique number issued by the Australian Business Register (ABR).

**Number of businesses with an ABN**
Is the number of businesses with an ABN at the end of the financial year unless specifically stated in the Calculation.

**Classification**
Output indicator – Economic activity

**Data source**
Australian Business Register – Australian Taxation Office

**Data use / Community outcome**
Assessment of the degree to which council services support the community. Higher number of businesses suggests an improvement in the effectiveness of economic development activities.

**Suitability for target setting**
n/a

**Related to**
ED1 – Participation in business development activities
ED2 – Delivery of planned business development activities
ED4 – Change in number of businesses

**Further information**
None

**Notes or Case Studies**
Australian Business Register
The Australian Business Register (ABR) has developed a standard reporting query that allows councils to calculate the number of businesses with an ABN, in their municipality. A tutorial has been prepared by the ABR to assist councils to run the query and is available by emailing ABREnquiries@abr.gov.au.
Optional Indicators

Immunisation

Provision of vaccinations against preventable diseases to children and secondary school children

I1 – User satisfaction with immunisation service

**Definition**
Provision of vaccinations against preventable diseases to children and secondary school children.

**Calculation**

**Numerator**
User satisfaction with how council has performed on provision of children immunisation service

**Denominator**
Not applicable

**Key terms**

**Age group**
See definition of children.

**Children**
Is all children in the 12-15, 24-27 and 60-63 months cohort.

**Secondary school children**
Is all children in the 7-10 year cohort as measured by enrolments.

**Classification**
Output indicator – Satisfaction

**Data source**
No data available

**Data use / Community outcome**
The immunisation service should be provided in accordance with agreed standards. High or increasing compliance with agreed standards suggests an improvement in the effectiveness of the immunisation service.

**Suitability for target setting**
n/a

**Related to**
None

**Further information**
None

**Notes or Case Studies**

**Reporting period**
The reporting period for secondary school children vaccinations is a calendar year

**Separation of other service activities**
Where the immunisation service forms part of a larger budget program including complementary activities such as environmental health, food safety or Maternal and Child Health 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, EFTs 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.
I2 – Vaccination of children by council

**Definition**
The proportion of children who are fully vaccinated by council

**Calculation**

<table>
<thead>
<tr>
<th><strong>Numerator</strong></th>
<th>Percentage of children fully vaccinated by council</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Denominator</strong></td>
<td>Not applicable</td>
</tr>
</tbody>
</table>

**Key terms**

- **Age group**
  See definition of children.

- **Children**
  Is all children in the 12-15, 24-27 and 60-63 months cohort.

- **Secondary school children**
  Is all children in the 7-10 year cohort as measured by enrolments.

**Classification**
Output indicator – Service standard

**Data source**

- **Numerator**
  Australian Childhood Immunisation Register – NIC5B Report

- **Denominator**
  Not applicable

**Data use / Community outcome**
The immunisation service should be provided in accordance with agreed standards. High or increasing compliance with agreed standards suggests an improvement in the effectiveness of the immunisation service

**Suitability for target setting**
n/a

**Related to**
I3 – Return of consent cards by secondary school children

**Further information**
None

**Notes or Case Studies**
None
I3 – Return of consent cards by secondary school children

**Definition**
Defined as the proportion of eligible secondary school children who return consent cards.

**Calculation**

**Numerator**
Number of secondary school consent cards returned

**Denominator**
Total number of secondary school children

**Key terms**

**Age group**
See definition of children.

**Children**
Is all children in the 12-15, 24-27 and 60-63 months cohort.

**Secondary school children**
Is all children in the 7-10 year cohort as measured by enrolments.

**Classification**
Output indicator – Service standard

**Data source**

**Numerator**
Manual record (e.g. consent cards)

**Denominator**
Manual record (e.g. enrolments)

**Data use / Community outcome**
The immunisation service should be provided in accordance with agreed standards. High or increasing compliance with agreed standards suggests an improvement in the effectiveness of the immunisation service.

**Suitability for target setting**
n/a

**Related to**
I2 – Vaccination of children by council

**Further information**
None

**Notes or Case Studies**
None
I4 – Cost of immunisation service

**Definition**
Defined as the proportion of children who are fully vaccinated

**Calculation**

- **Numerator**
  Percentage of children who are fully vaccinated in each age group

- **Denominator**
  Not applicable

**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 immunisation service. This includes expenses such as salaries and oncosts, 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 and 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 (i.e. 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

**Classification**

- **Input indicator – Service cost**

- **Data source**
  **Numerator**
  Finance system (e.g. TechnologyOne)
  **Denominator**
  Any rates system (such as Pathway) which

**Data use / Community outcome**

Indicator of the broad objective that the immunisation service should be delivered in a cost-efficient way. Low or decreasing cost suggests an improvement in the cost-efficiency of the immunisation service

**Suitability for target setting**

n/a

**Related to**

None

**Further information**

None

**Notes or Case Studies**

- **Reporting period**
  The reporting period for secondary school children vaccinations is a calendar year

- **Separation of other service activities**
  Where the immunisation service forms part of a larger budget program including complementary activities such as environmental health, food safety or Maternal and Child Health 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, EFTs 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.
I5 – Vaccination of children

**Definition**
Defined as the proportion of children who are fully vaccinated

**Calculation**
**Numerator**
Percentage of children who are fully vaccinated in each age group

**Denominator**
Not applicable

**Key terms**
**Age group**
See definition of children.

**Children**
Is all children in the 12-15, 24-27 and 60-63 months cohort.

**Secondary school children**
Is all children in the 7-10 year cohort as measured by enrolments.

**Classification**
Output indicator - Participation

**Data source**
**Numerator**
Australian Childhood Immunisation Register – Coverage Report

**Denominator**
Not applicable

**Data use / Community outcome**
Vaccinations should be administered to minimise the incidence of vaccine preventable disease. High or increasing participation suggests an improvement in the effectiveness of the immunisation service

**Suitability for target setting**
n/a

**Related to**
I6 - Vaccination of secondary school children
I6 – Vaccination of secondary school children

**Definition**
Defined as the proportion of secondary school children who are fully vaccinated

**Calculation**

**Numerator**
Number of secondary school children fully vaccinated by council

**Denominator**
Total number of secondary school children

**Key terms**

**Age group**
See definition of children.

**Children**
Is all children in the 12-15, 24-27 and 60-63 months cohort.

**Secondary school children**
Is all children in the 7-10 year cohort as measured by enrolments.

**Classification**
Output indicator - Participation

**Data source**

**Numerator**
Immunisation system (e.g. IMPS)

**Denominator**
Manual record (e.g. school enrolments)

**Data use / Community outcome**
Vaccinations should be administered to minimise the incidence of vaccine preventable disease. High or increasing participation suggests an improvement in the effectiveness of the immunisation service

**Suitability for target setting**
n/a

**Related to**
I5 – Vaccination of children

**Further information**
None

**Notes or Case Studies**

**Reporting period**
The reporting period for secondary school children vaccinations is a calendar year
Optional Indicators

Sports Grounds

SG1 – Structured activities on sports fields

**Definition**
Provision of outdoor sports grounds including, playing surfaces and on-ground infrastructure to local sporting groups and casual users for structured activities

**Calculation**

- **Numerator**
  Number of structured activities

- **Denominator**
  Total number of sports fields

**Key terms**

- **Sports Field**
  Is an individual field within a sports ground that is primarily for the purpose of playing one sporting activity (e.g. tennis court, football ground). It does not include fields which are not under the control of council (e.g. crown land, long term formal lease) despite them being managed by a Council Committee of Management.

- **Structured activity**
  Is a single sporting activity including competition, training and casual use conducted on a sports field such as cricket, football, soccer, netball etc.

**Classification**
Output Indicator – Utilisation

**Data source**

- **Numerator**
  Facilities booking system

**Denominator**
Asset management system

**Data use / Community outcome**

Sports grounds should be well utilised by sporting groups. High or increasing utilisation suggests an improvement the appropriateness of sports grounds

**Suitability for target setting**

n/a

**Related to**

None

**Further information**

None

**Notes or Case Studies**

None
SG2 – Condition of sports fields

**Definition**
The number of sports fields unavailable for use due to sub-standard condition

**Calculation**

**Numerator**
Number of days sports fields are unavailable for structured activities due to condition excluding maintenance and reconstruction/redevelopment

**Denominator**
Total number of sports fields

**Key terms**

**Sports Field**
Is an individual field within a sports ground that is primarily for the purpose of playing one sporting activity (e.g. tennis court, football ground). It does not include fields which are not under the control of council (e.g. crown land, long term formal lease) despite them being managed by a Council Committee of Management.

**Classification**
Input indicator – Condition

**Data source**

**Numerator**
Manual record (e.g. Condition report received from sporting clubs and/or council)

**Denominator**
Asset management system

**Data use / Community outcome**
Sports grounds should be maintained at the required condition standard. High or increasing condition standard suggests an improvement in the quality of sports grounds

**Suitability for target setting**

n/a

**Related to**
None

**Further information**
None

**Notes or Case Studies**
None
SG3 – Cost of sports grounds

Definition
Defined as the direct cost per sports field

Calculation
Numerator
Direct cost of sports grounds

Denominator
Total number of sports fields

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 sports grounds service. This includes expenses such as salaries and oncosts, 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 asset renewal such as redevelopment costs or capital purchases such as vehicles and 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 (i.e. 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

Sports Field
Is an individual field within a sports ground that is primarily for the purpose of playing one sporting activity (e.g. tennis court, football ground). It does not include fields which are not under the control of council (e.g. crown land, long term formal lease) despite them being managed by a Council Committee of Management.

Classification
Input Indicator – Service cost

Data source
Numerator
Finance system (e.g. TechnologyOne)

Denominator
Asset management system

Data use / Community outcome
The provision of sports grounds should be undertaken in a cost-efficient way. Low or decreasing cost suggests an improvement in the cost-efficiency of sports grounds

Suitability for target setting
n/a

Related to
None

Further information
None

Notes or Case Studies
None
SG4 – Population per sports field

**Definition**
Defined as head of municipal population per sports field

**Calculation**

**Numerator**
Population

**Denominator**
Total number of sports fields

**Key terms**

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

**Sports Field**
Is an individual field within a sports ground that is primarily for the purpose of playing one sporting activity (e.g. tennis court, football ground). It does not include fields which are not under the control of council (e.g. crown land, long term formal lease) despite them being managed by a Council Committee of Management.

**Classification**
Input indicator - Availability

**Data source**

**Numerator**
Australian Bureau of Statistics – Catalogue 3218.0 Population Estimates by Local Government Area

**Denominator**
Asset management system

**Data use / Community outcome**
Assessment of the quality of council

**Suitability for target setting**
n/a

**Related to**
None

**Further information**
None

**Notes or Case Studies**
None
Optional Indicators

Street Sweeping

SS1 – Street sweeping requests

Definition
Defined as the number of street sweeping requests per household

Calculation

Numerator
Number of street sweeping requests

Denominator
Total number of sealed local road households subject to a street sweeping service

Key terms
Street sweeping requests
Is any request received from a member of the public (written or verbal) in regard to council’s street sweeping service.

Classification
Output indicator – Satisfaction

Data source

Numerator
Customer request system (e.g. Pathway)

Denominator
Asset management system or GIS

Data use / Community outcome
Street sweeping should be provided in accordance with agreed standards. High or increasing compliance with standards suggests an improvement in the quality of the street sweeping service

Suitability for target setting
n/a

Related to
None

Further information
None

Notes or Case Studies
None

Provision of street sweeping services to the community including removal of litter and debris from local sealed roads
SS2 – Frequency of sealed local road sweeping

Definition
Defined as the number of times sealed local roads are swept

Calculation
Numerator
Number of kilometres of sealed local roads swept

Denominator
Total kilometres of local sealed local roads required to be swept

Key terms
None

Classification
Output indicator – Service standard

Data source
Numerator
Manual record (e.g. work requests)

Denominator
Asset management system or GIS

Data use / Community outcome
Street sweeping should be provided in accordance with agreed standards. High or increasing compliance with standards suggests an improvement in the quality of the street sweeping service

Suitability for target setting
n/a

Related to
None

Further information
None

Notes or Case Studies
None
SS3 – Cost of street sweeping service

**Definition**
Defined as the direct cost of the street sweeping service per length of road swept

**Calculation**

**Numerator**
Direct cost of street sweeping service

**Denominator**
Total kilometres of sealed local roads required to be swept

**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 street sweeping service. This includes expenses such as salaries and oncosts, agency and contract staff, training and development, contractors, materials, maintenance, disposal costs (fees and levies) travel and vehicle/plant hire costs, phones, computers (where they are specific to the service) costs and other incidental expenses. It does not include capital purchases such as vehicles and 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 (i.e. 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

**Classification**
Input indicator – Service cost

**Data source**

**Numerator**
Finance system (e.g. TechnologyOne)

**Denominator**
Asset management system or GIS

**Data use / Community outcome**
Street sweeping should be delivered in a cost-efficient way. Low or decreasing cost suggests an improvement in the cost-efficiency of the street sweeping service

**Suitability for target setting**
n/a

**Related to**
None

**Further information**
None

**Notes or Case Studies**
None
SS4 – Routine cleaning of sealed local road pits

**Definition**
Defined as the proportion of sealed local road pits requiring cleaning following routine inspection

**Calculation**
- **Numerator**
  Number of sealed local road pits requiring cleaning following routine inspection
- **Denominator**
  Total number of sealed local road pits inspected

**Key terms**
- **Sealed local road pit**
  Is a chamber constructed below ground, designed to accept rainwater runoff from local road gutters and to discharge this rainwater into a single downstream stormwater pipe on a sealed road under the control of the municipality and subject to a street sweeping service.

**Classification**
Input indicator – Environmental and flooding risk

**Data source**
- **Numerator**
  Manual record (e.g. work requests)
- **Denominator**
  Manual record (e.g. work requests)

**Data use / Community outcome**
Sweeping of local roads will minimise the environmental and flooding risks. Low or decreasing number of environmental and flooding events suggests an improvement in the effectiveness of the street sweeping service

**Suitability for target setting**
n/a

**Related to**
None

**Further information**
None

**Notes or Case Studies**
None
3. Performance reporting template

3.1 The template

This part of the Workbook has been created to assist with the completion of the Performance Reporting Template (the template).

The template is an excel spreadsheet that has been developed to assist councils to:

- calculate and report the results for the performance indicators and measures in the Report of Operations and Performance Statement in council’s annual report
- upload data to the *Know Your Council Website*.

Use of the template will assist councils to meet the statutory reporting requirements in accordance with the *Local Government Act 1989* (the Act) and *Local Government (Planning and Reporting) Regulations 2014* (the Regulations).

3.2 Opening and saving

**Macros** – the spreadsheet contains macros. To enable the macros, please follow these instructions:

- open the template
- a security warning will appear on the top banner > select ‘enable content’
- you may get an additional security warning > select ‘Yes’
- save the template to a safe location. While collating the data, you may wish to share the document through a document management system that allows macro-enabled spreadsheets. If you are not sure whether your document management system supports macro-enabled spreadsheets, you can save it to a desktop or shared directory. Please note, when exporting the .csv (see step …) you may need to save a copy of your spreadsheet to your desktop.

**Locked areas** - the spreadsheet has been locked to protect the formulas and feeds, ensuring that the correct data is picked up for analysis, calculations and upload. Please do not add, remove or move text as this affects how your template operates. If you wish to modify any of the locked content for your internal reporting, you can simply copy and paste the sheets into a new document. You will however need to ensure you are using the DELWP template when finalising data for upload to the *Know Your Council* website.
Colours – these are used to indicate where information should be entered.

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>White / clear</td>
<td>Cells to be completed by Council</td>
<td></td>
</tr>
<tr>
<td>Shaded</td>
<td>Protected cells, no input required</td>
<td></td>
</tr>
<tr>
<td>Filled cells</td>
<td>Conditional cells not requiring data</td>
<td></td>
</tr>
</tbody>
</table>

3.3 Navigating sheets

Councils are required to complete each of the input sheets. Each required step is highlighted with a golden step, e.g. 1 - 2 - 3.

3.4 Input sheets

The template contains six (6) input sheets.

**Input 1: Operational control**

This sheet is where councils identify their council, the financial year and the services they fund and over which they have operational control. Councils should select their council and the financial year from the drop-down boxes at the top of the table, which will allow additional data to populate in the template (e.g. index of relative socio-economic disadvantage by decile and previous data) and update the headings throughout the template.

Operational control is defined on page 20 of this workbook as well as in the Report of Operations Better Practice Guide. The default position for all services is YES and councils are required to provide data for each relevant service. Councils can select ‘NO’ if they do not provide or have operational control of the service.

As of 2020, councils using optional indicators, can record this in the Optional indicator tabs.

**Input 2: Service performance**

This sheet is where the data is entered for the Service Performance indicators and measures. The data entered in this sheet will allow the results to be calculated in the output sheets. The results will populate the sheets Output 1 (Report of Operations), Output 2 (Performance Statement) and Export 1 - Performance Indicators sheet which will be uploaded onto the Know Your Council website.

Councils are required to identify whether data is to be reported for each measure using the DATA APPLICABLE column. For each measure, councils must select from the drop-down box either APPLICABLE or NO DATA. The default position is ‘No data’; Councils should select ‘Applicable’ for each service indicator it will provide data for.

These are explained in the following table:

<table>
<thead>
<tr>
<th>APPLICABLE</th>
<th>Council provides and has operational control of the service, and data will be reported in the template.</th>
</tr>
</thead>
<tbody>
<tr>
<td>NO DATA</td>
<td>Council either provides the service but is unable to report data in the template for the reporting period, or does not have operational control of the service. If council provides the service, but is unable to report data, a public comment must be provided in Input 4 of the template.</td>
</tr>
</tbody>
</table>
**Input 3: Finance indicators**

This sheet is where the data is entered for the Financial Performance indicators and measures. It requires councils to enter the actual year’s data and four forecast years. The data entered in this sheet will then be calculated in the Output 2 - Performance Statement sheet and Export 1 - Performance Indicators sheet which will be uploaded onto the Know Your Council website. A copy of the Financial statement is included in the Export 3 – Staff FTE and Fin Stat tab for internal purposes only.

In the unusual circumstances that a council’s has no data for current or forecast financial data, the council will need to send the template to knowyourcouncil@delwp.vic.gov.au to make this change.

**Input 4: Council comments and material variations**

This sheet is where council comments on results, trends, and variations. Comments entered in this sheet will populate the Output 1 (Report of Operations) and Output 2 (Performance Statement) sheets and Export 1 Performance Indicators sheet which will be uploaded onto the Know Your Council website. It is expected that councils provide context around each of their results in this box.

Comments allow councils to provide context around their results, especially in cases of particularly high or low results. For audit purposes, where there is material variation, Council should explain the year on year variation exceeding the materiality threshold (which is either set by council or taken from Local Government Victoria’s Report of Operations and Performance Statement Better Practice Guidance).

The materiality threshold for each indicator can be manually inserted in this sheet by councils to help understand where a material variation is required.

Material variation explanations should be provided for the following:

- material variations between the current year and prior years’ results. For the Financial Performance indicators, this will also include material variations between the current year and forecast results
- zero results. This includes where the Council has operational control over the service but did not provide the service during the reporting period, or is unable to report any data for the service
- major changes. This includes changes to services or unplanned financial or other events which have impacted on the result(s).

Councils are able to include a URL link to corresponding documents or council pages in their comments or material variations where relevant. The link will then appear on the Know Your Council website.

Where there are no material variations, Council should provide a qualitative statement. **Council should not comment in regard to the expected range.**

If information has come to light which changes the result for a previous year following the data being published on the Know Your Council website, council should reference this in the current year commentary, particularly where it results in a significant year on year variation.

To assist councils to utilise the template internally, an ‘Internal Council Notes’ text only column is provided on each of the input sheets. Any notes in this column will not appear in the Performance Indicators sheet, and therefore will not be uploaded to the Know Your Council website. Cutting content from this cell to other cells within the template may cause the template to break.

Further guidance on materiality can be found in the Performance Statement and Report of Operations Better Practice Guides.

**Input 5: Governance and management checklist**

This sheet is where the responses to the Governance and Management Checklist are to be entered. Councils should select from the YES/NO drop down in column ‘D’ for each item and
enter the applicable date in column ‘E’ in the following format: DD/MM/YYYY. These dates may revert to the American date format if Excel is set to the default settings. Please check the Export 2 - Gov and Mgt Checklist CSV file before uploading to the Know Your Council website to ensure that dates are presented in the correct format.

For some items (e.g. GC17 Council Plan reporting, GC18 Financial Reporting, GC19 Risk Reporting and GC20 Performance Reporting) there may be multiple dates of operation. Where this is the case, Council should enter the name of the items and applicable date in column ‘F’ in the following format: [name of item]: DD/MM/YYYY, [name of item]: DD/MM/YYYY. An example is provided below.

Example: items with multiple dates

Councils are encouraged to include a URL link to corresponding documents for checklist items where relevant (e.g. annual report, road management plan). The link will then appear on the Know Your Council website.

The data entered here will populate the Export 2 - ‘Gov and Mgt Checklist’ sheet and will be uploaded onto the Know Your Council website.

Please note the format of the Governance and Management Checklist reported in the annual report must be presented in the format prescribed by Schedule 2 to the Local Government (Planning and Reporting) Regulations 2014. Refer to the Report of Operations Better Practice Guide for more information.

Input 6: Workforce data

This sheet is where the Workforce data from the Report of Operations prepared in accordance with Regulation 14(2)(h) and (i) is to be entered. The total number of FTE should match figures in Council’s Strategic Resource Plan. The data entered here will populate the Export 3 - Staff FTE and Fin Stat sheet.

Optional Input and Optional Output sheets

Councils have the option to report data for the optional indicators and measures in the Optional Input sheet. Councils who wish to voluntarily report against these measures in the Report of Operations and Performance Statement should complete the applicable fields and download the Optional Output sheet. Note optional results will be uploaded, but not published, on the Know Your Council website.

3.5 Previous years’ data

The template contains three (3) previous years’ data.

Data from 3, 2 and 1 years ago

Data from the last three years is included in the template and will show in Input 3, as well as Output 1 and Output 2.

All data has been pre-loaded from previous Know Your Council submissions and councils do not need to load any additional data.
3.6 Output sheets

The template contains two (2) output sheets.

**Output 1: Report of Operations**

This output sheet is where the service indicator results and the explanation of material variations is reported for the Report of Operations in the annual report. The results and material variations have been populated from the Input 2 (Service Indicators), Input 5 (Material Variations) and Data from 3, 2 and 1 years ago sheets.

**Output 2: Performance Statement**

This output sheet is where the results for the service, financial and sustainability indicators and the material variations are reported for the Performance Statement in the annual report. The results and material variations have been populated from the Input 2 (Service Indicators), Input 3 (Finance Indicators), Input 4 (Sustainability Indicators), Input 5 (Material Variations) and Data from 3, 2 and 1 years ago sheets.

3.7 Export sheets

The template contains three (3) export sheets.

**Performance Indicators**

This export sheet is where the numerator, denominator, results and comments for the service, financial and sustainability indicators are reported (inputs 1-4). There is a macro in this sheet which converts the file to comma delimited (.CSV) format which is the format required to upload your data onto the *Know Your Council* website at the end of the reporting period.

**Gov and Mgt checklist**

This export sheet is where the results of the Governance and Management checklist (Input 5) are reported. There is a macro in this sheet which converts the file to comma delimited (.CSV) format which is the format required to upload your data onto the *Know Your Council* website.

**Staff FTE & Fin Statement**

This export sheet is where the results of the Input 6 (Workforce Data) and an overview of Input 3 (Financial Performance) are reported. There is a macro in this sheet which converts the file to comma delimited (.CSV) format which is the format required to upload your data to the Council portal. Please note, this data does not appear on the *Know Your Council* website and is used for internal analysis only.

**Uploading data to the Council Portal**

To upload the data in the performance reporting template to the Council Portal, you will first need to export the data to CSV files.

To do this, click on the ‘Export to CSV’ button at the bottom of each of the three Upload sheets. This will save three CSV files to where the template is saved on your computer. This will not work if the template is saved in a record management system such as TRIM or Sharepoint – the template should instead be saved on your desktop or elsewhere on your computer.

Once you have exported the CSV files follow the *How to Upload Data guide* available on the Resources tab of the Council Portal to upload and submit your data.
3.8 Interim reporting

Councils may use this template to calculate the performance measures throughout the year for monitoring and evaluation purposes. Care should be taken when doing this, as some measures (numerators and denominators) will need to be annualised and this template does not undertake this function.

Annualised measures should be interpreted with caution as uneven reporting will occur due to seasonal variations and availability of some data elements. Therefore, results will not be uniform throughout the year. For more information, refer to Practice Note 1: Indicator Annualisation Specification.

3.9 Excel FAQs

Some common issues which councils encounter when using the template are listed below, along with how to avoid them and how to fix them when they occur.

<table>
<thead>
<tr>
<th>Issue</th>
<th>Cause</th>
<th>Preventative measures</th>
<th>Solution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cells have gone RED</td>
<td>Formulas have been broken due to data or comments being cut between cells in the template.</td>
<td>Follow these steps when cutting or copying data into the template or between cells in the template, as Excel is quite sensitive to these sorts of changes. 1. Always copy as cutting may affect the formulas and cell references throughout the template. 2. When copying, paste into the template using 'Paste Special' then 'Paste Values'</td>
<td>Undo previous changes or contact LGV via email to request fixing affected cells.</td>
</tr>
<tr>
<td>Cells become locked and cannot be edited</td>
<td>The formatting of the cells has been overwritten and locked due to data or comments being pasted into the template</td>
<td>Contact LGV via email to request the affected cells are fixed</td>
<td></td>
</tr>
<tr>
<td>Cells are returning #REF!</td>
<td>Formulas have been broken due to data or comments being cut or copied between cells in the template</td>
<td>1. Type commentary directly into Excel, OR 1. When copying from Word into Excel, double click in the cell in Excel and then paste the text</td>
<td></td>
</tr>
<tr>
<td>Data or comments are displaying in the wrong cells</td>
<td>The default size of the cells is not big enough to display the commentary</td>
<td>n/a</td>
<td>Save and close Excel, then reopen and the cells will have resized</td>
</tr>
<tr>
<td>Can’t read the full commentary in the Output sheets</td>
<td>This type of text appears when the comment was originally written in a Word document and then copied and pasted into the Excel spreadsheet</td>
<td>1. Type commentary directly into Excel, OR 1. When copying from Word into Excel, double click in the cell in Excel and then paste the text</td>
<td>This character can be overwritten in the CSV before uploading to the Council Portal</td>
</tr>
</tbody>
</table>
# Appendix A: Indicators to Classifications

<table>
<thead>
<tr>
<th>Indicator type</th>
<th>Indicator name</th>
<th>Measure</th>
<th>ID</th>
</tr>
</thead>
<tbody>
<tr>
<td>Input</td>
<td>Service cost</td>
<td>Cost of animal management service per population</td>
<td>AM6</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Cost of aquatic facilities per visit</td>
<td>AF7</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Cost of food safety service per premises</td>
<td>FS3</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Cost of elected representation</td>
<td>G4</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Cost of library service per population</td>
<td>LB5</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Cost of the MCH service</td>
<td>MC3</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Cost of sealed local road reconstruction</td>
<td>R3</td>
</tr>
<tr>
<td></td>
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<td>Rates effort</td>
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<td>Percentage of workforce turnover</td>
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<td>Population density per length of road</td>
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<td>Kerbside collection bins missed per 10,000 households</td>
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<td>Percentage of critical and major non-compliance outcome notifications followed up by council</td>
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<td>Number of visits to aquatic facilities per head of municipal population</td>
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<td>Participation in the MCH service by Aboriginal children</td>
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<td>Sealed local road requests per 100km of sealed local roads</td>
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<td>Community satisfaction with sealed local roads</td>
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<td>Infrastructure per head of municipal population</td>
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<td>Asset renewal and upgrade</td>
<td>Asset renewal and upgrade as percentage of depreciation</td>
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<td>Adjusted underlying surplus (or deficit) as a percentage of underlying revenue</td>
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### Optional indicators

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<td>Cost of sports grounds</td>
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<td>Cost of street sweeping service</td>
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<td>Condition of sports fields</td>
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<td>Availability</td>
<td>Population per sports field</td>
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<td>Environmental and flooding risk</td>
<td>Routine cleaning of sealed local road pits</td>
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<td>Delivery of planned business development activities</td>
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<td>Vaccination of children by council</td>
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<td>Return of consent cards by secondary school children</td>
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<td>Street sweeping requests</td>
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<td>User satisfaction with aquatic facilities</td>
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<td>Economic activity</td>
<td>Percent change in number of businesses</td>
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Appendix B: Expected Range per Indicator

Please note these are for indicative purposes only.

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<tr>
<th>Service Performance Indicators</th>
<th>Expected Range</th>
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<tr>
<td><strong>Aquatic Facilities</strong></td>
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<tr>
<td>AF2 Health inspections of aquatic facilities</td>
<td>1 to 4 inspections</td>
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<td>AF6 Utilisation of aquatic facilities</td>
<td>1 to 10 visits</td>
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<td>AF7 Cost of aquatic facilities</td>
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<tr>
<td><strong>Animal Management</strong></td>
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<tr>
<td>AM1 Time taken to action animal management requests</td>
<td>1 to 10 days</td>
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<tr>
<td>AM2 Animals reclaimed</td>
<td>30% to 90%</td>
</tr>
<tr>
<td>AM5 Animals rehomed</td>
<td>20% to 80%</td>
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<tr>
<td>AM6 Cost of animal management service per population</td>
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<td>AM7 Animal management prosecutions</td>
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<tr>
<td><strong>Food Safety</strong></td>
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<tr>
<td>FS1 Time taken to action food complaints</td>
<td>1 to 10 days</td>
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<tr>
<td>FS2 Food safety assessments</td>
<td>50% to 120%</td>
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<tr>
<td>FS3 Cost of food safety service</td>
<td>$300 to $1,200</td>
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<tr>
<td>FS4 Critical and major non-compliance outcome notifications</td>
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<td><strong>Governance</strong></td>
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<td>G1 Council decisions made at meetings closed to the public</td>
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<td>G2 Satisfaction with community consultation and engagement</td>
<td>40 to 70</td>
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<td>G3 Councillor attendance at council meetings</td>
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<td>G4 Cost of elected representation</td>
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<td>G5 Satisfaction with council decisions</td>
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<td><strong>Libraries</strong></td>
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<td>LB1 Physical library collection usage</td>
<td>1 to 9 items</td>
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<td>LB2 Recently purchased library collection</td>
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<td>LB4 Active library borrowers in municipality</td>
<td>10% to 40%</td>
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<tr>
<td>LB5 Cost of library service per population</td>
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<td>Maternal and Child Health (MCH)</td>
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<tr>
<td>MC2 Infant enrolments in the MCH service</td>
<td>90% to 110%</td>
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<tr>
<td>MC3 Cost of the MCH service</td>
<td>$50 to $200</td>
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<tr>
<td>MC4 Participation in the MCH service</td>
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<td>MC5 Participation in the MCH service by Aboriginal children</td>
<td>60% to 100%</td>
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<tr>
<td>MC6 Participation in 4-week Key Age and Stage visit</td>
<td>90% to 110%</td>
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<table>
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<th>Roads</th>
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<tr>
<td>R1 Sealed local road requests</td>
<td>10 to 120 requests</td>
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<td>R2 Sealed local roads maintained to condition standards</td>
<td>80% to 100%</td>
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<tr>
<td>R3 Cost of sealed local road reconstruction</td>
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<td>R4 Cost of sealed local road resealing</td>
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<td>SP1 Time taken to decide planning applications</td>
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<td>SP2 Planning applications decided within required time frames</td>
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<td>SP3 Cost of statutory planning service</td>
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<td>10 to 300 requests</td>
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<td>WC2 Kerbside collection bins missed</td>
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<td>WC3 Cost of kerbside garbage bin collection service</td>
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<td>WC4 Cost of kerbside recyclables collection service</td>
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<td>WC5 Kerbside collection waste diverted from landfill</td>
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<td>Unrestricted cash compared to current liabilities</td>
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<td>O2</td>
<td>Loans and borrowings compared to rates</td>
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<td>O3</td>
<td>Loans and borrowings repayments compared to rates</td>
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<td>Non-current liabilities compared to own source revenue</td>
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<td>Asset renewal and upgrade compared to depreciation</td>
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<td>Rates compared to property values</td>
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<td><strong>Sustainable Capacity Indicators</strong></td>
<td><strong>Expected Range</strong></td>
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<td>C2</td>
<td>Infrastructure per head of municipal population</td>
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<td>C3</td>
<td>Population density per length of road</td>
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<td>C4</td>
<td>Own-source revenue per head of municipal population</td>
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<td>C5</td>
<td>Recurrent grants per head of municipal population</td>
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<td>Relative Socio-Economic Disadvantage</td>
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