

# Local Government Better Practice Guide

## ANNUAL REPORT

### PERFORMANCE REPORTING INDICATOR GUIDE

APPLIES TO:  
2021-2022 & 2022-2023

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Version	Changes	Publication date
V1.0	Original document	24 February 2022
V1.1	Minor grammatical errors	31 March 2022

# Approach to performance reporting

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

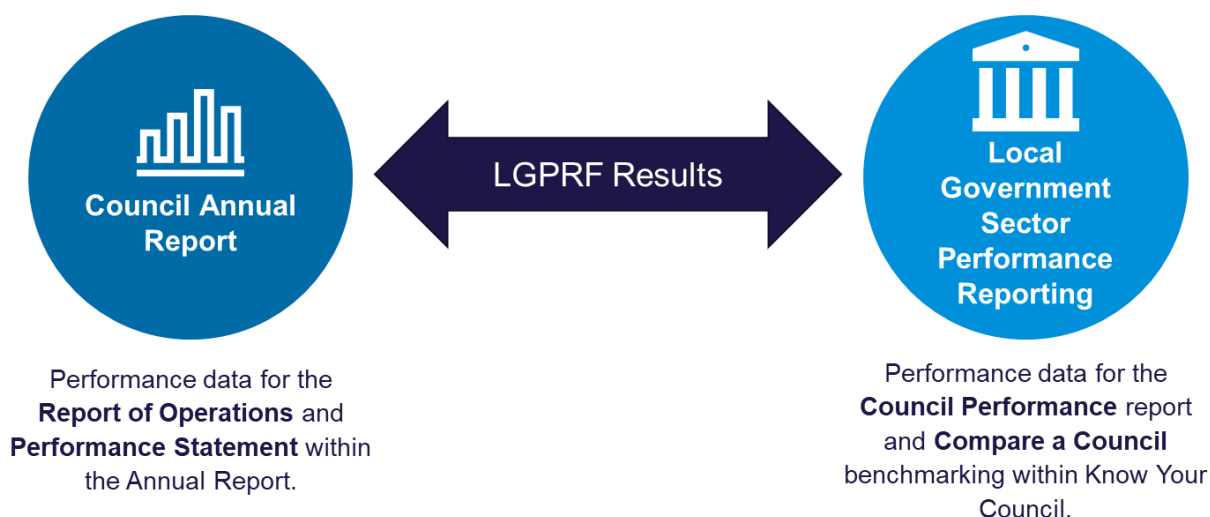
Established in 2014, the primary objective of the LGPRF is to provide comprehensive performance information that meets the needs of a number of audiences. In meeting this objective:

- 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 Reporting (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)**

## 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*.

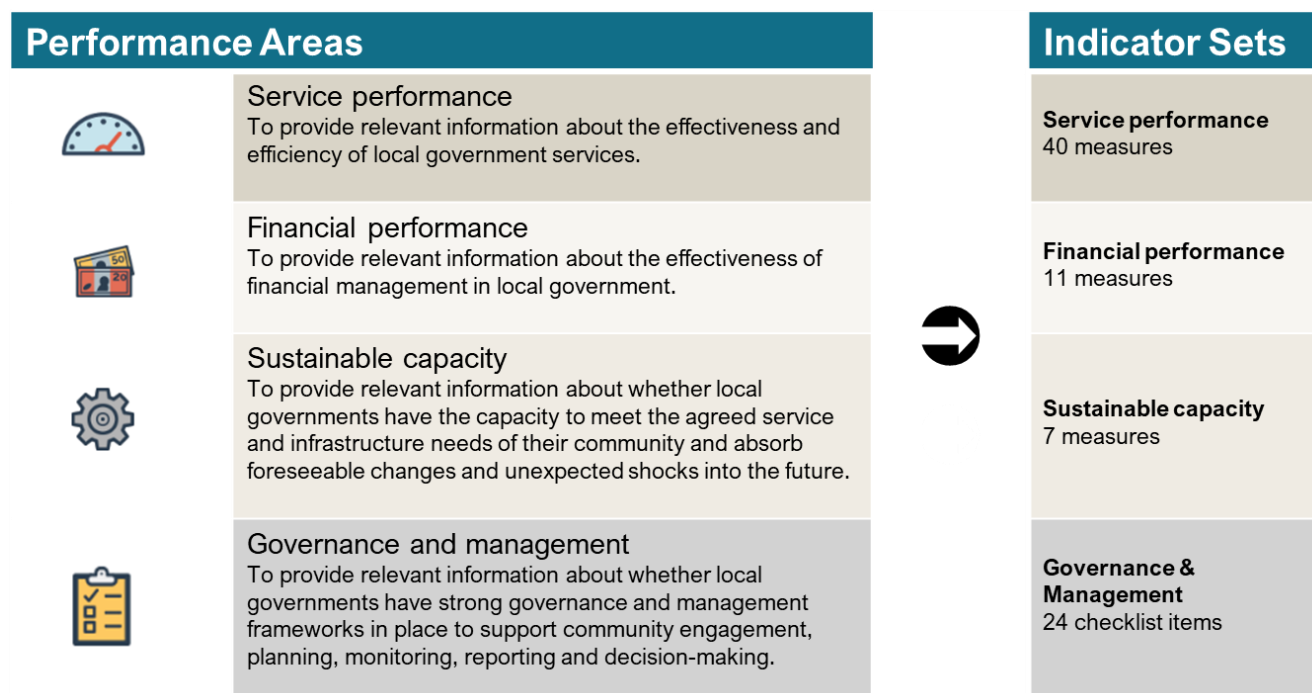


Figure 2: LGPRF performance areas and indicator sets

## 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.

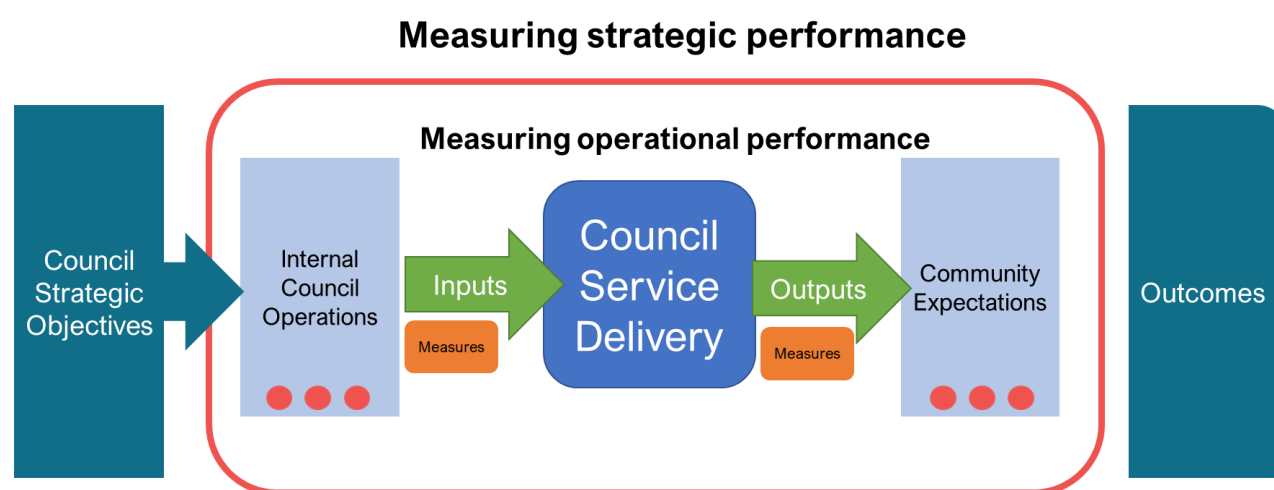
When analysing the performance data, councils will need to consider the related indicators and how they highlight different aspects of the service. There are risks in allocating funding or resources based on only one aspect of a service. For example, a unit of service delivery may have a high cost but 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*.

Performance level	Reporting on	Internal driver	External driver
Operational	How	<b>Improve</b> internal operations based on...	Community demand or expectations
Strategic	Why	Setting organisational direction to...	<b>Improve</b> the community

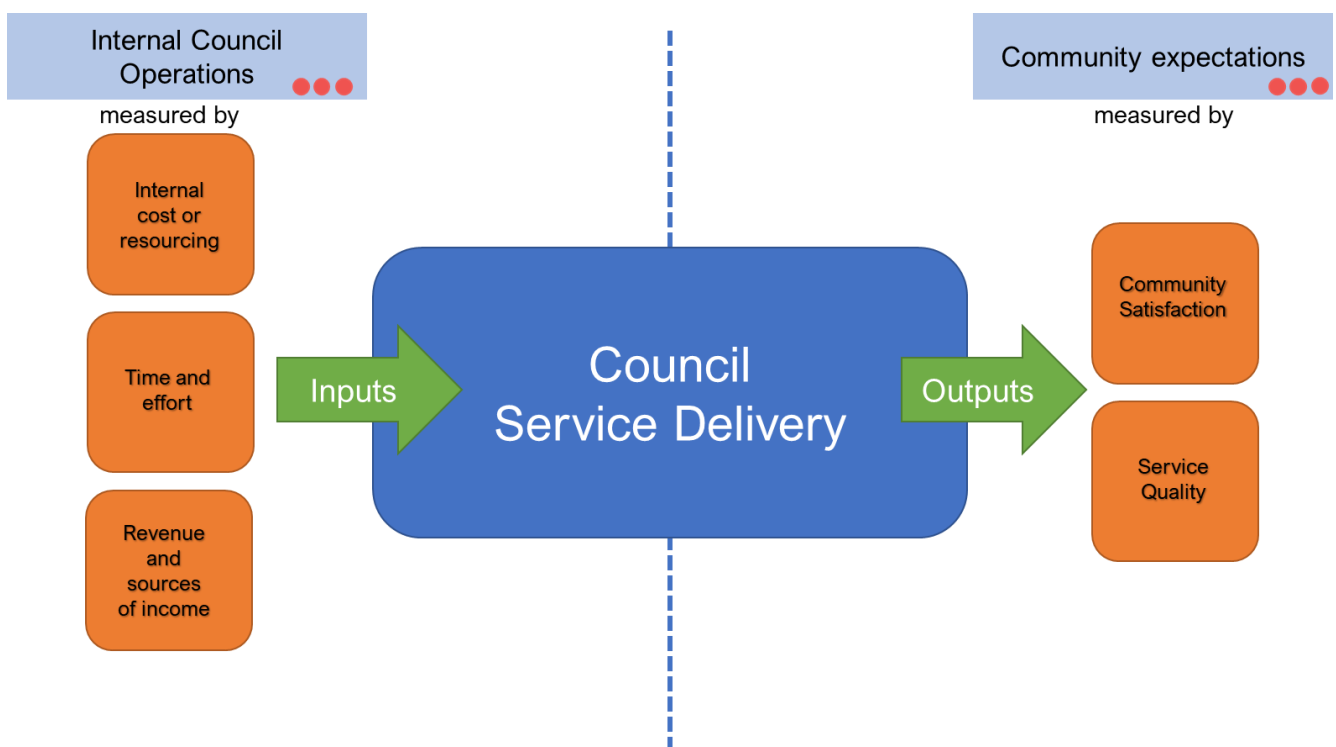
**Table 1: Summary of drivers between operational and strategic performance reporting**

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.



**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**.

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.



## Examples of commentary to explain the link between indicators to community outcomes:

*"Council's primary strategy remains focused on community safety, communication, education, and promotion of responsible pet ownership."*

**Baw Baw Shire Council – 2021**

*"The number of matters considered at meetings closed to the public has increased by one from three to four. This small number reflects a high level of transparency and accountability in the decision making process."*

**Gannawarra Shire Council - 2021**

*"Effort is being made to deliver organisational efficiencies and cost savings as a future dividend to ratepayers."*

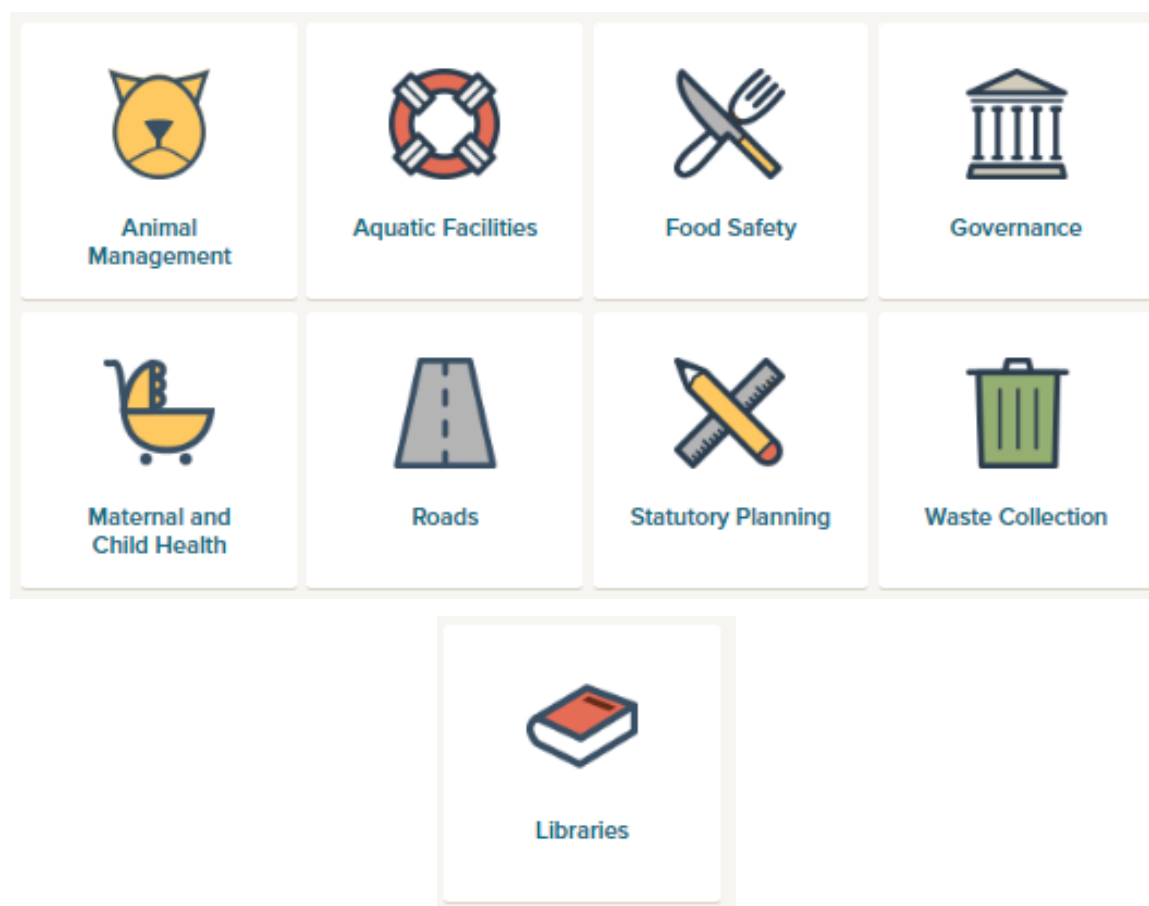
**Ararat Rural Council - 2021**

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**

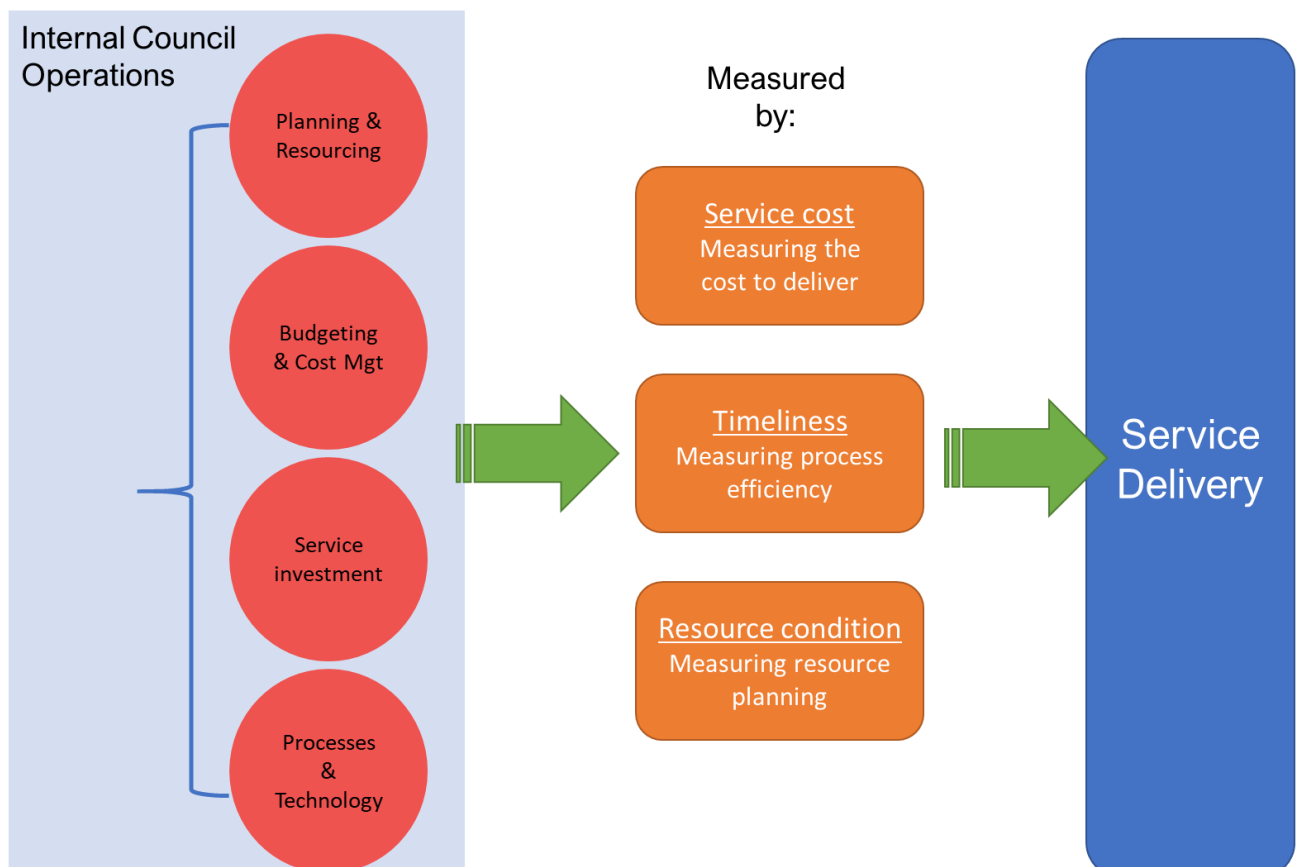
With operational performance reporting overall focussed on the provision of service delivery and meeting public expectations, the service input measures present the council's performance in relation to meeting the operational requirements to deliver a service. At the highest level, this includes:

- 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.

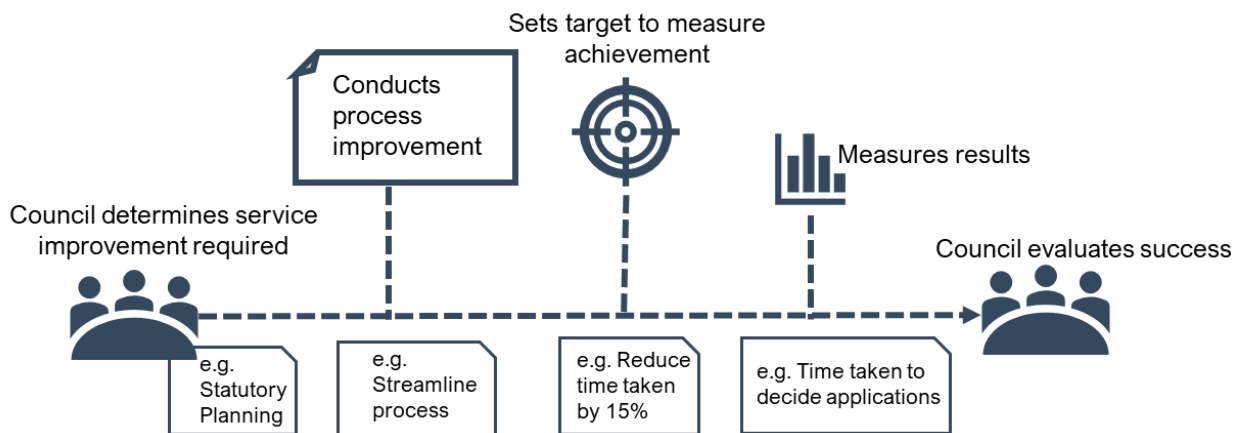


**Figure 6: Measuring Service Inputs – Operational requirements and measures for Service Delivery**

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*.



**Figure 7: Measuring service improvements via input measures**

### ***Output measures for service***

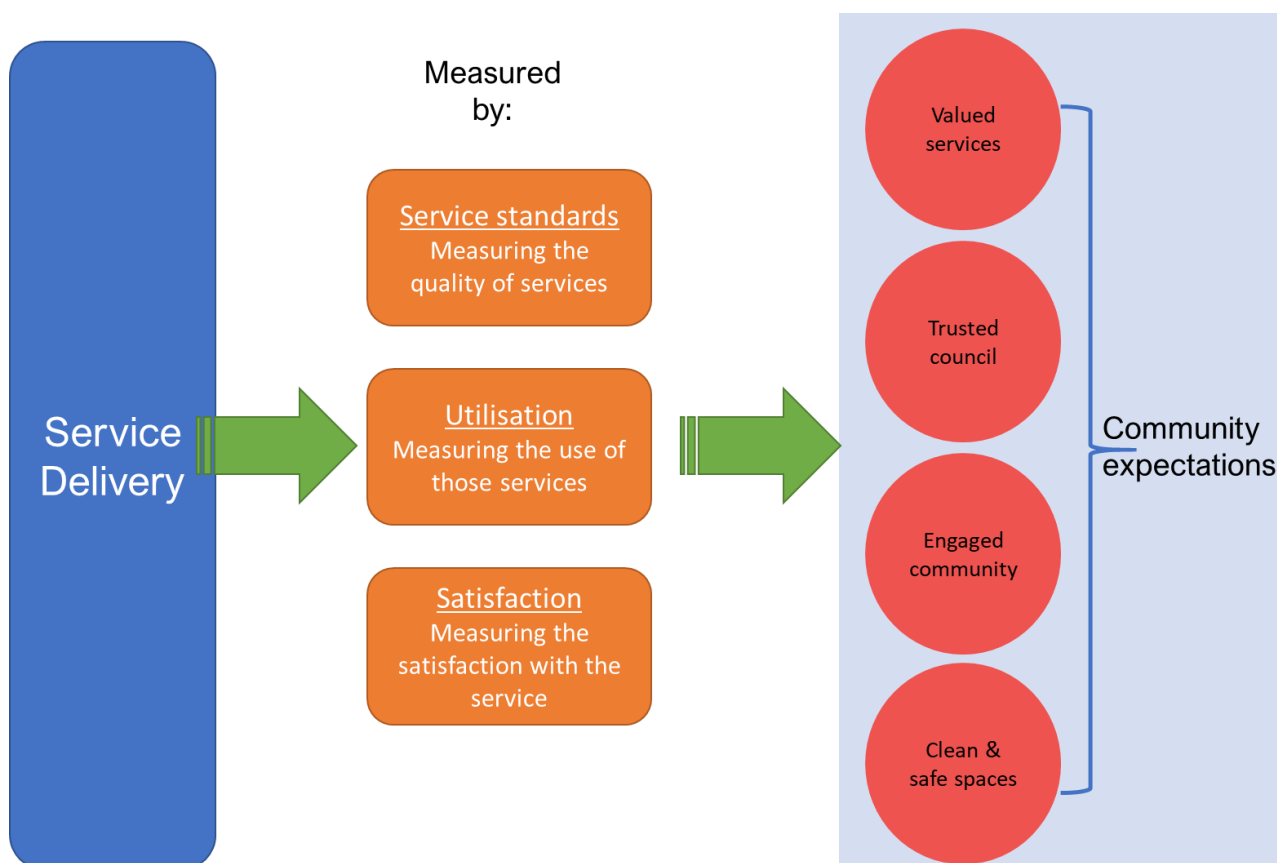
In contrast to input measures which focus inwardly on Council, the output measures outwardly focus on how the services are received, consumed and appreciated by the community. Residents and ratepayers will develop and demonstrate expectations on local government, that may include:

- 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*.

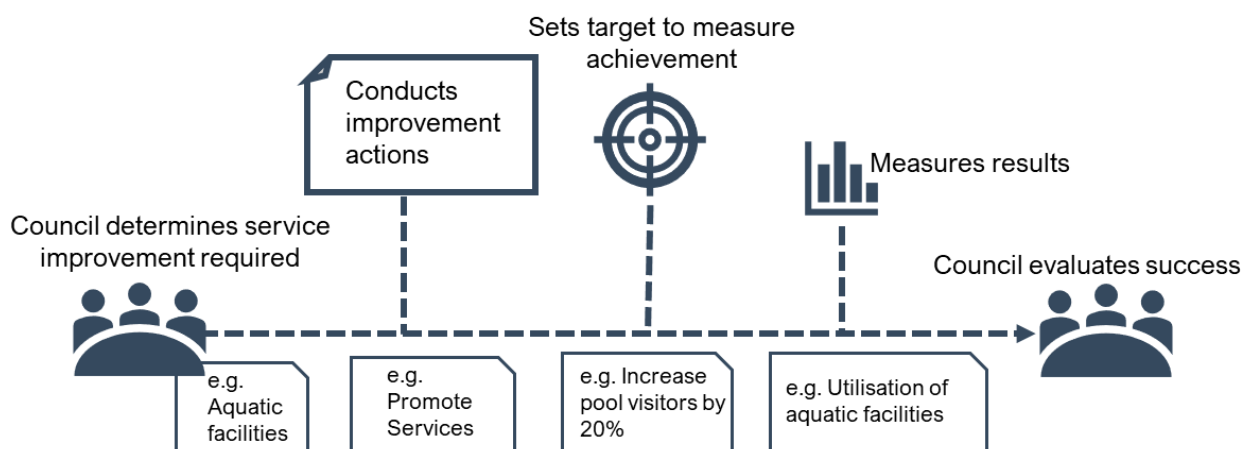


**Figure 8: Measuring Service Outputs – Measures and community expectations for Service Delivery**

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*.



**Figure 9: Measuring service improvements via output measures**

Through the reporting of a combination of input and output measures, councils can optimise how they deliver value to the community.

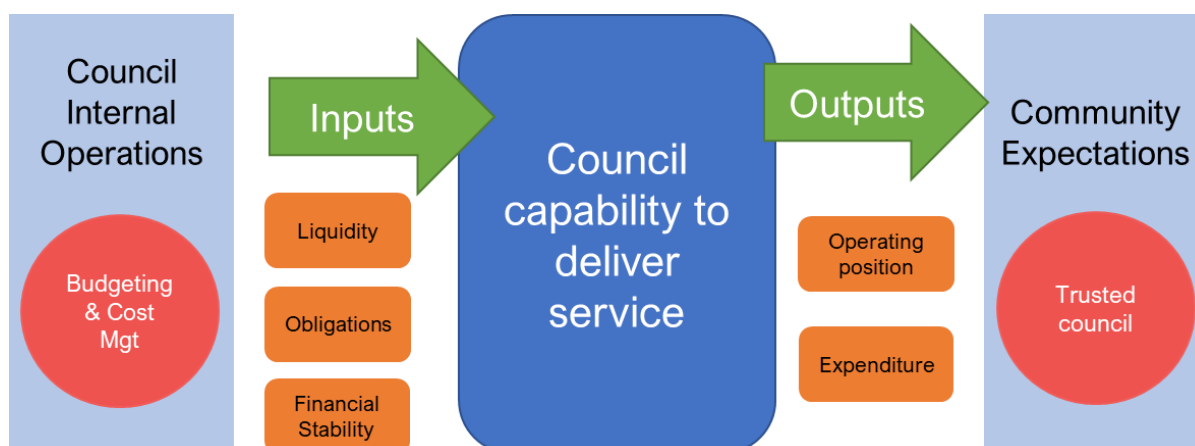
## 1.8 Financial performance area

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.

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

**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.



**Figure 10: Inputs and Output measures for Financial performance**

### **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 Mandatory target setting**

While considered better practice, target setting against performance indicators is currently not a mandatory requirement in the framework.

The Victorian Auditor General's Office, Local Government Victoria and the LGPRF Steering Committee have all recognised the importance of setting targets against selected performance indicators and the framework aims to introduce target setting in a future version.

This change to the framework will be made through amendments to the Local Government (Planning and Reporting) Regulations 2020 and communicated to the sector before implementation.

### **1.11 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 2021-22 year?
- What **planning** did Council conduct for the next (2022-23) financial year and future years?
- What **monitoring** did Council undertake during the 2021-22 year?
- What **reporting** did Council complete to track their performance during 2021-22?



- What policies and procedures did Council have in place to guide **decision making** for the 2021-22 year?

## 1.12 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.

### 1.12.1 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.

### 1.12.2 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.<sup>1</sup> 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);<sup>2</sup>
- A Council Plan (for at least the next 4 financial years);<sup>3</sup>
- A Financial Plan (for at least the next 10 financial years);<sup>4</sup>
- An Asset Plan (for at least the next 10 financial years);<sup>5</sup>
- A Revenue and Rating Plan (for at least the next 4 financial years);<sup>6</sup>
- An Annual Budget (for the next 4 financial years);<sup>7</sup>
- A Quarterly Budget Report;<sup>8</sup>
- An Annual Report (for each financial year);<sup>9</sup> and
- Financial Policies.<sup>10</sup>

The Act also requires councils to prepare:

- A Workforce Plan (including projected staffing requirements for at least 4 years);<sup>11</sup>

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.

<sup>1</sup> Section 89(2)(a) of the *Local Government Act 2020*

<sup>2</sup> Section 88 of the *Local Government Act 2020*

<sup>3</sup> Section 90 of the *Local Government Act 2020*

<sup>4</sup> Section 91 of the *Local Government Act 2020*

<sup>5</sup> Section 92 of the *Local Government Act 2020*

<sup>6</sup> Section 93 of the *Local Government Act 2020*

<sup>7</sup> Section 94 of the *Local Government Act 2020*

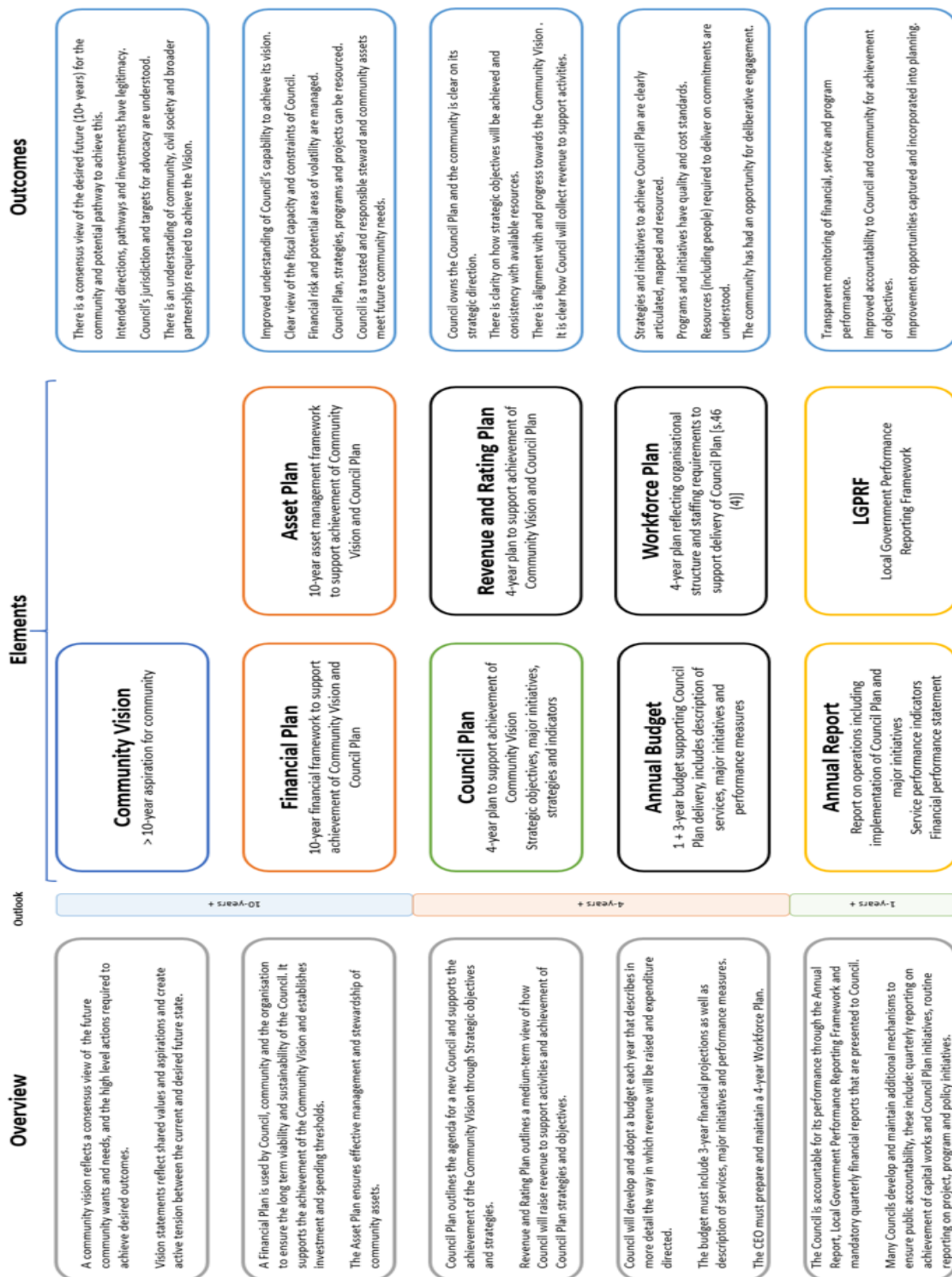
<sup>8</sup> Section 97 of the *Local Government Act 2020*

<sup>9</sup> Section 98 of the *Local Government Act 2020*

<sup>10</sup> Section 102 of the *Local Government Act 2020*

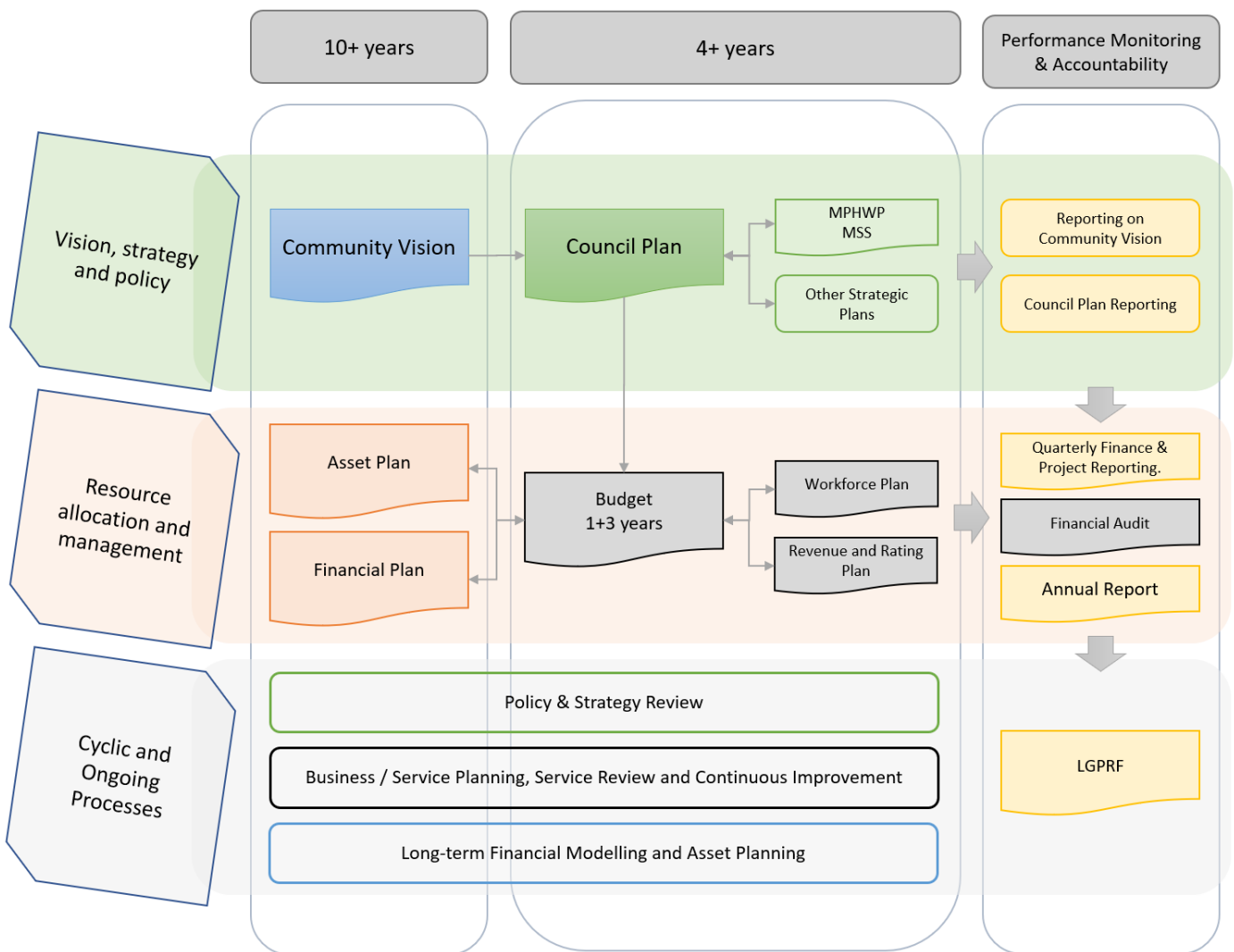
<sup>11</sup> Section 46(4)(a) of the *Local Government Act 2020*

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. The following diagram provides an overview of the core legislated elements of an integrated strategic planning and reporting framework and outcomes.



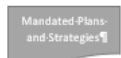
**Figure 11: Overview of ISPRF and elements**

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**

Note: this shape denotes mandated plans and strategies.



### 1.12.3 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 Performance Statement Better Practice Guide*, State of Victoria
- Department of Jobs, Precincts and Regions, *Local Government Report of Operations Better Practice Guide*, State of Victoria
- Department of Jobs, Precincts and Regions, *Local Government Model Financial Report*, State of Victoria

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 2021-22 and 2022-23.		
Document	Requirement	Reference
Budget	1. The prescribed indicators and measures of service performance for services funded in the budget.	LGA 94(2)(d)
Report of operations	2. All prescribed indicators of service performance for the services provided and funded by the council during that financial year and the prescribed measures relating to those indicators.	LGA 98(3)(c)
	3. Results achieved for that financial year in relation to the performance indicators and measures referred to above.	LGA 98(3)(c)
	4. For the purposes of section 98(3)(c) of the Act, the prescribed indicators of service performance and the prescribed measures relating to those indicators are set out in Schedule 2.	LGR 9(1)
	5. For the purposes of section 98(3)(d) of the Act, the report of operations must contain the results achieved in relation to the performance indicators and measures under section 98(3)(c) of the Act for the preceding 3 financial years and an explanation of any material variations between results referred to above.	LGR 9(2)(a) & (b)
	6. For the purposes of section 98(3)(d) of the Act, the report of operations must contain an assessment of Council's governance and management in the form set out in Schedule 1.	LGR 9(2)(c)

	7. For the purposes of regulation 9(2)(c) of the Regulations 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.	LGR Schedule 1
	8. As per regulation 9(2)(c) of the Regulations, the report of operations must contain the certification of the governance and management checklist by the Chief Executive Officer and the Mayor.	LGR Schedule 1
<b>Performance statement</b>	9. All prescribed indicators of service performance for the services provided and funded by the council during that financial year, the prescribed measures relating to those indicators and the results achieved.	LGA 98(4)(a)
	10. For the purposes of section 98(4)(a) 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.	LGR 11(1)
	11. The prescribed indicators of financial performance and the prescribed measures relating to those indicators and the results achieved for the financial year.	LGA 98(4)(b)
	12. For the purposes of section 98(4)(b) 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.	LGR 11(2)
	13. The prescribed indicators of sustainable capacity performance, the prescribed measures relating to those indicators and results achieved for the financial year.	LGA 98(4)(c)
	14. For the purposes of section 98(4)(c) 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	LGR 11(3)
	15. For the purposes of section 98(4)(d) of the Act, the performance statement must contain the results achieved in the preceding 3 financial years that correspond to the results for the service, financial and sustainable capacity indicators and measures as per section 98(4)(a), (b) and (c) of the Act.	LGR 12(a)
	16. For the purposes of section 98(4)(d) of the Act, the performance statement must contain the results forecast by the council's budget or revised budget to be achieved in relation to the financial performance indicators and measures referred to in section 98(4)(b) of the Act.	LGR 12(b)
	17. The performance statement must contain an explanation of any material variations in the results of the service, financial and sustainable capacity indicators and measures and the corresponding results in the preceding 3 financial years.	LGR 12(d)
	18. The performance statement must contain an explanation of any material variations in the results of the financial indicators and measures and the results forecast by the council's budget.	LGR 12(e)

	19. For the purposes of section 98(4)(d) of the Act, the performance statement must contain a description of the municipal district, including its size, location and population.	LGR 12(c)
	20. The performance statement must be certified in accordance with the regulations by 2 councillors (authorised by the Council), the Chief Executive Officer and the Principal Accounting Officer.	LGA 99(3) and LGR 13(1)
LGA = Local Government Act 2020		
LGR = Local Government (Planning and Reporting) Regulations 2020		

#### 1.12.4 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.

### 1.13 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 LGPRF, 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.

## 1.14 LGPRF governance

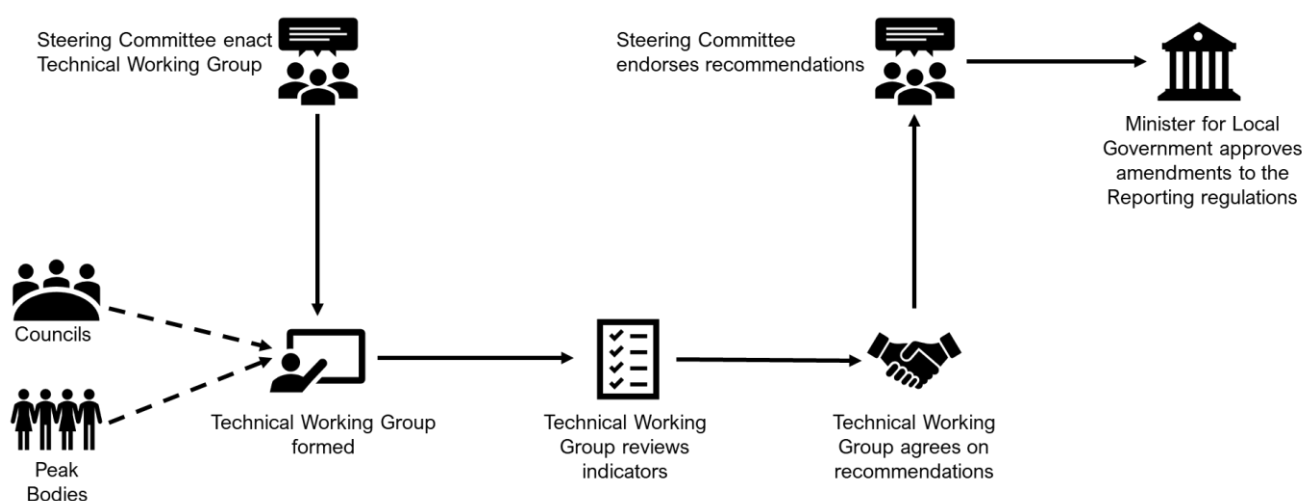
LGV has established a steering committee for the LGPRF that oversees an annual program of review and continuous improvement to the framework. The key responsibilities of the steering committee include:

- 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.

## 1.15 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.



**Figure 13 – Process for the creation and updating of indicators for the Local Government Performance Reporting Framework.**

Councils are encouraged to nominate for the Technical Working Group and have input on improvements to the framework indicators. Technical Working Groups were last held in 2021.

## 1.16 Guiding principles

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.

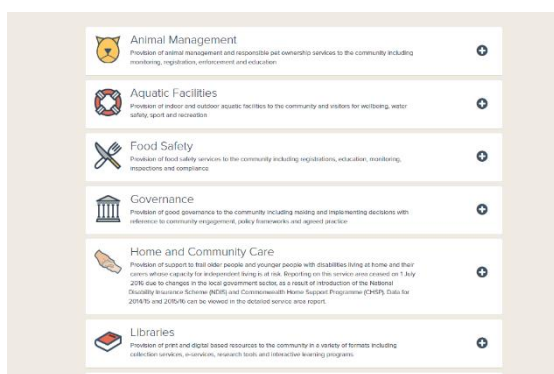
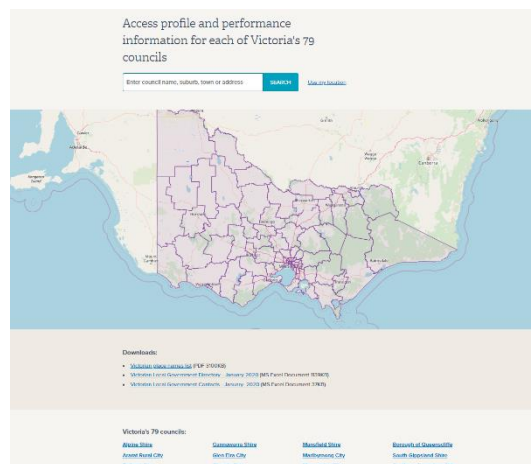
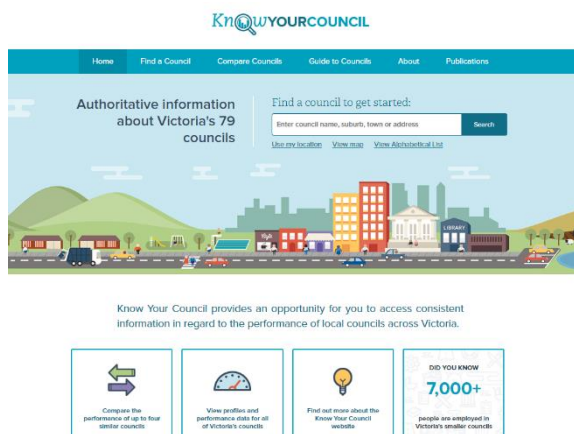
#### 6. The benefit of collecting information should outweigh the collection costs

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

Table 3: Guiding principles for creation of indicators.

## 1.17 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.



Animal Management			
Provision of animal management and responsible pet ownership services to the community including monitoring, registration, enforcement and education			
Time taken to action animal management requests	109 days	2.17 days	2.03 days
Animals reclaimed from council	60.94%	46.45%	50.95%
Cost of animal management service per registered animal	\$31.37	\$64.29	\$63.27
Animal management prosecutions	NOT APPLICABLE FOR 146 MUNICIPALITIES	113	12.32
View the complete Animal Management service area report			

Aquatic Facilities			
Provision of indoor and outdoor aquatic facilities to the community and visitors for wellbeing, water safety, sport and recreation			
Health inspections of aquatic facilities	167	139	190
Reportable safety incidents at aquatic facilities	0.00	0.12	164
Cost of indoor aquatic facilities per visit	\$8.63	\$6.74	\$3.85
Cost of outdoor aquatic facilities per visit	\$8.80	\$12.80	\$12.08
Number of visits to aquatic facilities per head of municipal population	2.37	3.54	5.11

With an average of 11,061 visitors a week<sup>12</sup>, 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:

*"Council continues to work as hard as possible to ensure our food premises are compliant, and as such has seen a fairly consistent turn around time on complaints, averaging a response time of 1.5 days for the last 4 years."*

**Casey City Council - 2021**

*"In addition to Council's dedication to provide timely decisions, Council's electronic planning application processes allowed for more efficient processing time. There was no difference in the number of days taken to decide planning applications in 2020/21 compared to the previous financial year."*

**Maroondah City Council – 2021**

*"Council continues to maintain a low rate of missed bins, showing their commitment to providing the community with an effective waste collection service."*

**Moonee Valley City Council - 2021**

<sup>12</sup> Based on Know Your Council Users 01 Jan 2021 – 31 December 2021

## 1.18 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.

# About this reporting guide

## 2.1 Structure of the reporting guide

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

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

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

**Please note this reporting guide applies specifically to the 2021-22 and 2022-23 financial years.** The 2023-24 indicator guide will be released in early 2023.

# Aquatic Facilities

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

## AF2 – Health Inspections of aquatic facilities

### Definition

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

### Calculation

#### Numerator

Number of authorised officer inspections of Council aquatic facilities

#### Denominator

Number of Council aquatic facilities

### Key terms

#### Aquatic facility

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

#### Health inspections

Is an inspection of a council aquatic facility undertaken by an authorised officer as defined under section 3(1) of the *Public Health and Wellbeing Act 2008*. This should be counted per facility, not per individual pool.

### Classification

Output indicator – Service standard

### Data source

#### Numerator

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

#### Denominator

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

### Data use / Community outcome

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

### Suitability for target setting

#### High

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

#### Related to

AF6 – Utilisation of aquatic facilities

### Further information

*Public Health and Wellbeing Act 2008*  
Local Government (Planning and Reporting) Regulations 2020 – Schedule 2 Indicator 6a (Page 41)

### 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 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/publications/researchandreports/Aquatic%20facility%20inspection%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. Councils 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 – Population Estimates by Local Government Area  
Census based ERP figures are acceptable. It is recommended that councils reach agreement with their auditors in selecting which Census data to use.

### Audit

#### Evidence

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

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

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

#### Other advice

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

### Data use / Community outcome

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

### Suitability for target setting

#### **Good**

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

#### **Related to**

AF7 – Cost of aquatic facilities

#### **Further information**

Local Government (Planning and Reporting) Regulations 2020 – Schedule 2 and 3  
Indicator 6c (Pages 41 & 49)

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

#### Closures of aquatic facilities

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

## AF7 – Cost of aquatic facilities

### Definition

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

### Calculation

#### Numerator

Direct cost of the aquatic facilities less income received

#### Denominator

Number of visits to the aquatic facilities

### Key terms

#### Aquatic facility

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

#### Corporate overheads

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

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

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

Is operating expenses net of operating income directly related to the delivery of the aquatic facility. Operating expenses includes salaries and oncosts, agency and contract staff, training and development, contractors, materials, maintenance, utilities, travel and vehicle/plant hire costs, phones, computer costs (where they are specific to the service) and other incidental expenses. It does not include capital purchases such as vehicles or equipment or capital renewal of facilities. Indirect costs such as depreciation and

management/corporate overheads are specifically excluded. Management overheads may be included where an employee is involved in the direct delivery of the service. In the case of an employee covering for leave, this should be included only if the leave is being covered by a temporary employee (e.g., casual, agency). Operating income includes fees and charges from users of the facility. For aquatic facilities that run at a surplus, the net direct cost will be net direct income.

#### Direct cost (/less income received) – Outsourced facility

Where the aquatic facility has been outsourced to an external provider the net direct cost is the contract payment less any income received by the council. In cases where the provider receives the income, the net direct cost will be the contract payment. For aquatic facilities that run at a surplus, the net direct cost will be net direct income.

#### Management overheads

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

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

### Classification

Input indicator – Service cost

### Data source

#### Numerator

Any finance system (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 2020 – Schedule 2 Indicator 6b (Page 41)

## 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

## AM

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

### AM1 – Time taken to action animal management requests

#### Definition

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

#### Calculation

##### Numerator

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

##### Denominator

Number of animal management requests

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

#### Key terms

##### Animal

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

##### Animal management request

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

##### Receipt of animal management request

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

##### First response action

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

##### Days

Is the cumulative gross number of 24 hour days, including weekends and public holidays, from the date the animal management request is received until the date of the first response action. If the request is responded to in less than 24 hours, the time taken is counted as one day; if the request is responded to in more than 24 hours, it should be counted as two days, etc. For example, if 10 of the animal management requests were actioned in the first 24 hour period and the other 10 were actioned in the second 24 hour period then the numerator would be 30, e.g. (10x1) plus (10x2).

#### Classification

Input indicator – Timeliness

#### Data source

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

#### Data use / Community outcome

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

#### Suitability for target setting

High

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

### **Related to**

AM6 – Cost of animal management service per population.

### **Further information**

*Domestic Animals Act 1994*

Local Government (Planning and Reporting) Regulations 2020 – Schedule 2 Indicator 7a (Page 42)

### **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 2020 – Schedule 2 Indicator 7b (Page 42)

### Notes or Case Studies

This measure works on the grouping of animals as:

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

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

AM3 – Cost of animal management service per registered animal - As of July 1 2019, AM3 has been replaced by AM6.

AM4 – Animal management prosecutions - As of July 1 2019, AM4 has been replaced by AM7.

Councils are no longer required to report to these indicators.

## 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 2020 – Schedule 2 Indicator 7b (Page 42)

### Notes or Case Studies

Does not include feral animals.

Refers to permanent adoption of animal verses temporary foster care.

This measure works on the grouping of animals as:

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

As such this measure is intended to reflect animals that can be reasonably rehomed and does not include feral animals.

## AM6 – Cost of animal management service per population

### Definition

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

### Calculation

#### Numerator

Direct cost of the animal management service

#### Denominator

Population

### Key terms

#### Corporate overheads

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

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

#### Direct cost

Is operating expenses directly related to the delivery of the animal management service. This includes expenses such as salaries and on costs, agency and contract staff, training and development, contractors, materials, maintenance, travel and vehicle/plant hire costs, phones, computers costs (where they are specific to the service) and other incidental expenses. It does not include capital purchases such as vehicles or equipment. Indirect costs such as depreciation and management/corporate overheads and income from fees and charges are specifically excluded. Management overheads may be included where an employee is involved in the direct delivery of the service. In the case of an employee covering for leave, this should be included only if the leave is being covered by

a temporary employee (e.g., casual, agency).

#### Management overheads

Is employee costs associated with overseeing or managing the service.

Examples might include a proportion of:

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

#### Population

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

### Classification

Input indicator – Service cost

### Data source

#### Numerator

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

#### Denominator

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

### Data use / Community outcome

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

### Suitability for target setting

#### **Good**

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

### Related to

AM2 – Animals reclaimed

AM5 – Animals rehomed

AM7 – Animal management prosecutions

## Further information

*Domestic Animals Act 1994*

Local Government (Planning and Reporting)  
Regulations 2020 – Schedule 2 Indicator 7c  
(Page 42)

## 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 2020 – Schedule 2 and 3  
Indicator 7d (Pages 42 and 50)

## Notes or Case Studies

### Offender nominates to be heard in court

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

### Council is the defendant in a VCAT hearing

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

### Prosecutions relating to other animals

Where the prosecution relates to animals other than cats and dogs (e.g., a rooster) should be excluded. The indicator is defined to only include prosecutions brought under the Domestic Animals Act 1994 which has a narrow scope limited to responsible ownership of dogs and cats (reflected in the definition of ‘animal’ in the Reporting Guide see AM1 or AM2). Prosecutions relating to other animals are empowered by acts such as the Local Government Act 2020 and EPA regulations which are not included within the scope of this indicator.

### Where no matters were prosecuted:

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

# Food Safety

## FS

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

### FS1 – Time taken to action food complaints

#### Definition

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

#### Calculation

##### Numerator

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

##### Denominator

Number of food complaints

#### Key terms

##### Food complaint

Is a complaint received from a member of the public (written or verbal) about the safety or handling of food sold at a food premise. This can include complaints about the state of equipment or the premises at which the food is sold or handled that may be a contravention of the *Food Act 1984*. Examples include a health risk such as suspected food poisoning, foreign object in a food, food that cannot be eaten because it is unfit for human use, damaged food containers, packaged foods without proper labelling, unclean food businesses, uncontained rubbish, or poor or questionable food handling procedures. It does not include complaints about food that do not relate to a potential breach of the *Food Act 1984*.

##### First response action

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

##### Days

Is the cumulative gross number of 24 hour days, including weekends and public holidays, from the date the food safety request is received until the date of the first response action. If the request is responded to in less than 24 hours, the time taken is counted as one day; if the request is responded to in more than 24 hours, it should be counted as two days, etc. For example, if 25 of the food safety requests were actioned in the first 24 hour period and the other 25 were actioned in second 24 hour period then the numerator would be 75 (25x1) plus (25x2).

#### Classification

Input indicator – Timeliness

#### Data source

Any customer request system (such as Pathway) which collates all public requests and indicates time received, first actioned and resolved.

#### Data use / Community outcome

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



## Suitability for target setting

### Good

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

### Related to

FS2 – Food Safety Assessments

FS3 – Cost of Food Safety service

### Further information

*Food Act 1984*

Local Government (Planning and Reporting)

Regulations 2020 – Schedule 2 Indicator 8a

(Page 43)

### Notes or Case Studies

#### Calculation of number of days between receipt and first response action for all food complaints

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

#### Reporting period

Aligned with the last full calendar year (i.e. For the 2021-22 annual report the 2021 calendar year should be reported). This will ensure greater consistency across council registration periods for food premises.

#### Treatment of temporary food premises

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

#### Public reporting of unregistered food premise

Where the reporting of an unregistered food premise is made by a member of the public – in this instance, any food that is sold or handled from unregistered premises is in direct contravention of the Food Act 1984 and should be included in the calculations.

#### Receipt of complaint by council Environmental Health Officer

Where the receipt of the complaint is by a council Environmental Health Officer, if the

investigating officer receives the initial complaint and determines that further investigation is required, then the first response action would be at the time the complaint was made. If not received by the investigating officer, it would be when the investigating officer contacted the complainant.

## FS2 – Food safety assessments

### Definition

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

### Calculation

#### Numerator

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

#### Denominator

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

The result is multiplied by 100.

### Key terms

#### Food premises

Is any food premises (e.g. fixed, mobile, temporary) at, on or from which food is sold, or handled with the intention that it be sold and includes the following classes: Class 1: hospitals, child care centres and listed facilities for the aged, at which ready-to-eat potentially hazardous food is served; Class 2: other premises that handle potentially hazardous unpackaged foods; Class 3: premises handling unpackaged low risk foods, selling potentially hazardous pre-packaged foods, or the warehousing or distribution of pre-packaged foods; and Class 4: premises that only retail pre-packaged low risk foods, and certain other low risk or occasional activities. It also includes premises registered in the municipality and on the state wide '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 2020 – Schedule 2 Indicator 8b (Page 43)

## Notes or Case Studies

### Reporting period

Aligned with the last full calendar year (i.e. For the 2021-22 annual report the 2021 calendar year should be reported). This will ensure greater consistency across council registration periods for food premises, and lines up with the DH 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 (e.g. 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 (e.g., casual, agency). Direct cost is calculated by financial year.

#### Corporate overheads

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

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

accounts payable and accounts receivable)

- information technology

#### Management overheads

Is employee costs associated with overseeing or managing the service.

Examples might include a proportion of:

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

#### Food premises

Is any food premises (e.g., fixed, mobile, temporary) at, on or from which food is sold, or handled with the intention that it be sold and includes the following classes: Class 1: hospitals, child care centres and listed facilities for the aged, at which ready-to-eat potentially hazardous food is served; Class 2: other premises that handle potentially hazardous unpackaged foods; Class 3: premises handling unpackaged low risk foods, selling potentially hazardous pre-packaged foods, or the warehousing or distribution of pre-packaged foods; and Class 4: premises that only retail pre-packaged low risk foods, and certain other low risk or occasional activities. It also includes premises registered in the municipality and on the state wide 'Stretrader' system (e.g., food vans).

### Classification

Input indicator – Service cost

### Data source

#### Numerator

Any finance system (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 Stretrader) which records registered or notified food premises.

## Data use / Community outcome

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

## Suitability for target setting

### High

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

### Related to

FS2 – Food safety assessments

FS4 – Critical and major non-compliance outcome notifications

## Further information

### *Food Act 1984*

Local Government (Planning and Reporting) Regulations 2020 – Schedule 2 Indicator 8c (Page 43)

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

### Reassignment of staff due to 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 2020 – Schedule 2 and 3

Indicator 8d (Pages 44 & 50)

### Notes or Case Studies

### Reporting period

Aligned with the last full calendar year (i.e. For the 2021-22 annual report the 2021 calendar year should be reported). This will

ensure greater consistency across council registration periods for food premises.

### Treatment of temporary food premises

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

### Timing of non-compliance outcome notifications

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



# Governance

## G

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

### G1 – Council decisions made at meetings closed to the public

#### Definition

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

#### Calculation

##### Numerator

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

##### Denominator

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

The result is multiplied by 100.

#### Key terms

##### Meeting of Council

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

##### Delegated committee

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

##### Council meeting agenda item

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

##### Council resolution

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

##### Procedural motion

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

##### Closed to the public

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

#### Classification

Output indicator – Transparency

#### Data source

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

## **Data use / Community outcome**

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

## **Suitability for target setting**

### **High**

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

### **Related to**

G5 – Satisfaction with council decisions

### **Further information**

*Local Government Act 2020*

Local Government (Planning and Reporting) Regulations 2020 – Schedule 2 Indicator 1a (Page 34)

### **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 2020*

Local Government (Planning and Reporting) Regulations 2020 – Schedule 2 Indicator 1b (Page 34)

### 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 Council meetings by Councillors.

### Calculation

#### Numerator

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

#### Denominator

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

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

The result is multiplied by 100.

### Key terms

#### Council meeting

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

#### Attendance at council meetings

A councillor should be counted as having attended a council meeting where a councillor is late to a meeting, is on an approved leave of absence (e.g., in the case of parental 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 35(1) 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 35(1) of the Act are to be counted in the total number of councillors elected at the last council general election. For example, if 9 councillors were elected at the last council general election and a vacancy is created

due to resignation, this figure should remain as 9.

### Classification

Input indicator – Attendance

### Data source

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

### Data use / Community outcome

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

### Suitability for target setting

#### High

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

### Related to

G1 – Council decisions made at meetings closed to the public

### Further information

*Local Government Act 2020*

Local Government (Planning and Reporting) Regulations 2020 – Schedule 2 Indicator 1c (Page 34)

### 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%

## G4 – Cost of elected representation

### Definition

The direct cost of delivering council's governance service per councillor.

### Calculation

#### Numerator

Direct cost of the governance service

#### Denominator

Number of councillors elected at the last council general election

### Key terms

#### Direct cost

Is operating expenses directly related to the activities of the elected councillors. This includes expenses such as Councillor allowances, training and professional development, conferences and seminars, travel and vehicle/plant hire costs, phones, computer costs (where they are specific to the service), meals, child care, individual memberships and other incidental expenses. It also includes costs associated with Council's role in the Chief Executive Officer employment relationship including recruitment, dismissal (excluding separation payments) and performance management where they are undertaken and approved by the Council. It does not include staff support costs, council election costs, civic events and functions or capital purchases such as vehicles or equipment. Indirect costs such as depreciation, management/corporate overheads are specifically excluded.

#### Corporate overheads

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

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

#### Management overheads

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

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

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

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

### Classification

Input indicator – Service cost

### Data source

#### Numerator

Any finance system (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 2020*

Local Government (Planning and Reporting) Regulations 2020 – Schedule 2 Indicator 1d (Page 35)

## 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 14 - Conduct of Community Satisfaction Survey](#)) to ensure consistency between councils.

Evidence collated to support the data should include:

- the instructions provided for the conduct of the survey
- the sampling methodology and results, demonstrating that the sample of residents surveyed was statistically valid and representative of council's residents
- the survey methodology and results

### Data use / Community outcome

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

### Suitability for target setting

#### High

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

### Related to

G2 – Satisfaction with community consultation and engagement

### Further information

*Local Government Act 2020*

Local Government (Planning and Reporting) Regulations 2020 – Schedule 2 and 3  
Indicator 1e (Pages 35 & 48)  
LGV Practice Note 14 – 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).

# Libraries

## LB

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

### LB1 – Physical library collection usage

#### 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 audio books, CDs, CD-ROMs, 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 2020 – Schedule 2 Indicator 4a  
(Page 38)

## 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 2020 – Schedule 2 Indicator 4b (Page 38)

### 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 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 – 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. 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 2020 – Schedule 2 and 3  
Indicator 4d (Pages 38 & 49)

## 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 (e.g., casual, agency).

#### Management overheads

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

- chief executive officer
- general manager/director

- supervisor
- team leader
- administration staff

#### Corporate overheads

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

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

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

#### Population

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



## Classification

Input indicator – Service cost

## Data source

### Numerator

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

### Denominator

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

## Data use / Community outcome

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

## Suitability for target setting

### High

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

## Related to

LB2 – Recently purchased library collection

## Further information

Local Government (Planning and Reporting) Regulations 2020 – Schedule 2 Indicator 4c (Page 38)

## 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:  $\$3.5M - (3.5/9.0 \times \$1.5M) = \$2.92M$

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

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

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).

# Maternal and Child Health-MCH

## MCH

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

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

Children aged 0 to 1 year.

### Classification

Output indicator – Service standard

### Data source

#### Numerator

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

#### Denominator

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

### Data use / Community outcome

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

### Suitability for target setting

#### High

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

### Related to

MC4 – Participation in the MCH service

### Further information

Local Government (Planning and Reporting) Regulations 2020 – Schedule 2 Indicator 9B (Page 45)

### Notes or Case Studies

#### Universal MCH service

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

## MC3 – Cost of MCH service

### Definition

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

### Calculation

#### Numerator

Cost of the MCH service

#### Denominator

Hours worked by MCH nurses

### Key terms

#### Cost

Is operating expenses directly related to the delivery of the MCH service. This includes expenses such as nurses' salaries and oncosts (including agency and contract staff), training and development, contractors, materials, maintenance, travel and vehicle/plant hire costs, phones, computer costs (where they are specific to the service) and other incidental expenses. It does not include capital purchases such as vehicles or equipment. Indirect costs such as depreciation and management/corporate overheads and income from fees and charges are specifically excluded. Management overheads may be included where an employee is involved in the direct delivery of the service. In the case of an employee covering for leave, this should be included only if the leave is being covered by a temporary employee (e.g., casual, agency).

#### Hours worked by MCH nurses

Is the hours paid to MCH nurses in providing the MCH service. For example, if a council has 4.5FTE of nurses delivering the MCH service for the reporting period, then the number of hours will be 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 2020 – Schedule 2 Indicator 9C (Page 45)

Enhanced maternal and child health program guidelines – DH

(<https://www2.health.vic.gov.au/about/publications/policiesandguidelines/enhanced-maternal-child-health-program-guidelines>)

## Notes or Case Studies

### Universal MCH service

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

### Enhanced MCH service

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

### Cost of enhanced MCH service

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

### Separation of other service activities

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

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

consultants, vehicles and the like and allocate across activities

- shared costs – For the remaining costs which are shared between activities, these need to be allocated on the basis of an appropriate driver. For example 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 2020 – Schedule 2 and 3  
Indicator 9D (Pages 45 & 50)

### Notes or Case Studies

#### Universal MCH service

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



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

### Definition

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

### Calculation

#### Numerator

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

#### Denominator

Number of Aboriginal children enrolled in the MCH service

The result is multiplied by 100.

### Key terms

#### Aboriginal

Is Aboriginal and Torres Strait Islander people.

#### Children

Is children aged 0 to 3.5 years.

### Classification

Output indicator – Participation

### Data source

#### Numerator

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

#### Denominator

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

### Audit

#### Evidence

Reporting from MCH system (e.g. MaCHS, CDIS)

### Data use / Community outcome

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

### Suitability for target setting

#### **Good**

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

### Related to

MC2 – Infant enrolments in MCH service

MC4 – Participation in the MCH service

### Further information

Local Government (Planning and Reporting) Regulations 2020 – Schedule 2 and 3  
Indicator 9d (Pages 45 & 51)

### Notes or Case Studies

#### Universal MCH service

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

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

### Definition

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

### Calculation

#### Numerator

Number of 4-week key age and stage visits

#### Denominator

Number of birth notifications received

### Key terms

#### Infants

Children aged 0 to 1 year.

### Classification

Output indicator – Satisfaction

### Data source

#### Numerator

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

#### Denominator

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

### Data use / Community outcome

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

### Suitability for target setting

#### Good

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

### Related to

MC2 – Infant enrolments in MCH service

MC4 – Participation in the MCH service

### Further information

Local Government (Planning and Reporting) Regulations 2020 – Schedule 2 Indicator 9a (Page 45)

### 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.

# Roads

## R

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

### R1 – Sealed local road requests

#### Definition

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

#### Calculation

##### Numerator

Number of sealed local road requests

##### Denominator

Kilometres of sealed local roads

The result is multiplied by 100.

#### Key terms

##### Local road

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

##### Sealed local roads

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

##### Sealed local road requests

Is any request received from a member of the public (written or verbal) in regard to council's sealed local road network. It does not include requests relating to matters that fall outside the definition of 'sealed local roads' (e.g. tree removal).

#### Classification

Output indicator – Satisfaction

#### Data source

##### Numerator

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

##### Denominator

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

#### Data use / Community outcome

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

#### Suitability for target setting

##### Good

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

#### Related to

R2 – Sealed local roads maintained to condition standards

R5 – Satisfaction with sealed local roads

#### Further information

Local Government (Planning and Reporting) Regulations 2020 – Schedule 2 Indicator 3a (Page 37)

*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 2020 – Schedule 2 Indicator 3b  
(Page 37)

*Road Management Act 2004*

### Notes or Case Studies

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

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

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

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

## R3 – Cost of sealed local road reconstruction

### Definition

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

### Calculation

#### Numerator

Direct cost of sealed local road reconstruction

#### Denominator

Square metres of sealed local roads reconstructed

### Key terms

#### Direct reconstruction cost

Is capital expenses directly related to reconstructing the road pavement and seal. This includes expenses such as salaries and oncosts, agency and contract staff, training and development, contractors, materials, travel and vehicle/plant hire costs, phones, computer costs (where they are specific to the service) and other incidental expenses. It also includes costs such as street sweeping which are integral to the road reconstruction. It does not include capital purchases such as vehicles or equipment. Indirect costs such as depreciation and management/corporate overheads are specifically excluded. Management overheads may be included where an employee is involved in the direct delivery of the service. In the case of an employee covering for leave, this should be included only if the leave is being covered by a temporary employee (e.g., casual, agency). Where Council incurs reconstruction costs but the works are not completed at the end of the reporting period, the costs should be carried forward and reported in the following reporting period on completion.

#### Management overheads

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

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

#### Corporate overheads

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

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

#### Local road

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

#### Sealed local roads

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

#### Road pavement

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

#### Road seal

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

#### Road reconstruction

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

### Classification

Input indicator – Service cost

## Data source

### Numerator

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

### Denominator

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

## Data use / Community outcome

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

## Suitability for target setting

### High

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

### Related to

R2 – Sealed local roads maintained to condition standards

R4 – Cost of sealed local road resealing

## Further information

Local Government (Planning and Reporting) Regulations 2020 – Schedule 2 Indicator 3c (Page 37)

*Road Management Act 2004*

## Notes or Case Studies

None



## R4 – Cost of sealed local road resealing

### Definition

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

### Calculation

#### Numerator

Direct cost of sealed local road resealing

#### Denominator

Square metres of sealed local roads resealed

### Key terms

#### Direct resealing cost

Is capital expenses directly related to the road seal. This includes expenses such as salaries and oncosts, agency and contract staff, training and development, contractors, materials, travel and vehicle/plant hire costs, phones, computer costs (where they are specific to the service) and other incidental expenses. It also includes costs such as street sweeping which are integral to the road resealing. It does not include capital purchases such as vehicles or equipment. Indirect costs such as depreciation and management/corporate overheads are specifically excluded. Management overheads may be included where an employee is involved in the direct delivery of the service. In the case of an employee covering for leave, this should be included only if the leave is being covered by a temporary employee (e.g., casual, agency). Where Council incurs resealing costs but the works are not completed at the end of the reporting period, the costs should be carried forward and reported in the following reporting period on completion.

#### Management overheads

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

- chief executive officer
- general manager/director
- supervisor

- team leader
- administration staff

#### Corporate overheads

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

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

#### Local road

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

#### Sealed local roads

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

#### Road pavement

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

#### Road seal

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

#### Road resealing

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

## Classification

Input indicator – Service cost

## Data source

### Numerator

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

### Denominator

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

## Data use / Community outcome

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

## Suitability for target setting

### High

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

## Related to

R2 – Sealed local roads maintained to condition standards

R3 – Cost of sealed local road reconstruction

## Further information

Local Government (Planning and Reporting) Regulations 2020 – Schedule 2 Indicator 3c (Page 37)

*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 14 - Conduct of Community Satisfaction Survey](#)) to ensure consistency between councils. Evidence collated to support the data should include:

- the instructions provided for the conduct of the survey
- the sampling methodology and results, demonstrating that the sample of residents surveyed was statistically valid and representative of Council's residents

### Data use / Community outcome

Assessment of community satisfaction with council services. A higher satisfaction measure suggests council is meeting the community's expectations on their sealed local roads.

### Suitability for target setting

#### High

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

### Related to

R1 – Sealed local road requests  
R2 – Sealed local roads maintained to condition standards

### Further information

Local Government (Planning and Reporting) Regulations 2020 – Schedule 2 and 3  
Indicator 3d (Page 37 and 48)  
*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).

# Statutory Planning

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

### SP1 – Time taken to decide planning applications

#### Definition

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

#### Calculation

##### Numerator

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

##### Denominator

Not applicable

#### Key terms

##### Median

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

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

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

##### Planning application

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

##### Planning decision

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

#### Classification

Input indicator – Timeliness

#### Data source

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

#### Data use / Community outcome

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

## **Suitability for target setting**

### **High**

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

### **Related to**

SP2 – Planning applications decided within required time frames

### **Further information**

Local Government (Planning and Reporting) Regulations 2020 – Schedule 2 Indicator 2a (Page 36)  
Planning and Environment Act 1987

## SP2 – Planning applications decided within required time frames

### Definition

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

### Calculation

#### Numerator

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

#### Denominator

Number of planning application decisions made

The result is multiplied by 100.

### Key terms

#### Planning application

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

#### VicSmart

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

#### Planning decision

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

### Classification

Output indicator – Service standard

### Data source

Planning Permit Activity Reporting System (PPARS)

### 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 2020 – Schedule 2 Indicator 2b (Page 36)

*Planning and Environment Act 1987*

### Notes or Case Studies

#### VicSmart Planning Assessment

The *Planning and Environment Amendment (VicSmart Planning Assessment) Act 2012* amends the *Planning and Environment Act 1987* to enable a streamlined assessment process for straightforward planning permit applications to be set up in planning schemes. It is designed to speed up the assessment of straightforward, low impact applications such as fences, decks, pergolas and business signs from an average 62 business days to 10 business days. In March 2017, an extension to VicSmart through Amendment VC135 was implemented.

Extensions include:

- building and works up to \$1 million in industrial areas
- building and works up to \$500,000 in commercial and some special purpose areas
- a range of low impact developments in rural areas (up to \$500,000 in agricultural settings and \$250,000 in more sensitive rural settings)
- small scale types of buildings and works in selected overlays

- subdivision, advertising signs and car parking.

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

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



## SP3 – Cost of statutory planning service

### Definition

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

### Calculation

#### Numerator

Direct cost of the statutory planning service

#### Denominator

Number of planning applications received

### Key terms

#### Direct cost

Is operating expenses directly related to the delivery of the statutory planning service excluding enforcement. This includes expenses such as salaries and oncosts for staff directly delivering the service, agency and contract staff, training and development, conferences and seminars, materials, maintenance, legal fees, travel and vehicle/plant hire costs, phones, computer costs (where they are specific to the service), panel fees and other incidental expenses. It does not include capital purchases such as vehicles or equipment. Indirect costs such as depreciation and management/corporate overheads and income from fees and charges are specifically excluded. Management overheads may be included where an employee is involved in the direct delivery of the service. In the case of an employee covering for leave, this should be included only if the leave is being covered by a temporary employee (e.g., casual, agency).

#### Management overheads

Is employee costs associated with overseeing or managing the service.

Examples might include a proportion of:

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

- administration staff

#### Corporate overheads

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

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

#### Planning application

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

#### VicSmart

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

### Classification

Input indicator – Service cost

### Data source

#### Numerator

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

#### Denominator

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

### Data use / Community outcome

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

### Suitability for target setting

#### High

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

## Related to

None

## Further information

Local Government (Planning and Reporting)  
Regulations 2020 – Schedule 2 Indicator 2c  
(Page 36)

*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 2020 – Schedule 2 and 3  
Indicator 2d (Page 36 and 48)  
*Planning and Environment Act 1987*

## Notes or Case Studies

Where council has failed to grant a permit within the timeframe and are issued with a VCAT “Appeal Type: Failure to determine”:

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

Where the Minister intervenes:

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

Where no matters were referred to VCAT:

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

# Waste Collection

## WC

Provision of kerbside waste collection services to the community including garbage and recyclables

### 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 2020 – Schedule 2 Indicator 5a (Page 39)

#### 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 2020 – Schedule 2 Indicator 5b (Page 39)

### Notes or Case Studies

None



## WC3 – Cost of kerbside garbage bin collection service

### Definition

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

### Calculation

#### Numerator

Direct cost of the kerbside garbage bin collection service

#### Denominator

Number of kerbside garbage collection bins

### Key terms

#### Direct cost

Is operating expenses directly related to the delivery of the relevant waste collection and waste disposal services. This includes expenses such as salaries and oncosts, agency and contract staff, training and development, contractors, materials, maintenance, travel and vehicle/plant hire costs, disposal costs (including gates fees and levies), depreciation of bins, phones, computer costs (where they are specific to the service) and other incidental expenses. It does not include capital purchases such as bins for new tenements (including leased), vehicles or equipment and it does not include costs related to the operation of transfer stations. Indirect costs such as management/corporate overheads and income from fees and charges are specifically excluded. Management overheads may be included where an employee is involved in the direct delivery of the service. In the case of an employee covering for leave, this should be included only if the leave is being covered by a temporary employee (e.g., casual, agency).

#### Management overheads

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

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

#### Corporate overheads

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

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

#### Kerbside garbage collection

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

#### Kerbside garbage collection bin

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

### Classification

Input indicator – Service cost

### Data source

#### Numerator

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

#### Denominator

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

### Data use / Community outcome

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



## Suitability for target setting

### High

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

### Related to

WC4 – Cost of kerbside recyclables bin collection service

### Further information

Local Government (Planning and Reporting) Regulations 2020 – Schedule 2 Indicator 5c (Page 39)

### 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 gates fees and levies), depreciation of bins, phones, computer costs (where they are specific to the service) and other incidental expenses. It does not include capital purchases such as bins for new tenements (including leased), vehicles or equipment and it does not include costs related to the operation of transfer stations. Indirect costs such as management/corporate overheads are specifically excluded unless the employee is involved in the direct delivery of the service. In the case of an employee covering for leave, this should be included only if the leave is being covered by a temporary employee (e.g., casual, agency). Where the

council receives income from the sale of recyclables collected from the kerbside bin collection service, this should be netted off against the direct cost.

#### Management overheads

Is employee costs associated with overseeing or managing the service.

Examples might include a proportion of:

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

#### Corporate overheads

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

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

#### Kerbside recyclables collection

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

#### Kerbside recyclables collection bin

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

### Classification

Input indicator – Service cost

### Data source

#### Numerator

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

#### Denominator

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

## Data use / Community outcome

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

## Suitability for target setting

### High

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

## Related to

WC3 – Cost of kerbside garbage bin collection service

## Further information

Local Government (Planning and Reporting) Regulations 2020 – Schedule 2 Indicator 5c (Page 39)

## 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 2020 – Schedule 2 and 3  
Indicator 5d (Page 40 and 49)

### Notes or Case Studies

#### Recyclables included in landfill

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

#### Conversion of waste volume to tonnage

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

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

<u>Aluminium cans - whole</u>	<u>0.026</u>
<u>Aluminium cans - flattened</u>	<u>0.087</u>
<u>Aluminium cans - baled</u>	<u>0.154</u>
<u>Asphalt / Bitumen</u>	<u>0.800</u>
<u>Bricks</u>	<u>1.200</u>
<u>Car Batteries</u>	<u>1.125</u>
<u>Carpets</u>	<u>0.300</u>
<u>Cement Sheet</u>	<u>0.500</u>
<u>Ceramics</u>	<u>1.000</u>
<u>Clean Soil</u>	<u>1.600</u>
<u>Cobbles / Boulders</u>	<u>1.400</u>
<u>Commingled containers (plastic, glass, steel and aluminium cans)</u>	<u>0.063</u>
<u>Concrete</u>	<u>1.500</u>
<u>Garbage</u>	<u>0.150</u>
<u>Garden / Vegetation</u>	<u>0.150</u>
<u>Glass bottles - whole</u>	<u>0.174</u>
<u>Glass bottles - semi-crushed</u>	<u>0.347</u>
<u>Hazardous Wastes</u>	<u>0.200</u>
<u>Insulation</u>	<u>0.050</u>
<u>Litter trap</u>	<u>0.750</u>
<u>Metals</u>	<u>0.900</u>
<u>Oil</u>	<u>0.800</u>
<u>Other Textiles</u>	<u>0.150</u>
<u>Others</u>	<u>0.300</u>
<u>Paint</u>	<u>0.800</u>
<u>Paper / Cardboard</u>	<u>0.100</u>
<u>Plasterboard</u>	<u>0.200</u>
<u>Plastic containers - whole</u>	<u>0.010</u>

<u>Plastic containers - whole, some flattened</u>	<u>0.013</u>
<u>Plastic containers - baled</u>	<u>0.139</u>
<u>Rubber</u>	<u>0.300</u>
<u>Soil / Rubble&lt;150mm</u>	<u>1.400</u>
<u>Steel cans - whole</u>	<u>0.052</u>
<u>Steel cans - flattened</u>	<u>0.130</u>
<u>Steel cans - baled</u>	<u>0.226</u>
<u>Wood / Timber</u>	<u>0.300</u>

m3 x density = tonnes  
therefore m3=tonnes/density

# Efficiency

financial statements (Financial Plan)

## 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 Financial Plan

##### Denominator

Annual budget and forecast number of property assessments based on the number in the annual budget and underlying the

#### 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 2020 – Schedule 3 Part 3  
Indicator 5a (Page 54)

#### 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

#### Numerator

Total rate revenue

#### Denominator

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 (Financial Plan)

#### Denominator

Annual budget and forecast number of property assessments based on the number in the annual budget and underlying the financial statements (Financial Plan)

### Audit

#### Evidence

Total rate revenue per the general ledger, which should be reconciled to the rates ledger

Total number of property assessments from the rates ledger

### Data use / Community outcome

Assessment of whether resources are being used efficiently to deliver services.

### Suitability for target setting

#### High

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

### Related to

E2 – Expenses per property assessment

### Further information

Local Government (Planning and Reporting) Regulations 2020 – Schedule 3 Part 3  
Indicator 5b (Page 54)

### Notes or Case Studies

None



# Liquidity

## L

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 (Financial Plan)

#### Audit

##### Evidence

Financial statements

#### Data use / Community outcome

Assessment of council's financial position. Higher assets relative to liabilities suggests councils are in a strong position.

#### 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 2020 – Schedule 3 Part 3  
Indicator 2a (Page 52)

#### Notes or Case Studies

##### Changes to unearned income / revenue

With the inclusion of unearned income / revenue under Liabilities on the Balance Sheet (Input 3), councils who experience a significant increase in their denominator (current liabilities) should note this in their commentary.

## L2 – Unrestricted cash compared to current liabilities (Audited)

### Definition

Unrestricted cash as a percentage of current liabilities.

### Calculation

#### Numerator

Unrestricted cash

#### Denominator

Current liabilities

The result is multiplied by 100.

### Key terms

#### Unrestricted cash

Is all cash and cash equivalents other than restricted cash.

#### Restricted cash

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

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

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

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

#### Current liabilities

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

### Classification

Input indicator – Unrestricted cash

### Data source

Financial statements (Financial Plan)

### Audit

#### Evidence

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

### Data use / Community outcome

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

### Suitability for target setting

#### Good

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

#### Related to

L1 – Current assets compared to current liabilities

### Further information

Local Government (Planning and Reporting) Regulations 2020 – Schedule 3 Part 3  
Indicator 2b (Page 52)

### Notes or Case Studies

#### Changes to unearned income / revenue

With the inclusion of unearned income / revenue under Liabilities on the Balance Sheet (Input 3), councils who experience a significant increase in their denominator (current liabilities) should note this in their commentary.

# Obligations

## O

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

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 (Financial Plan)

#### Audit

##### Evidence

Financial statements

#### Data use / Community outcome

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

#### Suitability for target setting

##### Good

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

#### Related to

O3 – Loans and borrowings repayments compared to rates

#### Further information

Local Government (Planning and Reporting) Regulations 2020 – Schedule 3 Part 3 Indicator 3a (Page 52)

#### Notes or Case Studies

None

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

### Definition

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

### Calculation

#### Numerator

Interest and principal repayments on interest bearing loans and borrowings

#### Denominator

Rate revenue

The result is multiplied by 100.

### Key terms

#### Interest and principal repayments

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

#### Rate revenue

Is revenue from general rates, municipal charges, service rates and service charges (e.g. garbage, recycling and organic charges) levied on rateable properties.

### Classification

Input indicator – Loans and Borrowings

### Data source

Financial statements (Financial Plan)

### Audit

#### Evidence

Financial statements

### Data use / Community outcome

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

### Suitability for target setting

### Good

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

### Related to

O2 – Loans and borrowings compared to rates

### Further information

Local Government (Planning and Reporting) Regulations 2020 – Schedule 3 Part 3  
Indicator 3a (Page 53)

### Notes or Case Studies

None

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

### Definition

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

### Calculation

#### Numerator

Non-current liabilities

#### Denominator

Own source revenue

The result is multiplied by 100.

### Key terms

#### Non-current liabilities

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

#### Own-source revenue

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

#### Rate revenue

Is revenue from general rates, municipal charges, service rates and service charges (e.g. garbage, recycling and organic charges) levied on rateable properties.

### Classification

Input indicator – Indebtedness

### Data source

Financial statements (Financial Plan)

### Audit

#### Evidence

Financial statements

#### Other advice

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

### Data use / Community outcome

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

### Suitability for target setting

#### High

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

### Related to

None

### Further information

Local Government (Planning and Reporting) Regulations 2020 – Schedule 3 Part 3  
Indicator 3b (Page 53)

### 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 (Financial Plan)

### 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 2020 – Schedule 3 Part 3 Indicator 3c (Page 53)

### 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.

## Audit

# Operating Position

## OP

Measures whether a council can generate an adjusted underlying surplus.

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

#### Definition

The underlying surplus (or deficit) as a percentage of adjusted underlying revenue.

#### Calculation

##### Numerator

Adjusted underlying surplus (or deficit)

##### Denominator

Adjusted underlying revenue

This result is multiplied by 100

#### Key terms

##### Adjusted underlying surplus (or deficit)

Is adjusted underlying revenue less total expenditure.

##### Adjusted underlying revenue

Is total income other than:

- non-recurrent capital grants used to fund capital expenditure
- non-monetary asset contributions
- contributions to fund capital expenditure from sources other than those referred to above

##### Non-recurrent grant

Is operating or capital grants obtained on the condition that they be expended in a specified manner and not expected to be received again during the period covered by the Financial Plan.

#### Classification

Output indicator – Adjusted underlying result

#### Data source

Financial statements (Financial Plan)

#### Audit

##### Evidence

Financial statements

##### Other advice

Documented assessment of why excluded grants to fund capital expenditure are non-recurrent

Demonstrable link from other excluded contributions to fund capital expenditure, to the relevant capital expenditure

#### Data use / Community outcome

Assessment of whether council can generate a surplus. A significant surplus (or deficit) achieved in a particular financial year does not necessarily indicate good or bad financial performance in that year.

#### Suitability for target setting

##### **Good**

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

##### **Related to**

None

##### **Further information**

Local Government (Planning and Reporting) Regulations 2020 – Schedule 3 Part 3 Indicator 1 (Page 52)

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

None



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

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

#### Definition

Rate revenue as a percentage of adjusted underlying revenue.

#### Calculation

##### Numerator

Rate revenue

##### Denominator

Adjusted underlying revenue

This result is multiplied by 100.

#### Key terms

##### Rate revenue

Is revenue from general rates, municipal charges, service rates and service charges (e.g. garbage, recycling and organic charges) levied on rateable properties.

##### Adjusted underlying revenue

Is total income other than:

- non-recurrent capital grants to fund capital expenditure
- non-monetary asset contributions
- contributions to fund capital expenditure from other sources other than those referred to above

#### Classification

Input indicator – Rates concentration

#### Data source

Financial statements (Financial Plan)

##### 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 2020 – Schedule 3 Part 3 Indicator 4a (Page 53)

#### Notes or Case Studies

None

## S2 – Rates compared to property values (Audited)

### Definition

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

### Calculation

#### Numerator

Rate revenue

#### Denominator

Capital improved value of rateable properties in the municipality

This result is multiplied by 100.

### Key terms

#### Rate revenue

Is revenue from general rates, municipal charges, service rates and service charges (e.g. garbage, recycling and organic charges) levied on rateable properties.

#### Capital Improved Value

Is the market value of a property and is measured at the end of the year and includes all valuation adjustments (e.g. supplementary valuations).

### Classification

Input indicator – Rates effort

### Data source

#### Numerator

Financial statements (Financial Plan)

#### Denominator

Annual budget and forecast capital improved value of rateable properties in the municipality based on the value in the annual budget and underlying the financial statements (Financial Plan)

### Audit

#### Evidence

Financial statements

Capital Improved Value from rates ledger (e.g. Pathways).

#### Other advice

The source of the property values should be the same as used to determine the rates budget and/or strike the rate for the following financial year

### Data use / Community outcome

Assessment of whether councils set rates at an appropriate level. Lower proportion of rate revenue suggests a reduced rate burden on the community.

### Suitability for target setting

#### High

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

### Related to

None

### Further information

Local Government (Planning and Reporting) Regulations 2020 – Schedule 3 Part 3  
Indicator 4b (Page 53)

### Notes or Case Studies

None

# Sustainable Capacity

## C

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

### C1 – Expenses per head of population (Audited)

#### Definition

Total expenses per head of population.

#### Calculation

##### Numerator

Total expenses

##### Denominator

Population

#### Key terms

##### Total expenses

The total expenditure or costs incurred or required.

##### Population

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

#### Classification

Output indicator – Population

#### Data source

##### Numerator

Financial statements

##### Denominator

Australian Bureau of Statistics – Population Estimates by Local Government Area

#### Audit

##### Evidence

Financial statements

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

#### Data use / Community outcome

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

#### Suitability for target setting

##### Good

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

#### Related to

C2 – Infrastructure per head of municipal population

C4 – Own source revenue per head of municipal population

C5 – Recurrent grants per head of municipal population

#### Further information

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

#### Notes or Case Studies

None

## C2 – Infrastructure per head of population (Audited)

### Definition

The value of infrastructure per head of population.

### Calculation

#### Numerator

Value of infrastructure

#### Denominator

Population

### Key terms

#### Infrastructure

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

#### Population

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

### Classification

Output indicator – Population

### Data source

#### Numerator

Financial statements

#### Denominator

Australian Bureau of Statistics – Population Estimates by Local Government Area

### Audit

#### Evidence

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

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

### Data use / Community outcome

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

population level suggests greater council commitment to improving infrastructure.

### Suitability for target setting

#### High

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

### Related to

C1 – Expenses per head of municipal population

C3 – Population density per length of road

C4 – Own source revenue per head of municipal population

C5 – Recurrent grants per head of municipal population

### Further information

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

### Notes or Case Studies

None

## C3 – Population density per length of road (Audited)

### Definition

Population per kilometre of local road.

### Calculation

#### Numerator

Population

#### Denominator

Kilometres of local roads

### Key terms

#### Population

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

#### Local roads

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

### Classification

Input indicator – Population

### Data source

#### Numerator

Australian Bureau of Statistics – Population Estimates by Local Government Area

#### Denominator

Asset register or road management system

### Audit

#### Evidence

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

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

### Data use / Community outcome

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

relative to length of local roads suggests a lower population density.

### Suitability for target setting

#### Good

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

#### Related to

C4 – Own source revenue per head of municipal population

C5 – Recurrent grants per head of municipal population

### Further information

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

### Notes or Case Studies

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

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

### Definition

Own source revenue per head of population.

### Calculation

#### Numerator

Own source revenue

#### Denominator

Population

### Key terms

#### Own-source revenue

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

#### Population

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

### Classification

Input indicator – Own source revenue

### Data source

#### Numerator

Financial statements

#### Denominator

Australian Bureau of Statistics – Population Estimates by Local Government Area

### Audit

#### Evidence

Financial statements

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

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

### Data use / Community outcome

Assessment of the degree to which councils generate revenue from a range of sources. Higher amount of own source revenue suggests greater capacity to delivery services.

### Suitability for target setting

#### Good

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

#### Related to

C5 – Recurrent grants per head of municipal population

C6 – Relative Socio-Economic Disadvantage

#### Further information

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

#### Notes or Case Studies

None

## C5 – Recurrent grants per head of population (Audited)

### Definition

Recurrent grants per head of population.

### Calculation

#### Numerator

Recurrent grants

#### Denominator

Population

### Key terms

#### Recurrent grants

Is operating or capital grants other than non-recurrent grants.

#### Non-recurrent grants

Is operating or capital grants obtained on the condition that they be expended in a specified manner and not expected to be received again during the period covered by the Financial Plan.

#### Population

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

### Classification

Input indicator – Recurrent grants

### Data source

#### Numerator

Financial statements

#### Denominator

Australian Bureau of Statistics – Population Estimates by Local Government Area

### Audit

#### Evidence

Financial statements

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

#### Other advice

“Recurrent grants” includes both operating and capital recurrent grants

### Data use / Community outcome

Assessment of the degree to which councils generate revenue from a range of sources. Higher amount of grant revenue suggests greater capacity to delivery community services.

### Suitability for target setting

#### Good

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

#### Related to

C4 – Own source revenue per head of municipal population

C6 – Relative Socio-Economic Disadvantage

### Further information

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

### Notes or Case Studies

None



## C6 – Relative Socio-Economic Disadvantage (Audited)

### Definition

The relative Socio-Economic Disadvantage of the municipality.

### Calculation

#### Numerator

Index of Relative Socio-Economic Disadvantage by decile

#### Denominator

Not applicable

### Key terms

#### Relative Socio-Economic Disadvantage

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

### Classification

Input indicator – Disadvantage

### Data source

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

### Audit

#### Evidence

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

### Data use / Community outcome

Assessment of the degree to which councils can fund the delivery of services to the

community. Lower level of disadvantage may suggest greater need for services.

### Suitability for target setting

#### **Good**

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

#### **Related to**

C4 – Own source revenue per head of municipal population

#### **Further information**

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

#### **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. For this measure, only Permanent staff should count towards the FTE.

# Governance and management checklist

## Community Engagement

Indicator of the broad objective that community engagement is important for good decision-making.  
Having appropriate engagement policies and procedures suggests an improvement in decision-making

### 1. Community engagement policy

#### Definition

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

#### Calculation

##### Assessment

- Adopted in accordance with section 55 of the Act
- Not adopted in accordance with section 55 of the Act

##### Other

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

#### Data source

Council records

### 2. Community engagement guidelines

#### Definition

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

#### Calculation

##### Assessment

- Guidelines
- No guidelines

##### Other

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

#### Data source

Council records

# Governance and management checklist

## Planning

Indicator of the broad objective that planning is important for good decision-making. Having appropriate plans in place suggests an improvement in decision-making

### 3. Financial Plan

#### Definition

Plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years.

#### Calculation

##### Assessment

- Adopted in accordance with section 91 of the Act
- Not adopted in accordance with section 91 of the Act

##### Other

Where Council has adopted in accordance with section 91 of the Act it must also provide details of the date of adoption of the current Financial Plan. Where Council has not adopted in accordance with section 91 of the Act it must provide a reason.

#### Data source

Council records

### 4. Asset Plan

#### Definition

Plan under section 92 of the Act setting out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years.

#### Calculation

##### Assessment

- Adopted in accordance with section 92 of the Act
- Not adopted in accordance with section 92 of the Act

##### Other

Where Council has an Asset plan, it must also provide details of the adoption date of the current plan. Where Council has no plan, it must provide a reason.

#### Data source

Council records

### 5. Revenue and Rating Plan

#### Definition

Plan under section 93 of the Act setting out the rating structure of Council to levy rates and charges.

#### Calculation

##### Assessment

- Adopted in accordance with section 93 of the Act
- Not adopted in accordance with section 93 of the Act

### Other

Where Council has a plan, it must also provide details of the adoption date. Where Council has no strategy, it must provide a reason.

### **Data source**

Council records

## 6. Annual Budget

### **Definition**

Plan under section 94 of the Act setting out the services to be provided and initiatives to be undertaken during the budget year and the funding and other resources required.

### **Calculation**

#### Assessment

- Adopted in accordance with section 94 of the Act
- Not adopted in accordance with section 94 of the Act

### Other

Where Council has adopted a budget in accordance with section 94 of the Act it must also provide details of the date of adoption of the budget. Where Council has not adopted a budget in accordance with section 94 of the Act it must provide a reason.

### **Data source**

Council records

## 7. Risk policy

### **Definition**

Policy outlining Council's commitment and approach to minimising the risks to Council's operations.

### **Calculation**

#### Assessment

- Policy
- No policy

### Other

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

### **Data source**

Council records

## 8. Fraud policy

### **Definition**

Policy outlining Council's commitment and approach to minimising the risks to Council's operations.

### **Calculation**

#### Assessment

- Policy
- No policy

### Other

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

### **Data source**

Council records

## 9. Municipal Emergency Management Plan

### **Definition**

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

## Calculation

### Assessment

- Prepared and maintained in accordance with section 20 of the *Emergency Management Act 1986*
- Not prepared and maintained in accordance with section 20 of the *Emergency Management Act 1986*

### Other

This would include any similar provisions under the *Emergency Management Act 2013*. 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.

### Data source

Council records

## 10. Procurement Policy

### Definition

Policy under section 108 of the Act outlining the principles, processes and procedures that will apply to the purchase of goods and services by the Council

### Calculation

#### Assessment

- Adopted in accordance with section 108 of the Act
- Not adopted in accordance with section 108 of the Act

#### Other

Where Council adopted in accordance with section 108 of the Act it must also provide details of the date of adoption of the policy.

Where Council has not adopted a procurement policy in accordance with section 108 of the Act it must provide a reason.

### Data source

Council records

## 11. Business continuity plan

### Definition

Plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster.

### Calculation

#### Assessment

- Plan
- No plan

#### Other

Where Council has a plan, it must also provide details of the date of operation of the current plan. Where Council does not have a plan, it must provide a reason.

### Data source

Council records

## 12. Disaster recovery plan

### Definition

Plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster.

### Calculation

#### Assessment

- Plan
- No plan

### Other

Where Council has a plan, it must also provide details of the date of operation of the current plan. Where Council does not have a plan, it must provide a reason.

### **Data source**

Council records



# Governance and management checklist

## Monitoring

Indicator of the broad objective that monitoring is important for good decision-making. Having appropriate monitoring in place suggests an improvement in decision-making

### 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 and section 54 of the Local Government Act whose role is to monitor the compliance of Council policies and procedures, monitor Council's financial reporting, monitor

and provide advice on risk management, and provide oversight on internal and external audit functions.

#### Calculation

##### Assessment

- Established in accordance with section 53 of the Act
- Not established in accordance with section 53 the Act

##### Other

Where Council has established an Audit Committee in accordance with section 53 of the Act it must also provide details of the date of establishment of the Committee.

Where Council has not established an Audit Committee in accordance with section 53 of the Act it must provide a reason.

#### Data source

Council records

### 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**

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

### **Calculation**

#### Assessment

- Framework
- No framework

#### Other

Where Council has a framework, it must also provide details of the date of operation of the current framework. Where Council does not have a framework, it must provide a reason.

### **Notes**

None

#### **Data source**

Council records

# Governance and management checklist

## 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

### 17. Council Plan Reporting

#### Definition

Report reviewing the performance of the Council against the Council Plan including the results in relation to the strategic indicators for the first six months of the financial year.

#### Calculation

##### Assessment

- Report
- No report

##### Other

Where Council has a report, it must also provide details of the date of operation of the report. Where Council does not have a report, it must provide a reason.

#### Data source

Council records

### 18. Quarterly budget reports

#### Definition

Quarterly reports presented to Council under section 97 of the Local Government Act 2020 comparing actual and budgeted results and an explanation of any material variations.

#### Calculation

##### Assessment

- Reports presented to Council in accordance with section 97(1) of the Act 2020
- No reports presented to Council in accordance with section 97(1) of the Act 2020

##### Other

Where reports have been presented to Council in accordance with section 97(1) of the Act 2020 it must also provide details of the date the reports were presented. Where reports have not been presented to Council in accordance with section 97(1) of the Act 2020 it must provide a reason.

#### Data source

Council records

## 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

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

### Calculation

#### Assessment

- Reports
- No reports

#### Other

Where Council has reports, it must also provide details of the dates of the reports. Where Council has no reports, it must provide a reason.

### Data source

Council records

## 21. Annual Report

### Definition

Annual report under sections 98, 99 and 100 of the Act 2020 to the community containing a report of operations and audited financial and performance statements.

### Calculation

#### Assessment

- Considered at meeting of Council in accordance with section 100 of the Act 2020
- Not considered at meeting of Council in accordance with section 100 of the Act 2020

#### Other

Where the Annual Report has been considered by Council in accordance with section 100 of the Act 2020 it must also provide details of the date of consideration. Where the Annual Report has not been considered by Council in accordance with section 100 of the Act 2020 it must provide a reason.

### Data source

Council records

# Governance and management checklist

## Decision-Making

Indicator of the broad objective that good decision-making is important. Having appropriate decision-making policies and procedures in place suggests an improvement in decision-making

### 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.

## Data source

Council records

# 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

# Optional Indicators

## Aquatic Facilities

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

### 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

Provision of support and advice to businesses and industry including lobbying, partnership opportunities, networking and training programs

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](mailto: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 (e.g., casual, agency).

#### Management overheads

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

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

### 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](mailto: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](mailto: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

## 12 – Vaccination of children by council

### Definition

The proportion of children who are fully vaccinated by council

### Calculation

#### Numerator

Percentage of children fully vaccinated by council

#### 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 – 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

## 13 – 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

## 14 – 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 (e.g., casual, agency).

#### Management overheads

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

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

### 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.

## 15 – 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

### Further information

None

### Notes or Case Studies

None



## 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

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

### 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 (e.g., casual, agency).

#### Management overheads

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

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

#### 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 – 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

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

### 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

## 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 (e.g., casual, agency).

#### Management overheads

Is employee costs associated with overseeing or managing the service.

Examples might include a proportion of:

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

### 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

## Appendix A: Indicators to Classifications

Indicator type	Indicator name	Measure	ID
Input	Service cost	Cost of animal management service per population	AM6
		Cost of aquatic facilities per visit	AF7
		Cost of food safety service per premises	FS3
		Cost of elected representation	G4
		Cost of library service per population	LB5
		Cost of the MCH service	MC3
		Cost of sealed local road reconstruction	R3
		Cost of sealed local road resealing	R4
		Cost of statutory planning service	SP3
		Cost of kerbside garbage bin collection service per bin	WC3
		Cost of kerbside recyclables collection service per bin	WC4
	Timeliness	Time taken to action animal management requests	AM1
		Time taken to action food complaints	FS1
		Time taken to decide planning applications	SP1
	Resource currency	Proportion of library resources less than 5 years old	LB2
	Condition	Sealed local roads maintained to condition standards	R2
	Attendance	Councillor attendance at council meetings	G3
	Revenue level	Average rate per property assessment	E4
	Working capital	Current assets as a percentage of current liabilities	L1
	Unrestricted cash	Unrestricted cash as a percentage of current liabilities	L2
	Indebtedness	Non-current liabilities as a percentage of own source revenue	O4
		Loans and borrowings as a percentage of rates	O2
	Loans and borrowings	Loans and borrowings repayments as a percentage of rates	O3
		Rates as a percentage of adjusted underlying revenue	S1
	Rates effort	Rates as a percentage of property values in municipality	S2
	Own source revenue	Own-source revenue per head of municipal population	C4
	Staff turnover	Percentage of workforce turnover	C7
	Recurrent grants	Recurrent grants per head of municipal population	C5
	Population	Population density per length of road	C3

Disadvantage	Relative Socio-Economic Disadvantage of the municipality	C6
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Indicator type	Indicator name	Measure	ID
Output	Service standard	Animals reclaimed	AM2
		Animals rehomed	AM5
		Health inspections of aquatic facilities	AF2
		Required food safety assessments undertaken	FS2
		Infant enrolments in the MCH service	MC2
		Planning applications decided within required time frames	SP2
		Kerbside collection bins missed per 10,000 households	WC2
	Health and Safety	Animal management prosecutions	AM7
		Percentage of critical and major non-compliance outcome notifications followed up by council	FS4
	Utilisation	Number of visits to aquatic facilities per head of municipal population	AF6
		Physical library collection usage	LB1
	Participation	Active library borrowers in municipality	LB4
		Participation in the MCH service by Aboriginal children	MC5
		Participation in the MCH service	MC4
	Transparency	Council decisions made at meetings closed to the public	G1
	Consultation and Engagement	Community satisfaction with community consultation and engagement	G2
	Satisfaction	Community satisfaction with council decisions	G5
		Participation in 4-week Key Age and Stage visit	MC6
		Sealed local road requests per 100km of sealed local roads	R1
		Community satisfaction with sealed local roads	R5
		Kerbside bin collection requests per 1,000 households	WC1
	Decision making	Council planning decisions upheld at VCAT	SP4
	Waste diversion	Kerbside collection waste diverted from landfill	WC5
	Expenditure level	Expenses per property assessment	E2
	Population	Expenses per head of municipal population	C1
		Infrastructure per head of municipal population	C2
	Asset renewal and upgrade	Asset renewal and upgrade as percentage of depreciation	O5
	Adjusted underlying result	Adjusted underlying surplus (or deficit) as a percentage of underlying revenue	OP1

## Optional indicators

Indicator type	Indicator name	Measure	ID
Input	Service cost	Cost of economic development service	ED3
		Cost of immunisation service	I4
		Cost of sports grounds	SG3
		Cost of street sweeping service	SS3
	Condition	Condition of sports fields	SG2
	Availability	Population per sports field	SG4
	Environmental and flooding risk	Routine cleaning of sealed local road pits	SS4
Output	Service standard	Delivery of planned business development activities	ED2
		Vaccination of children by council	I2
		Return of consent cards by secondary school children	I3
		Frequency of sealed local road sweeping	SS2
	Utilisation	Structured activities on sports fields	SG1
	Participation	Participation in business development activities	ED1
		Vaccination of children	I5
		Vaccination of secondary school children	I6
	Satisfaction	User satisfaction with immunisation service	I1
		Street sweeping requests	SS1
		User satisfaction with aquatic facilities	AF1
	Economic activity	Percent change in number of businesses	ED4

## Appendix B: Expected Range per Indicator

Please note these are for indicative purposes only.

### Service Performance Indicators

### Expected Range

Aquatic Facilities		
AF2	Health inspections of aquatic facilities	1 to 4 inspections
AF6	Utilisation of aquatic facilities	1 to 10 visits
AF7	Cost of aquatic facilities	\$0 to \$30
Animal Management		
AM1	Time taken to action animal management requests	1 to 10 days
AM2	Animals reclaimed	30% to 90%
AM5	Animals rehomed	20% to 80%
AM6	Cost of animal management service per population	\$3 to \$40
AM7	Animal management prosecutions	0% to 200%
Food Safety		
FS1	Time taken to action food complaints	1 to 10 days
FS2	Food safety assessments	50% to 120%
FS3	Cost of food safety service	\$300 to \$1,200
FS4	Critical and major non-compliance outcome notifications	60% to 100%
Governance		
G1	Council decisions made at meetings closed to the public	0% to 30%
G2	Satisfaction with community consultation and engagement	40 to 70
G3	Councillor attendance at council meetings	80% to 100%
G4	Cost of elected representation	\$30,000 to \$80,000
G5	Satisfaction with council decisions	40 to 70
Libraries		
LB1	Physical library collection usage	1 to 9 items
LB2	Recently purchased library collection	40% to 90%
LB4	Active library borrowers in municipality	10% to 40%
LB5	Cost of library service per population	\$10 to \$90

Maternal and Child Health (MCH)		
MC2	Infant enrolments in the MCH service	90% to 110%
MC3	Cost of the MCH service	\$50 to \$200
MC4	Participation in the MCH service	70% to 100%
MC5	Participation in the MCH service by Aboriginal children	60% to 100%
MC6	Participation in 4-week Key Age and Stage visit	90% to 110%
Roads		
R1	Sealed local road requests	10 to 120 requests
R2	Sealed local roads maintained to condition standards	80% to 100%
R3	Cost of sealed local road reconstruction	\$20 to \$200
R4	Cost of sealed local road resealing	\$4 to \$30
R5	Satisfaction with sealed local roads	50 to 100
Statutory Planning		
SP1	Time taken to decide planning applications	30 to 110 days
SP2	Planning applications decided within required time frames	40% to 100%
SP3	Cost of statutory planning service	\$500 to \$4,000
SP4	Council planning decisions upheld at VCAT	0% to 100%
Waste Collection		
WC1	Kerbside bin collection requests	10 to 300 requests
WC2	Kerbside collection bins missed	1 to 20 bins
WC3	Cost of kerbside garbage bin collection service	\$40 to \$150
WC4	Cost of kerbside recyclables collection service	\$10 to \$80
WC5	Kerbside collection waste diverted from landfill	20% to 60%

## Financial Performance Measures

## Expected Range

Efficiency		
E2	Expenses per property assessment	\$2,000 to \$5,000
E4	Average rate per property assessment	\$700 to \$2,000
Liquidity		
L1	Current assets compared to current liabilities	100% to 400%



L2	Unrestricted cash compared to current liabilities	10% to 300%
<b>Obligations</b>		
O2	Loans and borrowings compared to rates	0% to 70%
O3	Loans and borrowings repayments compared to rates	0% to 20%
O4	Non-current liabilities compared to own source revenue	2% to 70%
O5	Asset renewal and upgrade compared to depreciation	40% to 130%
<b>Operating position</b>		
OP1	Adjusted underlying surplus (or deficit)	-20% to 20%
<b>Stability</b>		
S1	Rates compared to adjusted underlying revenue	30% to 80%
S2	Rates compared to property values	0.15% to 0.75%

### Sustainable Capacity Indicators

### Expected Range

C1	Expenses per head of municipal population	\$800 to \$4,000
C2	Infrastructure per head of municipal population	\$3,000 to \$40,000
C3	Population density per length of road	1 to 300 people
C4	Own-source revenue per head of municipal population	\$700 to \$2,000
C5	Recurrent grants per head of municipal population	\$100 to \$2,000
C6	Relative Socio-Economic Disadvantage	1 to 10 decile
C7	Staff turnover rate	5% to 20%

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 1 Spring Street Melbourne Victoria 3000  
 Telephone (03) 9651 9999

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