

# Local Government Better Practice Guide

Performance Reporting  
Indicator Workbook 2019-20



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Version	Changes	Publication date
V1.1	Original document	21 February 2020
V1.2	Amendment to LB1 – Key Terms – Physical Library collection item Edit to Sustainable capacity indicator header	26 February 2020



## Acronyms and Abbreviations

AAS	Australian Accounting Standards
ABN	Australian Business Number
ABR	Australian Business Register
ABS	Australian Bureau of Statistics
ATO	Australian Taxation Office
CDIS	Child Development Information System
DELWP	Department of Environment, Land, Water and Planning
DET	Department of Education and Training
DHHS	Department of Health and Human Services
FTE	Full time equivalent
GIS	Geographic information system
Kms	Kilometres
LGPRF	Local Government Performance Reporting Framework
LGV	Local Government Victoria
LGA	Local Government Act 1989
MCH	Maternal and Child Health
MaCHS	Maternal and Child Health System
PPARS	Planning Permit Activity Reporting System
Sqm	Square metres
VAGO	Victorian Auditor-General's Office
VCAT	Victorian Civil and Administrative Tribunal



# 1. 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.

## 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 1.

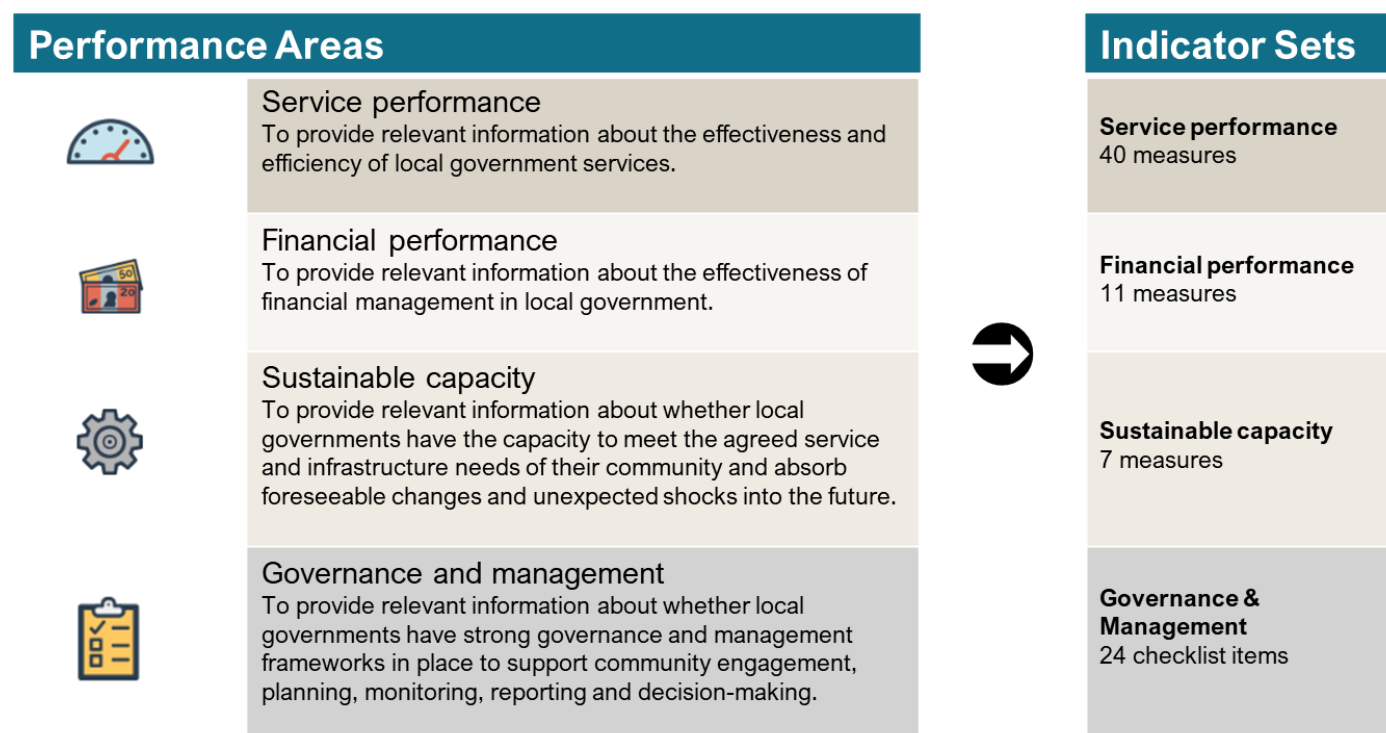


Figure 1: LGPRF performance areas and indicator sets

## 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.

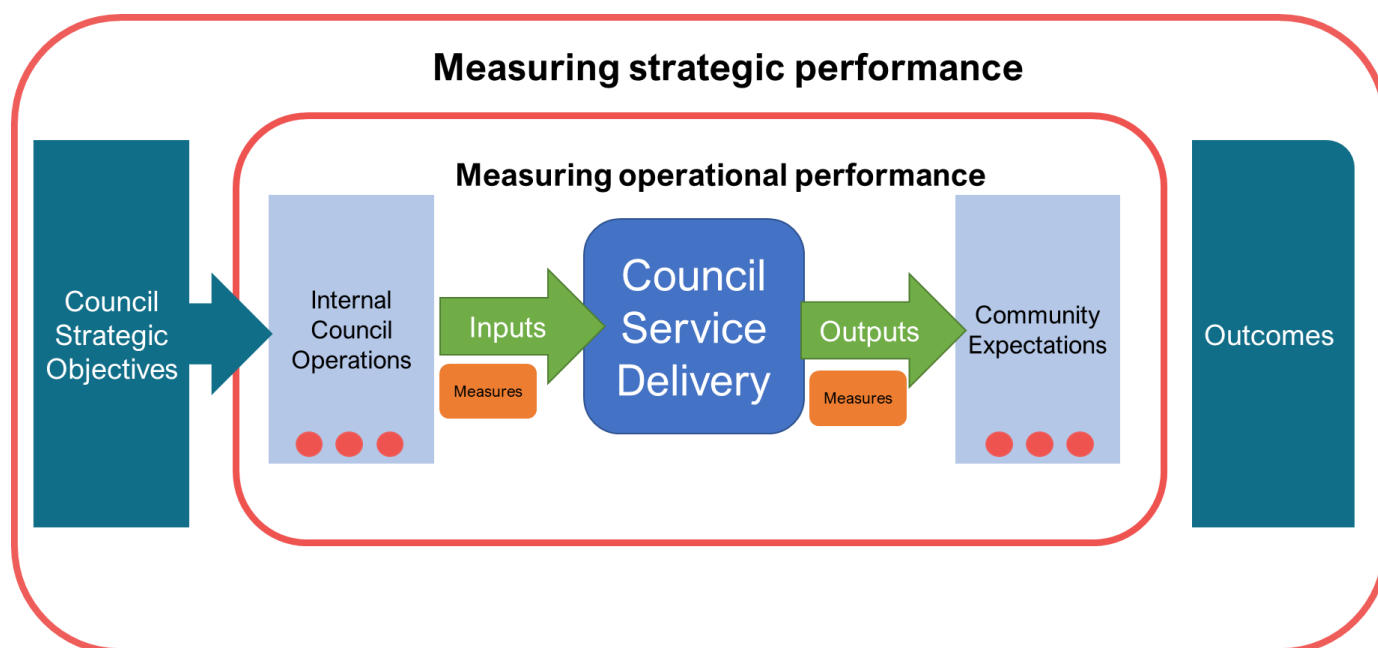
When analysing the performance data, councils will need to consider the related indicators and how they highlight different aspects of the service. There are risks in allocating funding or resources based on only one aspect of a service. For example, a unit of service delivery may have a high cost but 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 2.



**Figure 2: 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

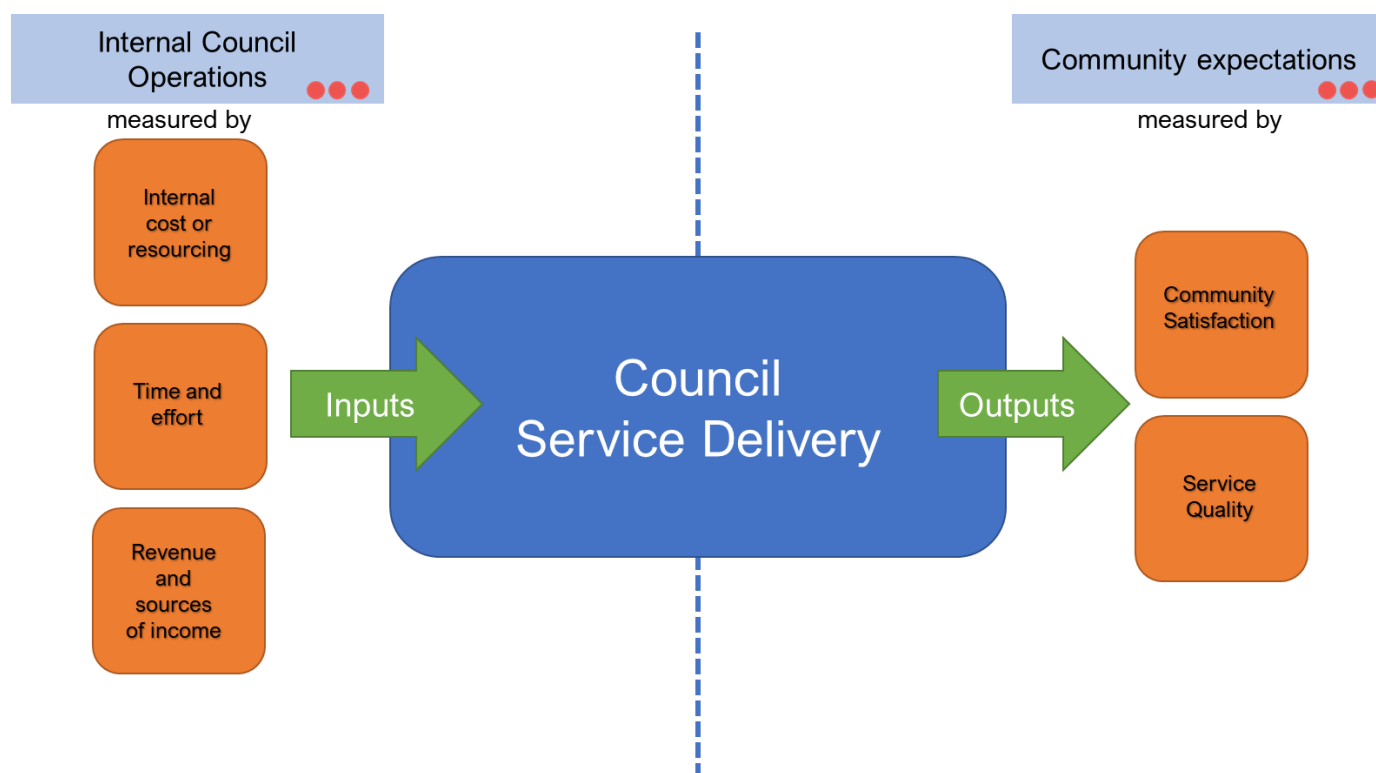
**Table 1: Summary of drivers between operational and strategic performance reporting**

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 3). 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 3: 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:

*"Public aquatic facilities are important for maintaining and promoting active lifestyles. Council inspects and tests aquatic facilities to ensure water quality is maintained to reduce risks to public health."*

Glen Eira City Council – 2019

*"There has been an increased focus in maintaining our local sealed roads to provide a better, safer network for the community."*

Gannawarra Shire Council - 2019

*"Council places a strong emphasis on responsible pet ownership and community safety, ensuring all requests for animal management received are actioned on the same day."*

Ararat Rural City Council - 2019

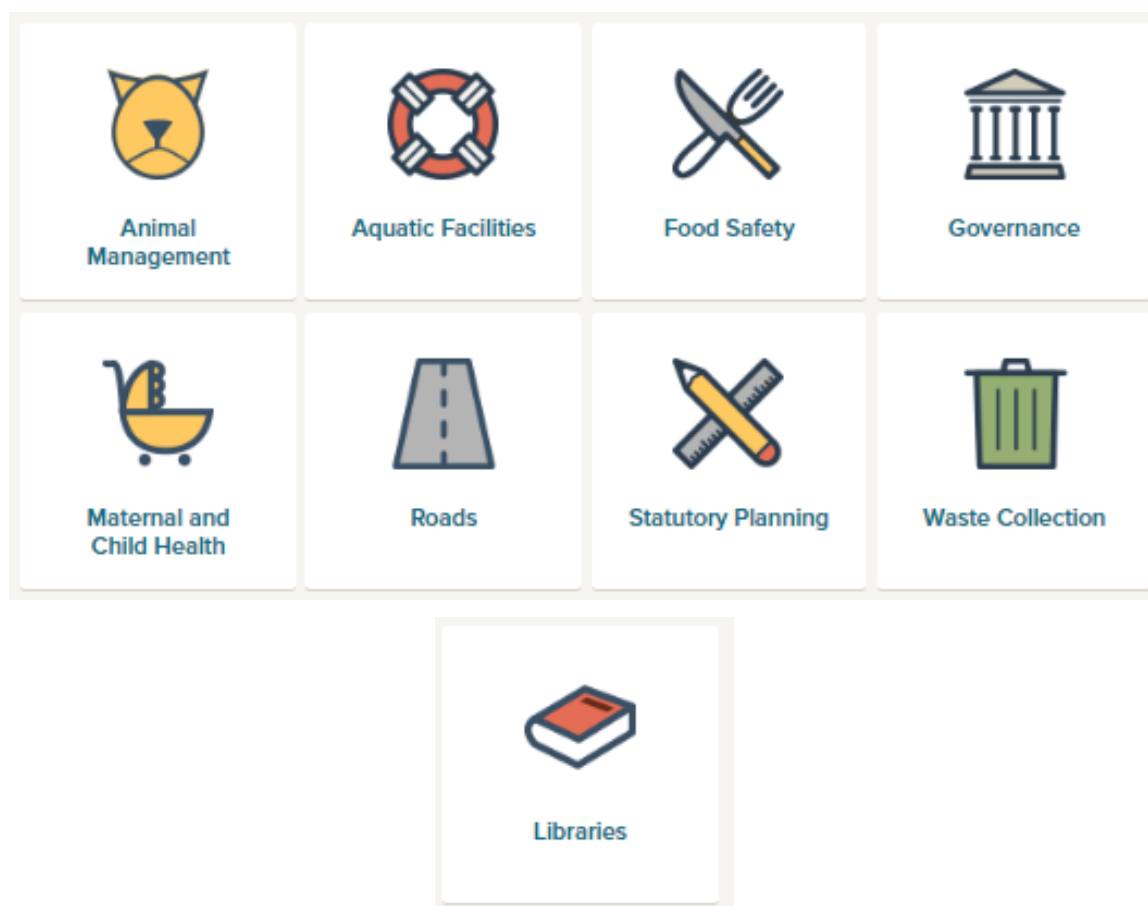
In addition, it is acknowledged that outcomes may be influenced by factors outside the control of councils. Again, by providing councils with an opportunity to support their results with a narrative, councils can explain instances where

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 4: 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 providing 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:

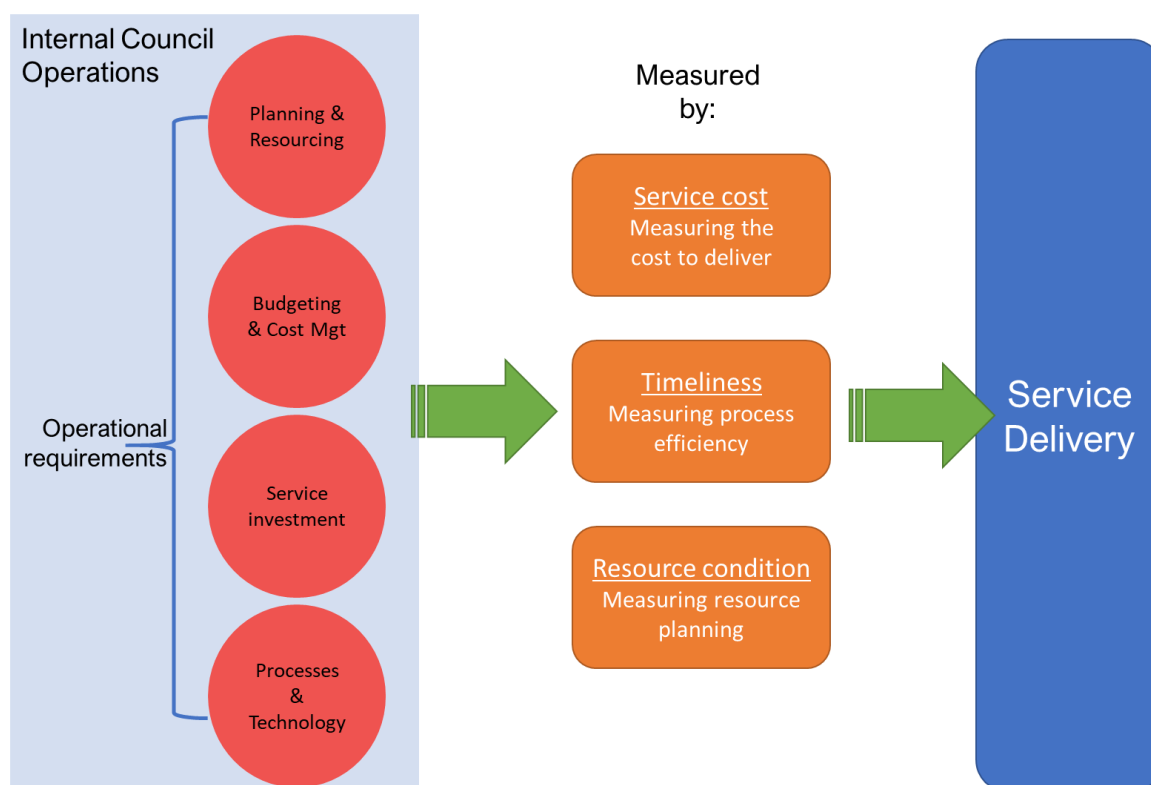
- Planning and resourcing – planning the service operation and allocation of resources;

- 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 5.

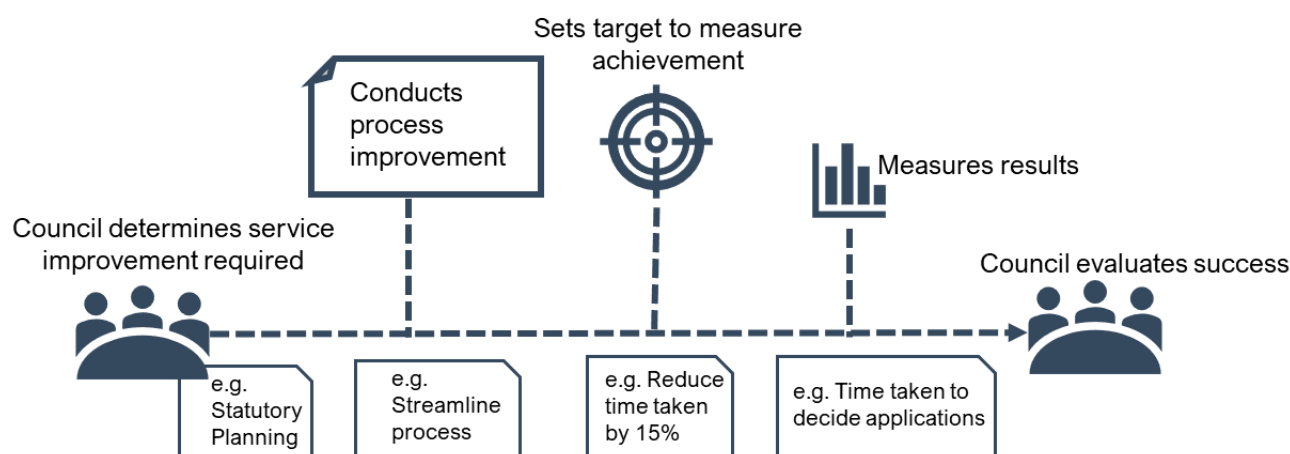


**Figure 5: Measuring Service Inputs – Operational requirements and measures for Service Delivery**

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 6.



**Figure 6: Measuring service improvements via input measures**

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

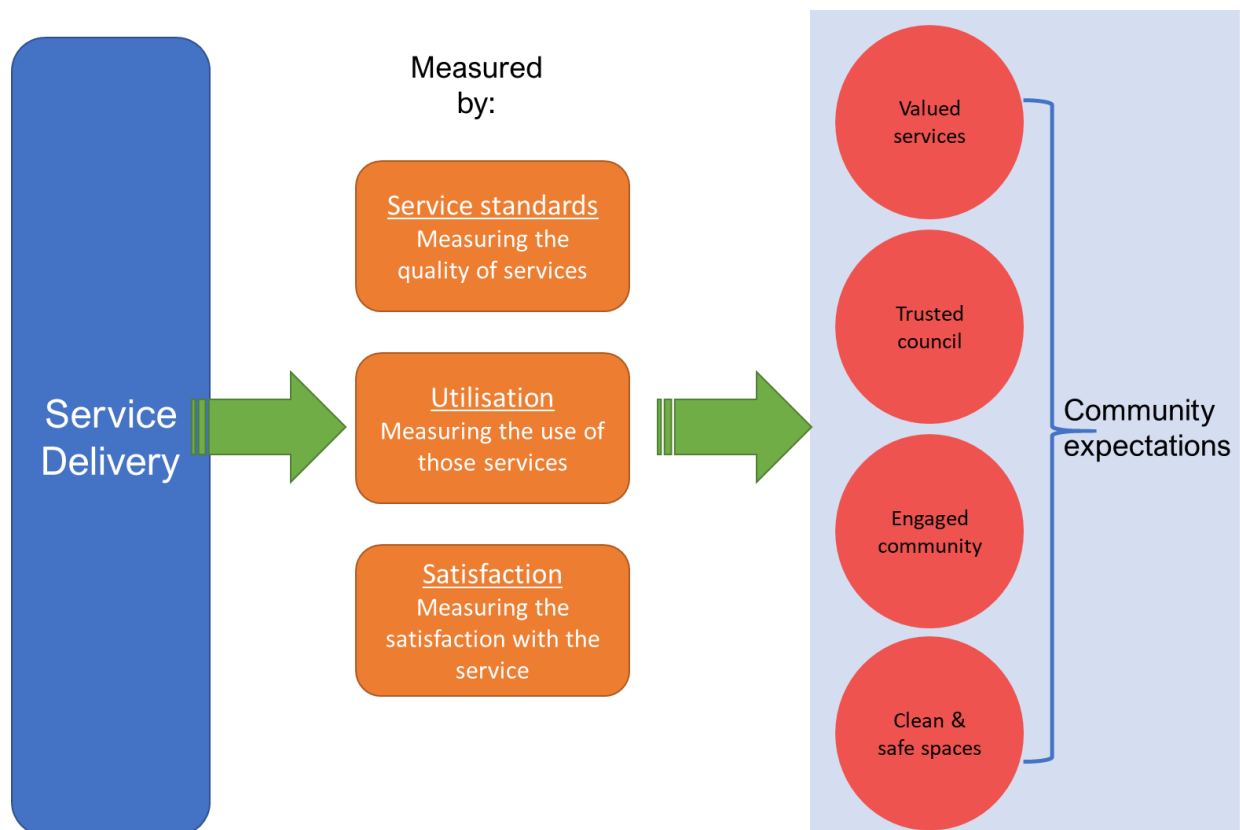
In contrast to input measures which focus inwardly on Council, the output measures outwardly focus on how the services are received, consumed and appreciated by the community. Residents and ratepayers will develop and demonstrate expectations on local government, that may include:

- 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 7.

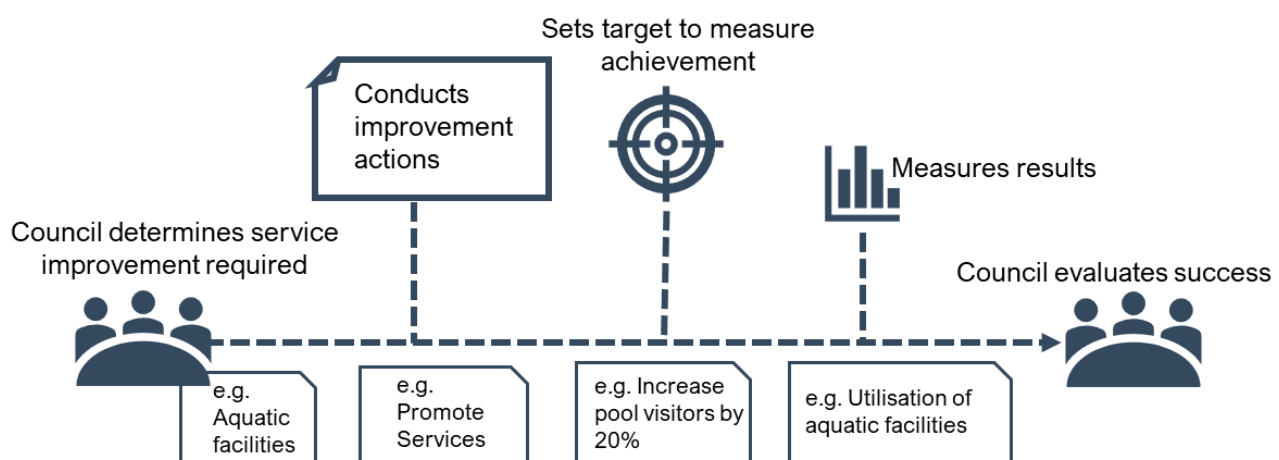


**Figure 7: Measuring Service Outputs – Measures and community expectations for Service Delivery**

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 8.



**Figure 8: 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 is able to 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.

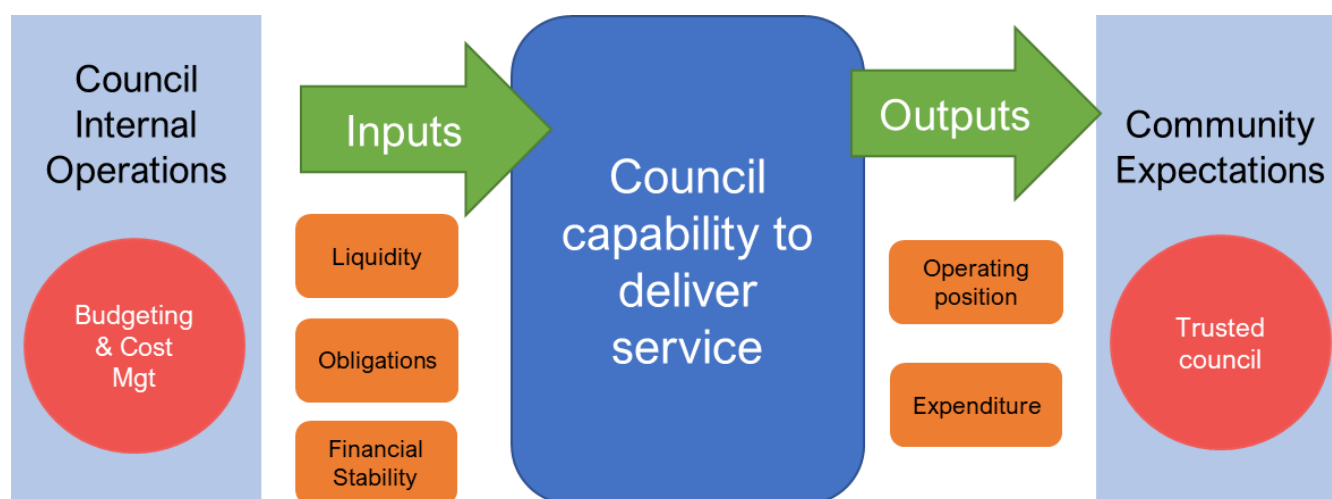


Figure 8: Inputs and Output measures for Financial performance

### **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 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.

These include:

- Community engagement;
- Planning;
- Monitoring;
- Reporting; and
- Decision making.

## 1.11 Legislative framework

Legislation was introduced in early 2014 which set up the requirement for councils to report on their performance through their annual report to their community.<sup>1</sup> The reporting format for the indicators and measures in the annual report is prescribed by the *Local Government Act 1989* (the Act) and the Local Government (Planning and Reporting) Regulations 2014.

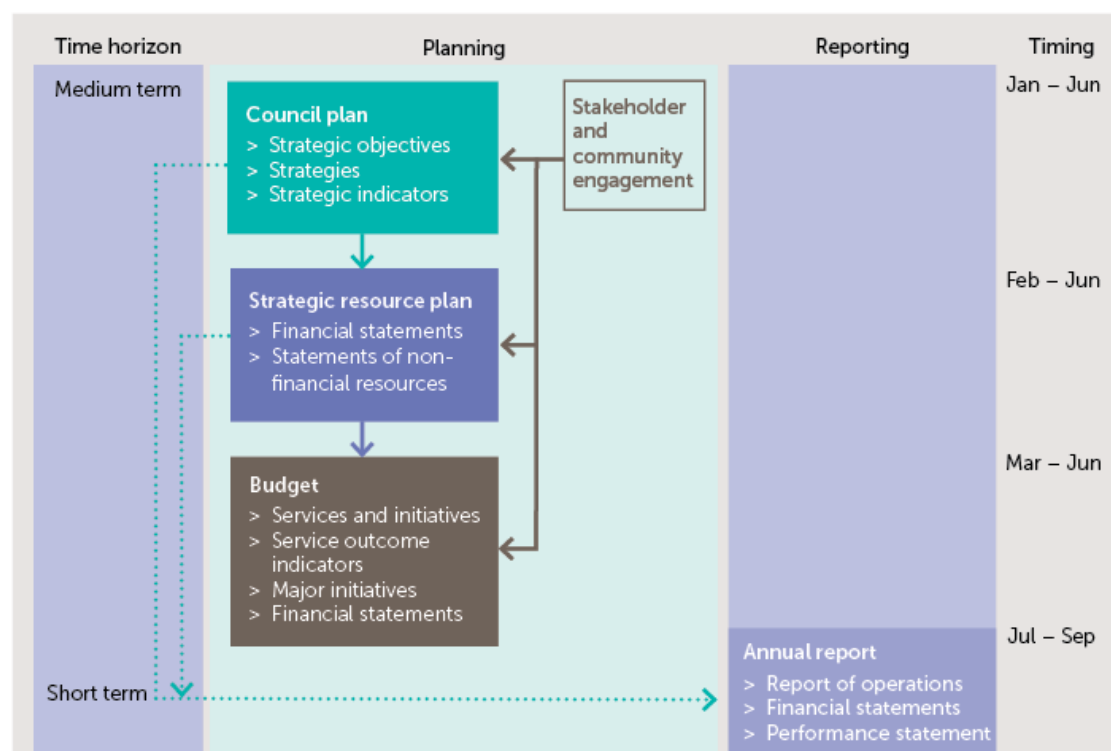
### Planning and accountability framework

The planning and accountability framework is found in part 6 of the Act and in the regulations. The legislation requires councils to prepare the following documents:

- a council plan within the period of six months after each general election or by 30 June, whichever is later
- a strategic resource plan for a period of at least four years and include this in the council plan
- a budget for each financial year
- an annual report in respect of each financial year.

Figure 9 shows the relationships between the key planning and reporting documents that make up the planning and accountability framework for local government. It also shows that there are opportunities for community and stakeholder input and feedback at each stage of the planning and reporting cycle. This is important to ensure accountability to residents and ratepayers.

**Figure 9: Planning and accountability framework**



<sup>1</sup> This has been achieved through the passage of the *Local Government Amendment (Performance Reporting and Accountability) Act 2014* and the making of the Local Government (Planning and Reporting) Regulations 2014 (the regulations). Both of these pieces of legislation came into operation on 18 April 2014.

The LGPRF has been operationalised within the planning and accountability framework 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 Environment, Land, Water and Planning, *Local Government Performance Statement Better Practice Guide*, State of Victoria
- Department of Environment, Land, Water and Planning, *Local Government Report of Operations Better Practice Guide*, State of Victoria
- Department of Environment, Land, Water and Planning, *Local Government Model Financial Report*, State of Victoria

<b>Reporting checklist</b>		
The following checklist sets out the legislative requirements for incorporating the LGPRF into the key planning and reporting documents for local government.		
<b>Document</b>	<b>Requirement</b>	<b>Reference</b>
<b>Budget</b>	1. The prescribed outcome indicators and measures of service performance for services funded in the budget	LGA 127(2)(da)
	2. The prescribed measures in relation to the indicators above	LGA 127(2)(db)
<b>Report of operations</b>	3. The results in the prescribed form of the council's assessment against the prescribed governance and management checklist	LGA 131(3)(a)(ii)
	4. For the purposes of 131(3)(a)(ii) of the Act the prescribed governance and management checklist is set out in column 1 of Schedule 1 to the regulations and the prescribed form of the results of council's assessment against the prescribed governance and management checklist is set out in column 2 of Schedule 1 to the regulations	LGR 12
	5. All prescribed indicators of service performance for the services provided by the council during that financial year and the prescribed measures relating to those indicators	LGA 131(3)(a)(iii)
	6. Results achieved for that financial year in relation to the performance indicators and measures referred to above	LGA 131(3)(a)(iv)
	7. For the purposes of section 131(3)(a)(iii) and (iv) of the Act, the prescribed indicators of service performance and the prescribed measures relating to those indicators are	LGR 13(1)

	<p>set out in Schedule 2.</p> <p>8. For the purposes of section 131(3)(a)(v) of the Act, the report of operations must contain the results achieved in relation to the performance indicators and measures under section 131(3)(a)(iv) of the Act and the corresponding results for the preceding 3 financial years and an explanation of any material variations between results referred to above</p>	LGR 13(2)
<b>Performance statement</b>	<p>9. For the services funded in the budget for the financial year reported on, the prescribed indicators of service performance required by the regulations to be reported against in the performance statement and the prescribed measures relating to those indicators</p> <p>10. For the purposes of section 131(4)(a)(i) of the Act, the prescribed indicators of service performance and the prescribed measures relating to those indicators are set out in Part 2 of Schedule 3 to the regulations</p> <p>11. The prescribed indicators of financial performance and the prescribed measures relating to those indicators</p> <p>12. For the purposes of section 131(4)(a)(ii) of the Act, the prescribed indicators of financial performance and the prescribed measures relating to those indicators are set out in Part 3 of Schedule 3 to the regulations</p> <p>13. The prescribed indicators of sustainable capacity performance and the prescribed measures relating to those indicators</p> <p>14. For the purposes of section 131(4)(a)(iii) of the Act, the prescribed indicators of sustainable capacity performance and the prescribed measures relating to those indicators are set out in Part 4 of Schedule 3 to the regulations</p> <p>15. Results achieved for that financial year in relation to those performance indicators and measures referred to above</p> <p>16. For the purposes of section 131(4)(a) of the Act, the performance statement must contain the results achieved in the preceding 3 financial years that correspond to the results referred to in section 131(4)(a)(iv) of the Act.</p> <p>17. For the purposes of section 131(4)(a) of the Act, the performance statement must contain the results forecast by the council's strategic resource plan to be achieved in relation to the financial performance indicators and measures referred to in section 131(4)(a)(ii) of the Act.</p> <p>18. For the purposes of section 131(4)(a) of the Act, the performance statement must contain a description of the municipal district, including its size, location and population.</p>	<p>LGA 131(4)(a)(i)</p> <p>LGR 15(1)</p> <p>LGA 131(4)(a)(ii)</p> <p>LGR 15(2)</p> <p>LGA 131(4)(a)(iii)</p> <p>LGR 15(3)</p> <p>LGA 131(4)(a)(iv)</p> <p>LGR 16(1)</p> <p>LGR 16(2)</p> <p>LGR 17(1)</p>

	<p>19. For the purposes of section 131(4)(a) of the Act, the performance statement must contain an explanation of any material variations in the results contained in the performance statement under section 131(4)(a)(iv) of the Act and the corresponding results referred to in regulation 16(1).</p> <p>20. For the purposes of section 131(4)(a) of the Act, the performance statement must contain an explanation of any material variations in the results contained in the performance statement under section 131(4)(a)(ii) of the Act and the forecast results referred to in regulation 16(2).</p>	<p>LGR 17(2)</p> <p>LGR 17(3)</p>
<p>LGA = Local Government Act 1989</p> <p>LGR = Local Government (Planning and Reporting) Regulations 2014</p>		

### ***Services funded in the budget***

Section 127(2) of the Act requires the budget to contain the prescribed outcome indicators and measures of service performance for services funded in the budget. Where a council does not fund a service then it will not be required to disclose the applicable service performance outcome indicator in their budget. While this sounds straightforward, there are a number examples where councils make a contribution to a service (such as maternal child health) but the service is provided by a not-for-profit organisation directly funded through a service agreement with the relevant agency. The test in this case comes down to what is termed 'operational control'.

#### **Operational control**

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

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

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

## **1.12 Preparing the organisation for reporting**

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

- appoint a senior officer to coordinate the collection and reporting of performance data
- prepare a project plan, covering the period from 1 July to 30 September, which identifies key milestones, dates and responsibilities

- form a working group consisting of representatives from each of the nine service areas and a representative from the finance team to be responsible for collecting data for each of the measures including supporting evidence for those that are subject to audit
- brief the executive team, senior management team and the audit committee on the 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.

### 1.13 LGPRF governance

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

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

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

### 1.14 Development of indicators

All indicators are developed and enhanced through consultation with the local government sector. Indicators are formally reviewed through Technical Working Groups enacted by the LGPRF Steering Committee, see figure 10.

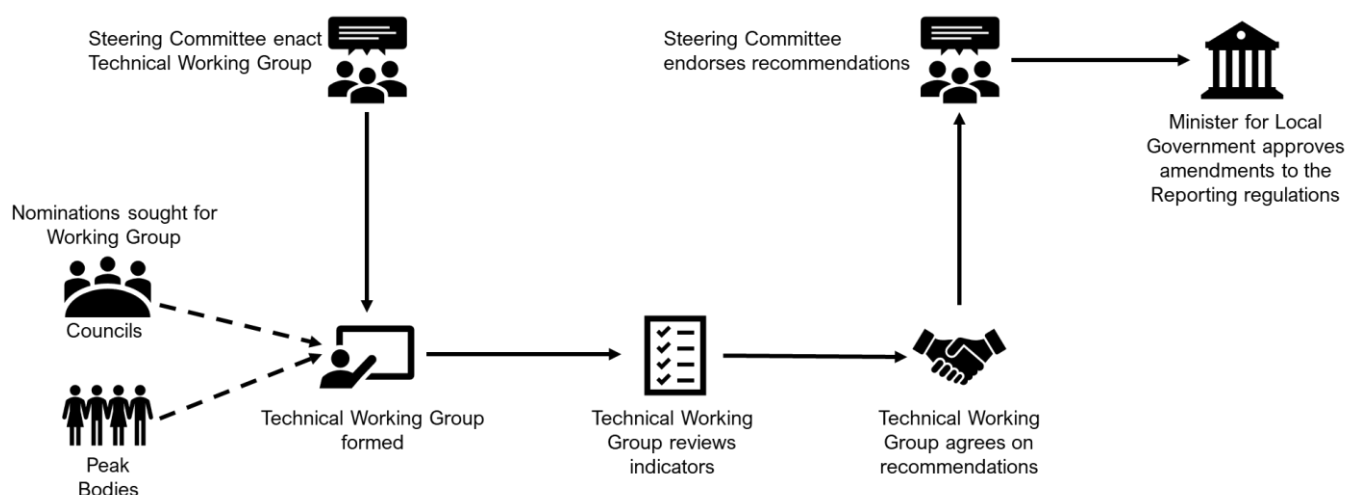


Figure 10 – Process for the creation and updating of indicators for the Local Government Performance Reporting Framework.

Councils are encouraged to nominate for the Technical Working Group and have input on improvements to the framework indicators.



## 1.15 Guiding principles

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

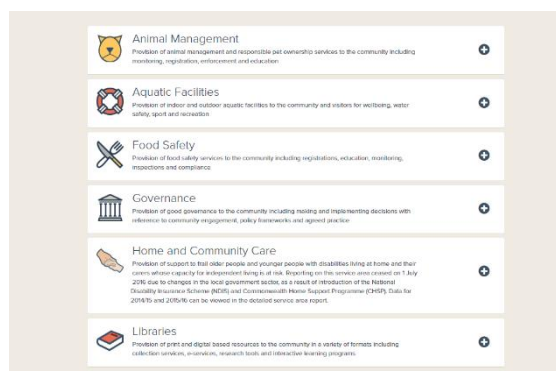
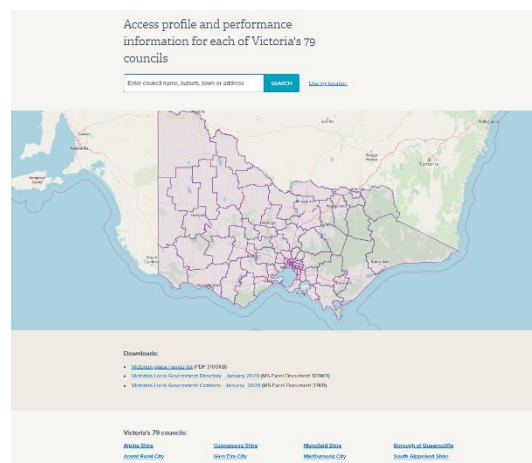
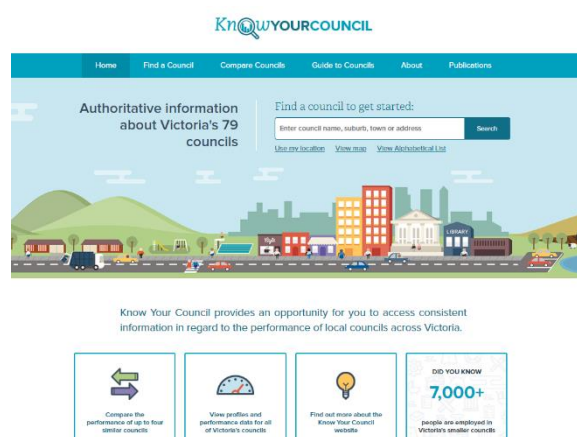
<p><b>Guiding principles of LGPRF</b></p> <p><i>1. Indicators should be 'SMART'</i></p> <p>The construction of specific indicators should seek to adhere to the SMART principles, that is, indicators should be:</p> <ul style="list-style-type: none"><li>• <b>specific</b> to the service, activity and/or dimension of performance being measured;</li><li>• based on <b>measurable</b> factors that can be observed, documented and verified (either by audits or other mechanisms);</li><li>• <b>aligned</b> with objectives;</li><li>• <b>relevant</b> to the service, activity and/or dimension of performance being measured; and</li><li>• <b>time-bound</b> with an appropriate and clear timeframe specified for measuring performance.</li></ul> <p><i>2. Indicators should build a balanced picture of performance</i></p> <p>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.</p> <p><i>3. Indicators should be understandable to a broad audience</i></p> <p>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.</p> <p><i>4. Indicators should align with other reporting requirements</i></p> <p>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.</p> <p><i>5. Indicators should be comparable across councils and consistent over time</i></p> <p>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.</p> <p><i>6. The benefit of collecting information should outweigh the collection costs</i></p> <p>The costs associated with collecting information needs to be balanced against the benefits of collecting that information.</p>
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**Table 3: Guiding principles for creation of indicators.**



## 1.16 Presentation of data on Know Your Council

The Service performance, Financial performance, Sustainable capacity indicators and the Governance and Management checklist are all loaded and presented on the Know Your Council website.



Animal Management			
Provision of animal management and responsible pet ownership services to the community including monitoring, registration, enforcement and education			
	Alpine Shire	Similar Councils	All Councils
Time taken to action animal management requests	1.01 days	2.17 days	2.03 days
Animals reclaimed from council	\$0.94%	46.45%	\$0.95%
Cost of animal management service per registered animal	\$3.37	\$64.39	\$63.27
Animal management prosecutions	NOT APPLICABLE FOR THIS REPORTING PERIOD	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 swimming, water safety, sport and recreation			
	Alpine Shire	Similar Councils	All Councils
Health inspections of aquatic facilities	167	119	190
Reportable safety incidents at aquatic facilities	0.00	0.02	164
Cost of indoor aquatic facilities per visit	\$8.63	\$6.74	\$3.15
Cost of outdoor aquatic facilities per visit	\$8.80	\$12.89	\$12.08
Number of visits to aquatic facilities per head of municipal population	2.37	3.54	5.11

With an average of 9149 visits a week<sup>2</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.

<sup>2</sup> Based on Know Your Council Users 06 Jan 2019 – 28 December 2019

### Examples of commentary to reframe 'no material variations' for the public:

*"Council has consistently demonstrated its commitment to maintaining its local road network over the last 4 years with nearly 100% of its roads above its renewal intervention level. Community satisfaction with the maintenance and repair of sealed local roads scored 76.50 in the 2019 Annual Customer Satisfaction Survey which is categorised as "very good"."*

Yarra City Council – 2019

*"The trend in the time taken to decide planning applications has been relatively consistent over the four years of reporting and well below the state average. The trend reflects process improvements and enhanced service delivery."*

Campaspe Shire Council - 2019

*"Mitchell Shire Libraries continue to commit to a modern and relevant library collection which reflects our communities' expectations to access current and high-quality material and resources. With the available budget, robust outsourcing of shelf-ready items and obtaining the most competitive pricing for the purchasing of resources, we have been successful in sustaining the standard of the collection at an acceptable level."*

Mitchell Shire Council - 2019

## 1.17 Annual audit by the Victorian Auditor General's Office (VAGO)

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

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

## 2. About this workbook

### 2.1 Structure of the workbook

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

- an overview of the aims, scope, methodology and legislative framework that enables the LGPRF and guidance notes to support councils to prepare for reporting
- descriptions, formulas and definitions of key terms for each indicator and measure that make up the LGPRF
- descriptions, formulas and definitions of key terms for each item that make up the governance and management checklist in the LGPRF
- descriptions, formulas and definitions of key terms for each optional indicator and measure
- guidance on using the Performance Reporting Template for uploading and reporting LGPRF data to the 'Know Your Council' website

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

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 2014 – Schedule 2 Indicator 7 (Page 48)

### Notes or Case Studies

#### If affected by closures of aquatic facilities

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

#### Health inspections of aquatic facilities

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

Link:

<https://www2.health.vic.gov.au/about/publications/researchandreports/Aquatic%20facility%20inspection%20checklist>

## AF3 – Reportable safety incidents at aquatic facilities (retired)

As of July 1 2020, 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 2020, AF4 and AF5 are being merged to create a new aquatic facility indicator; **AF7 – Cost of aquatic facilities**.

This removes the requirement to differentiate indoor or outdoor aquatic facilities. Councils are no longer required to report on these indicators however, may wish to retain this distinction for their own internal performance measurement.

## AF6 – Utilisation of aquatic facilities (Audited)

### Definition

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

### Calculation

#### Numerator

Number of visits to aquatic facilities

#### Denominator

Population

### Key terms

#### Aquatic facility

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

#### Population

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

#### Visit

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

### Classification

Output indicator – Utilisation

### Data source

#### Numerator

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

#### Denominator

Australian Bureau of Statistics – Catalogue 3218.0 Population Estimates by Local Government Area Census based ERP figures are acceptable. It is recommended that councils reach agreement with their auditors in selecting which Census data to use.

### Audit

#### Evidence

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

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

Documented source of municipal population estimate, such as Australian Bureau of Statistics census data (e.g. Catalogue 3218.0 Population Estimates by Local Government Area) plus the basis for any growth assumptions adopted by Council.

#### Other advice

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

### Data use / Community outcome

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

### Suitability for target setting

#### **Good**

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

#### **Related to**

AF7 – Cost of aquatic facilities

### Further information

Local Government (Planning and Reporting) Regulations 2014 – Schedule 2 and 3 Indicator 7 (Pages 48 & 58)

### Notes or Case Studies

#### Closures of aquatic facilities

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

## AF7 – Cost of aquatic facilities

### Definition

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

### Calculation

#### Numerator

Direct cost of the aquatic facilities less income received

#### Denominator

Number of visits to the aquatic facilities

### Key terms

#### Aquatic facility

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

#### Corporate overheads

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

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

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

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

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

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

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

#### Management overheads

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

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

### Classification

Input indicator – Service cost

### Data source

#### Numerator

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

#### Denominator

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

information) which indicates the number of people admitted to a facility.

## **Data use / Community outcome**

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

## **Suitability for target setting**

### **Good**

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

## **Related to**

AF6 – Utilisation of aquatic facilities

## **Further information**

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

## **Notes or Case Studies**

### Closures of aquatic facilities

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



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

### Key terms

#### Animal

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

#### Animal management request

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

#### Receipt of animal management request

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

#### First response action

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

#### Days

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

### Classification

Input indicator – Timeliness

### Data source

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

### Data use / Community outcome

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

### Suitability for target setting

#### High

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

### Related to

AM6 – Cost of animal management service per population.



## Further information

*Domestic Animals Act 1994*

Local Government (Planning and Reporting)

Regulations 2014 – Schedule 2 Indicator 8

(Page 49)

## Notes or Case Studies

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

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

## AM2 – Animals reclaimed

### Definition

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

### Calculation

#### Numerator

Number of animals reclaimed

#### Denominator

Number of animals collected

The result is multiplied by 100.

### Key terms

#### Animal

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

#### Registered animal

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

#### Feral animals

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

#### Collected

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

#### Reclaimed

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

### Classification

Output indicator – Service standard

### Data source

#### Numerator

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

#### Denominator

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

### Data use / Community outcome

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

### Suitability for target setting

#### **Good**

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

### Related to

AM5 – Animals rehomed

### Further information

*Domestic Animals Act 1994*

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

### Notes or Case Studies

Does not include feral animals.

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

## AM3 – Cost of animal management service per registered animal (retired see AM6)

As of July 1 2019, AM3 has been replaced by **AM6**.

Councils are no longer required to report to this indicator.

## AM4 – Animal management prosecutions (retired see AM7)

As of July 1 2019, AM4 has been replaced by **AM7**.

Councils are no longer required to report to this indicator.

## AM5 – Animals rehomed

### Definition

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

### Calculation

#### Numerator

Number of animals rehomed

#### Denominator

Number of animals collected

The result is multiplied by 100.

### Key terms

#### Animal

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

#### Registered animal

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

#### Feral animals

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

#### Collected

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

#### Rehomed

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

### Classification

Output indicator – Service standard

### Data source

#### Numerator

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

#### Denominator

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

### Data use / Community outcome

Assessment of the effectiveness of council services. Increasing proportion of animals rehomed suggests greater community commitment towards animal management.

### Suitability for target setting

#### **Good**

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

### Related to

AM2 – Animals reclaimed

### Further information

*Domestic Animals Act 1994*

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

### Notes or Case Studies

Does not include feral animals.

Refers to permanent adoption of animal verses temporary foster care.

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

## AM6 – Cost of animal management service per population

### Definition

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

### Calculation

#### Numerator

Direct cost of the animal management service

#### Denominator

Population

### Key terms

#### Corporate overheads

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

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

#### Direct cost

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

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

#### Management overheads

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

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

#### Population

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

### Classification

Input indicator – Service cost

### Data source

#### Numerator

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

#### Denominator

Australian Bureau of Statistics – Catalogue 3218.0 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 2014 – Schedule 2 Indicator 8

(Page 49)

## Notes or Case Studies

### Separation of other service activities

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

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

## 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. Where a group of charges is brought against a defendant, the group should be counted as one prosecution.

#### Total number of animal management prosecutions

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

### Classification

Output indicator – Health and Safety

### Data source

Any manual record (such as advice from the Magistrate Court) indicating the number of

prosecutions and the outcomes of prosecutions.

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

### Audit

#### Evidence

Council record of:

- prosecutions
- outcomes of prosecutions

#### Other advice

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

### Data use / Community outcome

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

### Suitability for target setting

#### Low

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

### Related to

AM2 – Animals reclaimed

AM5 – Animals rehomed

AM6 – Cost of Animal management service per population

### Further information

*Domestic Animals Act 1994*

Local Government (Planning and Reporting)

Regulations 2014 – Schedule 2 and 3 Indicator 8 (Pages 49 and 58)

## Notes or Case Studies

### Offender nominates to be heard in court

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

### Council is the defendant in a VCAT hearing

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

### Prosecutions relating to other animals

Where the prosecution relates to animals other than cats and dogs (e.g. a rooster) should be excluded. The indicator is defined to only include prosecutions brought under the Domestic Animals Act 1994 which has a narrow scope limited to responsible ownership of dogs and cats (reflected in the definition of ‘animal’ in the Indicator Workbook see AM1 or AM2). Prosecutions relating to other animals are empowered by acts such as the Local Government Act 1989 and EPA regulations which are not included within the scope of this indicator.



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

#### First response action

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

#### Days

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

### Classification

Input indicator – Timeliness

### Data source

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

### Data use / Community outcome

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

## Suitability for target setting

### Good

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

### Related to

FS2 – Food Safety Assessments

FS3 – Cost of Food Safety service

### Further information

*Food Act 1984*

Local Government (Planning and Reporting)

Regulations 2014 – Schedule 2 Indicator 9

(Page 50)

### Notes or Case Studies

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

This is calculated by adding together the number of days to action each individual food safety notification for the year. For example, if there were 4 requests taking 3 days, 7 days, 1 day and 9 days respectively, the numerator would be 20 days.

#### Reporting period

Aligned with the last full calendar year (i.e. For the 2019-20 annual report the 2019 calendar year should be reported). This will ensure greater consistency across council registration periods for food premises.

#### Treatment of temporary food premises

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

#### Public reporting of unregistered food premise

Where the reporting of an unregistered food premise is made by a member of the public – in this instance, any food that is sold or handled from unregistered premises is in direct

contravention of the Food Act 1984 and should be included in the calculations.

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

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

## FS2 – Food safety assessments

### Definition

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

### Calculation

#### Numerator

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

#### Denominator

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

The result is multiplied by 100.

### Key terms

#### Food premises

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

#### Food safety assessment

Is an assessment under section 19HA(1) of the *Food Act 1984* of all class 1 food premises and class 2 food premises with a standard food safety program to determine whether the food safety requirements applying to the premises have been complied with and in the case of a class 2 premises using a standard food safety program, whether the food safety program complies with section 19DC(2) of the *Food Act 1984*. The class of food premises is published by the Secretary in the Government Gazette under section 19C of the *Food Act 1984*. Only premises that require a food safety assessment should be assessed (i.e. the numerator and denominator need to match), and as such temporary food premises should be excluded from the calculation of FS2 – Food Safety Assessments.

### Classification

Output indicator – Service standard

### Data source

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

### Data use / Community outcome

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

### Suitability for target setting

#### High

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

### Related to

FS3 – Cost of food safety service per premises

### Further information

*Food Act 1984*

Local Government (Planning and Reporting) Regulations 2014 – Schedule 2 Indicator 9 (Page 50)

## Notes or Case Studies

### Reporting period

Aligned with the last full calendar year (i.e. For the 2019-20 annual report the 2019 calendar year should be reported). This will ensure greater consistency across council registration periods for food premises, and lines up with the DHHS Annual Report, which is based on a calendar year (Section 7 of the *Food Act 1984*).

### Treatment of temporary food premises

Temporary food premises not requiring an annual food safety assessment (i.e. sausage sizzles), are excluded.

## FS3 – Cost of food safety service

### Definition

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

### Calculation

#### Numerator

Direct cost of the food safety service

#### Denominator

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

### Key terms

#### Direct cost

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

#### Corporate overheads

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

- payroll
- human resources

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

#### Management overheads

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

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

#### Food premises

Is any food premises (i.e. fixed, mobile, temporary) at, on or from which food is sold, or handled with the intention that it be sold and includes the following classes: Class 1: hospitals, child care centres and listed facilities for the aged, at which ready-to-eat potentially hazardous food is served; Class 2: other premises that handle potentially hazardous unpackaged foods; Class 3: premises handling unpackaged low risk foods, selling potentially hazardous pre-packaged foods, or the warehousing or distribution of pre-packaged foods; and Class 4: premises that only retail pre-packaged low risk foods, and certain other low risk or occasional activities. It also includes premises registered in the municipality and on the state wide '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 2014 – Schedule 2 Indicator 9 (Page 50)

## Notes or Case Studies

### Reporting period

Reported by financial year, due to budgetary reporting requirements.

### Separation of other service activities

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

- specific costs – Identify costs which are specific to each activity such as staff, consultants, vehicles and the like and allocate across activities
- shared costs – For the remaining costs which are shared between activities, these need to be allocated on the basis of an appropriate driver. For example, EFTs can be used as a driver for most shared costs where there is a connection between the cost and the work of the staff. Where staff work across activities, an estimate of the

time spent on each activity (expressed as a percentage) will need to be made. This can be done through timesheets either on an ongoing basis or for a temporary time period provided it is representative of actual activity and workload.

### Treatment of temporary food premises

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



## 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.

### Treatment of temporary food premises

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

### Timing of non-compliance outcome notifications

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

## Suitability for target setting

### Good

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

### Related to

FS3 – Cost of food safety service

### Further information

*Food Act 1984*

Local Government (Planning and Reporting)

Regulations 2014 – Schedule 2 and 3 Indicator

9 (Pages 51 & 58)

### Notes or Case Studies

#### Reporting period

Aligned with the last full calendar year (i.e. For the 2019-20 annual report the 2019 calendar year should be reported). This will ensure greater consistency across council registration periods for food premises.



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

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

### Definition

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

### Calculation

#### Numerator

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

#### Denominator

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

The result is multiplied by 100.

### Key terms

#### Council meeting agenda item

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

#### Council resolution

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

#### Procedural motion

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

#### Ordinary meeting

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

#### Special meeting

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

#### Special committee

Is a committee consisting only of councillors or councillors and staff formed under section 86(1) of the Act.

### Classification

Output indicator – Transparency

### Data source

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

### Data use / Community outcome

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

## **Suitability for target setting**

### **High**

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

### **Related to**

G5 – Satisfaction with council decisions

### **Further information**

*Local Government Act 1989*

Local Government (Planning and Reporting)

Regulations 2014 – Schedule 2 Indicator 1

(Page 40)

### **Notes or Case Studies**

#### Administrators

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

## G2 – Satisfaction with community consultation and engagement

### Definition

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

### Calculation

#### Numerator

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

#### Denominator

Not applicable

### Key terms

None

### Classification

Output indicator – Consultation and Engagement

### Data source

#### Numerator

Community Satisfaction Survey – Local Government Victoria, or similar

#### Denominator

Not applicable

### Data use / Community outcome

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

### Suitability for target setting

#### High

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

### Related to

G5 – Satisfaction with council decisions

### Further information

*Local Government Act 1989*

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

### Notes or Case Studies

None

## G3 – Councillor attendance at council meetings

### Definition

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

### Calculation

#### Numerator

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

#### Denominator

(Number of ordinary and special council meetings\*) x (Number of councillors elected at the last council general election\*)

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

The result is multiplied by 100.

### Key terms

#### Attendance at council meetings

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

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

Positions that become vacant due to resignations, death, failure to take the oath of office or going out of office under section 28(3) of the Act are to be counted in the total number of councillors elected at the last council general election. For example, if 9 councillors were elected at the last council general election and a vacancy is created due to resignation, this figure should remain as 9.

#### Ordinary meeting

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

### Classification

Input indicator – Attendance

### Data source

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

### Data use / Community outcome

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

### Suitability for target setting

#### High

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

### Related to

G1 – Council decisions made at meetings closed to the public

### Further information

*Local Government Act 1989*

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

### Notes or Case Studies

#### Administrators

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

## Calculation of councillor attendance at meetings

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

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

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

Denominator: (Number of ordinary and special council meetings) x (the number of councillors elected at the last council general election)

(108) Result: 92.6%

## G4 – Cost of elected representation

### Definition

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

### Calculation

#### Numerator

Direct cost of the governance service

#### Denominator

Number of councillors elected at the last council general election

### Key terms

#### Direct cost

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

#### Corporate overheads

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

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

#### Management overheads

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

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

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

Positions that become vacant due to resignations, death, failure to take the oath of office or going out of office under section 28(3) of the Act are to be counted in the total number of councillors elected at the last council general election. For example, if 9 councillors were elected at the last council general election and a vacancy is created due to resignation, this figure should remain as 9.

### Classification

Input indicator – Service cost

### Data source

#### Numerator

Any finance system (such as TechnologyOne) which records revenue and cost information relating to council governance.

#### Denominator

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

### Data use / Community outcome

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

### Suitability for target setting

#### Good

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

## Related to

G2 – Satisfaction with community consultation and engagement

G5 – Satisfaction with council decisions

## Further information

*Local Government Act 1989*

Local Government (Planning and Reporting)

Regulations 2014 – Schedule 2 Indicator 1

(Page 40)

## Notes or Case Studies

### Administrators

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

This indicator was renamed in 2019-20 from “Cost of Governance” to better reflect what was being measured. There was no change to the calculation.

## G5 – Satisfaction with council decisions (Audited)

### Definition

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

### Calculation

#### Numerator

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

#### Denominator

Not applicable

### Key terms

None

### Classification

Output indicator – Satisfaction

### Data source

#### Numerator

Community Satisfaction Survey – Local Government Victoria, or similar

#### Denominator

Not applicable

### Audit

#### Evidence

Copy of Community Satisfaction Survey results

#### Other advice

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

If council conducts its own community satisfaction survey, either directly or through council-appointed consultants, the survey sampling and methodology used should be consistent with the methodology adopted by

Local Government Victoria (outlined in [Practice Note 2 - Conduct of Community Satisfaction Survey](#)) to ensure consistency between councils.

Evidence collated to support the data should include:

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

### Data use / Community outcome

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

### Suitability for target setting

#### High

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

### Related to

G2 – Satisfaction with community consultation and engagement

### Further information

*Local Government Act 1989*

Local Government (Planning and Reporting) Regulations 2014 – Schedule 2 and 3 Indicator 1 (Pages 41 & 56)

LGV Practice Note 2 – Conduct of Community Satisfaction Survey

### Notes or Case Studies

None



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 2014 – Schedule 2 Indicator 5 (Page 45)

### Notes or Case Studies

#### Mobile libraries

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

#### *Physical library collection usage*

#### Numerator

Number of mobile physical library loans to council library members

## Denominator

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

## LB2 – Recently purchased library collection

### Definition

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

### Calculation

#### Numerator

Number of library collection items purchased in the last 5 years

#### Denominator

Number of library collection items

The result is multiplied by 100.

### Key terms

#### Library collection item

Is print material (such as books, magazines, serials, maps, plans, manuscripts), audio visual and digital materials (such as audio books, CDs, CD-ROMs, videos, computer games, e-books), toys, games and equipment on hand (that can be reserved or borrowed) at the end of the reporting period. This includes music streaming services and other such digital services where the use of the service can be quantified.

#### Last five years

Is the last five financial years.

### Classification

Input indicator – Resource currency

### Data source

Any library management system (such as Spydus) which records current and historical collection information, including purchase lists.

### Data use / Community outcome

Assessment of the degree to which council are investing in library resources. Higher proportion

of items purchased in the last 5 years suggests a stronger investment in library resources.

### Suitability for target setting

#### High

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

#### Related to

LB1 – Physical library collection usage

LB4 – Active library borrowers

LB5 – Cost of library service per population

#### Further information

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

### Notes or Case Studies

#### Mobile libraries

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

#### *Recently purchased library collection*

##### Numerator

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

##### Denominator

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

## LB3 – Cost of library service (retired see LB5)

As of July 1 2019, LB3 has been replaced by **LB5** with a shift from measuring number of visits to municipal population. Councils are no longer required to report to this indicator.

## LB4 – Active library borrowers in municipality (Audited)

### Definition

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

### Calculation

#### Numerator

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

#### Denominator

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

**\*Note:** the figure for each year should be entered separately in the Performance Reporting Template. The calculation of the sum is performed by the template.

The result is multiplied by 100.

### Key terms

#### Active library borrowers

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

#### Book or other resource

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

streaming services and other such digital services where the borrowing of the service can be quantified. This does exclude the booking of Library facilities e.g. meeting and conference rooms or outdoor areas.

#### Population

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

### Classification

Output indicator – Participation

### Data source

#### Numerator

Any library management system (such as Spydus) which records member borrowing information

#### Denominator

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

### Data use / Community outcome

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

### Audit

#### Evidence

Library management systems that can report “active borrowers” per financial year. Documented source of municipal population estimate, such as Australian Bureau of Statistics (e.g. Catalogue 3218.0 Population Estimates by Local Government Area) and the basis for any growth assumptions adopted by Council

## Other advice

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

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

## **Suitability for target setting**

### **High**

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

### **Related to**

LB1 – Physical library collection usage

LB2 – Recently purchased library collection

### **Further information**

Local Government (Planning and Reporting) Regulations 2014 – Schedule 2 and 3 Indicator 5 (Pages 45 & 57)

### **Notes or Case Studies**

#### Active library borrowers for regional library corporations and SWIFT

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

An active library borrower for an individual council is a person who:

- is a member of the regional library corporation or council library; and
- is a resident in that individual council's area; and
- borrows a library collection item from the static library in that council area or from the mobile library (or other non-static option)

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

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

## **Mobile libraries**

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

### *Active library borrowers in municipality*

#### Numerator

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

#### Denominator

The sum of the population in the last 3 financial years

## LB5 – Cost of library service per population

### Definition

The direct cost of the library service per population.

### Calculation

#### Numerator

Direct cost of the library service

#### Denominator

Population

### Key terms

#### Direct cost – In-house service

Is operating expenses directly related to the delivery of the library service (including library programs). This includes expenses such as salaries and oncosts, agency and contract staff, training and development, conferences and seminars, materials, maintenance, utilities, travel and vehicle/plant hire costs, phones, accommodation (rent, lease), computer costs (where they are specific to the service), library collection item processing costs and other incidental expenses. It also includes e-books as they do not meet the definition of a depreciable asset and therefore are expensed. It does not include capital purchases such as library collection items, vehicles or equipment. Indirect costs such as depreciation and management/corporate overheads, and income from fees and charges are specifically excluded. Management overheads may be included where an employee is involved in the direct delivery of the service. In the case of an employee covering for leave, this should be included only if the leave is being covered by a temporary employee (i.e. casual, agency).

#### Management overheads

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

- chief executive officer

- general manager/director
- supervisor
- team leader
- administration staff

#### Corporate overheads

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

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

#### Direct cost – Library corporations

Is operating expenses of the library corporation directly related to the delivery of the library service (including library programs) that is recovered through financial contributions from the member councils. This includes expenses such as salaries and oncosts, agency and contract staff, training and development, conferences and seminars, materials, maintenance, utilities, travel and vehicle/plant hire costs, phones, library collection item processing costs and other incidental expenses. It also includes e-books as they do not meet the definition of a depreciable asset and therefore are expensed. It does not include capital purchases such as library collection items, vehicles or equipment. Indirect costs such as depreciation and management/corporate overheads and income from fees and charges are specifically excluded. Management overheads may be included where an employee is involved in the direct delivery of the service. In the case of an employee covering for leave, this should be included only if the leave is being covered by a temporary employee (i.e. casual, agency). Where councils also incur costs in their own right, such as building accommodation (rent, lease, utilities, maintenance), these will need to be included in the direct operating cost.

## Population

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

## **Classification**

Input indicator – Service cost

## **Data source**

### Numerator

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

### Denominator

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

## **Data use / Community outcome**

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

## **Suitability for target setting**

### **High**

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

## **Related to**

LB2 – Recently purchased library collection

## **Further information**

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

## **Notes or Case Studies**

### Calculation of direct cost for regional library corporations

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

### **Example:**

Formula: Council contribution - Capital portion = Direct operating cost

Assumptions:

1. Regional library corporation with 3 participating councils
2. Council contributions to library costs are: Council 1 - \$3.5M; Council 2 - \$2.5M; and Council 3 - \$3.0M (Total \$9.0M)
3. Regional library costs: Operating costs - \$10.0M; and Capital cost - \$2.0M (Total \$12.0M)
4. Councils contribute \$9.0M out of \$12.0M of library costs or 75% (\$7.5M operating and \$1.5M capital)

Calculation of direct operating cost for each council:

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



# Maternal and Child Health-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

Is children aged 0 to 1 year.

### Classification

Output indicator – Service standard

### Data source

#### Numerator

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

#### Denominator

DET 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 services are provided in accordance with agreed standards. Higher proportion of infants enrolled suggests greater community appreciation of the MCH service.

### Suitability for target setting

#### High

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

### Related to

MC4 – Participation in the MCH service

### Further information

Local Government (Planning and Reporting) Regulations 2014 – Schedule 2 Indicator 11 (Page 53)

### Notes or Case Studies

#### Universal MCH service

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

## MC3 – Cost of MCH service

### Definition

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

### Calculation

#### Numerator

Cost of the MCH service

#### Denominator

Hours worked by MCH nurses

### Key terms

#### Cost

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

#### Hours worked by MCH nurses

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

#### Management overheads

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

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

#### Corporate overheads

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

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

### Classification

Input indicator – Service cost

### Data source

#### Numerator

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

#### Denominator

Any payroll or finance system (such as TechnologyOne) which includes information about hours worked by MCH nurses.

### Data use / Community outcome

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

### Suitability for target setting

#### High

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

### Related to

MC4 – Participation in the MCH service

## Further information

Local Government (Planning and Reporting) Regulations 2014 – Schedule 2 Indicator 11 (Page 53)

Enhanced maternal and child health program guidelines – DHHS

(<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.

## 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

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

#### Denominator

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

### Audit

#### Evidence

Reporting to Department of Education and Early Childhood from MCH system (e.g. MaCHS, CDIS)

### Data use / Community outcome

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

### Suitability for target setting

#### Good

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

### Related to

MC2 – Infant enrolments in MCH service  
MC3 – Cost of MCH Service

### Further information

Local Government (Planning and Reporting) Regulations 2014 – Schedule 2 and 3 Indicator 11 (Pages 53 & 59)

### Notes or Case Studies

#### Universal MCH service

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

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

### Definition

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

### Calculation

#### Numerator

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

#### Denominator

Number of Aboriginal children enrolled in the MCH service

The result is multiplied by 100.

### Key terms

#### Aboriginal

Is Aboriginal and Torres Strait Islander people.

#### Children

Is children aged 0 to 3.5 years.

### Classification

Output indicator – Participation

### Data source

#### Numerator

MCH system (e.g. MaCHS), DET 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), DeT 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 to Department of Education and Early Childhood from MCH system (e.g. MaCHS, CDIS)

### Data use / Community outcome

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

### Suitability for target setting

#### Good

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

### Related to

MC2 – Infant enrolments in MCH service

MC4 – Participation in the MCH service

### Further information

Local Government (Planning and Reporting) Regulations 2014 – Schedule 2 and 3 Indicator 11 (Pages 53 & 59)

### Notes or Case Studies

#### Universal MCH service

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

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

### Definition

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

### Calculation

#### Numerator

Number of 4-week key age and stage visits

#### Denominator

Number of birth notifications received

### Key terms

#### Infants

Is children aged 0 to 1 year.

### Classification

Output indicator – Satisfaction

### Data source

#### Numerator

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

#### Denominator

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

### Data use / Community outcome

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

### Suitability for target setting

#### Good

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

### Related to

MC2 – Infant enrolments in MCH service

MC4 – Participation in the MCH service

### Further information

Local Government (Planning and Reporting) Regulations 2014 – Schedule 2 Indicator 11 (Page 53)

### Notes or Case Studies

#### Universal MCH service

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



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 2014 – Schedule 2 Indicator 4 (Page 44)

*Road Management Act 2004*

### Notes or Case Studies

None

## R2 – Sealed local roads maintained to condition standards

### Definition

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

### Calculation

#### Numerator

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

#### Denominator

Kilometres of sealed local roads

The result is multiplied by 100.

### Key terms

#### Local road

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

#### Sealed local roads

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

#### Renewal

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

#### Renewal intervention level

Is the condition standard which is set to determine whether a sealed local road requires renewal. *That is, local roads **above** the intervention level **require intervention**, and those **below** do not.* For the purposes of the measure 'Sealed Local Roads Below the Intervention Level', the numerator is the

number of kilometres of sealed local roads that **do not** need to be renewed.

#### Condition standard

The condition standard is generally based on a Pavement Condition Index (PCI) which is a pavement management system rating scheme. Common schemes include SMEC and Moloney. Where different intervention levels exist for categories or components of roads, the condition standard should be set at the category or component level and an average taken for reporting purposes. This standard is then agreed with the community and approved by the Council.

#### Road pavement

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

#### Road seal

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

#### Road resealing

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

### Classification

Input indicator – Condition

### Data source

Any asset management system (such as Moloney or SMEC) which indicates the length of sealed local roads in the municipality and information about the length below the renewal intervention level.



## Data use / Community outcome

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

## Suitability for target setting

### High

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

## Related to

R1 – Sealed local road requests

R4 – Cost of sealed local road resealing

R5 – Satisfaction with sealed local roads

## Further information

Local Government (Planning and Reporting)

Regulations 2014 – Schedule 2 Indicator 4

(Page 44)

*Road Management Act 2004*

## Notes or Case Studies

Impact of kerb and channel on the kilometres of sealed local roads for the purposes of determining the renewal intervention level

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

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

level', add the total kilometres of kerb and channel that is below the renewal intervention level to the total kilometres of sealed local roads that are below the renewal intervention level.

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

## R3 – Cost of sealed local road reconstruction

### Definition

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

### Calculation

#### Numerator

Direct cost of sealed local road reconstruction

#### Denominator

Square metres of sealed local roads reconstructed

### Key terms

#### Direct reconstruction cost

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

#### Management overheads

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

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

#### Corporate overheads

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

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

#### Local road

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

#### Sealed local roads

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

#### Road pavement

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

#### Road seal

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

#### Road reconstruction

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

## Classification

Input indicator – Service cost

## Data source

### Numerator

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

### Denominator

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

## Data use / Community outcome

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

## Suitability for target setting

### High

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

## Related to

R2 – Sealed local roads maintained to condition standards

R4 – Cost of sealed local road resealing

## Further information

Local Government (Planning and Reporting) Regulations 2014 – Schedule 2 Indicator 4 (Page 44)  
*Road Management Act 2004*

## Notes or Case Studies

None

## R4 – Cost of sealed local road resealing

### Definition

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

### Calculation

#### Numerator

Direct cost of sealed local road resealing

#### Denominator

Square metres of sealed local roads resealed

### Key terms

#### Direct resealing cost

Is capital expenses directly related to the road seal. This includes expenses such as salaries and oncosts, agency and contract staff, training and development, contractors, materials, travel and vehicle/plant hire costs, phones, computer costs (where they are specific to the service) and other incidental expenses. It also includes costs such as street sweeping which are integral to the road resealing. It does not include capital purchases such as vehicles or equipment. Indirect costs such as depreciation and management/corporate overheads are specifically excluded. Management overheads may be included where an employee is involved in the direct delivery of the service. In the case of an employee covering for leave, this should be included only if the leave is being covered by a temporary employee (i.e. casual, agency). 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 2014 – Schedule 2 Indicator 4 (Page 44)  
*Road Management Act 2004*

## Notes or Case Studies

None

## R5 – Satisfaction with sealed local roads (Audited)

### Definition

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

### Calculation

#### Numerator

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

#### Denominator

Not applicable

### Key terms

#### Local road

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

#### Sealed local roads

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

### Classification

Output indicator – Satisfaction

### Data source

Community Satisfaction survey – Local Government Victoria, or similar

### Audit

#### Evidence

Copy of community satisfaction survey results

#### Other advice

If Council subscribes to the Local Government Victoria conducted community satisfaction survey, Council should ensure the questions asked in the survey include this indicator  
If Council conducts its own community satisfaction survey, either directly or through

Council appointed consultants, the survey sampling and methodology used should be consistent with the methodology adopted by Local Government Victoria (outlined in [Practice Note 2 - Conduct of Community Satisfaction Survey](#)) to ensure consistency between councils. Evidence collated to support the data should include:

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

the survey methodology and results

### Data use / Community outcome

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

### Suitability for target setting

#### High

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

### Related to

R1 – Sealed local road requests

R2 – Sealed local roads maintained to condition standards

### Further information

Local Government (Planning and Reporting) Regulations 2014 – Schedule 2 and 3 Indicator 4 (Page 44 and 57)

*Road Management Act 2004*

### Notes or Case Studies

None

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 2014 – Schedule 2 Indicator 2 (Page 42)

*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 2014 – Schedule 2 Indicator 2 (Page 42)

*Planning and Environment Act 1987*

### Notes or Case Studies

#### VicSmart Planning Assessment

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

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



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

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

## SP3 – Cost of statutory planning service

### Definition

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

### Calculation

#### Numerator

Direct cost of the statutory planning service

#### Denominator

Number of planning applications received

### Key terms

#### Direct cost

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

#### Management overheads

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

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

- 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 2014 – Schedule 2 Indicator 2  
(Page 42)  
*Planning and Environment Act 1987*

## Notes or Case Studies

### Separation of other service activities

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

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

## SP4 – Council planning decisions upheld at VCAT (Audited)

### Definition

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

### Calculation

#### Numerator

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

#### Denominator

Number of VCAT decisions in relation to planning applications

The result is multiplied by 100.

### Key terms

#### Planning application

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

#### VicSmart

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

#### VCAT

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

#### VCAT decisions

Is all decisions on applications for review by VCAT as per Part 4, Division 2 of the *Planning and Environment Act 1987*. It does not include consent orders approved by VCAT or applications withdrawn.

#### Not Set Aside

Where the tribunal has found in favour of the original decision. The decision 'Not Set Aside' includes upheld, varied, affirmed, not appealed and remitted. In this context, 'not appealed' refers to VCAT's decision not being appealed by the parties involved. The measure is concerned with decisions that are made by VCAT in support of council's decision.

### Classification

Output indicator – Decision making

### Data source

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

### Audit

#### Evidence

Council record of:

- all VCAT planning application matters in which council has been named as a party
- the outcome of the planning application matters

Copies of correspondence from VCAT  
Council officer reports to council throughout the year

### Data use / Community outcome

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

### Suitability for target setting

#### Good

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

### Related to

SP1 – Time taken to decide planning applications

SP2 – Planning applications decided within required time frames

## Further information

Local Government (Planning and Reporting)  
Regulations 2014 – Schedule 2 and 3 Indicator  
2 (Page 42 and 56)  
*Planning and Environment Act 1987*

## Notes or Case Studies

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

Where the Minister intervenes:

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

## 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 2014 – Schedule 2 Indicator 6 (Page 46)

#### Notes or Case Studies

None

## WC2 – Kerbside collection bins missed

### Definition

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

### Calculation

#### Numerator

Number of kerbside garbage and recycling collection bins missed

#### Denominator

Number of scheduled kerbside garbage and recycling collection bin lifts

The result is multiplied by 10,000.

### Key terms

#### Kerbside collection

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

#### Kerbside collection bin

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

#### Kerbside collection bins missed

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

#### Scheduled bin lifts

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

### Classification

Output indicator – Service standard

### Data source

#### Numerator

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

#### Denominator

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

### Data use / Community outcome

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

### Suitability for target setting

#### **Good**

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

### Related to

WC1 – Kerbside bin collection requests

### Further information

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

### Notes or Case Studies

None



## WC3 – Cost of kerbside garbage bin collection service

### Definition

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

### Calculation

#### Numerator

Direct cost of the kerbside garbage bin collection service

#### Denominator

Number of kerbside garbage collection bins

### Key terms

#### Direct cost

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

#### Management overheads

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

- chief executive officer

- general manager/director
- supervisor
- team leader
- administration staff

#### Corporate overheads

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

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

#### Kerbside garbage collection

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

#### Kerbside garbage collection bin

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

### Classification

Input indicator – Service cost

### Data source

#### Numerator

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

#### Denominator

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

### Data use / Community outcome

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



## **Suitability for target setting**

### **High**

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

### **Related to**

WC4 – Cost of kerbside recyclables bin collection service

### **Further information**

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

### **Notes or Case Studies**

None

## 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 kerbside garbage bin collection service. 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 (i.e. casual, agency). Where the council receives income from the sale of

recyclables collected from the kerbside bin collection service, this should be netted off against the direct cost.

#### Management overheads

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

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

#### Corporate overheads

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

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

#### Kerbside recyclables collection

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

#### Kerbside recyclables collection bin

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

### Classification

Input indicator – Service cost

### Data source

#### Numerator

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

## Denominator

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

## **Data use / Community outcome**

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

## **Suitability for target setting**

### **High**

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

## **Related to**

WC3 – Cost of kerbside garbage bin collection service

## **Further information**

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

## **Notes or Case Studies**

None

## WC5 – Kerbside collection waste diverted from landfill (Audited)

### Definition

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

### Calculation

#### Numerator

Weight of recyclables and green organics collected from kerbside bins

#### Denominator

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

The result is multiplied by 100.

### Key terms

#### Kerbside collection bin

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

### Classification

Output indicator – Waste diversion

### Data source

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

### Audit

#### Evidence

Regular weighbridge tonnage reports and/or invoices for:

- recyclables
- garbage
- green waste

#### Other advice

These reports should be received and monitored throughout the year by the Council officer managing the contract. If tonnage is

reviewed and tracked, provide a copy of the monitoring records / spreadsheets.

Ensure any contaminated waste collected initially as recycled but processed as landfill is not omitted or double counted in the calculation of the measure.

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

### Data use / Community outcome

Assessment of the extent to which council promotes community environmental outcomes. Higher volume of waste diverted away from landfill suggests a more effective waste collection system.

### Suitability for target setting

#### High

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

### Related to

None

### Further information

Local Government (Planning and Reporting) Regulations 2014 – Schedule 2 and 3 Indicator 6 (Page 47 and 57)

### Notes or Case Studies

#### Recyclables included in landfill

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

#### Conversion of waste volume to tonnage

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

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

Aluminium cans - whole

0.026

Aluminium cans - flattened

0.087

Aluminium cans - baled

0.154

Asphalt / Bitumen

0.800

Bricks

1.200

Car Batteries

1.125

Carpets

0.300

Cement Sheet

0.500

Ceramics

1.000

Clean Soil

1.600

Cobbles / Boulders

1.400

Commingled containers (plastic, glass, steel and aluminium cans)

0.063

Concrete

1.500

Garbage

0.150

Garden / Vegetation

0.150

Glass bottles - whole

0.174

Glass bottles - semi-crushed

0.347

Hazardous Wastes

0.200

Insulation

0.050

Litter trap

0.750

Metals

0.900

Oil

0.800

Other Textiles

0.150

Others

0.300

Paint

0.800

Paper / Cardboard

0.100

Plasterboard

0.200

Plastic containers - whole

0.010

Plastic containers - whole, some flattened

0.013

Plastic containers - baled

0.139

Rubber

0.300

Soil / Rubble<150mm

1.400

Steel cans - whole

0.052

Steel cans - flattened

0.130

Steel cans - baled

0.226

Wood / Timber

0.300

$m^3 \times \text{density} = \text{tonnes}$

therefore  $m^3 = \text{tonnes} / \text{density}$

Measures whether a council is using resources efficiently.

## E1 – Average residential rate per residential property assessment (retired see E4)

As of July 1 2019, E1 has been replaced by **E4**. Councils are no longer required to report to this indicator.

## E2 – Expenses per property assessment (Audited)

### Definition

Total expenses per property assessment.

### Calculation

#### Numerator

Total expenses

#### Denominator

Number of property assessments

### Key terms

#### Number of property assessments

Is the number of rateable properties as at 1 July.

### Classification

Output indicator – Expenditure level

### Data source

#### Numerator

Current council financial statements and financial statements in Strategic Resource Plan

#### Denominator

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

### Audit

#### Evidence

Expenditure from the financial statements  
Number of property assessments from the rates ledger

### Data use / Community outcome

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

### Suitability for target setting

#### Good

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

### Related to

E4 – Average rate per property assessment

### Further information

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

### Notes or Case Studies

None

## E3 – Resignations and terminations compared to average staff (retired see C7)

As of July 1 2020, **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 and municipal charges on rateable properties as at 1 July. This excludes service rates and service charges.

#### Number of property assessments

Is the number of rateable properties as at 1 July.

### Classification

Input indicator – Revenue level

### Data source

#### Numerator

Council financial statements and forecast total rate revenue based on the amount raised in the annual budget and underlying the financial statements (Strategic Resource Plan)

#### Denominator

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

annual budget and underlying the financial statements (Strategic Resource Plan)

### Audit

#### Evidence

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

### Notes or Case Studies

None

Measures whether a council is using resources efficiently.

## L1 – Current assets compared to current liabilities (Audited)

### Definition

Current assets as a percentage of current liabilities.

### Calculation

Numerator

Current assets

Denominator

Current liabilities

The result is multiplied by 100.

### Key terms

Current assets

Are assets that the council expects to recover or realise within the following financial year.

Current liabilities

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

### Classification

Input indicator – working capital

### Data source

Financial statements (Strategic Resource Plan)

### Audit

Evidence

Financial statements

### Data use / Community outcome

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

### Suitability for target setting

#### High

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

#### Related to

L2 – Unrestricted cash compared to current liabilities

#### Further information

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

#### Notes or Case Studies

None



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

### Definition

Unrestricted cash as a percentage of current liabilities.

### Calculation

#### Numerator

Unrestricted cash

#### Denominator

Current liabilities

The result is multiplied by 100.

### Key terms

#### Unrestricted cash

Is all cash and cash equivalents other than restricted cash.

#### Restricted cash

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

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

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

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

#### Current liabilities

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

### Classification

Input indicator – Unrestricted cash

### Data source

Financial statements (Strategic Resource Plan)

### Audit

#### Evidence

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

### Data use / Community outcome

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

### Suitability for target setting

#### Good

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

### Related to

L1 – Current assets compared to current liabilities

### Further information

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

### Notes or Case Studies

None

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

## O1 – Asset renewal compared to depreciation (retired see O5)

As of July 1 2019, O1 has been replaced by **O5**. Councils are no longer required to report to this indicator.

## O2 – Loans and borrowings compared to rates (Audited)

### Definition

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

### Calculation

#### Numerator

Interest bearing loans and borrowings

#### Denominator

Rate revenue

The result is multiplied by 100.

### Key terms

#### Interest bearing loans and borrowings

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

#### Rate revenue

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

### Classification

Input indicator – Loans and Borrowings

### Data source

Financial statements (Strategic Resource Plan)

### Audit

#### Evidence

Financial statements

### Data use / Community outcome

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

### Suitability for target setting

#### Good

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

### Related to

O3 – Loans and borrowings repayments compared to rates

### Further information

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

### Notes or Case Studies

None

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

### Definition

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

### Calculation

#### Numerator

Interest and principal repayments on interest bearing loans and borrowings

#### Denominator

Rate revenue

The result is multiplied by 100.

### Key terms

#### Interest and principal repayments

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

#### Rate revenue

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

### Classification

Input indicator – Loans and Borrowings

### Data source

Financial statements (Strategic Resource Plan)

### Audit

#### Evidence

Financial statements

### Data use / Community outcome

Assessment of whether council's level of repayments on interest-bearing loans and

borrowings are appropriate to the size and nature of council's activities. Demonstration of council managing its borrowing strategy in relation to the revenue it raises.

### Suitability for target setting

#### Good

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

### Related to

O2 – Loans and borrowings compared to rates

### Further information

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

### Notes or Case Studies

None

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

### Definition

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

### Calculation

Numerator

Non-current liabilities

Denominator

Own source revenue

The result is multiplied by 100.

### Key terms

Non-current liabilities

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

Own-source revenue

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

Rate revenue

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

### Classification

Input indicator – Indebtedness

### Data source

Financial statements (Strategic Resource Plan)

### Audit

Evidence

Financial statements

Other advice

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

### Data use / Community outcome

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

### Suitability for target setting

**High**

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

### Related to

None

### Further information

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

### Notes or Case Studies

None

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

### Definition

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

### Calculation

#### Numerator

Asset renewal and asset upgrade expenditure

#### Denominator

Asset Depreciation

This result is multiplied by 100.

### Key terms

#### Asset renewal expenditure

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

#### Asset upgrade expenditure

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

#### Asset Depreciation

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

### Classification

Input indicator – Asset renewal and upgrade

### Data source

Financial statements (Strategic Resource Plan)

### Audit

#### Evidence

Financial statements (including the Statement of Capital Works)

### Data use / Community outcome

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

### Suitability for target setting

#### High

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

### Related to

VAGO Renewal gap (ratio)

### Further information

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

### Notes or Case Studies

#### **If result is less than 0.5**

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

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

May indicate insufficient spending on renewal or upgrading. This may highlight a need for better asset maintenance planning.

#### **If result is more than 1.0**

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

### Actions

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

Measures whether a council is able to generate an adjusted underlying surplus.

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

### Definition

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

### Calculation

#### Numerator

Adjusted underlying surplus (or deficit)

#### Denominator

Adjusted underlying revenue

This result is multiplied by 100

### Key terms

#### Adjusted underlying surplus (or deficit)

Is adjusted underlying revenue less total expenditure.

#### Adjusted underlying revenue

Is total income other than:

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

#### Non-recurrent grant

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

### Classification

Output indicator – Adjusted underlying result

### Data source

Financial statements (Strategic Resource Plan)

### Audit

#### Evidence

Financial statements

#### Other advice

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

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

### Data use / Community outcome

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

### Suitability for target setting

#### **Good**

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

### Related to

None

### Further information

Local Government (Planning and Reporting) Regulations 2014 – Schedule 3 Part 3 Indicator 1 (Page 60)

### Notes or Case Studies

None

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

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

### Definition

Rate revenue as a percentage of adjusted underlying revenue.

### Calculation

#### Numerator

Rate revenue

#### Denominator

Adjusted underlying revenue

This result is multiplied by 100.

### Key terms

#### Rate revenue

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

#### Adjusted underlying revenue

Is total income other than:

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

### Classification

Input indicator – Rates concentration

### Data source

Financial statements (Strategic Resource Plan)

### Audit

#### Evidence

Financial statements

### Data use / Community outcome

Assessment of whether council can generate revenue from a range of sources to fund services and activities. Lower proportion of rate to underlying revenue suggests greater stability.

### Suitability for target setting

#### High

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

#### Related to

None

### Further information

Local Government (Planning and Reporting) Regulations 2014 – Schedule 3 Part 3 Indicator 4 (Page 61)

### Notes or Case Studies

None



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

### Definition

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

### Calculation

#### Numerator

Rate revenue

#### Denominator

Capital improved value of rateable properties in the municipality

This result is multiplied by 100.

### Key terms

#### Rate revenue

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

#### Capital Improved Value

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

### Classification

Input indicator – Rates effort

### Data source

#### Numerator

Financial statements (Strategic Resource Plan)

#### Denominator

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

### Audit

#### Evidence

Financial statements

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

#### Other advice

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

### Data use / Community outcome

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

### Suitability for target setting

#### High

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

### Related to

None

### Further information

Local Government (Planning and Reporting) Regulations 2014 – Schedule 3 Part 3 Indicator 4 (Page 62)

### Notes or Case Studies

None

Measures whether the council is able to meet the agreed service needs of the community.

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

### Definition

Total expenses per head of population.

### Calculation

Numerator

Total expenses

Denominator

Population

### Key terms

Total expenses

The total expenditure or costs incurred or required.

Population

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

### Classification

Output indicator – Population

### Data source

Numerator

Financial statements

Denominator

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

### Audit

Evidence

Financial statements

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

### Data use / Community outcome

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

### Suitability for target setting

#### Good

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

#### Related to

C2 – Infrastructure per head of municipal population

C4 – Own source revenue per head of municipal population

C5 – Recurrent grants per head of municipal population

### Further information

Local Government (Planning and Reporting) Regulations 2014 – Schedule 3 Part 4 (Page 63)

### Notes or Case Studies

None

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

### Definition

The value of infrastructure per head of population.

### Calculation

#### Numerator

Value of infrastructure

#### Denominator

Population

### Key terms

#### Infrastructure

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

#### Population

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

### Classification

Output indicator – Population

### Data source

#### Numerator

Financial statements

#### Denominator

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

### Audit

#### Evidence

Written down value of infrastructure assets per the financial statements. Infrastructure assets are defined as all property, plant, equipment and infrastructure assets, excluding land  
Documented source of municipal population estimate, such as ABS census data plus the basis for any growth assumptions adopted by Council

### Data use / Community outcome

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

### Suitability for target setting

#### High

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

### Related to

C1 – Expenses per head of municipal population

C3 – Population density per length of road

C4 – Own source revenue per head of municipal population

C5 – Recurrent grants per head of municipal population

### Further information

Local Government (Planning and Reporting) Regulations 2014 – Schedule 3 Part 4 (Page 63)

### Notes or Case Studies

None

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

### Definition

Population per kilometre of local road.

### Calculation

#### Numerator

Population

#### Denominator

Kilometres of local roads

### Key terms

#### Population

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

#### Local roads

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

### Classification

Input indicator – Population

### Data source

#### Numerator

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

#### Denominator

Asset register or road management system

### Audit

#### Evidence

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

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

### Data use / Community outcome

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

### Suitability for target setting

#### Good

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

### Related to

C4 – Own source revenue per head of municipal population

C5 – Recurrent grants per head of municipal population

### Further information

Local Government (Planning and Reporting) Regulations 2014 – Schedule 3 Part 4 (Page 63)

### Notes or Case Studies

The road network is used as the denominator for population per length of road to recognise remote councils which may have large tracts of uninhabited or 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 – Catalogue 3218.0 Population Estimates by Local Government Area

### Audit

#### Evidence

Financial statements

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

Documented source of municipal population estimate, such as Australian Bureau of Statistics (ABS) census data (e.g. Australian Bureau of Statistics – Catalogue 3218.0

Population Estimates by Local Government Area) plus the basis for any growth assumptions adopted by Council

### Data use / Community outcome

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

### Suitability for target setting

#### Good

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

### Related to

C5 – Recurrent grants per head of municipal population

C6 – Relative Socio-Economic Disadvantage

### Further information

Local Government (Planning and Reporting) Regulations 2014 – Schedule 3 Part 4 (Page 63)

### Notes or Case Studies

None

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

### Definition

Recurrent grants per head of population.

### Calculation

#### Numerator

Recurrent grants

#### Denominator

Population

### Key terms

#### Recurrent grants

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

#### Non-recurrent grants

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

#### Population

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

### Classification

Input indicator – Recurrent grants

### Data source

#### Numerator

Financial statements

#### Denominator

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

### Audit

#### Evidence

Financial statements

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

#### Other advice

“Recurrent grants” includes both operating and capital recurrent grants

### Data use / Community outcome

Assessment of the degree to which councils generate revenue from a range of sources. Higher amount of grant revenue suggests greater capacity to 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 2014 – Schedule 3 Part 4 (Page 63)

### Notes or Case Studies

None

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

### Definition

The relative Socio-Economic Disadvantage of the municipality.

### Calculation

#### Numerator

Index of Relative Socio-Economic Disadvantage by decile

#### Denominator

Not applicable

### Key terms

#### Relative Socio-Economic Disadvantage

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

### Classification

Input indicator – Disadvantage

### Data source

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

### Audit

#### Evidence

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

### Data use / Community outcome

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

### Suitability for target setting

#### Good

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

### Related to

C4 – Own source revenue per head of municipal population

### Further information

Local Government (Planning and Reporting) Regulations 2014 – Schedule 3 Part 4 (Page 63)

### Notes or Case Studies

None



## C7 – Percentage of staff turnover (Audited)

### Definition

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

### Calculation

#### Numerator

Number of permanent staff resignations and terminations

#### Denominator

Average number of permanent staff for the financial year

### Key terms

#### Resignations and terminations

All permanent employees (including senior officers on contract) that leave the council and includes resignations, terminations, retirements and redundancies. This should exclude short term contingent workers i.e. contracts of less than six months.

### Classification

Input indicator – staff turnover

### Data source

#### Numerator

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

#### Denominator

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

### Audit

#### Evidence

Payroll records and HR personnel records. Supporting records for both the beginning and end of the period to substantiate the calculation of average staff

### Data use / Community outcome

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

### Suitability for target setting

#### Good

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

### Related to

None

### Further information

Local Government (Planning and Reporting) Regulations 2014 – Schedule 3 Part 4 (Page 64)

### Notes or Case Studies

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

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

## Community Engagement

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

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

### 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

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. Strategic Resource Plan

#### Definition

Plan under section 126 of the Act outlining the financial and non-financial resources required for at least the next four financial years.

#### Calculation

##### Assessment

Adopted in accordance with section 126 of the Act

Not adopted in accordance with section 126 of the Act

##### Other

Where Council has adopted a Strategic Resource Plan in accordance with section 126 of the Act it must also provide details of the date of adoption of the current Strategic Resource Plan. Where Council has not adopted a Strategic Resource Plan in accordance with section 126 of the Act it must provide a reason.

#### Data source

Council records

### 4. Annual Budget

#### Definition

Plan under section 130 of the Act setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required.

#### Calculation

##### Assessment

Adopted in accordance with section 130 of the Act

Not adopted in accordance with section 130 of the Act

##### Other

Where Council has adopted a budget in accordance with section 130 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 130 of the Act it must provide a reason.

#### Data source

Council records

### 5. Asset Management Plans

#### Definition

Plans that set out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years.

#### Calculation

##### Assessment

Plans

No plans

##### Other

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

#### Data source

Council records

### 6. Rating Strategy

#### Definition

Strategy setting out the rating structure of council to levy rates and charges.

#### Calculation

##### Assessment

Strategy

No Strategy

## Other

Where Council has a strategy, it must also provide details of the date of operation of the current strategy. Where Council has no strategy, 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 risk of fraud.

### **Calculation**

#### Assessment

Policy

No policy

## Other

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

## **Data source**

Council records

## 9. 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

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 186A of the Act outlining the matters, practices and procedures that will apply to all purchases of goods, services and works.

### **Calculation**

#### Assessment

Prepared and approved in accordance with section 186A of the Act  
Not prepared and approved in accordance with section 186A of the Act

#### Other

Where Council has prepared and approved a procurement policy in accordance with section 186A of the Act it must also provide details of the date of approval of the policy. Where Council has not prepared and approved a procurement policy in accordance with section 186A of the Act it must provide a reason.

#### **Data source**

Council records

#### 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

## 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

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 Committee

#### Definition

Advisory committee of Council under section 139 of the Act whose role is to oversee the integrity of Council's financial reporting, processes to manage risks to the Council's operations and for compliance with applicable legal, ethical, and regulatory requirements.

#### Calculation

Assessment  
Established in accordance with section 139 of the Act  
Not established in accordance with section 139 of the Act

#### Other

Where Council has established an Audit Committee in accordance with section 139 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 139 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 provided 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 131 of the Act.

## 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



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. Financial Reporting

#### Definition

Quarterly statements to Council under section 138(1) of the Act comparing budgeted revenue and expenditure with actual revenue and expenditure.

#### Calculation

##### Assessment

Statements presented to Council in accordance with section 138(1) of the Act  
No statements presented to Council in accordance with section 138(1) of the Act

##### Other

Where statements have been presented to Council in accordance with section 138(1) of the Act it must also provide details of the date the statements were presented. Where statements have not been presented to Council in accordance with section 138(1) of the Act 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 131 of the Act.

#### Calculation

##### Assessment

Reports  
No reports

##### Other

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

## Data source

Council records

## 21. Annual Report

### Definition

Annual report under sections 131, 132 and 133 of the Act to the community containing a report of operations and audited financial and performance statements.

### Calculation

#### Assessment

Considered at meeting of Council in accordance with section 134 of the Act  
Not considered at meeting of Council in accordance with section 134 of the Act

#### Other

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

## Data source

Council records

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 76C of the Act setting out the conduct principles and the dispute resolution processes to be followed by all Councillors.

#### Calculation

##### Assessment

Reviewed in accordance with section 76C of the Act

Not reviewed in accordance with section 76C of the Act

##### Other

Where the Code of Conduct has been reviewed by Council in accordance with section 76C of the Act it must also provide details of the date of review. Where the Code of Conduct has not been reviewed by Council in accordance with section 76C of the Act it must provide a reason.

#### Data source

Council records

### 23. Delegations

#### Definition

A document setting out the powers, duties and functions of Council and the Chief Executive officer that have been delegated to members of staff.

#### Calculation

##### Assessment

##### Other

Reviewed in accordance with section 98(6) of the Act

Not reviewed in accordance with section 98(6) of the Act

Where the delegations have been reviewed by Council in accordance with section 98(6) 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 98(6) of the Act, Council must provide a reason.

#### Data source

Council records

### 24. Meeting Procedures

#### Definition

A local law governing the conduct of meetings of Council and special committees.

#### Calculation

##### Assessment

Meeting procedures local law made in accordance with section 91(1) of the Act  
No meeting procedures local law made in accordance with section 91(1) of the Act

##### Other

Where a meeting procedures local law has been made by Council in accordance with section 91(1) of the Act, Council must also provide details of the date the local law was made. Where a meeting procedures local law has not been made by Council in accordance with section 91(1) of the Act, Council must provide a reason.

#### Data source

Council record

# Aquatic Facilities

## Optional Indicators

### 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.

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

#### 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.

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

### ED1 – Participation in business development activities

#### Definition

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

#### Calculation

##### Numerator

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

##### Denominator

Number of businesses with an ABN in the municipality

#### Key terms

##### Business

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

##### Business development activity

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

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

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

##### Business participation in a business development activity

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

##### Number of businesses with an ABN

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

#### Classification

Output indicator - Participation

#### Data source

##### Numerator

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

## Denominator

Australian Business Register – Australian Taxation Office

## **Data use / Community outcome**

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

## **Suitability for target setting**

n/a

## **Related to**

ED2 – Delivery of planned business development activities

ED4 – Change in number of businesses

## **Further information**

None

## **Notes or Case Studies**

### Australian Business Register

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

#### Management overheads

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

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

### Classification

Input indicator – Service cost

### Data source

#### Numerator

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

#### Denominator

Australian Business Register – Australian Taxation Office

### Data use / Community outcome

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

### Suitability for target setting

n/a

### Related to

ED2 – Delivery of planned business development activities

ED4 – Change in number of businesses

## Further information

None

## Notes or Case Studies

### Australian Business Register

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

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

## I1 – User satisfaction with immunisation service

### Definition

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

### Calculation

#### Numerator

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

#### Denominator

Not applicable

### Key terms

#### Age group

See definition of children.

#### Children

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

#### Secondary school children

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

### Classification

Output indicator – Satisfaction

### Data source

No data available

### Data use / Community outcome

The immunisation service should be provided in accordance with agreed standards. High or increasing compliance with agreed standards suggests an improvement in the effectiveness of the immunisation service.

### Suitability for target setting

n/a

### Related to

None

### Further information

None

### Notes or Case Studies

#### Reporting period

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

#### Separation of other service activities

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

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

## I2 – Vaccination of children by council

### Definition

The proportion of children who are fully vaccinated by council

### Calculation

#### 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

## I3 – Return of consent cards by secondary school children

### Definition

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

### Calculation

#### Numerator

Number of secondary school consent cards returned

#### Denominator

Total number of secondary school children

### Key terms

#### Age group

See definition of children.

#### Children

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

#### Secondary school children

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

### Classification

Output indicator – Service standard

### Data source

#### Numerator

Manual record (e.g. consent cards)

#### Denominator

Manual record (e.g. enrolments)

### Data use / Community outcome

The immunisation service should be provided in accordance with agreed standards. High or increasing compliance with agreed standards suggests an improvement in the effectiveness of the immunisation service

### Suitability for target setting

n/a

### Related to

I2 – Vaccination of children by council

### Further information

None

### Notes or Case Studies

None



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

#### Management overheads

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

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

### Classification

Input indicator – Service cost

### Data source

#### Numerator

Finance system (e.g. TechnologyOne)

#### Denominator

Any rates system (such as Pathway) which

### Data use / Community outcome

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

### Suitability for target setting

n/a

### Related to

None

### Further information

None

### Notes or Case Studies

#### Reporting period

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

#### Separation of other service activities

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

- specific costs – Identify costs which are

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

## I5 – Vaccination of children

### Definition

Defined as the proportion of children who are fully vaccinated

### Calculation

#### Numerator

Percentage of children who are fully vaccinated in each age group

#### Denominator

Not applicable

### Key terms

#### Age group

See definition of children.

#### Children

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

#### Secondary school children

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

### Classification

Output indicator - Participation

### Data source

#### Numerator

Australian Childhood Immunisation Register – Coverage Report

#### Denominator

Not applicable

### Data use / Community outcome

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

### Suitability for target setting

n/a

### Related to

I6 - Vaccination of secondary school children

### 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, 16-17 and 18-24 months cohort.

#### Secondary school children

Is all children in the 11-16 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

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 (i.e. casual, agency).

#### Management overheads

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

- chief executive officer

- general manager/director
- supervisor
- team leader
- administration staff

#### Sports Field

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

### Classification

Input Indicator – Service cost

### Data source

#### Numerator

Finance system (e.g. TechnologyOne)

#### Denominator

Asset management system

### Data use / Community outcome

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

### Suitability for target setting

n/a

### Related to

None

### Further information

None

### Notes or Case Studies

None



## SG4 – Population per sports field

### Definition

Defined as head of municipal population per sports field

### Calculation

Numerator

Population

Denominator

Total number of sports fields

### Key terms

Population

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

Sports Field

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

### Classification

Input indicator - Availability

### Data source

Numerator

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

Denominator

Asset management system

### Data use / Community outcome

Assessment of the quality of council

### Suitability for target setting

n/a

### Related to

None

### Further information

None

### Notes or Case Studies

None

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 (i.e. casual, agency).

#### Management overheads

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

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

### Classification

Input indicator – Service cost

### Data source

#### Numerator

Finance system (e.g. TechnologyOne)

#### Denominator

Asset management system or GIS

### Data use / Community outcome

Street sweeping should be delivered in a cost-efficient way. Low or decreasing cost suggests an improvement in the cost-efficiency of the street sweeping service

### Suitability for target setting

n/a

### Related to

None

### Further information

None

### Notes or Case Studies

None

## SS4 – Routine cleaning of sealed local road pits

### Definition

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

### Calculation

#### Numerator

Number of sealed local road pits requiring cleaning following routine inspection

#### Denominator

Total number of sealed local road pits inspected

### Key terms

#### Sealed local road pit

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

### Classification

Input indicator – Environmental and flooding risk

### Data source

#### Numerator

Manual record (e.g. work requests)

#### Denominator

Manual record (e.g. work requests)

### Data use / Community outcome

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

### Suitability for target setting

n/a

### Related to

None

### Further information

None

### Notes or Case Studies

None

## 3. Performance reporting template

### 3.1 The template

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

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

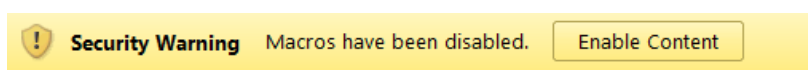
- calculate and report the results for the performance indicators and measures in the Report of Operations and Performance Statement in council's annual report
- upload data to the *Know Your Council Website*.

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

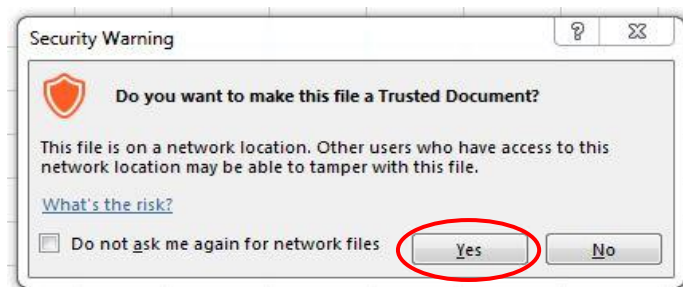
### 3.2 Opening and saving

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

- open the template
- a security warning will appear on the top banner > select 'enable content'



- you may get an additional security warning > select 'Yes'




- save the template to a safe location. While collating the data, you may wish to share the document through a document management system that allows macro-enabled spreadsheets. If you are not sure whether your document management system supports macro-enabled spreadsheets, you can save it to a desktop or shared directory. Please note, when exporting the .csv (see step ...) you may need to save a copy of your spreadsheet to your desktop.

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

**Colours** – these are used to indicate where information should be entered.

White / clear	Cells to be completed by Council
Shaded	Protected cells, no input required

Filled cells 	Conditional cells not requiring data
--	--------------------------------------

### 3.3 Navigating sheets

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

### 3.4 Input sheets

The template contains six (6) input sheets.

#### **Input 1: Operational control**

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

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

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

#### **Input 2: Service performance**

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

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

These are explained in the following table:

APPLICABLE	Council provides and has operational control of the service, and data will be reported in the template.
NO DATA	Council either provides the service but is unable to report data in the template for the reporting period, or does not have operational control of the service. If council provides the service, but is unable to report data, a public comment must be provided in Input 4 of the template.

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



### ***Input 3: Finance indicators***

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

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

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

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

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

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

Material variation explanations should be provided for the following:

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

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

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

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

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

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

### Input 5: Governance and management checklist

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

For some items (e.g. GC5 Asset Management Plans, GC17 Council Plan reporting, GC18 Financial Reporting, GC19 Risk Reporting and GC20 Performance Reporting) there may be multiple dates of operation. Where this is the case, Council should enter the name of the items and applicable date in column 'F' in the following format: [name of item]: DD/MM/YYYY, [name of item]: DD/MM/YYYY. An example is provided below.

#### Example: items with multiple dates

Road Management Plan: 24/07/2013, Building Management Plan: 22/04/2010, Bridge Management Plan: 06/05/2013

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

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

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

### Input 6: Workforce data

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

## 3.5 Previous years' data

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

#### Data from 3, 2 and 1 years ago

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

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

## 3.6 Output sheets

The template contains two (2) output sheets.

#### Output 1: Report of Operations

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

#### Use:

- ☐ [Output 1-Report of Operations](#)
- ☐ [Output 2-Performance Statement](#)

## Output 2: Performance Statement

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

### 3.7 Export sheets

The template contains three (3) export sheets.

#### **Performance Indicators**

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

#### **Gov and Mgt checklist**

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

#### **Staff FTE & Fin Statement**

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

#### **Export:**

- ↓ [Export 1-Performance Indicators](#)
- ↓ [Export 2-Gov and Mgt Checklist](#)
- ↓ [Export 3-Staff FTE & Fin Statement](#)

### Uploading data to the Council Portal

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

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

Once you have exported the CSV files follow the [How to Upload Data guide](#) available on the Resources tab of the Council Portal to upload and submit your data.

### 3.8 Interim reporting

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

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

### 3.9 Excel FAQs

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

Issue	Cause	Preventative measures	Solution
The LGV guidance comments are blocking cells	These comments have been included to assist councils in completing the template	n/a	Open the Review tab of Excel and click on 'Show All Comments'
Cells have gone RED	Formulas have been broken due to data or comments being cut between cells in the template.	Follow these steps when cutting or copying data into the template or between cells in the template, as Excel is quite sensitive to these sorts of changes.  1. Always copy as cutting may affect the formulas and cell references throughout the template (this particularly affects the Output and Upload sheets)  2. When copying, paste into the template using 'Paste Special' then 'Paste Values'	Undo previous changes or contact LGV via email to request fixing affected cells.
Cells become locked and cannot be edited	The formatting of the cells has been overwritten and locked due to data or comments being pasted into the template		Contact LGV via <a href="#">email</a> to request the affected cells are fixed
Cells are returning #REF!	Formulas have been broken due to data or comments being cut or copied between cells in the template		
Data or comments are displaying in the wrong cells			
Can't read the full commentary in the Output sheets	The default size of the cells is not big enough to display the commentary	n/a	Save and close Excel, then reopen and the cells will have resized
A strange figure (i.e. ½;) is displaying in the place of punctuation	This type of text appears when the comment was originally written in a Word document and then copied and pasted into the Excel spreadsheet	1. Type commentary directly into Excel, OR  1. When copying from Word into Excel, double click in the cell in Excel and then paste the text	This character can be overwritten in the CSV before uploading to the Council Portal

## Appendix A: Indicators to Classifications

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

Disadvantage	Relative Socio-Economic Disadvantage of the municipality	C6
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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	30% to 90%
AM6	Cost of animal management service per population	\$3 to \$40
AM7	Animal management prosecutions	50% 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	30% 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%

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

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