

Financial and Non-Financial Performance Reporting



QUARTER 2

October to December 2023

Presented at Council Meeting
28 February 2024

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1. Executive Summary

This report is for the period ending 31 December 2023 and outlines Council's position and performance in the first two quarters of the 2023-24 Financial Year.

Profit and Loss

After the first two quarters of the financial year, net surplus is \$5.89 million which is 46% higher than the expected surplus per the budget. This can be attributed to total expenses for the first two quarters of the year lower than budget at the reporting date by the value of \$1.90m or 11%.

The lower than budget expenditure can be explained by \$1.77m lower than expected spend on materials and services and \$398,000 lower than expected expenditure on employee costs. These have been offset by \$790,000 higher than budgeted depreciation costs.

At the end of the quarter, the forecast surplus for the financial year remains consistent with the adopted budget figure of a deficit of \$4.73m.

Balance Sheet

Current assets of council at the end of the quarter are \$20.91 million. Council is holding approximately \$5.98 million between the bank and short-term investments.

Total fixed assets have increased \$714,000 since the start of the financial year and are expected to increase throughout the year as the capital works program is delivered. These increases have been and will continue to be offset by the recognition of depreciation on existing assets.

Total liabilities have decreased \$4.83 million since the start of the financial year. This movement is attributed to a decrease in trade and other payables of \$6.8 million since the start of the financial year, offset by an increase of \$1.39 million in Fire Services Levy which is held in trust on behalf of the State Revenue Office.

Cashflow Statement

Council is holding approximately \$5.98 million between the bank and short-term investments, a decrease of \$11.54 million since the start of the year. Net cash outflow from operating activities during the quarter was \$1.90 million, net cash outflows from investing activities totalling \$10.14 million and net cash inflows from financing activities totalling \$500,000.

Financial Indicators

The financial indicators for the first quarter are producing a positive result. This is due to annual rates and charges being raised and issued, whilst expenditure is only two quarters of the way through the year, and is currently 11% less than budget estimates. It is predicted that as expenditure increases throughout the next second half of the year, the financial indicators will decrease and be more inline with budget estimates.

As discussed above, Council is also holding \$5.98 million between bank and investments with maturity less than 12 months, being classified as current assets. This has a positive impact on Council's working capital ratio.

Of this amount, \$1.90 million is held at call with the bank. This amount is less than current liabilities, resulting in an unrestricted cash ratio of 36%. Ideally, Council would hold available cash to meet current liabilities to reduce cashflow risks. Council officers are actively monitoring cashflow levels, with inflows expected in February due to rates instalment payments. Council has access to overdraft facilities and short term investments to ensure Council is able to pay bills on time.

Projects

Management has split the projects into four categories for reporting purposes. Across all categories, Council has a \$16.53 million capital works program, with 29% expended at the reporting date.

Property: Council has a \$6.29 million capital works program being delivered on council owned buildings and associated infrastructure, with 42% being expended during the financial year.

Plant & Equipment: – Council has a \$2.39 million capital works program being delivered on council owned plant and equipment, with 5% to be expended during the quarter. Procurement activities have continued during the quarter, budgeted items and are expected to be achieved by the end of the financial year.

Roads Infrastructure: Council has a \$7.35 million capital works program being delivered on roads related infrastructure, which includes roads, footpaths, drainage, kerb and channels with 26% expended during the quarter.

Other Infrastructure: Council has a \$500,000 capital works program being delivered on other infrastructure, which includes recreation and community facilities and transfer station infrastructure with 21% expended during the quarter.

Budget Impact and Changes

During the quarter Council was successful in receiving \$93,000 from the TAC Local Government program for the Wombat Crossing in Scott Street Warracknabeal and the Safer School Precinct in Weinger Street, Warracknabeal. The State Government also announced updated funding ratios that resulted in Council receiving an additional \$16,800 for Early Years Management and \$21,000 for Maternal and Child Health services.

Council is currently awaiting the outcome of a number of grant submissions aimed at funding items identified in its priority projects list.

Rates and Charges

2023-24 rate notices were released during the first quarter, with rate payers having the option to pay in full by 15 February 2024 or by four instalments that are due on 30 September 2023, 30 November 2023, 28 February 2024 and 31 May 2024.

Rates in the arrears balance at the end of the quarter was \$1.29 million. This is a reduction of \$157,000 or 11% from the balance at the beginning of the quarter.

Non-Financial Performance

Indicators noted during the quarter that reached an unacceptable level include:

- Staff turnover for the twelve months to 31 December 2023 is 23.1%. The decision for Council to transition out of providing CHSP services resulted in 15 redundancies from the Positive ageing team 30 June 2023.
- Staff absenteeism for the quarter decreased from the previous quarter but still totalled 5.75%, above the tolerance level of 3%. Increased personal leave is still reflective of the impacts of COVID-19 related absences.
- 1 complaint remained open greater than 30 days at the reporting date, above the tolerance limit of 0 open complaints greater than 30 days. 7 complaints were received in total during the quarter, with the 6 closed complaints taking an average of 15 days to resolve.
- The Heat Wave Plan is past 60 days overdue, with the revised version currently in draft and expected to be completed by the end of quarter 3.
- There are two open public liability claims.

Occupational Health and Safety

There was 359 hours of lost time due to injuries during the quarter. 17 incidents, hazards, near misses and public incidents were registered during the quarter, with 1 of these being noted as extreme risk rating.

Strategic Risk Register

A review of the ten strategic risks and the associated control measure effectiveness was completed for the quarter, with the risk ratings maintained as per the period quarter.

Conclusion

Council is working towards delivering a large capital program and delivering on its Council Plan objectives through a delivery of a detailed operational plan.

Management will continue to monitor the risks associated with delivering a large capital and operational program by continuously enhancing its reporting for analysis purposes.

2. Profit and Loss Statement

Jul 2023 - Dec 2023							
	(YTD)Actuals	(YTD) Budget	Variance	%Variance	Approved Budget Full Year	Full Year Forecast	Notes
Operating Income							
Asset Disposal	66,116	300,000	(233,884)	(78%)	340,000	340,000	1
Grants Commonwealth Capital	834,438	2,794,121	(1,959,683)	(70%)	5,065,121	5,065,121	2
Grants Commonwealth Operating	296,396	48,198	248,198	515%	96,396	96,396	3
Grants Vic Capital	3,167,063	200,000	2,967,063	1484%	200,000	200,000	4
Grants Vic Operating	2,372,621	3,870,377	(1,497,756)	(39%)	5,247,740	5,247,738	5
Other Income	494,567	195,451	299,116	153%	496,333	496,333	6
Rates and Charges	14,121,845	14,031,695	90,150	1%	14,431,695	14,431,695	
Statutory Fees and Fines	90,091	64,728	25,363	39%	157,530	157,530	7
User Fees	321,241	297,459	23,782	8%	682,589	682,589	
Total Operating Income	21,764,379	21,802,029	(37,650)	(0%)	26,717,404	26,717,402	
Operating Expenses							
Cost of Goods Sold - movement in inventory	112	0	(112)	N/A	0	0	
Asset Disposal	0	300,000	300,000	100%	380,000	380,000	
Bad & Doubtful Debts	0	2,000	2,000	100%	4,000	4,000	
Contributions and Donations	478,438	506,427	27,989	6%	598,636	598,636	
Depreciation Amortisation & Impairment	3,796,800	3,005,274	(791,525)	(26%)	6,010,549	6,010,549	8
Employee Costs	6,059,277	6,457,453	398,176	6%	12,677,506	12,677,506	
Finance Costs	0	10,000	10,000	100%	20,000	20,000	
Materials and Services	4,142,180	5,909,867	1,767,688	30%	9,912,203	9,912,190	9
Other Expenses	1,399,651	1,580,543	180,891	11%	1,839,627	1,839,629	10
Total Operating Expenses	15,876,458	17,771,565	1,895,107	11%	31,442,520	31,442,510	
Net Profit	5,887,921	4,030,465	1,857,457	46%	(4,725,116)	(4,725,109)	

3. Notes to the Profit and Loss Statement

Note	Item	Explanation of Variance
Income		
1	Asset Disposals	<p>Q1: Sale of Ford Falcon FG Ute \$1,978, Sale of Mitsubishi Pajero Sport \$30,296 and Mitsubishi Pajero Sport \$30,614 and sale of other miscellaneous items.</p> <p>Q2: As per Q1</p>
2	Grants Commonwealth Capital	<p>Q1: Council received \$834,438 from the Department of Infrastructure, Regional Development and Communications for Local Roads and Community Infrastructure Grant (LRCI 4). Roads to Recovery funding which is normally claimed in Q1 will be claimed in Q2.</p> <p>Q2: Payment of the Roads to Recovery grant has been delayed (even though quarterly report was lodged on time) due to VAGO issuing the audit opinion after 31 October. This grant (\$1.09 million) will be paid in Q3. Council had expected to receive flood restoration grant monies from DRFA in Q2 but these claims are still under assessment.</p>
3	Grants Commonwealth Operating	<p>Q1: The full 2023/24 Federal Assistance Grants (FAGs) were paid in advance prior to the end of the 2022/23 financial year. Therefore, the quarterly amounts (\$74,913) are adjustments and are to be paid to Council throughout the 2023/24. \$100,000 was also received from the Department of Industry, Science, Energy and Resources which was the final payment for the Drought Communities Programme.</p> <p>Q2: Variance is due to Council receiving quarterly FAGs funding (\$74,913) which was not budgeted as per Q1.</p>
4	Grant Vic Capital	<p>Q1: \$3.114 million is related to the reversal of the unexpended grants related to capital projects which were held on the Balance Sheet as at the 30 June 2023. Majority of this funding related to the Woomelang and Murtoa Housing project (\$2.520m) and Dunmunkle Library project (\$598,000) It is expected that these amounts will be expended in the 2023/24. Council received \$16,000 as final payment of the 2021/22 Local Sports Infrastructure Fund for the Woomelang Bowling Club Synthetic Surface Project.</p> <p>Q2: As per Q1</p>
5	Grant Vic Operating	<p>Q1: \$1.074 million is related to the reversal of the unexpended grants related to operating projects which were held on the Balance Sheet as at the 30 June 2023. Council has received \$363,179 for kindergarten funding, \$85,000 for Roadside Weeds and Pests Program 2023/24, and \$99,108 relates to Maternal and Child Health.</p> <p>Q2: As per Q1 and Council has received \$60,000 for the Minyip Wetlands Cabins, \$60,000 COVID-19 Rapid Antigen Test Program, \$20,000 Murtoa Stick Shed and \$20,000 for Domestic Wastewater Management Plan.</p>

6	Other Income	<p>Q1: The main areas of other income are Interest on rates \$17,010, Legal costs recovered \$13,186, scrap metal recycling \$11,258, Workcover reimbursements \$23,668, income protection reimbursement \$63,678 and Bank interest received \$72,724.</p> <p>Q2: Major variances are due to interest on rates \$35,848, Bank interest \$81,579, Workcover reimbursements \$26,363, Income protection reimbursements \$52,283.</p>
7	Statutory Fees and Fines	<p>Q1: Council is following up on unregistered animals which is \$8,921 more than what was budgeted for quarter 1. Planning fees are \$12,290 up on what was budgeted for the quarter.</p> <p>Q2: Main variance is due to Planning fees being up on what was budgeted.</p>

Expense

	Contributions & Donations	<p>Q1: Annual contributions to halls, recreation reserves, swimming pools, progress associations and weir pools are usually paid out during September to November.</p> <p>Q2: No variance as majority of annual contributions have been paid.</p>
8	Depreciation, amortisation & impairment	<p>Q1: Depreciation of \$1.350 million has been booked for buildings, plant, furniture & equipment and infrastructure assets.</p> <p>Q2: Depreciation of \$2.446 million has been booked for the 2nd quarter for buildings, plant, furniture & equipment and infrastructure assets.</p>
9	Materials and services	<p>Q1: The main variances in this area are contractors are down by \$1.180 million which is due mainly to flood works on formed roads and gravel road maintenance only just commencing at the end of the quarter, consultants are \$694,444 down on budget, materials is down \$104,434 and building maintenance is also down \$38,864 compared to budget.</p> <p>Q2: The main variance in this area is contractors are up by \$555,427 which is due mainly to flood works on formed roads and gravel road maintenance, and works at the Murtoa Stick Shed compared to budget.</p>
10	Other Expenses	<p>Q1: Variance relates mainly to insurance being \$83,980 less than what was budgeted, legal costs are down \$103,188 on budget for quarter 1 and operating leases were also down \$31,245.</p> <p>Q2: As per Q1</p>

4. Balance Sheet

	Dec 2023	Jun 2023			
	Actuals	Actuals	Variance	% Variance	Notes
Assets					
Current Assets	20,907,848	20,572,182	335,666	2%	1
Bank	1,901,668	13,480,132	(11,578,464)	(86%)	
Financial Assets	227,713	377,240	(149,527)	(40%)	
Investments	4,077,644	4,044,061	33,583	1%	
Inventory	107,538	171,832	(64,294)	(37%)	
Trade & Other Receivables	14,593,285	2,498,917	12,094,369	484%	
Fixed Assets	170,410,873	169,696,999	713,875	0%	2
Land	4,661,749	4,661,749	0	0%	
Plant & Equipment	5,122,207	6,243,527	(1,121,320)	(18%)	
Infrastructure Assets	128,887,889	131,091,117	(2,203,228)	(2%)	
Buildings	25,267,397	25,613,770	(346,372)	(1%)	
Work in Progress - Assets	6,471,632	2,086,837	4,384,794	210%	
Non-Current Assets	802,134	802,134	0	0%	
Investments	306,014	306,014	0	0%	
Right of Use Assets	496,120	496,120	0	0%	
Total Assets	192,120,855	191,071,315	1,049,541	1%	
Liabilities					
Current Liabilities	5,201,628	10,479,492	5,277,864	50%	3
Provisions	2,780,722	2,786,637	5,915	0%	
Trade & Other Payables	155,101	7,013,323	6,858,222	98%	
Trusts Funds & Deposits	180,667	44,922	(135,744)	(302%)	
Lease Liability	339,898	339,898	0	0%	
Trust Funds & Deposits - Fire Services Levy	1,684,724	294,711	(1,390,012)	(472%)	
Loans & Borrowings Current	60,517	0	(60,517)	N/A	
Non-Current Liabilities	1,143,378	703,895	(439,483)	(62%)	4
Lease Liability	239,504	239,504	0	0%	
Loans & Borrowings	439,483	0	(439,483)	N/A	
Provisions	464,391	464,391	0	0%	
Total Liabilities	6,345,006	11,183,387	4,838,381	43%	
Total Net Assets	185,775,850	179,887,928	5,887,921	3%	
Equity					
Equity	185,775,850	179,887,928	5,887,921	3%	
Accumulated Surplus	74,584,000	74,584,000	0	0%	
Reserves	90,361,603	90,361,603	0	0%	
Retained Earnings	14,942,325	10,613,566	4,328,759	41%	
Current Earnings	5,887,921	4,328,759	1,559,162	36%	
Total Equity	185,775,850	179,887,928	5,887,921	3%	

5. Notes to the Balance Sheet

Note	Item	Explanation of Variance
1	Current Assets	<p>Q1: Council is holding approximately \$10.89 million between the bank and short term (less than 12 months) investments. At present short-term investments provide Council with the greatest return. Interest rates will continue to be monitored to ensure Council is achieving maximum return on investment.</p> <p>Trades and Other Receivables has increased due to the Rates and Charges for the 2023-24 financial year being raised and issued in September. The first instalment payment was due at the end of September 2023.</p> <p>Q2: Council is holding approximately \$5.979 million between the bank and short term (less than 12 months) investments. Cash reserves have decreased by \$4.715 million from Q1. At present short-term investments provide Council with the greatest return. Interest rates will continue to be monitored to ensure Council is achieving maximum return on investment.</p> <p>Trades and Other Receivables has decreased by \$2.209 million due to the first and second rate instalments being paid.</p>
2	Fixed Assets	<p>Q1: Plant and equipment increased by \$108,424 for Q2 after the purchase of Library books (\$3,136), Kelso cement mixer (\$2,303), Laser Level (\$6,890), 2 Wood Slashers (\$90,000) and Armstrong heavy duty tandem tradesman trailer (\$6,094).</p> <p>Work in progress has increased by \$2.290 million for quarter 1 due to our large capital work program currently being delivered.</p> <p>Accumulated depreciation has been processed for quarter 1.</p> <p>Q2: There has been movement between end of financial year and 31 December 2023.</p> <p>Work in progress has increased by \$2.003 million for quarter 2 due to our large capital work program currently being delivered.</p> <p>Accumulated depreciation of \$2.446 million has been processed for quarter 2.</p>
3	Current Liabilities	<p>Q1: There has been a \$6.750 million decrease in Trades and Other Payables from 30 June to 30 September 2023. The annual Fire Service Levy (FSL) raised with the annual rates is held in trust on behalf of the State Revenue Office. As Council collects the FSL from the ratepayers these monies will be paid to the State Revenue Office on a quarterly basis.</p> <p>Q2: There has been a \$225,809 decrease in Trades and Other Payables from 1 October 2023. The annual Fire Service Levy (FSL) has decreased by \$376,438. As Council collects the FSL from the ratepayers these monies will be paid to the State Revenue Office on a quarterly basis.</p>
4	Non Current Liabilities	<p>Q1: No variance</p> <p>Q2: Council has drawn down the TVC Loan of \$500,000 for the Community Housing project. First repayment will be made in Q3.</p>





6. Cashflow Statement





1 July to
31 December 2023



Cash flows from operating activities	
Rates and charges	1,852,273
Statutory fees and fines	90,091
User fees	353,967
Grants - operating	2,852,421
Grants - capital	3,990,182
Contributions - monetary	0
Interest received	162,427
Rent received	38,488
Trust funds and deposits	1,518,730
Other receipts	310,847
Net GST refund	481,904
Employee costs	(6,266,656)
Materials and services	(5,250,865)
Other payments	(2,038,038)
Net cash provided by/ (used in) operating activities	(1,903,825)
Cash flows from investing activities	
Payments for property, infrastructure, plant and equipment	(10,214,180)
Proceeds from sale of property, infrastructure, plant and equipment	73,528
Payments for investments	-
Net cash used in investing activities	(10,140,652)
Cash flows from financing activities	
Finance costs	-
Repayment of borrowings	-
Proceeds of borrowings	500,000
Net cash provided by/ (used in) financing activities	500,000
Net increase/(decrease) in cash and cash equivalents	(11,544,881)
Cash and cash equivalents at the beginning of the financial year	17,524,193
Cash and cash equivalents at the end of the financial year	5,979,312

7. Financial Indicators Summary

	No Action Required
	Requires Active Monitoring
	Immediate Action Required

As of 31 December 2023	Actual YTD	2023/24 Budget	Indicator
Adjusted underlying result (OP1) Measure: Adjusted underlying surplus (deficit) / Adjusted underlying revenue. Community Outcome / Data Use: 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. Q1: The full rates income is being accounted for in the first quarter as rates and charges for the 23-24 financial year have been raised and issued, whilst only the first quarter expenditure has occurred. This is producing a positive position; however, it is expected to decline in the next three quarters as expenditure increases. Q2: This result has declined from Q1 and is expected to continue to decline in the next two quarters as expenditure levels increase.	27.05%	(19%)	
Working Capital (L1) Measure: Current assets / current liabilities. This measures whether a Council can generate sufficient cash to pay bills on time. Community Outcome / Data Use: Assessment of Council's financial position. Higher assets relative to liabilities suggests Councils are in a strong position. Q1: Working capital has increased due to annual rates and charges being raised in the quarter that are represented as trade receivables. This is producing a positive position; however, it is expected to in line with budgeted figure in the next three quarters as the financial year progresses. Q2: Working capital has decreased due to the rates and charges trade receivables decreasing. While this is producing a positive position it is expected to align with the budget figure in the next two quarters.	402%	74%	
Unrestricted Cash (L2) Measure: Unrestricted cash / current liabilities. This measures unrestricted cash as a percentage of current liabilities. Community Outcome / Data Use: 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. Q1: Unrestricted cash balances for the 1 st quarter is 1.91 times greater than Council's current liabilities for the 1 st quarter which highlights Council is in a strong position to pay bills on time. Q2: Unrestricted cash balances for the 2 nd quarter is 0.36 times that of Council's current liabilities. Active cashflow monitoring is occurring, with inflows expected in February due to rates instalment payments. Council has access to overdraft facilities and short term investments to ensure Council is able to pay bills on time. Creditor days for the quarter was 1.25 days.	36%	49%	
Loans and Borrowings (O2) Measure: Interest bearing loans and borrowings / rate revenue. This measures whether the level of debt and other long-term obligations is appropriate to the size and nature of the Council's activities.	4.00%	3.46%	

<p>Community Outcome / Data Use: 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.</p> <p>Q1: Council currently has no loans.</p> <p>Q2: Council has drawn down the TVC loan for \$500,000 for the Community Housing project.</p>			
<p>Loans and Borrowings (O3)</p> <p>Measure: Interest and principal repayments on interest bearing loans and borrowings as a percentage of rate revenue.</p> <p>Community Outcome / Data Use: Same as (O2)</p>	3.11%	0.49%	
<p>Indebtedness (O4)</p> <p>Measure: Non-current liabilities / own source revenue.</p> <p>Community Outcome / Data Use: Assessment of whether Council's 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.</p> <p>Q1: Council's own source revenue is 4.94 times greater than non-current liabilities, which indicates Council has strong capacity to meet its long-term obligations, however this is lower than budget.</p> <p>Q2: Council's non current liabilities are 7.58% of Council's own source revenue, which indicates Council has strong capacity to meet its long-term obligations, however this is slightly lower than budget.</p>	7.58%	7.76%	
<p>Asset Renewal and Upgrade (O5)</p> <p>Measure: Asset renewal and upgrade expenditure / depreciation.</p> <p>Community Outcome / Data Use: 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.</p> <p>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.</p> <p>Results between 0.5 and 1.0 – May indicate insufficient spending on renewal or upgrading. This may highlight a need for better asset maintenance planning.</p> <p>Result is more than 1.0 – Demonstrates Council's commitment to investing in the renewal and upgrading of its community infrastructure and assets.</p>	To be reported annually	163%	N/A
<p>Rates Concentration (S1)</p> <p>Measure: Rate revenue / adjusted underlying revenue.</p> <p>Community Outcome / Data Use: 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.</p> <p>Reflects extent of reliance on rate revenues to fund all of Council's on-going services. The trend indicates that Council will become more reliant on rate revenue compared to all other revenue sources.</p>	79.70%	58%	
<p>Rates Effort (S2)</p> <p>Measure: Rate revenue / capital improved value of rateable properties in the municipality.</p> <p>Community Outcome / Data Use: Assessment of whether Councils set rates an appropriate level. Lower proportion of rate revenue suggests a reduced rate burden on the community.</p>	0.24%	0.25%	

Expenditure Level (E2) Measure: Total expenditure / No. of property assessments. Community Outcome / Data Use: Assessment of whether resources are being used efficiently to deliver services.	\$2,255	\$4,413	
Revenue Level (E4) Measure: General rates and municipal charges / no. of property assessments (7,041) Community Outcome / Data Use: Same as (E2).	\$3,091	\$2,051	

8. Rates and Charges

Ward Total Rates & Charges	2022/2023 Budget	2022/2023 Actuals	2023/2024 Budget	Actual YTD Receipts	Rebates	Outstanding Rates		
						Current	Arrears/Legal/Interest	Total
Dunmunkle	\$4,773,381.74	\$383,612.92	\$4,931,401.59	-\$1,047,988.22	-\$85,805.85	\$3,945,574.75	\$305,425.10	\$4,250,999.85
Hopetoun	\$4,052,072.24	\$618,675.01	\$4,429,568.92	-\$1,106,478.77	-\$65,663.81	\$3,369,964.66	\$566,311.36	\$3,936,276.02
Warracknabeal	\$5,946,276.50	\$495,469.11	\$6,420,361.02	-\$1,151,240.72	-\$96,111.24	\$5,282,174.34	\$413,016.40	\$5,695,190.74
Grand Total	\$14,771,730.48	\$1,497,757.04	\$15,781,331.53	-\$3,305,707.71	-\$247,580.90	\$12,597,713.75	\$1,284,752.86	\$13,882,466.61

2022-23 Budget: Represents the amount raised in the 2022-23 financial year for General Rates, Fire Services Levy, Waste and Garbage Charges, Recycling Charges and the Municipal Charge.

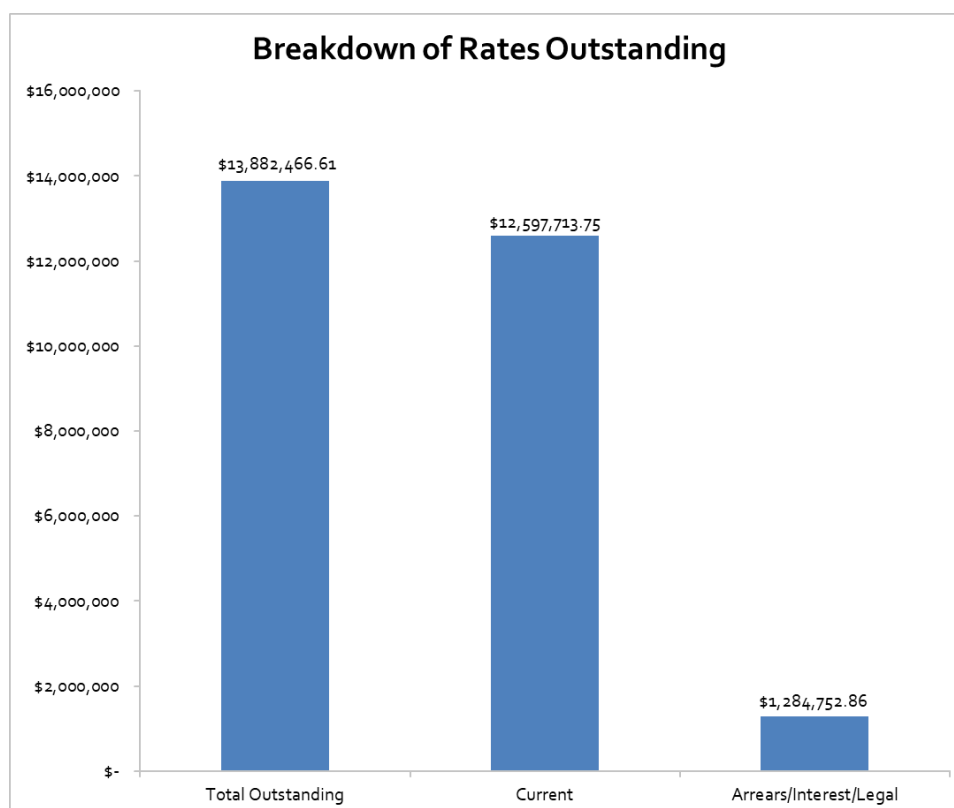
The **2022-23 Actuals** relates to the amount outstanding from the above raised charges as of 30 June 2023.

The **2023-2024 Budget** represents the amount raised in General Rates, Fire Services Levy, Waste and Garbage Charges, Recycling Charges and the Municipal Charge for the 2023-24 financial year.

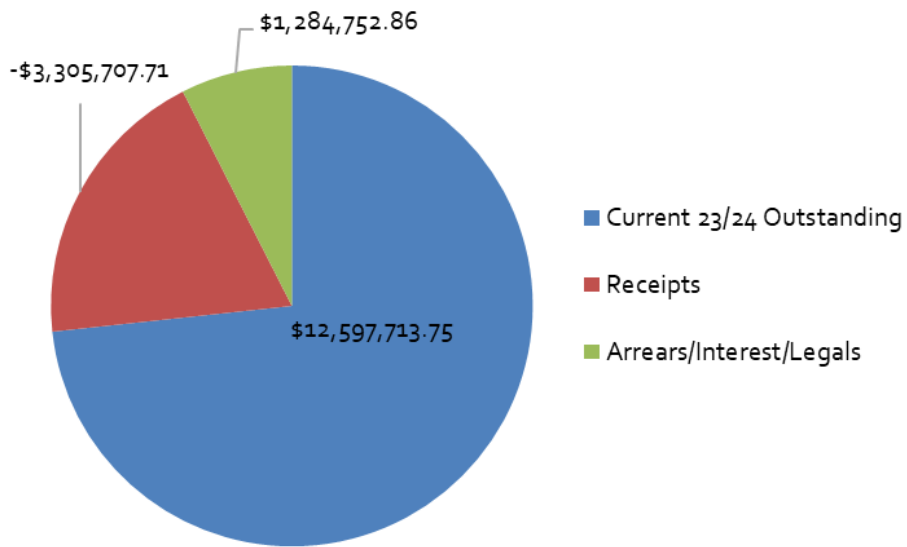
The **Actual YTD Receipts** represents the value collected as of 31 December 2023 along with the **Rebates** to be claimed from the Department of Families, Fairness and Housing and State Revenue Office. The receipts relate to both arrears payments and/or current rates and charges.

Outstanding Rates is separated into three categories. Current represents the balance owing on the Rates and Charges raised for the current financial year (e.g., Budget \$15.7m raised, \$12.6 currently outstanding). Arrears/Legal/Interest is amount outstanding from prior years, providing a total balance of current and arrears outstanding rates and charges.

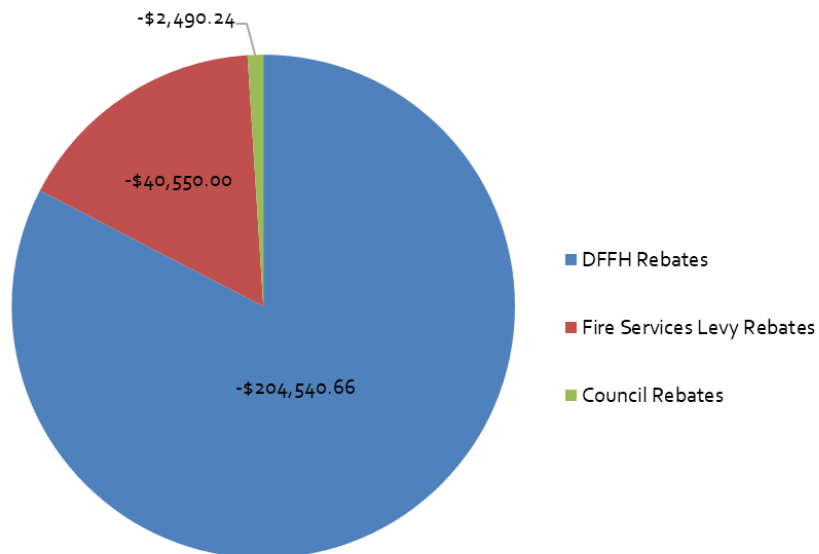
Debt Collection: Council has referred outstanding rates and charges to our Debt Collection Agency where there is a likelihood that the amount maybe recovered.



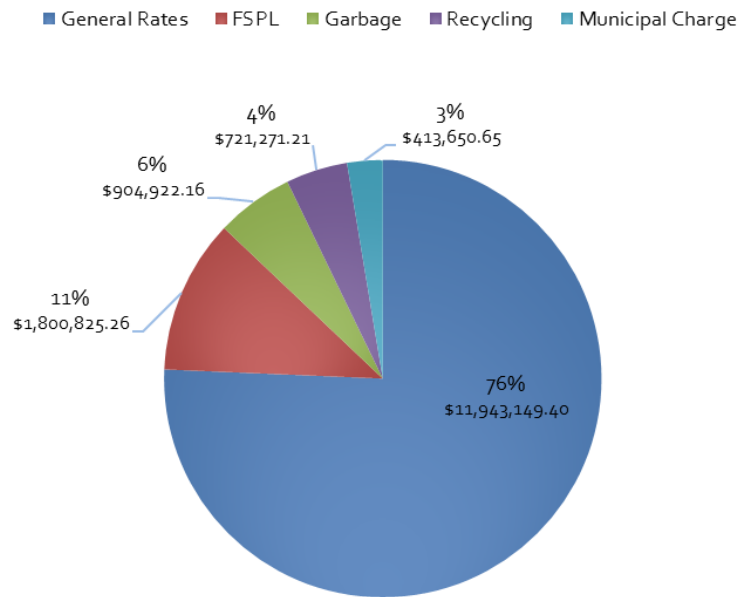
Breakdown of Rates Outstanding



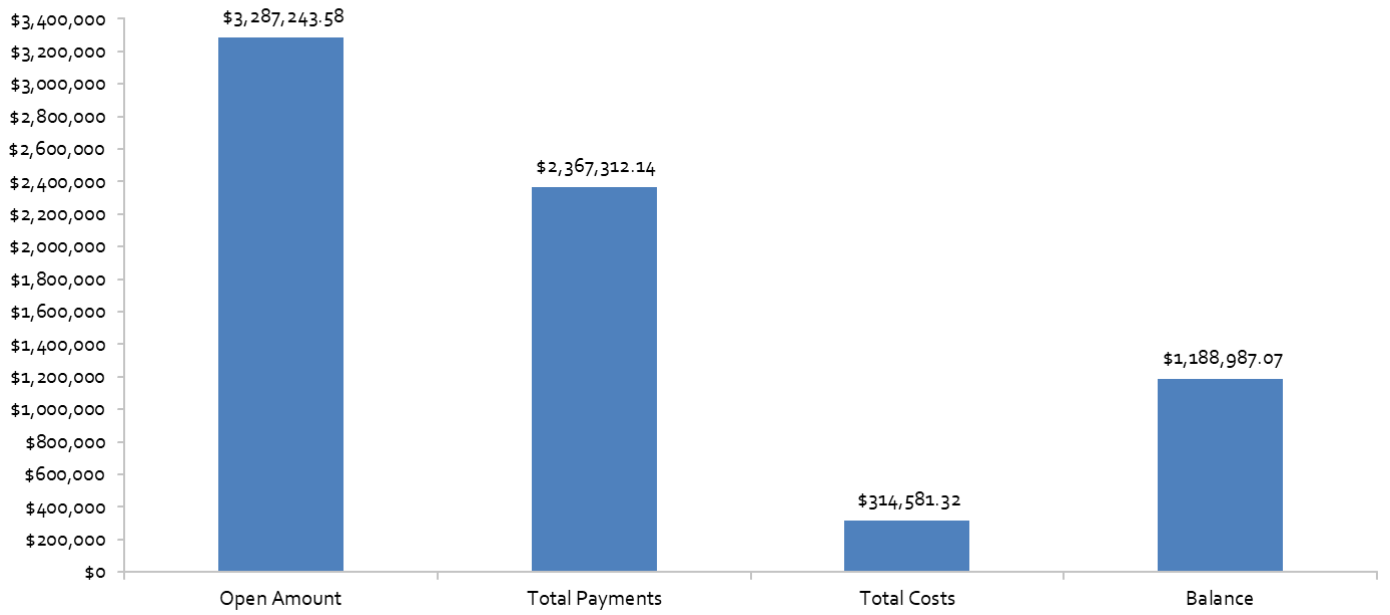
2023/24 Rebates



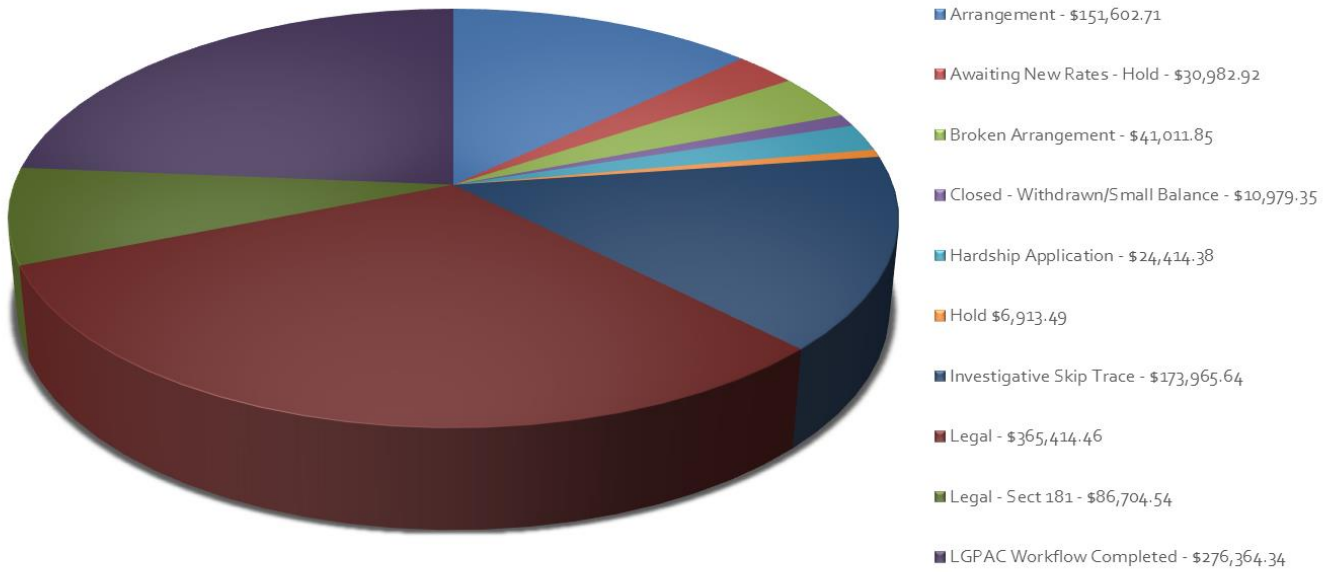
Rates & Charges Calculation 2023/24



CollectAU Debt Collection Report Summary

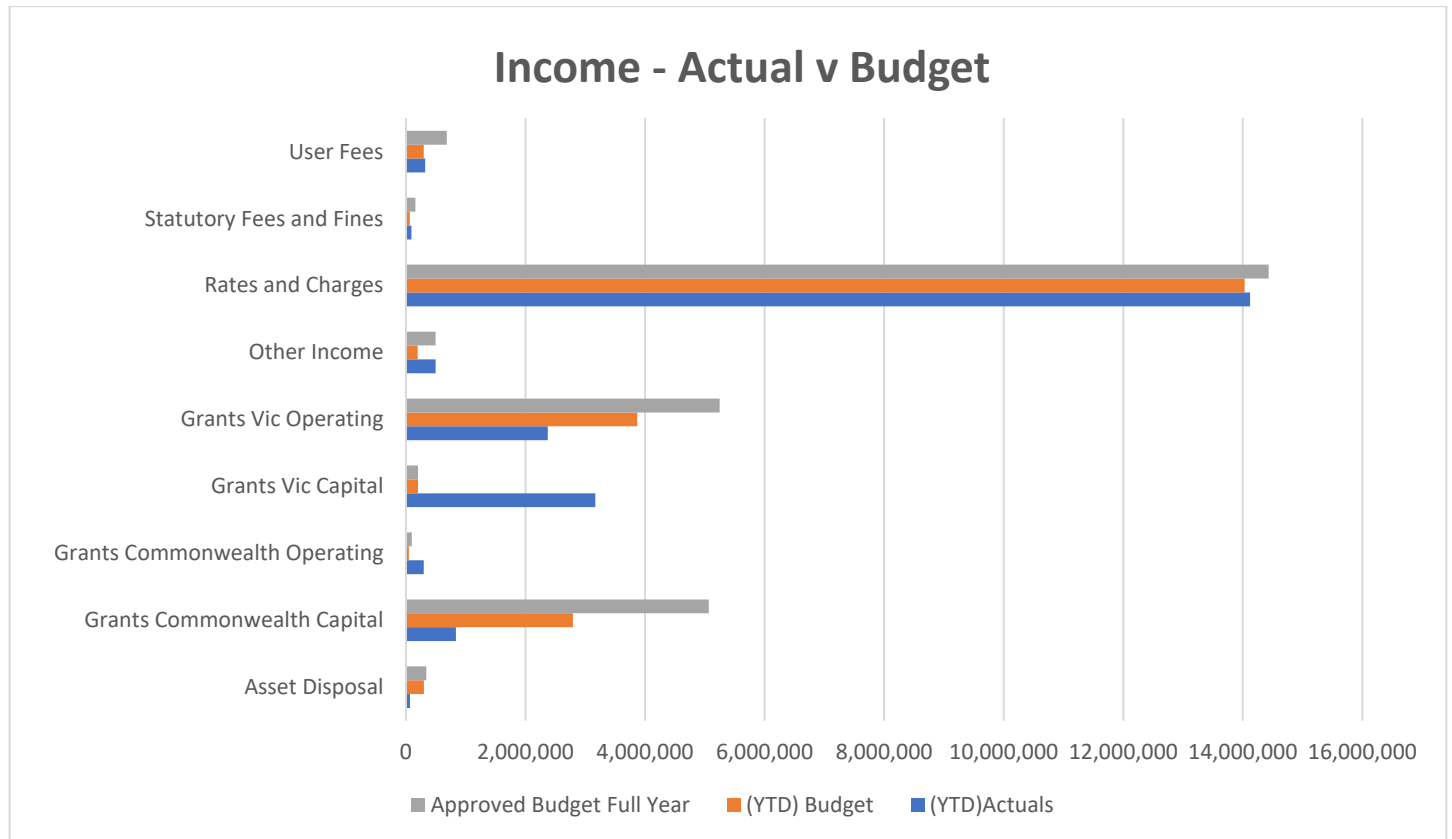


CollectAU Debt Collection Account Status

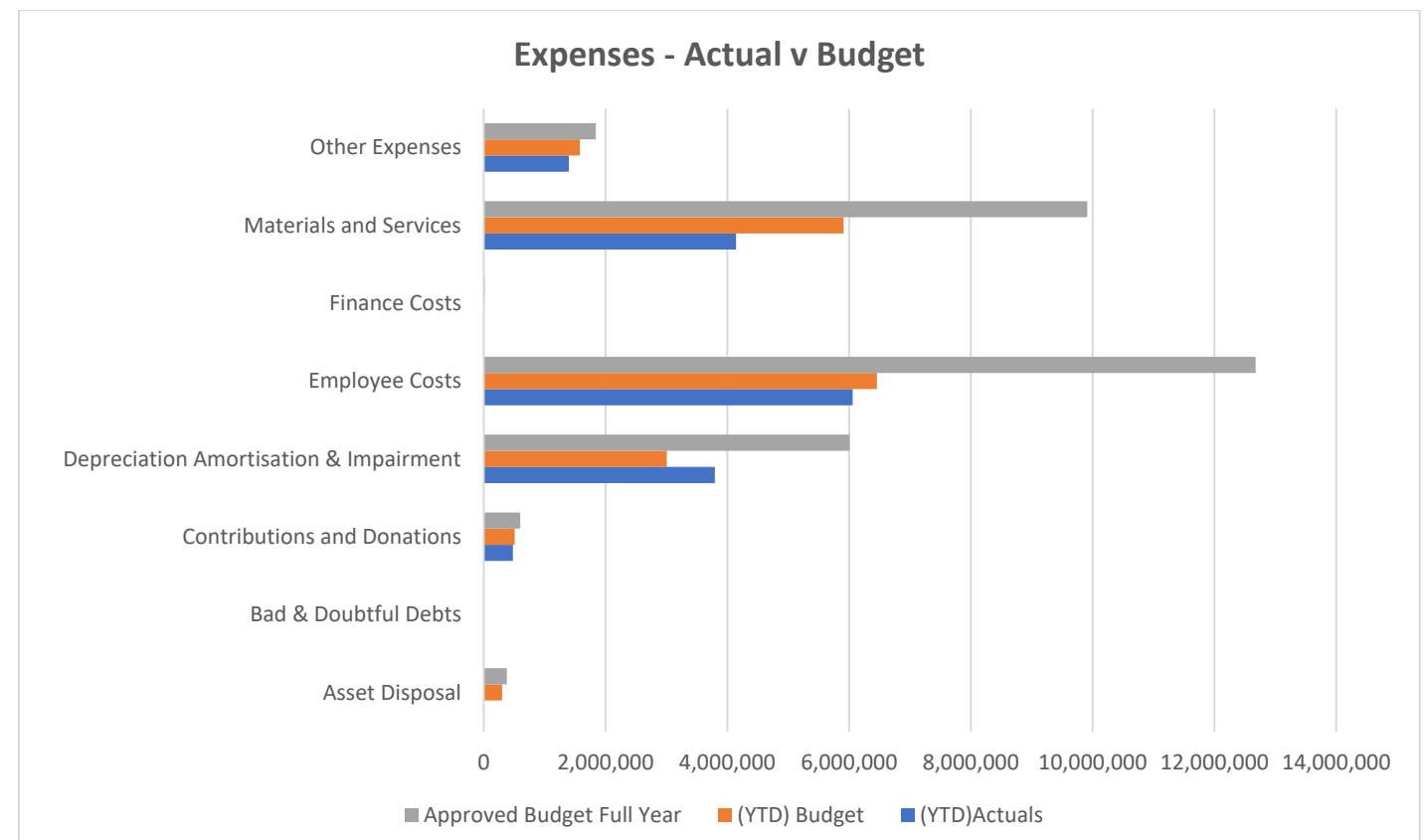


9. Graphs

Income



Expenses



10. Summary of Budget Impacts and Changes

Outlined below is the fund received since the development and adoption of the 2023-24 Financial Year budget.

Description of Project	Funding Source	Amount Received
Sustainability Victoria - Circular Economy Councils Fund - Yarriambiack Mobile Recycling Station trailer that will collect a range of items for recycling and aggregate them at the Warracknabeal Transfer Station.	State Government	\$190,400
Wombat Crossing - Scott Street, Warracknabeal. Council will be required to contribute an \$68,000 to this project.	TAC Local Government Program	\$68,000
Safer School Precinct - Werrigar Street, Warracknabeal	TAC Local Government Program	\$25,000
Onsite Domestic Wastewater Management Planning - Department of Energy, Environment and Climate Action I to update it's Domestic Wastewater Management Plan to reflect contemporary risk management and regulation of onsite wastewater.	State Government	\$20,000
Early Years Management Funding - increased funding rate for 2024 announced by state government which is higher than budgeted for. Includes additional support loading component.	State Government	\$16,830
Maternal & Child Health Funding - Funding adjusted from budgeted amount as per 2023-24 funding allocation, announced in November 2023.	State Government	\$14,353
Maternal & Child Health Funding - Additional new funding allocated for Extra Hours Universal MCH and Lactation Consultant support and training for four years through the 2023-24 State Budget	State Government	\$6,916

Council has made a claim to the Federal Government under the Disaster Recovery Funding Arrangement from the impact of the floods and severe weather events in October 2022. Council is awaiting the outcome of its claim to this program, with the estimated the total claim relating to these works is \$1.5m

11. Quarterly Statement – 181G Local Government Act 1989

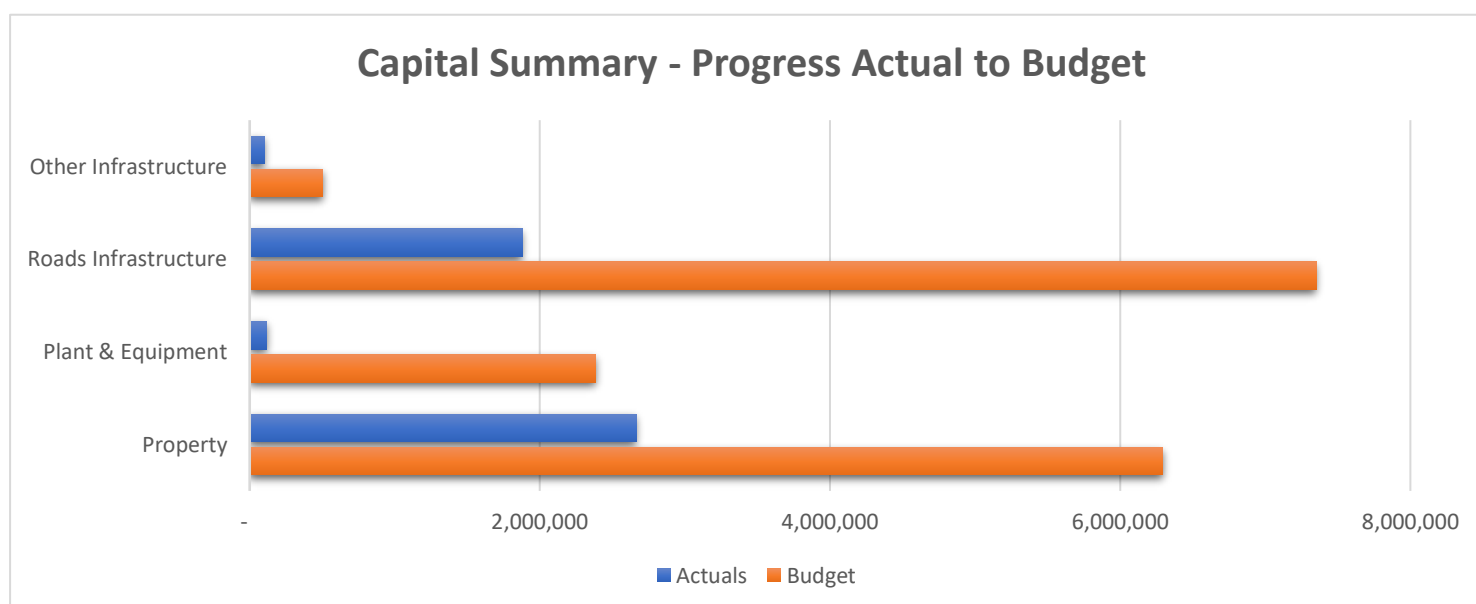
The Chief Executive Officer must ensure that the quarterly financial statements include the following information:

Record of each Environmental upgrade agreement entered into in the last quarter, and the rateable land to which the agreement relates	<ul style="list-style-type: none"> Nil
Each environmental upgrade charge approved in respect of the agreements referred above and the value of the charges.	<ul style="list-style-type: none"> Nil
The total number of environmental upgrade charges in operation in the last quarter.	<ul style="list-style-type: none"> Nil
The total value of all environmental upgrade charge payments that have fallen due and have not been paid	<ul style="list-style-type: none"> Nil
The total value of all environmental upgrade charge payments that are yet to fall due.	<ul style="list-style-type: none"> Nil

12 Capital Works & Projects Program

Summary - Projects Status









	Actuals	Budget and Carry Forward	Remaining	
Property				
Buildings	2,595,817	6,225,166	3,629,349	
Land	67,858	68,000	142	
	2,663,675	6,293,166	3,629,491	42%
Plant & Equipment				
Plant, Machinery and Equipment	106,335	2,206,000	2,099,665	
Furniture, Fixtures and Fittings	1,377	22,000	20,623	
Computers and Telecommunications	4,497	130,000	125,503	
Library books	6,834	27,000	20,166	
	119,043	2,385,000	2,265,957	5%
Infrastructure				
Roads Infrastructure				
Construction - Rural	45,250	2,674,180	2,628,931	
Construction - Urban	2,149	488,627	486,478	
Drainage	8,359	555,304	546,945	
Footpaths	129,361	492,759	363,398	
Kerb & Channel	129,790	390,000	260,210	
Reseals	37,899	451,000	413,101	
Resheets	1,240,683	1,359,000	118,317	
Shoulder Resheets	283,394	939,000	655,606	
	1,876,885	7,349,871	5,472,986	26%
Other Infrastructure				
Other Infrastructure	59,287	320,353	261,067	
Recreational, Leisure & Community Facilities	44,100	183,923	139,824	
	103,386	504,277	400,891	21%
Total Infrastructure	1,980,271	7,854,148	5,873,876	25%
TOTAL	4,762,990	16,532,314	11,769,324	29%





























13. Non-Financial Performance Reporting











Performance Indicator







	Acceptable
	Tolerable
	Unacceptable



Strategic Risk	Risk appetite statement	Source / Indicator	Acceptable Tolerance Range	Tolerance Traffic Light Indicator Qtr 1	Tolerance Traffic Light Indicator Qtr 2	Comment on 2 nd Quarter Results
Financial	A cautious appetite for financial volatility and desire to carefully control costs. We will monitor this by: <ul style="list-style-type: none">We operate within the approved organisational budget expenditure limit of $\leq 10.0\%$ (Operational, Capital and Labour).	Annual Councillor approved budget	1.0% – 5.0%			Expenditure is currently within acceptable tolerance range and is 11% less than budget at the end of quarter 2.
	<ul style="list-style-type: none">Decrease in rates debtors from prior financial year by 10.0%		= or >10.0%			As of 30 June 2023 the rates debtors in arrears were \$1.497 million. As of 31 September 2023 the arrears balance decreased to \$1.442 million. As at 31 December, the arrears balance decreased to \$1.285million This is a reduction of \$157,000 for the quarter or 10.8% for the quarter. The balance has reduced 14.2% from the start of the financial year.
	<ul style="list-style-type: none">Working capital ratio to be >100%		>100%			Council's working capital ratio of 401% indicates Council is in a strong financial position and able to pay current liabilities as fall due.
	<ul style="list-style-type: none">Suppliers paid in 30 days or less		30 days or less			The average creditor days for October, November and December was 1.25 days.

	Completing the Local Government Performance Reporting bi-annually and the ratio's quarterly to Councillors and A&R Committee.		Quarterly			Half Yearly Local Government Performance Reporting prepared and to be reported to Council in February Forum and Meeting. Quarterly Financial and Non Financial Performance report to be presented to Councillors and Audit and Risk Committee during February 2023.
Talent Management	An accepting appetite for applying new approaches to ensure we remain an employer of choice in our region, while maintaining safety and service levels. We will do this by: <ul style="list-style-type: none"> maintaining an annualised staff turnover rate of 15% or less over a rolling 12-month period. 	Median staff initiated turnover rate for public sector agencies.	≤15%			Number of permanent staff resignations / Average number of permanent staff for a rolling twelve month period to 31 December 2023 x 100 = 23.1%. This is mainly due the decision for Council to transition out of providing CHSP services. The cessation of Council running this service resulted in 15 redundancies from the Positive ageing team 30 June 2023.
	<ul style="list-style-type: none"> ensuring our rate of staff absenteeism remains at ≤3% in each month. 	VPS benchmark	<3.0%			The rate of absenteeism is at 5.75%, a decrease from last quarter (6.49%). The increased personal leave is still reflective of the impacts of COVID-19.
	<ul style="list-style-type: none"> less than five accepted workers' compensation claims annually. 	2019 sector benchmark	<5			There was one new WorkCover claim lodged during the quarter that was still open at 31 December 2023. This is the only claim that has been lodged during the year.
	<ul style="list-style-type: none"> Maintain the number of staff with excess of 8 weeks leave at <10%. 	Key Pay Reports	<10.0%			Council has 12 (9.02%) staff with leave more than 8 weeks. Staff with excess leave have leave plans to ensure they take leave within the next 12 months. Six of the above staff have leave planned for January 2024 or leave plans in place.
Reputational	A cautious appetite to lose a valued position of trust with our community. We will maintain a level of community engagement of at least 60%.	Councillor approved minimum level.	- ≥60%	-	-	Community satisfaction survey for overall performance in 2023 was 59 in, down 1 from 2022 result of 60. This result was received in June 2023 quarter.
	We will address all complaints within their required timeframes in accordance with Council's Complaints Handling Policy		Complaints open >30 days			During the quarter, 7 complaints were received, with 6 of these closed, and 1 remaining open at the end of the quarter. The average resolution time for these complaints for the quarter was 15 days. As of 31 December 2023, one complaint were greater than 30 days. There were no internal or external Dispute resolution requests. No trends or systemic issues identified in complaints.

Innovation	An accepting appetite to innovate through projects and R&D to benefit our community. We accept that 10% of project effort may not result in immediate or direct community benefits as long as lessons are learned for future services and products.	Annual Councillor approved budget	≥10%			Council has as invested significant time in preparing funding submissions for grants. Section 10 identifies significant successful funding submissions received during the financial year.
Corporate Governance, Compliance and Liability	A very controlled appetite for information security breaches, frauds or proven ethical complaints. We maintain a zero tolerance for such events. We will monitor this level by: <ul style="list-style-type: none"> Reporting on Number of Policies overdue, with a zero tolerance to overdue legislative policies, and 60 days for administrative policies. 	Government Information Security Policy Standard, Compliance Standard	Legislative Policies & Plans 0 instances			There are no legislative policies or plans overdue.
			Administrative Policies & Plans Completed and adopted within >60 days			The Heat Wave Plan is the only administrative policy or and plan overdue by 60 or more days at the end of the quarter. Its revision is being drafted and expected to be completed by 31 March 2024.
	<ul style="list-style-type: none"> Number of extreme consequence level audit actions not rectified within one month. 	Internal and External Audits	Completed and adopted within >30 days			None outstanding on 31 December 2023.
	<ul style="list-style-type: none"> Engaging an Internal Auditor and establishing a functioning Audit and Risk Committee that meets at minimum quarterly. 	Auditor engagement				Internal Auditor appointed via an Invitation to Supply process. Audit and Risk Committee Charter adopted, and Committee appointed. Five meetings scheduled per year which includes a special meeting to consider the financial statements.
	<ul style="list-style-type: none"> Maintaining an Audit and Risk Committee Workplan. 	A&R Committee Charter				Audit and Risk Committee Workplan reviewed and adopted annually.
	<ul style="list-style-type: none"> Reporting quarterly to Council and the Audit and Risk Committee on the Performance Management Framework Indicators, that are based on Council's Risk Appetite. 	Financial and Non-Financial Performance Report				Continuing as per this report in 2023-24 financial year as per period years, presented quarterly.

	<ul style="list-style-type: none"> Monitoring the number of Public Liability Claims, Significant legislative breaches and reporting to Council and A&R Committee quarterly. 					<p>Council currently has two open public liability claims. There are no significant legislative breaches to report.</p> <p>Council had 0 notifiable report to WorkSafe during the quarter.</p>
	<ul style="list-style-type: none"> 100% of Staff to be up to date and completed Governance and Compliance Training and Induction Program. 		100% complete			All staff completed in person and/or online training. Good Governance in person and virtual training was completed in March 2023 for all staff. All new staff complete online modules.
	<ul style="list-style-type: none"> Encouraging a 'just' culture that allows staff and community to identify and register risks, issues or complaints without fear of reprisal. 					Council has actively promoted and encouraged CRM reporting. Is continuously reviewing and improving our feedback loop to the community. Actively promotes transparency in decision making. Has a well-developed Complaints Handling Policy and process.
Programs and Projects	<p>An accepting appetite to apply for funding opportunities and/or utilise Council funds to delivery programs and project that meet Council Plan objectives and community expectations.</p> <p>We accept that to secure funding and to deliver additional projects and programs (in addition to current offered programs) our full-time equivalent employees may increase up to 1 FTE per \$5 million additional funds received.</p>	Council Plan objectives. Priority Project List.	1 FTE increase			Engagement of one fixed term Project Officer to deliver a combined capital works and community projects grant funded program of \$14.9 million in 2023-2024.
	We will aim to apply for and be successful in securing funding opportunities in excess of \$1.5 million per year, in addition to already secured operational funding.		= or >\$1.5 million			During the prior quarter Council also received notification it was successful in the Circular Economy Council Fund from Sustainability Victoria for \$190,400. Council has a number of funding submissions pending to TAC, Emergency Management Victoria, Commonwealth Infrastructure Agency and is considering applications for the Sport and Recreation Victoria's Regional Community Sports Infrastructure Fund. Council is also preparing a number and supporting a number of communities to apply for Tiny Towns Funding.
	We will ensure all contracts are current and no contracts are past due date.	Contracts Register	0 due			At the end of the quarter, no contracts are past due. Both projects relate to are expected to be completed before the end of the next quarter.

Strategy Execution and Change Management	<p>An accepting appetite to be agile on the delivery of the Council Plan objectives to meet the changing internal and external environment.</p> <p>We accept that our Council Plan actions will be an evolving action plan being reviewed annually.</p> <p>We will monitor our Strategy Execution and Change Management by:</p> <ul style="list-style-type: none"> Monitoring the number of overdue Strategies and Plans 	Council Plan	0 instance			There are currently no overdue strategies or plans.
	<ul style="list-style-type: none"> Delivery on each Year of Action Plan annually 		1 x action not delivered	N/A	N/A	To be reported to Council annually. Management has adopted quarterly Council Plan performance reporting, with the next report due to be presented to Council in the February meeting.
Security and Technology	<p>A very controlled appetite for security breaches and technology failures, due to our ICT environment not being maintained.</p> <p>We maintain a zero tolerance for such events.</p> <p>We will monitor this by:</p> <ul style="list-style-type: none"> Aiming to have 80% of help desk tickets resolved. 	Contractor Compliance Reports	0 instances			For the quarter, 148 help desk tickets were received, and 148 tickets were successfully closed out.
	<ul style="list-style-type: none"> Ensuring all back-ups of all systems are completed and successful each day. 		>80%			
	<ul style="list-style-type: none"> Reporting annually on ICT Strategy completion 	ICT Business Transformation Strategy	1 x action not delivered	N/A	N/A	100% of back-ups completed and successful each day.
Environment and Sustainability	<p>A controlled appetite for environment and sustainability breaches.</p> <p>We will maintain a zero tolerance for such events.</p> <p>We will monitor this level by:</p>		0 instances			<p>Council is required to register all Landfill Sites and the Sale Yard with the Environmental Protection Authority (EPA).</p> <p>All Transfer Stations are registered, and landfill site have been closed.</p>

	<ul style="list-style-type: none"> Adequate annual EPA approvals in place for saleyard and landfills. 					The Sale Yards is covered by a transition period. EPA officers have inspected the facility during the period to assess if any, potential works will be needed to comply with licensing requirements once transition period expires. Awaiting final advice
Political	<p>A cautious appetite to jeopardise a well-developed political relationship across all levels of government.</p> <p>We will maintain a level of respect and advocacy at a Councillor Senior Management Level to achieve positive outcomes for our community.</p> <p>We will monitor this by:</p> <ul style="list-style-type: none"> Recording the number of advocacy events attended by Councillors and Senior Management, with the aim to attend at minimum 10 per year. 	Advocacy events and meetings	> 10 events per year			Two advocacy meetings attended between the Mayor, Councillors and CEO in the second quarter of 2023, with four attended in the first quarter.

14. Asset Management

Asset Class	% Of condition assessment complete	Year Completed	Completion Due Date	Comments	Status
Road	100%	October 2020	June 2020	Sealed road inspection completed by IMG. Unsealed road inspection completed by Road inspector.	Sealed road condition assessment completed in 2020. Gravel road network scheduled to be condition assessed in Q3.
Footpath	100%	November 2022	November 2025	Inspection regime scheduled to be completed in November 2023.	Annual condition assessment was completed in November 2019, November 2022 and was scheduled to commence in the Q2 of 2023 but has been delayed until Q3. This is a three-year program, and the data has been captured in AssetFinda.
Bridges and Culverts	100%	August 2019	June 2024	Inspection regime to be completed again in 2024.	Major bridges and culverts inspection program began in the prior year with moderate culverts to be inspected in the current financial year. This has been separated out due to budget constraints. Inspections to take place in Q4. Minor culvert inspections were initially expected to be completed in Q2 of the financial year but have been delayed and will commenced in Q3.
Buildings	100%	June 2020	May 2023	Building valuations and condition assessments undertaken and completed by 30 June 2020, next scheduled cycle May 2023.	Building inspections completed in Q2 with results to inform budget preparations for 2024-25 financial year. Future inspections scheduled for early next financial year assessments to be undertaken again in 2022-23 Financial Year.
Fleet	80%		June 2023	Condition assessment is not applicable for fleet assets. The replacement is based on utilisation and age.	Data validation for major assets completed. Minor plant validation works is overdue for competition and is to be completed in Q2 of financial year.

15. Occupational Health and Safety

Quarter 2 – 1 October to 31 December 2023						
Incident Category	Number	Medical Treatment Required	Lost Time Injury Hours	No. Incident Category - Control Measured Implemented and Assessed	Number Remain Open as of 30 June 2023	Number of WorkSafe Notified Reports
Incident	13	0	359	12	1	0
Near Miss	2	0	0	2	0	0
Hazard	1	1	0	1	0	0
Public Incident	1	0	0	1	0	0
TOTAL	17	1	359			

Risk Rating	Number of Incidents, Hazards, Near Misses & Public Incidents in Risk Rating Category
Extreme	1
High	1
Medium	8
Low	7

The implementation of Happy HR OHS reporting has resulted in the timely reporting of Incidents, Near Misses and Hazards. Public Incidents are being reported via an online internal digital form.

359 hours of lost time injuries have been reported during the quarter.

There was no WorkSafe notified reports for an incident in the second quarter of 2023-24. The total reportable incidents for the financial year is 1.

SUMMARY FOR YEAR

Incident Category	Number	Medical Treatment Required	Lost Time Injury Hours
Incident	26	1	546
Near Miss	2	0	0
Hazard	2	1	0
Public Incident	2	0	0
TOTAL	32	2	546

Risk Rating	Number of Incidents, Hazards, Near Misses & Public Incidents in Risk Rating Category
Extreme	2
High	1
Medium	13
Low	16

TOTAL 32

Likelihood	Consequence				
	1. Insignificant	2. Minor	3. Moderate	4. Major	5. Severe
5 Almost Certain	Medium	High	Extreme	Extreme	Extreme
4 Likely	Medium	Medium	High	Extreme	Extreme
3 Possible	Low	Low	Medium	High	Extreme
2 Unlikely	Low	Low	Medium	Medium	High
1 Rare	Low	Low	Low	Medium	High

16. Strategic Risk Register

Risk Description	Impact	Due Status	Risk Category	Risk Level	Target Risk Level
Innovation Risk	Failure to identify opportunities to find cost-effective solutions to improve efficiency within the organisation and longevity of our assets and infrastructure. Lack of investment or willingness to embrace innovation can lead to staff being unsatisfied and inability to retain high performing staff. Increased carbon emissions, increased waste.	Current	Financial	Medium	Low
Corporate Governance, Compliance and Liability Risk	The risk that insiders (employees) won't act in the best interest of the Council. The risk that Council's services or corporate execution leads to legal liability issues. The risk of non-compliance with regulations and law. Consequences: Leading to poor culture, fraud, and corruption, integrity being compromised, reputational damage, loss of funding or inability to attract funding, dismissal of Council, administrators appointed. Legal proceedings and significant financial losses, investigations by integrity bodies and compromised health and safety of staff and community.	Current	Legal and Compliance	Medium	Low
Strategy Execution and Change Management Risk	The risk that business strategy and execution will fail. Failure to deliver the Council Plan objectives. The risks associated with organisational change and Management to achieve organisational objectives. Consequences: Services to ratepayers compromised. Deterioration of assets and roadways. Financial losses and/or investment failures. Lack of staff buy-in, impacts negatively on culture. Investments not realised, financial losses.	Current	Management	Medium	Low
Security and Technology Risk	The risk that Council's technology strategy will fail, and we will fall behind other Council's and benchmark performance KPI's. The risk of an information security/privacy incident. Information security can damage the reputation, cause compliance issues. Consequences: Loss of innovation. Financial loss, privacy compromised, business efficiencies not realised. OVIC Report (personal information data breach), legal action, negative media coverage and reputational damage.	Current	Legal and Compliance	High	Low
Program and Project Risk	The risks associated with program/project delivery failures. Consequences: Financial loss. Occupational health and safety compromised. Council Plan objectives not realised. Community expectations not met. Funding revoked.	Current	Financial	High	Medium
Talent Management Risk	The risk of losing key talent to other Local Government Entities or Government Departments. Inability to attract high calibre staff to drive innovation and change. Consequences: Financial impact, loss of high calibre staff, high staff turnover, additional costs for training and development.	Current	People	Medium	Low
Financial Risk	Risks to the financial health of Council. For example, the risk that you'll be unable to raise sufficient capital to fund operations. Consequences: Government funding changes, Government reduces rate cap, inability to pay staff and contractors. Poor project management leading to overspending and significant financial losses.	Current	Financial	Medium	Low
Environmental Sustainability Risk	The risk of missing sustainability targets or non-compliance with environmental laws and regulations. Depletion of natural resources, inability to maintain an ecological balance. Environmental sustainability is a central theme of the principles and ethics of many Councils. Environmental sustainability is increasingly	Current	Environmental	Medium	Low

Risk Description	Impact	Due Status	Risk Category	Risk Level	Target Risk Level
	important to maintaining the reputation of a Council. Consequences: Damage to the environment leading to significant financial loss, reputational damage, regulatory body fines and/or prosecutions.				
Reputational Risk	The risk of bad publicity or negative relationships with employees, ratepayers, partners, counterparties, and regulators. Reputational risk can be a serious threat to Councils. Consequences: Loss of talent and/or inability to recruit staff. Poor media coverage, damage to reputation within Community and across the state. Loss of funding opportunities.	Current	Reputation	Low	Low
Political Risk	The risk that the political environment will turn hostile. Consequences: Lack of funding opportunities, financial losses, inability to maintain assets.	Current	Financial	Low	Low

Quarterly Updates and Review

Management has reviewed its strategic risk register in line with quarterly risk management procedures. Risk ratings have been maintained at their current level, with no changes to ratings from the prior quarter. Management notes that the rate cap was announced in late December as 2.75% for the 2024-25 year, this will form a key input to the upcoming budget preparation process.

17. Local Government Performance Reporting

Six Monthly Report to December 2023

In accordance with the Local Government Act 2020 and the Local Government (Planning and Reporting) Regulations 2020, Council is required to have an integrated approach to strategic planning with the requirement that monitoring and performance reporting is to be adopted.

Schedule 1 – Annual Report Governance and Management Checklist in Report of Operations contained within the Local Government (Planning and Reporting) Regulations 2020 requires Performance Reports to be prepared six monthly to monitor Council's financial and non-financial performance.

The half yearly report as attached provides the results and commentary as of 31 December for the Report of Operations. The report is a guide to assessing and monitoring organisational performance based on the half yearly results.

Performance Measure	2021	2022	2023	June to Dec 2023	Comments
<i>Aquatic Facilities: To provide a safe, accessible and well utilised facilities</i>					
<i>Service Standard</i> Health inspections of aquatic facilities	0	0	0	0	To date, NO inspections have been conducted at the pool.
<i>Utilisation</i> Utilisation of aquatic facilities	.49	.48	.63	0.13	A total of 856 visits to Hopetoun Swimming Pool for the period 28 November to 31 December 2022. 843 visits were recorded for 2023 year. Unpredicted weather has impacted numbers so far.
<i>Service Cost</i> Cost of outdoor aquatic facilities	\$11	\$14	\$13	N/A	Reported annually.

Performance Measure	2021	2022	2023	June to Dec 2023	Comments
<i>Animal Management: To protect the health and safety of animals, humans and the environment</i>					
<i>Timeliness</i> Time taken to action animal requests	1.17	1.46	1.52	1.24	Animal management requests are actioned within one business day.
<i>Service Standard</i> Animals reclaimed	91%	44%	39%	64%	Animals are successfully being reclaimed.
<i>Service Standard</i> Animals rehomed	45%	56%	49%	19%	Rehomed data can fluctuate based on temperament of animals received.
<i>Service Cost</i> Cost of animal management service per population	\$13.80	\$18	\$20	N/A	Reported annually.
<i>Health and safety</i> Animal management prosecutions	100%	0	100%	100%	Four animal prosecutions have occurred within the last six months.

					<p><i>*Number of successful animal management prosecutions.</i></p> <p><i>Provide Annual return to Department of Justice in relation to infringements as proof.</i></p>
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Performance Measure	2021	2022	2023	June to Dec 2023	Comments
<i>Food Safety: To protect public health by preventing the sale of unsafe food</i>					
<i>Timeliness</i>					
Time taken to action food complaints	3	4.5	9.5	26.5	Food complaints have been actioned within 26 business days.
<i>Service Standard</i>					
Food safety assessments	53%	91%	70%	60%	Majority of assessments occurred in the first half of the year.
<i>Service Cost</i>					
Cost of food safety service	\$195	\$334	\$503	N/A	<i>Reported annually.</i>
<i>Health and Safety</i>					
Critical and major non-compliance notifications	100%	0%	0%	0%	No non-compliance notifications issued in 2023 thus far.

Performance Measure	2021	2022	2023	June to Dec 2023	Comments
<i>Governance: To make and implement decisions in the best interests of the community</i>					
<i>Transparency</i>					
Council decisions made at meetings closed to the public	21%	24%	29%	18%	General reduction in procurement or Local Law permits taken to Council.
<i>Consultation and engagement</i>					
Community satisfaction rating out of 100 with community consultation and engagement.	62	57	58	N/A	<p><i>Reported annually.</i></p> <p>Based on the annual Community Satisfaction Survey completed in the 2023/24 financial year.</p>
<i>Attendance</i>					
Council attendance at Council meetings	92%	80%	76%	84%	Councillor attendance increased with Councillor previously granted leave returning to duties.
<i>Service Cost</i>					
Cost of elected representation	\$37,305	\$43,667	\$41,605	N/A	<i>Reported annually.</i>
<i>Decision making</i>					
Community satisfaction rating out of 100 for satisfaction with Council decisions.	61	60	59	N/A	<p><i>Reported annually.</i></p> <p>Based on the annual Community Satisfaction Survey completed in the 2023/24 financial year.</p>

Performance Measure	2021	2022	2023	June to Dec 2023	Comments
<i>Libraries: To provide accessible and well utilised print and digital resources</i>					
<i>Utilisation</i>					
Physical library collection usage	0.51	0.79	0.86	0.48	In line with 2023 result.
<i>Resource Standard</i>					
Recently purchased library collection	42%	46%	45%	45%	In line with 2023 result.
<i>Participation</i>					
Active library borrowers in municipality	8%	5%	4.8%	3.85%	Active library members no longer recorded. There is a total of 1,202 users. In line with 2023 result.
<i>Service Cost</i>					
Cost of library service per population	\$31.07	\$33	\$40	N/A	Reported annually.

Performance Measure	2021	2022	2023	June to Dec 2023	Comments
<i>Maternal & Child Health: To promote healthy outcomes for children and their families</i>					
<i>Service Standard</i>					
Infant enrolments in the MCH service	101%	103%	102%	104%	Number increases over 100% when children move to the area and participate in MCH service
<i>Service Cost</i>					
Cost of the MCH service	\$102	\$126	\$102	N/A	Reported annually.
<i>Participation</i>					
Participation in MCH service	86%	80%	83%	25%	In line with 2023 result.
<i>Participation</i>					
Participation in MCH service by Aboriginal children	90%	73%	75%	53%	In line with 2023 result. Correct percentage will balance out with year-end report.
<i>Satisfaction</i>					
Participation in 4-week key age and stage visit	98%	88%	112%	130%	Number increases over 100% when children move to the area and participate in MCH service
Performance Measure	2021	2022	2023	June to Dec 2023	Comments
<i>Roads: To provide a sealed local road network that is safe and efficient</i>					
<i>Satisfaction of use</i>					
Number of sealed local road requests	33	32	23	10.45	Utilising new customer request system has seen a reduction on outstanding CRMs, due to better external communication.
<i>Condition</i>					
Sealed local roads maintained to condition standards	100%	99%	88%	87%	Unseasonable weather conditions deteriorating roads more rapidly.
<i>Service Cost</i>					
	\$94	\$52	\$35	N/A	Reported annually.

Cost of sealed local road reconstruction per square metres					
<i>Service Cost</i> Cost of sealed local road resealing per square metres	\$18	\$7	\$10	N/A	Reported annually.
<i>Satisfaction</i> Community satisfaction out of 100 with sealed local roads	39	38	35	N/A	Reported annually. Based on the annual Community Satisfaction Survey completed in the 2023/24 financial year.

Performance Measure	2021	2022	2023	June to Dec 2023	Comments
<i>Statutory Planning: To make planning application decisions which are consistent with the local planning scheme</i>					
<i>Timeliness</i> Time (days) taken to decide planning applications	18	49	66	46	Median number of days between receipt of a planning application and a decision on an application.
<i>Service Standard</i> Planning applications decided within required time frames	98%	89%	98%	59%	
<i>Service Cost</i> Cost of statutory planning service	\$4,725	\$4,206	\$4,045	N/A	Reported annually.
<i>Decision Making</i> Council planning decisions upheld at VCAT	0	0	0	100%	One planning decision was upheld at VCAT within the last six months.

Performance Measure	2021	2022	2023	June to Dec 2023	Comments
<i>Waste Management: To maximise the amount of kerbside waste diverted from landfill</i>					
<i>Satisfaction</i> Kerbside bin collection requests	7	43	21	15	This reflects request for new services in rural & urban areas and replacement of old bins.
<i>Service Standard</i> Kerbside collection bins missed	.64	.36	.75	1.46	This reflects some issues relating to old bins that have only half emptied or bins placed incorrectly for collection.
<i>Service Cost</i> Cost of kerbside garbage collection service	\$191	\$198	\$208	N/A	Reported annually.
<i>Service Cost</i> Cost of kerbside recyclables collection service	\$137	\$177	\$196	N/A	Reported annually.
<i>Waste Diversion</i> Kerbside collection waste diverted from landfill	22%	16%	17%	27%	Increased separation of recyclables with the separate glass service.

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