



Appendix 4c

15.2 Quarterly Financial Report as at 31 December 2020

Performance Indicators

Ordinary Meeting of Council

Thursday 27 February 2020 at 7:00pm

Queenscliff Town Hall
50 Learmonth Street, Queenscliff

Borough of Queenscliffe

Performance Indicators - Sustainable Capacity

For the Year Ended 30 June 2020

<i>Indicator /measure</i>	Actual 2018/19	Forecast at YE 2019/20	Variance to 18/19	Expected Range	Within the Expected Range Y/N	Material Variations
<i>Own-source revenue</i> <i>Own-source revenue per head of municipal population</i> [Own-source revenue / Municipal population]	\$3,264	\$3,267	0.1%	\$700 to \$2,000	YES	
<i>Recurrent grants</i> <i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population]	\$403	\$394	(2.3%)	\$100 to \$2,000	YES	Council's funding allocation for the Financial Assistance Grant program was increased for the 2019/20 year, with 50% of this being prepaid.
<i>Population</i> <i>Expenses per head of municipal population</i> [Total expenses / Municipal population]	\$3,705	\$3,916	5.7%	\$800 to \$4,000	YES	Queenscliffe has a very small population base of 2,982. Over 50% of rateable properties in Queenscliffe are non-permanent residences and not reflected in municipal population.
<i>Infrastructure per head of municipal population</i> [Value of infrastructure / Municipal population]	\$12,038	\$13,004	8.0%	\$3,000 to \$40,000	YES	Infrastructure valuation due in 2019/20 will have an impact on this indicator.
<i>Population density per length of road</i> [Municipal population / Kilometres of local roads]	69	69	0.0%	1 to 300 people	YES	
<i>Disadvantage</i> <i>Relative socio-economic disadvantage</i> [Index of Relative Socio-economic Disadvantage by decile]	10	10	0.0%	1 to 10 decile	YES	

Borough of Queenscliffe

Performance Indicators - Service Performance

For the Year Ended 30 June 2020

Service/indicator /measure	Actual 2018/19	At December 2019/20	Variance to 18/19	Expected Range	Within the Expected Range	Material Variations
Governance Satisfaction <i>Satisfaction with council decisions</i> [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]	49	Not yet available	N/A	40 to 70	N/A	The survey is currently being conducted.
Statutory Planning Decision making <i>Council planning decisions upheld at VCAT</i> [Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100	50%	100%	50%	30% to 100%	YES	One application decision was subject to review by VCAT which was upheld.
Roads Satisfaction <i>Satisfaction with sealed local roads</i> [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]	65	Not yet available	N/A	50 to 100	N/A	
Libraries Participation <i>Active library members</i> [Number of active library members / Municipal population] x100	37%	39%	2%	10% to 40%	YES	Indicator does not capture other library activity for example children and youth programs, digital literacy programs and literary events, the use of public internet pcs, using facilities such as meeting rooms or study areas, or using services such as wifi, or in library use of collections.

Borough of Queenscliffe

Performance Indicators - Service Performance

For the Year Ended 30 June 2020

Service/indicator /measure	Actual 2018/19	At December 2019/20	Variance to 18/19	Expected Range	Within the Expected Range	Material Variations
Waste Collection Waste diversion <i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	53%	Not yet available	N/A	20% to 60%	N/A	Information has not been made available due to change in the contract (new provider).
Aquatic Facilities Utilisation <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	N/A	N/A	N/A	N/A	N/A	Queenscliffe does not provide this service.
Animal Management Health and safety <i>Animal management prosecutions</i> [Number of successful animal management prosecutions]	0	0	N/A	0 to 50	YES	Council's policy of 'first ride home' for straying animals results in a greater emphasis on education. Animal owners are made aware of the potential penalties resulting in reduced likelihood of penalties being issued.
Food Safety Health and safety <i>Critical and major non-compliance notifications</i> [Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about a food premises] x100	100%	100%	0%	60% to 100%	YES	

Borough of Queenscliffe

Performance Indicators - Service Performance

For the Year Ended 30 June 2020

Service/indicator /measure	Actual 2018/19	At December 2019/20	Variance to 18/19	Expected Range	Within the Expected Range	Material Variations
Home and Community Care (HACC) Participation <i>Participation in HACC service</i> [Number of people that received a HACC service / Municipal target population for HACC services] x100	Reporting ceased 1 July 2016	Reporting ceased 1 July 2016	N/A	N/A	N/A	Reporting on HACC ceased on 1 July 2016 due to the introduction of the Commonwealth Government's NDIS and CHSP programs.
Participation <i>Participation in HACC service by CALD people</i> [Number of CALD people who receive a HACC service / Municipal target population in relation to CALD people for HACC services] x100	Reporting ceased 1 July 2016	Reporting ceased 1 July 2016	N/A	N/A	N/A	Reporting on HACC ceased on 1 July 2016 due to the introduction of the Commonwealth Government's NDIS and CHSP programs.
Maternal and Child Health (MCH) Participation <i>Participation in the MCH service</i> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	72%	51%	(29%)	70% to 100%	NO	33 children have attended the MCH service at least once in the 6 months to 31 Dec 2019, of the 65 infants enrolled. This is not an accurate indication of the final percentage. As the children enrolled may attend within the next 6 months.
Participation <i>Participation in the MCH service by Aboriginal children</i> [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	100%	100%	0%	60% to 100%	YES	

Borough of Queenscliffe

Performance Indicators - Financial Performance

For the Year Ended 30 June 2020

Dimension/ <i>indicator</i> / <i>measure</i>	Actual 2018/19	Forecast at YE 2019/20	Variance to 18/19	Expected Range	Within the Expected Range Y/N	Material Variations
Operating position Adjusted underlying result <i>Adjusted underlying surplus (or deficit)</i> [Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100	(0%)	(5%)	(4.9%)	-20% to 20%	NO	Underlying surplus in 2019/20 reflects a number of projects, for which grant funding was received and/or Council budgets allocated in 2018/19. Cash from government grant funding and Council contributions is held in reserves on the Balance Sheet to fund completion of works.
Liquidity Working capital <i>Current assets compared to current liabilities</i> [Current assets / Current liabilities] x100	504%	362%	(141.3%)	100% to 400%	YES	The continuing high ratio outcome for 2019/20 mainly reflects grant funding received in advance for a number of major projects carried forward for planned completion in future years.
Unrestricted cash <i>Unrestricted cash compared to current liabilities</i> [Unrestricted cash / Current liabilities] x100	59%	207%	148.1%	10% to 300%	YES	Cash from government grant funding and Council contributions is held in reserves on the Balance Sheet to fund completion of works.
Obligations Loans and borrowings <i>Loans and borrowings compared to rates</i> [Interest bearing loans and borrowings / Rate revenue] x100	1%	9%	8.8%	0% to 70%	YES	The increasing forecast trend for this measure reflects planned further borrowings.
Loans and borrowings repayments compared to rates [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	0%	0%	(0.0%)	0% to 20%	YES	Repayment of proposed new loan to commence in the next financial year.

Borough of Queenscliffe

Performance Indicators - Financial Performance

For the Year Ended 30 June 2020

Dimension/ <i>indicator</i> / <i>measure</i>	Actual 2018/19	Forecast at YE 2019/20	Variance to 18/19	Expected Range	Within the Expected Range Y/N	Material Variations
<p>Indebtedness</p> <p><i>Non-current liabilities compared to own source revenue</i> [Non-current liabilities / Own source revenue] x100</p>	1%	6%	6.0%	2% to 70%	YES	The increasing forecast trend for this measure reflects planned further borrowings.
<p>Asset renewal</p> <p><i>Asset renewal compared to depreciation</i> [Asset renewal expenses / Asset depreciation] x100</p>	119%	111%	(8.3%)	40% to 130%	YES	Council monitors this ratio over the longer-term (i.e. 10 years) to ensure assets are renewed as appropriate.
<p>Stability</p> <p>Rates concentration</p> <p><i>Rates compared to adjusted underlying revenue</i> [Rate revenue / Adjusted underlying revenue] x100</p>	65%	67%	1.7%	30% to 80%	YES	Rates concentration is typically in excess of 60% of total income for Council, noting this depends on the success in attracting significant government grants.
<p>Rates effort</p> <p><i>Rates compared to property values</i> [Rate revenue / Capital improved value of rateable properties in the municipality] x100</p>	0.26%	0.26%	(0.0%)	0.15% to 0.75%	YES	No material variations.
<p>Efficiency</p> <p>Expenditure level</p> <p><i>Expenses per property assessment</i> [Total expenses / Number of property assessments]</p>	\$3,536	\$3,772	6.7%	\$2,000 to \$5,000	YES	The majority of expenditure incurred by Queenscliffe is non-discretionary and part of managing the services expected of a local council. Given the very small ratepayer base, this translates into a level of expenditure per property assessment which is higher than the outcome for other local councils.

Borough of Queenscliffe

Performance Indicators - Financial Performance

For the Year Ended 30 June 2020

Dimension/ <i>indicator</i> / <i>measure</i>	Actual 2018/19	Forecast at YE 2019/20	Variance to 18/19	Expected Range	Within the Expected Range Y/N	Material Variations
<p>Revenue level <i>Average residential rate per residential property assessment</i> [Residential rate revenue / Number of residential property assessments]</p>	\$2,018	\$2,049	1.5%	\$700 to \$2,000	NO	Rate revenue represents a high proportion of Queenscliffe's revenue. Given the very small ratepayer base, this translates into a level of expenditure per property assessment which is higher than the outcome for other local councils.
<p>Workforce turnover <i>Resignations and terminations compared to average staff</i> [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100</p>	17%	13%	(3.6%)	5% to 20%	YES	Seven resignations of permanent staff positions were replaced as at Dec 2019. Council does not forecast resignations, actual data is reported as incurred.