Appendix 3c

16.2   2021–22 Quarterly Financial Report as at 31 December 2021

Performance Indicators

Ordinary Meeting of Council

Wednesday 23 February 2022 at 7:00pm

Via Videoconference (Zoom)

Borough of Queenscliffe
Performance Indicators - Sustainable Capacity Indicators
For the Year Ended 30 June 2022 - Half Year Update

Indicator / *measure*	Results 2018	Results 2019	Results 2020	Results 2021	Results 2022 HY	Comments
Population						
C1 *Expenses per head of municipal population* *[Total expenses / Municipal population]*	$3,593	$3,705	$4,018	$4,282	$4,136	Queenscliffe has a very small population base of 3,008 when compared to other municipalities. Over 55% of rateable properties in Queenscliffe are nonpermanent residences that are not considered in this indicator.
C2 *Infrastructure per head of municipal population* *[Value of infrastructure / Municipal population]*	$12,187	$12,038	$12,565	$12,601	$15,768	Due to forecast new capital expenditure for 2021-22.
C3 *Population density per length of road*	68.23	69.35	68.37	69.95	69.95	Queenscliffe has a comparatively low population (the smallest in the state) and a comparatively low length of road.
Own-source revenue						
C4 *Own-source revenue per head of municipal population* *Own-source revenue per head of municipal population*	$3,199	$3,264	$3,258	$3,250	$3,663	The Borough's own source revenue includes municipal rates, and a comparatively high level of user fees and charges income, particularly with respect to fees from Tourist parks. The increase is due to the estimated accounting profit from the sale of Murray Rd land.
Recurrent grants						
C5 *Recurrent grants per head of municipal population* *[Recurrent grants / Municipal population]*	$344	$403	$563	$279	$314	Council's recurrent grant funding largely consists of the allocation of the Financial Assistance Grant (FAG) program and grant funding for Aged Services. Though there has been an increase in the FAG allocation, Queenscliffe still receives the lowest FAG funding allocation in the State. More than a half of 2021-22 FAG received in advance in 2020-21.
Disadvantage						
C6 *Relative Socio-Economic Disadvantage* *[Index of Relative Socio-Economic Disadvantage by decile]*	10	10	10	10	10	Queenscliffe's relative socioeconomic disadvantage has improved, from 9 at the 2011 Census to 10 in the 2016 Census.
Workforce turnover						
C7 *Percentage of staff turnover* *[Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100*	11.11%	16.82%	15.38%	14.81%	9.90%	July 2021 to December 2021 staff turnover.

Borough of Queenscliffe Performance Indicators - Service Performance Indicators For the Year Ended 30 June 2022 - Half Year Update						
Service/*indicator* /*measure*	Results 2018	Results 2019	Results 2020	Results 2020	Results 2022 HY	Comments
Aquatic Facilities						
Utilisation AF6 *Utilisation of aquatic facilities* [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 AM7 *Animal management prosecutions* [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	New in 2020	New in 2020	0%	0%	0%	Zero prosecutions. 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 a reduced likelihood of penalties being issued.
Food Safety						
Health and safety FS4 *Critical and major non-compliance outcome notifications* [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100	100.00%	100.00%	100.00%	100.00%	100.00%	2 non-compliance notifications followed up.
Governance						
Satisfaction G5 *Satisfaction with council decisions* [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]	53	49	54	59	N/A	The survey is currently being conducted.
Libraries						
Participation LB4 *Active library borrowers in municipality* [Number of active library borrowers in the last three years / The sum of the population for the last three years] x100	39.98%	36.92%	36.72%	31.30%	N/A	Half yearly data for active borrowers is not available.

Borough of Queenscliffe
Performance Indicators - Service Performance Indicators
For the Year Ended 30 June 2022 - Half Year Update

Service/*indicator* /measure	Results 2018	Results 2019	Results 2020	Results 2020	Results 2022 HY	Comments
Maternal and Child Health (MCH)						
Participation						
MC4 *Participation in the MCH service*	87.65%	71.50%	63.98%	68.71%	N/A	Half yearly data not available.
[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100						
Participation						
MC5 *Participation in the MCH service by Aboriginal children*	100.00%	100.00%	100.00%	100.00%	100.00%	No Aboriginal children enrolled for the 6 months to 31st December 2021.
[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						
Roads						
Satisfaction						
R5 *Satisfaction with sealed local roads*	65	65	66	66	N/A	The survey is currently being conducted.
[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]						
Statutory Planning						
Decision making						
SP4 *Council planning decisions upheld at VCAT*	40.00%	50.00%	0.00%	0.00%	100.00%	Two (2) planning decisions were referred to VCAT to 31st Dec 2021. VCAT upheld both planning decisions.
[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						
Waste Collection						
Waste diversion						
WC5 *Kerbside collection waste diverted from landfill*	54.98%	52.68%	46.92%	55.50%	N/A	Due to current staff constraints in this area these figures are not available for the 6 months to 31st December 2021.
[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100						
Retired Measures						
Dimension/*indicator* /measure	Results 2018	Results 2019			Results 2021 HY	Comments
Animal Management						
Health and safety						
AM4 *Animal management prosecutions*	0	0	Retired in 2020	Retired in 2020	Retired in 2020	This measure was replaced by AM7 from 1 July 2019.
[Number of successful animal management prosecutions]						

Borough of Queenscliffe
Performance Indicators - Financial Performance Indicators
For the Year Ended 30 June 2022 - Half Year Update

Dimension/*indicator*/measure	Results 2018	Results 2019	Results 2020	Results 2021	Results 2022 HY	Forecasts 2022	2023	2024	2025	Material Variations and Comments
Efficiency										
Expenditure level										
E2 *Expenses per property assessment*	$3,429	$3,588	$3,816	$4,168	$4,018	$3,974	$3,880	$3,913	$4,016	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.
[Total expenses / Number of property assessments]										
Revenue level										
E4 *Average rate per property assessment*	New in 2020	New in 2020	$2,101	$2,154	$2,185	$2,189	$2,227	$2,271	$2,317	Rate revenue represents a high proportion of Queenscliffe's revenue and spread across a very small ratepayer base.
[General rates and Municipal charges / Number of property assessments]										
Liquidity										
Working capital										
L1 *Current assets compared to current liabilities*	288.38%	503.81%	513.55%	294.05%	324.97%	301.84%	408.94%	429.50%	445.25%	Consistent with the past trend.
[Current assets / Current liabilities] x100										
Unrestricted cash										
L2 *Unrestricted cash compared to current liabilities*	-52.43%	58.56%	-151.20%	38.73%	130.84%	140.60%	158.65%	179.42%	199.84%	Term deposits having original maturities of more than 90 days are being considered unrestricted.
[Unrestricted cash / Current liabilities] x100										
Obligations										
Loans and borrowings										
O2 *Loans and borrowings compared to rates*	0.91%	0.64%	0.38%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Council currently has zero borrowings. No new loans for 2021-22 forecasted.
[Interest bearing loans and borrowings / Rate revenue] x100										
O3 *Loans and borrowings repayments compared to rates*	0.64%	0.26%	0.25%	0.38%	0.00%	0.00%	0.00%	0.00%	0.00%	Council currently has zero borrowings. No new loans for 2021-22 forecasted.
[Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100										

Borough of Queenscliffe
Performance Indicators - Financial Performance Indicators
For the Year Ended 30 June 2022 - Half Year Update

Dimension/*indicator*/*measure*	Results 2018	Results 2019	Results 2020	Results 2021	Results 2022 HY	Forecasts 2022	2023	2024	2025	Material Variations and Comments
Indebtedness										
O4 *Non-current liabilities compared to own source revenue*	1.08%	0.51%	1.18%	1.06%	0.97%	1.05%	1.05%	1.06%	1.07%	Consistent with the past trend.
[Non-current liabilities / Own source revenue] x100										
Asset renewal and upgrade										
O5 *Asset renewal and upgrade compared to depreciation*	New in 2020	New in 2020	121.92%	194.21%	670.08%	600.66%	76.06%	60.76%	54.81%	Due to significant asset renewal and upgrade expenditure forecasted for 2021-22.
[Asset renewal and asset upgrade expense / Asset depreciation] x100										
Operating position										
Adjusted underlying result										
OP1 *Adjusted underlying surplus (or deficit)*	0.69%	-0.20%	-3.27%	-13.71%	2.08%	-8.53%	-2.94%	-1.62%	-2.20%	Improvement in the result for 2021-22 is mainly due to the decrease in operating expenses .
[Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100										
Stability										
Rates concentration										
S1 *Rates compared to adjusted underlying revenue*	65.37%	65.44%	65.13%	67.46%	62.59%	70.07%	69.54%	69.02%	68.98%	Consistent with the past trend.
[Rate revenue / Adjusted underlying revenue] x100										
Rates effort										
S2 *Rates compared to property values*	0.28%	0.26%	0.26%	0.25%	0.26%	0.24%	0.24%	0.25%	0.25%	Consistent with the past trend.
[Rate revenue / Capital improved value of rateable properties in the municipality] x100										

Retired Measures

Dimension/*indicator*/*measure*	Results 2018	Results 2019	Results 2020		Results 2021 HY					Comments
Efficiency										
Revenue level										
E1 *Average residential rate per residential property assessment*	$2,033	$2,018	Retired in 2020	Retired in 2020	Retired in 2020					This measure was replaced by E4 from 1 July 2019.
[Residential rate revenue / Number of residential property assessments]										
Obligations										
Asset renewal										
O1 *Asset renewal compared to depreciation*	81.01%	119.16%	Retired in 2020	Retired in 2020	Retired in 2020					This measure was replaced by O5 in 1 July 2019.
[Asset renewal expense / Asset depreciation] x100										