

PERFORMANCE STATEMENT (ANNUAL REPORT INSERT)

Section 2 - Service Performance Indicators

For the year ended 30 June 2024

Service / Indicator / Measure [Formula]	Results					Comment
	2021	2022	2023	2024		
	Actual	Actual	Actual	Target as per budget	Actual	
Aquatic Facilities Utilisation <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	1.26	0.87	0.91	N/A	1.22	Visitation numbers have increased by 3,390. This is explained with a significant population increase, with higher utilisation due to more open sessions, event days and stability of staffing compared to previous years.
Animal Management Health and safety <i>Animal management prosecutions</i> [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	0%	0%	0%	N/A	0%	Mansfield Shire Council provides regular educational material which promotes adherence to animal management requirements.
Food Safety Health and safety <i>Critical and major non-compliance outcome notifications</i> [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	97.37%	94.29%	97.37%	N/A	100.00%	
Governance Consultation and engagement <i>Satisfaction with community consultation and engagement</i> [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]	56	59	60	60	59	
Libraries Participation <i>Library membership</i> [Number of registered library members / Population] x100	#N/A	#N/A	#N/A	N/A	29.26%	A new benchmark
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	87.23%	83.01%	85.85%	N/A	89.07%	
<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	83.33%	100.00%	100.00%	N/A	93.75%	
Roads Condition <i>Sealed local roads maintained to condition standards</i> [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	89.27%	82.43%	82.81%	83.35%	99.01%	This has increased significantly as a backlog of road resealing was addressed through the annual resealing program. As defined in the Asset Plan 2023-2033, the renewal intervention level is when roads reach condition 4 (Poor).
Statutory Planning Service standard <i>Planning applications decided within required time frames</i> [(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100	67.30%	91.03%	65.99%	91.00%	80.23%	The statutory planning team have been working closely to ensure timeframes for determining applications are improved. This has resulted in better customer experiences and timeframes.
Waste Management 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	35.02%	33.92%	32.45%	34.00%	29.73%	Council has implemented a FOGO service for the 2024 2025 financial year which will have a positive impact on diversion from landfill

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Section 3 - Financial Performance Indicators

For the year ended 30 June 2024

Dimension / Indicator / Measure [Formula]	Results			Forecasts						Material Variations and Comments
	2021	2022	2023	2024		2025	2026	2027	2028	
	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts	
Efficiency										
Expenditure level <i>Expenses per property assessment</i> [Total expenses / Number of property assessments]	\$3,027.63	\$3,165.88	\$3,333.88	\$3,041.00	\$3,809.90	\$3,722.81	\$3,128.15	\$3,476.17	\$3,580.55	Total expenses of Council have trended higher due to the Digital Transformation project and the IMPACT Route Capital Works project. Both of these projects are grant funded. The Digital Transformation Project is a collaboration of four councils and costs for all four councils are included in this figure, however Mansfield Shire Council is only responsible for a portion of these costs.
Revenue level <i>Average rate per property assessment</i> [Sum of all general rates and municipal charges / Number of property assessments]	\$1,563.29	\$1,594.13	\$1,637.25	N/A	\$1,676.94	\$1,713.27	\$2,019.65	\$2,240.06	\$2,282.44	General rates and charges revenue amount has remained largely stable as well as ratable property numbers.
Liquidity										
Working capital <i>Current assets compared to current liabilities</i> [Current assets / Current liabilities] x100	296.57%	252.73%	192.20%	225.00%	113.75%	239.48%	206.19%	174.77%	147.71%	Council has a number of committed costs relating to large scale projects, such as Digital Transformation and IMPACT Route. This inflates the current liabilities position. This is expected to normalise in future years.
Unrestricted cash <i>Unrestricted cash compared to current liabilities</i> [Unrestricted cash / Current liabilities] x100	17.11%	42.23%	-54.92%	N/A	17.13%	86.35%	67.92%	61.40%	56.89%	Council has a number of committed costs relating to large scale projects within Digital Transformation and IMPACT Route which inflate current liabilities position in terms of unearned grant revenue. This is expected to normalise over the coming 12 months.
Obligations										
Loans and borrowings <i>Loans and borrowings compared to rates</i> [Interest bearing loans and borrowings / Rate revenue] x100	12.98%	28.87%	27.18%	N/A	22.80%	19.88%	16.50%	13.10%	9.70%	Council continues to maintain an acceptable level of borrowings well within capacity to repay from usual revenue sources inclusive of rates & charges.
<i>Loans and borrowings repayments compared to rates</i> [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	1.94%	0.66%	1.24%	N/A	3.88%	4.22%	4.12%	3.99%	3.88%	Council continues to repay its borrowings at principal and interest repayments which are managed within resources.
Indebtedness <i>Non-current liabilities compared to own source revenue</i> [Non-current liabilities / Own source revenue] x100	13.98%	28.70%	31.19%	N/A	26.21%	22.91%	24.14%	20.69%	17.44%	Councils longer term liabilities inclusive of bank borrowings are well within Councils capacity to repay from usual sources of revenue. Council continues to repay principal reductions at rate of \$500k per annum.
Asset renewal and upgrade <i>Asset renewal and upgrade compared to depreciation</i> [Asset renewal and asset upgrade expense / Asset depreciation] x100	116.42%	162.01%	183.07%	181.00%	228.61%	331.66%	112.94%	123.14%	93.19%	Asset and upgrade statistics have been bolstered by a record Capital Works program for Council during 23-24.
Operating position										
Adjusted underlying result <i>Adjusted underlying surplus (or deficit)</i> [Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100	-1.50%	1.16%	2.71%	N/A	-8.78%	1.45%	2.13%	2.12%	1.24%	Variance in adjusted underlying surplus/deficit due to Council having not received the annual Financial Assistance Grant during the year which was budgeted at \$3.477 million in June 2024. This has since been received during July 2024, post this financial reporting period.
Stability										
Rates concentration <i>Rates compared to adjusted underlying revenue</i> [Rate revenue / Adjusted underlying revenue] x100	62.03%	59.05%	61.08%	66.00%	62.07%	57.21%	63.19%	63.07%	62.95%	Council did not receive the annual Financial Assistance Grant during the year which was budgeted at \$3.477 million in June 2024. This has since been received during July 2024 post financial reporting period. Despite this, adjusted underlying revenue has remained steady due to predictable rates & charges revenue but also given larger than normal operational and capital grant receipts.
Rates effort <i>Rates compared to property values</i> [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.37%	0.34%	0.27%	N/A	0.25%	0.24%	0.24%	0.24%	0.24%	This is resultant of steady rates & charges revenue compared to overall property values which have increased by \$280 million year on year.

Section 4 - Sustainable Capacity Indicators

For the year ended 30 June 2024

Results					
	2021	2022	2023	2024	Comment
<i>Indicator / Measure</i> [Formula]	Actual	Actual	Actual	Actual	
Population <i>Expenses per head of municipal population</i> [Total expenses / Municipal population]	\$2,567.76	\$2,600.31	\$2,584.90	\$2,964.54	The increase per head in expenses is due to one-off expenses that are grant funded. This includes the Digital Transformation Project and the Goughs Bay Boat Club redevelopment. The Digital Transformation Project is a collaboration of four councils and costs for all four councils are included in this figure, however Mansfield Shire Council is only responsible for a portion of these costs. Based on a year on year comparison without these costs, the expenses per head of municipal population would be closer to \$2,673.43.
<i>Infrastructure per head of municipal population</i> [Value of infrastructure / Municipal population]	\$17,996.66	\$18,531.83	\$19,563.38	\$18,473.45	Nominal decrease is due to depreciation expenses increasing and population rising.
<i>Population density per length of road</i> [Municipal population / Kilometres of local roads]	11.32	11.67	12.27	12.44	
Own-source revenue <i>Own-source revenue per head of municipal population</i> [Own-source revenue / Municipal population]	\$1,752.48	\$1,773.72	\$1,877.40	\$1,943.77	
Recurrent grants <i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population]	\$514.78	\$683.26	\$604.67	\$302.67	Main variance is due to Council having not received the annual Financial Assistance Grant during the year which was originally budgeted to receive \$3.477 million in June 2024. This has since been received during July 2024 post this financial reporting period.
Disadvantage <i>Relative Socio-Economic Disadvantage</i> [Index of Relative Socio-Economic Disadvantage by decile]	7.00	7.00	8.00	8.00	
Workforce turnover <i>Percentage of staff turnover</i> [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	17.8%	27.9%	18.1%	17.6%	