

# Performance Statement

For the year ended 30 June 2024



## **West Wimmera Shire Council 2023-24 Performance Statement**

### Definitions

"adjusted underlying revenue" means total income other than

(a) non-recurrent grants used to fund capital expenditure; and

(b) non-monetary asset contributions; and

(c) contributions to fund capital expenditure from sources other than those referred to in paragraphs (a)

and (b)

"adjusted underlying surplus (or deficit)" means adjusted underlying revenue less total expenditure

"asset renewal expenditure" means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability

"current assets" has the same meaning as in the AAS

"current liabilities" has the same meaning as in the AAS

"non-current assets" means all assets other than current assets

"non-current liabilities" means all liabilities other than current liabilities

"non-recurrent grant" means a grant obtained on the condition that it be expended in a specified manner and is not expected to be received again during the period covered by a council's Strategic Resource Plan

"own-source revenue" means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)

"population" means the resident population estimated by council

"rate revenue" means revenue from general rates, municipal charges, service rates and service charges

"recurrent grant" means a grant other than a non-recurrent grant

"residential rates" means revenue from general rates, municipal charges, service rates and service charges levied on residential properties

"restricted cash" means cash and cash equivalents, within the meaning of the AAS, that are not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year

"unrestricted cash" means all cash and cash equivalents other than restricted cash.

# **West Wimmera Shire Council 2023-24 Performance Statement**

## **Other Information**

For the year ended 30 June 2024

### **1. Basis of preparation**

Council is required to prepare and include a performance statement within its annual report. The performance statement includes the results of the prescribed sustainable capacity, service performance and financial performance indicators and measures together with a description of the municipal district and an explanation of material variations in the results. This statement has been prepared to meet the requirements of the Local Government Act 2020 and Local Government (Planning and Reporting) Regulations 2020.

Where applicable, the results in the performance statement have been prepared on accounting basis consistent with those reported in the Financial Statements. The other results are based on information drawn from council information systems or from third parties (e.g. Australian Bureau of Statistics).

The performance statement presents the actual results for the current year and for the prescribed financial performance indicators and measures, the results forecast by the council's strategic resource plan. The Local Government (Planning and Reporting) Regulations 2020 requires explanation of any material variations in the results contained in the performance statement. Council has adopted materiality thresholds relevant to each indicator and measure and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature.

The forecast figures included in the performance statement are those adopted by council in its budget on \_\_ June 2023 and which forms part of the council plan. The budget includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The strategic resource plan can be obtained by contacting Council.

**West Wimmera Shire Council  
2023-24 Performance Statement**

**Certification of the performance statement**

In my opinion, the accompanying performance statement has been prepared in accordance with the Local Government Act 2020 and the Local Government (Planning and Reporting) Regulations 2020.

**Abbas Mehr CA FCCA FIPA**

Principal Accounting Officer

Dated: 24 September 2024

In our opinion, the accompanying performance statement of the West Wimmera Shire Council for the year ended 30 June 2024 presents fairly the results of council's performance in accordance with the Local Government Act 2020 and the Local Government (Planning and Reporting) Regulations 2020.

The performance statement contains the relevant performance indicators, measures and results in relation to service performance, financial performance and sustainable capacity.

At the date of signing, we are not aware of any circumstances that would render any particulars in the performance statement to be misleading or inaccurate.

We have been authorised by the council and by the Local Government (Planning and Reporting) Regulations 2020 to certify this performance statement in its final form.

**Mayor Tim Meyer**

Dated: 24 September 2024

**Cr Jodie Pretlove**

Dated: 24 September 2024

**Mr David Bezuidenhout**

Chief Executive Officer

Dated: 24 September 2024

## Service Performance Indicators

The following statement provides the results of the prescribed service performance indicators and measures including explanation of results in the comments.

Service / indicator / measure	Results				Comments
	2021	2022	2023	2024	
<b>Aquatic Facilities</b>					
<b>Service standard</b>					
<i>Health inspections of aquatic facilities</i>	0.67	0.67	0.00	0.67	
[Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]					
<b>Utilisation</b>					
<i>Utilisation of aquatic facilities</i>	3.06	3.06	2.91	3.41	Families and tourists from neighbouring towns have visited and utilised these facilities amid high temperature weather in the year
[Number of visits to aquatic facilities / Population]					
<b>Service cost</b>					
<i>Cost of aquatic facilities</i>	\$17.90	\$17.43	\$22.67	\$21.10	Improved utilisation of the facility has reduced net costs of these services to the Council
[Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]					
<b>Animal Management</b>					
<b>Timeliness</b>					
<i>Time taken to action animal management requests</i>	1.00	1.22	1.61	1.45	Local laws officer settled into role and quicker to respond to animal requests now.
[Number of days between receipt and first response action for all animal management requests / Number of animal management requests]					
<b>Service standard</b>					
<i>Animals reclaimed</i>	15.38%	31.48%	10.37%	18.33%	Many Feral cats have been caught and euthanised, which increases the numbers of animals collected but these animals are not owned to
[Number of animals reclaimed / Number of animals collected] x100					
<i>Animals rehomed</i>	84.62%	61.11%	32.59%	16.33%	Many Feral cats have been caught and euthanised, which increases the numbers of animals collected but these animals are not owned to
[Number of unclaimed collected animals rehomed / Number of unclaimed collected animals] x100					
<b>Service cost</b>					
<i>Cost of animal management service per population</i>	\$27.32	\$21.26	\$18.04	\$5.48	Lower activity levels in this area resulted in low cost for the reporting period
[Direct cost of the animal management service / Population]					
<b>Health and safety</b>					
<i>Animal management prosecutions</i>	0.00%	0.00%	0.00%	0.00%	
[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100					

## Service Performance Indicators

The following statement provides the results of the prescribed service performance indicators and measures including explanation of results in the comments.

Service / indicator / measure	Results				Comments
	2021	2022	2023	2024	
<b>Food Safety</b>					
<b>Timeliness</b>					
<i>Time taken to action food complaints</i>	0.00	0.00	0.00	0.00	
[Number of days between receipt and first response action for all food complaints / Number of food complaints]					
<b>Service standard</b>					
<i>Food safety assessments</i>	95.35%	54.72%	75.00%	81.13%	
[Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984 / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x100					
<i>Food safety samples</i>	New	New	New	100.00%	
[Number of food samples obtained / Required number of food samples] x 100					
<b>Service cost</b>					
<i>Cost of food safety service</i>	\$638.40	\$686.57	\$167.93	\$173.84	
[Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984]					
<b>Health and safety</b>					
<i>Critical and major non-compliance outcome notifications</i>	100.00%	0.00%	0.00%	100.00%	
[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					
<b>Governance</b>					
<b>Transparency</b>					
<i>Council decisions made at meetings closed to the public</i>	16.75%	13.59%	35.23%	32.86%	
[Number of Council resolutions made at meetings of Council, or at meetings of a delegated committee consisting only of Councillors, closed to the public / Number of Council resolutions made at meetings of Council or at meetings of a delegated committee consisting only of Councillors ] x100					
<b>Consultation and engagement</b>					
<i>Satisfaction with community consultation and engagement</i>	55.00	54.00	54.00	56.00	
[Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement ]					
<b>Attendance</b>					
<i>Councillor attendance at council meetings</i>	96.00%	98.82%	98.89%	92.94%	
[The sum of the number of Councillors who attended each Council meeting / (Number of Council meetings) x (Number of Councillors elected at the last Council general election)] x100					
<b>Service cost</b>					
<i>Cost of elected representation</i>	\$34,567.00	\$37,469.00	\$40,258.00	\$43,311.40	
[Direct cost of the governance service / Number of Councillors elected at the last Council general election]					
<b>Satisfaction</b>					
<i>Satisfaction with council decisions</i>	58.00	54.00	55.00	59.00	
[Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]					

## Service Performance Indicators

The following statement provides the results of the prescribed service performance indicators and measures including explanation of results in the comments.

Service / indicator / measure	Results				Comments
	2021	2022	2023	2024	
<b>Libraries</b>					
<b>Resource currency</b> Recently purchased library collection	37.44%	38.98%	42.14%	36.43%	
[Number of library collection items purchased in the last 5 years / Number of library collection items] x100					
<b>Service cost</b> Cost of library service per population	\$53.64	\$57.76	\$48.90	\$55.59	
[Direct cost of the library service / Population]					
<b>Utilisation</b> Loans per head of population	New	New	New	4.14	
[Number of library collection item loans / Population]					
<b>Participation</b> Library membership	New	New	New	23.37%	
[Number of registered library members / Population] x100					
Library visits per head of population	New	New	New	2.10	
[Number of library visits / Population]					
<b>Maternal and Child Health (MCH)</b>					
<b>Service standard</b> Infant enrolments in the MCH service	96.97%	96.77%	202.21%	145.16%	Decrease in number of interstate and neighboring shire births (such as Naracoorte, Hindmarsh shire) enrolling
[Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100					
<b>Service cost</b> Cost of the MCH service	\$57.74	\$55.08	\$63.18	\$58.21	
[Cost of the MCH service / Hours worked by MCH nurses]					
<b>Participation</b> Participation in the MCH service	85.63%	86.83%	93.10%	100.00%	
[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100					
<b>Participation</b> Participation in the MCH service by Aboriginal children	100.00%	100.00%	100.00%	0.00%	All indigenous children in shire all past MCH key ages and stages therefore no longer requiring MCH services. No recent indigenous
[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					
<b>Satisfaction</b> Participation in 4-week Key Age and Stage visit	139.39%	116.13%	116.28%	122.58%	
[Number of 4-week key age and stage visits / Number of birth notifications received] x100					
<b>Roads</b>					
<b>Satisfaction of use</b> Sealed local road requests	7.51	4.48	2.74	3.75	Changed systems and they are recorded differently now or that not all were put on the new system correctly in the initial stages of
[Number of sealed local road requests / Kilometres of sealed local roads] x100					
<b>Condition</b> Sealed local roads maintained to condition standards	99.73%	99.83%	100.00%	100.00%	
[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100					
<b>Service cost</b> Cost of sealed local road reconstruction	\$38.72	\$44.80	\$45.39	\$47.76	

## Service Performance Indicators

The following statement provides the results of the prescribed service performance indicators and measures including explanation of results in the comments.

Service / indicator / measure	Results				Comments
	2021	2022	2023	2024	
[Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]					
<b>Service Cost</b> Cost of sealed local road resealing	\$4.76	\$4.27	\$5.79	\$5.69	
[Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]					
<b>Satisfaction</b> Satisfaction with sealed local roads	54.00	54.00	53.00	51.00	
[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]					
<b>Statutory Planning</b> <b>Timeliness</b> Time taken to decide planning applications	49.00	41.00	40.00	43.00	
[The median number of days between receipt of a planning application and a decision on the application]					
<b>Service standard</b> Planning applications decided within required time frames	85.71%	83.33%	80.65%	62.50%	Availability of consultant planners pushed timeframes out for planning permit decisions.
[(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					
<b>Service cost</b> Cost of statutory planning service	\$7,888.78	\$8,266.00	\$7,820.40	\$3,015.77	Lower activity levels and a structured resource allocation model for splitting relevant employees costs with participation in other
[Direct cost of the statutory planning service / Number of planning applications received]					
<b>Decision making</b> Council planning decisions upheld at VCAT	0.00%	0.00%	0.00%	0.00%	
[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					

## Service Performance Indicators

The following statement provides the results of the prescribed service performance indicators and measures including explanation of results in the comments.

Service / indicator / measure	Results				Comments
	2021	2022	2023	2024	
<b>Waste Management</b>					
<b>Service standard</b>					
<i>Kerbside collection bins missed</i>	1.21	1.20	0.68	0.68	
[Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000					
<b>Service cost</b>					
<i>Cost of kerbside garbage bin collection service</i>	\$93.86	\$104.62	\$206.88	\$114.61	New contract signed and implemented for Waste and Recyclable collections
[Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]					
<b>Service cost</b>					
<i>Cost of kerbside recyclables collection service</i>	\$96.78	\$85.92	\$104.73	\$70.41	New contract signed and implemented for Waste and Recyclable collections
[Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]					
<b>Waste diversion</b>					
<i>Kerbside collection waste diverted from landfill</i>	20.95%	20.43%	19.98%	12.87%	Statistics suggest cynicism towards the impact that individual recycling can have, and indicates that most people would recycle
[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100					

## 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	
<b>Aquatic Facilities</b> <b>Utilisation</b> <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	3.06	3.06	2.91	N/A	3.41	Families and tourists from neighbouring towns have visited and utilised these facilities amid high temprature weather in the year
<b>Animal Management</b> <b>Health and safety</b> <i>Animal management prosecutions</i> [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	0%	0%	0%	N/A	0%	
<b>Food Safety</b> <b>Health and safety</b> <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	100.00%	0.00%	0.00%	N/A	100.00%	
<b>Governance</b> <b>Consultation and engagement</b> <i>Satisfaction with community consultation and engagement</i> [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement ]	55	54	54	-	56	
<b>Libraries</b> <b>Participation</b> <i>Library membership</i> [Number of registered library members / Population] x100	#N/A	#N/A	#N/A	N/A	23.37%	
<b>Maternal and Child Health (MCH)</b> <b>Participation</b> <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	85.63%	86.83%	93.10%	N/A	100.00%	

**PERFORMANCE STATEMENT (ANNUAL REPORT INSERT)**

<p><i>Participation in the MCH service by Aboriginal children</i></p> <p>[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</p>	100.00%	100.00%	100.00%	N/A	0.00%	All indigenous children in shire all past MCH key ages and stages therefore no longer requiring MCH services. No recent indigenous births in shire.
<p><b>Roads</b></p> <p><b>Condition</b></p> <p><i>Sealed local roads maintained to condition standards</i></p> <p>[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100</p>	99.73%	99.83%	100.00%	-	100.00%	
<p><b>Statutory Planning</b></p> <p><b>Service standard</b></p> <p><i>Planning applications decided within required time frames</i></p> <p>[(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</p>	85.71%	83.33%	80.65%	-	62.50%	Availability of consultant planners pushed timeframes out for planning permit decisions.
<p><b>Waste Management</b></p> <p><b>Waste diversion</b></p> <p><i>Kerbside collection waste diverted from landfill</i></p> <p>[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100</p>	20.95%	20.43%	19.98%	-	12.87%	Statistics suggest cynicism towards the impact that individual recycling can have, and indicates that most people would recycle more if they knew it was going to the right place

**Section 3 - Financial Performance Indicators**

For the year ended 30 June 2024

Dimension / Indicator / Measure <small>[Formula]</small>	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		
<b>Efficiency</b> <b>Expenditure level</b> <i>Expenses per property assessment</i> <small>[Total expenses / Number of property assessments]</small>	\$4,811.40	\$5,106.20	\$6,046.40	\$5,726.89	\$6.92	\$5.86	\$6.01	\$6.21	\$6.41	Due to delayed release of Financial Assistance Grants by the Commonwealth the net expenses have gone significantly high.
<b>Revenue level</b> <i>Average rate per property assessment</i> <small>[Sum of all general rates and municipal charges / Number of property assessments]</small>	\$1,477.20	\$1,495.60	\$1,528.00	N/A	\$1.66	\$1.87	\$1.92	\$1.97	\$2.07	
<b>Liquidity</b> <b>Working capital</b> <i>Current assets compared to current liabilities</i> <small>[Current assets / Current liabilities] x100</small>	365.54%	506.80%	470.62%	474.72%	136.76%	333.42%	284.44%	285.88%	299.94%	The Council did not receive the Financial Assistance grants for 2024-25 in the 12 month from this reportable period and our cash reserves have gone down significantly
<b>Unrestricted cash</b> <i>Unrestricted cash compared to current liabilities</i> <small>[Unrestricted cash / Current liabilities] x100</small>	333.74%	476.45%	407.31%	N/A	109.49%	302.40%	254.88%	256.90%	272.13%	A minimum impact of \$7.406 million reduction in reportable cash is related to non release of Financial Assistance Grants from the Commonwealth
<b>Obligations</b> <b>Loans and borrowings</b> <i>Loans and borrowings compared to rates</i> <small>[Interest bearing loans and borrowings / Rate revenue] x100</small>	0.00%	0.00%	0.00%	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	
<i>Loans and borrowings repayments compared to rates</i> <small>[Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100</small>	0.00%	0.00%	0.00%	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	
<b>Indebtedness</b> <i>Non-current liabilities compared to own source revenue</i> <small>[Non-current liabilities / Own source revenue] x100</small>	4.65%	1.75%	1.64%	1.90%	2.03%	1.81%	2.00%	2.12%	2.22%	Shortfall in target closing Cash & Cash Equivalents have resulted in this imbalance
<b>Asset renewal and upgrade</b> <i>Asset renewal and upgrade compared to depreciation</i> <small>[Asset renewal and asset upgrade expense / Asset depreciation] x100</small>	81.54%	88.57%	80.71%	94.87%	128.49%	118.55%	89.94%	83.76%	79.22%	The Council has completed budgeted projects as well as number of projects carried forward from previous years as work in progress
<b>Operating position</b> <b>Adjusted underlying result</b> <i>Adjusted underlying surplus (or deficit)</i> <small>[Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100</small>	-6.02%	2.78%	3.45%	N/A	-60.94%	-8.52%	-9.85%	-10.99%	-11.13%	Shortfall in operating grants - primarily Financial Assistance Grants as well as lower than budgeted capital grants received for the projects. The Council has also completed and delivered \$3.7 million worth of capital projects to community owned assets which were considered important for Community wellbeing and activities.
<b>Stability</b> <b>Rates concentration</b>										

PERFORMANCE STATEMENT (ANNUAL REPORT INSERT)

<p><b>Rates compared to adjusted underlying revenue</b>                      [Rate revenue / Adjusted underlying revenue] x100</p>	35.10%	30.71%	26.32%	33.06%	42.17%	37.64%	38.12%	38.30%	39.04%	Underlying revenue is short due to lower amount of operating and capital grants recognised in this financial year. The rates revenue therefore represents higher than usual composition of the total underlying revenue.
<p><b>Rates effort</b>                      Rates compared to property values                      [Rate revenue / Capital improved value of rateable properties in the municipality] x100</p>	0.26%	0.22%	0.15%	N/A	0.14%	0.16%	0.16%	0.16%	0.17%	

## PERFORMANCE STATEMENT (ANNUAL REPORT INSERT)

## 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	
<b>Population</b> <i>Expenses per head of municipal population</i> [Total expenses / Municipal population]	\$6,314.17	\$6,808.27	\$7,546.68	\$8,397.66	Major deliver of \$3.70 Million worth of community projects has resulted in higher Employee Costs as well as higher Materials and Services. The Council considers these projects as highly valuable for the community.
<i>Infrastructure per head of municipal population</i> [Value of infrastructure / Municipal population]	\$59,367.45	\$60,227.47	\$72,115.58	\$67,370.96	
<i>Population density per length of road</i> [Municipal population / Kilometres of local roads]	1.39	1.36	1.46	1.39	
<b>Own-source revenue</b> <i>Own-source revenue per head of municipal population</i> [Own-source revenue / Municipal population]	\$3,059.32	\$2,806.40	\$2,999.50	\$3,162.73	
<b>Recurrent grants</b> <i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population]	\$2,612.34	\$3,380.53	\$3,791.31	\$1,286.55	Recurrent Financial Assistance Grants were not released in this financial year but the allocations were declared for all VIC Councils.
<b>Disadvantage</b> <i>Relative Socio-Economic Disadvantage</i> [Index of Relative Socio-Economic Disadvantage by decile]	5.00	5.00	5.00	5.00	
<b>Workforce turnover</b> <i>Percentage of staff turnover</i> [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	5.2%	10.7%	15.8%	#REF!	