

**GOLDEN PLAINS SHIRE COUNCIL  
PERFORMANCE STATEMENT**

**FOR THE YEAR ENDED 30 JUNE 2024**

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## 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.

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Lynnere Gray

**Principal Accounting Officer**

**Dated:**

In our opinion, the accompanying performance statement of the *Golden Plains 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.

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Mayor Brett Cunningham

**Councillor**

**Dated:**

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Owen Sharkey

**Councillor**

**Dated:**

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Shane Walden

**Chief Executive Officer**

**Dated:**

# Independent Auditor's Report

## To the Councillors of Golden Plains Shire Council

<b>Opinion</b>	<p>I have audited the accompanying performance statement of Golden Plains Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"> <li>• description of municipality for the year ended 30 June 2024</li> <li>• service performance indicators for the year ended 30 June 2024</li> <li>• financial performance indicators for the year ended 30 June 2024</li> <li>• sustainable capacity indicators for the year ended 30 June 2024</li> <li>• notes to the accounts</li> <li>• certification of the performance statement.</li> </ul> <p>In my opinion, the performance statement of Golden Plains Shire Council in respect of the year ended 30 June 2024 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>Councillors' responsibilities for the performance statement</b>	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020 and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.</p>

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**Auditor's responsibilities for the audit of the performance statement**

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the performance statement based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the performance statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Standards on Assurance Engagements will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance statement. As part of an audit in accordance with the Australian Standards on Assurance Engagements, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the performance statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control
- evaluate the overall presentation, structure and content of the performance statement, including the disclosures, and whether performance statement represents the underlying events and results in a manner that achieves fair presentation.

I communicate with the Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

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MELBOURNE  
23 October 2024

Travis Derricott  
*as delegate for the Auditor-General of Victoria*

# 1. DESCRIPTION OF MUNICIPALITY

## FOR THE YEAR ENDED 30 JUNE 2024

Golden Plains Shire Council was established on 6 May 1994, incorporating the former Shires of Bannockburn and Leigh and parts of the former Shires of Grenville and Buninyong.

Situated between Victoria's two largest regional cities, Geelong and Ballarat, Golden Plains Shire is a large municipality of 2,705 square kilometres, with a socio-economically diverse population of approximately 25,000 people living in 56 vibrant rural communities, reflecting a population growth of approximately 2.4% per annum.

Renowned for its award-winning food and wine, community markets, iconic music festivals, rich gold mining history and character, and friendly communities - Golden Plains Shire is an attractive destination to live, visit or socialise.

Residents value the character of Golden Plains' small townships and communities, local facilities and services, and natural environment. Our sweeping landscapes, award-winning businesses and rugged bush landscapes combine with historic townships and growing communities to make for a wonderful place to live, visit or socialise. New residents, particularly young families, are attracted to the area's rural lifestyle, affordable housing and proximity to the services and jobs available in the Shire, as well as those in Melbourne, Geelong, Ballarat and the Surf Coast.

Golden Plains Shire also offers many opportunities for businesses, investment, sustainable development and employment, with more than 2,100 businesses including farming, construction, retail and home-based businesses.

The Shire has a strong agricultural sector, with a history of wool, sheep and grain production. More recently, the Shire is seeing strong growth in intensive agriculture, including poultry, pigs, beef and goat dairy, as well as the expansion of viticulture in the Moorabool Valley. This in turn has driven an increase in the region's tourism offering, with visitors attracted to the region's picturesque wineries, gourmet food producers, agri-tourism and the monthly Golden Plains Farmers' Market.

Golden Plains Shire is one of the leading producers of eggs and chicken meat in Victoria, producing nearly a quarter of Victoria's eggs. Council is encouraging continued growth and investment in intensive agriculture, by establishing the Golden Plains Food Production Precinct, near Lethbridge, which is on track to become one of Victoria's premier areas for intensive agriculture development and expansion.

Golden Plains Shire Council has a strong sense of community with people working together to achieve common goals and outcomes. This sense of community benefits the entire Shire and Council will continue to have conversations with the community now and into the future.

## 2. SERVICE PERFORMANCE INDICATORS

FOR THE YEAR ENDED 30 JUNE 2024

SERVICE/INDICATOR/ MEASURE	RESULTS					COMMENTS
	2020-21	2021-22	2022-23	2023-24		
	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]	0.00	0.00	0.00	N/A	0.00	Council does not have any aquatic facilities.
<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] x100	100.00%	100.00%	0.00%	N/A	0.00%	No prosecutions occurred across the reporting period, with results remaining constant from 2022-23 actuals.

SERVICE/INDICATOR/ MEASURE	RESULTS					COMMENTS
	2020-21	2021-22	2022-23	2023-24		
	Actual	Actual	Actual	Target as per budget	Actual	

### FOOD SAFETY

<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%	100.00%	88.89%	N/A	100.00%	Six (6) critical and major non-compliance outcome notifications about food premises were recorded within the reporting period, with all requests followed up in the 2023 calendar year.
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### GOVERNANCE

<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]	47	49	43	50	43	Satisfaction with community consultations and engagement remain consistent from the 2022-23 actuals.
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SERVICE/INDICATOR/ MEASURE	RESULTS					COMMENTS
	2020-21	2021-22	2022-23	2023-24		
	Actual	Actual	Actual	Target as per budget	Actual	

### LIBRARIES

<b>Participation</b> <i>Library membership</i> [Number of registered library members / Population] x100	N/A	N/A	N/A	N/A	15.49%	A total of 3,998 registered library members were recorded at the end of the reporting period.
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### MATERNAL AND CHILD HEALTH

<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	84.58%	82.57%	80.75%	N/A	79.82%	Not all children within the municipality have scheduled Maternal and Child Health appointments in a 12-month period, appointments are dependent on age. 2023-24 actuals continue to reflect consistently with 2022-23 results, with a small 1.36% decrease in the number of children who attend the MCH service at least once in the year.
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<b>Participation</b> <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	86.05%	92.68%	82.22%	N/A	80.33%	Participation in the MCH service by Aboriginal children may fluctuate due to the engaging of other support services, including Ballarat and District Aboriginal Cooperative (BADAC) and Wadawurrung Aboriginal Corporation. 2023-24 actuals continue to reflect consistently with 2022-23 results.
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SERVICE/INDICATOR/ MEASURE	RESULTS					COMMENTS
	2020-21	2021-22	2022-23	2023-24		
	Actual	Actual	Actual	Target as per budget	Actual	

### ROADS

<b>Condition</b> <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	98.83%	98.86%	98.94%	98.86%	100.00%	Condition assessments indicate that all 1,041.60 kilometres of sealed local roads are below the renewal intervention level set by Council.
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### STATUTORY PLANNING

<b>Service standard</b> <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	65.70%	62.25%	46.50%	60.00%	52.73%	A positive increase in this indicator has been recorded, notably the appointment of Planning Coordinator has increased Council's decision-making capacity and delegation to sign off decisions more promptly. An increase in VicSmart applications received and actioned within 10 business days was also recorded.
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SERVICE/INDICATOR/ MEASURE	RESULTS					COMMENTS
	2020-21	2021-22	2022-23	2023-24		
	Actual	Actual	Actual	Target as per budget	Actual	

WASTE MANAGEMENT						
<b>Waste diversion</b> <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	36.97%	35.75%	35.32%	36.00%	33.63%	A 6.98% reduction in the weight of recyclables collected from kerbside bins has been recorded, which is attributed by the implementation of the Container Deposit Scheme in November 2023.

### 3. FINANCIAL PERFORMANCE INDICATORS

FOR THE YEAR ENDED 30 JUNE 2024

DIMENSION/INDICATOR/ MEASURE	RESULTS					FORECASTS				MATERIAL VARIATIONS & COMMENTS
	2020 -21	2021-22	2022-23	2023-24		2024-25	2025-26	2026-27	2027-28	
	Actual	Actual	Actual	Target as per budget	Actual	Forecast	Forecast	Forecast	Forecast	
<b>EFFICIENCY</b>										
<b>Expenditure level</b> <i>Expenses per property assessment</i> [Total expenses / Number of property assessments]	\$3,647.83	\$3,876.42	\$4,215.65	\$4,063.00	\$4,375.23	\$4,090.35	\$4,228.93	\$4,302.19	\$4,378.91	Average expenditure per property is high due to higher depreciation costs resulting from increased asset values at June 2023.
<b>Revenue level</b> <i>Average rate per property assessment</i> [Sum of all general rates and municipal charges / Number of property assessments]	\$1,793.42	\$1,855.75	\$1,867.91	N/A	\$2,020.23	\$2,089.53	\$2,152.16	\$2,203.55	\$2,250.10	This measure shows the continuing upward trend in average rates and reflects Council's commitment to maintain rate increases within the State Government rate cap system.

DIMENSION/INDICATOR/ MEASURE	RESULTS					FORECASTS				MATERIAL VARIATIONS & COMMENTS
	2020 -21	2021-22	2022-23	2023-24		2024-25	2025-26	2026-27	2027-28	
	Actual	Actual	Actual	Target as per budget	Actual	Forecast	Forecast	Forecast	Forecast	

LIQUIDITY										
<b>Working capital</b> <i>Current assets compared to current liabilities</i> [Current assets / Current liabilities] x100	228.43%	181.61%	153.27%	104.18%	112.84%	121.19%	139.31%	172.25%	207.31%	Closing cash balance has reduced, as the balance at the end of 2022-23 included the early receipt of the 2023-24 Financial Assistance Grants. Future budget years include an increase in the cash balance whilst current liabilities remain stable.
<b>Unrestricted cash</b> <i>Unrestricted cash compared to current liabilities</i> [Unrestricted cash / Current liabilities] x100	189.24%	101.27%	42.03%	N/A	41.30%	31.48%	61.04%	94.66%	130.75%	Improving ratio in future years due to increased cash balance with tied cash remaining stable and a static current liabilities balance.

DIMENSION/INDICATOR/ MEASURE	RESULTS					FORECASTS				MATERIAL VARIATIONS & COMMENTS
	2020 -21	2021-22	2022-23	2023-24		2024-25	2025-26	2026-27	2027-28	
	Actual	Actual	Actual	Target as per budget	Actual	Forecast	Forecast	Forecast	Forecast	

OBLIGATIONS										
<b>Loans and borrowings</b> <i>Loans and borrowings compared to rates</i> [Interest bearing loans and borrowings / Rate revenue] x100	53.65%	44.52%	36.64%	N/A	28.75%	22.26%	16.89%	11.99%	7.50%	Loan balance reduced due to repayments of \$1.6m and no new loans being drawn down.
<b>Loans and borrowings</b> <i>Loans and borrowings repayments compared to rates</i> [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	6.75%	7.28%	6.80%	N/A	6.37%	5.93%	5.12%	4.41%	4.23%	Council do not have any new loans included in the four year budget figures so ratio will continue to improve as loan balances continue to reduce.

DIMENSION/INDICATOR/ MEASURE	RESULTS					FORECASTS				MATERIAL VARIATIONS & COMMENTS
	2020 -21	2021-22	2022-23	2023-24		2024-25	2025-26	2026-27	2027-28	
	Actual	Actual	Actual	Target as per budget	Actual	Forecast	Forecast	Forecast	Forecast	
<b>Indebtedness</b> <i>Non-current liabilities compared to own source revenue</i> [Non-current liabilities / Own source revenue] x100	51.35%	43.46%	37.23%	N/A	29.55%	19.65%	15.50%	11.27%	7.65%	Loan balance will continue to reduce over the next four years due to no new loans being included in the budget. Own source revenue increases due to a reduction in non-recurrent capital grants received in future years.
<b>Asset renewal and upgrade</b> <i>Asset renewal and upgrade compared to depreciation</i> [Asset renewal and asset upgrade expense / Asset depreciation] x100	72.67%	115.07%	107.70%	227.32%	125.41%	110.39%	84.04%	79.86%	87.67%	Ratio improved from prior year due to increased expenditure on capital renewal (\$2.6m) during 2023-24. Ratio is unfavourable against the target due to the material increase in depreciation expense.

DIMENSION/INDICATOR/ MEASURE	RESULTS					FORECASTS				MATERIAL VARIATIONS & COMMENTS
	2020 -21	2021-22	2022-23	2023-24		2024-25	2025-26	2026-27	2027-28	
	Actual	Actual	Actual	Target as per budget	Actual	Forecast	Forecast	Forecast	Forecast	

**OPERATING POSITION**

<b>Adjusted underlying result</b> <i>Adjusted underlying surplus (or deficit)</i> [Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100	1.06%	-0.86%	-11.19%	N/A	-21.36%	0.17%	1.44%	4.76%	5.43%	Reduced surplus due to increase in depreciation charged, clearing of work in progress costs and increase in provision for landfill rehabilitation. Modest surpluses are budgeted in future years which will improve this ratio.
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DIMENSION/INDICATOR/ MEASURE	RESULTS					FORECASTS				MATERIAL VARIATIONS & COMMENTS
	2020 -21	2021-22	2022-23	2023-24		2024-25	2025-26	2026-27	2027-28	
	Actual	Actual	Actual	Target as per budget	Actual	Forecast	Forecast	Forecast	Forecast	

STABILITY										
<b>Rates concentration</b> <i>Rates compared to adjusted underlying revenue</i> [Rate revenue / Adjusted underlying revenue] x100	55.84%	56.55%	57.63%	60.27%	66.40%	60.31%	59.11%	58.08%	58.16%	Increase in rates revenue due to increased rate cap and growth, however total revenue decreased due to 100% of Financial Assistance Grants for 2023-24 being received in 2022-23.
<b>Rates effort</b> <i>Rates compared to property values</i> [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.41%	0.38%	0.31%	N/A	0.27%	0.26%	0.25%	0.25%	0.25%	Remains constant and reflects the future commitment to maintain the financial sustainability of Council within the scope of State Government imposed restrictions on rate revenue (rate capping).

## 4. SUSTAINABLE CAPACITY INDICATORS

FOR THE YEAR ENDED 30 JUNE 2024

INDICATOR/MEASURE	RESULTS				COMMENTS
	2020 -21	2021-22	2022-23	2023-24	
	Actual	Actual	Actual	Actual	
<b>POPULATION</b>					
<i>Expenses per head of municipal population</i> [Total expenses / Municipal population]	\$1,805.19	\$1,878.34	\$2,078.00	\$2,052.21	Expenses higher in 2022-23 and 2023-24 due to higher depreciation costs resulting from increased asset values at June 2022 and June 2023.
<i>Infrastructure per head of municipal population</i> [Value of infrastructure / Municipal population]	\$18,819.25	\$19,490.89	\$20,822.74	\$21,705.24	Continuing increase each year reflects higher asset values resulting from asset revaluations.
<i>Population density per length of road</i> [Municipal population / Kilometres of local roads]	13.98	14.24	14.51	14.78	Increase is attributed to a 4km extension in local roads (sealed and unsealed) and a population rise from 25,296 in 2022-23 to 25,818 in 2023-24.
<b>OWN-SOURCE REVENUE</b>					
<i>Own-source revenue per head of municipal population</i> [Own-source revenue / Municipal population]	\$1,148.34	\$1,171.61	\$1,213.87	\$1,304.79	Increase is attributed to higher gain on disposal of assets in 2023-24.
<b>RECURRENT GRANTS</b>					
<i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population]	\$552.11	\$550.94	\$525.34	\$242.47	100% of Financial Assistance Grants for 2023-24 were received in 2022-23.

INDICATOR/MEASURE	RESULTS				COMMENTS
	2020 -21	2021-22	2022-23	2023-24	
	Actual	Actual	Actual	Actual	
<b>DISADVANTAGE</b>					
<i>Relative Socio-Economic Disadvantage</i> [Index of Relative Socio-Economic Disadvantage by decile]	8.00	8.00	8.00	8.00	GPSC reflects a SEIFA index of 8.
<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	29.4%	22.9%	17.6%	15.9%	Since 2020-21, a noticeable decrease in staff turnover has been recorded.

## 5. NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2024

### 5.1 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, service performance, financial performance and sustainable capacity indicators and measures together with a description of the municipal district, an explanation of material variations in the results and notes to the accounts. 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 bases 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 or the Council's satisfaction survey provider).

The performance statement presents the actual results for the current year and the previous three years, along with the current year's target, if mandated by *the Local Government (Planning and Reporting) Regulations 2020*. Additionally, for the prescribed financial performance indicators and measures, the performance statement includes the target budget for the current year and the results forecast for the period 2024-25 to 2027-28 by the council's financial 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.

## 5.2 DEFINITIONS

KEY TERM	DEFINITION
Aboriginal children	means a child who is an Aboriginal person
Aboriginal person	has the same meaning as in the Aboriginal Heritage Act 2006
adjusted underlying revenue	means total income other than: <ul style="list-style-type: none"> <li>• non-recurrent grants used to fund capital expenditure; and</li> <li>• non-monetary asset contributions; and</li> <li>• contributions to fund capital expenditure from sources other than those referred to above</li> </ul>
adjusted underlying surplus (or deficit)	means adjusted underlying revenue less total expenditure
annual report	means an annual report prepared by a council under section 98 of the Act
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
asset upgrade expenditure	means expenditure that— (a) enhances an existing asset to provide a higher level of service; or (b) extends the life of the asset beyond its original life
critical non-compliance outcome notification	means a notification received by council under section 19N(3) or (4) of the <i>Food Act 1984</i> , or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health
current assets	has the same meaning as in the Australian Accounting Standards
current liabilities	has the same meaning as in the Australian Accounting Standards
food premises	has the same meaning as in the <i>Food Act 1984</i>
intervention level	means the level set for the condition of a road beyond which a council will not allow the road to deteriorate and will need to intervene
local road	means a sealed or unsealed road for which the council is the responsible road authority under the <i>Road Management Act 2004</i>
major non-compliance outcome notification	means a notification received by a council under section 19N(3) or (4) of the <i>Food Act 1984</i> , or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken
MCH	means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age
non-current liabilities	means all liabilities other than current liabilities

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
relative socio-economic disadvantage	in relation to a municipal district, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipal district is located according to the Index of Relative Socio-Economic Disadvantage of SEIFA
restricted cash	means cash, cash equivalents and financial assets, within the meaning of the Australian Accounting Standards, 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
SEIFA	means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet site
unrestricted cash	means all cash and cash equivalents other than restricted cash