Financial Performance Indicators (Attachment 5)
The Local Government Performance Reporting Framework requires Councils to report

Indicator	30/06/2026	30/09/2026	Forecast up to 30/06/2027
Working capital *Measure - Current assets compared to current liabilities. Expected values in accordance with the Local Government Performance Reporting Framework 100% to 400%* *Indicator of the broad objective that sufficient working capital is available to pay bills as and when they fall due. High or increasing level of working capital suggests an* *improvement in liquidity*	113%	217%	105%
Loans and borrowings *Measure - Loans and borrowings compared to rates. Expected values in accordance with the Local Government Performance Reporting Framework – 0% to 70%* *Indicator of the broad objective that the level of interest- bearing loans and borrowings should be appropriate to the size and nature of a council's activities. Low or decreasing level of loans and borrowings suggests an improvement in* *the capacity to meet long term obligations*	16.42%	15.33%	12.90%
Indebtedness *Measure - Non-current liabilities compared to own source revenue* *Expected values in accordance with the Local Government Performance Reporting Framework – 2% to 70%* *Indicator of the broad objective that the level of long-term liabilities should be appropriate to the size and nature of a Council's activities. Low or decreasing level of long-term liabilities suggests an improvement in the capacity to meet long term obligations*	19.62%	15.46%	15.24%
Rates concentration *Measure - Rates compared to adjusted underlying revenue Expected values in accordance with the Local Government Performance Reporting Framework – 30% to 80%* *Indicator of the broad objective that revenue should be generated from a range of sources. High or increasing range* *of revenue sources suggests an improvement in stability*	59.36%	89.38%	65.28%
Expenditure level *Measure - Expenses per property assessment* *Expected values in accordance with the Local Government Performance Reporting Framework $2,000 to $10,000 Indicator of the broad objective that resources should be used efficiently in the delivery of services. Low or decreasing level of expenditure suggests an improvement in organisational efficiency*	$3,759	$870	$3,507
Indicator - Revenue level *Measure - Average residential rate per residential property assessment* *Expected values in accordance with the Local Government Performance Reporting Framework - $700 to $2,000 Indicator of the broad objective that resources should be used efficiently in the delivery of services. Low or decreasing* *level of rates suggests an improvement in organisational efficiency*	$1,759	$1,796	$1,806

The Local Government Performance Reporting Framework provides "Expected ranges" for each indicator. The framework has been developed to consider results at the end of the financial year so some results during the period are outside the expected range due to the timing of receipts and payments.