

CITY OF
BALLARAT



ANNUAL REPORT

2018/19





ABOUT THIS ANNUAL REPORT

The City of Ballarat has prepared this Annual Report in accordance with the requirements and guidelines of the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014* and acknowledges the legal responsibility to comply with the *Charter of Human Rights and Responsibilities Act 2006* and the *Equal Opportunity Act 2010*.

This report provides an account of the City of Ballarat's performance in the 2018/19 financial year against the Council Plan (the framework within which we deliver the everyday services, programs and projects for our community) and our annual budget. It is designed to keep residents, businesses, employees, stakeholders and other Victorian and Australian Government agencies up-to-date on our performance and our future direction.

This document includes the following in accordance with statutory requirements:

- Report of Operations: this includes highlights of the year, details about the City of Ballarat's governance, management and operations, and a report on our performance against the Council Plan and the Budget in 2018/19 financial year.
- Financial Statements.
- Performance Statement.

How to get your copy and give feedback

Electronic copies are available on our website and hard copies are available on request from City of Ballarat offices. We welcome your feedback on this document. Details on how to contact us can be found on the back cover.

OUR MISSION

Working together we create a better future for our city.

What this means

Working together – We are a conduit and are acting collaboratively to build strong relationships and alliances with those who support our beliefs.

Create – We bring into existence, generate, produce, initiate, develop and shape our city. **Better** – We are continually improving and becoming more desirable.

We are smart, one step ahead and exceeding as a city.

Future – We achieve our vision with a long-term perspective. **City** – Our place, our community and our people.

OUR PURPOSE

We believe in making Ballarat a better place for all.

What this means

Believe – Our fundamental cause, our reason for being and what matters most. **Making** – We are actively involved; in turn creating a positive and lasting difference for our city.

Ballarat – Our city, our villages, our townships, our community and our people. **Better** – We are continually improving and becoming more desirable. We are smart, one step ahead and exceeding as a regional city.

Place – We are proud of our city's beauty, identity, lifestyle and the fact it is a preferred regional destination.

For all – We are inclusive of everyone who lives, works, invests, studies and visits our city.

Front cover image: Ballarat artist Deanne Gilson at Murrup Laarr, the public artwork she created which was inspired by the lived experience of her ancestors. Unveiled in March 2019, it is the first installation at the North Gardens Indigenous Sculpture Park. The project strongly aligns with the City of Ballarat Creative City Strategy, which was adopted by Council in May 2019 to assist in the incubation, establishment and sustainability of Ballarat's creative individuals and sectors.



We are pleased to present this Annual Report to our community. The 2018/19 Annual Report is the primary means of advising our community about the City of Ballarat's operations and performance in the past financial year.

The City of Ballarat respectfully acknowledges the Wadawurrung and Dja Dja Wurrung people as the traditional custodians of the land on which we live and work.

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OVERVIEW



BALLARAT A SNAPSHOT

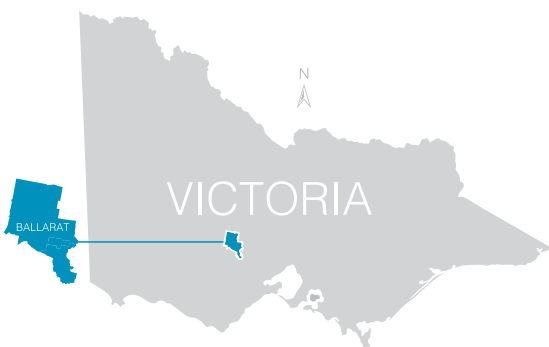
City of Ballarat

City of Ballarat's population in 2018 was 107,325 (source: ABS 2018). This has grown by 1,997 new residents since the 2017 estimate of 105,422 residents. This represents continued strong population growth for Ballarat with a 1.8 per cent annual growth rate. This is equal to the 1.8 per cent average annual growth that Ballarat experienced over the past ten years. Population growth remains a key economic driver for our city.

Ballarat or Ballaarat

(Historical Spelling)

'balla' meaning 'elbow' or reclining on the elbow + 'arat' meaning 'place': from two aboriginal words signifying a camping or resting place.



Municipality

The City of Ballarat municipality covers an area of 740 square kilometres and includes the outlying townships of Buninyong, Miners Rest, Learmonth and Cardigan Village. It is part of an area of land under the traditional custodianship of the Waddawurrung and Dja Dja Wurrung people and is bound by the surrounding municipalities of Hepburn Shire (to the north), Moorabool Shire (to the east), Pyrenees Shire (to the west) and Golden Plains Shire (to the south).

Locations within the Municipality of the City of Ballarat

Addington, Alfredton, Ascot, Bakery Hill, Bald Hills, Ballarat Central, Ballarat East, Ballarat North, Black Hill, Blowhard, Bo Peep, Bonshaw, Brown Hill, Buninyong, Bunkers Hill, Burrumbeet, Canadian, Cardigan, Cardigan Village, Chapel Flat, Coghills Creek, Creswick, Delacombe, Durham Lead, Ercildoune, Eureka, Glen Park, Glendaruel, Glendonald, Golden Point, Gong Gong, Invermay, Invermay Park, Lake Gardens, Lake Wendouree, Learmonth, Lucas, Magpie, Miners Rest, Mitchell Park, Mount Bolton, Mount Clear, Mount Helen, Mount Pleasant, Mount Rowan, Nerrina, Newington, Redan, Scotchman's Lead, Scotsburn, Sebastopol, Smythes Creek, Soldiers Hill, Sulky, Tourello, Warrenheip, Wattle Flat, Weatherboard, Wendouree, Windermere and Winter Valley.

FAST FACTS 2018/19



58,698

people attended
**Ballarat Begonia
Festival**

16,885

attended
**Ballarat Heritage
Weekend**

12,000

people attended
Harmony Fest

6,600

people attended three
Summer Sundays
events at
Ballarat Botanical Gardens

185,472 visitors

to Art Gallery
of Ballarat

6,500

people registered
for **Active April**
in Ballarat

1,610

children placed into
kindergartens via City
of Ballarat's central
enrolment program



80,000

Meals on Wheels
delivered to
eligible residents



130,000

enquiries handled by the
City of Ballarat Customer
Service team

3,386

older residents participated
in a diverse suite of
Active Ageing programs



12,647

**Maternal and Child
Health consultations**



26,400

visits to the
**City of Ballarat
mySay site**

99

nominations for
**City of Ballarat
Youth Awards**

\$1.8M

invested in
13 community facility
upgrades through our
**Social Infrastructure
program**



More than 600 older
persons participated in

25,022 hours

of the
**Social Connections
program**



A MESSAGE FROM THE MAYOR

On behalf of my fellow Councillors, I am proud to present this Annual Report for 2018/19. Among many highlights, the past year has seen the resolution of several long-term, complex projects, some of which have been on the Council's agenda for more than a decade.

Highlights

- The delivery of several highly significant community infrastructure projects across Ballarat, all of which help meet the considerable demand for these facilities today and position us for the significant growth to come.
- Following an extensive refurbishment project, the Civic Hall was reopened in March 2019, returning a Ballarat institution to the community once again.
- Restoration works at our magnificent Her Majesty's Theatre were nearing completion in mid-2019, in time for a reopening in the second half of this year. The works will help ensure the historic theatre will be enjoyed for generations to come.
- Similarly, at the end of June construction of the amazing Ballarat Sports Events Centre (BSEC) was drawing to a close. The centre's six new courts will provide vital extra capacity for community indoor sport, while the 3000-seat show court and new change facilities will establish it as the home of the region's elite indoor sports teams and major indoor sports events in our city.
- Better yet, our extensive program

of lobbying and advocacy work attracted funding for further works for both BSEC and Her Majesty's.

- The Sebastopol Library and Community Hub, opened in December 2018, is a transformational facility for residents in our southern suburbs. The co-location of maternal and child health rooms, refurbished library and new technology room provides a facility that will serve Sebastopol and portions of our key growth areas for decades to come.
- Ballarat's saleyards transitioned to the new Miners Rest facility, with consultation and background research commencing on the future of the former site as part of the Latrobe Street Saleyards Precinct Urban Renewal project.
- The adoption of the Smarter Parking Plan has given us a way forward to manage existing and future pressures around CBD parking, balancing the needs of residents, visitors, shoppers and workers.

Challenges

- Resolving challenges around recycling and waste remains a key focus for Ballarat. Subsequent to the 2018/19 financial year, Council resolved to defer further decisions on a Waste to Energy project for

Ballarat until the release of the Victorian Government's Circular Economy Policy and Action Plan, expected in late 2019.

- Another challenge is finding a funding solution for an extended runway at Ballarat Airport to deliver an airport facility to service and connect the broader region

Next steps

- We will continue to lobby for funding for an all waste interchange to deliver this integral component of an overall waste solution for Ballarat, and for funding for a Ballarat Airport upgrade. We will also finalise and begin to implement the Bakery Hill and Bridge Mall Precinct Urban Renewal Plan.

On behalf of Council, I would like to thank the CEO, Executive Leadership Team, staff and volunteers of the City of Ballarat for their role in continually delivering services and key projects for our city.

My thanks also to my fellow Councillors for their hard work and commitment to serving our community.

**Mayor of Ballarat,
Cr Samantha McIntosh**



A MESSAGE FROM THE CEO

This report details the City of Ballarat's achievements against the vision and objectives in the Council Plan 2017/2021. During 2018/19 we continued to deliver on projects, strategies and services to build a bigger, better, and bolder Ballarat.

Highlights

- Significant advances were made on key infrastructure projects across the city. In 2018/19 City of Ballarat delivered the Sebastopol Library Community Hub and Civic Hall stage one redevelopment, with large scale projects at Her Majesty's Theatre, Girrabanya Integrated Children's Centre and Ballarat Sports Events Centre all nearing completion at 30 June.
- Advocacy and lobbying were a key focus area ahead of both state and federal elections. The Ballarat: Now and Into the Future campaign, launched with key Ballarat organisations, highlighted six game changing projects for the city's future. Our advocacy efforts proved successful, with state election promises from Government and Opposition estimated at \$234 million, with the returned Government committed to \$170.3 million for Ballarat initiatives.
- Our status as Victoria's leading regional centre for events was further enhanced with the announcement Ballarat would host the Spilt Milk music festival in November 2019 at Victoria Park. This exciting festival adds to a vibrant, diverse and expanding Ballarat events calendar.
- The adoption of both the Creative City Strategy and Creative Precinct Master Plan, informed by significant

consultation with our creative sector, provided a framework for the future growth of Ballarat's thriving creative economy.

- The launch of our Gender Equity Action Plan was a significant step forward for the City of Ballarat, not only for our staff but also the leadership role our organisation plays in the community in addressing issues such as barriers to leadership, gender pay gaps and everyday sexism.
- Our new City of Ballarat website was launched, with a focus on an improved user experience on mobile and tablet. Live broadcasting of Council meetings commenced in May 2019, allowing residents to see Council meetings and refer to archived recordings of previous meetings via our website.

Challenges

- The recycling crisis and the need to find long term solutions for waste management are ongoing challenges for all Victorian municipalities, including Ballarat.
- A key challenge is continuing to actively shape the future of our city in light of ongoing population growth, ensuring services and infrastructure remain ahead of future growth, and the qualities that make Ballarat unique are maintained and enhanced.

Next steps

- Having secured \$4.5 million Rural Councils Transformation program funding, the City of Ballarat will continue to develop a shared services model with neighbouring Central Highlands councils to deliver better and more affordable services for 230,000 residents living in these areas.
- Following the resumption of in-house delivery of tourism marketing services, we will continue the development of the Ballarat is Open strategy as a new platform to not only build the visitor economy, but to capture and promote the full range of activities and benefits of living, working, investing in and visiting Ballarat.

My thanks to City of Ballarat staff and our highly valued volunteers who continue to deliver the projects and services to support our city throughout the year. My thanks also to our Mayor and Councillors for their support and their dedication to delivering a better, bolder and beautiful Ballarat.

**Chief Executive Officer,
Justine Linley**

PERFORMANCE HIGHLIGHTS

LIVEABILITY

Highlights

- Community engagement and delivery of improvements at 14 local neighbourhood spaces.
- \$1.8 million invested into 13 community facility upgrades as part of the Social Infrastructure program.
- Delivery of a new Social Policy framework including Easy English version.
- Delivery of a new Access and Inclusion Plan.
- Introduction of Marveloo (a portable adult changing place).
- New hearing augmentation provided at six key venues including Ballarat Town Hall, Ballarat Aquatic and Lifestyle Centre and the Art Gallery of Ballarat.
- Delivery of a revised Community Engagement Framework.
- Creation of new master plan for Doug Dean Reserve, Delacombe.
- Securing Victorian Government funding to support expansion of the

Wendouree Children’s Centre to provide purpose-built Maternal and Child Health facilities.

- Extension of (MCH) Nurse roles in ChildFIRST, Children’s Services, supported playgroup and open MCH clinics.
- Successful grant to partner with Hepburn and Pyrenees shires to offer 12 month graduate MCH and student MCH clinical support program.
- Completion of immunisation service review resulting in consolidation of the childhood vaccination program.
- Parent Place services expanded through local community partnerships including legal and family violence support.
- Social Connections program delivered an additional 12 new activities for older residents equating to an increase of 11,382 hours of programs.
- The Delivered Meals program successfully worked through an emergency without any disruption to

the service received by residents.

- Active Ageing received an additional \$164,000 under the Home Modification program to assist with minor safety modifications to older persons’ homes, such as ramps.

Challenges

- Establishing a universal customer experience process to effectively close the loop with customers.
- Planning for the roll out of universal access to funded three-year-old kindergarten.
- The emergency issue for the Delivered Meals program which was outside our control.

Next steps

- Roll out the Engaging Communities program at Ballarat East, Ballarat North and Delacombe.
- Completion of upgrade works at Girrabanya Integrated Children’s Centre to incorporate the Occasional Care program.



PROSPERITY

Highlights

- Significant progress on the Ballarat Sports Events Centre.
- Her Majesty's Theatre refurbishment on track and on budget.
- Telling the Eureka story implementation and upgrades to the facility.
- Launch of the Creative City Strategy.
- Significant re-hang of the collection at the Art Gallery of Ballarat.
- Commencement of Bakery Hill and Bridge Mall Precinct Urban Renewal Plan and commitment of \$15 million towards the precinct's redevelopment.
- Commencement of the Latrobe Street Saleyards Precinct Urban Renewal Plan.
- Hosted PauseFest outreach, including keynote speaking event with Cecilia Ambrose, Head of Creative at Amazon Advertising U.S.
- Facilitation of Start Up Ballarat, a program to unearth unique ideas and concepts in the Ballarat community.
- Creation of the City Design Studio.
- Commencement of Design Led City program, to lift the design quality of Ballarat's urban areas.
- Approval of the Ballarat Heritage Plan Our People, Culture & Place: A plan to sustain Ballarat's heritage 2017–2030.
- Adoption of the Ballarat East Local Area Plan.
- Adoption of Burrumbeet and Cardigan Village Township Plans.
- Completion and adoption of the Ballarat Planning Scheme Review.
- Commenced Better Flood Planning for Ballarat project.
- Commenced Buninyong Township Plan and Brown Hill Local Area Plan.
- Commenced Dowling Forest Precinct Planning Controls Review.
- Received Victorian Planning Authority funding for Bakery Hill/Bridge Mall, Latrobe Street Saleyards and Growth Options Investigation projects.
- Commenced Planning Policy Framework amendment.
- Commenced Urban Skyline and Views Study
- Urban Forest Action Plan adopted by Council.
- Spilt Milk announced.
- Successfully delivered events including the Begonia Festival and Ballarat Heritage Weekend.
- Establishment of the Project Management Office.
- Civic Hall stage one refurbishment project successfully delivered, now providing an inviting space for audiences, performers, stall holders and exhibitors with one of the largest flat floor auditoriums in regional Victoria.
- Match Victoria in Gross Regional Product in 2018. Both the state and the city recorded an impressive 3.7 per cent.
- Job numbers have continued to grow with over 10,000 jobs created in the last 10 years.
- Ballarat West Employment Zone, continues to exceed expectations with approximately 85 per cent of land in stages 1a and 1b sold or under offer.
- Commenced engagement on the Ballarat Integrated Transport Plan.

Challenges

- Lifting the quality of design across the city.
- Resourcing the Urban Forest Action Plan.
- Ballarat lags on innovation index.
- The Waste to Energy facility project for Ballarat has been impacted by a lack of Victorian Government policy direction. The project is currently suspended until the Victorian Government releases its Circular Economy Policy and Action Plan.

- Securing more funding for Her Majesty's Theatre.
- Funding for Ballarat West Employment Zone Freight Hub.
- Access a city deal or regional deal for Ballarat.
- Long term planning for Ballarat at a population growth rate greater than two per cent while maintaining Ballarat's character.
- Improving heritage policy and planning controls.

Next steps

- Review of the Ballarat Strategy and character controls across the city.
- Finalisation and implementation of Bakery Hill and Bridge Mall Precinct and Latrobe Street Saleyards Precinct Urban Renewal plans and Wendouree Station Precinct Master Plan.
- Adoption of the Long Term Growth Areas Investigation Report and commencement of a planning scheme amendment.
- Completion of planning scheme amendments for Better Flood Planning for Ballarat, the Planning Policy Framework and Dowling Forest Precinct Planning Controls Review.
- Integrating \$461.6 million investment in Ballarat Base Hospital with the Ballarat Health, Knowledge and City Living Precinct Master Plan.
- Secure funding to support major investment.
- Work to secure further government decentralisation.
- Successful transition of visitor services to within City of Ballarat operations and preparation and implementation of the Ballarat is Open Strategy.
- Delivery of a strategic plan for the Art Gallery of Ballarat.
- Planning and delivery of major projects including the next stage of Civic Hall, Her Majesty's Theatre, Lake Wendouree and Victoria Park lighting and fitness equipment and the Spotlight on Sebastopol project.

SUSTAINABILITY

Highlights

- Completion of the Gatekeepers Cottage reinstatement at Ballarat Botanical Gardens.
- Successful delivery of Heinz Lane and Slatey Creek Road construction.
- Management of an interim local solution for the recycling crisis.
- Adoption of the Smarter Parking Plan for the Ballarat central business district.
- Continued the accelerated delivery of infrastructure to support the Ballarat West Growth Area.
- Adoption of the Carbon Neutrality and 100 Per Cent Renewables Action Plan.
- The attraction of Country Roads program funding for Kennedy’s Road and Gillies Road roundabout and Gillies Road upgrade.
- In partnership with the Arch of Victory/Avenue of Honour committee, the restoration of the Memorial Cairn at Weatherboard, the final step in an eight-year restoration program for the Avenue.
- Modernisation of the Road Management Plan to better align it with standards at similar sized municipalities.

- Achievement of funding support for flood mitigation works at Charlesworth Street, Ballarat East.
- Adoption of the Urban Forest Action Plan and the establishment of a 10-year tree planting program to achieve a 40 per cent tree canopy for Ballarat.
- Making a commitment to convert City of Ballarat street lights to new LED technology over three years.
- Delivery and official opening of the Ballarat Paralympic Sports Avenue at Lake Wendouree.
- Resolved outstanding issues with closed landfills within the municipality.

Challenges

- Delivering a sustainable Animal Shelter solution for the city and the region.
- Finding a sustainable recycling model.
- Attracting funding for the delivery of stage two of Ballarat Link Road.
- Delivery of a replacement Franklin Bridge over the Yarrowee River, Scotchmans Lead in partnership with Golden Plains Shire and the Australian Government.

- Finding a funding solution for a reconnected and extended runway at Ballarat Airport to deliver an airport facility appropriate to service Ballarat.
- Decommissioning of the former Ballarat Saleyards.

Next steps

- Implementing the recommended approach for Domestic Wastewater Management.
- Implementing the Ballarat Cycling Connections program in consultation with Regional Roads Victoria.
- Continuing the implementation of the Carbon Neutrality and 100 Per Cent Renewables Action Plan.
- Delivering the restored Fernery at the Ballarat Botanical Gardens.
- Implementing the major tree planting program towards the goal of a 40 per cent tree canopy for Ballarat.
- Implementing the necessary technology to deliver full benefits of the Smarter Parking Plan initiative.



EVENT HIGHLIGHTS

The City of Ballarat delivered or supported the following major events and community events across the city in 2018/19.

July

- Ballarat Winter Festival
- NAIDOC Week
- AFL – Western Bulldogs vs Port Adelaide Power
- Bull-Doggie-Do
- Art Gallery of Ballarat – Into Light: French masterworks from the *Musee de la Chartreuse*, Douai
- Art Gallery of Ballarat – Bastille Day Ball
- Royal South Street Competitions

August

- Backspace Gallery – Music Heard Visually
- Digital Innovation Festival - Ballarat eSports competition

September

- Japan Speech and Cultural Contest
- Art Gallery of Ballarat – The Australian Boys Choir concert
- Art Gallery of Ballarat – The Song Company: Four, Colour, Season concert
- Art Gallery of Ballarat - Biennale of Australian Art open to 6 November
- Battle of Britain memorial service

October

- Ballarat – Inagawa Sister City agreement 30th anniversary
- NAIDOC Football and Netball Carnival
- Children's Week 2018
- Art Gallery of Ballarat – Seraphim Trio
- Victorian Masters and Para Cycling Championships
- Thai Burma Railway Hellfire Pass Memorial Service

November

- #ChristmasinBallarat launch
- Art Gallery of Ballarat – Artbank Roadshow
- Art Gallery of Ballarat – Locals Rule: Identity exhibition opens
- Remembrance Day memorial service
- Backspace Gallery Tamara Bekier: Gossamer Threads exhibition

December

- WBBL Melbourne Renegades vs Adelaide Strikers
- Eureka Day
- Ballarat Christmas Celebrations
- Art Gallery of Ballarat – Eliza-Jane Gilchrist exhibition opens
- Australian Jazz Convention
- Inter Dominion 2018 Heats
- Backspace Gallery – Weathering the Future exhibition

January

- Federation University Road National Championships
- Summer Sundays
- Australia Day Celebrations
- AFLW Preseason – Western Bulldogs vs Collingwood
- Backspace Gallery – Art Bikes exhibition
- Backspace Gallery – Natural Abstraction exhibition opens
- Australian Ladies Professional Golf (ALPG) Ballarat Icons Pro-Am

February

- Super Rugby Melbourne Rebels v Queensland Reds
- Art Gallery of Ballarat – Next Gen 2019 exhibition opens
- Ballarat Backyard Tasters
- Anniversary of the Federal Apology to the First Nation People
- Art Gallery of Ballarat – Picasso: The Vollard Suite exhibition opens
- Backspace Gallery – The Art Teachers Exhibition

March

- Ballarat Begonia Festival
- Begonia Ball at Civic Hall
- Harmony Fest and Rock the Block Youth Festival (Cultural Diversity Week)
- Intercultural Gala Dinner
- AFL JLT Series – Western Bulldogs vs St Kilda

- Art Gallery of Ballarat – Guirguis New Art Prize 2019 exhibition
- Art Gallery of Ballarat – International Women's Day talk with Kim McConville
- Art Gallery of Ballarat – Symposium: Women artists in China
- Backspace Gallery – Beyond 50% exhibition

April

- ANZAC Day Commemorative Services
- Art Gallery of Ballarat – Nana Ohnesorge: No Picnic at Ngannelong exhibition opens
- Art Gallery of Ballarat – Forum: Sacred sites, sacred meanings
- Art Gallery of Ballarat – Out of the Store: Myths and Legends

May

- Art Gallery of Ballarat – Leonard Joel Valuation Day
- Ballarat Heritage Weekend
- AFL – Western Bulldogs vs Brisbane Lions
- Reconciliation Week
- Launch of the Reconciliation Action Plan 2019–21
- Art Gallery of Ballarat – Becoming Modern: Australian women artists 1920–1950 exhibition opens
- Backspace Gallery – Extempore: Improvisation, serendipity, spontaneity exhibition opens
- Plate Up Ballarat

June

- Refugee Week
- Art Gallery of Ballarat – Tai Snaith: A World of One's Own exhibition opens
- Backspace Gallery – Venus Rising: Four emerging women artists
- Art Gallery of Ballarat – Ballarat Symphony Orchestra: Stars on the Rise concert
- Ballarat Winter Festival



AWARDS

Organisational awards and nominations

- The City of Ballarat's Right to the Night project won a Municipal Association of Victoria Technology Award for Excellence in the category of Smart City Achievement of the Year.
- City of Ballarat Team Leader Regulatory Services Administration and Technical Support Suzie Verdoorn won the Ballarat Foundation 2019 Administrative Professional of the Year Award.
- Ben Cox, Art Gallery of Ballarat won a 2019 Museums Australia Publication Design Award in the exhibition catalogue category for *The Artist as Traveller: the sketch books of Eugene Von Guerard*.
- City of Ballarat Injury Management Advisor Stacey Lehmann won the Return to Work Coordinator Excellence Award at the 2018 WorkSafe Awards.
- Lisa Kendal, Manager Strategic Planning, was named the Planning Institute of Australia's 2019 Female Achiever of the Year.
- Ballarat Aquatic and Lifestyle Centre Team Leader Aquatic Education Leanne White won the Most Outstanding Contribution to AUSTSWIM Award at the 2019 Victorian AUSTSWIM Awards.
- Ballarat Aquatic and Lifestyle Centre Aquatic Education teacher Laura Benney was nominated for the Teacher of Swimming and Water Safety Award at the 2019 Victorian AUSTSWIM Awards.
- City of Ballarat staff Joanna Cuscaden, Alicia Thomas and Amy Boyd were nominated for the LGPro Sally Isaac Memorial Scholarship Award.

- City of Ballarat was a finalist in the Local Government category at the 2019 HART Awards (Helping Achieve Reconciliation Together).
- City of Ballarat Human Resources Administration Officer Allyson Hearnden was a finalist in the Ballarat Foundation 2019 Administrative Professional of the Year Award.
- City of Ballarat a finalist with Winslow Constructors for the Ballarat Link Road project in the 2019 Civil Contractors Federation Earth Awards.
- Ballarat's Creative Precinct Master Plan has been short-listed for the 2019 Australian Urban Design Awards in the category of leadership, advocacy and research – local and neighbourhood scale.

Community awards

- Ballarat Heritage and Design Excellence Awards 2019
- Ballarat Australia Day Awards 2019
- Ballarat Senior of the Year Awards 2018
- Ballarat Youth Awards 2018
- Ballarat Community Safety Awards 2018

The City of Ballarat congratulates all winners, finalists and nominees and thanks everyone who entered these awards. More information about the awards can be found at: ballarat.vic.gov.au



DESCRIPTION OF OPERATIONS

The City of Ballarat is responsible for the delivery of more than 80 services to residents of the municipality, including family and children's services, open space maintenance and delivery, youth services, waste management and community buildings, as well as internal matters including planning for appropriate development and ensuring accountability for Council's budget. Council's vision, strategic objectives and strategies to further improve services and facilities are described in our Council Plan 2017–2021, and our budget 2018/19, and are reported on in this document. Refer to the 'Our Performance' section (from page 29) for more information about City of Ballarat services.

The delivery of services, facilities, support and advocacy to achieve the Strategic Objectives set out in the Council Plan is measured by a set of service performance indicators and measures. Council also has a wide range of responsibilities under Victorian and Australian legislation.

Economic factors

- The Victorian Government rate capping policy has limited the amount of revenue the City of Ballarat can raise to fund infrastructure investment and the delivery of community services.
- The rate cap limits the ability for negotiations in the forthcoming Enterprise Bargaining Agreement with staff. The limitations on the City of Ballarat's ability to raise income in turn limits the ability for staff wage growth without impacting service delivery to the community.

- Ballarat's ongoing strong population growth rate has brought the benefit of additional revenue but has also created extra costs for services and infrastructure needed by new residents.

Major changes

- Council resolved to resume the delivery of tourism marketing services in-house. The City of Ballarat began the development of the Ballarat is Open strategy as a new platform for marketing the entire city for visitor economy, business, creative industries and other markets.

Major achievements

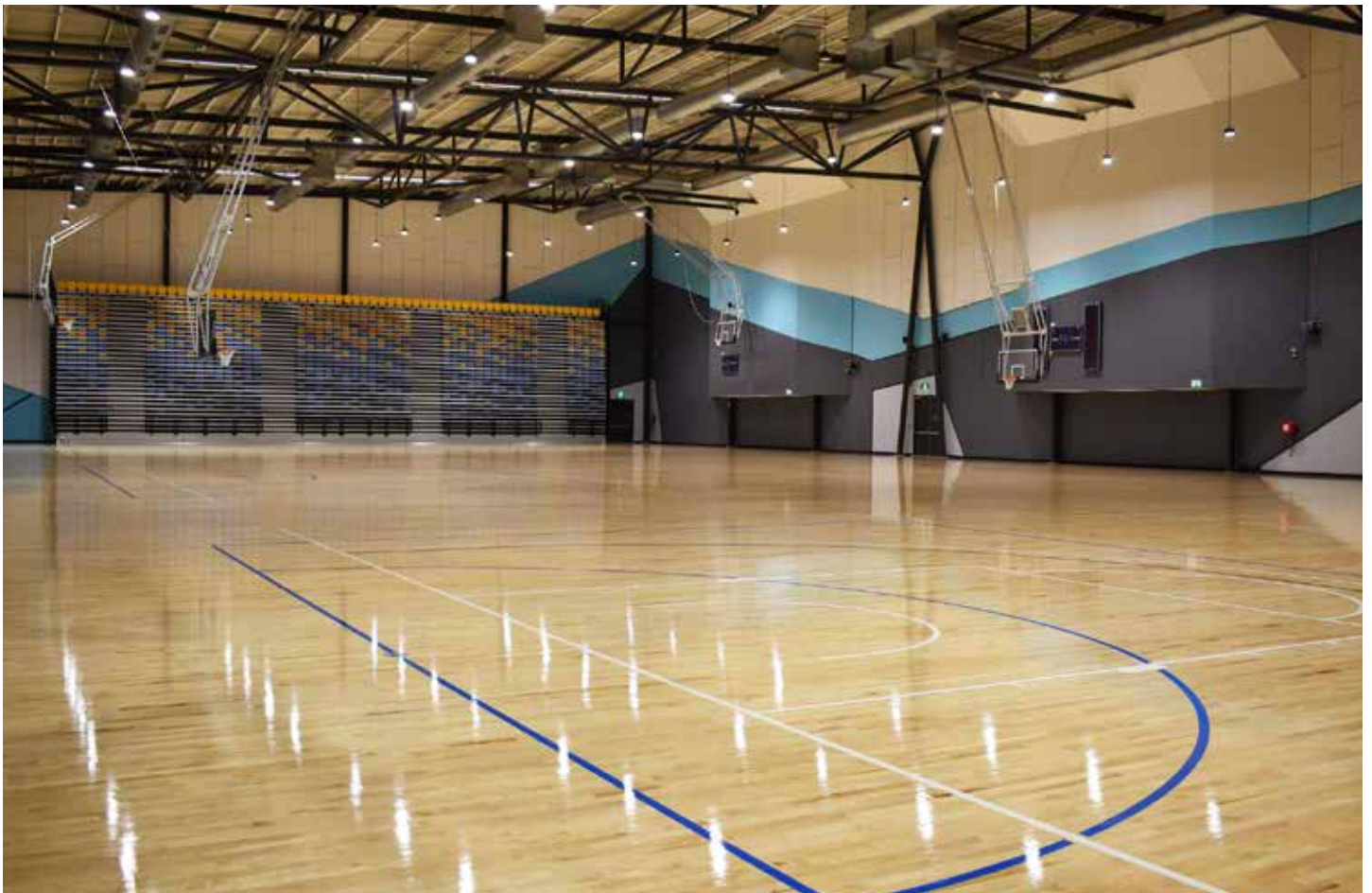
The major achievements of the 2018/19 financial year included:

- Completion of significant long-term infrastructure projects, such as the Civic Hall redevelopment stage one and Ballarat Sports Events Centre stage one.
- The adoption of both the Creative City Strategy and Creative Precinct Master Plan, informed by significant consultation with our creative sector, which provides a framework for the future growth of Ballarat's thriving creative economy.
- The adoption of the Carbon Neutrality and 100 Per Cent Renewables Action Plan, which sets out a plan for the City of Ballarat to achieve carbon neutrality by 2025.

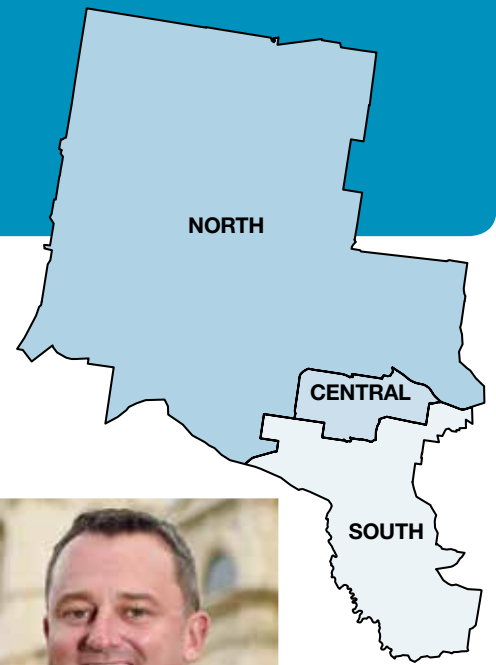
MAJOR CAPITAL WORKS EXPENDITURE

The City of Ballarat's Major Capital Works program during the 2018/19 financial year included the following:

Ballarat Sports Events Centre (pictured)	Total cost
Construction was completed in July 2019 on the \$24 million Ballarat Sports Events Centre. The Centre will include eight multi-use indoor courts as well as spectator capacity of 3000 on the show court. The project was supported through \$10 million from Australian Government, \$9 million from Victorian Government and \$5 million from the City of Ballarat.	\$24 million
Civic Hall Site	Total cost
Construction was completed on the restoration of the Civic Hall this year, with the facility officially opened in March 2019. The project has seen the Civic Hall returned to its former glory and brought up to current building standards.	\$8 million
Sebastopol Library Community Hub	Total cost
Construction works were completed on this project in 2018 with the new facility opening its doors to the public in January 2019 and officially opened in March 2019. The new facility features a larger library space, maternal and child health consulting rooms, upgraded technology room and a dedicated children's space.	\$3.1 million
Her Majesty's Theatre	Total cost
Restorative works were completed in July 2019. The package of works included the reconstruction of the stage, construction of new dressing rooms under the stage, and replacement of roof trusses, damp renewal works and fire and emergency lighting. The works were supported by a \$2 million grant under the Victorian Government's Living Heritage program.	\$5.5 million
Girrabanya Integrated Children's Centre	Total cost
Construction began on the three-stage renovation and expansion of the centre to almost double its capacity. The upgrades, which were funded by Victorian Government, include a new entry and full internal refurbishment and will also allow the City of Ballarat to move its Occasional Child Care service into the same building. The staged upgrade ensured the centre remained open during construction.	\$1.1 million



OUR COUNCIL



COUNCILLORS



CENTRAL WARD

Cr Samantha McIntosh (Mayor)

Elected: December 2008

5320 5685

samanthamcintosh@ballarat.vic.gov.au



SOUTH WARD

Cr Des Hudson

Elected: March 2002

0409 865 093

deshudson@ballarat.vic.gov.au



NORTH WARD

Cr Daniel Moloney

(Deputy Mayor to October 2018)

Elected: October 2016

0418 165 503

danielmoloney@ballarat.vic.gov.au



CENTRAL WARD

Cr Mark Harris

Elected: October 2016

0409 930 928

markharris@ballarat.vic.gov.au



SOUTH WARD

Cr Jim Rinaldi

(Deputy Mayor from October 2018)

Elected: February 2015

0407 325 693

jimrinaldi@ballarat.vic.gov.au



NORTH WARD

Cr Amy Johnson

Elected: October 2012

0417 018 369

amyjohnson@ballarat.vic.gov.au



CENTRAL WARD

Cr Belinda Coates

Elected: October 2012

0417 456 513

belindacoates@ballarat.vic.gov.au



SOUTH WARD

Cr Ben Taylor

Elected: October 2016

0419 507 305

bentaylor@ballarat.vic.gov.au



NORTH WARD

Cr Grant Tillett

Elected: October 2016

0417 256 671

granttillett@ballarat.vic.gov.au

THE ROLE OF LOCAL GOVERNMENT

Local government is one of the three tiers of democratically-elected government in Australia and operates under the *Local Government Act 1989*, which specifies Council powers, duties and functions. The City of Ballarat is one of 79 councils in Victoria. Each municipality varies in size, population, rate base and resources. Councils plan and deliver services to meet the needs of their communities, specifically in the areas of health, planning and building control, business and economic development, waste and environmental management, and human and community services. They are responsible for implementing programs, policies and regulations set by the Victorian and Australian governments, managing community infrastructure and assets, and managing local issues with the power to set their own regulations and by-laws.

City of Ballarat portfolio structure

City of Ballarat's portfolio structure aligns each Councillor's strengths and expertise with the goals and major functions of Council as identified in our Council Plan 2017–2021.

PORTFOLIO		
Infrastructure and Environment SUSTAINABILITY	Community Development LIVEABILITY	Development and Planning PROSPERITY
LEADERSHIP - PORTFOLIO TEAM		
<ul style="list-style-type: none"> • Cr Mark Harris • Cr Ben Taylor • Cr Grant Tillet Supported by Organisational Directors	<ul style="list-style-type: none"> • Cr Belinda Coates • Cr Des Hudson • Cr Amy Johnson Supported by Organisational Directors	<ul style="list-style-type: none"> • Cr Samantha McIntosh (Mayor) • Cr Daniel Moloney (Deputy Mayor to October 2018) • Cr Jim Rinaldi (Deputy Mayor from October 2018) Supported by Organisational Directors
STRATEGY - VISION		
Ballarat is a well-planned city that provides accessible, connected and safe urban areas and facilities, supports diverse housing and active transport options, and uses resources sustainably, while adapting to changes in climate.	Ballarat is a safe and well-served city that provides equal access to opportunities for its citizens at all stages of life, has connected communities that participate actively in civic life and offers diverse and accessible recreation, leisure and sporting opportunities that encourage healthy lifestyles.	Ballarat has a prosperous, growing economy that attracts and retains innovative businesses and enterprises which employ a highly-skilled local workforce, attracts new residents and promotes the city's unique heritage and vibrant cultural life.
DELIVERY - ACTION		
City presentation including greening the city, improved water and waste management, planning for growth, protecting Ballarat's heritage, pursuing key transport strategies.	Upgraded kindergartens, development of a youth precinct, adoption of a new recreation and aquatics strategy, adoption of a new Early Years' Plan, establishment of a welcome desk at the community hub at the library, development of a background document for social housing, development of neighbourhood plans.	Ballarat West Employment Zone, strategic arts and heritage framework, destination for tourism and events, major projects, destination for visitation, liveability and investment, economic development, sector development and facilitation.

Managing our business

We will provide responsive and accessible leadership, engagement and advocacy and deliver efficient services with sound financial management and accountable government practices.

GOVERNANCE

Special committees

The *Local Government Act 1989* allows councils to establish special committees with representation by councillors, council staff and community members.

Committee	Councillors	Officers	Others	Purpose
Ballarat Friends of Ainaro Community Special Committee	1	1	6	Auspice, promote and strengthen the relationship between Ballarat and Ainaro.
Community Impact Special Committee	3	1	4	Oversee the disbursement of funds to target community needs and implement the structure and probity around the management of funds City of Ballarat provides to the community in the form of grants.
Contracts Approval Special Committee	3	0	0	Make decisions on City of Ballarat contracts between \$250,000 and \$1 million, thereby expediting the contract approval process.
Her Majesty's Theatre Board Special Committee	3	1	7	Provide strategic direction with regard to Her Majesty's Theatre, provide industry advice on the performing arts, and set priorities for activities that will enhance Ballarat as a place for the performing arts.
Invermay Recreation Reserve Special Committee	1	1	7	Determine the use and undertake the day-to-day management of the reserve.

Advisory and non-advisory committees, groups and organisations

A full list of the following can be found in Appendix 1:

Advisory committees, non-advisory committees, groups and organisations and committees established under other Acts.

Councillor allowances

In accordance with Section 74 of the *Local Government Act 1989*, Councillors are entitled to receive an allowance while performing their duties as a Councillor. The Mayor is entitled to receive a higher allowance. The Victorian Government sets the upper and lower limits for allowances.

Councillor Allowances for 2018/19

Cr Samantha McIntosh	\$106,972.92
Cr Mark Harris	\$33,490.74
Cr Belinda Coates	\$33,490.74
Cr Des Hudson	\$33,490.74
Cr Jim Rinaldi	\$33,490.74
Cr Ben Taylor	\$33,490.74
Cr Amy Johnson	\$33,490.74
Cr Daniel Moloney	\$33,490.74
Cr Grant Tillett	\$33,490.74

COUNCILLOR EXPENSES

The City of Ballarat reimburses Councillors for expenses incurred while performing their duties. In addition to the payment of an allowance, the *Local Government Act 1989* requires that the Mayor and Councillors be reimbursed for expenses, including travel, conference and training, telephone and Information and Communications Technology. The following table of expenses is provided in accordance with *Local Government (Planning and Reporting) Regulations 2014* and the City of Ballarat Councillor Expenses Entitlement Policy.

Councillor reimbursements 2018/19

Councillor	Travel Expenses	Car Mileage	Childcare	Information and Communication	Conference and Training
Cr Samantha McIntosh	\$20,972.07	-	-	\$4,222.92	\$7,771.74
Cr Jim Rinaldi	-	\$1,745.70	-	\$3,632.27	\$325.48
Cr Daniel Moloney	-	-	-	\$3,483.66	\$196.36
Cr Belinda Coates	\$576.77	-	-	\$3,485.10	\$690.91
Cr Mark Harris	-	-	-	\$808.07	-
Cr Des Hudson	-	-	-	\$3,753.60	-
Cr Amy Johnson	\$2,263.96	-	-	\$4,428.44	\$5,543.82
Cr Ben Taylor	\$1,613.72	-	-	\$3,483.96	\$586.37
Cr Grant Tillett	-	-	-	\$3,517.95	-

Travel expenses includes travel, accommodation and similar expenses incurred by the Mayor and Councillors when performing their duties as required. This includes local, interstate and international travel on behalf of Council. Representation of the Mayor and Councillors at local, national and international levels is an important part of developing, communicating and implementing Council policy. This also includes travel expenses related to attending meetings, representations, conferences and training.

Car Mileage includes kilometres travelled and claimed by Councillors in the performance of their role.

Information and Communication includes the costs of purchase and network charges of telecommunication and technology provided to Councillors, which may include mobile telephone, laptop and tablet. Network charges may vary from each Councillor dependent on their usage. A number of Councillors' ICT devices were due for replacement and were replaced in 2018/19.

Childcare includes the cost of childcare expenses incurred by Councillors for their immediate family necessary to undertake their role.

Conference and Training includes the costs for attendance at accredited and non-accredited training run by training providers, peak bodies and related organisations and groups, courses, seminars, conferences and similar events, professional development, memberships and materials. All conferences and training must relate to the role and duties of Councillor.

SERVICE PERFORMANCE INDICATORS

The results of the Service Performance Indicators as prescribed by the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014* and form part of the Report of Operations are listed below.

GOVERNANCE - Service performance indicators

Indicator/measure	Results 2016	Results 2017	Results 2018	Results 2019	Comments
Transparency G1 - Council decisions made at meetings closed to the public [Number of Council resolutions made at ordinary or special meetings of Council, or at meetings of a special committee consisting only of Councillors, closed to the public / Number of Council resolutions made at ordinary or special meetings of Council or at meetings of a special committee consisting only of Councillors] x100	12.85%	15.90%	16.38%	22.44%	Since mid 2016FY, the increase in resolutions made at meetings closed to the public is due to more contracts requiring approval by Council. As of the 01/01/2019 a contracts committee has been put in place therefore requiring less contracts needing to go to Council. In November 2018, the meeting procedures changed to allow Councillors to pass multiple reports in one "block" therefore only using one resolution. We have utilised this since November for public related resolutions, therefore leading to an increase in this indicator. The City of Ballarat has actually had less resolutions made in camera in the 2019FY (68) compared to the 2018FY (76) which highlights the effect the new "block" resolutions is having on the figures.

GOVERNANCE - Service performance indicators

Indicator/measure	Results 2016	Results 2017	Results 2018	Results 2019	Comments
Consultation and engagement G2 - Satisfaction with community consultation and engagement Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement	53.80	58.00	59.00	59.40	Council continues to make steady progress to improve community satisfaction with consultation and engagement with a significant improvement since 2016.
Attendance G3 - Councillor attendance at Council meetings [The sum of the number of Councillors who attended each ordinary and special Council meeting / (Number of ordinary and special Council meetings) × (Number of Councillors elected at the last Council general election)] x100	94.02%	93.43%	94.22%	91.81%	This indicator has remained quite steady, however the slight decrease for 2019FY was due to one Councillor who took a leave of absence for a period of time. In addition, the council meeting cycle has been pushed to a three week cycle instead of a two week cycle which means one missed meeting has a bigger effect on the indicator.
Service cost G4 - Cost of governance [Direct cost of the governance service / Number of Councillors elected at the last Council general election]	\$43,080.76	\$39,040.41	\$47,168.52	\$46,665.69	
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]	51.00	57.00	55.00	55.70	Council has improved community satisfaction with Council decisions in 2019 however the community remains concerned with some issues like parking and infrastructure maintenance.

MANAGEMENT

Audit Advisory Committee

The Audit Advisory Committee's role is to oversee and monitor the effectiveness of the City of Ballarat Council in carrying out its responsibilities in relation to accountable financial management, good corporate governance, maintaining an effective system of internal control and risk management, and fostering an ethical environment. This committee meets five times a year. Recommendations from each meeting are reported to and considered by the City of Ballarat Council.

Committee members

- Mr Noel Perry (Chair from 11/9/18)
- Mr Rex Carland (till 30/9/18)
- Mr Peter Le Lievre (appointed 30/9/18)
- Mr Shane Bicknell
- Mr Michael Porter (Chair till 10/9/18) (Resigned 4/3/19)
- Mr John Watson (appointed 15/5/19)
- Mayor of the Day: Councillor Samantha McIntosh
- Two Councillors: Cr Grant Tillett and Cr Belinda Coates

Internal audit

The City of Ballarat's internal audit function provides independent and objective assurance the appropriate processes and controls are in place across the organisation. This function is resourced by an external provider, Pitcher Partners. A risk-based three-year Internal Audit Plan is revised annually to ensure the audit resources remain focused on the appropriate areas. The Internal Audit Plan (IAP) is reviewed and adopted by the Audit Committee

and City of Ballarat Council on a yearly basis.

The internal auditor attends each Audit Committee meeting to report on the status of the IAP, provide an update on the implementation of audit recommendations, and present findings of completed reviews. The responsible director for each area reviewed is required to attend the Audit Committee meeting to respond to questions in relation to the review. Recommendations are assigned to the responsible director or manager and tracked.

Internal Audit Plan 2018/19

The following reviews were conducted, and all reports completed.

- Major Projects Post Project Assessment and follow up of prior recommendations
- Developer contributions
- IT Environment
- Tendering and Contract Management

External audit

The City of Ballarat is externally audited by the Victorian Auditor General. For the 2018/19 financial year, the annual external audit of the City of Ballarat's Financial Statements and Performance Statement was conducted by the Victorian Auditor-General's representative. The external auditors attend a number of Audit Committee meetings during the year to present the Annual Financial Statements and Performance Statement. The external audit management letter and responses are also provided to the Audit Committee.

GOVERNANCE AND MANAGEMENT CHECKLIST

Governance and Management item	Assessment
Community Engagement Policy (policy outlining Council's commitment to engaging with the community on matters of public interest)	Current policy in operation 13/03/2019.
Community Engagement Guidelines (guidelines to assist staff to determine when and how to engage with the community).	Current guidelines in operation 13/03/2019.
Strategic Resource Plan (plan under section 126 of the Act outlining the financial and non-financial resources required for at least the next four financial years).	Plan adopted in accordance with section 126 of the Act 26/06/2019.
Annual budget (plan under section 130 of the Act setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required).	Budget adopted in accordance with section 130 of the Act 26/06/2019.
Asset management plans (plans that set out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Current plans in operation. Council is currently undertaking a review of the asset management plans which will form the basis of the new plans. The expected completion date is in late 2019.
Rating Strategy (strategy setting out the rating structure of Council to levy rates and charges).	Current strategy in operation 26/06/2019.
Risk Policy (policy outlining Council's commitment and approach to minimising the risks to Council's operations).	Current policy in operation 12/03/2019.
Fraud Policy (policy outlining Council's commitment and approach to minimising the risk of fraud).	Current policy in operation 5/11/2018. Fraud and Corruption standard was adopted to replace the policy on the 5/11/2018.
Municipal Emergency Management Plan (plan under section 20 of the <i>Emergency Management Act 1986</i> for emergency prevention, response and recovery).	Prepared and maintained in accordance with section 20 of the <i>Emergency Management Act 1986</i> 22/06/2016. The revised plan has been adopted by MEMPC and due for formal adoption by Council in July 2019.
Procurement Policy (policy under section 186A of the <i>Local Government Act 1989</i> outlining the matters, practices and procedures that will apply to all purchases of goods, services and works).	Prepared and approved in accordance with section 186A of the <i>Local Government Act 1989</i> 3/04/2019.
Business Continuity Plan (plan setting out the actions that will be taken to ensure that key services continue to operate in the event of a disaster).	Current plan in operation 1/12/2013. BCPs have been completed and awaiting adoption. Testing has commenced. Expected adoption Aug 2019.
Disaster Recovery Plan (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster).	Current plan in operation 24/05/2019.
Risk Management Framework (framework outlining Council's approach to managing risks to the Council's operations).	Current framework in operation 12/03/2019.
Audit Committee (advisory committee of Council under section 139 of the Act whose role is to oversee the integrity of a Council's financial reporting, processes to manage risks to the Council's operations and for compliance with applicable legal, ethical, and regulatory requirements).	Committee established in accordance with section 139 of the Act 2/05/2018.

GOVERNANCE AND MANAGEMENT CHECKLIST

Governance and Management item	Assessment
Internal audit (independent accounting professionals engaged by the Council to provide analysis and recommendations aimed at improving Council's governance, risk and management controls).	Internal auditor engaged 1/07/2016.
Performance reporting framework (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 131 of the Act).	Current framework in operation 28/02/2019.
Council Plan reporting (report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year).	Current report Qtr 1 30/1/2019, Qtr 2 13/3/2019, Qtr 3 15/5/2019, Annual review 15/5/2019.
Financial reporting (quarterly statements to Council under section 138 of the Act comparing budgeted revenue and expenditure with actual revenue and expenditure).	Quarterly statements presented to Council in accordance with section 138 (1) of the Act Annual Financial Accounts 12/09/2018, 1st Qtr Report 24/10/2018, 2nd Qtr Report 20/02/2019 & 3rd Qtr Report 15/05/2019.
Risk reporting (six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies).	Reports prepared and presented. Taken to Audit Committee on the following dates: 05/12/2018, 20/02/2019, 26/06 2019.
Performance reporting (six-monthly reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 131 of the Act).	Reports prepared and presented. Annual Performance Statement 12/09/2018, 1st Qtr Report 24/10/2018, 2nd Qtr Report 20/02/2019 & 3rd Qtr Report 15/05/2019.
Annual Report (annual report under sections 131, 132 and 133 of the Act to the community containing a report of operations and audited financial performance statements).	Annual Report considered at a meeting of Council in accordance with section 134 of the Act 30/10/2019. Annual report considered at a meeting of Council in accordance with section 134 of the Act.
Councillor Code of Conduct (Code under section 76C of the Act setting out the conduct principles and the dispute resolution processes to be followed by Councillors).	Code of Conduct reviewed in accordance with section 76C of the Act 25/01/2017. Code of conduct reviewed in accordance with section 76C of the Act.
Delegations (a document setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff).	Delegations reviewed in accordance with section 98(6) of the Act: "C4 Special Committees 23/08/2017 S6 Delegation - to members of Council staff 12/06/2019 S7 Delegation - CEO to Council Staff 26/06/2019 S13 Delegation - CEO powers, duties and functions 26/06/2019 S14 Vic Smart Applications 26/06/2019 S12 Delegation by MBS 05/02/2019".
Meeting procedures (a local law governing the conduct of meetings of Council and special committees).	Meeting Procedures Local Law made in accordance with section 91(1) of the Act 10/01/2019 Endorsed at 12/02/2019 Council meeting - Gazetted on 10/01/2019.

I certify that this information presents fairly the status of Council's governance and management arrangements.



Justine Linley
Chief Executive Officer
Dated: 26 September 2019



Cr Samantha McIntosh
Mayor
Dated: 26 September 2019

STATUTORY INFORMATION

The following information is provided in accordance with legislative and other requirements applying to the City of Ballarat.

Documents available for public inspection

In accordance with regulation 12 of the *Local Government (General) Regulations 2015* the following documents are made available for public inspection or copies of the documents can be obtained for the purposes of section 222 of the Act at The Phoenix Customer Service Centre, 25 Armstrong Street South, Ballarat:

- A document containing details of overseas or interstate travel (other than interstate travel by land for less than three days) undertaken in an official capacity by a Councillor or any member of City of Ballarat staff in the previous 12 months.
- Minutes of ordinary and special meetings held in the previous 12 months which are kept under section 93 of the Act, other than those agendas and minutes relating to a part of a meeting which was closed to members of the public under section 89 of the Act and are confidential information within the meaning of section 77 (2) of the Act.
- The minutes of meetings of special committees established under section 86 of the Act and held in the previous 12 months, other than those minutes relating to part of a meeting which was closed to members of the public under section 89 of the Act and are confidential information within the meaning of section 77 (2) of the Act.
- A register of delegations kept under sections 87 (1) and 98 (4) of the Act, including the date on which the last review took place under sections 86 (6) and 98 (6) respectively, of the Act.
- A document containing details of all leases involving land which were entered into by the City of Ballarat as lessor, including the lessee and the terms and value of the lease.
- A register maintained under section 224 (1A) of the Act of authorised officers appointed under that section.
- A list of donations and grants made by the City of Ballarat in the previous 12 months, including the names of persons who, or bodies which, have received a donation or grant and the amount of each donation or grant.

Contracts

During the 2018/19 financial year, the City of Ballarat entered into the following contract for works valued at \$200,000 or more without engaging in a competitive process:

- Creswick Road Car Park construction

Disability Access and Inclusion Plan

During the financial year 2018/19, in accordance with Section 38 of the Disability Act 2006, City of Ballarat Council adopted a Disability Access and Inclusion Plan 2019–2022.

As well as finalising actions from the Disability Access and Inclusion Plan 2015–2018 during the financial year 2018/19, the City of Ballarat took possession of a Marveloo (Mobile Adult Changing Place).

Food Act Ministerial Directions

In accordance with section 7E of the *Food Act 1984*, the City of Ballarat is required to publish a summary of any Ministerial Directions received. No such Ministerial Directions were received by the City of Ballarat in the 2018/19 financial year.

Domestic Animal Management Plan

In accordance with the *Domestic Animals Act 1994* and following an extensive internal and external stakeholder review and public consultation process, City of Ballarat introduced a new Domestic Animal Management Plan 2017–2021 in September 2017.

The following actions were implemented in the 2018/19 financial year:

- Training of authorised officers, including bolt gun training, scenario-based training, dog attack investigation training and implementation and presentation to panel.
- Community education with regard to benefits of registration.
- Increased enforcement for prolonged barking dog cases, with the outcome to be decided in a Magistrate's Court, increased education tools to reduce nuisance animals, promotion of doggie day-care facilities, standard operating procedure for barking dogs updated.
- Prosecution panel procedure and policy developed for dog attacks, with prosecutions panel to determine further enforcement.
- For dangerous, menacing and restricted breed dogs: increase education in shelter programs, use of specific tools to reduce isolated incidents.
- Request emergency evacuation plan from all registered Domestic Animal Businesses operating in the City of Ballarat.
- Ballarat animal management emergency plan fully redeveloped to ensure entire scope of emergencies in area are addressed and compliant with Victorian Government requirements.
- Full review of entire Animal Services undertaken, benchmarking with surrounding municipalities to ensure continuous improvement in department.
- Further community development and engagement regarding new regional facility.

Road Management Act Ministerial Direction

In accordance with Section 22 of the *Road Management Act 2004*, Council must publish a copy or summary of any Ministerial Directions in its Annual Report. No such Ministerial Directions were received by Council during the financial year.

Protected disclosure procedures

The *Protected Disclosure Act 2012* aims to ensure openness and accountability in government by encouraging people to disclose improper conduct within the public sector and provide protection for people who make disclosures. In accordance with Section 69 the City of Ballarat must publish information about how to access the procedures established by the City of Ballarat under Part 9 of that Act as well as certain information about the number and types of protected disclosures complaints investigated. Procedures on how to make a disclosure are available on the City of Ballarat website at www.ballarat.vic.gov.au/protected-disclosures

The City of Ballarat has adopted the Independent Broad-Based Anti-Corruption commission (IBAC) guidelines for handling protected disclosures that were updated in

December 2016. A total of five disclosures were made to Council officers or via an authorised integrity agency appointed to receive disclosures in the 2018/19 financial year.

Infrastructure and development contributions

In accordance with section 46GM and 46QD of the *Planning and Environment Act 1987*, a council that is considered a collecting or development agency must prepare and give a report to the Minister for Planning on infrastructure and development contributions including levies and works in kind. The City of Ballarat does not currently have any infrastructure contributions plans. The Ballarat West Development Contributions Plan is our only Development Contributions Plan in operation in the 2018/19 financial year and is disclosed below.

Ballarat West Development Contributions Plan

Table 1: Total DCP Levies Received 2018/19

DCP Name and Year Approved	Levies Received in 2018/19 Financial Year (\$) *
Ballarat West (2014)	\$1,652,788.34
TOTAL	\$1,652,788.34

Table 2: DCP Land, Works, Services or Facilities accepted as Works in Kind in 2018/19

DCP Name and Year Approved	Project ID	Project Description	Item Purpose	Project Value (\$)
Ballarat West (2014)	DI_DR_C/O	Construction of Drainage Scheme in sub-catchment C/O (sub-precinct 4)	Construction of part drainage catchment C/O RB3 and trunk infrastructure, Winter Valley Rise and 251 Dyson Dr	\$1,709,203.25
Ballarat West (2014)	DI_DR_D/J	Construction of Drainage Scheme in sub-catchment D/J (sub-precinct 4)	Construction of part drainage catchment D/J RB2 and trunk infrastructure Ballymanus Estate, Carngham Investments	\$2,166,116.86
Ballarat West (2014)	DI_DR_U/Z	Construction of Drainage Scheme in sub-catchment U/Z (sub-precinct 2)	Construction of part drainage catchment U/Z RB Winterfield Estate	\$1,210,872.51
Ballarat West (2014)	DI_RD_03a	New north-west Road (North) between Cuthberts Road/Cuzens Road sub-precinct 4	Part construct north-south Road Alfredton Central Estate	\$434,495.92
Ballarat West (2014)	DI_OS_3	Construction of Active Open Space Reserve - Major Activity Centre (sub-precinct 1)	Construction of car parking to facilitation Active Open Space reserve Abiwood/Spiire	\$82,551.60
Ballarat West (2014)	DI_RD_29	Ascot Gardens Drive and Webb Road	Final section of road upgrade construction Newmarque Estate	\$1,402,092.47
Ballarat West (2014)	DI_LA_24	Land for new north south road in sub-precinct 4	Road reserve for construction new north-south road - Alfredton Central Estate	\$124,147.21
Ballarat West (2014)	DI_LA_16	Land for Webb Rd widening	Road reserve for Webb Rd upgrade construction. Newmarque Estate	\$12,750.00
Ballarat West (2014)	DI_LA_13	Land for Active Open Space - Neighbourhood Activity Centre (sub-precinct 4)	Active Open Space Reserve Ballymanus Central Park	\$1,400,000.00
Ballarat West (2014)	DI_LA_4	Land for Early Years Hub - Tait Street (sub-precinct 1)	Purchase of 284 Morgan Street, Sebastopol for Early Years Hub land	\$237,500.00
TOTAL				\$8,779,729.82

*Levies include Development Infrastructure Levy and Community Infrastructure Levy.

Table 3: Total DCP Contributions received and expended to date (for DCPs approved after 1 June 2018)

DCP Name and Year Approved	Total Levies Received (\$)	Total Levies Expended (\$)	Total Works-In-Kind Accepted (\$)	Total DCP Contributions Received (Levies and Works-In-Kind) (\$)
-	-	-	-	-

Table 4: Land, Works, Services or Facilities delivered in 2018/19 from DCP Levies Collected

Project Description	Project ID	DCP Name and Year Approved	DCP Fund Expended (\$)	Works-In-Kind Accepted (\$)	City of Ballarat's Contribution (\$)	Other Contribution (\$)	Total Project Expenditure (\$)	Percentage of Item Delivered ***
Construction of Drainage Scheme in sub-catchment AC/AT (sub-precinct 1)	DI_DR_AC/AT	Ballarat West (2014)	\$732,422.02	-	-	-	\$732,422.02	9.87%
Construction of AOS Reserve - NAC (sub-precinct 4)	DI_OS_5	Ballarat West (2014)	\$142,062.38	-	-	-	\$142,062.38	3.11%
Land for Early Years Hub - Tait Street (sub-precinct 1)	DI_LA_4	Ballarat West (2014)	\$6,589.76	-	-	-	\$6,589.76	2.64%
TOTAL			\$881,074.16				\$881,074.16	

*** Percentage of Item Delivered calculated as expenditure over Total Project Costs



OUR ORGANISATION

EXECUTIVE LEADERSHIP REPORTING STRUCTURE

Our organisational structure is designed to support the delivery of the goals as set out in the Council Plan 2017–21.



JUSTINE LINLEY

Chief Executive Officer

BUSINESS SERVICES

**COMMUNITY
DEVELOPMENT**

**DEVELOPMENT
AND PLANNING**

**INFRASTRUCTURE
AND ENVIRONMENT**

**INNOVATION AND
ORGANISATIONAL
IMPROVEMENT**



GLENN KALLIO

Director
Business Services

BUSINESS SERVICES

**Safety, Risk and
Compliance**

- Safety and Wellbeing
- Risk and Insurance
- Compliance
- Council Meeting Management

Information Services

- Information Technology
- Records

Payroll

- Payroll

Accounting Services

- Financial Services
- Accounts Receivable
- Accounts Payable

**Revenue and
Procurement Services**

- Procurement
- Revenue

Fleet Management

- Heavy Plant and Equipment
- Light Fleet



NEVILLE IVEY

Director
Community Development

**COMMUNITY
DEVELOPMENT**

**Learning and
Community Hubs**

- Cultural Diversity
- Library Services
- Youth Development

**Family and
Children's Services**

- Early Childhood Partnerships
- Maternal and Child Health Services
- Immunisation

Active Aging

- Community and Home Support
- Meals on Wheels

Engaged Communities

- Community Policy and Development
- Neighbourhood Planning and Engagement
- Rural Access and Deaf Access
- Municipal Emergency Management
- Customer Services

Sport and Active Living

- Ballarat Aquatic and Lifestyle Centre
- Major Sporting Venues

EXECUTIVE LEADERSHIP REPORTING STRUCTURE

Our organisational structure is designed to support the delivery of the goals as set out in the Council Plan 2017–21.



ANGELIQUE LUSH

Director
Development and Planning

DEVELOPMENT AND PLANNING

Economic Partnerships

- Economic Development
- Strategic Planning
- Places and Renewal

Project Management

- Project Management
- Grants

Events and the Arts

- Events
- Arts and Culture
- Visitor Economy
- Her Majesty's Theatre
- Eureka Centre
- Creative Cities

Art Gallery of Ballarat

- Art Gallery Operations



TERRY DEMEO

Director
Infrastructure and Environment

INFRASTRUCTURE AND ENVIRONMENT

Infrastructure

- Asset Management
- Survey and Design
- Infrastructure Delivery
- Construction

Development Facilitation

- Ballarat Airport
- Sustainability
- Traffic and Transport
- Development Facilitation
- Growth and Development Contributions
- Statutory Planning

Operations and Environment

- Parks and Gardens
- Road Maintenance
- Environmental Services

Property and Facilities Management

- Property Management
- Facilities Management

Regulatory Services

- Local Laws and Parking Enforcement
- Environmental Health
- MBS and Building Services
- Animal Shelter



CAMERON CAHILL

Director
Innovation and Organisational Improvement

INNOVATION AND ORGANISATIONAL IMPROVEMENT

- Advocacy and Lobbying
- Council Plan and Reporting

People and Performance

- Organisational Development
- Human Resources

Business Improvement

- Business and Service Improvement

Communications and Marketing

- Communications
- Marketing
- Creative Studio

Civic Support

- Office of the Mayor and CEO
- Civic Events
- Councillor Support

Hall Keepers

- Ballarat Town Hall

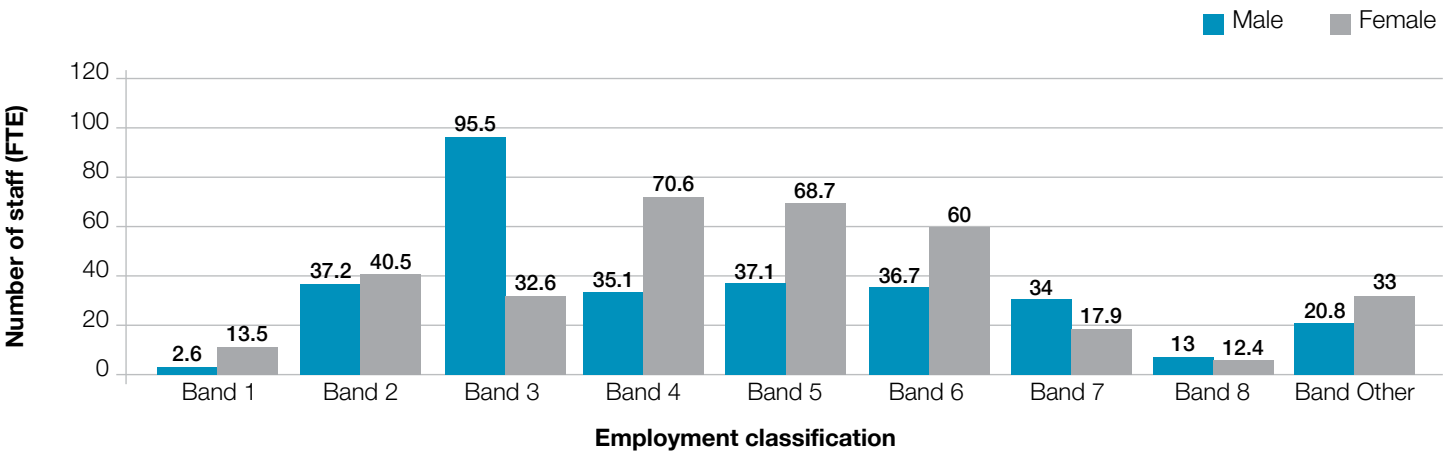
STAFF PROFILE

A summary of the number of full-time equivalent (FTE) Council staff by organisational structure, employment type and gender.

Employee Type/Gender	Business Services		Community Development		Development and Planning		Infrastructure and Environment		Innovation and Organisational Improvement		Total	Total FTE
	Total	FTE	Total	FTE	Total	FTE	Total	FTE	Total	FTE		
Permanent FT-F	21	21	63	63	30	30	46	46	15	15	175	175
Permanent FT-M	27	27	29	29	19	19	195	195	13	13	283	283
Permanent PT-F	13	9.4	177	121.1	13	9.7	77	32	4	2.8	284	175
Permanent PT-M	1	0.5	33	16.8	3	2.4	21	8.8	0	0	57	28
Casual - F	0	0	99	22.3	17	4.7	4	1.3	6	2.8	126	31.1
Casual - M	0	0	31	6.7	11	3.3	9	4.8	0	0	51	14.8
Total											976	706.9

FTE = Full-Time Equivalent FT = Full-Time PT = Part-Time F = Female M = Male

A summary of the number of full-time equivalent (FTE) Council staff categorised by employment classification and gender.



EQUAL EMPLOYMENT OPPORTUNITY PROGRAM

The City of Ballarat's Equal Employment Opportunity program aims to ensure there is no discrimination relating to the characteristics listed under the *Victorian Equal Opportunity Act 2010* such as race, colour, sex, marital status, parenthood, physical or mental impairment, age, religious or political affiliation, gender identity and sexual orientation. Further objectives include ensuring the workplace is free from discrimination, bullying and harassment.

Indicators that measure the effectiveness of the program and the results for the 2018/19 year:

- Indicator: Percentage of new employees receiving equal opportunity training within six months of commencement. Target: 100%. Result: 56%.
- Indicator: Percentage of existing employees receiving refresher equal opportunity training at least every two years. Result: 100%. All staff completed EEO refresher training in late 2017 and are due to renew certification over 2019/20.
- Indicator: Number of contact officers per number of City of Ballarat employees. Target: 1:50. Result: 1:137. Due to turnover contact officers are due to be refreshed in 2019/20.

- The indicators are monitored on an ongoing basis by the City of Ballarat People and Performance team who regularly promote employee and management awareness, consider relevant issues and contribute to resolution and advice. City of Ballarat's assessment of the achievement of the program's objectives is that there were no breaches of the *Victorian Equal Opportunity Act 2010*.
- The actions taken to implement the program from July 2018 to June 2019 included focusing on continuing to raise awareness of gender-related discrimination, bullying and harassment, including: the development and deployment of an online on-demand course – "Gender Equality at the City of Ballarat" as part of the induction/onboarding experience for new employees
- During the second half of 2019 the following enhancements and improvements to lift 2019/20 completion rates will include: redevelopment of online on-demand EEO training course to ensure improved accessibility for staff with online accounts, redesign of the offline version of EEO training to substantially improve ease of access to on-the-job EEO training and providing improved support to managers/supervisors as coaches/facilitators (substantially reducing administration costs and the printing of large volumes of training documents).



OUR PERFORMANCE

LIVEABILITY

Improve our community's quality of life

What this means

We will provide inclusive and accessible public spaces; quality services; and opportunities for our community to participate, feel safe and be active and healthy.

STRATEGIC INDICATORS

The following statement reviews the performance of the City of Ballarat during the 2018/19 financial year in relation to the strategic indicators in the Council Plan 2017/2021.

Strategic indicator	Measure	Target	Result 2018/19	Comments
Improvement in each of the four Socio-Economic Indexes for Areas (SEIFA) for the Ballarat Local Government Area	The Index of Relative Socio-Economic Disadvantage (IRSD)	N/A	980	A low score means greater disadvantage, a high score means lesser disadvantage in general. A score of 980 in 2016 places Ballarat in the top 54% for LGAs nationally and top 36% in the state. The four SEIFA are reported following each Census every five years. The current figures are from the 2016 Census. The next SEIFA are due in 2022.
Improvement in each of the four Socio-Economic Indexes for Areas (SEIFA) for the Ballarat Local Government Area	The Index of Relative Socio-Economic Advantage and Disadvantage (IRSAD)	N/A	965	Summarises the economic and social conditions of people and households. A low score means greater disadvantage and less advantage, a high score means greater advantage and less disadvantage in general. A score of 965 in 2016 places Ballarat in the top 55% for LGAs nationally and top 40% in the state. The current figures are from the 2016 Census. The next SEIFA are due in 2022.
Improvement in each of the four Socio-Economic Indexes for Areas (SEIFA) for the Ballarat Local Government Area	The Index of Education and Occupation (IEO)	N/A	986	Summarises the educational qualifications and skill levels of the workforce of communities. A low score means less education and occupational status, a high score means greater education and occupational status. A score of 986 in 2016 places Ballarat in the top 71% for LGAs nationally and top 56% in the state. The current figures are from the 2016 Census. The next SEIFA are due in 2022.
Improvement in each of the four Socio-Economic Indexes for Areas (SEIFA) for the Ballarat Local Government Area	The Index of Economic Resources (IER)	N/A	962	Summarises the income and wealth of communities. A low score means a lack of access to economic resources, a high score means greater access to economic resources. A score of 962 in 2016 places Ballarat in the top 31% for LGAs nationally and top 23% in the state.
Health and wellbeing outcomes from the Health and Wellbeing Plan	Participation rate for the Walk to School program	25%	23.6%	Each October primary schools in Ballarat are invited to participate in the VicHealth Walk to School program. Students record each day whether they walked, cycled or scooted to and or from school. In 2018, 10 local primary schools participated, representing 3,150 students. Generally, around 15 to 20% of students walk to school on a regular basis, so a participation rate above this level shows an impact of the project.

Strategic indicator	Measure	Target	Result 2018/19	Comments
Health and wellbeing outcomes from the Health and Wellbeing Plan	Annual bike count	N/A	N/A	The City of Ballarat decided not to participate in the Super Tuesday counts in future as bike counters are being installed to monitor the bike routes included in the Bicycle Strategy. Data is yet to be collected along these routes.
Health and wellbeing outcomes from the Health and Wellbeing Plan	Number of people participating in Active April	6500	6543	Free passes to the Ballarat Aquatic and Lifestyle Centre are available to registered participants of Active April. There were 6,543 people in Ballarat who registered for Active April in 2019.
Health and wellbeing outcomes from the Health and Wellbeing Plan	Number of alcohol and drug free community events	N/A	81	These events were specifically from the Youth, Cultural Diversity, Family and Children's Services and Events areas of the City of Ballarat, run in the 12 months from January to December 2018.
Health and wellbeing outcomes from the Health and Wellbeing Plan	Number of local organisations which are members of CoRE	80	119	Communities of Respect and Equality (CoRE) 2016-2020 is a plan to prevent violence against women and their children in the Grampians Region. The plan encourages organisations to sign on to the Grampians CoRE Alliance and take an active primary prevention approach, by targeting change at the population level, addressing the underlying gendered drivers and conditions in which violence occurs.
Achieving a 10% increase in the number of recreation groups and members using the City of Ballarat's recreation reserves	Number of participants using the City of Ballarat's recreational facilities	10% increase	N/A	No measurement of this element of the indicator occurred in 2018/19. Progress was made on a new reporting system to enable additional real time analysis of attendance and activity through the Ballarat Aquatic and Lifestyle Centre and other facilities.
An increase in consultation with children	Attendance by children in consultation events or programs	Four consultations with children per year	In progress	City of Ballarat departments continue to seek input from children across various projects and initiatives. Children were engaged in strategic planning through school student council meetings and community workshops for the Miners Rest Township Plan. School student workshops were held as part of the Buninyong Township Plan and Ballarat East Local Area Plan. Six further children's week consultations are planned in 2019 through the Engaging Communities program, in addition to a family day consultation for the Bakery Hill Precinct Urban Renewal program.
Increasing accessibility to support by helping residents access Older Person National Pathways to Services	Delivery of information sessions and written materials to educate residents about accessing services	Deliver a general community newsletter and a minimum of one group meeting session each quarter	Achieved	28 group information sessions were provided across Ballarat, to 1,316 people. Our 'Keeping In Touch' newsletter is provided four times each year, to 2,650 residents as well as distribution through Ballarat libraries and Ballarat Aquatic and Lifestyle Centre.
Achieving a 10% increase in attendance at aquatic facilities	Attendance levels at Ballarat aquatic facilities	10% increase	8.7% increase	In 2018/19 attendance at Ballarat's aquatic facilities increased by 8.7% against the baseline 2017/18 figures. Higher attendance levels were recorded at most outdoor pools in the summer season, while Ballarat Aquatic and Lifestyle Centre also recorded an increase across the year.
A 10% increase in community engagement by our older residents	Engagement of senior residents in social connections programs	10% increase	45% increase, up from 15% in 2017/18	A 45% increase in participation by residents, with an additional 12 new regular activities on offer.

MAJOR INITIATIVES

Major initiatives	Progress in 2018/19
Delivering HarmonyFest 2019, with event partners, including the second Rock the Block event, and Intercultural Gala Dinner 2019	Harmony Fest 2019 was held over 10 days. 40 events were attended by 12,000 people. 2019 saw the second Rock the Block event which was enjoyed by 1,000 people and the second year of the Intercultural Gala Dinner attended by 320.
Redeveloping Mount Pleasant Kindergarten	Mount Pleasant Kindergarten was officially opened in June 2019.
Strengthen our city by making Ballarat a people and all age friendly city via improved access, participation, inclusion and respect based projects and programs.	Following the Growing Older Well In Ballarat consultation, several community panels of interest were established and have been involved in consultations such as, the Smarter Parking plan and the walking and pedestrian network. Community Panels of Interest enable older residents to have their say through community consultation sessions. Six community consultations have occurred.
Increase community participation through the implementation of the Social Infrastructure program	The Social Infrastructure program increased community participation by investing \$1.8 million into 13 facility upgrades during the year. Key highlights included the \$605,000 upgrade to the Brown Hill Hall and \$390,000 to transform the Ballarat North Community Centre.
Completed Sebastopol Library and Community Hub, and Girrabanya Integrated Community Hub.	Sebastopol Library and Community Hub was completed in late 2018 and officially opened in March 2019. Maternal and Child Health, parent groups and library services are operating from this facility. Girrabanya Integrated Children's Centre stage two and three works were completed in mid-2019.
Use community partnerships to create healthy and safe community places and open spaces for passive recreation.	Engaged Communities led 14 community engagement processes for health and wellbeing-based improvements at open space reserves at M.R. Power Park, Pioneer Park, Wyndholm Reserve, Wendouree Recreation Reserve, Mount Pleasant Reserve, Montgomery Street Reserve, Cardigan Village Community Centre, Doug Dean Reserve, the Vickers Street Precinct, Wall Street Reserve, Peady Street Reserve, De Soza Park, Warrenheip Community Space, Ballarat Inclusive Play Space.
Completed open space physical activity hub at Mount Pleasant Reserve.	The revitalised Mount Pleasant Reserve was launched in September 2018 following community engagement about a new reserve master plan. Upgrades included relocation of the play space, new play equipment, improved access, new barbecue and shelter, tree planting, additional seating and new park signage. In May 2019 a new 3x3 Basketball court was installed.
To build capacity of our senior residents to keep participating in regular community life of their choosing.	Our social connections programs were redesigned following feedback through consultation, which has resulted in a 45 per cent increase in participation from the previous year. Twelve new and additional creative options implemented which are inclusive of all abilities, intergenerational and welcoming of all in the community. Support and education sessions provided to community to assist with independent navigation of the My Aged Care system.
Develop a learning city by delivering targeted programs and projects.	The City of Ballarat Libraries offered 844 programs in total over the past year, which were attended by 26,852 people. Within this figure the most popular library programs are those offered for children in their early years, with 10,975 participants attending various story times, Baby Bounce and Little Languages sessions.
Improve community safety through initiatives such as urban design, public awareness and projects such as CCTV	\$172,004 of funding successfully leveraged for White Flat Public Safety Upgrade project which includes new CCTV provisions.
Create a new Municipal Health and Wellbeing Plan and implement key actions	Key actions include the development of a Food Strategy, support of Active April with over 6,500 local registrations, delivery of Sons and Daughters of the West health and wellbeing programs, delivery of a mental health forum and development of the award winning 'Right to the Night' community safety project.
Increase participation across all genders and sporting codes by continuing investment in the city's recreational assets	Completion of a range of capital investments in sport and recreation facilities across the municipality as part of the core sporting infrastructure capital improvement program.

SERVICES

Services	Service description
Access and Inclusion	The City of Ballarat currently delivers programs in Rural Access and Deaf Access with funding from the Department of Health and Human Services. These programs seek to advocate for and support people with disabilities to fully participate in public life. The programs have played a key role in flagship access and inclusion projects such as the Inclusive Play Space at Victoria Park. A key component of the service delivery in this area relates to implementation of Council's Access and Inclusion Plan and coordination of Council's Disability Advisory Committee.
Regional Assessment Service (RAS)	RAS is a clinical service as part of the My Aged Care national system for Older Persons. RAS staff determine, in consultation with residents, what services they need, both internally and externally, to remain living at home and in the community safely and independently.
Best Start	Best Start is an early years initiative to support families and caregivers to provide the best possible environment, experiences and care for all children from birth to age eight. The program focuses on children experiencing vulnerability and all Aboriginal children. Best Start is fully funded by the Victorian Government Department of Education and Training.
Childcare Centres	This service includes Girrabanya Children's Centre (long-day childcare and kindergarten), Wendouree Children's Service (long-day childcare and kindergarten), and Occasional Childcare. Occasional Childcare will shortly be integrated with Girrabanya Children's Centre.
Social Connections	The purpose of this activity is to support and encourage residents to continue to be involved in their community by providing a range of social activities and events that include people of all abilities and interests. It is a pro-active strategy to decrease social isolation amongst our older residents.
Community Development	Community Development seeks to enhance opportunities for people to play an active role in community life and local decision-making. It also seeks to provide and facilitate key social and community-based initiatives that improve the personal, physical and mental health of residents of all ages.
Community Safety	Community Safety provides leadership for the City of Ballarat in the areas of health and wellbeing, social policy and community safety. The team plays a representative role across the health and wellbeing sector working in partnership on a range of programs and initiatives. Key areas of this service include the analysis of data and evidence in program and policy formation, program scoping and bid writing, monitoring and evaluation of initiatives as well as the development and monitoring of Council's Municipal Public Health and Wellbeing Plan.
Cultural Diversity	Cultural Diversity supports diversity within the City of Ballarat and the community and provides direction for Council through a number of initiatives and programs including the implementation of the Intercultural City Strategic Plan 2017- 2021 and Reconciliation Action Plan, the Ballarat Multicultural Ambassador program and supporting the Ballarat Regional Settlement and Advocacy Committee. To achieve the objectives of the Council Plan, there is potential that this program may involve international travel.
Customer Service	Customer Service seeks to assist community members, residents, ratepayers and visitors to engage with all City of Ballarat services. Customer Service provides a support service for all staff across the organisation through first point of external customer contact, including acting as a referral service to other organisations.
Emergency Management	Emergency Management provides support and recovery assistance to those affected by emergencies in the community. As part of the process, significant local risk management and emergency planning is undertaken in partnership with a number of emergency-related organisations to ensure that Ballarat and surrounding communities are well prepared for an all-hazards approach to emergency management.
Family and Children's Services	Family and Children's Services is responsible for provision, delivery and coordination of universal and targeted services to families and children in the Ballarat community. The strategic framework for this program is outlined in the Municipal Early Years Plan with governance via working groups.
Family Day Care	Family Day Care is a Australian Government approved childcare service. It is home-based care, with a ratio of one early childhood educator to four pre-school aged children, and up to seven children in total. It offers family care - that is, siblings are cared for together, and care for school-aged children until the end of primary school and beyond in special circumstances.
Fire Prevention	The Fire Prevention Team provides education, advice and prevention activities to better prepare the community. This service seeks to improve fire prevention across the city through awareness, education and the issuing of fire prevention notices. Identify City of Ballarat-managed land that may require fire mitigation works through fuel reduction burning or mechanical methods.
Food and Nutrition	The Meals On Wheels program provides nutritious prepared meals to residents who are nutritionally at risk due to health and general ageing issues. Meals are delivered daily with recipients having a wide daily menu to select from. It is more than a meal, it is a daily monitoring visit by a dedicated volunteer who provides the opportunity for a chat and time with another person in the day. Our community meal program, Bunch 4 Lunch, is also part of this program. The aim of B4L is to bring people together in 'their' community to support people to keep connected over a meal in a café or other community setting.



Services	Service description
Grants (Community Impact Grants)	The City of Ballarat's grants program provides funding to community groups, businesses, event organisers and other stakeholders to deliver quality programs, events, products and services which are of a benefit to Ballarat and which bring a wide range of social, environmental and economic returns to the city.
In-Home Support program	The Commonwealth Home Support program is a multi-activity service for eligible residents 65 years and over, funded through a contract with the Australian Government. The purpose of all activities is to keep older people safe and independent in their own homes. The program currently supports 3139 residents.
Immunisation	Provision of government-funded childhood immunisation program as outlined in National Immunisation program (NIP) schedule. Vaccines are provided by DHHS and administered by the City of Ballarat. Program includes the contract provision of NIP childhood immunisation service provision to Golden Plains Shire.
Library Services	There are three static public libraries located at Ballarat, Wendouree and Sebastopol. The City of Ballarat also provides library services to areas including Delacombe, Miners Rest, Warrenheip, Learmonth and Ballarat East via two library outreach vehicles.
Major Sports Facilities	The City of Ballarat manages and operates a number of significant regional and state level sporting facilities. Each of these facilities provide both entertainment and participation benefits for the Ballarat community and the broader region. Several programs that operate at the Ballarat Aquatic and Lifestyle Centre are provided by commercial operators.
Maternal and Child Health	Maternal and Child Health (MCH) nurses undertake comprehensive assessments to review children's health, growth and development. Additionally, the City of Ballarat provides an enhanced MCH service providing short term, flexible and intensive interventions where children 0-3 years are identified as 'at-risk' of adverse outcomes and there is a presence of multiple family risk factors. Focus of the program is on strengthening parenting/carer capacity and to improve family wellbeing outcomes.
Parent Place	Parent Place is a free drop-in centre for parents and carers. Centrally located, Parent Place offers a play space and change and feed facilities in a safe and inclusive environment. The team at Parent Place (with support from a passionate group of volunteers) provide general support and information about a range of Family and Children's Services including childcare, kindergarten, playgroup, family day care, immunisation and maternal and child health. Family law advice, lactation consultants and story time are just some of the services available at Parent Place.
Positive Ageing	The Positive Ageing service continues to advocate for and support seniors in our community. Key current projects include the award-winning Memory Atlas project, work with seven Senior Citizens Centres, and planning for age-friendly spaces within place-based Master plans. The City of Ballarat currently assists seven Senior Citizens Centres to operate across the city and meets with the Ballarat Seniors Citizens Association.
Social Research and Planning	This service researches and plans for Health and Wellbeing, Social Policy and Community Safety. This includes the analysis of data and evidence in program and policy formation, program scoping and bid writing, monitoring and evaluation of initiatives. Also see Community Safety.
Sport And Active Living programs	Sport and Active Living oversees delivery of programs, develops policy and delivers capital projects in accordance with the Sport and Recreation policy. Key service areas include sporting and active living infrastructure planning and delivery, strategic planning and participation for sport and active participation, sporting club support, management of major sport events, such as AFL events, and oversight of sporting activities at Lake Wendouree.
Supported Playgroups	Supported Playgroups are a targeted service and aim to improve the learning, development and wellbeing outcomes of children from birth until they start primary school. Supported playgroups funded by the Department of Education and Training are required to deliver smalltalk to all participating families, a set of evidence-based strategies that introduce parents to a small number of parenting skills that lead to optimal child outcomes.
Youth Services	Youth Services delivers a range of programs supporting youth development, leadership opportunities, gender equity and safe behaviours.

SERVICE PERFORMANCE INDICATORS

The results of the Service Performance Indicators as prescribed by the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014* and which form part of the Report of Operations are listed below.

LIBRARIES - Service performance indicators

Indicator/measure	Results 2016	Results 2017	Results 2018	Results 2019	Comments
Utilisation LB1 - Library collection usage [Number of library collection item loans / Number of library collection items]	5.29	5.19	5.16	5.51	The slight increase in collection usage is due to the new Sebastopol Library being reopened after being shut for majority of the 2018FY.
Resource standard LB2 - Standard of library collection [Number of library collection items purchased in the last 5 years / Number of library collection items] x100	64.80%	63.30%	63.50%	64.12%	Ballarat Library has 18,000+ items in its local history collection, its significant size and age distort the % proportion of items purchased in the past five years. Collection management practices are leading to an ongoing improvement in the resource standard.
Service cost LB3 - Cost of library service [Direct cost of the library service / Number of visits]	\$7.72	\$8.13	\$7.34	\$8.82	In the 2019FY, salary costs have increased as we have reopened our Sebastopol Library that was shut for the majority of the 2018FY due to reconstruction works. This now brings the indicator back into a slight increase per year which is to be expected. In addition, due to works at the new Victorian Government GovHub, parking access to the Ballarat Library has significantly reduced, leading to a decrease in visits to this library.
Participation LB4 - Active library members [Number of active library members / Municipal population] x100	13.66%	12.92%	12.43%	12.75%	From the 2016FY, the SIRSI Dynix system has upgraded its analytics system which has provided greater accuracy on the data in regards to active members. The older platform listed all members that have had any activity in the financial year. Whereas, from the 2016FY it allows Ballarat City Council to narrow the list down to members who have borrowed a book in each financial year.





MATERNAL AND CHILD HEALTH (MCH) - Service performance indicators

Indicator/measure	Results 2016	Results 2017	Results 2018	Results 2019	Comments
Satisfaction MC1 - Participation in first MCH home visit [Number of first MCH home visits / Number of birth notifications received] x100	102.66%	99.15%	98.45%	98.27%	
Service standard MC2 - Infant enrolments in the MCH service [Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100	100.00%	99.07%	101.63%	103.47%	
Service cost MC3 - Cost of the MCH service [Cost of the MCH service / Hours worked by MCH nurses]	\$78.75	\$84.99	\$88.99	\$83.85	
Participation MC4 - Participation in the MCH service [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	77.41%	78.30%	73.37%	72.48%	
Participation MC5 - Participation in the MCH service by Aboriginal children [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	60.96%	54.88%	55.43%	64.52%	The lower percentages in the participation of Aboriginal children in the MCH service, is due to the fact that the local Aboriginal co-operative runs a similar MCH service. They can access both services or choose either one of these services. Ballarat City Council still by law receive every birth notification however, we have a lower intake of the MCH program due to some people choosing the local Aboriginal co-operative MCH program only. However, the Ballarat City Council has seen a significant increase in participation in the last financial year.



IMMUNISATIONS - Service performance indicators

Indicator/measure	Results 2016	Results 2017	Results 2018	Results 2019	Comments
Satisfaction I1 - User satisfaction with immunisation service [User satisfaction with how council has performed on provision of children immunisation service]	0.94	0.00	0.00	0.00	
Service standard I2 - Vaccination of children by council [Percentage of children fully vaccinated by council]	51.00%	49.52%	0.00%	0.00%	The Government department in charge of the NIC5B Report which gives us the result for this indicator stopped producing the NIC5B report. It is expected that the government department will restart producing this report. At the time of producing the performance statement this report was not available.
Service standard I3 - Return of consent cards by secondary school children [Number of secondary school consent cards returned / Total number of secondary school children] x100	85.58%	88.13%	88.76%	83.43%	
Service cost I4 - Cost of immunisation service [Direct cost of immunisation service / Total number of vaccinations]	\$19.80	\$18.30	\$22.40	\$26.27	
Participation I5 - Vaccination of children [Percentage of children who are fully vaccinated in each age group]	94.02%	96.32%	95.70%	95.87%	
Participation I6 - Vaccination of secondary school children [Number of secondary school children fully vaccinated by council / Total number of secondary school children] x100	75.16%	60.48%	83.26%	74.37%	In the 2016FY and 2018FY there were catch-up vaccinations for Year 8, 9 and 10. This resulted in a significantly higher number of vaccinations issued and resulted in a greater vaccination rate.



SPORTS GROUNDS - Service performance indicators

Indicator/measure	Results 2016	Results 2017	Results 2018	Results 2019	Comments
Utilisation SG1 - Structured activities on sports fields [Number of structured activities / Total number of sports fields]	58.10	81.47	123.22	120.85	A new reporting system was introduced in January 2016 which allows the tracking of trainings and matches. This is the reason for the increasing trend as the system became fully utilised. In addition, with our increased investment in our grounds, clubs are able to utilise the grounds more often all year round. With the significant improvements and conditions of our grounds as well, there has been higher demand from state sporting associations to host major events and matches at our facilities, thus increasing the number of structured activities on sports fields.
Condition SG2 - Condition of sports fields [Number of days sports fields are unavailable for structured activities due to condition excluding maintenance and reconstruction/ redevelopment / Total number of sports fields]	0.00	0.65	0.01	0.97	Due to the wet start to the 2017FY, some grounds were closed due to their condition. This was mainly the City Oval, which was under water and was unavailable for all structured activities. In addition, the start of 2017 saw some grounds which had to be closed due to hardness of the grounds and were unavailable for all structured activities. In the 2019FY, there were numerous grounds closed due to hardness and were unavailable for all structured activities.
Service cost SG3 - Cost of sports grounds [Direct cost of sports grounds / Total number of sports fields]	\$22,435.56	\$19,061.51	\$25,989.50	\$23,438.97	
Availability SG4 - Population per sports field [Municipal population / Total number of sports fields]	1092.24	1106.00	1120.51	1141.76	



AQUATIC FACILITIES - Service performance indicators

Indicator/measure	Results 2016	Results 2017	Results 2018	Results 2019	Comments
<p>Satisfaction AF1 - User satisfaction with aquatic facilities (optional) [User satisfaction with how council has performed on provision of aquatic facilities]</p>	96.48	93.27	82.30	81.90	In the 2018FY, the question was added to our annual satisfaction survey, whereas prior results have come from internal Aquatic Centre membership surveys. Due to this change, this indicator now represents a more accurate cross section of the community, as members are more inclined to be satisfied with the service.
<p>Service standard AF1 - Health inspections of aquatic facilities [Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]</p>	4.43	2.57	2.86	2.29	The City of Ballarat had a strong focus on pools in the 2016FY, with an emphasis on education and establishment of improved operator processes in conjunction with our Recreation Team, that resulted in the early identification and rectification of issues in the lead up to the following seasonal pool opening. This has resulted in significantly improved compliance rates and reduced follow-up inspections. There was also some significant investment in aquatic facility equipment which reduced frequency of issues arising associated with equipment failure.
<p>Health and Safety AF3 - Reportable safety incidents at aquatic facilities [Number of WorkSafe reportable aquatic facility safety incidents]</p>	1.00	1.00	1.00	2.00	
<p>Service cost AF4 - Cost of indoor aquatic facilities [Direct cost of indoor aquatic facilities less income received / Number of visits to indoor aquatic facilities]</p>	\$1.36	\$1.41	\$1.06	\$1.46	The general trend has been a reduction of costs per visit over the reporting period. However, in the 2019FY it has seen an increase due mainly to increased salary costs due to staff turnover. The result for the 2019FY is still below prior year results of the 2016FY & 2017FY.
<p>Service cost AF5 - Cost of outdoor aquatic facilities [Direct cost of outdoor aquatic facilities less income received / Number of visits to outdoor aquatic facilities]</p>	\$13.81	\$9.38	\$7.05	\$5.50	In the 2018FY, there was a significant reduction in costs of the operation of outdoor pools which has remained the same for the 2019FY. However, the main reason the indicator has trended down across the last three years is an increase in the number of visitors to the outdoor pools due to better weather conditions.
<p>Utilisation AF6 - Utilisation of aquatic facilities [Number of visits to aquatic facilities / Municipal population]</p>	6.65	6.22	5.68	6.06	Despite the many changes that have occurred across our aquatic facilities (such as taking back the management of the Ballarat Aquatic and Lifestyle Centre in September 2015, realigning software to get accurate results and the discontinuation of some services) this indicator has remained very consistent.



HOME AND COMMUNITY CARE (HACC) - Service performance indicators

Indicator/measure	Results 2016	Results 2017	Results 2018	Results 2019	Comments
Timeliness HC1 - Time taken to commence the HACC service [Number of days between the referral of a new client and the commencement of HACC service / Number of new clients who have received a HACC service]	0.00	0.00	Reporting Ceased 1 July 2016	Reporting Ceased 1 July 2016	Reporting on HACC ceased on 1 July 2016 due to the introduction of the Australian Government's NDIS and CHSP programs.
Service standard HC2 - Compliance with Community Care Common Standards [Number of Community Care Common Standards expected outcomes met / Number of expected outcomes under the Community Care Common Standards] x100	100.00%	100.00%	Reporting Ceased 1 July 2016	Reporting Ceased 1 July 2016	Reporting on HACC ceased on 1 July 2016 due to the introduction of the Australian Government's NDIS and CHSP programs.
Service cost HC3 - Cost of domestic care service [Cost of the domestic care service / Hours of domestic care service provided]	\$53.55	\$51.79	Reporting Ceased 1 July 2016	Reporting Ceased 1 July 2016	Reporting on HACC ceased on 1 July 2016 due to the introduction of the Australian Government's NDIS and CHSP programs.
Service cost HC4 - Cost of personal care service [Cost of the personal care service / Hours of personal care service provided]	\$47.67	\$41.11	Reporting Ceased 1 July 2016	Reporting Ceased 1 July 2016	Reporting on HACC ceased on 1 July 2016 due to the introduction of the Australian Government's NDIS and CHSP programs.
Service cost HC5 - Cost of respite care service [Cost of the respite care service / Hours of respite care service provided]	\$48.13	\$45.80	Reporting Ceased 1 July 2016	Reporting Ceased 1 July 2016	Reporting on HACC ceased on 1 July 2016 due to the introduction of the Australian Government's NDIS and CHSP programs.
Participation HC6 - Participation in HACC service [Number of people that received a HACC service / Municipal target population for HACC services] x100	20.00%	18.83%	Reporting Ceased 1 July 2016	Reporting Ceased 1 July 2016	Reporting on HACC ceased on 1 July 2016 due to the introduction of the Australian Government's NDIS and CHSP programs.
Participation HC7 - Participation in HACC service by CALD people [Number of CALD people who receive a HACC service / Municipal target population in relation to CALD people for HACC services] x100	12.00%	11.45%	Reporting Ceased 1 July 2016	Reporting Ceased 1 July 2016	Reporting on HACC ceased on 1 July 2016 due to the introduction of the Australian Government's NDIS and CHSP programs.

PROSPERITY

Advance our economic position as the capital of western Victoria

What this means

We will deliver activities and projects that are worthy of our position as the capital of western Victoria and will capitalise on this leadership to drive jobs and investment across the region.

STRATEGIC INDICATORS

The following statement reviews the performance of the City of Ballarat during the 2018/19 financial year in relation to the strategic indicators in the Council Plan 2017–2021.

Strategic indicator	Measure	Target	Result 2018/19	Comments
Annual City of Ballarat Customer Satisfaction Survey results	Community survey "Service performance overall"	Improvement in community satisfaction with overall service performance	70.9	With an index score of 70.9, satisfaction with City of Ballarat's overall performance did not differ significantly from the result recorded in 2018 (72.0). Ballarat shows a substantially higher perception of performance when compared with other Victorian regional centres 2017.
Positive community and business feedback	Community survey "Perceptions of overall council performance changes over time"	80% respondents regard City of Ballarat's overall performance as the same as or better than previous years	85%	36% of Ballarat people felt that City of Ballarat's performance has improved over the last 12 months, a significant decrease on the previous year (44%), while more people thought performance levels were the same as last year (49%, up from 46%).
Improvement in planning permit key performance indicators	Percentage of planning permit applications decided within 60 calendar days	80	64	Resourcing in the department continued to be a theme into the 2018/19 financial year affecting the team's ability to deliver faster turnaround times on planning permit applications.
Meeting timelines, budget and quality measures	Satisfy Local Government Act requirements with regard to budget adoption, council plan, annual statement	All legislative requirements met	Achieved	As per the <i>Local Government Act 1989</i> , City of Ballarat met all timelines with regard to budget adoption, council plan, and annual statement.
100 per cent delivery of programmed major and community events	All program community events delivered	100%	100%	Successful delivery of all programmed major and community events, including Ballarat Begonia Festival, Ballarat Heritage Weekend, Cycling Australia Road National Championships, Ballarat Winter Festival, and Summer Sundays. White Night has once again been secured for Ballarat but has moved forward in the calendar to the 2019/20 period. Music concert Spilt Milk has also been secured for 2019/20. The combined audience to these last two events is projected at 100,000.
Gross Regional Product (GRP) shows positive growth that matches or exceeds growth across the state economy (Source: REMplan annual economic report)	Percentage growth in Ballarat's Gross Regional Product estimate compared with percentage growth in Victoria's Gross State Product estimate	Improvement in Ballarat's rate of economic growth equal to or better than the state economy	Achieved	The City of Ballarat was able to match the Victoria in Gross Regional Product in 2018. Both the state and the city recorded 3.7%.

MAJOR INITIATIVES

Major initiatives	Progress in 2018/19
Progress design and delivery of the Civic Hall project	Construction of stage one works completed and the venue officially opened in March 2019. A range of community and commercial events programmed in the hall. Stage two works to commence in 2019/20.
Implement the Ballarat Economic program to facilitate investment and Ballarat jobs	The Economic Development team has contributed to key strategic projects including; Stage 1b Ballarat West Employment Zone, Creative Cities Strategy and the Bakery Hill and Bridge Mall Precinct Urban Renewal Plan. Key initiatives undertaken include Start Up Ballarat, Building Ballarat and PauseFest. Youth unemployment remains at record low levels, and strong investment in housing and construction projects is maintaining investment confidence. Major projects such as GovHub are further building local investment levels.
Generate CBD jobs	Bakery Hill and Bridge Mall Precinct Urban Renewal Plan and the completion of the Creative City Strategy are two integral pieces of work key to generating jobs within the CBD. Council has made a commitment to \$15 million of seed funding to commence the renewal of the CBD around Bridge Mall and Bakery Hill, to act as a catalyst for CBD jobs. The Better Approvals project is nearing completion and will help streamline processes, reduce red-tape and accelerate approval processes for new businesses.
Development and implement an Events, Arts and Culture Strategy (including film) and facilitate new regional and state significant events and festivals	<p>The 2018–2028 Ballarat Events Strategy has been completed and is being incorporated into work practices of the City of Ballarat Events Unit. The strategy is also incorporated into the assessment and recommendations of Tourism Event grant applications.</p> <p>During development of the 2018-2028 Ballarat Events Strategy work also began on the Creative City Strategy to specifically address the needs of Arts and Culture development. As a result, the Events, Arts and Culture Strategy (including film) has been developed into the above two specific strategies.</p> <p>The facilitation and development of Filming in Ballarat has rested with Visit Ballarat therefore this has not been included in the Events Strategy. However, following the determination of Council to resume management of tourism services, filming will come under the full management of Council's Events Unit and will be incorporated into the 2018–2028 Ballarat Events Strategy.</p>
Implement headline actions from the Ballarat Strategy	<p>'10 Minute City' and 'City in a Landscape' key initiatives:</p> <ul style="list-style-type: none"> • Compact City Housing Plan has commenced • Local area planning and township planning program is well progressed • Urban renewal program has progressed to encourage new economic activity and infill development • Integrated transport plan has commenced • \$9.3 million funding from TAC for the Cycling Action Plan implementation has progressed across a number of sites: construction was completed on a number of safety improvements on Sturt Street in the vicinity of major schools. • Urban Forest Action Plan adopted and major tree planting program to support 40 per cent canopy, targeted at suburbs vulnerable to heat stress, began in Wendouree. • City Design Studio has progressed with important amenity and streetscape projects to improve Ballarat's amenity and liveability. • Long Term Growth Options Investigation Review has been completed and a recommendation to Council expected late 2019.
Strengthen global partnerships and cultural relationships to create investment and job opportunities	<p>City of Ballarat Economic Development unit continued to participate in UN Compact Cities program with RMIT. Ongoing international engagement with UNESCO and Historic Urban Landscape. City of Ballarat hosted a number of trade delegations. An International Engagement Strategy is under development. The Mayor delivered presentations at the World League of Historical Cities Conference in Bursa, Turkey, and at the Third Regional Conference of the Organisation of World heritage Cities Asia Pacific in Suzhou, China.</p> <p>Following the WLHC conference, the Mayor visited the United Kingdom and France to investigate examples of heritage and waste to energy best practice and creative arts opportunities.</p> <p>The Mayor also attended the 15th World Congress of the Organization of World Heritage Cities in Krakow, Poland.</p> <p>The Deputy Mayor represented City of Ballarat as part of a LaunchVic delegation to Shenzhen and Nanjing, China.</p>

MAJOR INITIATIVES

Major initiatives	Progress in 2018/19
Complete township plans for Miners Rest, Buninyong and Warrenheip	Miners Rest Township Plan has progressed towards a final draft, with significant engagement with the local community. A final version of the plan is expected in late 2019. Buninyong and Warrenheip Township Plans will commence following the completion of Miners Rest and a Compact City Plan for the municipality.
Apply for an integrated funding model through the Australian Government's City Deals and Smart Cities programs	Strong advocacy maintained for regional or city deal, including direct discussions with the Australian Government on opportunities. \$350,000 received for Ballarat is Open – A Platform for Innovation, Data and Collaboration.
Adopt and deliver the Heritage Plan using the Historic Urban Landscape (HUL) approach including verandah restoration and upper level reuse projects	<p>Priorities from the adopted Heritage Plan: 'Our People, Culture, Place' continue to be delivered.</p> <ul style="list-style-type: none"> • Budget secured for restoration of the Town Hall ballroom. • Heritage grants research undertaken for verandah restoration project and an outreach service was introduced to support local businesses to restore heritage frontages and verandas. • Highly successful Ballarat Heritage and Design Excellence Awards held. • Attendance at UNESCO World Heritage Cities event in Krakow, Poland enabled global promotion of Ballarat's Heritage program.
Develop Ballarat as a leader in adaptive businesses capability, innovative manufacturing, arts and tourism	Worked with partner agencies to secure LaunchVic funding and run a range of programs supporting local innovation. Continue to work to deliver the Ballarat West Employment Zone Innovation Centre and Waste to Energy Plant. Tourism marketing services brought back in-house, and Ballarat is Open has commenced as a new platform for marketing the entire city for visitor economy, business, creative industries and other markets. Operation of Backspace Gallery and the Art Gallery of Ballarat. Application submitted for Ballarat to become a member of the UNESCO Creative Cities Network.
Develop Ballarat as a leader in digital transformation and ICT	Successfully hosted GiG as a platform for attracting the gaming industry, supported GovHack event, secured next MAVHack event to focus on innovative digital responses to waste management and education, provided support to emerging gaming industries. Progress towards Smart City delivery, including installation of Ballarat's first LoraWAN IoT gateway on City of Ballarat CBD offices, offering public access for the first time to the Internet of Things (IoT). Hosted PauseFest outreach, including keynote speaking event with Cecilia Ambrose, Head of Creative at Amazon Advertising US.
Complete the Ballarat Integrated Transport Action Plan	Community engagement on a series of transport mode-specific discussion papers commenced in June 2019 with the issues, opportunities and aspirations related to the train network. The 'Let's talk about transport' engagement will continue with other transport modes and issues throughout 2019. A final Integrated Transport Plan is expected for consideration by Council in early 2020.
Deliver the Ballarat Waste to Energy project	The Waste to Energy facility project for Ballarat has been impacted by a lack of Victorian Government policy direction. The project is currently suspended until the Victorian Government releases its Circular Economy Policy and Action Plan.
Developing an integrated Ballarat Health and Knowledge Precinct Masterplan that supports future development of the precinct	The Ballarat Health, Knowledge and City Living Precinct Master Plan has been developed and a range of consultation undertaken with key stakeholders and residents. The plan is now being integrated with the \$461.6 million major redevelopment plans for the Ballarat Base Hospital site and a final version of the master plan will be released as an integrated future vision for the area.

SERVICES

Services	Service description
Arts and Culture	Arts and Culture delivers the Creative City Strategy, supports community access to quality arts and cultural activities through facilitation and engagement programs.
Economic Development	Economic Development is focused on supporting existing businesses, attracting jobs and investment to Ballarat, and supporting a pro-business environment for Ballarat. To achieve the directive of the Council Plan, there is potential that this program may involve international travel.
Festivals and Events	Festivals and Events deliver and support a wide range of small and large civic, tourism, and community events and festivals. The events supported and delivered are selected based on the beneficial social outcomes that can be derived for the Ballarat community, as well as having a focus on the tourism and economic impact for the region. Events include ANZAC Day, Christmas, Australia Day, Ballarat Begonia Festival, White Night, Ballarat Winter Festival, and Ballarat Heritage Weekend.
Grants Attraction	Strategic Grants Attraction has a focus on securing more grants to support the delivery of the Council Plan (2017– 2021). Principally the service works with many business units across the City of Ballarat to plan, prepare and submit funding bids.
Project Management Office	The Project Management Office incorporates the major projects team, who plan for, partner in and deliver projects that achieve a sustainable commercial and industrial development, as well as key infrastructure projects that provide a high quality of life for a growing population.
Statutory Planning	Statutory Planning plays a key role in implementing the strategic land use direction set out in the Council Plan and Municipal Strategic Statement.
Strategic Planning, Urban Design, and Heritage	Strategic Planning leads the growth planning for the City of Ballarat, manages the Ballarat Planning Scheme and undertakes strategic land use planning to support growth and prosperity in the municipality. Urban Design leads Ballarat’s transformation as a Design Led City. The team also provided statutory referral services for statutory planning applications related to vegetation matters, open space planning, urban design, landscaping design, sustainable and active transport, and other related elements. Heritage provides statutory referral services for planning applications, coordinates the heritage grants program, provides advice to the community on heritage matters, advocates for restoration opportunities, coordinates Ballarat’s international historic city collaboration and partnerships with UNESCO and the World League of Historical Cities and the implementation of the Heritage Plan.
Tourism	The City of Ballarat provides funding to support the Ballarat tourism industry, identified as an emerging sector in the Ballarat economy. This funding is provided to deliver marketing, product development, industry development and research.



SUSTAINABILITY

To protect, maintain and enhance our built and natural assets

What this means

We will plan for growth to ensure our community's infrastructure and natural environment are protected and improved, and our city's connectivity is sustainably enhanced.

STRATEGIC INDICATORS

The following statement reviews the performance of the City of Ballarat during the 2018/19 financial year in relation to the strategic indicators in the Council Plan 2017/2021.

Strategic indicator	Measure	Target	Result 2018/19	Comments
Communities able to demonstrate increased resilience, awareness of risk and active participation in preventative planning as defined in the National Disaster Resilience Framework (Source: Australian Emergency Management Institute reports)	Perceptions of neighbourhood - people are willing to help each other	Improvement in perceptions	72.40%	Data was reported by the Australian Institute of Emergency Management which is no longer operational. In the next financial year City of Ballarat will seek out an alternative measure for this Strategic Indicator.
Reduction in waste sent to landfill per capita greater than the state average (Source: Sustainability Victoria Annual Reports sustainability.vic.gov.au)	Diversion rate of household kerbside waste from landfill	Achieve 70% diversion of waste to landfill by 2022	47.14%	City of Ballarat continues to pursue additional funding for an all waste interchange to drive a reduction in the amount of waste to landfill, however the last two funding applications have been unsuccessful. In addition to this a preliminary business case has been developed for a Regional Materials Recovery Facility.
95% of annual Infrastructure and Environment Capital Delivery program completed	% of annual Infrastructure and Environment Capital Delivery program completed	95%	97%	City of Ballarat completes a minimum 95% of its annual capital works program. A 97% completion was achieved in the 2018/19 financial year.
Progress towards the 2025 targets of carbon neutrality and 100% renewables	Progress toward 2025 target of carbon neutrality of Council from 2017/18 level	100% Carbon Neutral	38,207 t/Co2e	The Carbon Neutrality and 100 Per Cent Renewables Action Plan endorsed by Council in 2019 established City of Ballarat's corporate emissions level as 39,000 tonnes per annum of carbon dioxide equivalent (t/Co2e) at June 30 2018. The 2019 result of 38,207t/Co2e represents a 2% reduction. The provision of kerbside green waste since 2016 has seen the level of landfill emissions reduce, which accounts for the majority of this reduction.
Meeting timelines, budget and quality measures	Satisfy Local Government Act requirements with regard to budget adoption, council plan, annual statement	Satisfy all legislative and regulatory reporting requirements	Achieved	As per the <i>Local Government Act 1989</i> , City of Ballarat met timelines with regard to budget adoption, council plan, and annual statement.



MAJOR INITIATIVES

Major initiatives	Progress in 2018/19
Advocate for improvements and investments in sustainable transport including rail and electric vehicles	A major ongoing advocacy program was undertaken to attract funding for the Ballarat Link Road, Warrenheip Station, with an ongoing contribution to the Ballarat Rail Line Action Committee. Additionally, City of Ballarat is partnering with major Victorian regional municipalities to develop a business case and advocate collectively for fast rail to service regional Victoria.
Deliver integrated waste management	Additional funding is still being sought for the development of an all waste interchange. Additional investigation into financial models for improved resource recovery at an all waste interchange has commenced.
Deliver the Renewable Energy Action Plan	The major action under this initiative, the delivery of the Carbon Neutrality and 100 Per Cent Renewables Action Plan was completed in 2018/19.
Beautification of entrances and boulevards	In 2018/19 City of Ballarat extended the Victoria Street gardens and resumed management of the Garden of the Grieving Mother site. Substantial roundabout and entrance plantings were also completed.
Deliver a sustainable approach to environmental management for Ballarat by working with community stakeholders; Central Victorian Greenhouse Alliance Action group; Catchment management and landcare groups; Clean Ballarat and; Regional Sustainability Alliance Ballarat	In 2018/19 City of Ballarat continued a working relationship with these major community groups.
Develop a state-of-the-art animal shelter facility for Ballarat and the region	City of Ballarat continued to explore a broader regional approach to deliver a cost-effective and state of the art facility, particularly in light of changes to Victorian Government legislation in respect to Domestic Animal Management which will place additional load on City of Ballarat delivery of this service.
Increase the level of government funding for maintaining core assets such as roads, bridges and drainage	Advocacy at both state and federal level for increased funding to this major suite of City of Ballarat's assets.
Facilitate a sustainable outcome for the relocation of the Ballarat Agricultural and Pastoral Society (BAPS)	Entered into a strategic partnership to assist in the transition of the showgrounds facility to the identified Mount Rowan site.
Develop a waterway enhancement program in conjunction with catchment management and water authorities	Continued to work with Corangamite CMA on the Yarrowee River and its tributaries and with the Glenelg Hopkins CMA in respect to the Burrumbeet Creek. Initiatives out of the Integrated Water Management Plan have seen funding submissions for waterways enhancement projects.
Deliver enhanced flood protection for Ballarat	Funding was achieved for Charlesworth Street flood mitigation works and completion of major flood studies across all urban waterways. Consultation commenced with respect to implementation of flood controls.

SERVICES

Services	Service description
Animal Control	Animal Management is a mandatory function of City of Ballarat and is guided under the <i>Domestic Animals Act 1994</i> . This includes animal registrations, investigation of dog attacks and breeding establishments, management of offleash areas and promotion of responsible pet ownership. This also includes the management of the Ballarat Animal Shelter.
Asset Management	Asset Management includes the maintenance of an Integrated Asset Management System and data registers, inspections of the City of Ballarat infrastructure assets, development and maintenance of asset management plans for the full suite of the City of Ballarat assets, including roads and associated infrastructure, drainage, facilities, open space, trees and ensuring the City of Ballarat has strategic asset management practices in place.
Ballarat Aerodrome	Ballarat Aerodrome is a significant aviation facility servicing western Victoria. The airport is an important infrastructure, economic and social asset for the City of Ballarat and currently accommodates a wide mix of beneficial activities including aviation businesses, recreational aviation uses, community hubs and emergency services operation.
Building and Facilities Management	Provide infrastructure management and maintenance across all classes of assets for the benefit of the community.
Building Control	Building Control is required to fulfil the City of Ballarat's statutory role under the <i>Building Act 1993</i> which includes investigating illegal building works, assessing applications for places of public entertainment permits, essential safety management and emergency management support as they relate to buildings.
Contract Supervision	The majority of the City of Ballarat's annual capital works program is delivered through an open public tender process. Contract Supervision leads the evaluation of tenders and the management of the contracts once they are awarded by City of Ballarat. The team also delivers projects and programs under \$125,000 by seeking quotations from approved contractors.
Design and Survey	Design and Survey facilitate the delivery of the City of Ballarat annual capital works program for roads and drainage projects by providing survey and design services enabling the City of Ballarat to provide in-house construction plans and specifications for every individual capital project that is sent to open public tender.
Development Facilitation	Ensure timely and effective delivery of infrastructure to service future sustainable communities in Ballarat in line with policy and legislation, and administer planning permit referrals, subdivision construction plan checking, subdivisional construction supervision, and stormwater drainage issues.
Environmental Health	Environmental Health is a statutory function of City of Ballarat, delivering permits and compliance for food safety, public health and wellbeing (noise and odour), environmental protection (asbestos, contaminated land), tobacco regulation, emergency management and domestic wastewater.
Infrastructure Construction	Most of the City of Ballarat's annual capital works program is delivered through an open public tender process. The balance of the program is delivered by the City of Ballarat's construction team, supplemented by highly competent contractors engaged through an approved supplier process.
Parks and Environment	Provide horticultural maintenance to the city's open space reserves. The service is broken up into seven key functional areas - Botanical Gardens, sports grounds, arboriculture, city entrances, parks maintenance, and trails and waterways.
Parking Management	Parking Management ensures the safe movement of vehicles within the municipality and ensures that turnover of vehicles attributes to the vibrancy of the CBD. Parking management includes on-street compliance, reactionary compliance under the <i>Road Safety Act 1986</i> and more broadly the implementation of the CBD Car Parking Action Plan.
Property Management	To manage and maintain the City of Ballarat's property portfolio including commercial and community tenanted buildings, public reserves, the Ballarat Airport and associated buildings, and two City of Ballarat-owned caravan parks.
Regulatory Services	Regulatory Services aims to protect the community and City of Ballarat amenity through education and enforcement of local laws and Victorian Government legislation. Key service areas include local laws, planning enforcement, asset protection and permit administration.
Road Maintenance	Road Maintenance is responsible for maintenance of the roads and road infrastructure throughout the municipality.
School Crossings	School Crossing Supervision to both primary and secondary schools is provided under a shared costing arrangement with VicRoads. The service stems from community expectations around City of Ballarat's continued delivery however is being reviewed by Victorian Government given the cost to City of Ballarat.
Traffic Management	The Traffic and Transport team provides and facilitates traffic management, road safety initiatives, Local Area Traffic Management and public transport infrastructure planning and delivery. This includes identifying and applying for funding opportunities, particularly the Australian Government Black Spot program to address eligible sites having recorded crash histories.
Waste	Includes transfer station, waste collection and management of the Smythesdale landfill.

SERVICE PERFORMANCE INDICATORS

The results of the Service Performance Indicators as prescribed by the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014* and which form part of the Report of Operations are listed below.

ANIMAL MANAGEMENT - Service performance indicators

Indicator/measure	Results 2016	Results 2017	Results 2018	Results 2019	Comments
Timeliness AM1 - Time taken to action animal management requests [Number of days between receipt and first response action for all animal management requests / Number of animal management requests]	4.59	4.22	6.63	6.43	The increasing trend for 2018FY and 2019FY is mainly due to operator error and the requests not being actioned in Pathway when completed. City of Ballarat is currently undertaking a review to ensure that this is actioned when completed going forward. In addition, City of Ballarat has had to deal with a few complex matters surrounding dog attacks and staff shortages which has delayed response times.
Service standard AM2 - Animals reclaimed [Number of animals reclaimed / Number of animals collected] x100	35.07%	37.92%	34.04%	46.80%	In September 2017, City of Ballarat resumed management of the Ballarat Animal Shelter from the RSPCA, which has resulted in more accurate recording of animals going in and out of the shelter. In addition, our opening hours are longer which has resulted in an increase in reclaimed animals. This trend has continued in the 2019FY.
Service cost AM3 - Cost of animal management service [Direct cost of the animal management service / Number of registered animals]	\$48.04	\$51.01	\$118.92	\$96.76	In September 2017, City of Ballarat resumed management of the Ballarat Animal Shelter from the RSPCA, which has resulted in higher costs. However, we are receiving increased income (which this indicator doesn't take into account) to cover some of these costs. The cost of operation has dropped in the 2019FY due to settling down processes at the Animal Shelter.
Health and safety AM4 - Animal management prosecutions [Number of successful animal management prosecutions]	8.00	7.00	3.00	14.00	During the 2018FY there were three large cases which took up most of the time. In 2019FY we have also reviewed our systems and become more efficient in our processes.



FOOD SAFETY - Service performance indicators

Indicator/measure	Results 2016	Results 2017	Results 2018	Results 2019	Comments
<p>Timeliness</p> <p>FS1 - Time taken to action food complaints</p> <p>[Number of days between receipt and first response action for all food complaints / Number of food complaints]</p>	5.62	4.11	2.97	2.35	From 1 July 2016, 'Time taken to action food complaints' will be reported by calendar year. Previously this indicator was reported by financial year. This has been implemented to better align reporting with the Department of Health and Human Services. This may result in some variances year on year. From the 2017FY, there has been training on how data is entered to ensure that we get greater accuracy on reporting for this indicator, as delays in data entry were skewing the original data.
<p>Service standard</p> <p>FS2 - Food safety assessments</p> <p>[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</p>	100.77%	101.79%	104.33%	103.06%	The reason for the percentage being over 100% is due to the fact that some businesses have closed since the assessment was completed, but prior to the end of the year. Also impacting this value is that some premises may transfer during the reporting period and are therefore subjected to additional assessments of the business under new ownership.
<p>Service cost</p> <p>FS3 - Cost of food safety service</p> <p>[Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984]</p>	\$481.53	\$530.35	\$527.61	\$463.84	In the 2019FY, the cost of food safety service dropped due to the Environmental Health Unit being under resourced for a period of time resulting in reduced expenditure on wages.
<p>Health and safety</p> <p>FS4 - Critical and major non-compliance outcome notifications</p> <p>[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</p>	95.88%	100.00%	95.45%	96.55%	From 1 July 2016, 'Critical and major non-compliance outcome notifications' have been reported by calendar year instead of financial year. This has been implemented to better align reporting with the Department of Health and Human Services. This may result in some variances year on year. Separate follow-up inspections are not always practical with non-compliances identified at events or markets which account for the majority of major non-compliances without a separate follow-up inspection. These are commonly followed up with education and/or immediate corrective action. The food business operator is also recorded as non-compliant with their registering authority to aid further monitoring through the StreaTrader system. Some variances may be due to some businesses closing before outstanding non-compliances are corrected.



ROADS - Service performance indicators

Indicator/measure	Results 2016	Results 2017	Results 2018	Results 2019	Comments
Satisfaction of use R1 - Sealed local road requests [Number of sealed local road requests / Kilometres of sealed local roads] x100	39.19	52.00	43.95	39.98	In the 2017FY, the City of Ballarat experienced a wetter than normal start to the financial year, which led to more road deterioration (e.g. potholes) and in turn led to more requests. The variances across the years are based on the weather conditions that have taken place during the years.
Condition R2 - Sealed local roads maintained to condition standards [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	99.66%	99.77%	99.77%	99.78%	
Service cost R3 - Cost of sealed local road reconstruction [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	\$124.79	\$143.93	\$73.33	\$168.35	In the 2019FY City of Ballarat's civil construction projects were constructed later in the financial year which led to inclement weather conditions, this along with the variance in construction specifications and recent increase in asphalt and other materials has led to a higher cost per project to reconstruct.
Service Cost R4 - Cost of sealed local road resealing [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]	\$4.95	\$4.51	\$7.02	\$6.42	We undertook a review of how these amounts are calculated in the 2018FY, which has in turn led to more accurate reporting.
Satisfaction R5 - Satisfaction with sealed local roads [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]	58.90	55.00	59.00	58.70	In the 2017FY, the City of Ballarat experienced a wetter than normal start to the financial year, which led to more road deterioration (e.g. potholes) and in turn led to dissatisfaction with the states of our local sealed roads.



WASTE COLLECTION - Service performance indicators

Indicator/measure	Results 2016	Results 2017	Results 2018	Results 2019	Comments
Satisfaction WC1 - Kerbside bin collection requests [Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households] x1000	164.05	148.90	166.44	192.89	As a result of further engagement with the community, the number of letters and communications with residents has increased over the past twelve months. We would expect to see this continue with issues such as bin placement, parked out areas, and contamination continuing to be addressed.
Service standard WC2 - Kerbside collection bins missed [Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000	7.46	6.99	9.34	10.17	City of Ballarat continues to work with residents in some of the hard to get locations that maybe serviced at a later time, as this can lead to more requests for missed bins. In addition, route and driver changes in the 2018FY have lead to a further increase in number of bins being missed. City of Ballarat is currently investigating changes to minimise the missed bin requests.
Service cost WC3 - Cost of kerbside garbage bin collection service [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]	\$103.70	\$104.63	\$111.09	\$111.37	
Service cost WC4 - Cost of kerbside recyclables collection service [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$39.77	\$0.00	\$28.78	\$49.63	The nationwide recycling crisis has affected our costs as we have implemented our own solution to ensure recycling does not go to landfill. Hence this service is costing us more to implement than previous years.
Waste diversion WC5 - Kerbside collection waste diverted from landfill [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	32.43%	48.96%	47.14%	48.65%	From the 2017FY, City of Ballarat introduced a green waste service, this has increased the amount of tonnages being diverted from landfill, due to green waste not been included in the prior financial year's figures, as it wasn't a service provided by City of Ballarat.



STATUTORY PLANNING - Service performance indicators

Indicator/measure	Results 2016	Results 2017	Results 2018	Results 2019	Comments
Timeliness SP1 - Time taken to decide planning applications [The median number of days between receipt of a planning application and a decision on the application]	59.00	56.00	59.00	68.00	In the 2019FY, resources in the team have been unsettled and this has substantially contributed to the higher turnaround times as the team adjusts to more limited resources.
Service standard SP2 - Planning applications decided within required time frames [(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	72.00%	76.84%	71.99%	64.48%	In the 2019FY, resources in the team have been unsettled and this has substantially contributed to the higher turnaround times as the team adjusts to more limited resources.
Service cost SP3 - Cost of statutory planning service [Direct cost of the statutory planning service / Number of planning applications received]	\$1,714.10	\$1,688.28	\$1,738.97	\$2,106.34	The number of applications received has been declining across all financial years, however, due to the increase in VCAT applications and staffing being considerably down, it has resulted in an increase of contractor and legal costs which has strongly influenced the department's overall direct costs in the latter financial years.
Decision making SP4 - Council planning decisions upheld at VCAT [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	57.14%	100.00%	63.64%	71.43%	Due to the small amount of cases taken to VCAT each year it can generate larger variances. This was the case in the 2017FY. In the 2019FY, there were only two applications overturned (upheld) by VCAT, four in 2018FY, zero in 2017FY and three in 2016FY. This shows how little amounts can affect this indicator.

ACCOUNTABILITY

Provide strong and decisive leadership, and transparent governance.

What this means

We will provide open and transparent decision making, and lobby and improve our relationships with all levels of government to enhance our ability to deliver key projects and initiatives.

STRATEGIC INDICATORS

The following statement reviews the performance of the City of Ballarat during the 2018/19 financial year in relation to the strategic indicators in the Council Plan 2017–2021.

Strategic indicator	Measure	Target	Result 2018/19	Comments
Lobbying benefits to Ballarat	Project or changes successfully lobbied for. Amount of funding achieved / committed from Government	Increase in government funding coming to the City of Ballarat	41 grants received in 2018/19, an increase of 9 grants from 2017/18, across a range of programs and initiatives, totalling a value of \$13,322,183	A total of 41 grants were received in 2018/19. Grants were secured for initiatives across the City of Ballarat including Rural Access and Deaf Access programs, sport and recreation pavilions and reserve upgrades, family and children's service facilities, and strategic planning projects for Bakery Hill and the Latrobe Street saleyards site. A range of funding announcements were made on projects directly or indirectly related to our advocacy. City of Ballarat continues to advocate for Council priorities and projects and has developed an overarching advocacy strategy that guided our approach to the November 2018 Victorian election and May 2019 Australian election. City of Ballarat continued to lobby for commitments in the 2019/20 Australian Government Budget which was handed down in May. Our nuanced and considered approach includes engagement with key City of Ballarat stakeholders who represent major employers, advocacy groups and not-for-profits in the city. Connectivity, community and economy remain key focuses of this work. City of Ballarat continues to actively pursue all funding opportunities that align with Council Plan 2017–2021.
An increase in community satisfaction in relation to engagement	Community survey results for "Community consultation and engagement"	Increase from last financial year's result	Community consultation and engagement 2019 Index – 59.4 and is an increase from 58.9 last year	There was no significant change to these indicators from the 2018 result, with a slight increase for community consultation and engagement. This indicator remains higher than other Victorian regional centres.
Improvements to Council's financial sustainability ranking compared to regional city councils in Victoria (Source: Victorian Auditor General - Local Government Audit results produced annually and tabled in State Parliament)	Council's financial sustainability ranking compared to regional city councils in Victoria	Improvement from last financial year's result	Data not yet available	The 2019 result will be published by VAGO in late 2019. City of Ballarat maintained its ranking of 1 against other regional city councils in Victoria in 2018.
Reduction in administrative, compliance and delay costs greater than the Victorian average (Source: Department of Treasury and Finance, Red Tape Reduction program)	Results from Service Review program	All services reviewed by 2021	Service reviews continued	Service reviews on City of Ballarat internal and external services continue to be progressed with a view to review all services by 2021. Programs reviewed in 2018/19 include immunisation services, recruitment, invoicing and the Ballarat Aquatic and Lifestyle Centre.

OUR PERFORMANCE

Strategic indicator	Measure	Target	Result 2018/9	Comments
Improved Customer Satisfaction Survey results in the City of Ballarat's overall performance	Community survey "Service performance overall"	Increase from last financial year's result	70.9	With an index score of 70.9, satisfaction with City of Ballarat's overall performance did not differ significantly from the result recorded in 2018 (72.0). Ballarat shows a substantially higher perception of performance when compared with other Victorian regional centres.
Improved Customer Satisfaction Survey results in Customer Service	Community survey "Customer service"	Improvement from last financial year's result	76.0, increased from 69.8 last year	At 76.0, satisfaction with City of Ballarat customer service was a statistically significant improvement on the 2018 score of 69.8 and the 2017 score of 70.5. The result compares with a result of 72 for other Victorian regional centres.
Number of grants received	Grants received	Increase year on year	41, increased from 32 in 2017/18	41 grants were received in 2018–19.
Number of lobbying activities annually	Lobbying activities conducted	At least two major lobbying activities conducted	Ballarat secured \$170 million for local projects during the Victorian election and \$10 million during the Australian election, lobbying activities to Canberra and the Victorian Parliament were conducted	City of Ballarat's advocacy and lobbying work intensified and focused in the lead up to the 24 November Victorian Election with an aim to secure maximum funding commitments for Ballarat's priority projects from the Government and from the Opposition. The advocacy and lobbying strategy proved to be extremely successful: Ballarat secured total election funding promises from the Victorian Government and the Opposition worth an estimated \$234.6 million. Promises from the Victorian Government totalling \$170.3 million will now be delivered following its re-election. The Australian Government committed \$10.1 million dollars toward Sovereign Hill's \$50 million Sovereign Hill Beyond Fifty project.
Number of opportunities for the community to engage with the City of Ballarat and Council annually	Community engagement activities conducted	N/A	City of Ballarat's mySay page recorded 26,400 visits in 2018–19 across 23 project engagement subjects	The Community Engagement division continues to engage and communicate with the community via various community administered Facebook pages, the Engaging Communities program and engagement via face to face, phone and email on a range of subjects, activities and events. City of Ballarat conducted 14 community engagement processes for health and wellbeing-based improvements at open space reserves including M.R. Power Park, Pioneer Park, Wyndholm Reserve, Wendouree Recreation Reserve, and Mount Pleasant Reserve. City of Ballarat's mySay page visits total of 26,400 was up from 24,000 in 2017/18. This indicates a growing trend in the Ballarat community towards online engagement.
Annual improvement of lobbying strategies for key projects	Lobbying strategy for key projects improved	Complete Advocacy and Lobbying Framework	Framework completed and updated post Victorian and Australian elections. Regular updates to reflect changing circumstances and environments	City of Ballarat's advocacy and lobbying strategy continues to evolve and respond to the post-Victorian and Australian election environments. City of Ballarat continues to work proactively to leverage relationships with Australian Government members and seeking their funding support for these projects. Specifically, support is sought for a Ballarat Airport upgrade and accessibility and safety works at Her Majesty's Theatre.
Annual customer satisfaction survey completed by Council	Completion of community survey	Completed in accordance with Local Government Victoria Practice Notes	Completed	City of Ballarat conducted a Customer Satisfaction Survey in March 2018 with a final report to be presented to Council in the second half of 2019. As part of City of Ballarat's annual reporting process, the results will be shared widely with the community.

LOBBYING OUTCOMES FOR KEY PROJECTS

The following commitments have come about directly or indirectly from City of Ballarat's lobbying activities and strategies.

Funding for:

- **\$10 million – Her Majesty's Ballarat**
(project pitched by City of Ballarat and the Ballarat. Now and Into the Future advocacy campaign)
- **\$6.6 million – Mars Stadium amenity upgrades**
- **\$7.1 million – Wendouree Recreation and Community Hub** (project pitched by City of Ballarat)
- **\$2.5 million – Lake Wendouree Lighting/ Victoria Park** (project pitched by City of Ballarat)
- **\$3.7 million – Alfredton Recreation Reserve** (project pitched by City of Ballarat)
- **\$5 million – Sebastopol streetscapes** (project pitched by City of Ballarat)
- **\$5.2 million – Ballarat Sports Events Centre** (City of Ballarat has advocated for this project)
- **\$28.6 million – School upgrades**
– including Miners Rest Primary School
Lucas Primary School
- **\$3.5 million – Mt Rowan intersection**
- **\$5 million – Ballarat Food Hub**
- **\$6.5 million – Delacombe Primary School gym**
- **\$14 million – free parking**
- **\$350,000 – Smart Cities and Suburbs program funding**
- **\$4.5 million – Rural Councils Transformation program**
- **\$58.5 million – local roads and roundabouts** (project pitched by City of Ballarat)
- **\$350,000 grant – Wendouree Children's Centre** (project directly pitched by City of Ballarat)
- **\$300,300 – Ballarat Innovation and Research Collaboration for Health** (project directly pitched by City of Ballarat and Ballarat. Now and Into the Future)
- **\$450,000 – Russell Square lights** (project directly pitched by City of Ballarat)
- **\$188,000 – White Flat Oval** (project directly pitched by City of Ballarat)
- **\$82,000 – Ballarat Greyhound Racing Club upgrades**
- **\$125,000 – Ballarat and District Racing**
- **\$4 million – Dowling Forest** (City of Ballarat has previously advocated for this project)
- In addition, Ballarat can expect to benefit from more than \$600 million in Victorian Government announcements regarding fast rail, new trains and early parental programs
- **\$340 million – VLocity trains**
- **\$100 million – Fast rail, Ballarat to Melbourne**
- **\$232 million – Seven early parenting centres** including one in Ballarat



OPPORTUNITIES FOR THE COMMUNITY TO ENGAGE WITH COUNCIL

Community magazines

The following quarterly magazine was maintained:

- myBallarat which was distributed to 46,500 homes

Dedicated websites

The following websites were maintained in 2018/19:

- Art Gallery of Ballarat
- Ballarat Aquatic and Lifestyle Centre
- Ballarat Animal Shelter
- Ballarat Botanical Gardens
- Ballarat Capital
- Ballarat Get into Games
- Ballarat Libraries
- Begonia Festival
- City of Ballarat
- Her Majesty's Theatre
- Ballarat Heritage Weekend
- myNews
- mySay
- Save Her Maj
- Ballarat Now and into the Future

The following websites were redesigned or introduced in 2018/19:

- City of Ballarat website: following a redesign, the new City of Ballarat website was launched in April 2019. The redesign features an improved user experience on mobile and tablet, updated content and improved security and reliability of the system

Targeted direct mail

- 8,400 users subscribe for email alerts / notices / updates across the City of Ballarat, up from 5,800 in 2017/18
- Users subscribe to topics that interest them, receiving tailored and relevant messages on items of their choice

Facebook

- Facebook.com/BallaratCityCouncil
- Page likes have increased year-on-year: 39,556 in 2018/19, a 5.86% increase from 37,368 in 2017/18

Dedicated Facebook accounts

The following new Facebook accounts were introduced in 2017/18:

- Eureka Centre Ballarat
- Public Art Ballarat

The following Facebook pages were maintained:

- Mayor of Ballarat
- Ballarat Aquatic and Lifestyle Centre
- Art Gallery of Ballarat
- Her Majesty's Theatre
- Ballarat Botanical Gardens
- Ballarat Koorie Engagement Action Group

- Intercultural Employment Pathways
- Parent Place Ballarat – City of Ballarat
- Intercultural Ambassador program City of Ballarat
- B'YOU Ballarat
- Making Brown Hill
- Making Learmonth
- Making Buninyong
- Making Sebastopol
- Making Miners Rest
- Making Wendouree
- Making Mount Pleasant
- Making Redan
- Deaf Access Ballarat and Surrounds
- Ballarat Libraries
- Ballarat Begonia Festival
- Ballarat Heritage Weekend
- Harmony Fest
- Summer Sundays

Twitter

- Twitter.com/CityofBallarat
- Followers have increased: 6,547 in 2018/19, which represents a 5.14% increase from 6,227 in 2017/18

Dedicated Twitter accounts

The following Twitter accounts were maintained:

- Mayor of Ballarat
- ArtGalleryBallarat
- HerMaj Ballarat
- Historic Urban Landscape (HUL)
- Ballarat Youth

Instagram

- 7,745 followers in 2018/19, which represents a 30.15% increase from 5,951 followers in 2017/18

Dedicated Instagram accounts

- Art Gallery of Ballarat
- Her Majesty's Ballarat
- BALC Ballarat
- B'Youballarat
- Ballarat Libraries

Youtube

- www.youtube.com/user/TheCityofBallarat
- 261 subscribers
- 83,956 video views in 2018/19, which represents a 211.15% increase from 26,981 views in 2017/18

LinkedIn

- linkedin.com/company/ballarat-city-council
- 4,050 followers in 2018/19, which represents a 72.71% increase from 2,345 followers in 2017/18

MAJOR INITIATIVES

Major initiatives	Progress in 2018/19
Advocate for Ballarat's priorities and enhance the city's reputation as the capital of Western Victoria	<p>City of Ballarat continues to advocate for Council's priorities and projects, and for initiatives which will benefit the broader region. City of Ballarat works actively and co-operatively as part of multiple regional advocacy organisations including Ballarat Rail Line Action Committee (BRAC), Western Highway Action Committee, Central Highlands Councils Victoria (CHCV), Regional Cities Victoria (RCV) and Regional Capitals Australia (RCA). Ballarat currently Chairs RCA and CHCV and has a place on the Board of RCV.</p> <p>City of Ballarat works closely with a range of local stakeholders who represent major employers, industry, health, education, advocacy organisations and not for profit groups.</p>
Provide strong regional leadership and membership of peak bodies and organisations to maintain Ballarat's standing as a leading regional city	<p>City of Ballarat is a member of various industry bodies, Victorian and Australian Government groups, regional groups and the private sector. This includes the Municipal Association of Victoria (MAV), Committee for Ballarat, Australian Local Government Association and Central Highlands Councils Victoria.</p>
Ensure the City of Ballarat remains financially responsible and Council delivers transparent governance by making fewer decisions in camera	<p>City of Ballarat was ranked as low risk across all categories measured in the Victorian Local Government Audit 2017/18. The 2018/19 results will be published in late 2019. In camera decisions rose due to an increase in the number of contracts going to Council for approval.</p>
Engage and communicate with our community and other stakeholders	<p>City of Ballarat has continued to grow its online engagement with the launch of a new City of Ballarat website, and an increasing number of people engaged via the mySay page, the myNews electronic direct mail and City of Ballarat social media channels. Engagement processes were facilitated for a range of strategic planning, facilities and community development projects.</p>
Continue to roll-out the Engaging Communities program	<p>Over 20 community priority projects were resourced and delivered in Wendouree, Mount Pleasant and Lucas. Planning work commenced for new programs in Ballarat East, Ballarat North and Delacombe.</p>
Implement the Digital Strategy, better utilise innovative online engagement tools and make our information and data accessible to our community and stakeholders	<p>The Digital Strategy implementation continues. A key action of the strategy, the new City of Ballarat website, was launched in April 2019. The new website features an improved user experience on mobile and tablet, updated content and improved security and reliability of the system. Other projects currently nearing completion include a small business online application delivery which will ensure customers need only submit one form for small business approval.</p>
Improve Customer Service by promoting a culture of customer service excellence within the City of Ballarat	<p>Ongoing progress to improving customer service was completed. Measures included the expansion of the 'Ratelt' customer experience measurement system which now covers six City of Ballarat sites and saw over 18,000 feedback items submitted in 2018/19.</p>
Investigate and deliver shared local government services within the region	<p>City of Ballarat led a successful Rural Councils Transformation program submission. \$4.5 million has been provided to City of Ballarat as lead partner to deliver a shared services program with Pyrenees Shire, Hepburn Shire, Golden Plains Shire, Ararat Rural City and Central Goldfields Shire.</p>
Review business operations to drive financial and service improvements	<p>A program of service reviews continues to be delivered. Programs reviewed include immunisation services, recruitment, invoicing and the Ballarat Aquatic and Lifestyle Centre.</p>
Address gender equity and inclusion in all City of Ballarat plans and strategies	<p>City of Ballarat launched its Gender Equity Action Plan with a strategy of 50:50 by 2020 and if not, why not? This Action Plan covers a two-year period and is focussed on addressing gender inequities in the workplace. City of Ballarat also obtained a 'Free From Violence' grant for its 'Step Up' and 'Speak Out' programs. 'Step Up' was focussed on increasing the leadership skills of women in the organisation in 2018/19 and 'Speak Out' is designed to address everyday sexism in the workplace 2019/20. In addition, the Women's Network has been revamped and revitalised to encompass all women in the organisation with the aim of growing connectivity, support and focussing on personal and professional wellbeing.</p>

SERVICES

Major initiatives	Progress in 2018/19
Advocacy and Lobbying	Provides coordinated advocacy and lobbying to advance the strategic direction of City of Ballarat and attract funding for the delivery of key projects and policy.
Business Improvement	Business Improvement uses innovation, data and insight to co-create efficiencies and services with a customer focus, as well as driving a culture of innovation within Ballarat and continue to advance Ballarat as a smart city.
CEO Office	The CEO is the only staff member who is appointed by Council, the remainder of staff are appointed by the CEO. The CEO is responsible for managing the organisational structure of City of Ballarat, ensuring Council decisions are implemented, managing daily operations, and providing advice to Council.
Civic Support	This service includes management of civic receptions and events including citizenship ceremonies. Civic Support is responsible for Mayor and Councillor Support and provides high level, professional and confidential administrative support. The Civic Support service includes effective and professional management of communication and correspondence, diary management, event coordination stakeholder relationship management and management of the Mayor and Councillors to undertake their civic responsibilities.
Communications and Marketing	The unit's key role is to provide communication and issues management advice and implement key organisational communications and marketing strategies, for the Mayor, Councillors, CEO, directors, managers and staff.
Compliance	Compliance works collaboratively to deliver strategic and operational advice to Council, executive, managers and employees to support the broad range of services offered by City of Ballarat. Key areas include engagement with the community for statutory functions such as Council meeting management, agenda and minute preparation, delegations and authorisations, governance of special and advisory committees, managing Ombudsman complaints, coordination of Freedom of Information applications, privacy and data protection, and protected disclosures to statutory authorities.
Corporate Costs	Corporate costs provides for those incomes and expense streams that are directly related to individual services. Such income and expenditure streams as rates and depreciation are captured within this service area.
Financial Management	Financial Management provides overall advice to Council, CEO and Directors on current and future financial matters affecting the delivery of services/projects to the community. Financial management provides assistance to Council in the formulation of the annual budget and the annual revision of Council's Long Term Financial Strategy.
Financial Services	Financial Services is responsible for the administration of City of Ballarat's financial resources. The service maintains appropriate controls over City of Ballarat finances, providing advice to business units in their delivery of other services.
Fleet Management	Fleet Management is responsible for administering City of Ballarat plant and equipment.
Hall Keeping	Hall Keeping provides exceptional hospitality and customer service standards to staff, Councillors, customers, and community members using the Ballarat Town Hall.
Human Resources	Human Resources supports the organisation in the management of its staff and volunteers. Services span the whole employment lifecycle and include providing advice on attraction, recruitment, induction and retention practices, maintenance and management of human resource data, industrial and employee relations and the coordination of work force planning, and learning and development activities.
Information Services	Information Services is responsible for providing information, technology, and communications services to support a broad range of business functions to over 800 consumers and 26 sites.
Payroll	The payroll function aims to provide the accurate and timely processing of payroll and the related activities of superannuation, taxation, statutory reporting and internal monthly, quarterly, and annual reporting.
Procurement	Procurement coordinates tendering services for contracts in accordance with legislative requirements and the City of Ballarat's Procurement Policy.
Records Management	The Records Management service is responsible for information management and compliance activities, as well as supporting the largely paper-based business practices prevalent across the City of Ballarat.
Revenue	Revenue has responsibility to levy and collect rates and charges, including the Victorian Government's Fire Services Property Levy, in accordance with legislation and City of Ballarat's adopted Rating Strategy.
Risk	The Risk Services function includes enterprise risk and insurance services and works collaboratively to deliver strategic and operational advice to Council, executive, managers, and employees to support the broad range of services offered by City of Ballarat. In addition, the unit is the strategic driver of enterprise, operational and project risk management for City of Ballarat services. The Risk Service also facilitates the procurement of all insurance classes and undertakes claims management in relation to issues of liability.
Safety	The Safety service is largely an internal service and works collaboratively to deliver strategic and operational advice to executive, managers, and employees to support the broad range of services offered by City of Ballarat. Safety is responsible for developing and implementing City of Ballarat safety management system (policy, procedures and online reporting function).

FINANCIAL REPORT

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Certification of the Financial Report

In my opinion the accompanying financial statements have been prepared in accordance with the *Local Government Act 1989*, the *Local Government (Finance and Reporting) Regulations 2014*, Australian Accounting Standards and other mandatory professional reporting requirements.



Glenn Kallio CPA
Principal Accounting Officer

Date: 11th September, 2019
Ballarat

In our opinion the accompanying financial statements present fairly the financial transactions of the City of Ballarat for the year ended 30 June 2019 and the financial position of the Council as at that date.

As at the date of signing, we are not aware of any circumstances which would render any particulars in the financial statements to be misleading or inaccurate.

We have been authorised by the Council on 11th September, 2019 to certify the financial statements in their final form.

Samantha McIntosh
Councillor



Date:
Ballarat

11th September, 2019

Grant Tillett
Councillor



Date:
Ballarat

11th September, 2019

Justine Linley
Chief Executive Officer



Date:
Ballarat

11th September, 2019

Independent Auditor's Report

To the Councillors of the City of Ballarat

Opinion I have audited the financial report of the City of Ballarat (the council) which comprises the:

- balance sheet as at 30 June 2019
- comprehensive income statement for the year then ended
- statement of changes in equity for the year then ended
- statement of cash flows for the year then ended
- statement of capital works for the year then ended
- notes to the financial statements, including significant accounting policies
- certification of the financial report.

In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2019 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 6 of the *Local Government Act 1989* and applicable Australian Accounting Standards.

Basis for Opinion I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

My independence is established by the *Constitution Act 1975*. 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 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Councillors' responsibilities for the financial report The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the *Local Government Act 1989*, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

Auditor's responsibilities for the audit of the financial report

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report 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 Auditing Standards 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 economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, 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 appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Councillors
- conclude on the appropriateness of the Councillors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events 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.



Jonathan Kyvelidis

Comprehensive Income Statement

For the Year Ended 30 June 2019

	Note	2019 \$'000	2018 \$'000
Income			
Rates and charges	3.1	116,935	110,387
Statutory fees and fines	3.2	4,625	3,805
User fees	3.3	24,904	23,504
Grants - operating	3.4	30,602	25,921
Grants - capital	3.4	8,910	21,488
Contributions - monetary	3.5	10,324	3,164
Contributions - non-monetary	3.5	42,599	31,271
Net gain/(loss) on disposal of assets	3.6	198	886
Other income	3.7	5,590	5,522
Total Income		244,687	225,948
Expenses			
Employee benefits	4.1	62,393	59,731
Materials and services	4.2	65,404	61,377
Bad and doubtful debts	4.3	1,576	1,303
Depreciation and amortisation	4.4	37,016	31,806
Borrowing costs	4.5	2,004	2,211
Other expenses	4.6	6,434	3,377
Total Expenses		174,827	159,805
Surplus / (Deficit) for the Year		69,860	66,143
Other comprehensive income			
Net asset revaluation increment / (decrement)	6.1	64,920	27,632
Comprehensive Result		134,780	93,775

The above Comprehensive Income Statement should be read in conjunction with the accompanying notes.

Balance Sheet

As at 30 June 2019

	Note	2019 \$'000	2018 \$'000
Assets			
Current assets			
Cash and cash equivalents	5.1	2,419	5,517
Other financial assets	5.1	85,754	83,378
Trade and other receivables	5.1	12,221	9,837
Inventories	5.2	418	342
Other assets	5.2	1,237	1,494
Total Current assets		102,049	100,568
Non-current assets			
Trade and other receivables	5.1	-	4
Property, infrastructure, plant and equipment	6.1	1,695,923	1,561,894
Intangible assets	5.2	1,340	83
Total Non-current assets		1,697,263	1,561,981
Total Assets		1,799,312	1,662,549
Liabilities			
Current liabilities			
Trade and other payables	5.3	9,416	11,714
Trust funds and deposits	5.3	6,338	6,195
Provisions	5.5	15,668	14,504
Interest-bearing loans and borrowings	5.4	3,910	4,073
Total Current liabilities		35,332	36,486
Non-current liabilities			
Provisions	5.5	10,123	5,310
Interest-bearing loans and borrowings	5.4	35,717	39,627
Total Non-current liabilities		45,840	44,937
Total Liabilities		81,172	81,423
Net Assets		1,718,140	1,581,126
Equity			
Accumulated surplus		1,140,620	1,071,630
Reserves	9.1	577,520	509,496
Total Equity		1,718,140	1,581,126

The above Balance Sheet should be read in conjunction with the accompanying notes.

Statement of Changes in Equity

For the Year Ended 30 June 2019

	Note	Total 2019 \$'000	Accumulated Surplus 2019 \$'000	Revaluation Reserve 2019 \$'000	Other Reserves 2019 \$'000
Balance at beginning of the financial year		1,581,126	1,071,630	499,784	9,712
Found assets	9.3	1,396	1,396	-	-
Adjusted balance at beginning of financial year		1,582,522	1,073,026	499,784	9,712
Surplus / (Deficit) for the year		69,860	69,860	-	-
Changes in Accounting Standards adjustment	4.3	838	838	-	-
Net asset revaluation increment / (decrement)	9.1	64,920	-	64,920	-
Transfer to other reserves	9.1	-	(3,104)	-	3,104
Balance at end of the financial year		1,718,140	1,140,620	564,704	12,816

		Total 2018 \$'000	Accumulated Surplus 2018 \$'000	Revaluation Reserve 2018 \$'000	Other Reserves 2018 \$'000
Balance at beginning of the financial year		1,483,281	1,004,432	472,152	6,697
Found assets	9.3	4,070	4,070	-	-
Adjusted balance at beginning of financial year		1,487,351	1,008,502	472,152	6,697
Surplus / (Deficit) for the year		66,143	66,143	-	-
Net asset revaluation increment / (decrement)	9.1	27,632	-	27,632	-
Transfer to other reserves	9.1	-	(3,015)	-	3,015
Balance at end of the financial year		1,581,126	1,071,630	499,784	9,712

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Statement of Cash Flows

For the Year Ended 30 June 2019

	Note	2019 Inflows/ (Outflows) \$'000	2018 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates and charges		116,313	110,429
Statutory fees and fines		3,396	3,764
User fees		25,289	27,434
Grants - operating		30,701	26,024
Grants - capital		9,128	34,774
Contributions - monetary		10,977	3,197
Interest received		2,231	2,028
Trust funds and deposits taken		2,716	3,050
Other receipts		3,162	3,732
Net GST refund		10,344	9,812
Employee costs		(62,496)	(60,266)
Materials and services		(77,578)	(78,818)
Trust funds and deposits repaid		(1,429)	(408)
Other payments		(6,752)	(2,632)
Net cash provided by (used in) operating activities	9.2	66,002	82,120
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(61,293)	(64,790)
Proceeds from sale of property, infrastructure, plant and equipment		642	1,132
Payments for investments		(239,505)	(202,159)
Proceeds from sale of investments		237,129	166,975
Payments of loans and advances		4	8
Net cash provided by (used in) investing activities		(63,023)	(98,834)
Cash flows from financing activities			
Finance costs		(2,004)	(2,211)
Repayment of borrowings		(4,073)	(4,394)
Net cash provided by (used in) financing activities		(6,077)	(6,605)
Net increase/(decrease) in cash and cash equivalents		(3,098)	(23,319)
Cash and cash equivalents at the beginning of the financial year		5,517	28,836
Cash and cash equivalents at the end of the financial year	5.1	2,419	5,517
Financing arrangements	5.6		
Restrictions on cash assets	5.1		

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

Statement of Capital Works

As at 30 June 2019

	Note	2019 \$'000	2018 \$'000
Property			
Land		210	2
Land improvements		212	989
Total Land		422	991
Buildings		21,309	11,173
Heritage buildings		10,589	3,138
Building improvements		3,869	3,034
Total Buildings		35,767	17,345
Total Property		36,189	18,336
Plant and equipment			
Plant, machinery and equipment		2,625	2,161
Artworks		46	55
Fixtures, fittings and furniture		594	221
Computers and telecommunications		2,381	378
Library books		375	383
Total Plant and Equipment		6,021	3,198
Infrastructure			
Roads		12,990	28,905
Bridges		204	9
Footpaths and cycleways		862	1,222
Drainage		1,431	1,052
Recreational, leisure and community facilities		1,663	4,603
Waste management		360	3,084
Parks, open space and streetscapes		805	1,493
Off-street car parks		-	186
Other infrastructure		1,387	2,287
Total Infrastructure		19,702	42,841
Total Capital Works Expenditure		61,912	64,375
Represented by:			
New asset expenditure		21,296	31,313
Asset renewal expenditure		32,456	28,653
Asset upgrade expenditure		7,842	3,249
Asset expansion expenditure		318	1,160
Total Capital Works Expenditure		61,912	64,375

OVERVIEW

Introduction

The City of Ballarat was established by an Order of the Governor in Council on 6th of May 1994 and is a body corporate.

Council's main office is located at the Town Hall in Sturt Street, Ballarat. Council's main customer service centre is in the Phoenix Building, 25 Armstrong Street South, Ballarat (located behind the Town Hall).

The purpose of Council is to:

- provide for the peace, order and good government of its municipal district;
- to promote the social, economic and environmental viability and sustainability of the municipal district;
- to ensure that resources are used efficiently and effectively and services are provided in accordance with Best Value Principles to best meet the needs of the local community;
- to improve the overall quality of life for people in the local community;
- to promote appropriate business and employment opportunities;
- to ensure that services and facilities provided by the Council are accessible and equitable;
- to ensure the equitable imposition of rates and charges; and
- to ensure transparency and accountability in Council decision making.

External Auditor - Victorian Auditor-General's Office

Internal Auditor - Pitcher Partners

Bankers - National Australia Bank

Website address - www.ballarat.vic.gov.au

Statement of compliance

These financial statements are a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Cash Flow Statement, Statement of Capital Works and Notes accompanying these financial statements.

The general purpose financial report complies with Australian Accounting Standards (AAS), other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1989*, and the *Local Government (Planning and Reporting) Regulations 2014*.

Notes to the Financial Statements

For the Year Ended 30 June 2019

Significant accounting policies

(a) Basis of accounting

The accrual basis of accounting has been used in the preparation of these financial statements, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

Judgements, estimates and assumptions are required to be made about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated judgements are based on professional judgement derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of Australian Accounting Standards that have significant effects on the financial statements and estimates relate to:

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.1).
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.1).
- the determination of employee provisions (refer to Note 5.5 (a)).
- the determination of landfill provisions (refer to Note 5.5 (b)).

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation, and disclosure has been made of any material changes to comparatives.

(b) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the Balance Sheet are shown inclusive of GST.

(c) Rounding

Amounts in the Financial Report have been rounded to the nearest thousand dollars unless otherwise stated. Some figures in the financial statement may not equate due to rounding.

Note 1 Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2014* requires explanation of any material variances. Council has adopted a materiality threshold of the greater of 10 percent or \$1,000,000 where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

The Budget figures detailed below are those adopted by Council on the 27th of June, 2018. The Budget was based on assumptions that were relevant at the time of adoption of the Budget. Council sets guidelines and parameters for revenue and expense targets in this budget in order to meet Council's planning and financial performance targets for both the short and long-term. The Budget did not reflect any changes to equity resulting from asset revaluations, as their impacts were not considered predictable.

These notes are prepared to meet the requirements of the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014*.

1.1 Income and Expenditure

	Budget 2019 \$'000	Actual 2019 \$'000	Variance 2019 \$'000	Variance 2019 %	Ref
Income					
Rates and charges	115,761	116,935	1,174	1.01%	
Statutory fees and fines	3,969	4,625	656	16.53%	1
User fees	24,206	24,904	698	2.88%	
Grants - operating	15,274	30,602	15,328	100.35%	2
Grants - capital	13,561	8,910	(4,651)	-34.30%	3
Contributions - monetary	8,859	10,324	1,465	16.54%	4
Contributions - non-monetary	22,402	42,599	20,197	90.16%	5
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	-	198	198		
Other income	3,754	5,590	1,836	48.91%	6
Total Income	207,786	244,687	36,901	17.76%	
Expenses					
Employee costs	64,786	62,393	2,393	3.69%	7
Materials and services	63,691	65,404	(1,713)	-2.69%	8
Bad and doubtful debts	460	1,576	(1,116)	-242.61%	9
Depreciation and amortisation	32,649	37,016	(4,367)	-13.38%	10
Borrowing costs	2,000	2,004	(4)	-0.20%	
Other expenses	2,032	6,434	(4,402)	-216.63%	11
Total Expenses	165,618	174,827	(9,209)	-5.56%	
Surplus/(deficit) for the year	42,168	69,860	27,692	65.67%	

(i) Explanation of material variations

Variance Ref	Explanation
1	Increased development in the Municipality has given rise to an increase in planning and subdivisions fees during the period. Communications to increase awareness of animal owners' registration obligations, and greater enforcement of these local laws have also seen an increase in licencing and registration fee revenue.
2	The Australian Government brought forward payment of \$6.614m being approximately half of Councils financial assistance grant allocation for the 2019-2020 financial year. Council received a Rural Council Transformation program Grant of \$4.500m in June that was not included in the 2019 Budget. Council received these funds as the lead Council in exploring possible shared service delivery solutions with neighbouring Local Government bodies in the region.
3	Budgeted capital grants from the Safe System Road Infrastructure Program (SSRIP) from VicRoads (\$6.000m), and funding towards a Waste to Energy Plant (\$5.000m) were not received during the 2019 financial year. There were also additional grant funds received for other capital projects totalling \$6.349m that were not included in the budget for 2019.

- 4 Additional Federal contributions towards the construction of the Ballarat Sports and Entertainment Centre of \$5.860m and an additional \$0.820m to other Council programs were not included in the budget in 2019. Council also budgeted for an additional \$5.215m in monetary contributions from developer contributions that were received as non-monetary contributions.
- 5 Increased development in the City has resulted in a much higher level of donated developer assets. Infrastructure assets valued at \$38.607m were contributed to Council during the year.
- 6 Interest income was higher than budget due to cash holdings being higher than projected during the period.
- 7 Employee costs for the 2019 financial year were less than budgeted due to recruitment into new and existing positions occurring later in the period. Council also benefited from its Workcover insurance premium for 2019 being less than expected.
- 8 Contributions towards the development of the Ballarat West Employment Zone totalling \$3.2m had been allocated in other areas of Councils budget.
- 9 Changes to the Australian Accounting Standards (AASB 9) requiring application of an expected loss model for calculation of provision for doubtful debts gave rise to a variation to budget.
- 10 Significant increases in Road Pavement valuations and further activities in Councils Landfill operations have resulted higher depreciation and amortisation expenses in 2019.
- 11 Further activities in Councils Landfill operations have required Council to recognise an increase in the rehabilitation obligations associated with the site. This has resulted in an additional provision of \$3.194m over the next 34 years.

Note 1 Performance against budget (cont.)
1.2 Capital Works

	Budget 2019 \$'000	Actual 2019 \$'000	Variance 2019 \$'000	Variance 2019 %	Ref
Property					
Land	3,367	210	(3,157)	-93.76%	1
Land improvements	-	212	212		
Total Land	3,367	422	(2,945)	-87.47%	
Buildings	4,776	21,309	16,533	346.17%	2
Heritage buildings	-	10,589	10,589		2
Building improvements	13,842	3,869	(9,973)	-72.05%	2
Total Buildings	18,618	35,767	17,149	92.11%	
Total Property	21,985	36,189	14,204	64.61%	
Plant and Equipment					
Plant, machinery and equipment	3,490	2,625	(865)	-24.79%	3
Artworks	-	46	46		
Fixtures, fittings and furniture	-	594	594		
Computers and telecommunications	6,291	2,381	(3,910)	-62.15%	4
Library books	379	375	(4)	-1.06%	
Total Plant and equipment	10,160	6,021	(4,139)	-40.74%	
Infrastructure					
Roads	13,473	12,990	(483)	-3.58%	
Bridges	964	204	(760)	-78.84%	5
Footpaths and cycleways	1,183	862	(321)	-27.13%	6
Drainage	1,276	1,431	155	12.15%	7
Recreational, leisure and community facilities	15,749	1,663	(14,086)	-89.44%	8
Waste management	1,028	360	(668)	-64.98%	9
Parks, open space and streetscapes	5,325	805	(4,520)	-84.88%	10
Off-street car parks	-	-	-		
Other infrastructure	30,271	1,387	(28,884)	-95.42%	11
Total Infrastructure	69,269	19,702	(49,567)	-71.56%	
Total Capital Works Expenditure	101,414	61,912	(39,502)	-38.95%	
Represented by:					
New asset expenditure	25,254	21,296	(3,958)	-15.67%	
Asset renewal expenditure	51,827	32,456	(19,371)	-37.38%	
Asset upgrade expenditure	24,333	7,842	(16,491)	-67.77%	
Asset expansion expenditure	-	318	318		
Total Capital Works Expenditure	101,414	61,912	(39,502)	-38.95%	

(i) Explanation of material variations

Variance Ref	Explanation
1	Expected land purchases within the Ballarat West DCP zone have been delayed until the till 2019-2020 financial year.

- 2 Additional funding was received during the year for the construction of the Ballarat Sports and Entertainment Centre. Building improvements for Heritage Buildings were not recorded separately within Councils Budget.
- 3 Due to extending useful life of some Plant & Equipment, expenditure on Plant & Equipment is less than budgeted.
- 4 Expenditure on specific technology projects and other business improvement strategies was not fully expended in the 2019 financial year. These will be delivered in 2020.
- 5 Planned expenditure on Bridge works have been deferred until the 2020 financial year.
- 6 Actual expenditure on Infrastructure budget has been recognised in alternative assets classes within the Councils fixed asset allocations.
- 7 Actual expenditure on Infrastructure budget has been recognised in alternative assets classes within the Councils fixed asset allocations.
- 8 Council revised its budget during 2019 to accommodate a \$10 million loan proposal from a Victorian Treasury Funding program for Recreational, Leisure and Community infrastructure. Expenditure was delayed due to loan not being funded in the 2019 financial year.
- 9 Expenditure on further capital works and rehabilitation costs at Councils Landfill operations were deferred until the 2020 financial year.
- 10 Contributions towards the development of the Ballarat West Employment Zone totalling \$3.2m were reclassified and allocated to other areas of Councils budget.
- 11 Actual expenditure on Infrastructure budget has been recognised in alternative assets classes within the Councils fixed asset allocations. \$10 million connected to Councils proposed Waste to Energy plant did not commence during the financial year. Ballarat West DCP zone capital expenditure on infrastructure has been delayed with increased developer contributions coming from this area.

Note 2 Analysis of Council results by program

2.1 Council activity programs

Council delivers its functions and activities through the following programs:

(a) Business Services

The Business Services department provides corporate management, support and governance to the organisation, ensuring that the business complies with and meets all its statutory obligations required by a local government authority. It services the organisation with fleet management, information and technology support, safety and risk management, as well as financial and revenue services.

Community Development

The Community Development department provides a broad range of community services and support programs that enhance the quality of life for Ballarat residents. These services relate to home and personal care in aged care, maternal and child health, and people with special needs. It also builds our communities through delivery of major projects, community engagement, youth services, cultural diversity, sport and active living, and our learning and community hubs.

Development and Planning

Development and Planning is responsible for managing the strategies for positive future developments within the municipality that builds the long term economic prosperity of the city. It also promotes our city as a cultural destination by managing Her Majesty's Theatre, the Art Gallery of Ballarat, the Eureka Centre and facilitating a broad range of community events.

Infrastructure and Environment

Infrastructure and Environment are responsible for designing and maintaining the network of Council assets. They do this by providing the planning, development and delivery of community infrastructure including our buildings, roads, drainage, recreational and open spaces, parks and gardens, and water ways. It also provides our municipality with regulatory and waste management services, with an environmentally conscious and sustainable underpinning.

Innovation and Organisational Improvement

The Innovation and Organisational Improvement department manage the people within Council and enhance Council processes to deliver efficient and sustainable work practices, for improved customer experiences. They provide strategic and corporate communications across multiple delivery platforms as well as provide support to the Mayor and Councillors.

Office of the Chief Executive Officer

The Office of the Chief Executive Officer has the overall responsibility for managing Council as an organisation. They develop and manage delivery of the long term strategic plans of Council.

Note 2 Analysis of Council results by program (cont).
2.2 Summary of results by program

	Income	Expenses	Surplus/ (Deficit)	Grants included in income	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
2019					
Business Services	149,856	(50,270)	99,586	17,661	1,799,312
Community Development	23,452	(32,669)	(9,217)	13,309	-
Development and Planning	13,353	(20,866)	(7,513)	4,855	-
Infrastructure and Environment	57,437	(63,940)	(6,503)	3,239	-
Innovation and Organisational Improvement	515	(6,489)	(5,974)	448	-
Office of the Chief Executive Officer	74	(593)	(519)	-	-
	244,687	(174,827)	69,860	39,512	1,799,312

	Income	Expenses	Surplus/ (Deficit)	Grants included in income	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
2018					
Business Services	135,185	(44,609)	90,576	13,433	1,662,549
Community Development	23,192	(32,077)	(8,885)	12,409	-
Development and Planning	10,092	(18,311)	(8,219)	5,905	-
Infrastructure and Environment	57,276	(57,438)	(162)	15,633	-
Innovation and Organisational Improvement	74	(6,733)	(6,659)	29	-
Office of the Chief Executive Officer	129	(637)	(508)	-	-
	225,948	(159,805)	66,143	47,409	1,662,549

2019
\$'000

2018
\$'000

Note 3 Funding for the delivery of Council services

Note 3.1 Rates and charges

Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the City of Ballarat.

The valuation base used to calculate general rates for 2018/19 was \$19,480 million (2017/18 \$17,584 million). The 2018/19 rate in the dollar was 0.4159 cents (2017/18 0.4356 cents).

General rates	98,583	93,807
Waste management charge	17,886	15,943
Special rates and charges	148	319
Interest on rates	254	256
Revenue in lieu of rates	64	62
Total Rates and charges	116,935	110,387

The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2018, and the valuation was first applied for the rating year commencing 1 July 2018.

Annual rates and charges are recognised as revenues when Council issues annual rates notices. Supplementary rates are recognised when a valuation and reassessment is completed and a supplementary rates notice issued.

Note 3.2 Statutory fees and fines

Dog and cat registrations and fines	1,079	804
Health licences and fees	676	688
Land Information Certificates	134	142
Local law permits	91	138
Sale of valuations	294	37
Subdivision supervision and certification fees	1,146	873
Town planning fees and certificates	1,205	1,123
Total Statutory fees and fines	4,625	3,805

Statutory fees and fines (including parking fees and fines) are recognised as revenue when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs.

Note 3.3 User fees

Aged services fees	483	613
Art Gallery of Ballarat	1,055	1,148
Ballarat Aquatic and Lifestyle Centre	4,433	4,199
Building and scaffolding fees	769	472
Child care centres and kindergartens	1,424	1,994
Family day care	322	326
Her Majesty's Theatre	106	626
Landfill operations	4,453	3,551
Library services	1,036	937
Meals on wheels	356	401
Parking fees, fines and charges	6,937	6,038
Recreation income	834	716
Transfer station	695	612
Other	2,001	1,871
Total User fees	24,904	23,504

User fees are recognised as revenue when the service has been provided or the payment is received, whichever first occurs.

2019 **2018**
\$'000 **\$'000**

Note 3.4 Funding from other levels of government

Grants were received in respect of the following:

Summary of grants

Commonwealth funded grants	18,468	20,616
State funded grants	21,044	26,793

Total Grants	39,512	47,409
---------------------	---------------	---------------

Operating grants
Recurrent - Commonwealth Government

Financial assistance grants	12,919	13,330
Aged care	1,068	1,071
Child and family day care	3,025	2,966
Other	839	813

Recurrent - State Government

Aged care	3,686	4,228
Arts	304	297
Community safety	267	166
Libraries	679	680
Maternal and child health	708	778
School crossing supervision	387	364
Other	1,094	916

Total Recurrent operating grants	24,976	25,609
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Operating grants
Non-recurrent - Commonwealth Government

Other	12	-
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Non-recurrent - State Government

Community health	-	35
Arts	-	87
Recreation	76	3
Recycling	93	94
Rural Transformation	4,500	-
Smart Cities	251	-
Other	694	93

Total Non-recurrent operating grants	5,626	312
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Total Operating grants	30,602	25,921
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Capital grants
Recurrent - Commonwealth Government

Roads	205	2,436
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Recurrent - State Government

Roads	177	705
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Total Recurrent capital grants	382	3,141
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	2019	2018
	\$'000	\$'000
Note 3.4 Funding from other levels of government (cont.)		
<i>Non-recurrent - Commonwealth Government</i>		
Other	400	-
<i>Non-recurrent - State Government</i>		
Buildings	4,057	5,742
Recreation	1,672	738
Roads	2,224	11,859
Other	175	8
Total Non-recurrent capital grants	8,528	18,347
Total Capital grants	8,910	21,488
Total Grants	39,512	47,409

Conditions on grants

Balance at start of year	6,485	6,842
Received during the financial year and remained unspent at balance date	7,322	3,847
Received in prior years and spent during the financial year	(5,305)	(4,204)
Balance at year end	8,502	6,485

Grant income is recognised when Council obtains control of the contribution. Control is normally obtained upon receipt (or acquittal).

Note 3.5 Contributions

Monetary	10,324	3,164
Non-monetary	42,599	31,271
Total Contributions	52,923	34,435

Contributions of non-monetary assets were received in relation to the following asset classes:

Artworks	159	844
Drainage*	19,655	13,848
Computers and telecommunications	-	15
Footpaths*	3,687	2,240
Land	1,529	1,630
Land under roads	2,305	1,265
Other Infrastructure	-	102
Plant, machinery and equipment	-	29
Parks, open space and street scapes	83	414
Recreation, leisure and community*	91	88
Roads*	15,090	10,781
Other	-	15
Total Non-monetary contributions	42,599	31,271

Monetary and non-monetary contributions are recognised as revenue when Council obtains control over the contributed asset.

2019 **2018**
\$'000 **\$'000**

Note 3.5 Contributions (cont.)

* During the financial year ending 30 June 2019 it was uncovered that a number of infrastructure assets totalling \$8.952 million that had been transferred to Council relating to previous reporting periods.

Council recognises there has been an understatement in prior year totals, but has made the assessment that due to the value being less the 1% of Council's written down value of infrastructure assets, the amount does not warrant adjusting prior year comparative figures and current year opening balances (refer also Note 6.1).

Note 3.6 Net gain/(loss) on disposal of property, infrastructure, plant and equipment

Proceeds of sale	588	1,029
Write down value of assets disposed	(390)	(143)

Total Net gain/(loss) on disposal of property, infrastructure, plant and equipment	198	886
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The profit or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer.

Note 3.7 Other income

FBT staff reimbursement	139	216
Insurance recoveries	500	297
Interest	2,231	2,028
Legal expenses recovered	234	285
Property rentals	1,442	1,698
Reimbursements	396	681
WorkCover reimbursement	197	289
Asset revaluation increment offset*	425	-
Other	26	28

Total Other income	5,590	5,522
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Interest is recognised as it is earned.

Other income is measured at the fair value of the consideration received or receivable and is recognised when Council gains control over the right to receive the income.

* The 2019 Asset revaluation increment offset represents a recoupment of an asset revaluation reserve deficit from prior financial years. (Refer Note 9.1).

Note 4 The cost of delivering Council services

Note 4.1(a) Employee costs

Wages and salaries	51,077	48,846
Casual staff	3,293	3,114
Superannuation	5,043	4,689
Fringe benefits tax	197	207
WorkCover	1,060	1,322
Other overheads and related costs	1,723	1,553

Total Employee costs	62,393	59,731
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2019
\$'000
2018
\$'000
Note 4.1(b) Superannuation

Council made contributions to the following funds:

Defined benefit fund

 Employer contributions to Local Authorities Superannuation Fund (Vision Super)
 Employer contributions - other funds

461	498
-	-
461	498

Employer contributions payable at reporting date.

-	-
---	---

Accumulation funds

 Employer contributions to Local Authorities Superannuation Fund (Vision Super)
 Employer contributions - other funds

2,783	2,700
1,799	1,491
4,582	4,191

Employer contributions payable at reporting date.

-	-
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Refer to Note 9.4 for further information relating to Council's superannuation
Note 4.2 Materials and services

Contract payments

- Active ageing	1,303	1,081
- Development and planning	3,390	95
- Economic partnerships	2,090	1,846
- Engaged communities	1,087	1,072
- Environmental services	9,839	8,706
- Events and the arts	6,074	7,728
- Family and children's services	2,265	2,474
- Information services	1,122	1,156
- Parks and gardens	6,190	5,869
- Property and facilities management	3,390	3,202
- Regulatory services	953	1,248
- Road maintenance	2,387	1,939
- Other operations	5,522	6,004
Building maintenance	1,045	988
Consultants	376	463
General maintenance	4,139	3,437
Information technology	2,087	1,676
Insurance	1,052	1,365
Office administration	5,322	6,240
Utilities	5,771	4,788

Total Materials and services	65,404	61,377
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Note 4.3 Bad and doubtful debts

Active ageing	13	16
Animal control	547	427
Child care services	114	15
Local laws debtors	33	37
Other debtors	1,023	9
Parking management	(176)	497
Property management	22	302

Total Bad and doubtful debts	1,576	1,303
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2019
\$'000

2018
\$'000

Note 4.3 Bad and doubtful debts (cont.)

a) Movement in provisions for doubtful debts

Balance at the beginning of the year	(2,466)	(1,806)
New provisions recognised during the year	335	(712)
Amounts already provided for and written off as uncollectible	366	52
Amounts provided for but recovered during the year	9	-
Balance at end of year	(1,756)	(2,466)

Provision for doubtful debt is recognised based on an expected credit loss model. This model considers both historic and forward looking information in determining the level of impairment. Bad debts are written off when identified.

The Expected Credit Loss model is the new model required by Council under changes to AASB 9 that come into effect for the first time in the financial year ended 30 June, 2019.

The transitional arrangements prescribed under this model, require Council to recalculate opening balances for its Provisions for Doubtful Debts and record movements against Accumulated Surplus. As part of the recalculation a downward reduction of \$0.838m has been recorded as an adjustment to opening Accumulated Surplus. (Refer also Note 5.1c and Statement of Changes in Equity).

Note 4.4 Depreciation and amortisation

Plant and equipment	3,956	3,861
Property	3,916	3,864
Infrastructure	28,638	23,970
Intangible assets	506	111
Total Depreciation and amortisation	37,016	31,806

Refer to Note 5.2 and Note 6.1 for a more detailed breakdown of depreciation and amortisation charges and policy.

Note 4.5 Borrowing costs

Interest - Borrowing costs	2,004	2,211
Total Borrowing costs	2,004	2,211

Borrowing costs are recognised as an expense in the period in which they are incurred, except where they are capitalised as part of a qualifying asset constructed by Council.

Note 4.6 Other expenses

Auditors remuneration internal	159	81
Auditors remuneration VAGO	94	92
Councillors' allowances	375	368
Election expenses	5	68
Operating leases	1,271	1,216
Asset revaluation decrement expense*	325	1,083
Landfill rehabilitation provision	3,193	459
Other	1,012	10
Total Other expenses	6,434	3,377

* The 2019 Asset revaluation decrement expense represents the decrease in the value of Council assets in excess of the asset revaluation reserve balances for the following asset classes: Recreation, leisure and community \$0.325m (2017/18 \$0.956m and Off-street carparks \$0.125m) (Refer Note 9.1).

2019 **2018**
\$'000 **\$'000**

Note 5 Council's financial position

Note 5.1 Financial assets

(a) Cash and cash equivalents

Cash on hand	10	12
Cash at bank	2,409	5,505
Total Cash and cash equivalents	2,419	5,517

(b) Other financial assets

Term deposits - current	85,752	83,376
Shares in other companies	2	2
Total Other financial assets	85,754	83,378

Total Financial assets	88,173	88,895
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Council's cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:

- Trust funds and deposits (Note 5.3)	6,338	6,195
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Total Restricted funds	6,338	6,195
Total Unrestricted cash and cash equivalents	(3,919)	(678)

While it is noted that the total unrestricted cash and cash equivalents indicator shows a deficit as at 30 June 2019, Council has additional cash reserves held as term deposits disclosed in Other financial assets. With the recognition of these balances totalling \$85.752m (2017/18: 83.376m), Council has a sufficient funds to meet obligations concerning its externally restricted holdings.

Intended allocations

Although not externally restricted the following amounts have been allocated for specific future purposes by Council:

- Cash held to fund carried forward capital works and funded programs	36,141	41,555
- Reserve funds (Note 9.1)	12,816	9,712

Total Funds subject to intended allocations	48,957	51,267
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Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of 90 days or less, net of outstanding bank overdrafts.

Other financial assets are valued at fair value, at balance date. Term deposits are measured at original cost. Any unrealised gains and losses on holdings at balance date are recognised as either a revenue or expense.

(c) Trade and other receivables

Current

Statutory receivables

Rates debtors	3,968	3,346
Parking infringement debtors	3,296	2,714
Provision for doubtful debts - parking infringements	(734)	(1,413)

Non statutory receivables

Loans and advances to community organisations	4	9
Government grants	1,168	1,154
Other debtors	5,541	5,080
Provision for doubtful debts - other debtors	(1,022)	(1,053)

12,221	9,837
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2019
\$'000

2018
\$'000

(c) Trade and other receivables (cont.)
Non-current
Non statutory receivables

Loans and advances to community organisations	-	4
	-	4
Total Trade and other receivables	12,221	9,841

Short term receivables are carried at invoice amount. A provision for doubtful debts is recognised when there is objective evidence that an impairment has occurred. Long term receivables are carried at amortised cost using the effective interest rate method.

a) Ageing of receivables

At balance date other debtors representing financial assets were past due but not impaired. The ageing of the Council's receivables (excluding statutory receivables) was:

Current (not yet due)	4,364	3,402
Past due by up to 30 days	813	822
Past due between 31 and 180 days	210	142
Past due between 181 and 365 days	143	1,078
Past due by more than 1 year	1,179	790
Total Trade and other receivables	6,709	6,234

b) Ageing of individually impaired receivables

At balance date, other debtors representing financial assets with a nominal value of \$2,344,531.79 (2017/18: \$999,712) were impaired. The amount of the provision raised against these debtors was \$882,675.69 (2017/18: \$336,375). They individually have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

The ageing of receivables that have been individually determined as impaired at reporting date was:

Current (not yet due)	-	-
Past due by up to 30 days	130	-
Past due between 31 and 180 days	90	4
Past due between 181 and 365 days	77	312
Past due by more than 1 year	586	20
Total Trade and other receivables - individually impaired	883	336

Note 5.2 Non-financial assets
(a) Inventories

Inventories held for distribution	216	190
Inventories held for sale	202	152
Total Inventories	418	342

Inventories held for distribution are measured at cost and adjusted when applicable for any loss of service potential. Inventories are measured at the lower of cost and net realisable value.

(b) Other assets

Prepayments	881	944
Accrued income	356	550
Total Other assets	1,237	1,494

2019
\$'000

2018
\$'000

Note 5.2 Non-financial assets (cont.)
(c) Intangible assets

Landfill air space	1,340	83
Total Intangible assets	1,340	83

	Landfill air space \$'000	Total \$'000
Gross carrying amount		
Balance at 1 July 2018	304	304
Additions from internal developments	1,763	1,763
Balance at 30 June 2019	2,067	2,067
Accumulated amortisation and impairment		
Balance at 1 July 2018	(221)	(221)
Amortisation expense	(506)	(506)
Balance at 30 June 2019	(727)	(727)
Net book value at 30 June 2018	83	83
Net book value at 30 June 2019	1,340	1,340

Intangible assets with finite lives are amortised as an expense on a systematic basis over the asset's useful life. Amortisation is generally calculated on a straight line basis, at a rate that allocates the asset value, less any estimated residual value over its estimated useful life. Estimates of the remaining useful lives and amortisation method are reviewed at least annually, and adjustments made where appropriate.

	2019	2018
	\$'000	\$'000
Note 5.3 Payables		
(a) Trade and other payables		
Trade payables	6,996	9,335
Wages payable	2,299	2,246
Accrued loan expense	121	133
Total Trade and other payables	9,416	11,714

(b) Trust funds and deposits

Majestix deposits and trust funds	284	27
Art Gallery deposits and trust funds	100	29
Contract retentions and securities	142	344
Subdivision holding fees	3,250	3,135
Botanic Gardens Community Fund	5	133
Eureka Centre trust fund	38	-
Fire services property levy	1,159	1,212
Other deposits and trusts	1,360	1,315
Total Trust funds and deposits	6,338	6,195

Amounts received as deposits and retention amounts controlled by Council are recognised as trust funds until they are returned, transferred in accordance with the purpose of the receipt, or forfeited.

Purpose and nature of items

Refundable deposits - Deposits are taken by Council as a form of surety in a number of circumstances, including in relation to building works, tender deposits, contract deposits and the use of civic facilities.

Fire Service Levy - Council is the collection agent for fire services levy on behalf of the State Government. Council remits amounts received on a quarterly basis. Amounts disclosed here will be remitted to the State Government in line with that process.

Retention amounts - Council has a contractual right to retain certain amounts until a contractor has met certain requirements or a related warrant or defect period has elapsed. Subject to the satisfactory completion of the contractual obligations, or the elapsing of time, these amounts will be paid to the relevant contractor in line with Council's contractual obligations.

Note 5.4 Interest-bearing liabilities
Current

Borrowings - secured	3,910	4,073
	3,910	4,073

Non-current

Borrowings - secured	35,717	39,627
	35,717	39,627
Total Interest-bearing loans and borrowings	39,627	43,700

2019 2018
\$'000 '\$000

Note 5.4 Interest-bearing liabilities (cont.)

The maturity profile for Council's borrowings is:

Not later than one year	3,910	4,073
Later than one year and not later than five years	12,589	14,690
Later than five years	23,128	24,937

Total Interest-bearing loans and borrowings	39,627	43,700
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All borrowings of the City of Ballarat are secured against the "rate income" of Council.

Borrowings are initially measured at fair value, being the cost of the interest bearing liabilities, net of transaction costs. The measurement basis subsequent to initial recognition depends on whether Council has categorised its interest-bearing liabilities as either financial liabilities designated at fair value through the profit and loss, or financial liabilities at amortised cost. Any difference between the initial recognised amount and the redemption value is recognised in net result over the period of the borrowing using the effective interest method.

The classification depends on the nature and purpose of the interest bearing liabilities. Council determines the classification of its interest bearing liabilities at initial recognition.

Note 5.5 Provisions

	Landfill restoration	Employee	Other	Total
	\$ '000	\$ '000	\$ '000	\$ '000
2019				
Balance at beginning of the financial year	3,959	15,855	-	19,814
Additional provisions	4,585	6,451	1,000	12,036
Amounts used	(21)	(6,504)	-	(6,525)
Increase in the discounted amount arising because of time and the effect of any change in the discount rate	372	94	-	466
Balance at the end of the financial year	8,895	15,896	1,000	25,791
2018				
Balance at beginning of the financial year	3,705	15,447	-	19,152
Additional provisions	657	6,558	-	7,215
Amounts used	(204)	(6,159)	-	(6,363)
Increase in the discounted amount arising because of time and the effect of any change in the discount rate	(199)	9	-	(190)
Balance at the end of the financial year	3,959	15,855	-	19,814

	2019	2018
	\$'000	\$'000
Note 5.5 Provisions (cont.)		
(a) Employee provisions		
Current provisions expected to be wholly settled within 12 months		
Annual leave	3,823	3,984
Long service leave	1,067	1,001
Other	242	218
	5,132	5,203
Current provisions expected to be wholly settled after 12 months		
Annual leave	1,393	1,499
Long service leave	7,974	7,402
	9,367	8,901
Total current provisions	14,499	14,104
Non-current		
Long service leave	1,397	1,751
Total non-current provisions	1,397	1,751
Aggregate carrying amount of employee provisions:		
Current	14,499	14,104
Non-current	1,397	1,751
Total aggregate carrying amount of employee provisions	15,896	15,855

The following assumptions were adopted in measuring the present value of employee benefits:

	2019	2018
Weighted average increase in employee costs	4.50%	3.86%
Weighted average discount rates	3.55%	3.94%
Weighted average settlement period	7 yrs	7 yrs

The calculation of employee costs and benefits includes all relevant on-costs and are calculated as follows at reporting date:

Wages and salaries and annual leave

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulated sick leave expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits in respect of employee services up to the reporting date, classified as current liabilities and measured at their nominal values.

Liabilities that are not expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits as current liabilities, measured at present value of the amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

Long service leave

Liability for long service leave (LSL) is recognised in the provision for employee benefits.

Note 5.5 Provisions (cont.)

Current liability - unconditional LSL is disclosed as a current liability even when Council does not expect to settle the liability within 12 months because it will not have the unconditional right to defer settlement of the entitlement should an employee take leave within 12 months.

Non-current liability - conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non-current liability. There is an unconditional right to defer settlement of the entitlement until the employee has completed the requisite years of service. Non-current LSL liability is measured at present value.

	2019 \$'000	2018 \$'000
(b) Landfill restoration		
Current	169	400
Non-current	8,726	3,559
	8,895	3,959

The following assumptions were adopted in measuring the present value of landfill restoration costs:

	2019	2018
Weighted average rehabilitation costs (per sqm)	\$ 41.85	\$ 43.83
Weighted average discount rates	1.33%	1.39%
Council's obligated restoration period from cell closure	30 yrs	30 yrs

Council is obligated to restore landfill site to a particular standard. The forecast life of the site is based on current estimates of remaining capacity and the forecast rate of infill. The provision for landfill restoration has been calculated based on the expected cost of works to be undertaken as determined by the Environment Protection Authority. The expected cost of works has been estimated based on current understanding of work required to reinstate the site to a suitable standard. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required related cost estimates and management judgement.

	2019 \$'000	2018 \$'000
(c) Other Provisions		
Current	1,000	-
	1,000	-

Council has been in receipt of Commonwealth grant allocations in connection to services no longer provided by Council. In acknowledgement of this over allocation, Council has made provision in its accounts for a potential recall of unexpended funding.

Note 5.6 Financing arrangements

Council has the following funding arrangements in place as at 30 June 2019

Bank overdraft	1,000	1,000
Purchase card facility limit	5,100	5,100
Leasing facilities	2,014	3,114
Total facilities	8,114	9,214
Used facilities	2,650	3,595
Total Unused facilities	5,464	5,619

Note 5.7 Commitments

Commitments are not recognised in the Balance Sheet. Commitments are disclosed at their nominal value. Council has entered into the following commitments:

	Not later than 1 year \$'000	Later than 1 year and not later than 2 years \$'000	Later than 2 years and not later than 5 years \$'000	Later than 5 years \$'000	Total \$'000
2019					
Operating					
Facilities	4,626	1,587	2,001	-	8,214
Total Operating	4,626	1,587	2,001	-	8,214
Capital					
Buildings	930	-	-	-	930
Building improvements	356	-	-	-	356
Recreation, leisure and community	2,514	-	-	-	2,514
Roads	1,120	-	-	-	1,120
Total Capital	4,920	-	-	-	4,920

	Not later than 1 year \$'000	Later than 1 year and not later than 2 years \$'000	Later than 2 years and not later than 5 years \$'000	Later than 5 years \$'000	Total \$'000
2018					
Operating					
Facilities	2,784	1,292	2,323	-	6,399
Total Operating	2,784	1,292	2,323	-	6,399
Capital					
Buildings	22,411	-	-	-	22,411
Building improvements	423	-	-	-	423
Recreation, leisure and community	486	-	-	-	486
Roads	226	-	-	-	226
Total Capital	23,546	-	-	-	23,546

Operating lease commitments

At the reporting date, the Council had the following obligations under non-cancellable operating leases for the lease of equipment for use within Council's activities (these obligations are not recognised as liabilities):

	2019 \$'000	2018 \$'000
Not later than one year	1,641	1,628
Later than one year and not later than five years	1,489	2,721
Later than five years	-	-
	3,130	4,349

Lease payments for operating leases are required by the accounting standard to be recognised on a straight line basis, rather than expensed in the years in which they are incurred.

Note 6 Assets Council manage

Note 6.1 Property, Infrastructure, Plant and Equipment

Summary of Property, Infrastructure, Plant and Equipment

	At Fair Value 30 June 2018	Acquisitions	Contributions	Revaluation	Found Assets	Depreciation	Impairments	Disposal	Transfers from Works in Progress	Asset Class Transfers	At Fair Value 30 June 2019
Land	300,323	210	4,263	(428)	-	-	-	(140)	212	-	304,440
Buildings	158,255	-	-	-	-	(3,916)	-	(199)	45,777	-	199,917
Plant and Equipment	113,491	5,114	159	-	-	(3,956)	-	(51)	160	-	114,915
Infrastructure	972,702	-	38,607	65,023	1,396	(28,637)	-	-	23,228	-	1,072,319
Work in progress	17,123	56,586	-	-	-	-	-	-	(69,377)	-	4,332
	1,561,894	61,910	43,029	64,595	1,396	(36,509)	-	(390)	-	-	1,695,923

Summary of Work in Progress

	Opening WIP	Additions	Transfers	Write Offs	Closing WIP
Buildings	12,114	35,979	(46,075)	-	2,018
Plant and equipment	172	907	(160)	-	919
Infrastructure	4,837	19,700	(23,142)	-	1,395
Total	17,123	56,586	(69,377)	-	4,332

Note 6.1 Property, Infrastructure, Plant and Equipment (cont.)

(a) Property

	Note	Land - specialised	Land - non specialised	Land improvements	Total Land	Heritage buildings	Buildings non-specialised	Buildings specialised	Building improvements	Total Buildings	Work in progress	Total Property
At fair value 1 July 2018		8,248	290,413	1,662	300,323	30,735	125,484	-	2,036	158,255	12,114	470,692
Accumulated depreciation at 1 July 2018		8,248	290,413	1,662	300,323	30,735	125,484	-	2,036	158,255	12,114	470,692
Movements in fair value												
Acquisition of assets at fair value		-	210	-	210	-	-	-	-	-	35,979	36,189
Contributed assets at fair value		2,398	1,865	-	4,263	-	-	-	-	-	-	4,263
Transfers from work in progress		-	-	212	212	14,608	26,526	-	4,643	45,777	(45,989)	-
Revaluation increments/decrements		-	-	-	-	-	-	-	-	-	-	-
Fair value increments/decrements *		(93)	(335)	-	(428)	-	-	-	-	-	-	(428)
Found assets [^]		-	-	-	-	-	-	-	-	-	-	-
Fair value of assets disposed		-	(140)	-	(140)	-	(201)	-	-	(201)	-	(341)
Transfers		-	-	-	-	-	-	-	-	-	(86)	(86)
		2,305	1,600	212	4,117	14,608	26,325	-	4,643	45,576	(10,096)	39,597
Movements in accumulated depreciation												
Depreciation and amortisation	4.4	-	-	-	-	(769)	(3,095)	-	(52)	(3,916)	-	(3,916)
Accumulated depreciation of disposals		-	-	-	-	-	2	-	-	2	-	2
Transfers		-	-	-	-	-	-	-	-	-	-	-
Accumulated depreciation fair value adjustment		-	-	-	-	(769)	(3,093)	-	(52)	(3,914)	-	(3,914)
		10,553	292,013	1,874	304,440	45,343	151,809	-	6,679	203,831	2,018	510,289
Accumulated depreciation at 30 June 2019		-	-	-	-	(769)	(3,093)	-	(52)	(3,914)	-	(3,914)
		10,553	292,013	1,874	304,440	44,574	148,716	-	6,627	199,917	2,018	506,375

* The fair value decrement on Land represents the difference between the agreed value of assets given to Council as subdividers contributions during the 2019 financial year and the fair value of those assets (as valued by Opteon (Vic)) based on their best purpose when in the hands of Council.

[^] Operating activities during the year identified further assets owned by Council that were not reflected in the fixed asset register. Advancements in technologies, GIS Mapping, and improved asset management practices, allow for better identification and recognition of Council assets (refer Note 9.3).

Note 6.1 Property, Infrastructure, Plant and Equipment (cont.)
(b) Plant and Equipment

	Note	Art works and heritage collections	Heritage plant and equipment	Plant machinery and equipment	Fixtures and fittings and furniture	Computers and telecoms	Library books	Work in progress	Total Plant and equipment
At fair value 1 July 2018		94,800	-	28,024	1,994	10,644	7,353	172	142,987
Accumulated depreciation at 1 July 2018		-	-	(14,000)	(1,546)	(8,824)	(4,954)	-	(29,324)
		94,800	-	14,024	448	1,820	2,399	172	113,663
Movements in fair value									
Acquisition of assets at fair value		46	-	2,617	465	1,611	375	907	6,021
Contributed assets at fair value		159	-	-	-	-	-	-	159
Transfers from work in progress		-	-	63	42	55	-	(160)	-
Revaluation increments/decrements		-	-	-	-	-	-	-	-
Found assets		-	-	-	-	-	-	-	-
Fair value of assets disposed		-	-	(1,301)	(16)	(66)	-	-	(1,383)
Impairment losses recognised in operating result		-	-	-	-	-	-	-	-
Transfers		-	-	11	-	(11)	-	-	-
		205	-	1,390	491	1,589	375	747	4,797
Movements in accumulated depreciation									
Depreciation and amortisation	4.4	-	-	(2,813)	(148)	(577)	(418)	-	(3,956)
Accumulated depreciation of disposals		-	-	1,250	16	66	-	-	1,332
Impairment losses recognised in operating result		-	-	-	-	-	-	-	-
Transfers		-	-	(7)	-	7	-	-	-
		-	-	(1,570)	(132)	(504)	(418)	-	(2,624)
At fair value 30 June 2019		95,005	-	29,413	2,484	12,233	7,728	919	147,782
Accumulated depreciation at 30 June 2019		-	-	(15,570)	(1,678)	(9,328)	(5,372)	-	(31,948)
		95,005	-	13,843	806	2,905	2,356	919	115,834

Note 6.1 Property, Infrastructure, Plant and Equipment (cont.)

(c) Infrastructure

	Note	Roads	Bridges	Footpaths and cycleways	Drainage	Recreational, leisure and community	Waste management	Parks open spaces and streetscapes	Aerodromes	Off-street car parks	Other infrastructure	Work in progress	Total Infrastructure
At fair value 1 July 2018		535,854	33,969	52,074	285,051	45,535	2,557	1,989	-	6,638	33,005	4,837	1,001,509
Accumulated depreciation at 1 July 2018		(13,696)	(550)	(1,409)	(3,061)	(2,402)	(1,278)	-	-	(189)	(1,385)	-	(23,970)
Movements in fair value		522,158	33,419	50,665	281,990	43,133	1,279	1,989	-	6,449	31,620	4,837	977,539
Acquisition of assets at fair value		-	-	-	-	-	-	-	-	-	-	19,700	19,700
Contributed assets at fair value ~		15,090	-	3,687	19,656	91	-	83	-	-	-	-	38,607
Transfers from work in progress		13,369	132	862	698	1,744	3,814	1,142	-	1	1,466	(23,228)	-
Revaluation increments/decrements *		9,930	6,734	5,108	22,964	(2,726)	1,694	-	-	689	(368)	-	44,025
Found assets ^		619	553	52	110	10	-	-	-	-	52	-	1,396
Fair value of assets disposed		-	-	-	-	-	-	-	-	-	-	-	-
Impairment losses recognised in operating result		-	-	-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-	86	86
		39,008	7,419	9,709	43,428	(881)	5,508	1,225	-	690	1,150	(3,442)	103,814
Movements in accumulated depreciation		(16,129)	(668)	(1,645)	(3,517)	(2,870)	(2,064)	-	-	(207)	(1,537)	-	(28,637)
Depreciation and amortisation	4.4	(16,129)	(668)	(1,645)	(3,517)	(2,870)	(2,064)	-	-	(207)	(1,537)	-	(28,637)
Accumulated depreciation of disposals		-	-	-	-	-	-	-	-	-	-	-	-
Revaluation increments/decrements *		13,696	550	1,409	3,061	2,402	(1,694)	-	-	189	1,385	-	20,998
Impairment losses recognised in operating result		-	-	-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-	-	-
		(2,433)	(118)	(236)	(456)	(468)	(3,758)	-	-	(18)	(152)	-	(7,639)
At fair value 30 June 2019		574,862	41,388	61,783	328,479	44,654	8,065	3,214	-	7,328	34,155	1,395	1,105,323
Accumulated depreciation at 30 June 2019		(16,129)	(668)	(1,645)	(3,517)	(2,870)	(5,036)	-	-	(207)	(1,537)	-	(31,609)
		558,733	40,720	60,138	324,962	41,784	3,029	3,214	-	7,121	32,618	1,395	1,073,714

* The full amount of the Infrastructure revaluation increment has not been transferred to the asset revaluation reserves due to current and prior decrements in the revaluation of the Recreation, leisure and community assets, and Car parking assets fully diminishing the Recreation and Open Space, and Off-street Car Park reserves (refer Note 9.1). An amount of \$0.325m has been recorded as an expense in the Comprehensive Income Statement, and an asset revaluation increment offset recoupment amount of \$0.425m has been recorded as other income in the Comprehensive Income Statement, as required by AASB 1041 (refer Notes 3.7 and 4.6).

^ During the asset revaluation process, Council identified further assets owned that were not reflected in the fixed asset register. Advancements in technologies, including GIS Mapping, utilised by Council as well as improved asset management practices, allow for better identification and recognition of Council assets (refer Note 9.3).

~ During the financial year it was uncovered that a number of infrastructure assets totalling \$8.952 million that had been transferred to Council related to the previous reporting period. Council recognises there has been an understatement in prior year totals, but has made the assessment that due to the amount being less than 1% of Council's written down value of infrastructure assets, in this instance, the amount does not warrant adjusting prior year comparative figures and current year opening balances (refer also Note 3.5).

Note 6.1 Property, infrastructure, plant and equipment (cont.)
(d) Recognition and measurement of property, plant and equipment, infrastructure, intangibles
Acquisition

The purchase method of accounting is used for all acquisitions of assets, being the fair value of assets provided as consideration at the date of acquisition plus any incidental costs attributable to the acquisition. Fair value is the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at measurement date.

Where assets are constructed by Council, cost includes all materials used in construction, direct labour, and an appropriate share of directly attributable variable and fixed overheads.

In accordance with Council's policy, the threshold limits detailed in below have applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year.

Asset recognition thresholds and depreciation periods

	Depreciation Period	Threshold Limit \$
Land and improvements		
Land	-	5,000
Buildings		
Buildings	40 years	5,000
Building improvements	40 years	5,000
Plant and Equipment		
Heritage plant and equipment	5 - 30 years	1,000
Plant, machinery and equipment	2 - 20 years	1,000
Fixtures, fittings and furniture	2 - 20 years	1,000
Computers and telecommunications	3 - 20 years	1,000
Library books	10 years	1,000
Infrastructure		
Road pavements and seals	10 - 80 years	5,000
Road formation and earthworks	-	5,000
Road kerb, channel and minor culverts	80 - 150 years	5,000
Bridges deck	60 - 100 years	5,000
Bridges substructure	60 - 100 years	5,000
Footpaths and cycleways	15 - 80 years	5,000
Drainage	50 - 200 years	5,000
Recreational, leisure and community facilities	15 - 50 years	5,000
Parks, open space and streetscapes	8 - 50 years	5,000
Off-street car parks	10 - 80 years	5,000
Aerodromes	10 - 80 years	5,000
Intangible Assets		
Landfill air-space	1 - 5 years	5,000

Note 6.1 Property, infrastructure, plant and equipment (cont.)
Land under roads

Land under roads acquired after 30 June 2008 is brought to account using the fair value basis. Council does not recognise land under roads that it controlled prior to that period in its financial report, consistent with AASB 1051.

Depreciation and amortisation of property, infrastructure, plant and equipment and intangibles

Buildings, land improvements, plant and equipment, infrastructure, and other assets having limited useful lives are systematically depreciated over their useful lives to Council in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation rates and methods are reviewed annually.

Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and residual values and a separate depreciation rate is determined for each component.

Road earthworks are not depreciated on the basis that they are assessed as not having a limited useful life.

Artworks and heritage collections are not depreciated.

Straight line depreciation is charged based on the residual useful life as determined each year.

Repairs and maintenance

Routine maintenance, repair costs, and minor renewal costs are expensed as incurred. Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is capitalised and depreciated. The carrying value of the replaced asset is expensed.

Valuation of Land and Buildings

Valuations of land and buildings were undertaken by a qualified independent valuer Opteon (Vic) Pty Ltd. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the Comprehensive Income Statement.

Specialised land is valued at fair value using site values adjusted for englobo (undeveloped and/or unserviced) characteristics, access rights and private interests of other parties and entitlements of infrastructure assets and services. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the Comprehensive Income Statement.

Any significant movements in the unobservable inputs for land and land under roads will have a significant impact on the fair value of these assets.

The date of the current valuation is detailed in the following table. Council is now undertaking a full revaluation of its land and buildings on a biennial cycle.

Details of Council's land and buildings and information about the fair value hierarchy as at 30 June 2019 are as follows:

	Level 1	Level 2	Level 3	Date of Valuation
Land	-	-	292,013	June 2018
Specialised land	-	-	10,553	June 2018
Land improvements	-	-	1,874	June 2018
Heritage buildings	-	-	44,574	June 2018
Buildings	-	-	148,716	June 2018
Building improvements	-	6,627	-	June 2018
Total	-	6,627	497,730	

Note 6.1 Property, infrastructure, plant and equipment (cont.)
Valuation of Infrastructure

Valuation of infrastructure assets has been determined in accordance with a valuation undertaken by the Council's Infrastructure Engineer and suitably qualified consultants engaged by Council. Parks, open space and streetscapes are currently held at cost. These assets are subject to further componentisation and can be transferred to other assets classes in future years.

The date of the current valuation is detailed in the following table. A combination of direct cost unit rate values and index based unit rate cost movements (Australian Bureau of Statistics data and Rawlinson's Construction Cost Guide) has been used in valuing Council's Infrastructure assets. Council revalues its infrastructure assets every year.

The valuation is at fair value based on replacement cost less accumulated depreciation as at the date of valuation.

Details of Council's infrastructure and information about the fair value hierarchy as at 30 June 2019 are as follows:

	Level 1	Level 2	Level 3	Date of Valuation
Roads	-	-	558,733	July 2018
Bridges	-	-	40,720	July 2018
Footpaths and cycleways	-	-	60,138	July 2018
Drainage	-	-	324,962	July 2018
Recreational, leisure and community facilities	-	-	41,784	July 2018
Waste management	-	-	3,029	July 2018
Parks, open space and streetscapes	-	3,214	-	July 2018
Aerodromes	-	-	-	July 2018
Off-street car parks	-	-	7,121	July 2018
Other infrastructure	-	-	32,618	July 2018
Total	-	3,214	1,069,105	

Description of significant unobservable inputs into level 3 valuations

Specialised land and land under roads is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 5% and 95%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$600 and \$800 per square metre.

Specialised buildings are valued using a depreciated replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs is calculated on a square metre basis and ranges from \$1,000 to \$1,500 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 30 years to 60 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

Infrastructure assets are valued based on the depreciated replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 15 years to 80 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

	2019 \$'000	2018 \$'000
Reconciliation of specialised land		
Land under roads	10,553	8,248
Total specialised land	10,553	8,248

Note 7 People and relationships
Note 7.1 Council and key management remuneration
(a) Related Parties
Parent Entity

Ballarat City Council

Subsidiaries and Associates

Nil

(b) Key Management Personnel

Details of persons holding the position of Councillor or other members of Key Management Personnel at any time during the year are:

	2019 No.	2018 No.
Councillors		
Samantha McIntosh (Mayor)		
Amy Johnson		
Belinda Coates		
Ben Taylor		
Daniel Moloney		
Des Hudson		
Grant Tillett		
Jim Rinaldi		
Mark Harris		
Total Number of Councillors	9	9
Other Key Management Personnel		
Justine Linley (Chief Executive Officer)		
Angelique Lush (Director Development and Planning)		
Cameron Gray (Director Policy & Innovation)		
Glenn Kallio (Director Business Services)		
Neville Ivey (Director Community Development)		
Terry Demeo (Director Infrastructure and Environment)		
Amy Rhodes (Acting Director Policy and Innovation: 5-23/11/2018)		
James Guy (Acting Director Development and Planning: 1-14/11/2018)		
Jeff Johnson (Acting Director Development and Planning: 1-6/7/2018, 13/2/2019-1/3/2019, 15-29/4/2019)		
Jenny Fink (Acting Director Community Development: 1-30/7/2018)		
Mark Patterson (Acting Director Community Development: 17-28/9/2018)		
Matthew Swards (Acting Director Policy and Innovation: 8/4/2019-3/5/2019)		
Natalie Robertson (Acting Director Infrastructure and Environment: 21/9/2019-1/10/2019, 14-28/1/2019)		
Sam Magill (Acting Director Development and Planning: 30/7/2018-3/8/2018)		
Stephen Bigarelli (Acting Director Business Services: 24/9/2018-5/10/2018)		
Stuart Meerbach (Acting Director Business Services: 18/12/2018-18/1/2019)		
Total Other Key Management Personnel	16	6
Total Key management personnel	25	15

Note 7.1 Council and key management remuneration (cont.)

(c) Remuneration of Key Management Personnel	2019	2018
	\$,000	\$,000
Total remuneration of key management personnel was as follows:		
Short-term benefits	1,388	1,325
Post employment benefits	164	158
Long-term benefits	6	35
Termination benefits	-	-
Total Remuneration of key management personnel	1,558	1,518

Remuneration of Key Management Personnel does not include the remuneration of any Senior Officer that has acted in a position of Key Management. This remuneration is included in the Senior Officer Remuneration disclosure below.

The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:

	2019	2018
	No.	No.
Income Range:		
<\$30,000	-	-
\$30,000 - \$39,999	8	8
\$100,000 - \$109,999	1	1
\$220,000 - \$229,999	1	2
\$230,000 - \$239,999	1	2
\$240,000 - \$249,999	1	-
\$250,000 - \$259,999	1	-
\$260,000 - \$269,999	-	1
\$270,000 - \$279,999	1	-
\$320,000 - \$329,999	1	1
	15	15

(d) Senior Officer Remuneration

A Senior Officer is an officer of Council, other than Key Management Personnel, who:

- a) has management responsibilities and reports directly to the Chief Executive; or
- b) whose total annual remuneration exceeds \$148,000

The number of Senior Officers are shown below in their relevant income bands:

	2019	2018
	No.	No.
Income Range:		
\$148,000 - \$149,999	2	3
\$150,000 - \$159,999	8	1
\$160,000 - \$169,999	1	7
\$170,000 - \$179,999	8	3
\$180,000 - \$189,999	3	2
\$190,000 - \$199,999	1	-
\$210,000 - \$219,999	-	1
\$230,000 - \$239,999	1	-
\$280,000 - \$289,999	-	1
	24	18
	\$,000	\$,000
Total Remuneration for the reporting year for Senior Officers included above, amounted to	4,061	3,144

Note 7.2 Related party disclosures**(a) Transactions with related parties**

During the period Council entered into the following transactions with related parties:

	2019	2018
	\$,000	\$,000
Transactions with Related Parties		
Remuneration	9	-
	9	-

Payments of salaries and wages to related parties have been identified and recorded above in connection to Senior Officers acting in Key Management Personnel positions. These related party payments are only recognised when paid during official periods of responsibility.

(b) Outstanding balances with related parties

No material transactions with outstanding balances to or from related parties of Council have been disclosed or uncovered through review of Council's transactions for the financial year ending 30 June 2019.

(c) Loans to/from related parties

No loans to or from related parties of Council have been disclosed or uncovered through review of Council's transactions for the financial year ending 30 June 2019.

(d) Commitments to/from related parties

No material commitments to or from related parties of Council have been disclosed or uncovered through review of Council's transactions for the financial year ending 30 June 2019.

Note 8 Managing uncertainties

Note 8.1 Contingent assets and liabilities

(a) Contingent assets

Developer contributions

In accordance with AASB 137, Council is required to recognise an asset for which it is probable that a future economic benefit will eventuate and the amount of this asset can be reliably measured. At balance date there are no estimates available for developer contributions of infrastructure assets to be received in respect of subdivisions currently under development. As a guide Council has recognised over the past two years developer contributions of \$42.440 million (2018/19) and \$30.881 million (2017/18).

Operating lease receivables

Council has entered into property leases consisting of surplus freehold office complexes and other land and buildings. These properties held under operating leases have remaining non-cancellable lease terms of between 1 and 10 years. All leases include a Consumer Price Index based revision of the rental charge annually.

Future minimum rentals receivable under non-cancellable operating leases are as follows:

	2019 \$'000	2018 \$'000
Not later than one year	1,592	1,239
Later than one year and not later than five years	6,581	3,994
Later than five years	8,731	4,992
	16,904	10,225

(b) Contingent liabilities

Contingent liabilities

Defined benefit superannuation

Council has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme. Matters relating to this potential obligation are outlined in Note 9.4. As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists. At this point in time it is not known if additional contributions will be required, their timing or potential amount.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2020 are \$449,000.

Combustible building cladding

Prior to 2011, Council endorsed a wide range of building permits across the municipality that may have contained combustible cladding. Due to the potential risks linked to these materials, Council may be exposed to future legal action in connection to the permits it endorsed. Council have identified a small number of buildings that fall within the scope of the Statewide Building Audit, and have advised the VBA as appropriate. A full review of all Council issued permits prior to 2011 has not been completed, so the extent of any future liability to Council is currently unknown.

Liability Mutual Insurance

Council was a participant of the MAV Liability Mutual Insurance (LMI) Scheme. The LMI scheme provided public liability and professional indemnity insurance cover. The LMI scheme states that each participant will remain liable to make further contributions to the scheme in respect of any insurance year in which it was a participant, to the extent of its participant's share of any shortfall in the provision set aside in respect of that insurance year, and such liability will continue whether or not the participant remains a participant in future insurance years.

(c) Guarantees for loans to other entities

Financial guarantees

On the 22 July 1996, Council entered into a Guarantee with the Australian and New Zealand Banking Group Limited and Basketball Stadiums Victoria Co-Operative Limited for a bank loan to finance Ballarat Netball Stadium (Arch Sports Centre). The Guarantee is limited to the current level of borrowings of \$400,000 and cannot be exercised for any further borrowings without Council's written consent. A contingent liability therefore exists for this amount.

Note 8.2 Changes in accounting standards

The following new AAS's have been issued that are not mandatory for the 30 June 2019 reporting period. Council has assessed these pending standards and has identified the following potential impacts will flow from the application of these standards in future reporting periods.

Note 8.2 Changes in accounting standards (cont.)

Revenue from contracts with customers (AASB 15) (applies 2019/20 for LG sector)

The standard shifts the focus from the transaction-level to a contract-based approach. Recognition is determined based on what the customer expects to be entitled to (rights and obligations), while measurement encompasses estimation by the entity of the amount expected to be entitled for performing under the contract. The full impact of this standard is not known however it is most likely to impact where contracts extend over time, where there are rights and obligations that may vary the timing or amount of the consideration, or where there are multiple performance elements. This has the potential to impact on the recognition of certain grant income, but is not expected to be material in value.

Amendments to Australian Accounting Standards – Deferral of AASB 15 for Not-for-Profit Entities (AASB 2016-7) (applies 2019/20)

This Standard defers the mandatory effective date of AASB 15 for not-for-profit entities from 1 January 2018 to 1 January 2019.

Leases (AASB 16) (applies 2019/20)

The classification of leases as either finance leases or operating leases is eliminated for lessees. Leases will be recognised in the Balance Sheet by capitalising the present value of the minimum lease payments and showing a 'right-of-use' asset, while future lease payments will be recognised as a financial liability. The nature of the expense recognised in the profit or loss will change. Rather than being shown as rent, or as leasing costs, it will be recognised as depreciation on the 'right-of-use' asset, and an interest charge on the lease liability. The interest charge will be calculated using the effective interest method, which will result in a gradual reduction of interest expense over the lease term.

Council has elected to adopt the modified retrospective approach to the transition to the new lease standard. This will mean that only existing operating leases for non low value assets, with remaining terms greater than 12 months, will be recognised on transition (1 July 2019). Based on our current lease commitments and an assumption of a continuation of the current leasing arrangements Council expects that the transition to the new standard will see the initial recognition of \$2.701m in lease related assets and an equivalent liability.

Income of Not-for-Profit Entities (AASB 1058) (applies 2019/20)

This standard replaces AASB 1004 Contributions and establishes revenue recognition principles for transactions where the consideration to acquire an asset is significantly less than fair value to enable to not-for-profit entity to further its objectives. These principles link revenue recognition to specific performance objectives as required by the funding agreement. This Standard would require Council to defer recognition revenue of \$4.900m for the 2019

Note 8.3 Financial instruments

(a) Objectives and policies

Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) and bank borrowings. Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in the Notes of the financial statements. Risk management is carried out by senior management under policies approved by Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

(b) Market risk

Market risk is the risk that the fair value or future cash flows of our financial instruments will fluctuate because of changes in market prices. Council's exposures to market risk is primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk.

Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Our interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes us to fair value interest rate risk. Council does not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rate.

Note 8.3 Financial instruments (cont.)

Investment of surplus funds is made with approved financial institutions under the Local Government Act 1989. Council manages interest rate risk by adopting an investment policy that ensures:

- diversification of investment product;
- monitoring of return on investment; and
- benchmarking of returns and comparison with budget.

There has been no significant change in the Council's exposure, or its objectives, policies and processes for managing interest rate risk or the methods used to measure this risk from the previous reporting period.

Interest rate movements have not been sufficiently significant during the year to have an impact on the Council's year end result.

(c) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council have exposure to credit risk on some financial assets included in the balance sheet. Particularly significant areas of credit risk exist in relation to outstanding fees and fines as well as loans and receivables from sporting clubs and associations. To help manage this risk:

- Council may apply credit limits for the entities Council deal with;
- Council may require collateral where appropriate; and
- Council only invest surplus funds with financial institutions which have a recognised credit rating specified in Council's investment policy.

Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors. Credit risk associated with the Council's financial assets is minimal because the main debtor is secured by a charge over the rateable property.

There are no material financial assets which are individually determined to be impaired.

Council may also be subject to credit risk for transactions which are not included in the Balance Sheet, such as when Council provide a guarantee for another party. Details of our contingent liabilities are disclosed in Note 8.1.

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any provisions for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. Council may hold collateral in the form of Bank Guarantees for a selection of its financial instruments.

(d) Liquidity risk

Liquidity risk includes the risk that, as a result of Council's operational liquidity requirements it will not have sufficient funds to settle a transaction when required, or will be forced to sell a financial asset at below value or may be unable to settle or recover a financial asset. To help reduce these risks, Council:

- have a liquidity policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- have readily accessible standby facilities and other funding arrangements in place;
- have a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid
- monitor budget to actual performance on a regular basis; and
- set limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal

Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed in the face of the balance sheet and the amounts related to financial guarantees disclosed in Note 8.1 and is deemed insignificant based on prior periods' data and current assessment of risk.

There has been no significant change in Council's exposure, or its objectives, policies and processes for managing liquidity risk or the methods used to measure this risk from the previous reporting period.

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade. Details of the maturity profile for borrowings are disclosed at Note 5.4.

Unless otherwise stated, the carrying amounts of financial instruments reflect their fair value.

(e) Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, Council believes the following movements are 'reasonably possible' over the next 12 months:

- A parallel shift of + 0.50% and -0.50% in market interest rates (AUD) from year-end rates of 1.25%.

These movements will not have a material impact on the valuation of Council's financial assets and liabilities, nor will they have a material impact on the results of Council's operations.

Note 8.4 Fair value measurement

Unless otherwise stated, the carrying amount of financial instruments reflect their fair value.

Fair value hierarchy

Council's financial assets and liabilities are not valued in accordance with the fair value hierarchy, Council's financial assets and liabilities are measured at amortised cost.

Council measures certain assets and liabilities at fair value where required or permitted by Australian Accounting Standards. AASB 13 *Fair value measurement*, aims to improve consistency and reduce complexity by providing a definition of fair value and a single source of fair value measurement and disclosure requirements for use across Australian Accounting Standards.

AASB 13 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value under AASB 13 is an exit price regardless of whether that price is directly observable or estimated using another valuation technique.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within a fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, Council has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

In addition, Council determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

Revaluation

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, are measured at their fair value, being the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. At balance date, Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 1 to 5 years. The valuation is performed either by experienced council officers or independent experts.

Where the assets are revalued, the revaluation increments are credited directly to the asset revaluation reserve except to the extent that an increment reverses a prior year decrement for that class of asset that had been recognised as an expense, in which case the increment is recognised as revenue up to the amount of the expense. Revaluation decrements are recognised as an expense except where prior increments are included in the asset revaluation reserve for that class of asset in which case the decrement is taken to the reserve to the extent of the remaining increments. Within the same class of assets, revaluation increments and decrements within the same year are offset.

Eureka Flag

Whilst Council has control over the Eureka Flag, it has not been included in the financial statements as uncertainty exists to the appropriateness of its carrying value. This is due to the unique nature of this asset and the absence of a realistic market value.

Note 8.4 Fair value measurement (cont.)*Impairment of assets*

At each reporting date, the Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the comprehensive income statement, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

Note 8.5 Events occurring after balance date

No matters have occurred after balance date that require disclosure in the financial report.

Note 9 Other matters
Note 9.1 Reserves

(a) Asset revaluation reserve	Balance at	Increment (decrement)	Balance at
	beginning of reporting period		end of reporting period
	\$'000	\$'000	\$'000
2019			
Property			
Land	237,973	-	237,973
Buildings	14,273	-	14,273
Heritage buildings	9,501	-	9,501
	<u>261,747</u>	-	<u>261,747</u>
Plant and equipment			
Artwork and heritage collections	58,015	-	58,015
Plant and equipment	1,937	-	1,937
	<u>59,952</u>	-	<u>59,952</u>
Infrastructure			
Roads	88,782	23,626	112,408
Bridges	14,318	7,283	21,601
Footpaths	14,374	6,516	20,890
Drainage	55,320	26,025	81,345
Carparks	-	453	453
Other infrastructure	5,291	1,017	6,308
	<u>178,085</u>	<u>64,920</u>	<u>243,005</u>
Total Asset revaluation reserves	499,784	64,920	564,704

(a) Asset revaluation reserve	Balance at	Increment (decrement)	Balance at
	beginning of reporting period		end of reporting period
	\$'000	\$'000	\$'000
2018			
Property			
Land	231,975	5,998	237,973
Buildings	19,900	(5,627)	14,273
Heritage buildings	5,141	4,360	9,501
	<u>257,016</u>	<u>4,731</u>	<u>261,747</u>
Plant and equipment			
Artwork and heritage collections	58,015	-	58,015
Plant and equipment	1,937	-	1,937
	<u>59,952</u>	-	<u>59,952</u>
Infrastructure			
Roads	93,452	(4,670)	88,782
Bridges	7,882	6,436	14,318
Footpaths	13,891	483	14,374
Drainage	34,142	21,178	55,320
Recreation, leisure and community assets	-	-	-
Parks and open spaces	-	-	-
Carparks	-	-	-
Other infrastructure	5,817	(526)	5,291
	<u>155,184</u>	<u>22,901</u>	<u>178,085</u>
Total Asset revaluation reserves	472,152	27,632	499,784

Note 9.1 Reserves (cont.)

	Balance at beginning of reporting period	Transfer from accumulated surplus	Transfer to accumulated surplus	Balance at end of reporting period
(b) Other reserves	\$'000	\$'000	\$'000	\$'000
2019				
Asset realisation reserve	1,248	105	(204)	1,149
Plant and equipment	6,350	4,725	(3,424)	7,651
Subdividers contributions	638	845	(654)	829
Developer contributions	1,476	2,681	(970)	3,187
Total Other reserves	9,712	8,356	(5,252)	12,816
2018				
Asset realisation reserve	463	785	-	1,248
Plant and equipment	5,063	2,845	(1,558)	6,350
Subdividers contributions	88	1,026	(476)	638
Developer contributions	1,083	1,482	(1,089)	1,476
Total Other reserves	6,697	6,138	(3,123)	9,712

	2019	2018
	\$'000	\$'000
Note 9.2 Reconciliation of cash flows from operating activities to surplus / (deficit)		
Surplus / (Deficit) for the Year	69,860	66,143
Depreciation/amortisation	37,016	31,806
(Profit)/loss on disposal of property, infrastructure, plant and equipment	(198)	(886)
Contributions - Non-monetary assets	(42,615)	(31,355)
Interest and other costs of finance	2,004	2,211
Net revaluation (income)/expense	(100)	1,083
Movement in GST payment	5,518	5,787
Change in assets and liabilities:		
(Increase)/decrease in trade and other receivables	(1,546)	15,500
(Increase)/decrease in other assets	(2,041)	(4,835)
Increase/(decrease) in trade and other payables	(1,717)	(2,732)
(Increase)/decrease in inventories	(76)	(67)
Increase/(decrease) in provisions	(103)	(535)
Net Cash provided by / (used in) operating activities	66,002	82,120

Note 9.3 Found assets

During the annual revaluation process, Council identified further assets owned that were not reflected in the Fixed Asset Register. Advancements in technologies, including GIS mapping, utilised by Council allow for greater recognition and management of Council assets. In 2019 assets to the value of \$1,395,981 were found (2018 - \$4,069,700) that were not reflected in the Asset Register.

	2019	2018
	\$'000	\$'000
Found assets		
Land and Buildings		
Land	-	2,552
Infrastructure		
Roads	619	707
Bridges	553	357
Footpaths and cycleways	52	104
Drainage	110	5
Recreational, leisure and community	10	-
Other infrastructure	52	345
Total Found assets	1,396	4,070

Note 9.4 Superannuation

Council makes the majority of its employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund (the Fund). This Fund has two categories of membership, accumulation and defined benefit, each of which is funded differently. Obligations for contributions to the Fund are recognised as an expense in the Comprehensive Income Statement when they are made or due.

Accumulation

The Fund's accumulation categories, Vision MySuper/Vision Super Saver, receive both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2019, this was 9.5% as required under Superannuation Guarantee legislation).

Defined Benefit

Council does not use defined benefit accounting for its defined benefit obligations under the Fund's Defined Benefit category. This is because the Fund's Defined Benefit category is a pooled multi-employer sponsored plan. Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary. For the year ended 30 June 2019, this rate was 9.5% of members' salaries (9.5% in 2017/2018).

As at 30 June 2017, a full triennial actuarial investigation was completed. The Vested Benefit Index (VBI) of the Defined Benefit category of which Council is a contributing employer was 103.1%. To determine the VBI, the fund Actuary used the following long-term assumptions:

Net investment returns 6.50% pa

Salary inflation 3.50% pa

Price inflation (CPI) 2.50% pa.

Vision Super has advised that the estimated VBI at 30 June 2019 was 107.1%. The VBI is to be used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2017 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

Defined benefit 2017 triennial actuarial investigation surplus amounts

The Fund's triennial actuarial investigation as at 30 June 2017 identified the following in the defined benefit category of which Council is a contributing employer:

A VBI surplus of \$69.8 million; and

A total service liability surplus of \$193.5 million.

A discounted accrual benefits surplus of \$228.8 million.

The VBI surplus means that the market value of the Fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2017. Council was notified of the 30 June 2017 VBI during August 2017.

An interim investigation will be conducted for the Fund's position as at 30 June 2019. It is anticipated that this actuarial investigation will be completed in December 2019.

PERFORMANCE REPORT

CITY OF BALLARAT PERFORMANCE STATEMENT 2019

BALLARAT A GREAT PLACE TO LIVE

Ballarat is one of Australia's largest inland cities and the third largest city in Victoria. Money flowed into Ballarat with the discovery of gold in the mid-19th century. Today the city is renowned for its beautiful parks, broad tree-lined streetscapes, cultivated European gardens, and heritage architecture of national significance and international interest. The iconic Sturt Street is a stunning tree-lined boulevard adorned with notable statues, and Lydiard Street presents a perfectly preserved heritage streetscape.

The City of Ballarat municipality covers an area of 740 square kilometres and includes the outlying townships of Buninyong, Miners Rest, Learmonth, Lucas and Cardigan Village. It is part of an area of land under the traditional custodianship of the Wadawurrung and Dja Dja Wurrung people and is bound by the surrounding Municipalities of Hepburn Shire to the north, Moorabool Shire to the east, Pyrenees Shire to the west and Golden Plains Shire to the south.

Ballarat has an estimated population of 107,325 people in 2018 (source: ABS Census, 2019). Due to being located centrally in Western Victoria, Ballarat services a large regional population. Ballarat offers premium job opportunities, world-class education (including three universities), affordable housing, exciting restaurants and retail options, accessible community and health services, a vibrant arts scene and a great lifestyle.

The following performance data is prepared to represent a balanced approach to reporting performance across the areas of service, finance, governance and sustainable capacity for the organisation.



AUDITED PERFORMANCE INDICATORS

AUDITED PERFORMANCE INDICATORS					
Sustainable Capacity Indicators	Results 2016	Results 2017	Results 2018	Results 2019	Comments
Population					
C1 Expenses per head of municipal population <i>[Total expenses / Municipal population]</i>	\$1,491.74	\$1,730.25	\$1,517.21	\$1,628.95	The trend is tracking along as expected at a slight increase, the reason for the larger spike in the 2017FY is due to a targeted analysis on unit rates on Sport & Recreation Facilities which has resulted in a considerable write-down of values in these asset categories.
Population					
C2 Infrastructure per head of municipal population <i>[Value of infrastructure / Municipal population]</i>	\$12,427.15	\$11,352.67	\$11,977.55	\$15,801.75	The larger increase in the 2019FY result reflects increased level of investment in infrastructure
Population					
C3 Population density per length of road <i>[Municipal population / Kilometres of local roads]</i>	72.86	73.80	74.37	74.77	
Own-source revenue					
C4 Own-source revenue per head of municipal population <i>[Own-source revenue / Municipal population]</i>	\$1,310.86	\$1,332.67	\$1,368.15	\$1,418.61	
Recurrent grants					
C5 Recurrent grants per head of municipal population <i>[Recurrent grants / Municipal population]</i>	\$221.46	\$346.05	\$272.96	\$236.27	During the 2017FY & 2018FY we received more funding for Federal blackspot funding and Federal Roads to recovery program. In Addition, in the 2018FY we received significant grants spent on the construction of two major projects - Eureka Stadium and Ballarat Western Link Road.
Disadvantage					
C6 Relative Socio-Economic Disadvantage <i>[Index of Relative Socio-Economic Disadvantage by decile]</i>	4.00	4.00	4.00	4.00	

AUDITED PERFORMANCE INDICATORS

AUDITED PERFORMANCE INDICATORS					
Service Performance Indicators	Results 2016	Results 2017	Results 2018	Results 2019	Comments
Aquatic Facilities Utilisation					
AF6 Utilisation of aquatic facilities <i>[Number of visits to aquatic facilities / Municipal population]</i>	6.65	6.22	5.68	6.06	Despite the many changes that have occurred across our aquatic facilities (such as taking back the management of the Ballarat Aquatic and Lifestyle Centre in September 2015, realigning software to get accurate results and the discontinuation of some services) this indicator has remained very consistent.
Animal Management Health and safety					
AM4 Animal management prosecutions <i>[Number of successful animal management prosecutions]</i>	8.00	7.00	3.00	14.00	During the 2018FY there were three large cases which took up most of the time. In 2019FY we have also reviewed our systems and become more efficient in our processes.
Food Safety Health and safety					
FS4 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</i>	95.88%	100.00%	95.45%	96.55%	From 1 July 2016, 'Critical and major non-compliance outcome notifications' have been reported by calendar year instead of financial year. This has been implemented to better align reporting with the Department of Health and Human Services. This may result in some variances year on year. Separate follow-up inspections are not always practical with non-compliances identified at events or markets which account for the majority of major non-compliances without a separate follow-up inspection. These are commonly followed up with education and/or immediate corrective action. The food business operator is also recorded as non-compliant with their registering authority to aid further monitoring through the StreaTrader system. Some variances may be due to some businesses closing before outstanding non-compliances are corrected.

AUDITED PERFORMANCE INDICATORS

Service Performance Indicators	Results 2016	Results 2017	Results 2018	Results 2019	Comments
<p>Governance Satisfaction</p> <p>G5 Satisfaction with council decisions</p> <p><i>[Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]</i></p>	51.00	57.00	55.00	55.70	Council has improved community satisfaction with Council decisions in 2019 however the community remain concerned with some issues like parking and infrastructure maintenance.
<p>Home and Community Care (HACC) Participation</p> <p>HC6 Participation in HACC service</p> <p><i>[Number of people that received a HACC service / Municipal target population for HACC services] x100</i></p>	18.83%	Reporting Ceased 1 July 2016	Reporting Ceased 1 July 2016	Reporting Ceased 1 July 2016	Reporting on HACC ceased on 1 July 2016 due to the introduction of the Commonwealth Government's NDIS and CHSP programs
<p>Home and Community Care (HACC) Participation</p> <p>HC7 Participation in HACC service by CALD people</p> <p><i>[Number of CALD people who receive a HACC service / Municipal target population in relation to CALD people for HACC services] x100</i></p>	11.45%	Reporting Ceased 1 July 2016	Reporting Ceased 1 July 2016	Reporting Ceased 1 July 2016	Reporting on HACC ceased on 1 July 2016 due to the introduction of the Commonwealth Government's NDIS and CHSP programs
<p>Libraries Participation</p> <p>LB4 Active library members</p> <p><i>[Number of active library members / Municipal population] x100</i></p>	13.66%	12.92%	12.43%	12.75%	From the 2016FY, the SIRSI Dynix system has upgraded its analytics system which has provided greater accuracy on the data in regards to active members. The older platform listed all members that have had any activity in the financial year. Whereas, from the 2016FY it allows Ballarat City Council to narrow the list down to members who have borrowed a book in each financial year.
<p>Maternal and Child Health (MCH) Participation</p> <p>MC4 Participation in the MCH service</p> <p><i>[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100</i></p>	77.41%	78.30%	73.37%	72.48%	

AUDITED PERFORMANCE INDICATORS

Service Performance Indicators		Results 2016	Results 2017	Results 2018	Results 2019	Comments
Maternal and Child Health (MCH) Participation						
MC5	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</i>	60.96%	54.88%	55.43%	64.52%	The lower percentages in the participation of Aboriginal children in the MCH service, is due to the fact that the local Aboriginal co-operative runs a similar MCH service. They can access both services or choose either one of these services. Ballarat City Council still by law receive every birth notification however, we have a lower intake of the MCH program due to some people choosing the local Aboriginal co-operative MCH program only. However, the Ballarat City Council have seen a significant increase in participation in the last financial year.
Roads Satisfaction						
R5	Satisfaction with sealed local roads <i>[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]</i>	58.90	55.00	59.00	58.70	In the 2017FY, the City of Ballarat experienced a wetter than normal start to the financial year, which led to more road deterioration (e.g. potholes) and in turn led to dissatisfaction of the states of our local sealed roads.
Statutory Planning Decision making						
SP4	Council planning decisions upheld at VCAT <i>[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</i>	57.14%	100.00%	63.64%	71.43%	Due to the small amount of cases taken to VCAT each year it can generate larger variances. This was the case in the 2017FY. In the 2019FY, there were only two applications overturned (upheld) by VCAT, four in 2018FY, zero in 2017FY and three in 2016FY. This shows how little amounts can affect this indicator.
Waste Collection Waste diversion						
WC5	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</i>	32.43%	48.96%	47.14%	48.65%	From the 2017FY, Ballarat City Council have introduced our own green waste service, this has increased the amount of tonnages being diverted from landfill, due to green waste not been included in the prior financial year's figures, as it wasn't a service provided by council.

FINANCIAL PERFORMANCE INDICATORS - EFFICIENCY									
Efficiency	Results 2016	Results 2017	Results 2018	Results 2019	Forecasts				Comments
					2020	2021	2022	2023	
Revenue level									
E1 Average residential rate per residential property assessment <i>[Residential rate revenue / Number of residential property assessments]</i>	\$1,457.64	\$1,592.20	\$1,660.64	\$1,695.20	\$1,710.96	\$1,727.04	\$1,743.98	\$1,761.75	
Expenditure level									
E2 Expenses per property assessment <i>[Total expenses / Number of property assessments]</i>	\$3,012.49	\$3,505.42	\$3,073.17	\$3,237.54	\$3,183.02	\$3,234.84	\$3,266.98	\$3,300.91	The trend is tracking along as expected, the reason for the spike in the 2017FY was due to a targeted analysis on unit rates on sport & recreation facilities which has resulted in a considerable write-down of values in these asset categories.
Workforce turnover									
E3 Resignations and terminations compared to average staff <i>[Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100</i>	11.41%	13.11%	12.32%	11.91%	6.10%	6.10%	6.10%	6.10%	The higher results over the 2017 & 2018 financial years are a result of more retirements occurring as the Ballarat City Council has an ageing workforce. We have also had the closure of Kohinoor in the 2017FY, changes to BALC Creche and some minor restructures resulting in redundancies with the implementation of the new structures.

FINANCIAL PERFORMANCE INDICATORS - LIQUIDITY									
Liquidity	Results 2016	Results 2017	Results 2018	Results 2019	Forecasts				Comments
					2020	2021	2022	2023	
Working capital									
L1 Current assets compared to current liabilities <i>[Current assets / Current liabilities] x100</i>	264.33%	263.93%	275.63%	288.83%	177.87%	147.34%	125.39%	119.62%	
Unrestricted cash									
L2 Unrestricted cash compared to current liabilities <i>[Unrestricted cash / Current liabilities] x100</i>	-66.29%	-41.72%	-142.37%	-149.65%	138.15%	104.86%	81.25%	71.09%	The reason for the indicator being in a negative is due to the fact that Ballarat City Council cannot include cash held in term deposits that are invested for longer than 90 days in the cash and cash equivalent section as per the financial statement's definition. The forecast trends do not take into account what time period the investments will be held for.

FINANCIAL PERFORMANCE INDICATORS - OBLIGATIONS									
Obligations	Results 2016	Results 2017	Results 2018	Results 2019	Forecasts				Comments
					2020	2021	2022	2023	
Asset renewal									
O1 Asset renewal compared to depreciation <i>[Asset renewal expense / Asset depreciation] x100</i>	101.98%	82.88%	90.09%	87.68%	105.32%	76.33%	77.42%	78.50%	
Loans and borrowings									
O2 Loans and borrowings compared to rates <i>[Interest bearing loans and borrowings / Rate revenue] x100</i>	49.20%	45.86%	39.70%	33.93%	37.33%	32.12%	27.74%	23.42%	The decreasing trend is due to no additional funds being borrowed since the 2017FY.
Loans and borrowings									
O3 Loans and borrowings repayments compared to rates <i>[Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100</i>	10.49%	5.98%	6.00%	5.20%	4.68%	5.77%	4.86%	4.70%	The decreasing trend is due to no additional funds being borrowed since the 2017FY.
Indebtedness									
O4 Non-current liabilities compared to own source revenue <i>[Non-current liabilities / Own source revenue] x100</i>	37.09%	35.13%	31.18%	30.11%	29.75%	26.16%	22.60%	20.16%	The decreasing trend is due to no additional funds being borrowed since the 2017FY.

FINANCIAL PERFORMANCE INDICATORS - OPERATING POSITION									
Operating Position	Results 2016	Results 2017	Results 2018	Results 2019	Forecasts				Comments
					2020	2021	2022	2023	
Adjusted underlying result									
OP Adjusted underlying surplus (or deficit) <i>[Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100</i>	4.02%	-1.67%	9.37%	9.68%	9.64%	11.09%	10.30%	9.29%	

FINANCIAL PERFORMANCE INDICATORS - STABILITY									
Stability	Results 2016	Results 2017	Results 2018	Results 2019	Forecasts				Comments
					2020	2021	2022	2023	
Rates concentration									
S1 Rates compared to adjusted underlying revenue <i>[Rate revenue / Adjusted underlying revenue] x100</i>	61.99%	59.27%	62.42%	60.34%	64.38%	63.34%	64.32%	65.47%	
Rates effort									
S2 Rates compared to property values <i>[Rate revenue / Capital improved value of rateable properties in the municipality] x100</i>	0.59%	0.59%	0.61%	0.59%	0.64%	0.64%	0.64%	0.65%	

KEY TERMS

TERMINOLOGY	DEFINITION
Aboriginal child	means a child who is an Aboriginal person
Aboriginal person	has the same meaning as in the Aboriginal Heritage Act 2006
Active library member	means a member of a library who has borrowed a book from the library
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
Annual report	means an annual report prepared by a Council under sections 131, 132 and 133 of the Local Government Act 1989
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
CALD	means culturally and linguistically diverse and refers to persons born outside Australia in a country whose national language is not English
Class 1 food premises	means food premises, within the meaning of the Food Act 1984, that have been declared as class 1 food premises under section 19C of that Act
Class 2 food premises	means food premises, within the meaning of the Food Act 1984, that have been declared as class 2 food premises under section 19C of that Act
Community Care Common Standards	means the Community Care Common Standards for the delivery of HACC services, published from time to time by the Commonwealth
Critical non-compliance outcome notification	means a notification received by Council under section 19N(3) or (4) of the Food Act 1984, 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 Food Act 1984
HACC program	means the Home and Community Care program established under the Agreement entered into for the purpose of the Home and Community Care Act 1985 of the Commonwealth
HACC service	means home help, personal care or community respite provided under the HACC program
Infrastructure	means non-current property (excluding land), plant and equipment
Local road	means a sealed or unsealed road for which the Council is the responsible road authority under the Road Management Act 2004
Major non-compliance outcome notification	means a notification received by a Council under section 19N(3) or (4) of the Food Act 1984, 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 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
Relative socio-economic disadvantage	in relation to a municipality, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipality is located according to the Index of Relative Socio- Economic Disadvantage (Catalogue Number 2033.0.55.001) of SEIFA
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 Australian Accounting Standards, 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
SEIFA	means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its internet website
Target population	has the same meaning as in the Agreement entered into for the purposes of the Home and Community Care Act 1985 of the Commonwealth
Unrestricted cash	means all cash and cash equivalents other than restricted cash
WorkSafe reportable aquatic facility safety incident	means an incident relating to a council aquatic facility that is required to be notified to the Victorian WorkCover Authority under Part 5 of the Occupational Health and Safety Act 2004

OTHER INFORMATION

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 1989* and Local Government (Planning and Reporting) Regulations 2014.

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).

The Performance Statement presents the actual results for the current year 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 2014 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 strategic resource plan on 26 June 2019 and which forms part of the Council Plan. The Strategic Resource Plan 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.

Certification of Performance Statement

In my opinion, the accompanying Performance Statement has been prepared in accordance with the Local Government Act 1989 and the Local Government (Planning and Reporting) Regulations 2014.



Glenn Kallio

Principal Accounting Officer

Dated: 11th September 2019

In our opinion, the accompanying Performance Statement of the *City of Ballarat* for the year ended 30 June 2019 presents fairly the results of Council's performance in accordance with the **Local Government Act 1989** and the **Local Government (Planning and Reporting) Regulations 2014**.

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 2014 to certify this Performance Statement in its final form.

Samantha McIntosh

Councillor

Dated: 11th September 2019



Grant Tillett

Councillor

Dated: 11th September 2019



Justine Linley

Chief Executive Officer

Dated: 11th September 2019



Independent Auditor's Report

To the Councillors of the City of Ballarat

<p>Opinion</p>	<p>I have audited the accompanying performance statement of the City of Ballarat (the council) which comprises the:</p> <ul style="list-style-type: none"> • description of municipality for the year ended 30 June 2019 • sustainable capacity indicators for the year ended 30 June 2019 • service performance indicators for the year ended 30 June 2019 • financial performance indicators for the year ended 30 June 2019 • other information for the year ended 30 June 2019 (basis of preparation) • certification of the performance statement. <p>In my opinion, the performance statement presents fairly, in all material respects, the performance of the council for the year ended 30 June 2019, in accordance with the performance reporting requirements of Part 6 of the <i>Local Government Act 1989</i>.</p>
<p>Basis for Opinion</p>	<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>
<p>Councillors' responsibilities for the performance statement</p>	<p>The Councillors of the council 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 1989</i>, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the statement of performance that is free from material misstatement, whether due to fraud or error.</p>
<p>Auditor's responsibilities for the audit of the performance statement</p>	<p>As required by the <i>Audit Act 1994</i>, 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</p>

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 the 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.

MELBOURNE
24 September 2019


Jonathan Kyvelidis
as delegate for the Auditor-General of Victoria

APPENDIX

Advisory and Non Advisory Committees Groups and Organisations

Advisory committees

Committee	Councillors	Officers
Ascot Hall Committee	1	1
Ballarat Airport/Aerodrome Advisory Committee	3	1
Ballarat Heritage Advisory Committee	2	1
Ballarat Municipal Observatory Advisory Committee	1	1
Ballarat Regional Soccer Facility Advisory Committee	2	2
Brown Hill Hall Committee	1	1
Buninyong Community Hall Committee	1	1
Burrumbeet Soldiers Memorial Hall Committee	1	1
Cardigan Village Community Centre Advisory Committee	1	1
CEO Performance Review Advisory Committee	All Councillors	1
Child Friendly Ballarat Advisory Committee	1	1
Clean Ballarat Committee	2	-
Community Safety Advisory Committee	2	1
Disability Advisory Committee	1	1
Eureka Centre Community Advisory Committee	3	1
Intercultural Advisory Committee	1	1
Koorie Engagement Action Group Advisory Committee	1	1
Lake Learmonth Advisory Committee	1	1
Lake Wendouree & Gardens Advisory Committee	2	1
Miners Rest Hall Advisory Committee	1	1
Mt Buninyong Reserve Advisory Committee	1	3
Road Safety Advisory Committee	2	1
Scotsburn Community Hall Advisory Committee	1	1
Sebastopol RSL Hall Advisory Committee	1	1
Warrenheip Community Hall Advisory Committee	1	1

Non-advisory committees

Committee	Councillors	Officers
Active Transport Working Group	2	1

Groups and organisations

Committee	Councillors	Officers
Arch of Victory/Avenue of Honour Advisory Committee	2	1
Art Gallery of Ballarat Board	1	1
Australian Local Government Women's Association (ALGWA) n/a	2	-
Ballarat Regional Tourism Board	1	1
Castlemaine (Mine) Environmental Advisory Committee	1	1
Central Highlands Mayors' and CEOs' Forum	1	1
Central Victorian Greenhouse Alliance	1	1
Commerce Ballarat	1	1
Committee for Ballarat	1	1
Grampians Central West Waste and Resource Recovery Group	1	1
Local Learning Education Network	1	1
Municipal Association of Victoria (MAV)	1	1
MAV Rural South Central Region Group	1	1
Regional Cities Group	1	1
Sunraysia Highway Improvement Committee	1	-
Western Highway Action Committee	1	1

Committees established under other Acts

Committee	Councillors	Officers
Ballarat West Town Common	All (as Trustees)	1
Coghills Creek/Glendaruel Cemetery	All (as Trustees)	1
Learmonth Cemetery	All (as Trustees)	1
Municipal Emergency Management Planning Committee	1	1
Municipal Fire Management Planning Committee	1	1

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City of Ballarat's commitment to good Governance

Under the *Local Government Act 1989*, elected Councils are constituted to provide leadership for the good governance of the municipal district and the local community.

The City of Ballarat Councillors are committed to working together to make decisions that are in the best interests of residents and the municipality and to discharge their responsibilities to the best of their skills and judgement. They are committed to always acting with transparency and the highest level of integrity in all matters of governance to ensure that council operates effectively, efficiently, impartially and with compassion. They adopt good governance principles by making decisions based on proper processes and systems by encouraging the community to participate in decision-making on issues that affect them and by making sure Council officers carry out decisions appropriately.

NRS-Friendly

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 info@ballarat.vic.gov.au

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Ballarat Central

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Ballarat Central

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City of Ballarat

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Victoria 3353

