



CITY OF BALLARAT
Annual Report
2021/22





 Ballarat CBD, looking up Sturt Street towards the Town Hall



Our Community Vision 2021–2031

Ballarat, Victoria's heritage city: leading the way as a sustainable, innovative and inclusive community

ABOUT THIS ANNUAL REPORT

We are pleased to present this Annual Report to our community. It is the primary means of reporting to residents, rate payers, stakeholders and other state and federal agencies on our operations and performance in the 2021/22 financial year against the Council Plan – which is the framework within which we deliver the everyday services, programs and projects for our community – and the Annual Budget.

The City of Ballarat has prepared this Annual Report in accordance with the requirements and guidelines of the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020* and acknowledges the legal responsibility to comply with the *Charter of Human Rights and Responsibilities Act 2006* and the *Equal Opportunity Act 2010*.

In accordance with statutory requirements, it includes:

- **Report of operations:** this includes performance highlights, details about governance, management and operations, and a report on our performance in the 2021/22 financial year against the City of Ballarat Council Plan 2021–2025 and the City of Ballarat Budget 2021/22
- **Financial statements**
- **Performance statement**



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The City of Ballarat acknowledges the Traditional Owners of the land we live and work on, the Wadawurrung and Dja Dja Wurrung People, and recognises their continuing connection to the land and waterways.

We pay our respects to their Elders past, present and emerging and extend this to all Aboriginal and Torres Strait Islander People.

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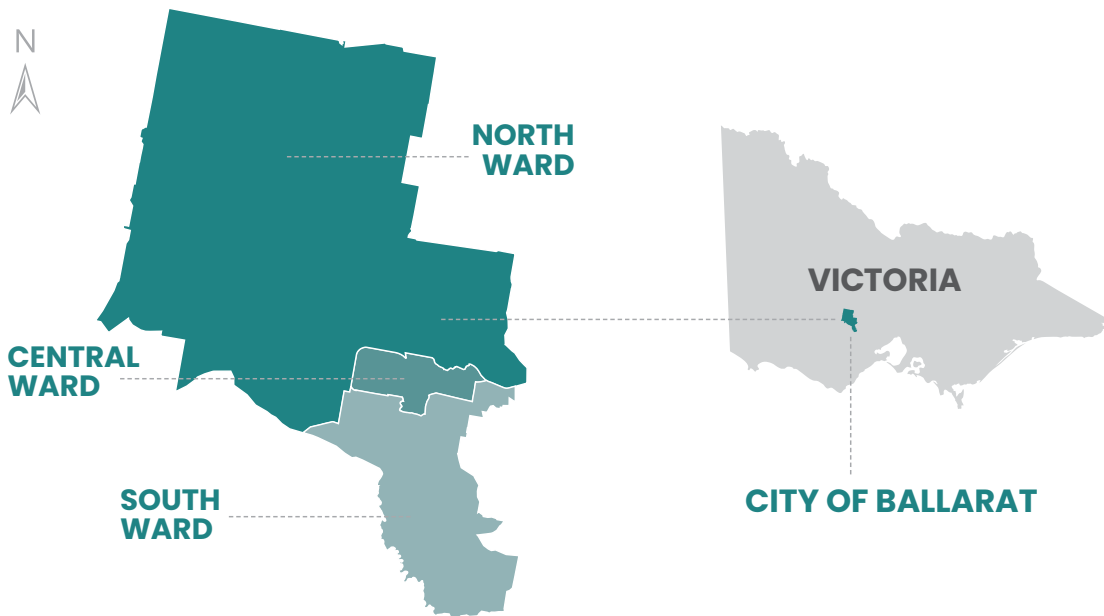
: New parkland and homes at Winter Valley on Ballarat's growing western edge

Overview

A snapshot of Ballarat

> **Ballarat or Ballaarat** (*historical spelling*)
740km² and the 3rd largest City in Victoria

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



Population in 2022
 Source: ABS



Population growth 2010–2019
 Source: forecast.id



Population forecast for 2021–2036 a growth of 26.72%
 Source: forecast.id



Population born overseas
 Source: profile.id



- Health care and social assistance
 - Professional, scientific and technical services
 - Education and training
 - Construction
 - Manufacturing
- Source: remplan



Population who identify as Aboriginal or Torres Strait Islander
 Source: profile.id



Businesses
 Source: Australian Bureau of Statistics



Jobs
 Source: remplan



Gross Regional Product
 Source: remplan

Fast facts

Key highlights 2021/22



8,901 children

Supported through the Maternal and Child Health program



300 hours

Provided through the First Parent Group Activity



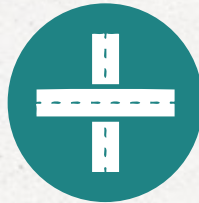
475,499 loans

Through Ballarat libraries



6,750 streetlights

Replaced with energy efficient LEDs



1,032km

Sealed roads maintained



373km

Unsealed roads maintained



1,016 animals

Adopted through the Ballarat Animal Shelter



843km

Footpaths maintained



1,900 trees

Planted, including street trees and at reserves



1,400 tonnes

Glass collected from Pass on Glass drop-off points



6,450 tonnes

Recyclables collected across the city



24,000 tonnes

Waste taken to Ballarat Regional Landfill



 Major patching works to a section of damaged road on Wendouree Parade in February

Message from the Mayor of Ballarat



On behalf of my fellow Councillors, I am pleased to present the City of Ballarat's 2021/22 Annual Report.

While two years of pandemic have been challenging, I am very proud of a Council and staff that have been able to maintain service delivery, operational management, and continuing support for our community throughout.

2021/22 will be a year remembered for the level of community collaboration and comprehensive planning invested in the future of our city. The fruits of which are already being seen.

One of the highlights of 2021/22 has been the establishment of the City of Ballarat Council Plan 2021-2025. This document embodies the future objectives and character of our city and represents a cornerstone and guide to our actions as a Council. It is a product of the extensive Ballarat: Our Future community consultation process conducted in the first half of 2021.

This collaborative process has provided the clear message from our community about what their priorities are for our city around environmental sustainability, a connected and inclusive community, sustainable growth, a city that conserves and enhances its natural and built assets, supports a strong, innovative economy and a council that provides leadership and advocates for its community.

Another significant highlight amongst our future planning for the City of Ballarat has been *Ballarat. Now and Into the Future 2022*; an influential City of Ballarat-driven co-operative campaign between nine key Ballarat organisations representing health, education, tourism, commercial, local government and advocacy sectors. The visionary initiative aligns to the Council Plan 2021-2025 with benefits focused on jobs, local investment, improved health outcomes, transport connectivity, increased

opportunity in the tertiary sector and enhanced offerings for visitors. Government investment to enable delivery of the six BNIF 2022 projects will deliver a \$372 million boost to the Ballarat economy.

Our ongoing commitment to advocating for increased investment in community infrastructure and improved accessibility for residents and visitors, in enhanced environmental initiatives and in attracting events to our city and region, has met with considerable success in the past year.

Ballarat was chosen as one of four regional hubs for the Victoria 2026 Commonwealth Games. We are working closely with all relevant authorities to ensure that the promised investment in Ballarat to deliver the games will leave a valuable and long last legacy - one which helps to accelerate delivery of critical transport, housing and sporting infrastructure projects already identified by City of Ballarat.

The City of Ballarat continues to work collaboratively with other Councils at the regional, state and national level to ensure the Federal Government hears a united voice on the issues that are of concern to local governments around the country. I have the privilege of being the Chair of Regional Capitals Australia, helping to guide the group as it outlines the social and economic concerns of major regional cities.

Our Council, City of Ballarat staff and importantly our community are to be commended for their commitment over the past year in working collaboratively and passionately towards building a bright future for our beautiful city.

Cr Daniel Moloney
Mayor, City of Ballarat



📷: Mayor Cr Daniel Moloney at the **Ballarat. Now and into the Future 2022** launch at the Art Gallery of Ballarat

Message from the Chief Executive Officer



I'm pleased to present the 2021/22 annual report, which outlines the City of Ballarat's progress against the purpose, principles and goals set out in the Council Plan 2021 – 2025.

The Council Plan was adopted by Council in August 2021 and provides strategic direction over this Council's four-year term, with its priorities informed by the Ballarat: Our Future community engagement process conducted in the first half of 2021.

During 2021/22 the City of Ballarat delivered strongly on each of the six goals articulated in the Council Plan, as outlined in the following examples:

- The completion of our program to replace 6,750 streetlights across the municipality with energy efficient LED lights contributed to achieving our goal of an environmentally sustainable future for our city, with estimated savings of \$9.8 million over 20 years and 2000 tonnes of carbon each year.
- Supporting the goal of a city that fosters sustainable growth, significant work progressed on the re-zoning of land for three new urban growth areas, which will help ensure Ballarat can accommodate the projected population of 185,000 people by 2041.
- The goal of a healthy, connected and inclusive community was exemplified by works to upgrade or enhance multiple recreation facilities across the municipality, including the completion of \$5.2 million second stage works at Selkirk Stadium, with new facilities increasing youth sport options and delivering long term social, recreational and economic benefits.
- Building towards our aim to conserve and enhance our natural and built assets, in 2021/22 the City of Ballarat invested \$3.4 million to

improve our city's sealed road network, including \$1.4 million in asphaltting and stabilisation patching works and \$2 million towards a re-seal program.


- In line with the goal of a strong and innovative economy and city, and in the context of pandemic restrictions during late 2021, the City of Ballarat worked to support Ballarat businesses' recovery by waiving footpath trading fees, extending outdoor dining infrastructure support and the continuation of City of Ballarat's Community and Business Support package.
- The City of Ballarat continued to vigorously advocate to all sides of politics at a state and federal level for Council's priority projects. With federal and state elections in 2022, the City of Ballarat also joined with nine partner organisations to champion six transformational projects for our city as part of *Ballarat. Now and Into the Future 2022*. Delivering on our goal to lead and advocate for community this work contributed to a range of significant funding announcements for community projects, including the Sebastopol Community Hub, Ballarat Regional Animal Shelter and the Alfredton Community and Early Years Hub.

I would like to acknowledge the efforts of City of Ballarat staff and their commitment to delivering the projects and services necessary to support our growing city. My thanks also to our Mayor and Councillors for their ongoing leadership and commitment to delivering great outcomes for our community.

Evan King

Evan King
Chief Executive Officer, City of Ballarat



 CEO Evan King at the Ballarat Begonia Festival 2022 launch, which celebrated its 70th year.

Community awards

Ballarat Community Awards 2022

These annual awards recognise the outstanding achievements of community members who have gone above and beyond to improve the lives of everyone in the region. The Ballarat Community Awards are provided by the Australia Day Committee (Victoria) and run by Local Government Authorities throughout Australia on behalf of each council. The 2022 Awards were presented at an official presentation and citizenship ceremony in January 2022. The City of Ballarat thanks everyone who entered and congratulates all nominees and winners.

2022 winners

Ballarat Citizen of the Year – **Daniel Cook**

Ballarat Young Citizen of the Year –
Bradley Woods

Ballarat Community Activity of the Year –
Freshly Cooked Free Food in Lockdown

Ballarat Youth Awards 2021

These annual awards recognise and celebrate our city's outstanding young people and their contributions within the community across a number of categories. The Youth Awards ceremony is a youth-led initiative planned and delivered by youth volunteers that showcases the talent of young people through musical performances and MC roles. Due to COVID-19, the Youth Awards ceremony in 2021 was held online on 26 November with a civic reception for winners held at the Ballarat Town Hall on 6 December. The City of Ballarat thanks everyone who entered and congratulates all nominees and winners.

The Ballarat Youth Awards are supported through a partnership of community agencies including: Ballarat Foundation, Ballarat Tech School, Ballarat Youth Services Network, Basketball Ballarat, Buninyong and District Community Bank Branch of Bendigo Bank, Centre for Multicultural Youth, Committee for Ballarat, Compassionate Ballarat, Highlands LLEN, Wendouree Centre for Performing Arts, Western Bulldogs, YMCA and 99.9 Voice FM.



 Ballarat Youth Awards 2021 award recipients at the civic reception held for winners

2021 winners

Group Projects Award – **Aviva Channells and Matilda Myers** for ‘Hire a Grandkid’

Positive Leader Award – **Hazel Lanyon**

Leadership in Sport Award – **Ella Matthews**

Compassion and Care Award – **Will Tasic**

Challenge and Change Award – **Jesse Mackay**

STEM Award – **Gabriel Gervasoni**

Influential Artist Award – **William Zeke Stephens**

Young Entrepreneur Award – **Jake Sbardella**

Youth Volunteer Award – **Jerrica Elsa John**

Adult Ally Volunteer Award – **Wayne Scanlon**

Adult Ally Worker Award – **Padma Giri**

The **Ballarat Senior of the Year Awards 2021** and **Ballarat Community Safety Awards 2021** were not held in 2020/21 due to COVID-19.

Since 2020/21 the **Ballarat Heritage Awards** have been hosted by the National Trust of Australia (Vic), Ballarat Branch.

Victorian Government’s Victorian Senior of the Year Awards 2021

Two Ballarat locals were recognised at these awards which recognise volunteer work and contribution to community. The City of Ballarat congratulates **Anne Tudor OAM** who won the Premier’s Award for Victorian Senior of the Year and **Uncle Frank Laxton** who won the Council on the Ageing Victoria Senior Achiever Award.



📷: CEO Evan King, Deputy Mayor Cr Amy Johnson, the Victorian Government’s Victorian Senior of the Year 2021 Anne Tudor OAM and Mayor Cr Daniel Moloney



📷: WAYAPA Mums and Bubs session at Parent Place

Description of operations

Economic factors

Ongoing COVID-19 restrictions continued to have an impact on some of City of Ballarat's revenue received from facilities such as the Ballarat Aquatic & Lifestyle Centre. This was managed through regular reviews of the Budget. Regular Budget reviews also meant we were able to identify funding for the community and business support packages approved at the August 2021 Council meeting. The packages provided support via grants, waivers of interest on outstanding rates during 2021/22 and waivers of Food Act registration fees, outdoor dining permit fees and A-frame permits during 2021/22.

Ballarat's population growth has brought the benefit of additional revenue. It has also created extra costs related to the delivery of services needed for new residents.

Major changes


The organisational structure was realigned in September 2021 to create an organisation that is better equipped to deliver on the objectives outlined in the new Council Plan 2021–2025.

Major achievements

The following major strategies were completed and adopted:

- Asset Plan
- Financial Plan
- Gender Equality Action Plan
- Workforce Plan



 The City of Ballarat is committed to leading the way when it comes to gender equality and preventing violence against women and minority groups in our community

Major capital works

Alfredton Recreation Reserve pavilion upgrade

This project has been completed. It includes new changerooms, kitchen and kiosk, public toilets and undercover viewing area as well as new practice nets, a new electronic scoreboard and extra car parking.

Victoria Park Redevelopment Project

Sports lighting upgrades for the soccer pitches have been completed and works have commenced on the new pavilion as part of this \$5.2 million project.

Wendouree West Recreation Reserve

Construction of three soccer pitches, the pump track and skateable elements have been completed and works are underway on the new changerooms and community hub as part of the \$7 million Strengthening Wendouree project.

MARS Stadium Stage 2

Works completed include upgrades to the stadium's entrances, additional fully accessible permanent toilets, improved disability access seating in the western and eastern stands, improved spectator standing areas and female-friendly compliant changeroom facilities.

Selkirk Stadium Stage 2

Works completed include three 3x3 basketball courts, a mobile 3x3 court for events, a regional strength and conditioning centre, learning centres and a facade upgrade.



 Alfredton Recreation Reserve pavilion upgrade

Russell Square

Construction of the new changeroom facilities has been completed.

Wendouree Parade tram tracks replacement

This \$2.5 million project has been completed. It involved the replacement of the tram tracks, working in partnership with the Ballarat Tramways Museum.

Eastwood Street/Peel Street car park renewal

This \$1.5 million project has been completed. It involved the rehabilitation of the car park near Coles Supermarket and includes a new asphalt overlay, garden bed renewal and the planting of over 40 additional trees.

Sturt Street upgrade works

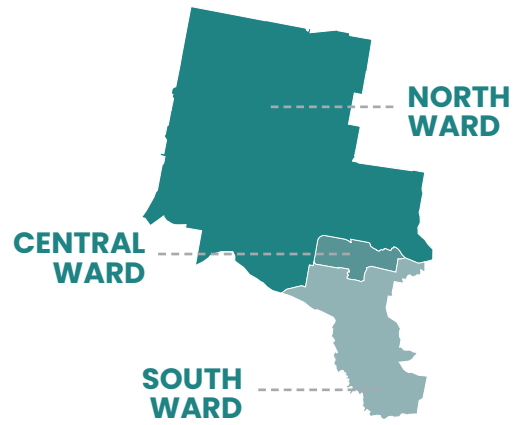
This \$3.7 million project is underway and due for completion in 2022. It involves the complete rehabilitation of Sturt Street between Dawson Street and Grenville Street and includes pedestrian nibbings at the intersections, a shared cycle path on the south side of the centre median, new street trees and traffic signal upgrades and a new asphalt overlay.



 Wendouree Parade tram track replacement works taking place in April 2022

Our council

Councillors



Cr Daniel Moloney
Mayor
 Elected: October 2016
 0418 165 503
danielmoloney@ballarat.vic.gov.au



Cr Belinda Coates
 Elected: October 2012
 0417 456 513
belindacoates@ballarat.vic.gov.au



Cr Tracey Hargreaves
 Elected: October 2020
 0437 784 384
traceyhargreaves@ballarat.vic.gov.au



Cr Amy Johnson
Deputy Mayor
 Elected: October 2012
 0417 018 369
amyjohnson@ballarat.vic.gov.au



Cr Mark Harris
 Elected: October 2016
 0409 930 928
markharris@ballarat.vic.gov.au



Cr Des Hudson
 Elected: March 2002
 0409 865 093
deshudson@ballarat.vic.gov.au



Cr Peter Eddy
 Elected: October 2020
 0437 773 691
petereddy@ballarat.vic.gov.au



Cr Samantha McIntosh
 Elected: December 2008
 0458 004 880
samanthamcintosh@ballarat.vic.gov.au



Cr Ben Taylor
 Elected: October 2016
 0419 507 305
bentaylor@ballarat.vic.gov.au

The role of local government

Local government is one of three tiers of democratically elected government in Australia. It operates under the *Local Government Act 2020* which specifies a council's powers, duties and functions.

The municipality of the City of Ballarat is divided into three wards represented by three councillors in each ward. In 2020 the current Council was elected by the community for a four-year term to

provide leadership for the good governance of the municipal district and the local community. The nine councillors are the elected representatives of all residents and ratepayers across the city. They have responsibility for setting the strategic direction for the municipality, policy development, identifying service standards and monitoring performance across the organisation.

Councillor portfolio structure

Each councillor's strengths and expertise are aligned with the organisation's goals and major functions as identified in our Council Plan 2021–2025.

Councillor portfolios			
Corporate Services	Infrastructure and Environment	Community Wellbeing	Development and Growth
<ul style="list-style-type: none"> • Cr Johnson • Cr Hudson 	<ul style="list-style-type: none"> • Cr Coates • Cr Taylor 	<ul style="list-style-type: none"> • Cr McIntosh • Cr Eddy 	<ul style="list-style-type: none"> • Cr Hargreaves • Cr Harris
MAYOR AND CEO			



📷: In April 2022 the City of Ballarat undertook a comprehensive community engagement project to inform Council's work in a range of inclusion areas

Governance

The City of Ballarat is constituted under the *Local Government Act 2020* to provide leadership for the good governance of the municipal district and the local community. The City of Ballarat has a number of roles including:

- Taking into account the diverse needs of the local community in decision-making
- Providing leadership by establishing strategic objectives and monitoring achievements
- Ensuring that resources are managed in a responsible and accountable manner
- Advocating in the interests of the local community to other communities and governments
- Fostering community cohesion and encouraging active participation in civic life.

We are committed to effective and sustainable forms of democratic and corporate governance as the key to ensuring that we meet our community's priorities. The community has many opportunities to provide input into the City of Ballarat's decision-making processes: through community engagement, public forums and making submissions to delegated committees. The City of Ballarat's formal decision-making processes are conducted through council meetings and delegated committees. The majority of decision-making is delegated to City of Ballarat staff in accordance with adopted policies.

Delegated Committees

The *Local Government Act 2020* allows councils to establish delegated committees (previously known as special committees) with representation by Councillors, Council officers and community members.

- Officers have no voting rights
- Minimum number of community members as per Terms of Reference

Delegated committees in operation in 2021/22

Delegated committee	Councillors	Officers	Community members	Purpose
Community Impact Grant Allocations Delegated Committee	3	4	3	Oversee the disbursement of funds to target community needs and implement the structure and probity around the management of funds the City of Ballarat provides to the community in the form of grants
Contracts Approval Delegated Committee	3	3	0	Make decisions on City of Ballarat contracts between \$500,001 and \$2,000,000 to expedite the contract approval process
Her Majesty's Theatre Board Delegated Committee	3	0	9	Provide strategic direction with regards to Her Majesty's Theatre; provide industry advice on the performing arts; and set priorities for activities that will enhance Ballarat as a centre for the performing arts
Planning Delegated Committee	All	0	0	Oversee the implementation of matters as they relate to Statutory Planning and Strategic Planning
Tourism Events Grant Allocations Delegated Committee	3	4	0	Oversee the disbursement of funds to: <ul style="list-style-type: none"> • Support the development and sustainability of tourism events • Expand Ballarat's visitor economy and community connections via tourism events • Implement structure and probity around the management of funds Council provides to the commercial and private sectors in the form of grants

Community asset delegated committees in operation in 2021/22

Community delegated committee	Councillors	Officers	Community members	Purpose
Ascot Hall Community Asset Committee	0	0	12	Encourage use of this community asset by the local community and promote the role it plays in enabling engaged participation in community life
Brown Hill Hall Community Asset Committee	0	0	6	As above
Buninyong Hall Community Asset Committee	0	0	5	As above
Burrumbeet Soldiers Memorial Hall Community Asset Committee	0	0	12	As above
Cardigan Village Centre Community Asset Committee	0	0	7	As above
Invermay Recreation Reserve Community Asset Committee	0	0	7	As above
Miners Rest Mechanics Institute Hall Community Asset Committee	0	0	7	As above
Scotsburn Hall Community Asset Committee	0	0	11	As above
Sebastopol RSL Hall Community Asset Committee	1	0	2	As above
Warrenheip Hall Community Asset Committee	0	0	5	As above

Non-delegated committees and groups

Advisory and non-advisory committees, stakeholder reference groups, internal working groups, external groups and organisations, and committees established under other Acts in operation in 2021/22.

- Officers have no voting rights

Committee	Councillors	Officers	Independent members
Audit and Risk Committee	3	0	4

Advisory committees

Committee	Councillors	Officers
Ballarat Friends of Ainaro Advisory Committee	2	1
Ballarat Heritage Advisory Committee	2	1
Ballarat Regional Soccer Facility Advisory Committee	1	1
Disability Advisory Committee	1	1
Intercultural Advisory Committee	2	1
Koorie Engagement Action Group Advisory Committee	3	1
LGBTIQA+ Advisory Committee	3	1

Stakeholder reference groups and internal working groups

Committee	Councillors	Officers
Arch of Victory/ Avenue of Honour Stakeholder Reference Group	2	1
Ballarat Airport/ Aerodrome Stakeholder Reference Group	3	1
Ballarat Major Events Precinct Stakeholder Reference Group	2	1
Community Safety Internal Working Group	2	1
Integrated Transport Working Group	3	1
Lake Learmonth Stakeholder Reference Group	1	1
Lake Wendouree and Gardens Stakeholder Reference Group	2	1
Tourism Events Stakeholder Reference Group	2	1

Other groups and organisations

Committee	Councillors	Officers
Art Gallery of Ballarat Board	1	1
Australian Local Government Women's Association (ALGWA)	4	0
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	2
Local Learning Education Network	1	1
Municipal Association of Victoria (MAV)	1	1
MAV Rural South Central Region Group	1	1
Regional Capitals Australia (Board)	1	1
Regional Cities Victoria	1	1
Regional Sustainability Alliance	1	0
World League of Historical Cities (Board)	1	1

Committees established under other Acts

Committee	Councillors	Officers
Coghills Creek/ Glendaruel Cemetery	All	1
Learmonth Cemetery	All	1
Municipal Fire Management Planning Committee	1	1

Councillor allowances

In accordance with section 39 of the *Local Government Act 2020* Councillors are entitled to receive an allowance while performing their duties as a Councillor. The Mayor and Deputy Mayor are entitled to receive a higher allowance.

The Victorian Government sets the upper and lower limits for all Councillor allowances.

Councillor allowances paid 1 July 2021–30 June 2022 (including superannuation)

Cr Daniel Moloney (Mayor)	\$115,427.72
Cr Amy Johnson (Deputy Mayor)	\$48,593.58
Cr Belinda Coates	\$35,365.20
Cr Peter Eddy	\$35,365.20
Cr Tracey Hargreaves	\$35,365.20
Cr Mark Harris	\$35,365.20
Cr Des Hudson	\$35,365.20
Cr Samantha McIntosh	\$35,365.20
Cr Ben Taylor	\$35,365.20

Councillor expenses

Councillor expenses 2021/22

Councillor	Travel expenses	Car mileage	Childcare	Information and communication	Conference and training	Total
Cr Daniel Moloney (Mayor)	\$1,404.52			\$727.39	\$9,036.66	\$11,168.57
Cr Amy Johnson (Deputy Mayor)	\$1,872.96			\$884.10	\$1,814.14	\$4,571.20
Cr Belinda Coates	\$305.91			\$543.00	\$876.93	\$1,725.84
Cr Peter Eddy				\$645.02	\$77.27	\$722.29
Cr Tracey Hargreaves				\$647.46	\$77.27	\$724.73
Cr Mark Harris				\$349.90		\$349.90
Cr Des Hudson				\$1,281.63		\$1,281.63
Cr Samantha McIntosh	\$1,921.80			\$745.10	\$3,717.56	\$6,384.46
Cr Ben Taylor	\$1,321.45			\$656.95	\$2,160.00	\$4,138.40

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.

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

Information and communication includes the costs of purchase and network charges of telecommunication and technology provided to Councillors, which may include a mobile telephone, laptop and tablet. Network charges may vary for each Councillor depending on their usage. Digital newspaper subscriptions are also included.

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. Attendance at local community networking and fundraising activities are also included.



 Mayor, Cr Daniel Moloney speaking at the Goldfields UNESCO World Heritage Bid event in Clunes in December 2021

Service performance indicators

The following provides the results of the prescribed service performance indicators and measures and includes an explanation of the results.

Governance – Service Performance Indicators					
Indicator/measure	Results 2019	Results 2020	Results 2021	Results 2022	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	22.44%	16.62%	3.28%	2.53%	In the past two financial years all tenders were put into the public resolutions of Council, which had been considered at a closed meeting in the past. This change is the main factor in a significantly reduced percentage of decisions made in meetings closed to the public. Over the prior years, meeting procedures and contracts committee have varied the percentages of resolutions made in the closed to the public meetings.
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	59.40	63.00	55.40	51.00	Ballarat City Council adopted a new Community Engagement Policy in 2021, which will guide future engagement practices.
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	91.81%	95.24%	95.68%	97.78%	Of the 135 possible total meeting attendances there was a total of 3 apologies or leave of absences in 2021/22.
Service cost G4 - Cost of governance [Direct cost of the governance service / Number of Councillors elected at the last Council general election]	\$46,665.69	\$47,305.35	\$42,366.25	\$49,054.33	Due to COVID19 lock-downs and travel restrictions, 2020/21 in particular saw less expenditure incurred than other years. Councillor allowances are independently reviewed and have increased annually. This review of allowances is now undertaken by the Victorian Independent Remuneration Tribunal, which in 2021 approved a material increase in the allowance of the Mayor and introduced a new allowance for the Deputy Mayor.
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]	55.70	61.10	58.00	53.00	This outcome is in line with the 2022 results for Victoria and regional centres

Management

The City of Ballarat has implemented a number of statutory and better practice items to strengthen its management framework. Having strong governance and management frameworks leads to better decision making by council. In accordance with the *Local Government Act 2020* the City of Ballarat's results against the prescribed governance and management checklist are set out below. The following items have been highlighted as important components of the City of Ballarat's management framework.

Audit and Risk Committee

The Audit and Risk Committee provides oversight and monitors the City of Ballarat's effectiveness in carrying out its responsibilities in relation to maintaining accountable financial management, good corporate governance, an effective system of internal control and risk management and fostering an ethical environment. The committee meets at least four times a year. Recommendations from the committee are reported to and considered by Council.

Committee members

- John Watson (Chair)
- Linda McNeil
- Jason Hargreaves
- Jeff Rigby
- Cr Daniel Moloney, Mayor
- Cr Amy Johnson, Deputy Mayor
- Cr Ben Taylor (1 July 2021–23 March 2022)
- Cr Mark Harris (23 March 2022–30 June 2022)

Internal audit

The City of Ballarat's internal audit function provides independent and objective assurance that appropriate processes and controls are in place across the organisation. This function is performed by an external provider, Crowe which commenced as internal auditor in the 2021/22 financial year. A risk-based three-year Internal Audit Plan was prepared to ensure the audit resources remain

focused on the appropriate areas. The Internal Audit Plan will be reviewed and adopted by the Audit and Risk Committee on an annual basis.

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

In the 2021/22 financial year, the following reviews were conducted by the City of Ballarat's internal audit provider, Crowe, and all reports were completed:

- Procurement
- Purchasing card (including data analytics)

External audit

The City of Ballarat is externally audited by the Victorian Auditor General. In the 2021/22 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 and Risk 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 and Risk Committee.

Governance and management checklist

- The Act refers to the *Local Government Act 2020* unless otherwise specified

Governance and Management Item	Assessment
Community Engagement Policy (policy outlining the City of Ballarat's commitment to engaging with the community on matters of public interest)	Adopted in accordance with section 55 of the Act - 24/02/2021
Community Engagement Guidelines (guidelines to assist staff to determine when and how to engage with the community)	Current guidelines in operation - 24/02/2021
Financial Plan (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)	Adopted in accordance with section 91 of the Act - 27/10/2021
Asset Plan (plan that set out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Adopted in accordance with section 92 of the Act - 22/06/2022
Revenue and Rating Plan (plan setting out the rating structure to levy rates and charges)	Adopted in accordance with section 93 of the Act - 23/06/2021
Annual Budget (plan setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required)	Adopted in accordance with section 94 of the Act - 22/06/2022
Risk policy (policy outlining the City of Ballarat's commitment and approach to minimising the risks to the City of Ballarat's operations)	Current policy in operation - 18/05/2022
Fraud policy (policy outlining the City of Ballarat's commitment and approach to minimising the risk of fraud)	Current policy in operation - 18/05/2022
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> - 21/08/2019
Procurement policy (policy outlining the principles, processes and procedures that will apply to all purchases of goods and services by the City of Ballarat)	Adopted in accordance with section 108 of the Act - 27/10/2021
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 12/07/2022 <i>BCPs for Council's 13 critical services are completed.</i>
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 - 29/05/2021 <i>A consultant has been engaged to assist with the review of the City of Ballarat's Disaster Recovery Plan</i>
Risk Management Framework (framework outlining the City of Ballarat's approach to managing risks to the organisations operations)	Current framework in operation - 18/05/2022
Audit and Risk Committee (advisory committee of Council under section 53 and 54 of the Act)	Established in accordance with section 53 of the Act - 12/08/2020
Internal audit (independent accounting professionals are engaged to provide analyses and recommendations aimed at improving the City of Ballarat's governance, risk and management controls)	Internal auditor engaged - 15/08/2021, 2/12/2021, 7/02/2022, 4/4/2022, 27/06/2022
Performance Reporting Framework (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Act)	Current framework in operation - 1/04/2021

Council Plan report (report reviewing the performance of the City of Ballarat against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year)	Current report Reported to Council on the following dates: 23/02/2022, 31/03/2022
Quarterly Budget reports (quarterly reports to Council under section 97 of the Act, comparing actual and budgeted results and an explanation of any material variations)	Quarterly reports presented to Council in accordance with section 97(1) of the Act Reported to Council on the following dates: 22/9/21 - In Principle Statements 24/11/21 - Quarter 1 23/2/22 - Quarter 2 25/5/22 - Quarter 3
Risk reporting (six-monthly reports of strategic risks to the City of Ballarat's operations, their likelihood and consequences of occurring and risk minimisation strategies)	Presented to the Audit and Risk Committee on the following dates: 13/09/2021, 1/12/2021 2/03/2022 and 1 June 2022
Performance reporting (six-monthly reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 98 of the Act)	Performance reports prepared Performance reporting presented for December 2021 reporting period, and June 2022 will form part of presented financial report
Annual Report (under sections 98 and 99 of the Act containing a report of operations and audited financial performance statements)	Annual report presented at a meeting of Council in accordance with section 100 of the Act - 27/10/2021
Councillor Code of Conduct (code setting out the standards of conduct to be followed by Councillors and other matters)	Code of conduct reviewed and adopted in accordance with section 139 of the Act - 24/02/2021
Delegations (documents setting out the powers, duties and functions of the City of Ballarat and the Chief Executive Officer that have been delegated to members of staff)	Delegations reviewed in accordance with section 11(7) of the Act and a register kept in accordance with sections 11(8) and 47(7) of the Act C4 - 1/12/2021. C7- 2/12/2021. S5 - 24/11/2021. S5A - 14/02/2022. S6 - 27/04/2022 - regularly. S7 - 19/04/2022. S11 - 31/03/2022 - regularly. S13 - 08/03/2022. S12 - 07/03/2022. S14 - 27/01/2022. S15 - 24/11/2021. S17 - 03/12/2021. S18 - 28/07/2021. S11B - 22/06/2022
Meeting procedures (City of Ballarat Governance Rules governing the conduct of meetings of Council and delegated committees)	City of Ballarat Governance Rules adopted in accordance with section 60 of the Act - 26/08/2020

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



Evan King
Chief Executive Officer
Dated: 24 October 2022



Cr Daniel Moloney
Mayor, City of Ballarat
Dated: 24 October 2022

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

The City of Ballarat's Public Transparency Policy drives good governance and reinforces the importance of open and accountable conduct. It provides guidance about how City of Ballarat information is to be made available publicly. For more information visit ballarat.vic.gov.au

In accordance with section 135(3)(a)(b) of the *Local Government Act 2020* a summary of Public Interest returns is available on the City of Ballarat's website at ballarat.vic.gov.au and is also available for inspection at the City of Ballarat's office as listed on the back cover of this document.

Contracts

A new procurement policy was adopted by Council, effective 1 December 2021 in accordance with the new *Local Government Act 2020*. In the 2021/22 financial year the City of Ballarat did not enter into any contracts valued at \$150,000 or more for goods or services or \$200,000 or more for works without engaging in a competitive process with the exception of two procurements that exceeded the tender threshold and did not engage in a tender process:

- Quality Assurance Inspector (CQA) for the Cell I construction at the Ballarat Regional Landfill
- Geotechnical Inspector (GITA) for the Cell I construction at the Ballarat Regional Landfill

Disability Access and Inclusion Plan

The following information is provided in accordance with section 38 of the *Disability Act 2006*. In 2021/22 the City of Ballarat facilitated a Disability Advisory Committee and implemented a number of actions from the Disability Access and Inclusion Plan 2019–2022:

- Implemented access and inclusion improvements to City of Ballarat facilities and services including to planned infrastructure, events, programming and public spaces
- Developed reference and training materials in collaboration with City of Ballarat teams to further embed access and inclusion across the organisation
- The Disability Advisory Committee guided community engagement and planning for the City of Ballarat's next Disability Access and Inclusion Plan 2022–2026

Domestic Animal Management Plan

The following information is provided in accordance with section 68A of the *Domestic Animals Act 1994*. A new Domestic Animal Management Plan 2021–2024 was adopted by Council in December 2021 following an internal and external stakeholder review and public consultation process. In 2021/22 the City of Ballarat implemented the following actions:

- Successfully campaigned for Victorian Government funding for the new regional animal shelter and formed a Project Control Group to deliver the design and development of the facility
- Obtained delegated authority from the Minister to actively pursue and enforce the *Prevention of Cruelty to Animals Act 1986* – this includes seeking banning orders in the Magistrate Court for cases of severe neglect and cruelty
- Implemented a new barking/nuisance dog procedure to provide a consistent educational response to community concerns
- Partnered with the National Desexing Program to reduce unwanted litters within the municipality which will reduce feral cat numbers and enhance wildlife
- Partnered with local secondary schools and community groups to deliver work placement, work experience and student volunteer programs at the animal shelter that encourage responsible pet ownership
- Increased the number of rehomed animals at the animal shelter

Food Act Ministerial Directions

The following information is provided in accordance with section 7E of the *Food Act 1984*. No Ministerial Directions were received by the City of Ballarat in the 2021/22 financial year.

Road Management Act Ministerial Directions

The following information is provided in accordance with section 22 of the *Road Management Act 2004*. No Ministerial Directions were received by the City of Ballarat in the 2021/22 financial year.

Public Interest Disclosure procedures

The *Public Interest Disclosures 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. Further information about the application of this Act including how to make a disclosure is available at ballarat.vic.gov.au/public-interest-disclosures

The following information is provided in accordance with section 69 of the *Public Interest Disclosures Act 2012*. No public interest disclosures requiring assessment or referral to the Independent Broad-based Anti-corruption Commission (IBAC) were made to City of Ballarat officers appointed to receive disclosures in the 2021/22 financial year.

Infrastructure and development contributions

In accordance with sections 46GM and 46QD of the *Planning and Environment Act 1987* details about infrastructure and development contributions including levies and works in kind must be disclosed in the annual report. The City of Ballarat does not currently have any infrastructure contributions plans. The Ballarat West Development Contributions Plan is the City of Ballarat's only Development Contributions Plan in operation in the 2021/22 financial year and is disclosed below.

Ballarat West Development Contributions Plan (DCP)

Total DCP levies received in the 2021/22 financial year

DCP name and year approved	Levies received
Ballarat West DCP (2014)	\$13,012,882.25
Total	\$13,012,882.25

DCP land, works, services or facilities accepted as works-in-kind in the 2021/22 financial year

DCP name and year approved	Project id	Project description	Item purpose	Project value
Ballarat West DCP (2014)	DI_DR_D/J	Construction of drainage scheme in sub-catchment D/J (sub-precinct 4)	Drainage	\$2,365,835.49
Ballarat West DCP (2014)	DI_LA_RB2	Acquisition of land for retarding basin 2	Drainage	\$660,000.00
Ballarat West DCP (2014)	DI_RD_04	New north-south road (north) between Carngham Road and sub-precinct 4 southern boundary	Road construction	\$531,381.91
Ballarat West DCP (2014)	DI_LA_24	Land for new north-south road in sub-precinct 4	Road construction	\$232,474.00
Ballarat West DCP (2014)	DI_DR_BU/CP	Construction of drainage scheme in sub-catchment BU/CP (sub-precinct 1)	Drainage	\$951,925.33
Total				\$4,741,616.73

Total DCP contributions received and expended to date (for DCPs approved after 1 June 2016)

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)
Ballarat West DCP (2014)	-	-	-	-
Total	-	-	-	-

Land, works, services or facilities delivered in the 2021/22 financial year 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 contributions	Total project expenditure	Percentage of item delivered*
Construction of NAC level 1 multi-purpose community centre - community centre area - CI component (sub-precinct 4)	CI_CF_6	Ballarat West DCP (2014)	\$20,132.62	\$0.00	\$0.00	\$0.00	\$20,132.62	0.36%
Construction of early years hub - DIL component - NAC (sub-precinct 4)	DI_CF_4	Ballarat West DCP (2014)	\$8,628.27	\$0.00	\$0.00	\$0.00	\$8,628.27	0.35%
Greenhalghs Road upgrade - western section	DI_RD_14	Ballarat West DCP (2014)	\$2,130.00	\$0.00	\$0.00	\$0.00	\$2,130.00	0.10%
Greenhalghs Road upgrade - central section	DI_RD_15	Ballarat West DCP (2014)	\$1,780.00	\$0.00	\$0.00	\$0.00	\$1,780.00	0.28%
Greenhalghs Road - new north-south road (north) roundabout	DI_JNC_04	Ballarat West DCP (2014)	\$2,770.00	\$0.00	\$0.00	\$0.00	\$2,770.00	0.22%
Construction of drainage scheme in sub-catchment BU/CP (sub-precinct 1)	DI_DR_BU/CP	Ballarat West DCP (2014)	\$14,798.00	\$951,925.33	\$0.00	\$0.00	\$966,723.33	7.50%
Heritage, geotechnical and contamination studies - M.R. Power Park	DI_O_2	Ballarat West DCP (2014)	\$19,160.00	\$0.00	\$0.00	\$0.00	\$19,160.00	6.09%
Total			\$69,398.89	\$951,925.33	\$0.00	\$0.00	\$1,021,324.22	

*Calculated as expenditure over total project costs



📷: The City of Ballarat's Intercultural Ambassadors 2022-2025. The Intercultural Ambassadors Program aims to enhance community awareness and social acceptance in Ballarat, foster leadership within multicultural and Indigenous communities and highlight the positive contributions that migrants and Indigenous Australians make to our community

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 2021–2025.

REPORTING STRUCTURE

As at 30 June 2022



EVAN KING

Chief Executive Officer

CEO'S OFFICE

Executive Office

- CEO Support
- Civic Support

Communications and Design

- Communications
- Visual Communications
- Digital Content

Advocacy and Lobbying



NATALIE ROBERTSON

Director

DEVELOPMENT AND GROWTH

Development Facilitation

- Sustainable Growth
- Statutory Planning
- Strategic Planning

Economic Growth

- Economic Growth
- Investment Lead
- Airport Management

City Design

- City Design
- Heritage and Cultural Landscapes

Regulatory Services

- Compliance and Parking Enforcement
- Environmental Health
- MBS and Building Services
- Animal Services

Visitor Economy

- Visitor Economy
- Marketing



MATTHEW WILSON

Director

COMMUNITY WELLBEING

Engaged Communities

- Health and Social Planning
- Community Participation
- Intercultural Services
- Municipal Emergency Management

Libraries and Lifelong Learning

- Library Services

Ageing Well

- Community and Home Support
- Meals on Wheels

Family, Youth and Children's Services

- Child Health
- Children's Services
- Early Childhood Partnerships
- Administration
- Stakeholder Engagement
- Youth Development

Arts and Events

- Events
- Her Majesty's Theatre
- Eureka Centre
- Creative City

Art Gallery of Ballarat

Recreation Services

- Infrastructure
- Planning
- Facilities
- Ballarat Aquatic and Lifestyle Centre (BALC)



BRIDGET WETHERALL

Director

INFRASTRUCTURE AND ENVIRONMENT

Infrastructure

- Asset Management
- Survey and Design
- Infrastructure Delivery
- Construction
- Development engineering
- Traffic and Transport
- Capital Program

Operations

- Parks and Gardens
- Road Maintenance

Property and Facilities Management

- Property Management
- Facilities Management

Waste and Environment

- Sustainable Environment
- Circular Economy
- Waste and Street Cleaning Operations
- Landfills and Transfer Station

Major Projects

Project Management Office (Interim)



JOHN HAUSLER

Director

Commenced July 2021

Acting Director

Stephen Bigarelli
July 2021

CORPORATE SERVICES

Financial Services

- Accounting Services
- Accounts Receivable
- Accounts Payable

Business Improvement

Information Services

- Core Systems Support
- Infrastructure Services
- ICT Customer Support
- Business Systems Support
- ICT Governance

Fleet Management

- Heavy Plant and Equipment
- Light Fleet

Revenue and Procurement

- Revenue
- Procurement

Customer Experience

People and Culture

- Workplace Relations
- Organisational Development
- Payroll

Governance and Risk

- Governance
- Risk and Insurance
- OHS/mySafety
- Compliance
- Council meetings



📷: City of Ballarat Executive Manager Infrastructure Vaughn Notting and Director Infrastructure and Environment Bridget Wetherall inspect a new section of footpath in Wendouree

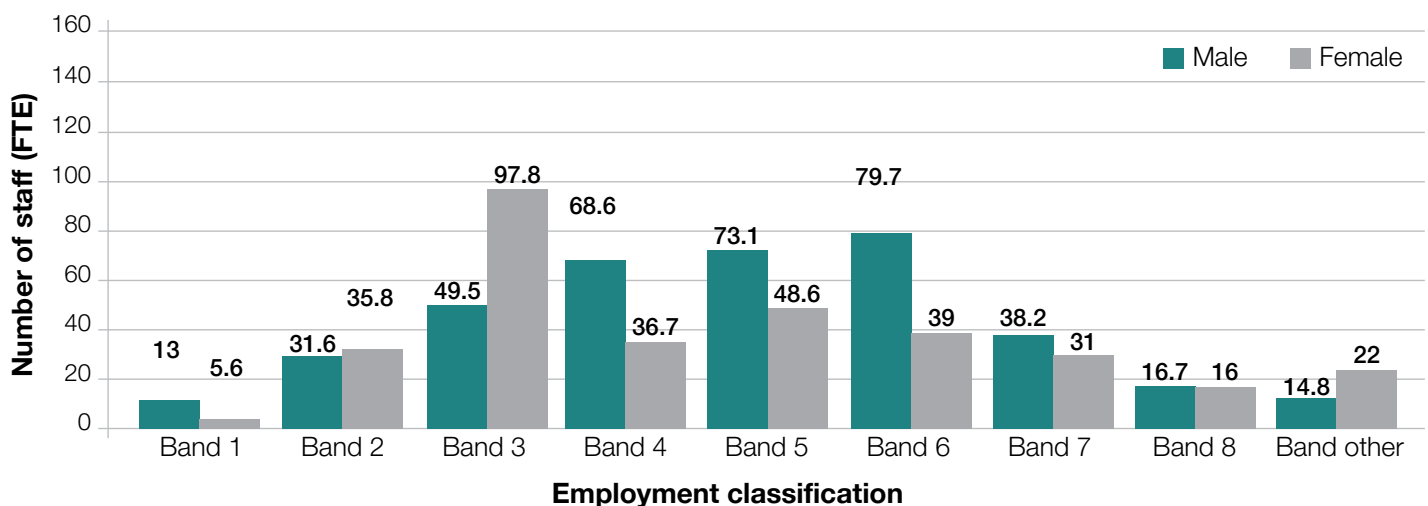
Staff profile

A summary of the number of full-time equivalent (FTE) Council staff by organisational structure, employment type and gender as at 30 June 2022

Employee Type/ Gender	Office of the CEO		Development and Growth		Community Wellbeing		Corporate Services		Infrastructure and Environment		Total	Total FTE
	Total	FTE	Total	FTE	Total	FTE	Total	FTE	Total	FTE		
Permanent FT-F	8	8	45	45	75	75	35	35	30	30	193	193
Permanent FT-M	3	3	35	35	32	32	31	31	193	193	294	294
Permanent PT-F	4	3.4	66	25.2	163	108.9	11	8.9	9	7.7	253	154.1
Permanent PT-M	0	0	26	8.9	21	13.3	2	1.9	2	1.6	51	25.7
Casual - F	0	0	9	2	144	33.8	4	1.3	2	1	159	38.1
Casual - M	0		6	1.1	40	12.1	1	0.4	0		47	13.6
Total	15	14.4	187	117.2	475	275.1	84	78.5	236	233.3	997	718.5

FTE = Full-Time Equivalent FT = Full-Time PT = Part-Time F = Female M = Male
Note: 'Self-described gender' data was not collected or recorded in 2021/22FY

A summary of the number of full-time equivalent (FTE) Council staff categorised by employment classification and gender as at 30 June 2022



Organisational culture improvement program

The City of Ballarat's The Way Forward program aims to improve organisational culture. The 16-point action plan was released as part of the Governance and Culture Assessment Review completed in January 2021. It outlines key actions to be implemented across the organisation.

Key achievements include the development of a Workforce Plan and Gender Equality Action Plan,


the review and reinforcement of Codes of Conduct for staff and councillors and the promotion and application of principles of accountability.

In addition to the 16-point action plan, business unit managers lead staff engagement sessions to develop actions to improve and further build on the positive culture. Progress is being measured through regular Pulse Surveys.

ACTION	STATUS
1. Develop a Workforce Strategy (Plan) in line with legislative responsibilities	Completed
2. Develop a Gender Equality Action Plan	Completed
3. Develop an ongoing Communications Strategy (Plan)	Due to be completed by Quarter 3 2022
4. Ensure physical working conditions meet Occupational Health & Safety (OHS) and COVID-19 standards	Completed
5. Continue best practice employee relations	Ongoing*
6. Promote and apply principles of accountability and delivery outcomes	Ongoing*
7. Review, educate and reinforce Codes of Conduct for staff and councillors	Completed
8. Educate and reinforce role boundaries for staff and councillors	Completed
9. Review and reinforce social media policies for staff and councillors	Completed
10. Ensure the organisation operates cohesively through joint goals and accountabilities for senior staff	Completed
11. Develop a coordinated approach to professional development based on continuous learning principles	Completed
12. Develop and deliver a 21st Century leadership program for senior staff	Completed
13. Recognise and adhere to the Positive Duty Obligation in line with legislative responsibilities for OHS, risk management and compliance requirements	Completed
14. Develop a glossary of terms to promote common understanding and awareness	Completed
15. Ensure procurement, probity and procedures are revised and upheld on a regular basis	Completed
16. Understand and apply best practice issues management practices	Completed

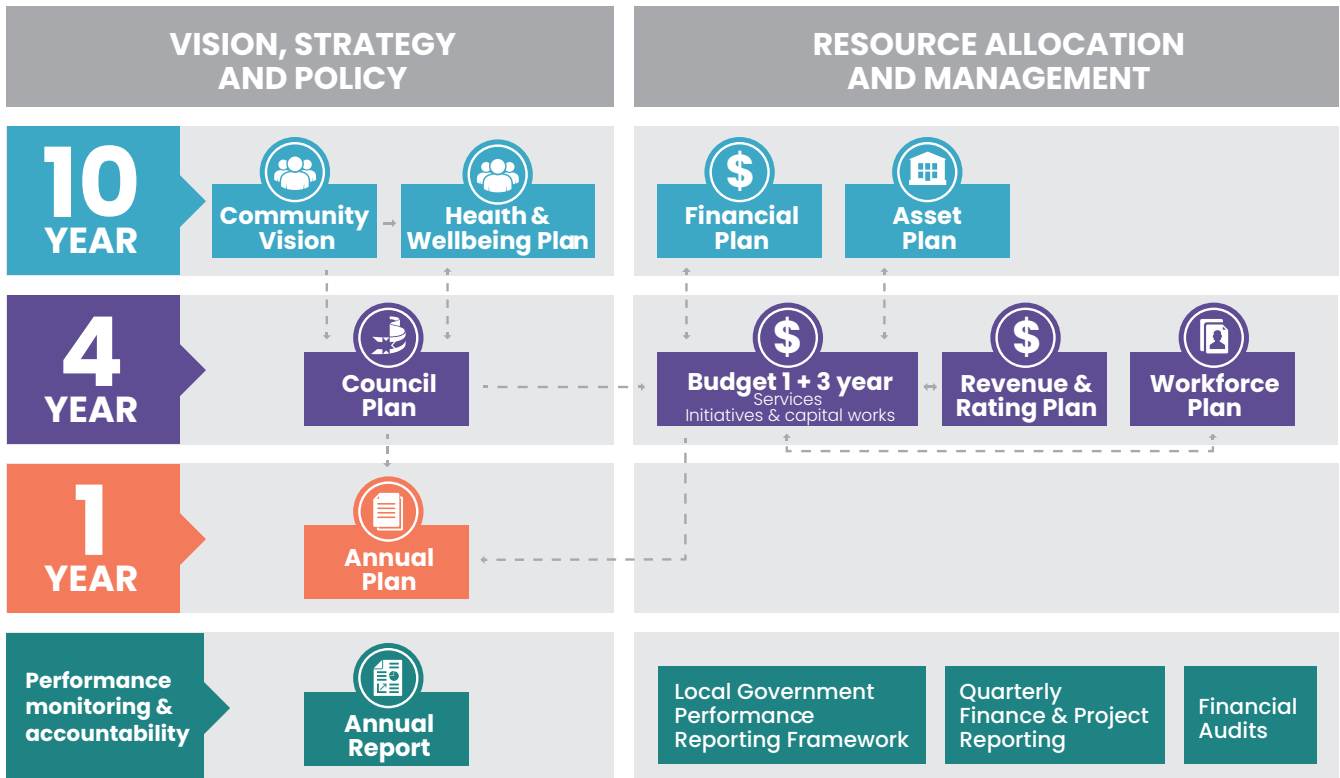
* Ongoing review and implementation across the organisation



 The City of Ballarat's Arboriculture team cares for our magnificent leafy streetscapes and the hundreds of trees in our parks and gardens

Our performance

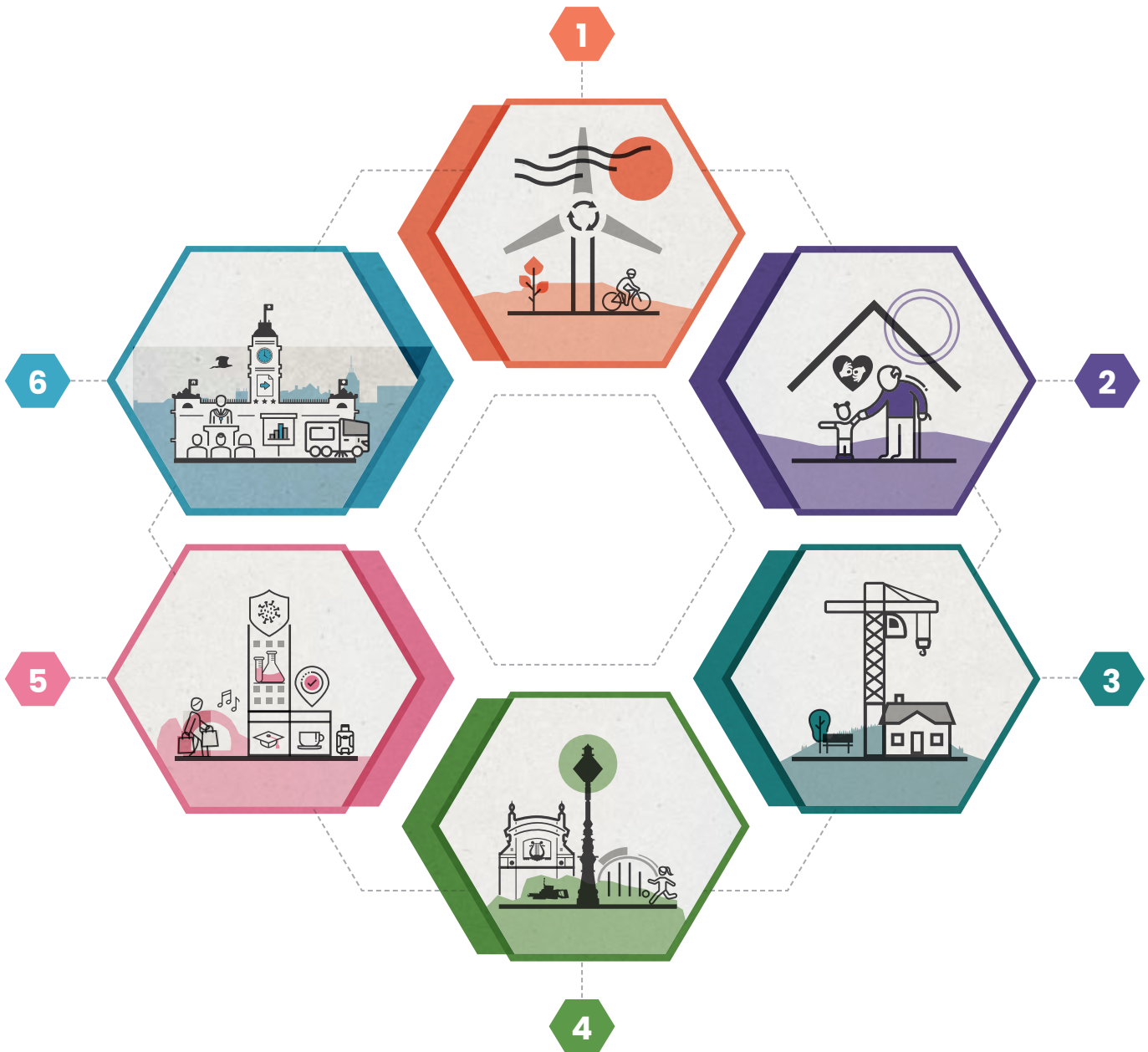
Integrated strategic planning framework



The City of Ballarat’s performance for the 2021/22 financial year is reported below as follows:

- Results achieved in relation to the strategic indicators in the Council Plan 2021–2025
- Progress in relation to the major initiatives identified in the 2021/22 Budget
- Services funded in the 2021/22 Budget and the persons or sections of the community who are provided those services
- Results against the prescribed service performance indicators and measures

Council Plan 2021–2025: Goals



GOALS	
1. An environmentally sustainable future	4. A city that conserves and enhances our natural and built assets
2. A healthy, connected and inclusive community	5. A strong and innovative economy and city
3. A city that fosters sustainable growth	6. A Council that provides leadership and advocates for its community

Strategic indicators

The following reports on our performance against the Council Plan 2021–2025.

1. An environmentally sustainable future				
Strategic indicator	Period	Value	Target	Comments
An increase in the number of trees in the City of Ballarat's asset management system	Data collected Jun 2021	76548	Increase	Target achieved
	Data collected Jun 2022	78335		
An increase in behind the meter renewables	Data collected Jun 2021	255.5 kW	Increase	Target achieved
	Data collected Jun 2022	300.5 kW		
An increase in the number of green spaces	Data collected Jun 2021	345	Increase	Target achieved
	Data collected Jun 2022	360		
An increase in the diversion rate of kerbside waste	2020/21FY	41.56%	Increase	Diversion numbers remained static through COVID-19. Further separation of waste will increase diversion in the future
	2021/22FY	41.47%		
A decrease in waste consumption per capita	2020/21FY	209 kg	Decrease	Target achieved
	2021/22FY	208 kg		
A decrease in corporate emissions	2019/20FY	35.1 tCO ₂ e	Decrease	This is the most recent data available which shows a decrease compared to the previous year
	2020/21FY	34.8 tCO ₂ e		
A decrease in municipal emissions	Data collected Jan-Dec 2019	1,657,000 tCO ₂ e	Decrease	This is the most recent data available which shows a decrease compared to the previous year
	Data collected Jan-Dec 2020	1,536,000 tCO ₂ e		
An increase in usage of key active transport trails	Data not available	Data not available	Increase	Sensors to detect usage are currently being manufactured

2. A healthy, connected and inclusive community

Strategic indicator	Period	Value	Target	Comments
An increase in the percentage of the population that are active library borrowers	2020/21FY	11.25%	Increase	This was impacted by COVID-19
	2021/22FY	8.98%		
100% of required food safety assessments undertaken	Data collected January-December 2020	91.32%	100%	This was impacted by COVID-19 and shortages of skilled resources
	Data collected January-December 2021	77.94%		
An increase in the percentage of children enrolled who participate in the Maternal and Child Health service	2020/21FY	71.83%	Increase	Target achieved
	2021/22FY	73.03%		
Staff participation in cultural awareness training	Data not available	Data not available	100%	A pilot was conducted with training for all staff to be rolled out over the next three years
An increase in participation in library learning programs	2020/21FY	4,301	Increase	These programs were significantly impacted by COVID-19 in the 2020/21FY and 2021/22FY, with many face-to-face programs moved online or not held at all - the return of the full suite of programs in early 2022 was embraced by the community.
	2021/22FY	8,077		
An increase in community perception of Ballarat being a safe place to live	Survey date Mar 2019	6.8	Increase	This is the most recent data available which shows an increase compared to the previous data year
	Survey date Mar 2021	7.3		

3. A city that fosters sustainable growth

Strategic indicator	Period	Value	Target	Comments
Planning applications decided within 60 days	2020/21FY	78.8%	80%	Staff turnover has had a significant impact on capacity and service delivery
	2021/22FY	56.3%		
VicSmart applications decided within 10 days	2020/21FY	83%	80%	Staff turnover has had a significant impact on capacity and service delivery
	2021/22FY	54%		
A percentage increase of households with access to public transport within 400m	Data collected Jun 2021	77%	Increase	Target achieved
	Data collected Jun 2022	79%		
A percentage increase of households with access to greenspace within 400m	Data collected Jun 2021	90%	Increase	Steady
	Data collected Jun 2022	90%		
A percentage increase of infill development	Data not available	Data not available	Increase	Data not available - a process to source data is still being defined

4. A city that conserves and enhances our natural and built assets

Strategic indicator	Period	Value	Target	Comments
Over 100 percent asset renewal and upgrade as a percentage of depreciation	2020/21FY	95%	over 100%	Target achieved - there is an increased focus on asset renewal
	2021/22FY	112%		
A decrease in sealed local road requests per 100km of sealed local roads	2020/21FY	191.6	Decrease	Target not achieved as a result of weather conditions
	2021/22FY	252.4		
An increase in community satisfaction with sealed local roads	Survey date Mar 2021	51.5	Increase	Target not achieved as a result of weather conditions
	Survey date Mar 2022	41		
An increase in community satisfaction for 'is Ballarat easy to cycle and walk around in'	Survey date Mar 2021	7.8	Increase	This is the only data available to date

5. A strong and innovative economy and city

Strategic indicator	Period	Value	Target	Comments
A strong and innovative economy and city - domestic one day trips market share	Data collected Jan-Dec 2020	5.1%	Increase	This is the most recent data available which shows an increase compared to the previous year
	Data collected Jan-Dec 2021	5.4%		
A strong and innovative economy and city - overnight stays market share	Data collected Jan-Dec 2020	4.0%	Increase	This is the most recent data available which shows an increase compared to the previous year
	Data collected Jan-Dec 2021	4.6%		
An increase in community satisfaction for 'good local shopping'	Survey date Mar 2019	7.4	Increase	This is the most recent data available which shows an increase compared to the previous year
	Survey date Mar 2021	7.8		
An increase in Gross Regional Product equivalent to or exceeding State Gross Regional Product	2019/20FY	\$7.4B	Increase	This is the most recent data available which shows an increase compared to the previous year
	2020/21FY	\$7.5B		
An increase in the number of creative businesses	Survey date Aug 2011	298	Increase	Census 2021 data is expected to become available in October 2022. The data provided is for the number of creative jobs
	Survey date Aug 2016	442		
An increase in the number of local jobs	Survey date Aug 2011	39K	Increase	Census 2021 data is expected to become available in October 2022 - the most recent Census data available shows an increase compared to previous Census data
	Survey date Aug 2016	48K		
An increase in the number of new businesses registered in Ballarat	Data collected June 2020	8,423	Increase	ABS data for June 2022 has not yet been released
	Data collected June 2021	8,857		

6. A Council that provides leadership and advocates for its community

Strategic indicator	Period	Value	Target	Comments
An increase in community satisfaction with community consultation and engagement	Survey date Mar 2021	55.4	Increase	This is in line with a general decrease across Victoria
	Survey date Mar 2022	51		
100 per cent of staff to have completed mandatory training	2021/22 FY	56%	100%	Increased monitoring and reporting of mandatory training will be a key focus of management over the next 12 months
Achieve a low risk rating in four of the seven financial sustainability indicators	Data not available	Data not available	N/A	Data is not available as VAGO is no longer applying risk ratings to these indicators
An equal percentage of gender in new employee hires	2020/21FY	60% female	50% female; 50% male	Target has been to achieve equal numbers of hires in the female and male genders however in the 2021/22FY female hires is greater
	2021/22FY	61% female		
An increase in projects using smart technology	Data not available	Data not available	Increase	Data not available due to the impact of COVID-19 on manufacturing
An increase in the number of open data sets released	Data collected Jun 2021	35	Increase	Target achieved - there is also a focus on the timing and quality of data
	Data collected Jun 2022	67		



📷: The City of Ballarat has taken a big step forward in aiming to be Australia's regional centre for 3x3 basketball with the completion of stage two works at Selkirk Stadium (formerly Ballarat Sports and Events Centre)

Major initiatives

The following reports on our progress in the 2021/22 financial year in relation to major initiatives identified in the 2021/22 Budget.

Liveability	
Major initiatives	Progress in 2021/22
Implement the Community Infrastructure Plan including Sebastopol South Kindergarten expansion, Brown Hill Hall final works including accessibility improvements	The draft Community Infrastructure Plan has been endorsed by Council and progressed through public exhibition. Surveys have been completed and submissions have been responded to.
Recreation capital improvements	Upgrades completed include: new synthetic bowling green surfaces at Alfredton Recreation Reserve and Learmonth Recreation Reserve; new netball court and flood LED lighting at City Oval; oval improvements at Alfredton Recreation Reserve; two new netball courts and LED flood lighting at Mars Stadium; and new LED flood lighting of 18 tennis courts at Ballarat Regional Tennis Centre.
Fast track recreation projects	Projects completed feature 'Female Friendly Facilities' and include new and refurbished sporting changeroom facilities at Alfredton Recreation Reserve, Learmonth Recreation Reserve, Marty Busch Reserve, Pleasant Street Reserve, Royal Park Buninyong and Trekardo Park and two new soccer pitches and lighting at Royal Park Buninyong.
Implement Year 1 of the Public Health and Wellbeing action plan	A range of initiatives have been implemented. These include: increased engagement and co-design of projects with young people for the VicHealth Partnership; the introduction of healthy options at outdoor pools; working with schools to develop an Active to Schools program; the delivery of the Sons and Daughters of the West programs; and the introduction of gender impact assessments for programs, policies and services.
Continue to upgrade our public playspaces	New infrastructure initiatives completed include BBQs, shelters and a 3x3 basketball facility. A new Environmental Management Plan for the Ballarat Community Garden was completed which is an important document to strengthen the group and mitigate any potential risks.
Rowan View Preschool enhancements	The planning phase is underway.
Alfredton Kindergarten yard expansion	Works are in progress and due to be completed in time for the start of the 2023 kindergarten year.

Prosperity

Major initiatives	Progress in 2021/22
<p>Streetscaping works for outdoor eating and entertaining precincts</p>	<p>Outdoor streetscaping and activation works were undertaken across the City using a combination of Council funding and grant funding from the State Government's Covid Safe Outdoor Activation Fund 2021. This included the installation of wind protection screens and umbrella sockets outside 43 hospitality businesses, as well as streetscaping works to facilitate outdoor dining in Armstrong Street and Mackenzie Street.</p>
<p>Warrenheip St Buninyong streetscape upgrade</p>	<p>This \$1.287million streetscape upgrade was predominantly completed in 2021/22 ready for official opening. The project was co-funded by \$859,000 from the City of Ballarat's Capital Works Program, \$300,000 from the Victorian Government's Regional Infrastructure Fund, \$100,000 from the Community Bank Buninyong & District branch of the Bendigo Bank and \$28,000 from Public Transport Victoria to upgrade the existing bus stop.</p>
<p>Continue to enhance our public art program</p>	<p>A range of initiatives have been implemented. These include: a site for the next permanent public art piece at Victoria Park as part of the Continuous Voices project was formally agreed; a First Nations curator was commissioned to develop a design and brief for the second permanent public art piece planned for the First Nations Sculpture Park; cataloguing of the public art collection was completed; the Gallery Annexe Wall temporary public art commission featuring George Goodnow's 'Mirror Maze' was confirmed and installed; restorations on Inge King's 'Grand Arch' were completed; and temporary infrastructure works on the Boer War memorial were completed.</p>
<p>Revitalise our event program including Ballarat Begonia Festival, Ballarat Heritage Weekend and Summer Sundays</p>	<p>The Ballarat Events Strategy 2018-2028 is currently being developed and has been listed as a priority to be completed by December 2022. Five-year development plans are currently being developed for the Ballarat Begonia Festival, Ballarat Heritage Festival and Ballarat Winter Festival - these will be key tools to maintain the vitality of these hallmark events. Significant concierge support was provided to help refresh non-City of Ballarat run events and funding streams such as the Tourism Events Grant Program and Event Development (recurrent) budget were used to attract and grow external events.</p>
<p>Investing in open space across the municipality</p>	<p>Concept plans have been prepared and community engagement is underway to adjoining residents.</p>
<p>Art Gallery of Ballarat lighting upgrade</p>	<p>Phase 2 upgrades have been completed. These include an upgrade to LED lighting in all downstairs galleries and significant electrical and safety upgrades in the back end of the system. These upgrades improve energy efficiency and protect artworks from damaging UV.</p>

Sustainability

Major initiatives	Progress in 2021/22
Continue to advance the Latrobe Street Saleyards renewal	A quantity survey for the surface remediation of the site is underway. A tender process for remediation works is scheduled in the 2022/23 financial year.
Upgrade of the Alfredton Recreation Reserve	All planned works have been completed.
Her Majesty's Theatre upgrades	Tenders for construction works were scheduled to be considered at the September 2022 Council meeting.
Lake Lighting and Fitness Equipment	The construction tender has been awarded and works are scheduled to commence in the 2022/23 financial year.
Mars Stadium Stage 2 works	All planned works have been completed.
Spotlight on Sebastopol program	This program is made up of 12 projects. All are currently in the design or delivery phase.
Wendouree Community Recreation Precinct upgrade	Three soccer pitches have been constructed. The pump track and skateable elements have been completed. Construction works for the new changerooms and community hub are underway.
An expanded footpath and bicycle path program	All planned works have been completed.
Continue with our street tree planting program	Trees have been planted across the municipality as part of the Urban Forest Action Plan and ongoing tree replacement programs.
Upgrade works to facilities across the municipality	39 renewal programs have been completed. These include improvements to the Brown Hill Hall, the Art Gallery of Ballarat and the Ballarat Town Hall.




 Sturt Street shared path. Improving the safety of our city centre

Accountability

Major initiatives	Progress in 2021/22
Plant replacement program	Majority of program was delivered as scheduled in 2021/22
Continue ICT systems development to support organisational transformation	Progress is ongoing. Upgrades to core systems are underway including Pathway. A Dynamics health check was completed to determine the future ICT roadmap for financial integrations. Implementation of Ivanti as a new service management tool has commenced. The transition to a single source of truth project management platform in CAMMS is underway.
Implement our cultural change program	3 out of 16 actions from The Way Forward organisational development plan have been completed. These include the development of a Workforce Plan and Gender Equality Action Plan.
Deliver the Council Plan 2021-2025	The Council Plan 2021-2025 was completed and adopted by Council.
Pilot Smart City technology to improve delivery of Council Services	Pilots underway include Internet of Things implementation, Botanical Gardens Sequoia Monitoring and pedestrian monitoring on trail networks.



 The City of Ballarat is committed to a long term goal of attracting, developing and retaining an inclusive, high performing and engaged workforce to deliver our services now and into the future

Services

The following provides a description of the services funded in the 2021/22 Budget and the persons or sections of the community who are provided the service.

Liveability	
Services	Service description
Ageing Well	The Ageing Well service continues to advocate for and support seniors in our community. Council currently assists seven Senior Citizens centres to operate across the city.
Best Start	Ballarat's Best Start program is a funded program supported by the Victorian Government Department of Education and Training. This program is a prevention and early intervention program that aims to improve the health, development, learning and wellbeing of all children living within Ballarat from conception to transition to school.
Childcare Centres	This service includes Girrabanya Children's Centre (longday childcare and kindergarten), Wendouree Children's Centre (longday childcare), and Occasional Child Care.
Community Participation	Community Participation 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 Wellbeing	Community Wellbeing provides leadership and support for business units including Engaged Communities, Learning and Community Hubs, Ageing Well, Family and Children's Services, Arts and Tourism, Art Gallery of Ballarat
Customer Experience	Customer Experience seeks to assist community members, residents, ratepayers and visitors to engage with all City of Ballarat services. Customer Experience 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 several emergency-related organisations to ensure that Ballarat and surrounding communities are well prepared for an all-hazards approach to emergency management.
Engaged Communities	Engaged Communities delivers the Community Infrastructure Plan as well as providing services and programs that help to support Health and Social Planning, Community Participation and Emergency Management.

Liveability	
Services	Service description
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 an Australian Government approved childcare service. It is home-based care, with a ratio of one early childhood educator to four preschool-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.
Health and Social 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.
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 Federal Government. The purpose of all activities is to keep older people as safe and independent as possible in their own homes and currently supports 2,868 residents annually.
Immunisation	Provision of government-funded whole of life immunisation program as outlined in the National Immunisation Program (NIP) schedule. Vaccines are provided by Department of Health and Human Services and administered by the City of Ballarat.
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.
Lucas Community Hub	The Lucas Community Hub is a facility that contains two rooms for kindergarten, three Maternal and Child Health Rooms, a specialist consulting room, three community rooms and a commercial kitchen available for hire.
Major Sports Facilities	The City of Ballarat manages and operates a number of significant regional and state level sporting facilities. Each of these facilities provides both entertainment and participation benefits for the Ballarat community and the broader region. Each of the facilities is unique in its nature, however several programs that operate at Ballarat Aquatic and Lifestyle Centre are also provided through commercial operators.

Liveability

Services	Service description
Maternal and Child Health (MCH)	Council's Maternal and Child Health Service is free for families with babies and children, from birth to school age. This service supports families with helpful information on a wide variety of topics in early parenting, child health and development, and family health and wellbeing issues. Maternal and Child Health can provide specialist referrals and help to link families with local community-based supports and enable social connections with other parents.
Meals on Wheels	Meals on Wheels, along with other Home and Community Care services, aims to assist the elderly and those with disabilities to remain living independently for as long as possible. Meals are provided on an on-going basis for people, who for various reasons, are unable to prepare food for themselves. This vital nutritional supplement to their diet is complemented by the monitoring and social welfare component of the service.
Multicultural Development	Multicultural Development 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 <i>Intercultural City Strategic Plan 2018-2021</i> and <i>Reconciliation Action Plan</i> .
Parent Place	Parent Place is a free drop-in centre for parents and carers. Located in the CBD, Parent Place has change and feeding facilities in a toy-filled, friendly environment. The team at Parent Place (run by an educator with support from an energetic and passionate group of volunteers) provides general support and information about a range of Family and Children's Services, including childcare, kindergarten, playgroup, family day care, immunisation, Maternal and Child Health nurses and breastfeeding support.
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 service provision they need, both internally and externally provided, to remain living in the community safely and independently.
Sport and Active Living	This service works directly with Ballarat's sporting communities to meet their growing needs and to plan for future sporting infrastructure and events.
Supported Playgroups	Supported Playgroups are funded through the Victorian Government Department of Education and Training. The program aims to achieve improved outcomes for disadvantaged children to improve learning, development and wellbeing outcomes through improved parent-child interaction.
Youth Services	Youth Services deliver a range of programs supporting youth development, leadership opportunities, gender equity and safe behaviours.

Prosperity	
Services	Service description
Arts and Culture	Arts and Culture supports community access to quality arts and cultural activities through facilitation and engagement programs and implementation of the Creative City Strategy.
Economic Development	Economic Development is focused on supporting existing businesses, attracting jobs and investment to Ballarat, and supporting a pro-business environment for Ballarat, this unit includes support for the visitor economy.
Festivals and Events	Festivals and Events delivers and supports 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.
Major Venues	Provision of major venues owned and managed by the City of Ballarat including Civic Hall, Ballarat Mining Exchange, Her Majesty's Theatre, Art Gallery of Ballarat and the Eureka Centre – Home of the Eureka Flag.
Project Management Office	The Project Management Office provides organisation-wide support for Project Management, particularly Major Projects.
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 manages the Ballarat Planning Scheme and undertakes strategic land use planning to support growth and prosperity in the municipality. The Design Studio provides statutory referral services for statutory planning applications and other project related advice 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 significant funding to support the Ballarat tourism industry, which has been identified as a priority sector in the Ballarat economy. This funding is provided to deliver marketing, product development, industry development and research.

Sustainability

Services	Service description
Animal Control	Animal Management is a mandatory function of Local Government and is guided under the <i>Domestic Animals Act 1994</i> . This includes animal registrations, investigation of dog attacks and breeding establishments, management of off-leash areas and promotion of responsible pet ownership. This also includes 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's infrastructure assets, development and maintenance of asset management plans for 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 to the City of Ballarat and accommodates a wide mix of beneficial activities including aviation businesses, recreational aviation uses, community hubs and emergency services operation.
Buildings and Facilities Management	Provides infrastructure management and maintenance, across all classes of assets for the benefit of the community.
Building Services	Building Services 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, and essential safety management and emergency management support related to buildings.
City Design	The City Design business unit focus is to deliver a range of services and programs related to Urban Design, Heritage, Urban Renewal and Placed Based Strategies.
Civil Operations Maintenance	Civil Operations Maintenance maintains the City of Ballarat's roads, footpaths and associated infrastructure and delivers annual maintenance capital programs. The service is broken into five key functional areas: sealed roads, unsealed roads, road safety, pathway and drainage and contract services.
Design and Survey	Design and Survey facilitates the delivery of the City of Ballarat's annual capital works program for roads and drainage projects by providing survey and design services. This enables the City of Ballarat to provide in-house construction plans and specifications for every individual capital project that is sent to open public tender.

Prosperity	
Services	Service description
Development and Growth	Development and Growth provides leadership and support to our Economic Growth, Development Facilitation, Regulatory Services, Recreation Services and Catalyst Project teams. This includes subdivider's contributions as income.
Development Facilitation	Ensures timely and effective delivery of infrastructure to service future sustainable communities in Ballarat in line with policy and legislation, and administers planning permit referrals, subdivision construction plan checking, subdivisional construction supervision, and stormwater drainage issues.
Environmental Health	Ensures timely and effective delivery of infrastructure to service future sustainable communities in Ballarat in line with Environmental Health as a statutory function of Council, 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.
Growth and Development contributions	Growth and Development income includes the Developer Contributions Plan and associated expenses in its management.
Infrastructure and Environment	Infrastructure and Environment provides leadership and support to our Infrastructure, Operations, Property and Facilities Management, Environment and Strategy and Implementation services.
Infrastructure Construction	Most of Council's annual capital works program is delivered through an open public tender process. The balance of the program is delivered by Council's construction team, supplemented by contractors engaged through a preferred supplier process.
Major Projects	Major Projects achieve sustainable development through delivering key infrastructure projects that provide a high quality of life for a growing population.
Parking Management	Ensures the safe movement of vehicles within the municipality and ensures vehicles add to the CBD's vibrancy. Parking management includes on-street compliance and reactionary compliance under the <i>Road Safety Act 1986</i> .
Parks and Environment	Provides horticultural maintenance to Ballarat's open space reserves. The service is broken up into the following key functional areas: the Botanical Gardens, sports grounds, arboriculture, city entrances, parks maintenance, and trails and waterways.

Sustainability

Services	Service description
Property Management	Manages and maintains the the City of Ballarat's property portfolio including commercial and community tenanted buildings, public reserves, the Ballarat Airport and associated buildings, and two Council-owned caravan parks.
Regulatory Services	Aims to protect the community and Ballarat's 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.
School Crossings	School crossing supervision for primary and secondary schools is provided under a shared costing arrangement with VicRoads.
Traffic Management	Provides and facilitates traffic management, road safety initiatives, local area traffic management and public transport infrastructure planning/delivery. This includes identifying and applying for funding opportunities, particularly the Federal Black Spot Program to address eligible sites as a result of recorded crash histories.
Waste	Includes transfer station, waste collection and management of the Smythesdale landfill.



 Ballarat Regional Landfill site

Accountability

Services	Service description
Advocacy and Lobbying	Provides coordinated advocacy and lobbying to advance Council's strategic direction 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 Office provides leadership and support to the City of Ballarat and is responsible for providing advice to Council.
Compliance	Compliance works collaboratively to deliver strategic and operational advice to Council, executive, managers and employees to support the broad range of City of Ballarat services. Key areas include engagement with the community for statutory functions such as Council meeting management, agenda and minute preparation, delegations and authorisations, governance of delegated, community asset and advisory committees, managing Ombudsman complaints, coordination of Freedom of Information applications, privacy and data protection, and protected disclosures to statutory authorities.
Corporate Reporting	Corporate Reporting is responsible for the delivery of the Integrated Strategic Planning Framework, including Council Plan, and monitoring of Organisational Performance towards its strategic objectives.
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 the City of Ballarat's financial resources. The service maintains appropriate controls over finances, providing advice to business units in their delivery of other services.
Fleet Management	Fleet Management is responsible for administrating the City of Ballarat's 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.

Accountability

Services	Service description
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, onboarding 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. This service also includes organisational development and people innovation which is focused on building the appropriate frameworks, skills and culture to support organisational sustainability through its managers and employees whilst supporting the achievement of the City of Ballarat corporate objectives.
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.
Communications and Marketing	The Communications and Marketing Unit provides internal services to the organisation in the areas of strategic marketing and communications planning, branding strategy and design, social media and communications strategy, public relations and media. This service area is responsible for city-wide marketing activities, issues management advice and implementing key organisational communications and marketing strategies for the Mayor, Councillors, CEO, directors, managers and staff.
Mayor and Councillor 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.
Payroll	Payroll 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	To coordinate tendering services for contracts in accordance with legislative requirements and Council's Procurement Policy.
Records Management	Records Management 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 Services	Revenue has responsibility to levy and collect rates and charges, including the Victorian Government's Fire Services Property Levy, in accordance with legislation and Council's adopted Rating Strategy.

Accountability

Services	Service description
Risk	Risk Services 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 the City of Ballarat. In addition, the unit is the strategic driver of enterprise, operational and project risk management for the City of Ballarat's services. Risk Services also facilitates the procurement of all insurance classes and undertakes claims management in relation to issues of liability.
Safety	Safety 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 the City of Ballarat. Safety is responsible for developing and implementing the City of Ballarat's safety management system (policy, procedures and online reporting function).



📷: The Trails and Waterways team looks after around 80kms of tracks, trails and paths around Ballarat

Service performance indicators

The following provides the results of the prescribed service performance indicators and measures and includes an explanation of the results.

Liveability

Aquatic Facilities – Service Performance Indicators

Indicator/measure	Results 2019	Results 2020	Results 2021	Results 2022	Comments
Service standard AF2 – Health inspections of aquatic facilities [Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]	2.29	1.29	1.14	0.57	Over the last few years the impact of COVID-19 has resulted in limited testing throughout the year, with periodic facility closures under the Victorian Government Chief Health Officer Directions.
Utilisation AF6 – Utilisation of aquatic facilities [Number of visits to aquatic facilities / Municipal population]	6.06	4.42	1.87	3.88	Utilisation rates are recovering after the re-opening of aquatic facilities following the impact of COVID-19
Service cost AF7 – Cost of aquatic facilities [Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]	New in 2020	\$4.33	\$16.45	\$4.75	Costs of service are returning to pre-pandemic levels after the re-opening of aquatic facilities following the impact of COVID-19.

Libraries – Service Performance Indicators

Indicator/measure	Results 2019	Results 2020	Results 2021	Results 2022	Comments
Utilisation LB1 – Library collection usage [Number of library collection item loans / Number of library collection items]	5.51	4.00	3.54	3.96	COVID-19 related closures of public libraries impacted the physical library collection usage, but the data is trending upward toward pre-pandemic levels following the easing of restrictions.
Resource standard LB2 – Standard of library collection [Number of library collection items purchased in the last 5 years / Number of library collection items] x100	64.12%	65.97%	66.08%	69.32%	Collection management practices are leading to an ongoing improvement in the resource standard.
Participation LB4 – Active library borrowers in municipality [Number of active library borrowers in the last three years / The sum of the population for the last three years] x100	12.75%	12.19%	11.25%	8.98%	COVID-19 related closures of public libraries impacted the number of active library borrowers in recent years. This measure has continued to decline and hasn't rebounded post COVID-19 closures.
Service cost LB5 – Cost of library service per population [Direct cost of the library service / Population]	New in 2020	\$30.96	\$30.29	\$30.56	

Maternal Child Health (MCH) – Service Performance Indicators

Indicator/measure	Results 2019	Results 2020	Results 2021	Results 2022	Comments
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	103.47%	102.80%	103.87%	103.97%	
Service cost MC3 – Cost of the MCH service [Cost of the MCH service / Hours worked by MCH nurses]	\$83.85	\$65.35	\$60.61	\$65.00	
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	72.48%	71.63%	71.83%	73.03%	3,906 children attended the service at least once, of the 5,349 enrolled.
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	64.52%	71.56%	72.10%	68.05%	82 children attended the service at least once, of the 121 enrolled.
Satisfaction MC6 – Participation in 4-week Key Age and Stage visit [Number of 4-week key age and stage visits / Number of birth notifications received] x100	New in 2020	96.57%	92.80%	100.46%	Notifications due to babies born elsewhere who moved into municipality and also potential delays in birth notifications being received.



 The City of Ballarat supported 8,901 children through the Maternal and Child Health program

Sustainability

Animal Management – Service Performance Indicators					
Indicator/measure	Results 2019	Results 2020	Results 2021	Results 2022	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]	6.43	3.95	7.24	5.74	Financial years 2020/21 and 2021/22 have seen a number of staff having reduced hours due to the COVID-19 restrictions imposed by the Victorian Government which resulted in delays in responding to animal management requests. With more 'normal' operations resuming we would expect to see this response time measure continue to come down. There has also been an increase in customer investigations and in managing community risk which means requests take longer to action due to an increase in staff workload.
Service standard AM2 – Animals reclaimed [Number of animals reclaimed / Number of animals collected] x100	46.80%	37.33%	34.30%	20.59%	Due to the COVID-19 pandemic animal collection numbers have been much lower in the last two years. However we have seen an increase in rehomed animals meaning that over 90% of animals brought into the shelter are reclaimed or rehomed.
Service standard AM5 - Animals rehomed [Number of animals rehomed / Number of animals collected] x100	New in 2020	46.93%	57.48%	74.26%	Collection of rehoming data has only been collected since 2019/20, which has seen high demand for people wanting a pet during the pandemic. In addition, the overall total of reclaimed (AM2) and rehomed (AM5) animals is now 94.85% of all animals brought into the Shelter for 2021/22.
Service cost AM6 – Cost of animal management service per population [Direct cost of the animal management service / Population]	New in 2020	\$18.92	\$16.08	\$16.69	The cost decrease in the 2020/21 & 2021/22 financial years was due to COVID-19 restricting rangers and animal shelter operating hours.
Health and safety AM7 – Animal management prosecutions [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	New in 2020	100%	100%	88.89%	Eight of the nine prosecution cases were successful in 2021/22, with the other being withdrawn.

Food Safety – Service Performance Indicators

Indicator/measure	Results 2019	Results 2020	Results 2021	Results 2022	Comments
<p>Timeliness 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>	2.35	3.21	3.66	4.31	The main reason for the increase was due to COVID-19 impacts, the Victorian Government restrictions and an increase in additional duties for staff (such as contact tracing) meant that the unit's resources were stretched compared to pre COVID-19.
<p>Service standard 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 <i>Food Act 1984</i> / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the <i>Food Act 1984</i>] x100</p>	103.06%	101.86%	91.32%	77.94%	Temporary closures for hospitality venues due to COVID-19 impacts coupled with resourcing constraints has impacted food safety assessments completed in 2020/21 and 2021/22. In addition, The City of Ballarat waived fees for businesses due to hardship which has resulted in an increase in new business applications requiring inspections/ assessments. As a result of these impacts the focus has been on high risk food businesses and facilitating new business applications, 145 new business inspections were completed during the 2021 calendar year.
<p>Service cost 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 <i>Food Act 1984</i>]</p>	\$463.84	\$497.50	\$548.80	\$321.57	Costs associated with the delivery of the food safety service has dropped for 2021/22 due to the impacts of COVID-19. The increase in new business applications has also resulted in the reduction of the total cost per premises, there are now over 4,500 food licensees in the council area.
<p>Health and safety 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>	96.55%	94.25%	97.65%	93.46%	243 of the 260 critical non-compliance outcome notifications were followed up in the period.

Sustainability

Roads – Service Performance Indicators

Indicator/measure	Results 2019	Results 2020	Results 2021	Results 2022	Comments
Satisfaction of use R1 - Sealed local road requests [Number of sealed local road requests / Kilometres of sealed local roads] x100	39.98	56.66	92.89	125.89	The City of Ballarat has been actively seeking more ways for the public to provide easier feedback via social media sources about items requiring action. Through these initiatives the City of Ballarat has seen the number of requests increase dramatically above what was historically received.
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	99.78%	99.78%	99.78%	99.78%	The road network is maintained as per the agreed level of service on an ongoing basis.
Service cost R3 - Cost of sealed local road reconstruction [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	\$168.35	\$135.95	\$129.33	\$95.67	This cost is lower than in previous years as some of the projects completed were larger than normal which provided the City of Ballarat with better economy of scale.
Service Cost R4 - Cost of sealed local road resealing [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]	\$6.42	\$5.13	\$7.68	\$10.80	There has been an increase in budget allocations to cover more of the sealed road network during the annual reseal maintenance program.
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]	58.70	55.30	52.00	41.00	Due to high rainfall in recent years, roads are deteriorating at a faster rate. There has been an increase in the number of requests which could correlate to the decreased satisfaction.



📷: The City of Ballarat maintain more than 1000 kilometres of sealed roads and 390 kilometres of unsealed roads within our municipality

Waste collection – Service Performance Indicators

Indicator/measure	Results 2019	Results 2020	Results 2021	Results 2022	Comments
Satisfaction WC1 - Kerbside bin collection requests [Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households] x1000	192.89	201.29	211.72	218.97	Normal trend in line with city growth.
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	10.17	11.40	11.47	10.48	Number of bins missed per 10,000 has remained fairly consistent over the four year period.
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]	\$111.37	\$118.57	\$123.01	\$145.32	The annual cost increase is primarily due to the scheduled increases in the State Government EPA Levy. Fuel costs also impacted this service in 2021/22.
Service cost WC4 - Cost of kerbside recyclables collection service [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$49.63	\$41.02	\$46.15	\$55.23	2018/19 and 2019/20 hard to measure due to many influences during peak of recycling crisis, like the operation of temporary Materials Recycling Facility in Ballarat, followed by reduced volumes of recycling due to separate glass collection. The increase in 2021/22 was mainly due to increased fuel/transport costs to services outside the region.
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	48.65%	43.07%	41.56%	41.47%	Ballarat's recycling system changed in 2019/20, with separate glass collection through community collection points. This reduced the volume of material in kerbside recycling bins and has remained at lower levels since.

Statutory Planning– Service Performance Indicators

Indicator/measure	Results 2019	Results 2020	Results 2021	Results 2022	Comments
<p>Timeliness</p> <p>SP1 - Time taken to decide planning applications</p> <p>[The median number of days between receipt of a planning application and a decision on the application]</p>	68.00	69.00	59.00	72.00	In the 2021/22 financial year there have been a number of changes to the VicSmart provisions in the Planning Scheme. These changes enable more efficient decision making on applications that meet the specific VicSmart requirements. For the first half of 2021/22 there were recruitment challenges that impacted decision times.
<p>Service standard</p> <p>SP2 - Planning applications decided within required time frames</p> <p>[(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100</p>	64.48%	65.48%	79.53%	56.23%	VicSmart decision making efficiencies were implemented at a state level, however scale and complexity of non VicSmart planning applications together with under resourcing in the first part of the financial year contributed to extended decision time frames.
<p>Service cost</p> <p>SP3 - Cost of statutory planning service</p> <p>[Direct cost of the statutory planning service / Number of planning applications received]</p>	\$2,106.34	\$1,935.48	\$1,876.42	\$2,222.99	The increase to the cost of planning services is due to successful recruitment of existing vacant positions in the second half of the year. There were significant vacancies during 2019/20 and 2020/21.
<p>Decision making</p> <p>SP4 - Council planning decisions upheld at VCAT</p> <p>[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</p>	71.43%	75.00%	100.00%	100.00%	All of the 7 planning decisions during the period were upheld.



 Aerial image of Sturt Street looking west to the Arch of Victory and the Ballarat Avenue of Honour



Annual Financial Report

For the year ended 30 June 2022

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Annual Financial Report

for the year ended 30 June 2022

Certification of the Financial Statements

In my opinion, the accompanying financial statements have been prepared in accordance with the *Local Government Act 2020*, the *Local Government (Planning and Reporting) Regulations 2020*, the Australian Accounting Standards and other mandatory professional reporting requirements.



Jason Clissold CPA
Principal Accounting Officer
24 October 2022
Ballarat

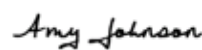
In our opinion, the accompanying financial statements present fairly the financial transactions of Ballarat City Council for the year ended 30 June 2022 and the financial position of the Council as at that date.

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.

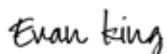
We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify the financial statements in their final form.



Cr Daniel Moloney
Mayor
24 October 2022
Ballarat



Cr Amy Johnson
Deputy Mayor
24 October 2022
Ballarat



Evan King
Chief Executive Officer
24 October 2022
Ballarat

Independent Auditor's Report

To the Councillors of Ballarat City Council

Opinion	<p>I have audited the financial report of Ballarat City Council (the council) which comprises the:</p> <ul style="list-style-type: none">• balance sheet as at 30 June 2022• 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 statements.
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In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2022 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the *Local Government Act 2020*, the *Local Government (Planning and Reporting) Regulations 2020* and applicable Australian Accounting Standards.

Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p>
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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	<p>The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the <i>Local Government Act 2020</i> and the <i>Local Government (Planning and Reporting) Regulations 2020</i>, 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.</p>
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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.



Comprehensive Income Statement

for the year ended 30 June 2022

	Notes	2022 \$ '000	2021 \$ '000
Income			
Rates and charges	3.1	135,370	126,721
Statutory fees and fines	3.2	7,111	6,815
User fees	3.3	20,921	16,303
Grants - operating	3.4	32,273	25,519
Grants - capital	3.4	24,559	15,119
Contributions - monetary	3.5	16,240	9,171
Contributions - non monetary	3.5	31,810	75,544
Net gain on disposal of property, infrastructure, plant and equipment	3.6	911	–
Other income	3.7	4,144	2,245
Total income		273,339	277,437
Expenses			
Employee costs	4.1	65,759	66,782
Materials and services	4.2	76,268	68,933
Depreciation	4.3	42,384	40,213
Amortisation - Intangible assets	4.4	774	588
Amortisation - Right of use assets	4.5	583	1,415
Bad and doubtful debts	4.6	737	563
Borrowing costs	4.7	1,563	1,776
Finance Costs - Leases	4.8	56	81
Net loss on disposal of property, infrastructure, plant and equipment	3.6	–	120
Other expenses	4.9	11,009	(220)
Total expenses		199,133	180,251
Surplus for the year		74,206	97,186
Other comprehensive income:			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation increment	6.1	132,147	73,579
Total items which will not be reclassified subsequently to the operating result		132,147	73,579
Total other comprehensive income		132,147	73,579
Total comprehensive result		206,353	170,765

The above comprehensive income statement should be read in conjunction with the accompanying notes.

Balance Sheet

as at 30 June 2022

	Notes	2022 \$ '000	2021 \$ '000
Assets			
Current assets			
Cash and cash equivalents	5.1	20,533	5,604
Trade and other receivables	5.1	14,548	14,069
Other financial assets	5.1	148,002	138,024
Inventories	5.2	435	456
Other assets	5.2	1,743	1,307
Total current assets		185,261	159,460
Non-current assets			
Property, infrastructure, plant and equipment	6.1	2,206,835	2,022,698
Intangible assets	5.2	2,387	158
Right-of-use assets	5.8	1,095	1,678
Total non-current assets		2,210,317	2,024,534
Total assets		2,395,578	2,183,994
Liabilities			
Current liabilities			
Trade and other payables	5.3	13,718	12,571
Trust funds and deposits	5.3	16,205	14,138
Unearned income/revenue	5.3	20,845	26,078
Provisions	5.5	23,058	15,735
Interest-bearing liabilities	5.4	4,692	4,481
Lease liabilities	5.8(b)	401	457
Total current liabilities		78,919	73,460
Non-current liabilities			
Provisions	5.5	15,368	10,603
Interest-bearing liabilities	5.4	31,048	35,739
Lease liabilities	5.8(b)	752	1,153
Total non-current liabilities		47,168	47,495
Total liabilities		126,087	120,955
Net assets		2,269,491	2,063,039
Equity			
Accumulated surplus		1,350,312	1,295,969
Reserves	9.1	919,179	767,070
Total Equity		2,269,491	2,063,039

The above balance sheet should be read in conjunction with the accompanying notes.

Statement of Changes in Equity

for the year ended 30 June 2022

	Note	Total \$ '000	Accumulated Surplus \$ '000	Revaluation Reserves \$ '000	Other Reserves \$ '000
2022					
Balance at beginning of the financial year		2,063,039	1,295,969	748,068	19,002
Found assets	11.1	99	99	–	–
Adjusted opening balance		2,063,138	1,296,068	748,068	19,002
Surplus/(deficit) for the year		74,206	74,206	–	–
Other comprehensive income					
Net asset revaluation increment	6.1	132,147	–	132,147	–
Other comprehensive income		132,147	–	132,147	–
Total comprehensive income		206,353	74,206	132,147	–
Transfer to / (from) other reserves	9.1	–	(19,962)	–	19,962
Balance at end of the financial year		2,269,491	1,350,312	880,215	38,964
2021					
Balance at beginning of the financial year		1,888,643	1,203,539	674,489	10,615
Found assets	11.1	3,631	3,631	–	–
Adjusted opening balance		1,892,274	1,207,170	674,489	10,615
Surplus/(deficit) for the year		97,186	97,186	–	–
Other comprehensive income					
Net asset revaluation increment	6.1	73,579	–	73,579	–
Other comprehensive income		73,579	–	73,579	–
Total comprehensive income		170,765	97,186	73,579	–
Transfer to / (from) other reserves	9.1	–	(8,387)	–	8,387
Balance at end of the financial year		2,063,039	1,295,969	748,068	19,002

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 2022

		2022	2021
	Notes	Inflows/ (Outflows) \$ '000	Inflows/ (Outflows) \$ '000
Cash flows from operating activities			
Rates and charges		135,797	127,436
Statutory fees and fines		7,111	6,815
User fees		22,707	18,203
Grants - operating		33,849	24,311
Grants - capital		19,089	30,491
Contributions - monetary		16,240	9,171
Interest received		759	700
Trust funds and deposits taken		44,598	41,790
Other receipts		1,684	1,132
Net GST refund		9,378	8,770
Employee costs		(65,878)	(66,560)
Materials and services		(87,543)	(74,846)
Short-term, low value and variable lease payments		(221)	(207)
Trust funds and deposits repaid		(42,531)	(38,340)
Other payments		(2,019)	(2,666)
Net cash provided by operating activities	9.2	93,020	86,200
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment	6.1	(62,493)	(57,093)
Proceeds from sale of property, infrastructure, plant and equipment		936	1,322
Payments for investments		(347,800)	(404,266)
Proceeds from sale of investments		337,822	347,544
Net cash used in investing activities		(71,535)	(112,493)
Cash flows from financing activities			
Finance costs		(1,563)	(1,776)
Repayment of borrowings		(4,480)	(5,206)
Interest paid - lease liability		(56)	(81)
Repayment of lease liabilities		(457)	(1,542)
Net cash flow used in financing activities		(6,556)	(8,605)
Net Increase (decrease) in cash and cash equivalents		14,929	(34,898)
Cash and cash equivalents at the beginning of the financial year		5,604	40,502
Cash and cash equivalents at the end of the financial year	5.1a	20,533	5,604
Financing arrangements	5.6	41,239	46,270
Restrictions on cash assets	5.1	46,754	29,795

The above statement of cash flows should be read in conjunction with the accompanying notes.

Statement of Capital Works

for the year ended 30 June 2022

	2022 \$ '000	2021 \$ '000
Property		
Land	217	835
Land improvements	116	448
Total land	333	1,283
Buildings	44	–
Heritage buildings	3,017	1,743
Building improvements	15,813	16,496
Total buildings	18,874	18,239
Total property	19,207	19,522
Plant and equipment		
Plant, machinery and equipment	4,989	3,733
Fixtures, fittings and furniture	176	65
Computers and telecommunications	953	907
Library books	384	365
Artworks	264	136
Total plant and equipment	6,766	5,206
Infrastructure		
Roads	17,296	15,570
Bridges	53	2,803
Footpaths and cycleways	2,903	1,476
Drainage	650	822
Recreational, leisure and community facilities	9,345	4,867
Waste management	1,393	3,404
Parks, open space and streetscapes	1,184	612
Aerodromes	572	–
Off street car parks	2,358	189
Other infrastructure	763	2,642
Total infrastructure	36,517	32,385
Total capital works expenditure	62,490	57,113
Represented by:		
New asset expenditure	14,878	19,008
Asset renewal expenditure	34,282	35,598
Asset expansion expenditure	–	–
Asset upgrade expenditure	13,330	2,507
Total capital works expenditure	62,490	57,113

The above statement of capital works should be read in conjunction with the accompanying notes.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 1. 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).

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, Statement of Cash Flows, 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 2020*, and the *Local Government (Planning and Reporting) Regulations 2020*.

The Council is a not-for-profit entity and therefore applies the additional AUS paragraphs applicable to a not-for-profit entity under the Australian Accounting Standards.

Significant accounting policies

(a) Basis of accounting

The accrual basis of accounting has been used in the preparation of these financial statements, except for the cash flow information, 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.

The financial statements are based on the historical cost convention unless a different measurement basis is specifically disclosed in the notes to the financial statements.

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.

The financial statements have been prepared on a going concern basis. The financial statements are in Australian dollars. The amounts presented in the financial statements have been rounded to the nearest thousand dollars unless otherwise specified. Minor discrepancies in tables between totals and the sum of components are due to rounding.

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 AAS's 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.).
- the determination of landfill provisions (refer to Note 5.5.)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of *AASB 15 Revenue from Contracts with Customers* or *AASB 1058 Income of Not-for-Profit Entities* (refer to Note 3)
- the determination, in accordance with *AASB 16 Leases*, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to Note 5.8)
- whether or not *AASB 1059 Service Concession Arrangements: Grantors* is applicable
- other areas requiring judgements

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.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 1. Overview (continued)

(b) Impact of Covid-19

While the COVID-19 pandemic continued to impact Council's operations during 2021/22, the impact was significantly less than that experienced during 2020/21. As the impact in 2021/22 is considered immaterial, it is difficult to differentiate the impact of COVID-19 with 'normal' operations.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 2.1. 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 2020* requires explanation of any material variances. Council has adopted a materiality threshold of greater than 10 percent and at least \$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.

These notes are prepared to meet the requirements of the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

	Budget 2022 \$ '000	Actual 2022 \$ '000	Variance \$ '000	Variance %	Ref
2.1.1 Income and expenditure					
Income					
Rates and charges	134,030	135,370	1,340	1%	
Statutory fees and fines	5,423	7,111	1,688	31%	1
User fees	20,428	20,921	493	2%	
Grants - operating	25,325	32,273	6,948	27%	2
Grants - capital	33,500	24,559	(8,941)	(27)%	3
Contributions - monetary	17,569	16,240	(1,329)	(8)%	
Contributions - non monetary	27,455	31,810	4,355	16%	4
Net gain on disposal of property, infrastructure, plant and equipment	1,200	911	(289)	(24)%	
Other income	2,605	4,144	1,539	59%	5
Total income	267,535	273,339	5,804	2%	
Expenses					
Employee costs	72,803	65,759	7,044	10%	6
Materials and services	81,414	76,268	5,146	6%	
Depreciation	41,420	42,384	(964)	(2)%	
Amortisation - intangible assets	-	774	(774)	∞	
Amortisation - right of use assets	-	583	(583)	∞	
Bad and doubtful debts	747	737	10	1%	
Borrowing costs	1,563	1,563	-	0%	
Finance costs - leases	-	56	(56)	∞	
Net loss on disposal of property, infrastructure, plant and equipment	-	-	-	∞	
Other expenses	1,835	11,009	(9,174)	(500)%	7
Total expenses	199,782	199,133	649	0%	
Surplus/(deficit) for the year	67,753	74,206	6,453	10%	

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 2.1. Performance against budget (continued)

(i) Explanation of material variations

Variance Explanation

Ref

1. Statutory Fees and Fines - Income from parking fines, subdivision supervision & planning fees were greater than budgeted. Income in these areas was budgeted conservatively at the time due to the uncertain impact COVID-19 would have.
2. Operating Grants - This variance is primarily due to receiving an additional \$6.4 million of Federal Assistance Grants compared to budget. These funds are untied and relate to Council's 2022/23 allocation, paid in advance in 2021/22. There was also additional child care subsidy received (based on enrolments). These two favourable variances were offset by \$3.4 million of operating grants being recognised as Unearned Income on Council's Balance Sheet at 30 June 2022 rather than income. They were received during the 2021/22 financial year but were unable to be recognised as income according to Australian Accounting Standards, due to the funded projects having unfulfilled performance obligations.
3. Capital Grants - This variance is primarily due to the timing of capital grants and the requirement to recognise some as Unearned Income on Council's Balance Sheet at 30 June 2022 rather than income. Grants received during the financial year that have outstanding performance obligations (still in progress), are unable to be recognised as income according to Australian Accounting Standards. The net movement of such grants was \$6.3 million in 2021/22 (2020/21 - \$23.9 million, 2021/22 \$17.6 million).
4. Contributions - Non-monetary - This variance relates to the progress of subdivisional development and at what point the control of assets are handed to Council. There were more assets than budgeted handed to Council during 2021/22.
5. Other Income - The majority of this variance relates to a rebate of \$1.2 million to support the replacement of street lighting with energy efficient LED globes
6. Employee Costs - The savings in employee costs reflect the current challenges with recruiting qualified and experienced staff. There was a large number of positions vacant for extended periods of time during the financial year. In addition, there was an additional \$624k of employee costs allocated to capital projects and Council's workcover premium was \$845k less than budget.
7. Other Expenses - This variance primarily relates to the increase in Landfill Provision. A full review of this provision was undertaken during the financial year and required an increase of \$10.3 million.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 2.1. Performance against budget (continued)

	Budget 2022 \$ '000	Actual 2022 \$ '000	Variance \$ '000	Variance %	Ref
2.1.2 Capital works					
Property					
Land	10,000	217	(9,783)	(98)%	1
Land improvements	200	116	(84)	(42)%	
Total land	10,200	333	(9,867)	(97)%	
Buildings	6,196	44	(6,152)	(99)%	2
Heritage buildings	3,117	3,017	(100)	(3)%	
Building improvements	9,511	15,813	6,302	66%	3
Total buildings	18,824	18,874	50	0%	
Total property	29,024	19,207	(9,817)	(34)%	
Plant and equipment					
Plant, machinery and equipment	5,379	4,989	(390)	(7)%	
Fixtures, fittings and furniture	–	176	176	∞	
Computers and telecommunications	5,542	953	(4,589)	(83)%	4
Library books	414	384	(30)	(7)%	
Artworks	–	264	264	∞	
Total plant and equipment	11,335	6,766	(4,569)	(40)%	
Infrastructure					
Roads	33,841	17,296	(16,545)	(49)%	5
Bridges	377	53	(324)	(86)%	
Footpaths and cycleways	2,479	2,903	424	17%	
Drainage	3,680	650	(3,030)	(82)%	6
Recreational, leisure and community facilities	27,460	9,345	(18,115)	(66)%	7
Waste management	4,068	1,393	(2,675)	(66)%	8
Parks, open space and streetscapes	7,588	1,184	(6,404)	(84)%	9
Aerodromes	–	572	572	∞	
Off street car parks	2,070	2,358	288	14%	
Other infrastructure	9,014	763	(8,251)	(92)%	10
Total infrastructure	90,577	36,517	(54,060)	(60)%	
Total capital works expenditure	130,936	62,490	(68,446)	(52)%	
Represented by:					
New asset expenditure	51,751	14,878	(36,873)	(71)%	
Asset renewal expenditure	63,049	34,282	(28,767)	(46)%	
Asset expansion expenditure	–	–	–	∞	
Asset upgrade expenditure	16,136	13,330	(2,806)	(17)%	
Total capital works expenditure	130,936	62,490	(68,446)	(52)%	

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 2.1. Performance against budget (continued)

(i) Explanation of material variations

Variance Explanation

Ref

1. Land - The adopted budget included \$10 million for strategic land purchases that did not eventuate. It is expected these purchases will occur in future years, so are funded in future budgets.
2. Buildings - This major variance relates to the Ballarat Sports and Entertainment Precinct (\$4.3 million) being classified as Buildings in the adopted budget but the actual expenditure (\$3.6 million) subsequently being allocated to Building Improvements at year end. There were also a number of projects that had not commenced.
3. Building Improvements - The primary variance in Building improvements relates to the Alfredton Recreation reserve Pavilion (\$4.0 million) and Ballarat Sports and Entertainment Precinct (\$3.6 million) projects being budgeted in other categories - Recreational, leisure and community facilities and Buildings respectively.
4. Computers and telecommunications - The ICT planned project implementations have been reviewed, with some permanent saving identified, as well as the delay in delivery for approximately \$2 million of projects.
5. Roads - The variance predominately relates to timing of projects, with approximately \$13.7 million of works to be carried over into future financial years. The major projects relate to development areas and include Tait Street, Delacombe Town Centre Junction, Sturt Street Shared Path and Ligar Street.
6. Drainage - \$2.9 million of this variance relates to timing of projects, in particular \$2.5 million relating to the Charlesworth Street retarding basin was not delivered in 2021/22 and will be carried forward into future years.
7. Recreational, leisure and community facilities - This variance primarily relates to the level of projects not yet complete, with \$7.1 million expected to be carried over to complete these projects in future years. Also, \$4.0 million relates to the Alfredton Recreation Reserve Pavilion project being reclassified as Building Improvements.
8. Waste management - The variance primarily relates to the timing of Cell construction at the Smythesdale Landfill site. \$1.5 million will be carried over into 2022/23 to complete this project.
9. Parks, open space and streetscapes - This variance primarily relates to the level of projects not yet complete, with unexpended funds to be carried over to complete these projects in future years. The major project in this category is Spotlight on Sebastopol, which accounts for \$4.0 million of this variance.
10. Other infrastructure - This variance primarily relates to the timing of the Bakery Hill development with \$5.2 million to be carried over for completion in future years. Also, \$2 million relating to LED street lighting and \$1 million relating to concept planning were reclassified to the operating budget.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 2.2. Analysis of Council results by program

2.2.1 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

Corporate Services

The Corporate 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, financial and revenue services, as well as customer services. During 2021/22 governance and risk, human resources management and organisational development transferred from the Office of the CEO.

Community Wellbeing

The Community Wellbeing 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 community engagement, library services, youth services, cultural diversity, and our learning and community hubs and by managing Her Majesty's Theatre, the Art Gallery of Ballarat, the Eureka Centre and facilitating a broad range of community events as well as managing the provision of recreational facilities.

Development and Growth

Development and Growth is responsible for managing the strategies for positive future developments within the municipality that builds the long term economic prosperity of the city as well as regulatory services such as local laws, animal shelter and environmental health.

Infrastructure and Environment

Infrastructure and Environment is 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 waste management services with an environmentally conscious and sustainable underpinning.

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. The Office of the CEO also includes communications and design, as well as advocacy.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 2.2. Analysis of Council results by program (continued)

2.2.2 Summary of income, expenses and assets by program

Functions/activities	Income \$ '000	Expenses \$ '000	Surplus / (Deficit) \$ '000	Grants included in income \$ '000	Total assets \$ '000
2022					
Infrastructure and Environment	34,645	61,078	(26,433)	20,285	1,376,161
Office of the Chief Executive Officer	15	3,388	(3,373)	15	–
Corporate Services	157,555	75,359	82,196	20,199	869,318
Community Wellbeing	23,968	40,489	(16,521)	14,843	150,099
Development and Growth	57,156	18,819	38,337	1,490	–
Total functions and activities	273,339	199,133	74,206	56,832	2,395,578
2021					
Infrastructure and Environment	22,887	54,093	(31,206)	13,480	1,230,793
Office of the Chief Executive Officer	65	7,917	(7,852)	–	–
Corporate Services	140,779	55,945	84,834	13,135	810,664
Community Wellbeing	16,175	35,515	(19,340)	11,776	142,537
Development and Growth	97,531	26,781	70,750	2,247	–
Total functions and activities	277,437	180,251	97,186	40,638	2,183,994

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 3. Funding for the delivery of our services

	2022	2021
	\$ '000	\$ '000

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 CIV of a property is the value of the land and any capital improvements, such as buildings.

The valuation base used to calculate general rates for 2021/22 was \$26,112 million (2020/21: \$23,334 million).

General rates	111,791	106,580
Waste management charge	23,300	20,005
Special rates and charges	148	148
Interest on rates and charges	(1)	(12)
Revenue in lieu of rates	132	–
Total rates and charges	135,370	126,721

The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2022, and the valuation will be first applied in the rating year commencing 1 July 2022.

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.

	2022	2021
	\$ '000	\$ '000

3.2 Statutory fees and fines

Infringements and costs	2,178	1,613
Town planning fees and certificates	1,438	1,206
Subdivision supervision and certification fees	1,329	1,382
Land information certificates	183	176
Dog and cat registrations and fines	913	934
Health licences and fees	404	591
Local law permits	666	913
Total statutory fees and fines	7,111	6,815

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.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 3. Funding for the delivery of our services (continued)

	2022	2021
	\$ '000	\$ '000
3.3 User fees		
Aged services fees	348	331
Child care centres and kindergartens	1,033	867
Parking	1,621	1,354
Art Gallery of Ballarat	355	178
Ballarat Aquatic and Lifestyle Centre	3,299	2,034
Family day care	102	136
Her Majesty's Theatre	381	171
Landfill operations	7,850	6,198
Library services	1,044	945
Animal Shelter	294	271
Meals on wheels	540	521
Recreation income	537	276
Transfer station	1,178	834
Building Fees & Permits	998	1,166
Eureka Centre	135	36
Other	1,206	985
Total user fees	20,921	16,303

User fees are recognised as revenue at a point in time, or over time, when (or as) the performance obligation is satisfied. Recognition is based on the underlying contractual terms.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 3. Funding for the delivery of our services (continued)

	2022 \$ '000	2021 \$ '000
3.4 Funding from other levels of government		
Grants were received in respect of the following:		
Summary of grants		
Commonwealth funded grants	32,185	23,856
State funded grants	24,642	16,782
Other - Municipal Association of Victoria	4	–
Other - Royal Society of Victoria	1	–
Total grants received	56,832	40,638
(a) Operating Grants		
Recurrent - Commonwealth Government		
Financial Assistance Grants	20,199	12,941
Aged care	4,136	4,063
Child and family day care	2,480	2,898
Recurrent - State Government		
Aged care	663	487
School crossing supervisors	420	411
Libraries	723	696
Maternal and child health	909	862
Community safety	73	73
Arts	159	253
Child and family day care	1,630	1,686
Environment	25	–
Other	126	424
Total recurrent operating grants	31,543	24,794
Non-recurrent - Commonwealth Government		
Recreation	30	19
Other	–	7
Non-recurrent - State Government		
Maternal and child health	18	–
Arts	163	37
Libraries	47	–
Recreation	14	–
Community Safety	271	68
Child and Family Day Care	10	148
Land Use Planning	–	101
Other	172	345
Non-recurrent - Other		
Other	5	–
Total non-recurrent operating grants	730	725
Total operating grants	32,273	25,519

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 3. Funding for the delivery of our services (continued)

	2022 \$ '000	2021 \$ '000
(b) Capital Grants		
Recurrent - Commonwealth Government		
Roads	5,337	3,655
Recurrent - State Government		
Libraries	16	–
Total recurrent capital grants	5,353	3,655
Non-recurrent - Commonwealth Government		
Recreation	–	255
Other	3	18
Non-recurrent - State Government		
Buildings	13	2,114
Recreation	15,290	6,451
Roads	1,072	2,179
Smart cities	–	80
Libraries	205	–
Community Activation	538	–
Streetscape	577	–
Parking	1,203	–
Other	305	367
Total non-recurrent capital grants	19,206	11,464
Total capital grants	24,559	15,119
(c) Unspent grants received on condition that they be spent in a specific manner:		
Operating		
Balance at start of year	1,935	8,204
Received during the financial year and remained unspent at balance date	2,816	1,935
Received in prior years and spent during the financial year	(1,438)	(8,204)
Balance at year end	3,313	1,935
Capital		
Balance at start of year	23,916	9,547
Received during the financial year and remained unspent at balance date	8,394	23,916
Received in prior years and spent during the financial year	(14,966)	(9,547)
Balance at year end	17,344	23,916

Grant income is recognised at the point in time when the council satisfies its performance obligations as specified in the underlying agreement.

In 2021 and 2022, there were no unspent amounts relating to grants recognised as revenue during the year. All unspent grants had outstanding performance obligations and were therefore recognised as a liability under AASB 1058.

(d) Recognition of grant income

Before recognising funding from government grants as revenue the Council assesses whether there is a contract that is enforceable and has sufficiently specific performance obligations in accordance with *AASB 15 Revenue from Contracts with Customers*.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 3. Funding for the delivery of our services (continued)

When both these conditions are satisfied, the Council:

- identifies each performance obligation relating to revenue under the contract/agreement
- determines the transaction price
- recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations, at the time or over time when services are rendered.

Where the contract is not enforceable and/or does not have sufficiently specific performance obligations, the Council applies *AASB 1058 Income for Not-for-Profit Entities*.

Grant revenue with sufficiently specific performance obligations is recognised over time as the performance obligations specified in the underlying agreement are met. Where performance obligations are not sufficiently specific, grants are recognised on the earlier of receipt or when an unconditional right to receipt has been established. Grants relating to capital projects are generally recognised progressively as the capital project is completed. The following table provides a summary of the accounting framework under which grants are recognised.

Income recognised under AASB 1058 Income of Not-for-Profit Entities

General purpose	20,922	13,637
Specific purpose grants to acquire non-financial assets	24,559	15,119
Revenue recognised under AASB 15 Revenue from Contracts with Customers		
Specific purpose grants	11,351	11,882
	56,832	40,638

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 3. Funding for the delivery of our services (continued)

	2022 \$ '000	2021 \$ '000
3.5 Contributions		
Monetary contributions		
Monetary	16,240	9,171
Total monetary contributions	16,240	9,171
Non-monetary contributions		
Non-monetary	31,810	75,544
Total non-monetary contributions	31,810	75,544
Total contributions	48,050	84,715

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

Land	892	3,482
Roads	10,817	24,593
Other infrastructure	8	–
Artworks	262	534
Drainage	15,363	38,000
Footpaths	2,465	4,915
Land under roads	1,909	3,738
Recreation, leisure and community	94	282
Total non-monetary contributions	31,810	75,544

Monetary and non monetary contributions are recognised as revenue at their fair value when Council obtains control over the contributed asset.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 3. Funding for the delivery of our services (continued)

	2022 \$ '000	2021 \$ '000
3.6 Net gain/(loss) on disposal of property, infrastructure, plant and equipment		
Property, infrastructure, plant and equipment		
Proceeds of sale	936	1,322
Written down value of assets disposed	(25)	(1,442)
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	911	(120)
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	911	(120)

The profit or loss on sale of an asset is determined when control of the asset has passed to the buyer.

	2022 \$ '000	2021 \$ '000
3.7 Other income		
Interest	759	700
Property rentals	1,296	1,135
Reimbursements, recoveries and rebates *	2,088	379
Other	1	31
Total other income	4,144	2,245

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.

(*) In 2021/22 includes one-off rebates of \$1.19m for energy efficient LED lighting upgrades installed.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 4. The cost of delivering services

	2022 \$ '000	2021 \$ '000
4.1 Employee costs		
(a) Employee costs		
Wages and salaries	55,028	56,988
WorkCover	758	700
Casual staff	3,278	2,761
Superannuation	5,860	5,431
Fringe benefits tax	78	71
Other overheads and related costs	757	831
Total employee costs	65,759	66,782
(b) Superannuation		
Council made contributions to the following funds:		
Defined benefit fund		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	398	416
	398	416
Employer contributions payable at reporting date	-	-
Accumulation funds		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	2,874	2,628
Employer contributions - other funds	2,804	2,376
	5,678	5,004
Employer contributions payable at reporting date	-	-

Refer to Note 9.3. for further information relating to Council's superannuation obligations.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 4. The cost of delivering services (continued)

	2022 \$ '000	2021 \$ '000
4.2 Materials and services		
Building maintenance	2,618	2,154
General maintenance	9,108	7,017
Utilities	6,017	7,697
Office administration	9,196	8,627
Information technology	3,579	2,622
Insurance	2,019	1,752
Consultants	929	664
Contract payments		
- Active ageing	1,627	1,301
- Communications and marketing	134	266
- Development and planning	4,370	1,637
- Economic partnerships	849	868
- Engaged communities	500	820
- Environmental services	16,065	12,610
- Events and the arts	2,952	2,375
- Family and children's services	703	786
- Governance and corporate services	516	444
- Information services	893	550
- Parks and gardens	6,089	6,023
- Property and facilities management	1,258	1,314
- Recreation	605	578
- Regulatory services	190	262
- Road maintenance	2,512	1,731
Repayment of grant funds	128	4,256
Other	3,411	2,579
Total materials and services	76,268	68,933

Expenses are recognised as they are incurred and reported in the financial year to which they relate.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 4. The cost of delivering services (continued)

	2022 \$ '000	2021 \$ '000
4.3 Depreciation		
Property		
Land improvements	212	27
Heritage buildings	1,298	1,176
Buildings - non specialised	4,621	3,830
Building improvements	166	297
Total depreciation - property	6,297	5,330
Plant and equipment		
Plant machinery and equipment	3,282	2,872
Fixtures fittings and furniture	189	184
Computers and telecomms	876	1,308
Library books	440	403
Total depreciation - plant and equipment	4,787	4,767
Infrastructure		
Roads	17,992	17,515
Bridges	778	773
Footpaths and cycleways	2,371	2,289
Drainage	3,693	3,785
Recreational, leisure and community	2,768	2,938
Waste management	1,351	591
Parks open spaces and streetscapes	104	56
Off street car parks	184	186
Other infrastructure	2,059	1,983
Total depreciation - infrastructure	31,300	30,116
Total depreciation *	42,384	40,213
4.4 Amortisation - Intangible assets		
Landfill	774	588
Total Amortisation - Intangible assets *	774	588
4.5 Amortisation - Right of use assets		
Property	535	651
Plant & equipment	48	764
Total Amortisation - Right of use assets *	583	1,415

(*) Refer to note 5.2(c), 5.8 and 6.1 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 4. The cost of delivering services (continued)

	2022 \$ '000	2021 \$ '000
4.6 Bad and doubtful debts		
Parking fine debtors	344	419
Other debtors	307	51
Animal control	86	93
Total bad and doubtful debts	737	563
Movement in provisions for doubtful debts		
Balance at the beginning of the year	(2,170)	(1,997)
New provisions recognised during the year	(431)	(225)
Amounts already provided for and written off as uncollectible	44	52
Balance at end of year	(2,557)	(2,170)

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.

	2022 \$ '000	2021 \$ '000
4.7 Borrowing costs		
Interest - Borrowings	1,563	1,776
Total borrowing costs	1,563	1,776

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.

	2022 \$ '000	2021 \$ '000
4.8 Finance Costs - Leases		
Interest - Lease Liabilities	56	81
Total finance costs	56	81

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 4. The cost of delivering services (continued)

	2022 \$ '000	2021 \$ '000
4.9 Other expenses		
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	71	101
Auditors' remuneration - Internal Audit	99	163
Councillors' allowances	412	373
Operating leases	70	12
Landfill rehabilitation provision #	10,263	(1,369)
Election Expenses	20	490
Other	74	10
Total other expenses	11,009	(220)

(#) The landfill rehabilitation provision has increased significantly in 2021/22 financial year primarily due to the increased estimates of aftercare costs. This is based on a comprehensive recent review by an experienced environmental engineer.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 5. Our financial position

	Note	2022 \$ '000	2021 \$ '000
5.1 Financial assets			
(a) Cash and cash equivalents			
Current			
Cash on hand		12	12
Cash at bank		20,521	5,592
Total current cash and cash equivalents		20,533	5,604
(b) Other financial assets			
Current			
Term deposits - current		148,000	138,022
Shares in other companies		2	2
Total current other financial assets		148,002	138,024
Total current financial assets		168,535	143,628
External restrictions			
Council's cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:			
Trust funds and deposits	5.3	16,205	14,138
Statutory reserve funds	9.1(b)	30,549	15,657
Total restricted funds		46,754	29,795
Total unrestricted cash and cash equivalents		(26,221)	(24,191)

While it is noted that the total unrestricted cash and cash equivalents indicator shows a deficit as at 30 June 2021 and 30 June 2022, Council had additional cash reserves held as term deposits disclosed in Other financial assets. As at 30 June 2022, Council had additional cash held in term deposits with maturities between 90 and 365 days totalling \$148m (2021:\$138m). Council had 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	24,139	60,393
Discretionary reserve funds	8,415	3,345
Total funds subject to intended allocations	32,554	63,738

Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of three months 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.

Other financial assets include term deposits and those with original maturity dates of three to 12 months are classified as current, whilst term deposits with maturity dates greater than 12 months are classified as non-current.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 5. Our financial position (continued)

	2022 \$ '000	2021 \$ '000
(c) Trade & Other Receivables		
Current		
<i>Statutory receivables</i>		
Rates debtors	5,250	5,677
Infringement debtors - Parking	3,975	3,691
Infringement debtors - Other	1,865	1,762
<i>Non-statutory receivables</i>		
Government grants	777	1,908
Other debtors	5,238	3,201
<i>Provisions for doubtful debts</i>		
Provision for doubtful debts - other debtors	(613)	(359)
Provision for doubtful debts - parking infringements	(1,051)	(971)
Provision for doubtful debts - other infringements	(893)	(840)
Total current trade and other receivables	14,548	14,069
Total trade and other receivables	14,548	14,069

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.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 5. Our financial position (continued)

	2022 \$ '000	2021 \$ '000
(d) Ageing of receivables		
The ageing of the Council's trade & other receivables (excluding statutory receivables) that are not impaired was:		
Current (not yet due)	3,537	4,542
Past due by up to 30 days	1,593	74
Past due between 31 and 180 days	111	39
Past due between 181 and 365 days	44	26
Past due by more than 1 year	117	69
Total trade and other receivables	5,402	4,750

(e) Ageing of impaired receivables

At balance date, other debtors representing financial assets with a nominal value of \$2.265m (2021: \$1.972m) were impaired. The amount of the provision raised against these debtors was \$613,000 (2021: \$359,000). They 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 determined as impaired at reporting date was:

Current (not yet due)	69	152
Past due by up to 30 days	158	41
Past due between 31 and 180 days	145	17
Past due between 181 and 365 days	129	40
Past due by more than 1 year	112	109
Total trade and other receivables	613	359

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 5. Our financial position (continued)

	2022 \$ '000	2021 \$ '000
5.2 Non-financial assets		
(a) Inventories		
Current		
Inventories held for distribution	251	301
Inventories held for sale	184	155
Total current inventories	435	456
Inventories held for distribution are measured at cost, adjusted when applicable for any loss of service potential. All other inventories, including land held for sale, are measured at the lower of cost and net realisable value.		
(b) Other assets		
Current		
Prepayments	1,449	1,220
Accrued income	294	87
Total current other assets	1,743	1,307
(c) Intangible assets		
Landfill air space	2,387	158
Total intangible assets	2,387	158
		Landfill Air Space \$ '000
Gross Carrying Amount		
Balance at 1 July 2021		1,763
Additions from internal developments		3,003
Other additions		–
Balance at 30 June 2022		4,766
Accumulated amortisation and impairment		
Balance at 1 July 2021		1,605
Amortisation expense		774
Balance at 30 June 2022		2,379
Net book value at 30 June 2021		158
Net book value at 30 June 2022		2,387

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.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 5. Our financial position (continued)

	2022 \$ '000	2021 \$ '000
5.3 Payables, trust funds and deposits and unearned income/revenue		
(a) Trade and other payables		
Current		
Trade payables	12,161	10,996
Accrued loan expenses	93	109
Wages payable	1,464	1,466
Total current trade and other payables	13,718	12,571
(b) Trust funds and deposits		
Current		
Fire services property levy	2,641	1,738
Majestix deposits and trust funds	818	828
Art Gallery deposits and trust funds	239	169
Contract retentions and securities	29	64
Subdivision holding fees	7,713	6,930
Eureka Centre trust fund	38	38
Other deposits and trusts	4,727	4,371
Total current trust funds and deposits	16,205	14,138
(c) Unearned income/revenue		
Current		
Grants received in advance:		
Grants received in advance - operating	3,313	1,935
Grants received in advance - capital	17,344	23,916
Total grants received in advance	20,657	25,851
User fees received in advance:		
Other	188	227
Total user fees received in advance	188	227
Total unearned income/revenue	20,845	26,078

Unearned income/revenue represents contract liabilities and reflect consideration received in advance from customers in respect of grants from government departments. Unearned income/revenue is derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.

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. Trust funds that are forfeited, resulting in council gaining control of the funds, are to be recognised as revenue at the time of forfeit.

Purpose and nature of items

Fire Services Property Levy - Council is the collection agent for fire services property 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 & Holding Fees - 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.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 5. Our financial position (continued)

Deposits and trust funds - Refundable deposits and funds Council holds in trust on behalf of others or for specific purposes. Includes Deductible Gift Recipient funds which hold donations to be used for specific purposes.

	2022 \$ '000	2021 \$ '000
5.4 Interest-bearing liabilities		
Current		
Other borrowings - secured	4,692	4,481
	<u>4,692</u>	<u>4,481</u>
Non-current		
Other borrowings - secured	31,048	35,739
	<u>31,048</u>	<u>35,739</u>
Total	<u>35,740</u>	<u>40,220</u>

All borrowings of the City of Ballarat are secured against the rates income of Council.

a) The maturity profile for Council's borrowings is:

Not later than one year	4,692	4,481
Later than one year and not later than five years	30,048	33,427
Later than five years	1,000	2,312
	<u>35,740</u>	<u>40,220</u>

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 the 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. The Council determines the classification of its interest bearing liabilities at initial recognition.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 5. Our financial position (continued)

	Employee provisions \$ '000	Landfill restoration \$ '000	Total \$ '000
5.5 Provisions			
2022			
Balance at the beginning of the financial year	17,342	8,996	26,338
Additional provisions	7,460	16,714	24,174
Amounts used	(7,694)	–	(7,694)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(944)	(3,448)	(4,392)
Balance at the end of the financial year	16,164	22,262	38,426
2021			
Balance at the beginning of the financial year	16,922	10,366	27,288
Additional provisions	5,901	383	6,284
Amounts used	(5,356)	–	(5,356)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(125)	(1,753)	(1,878)
Balance at the end of the financial year	17,342	8,996	26,338
		2022	2021
		\$ '000	\$ '000
Current			
Employee provisions		13,953	15,655
Landfill Restoration provision		9,105	80
		23,058	15,735
Non- current			
Employee provisions		2,211	1,687
Landfill Restoration provision		13,157	8,916
		15,368	10,603
Total		38,426	26,338

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 5. Our financial position (continued)

	2022 \$ '000	2021 \$ '000
(a) Employee provisions		
Current provisions expected to be wholly settled within 12 months		
Annual leave	4,060	4,253
Long service leave	863	1,154
Other	321	100
	5,244	5,507
Current provisions expected to be wholly settled after 12 months		
Annual leave	1,605	1,690
Long service leave	7,104	8,458
	8,709	10,148
Total current employee provisions	13,953	15,655
Non-Current		
Long service leave	2,211	1,687
Total Non-Current Employee Provisions	2,211	1,687
Aggregate Carrying Amount of Employee Provisions:		
Current	13,953	15,655
Non-current	2,211	1,687
Total Aggregate Carrying Amount of Employee Provisions	16,164	17,342

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

Annual leave

A liability for annual leave is recognised in the provision for employee benefits as a current liability because the Council does not have an unconditional right to defer settlement of the liability. Liabilities for annual leave are measured at:

- nominal value if the Council expects to wholly settle the liability within 12 months
- present value if the Council does not expect to wholly settle within 12 months.

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 the 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. Unconditional LSL is disclosed as a current liability as the Council does not have an unconditional right to defer settlement. Unconditional LSL is measured at nominal value if expected to be settled within 12 months or at present value if not expected to be settled within 12 months. 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 and measured at present value.

Key assumptions:

Weighted average increase in employee costs	3.85%	2.95%
Weighted average discount rates	3.69%	1.49%
Weighted average settlement period - years	7	7

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 5. Our financial position (continued)

	2022 \$ '000	2021 \$ '000
(b) Landfill restoration		
Current		
Current	9,105	80
Total current	9,105	80
Non-current		
Non-current	13,157	8,916
Total non-current	13,157	8,916
Total	22,262	8,996

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 present value of the expected cost of works to be undertaken. 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 and related costs.

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

Key assumptions:

Weighted average discount rates	1.43%	1.33%
Index rate	5.10%	1.10%

5.6 Financing arrangements

The Council has the following funding arrangements in place as at 30 June 2022.

Bank overdraft	1,000	1,000
Credit card facilities	4,500	5,000
Loans	35,739	40,220
Leasing facilities	–	50
Total Facilities	41,239	46,270
Used facilities	20	93
Loans	35,739	40,220
Used facilities	35,759	40,313
Unused facilities	5,480	5,957

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 5. Our financial position (continued)

	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
2022					
Operating					
Maintenance	380	400	–	–	780
Waste Operations	2,289	2,289	2,290	–	6,868
Administration and consultancy	67	25	4	–	96
Cleaning Services	1,192	88	–	–	1,280
Total	3,928	2,802	2,294	–	9,024
Capital					
Buildings	595	115	–	–	710
Recreation, leisure and community	10,000	132	–	–	10,132
Roads	3,468	–	–	–	3,468
Landfill	859	–	–	–	859
Total	14,922	247	–	–	15,169
2021					
Operating					
Waste Operations	–	–	–	–	–
Administration and consultancy	244	25	54	–	323
Cleaning Services	264	15	–	–	279
Total	508	40	54	–	602
Capital					
Buildings	625	–	–	–	625
Recreation, leisure and community	5,814	–	–	–	5,814
Roads	905	–	–	–	905
Landfill	1,714	–	–	–	1,714
Total	9,058	–	–	–	9,058

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 5. Our financial position (continued)

	2022	2021
	\$ '000	\$ '000

(b) Operating lease receivables

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 20 years. All leases include a Consumer Price Index based revision of the rental charge annually, estimated at 6.1% (2021: 1.01%) for the purposes of this disclosure.

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

Not later than one year	1,296	926
Later than one year and not later than five years	4,716	2,436
Later than five years	12,315	8,835
	<u>18,327</u>	<u>12,197</u>

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 5. Our financial position (continued)

5.8 Leases

At inception of a contract, all entities would assess whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To identify whether a contract conveys the right to control the use of an identified asset, it is necessary to assess whether:

- The contract involves the use of an identified asset;
- The customer has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
- The customer has the right to direct the use of the asset.

This policy is applied to contracts entered into, or changed, on or after 1 July 2019.

As a lessee, Council recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost which comprises the initial amount of the lease liability adjusted for:

- any lease payments made at or before the commencement date less any lease incentives received; plus
- any initial direct costs incurred; and
- an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain measurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, an appropriate incremental borrowing rate. Generally, Council uses an appropriate incremental borrowing rate as the discount rate.

Lease payments included in the measurement of the lease liability comprise the following:

- Fixed payments
- Variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;
- Amounts expected to be payable under a residual value guarantee; and
- The exercise price under a purchase option that Council is reasonably certain to exercise, lease payments in an optional renewal period if Council is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless Council is reasonably certain not to terminate early.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 5. Our financial position (continued)

(a) Right-of-Use Assets

	Property \$ '000	Plant & Equipment \$ '000	Total \$ '000
2022			
Balance at 1 July	1,630	48	1,678
Additions	–	–	–
Amortisation charge	(535)	(48)	(583)
Cessations	–	–	–
Balance at 30 June	1,095	–	1,095
2021			
Balance at 1 July	2,022	812	2,834
Additions	259	–	259
Amortisation charge	(651)	(765)	(1,416)
Cessations	–	–	–
Balance at 30 June	1,630	48	1,678
		2022	2021
		\$ '000	\$ '000

(b) Lease Liabilities

Maturity analysis - contractual undiscounted cash flows

Less than one year	441	512
One to five years	799	1,222
Total undiscounted lease liabilities as at 30 June:	1,240	1,734

Lease liabilities included in the Balance Sheet at 30 June:

Current	401	457
Non-current	752	1,153
Total lease liabilities	1,153	1,610

Short-term and low value leases

Council has elected not to recognise right-of-use assets and lease liabilities for short-term leases of machinery that have a lease term of 12 months or less and leases of low-value assets (individual assets worth less than existing capitalisation thresholds for a like asset up to a maximum of AUD\$10,000), including IT equipment. Council recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

Expenses relating to:

Short-term leases	72	84
Leases of low value assets	149	106
Total	221	190

Variable lease payments (not included in measurement of lease liabilities) – 17

Non-cancellable lease commitments - Short-term and low-value leases

Commitments for minimum lease payments for short-term and low-value leases are payable as follows:

Payable:

Within one year	28	21
Later than one year but not later than five years	29	64
Total lease commitments	57	85

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 6. Assets we manage

6.1 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment	Carrying amount	Additions	Contri- butions	Revaluation	Depreciation	Disposal	Transfers	Found Assets	Carrying amount
	30 June 2021								30 June 2022
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Property	618,795	7,942	2,802	15,840	(6,296)	—	9,781	—	648,864
Plant and equipment	117,201	6,753	262	—	(4,788)	(25)	—	—	119,403
Infrastructure	1,263,010	26,723	28,746	116,307	(31,300)	—	7,741	99	1,411,326
Work in progress	23,692	21,072	—	—	—	—	(17,522)	—	27,242
Total	2,022,698	62,490	31,810	132,147	(42,384)	(25)	—	99	2,206,835

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Summary of Work in Progress

	Opening WIP	Additions	Transfers	Closing WIP
	\$ '000	\$ '000	\$ '000	\$ '000
Property	14,239	11,264	(9,827)	15,676
Plant and equipment	59	13	—	72
Infrastructure	9,394	9,795	(7,695)	11,494
Total	23,692	21,072	(17,522)	27,242

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Notes to the Annual Financial Report for the year ended 30 June 2022

Note 6. Assets we manage (continued)

	Land specialised \$ '000	Land non specialised \$ '000	Land improve- ments \$ '000	Total land and land improve- ments \$ '000	Heritage buildings \$ '000	Buildings specialised \$ '000	Building improve- ments \$ '000	Total buildings \$ '000	Work in progress \$ '000	Total property \$ '000
Property										
At fair value 1 July 2021	16,906	372,353	3,493	392,752	51,793	181,344	7,265	240,402	14,239	647,393
Accumulated depreciation at 1 July 2021	-	-	(51)	(51)	(3,092)	(11,216)	-	(14,308)	-	(14,359)
Carrying amount - 1 July 2021	16,906	372,353	3,442	392,701	48,701	170,128	7,265	226,094	14,239	633,034
Movements in fair value										
Additions	-	217	96	313	1,226	-	6,403	7,629	11,264	19,206
Contributions	1,909	893	-	2,802	-	-	-	-	-	2,802
Revaluation	-	32,617	-	32,617	(13,833)	(5,549)	-	(19,382)	-	13,235
Transfers	-	-	-	-	355	7,265	2,161	9,781	(9,827)	(46)
Total movements in fair value	1,909	33,727	96	35,732	(12,252)	1,716	8,564	(1,972)	1,437	35,197
Movements in accumulated depreciation										
Depreciation	-	-	(211)	(211)	(1,298)	(4,621)	(166)	(6,085)	-	(6,296)
Revaluation	-	-	-	-	1,238	1,367	-	2,605	-	2,605
Total movements in accumulated depreciation	-	-	(211)	(211)	(60)	(3,254)	(166)	(3,480)	-	(3,691)
At fair value 30 June 2022	18,815	406,080	3,589	428,484	39,541	183,060	15,829	238,430	15,676	682,590
Accumulated depreciation at 30 June 2022	-	-	(262)	(262)	(3,152)	(14,470)	(166)	(17,788)	-	(18,050)
Carrying amount - 30 June 2022	18,815	406,080	3,327	428,222	36,389	168,590	15,663	220,642	15,676	664,540

Notes to the Annual Financial Report for the year ended 30 June 2022

Note 6. Assets we manage (continued)

	Plant machinery and equipment \$ '000	Fixtures fittings and furniture \$ '000	Computers and telecomms \$ '000	Library books \$ '000	Art works and heritage collections \$ '000	Total \$ '000	Work in progress \$ '000	Total plant and equipment \$ '000
At fair value 1 July 2021	33,464	3,442	13,541	8,424	96,038	154,909	59	154,968
Accumulated depreciation at 1 July 2021	(18,147)	(2,021)	(11,358)	(6,182)	—	(37,708)	—	(37,708)
Carrying amount - 1 July 2021	15,317	1,421	2,183	2,242	96,038	117,201	59	117,260
Movements in fair value								
Additions	4,976	176	953	384	264	6,753	13	6,766
Contributions	—	—	—	—	262	262	—	262
Disposal	(2,126)	—	—	—	—	(2,126)	—	(2,126)
Transfers	—	—	—	—	—	—	—	—
Total movements in fair value	2,850	176	953	384	526	4,889	13	4,902
Movements in accumulated depreciation								
Depreciation	(3,282)	(190)	(876)	(440)	—	(4,788)	—	(4,788)
Accumulated depreciation of disposals	2,101	—	—	—	—	2,101	—	2,101
Total movements in accumulated depreciation	(1,181)	(190)	(876)	(440)	—	(2,687)	—	(2,687)
At fair value 30 June 2022	36,314	3,618	14,494	8,808	96,564	159,798	72	159,870
Accumulated depreciation at 30 June 2022	(19,328)	(2,211)	(12,234)	(6,622)	—	(40,395)	—	(40,395)
Carrying amount - 30 June 2022	16,986	1,407	2,260	2,186	96,564	119,403	72	119,475

Notes to the Annual Financial Report for the year ended 30 June 2022

Note 6. Assets we manage (continued)

	Roads \$ '000	Bridges \$ '000	Footpaths and cycleways \$ '000	Drainage \$ '000	Recrea- tional, leisure and commu- nity \$ '000	Waste manage- ment \$ '000	Parks open spaces and streets- capes \$ '000	Off street car parks \$ '000	Other infra- structure \$ '000	Total \$ '000	Work in progress \$ '000	Total infra- structure \$ '000
At fair value 1 July 2021	705,450	53,732	84,625	351,297	43,390	3,548	4,845	7,965	39,355	1,294,207	9,394	1,303,601
Accumulated depreciation at 1 July 2021	(17,515)	(773)	(2,289)	(3,785)	(2,829)	(1,774)	(63)	(186)	(1,983)	(31,197)	–	(31,197)
Carrying amount - 1 July 2021	687,935	52,959	82,336	347,512	40,561	1,774	4,782	7,779	37,372	1,263,010	9,394	1,272,404
Movements in fair value												
Additions	16,260	53	1,252	539	5,173	1,146	640	1,556	104	26,723	9,795	36,518
Contributions	10,817	–	2,465	15,363	94	–	–	–	7	28,746	–	28,746
Revaluation	62,388	(15,505)	11,850	39,631	(2,905)	–	–	(363)	(8,149)	86,947	–	86,947
Transfers	178	–	–	–	3,873	3,629	–	–	61	7,741	(7,695)	46
Found assets	96	–	3	–	–	–	–	–	–	99	–	99
Total movements in fair value	89,739	(15,452)	15,570	55,533	6,235	4,775	640	1,193	(7,977)	150,256	2,100	152,356
Movements in accumulated depreciation												
Depreciation	(17,992)	(778)	(2,371)	(3,693)	(2,768)	(1,351)	(104)	(184)	(2,059)	(31,300)	–	(31,300)
Revaluation	17,515	773	2,289	3,785	2,829	–	–	186	1,983	29,360	–	29,360
Total movements in accumulated depreciation	(477)	(5)	(82)	92	61	(1,351)	(104)	2	(76)	(1,940)	–	(1,940)
At fair value 30 June 2022	795,189	38,280	100,195	406,829	49,625	8,323	5,485	9,158	31,379	1,444,463	11,494	1,455,957
Accumulated depreciation at 30 June 2022	(17,992)	(778)	(2,371)	(3,693)	(2,768)	(3,125)	(167)	(184)	(2,059)	(33,137)	–	(33,137)
Carrying amount - 30 June 2022	777,197	37,502	97,824	403,136	46,857	5,198	5,318	8,974	29,320	1,411,326	11,494	1,422,820

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 6. Assets we manage (continued)

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 the measurement date.

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

In accordance with Council's policy, the threshold limits 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 years	Threshold Limit \$
Land and land improvements		
land		5,000
land improvements	40 years	5,000
Buildings		
buildings	40 - 125 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	36 - 40 years	5,000
Off-street car parks	10 - 80 years	5,000
Waste management	2-3 years	5,000
Other infrastructure	10 - 40 years	5,000
Intangible Assets		
Landfill air-space	1 - 5 years	5,000
Right of use assets	1 - 10 years	10,000

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 statements, consistent with AASB 1051.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 6. Assets we manage (continued)

Depreciation

Buildings, land improvements, plant and equipment, infrastructure, and other assets having limited useful lives are systematically depreciated over their useful lives to the 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.

Depreciation periods used are listed above and are consistent with the prior year unless otherwise stated.

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

Valuation of land and buildings has been undertaken in 2022 by qualified independent valuers Opteon Property Group Pty Ltd (Primary valuer William Wright API no. 80899). 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.

It remains unclear as to impact the pandemic will have on local property markets in the short to medium term. For these reasons and others, the values within provided by the Valuers may change significantly and unexpectedly over a relatively short period of time (including because of factors that the Valuer could not reasonably have known as at the date of valuation). Readers of this report must be mindful of the potential for elevated levels of market volatility and greater uncertainty at the date of valuation.

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.

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2022 are as follows:

	Level 1 2022 \$ '000	Level 2 2022 \$ '000	Level 3 2022 \$ '000	Date of valuation
Land	–	–	406,080	30/06/22
Specialised land	–	–	18,815	30/06/22
Land improvements	–	–	3,327	30/06/22
Heritage buildings	–	–	36,389	30/06/22
Buildings	–	–	168,590	30/06/22
Building improvements	–	15,663	–	30/06/22
Total	–	15,663	633,201	

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 6. Assets we manage (continued)

Valuation of Infrastructure

In 2022, an assessment of Fair Value was undertaken by Oliver Gabriel (BEng) which indicated that infrastructure had increased materially in value. A full revaluation was not undertaken but an indexation was applied to Roads, Drainage and Footpath asset classes. The indexation rates utilised were an average of the increase indicated from a review of contracts for recent construction contracts for a sample of asset types within the class. In addition, unit rates have been updated for other asset classes not subject to revaluation.

The date of the current valuations is detailed in the following table. The valuation is at fair value based on replacement cost less accumulated depreciation as at the date of valuation.

	Level 1 2022 \$ '000	Level 2 2022 \$ '000	Level 3 2022 \$ '000	Date of valuation
Roads	–	–	777,197	01/07/19
Bridges	–	–	37,502	31/03/21
Footpaths and cycleways	–	–	97,824	01/07/19
Drainage	–	–	403,136	31/03/21
Recreational, leisure & community facilities	–	–	46,857	01/07/19
Waste management	–	–	5,198	01/07/19
Parks, open space & streetscapes	–	–	5,318	01/07/19
Off street car parks	–	–	8,974	01/07/19
Other Infrastructure	–	–	29,320	01/07/19
Total	–	–	1,411,326	

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 \$1.00 and \$1,625 per square metre.

Non-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 cost is calculated on a square metre basis and ranges from \$100 to \$7,200 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary up to 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 1 year to 192 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.

Reconciliation of specialised land

	2022 \$ '000	2021 \$ '000
Land under roads	18,815	16,906
Total specialised land	18,815	16,906

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 6. Assets we manage (continued)

6.2 Investments in associates, joint arrangements and subsidiaries

(a) Community Asset Committee

All entities controlled by Council that have material income, expenses, assets or liabilities, such as community asset committees, have been included in this financial report. Any transactions between these entities and Council have been eliminated in full.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 7. People and relationships

7.1 Council and key management remuneration

(a) Related Parties

Parent entity

Ballarat City Council

Subsidiaries and Associates

Nil

(b) Key Management Personnel

Key management personnel (KMP) are those people with the authority and responsibility for planning, directing and controlling the activities of Ballarat City Council. The Councillors, Chief Executive Officer and Directors are deemed KMP.

Details of KMP at any time during the year are:

Councillors	Daniel Moloney (Mayor)
	Amy Johnson (Deputy Mayor)
	Ben Taylor
	Belinda Coates
	Des Hudson
	Mark Harris
	Peter Eddy
	Samantha McIntosh
	Tracey Hargreaves

	2022 No.	2021 No.
Total Number of Councillors	9	11
Other Key Management Personnel		
Evan King	Chief Executive Officer	
Bridget Wetherall	Director Infrastructure and Environment	
Matt Wilson	Director Community Wellbeing	
Natalie Robertson	Director Development and Growth	
John Hausler	Director Corporate Services	(from 19 July 2021)
Stephen Bigarelli	Acting Director Corporate Services	(to 9 July 2021)
Total Other Key Management Personnel	6	15
Total Number of Key Management Personnel	15	26

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 7. People and relationships (continued)

	2022 \$ '000	2021 \$ '000
(c) Remuneration of Key Management Personnel		
Total remuneration of key management personnel was as follows:		
Short-term benefits	1,609	1,705
Long-term benefits	27	22
Post employment benefits	130	132
Termination benefits	1	1,413
Total	1,767	3,272

	2022 No.	2021 No.
The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:		
\$0 - \$9,999	–	1
\$10,000 - \$19,999	1	2
\$20,000 - \$29,999	–	2
\$30,000 - \$39,999	7	5
\$40,000 - \$49,999	1	2
\$50,000 - \$59,999	–	1
\$80,000 - \$89,999	–	1
\$90,000 - \$99,999	–	1
\$110,000 - \$119,999	1	–
\$120,000 - \$129,999	–	2
\$150,000 - \$159,999	–	1
\$160,000 - \$169,999	–	1
\$190,000 - \$199,999	–	1
\$210,000 - \$219,999	1	–
\$220,000 - \$229,999	–	1
\$230,000 - \$239,999	1	–
\$240,000 - \$249,999	2	–
\$260,000 - \$269,999	–	2
\$340,000 - \$349,999	–	1
\$380,000 - \$389,999	1	–
\$400,000 - \$409,999	–	1
\$440,000 - \$449,999	–	1
	15	26

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 7. People and relationships (continued)

(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 \$151,000

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

	2022 No.	2021 No.
Income Range:		
<\$150,000	7	6
\$150,000 - \$159,999	2	5
\$160,000 - \$169,999	3	2
\$170,000 - \$179,999	6	7
\$180,000 - \$189,999	4	3
\$190,000 - \$199,999	6	2
\$200,000 - \$209,999	2	1
\$210,000 - \$219,999	–	1
\$220,000 - \$229,999	1	–
\$360,000 - \$369,999	–	1
	31	28

	2022 \$ '000	2021 \$ '000
Total Remuneration for the reporting year for Senior Officers included above amounted to: [^]	5,081	4,602

^(^) Remuneration includes ordinary pay, termination payments, superannuation and leave.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 7. People and relationships (continued)

	2022 \$ '000	2021 \$ '000
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7.2 Related party disclosure

(a) Transactions with related parties

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

Remuneration	1	53
Grant funding paid	19	14

Remuneration is inclusive of payments of salaries and wages made to related parties of Senior Officers acting in Key Management Personnel positions. These related party payments are only recognised when paid during official periods of responsibility. Salaries and wages are paid in accordance with Council's adopted employment terms and conditions.

Grant funding paid includes grants paid to community organisations of which Key Management Personnel are Board or Committee members.

(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 2022.

(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 2022.

(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 2022.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 8. Managing uncertainties

8.1 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the Balance Sheet, but are disclosed and if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable, respectively.

(a) Contingent assets

Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council.

At balance date the Council are not aware of any contingent assets.

(b) Contingent liabilities

Contingent liabilities are:

- possible obligations that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council; or
- present obligations that arise from past events but are not recognised because:
 - it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
 - the amount of the obligation cannot be measured with sufficient reliability

At balance date the Council are not aware of any contingent liabilities other than as follows:

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 below. As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists.

Legal matters

Council is not currently involved in any legal matters from which a contingent liability is likely to arise.

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 is a participant of the MAV Liability Mutual Insurance (LMI) Scheme. The LMI scheme provides 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.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 8. Managing uncertainties (continued)

8.2 Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2022 reporting period. Council assesses the impact of these new standards. As at 30 June 2022 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2023 that are expected to impact Council.

8.3 Financial instruments

(a) Objectives and policies

The 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 the 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 Council financial instruments will fluctuate because of changes in market prices. The Council's exposure 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. Council's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes Council 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 rates.

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 2020*.

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 has 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 has a policy for establishing credit limits for the entities Council deals with;
- Council may require collateral where appropriate; and
- Council only invests 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.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 8. Managing uncertainties (continued)

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 provides a guarantee for another party. Details of our contingent liabilities are disclosed in Note 8.1(b).

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 does not hold any collateral.

(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 an investment 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 instruments;
- 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 repayments to rate revenue.

The Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed on the face of the balance sheet and the amounts related to financial guarantees disclosed in Note 8.1(c), 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 shift of + 2% in market interest rates (AUD) from year-end rates of 0.85%.

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.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 8. Managing uncertainties (continued)

8.4 Fair value measurement

Fair Value Hierarchy

Council's financial assets and liabilities are not valued in accordance with the fair value hierarchy, instead 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.

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, the 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 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.

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.

Notes to the Annual Financial Report for the year ended 30 June 2022

Note 8. Managing uncertainties (continued)

8.5 Events occurring after balance date

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

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 9. Other matters

	Balance at beginning of reporting period \$ '000	Increment (decrement) \$ '000	Balance at end of reporting period \$ '000
9.1 Reserves			
(a) Asset revaluation reserves			
2022			
Property			
Land - non specialised	309,632	32,617	342,249
Heritage buildings	14,520	(12,595)	1,925
Buildings	32,002	(4,182)	27,820
	<u>356,154</u>	<u>15,840</u>	<u>371,994</u>
Plant and equipment			
Plant machinery and equipment	1,937	–	1,937
Art works and heritage collections	58,015	–	58,015
	<u>59,952</u>	<u>–</u>	<u>59,952</u>
Infrastructure			
Roads	201,619	79,903	281,522
Bridges	32,131	(14,732)	17,399
Footpaths and cycleways	36,331	14,139	50,470
Drainage	53,227	43,416	96,643
Recreational, leisure and community facilities	633	(76)	557
Offstreet car parks	768	(177)	591
Other infrastructure	7,253	(6,166)	1,087
	<u>331,962</u>	<u>116,307</u>	<u>448,269</u>
Total asset revaluation reserves	<u>748,068</u>	<u>132,147</u>	<u>880,215</u>

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 9. Other matters (continued)

	Balance at beginning of reporting period \$ '000	Increment (decrement) \$ '000	Balance at end of reporting period \$ '000
2021			
Property			
Land - non specialised	237,973	71,659	309,632
Heritage buildings	9,501	5,019	14,520
Buildings	14,273	17,729	32,002
	<u>261,747</u>	<u>94,407</u>	<u>356,154</u>
Plant and equipment			
Plant machinery and equipment	1,937	–	1,937
Art works and heritage collections	58,015	–	58,015
	<u>59,952</u>	<u>–</u>	<u>59,952</u>
Infrastructure			
Roads	182,668	18,951	201,619
Bridges	30,147	1,984	32,131
Footpaths and cycleways	39,548	(3,217)	36,331
Drainage	90,690	(37,463)	53,227
Recreational, leisure and community facilities	–	633	633
Offstreet car parks	1,327	(559)	768
Other infrastructure	8,410	(1,157)	7,253
	<u>352,790</u>	<u>(20,828)</u>	<u>331,962</u>
Total asset revaluation reserves	<u>674,489</u>	<u>73,579</u>	<u>748,068</u>

The asset revaluation reserve is used to record the increased (net) value of Council's assets over time.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 9. Other matters (continued)

	Balance at beginning of reporting period \$ '000	Transfer from Accumulated Surplus \$ '000	Transfer to Accumulated Surplus \$ '000	Balance at end of reporting period \$ '000
(b) Other reserves				
2022				
Restricted reserves				
Subdividers contributions	3,043	1,634	(444)	4,233
Developer contributions	12,614	13,781	(79)	26,316
Total restricted reserves	15,657	15,415	(523)	30,549
Discretionary reserves				
Asset realisation reserve	3,345	193	(217)	3,321
Waste reserve	–	6,910	(1,816)	5,094
Total discretionary reserves	3,345	7,103	(2,033)	8,415
Total Other reserves	19,002	22,518	(2,556)	38,964
2021				
Restricted reserves				
Subdividers contributions	1,960	1,083	–	3,043
Developer contributions	5,275	7,637	(298)	12,614
Total restricted reserves	7,235	8,720	(298)	15,657
Discretionary reserves				
Asset realisation reserve	3,380	800	(835)	3,345
Total discretionary reserves	3,380	800	(835)	3,345
Total Other reserves	10,615	9,520	(1,133)	19,002

Subdividers Contributions Reserve

The purpose of this reserve is to collect contributions from developers for open space which is used for future Parks and Open Space upgrades including Playspaces. The policy framework for open space contributions is set out in the Subdivision Act 1988 which enshrines a nominal contribution.

Developer Contributions Reserve

The purpose of this reserve is to ensure that the City's new communities have appropriate access to essential infrastructure required to achieve the safety and liveability of its suburbs. All developers are required to fund and construct local infrastructure to service new developments and housing estates. The role of development contributions is to ensure major infrastructure items such as traffic signals, sports grounds and community centres are funded equitably between multiple developers and/or landowners. Funds are restricted for delivery of community infrastructure in line with Developer Contribution Plan agreements.

Asset Realisation Reserve

The purpose of this reserve is to isolate funds generated from the sale of land assets that Council have identified as surplus to the community's needs. These funds will be utilised to purchase more strategic land assets for the community.

Waste Reserve

The purpose of this reserve is to isolate funds generated from the Waste Management and Green Waste Service Charges. These funds will be utilised to fund capital works programs across the Waste & Environment Department such as landfill cell construction, cell capping, replacement bins, replacement and growth of the truck fleet with greater future capital works on the horizon.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 9. Other matters (continued)

	2022 \$ '000	2021 \$ '000
9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)		
Surplus for the year	74,206	97,186
Depreciation/amortisation	43,741	42,216
(Profit)/loss on disposal of property, infrastructure, plant and equipment	(911)	120
Contributions - Non-monetary assets	(31,810)	(75,544)
Amounts disclosed in financing activities	1,619	1,857
Intangible asset revaluation	(3,000)	–
Change in assets and liabilities:		
(Increase)/decrease in trade and other receivables	(479)	(1,467)
(Increase)/decrease in inventories	21	(107)
(Increase)/decrease in prepayments	(229)	(280)
Increase/(decrease) in accrued income	(207)	160
Increase/(decrease) in trade and other payables	1,147	4,373
Increase/(decrease) in provisions	12,088	(951)
(Decrease)/increase in other liabilities	2,067	3,450
Increase/(decrease) in Unearned income /revenue	(5,233)	15,187
Net cash provided by/(used in) operating activities	93,020	86,200

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 9. Other matters (continued)

9.3 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 category, Vision MySuper/Vision Super Saver, receives 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 2022, this was 10.0% as required under Superannuation Guarantee (SG) legislation (2021: 9.5%)).

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.

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of [Employer name] in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119.

Funding Arrangements

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.

As at 30 June 2021, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category.

The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 109.8%. The financial assumptions used to calculate the VBI were:

Net investment returns 4.75% pa
Salary information 2.75% pa
Price inflation (CPI) 2.25% pa.

As at 30 June 2022, an interim actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category. It is expected to be completed by 31 October 2022.

Vision Super has advised that the VBI at 30 June 2022 was 102.2%. Council was notified of the 30 June 2022 VBI during August 2022 (2021: August 2021). The financial assumptions used to calculate this VBI were:

Net investment returns 5.5% pa
Salary information 2.5% pa to 30 June 2023, and 3.5% thereafter
Price inflation (CPI) 3.00% pa.

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2021 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.

Employer contributions

(a) Regular contributions

On the basis of the results of the 2021 interim actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2022, this rate was 10.0% of members' salaries (9.5% in 2020/21). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2020 triennial valuation.

In addition, Council reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 9. Other matters (continued)

(b) Funding calls

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 97%.

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including Council) are required to make an employer contribution to cover the shortfall.

Using the agreed methodology, the shortfall amount is apportioned between the participating employers based on the pre-1 July 1993 and post-30 June 1993 service liabilities of the Fund's Defined Benefit category, together with the employer's payroll at 30 June 1993 and at the date the shortfall has been calculated.

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up. If there is a surplus in the Fund, the surplus cannot be returned to the participating employers.

In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

The 2021 interim actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. An interim investigation was conducted as at 30 June 2021 and the last full investigation was conducted as at 30 June 2020.

The Fund's actuarial investigations identified the following for the Defined Benefit category of which Council is a contributing employer:

	2021 (Interim) \$m	2020 (Triennial) \$m
- A VBI Surplus	214.7	100.0
- A total service liability surplus	270.3	200.0
- A discounted accrued benefits surplus	285.2	217.8

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 2021.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2021.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2021.

Council was notified of the 30 June 2021 VBI during August 2021 (2020: August 2020).

The 2022 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2022 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2022. Council was notified of the 30 June 2022 VBI during August 2022 (2021: August 2021).

Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2022 are detailed below:

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 9. Other matters (continued)

Scheme	Type of scheme	Rate	2022 \$ '000	2021 \$ '000
Vision Super	Defined Benefit		398	416
Vision Super	Accumulation		2,874	2,628
Other funds	Accumulation		2,804	2,376

There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2022. The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2023 is \$404,000.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 10. Changes in accounting policies

There have been no changes to accounting policies in the 2021-22 year.

There are no pending accounting standards that are likely to have a material impact on council.

Note 11. Errors and changes in accounting estimates

11.1 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 2022 assets to the value of \$99k were found (2021 - \$3.631m) that were not reflected in the Asset Register.

	2022 \$ '000	2021 \$ '000
Found assets		
Infrastructure		
Roads	96	2,869
Footpaths and cycleways	3	67
Drainage	–	648
Recreational, leisure and community	–	11
Other infrastructure	–	36
Total assets	99	3,631



Annual Performance Statement

For the year ended 30 June 2022

Independent Auditor's Report

To the Councillors of Ballarat City Council

Opinion	<p>I have audited the accompanying performance statement of Ballarat City Council (the council) which comprises the:</p> <ul style="list-style-type: none">• description of the municipality for the year ended 30 June 2022• sustainable capacity indicators for the year ended 30 June 2022• service performance indicators for the year ended 30 June 2022• financial performance indicators for the year ended 30 June 2022• other information and• certification of performance statement.
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In my opinion, the performance statement of Ballarat City Council in respect of the year ended 30 June 2022 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the *Local Government Act 2020* and *Local Government (Planning and Reporting) Regulations 2020*.

Basis for Opinion	<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>
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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 performance statement 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 performance statement	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and the <i>Local Government (Planning and Reporting) Regulations 2020</i> and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.</p>
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Auditor's responsibilities for the audit of the performance statement

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

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

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

MELBOURNE
26 October 2022



Travis Derricott
as delegate for the Auditor-General of Victoria

PERFORMANCE STATEMENT 2022

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 113,482 people in 2022. 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					
Sustainable Capacity Indicators	Results 2019	Results 2020	Results 2021	Results 2022	Comments
Population					
C1 Expenses per head of municipal population <i>[Total expenses / Municipal population]</i>	\$1,628.95	\$1,634.76	\$1,618.62	\$1,754.75	The increase in this indicator is consistent with the level of expenditure identified in the 2021/22 budget (\$1,794) and reflects an increase in service provision and inflation.
C2 Infrastructure per head of municipal population <i>[Value of infrastructure / Municipal population]</i>	\$15,801.75	\$16,935.35	\$14,637.05	\$15,737.08	This has increased due to an increase in infrastructure valuation. Please refer to the Financial Statements for further information.
C3 Population density per length of road <i>[Municipal population / Kilometres of local roads]</i>	74.77	75.21	75.74	77.01	This indicator continues to increase due to the level of population growth increasing at a greater rate than road length. This is expected to continue into the future.
C4 Own-source revenue per head of municipal population <i>[Own-source revenue / Municipal population]</i>	\$1,418.61	\$1,425.38	\$1,365.68	\$1,484.44	This indicator has increased in 2021/22 primarily due to the revenue streams that were impacted by COVID-19 returning to expected levels. i.e. statutory fees, user fees and lease revenue.
C5 Recurrent grants per head of municipal population <i>[Recurrent grants / Municipal population]</i>	\$236.27	\$253.79	\$255.47	\$325.13	This indicator is favourably impacted due to 75% of 2022/23 Federal Assistance Grants being received in advance in 2021/22.
C6 Relative Socio-Economic Disadvantage <i>[Index of Relative Socio-Economic Disadvantage by decile]</i>	4.00	4.00	4.00	4.00	This is City of Ballarat's rating according to the Socio-Economic Indexes for Areas (SEIFA)
C7 Workforce turnover Percentage of staff turnover <i>[Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100</i>	11.91%	11.69%	14.35%	22.14%	The City of Ballarat's turnover rate is reflective of staff seeking opportunities for career advancement and alternative working arrangements. It is believed this has increased from prior years following the impact of COVID.

AUDITED PERFORMANCE INDICATORS					
Service Performance Indicators	Results 2019	Results 2020	Results 2021	Results 2022	Comments
Aquatic Facilities Utilisation					
AF6 Utilisation of aquatic facilities <i>[Number of visits to aquatic facilities / Municipal population]</i>	6.06	4.42	1.87	3.88	Utilisation rates are recovering after the re-opening of aquatic facilities following the impact of COVID-19.
Animal Management Health and safety					
AM7 Animal management prosecutions <i>[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100</i>	New in 2020	100%	100.00%	88.89%	8 of the 9 prosecution cases were successful in 2021/22, with the other being withdrawn.
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>	96.55%	94.25%	97.65%	93.46%	243 of the 260 critical non-compliance outcome notifications were followed up in the period.

AUDITED PERFORMANCE INDICATORS					
Service Performance Indicators	Results 2019	Results 2020	Results 2021	Results 2022	Comments
Governance Satisfaction G5 Satisfaction with council decisions <i>[Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]</i>	55.70	61.10	58.00	53.00	This outcome is inline with the 2022 results for Victoria and regional centres.
Libraries Participation LB4 Active library borrowers in municipality <i>[Number of active library borrowers in the last three years / The sum of the population for the last three years] x100</i>	12.75%	12.19%	11.25%	8.98%	COVID-19 related closures of public libraries impacted the number of active library borrowers in recent years. This measure has continued to decline & hasn't rebounded post COVID-19 closures.
Maternal and Child Health (MCH) Participation MC4 Participation in the MCH service <i>[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100</i>	72.48%	71.63%	71.83%	73.03%	3,906 children attended the service at least once, of the 5,349 enrolled.

AUDITED PERFORMANCE INDICATORS					
Service Performance Indicators	Results 2019	Results 2020	Results 2021	Results 2022	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>	64.52%	71.56%	72.10%	68.05%	82 children attended the service at least once, of the 121 enrolled.
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>	58.70	55.30	52.00	41.00	Due to high rainfalls in recent years, roads are deteriorating at a faster rate. There has been an increase in the number of requests which could correlate to the decreased satisfaction.
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>	71.43%	75.00%	100.00%	100.00%	All of the 7 planning decisions during the period were upheld.
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>	48.65%	43.07%	41.56%	41.47%	Ballarat's recycling system changed in 2019/2020, with separate glass collection through community collection points. This reduced the volume of material in kerbside recycling bins and has remained at lower levels since.

FINANCIAL PERFORMANCE INDICATORS - EFFICIENCY										
Efficiency	Results 2019	Results 2020	Results 2021	Results 2022	Forecasts				Comments	
					2023	2024	2025	2026		
Expenditure level										
E2	Expenses per property assessment	\$3,237.54	\$3,254.80	\$3,162.30	\$3,445.21	\$3,523.95	\$3,320.82	\$3,287.64	\$3,312.28	The increase in this indicator is consistent with the level of expenditure identified in the 2021/22 budget (\$3,567.54) and reflects an increase in service provision and inflation.
<i>[Total expenses / Number of property assessments]</i>										
Revenue level										
E4	Average rate per property assessment	New in 2020	\$ 1,877.33	\$ 1,869.82	\$ 1,934.10	\$ 1,951.89	\$ 1,988.59	\$ 2,031.80	\$ 2,081.86	There has been no material change in this indicator and is slightly lower than the 2021/22 budget of \$1,978.82.
<i>[General rates and Municipal charges / Number of property assessments]</i>										

FINANCIAL PERFORMANCE INDICATORS - LIQUIDITY										
Liquidity	Results 2019	Results 2020	Results 2021	Results 2022	Forecasts				Comments	
					2023	2024	2025	2026		
Working capital										
L1	Current assets compared to current liabilities	288.83%	262.21%	217.31%	234.75%	147.05%	156.03%	104.46%	163.07%	Council's closing cash balance is inflated by \$20.7 million of unspent grants. Also, Council has experienced delays in delivering the planned capital works program which will be delivered in future years. Hence the declining balance in the forecast figures. Note the unspent grants do not necessarily give rise to a current liability.
<i>[Current assets / Current liabilities] x100</i>										
Unrestricted cash										
L2	Unrestricted cash compared to current liabilities	-149.65%	-68.39%	-93.93%	-33.23%	18.68%	31.39%	22.12%	37.56%	This indicator reflects usage of cash and cash equivalents to invest in infrastructure projects. The indicator excludes cash held in term deposits (amounts invested for longer than 90 days), as this is required to be classed as Other Financial Assets. At 30 June 2022 there was \$148 million of such funds invested. This indicator would total 154.31% in 2021/22 if these funds were included.
<i>[Unrestricted cash / Current liabilities] x100</i>										

FINANCIAL PERFORMANCE INDICATORS - OBLIGATIONS										
Obligations	Results 2019	Results 2020	Results 2021	Results 2022	Forecasts				Comments	
					2023	2024	2025	2026		
Loans and borrowings										
O2	Loans and borrowings compared to rates	33.93%	36.96%	31.78%	26.43%	30.81%	35.89%	36.34%	33.11%	The trend reflects that borrowings have been repaid over recent years, without any new borrowings being undertaken.
<i>[Interest bearing loans and borrowings / Rate revenue] x100</i>										
Loans and borrowings										
O3	Loans and borrowings repayments compared to rates	5.20%	4.93%	5.52%	4.47%	4.35%	3.95%	3.57%	19.11%	The trend reflects that borrowings have been repaid over recent years, without any new borrowings being undertaken, resulting in reduced repayments. The large ratio in 2025/26 relates to the planned refinancing of a \$23.1 million interest only loan.
<i>[Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100</i>										
Indebtedness										
O4	Non-current liabilities compared to own source revenue	30.11%	34.30%	31.28%	28.00%	29.16%	34.05%	21.57%	30.14%	The trend reflects that borrowings have been repaid over recent years, without any new borrowings being undertaken.
<i>[Non-current liabilities / Own source revenue] x100</i>										
Asset renewal and upgrade										
O5	Asset renewal and upgrade compared to depreciation	New in 2020	78.40%	94.76%	112.33%	159.64%	93.64%	100.01%	96.97%	There has been an increased focus on Asset Renewal to improve the level of expenditure on asset renewal.
<i>[Asset renewal and asset upgrade expense / Asset depreciation] x100</i>										

FINANCIAL PERFORMANCE INDICATORS - OPERATING POSITION										
Operating Position	Results 2019	Results 2020	Results 2021	Results 2022	Forecasts				Comments	
					2023	2024	2025	2026		
Adjusted underlying result										
OP1	Adjusted underlying surplus (or deficit)	9.68%	2.74%	5.23%	3.37%	-3.51%	1.71%	3.73%	4.31%	This indicator is favourably impacted due to 75% of 2022/23 Federal Assistance Grants being received in advance in 2021/22.
<i>[Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100</i>										

FINANCIAL PERFORMANCE INDICATORS - STABILITY										
Stability	Results 2019	Results 2020	Results 2021	Results 2022	Forecasts				Comments	
					2023	2024	2025	2026		
Rates concentration										
S1	Rates compared to adjusted underlying revenue	60.34%	66.78%	66.55%	65.62%	69.81%	71.42%	71.92%	72.40%	Adjusted underlying revenue varies from year to year.
<i>[Rate revenue / Adjusted underlying revenue] x100</i>										
Rates effort										
S2	Rates compared to property values	0.59%	0.56%	0.53%	0.51%	0.42%	0.43%	0.44%	0.45%	This indicator is forecast to reduce in the coming years due to the recent significant increase in property values.
<i>[Rate revenue / Capital improved value of rateable properties in the municipality] x100</i>										

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 98, 99 and 100 of the Local Government Act 2020
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
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
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
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
Unrestricted cash	means all cash and cash equivalents other than restricted cash

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 2020 and Local Government (Planning and Reporting) Regulations 2020.

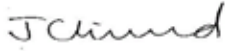
Where applicable the results in the Performance Statement have been prepared on accounting bases consistent with those reported in the Financial Statements. The other results are based on information drawn from council information systems or from third parties (e.g. Australian Bureau of Statistics).

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

The forecast figures included in the Performance Statement are those adopted by council in its four year budget on 22 June 2022 and which forms part of the Council Plan. The four year budget document 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 four year budget 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 2020 and the Local Government (Planning and Reporting) Regulations 2020.



Jason Clissold

Principal Accounting Officer

Dated: 24 October 2022

In our opinion, the accompanying Performance Statement of the *City of Ballarat* for the year ended 30 June 2022 presents fairly the results of Council's performance in accordance the Local Government Act 2020 and the Local Government (Planning and Reporting) Regulations 2020.

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

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

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



Daniel Moloney

Mayor

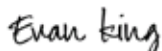
Dated: 24 October 2022



Amy Johnson

Deputy Mayor

Dated: 24 October 2022



Evan King

Chief Executive Officer

Dated: 24 October 2022

How to obtain a copy and provide feedback

We welcome your feedback. Electronic copies of this document are available on our website at ballarat.vic.gov.au and details on how to contact us can be found below.

- To receive this document in another format, phone 5320 5500, using the National Relay Service 13 36 77 if required, or email the Community Participation Team: communityengagement@ballarat.vic.gov.au



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October 2022