



CITY OF BALLARAT  
**Annual Report**  
**2023/24**

CITY OF  
**BALLARAT** 





## 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, ratepayers, stakeholders and other state and federal agencies on our operations and performance in the 2023/24 financial year against the Council Plan – the framework within which we deliver the everyday services, programs and projects for our community – and the Annual Budget.

We have 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*. We acknowledge 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:** includes performance highlights, details about governance, management and operations, and a report on our performance in the 2023/24 financial year against the City of Ballarat Council Plan 2021–2025 and the City of Ballarat Budget 2023/24
- **Financial statements**
- **Performance statement**



 City of Ballarat Djila-tjarriu Community Hub in Alfredton.



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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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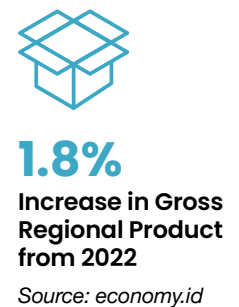
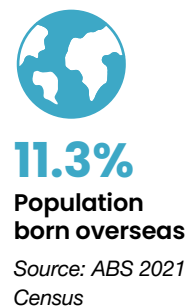
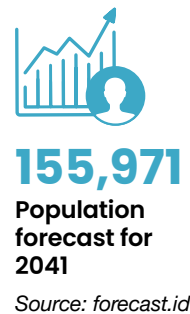
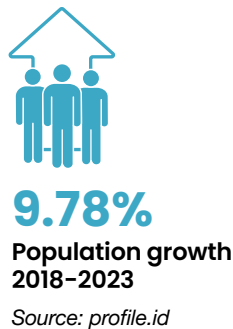
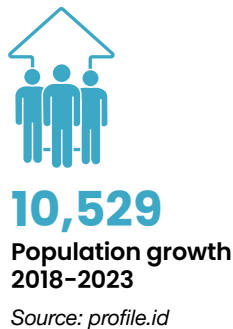
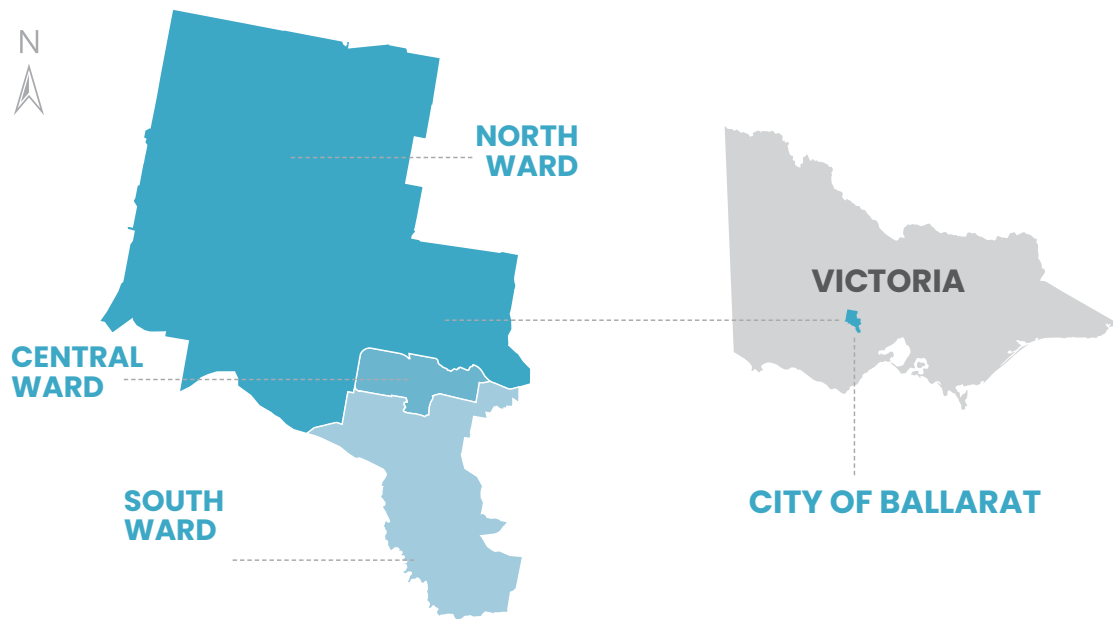
📷: Ballarat CBD.

# Overview

## A snapshot of Ballarat

> **Ballarat or Ballaarat** (*historical spelling*)  
**740km<sup>2</sup> 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.



\*Note: Economic figures now sourced from economy.id. Comparison to REMPLAN figures used previously not possible due to differing methodologies



©: Vitrafy Life Sciences, Wendouree.

## Our top industries by jobs in 2022/23

		% of all industry	Change 2021/22-2022/23
Health care and social assistance	13,576	21.9	6.3%
Retail trade	6,807	11	5.8%
Education and training	6,365	10.3	0.7%
Construction	6,150	9.9	1.9%
Manufacturing	4,593	7.4	-1.6%

## Our top industries by output in 2022/23

	\$	% of all industry	Change 2021/22-2022/23
Construction	\$2,405m	16.7	-3.3%
Manufacturing	\$2,206m	15.3	-3.1%
Health care and social assistance	\$1,578m	10.9	3.2%
Retail trade	\$941m	6.5	7.3%
Education and training	\$793m	5.5	2.0%



## Fast facts

City of Ballarat service delivery highlights 2023/24



**8,082 children**  
in Maternal Child  
Health program



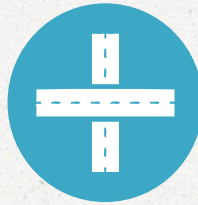
**25,000+ people**  
attended the Ballarat  
Heritage Festival



**13,554**  
library program  
participants



**626,658 visits**  
to Ballarat Aquatic and  
Lifestyle Centre



**470,000m<sup>2</sup>**  
of roads resealed



**70,000 digital**  
requests received  
(including Snap Send Solve)



**949 animals**  
adopted through the  
Ballarat Animal Shelter



**\$100.3 million**  
capital works program  
across Ballarat



**1,815 trees**  
planted



**150,604 visitors**  
to the Art Gallery  
of Ballarat




**11,658 tonnes**  
of green waste collected



**65,000+ people**  
at Ballarat White Night



 CEO Evan King at the opening of the Pleasant Street soccer nets.

# Message from the Chief Executive Officer



## **I am pleased to present the 2023/24 Annual Report, which outlines the City of Ballarat's progress in delivering against the aspirations outlined in the Council Plan 2021–2025.**

Amidst a challenging economic climate, we have continued to deliver a significant capital works program. The impact of inflation on project delivery has been significant, affecting both the cost and timeline of many projects. However, despite these challenges, we have managed to deliver and progress a varied suite of major infrastructure projects. These projects represent investment into our community that will be felt for generations to come.

Throughout 2023/24, we have focused on building our organisational culture for staff and improving service delivery for our customers. After nearly a year of staff-led consultation, we launched our new organisational values in May 2024. Reflecting a collective vision of who we are as an organisation, these values are intentionally behavior based to ensure they are easily understood and applied by our team. The values will guide our decisions, behaviors, and, most importantly, how we serve our community. By embedding these values into our daily operations, we are fostering a culture of integrity, accountability, and excellence that will drive positive, long-term change within the City of Ballarat.

In line with our commitment to outstanding service, we have also updated our Customer Charter. This charter reflects our dedication to delivering quality, inclusive, and responsive customer service that aligns with our organisational values. It provides clear guidelines on how our community can engage with us and sets out our commitments to respond effectively and respectfully. This focus on customer service has been recognised on a broader scale, with the City of Ballarat winning the Customer Service Award at both the state and national levels in the Snap Send Solve 2023 Solver of the Year Awards. This accolade is a testament to our team's dedication and the high standards we strive to uphold.

As we move forward, we remain dedicated to continuing this trajectory of growth and improvement. The achievements of this year reflect our collective effort and commitment to creating a thriving and resilient Ballarat. I extend my sincere gratitude to all staff, stakeholders, and community members who have contributed to these successes. I would also like to thank our Mayor and Councillors for their ongoing leadership and commitment to delivering a better Ballarat for our community, both now and into the future.

*Evan King*

**Evan King**  
**Chief Executive Officer, City of Ballarat**

# Community awards

The City of Ballarat thanks and congratulates all award nominees for their commitment and contribution to our community.

## Ballarat Community Awards 2024

These annual awards recognise and honour the outstanding achievements of community members who are making a difference and improving the quality of life and wellbeing of our community. They are provided by the Australia Day Committee (Victoria) and are run by local Councils.

### 2024 winners

Ballarat Citizen of the Year

**Kevin Moneghetti**

Ballarat Young Citizen of the Year

**Jacob Osenaris**

Ballarat Community Activity of the Year

**Mega Ganesh Festival 2023**

## Ballarat Seniors Awards 2023

These annual awards recognise and celebrate members of our community aged 55 and over for their outstanding contribution to making Ballarat a better place through their volunteering efforts.

### 2023 winners

Ballarat Senior of the Year Award

**Maureen Doonan**

Ageing Well Award

**Mary Douglas**

Equity Diversity and Inclusion Award

**Cheryl Szöllósi**

Healthy and Active Living Award

**Stuart Bell**

Volunteer Award

**Steve Burgess**



 Winners of the Ballarat Community Awards.

## Ballarat Youth Awards 2023

These annual awards recognise and pay tribute to Ballarat's outstanding young people who are making valuable contributions to our community in a range of areas. The awards are designed and delivered by Youth Services volunteers and City of Ballarat staff and the awards ceremony held in August 2023 showcased the talent of young people through musical performances and MC roles.

The City of Ballarat Youth Awards are supported through a partnership of community agencies: Ballarat Foundation, Ballarat Tech School, Basketball Ballarat, Big Brothers Big Sisters, Community Bank Buninyong, Ballarat Youth Services Network, Committee for Ballarat, Compassionate Ballarat, headspace Ballarat, Highlands LLEN, Western Bulldogs, Wendouree Centre for Performing Arts and Y Ballarat and the Victorian Government.



 Ballarat Youth Awards 2023 nominees who attended the awards ceremony.

### 2023 winners

Ages 12–17 Major Award

**Jasmine Goon**

Ages 18–25 Major Award

**Keeley Johnson**

Compassion and Care Award

**Keeley Johnson**

Equity, Diversity and Inclusion Award

**Albert Mumba**

Group Project Award

**Delacombe Junior Youth Spiritual Empowerment Group**

Influential Adult – Volunteer

**Wendy England**

Influential Adult – Worker

**Nikki Bell**

Leadership in Sport and Recreation Award

**Mitchell Hardman**

Personal Growth Award

**Delana Wright**

Positive Leader Award

**Gabriel Gervasoni**

Young Creative Award

**Jasmine Goon**

Youth Volunteer Award

**Noah Quick**



📷: Ballarat Begonia Festival Parade.

# Community grants

## Community Impact Grant Program

This program builds community capacity and strengthens links between community members and groups by funding programs that advance priority areas such as environmental sustainability, healthy, connected and inclusive communities, and community capacity building areas as identified by the City of Ballarat and the community.



**\$293,467.84\***

**Invested in our community**

\*GST exclusive



**80**

**Applications received**



**58**

**Successful**



**22**

**Unsuccessful**



**0**

**Will carry over**

## Strategic Partnerships Program (discontinued)

This program has been discontinued and replaced by the City Partnerships program (see below). It provided funds for not-for-profit organisations and Ballarat businesses to deliver initiatives aligned with the City of Ballarat’s Council Plan, Health and Wellbeing Plan and grants policy. Strategic partnerships were considered for requests in excess of \$20,000 and included initiatives over multiple financial years.

The investment reported here is for ongoing multiple-year initiatives.



**\$499,459\***

**Invested in our community**

\*GST exclusive



**7**

**Partnerships**



**5**

**Will carry over**

## City Partnerships Program (new)

This program provides funds for organisations and businesses to deliver well-planned projects and programs aligned with priorities identified by the City of Ballarat. City partnerships are considered for requests in excess of \$20,000 for initiatives up to three financial years.



**\$919,074\***

**Invested in our community**

\*GST exclusive



**12**

**Partnerships**



**9**

**Will carry over**

# Description of operations

## Economic factors 2023/24

While inflation eased during 2023/24, costs associated with delivering Council services and projects continue to increase at a rate greater than recurrent revenue. As an indication of this, the national Producer Price Index\* increased by 4.30% while Council's largest source of income (property rates) was capped at 3.50%.

Similarly, high inflation and interest rates have been the main contributors to the ongoing cost of living pressures being experienced across the country and the Ballarat community.

These economic challenges have seen a reduction to the level of growth and development compared with recent years. This is reflected in a decline in construction approvals in 2023/24 from the peaks seen during the COVID years from 2020 to 2022.

As was planned in the 2023/24 Budget, the need to borrow funds was put on hold for another 12 months. This means that borrowing was last undertaken in the 2019/20 financial year, however borrowing of \$20.16 million is projected in the 2024/25 financial year.

## Major changes 2023/24

### Commonwealth Home Support Program

In November 2022, Council resolved not to transition to become a provider of the Federal Government's new Support at Home program from 1 July 2023. As such, 2023/24 was the first year that Council did not deliver this Commonwealth-funded in-home services and support program.

Existing clients receiving Commonwealth Home Support Program services through the City of Ballarat were supported in their transition to new providers.

In addition, the City of Ballarat continues to play an active role in ensuring our community receives high-quality aged care services and to advocate strongly for the needs of vulnerable community members.

The City of Ballarat has also initiated a new Council service model that provides social support, and other active ageing services that aim to reduce social isolation and improve health and wellbeing.

This change to our service model did impact a number of positions in our Ageing Well team. Impacted employees were given the opportunity to apply for positions within the proposed new Council service at the start of the 2023/24 year and were also offered redundancies.

\*Contains a range of producer price indexes in the Australian economy, comprising mining, manufacturing, construction and services industries.





📷: Djila-tjarriu Kindergarten

## Major achievements 2023/24

### Record capital works program totalling \$100.3 million

In 2023/24, Council delivered its largest ever capital works program which included the completion or substantial completion of several large multi-year projects.

*For more details, see 'Major capital works' report on page 21.*

### Tourism Midwest Victoria

In a ground-breaking partnership between industry and local and state governments, Council partnered with other stakeholders to establish Tourism Midwest Victoria, Midwest Victoria's\* peak tourism industry body. It is Victoria's first Visitor Economy Partnership, leading the state government's transition from the Regional Tourism Board network. Tourism Midwest Victoria creates a connection point for all of the stakeholders to work together to sustainably grow the region's visitor economy with a focus on positioning the region as a top destination known for its unique attractions, rich heritage and vibrant community, while supporting the tourism industry in recovery and building resilience after the pandemic.

*\*Midwest Victoria takes in the City of Ballarat and the shires of Pyrenees, Moorabool, Golden Plains (south of Ballarat to Rokewood) and Hepburn (Creswick and Clunes)*

### Core values refresh project

As part of our commitment to continuously improve organisational culture, the City of Ballarat launched its new core values in May 2024 following an extensive bottom-up engagement approach that provided an opportunity for all staff to be involved in the values creation process. We believe that core values are important because they guide who we are and what we stand for as an organisation, and they influence the decisions we make, how we behave and, most importantly, how we serve our community.

*For more details, see page 47.*

### Major events

The City of Ballarat was successful in attracting the following major events:

- White Night
- Oceania Pro Wrestling
- Region Sides Bowls Championship (lawn bowls)
- Cold Chisel concert
- School Sport Australia Games (2025)

### **Children's services**

Two new services were introduced to support early years education in Ballarat:

- Djila-tjarriu Kindergarten service located at the new Djila-tjarriu Community Hub in Alfredton
- Safe Haven program at Rowan View Children's Centre in Wendouree

### **Sustainable environment**

The Ballarat Biodiversity Strategy – Healing Country Together was adopted in June 2024. Codesigned with Wadawurrung Traditional Owners and based on extensive community consultation, this strategy maps out a future for biodiversity across the municipality, outlining actions that will protect and strengthen Ballarat's natural environment.

### **Customer service**

- The City of Ballarat adopted an updated Customer Charter as part of our commitment to delivering quality, inclusive and responsive customer service that aligns with our organisational values. The charter details how community members can contact City of Ballarat staff and how City of Ballarat staff will respond
- The City of Ballarat won the Customer Service Award (state and national) in the Snap Send Solve 2023 Solver of the Year Awards

### **Economic growth**

- Ballarat's designation as a UNESCO\* Creative City has attracted international recognition for prominent events held during 2023/24 that will continue to directly support the work of our local creative industries and micro-enterprises:
  - Craft Lab – part of the Ballarat Heritage Festival
  - The Great Takeaway – part of the Ballarat Heritage Festival
  - UNESCO Creative Cities of Crafts and Folk Art Conference, May 2024 – hosted by the City of Ballarat
- The Victorian Goldfields UNESCO World Heritage Bid received \$2 million from the Victorian Government in-principal support from the Australian Government to progress the nomination
- A Ballarat Airport Strategic and Master Plan was developed to guide the future planning and advocacy for the development of the Ballarat Airport
- The Ballarat Social Procurement Project which commenced in 2023/24 supports contractors delivering major projects in Ballarat while also achieving social benefits for our community – for example, by engaging subcontractors such as local social enterprises or First Nations businesses or hiring staff from groups that may experience disadvantage

*\*United Nations Educational, Scientific and Cultural Organisation*

## Major capital works

The City of Ballarat's record capital works program in 2023/24 includes the following projects which are an investment in our community's future.

### **Ballarat Airport runway upgrade**

The majority of works have been completed for this project which includes an extension to the existing runway and other upgrades to allow larger aircraft to use the airport and increase certainty for local businesses to expand their operations. The City of Ballarat is delivering this project in partnership with the Australian Government.

### **Ballarat Central Library upgrade**

This project has been completed and the library is now fully operational and open to the public. The upgrade has delivered increased floor space and more welcoming and enriching learning spaces as well as a redevelopment of the second floor for public use.

### **Ballarat Regional Animal Facility**

Procurement planning is underway for this project which involves the construction of a new purpose-built, larger facility in a new location at Mitchell Park to replace the existing Gillies Street facility. The City of Ballarat is delivering this project in partnership with the Victorian Government.

### **Ballarat Regional Landfill capping project**

On-site works have been completed for the first of two stages of this project which involves capping closed cells in line with the Environment Protection Authority's operating licence requirements.

### **Ballarat's recycled water network expansion**

The planning phase is well underway for this project which involves upgrading the system to increase the supply capacity to Lake Wendouree and deliver supply to Victoria Park and the Wendouree West Recreation Reserve for irrigation and other uses. The City of Ballarat is delivering this project in partnership with Central Highlands Water and the Victorian Government.

### **Bridge Mall redevelopment**

Progress has continued on this project which will revitalise the Bakery Hill precinct and restore the Bridge Mall as a vibrant destination for shoppers, diners, residents and visitors.

### **Djila-tjarri Community Hub (Alfredton)**

Construction of this new facility was completed at the end of 2023 and the new kindergarten and community facilities are now open to the public. The City of Ballarat delivered this project in partnership with the Victorian Government.

### **Eastwood Leisure Complex redevelopment**

This project, currently in the design development phase, will deliver an accessible facility which features a multi-purpose meeting and activity hub.

### **Frank Bourke Oval upgrade**

The planning phase is underway for this project at North Ballarat Oval #2 which includes new pavilion facilities and changerooms.

### **Her Majesty's Theatre upgrade**

Stage 3 works are nearing completion on this project which will provide improved accessibility and amenity for patrons, performers and staff. The City of Ballarat is delivering this project in partnership with the Victorian Government.

### **Lake Wendouree and Victoria Park link lighting project**

This project has now been completed on the Steve Moneghetti Track at Lake Wendouree and the link with Victoria Park, creating a safely lit environment for all users. The City of Ballarat delivered this project in partnership with the Victorian Government.

### **Lucas Community Hub expansion**

Construction is underway on this project which features an expanded and improved kindergarten facility and other upgrades. The City of Ballarat is delivering this project in partnership with the Victorian Government.



 Selkirk Stadium - Oceania Pro Wrestling event held in April 2024.

### **Marty Busch Master Plan implementation**

This project will deliver a state-of-the-art sporting precinct with new cricket nets, a new netball court, a criterium track, oval resurfacing, improved carparking, improved lighting and changerooms upgrades. Lighting and oval works have now been completed and the design process is underway for the next stage of works. The City of Ballarat is delivering this project in partnership with the Victorian Government.

### **Redan Wetlands improvements**

Scoping works have commenced on this project which includes water quality and biodiversity improvements to the wetlands and surrounding parkland. The City of Ballarat is delivering this project in partnership with the Australian Government.

### **Sebastopol Community Hub**

The procurement process is underway for this new facility which will feature a new community hall, three kindergarten rooms and four fit-for-purpose meeting spaces that will accommodate a diverse range of users. The City of Ballarat is delivering this project in partnership with the Victorian and Australian Governments.

### **Former Sebastopol Gun Club site remediation**

The planning phase is underway on this project which involves remediation of the site at the Marty Busch Reserve. The City of Ballarat is delivering this project in partnership with the Victorian Government.



### **Selkirk Stadium upgrade and roof works**

Following the cancellation of the 2026 Commonwealth Games, the Victorian Government has allocated funds to the City of Ballarat to upgrade Selkirk Stadium. This project is currently in the planning phase stage.

### **Spotlight on Sebastopol program**

This program involves 13 projects across Sebastopol and includes open space works, tree planting, bike paths, a skate park, senior exercise equipment, basketball courts, lighting, community facility upgrades and streetscape improvements. The majority of these projects have now been completed. The City of Ballarat delivered these projects in partnership with the Victorian Government and the Ballarat Neighbourhood Centre.

### **Victoria Park redevelopment**

This project has now been completed. It features two new soccer pitches, new cricket nets, new lighting and an upgraded community and sports pavilion building. The City of Ballarat delivered this project in partnership with the Victorian Government.

# Our Council

## Councillors



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



**Cr Des Hudson  
Mayor**  
Elected: March 2002  
0409 865 093  
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**Cr Tracey Hargreaves**  
Elected: October 2020  
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traceyhargreaves@ballarat.vic.gov.au



**Cr Belinda Coates**  
Elected: October 2012  
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belindacoates@ballarat.vic.gov.au



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



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



**Cr Amy Johnson  
Deputy Mayor (until 13/11/2023)**  
Elected: October 2012  
0417 018 369  
amyjohnson@ballarat.vic.gov.au



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



**Cr Peter Eddy  
Deputy Mayor (from 14/11/2023)**  
Elected: October 2020  
0437 773 691  
petereddy@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, with each represented by three Councillors.

In 2020, the current Council was elected by the community for a four-year term. The nine

Councillors are the elected representatives of all residents and ratepayers across the city.

They provide leadership to ensure the good governance of the municipal district and have responsibility for setting the municipality's strategic direction, policy development, identification of service standards and monitoring performance across the organisation.



📷: Marty Busch lighting upgrades.



**Hot Pick**  
1 week loan. No renewals

**THE HALF MOON**  
A NOVEL  
MARY BETH KEANE  
NEW YORK TIMES BESTSELLING AUTHOR OF  
*ASK AGAIN, YES*

**Hot Pick**  
1 week loan. No renewals

**DOLLY ALDERTON**

**GOOD MATERIAL**

LEAVES YOU HEARTSORE BUT HAPPIER. IRRESISTIBLE! RICHARD E. GRANT

THIS IS THE GREATEST. YOU'LL CRY AND LAUGH. I READ IT THROUGH THE NIGHT, AND I NEVER EVER AVOID SLEEP! CLAUDIA WINKLEMAN

FROM THE BESTSELLING AUTHOR OF EVERYTHING I KNOW ABOUT LOVE AND GHOSTS

**Hot Pick**  
1 week loan. No renewals

**MARIAN BRANDI**

**Hot Pick**  
1 week loan. No renewals

**BENJAMIN STEVE**

EVERYTHING I KNOW ABOUT LOVE AND GHOSTS



# 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. We do this by:

- Taking the diverse needs of the local community into account in decision-making
- 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, such as 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 from 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 2023/24

Delegated committee	Councillors	Officers	Community members	Purpose
City Partnerships Delegated Committee	All	0	0	To confirm which applications from the City Partnerships Program are to progress to then be considered within the subsequent annual Council Budget process
Community Impact Grant Allocations Delegated Committee	3	4	4	To 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	To 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	2	0	9	To 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	To oversee the implementation of matters as they relate to statutory planning and strategic planning
Tourism Events Grant Allocations Delegated Committee	3	4	0	To oversee the disbursement of funds to: <ul style="list-style-type: none"> <li>• Support the development and sustainability of tourism events</li> <li>• Expand Ballarat's visitor economy and community connections via tourism events</li> <li>• Implement structure and probity around the management of funds Council provides to the commercial and private sectors in the form of grants</li> </ul>

## Community asset delegated committees in operation in 2023/24

Community delegated committee	Councillors	Officers	Community members	Purpose
Ascot Hall Community Asset Committee	0	0	12	To 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	8	
Buninyong Hall Community Asset Committee	0	0	8	
Burrumbeet Soldiers Memorial Hall Community Asset Committee	0	0	11	
Cardigan Village Centre Community Asset Committee	0	0	4	
Invermay Recreation Reserve Community Asset Committee	0	0	8	
Miners Rest Mechanics Institute Hall Community Asset Committee	0	0	7	
Scotsburn Hall Community Asset Committee	0	0	9	
Sebastopol RSL Hall Community Asset Committee	1	0	3	
Warrenheip Hall Community Asset Committee	0	0	6	

## 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 2023/24.

- 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	1	1
Ballarat Heritage Advisory Committee	2	1
Ballarat Regional Soccer Facility Advisory Committee	1	1
Disability Advisory Committee	1	1
Intercultural Advisory Committee	1	1
Koorie Engagement Action Group Advisory Committee	1	1
LGBTIQA+ Advisory Committee	2	1

### Stakeholder reference groups and internal working groups

Committee	Councillors	Officers
Arch of Victory/ Avenue of Honour Stakeholder Reference Group	1	1
Ballarat Airport/ Aerodrome Stakeholder Reference Group	1	1
Ballarat Major Events Precinct Stakeholder Reference 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

## Other groups and organisations

Committee	Councillors	Officers
Art Gallery of Ballarat Board	1	1
Australian Local Government Women's Association (ALGWA)	2	0
Central Highlands Councils Victoria	1	1
Central Victorian Greenhouse Alliance	1	1
Local Learning Education Network	1	1
Municipal Association of Victoria (MAV)	2	1
MAV Rural South Central Region Group	2	1
Regional Cities Victoria	1	1
Regional Sustainability Alliance	1	0

## 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 2023 to 30 June 2024, including any payments made for superannuation

Cr Des Hudson (Mayor)	\$128,911.19
Cr Peter Eddy (Deputy Mayor from 14/11/23)	\$55,847.66
Cr Amy Johnson (Deputy Mayor until 13/11/23)	\$47,535.56
Cr Belinda Coates	\$38,927.17
Cr Tracey Hargreaves	\$38,927.17
Cr Mark Harris	\$38,927.17
Cr Samantha McIntosh	\$38,927.17
Cr Daniel Moloney	\$38,927.17
Cr Ben Taylor	\$38,927.17

# Councillor expenses

## Councillor reimbursements 2023/24

Councillor	Travel expenses	Information and communication	Conference and training
Cr Des Hudson	\$16,663.56	\$1,613.28	\$10,502.28
Cr Amy Johnson	\$2,639.47	\$1,095.17	\$3,239.50
Cr Belinda Coates	\$3,471.58	\$898.66	\$4,694.39
Cr Ben Taylor	\$1,228.85	\$990.00	\$3,038.63
Cr Daniel Moloney	-	\$886.09	\$300.91
Cr Mark Harris	\$2,337.27	\$440.32	-
Cr Peter Eddy	\$473.28	\$703.37	\$380.01
Cr Samantha McIntosh	\$2,945.37	\$993.90	\$5,893.09
Cr Tracey Hargreaves	\$1,723.45	\$886.09	\$11,470.46

**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.



📷: Ballarat Botanical Gardens Fernery.

## 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 2021	Results 2022	Results 2023	Results 2024	Comments
<b>Transparency</b> <b>G1 - Council decisions made at meetings closed to the public</b> [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	3.28%	2.53%	2.74%	2.74%	All tenders are put into the public resolutions of Council, factors such as meeting procedures and contracts committee will impact the number of resolutions made in the closed to the public sessions. Only 6 of the 219 decisions were made at meetings closed to the public.
<b>Consultation and engagement</b> <b>G2 - Satisfaction with community consultation and engagement</b> Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement	55.40	51.00	49.00	48.00	Engagement practices are guided by the 2021 Community Engagement Policy. This outcome is comparable with the results for Victoria and regional centres.
<b>Attendance</b> <b>G3 - Councillor attendance at Council meetings</b> [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	95.68%	97.78%	99.21%	98.29%	Of the 117 possible total meeting attendances there have been two apologies.  In addition there was 6 meetings missed due to approved leave of absence, which are included as attendance under the guidelines.
<b>Service cost</b> <b>G4 - Cost of governance</b> [Direct cost of the governance service / Number of Councillors elected at the last Council general election]	\$42,366.25	\$49,054.33	\$52,345.47	\$60,599.67	Councillor allowances are independently reviewed and generally increased annually. This review is now undertaken by the Victorian Independent Remuneration Tribunal. Costs include relevant professional development, events and travel. 2024 included some Council approved overseas travel.
<b>Satisfaction</b> <b>G5 - Satisfaction with Council decisions</b> [Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community]	58.00	53.00	49.00	46.00	This outcome is comparable with the 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.

The following items have been highlighted as important components of the City of Ballarat's management framework. The City of Ballarat's results against the prescribed Governance and Management Checklist are set out on page 36 in accordance with the *Local Government Act 2020*.

## 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 Audit and Risk Committee are reported to and considered by Council.

### Independent members

- John Watson (Chair)
- Jason Hargreaves
- Jeff Rigby
- Tara Heard (commenced 26/10/23)

### Councillor members

- Cr Des Hudson, Mayor
- Cr Amy Johnson (Deputy Mayor until 13/11/23)
- Cr Mark Harris

## Internal audit

In the 2023/24 financial year, the following reviews were conducted by the City of Ballarat's Internal audit providers, Crowe, and all reports were completed:

- Emergency management
- Immunisation management
- Procurement – tendering
- Property portfolio management – leases and licences

## External audit

The City of Ballarat is externally audited by the Victorian Auditor General. In the 2023/24 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
<b>Community engagement policy</b> (policy outlining Council's commitment to engaging with the community on matters of public interest)	Adopted in accordance with section 55 of the Act - 24/02/2021
<b>Community engagement guidelines</b> (guidelines to assist staff to determine when and how to engage with the community)	Current guidelines in operation - 24/02/2021
<b>Financial Plan</b> (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
<b>Asset Plan</b> (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
<b>Revenue and Rating Plan</b> (plan setting out the rating structure of Council to levy rates and charges)	Adopted in accordance with section 93 of the Act - 23/06/2021
<b>Annual budget</b> (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 - 28/06/2023
<b>Risk policy</b> ( policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Current policy in operation - 18/05/2022
<b>Fraud policy</b> (policy outlining Council's commitment and approach to minimising the risk of fraud)	Current policy in operation - 18/05/2022
<b>Municipal emergency management plan</b> (plan under section 20 of the Emergency Management Act 1986 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
<b>Procurement policy</b> (policy outlining the principles, processes and procedures that will apply to all purchases of goods and services by Council)	Adopted in accordance with Section 108 of the Act - 26/04/2023
<b>Business continuity plan</b> (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
<b>Disaster recovery plan</b> (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 - 08/05/2024
<b>Complaint policy</b> (Policy under section 107 of the Act outlining Council's commitment and approach to managing complaints.)	Policy developed in accordance with section 107 of the Act - 23/02/2021
<b>Workforce plan</b> (plan outlining Council's commitment and approach to planning the current and future workforce requirements of the organisation)	Plan developed in accordance with section 46 of the Act - 29/11/2021
<b>Payment of rates and charges policy</b> (Policy outlining Council's commitment and approach to assisting ratepayers experiencing financial hardship of difficulty paying their rates.)	Current policy in operation - 24/11/2021
<b>Risk management framework</b> (framework outlining Council's approach to managing risks to the Council's operations)	Current framework in operation - 18/05/2022
<b>Audit and Risk Committee</b> (advisory committee of Council under section 53 and 54 of the Act)	Established in accordance with section 53 of the Act - 12/08/2020
<b>Internal audit</b> (independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls)	Internal auditor engaged - 12/02/2023, 31/07/2023, 21/08/2023, 16/10/2023

Governance and management item	Assessment
<b>Performance reporting framework</b> (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 - 26/04/2023
<b>Council Plan report</b> (report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year)	Current report - 22/11/2023, 28/02/2024, 22/05/2024
<b>Quarterly budget reports</b> (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 - 22/11/2023, 28/02/2024, 22/05/2024
<b>Risk reporting</b> (six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	Reports prepared and presented - 06/09/2023, 06/12/2023, 06/03/2024, 05/06/2024
<b>Performance reporting</b> (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 - 25/10/2023 (Annual Report), 28/02/2024 (Quarterly Performance Report)
<b>Annual report</b> (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 - 25/10/2023
<b>Councillor Code of Conduct</b> (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
<b>Delegations</b> (documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff)	Delegations reviewed in accordance with section 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 - 7/06/2023 S6 - 28/2/2024 S7 - 14/6/2024 S11 - 30/05/2024 S12 - 8/8/2023 S13 - 13/12/2023 S14 - 7/3/2024 S15 - 12/12/2023 S17 - 03/12/2021 S18 - 28/07/2021 S11B - 24/5/2023
<b>Meeting procedures</b> (Governance Rules governing the conduct of meetings of Council and delegated committees)	Governance Rules adopted in accordance with Section 60 of the Act - 24/08/2022

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: 15/10/2024



**Cr Des Hudson**  
Mayor, City of Ballarat  
Dated: 15/10/2024

# Statutory information

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

## Carers Recognition

This information is provided in accordance with section 11 of the *Carers Recognition Act 2012*. In 2023/24, the City of Ballarat has taken all practicable measures to comply with its responsibilities under the Act, including implementation of the following actions:

- Promotion of local supports and events available to carers during National Carers Week
- Informing all City of Ballarat Customer Service staff about local carers service providers
- Assisting residents aged 55 and over and their carers to access resources, supports and referrals via the City of Ballarat's Community Connectors service
- Provision of in-kind support to a local carers craft group through use of a meeting room at a City of Ballarat library
- Recognition of local carer's group Bigger Hearts Dementia Alliance through community grant funding for two community forums to improve the experience of people living with dementia and their carers in the greater Ballarat area
- Provision of in-kind support to Carers Victoria by acting as an assessor for their small grants program, Connecting Carers in their Community
- Hosting the Carer Gateway stand at the Get Connected! Seniors Festival Expo 2023 to highlight carer support and social groups available across Ballarat

## Disability Access and Inclusion Plan

This information is provided in accordance with section 38 of the *Disability Act 2006*. In 2023/24, the City of Ballarat has taken all practicable measures to comply with its responsibilities under the Act, including implementation of the following actions:

- Facilitation of the City of Ballarat Disability Advisory Committee
- Installation of the Sensory Friendly Stay and Play Zone at Victoria Park and the new publicly accessible assistance dog relief area located in central Ballarat
- Expansion of available information and communication tools to support participation, including social scripts, communication boards, text-only documents, and accessibility information
- Installation of a new Changing Places facility and other accessibility upgrades at the Ballarat Library to improve accessibility (undertaken during the redevelopment)
- Input into the planned upgrades of public spaces across the municipality to embed accessibility and inclusion

## 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 on how City of Ballarat information is to be made available publicly. For more information visit [ballarat.vic.gov.au](http://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](http://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.

## Domestic Animal Management Plan

This information is provided in accordance with section 68A of the *Domestic Animals Act 1994*. In 2023/24, the City of Ballarat has taken all practicable measures to comply with its responsibilities under the Act, including implementation of the following actions:

- Design and development of a proposed 24-hour cat curfew for Ballarat with an amnesty period – this process will involve community consultation
- Concept and design of the new Ballarat Regional Animal Facility undertaken with architects, with a focus on best practice operational and facility design
- Investigation and prosecution of welfare cases and dog attacks, including a high-profile case involving a boundary trespass
- Provision of regular responsible pet ownership sessions with members of the community at the Ballarat Drug Court
- Implementation of a new social media campaign to engage and promote the behind-the-scenes work at the Ballarat 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 2023/24 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. There were no disclosures to the Independent Broad-based Anti-Corruption Commission under section 21(2) in the 2023/24 financial year.

Further information about the application of this Act including how to make a disclosure is available at [ballarat.vic.gov.au/public-interest-disclosures](http://ballarat.vic.gov.au/public-interest-disclosures)

## Road Management Act Ministerial Directions

This 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 2023/24 financial year.

## Contracts

The following table lists the contracts entered into by the City of Ballarat valued at \$300,000 or more. As per the City of Ballarat's Procurement Policy, this value is the public tender threshold above which tenders or expressions of interest for contracts must be publicly invited, unless an approved Procurement Exemption applies.

Contract title	Value (ex GST)
MR Power Park drainage basin construction works	\$5,088,616.31
Market Street Ballarat Central redevelopment including carpark and all associated streetscape works (Midland Highway to Armstrong Street North)	\$999,987.26
Panel for provision of facilities audit services	Schedule of Rates
Bakery Hill redevelopment playspace design and construct services	\$956,433.00
Municipal buildings and facilities cleaning services	Schedule of Rates
Panel for provision of demolition services	Schedule of Rates
Panel for provision of plumbing maintenance services	Schedule of Rates
Small parks upgrades program	\$659,740.74
Trails and connections project (Sutton Street)	\$872,794.38
Blind Creek Road drainage and associated works (Kuruc Road to Skipton-Ballarat Railway Reserve)	\$472,727.76
Ballarat Regional Landfill capping construction works	Schedule of Rates
Art Gallery of Ballarat skylight construction	\$370,442.46
Panel for provision of major road patching and asphalt resurfacing	Schedule of Rates
Olympic Avenue Mount Clear road reconstruction works, including kerbing, sealing, drainage and associated works	\$332,277.40
Eastwood Leisure Complex redevelopment design services	\$796,405.00
Marty Busch Reserve Oval No 2 design and construct services	\$1,514,644.50
Sebastopol South Kindergarten refurbishment works	\$414,208.00
City of Ballarat digital advertising services	\$300,000.00
Prince of Wales Park hockey pitch renewal works	\$907,862.00
Microsoft licensing and service agreement renewal	\$2,619,000.00
Rowlands Street Sebastopol pavement reconstruction works (Birdwood Avenue to Vickers Street)	\$1,125,291.01
Street cleaning compactor	\$509,447.00
Alfredton Primary School netball court renewal	\$411,450.81
Cromwell Street Sebastopol road widening and associated works (Hertford Street to Rubicon Street)	\$944,389.73
Enterprise HR Information System (HRIS) project	\$381,448.00
City Oval Bowls synthetic green	\$627,474.50
Maternal and Child Health Centres and Child Care Centres cleaning services	Schedule of Rates
New Ballarat Regional Animal Facility design services	\$822,836.00
Scott Parade Ballarat East asphalt works (Havelock Street to Peel Street)	\$339,829.50
City of Ballarat Transfer Station collection and disposal of street sweeping and construction material	\$2,223,705.00
Ring Road Reserve Wendouree West waste soil removal and disposal	\$754,108.48
Panel for supply of event hire equipment	Schedule of Rates
Lake weed compactor	\$553,204.00
Unsealed rural roads resheet and drainage works	\$552,718.83
Roundabout construction and associated works (Urquhart Street and Ripon Street South intersection)	\$628,043.28
Hertford Street Sebastopol bike path construction works	\$748,526.46
Lucas Community Hub extension construction works	\$1,213,863.00
Nolan Street Ballarat Central asphalt works (Lydiard Street to Havelock Street including Lydiard Street roundabout)	\$326,773.20
Multiple roundabouts asphalt works	\$704,706.50
Various roundabouts asphalt works and major road renewal	\$841,414.39
Learmonth Street Alfredton road widening and associated works (Cuthberts Road to Sturt Street)	\$1,276,123.54
Ballarat Aquatic & Lifestyle Centre Municipal Association of Victoria gas supply contract (for large gas meter)	\$2,160,000.00
Enterprise Software Licensing for the Pathway System	\$1,755,932.00
Supply and delivery of four waste compactors	\$1,883,776.00
Supply and delivery of one footpath sweeper	\$429,942.00
Records storage and imaging services	Schedule of Rates

## 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 2023/24 financial year and is disclosed below.

### Ballarat West Development Contributions Plan (DCP)

Total DCP levies received in the 2023/24 financial year

DCP name and year approved	Levies received
Ballarat West DCP (2014)	\$9,672,058.25
<b>Total</b>	<b>\$9,672,058.25</b>

DCP land, works, services or facilities accepted as works-in-kind in the 2023/24 financial year

DCP name and year approved	Project ID	Project description	Item purpose	Project value
Ballarat West DCP (2014)	DI_LA_RB5	Acquisition of land for Retarding Basin 5	Drainage	\$485,100
Ballarat West DCP (2014)	DI_DR_KL	Construction of Drainage Scheme in sub-catchment KL (sub-precinct 4)	Drainage	\$1,443,750.26
Ballarat West DCP (2014)	DI_LA_23	Land for widening of Greenhalghs Road	Road construction	\$243,000.00
Ballarat West DCP (2014)	DI_DR_AZ/CA	Construction of Drainage Scheme in sub-catchment AZ/CA (sub-precinct 1)	Drainage	\$81,400.01
<b>Total</b>				<b>\$ 2,253,250</b>

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)	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Land, works, services or facilities delivered in the 2023/24 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)	\$2,475,406.25	\$0.00	\$817,014.26	\$900,000.00	\$4,192,420.51	67.64%
Construction of level 1 Multi-purpose Community Centre and Early Years Hub - DIL component - LAC (sub-precinct 2)	DI_CF_3	Ballarat West DCP (2014)	\$5,133.53	\$0.00	\$0.00	\$0.00	\$5,133.53	0.19%
Construction of Early Years Hub - DIL component - NAC (sub-precinct 4)	DI_CF_4	Ballarat West DCP (2014)	\$2,060,908.02	\$0.00	\$0.00	\$0.00	\$2,060,908.02	77.14%
Construction of Drainage Scheme in sub-catchment BU/CP (sub-precinct 1)	DI_DR_BU/CP	Ballarat West DCP (2014)	\$3,991,479.95	\$0.00	0	\$0.00	\$3,991,479.95	28.92%
Greenhalghs Road upgrade - western section	DI_RD_14	Ballarat West DCP (2014)	\$23,002.59	\$0.00	\$0.00	\$0.00	\$23,002.59	1.02%
Greenhalghs Road upgrade - central section	DI_RD_15	Ballarat West DCP (2014)	\$26,611.70	\$0.00	\$0.00	\$0.00	\$26,611.70	3.96%
Cherry Flat Road upgrade - Webb Road to Schreenans Road	DI_RD_20	Ballarat West DCP (2014)	\$1,630.00	\$0.00	\$0.00	\$0.00	\$1,630.00	0.05%
Cherry Flat Road Upgrade - Schreenans Road to Bells Road	DI_RD_21	Ballarat West DCP (2014)	\$1,620.00	\$0.00	\$0.00	\$0.00	\$1,620.00	0.14%
Greenhalghs Road / New North-South Road (North) roundabout	DI_JNC_04	Ballarat West DCP (2014)	\$47,216.60	\$0.00	0	\$0.00	\$47,216.60	3.47%
Cherry Flat Road / Schreenans Road roundabout	DI_JNC_11	Ballarat West DCP (2014)	\$1,630	\$0.00	0	\$0.00	\$1,630.00	0.19%
Glenelg Hwy / Wiltshire Lane / Cherry Flat Road Signalised Intersection	DI_JNC_09	Ballarat West DCP (2014)	\$2,847,796.86	\$0.00	0	\$0.00	\$2,847,796.86	45%
<b>Total</b>			<b>\$11,482,435.50</b>	<b>\$0.00</b>	<b>\$817,014.26</b>	<b>\$900,000.00</b>	<b>\$13,199,449.76</b>	

\*Calculated as expenditure over total project costs



# Our organisation

## Executive leadership reporting structure

Our organisational structure is designed to support the delivery of the goals as set out in the Council Plan 2021–2025.

### REPORTING STRUCTURE

As at 30 June 2024



**EVAN KING**

**Chief Executive Officer**

- OFFICE OF THE CEO
- Advocacy and Lobbying
- Communications and Design
  - Communications
  - Visual Communications
  - Digital Content
- Executive Office
  - CEO Support
  - Civic Support
  - Town Hall



**MATTHEW WILSON**

**Director**

- COMMUNITY WELLBEING
- Engaged Communities
  - Community Development
  - Community Infrastructure Planning
  - Emergency Management
  - Health and Social Planning
  - Reconciliation and Social Inclusion
- Family, Youth and Children's Services
  - Administration
  - Child Health
  - Children's Services
  - Early Childhood Partnerships
  - Stakeholder Engagement
  - Youth Development
- Libraries and Lifelong Learning
  - Ageing Well
  - Library Services
- Recreation Services
  - Ballarat Aquatic and Lifestyle Centre (BALC)
  - Facilities
  - Infrastructure
  - Planning



**JOHN HAUSLER**

**Director**

**CORPORATE SERVICES**

**Business Services**

- Business Improvement
- Customer Experience
- Fleet
- Revenue and Procurement

**Financial Services**

- Accounts Payable
- Accounts Receivable
- Accounting Services

**Governance and Risk**

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

**Information Services**

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

**People and Culture**

- Workplace Relations
- Organisational Development
- Payroll



**NATALIE ROBERTSON**

**Director**

**DEVELOPMENT AND GROWTH**

**City Design**

- City Design
- Heritage and Cultural Landscapes

**Development Facilitation**

- Sustainable Growth
- Statutory Planning
- Strategic Planning

**Regulatory Services**

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



**MARTIN DARCY**

**Director**

**ECONOMY AND EXPERIENCE**

**Arts and Events**

- Civic Hall
- Events
- Eureka Centre
- Her Majesty's Theatre
- Mining Exchange

**Art Gallery of Ballarat**

**Economic Growth**

- Airport Management
- Creative City
- Economic Growth
- Grants
- Victorian Goldfields World Heritage Bid

**Visitor Economy**

- Marketing
- Sustainable Destination Development



**BRIDGET WETHERALL**

**Director**

## INFRASTRUCTURE AND ENVIRONMENT

Enterprise Portfolio  
Management Office

### Infrastructure

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

### Major Projects

#### Operations

- Civil Operations
- Gardens and Natural Resources
- Road Maintenance, Pathways and Drainage
- Urban Forest and Open Spaces

### Property and Facilities Management

- Facilities Management
- Property Management

### Waste and Environment

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



Ballarat Heritage Festival - Monuments.

# Staff profile

**A summary of the number of full-time equivalent (FTE) City of Ballarat staff by organisational structure, employment type and gender as at 30 June 2024**

Employee type/ gender	Office of the CEO		Community Wellbeing		Corporate Services		Development and Growth		Economy and Experience		Infrastructure and Environment		Total staff	Total FTE
	Total	FTE	Total	FTE	Total	FTE	Total	FTE	Total	FTE	Total	FTE		
Permanent FT-F	9	9	65	65	46	46	52	52	33	33	42	42	247	247
Permanent FT-M	9	9	21	21	43	43	39	39	16	16	214	214	342	342
Permanent FT-X			1	1									1	1
Permanent PT-F	4	2.66	135	86.8	15	11.21	61	22.61	11	8.09	5	3.64	231	135.0
Permanent PT-M			15	8.36	2	1.68	29	8.74	9	7.28	2	1.45	57	27.51
Permanent PT-X			1	0.68									1	0.68
Casual - F	2	0.39	150	35.94	5	2.05	14	5.03	37	8.73	1	1.07	209	53.21
Casual - M			37	10.84			9	1.11	11	3.66			57	15.61
Casual - X			2	0.24					1	0.57			3	0.81
<b>Total</b>	<b>24</b>	<b>21.05</b>	<b>427</b>	<b>229.86</b>	<b>111</b>	<b>103.94</b>	<b>204</b>	<b>128.49</b>	<b>118</b>	<b>77.33</b>	<b>264</b>	<b>262.16</b>	<b>1148</b>	<b>822.83</b>

FTE = Full-Time Equivalent; FT = Full-Time; PT = Part-Time; F = Female; M = Male; X = Self-described gender

# Organisational culture improvement program

## Core values refresh

As part of our commitment to continuously improve organisational culture, the City of Ballarat developed new core values. These were launched in May 2024 following an extensive bottom-up engagement approach over almost 12 months.

We believe that core values are important because they guide who we are and what we stand for as an organisation. Our values influence the decisions we make, how we behave and, most importantly, how we serve our community. They are an incredibly powerful tool that can generate positive, long-term change in an organisation.

The City of Ballarat's new core values are deliberately simple to ensure they can be understood and applied by staff in a meaningful way. To ensure they are authentic and reflect the voices of all City of Ballarat staff, the values creation process provided the opportunity for staff from all levels and departments across the organisation to contribute.

## City of Ballarat core values

### **We are honest and transparent**

- We tell the whole story
- We provide a context and rationale for our decisions
- We trust each other enough to be honest

### **We are accountable**

- We do what we say we will do, when we say we will do it
- We learn from our mistakes and celebrate our successes
- We back up our teammates and also hold them to account with kindness and respect

### **We value everyone**

- We show respect to everyone, even if we disagree
- We ensure everyone has access to opportunities
- We are approachable regardless of our position in the organisation

### **We work with and for our community**

- We seek to understand our community's needs and take action to meet those needs
- We engage with our community and share what we are doing and why
- We manage our resources responsibly and sustainably

### **We work together**

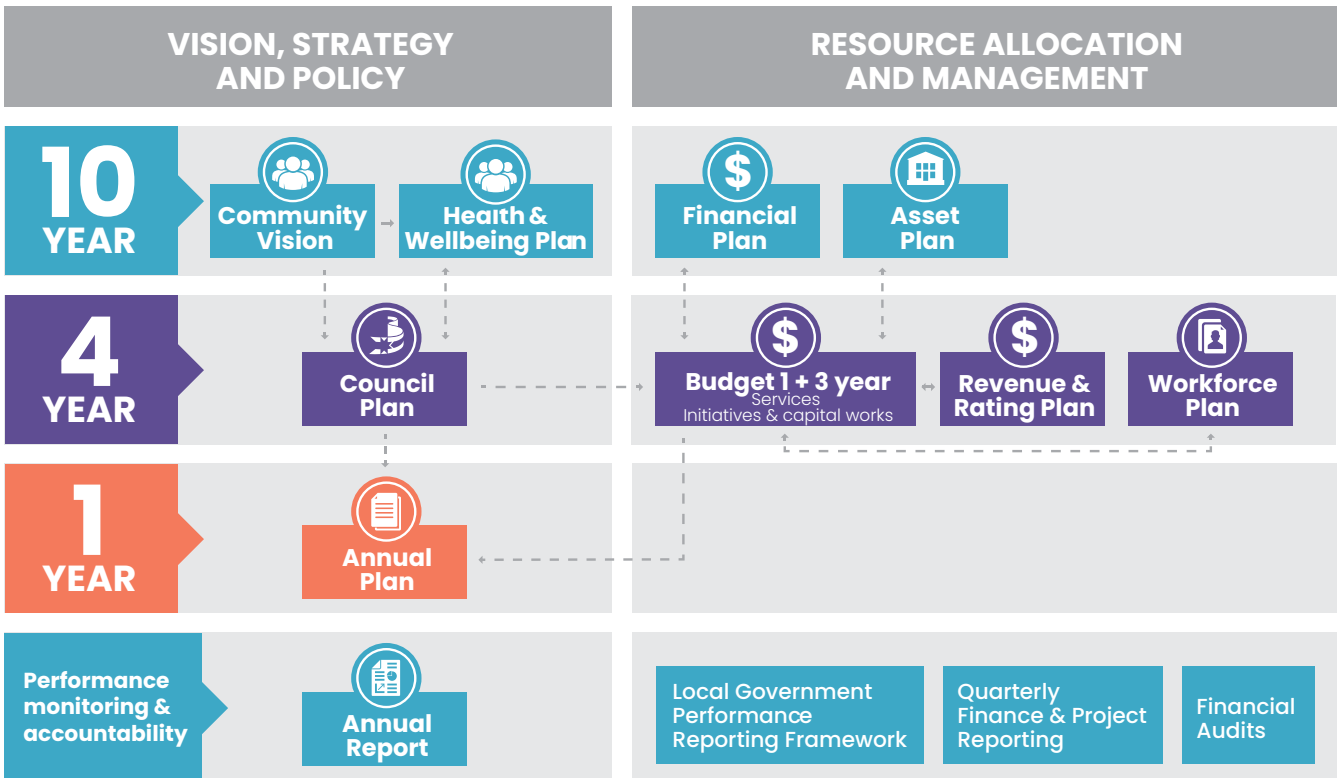
- We work towards common goals
- We support each other through the highs and lows
- We look for the best in each other



📷: Lucas, Cuthberts Road and the Ballarat-Skipton Rail Trail.

# Our performance

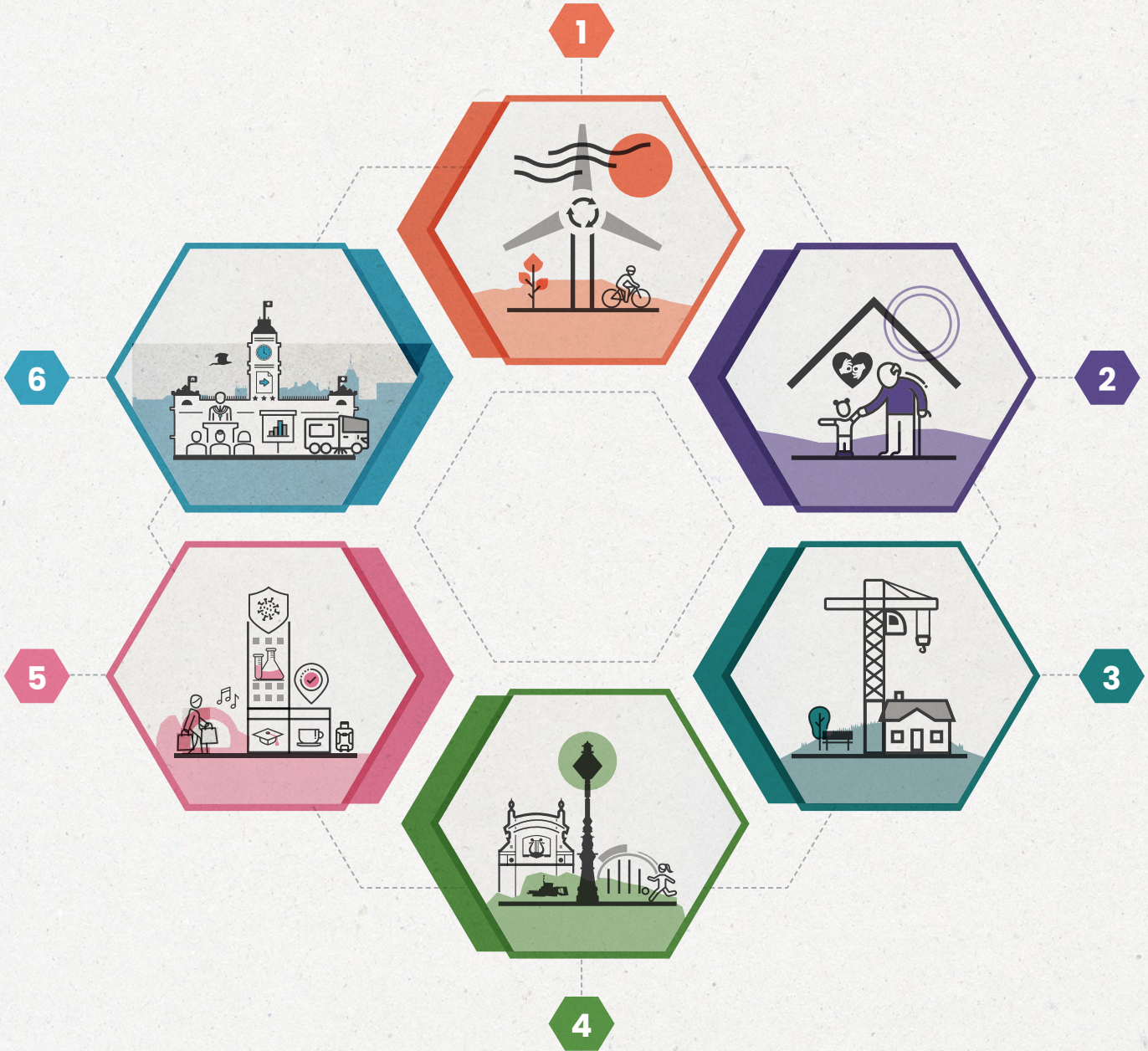
## Integrated Strategic Planning Framework



**The City of Ballarat’s performance for the 2023/24 financial year is reported in this section 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 2023/24 Budget
- Services funded in the 2023/24 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.

## Goal 1 – An environmentally sustainable future

Strategic indicator	Period 1	Value 1	Period 2	Value 2	Target	Comments
An increase in the number of trees in the City of Ballarat's asset management system	Data collected Jun 2023	80,725	Data collected Jun 2024	86,691	Increase	Target achieved
An increase in behind the meter renewables	Data collected Jun 2023	300.5 kW	Data collected Jun 2024	607 kW	Increase	Target achieved
An increase in the number of green spaces	Data collected Jun 2023	371	Data collected Jun 2024	371	Increase	An increase has been reported over the period of the Council Plan, however no reserves were added in 2023/24FY.
An increase in the diversion rate of kerbside waste	2022/23FY	43.4%	2023/24FY	42.49%	Increase	Target achieved
A decrease in waste consumption per capita	2022/23FY	194 kg	2023/24FY	186kg	Decrease	Target achieved
A decrease in corporate emissions	2021/22FY	26.4 tCO <sub>2</sub> e	2022/23FY	Data not available	Decrease	2023/24FY data not available due to transition to new service provider.
A decrease in municipal emissions	2020/21FY	1,386,000 tCO <sub>2</sub> e	2021/22FY	1,383,000 tCO <sub>2</sub> e	Decrease	Target achieved. Note, 2020/21FY data has been updated based on the most recent data available.
An increase in usage of key active transport trails	2022/23FY	Data not available	2023/24FY	Data not available	Increase	Data not available due to trialling different counting devices at Lake Wendouree which will be used to report usage of tracks and trails across the municipality.

<b>Goal 2 - A healthy, connected and inclusive community</b>						
<b>Strategic indicator</b>	<b>Period 1</b>	<b>Value 1</b>	<b>Period 2</b>	<b>Value 2</b>	<b>Target</b>	<b>Comments</b>
An increase in the percentage of the population that are active library borrowers	2022/23FY	10.8%	2023/24FY	14.0%	Increase	Target achieved
100% of required food safety assessments undertaken	Data collected Jan-Dec 2022	74.1%	Data collected Jan-Dec 2023	91.04%	100%	Target not achieved due to new businesses opening that do not need to be assessed within this reporting period.
An increase in the percentage of children enrolled who participate in the Maternal and Child Health service	2022/23FY	72.0%	2023/24FY	71.3%	Increase	Target not achieved. % the same as in 2022/23FY.
Staff participation in cultural awareness training	Data collected Jun 2023	70%	Data collected Jun 2024	60%	100%	Target not achieved. The City of Ballarat is implementing improvements with new online software to make training more accessible and trackable.
An increase in participation in library learning programs	2022/23FY	17,164	2023/24FY	17,865	Increase	Target achieved. There has been a gradual increase in attendance at programs delivered in library branches and outreach and community partner venues. In addition, the reopening of Ballarat Central Library has provided additional spaces for delivering programs.
An increase in community perception of Ballarat being a safe place to live	Survey date Mar 2023	70	Quarterly survey over FY24	67	Increase	Target not achieved. Note, this measure has been updated to reflect LGPRF measures. Several significant incidents affecting women's safety in the past 12 months have impacted the Ballarat community's perception of safety. The City of Ballarat has implemented new initiatives and increased support for existing safety programs and strategies to improve safety for women.

**Goal 3 – A city that fosters sustainable growth**

Strategic indicator	Period 1	Value 1	Period 2	Value 2	Target	Comments
Planning applications decided within 60 days	2022/23FY	42.8%	2023/24FY	39.58%	80%	Target not achieved. The City of Ballarat's focus in 2024 has been managing applications and reducing the backlog of applications following process improvements being made. The backlog has now reduced from 400+ to 265
VicSmart applications decided within 10 days	2022/23FY	43.4%	2023/24FY	35.7%	80%	Target not achieved. The City of Ballarat's focus in 2024 has been managing applications and reducing the backlog of applications following process improvements being made. The backlog has now reduced from 400+ to 265
A percentage increase of households with access to public transport within 400m	Data collected Jun 2023	85.0%	Data collected Jun 2024	82.3%	Increase	Target not achieved. The City of Ballarat continues to advocate strongly for improvements to the public transport network which the State Government funds and manages. Advocacy has focused on a review of the current network to better service the transport needs of local residents.
A percentage increase of households with access to greenspace within 400m	Data collected Jun 2023	90.2%	Data collected Jun 2024	92.2%	Increase	Target achieved. A new Open Space Strategy (early 2025) will change how we measure proximity to open space with the key change being the measure of distance 'as walked' instead of 'as the crow flies'. This measure more accurately reflects community experience, taking into account barriers like busy roads and lack of walkable paths.
A percentage increase of infill development	2022	23%	2023	29%	Increase	Target achieved

**Goal 4 – A city that conserves and enhances our natural and built assets**

Strategic indicator	Period 1	Value 1	Period 2	Value 2	Target	Comments
Over 100 percent asset renewal and upgrade as a percentage of depreciation	2022/23FY	100%	2023/24FY	170.9	Over 100%	Target achieved
A decrease in sealed local road requests per 100km of sealed local roads	2022/23FY	178.2	2023/24FY	98.4	Decrease	Target achieved
An increase in community satisfaction with sealed local roads	Survey date Mar 2023	37.0	Quarterly survey over FY24	33.0	Increase	Target not achieved. The City of Ballarat has allocated \$30.5 million in the 2024/25 Budget towards capital road infrastructure to improve the condition of roads in the municipality.
An increase in community satisfaction for, 'Is Ballarat easy to cycle and walk around in?'	Survey date Mar 2023	69	Quarterly survey over FY24	73	Increase	Target achieved. Note, there has been a change in the data collection methodology which will result in a better comparison next year.

**Goal 5 – A strong and innovative economy and city**

Strategic indicator	Period 1	Value 1	Period 2	Value 2	Target	Comments
A strong and innovative economy and city - domestic one day trips market share	Data collected Jan-Dec 2022	5.6%	Data collected Jan-Dec 2023	5.6%	Increase	Target not achieved. The City of Ballarat continues to invest in events and the tourism economy partnership (Tourism Midwest Victoria) to attract visitation.
A strong and innovative economy and city - overnight stays market share	Data collected Jan-Dec 2022	4.4%	Data collected Jan-Dec 2023	4.8%	Increase	Target achieved

**Goal 6 – A Council that provides leadership and advocates for its community**

Strategic indicator	Period 1	Value 1	Period 2	Value 2	Target	Comments
An increase in community satisfaction for 'good local shopping'	Survey date Mar 2023	71	Quarterly survey over FY24	72	Increase	Target achieved. Note, there has been a change in the data collection methodology which will result in a better comparison next year.
An increase in Gross Regional Product equivalent to or exceeding State Gross Regional Product	2021/22FY	\$7.6 billion	2022/23FY	\$7.7 billion	Increase	Target achieved. Note, 2020/21FY data has been updated due to a transition to using economy.id for data collection.

**Goal 6 – A Council that provides leadership and advocates for its community**

Strategic indicator	Period 1	Value 1	Period 2	Value 2	Target	Comments
An increase in the number of creative businesses	Data collected Jun 2023	1,587	Data collected Jun 2024	1,999	Increase	Target achieved
An increase in the number of local jobs	2021/22FY	59,929	2022/23FY	62,005	Increase	Target achieved. Note, there has been a transition to using economy.id for data collection.
An increase in the number of new businesses registered in Ballarat	2022	9,734	2023	9,952	Increase	Target achieved. Note, there has been a transition to using economy.id for data collection.
An increase in community satisfaction with community consultation and engagement	Survey date Mar 2023	49	Quarterly survey over FY24	48	Increase	Target not achieved. In the past year, the City of Ballarat has been taking tangible steps to improve consultation processes, with the launch of the new and improved online MySay consultation platform and adjustments to internal processes.
100 per cent of staff to have completed mandatory training	2022/23FY	70%	2023/24FY	67%	100%	Target not achieved. The City of Ballarat is implementing improvements with new online software to make training more accessible and trackable.
Achieve a low risk rating in four of the seven financial sustainability indicators	"Data not available"	"Data not available"	"Data not available"	"Data not available"	"Data not available"	VAGO is no longer applying risk ratings to these indicators
An equal percentage of gender in new employee hires	2022/23FY	51% female	2023/24FY	64% female	50% female; 50% male	Target not achieved. The City of Ballarat continues to deploy strategies to provide gender-equal recruitment opportunities which has resulted in an increase in female hires in both our permanent and casual hires in 2023/24FY.
An increase in projects using smart technology	Data collected Jun 2023	45	Data collected Jun 2024	53	Increase	Target achieved. New Smart City devices included passive infrared sensors and solar inverter data loggers.
An increase in the number of open data sets released	Data collected Jun 2023	84	Data collected Jun 2024	104	Increase	Target achieved

## Major initiatives

The following reports on our progress in the 2023/24 financial year in relation to major initiatives identified in the 2023/24 Budget.

Goal 1 – An environmentally sustainable future	
Major initiative	Progress in 2023/24
<p><b>Climate action program to support Carbon Neutrality Action Plan and the community’s Ballarat Net Zero Emissions Plan</b></p>	<p>The City of Ballarat is the first regional Council to join the CitySwitch program. CitySwitch helps office-based businesses reduce emissions and their environmental impact and assists businesses to map a pathway to net zero emissions and connects them with other businesses on their journey.</p> <p>Planning and preparation for the Sustainability Incentive Scheme Pilot has been completed with the scheme to be delivered in 2024/25.</p> <p>The process for developing a carbon offset strategy was initiated. This strategy will inform internal decision-making and the development of policy positions and procedures in relation to offsetting City of Ballarat emissions and collaborative opportunities for carbon offsetting at the local and regional levels.</p>
<p><b>Continue solar installation at Council facilities</b></p>	<p>Total solar capacity was doubled to 607kW with the addition of approximately 300kW rooftop solar PV at six Council facilities. This includes new systems at the Ballarat Central Library, Ballarat South Senior Citizens Club, Bonshaw Early Learning Centre and Eureka Centre as well as expanded systems at the Lucas Community Hub and City of Ballarat’s Operations Depot. Total solar generation is expected to be approximately 700 MWh annually, with three-quarters consumed directly by the facilities and the remainder exported to the grid.</p>
<p><b>Landfill works including capping of used cell and construction of new cell</b></p>	<p>This project involves on-site rehabilitation works at the Ballarat Regional Landfill facility. The first of two stages has been completed and the formal tender process has commenced for the second stage of works, with construction expected to commence in January 2025. The recently constructed cell became active in January 2024. All works, including siting, design, operation and rehabilitation, are in accordance with the EPA’s (Environment Protection Authority’s) operating licence requirements.</p>

## Goal 2 – A healthy, connected and inclusive community

Major initiative	Progress in 2023/24
<b>Central Library upgrade</b>	The upgrade of the Ballarat Central Library has been completed and the library is now fully operational and open to the public. The upgrade has delivered more floor space as well as more welcoming and enriching learning spaces. The new children's section in the library offers space for imaginative play as well as areas suited for quieter use by families. The upgrade includes a redevelopment of the second floor for public use. This area includes meeting rooms, the youth collection, a large collaboration space and a maker space.
<b>Lucas Community Hub upgrade</b>	Construction on an expansion and upgrades to the existing facility is underway. This includes an additional kindergarten room and expanded outdoor playspace as well as improvements to the staff planning rooms, foyer and utility areas. Construction is due to be completed before the end of 2024, with the new kindergarten room ready for Term 1 2025. The City of Ballarat is delivering this project in partnership with the Victorian Government.
<b>Ballarat Hockey Pitch surface renewal</b>	Works are nearing completion on the pitch at Prince of Wales Park and it is expected to be ready for use by October 2024. The resurfacing of the synthetic pitch includes remediation works to address latent subsurface ground conditions, ensuring a high-quality playing surface for many years.

## Goal 3 – A city that fosters sustainable growth

Major initiative	Progress in 2023/24
<b>Djila-tjarri Community Hub (Alfredton)</b>	Construction of this place-changing facility was completed at the end of 2023 and is now fully operational and open to the public. This new facility includes a three-room kindergarten, three fit-for-purpose community meeting spaces that are available for community use, and landscaped outdoor areas. The City of Ballarat delivered this project in partnership with the Victorian Government.
<b>Housing Strategy</b>	The Housing Strategy 2041 is nearing completion. This strategy will provide the City of Ballarat with a framework for managing population and housing growth. As a planning authority, the City of Ballarat has a responsibility to plan to accommodate housing growth for at least a 15-year period across the municipality. The Housing Strategy has taken into consideration our current housing capacity and proposes a long-term approach to planning for housing. A further step in the process will be to commence a Planning Scheme Amendment to implement the Housing Strategy into the Planning Scheme. This will commence immediately following a Council resolution to commence the Planning Scheme Amendment.

### Goal 3 – A city that fosters sustainable growth

Major initiative	Progress in 2023/24
<b>Heritage Gaps program</b>	This is a program of strategic heritage work which will be undertaken over several years and will include a range of projects, including the identification, documentation and protection of new heritage places and precincts policy review, and developing heritage design guidelines. Some heritage projects within the program have already been completed, including a Planning Scheme Amendment process to include Heritage Overlays on properties which have been identified for immediate protection, a standardised methodology and pilot study to determine a way forward for the program, and a draft of the Thematic Environmental History document.

### Goal 4 – A city that conserves and enhances our natural and built assets

Major initiative	Progress in 2023/24
<b>Commence Sebastopol Community Hub construction</b>	The site has been cleared in preparation for the construction of this new facility which will feature kindergarten and Maternal Child Health spaces as well as community spaces that will accommodate a diverse range of users. The City of Ballarat is delivering this project in partnership with the Victorian and Australian Governments.
<b>Bridge Mall redevelopment</b>	Major construction works continued on this project which is nearing completion. Works completed in the 2023/24 financial year include most paving within the Mall area, major works to Grenville Street, lighting installation, upgrades to laneways, and progress in the design of a new bridge over the Yarrowee River.

### Goal 5 – A strong and innovative economy and city

Major initiative	Progress in 2023/24
<b>Complete Ballarat Airport runway upgrade</b>	The majority of works have been completed for this project which includes an extension to the existing runway and other upgrades which will greatly increase the airport's capability. The City of Ballarat is delivering this project in partnership with the Australian Government.
<b>Complete Her Majesty's Theatre Stage 3 and conservation works</b>	Works are nearing completion on this project which will improve the capability, accessibility and safety of the iconic 149-year-old theatre. The City of Ballarat is delivering this project in partnership with the Victorian Government



**Goal 6 – A Council that provides leadership and advocates for its community**

<b>Major initiative</b>	<b>Progress in 2023/24</b>
<b>Advocate strongly for Priority Projects</b>	<p>Work is ongoing to ensure the federal and state governments are acutely aware of the City of Ballarat's priorities for key projects and initiatives across the municipality. Particular focus has been on advocacy to secure funding and raise awareness to support the City of Ballarat's ambitions for the Ballarat Art Gallery, Continuous Voices Memorial, Eastwood Leisure Centre, Ballarat Airport Stage 2 and Sebastopol Community Hub.</p> <p>To ensure our priorities are well understood and taken into consideration when federal and state budgets are being developed, the City of Ballarat undertakes a program of regular communication with Ministers and local Members of Parliament at both the federal and state level, providing face-to-face briefings and written updates.</p> <p>Increasing financial constraints being experienced by the local government sector make it even more critical for the City of Ballarat to undertake targeted advocacy to secure external funding to help deliver key projects and initiatives, for example through federal and state budgets, grants or election commitments. In the past year advocacy has had a strong focus on supporting grant applications and updating our key advocacy document, 'City of Ballarat Advocacy Priority Projects Pipeline', which details costs and timelines for key projects.</p>
<b>Commence Animal Shelter detailed design</b>	<p>Detailed designs for the new Ballarat Regional Animal Facility are nearing completion. This project involves the construction of a purpose- built, larger facility in a new location at Mitchell Park to replace the existing facility in Gillies Street. An EOI (Expression of Interest) process for the construction of the new facility commenced in June 2024. The City of Ballarat is delivering this project in partnership with the Victorian Government.</p>

## Services

The following provides a description of the services funded in the 2023/24 Budget and the persons or sections of the community who are provided the service.

<b>Goal 1 – An environmentally sustainable future</b>	
<b>Services</b>	<b>Service description</b>
<b>Circular Economy</b>	Ballarat is embracing a transition towards a circular economy. The Circular Economy service provides programs to assist in the efficient use of materials and reducing the amount of waste going to landfill.
<b>Landfills and Transfer Station</b>	Landfills and Transfer Station includes operational costs for the transfer station, Ballarat Regional Landfill and closed landfills around Ballarat.
<b>Sustainable Environment</b>	Sustainable Environment is responsible for developing policy, strategic direction and implementation of environmental sustainability, integrated water management and other climate change initiatives across the municipality.
<b>Waste and Street Cleaning Operations</b>	Waste and Environment facilitate kerbside waste, recycling and greenwaste collection and processing. The service is responsible for the delivery of street cleaning and sweeping operational services.

## Goal 2 – A healthy, connected and inclusive community

Services	Service description
<b>Ageing Well</b>	Ageing Well provides a range of co-designed programs and activities that address the identified needs of our ageing community and assist Ballarat to continue be an Age-Friendly City.
<b>Assessment and Review</b>	Assessment and Review is a clinical service as part of the My Aged Care national system for older persons. Assessment and Review 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.
<b>Ballarat and Aquatic Lifestyle Centre (BALC)</b>	BALC provides the Ballarat community with recreational swimming, learn to swim (aquatic education) programs, gymnastics, health club, group fitness, community programming, personal training, café and creche services. During summer, BALC also manages Ballarat's outdoor pools and splash parks.
<b>Ballarat Regional Soccer Facility</b>	The Ballarat Regional Soccer Facility is Ballarat's crown for regional soccer and has hosted both international and Australian teams including Bahrain, The Matildas, Western United and Melbourne Victory. The centrepiece is a world-class natural turf stadium pitch, of a quality unmatched in Australia outside of major metropolitan stadiums. With viewing mounds on three sides, and a 450-seat grandstand, the stadium comfortably fits 3,000 spectators.
<b>Child Health</b>	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 including 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 for example, through New Parent Groups and referral to supported and community-based playgroups. Council also provides government-funded childhood and school immunisations according to the National Immunisation Program (NIP) schedule. Vaccines are provided by Department of Health and Human Services and administered by Council.

<b>Goal 2 – A healthy, connected and inclusive community</b>	
<b>Services</b>	<b>Service description</b>
<b>Children's Services</b>	Children's Services includes early education and care services provided by Girrabanya and Wendouree Children's Centre that provide long day care, sessional funded kindergarten for both three-year-old and four-year-old children and occasional care at Girrabanya Children's Centre. Family Day Care is an Australian Government approved home-based childcare service often providing 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. It also includes provision of sessional funded kindergarten at Djila-tjarriu Kindergarten and Rowan View Kindergarten from Term 1 2024.
<b>Community Participation</b>	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.
<b>Early Childhood Partnerships</b>	Early Childhood Partnerships include Ballarat's Best Start Program that aims to improve the wellbeing of all children from conception to transition to school, supported playgroups which aims to improve outcomes for disadvantaged children through parent-child interaction, and Parent Place, a free drop-in centre for parents and carers.
<b>Engaged Communities</b>	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.
<b>Environmental Health</b>	Environmental Health is 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.
<b>Family and Children's Services</b>	Family and Children's Services is responsible for the provision, delivery and coordination of universal and targeted services to families and children in the Ballarat community, as well as the management of the Kindergarten Central Enrolment and Registration Scheme. The strategic framework for this program is outlined in the Municipal Early Years Plan with governance via working groups.
<b>Health and Social Planning</b>	Health and social planning 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. Health and Social Planning also delivers services under Goal 4.
<b>Lakes Management</b>	This represents the engagement of specialist contracted expertise to ensure the Lake Wendouree rowing course is maintained to a level that ensures ongoing hosting of major rowing regattas for local rowing organisations, Rowing Victoria and Rowing Australia.

## Goal 2 – A healthy, connected and inclusive community

Services	Service description
<b>Library Services</b>	There are three static public libraries located in Ballarat, Wendouree and Sebastopol. Council also provides library services to areas such as Delacombe, Miners Rest, Warrenheip, Learmonth and Ballarat East via two library outreach vehicles.
<b>Library Services - Contract</b>	<p>The City of Ballarat provides shared library services through service level agreements to the seven LGAs of Moorabool, Ararat, Pyrenees, Central Goldfields, Hepburn, Southern Grampians and Northern Grampians. These services cover the following:</p> <ul style="list-style-type: none"> <li>• Collection services – acquisition, cataloguing and processing</li> <li>• Library management services through the provision of an integrated library management system</li> <li>• Collection movement services through management of library and DX courier services across Central Victoria</li> </ul>
<b>Lucas Community Hub</b>	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.
<b>Municipal Emergency Management</b>	<p>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.</p> <p>Municipal Emergency Management also delivers services under Goal 6.</p>
<b>Recreation Services</b>	The provision of recreation planning services to sporting and recreation organisations across Ballarat to enable appropriate delivery of sporting infrastructure for the community. Provision of evidence-based planning advice in relation to recreation and sport services. This service also works to acquire major and community level sporting events that support economic growth and tourism for the city whilst providing the community with national level spectator experiences such as A-League and AFL events. General maintenance of sporting facilities is also undertaken through the Recreation Services team.
<b>School Crossing Supervision</b>	School crossing supervision for primary and secondary schools is provided under a shared costing arrangement with VicRoads. The service stems from community expectations, however, the Victorian Government is reviewing Council's delivery given the cost.
<b>Senior Development Services</b>	Council provides support and assists seven Senior Citizens centres to operate across the city and meets with the Ballarat Seniors Citizens Clubs Association.
<b>Youth Services</b>	Youth Services delivers a range of programs supporting youth development, leadership opportunities, gender equity and safe behaviours.

### Goal 3 – A city that fosters sustainable growth

Services	Service description
<b>City Design</b>	<p>City Design provides statutory referral services for statutory planning applications and other project advice related to vegetation matters, open space planning, urban design, landscaping design, sustainable and active transport, and other related elements.</p> <p>City Design also provides services under Goals 2, 4 and 5.</p>
<b>Statutory Planning</b>	<p>Statutory Planning plays a key role in implementing the strategic land use direction set out in the Council Plan and Municipal Strategic Statement.</p>
<b>Strategic Planning</b>	<p>Strategic Planning manages the Ballarat Planning Scheme and undertakes strategic land use planning to support growth and prosperity in the municipality.</p> <p>Strategic Planning also delivers services under Goals 1, 2 and 4.</p>
<b>Sustainable Growth</b>	<p>Sustainable Growth Development income includes the Developer Contributions Plan and associated expenses in its management.</p>

### Goal 4 – A city that conserves and enhances our natural and built assets

Services	Service description
<b>Asset Management</b>	<p>Asset Management includes the ongoing management and improvement of our Integrated Asset Management Framework including policy, asset strategy, asset plan, asset management plans and our asset management system. These Council assets include transport, open space, trees, drainage/stormwater and buildings.</p>
<b>Construction</b>	<p>The Construction team delivers minor capital work improvements including footpaths, drainage etc. Large capital works programs are procured through an open tender process with delivery managed via the Infrastructure Delivery team.</p>
<b>Development and Growth</b>	<p>Development and Growth provides leadership and support to our Economic Growth, Development Facilitation, Economic Growth, City Design, Regulatory Services and Visitor Economy teams.</p> <p>Development and Growth also delivers services under Goal 3.</p>
<b>Development Engineering</b>	<p>Development Engineering provides civil engineering services and approvals for new developments, as well as subdivision inspections, and support changes to existing infrastructure.</p>
<b>Facilities Management</b>	<p>Facilities Management provides public building maintenance services as well as capital works on Council's buildings including renewals and upgrades, and building plant replacement.</p>

## Goal 4 – A city that conserves and enhances our natural and built assets

Services	Service description
<b>Gardens and Natural Resources</b>	Gardens and Natural Resources provides horticultural maintenance to Ballarat's open space reserves. The service is broken up into seven key functional areas: the Ballarat Botanical Gardens, sports grounds, arboriculture, city entrances, parks maintenance, urban forest, and trails and waterways.
<b>Heritage and Cultural Landscapes</b>	Heritage and Cultural Landscapes 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.
<b>Infrastructure</b>	Infrastructure comprises the delivery of renewal and upgrade projects to allow community freedom of movement and safe passage including roads, footpaths, bridges and drainage. Infrastructure also delivers services under Goal 2.
<b>Infrastructure Delivery</b>	The Infrastructure Delivery team supports contractors to deliver new and renew existing infrastructure.
<b>Major Projects</b>	Major Projects achieves sustainable development through delivering key infrastructure projects that provide a high quality of life for a growing population. Major Projects also delivers services under Goals 2 and 5.
<b>Property Management</b>	Property Management manages and maintains Council's property portfolio including commercial and community tenanted buildings, public reserves, the Ballarat Airport and associated buildings, and two Council-owned caravan parks.
<b>Road Maintenance</b>	Road Maintenance is responsible for maintenance of the roads and road infrastructure throughout the municipality. This includes linemarking, signs, kerb and channelling, footpaths and bike paths.
<b>Survey and Design</b>	Survey and Design facilitates the delivery of Council's annual capital works program for roads and drainage projects by providing survey and design services. This enables Council to provide in-house construction plans and specifications for every individual capital project that is sent to open public tender.
<b>Traffic and Transport</b>	Traffic and Transport 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 recorded crash histories.

<b>Goal 5 – A strong and innovative economy and city</b>	
<b>Services</b>	<b>Service description</b>
<b>Airport</b>	Ballarat Airport is a significant aviation facility servicing western Victoria. The airport is an important infrastructure, economic and social asset to Council and accommodates a wide mix of beneficial activities including aviation businesses, recreational aviation uses, community hubs and emergency services operation.
<b>Art Gallery of Ballarat</b>	Art Gallery of Ballarat is the oldest regional gallery in Australia, and manages a large collection of artworks, manages exhibitions, education programs and the gift shop. Art Gallery of Ballarat also delivers services under Goal 4.
<b>City Investment Attraction</b>	City Investment Attraction is responsible for bringing funding into the City, through both public or private organisations.
<b>Creative City</b>	Creative City supports activities through facilitation and engagement programs and the implementation of the Creative City Strategy.
<b>Economic Development</b>	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.
<b>Economy and Experience</b>	Economy and Experience provides leadership and support for business units including Her Majesty's Theatre, Arts and Tourism, Art Gallery of Ballarat, and Communications and Marketing.
<b>Eureka Centre</b>	The Eureka Centre explores the social history and cultural impact of the Victorian gold rush and honours the stories of the men and women involved in the Eureka rebellion. The Eureka Centre is home to the Eureka Flag.
<b>Events</b>	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.
<b>Her Majesty's Theatre and Civic Hall</b>	Her Majesty's Theatre is one of Australia's most iconic theatre buildings. The Civic Hall is a popular and adaptable event venue within the Ballarat CBD. Her Majesty's Theatre and Civic Hall are owned and managed by Council.
<b>Marketing</b>	Marketing provides significant support and campaigns to support the Ballarat tourism industry.
<b>Mars Stadium</b>	Eureka Stadium (Mars Stadium) is the premier sporting venue in Ballarat and hosts events such as AFL, Rugby Union, A-League Soccer and other community events.
<b>Visitor Economy</b>	Council provides significant funding to support the Ballarat tourism industry within product development, industry development and research, identified as a priority sector within the Ballarat economy.



## Goal 6 – A Council that provides leadership and advocates for its community

Services	Service description
<b>Advocacy</b>	Advocacy provides coordinated advocacy and lobbying to advance Council's strategic direction and attract funding for the delivery of key projects and policy.
<b>Animals</b>	Animal Management is a mandatory function of Council 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.
<b>Business Improvement</b>	Business Improvement uses innovation, data and insight to guide the evaluation of Council's existing systems and processes to identify, recommend and oversee implementation of improved methods of work, as well as driving a culture of innovation within Ballarat and continuing to advance Ballarat as a smart city.
<b>Civic and Executive Services</b>	<p>The CEO is the only staff member who is appointed by Council, the remainder of staff are appointed by the CEO. The CEO is responsible for managing the organisational structure of the City of Ballarat, ensuring Council decisions are implemented, managing daily operations, and providing advice to Council.</p> <p>The Civic and Executive Service Unit includes effective and professional support to the Mayor and Councillors to undertake their civic responsibilities and the CEO in managing the organisation as well as the management and operations of the Ballarat Town Hall. This includes management of communication and correspondence, diary management, event coordination, stakeholder relationship management, membership management, management of civic receptions and citizenship ceremonies. Hall Keeping provides exceptional hospitality and customer service standards to staff, Councillors, customers, and community members using the Ballarat Town Hall.</p>
<b>Communications and Design</b>	<p>The Communications and Design Unit provides internal services to the organisation in the areas of strategic communications planning, branding strategy and design, social media and communications strategy, public relations and media. This service area is responsible for issues management advice and implementing key organisational communications to the Mayor, Councillors, CEO, directors, managers and staff.</p> <p>Communications and Design also deliver services under Goal 5.</p>
<b>Community Wellbeing</b>	Community Wellbeing provides leadership and support for business units including Engaged Communities, Learning and Community Hubs, Ageing Well, Family, Youth and Children's Services, Arts and Tourism, Art Gallery of Ballarat and Communications and Marketing.

**Goal 6 – A Council that provides leadership and advocates for its community**

<b>Services</b>	<b>Service description</b>
<b>Corporate Costs</b>	Corporate Costs provides for those income and expense streams that relate to the whole of the organisation.
<b>Corporate Services</b>	Corporate Services provides leadership and support to Customer Experience, Financial Services, Business Improvement, Information Services, Fleet Management, Revenue and Procurement, People and Culture, and Governance and Risk.
<b>Customer Experience</b>	Customer Experience seeks to assist community members, residents, ratepayers and visitors to engage with all Council services. Customer Service provides a support service for all staff across the organisation through first point of external customer contact, including acting as a referral service to other organisations.
<b>Enterprise Portfolio Management Office</b>	The Enterprise Portfolio Management Office provides organisation-wide support for the effective strategic planning, scoping, reporting, and delivery of projects.
<b>Financial Services</b>	Financial Services is responsible for the administration of Council's financial resources. The service maintains appropriate controls over finances, providing advice to business units in their delivery of other services.
<b>Governance and Risk</b>	Governance and Risk works collaboratively to deliver strategic and operational advice to Council, executive, managers and employees to support the broad range of Council 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 special and advisory committees, managing Ombudsman complaints, coordination of Freedom of Information applications, privacy and data protection, and protected disclosures to statutory authorities.
<b>Information Communication Technology</b>	ICT is responsible for providing information, technology, and communications services to support a broad range of business functions to over 800 consumers and 26 sites. This includes Information Management which supports Council by ensuring the collection and ongoing management of the organisation's information is properly and securely managed.
<b>Infrastructure and Environment</b>	Infrastructure and Environment provides leadership and support to our Infrastructure, Operations, Property and Facilities Management, Waste and Environment and Major Projects services.
<b>Integrated Strategic Planning</b>	Integrated Strategic Planning was responsible for the delivery of the Integrated Strategic Planning Framework, including Council Plan, and monitoring of the organisation's performance towards its strategic objectives. This service now forms a component of Business Improvement.

## Goal 6 – A Council that provides leadership and advocates for its community

Services	Service description
<b>Local Laws and Parking Enforcement</b>	<p>Local Laws aims to protect the community and Council 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. Parking Enforcement ensure the safe movement of vehicles within the municipality and ensures vehicles add to the CBD's vibrancy. Parking management includes on-street compliance, reactionary compliance under the <i>Road Safety Act 1986</i> and more broadly the implementation of the CBD Car Parking Action Plan.</p> <p>Local Laws and Parking Enforcement also delivers services under Goal 4.</p>
<b>Municipal Building Surveyor (MBS) and Building Services</b>	<p>Building Services is required to fulfil Council'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.</p>
<b>OHS and MySafety</b>	<p>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 Council. Safety is responsible for developing and implementing the Council's safety management system (policy, procedures and online reporting function).</p>
<b>Regulatory Services</b>	<p>Regulatory Services provides support to Local Laws and Parking Enforcement, Environmental Health, MBS and Building Services and the Animal Shelter.</p>
<b>Risk and Insurance</b>	<p>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 Council's services. Risk Services also facilitates the procurement of all insurance classes and undertakes claims management in relation to issues of liability.</p>
<b>Workplace Relations</b>	<p>Workplace Relations 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.</p>



📷: SWAY entertaining visitors at the Ballarat Begonia Festival.



## 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 2021	Results 2022	Results 2023	Results 2024	Comments
<b>Service standard</b> <b>AF2 – Health inspections of aquatic facilities</b> [Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]	1.14	0.57	0.43	1.57	Aquatic inspections have been a focus this year. All Council aquatic facilities were inspected in the lead up to the summer period, and the larger pools and splash parks were inspected on multiple occasions.
<b>Utilisation</b> <b>AF6 – Utilisation of aquatic facilities</b> [Number of visits to aquatic facilities / Municipal population]	1.87	3.88	5.83	6.21	Ballarat Aquatic & Lifestyle Centre achieved its highest level of visitations of almost 680 thousand this financial year, an 18% increase on the previous year. Continued growth in visitor numbers and swim school enrolments has seen this indicator back above pre-pandemic levels.
<b>Service cost</b> <b>AF7 – Cost of aquatic facilities</b> [Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]	\$16.45	\$4.75	\$2.51	\$2.40	In 2024 continued growth in both the aquatic visit numbers and the income growth from patrons for membership packages, aquatic programs and casual swimming resulted in a significant improvement in this measure.

#### Libraries – Service Performance Indicators

Indicator/measure	Results 2021	Results 2022	Results 2023	Results 2024	Comments
<b>Resource standard</b> <b>LB2 – Standard of library collection</b> [Number of library collection items purchased in the last 5 years / Number of library collection items] x100	66.08%	69.32%	70.02%	70.32%	Collection management practices aim to maintain the standard of the collection with the majority of the collection purchased in the past five years.
<b>Service cost</b> <b>LB5 – Cost of library service per population</b> [Direct cost of the library service / Population]	\$30.29	\$30.56	\$31.76	\$35.25	Increased staffing costs in line with expanded services and the re-opening of the redeveloped Ballarat Library.
<b>Participation</b> <b>LB6 Library membership</b> [Number of library collection item loans / Municipal Population]				4.79	This is a new measure in 2024, there were just over 566,000 loans in the year.

## Libraries – Service Performance Indicators

Indicator/measure	Results 2021	Results 2022	Results 2023	Results 2024	Comments
<b>Participation</b> <b>LB7 Library membership</b> [Number of registered library members / Municipal population] x100				22.16%	This is a new measure in 2024 and demonstrates that approximately 1 in 5 residents are members of the Ballarat Library network.
<b>Participation</b> <b>LB8 Library membership</b> [Number of library visits / Municipal population] x100				1.65	This is a new measure in 2024, people counters have now been installed at each library to capture this data.

## Maternal Child Health (MCH) – Service Performance Indicators

Indicator/measure	Results 2021	Results 2022	Results 2023	Results 2024	Comments
<b>Service standard</b> <b>MC2 – Infant enrolments in the MCH service</b> [Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100	103.87%	103.97%	102.74%	101.70%	This figure is greater than 100% due to families that reside outside the municipality that choose to attend the Ballarat Maternal and Child Health service. Data trend is consistent year to year.
<b>Service cost</b> <b>MC3 - Cost of the MCH service</b> [Cost of the MCH service / Hours worked by MCH nurses]	\$60.61	\$65.00	\$64.98	\$67.38	The cost of providing the Maternal and Child Health service has remained consistent over recent years.
<b>Participation</b> <b>MC4 - Participation in the MCH service</b> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	71.83%	73.03%	71.96%	71.29%	Out of the 5,371 participants enrolled 3,829 attended the service at least once meaning participation level has remained consistent year to year.
<b>Participation</b> <b>MC5 - Participation in the MCH service by Aboriginal children</b> [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	72.10%	68.05%	74.06%	71.99%	101 children attended the service at least once, of the 141 enrolled. Data trend has remained quite consistent year to year.
<b>Satisfaction</b> <b>MC6 – Participation in 4-week Key Age and Stage visit</b> [Number of 4-week key age and stage visits / Number of birth notifications received] x100	92.80%	100.46%	94.76%	92.50%	Participation in 4-week Key Age and Stage visits has remained consistent over recent years.

## Sustainability

Animal Management – Service Performance Indicators					
Indicator/measure	Results 2021	Results 2022	Results 2023	Results 2024	Comments
<b>Timeliness</b> <b>AM1 – Time taken to action animal management requests</b> [Number of days between receipt and first response action for all animal management requests / Number of animal management requests]	7.24	5.74	4.66	3.66	Animal Management requests were addressed on an average of 3.66 days in the period, this is an improvement from the previous reporting periods which is attributed to improved resourcing and processes.
<b>Service standard</b> <b>AM2 – Animals reclaimed</b> [Number of animals reclaimed / Number of animals collected] x100	34.30%	20.59%	34.77%	39.20%	Of the 2,028 animals brought into the shelter 795 were reclaimed. The overall total for animals brought into the shelter either reclaimed (AM2) or rehomed (AM5) was 99.2%.
<b>Service standard</b> <b>AM5 - Animals rehomed</b> [Number of animals rehomed / Number of animals collected] x100	57.48%	74.26%	59.26%	59.94%	The shelter continues to see high demand for people wanting rescued pets, with 1,216 of the 2,028 animals brought into the shelter rehomed, with the majority of other incoming animals being reclaimed by their owners.
<b>Service cost</b> <b>AM6 – Cost of animal management service per population</b> [Direct cost of the animal management service / Population]	\$16.08	\$16.69	\$20.79	\$21.94	With the shelter operating at near capacity, legislated staff to animal ratios dictate staffing levels required and this is the major driver of cost increases from the previous year along with costs required to care for the animals and respond to animal management requests.
<b>Health and safety</b> <b>AM7 – Animal management prosecutions</b> [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	100%	88.89%	94.12%	100%	All 8 of the prosecution cases heard in the year had successful outcomes.



## Food Safety – Service Performance Indicators

Indicator/measure	Results 2021	Results 2022	Results 2023	Results 2024	Comments
<p><b>Timeliness</b></p> <p><b>FS1 – Time taken to action food complaints</b></p> <p>[Number of days between receipt and first response action for all food complaints / Number of food complaints]</p>	3.66	4.31	4.37	3.42	All food complaints were assessed and prioritised based on risk and actioned accordingly.
<p><b>Service standard</b></p> <p><b>FS2 – Food safety assessments</b></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>	91.32%	77.94%	74.07%	91.04%	The focus has remained on assessing high risk food businesses and facilitating new business applications, during the year 711 of the 781 registered class 1 and 2 premises were assessed, which includes 87 new business inspections.
<p><b>Service cost</b></p> <p><b>FS3 – Cost of food safety service</b></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>	\$548.80	\$321.57	\$530.57	\$554.28	Cost for this service are consistent with last year, employee costs have slightly increased with some casual resources utilised to maintain service levels.
<p><b>Health and safety</b></p> <p><b>FS4 - Critical and major non-compliance outcome notifications</b></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>	97.65%	93.46%	88.74%	87.84%	195 of the 222 critical and major non-compliance outcome notifications were followed up in the period. Note that 14 of these premises have been followed up in the 2024 period. In addition, 11 premises have since received an assessment where the outstanding items were followed up.
<p><b>Health and safety</b></p> <p><b>FS5 - Food safety samples</b></p> <p>[Number of food samples obtained / Required number of food samples] x100</p>				101.55%	This is a new measure in 2024, the gazetted number of food samples required was 194 with 197 being completed in the period.

## Sustainability

### Roads – Service Performance Indicators

Indicator/measure	Results 2021	Results 2022	Results 2023	Results 2024	Comments
<b>Satisfaction of use</b> <b>R1 - Sealed local road requests</b> [Number of sealed local road requests / Kilometres of sealed local roads ] x100	92.89	125.89	178.17	96.69	Council have been actively seeking more ways for the public to provide easier feedback via online applications about items requiring action, which has resulted in an upward trend over recent years of requests received. The improvement in this measure from the prior year is believed to be due to several factors including an increased focus on resheeting & major patching programs, proactive inspections providing a list of road defects for maintenance, and drier conditions overall this year has seen less water related damage to the road network.
<b>Condition</b> <b>R2 - Sealed local roads maintained to condition standards</b> [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%	99.60%	99.56%	The road network is maintained as per the agreed level of service on an ongoing basis.
<b>Service cost</b> <b>R3 - Cost of sealed local road reconstruction</b> [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	\$129.33	\$95.67	\$149.73	\$193.24	This indicator is impacted by the type of construction jobs completed, as different types of works will have significantly different cost per metre outcomes depending of factors such as size and complexity. In 2024 there were fewer large reconstruction jobs which resulted in a higher average cost in comparison to previous years.
<b>Service Cost</b> <b>R4 - Cost of sealed local road resealing</b> [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]	\$7.68	\$10.80	\$9.40	\$8.45	Cost associated with the completion of Annual Resealing program with average costs impacted by the mix of works completed, for 2024 the bitumous road resurfacing contract was completed at a lower rate than the prior year.
<b>Satisfaction</b> <b>R5 - Satisfaction with sealed local roads</b> [Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]	52.00	41.00	37.00	33.00	Combinations of weather, increased traffic volumes and growth of the City may have contributed to a decrease in the community satisfaction for sealed roads.

Statutory Planning– Service Performance Indicators					
Indicator/measure	Results 2021	Results 2022	Results 2023	Results 2024	Comments
<p><b>Timeliness</b></p> <p><b>SP1 - Time taken to decide planning applications</b></p> <p>[The median number of days between receipt of a planning application and a decision on the application]</p>	59.00	72.00	107.00	105.00	Measures have been introduced to enable the processing of VicSmart applications in a more timely manner and this has to date generated positive results. During 2023 and 2024 older applications have been prioritised in order to reduce the backlog. Overall the outstanding number of applications has reduced significantly from 2022 levels.
<p><b>Service standard</b></p> <p><b>SP2 - Planning applications decided within required time frames</b></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>	79.53%	56.23%	42.91%	39.58%	<p>Following a lengthy period of process improvement work the department's focus is now on application management and the processing of applications faster.</p> <p>Whilst the overall percentage of applications determined within time has reduced, in more recent months significant improvements have been made.</p> <p>In June 2024 for example the percentage of applications determined within time was 68%. This reflects the new measures implemented at the beginning of 2024 and hopefully will enable Council to meet its target of 65% in 2025.</p>
<p><b>Service cost</b></p> <p><b>SP3 - Cost of statutory planning service</b></p> <p>[Direct cost of the statutory planning service / Number of planning applications received]</p>	\$1,876.42	\$2,222.99	\$2,884.03	\$4,135.45	The increase to the cost of planning services is due to more resourcing directed to this area to address an increasing volume of work due to application complexity and growth. The Statutory Planning team is now fully staffed for the first time since 2021.
<p><b>Decision making</b></p> <p><b>SP4 - Council planning decisions upheld at VCAT</b></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>	100.00%	100.00%	54.55%	71.43%	Of the 14 planning decisions escalated to VCAT during the period, 4 was set aside and 10 were varied or affirmed. The percentage rate is not necessarily a reflection of failures at VCAT as matters set aside are an indication of matters being withdrawn and resolved through further mediation.

Waste collection – Service Performance Indicators					
Indicator/measure	Results 2021	Results 2022	Results 2023	Results 2024	Comments
<b>Service standard</b> <b>WC2 - Kerbside collection bins missed</b> [Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000	11.47	10.48	9.50	10.93	Number of bins missed per ten thousand has remained fairly consistent at less than 0.1% of scheduled bin lifts.
<b>Service cost</b> <b>WC3 - Cost of kerbside garbage bin collection service</b> [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]	\$123.01	\$145.32	\$152.63	\$175.54	The annual cost increase is primarily due to increases in the gate fee rate, while plant running costs are also significantly higher.
<b>Service cost</b> <b>WC4 - Cost of kerbside recyclables collection service</b> [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$46.15	\$55.23	\$47.02	\$47.09	The costs of recycle collection have remained fairly consistent. The introduction of the container deposit scheme (CDS) in 2023 has seen a reduction in aluminium processed, putting upward pressure on commingled processing costs.
<b>Waste diversion</b> <b>WC5 - Kerbside collection waste diverted from landfill</b> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	41.56%	41.47%	43.42%	42.49%	Since the change to Ballarat's recycling system 2020, with separate glass collection reducing the volume of material in kerbside recycling bins, this measure has remained steady. The introduction of the container deposit scheme (CDS) in 2023 has seen a reduction in returnable items disposed via kerbside recycling bins.



# Annual Financial Report

For the year ended 30 June 2024

# Annual Financial Report

for the year ended 30 June 2024

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# Annual Financial Report

for the year ended 30 June 2024

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# Annual Financial Report

for the year ended 30 June 2024

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## 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.



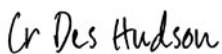
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**Jason Clissold FCPA**  
**Principal Accounting Officer**  
**Dated:** 11 October 2024  
Ballarat

In our opinion, the accompanying financial statements present fairly the financial transactions of Ballarat City Council for the year ended 30 June 2024 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.



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**Cr Des Hudson**  
**Mayor**  
**Dated:** 11 October 2024  
Ballarat



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**Cr Peter Eddy**  
**Councillor**  
**Dated:** 11 October 2024  
Ballarat



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**Evan King**  
**Chief Executive Officer**  
**Dated:** 11 October 2024  
Ballarat



# Independent Auditor's Report

## To the Councillors of Ballarat City Council

<b>Opinion</b>	<p>I have audited the financial report of Ballarat City Council (the council) which comprises the:</p> <ul style="list-style-type: none"> <li>• balance sheet as at 30 June 2024</li> <li>• comprehensive income statement for the year then ended</li> <li>• statement of changes in equity for the year then ended</li> <li>• statement of cash flows for the year then ended</li> <li>• statement of capital works for the year then ended</li> <li>• notes to the financial statements, including material accounting policy information</li> <li>• certification of the financial statements.</li> </ul> <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2024 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the <i>Local Government Act 2020</i>, the Local Government (Planning and Reporting) Regulations 2020 and applicable Australian Accounting Standards.</p>
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<b>Basis for Opinion</b>	<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> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
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<b>Councillors' responsibilities for the financial report</b>	<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 Local Government (Planning and Reporting) Regulations 2020, 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> <p>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.</p>
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**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.

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MELBOURNE  
15 October 2024



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

# Comprehensive Income Statement

for the year ended 30 June 2024

	Note	2024 \$ '000	Restated 2023 \$ '000
<b>Income / Revenue</b>			
Rates and charges	3.1	152,086	143,060
Statutory fees and fines	3.2	6,401	7,987
User fees	3.3	19,882	22,218
Grants - operating	3.4	12,704	34,493
Grants - capital	3.4	26,556	17,795
Contributions - monetary	3.5	12,548	9,365
Contributions - non monetary	3.5	16,192	45,105
Net gain on disposal of property, infrastructure, plant and equipment	3.6	–	463
Fair value increment/(decrement) on investment properties	6.2	540	(699)
Other income	3.7	28,632	8,735
<b>Total income / revenue</b>		<b>275,541</b>	<b>288,522</b>
<b>Expenses</b>			
Employee costs	4.1	80,820	75,203
Materials and services	4.2	90,532	84,328
Depreciation	4.3	43,721	43,145
Amortisation - Intangible assets	4.4	850	1,502
Depreciation - Right of use assets	4.5	398	398
Allowance for impairment losses	4.6	857	3,079
Borrowing costs	4.7	1,148	1,356
Finance Costs - Leases	4.8	25	43
Net loss on disposal of property, infrastructure, plant and equipment	3.6	5,052	–
Revaluation decrement of property, infrastructure, plant and equipment	6.1	1,392	498
Other expenses	4.9	763	2,229
<b>Total expenses</b>		<b>225,558</b>	<b>211,781</b>
<b>Surplus for the year</b>		<b>49,983</b>	<b>76,741</b>
<b>Other comprehensive income:</b>			
<b>Items that will not be reclassified to surplus or deficit in future periods</b>			
Net asset revaluation gain	9.1	78,772	76,552
<b>Total items which will not be reclassified subsequently to the operating result</b>		<b>78,772</b>	<b>76,552</b>
<b>Total other comprehensive income</b>		<b>78,772</b>	<b>76,552</b>
<b>Total comprehensive result</b>		<b>128,755</b>	<b>153,293</b>

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

## Balance Sheet

as at 30 June 2024

	Note	2024 \$ '000	Restated 2023 \$ '000
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	5.1	45,108	34,142
Trade and other receivables	5.1	30,870	18,472
Other financial assets	5.1	68,002	129,502
Inventories	5.2	705	690
Contract assets	5.1	816	1,614
Other assets	5.2	1,715	1,407
<b>Total current assets</b>		<b>147,216</b>	<b>185,827</b>
<b>Non-current assets</b>			
Property, infrastructure, plant and equipment	6.1	2,269,618	2,116,121
Investment property	6.2	16,150	15,610
Intangible assets	5.2	3,007	886
Right-of-use assets	5.8(a)	299	697
<b>Total non-current assets</b>		<b>2,289,074</b>	<b>2,133,314</b>
<b>Total assets</b>		<b>2,436,290</b>	<b>2,319,141</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	5.3	25,368	22,057
Trust funds and deposits	5.3	14,267	16,108
Contract and other liabilities	5.3	11,237	15,092
Provisions	5.5	23,386	21,610
Interest-bearing liabilities	5.4	1,160	3,053
Lease liabilities	5.8	305	420
<b>Total current liabilities</b>		<b>75,723</b>	<b>78,340</b>
<b>Non-current liabilities</b>			
Provisions	5.5	11,539	19,062
Interest-bearing liabilities	5.4	26,834	27,995
Lease liabilities	5.8	27	332
<b>Total non-current liabilities</b>		<b>38,400</b>	<b>47,389</b>
<b>Total liabilities</b>		<b>114,123</b>	<b>125,729</b>
<b>Net assets</b>		<b>2,322,167</b>	<b>2,193,412</b>
<b>Equity</b>			
Accumulated surplus		1,465,332	1,415,455
Reserves	9.1	856,835	777,957
<b>Total Equity</b>		<b>2,322,167</b>	<b>2,193,412</b>

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

## Statement of Changes in Equity

for the year ended 30 June 2024

	Note	Total \$ '000	Accumulated Surplus \$ '000	Revaluation Reserves \$ '000	Other Reserves \$ '000
<b>2024</b>					
<b>Balance at beginning of the financial year</b>		2,193,412	1,415,455	737,735	40,222
<b>Surplus for the year</b>		49,983	49,983	–	–
<b>Other comprehensive income</b>					
Net asset revaluation gain	9.1	78,772	–	78,772	–
<b>Total comprehensive income</b>		<b>128,755</b>	<b>49,983</b>	<b>78,772</b>	<b>–</b>
Transfers to other reserves	9.1	–	(17,106)	–	17,106
Transfer from other reserves	9.1	–	17,000	–	(17,000)
<b>Balance at end of the financial year</b>		<b>2,322,167</b>	<b>1,465,332</b>	<b>816,507</b>	<b>40,328</b>
<b>2023</b>					
<b>Balance at beginning of the financial year</b>		2,040,119	1,339,972	661,183	38,964
<b>Surplus for the year</b>		76,741	76,741	–	–
<b>Other comprehensive income</b>					
Net asset revaluation gain	9.1	76,552	–	76,552	–
<b>Total comprehensive income</b>		<b>153,293</b>	<b>76,741</b>	<b>76,552</b>	<b>–</b>
Transfers to other reserves	9.1	–	(16,629)	–	16,629
Transfer from other reserves	9.1	–	15,371	–	(15,371)
<b>Balance at end of the financial year</b>		<b>2,193,412</b>	<b>1,415,455</b>	<b>737,735</b>	<b>40,222</b>

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 2024

	Note	2024 Inflows/ (Outflows) \$ '000	2023 Inflows/ (Outflows) \$ '000
<b>Cash flows from operating activities</b>			
Rates and charges		147,179	140,515
Statutory fees and fines		5,878	7,131
User fees		21,948	24,307
Grants - operating		12,143	35,639
Grants - capital		24,511	7,808
Contributions - monetary		12,581	9,436
Interest received		6,890	4,802
Trust funds and deposits taken		31,120	46,383
Other receipts		2,743	2,833
Net GST refund		13,931	11,019
Employee costs		(79,694)	(72,688)
Materials and services		(108,590)	(91,330)
Short-term, low value and variable lease payments		(500)	(538)
Trust funds and deposits repaid		(32,961)	(46,480)
Other payments		(3,583)	(745)
<b>Net cash provided by operating activities</b>	9.2	<b>53,596</b>	<b>78,092</b>
<b>Cash flows from investing activities</b>			
Payments for property, infrastructure, plant and equipment	6.1	(100,801)	(76,675)
Proceeds from sale of property, infrastructure, plant and equipment		778	883
Payments for investments		(257,460)	(322,717)
Proceeds from sale of investments		319,500	340,518
<b>Net cash used in investing activities</b>		<b>(37,983)</b>	<b>(57,991)</b>
<b>Cash flows from financing activities</b>			
Finance costs		(1,148)	(1,356)
Repayment of borrowings		(3,054)	(4,692)
Interest paid - lease liability		(25)	(43)
Repayment of lease liabilities		(420)	(401)
<b>Net cash used in financing activities</b>		<b>(4,647)</b>	<b>(6,492)</b>
<b>Net increase in cash and cash equivalents</b>		<b>10,966</b>	<b>13,609</b>
Cash and cash equivalents at the beginning of the financial year		34,142	20,533
<b>Cash and cash equivalents at the end of the financial year</b>	5.1	<b>45,108</b>	<b>34,142</b>
Financing arrangements	5.6	32,494	35,548

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 2024

	2024	2023
	\$ '000	\$ '000
<b>Property</b>		
Land	4,755	4,750
Land improvements	3,350	86
<b>Total land</b>	<b>8,105</b>	<b>4,836</b>
Buildings	7,163	4
Heritage buildings	13,384	2,332
Building improvements	9,435	5,891
<b>Total buildings</b>	<b>29,982</b>	<b>8,227</b>
<b>Total property</b>	<b>38,087</b>	<b>13,063</b>
<b>Plant and equipment</b>		
Plant, machinery and equipment	6,137	2,136
Fixtures, fittings and furniture	64	51
Computers and telecommunications	1,679	1,261
Library books	481	386
Artworks	–	188
<b>Total plant and equipment</b>	<b>8,361</b>	<b>4,022</b>
<b>Infrastructure</b>		
Roads	31,026	17,059
Bridges	305	54
Footpaths and cycleways	1,716	6,191
Drainage	6,056	1,953
Recreational, leisure and community facilities	10,827	18,810
Waste management	–	6,317
Parks, open space and streetscapes	1,978	3,301
Aerodromes	1,279	5,862
Off street car parks	657	741
<b>Total infrastructure</b>	<b>53,844</b>	<b>60,288</b>
<b>Total capital works expenditure</b>	<b>100,292</b>	<b>77,373</b>
<b>Represented by:</b>		
New asset expenditure	25,454	34,323
Asset renewal expenditure	43,247	25,515
Asset expansion expenditure	119	–
Asset upgrade expenditure	31,472	17,535
<b>Total capital works expenditure</b>	<b>100,292</b>	<b>77,373</b>

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

# Notes to the Financial Statements

for the year ended 30 June 2024

## 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.

### Accounting policy information

#### 1.1 Basis of accounting

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported. Accounting policies applied are disclosed in sections where the related balance or financial statement matter is disclosed.

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 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



## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 1. Overview (continued)

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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.

#### **Goods and Services Tax (GST)**

Income and expenses are recognised net of the amount of associated GST. Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the balance sheet.

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 2. Analysis of our results

#### 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 2024 \$ '000	Actual 2024 \$ '000	Variance \$ '000	Variance %	Ref
<b>2.1.1 Income / Revenue and expenditure</b>					
<b>Income / Revenue</b>					
Rates and charges	151,628	152,086	458	0.30%	
Statutory fees and fines	8,263	6,401	(1,862)	(22.53)%	1
User fees	22,647	19,882	(2,765)	(12.21)%	2
Grants - operating	26,412	12,704	(13,708)	(51.90)%	3
Grants - capital	11,866	26,556	14,690	123.80%	4
Contributions - monetary	8,531	12,548	4,017	47.09%	5
Contributions - non monetary	35,680	16,192	(19,488)	(54.62)%	6
Net gain on disposal of property, infrastructure, plant and equipment	4,800	-	(4,800)	(100.00)%	7
Fair value increment on investment properties	-	540	540	100%	
Other income	8,721	28,632	19,911	228.31%	8
<b>Total income / revenue</b>	<b>278,548</b>	<b>275,541</b>	<b>(3,007)</b>	<b>(1.08)%</b>	
<b>Expenses</b>					
Employee costs	85,210	80,820	4,390	5.15%	9
Materials and services	85,777	90,532	(4,755)	(5.54)%	10
Depreciation	46,106	43,721	2,385	5.17%	
Amortisation - intangible assets	-	850	(850)	100%	
Depreciation - right of use assets	657	398	259	39.42%	
Allowance for impairment losses	600	857	(257)	(42.83)%	
Borrowing costs	1,155	1,148	7	0.61%	
Finance costs - leases	34	25	9	26.47%	
Net loss on disposal of property, infrastructure, plant and equipment	-	5,052	(5,052)	100%	11
Revaluation decrement of IPP&E	-	1,392	(1,392)	100%	12
Other expenses	719	763	(44)	(6.12)%	
<b>Total expenses</b>	<b>220,258</b>	<b>225,558</b>	<b>(5,300)</b>	<b>(2.41)%</b>	
<b>Surplus for the year</b>	<b>58,290</b>	<b>49,983</b>	<b>(8,307)</b>	<b>(14.25)%</b>	

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 2.1 Performance against budget (continued)

#### (i) Explanation of material variations

Variance Ref	Explanation
1.	<b>Statutory Fees and Fines</b> - Statutory Fees and Fines are unfavourable to budget primarily due to a decline in building activity, which has resulted in revenue from town planning permits and subdivision fees being below budget by \$1.1 million and \$0.7 million respectively.
2.	<b>User Fees</b> - User Fees are unfavourable to budget primarily due to a reduction in waste service fees from the Smythesdale landfill operations. A large commercial customer opted to use an alternative landfill during the course of the 2023/24 financial year which resulted in a \$3.6 million variance to budget. The costs of managing the landfill such as the EPA levy, ongoing maintenance and capping activities offset the loss of revenue. Several other user fees were favourable to budget including parking meter fees which slightly offset the total adverse variance.
3.	<b>Operating Grants</b> - Operating Grants are unfavourable to budget primarily due to the change in timing of the Federal Financial Assistance Grants. The budget assumed that the 2024/25 grants would be paid in advance as they have been in previous years. However, the Federal Government changed their recent practice and did not pay any grants in advance.
4.	<b>Capital Grants</b> - Capital Grants were favourable to budget primarily due to the timing of project delivery and associated grant funding. This included \$2.5 million relating to Frank Bourke Oval changerooms, \$2.4 million relating to Ballarat Safe Cycling connections, \$0.97 million for Local Roads and Community Infrastructure and \$0.95 million relating to Federal Black Sport funding that were forecast as part of future or previous budgets.
5.	<b>Contributions - Monetary</b> - Monetary Contributions were favourable to budget primarily due to the timing of payments for Development Infrastructure Levies, which were \$4.2 million higher than budgeted.
6.	<b>Contributions - Non monetary</b> - Non-monetary Contributions are unfavourable to budget primarily due to the progress of subdivisional development and at what point the control of assets are handed to Council. There were less assets than budgeted handed to Council during 2023/24.
7.	<b>Net gain on disposal of property, infrastructure, plant and equipment</b> - There was a net loss on disposal in 2023/24. This relates primarily to disposal of infrastructure assets that were renewed or replaced.
8.	<b>Other Income</b> - Other Income is favourable to budget primarily due to \$9.2 million in found assets and \$9.8 million reduction in the landfill rehabilitation provision. This recognition of assets resulted from legal advice in relation to some buildings that are located on Crown land. It was determined that Council had sufficient control of the buildings to recognise them as assets, which it had not done in the past. The reduction in the landfill rehabilitation provision has resulted from a large decrease in the projected CPI compared to 2022/2023 as well as the use of some of the provision for capping works and recognition of new airspace.

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 2.1 Performance against budget (continued)

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9. **Employee Costs** - Employee Costs are favourable to budget primarily due to the time positions remain vacant during the recruitment processes, which on average takes eight to ten weeks. It should be noted that some of these savings are utilised to engage consultants, etc to ensure service delivery continues during these times.
10. **Materials and Services** – Materials and Services were unfavourable to budget primarily due to delivering additional projects and programs relating to 2022/23 (carryovers), a \$2.85 million contribution to the State Government for road infrastructure that was budgeted as capital and other costs, such as agency staff, etc. The major savings in materials and services related to a reduction in the EPA levy of \$3 million and \$2.1 million in the timing of computer software costs.
11. **Net loss on disposal of property, infrastructure, plant and equipment** - This unfavourable variance primarily relates to the disposal of \$5.6 million of infrastructure assets. This disposal recognises the write off of old infrastructure that has been replaced during the financial year, which is consistent with Australian Accounting Standards and Council procedure.
12. **Revaluation Decrement of property, infrastructure, plant and equipment** - This unfavourable variance relates to a reduction in the value of assets above what was available in the Asset Revaluation Reserve following condition assessments.

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 2.1 Performance against budget (continued)

	Budget 2024 \$ '000	Actual 2024 \$ '000	Variance \$ '000	Variance %	Ref
<b>2.1.2 Capital works</b>					
<b>Property</b>					
Land	5,530	4,755	(775)	(14.01)%	
Land improvements	130	3,350	3,220	2,476.92%	1
<b>Total land</b>	<b>5,660</b>	<b>8,105</b>	<b>2,445</b>	<b>43.20%</b>	
Buildings	20,875	7,163	(13,712)	(65.69)%	2
Heritage buildings	10,640	13,384	2,744	25.79%	2
Building improvements	4,601	9,435	4,834	105.06%	2
<b>Total buildings</b>	<b>36,116</b>	<b>29,982</b>	<b>(6,134)</b>	<b>(16.98)%</b>	
<b>Total property</b>	<b>41,776</b>	<b>38,087</b>	<b>(3,689)</b>	<b>(8.83)%</b>	
<b>Plant and equipment</b>					
Plant, machinery and equipment	6,612	6,137	(475)	(7.18)%	
Fixtures, fittings and furniture	333	64	(269)	(80.78)%	
Computers and telecommunications	1,137	1,679	542	47.67%	
Library books	428	481	53	12.38%	
Artworks	50	–	(50)	(100.00)%	
<b>Total plant and equipment</b>	<b>8,560</b>	<b>8,361</b>	<b>(199)</b>	<b>(2.32)%</b>	
<b>Infrastructure</b>					
Roads	36,265	31,026	(5,239)	(14.45)%	3
Bridges	532	305	(227)	(42.67)%	
Footpaths and cycleways	1,100	1,716	616	56.00%	
Drainage	11,065	6,056	(5,009)	(45.27)%	4
Recreational, leisure and community facilities	8,666	10,827	2,161	24.94%	5
Waste management	10,665	–	(10,665)	(100.00)%	6
Parks, open space and streetscapes	8,026	1,978	(6,048)	(75.36)%	7
Aerodromes	2,726	1,279	(1,447)	(53.08)%	8
Off street car parks	–	657	657	100%	9
<b>Total infrastructure</b>	<b>79,045</b>	<b>53,844</b>	<b>(25,201)</b>	<b>(31.88)%</b>	
<b>Total capital works expenditure</b>	<b>129,381</b>	<b>100,292</b>	<b>(29,089)</b>	<b>(22.48)%</b>	
<b>Represented by:</b>					
New asset expenditure	70,880	25,454	(45,426)	(64.09)%	
Asset renewal expenditure	38,094	43,247	5,153	13.53%	
Asset expansion expenditure	–	119	119	100%	
Asset upgrade expenditure	20,407	31,472	11,065	54.22%	
<b>Total capital works expenditure</b>	<b>129,381</b>	<b>100,292</b>	<b>(29,089)</b>	<b>(22.48)%</b>	

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 2.1 Performance against budget (continued)

#### (i) Explanation of material variations

##### Variance Explanation

##### Ref

1. **Land Improvements** - Land Improvements has exceeded budget primarily due to \$2.1 million of landfill capping and rehabilitation works that had originally been budgeted under waste management and \$0.94 million of garden renewal works that had originally been budgeted under parks, open space and streetscapes.
2. **Buildings (Total)** - The final classification between Buildings, Heritage Buildings and Building Improvements differed somewhat compared to the adopted budget, but the overall under expenditure of \$6.1 million primarily related to the timing of community infrastructure projects. Budgets of \$4.7 million and \$1.0 million relating to the Sebastopol and Lucas Community Hubs respectively have been carried forward to 2024/25 financial year. In addition, the final construction costs of Djila-tjarriu Community Hub were \$1.8 million less than budget.
3. **Roads** – Road capital projects are underspent primarily due to carrying over \$3.8 million of major road infrastructure renewal to 2024/25. Also, a \$2.9 million intersection project ended up being delivered by the State Government, which Council made an operating contribution to.
4. **Drainage** - Drainage is below budget primarily due to the delay of both the Charlesworth Street retarding basin and drainage basin RB11 in the Ballarat West development. These projects were budgeted for \$2.4 million and \$1.9 million respectively. The budget relating to both these projects will be carried forward into future years.
5. **Recreation, leisure and community facilities** – The positive variance to budget primarily relates to the early commencement of the Marty Busch Reserve project. This project was able to commence earlier than expected with \$2 million of works delivered that was in future years of the four year budget.
6. **Waste Management** – There was no expenditure within waste management due to the construction of the latest cell being completed by 30 June 2023. \$2.22 million of expenditure associated with the capping of cells has been allocated to Land Improvement. The \$4.9 million budgeted for the delivery of a Community and Industry Resources & Recycling Centre will be carried forward into future years.
7. **Parks, open space and streetscapes** - The major projects under budget include Spotlight on Sebastopol and other Open Space programs that relate to current sites and growth areas. Other budgeted projects to be carried forward include delivery of Botanical Gardens irrigation renewal and Elevating Integrated Water Management.
8. **Aerodromes** – Expenditure is under budget due to the timing of the project to upgrade the airport runway. Government funding has been finalised along with a Council contribution, the scope of project has been changed accordingly and will be delivered over the coming years.
9. **Off Street Carparks** – The unbudgeted expenditure in off street carparks relates to some expenditure being reallocated from the roads budget to deliver associated parking projects. This included the completion of the parking at St Patricks Point on Wendouree Parade.

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 2.2 Analysis of Council results by program

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#### 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, governance and risk services, people and culture services, as well as customer services.

##### **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, learning and community hubs and 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 prosperity of the city as well as regulatory services such as local laws, animal shelter and environmental health.

##### **Economy and Experience**

The directorate is responsible for Ballarat's economic development, visitor economy, arts, events, experiences and attractions including Her Majesty's Theatre, Art Gallery of Ballarat and Eureka Centre and aims to provide a focused and coordinated approach to attracting ongoing investment to, and revitalisation of, Ballarat.

##### **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 civic support, communications and design, as well as advocacy.

## Notes to the Financial Statements

for the year ended 30 June 2024

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

#### 2.2.2 Summary of income / revenue, expenses, assets and capital expenses by program

Functions/activities	Income / Revenue \$ '000	Expenses \$ '000	Surplus / (Deficit) \$ '000	Grants included in income / revenue \$ '000	Total assets \$ '000
<b>2024</b>					
Corporate Services	183,104	75,856	107,248	4,216	990,738
Community Wellbeing	20,949	32,029	(11,080)	12,501	80,145
Development and Growth	38,155	20,839	17,316	3,538	–
Economy and Experience	5,532	19,864	(14,332)	705	118,098
Infrastructure and Environment	27,694	72,601	(44,907)	18,300	1,247,309
Office of the Chief Executive Officer	107	4,369	(4,262)	–	–
<b>Total functions and activities</b>	<b>275,541</b>	<b>225,558</b>	<b>49,983</b>	<b>39,260</b>	<b>2,436,290</b>
<b>2023</b>					
Corporate Services	170,210	69,807	100,403	21,198	881,095
Community Wellbeing	23,651	35,988	(12,337)	14,709	70,850
Development and Growth	64,655	18,595	46,060	1,447	–
Economy and Experience	2,747	16,707	(13,960)	505	124,464
Infrastructure and Environment	27,254	66,876	(39,622)	14,429	1,242,732
Office of the Chief Executive Officer	5	3,808	(3,803)	–	–
<b>Total functions and activities</b>	<b>288,522</b>	<b>211,781</b>	<b>76,741</b>	<b>52,288</b>	<b>2,319,141</b>



## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 3. Funding for the delivery of our services

	2024 \$ '000	2023 \$ '000
<b>3.1 Rates and charges</b>		
Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. 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 2023/24 was \$37,004 million (2022/23: \$33,893 million)		
General rates	124,408	117,557
Waste management charge	26,859	25,288
Special rates and charges	159	148
Interest on rates and charges	586	–
Revenue in lieu of rates	74	69
Other	–	(2)
<b>Total rates and charges</b>	<b>152,086</b>	<b>143,060</b>

The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2024, and the valuation was first applied in the rating year commencing 1 July 2024.

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.

	2024 \$ '000	2023 \$ '000
<b>3.2 Statutory fees and fines</b>		
Infringements and costs	2,604	2,972
Town planning fees and certificates	1,068	1,346
Subdivision supervision and certification fees	346	1,345
Land information certificates	179	165
Dog and cat registrations and fines	929	904
Health licences and fees	746	714
Local law permits	529	541
<b>Total statutory fees and fines</b>	<b>6,401</b>	<b>7,987</b>

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

## Notes to the Financial Statements

for the year ended 30 June 2024

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

	2024 \$ '000	2023 \$ '000
<b>3.3 User fees</b>		
Aged services fees	2	358
Child care centres and kindergartens	823	1,042
Parking	2,514	2,223
Art Gallery of Ballarat	701	568
Ballarat Aquatic and Lifestyle Centre	5,173	4,893
Family day care	62	70
Her Majesty's Theatre	494	468
Landfill operations	4,662	6,812
Library services	1,195	1,134
Animal Shelter	274	339
Meals on wheels	–	491
Recreation income	488	369
Transfer station	1,292	1,284
Building Fees & Permits	719	864
Eureka Centre	269	290
Other	1,214	1,013
<b>Total user fees</b>	<b>19,882</b>	<b>22,218</b>
<b>User fees by timing of revenue recognition</b>		
User fees recognised over time	1,446	1,769
User fees recognised at a point in time	18,436	20,449
<b>Total user fees</b>	<b>19,882</b>	<b>22,218</b>

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 Financial Statements

for the year ended 30 June 2024

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

	2024 \$ '000	2023 \$ '000
<b>3.4 Funding from other levels of government</b>		
Grants were received in respect of the following:		
<b>Summary of grants</b>		
Commonwealth funded grants	10,752	30,694
State funded grants	28,496	21,592
Other	12	2
<b>Total grants received</b>	<b>39,260</b>	<b>52,288</b>
<b>(a) Operating Grants</b>		
<b>Recurrent - Commonwealth Government</b>		
Financial Assistance Grants	765	21,128
Aged care	350	3,853
Child and family day care	2,408	2,434
<b>Recurrent - State Government</b>		
Aged care	1,791	725
School crossing supervisors	517	502
Libraries	731	731
Maternal and child health	1,199	995
Community safety	59	60
Arts	7	277
Child and family day care	1,963	1,758
Community activation	95	-
Environment	-	25
Other	-	206
<b>Total recurrent operating grants</b>	<b>9,885</b>	<b>32,694</b>
<b>Non-recurrent - Commonwealth Government</b>		
Tourism	10	10
<b>Non-recurrent - State Government</b>		
Maternal and child health	199	149
Arts	249	72
Community activation	90	175
Libraries	33	-
Recreation	6	-
Streetscape	86	-
Visitor economy	191	-
School Crossings	4	4
Environment	346	382
Aged Care	6	13
Community Safety	343	516
Child and Family Day Care	896	182
Other	348	294
<b>Non-recurrent - Other</b>		
Other	12	2
<b>Total non-recurrent operating grants</b>	<b>2,819</b>	<b>1,799</b>
<b>Total operating grants</b>	<b>12,704</b>	<b>34,493</b>

## Notes to the Financial Statements

for the year ended 30 June 2024

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

	2024 \$ '000	2023 \$ '000
<b>(b) Capital Grants</b>		
<b>Recurrent - Commonwealth Government</b>		
Roads	3,661	1,372
<b>Recurrent - State Government</b>		
Libraries	16	16
<b>Total recurrent capital grants</b>	<b>3,677</b>	<b>1,388</b>
<b>Non-recurrent - Commonwealth Government</b>		
Roads	2,279	748
Major Infrastructure	1,279	1,149
<b>Non-recurrent - State Government</b>		
Land & Buildings	5,346	1,299
Recreation	9,585	9,815
Roads	–	40
Libraries	35	145
Community Safety	20	–
Community Activation	3,179	1,368
Streetscape	35	1,032
Parking	926	741
Environment	168	52
Other	27	18
<b>Total non-recurrent capital grants</b>	<b>22,879</b>	<b>16,407</b>
<b>Total capital grants</b>	<b>26,556</b>	<b>17,795</b>

### (c) 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*. 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	765	21,128
Specific purpose grants to acquire non-financial assets	26,604	17,794
<b>Revenue recognised under AASB 15 Revenue from Contracts with Customers</b>		
Specific purpose grants	11,891	13,366
	<b>39,260</b>	<b>52,288</b>

## Notes to the Financial Statements

for the year ended 30 June 2024

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

	2024 \$ '000	2023 \$ '000
<b>(d) Unspent grants received on condition that they be spent in a specific manner:</b>		
<b>Operating</b>		
Balance at start of year	4,392	3,313
Received during the financial year and remained unspent at balance date	2,184	2,615
Received in prior years and spent during the financial year	(3,396)	(1,536)
<b>Balance at year end</b>	<b>3,180</b>	<b>4,392</b>
<b>Capital</b>		
Balance at start of year	10,378	17,344
Received during the financial year and remained unspent at balance date	3,172	3,165
Received in prior years and spent during the financial year	(5,944)	(10,131)
<b>Balance at year end</b>	<b>7,606</b>	<b>10,378</b>

Unspent grants are determined and disclosed on a cash basis.

	2024 \$ '000	2023 \$ '000
<b>3.5 Contributions</b>		
Monetary	12,548	9,365
Non monetary	16,192	45,105
<b>Total contributions</b>	<b>28,740</b>	<b>54,470</b>

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

Land	1,187	1,810
Roads	3,900	11,480
Artworks	2,467	448
Drainage	7,032	21,885
Footpaths	918	4,070
Land under roads	688	5,412
<b>Total non monetary contributions</b>	<b>16,192</b>	<b>45,105</b>

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

## Notes to the Financial Statements

for the year ended 30 June 2024

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

	2024	2023
	\$ '000	\$ '000
<b>3.6 Net (loss)/gain on disposal of property, infrastructure, plant and equipment</b>		
<b>Property, plant and equipment</b>		
Proceeds of sale	778	883
Written down value of assets disposed	(227)	(420)
<b>Total net gain on disposal of property, plant and equipment</b>	<b>551</b>	<b>463</b>
<b>Infrastructure Assets</b>		
Written down value of assets disposed	(5,603)	–
<b>Total net loss on disposal of Infrastructure Assets</b>	<b>(5,603)</b>	<b>–</b>
<b>Total net (loss)/gain on disposal of property, infrastructure, plant and equipment</b>	<b>(5,052)</b>	<b>463</b>

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

	2024	2023
	\$ '000	\$ '000
<b>3.7 Other income</b>		
Interest	6,890	6,122
Property rentals	1,568	1,741
Reimbursements, recoveries and rebates	958	718
Found assets	9,215	–
Other	155	154
Reversal of Landfill Restoration Provision previously expensed	9,846	–
<b>Total other income</b>	<b>28,632</b>	<b>8,735</b>

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.

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 4. The cost of delivering services

	2024 \$ '000	2023 \$ '000
<b>4.1 Employee costs</b>		
<b>(a) Employee costs</b>		
Wages and salaries	65,254	62,066
WorkCover	1,349	969
Casual staff	5,628	4,640
Superannuation	7,677	6,619
Fringe benefits tax	151	125
Other overheads and related costs	761	784
<b>Total employee costs</b>	<b>80,820</b>	<b>75,203</b>
<b>(b) Superannuation</b>		
Council made contributions to the following funds:		
<b>Defined benefit fund</b>		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	340	386
	<u>340</u>	<u>386</u>
Employer contributions payable at reporting date	–	–
<b>Accumulation funds</b>		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	3,064	2,629
Employer contributions - other funds	4,282	2,827
	<u>7,346</u>	<u>5,456</u>
Employer contributions payable at reporting date	576	771
<b>Total superannuation paid</b>	<b>7,686</b>	<b>5,842</b>

Contributions made exclude amounts accrued at balance date. Refer to Note 9.3. for further information relating to Council's superannuation obligations.

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 4. The cost of delivering services (continued)

	2024 \$ '000	2023 \$ '000
<b>4.2 Materials and services</b>		
Building maintenance	2,947	2,736
General maintenance	10,961	10,776
Utilities	6,328	7,086
Office administration	9,686	11,024
Information technology	5,793	4,168
Insurance	2,418	2,222
Consultants	352	368
Contract payments		
- Active ageing	241	1,928
- Communications and marketing	183	46
- Development and planning	5,901	2,550
- Economic partnerships	2,692	1,502
- Engaged communities	714	467
- Environmental services	19,545	17,451
- Events and the arts	2,999	2,943
- Family and children's services	582	602
- Governance and corporate services	537	512
- Information services	962	1,371
- Parks and gardens	6,468	6,373
- Property and facilities management	1,797	1,431
- Recreation	1,309	1,181
- Regulatory services	150	174
- Road maintenance	3,339	3,415
Other	4,628	4,002
<b>Total materials and services</b>	<b>90,532</b>	<b>84,328</b>

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

	2024 \$ '000	2023 \$ '000
<b>4.3 Depreciation</b>		
Property	6,631	6,540
Plant and equipment	5,242	4,959
Infrastructure	31,848	31,646
<b>Total depreciation</b>	<b>43,721</b>	<b>43,145</b>

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 Financial Statements

for the year ended 30 June 2024

### Note 4. The cost of delivering services (continued)

	2024 \$ '000	2023 \$ '000
<b>4.4 Amortisation - Intangible assets</b>		
Landfill	850	1,502
<b>Total Amortisation - Intangible assets</b>	<b>850</b>	<b>1,502</b>

### 4.5 Depreciation - Right of use assets

Property	398	398
<b>Total Depreciation - Right of use assets</b>	<b>398</b>	<b>398</b>

### 4.6 Allowance for impairment losses

Parking fine debtors	464	2,320
Other debtors	333	293
Animal control	60	466
<b>Total allowance for impairment losses</b>	<b>857</b>	<b>3,079</b>

#### Movement in allowance for impairment losses in respect of debtors

Balance at the beginning of the year	(5,186)	(2,557)
New allowances recognised during the year	(292)	(2,671)
Amounts already allowed for and written off as uncollectible	14	42
<b>Balance at end of year</b>	<b>(5,464)</b>	<b>(5,186)</b>

An allowance for impairment losses in respect of debtors is recognised based on an expected credit loss model. This model considers both historic and forward looking information in determining the level of impairment.

	2024 \$ '000	2023 \$ '000
<b>4.7 Borrowing costs</b>		
Interest - Borrowings	1,148	1,356
<b>Total borrowing costs</b>	<b>1,148</b>	<b>1,356</b>

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.

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 4. The cost of delivering services (continued)

	2024 \$ '000	2023 \$ '000
<b>4.8 Finance Costs - Leases</b>		
Interest - Lease Liabilities	25	43
<b>Total finance costs</b>	<b>25</b>	<b>43</b>
<b>4.9 Other expenses</b>		
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	84	72
Auditors' remuneration - Internal Audit	97	124
Councillors' allowances	466	438
Landfill rehabilitation provision	-	1,549
Election expenses	80	-
Other	36	46
<b>Total other expenses</b>	<b>763</b>	<b>2,229</b>

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 5. Investing in and financing our operations

	2024 \$ '000	2023 \$ '000
<b>5.1 Financial assets</b>		
<b>(a) Cash and cash equivalents</b>		
Cash on hand	12	13
Cash at bank	39,096	34,129
Term deposits	6,000	–
<b>Total cash and cash equivalents</b>	<b>45,108</b>	<b>34,142</b>
<b>Total cash and cash equivalents</b>	<b>45,108</b>	<b>34,142</b>
<b>(b) Other financial assets</b>		
<b>Current</b>		
Term deposits	68,000	129,500
Shares in other companies	2	2
<b>Total other financial assets</b>	<b>68,002</b>	<b>129,502</b>
<b>Total other financial assets</b>	<b>68,002</b>	<b>129,502</b>
<b>Total financial assets</b>	<b>113,110</b>	<b>163,644</b>
<b>Total cash and cash equivalents and other financial assets</b>	<b>113,110</b>	<b>163,644</b>

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 Financial Statements

for the year ended 30 June 2024

### Note 5. Investing in and financing our operations (continued)

	2024 \$ '000	2023 \$ '000
<b>(c) Trade &amp; Other Receivables</b>		
<b>Current</b>		
<i>Statutory receivables</i>		
Rates debtors	12,702	7,795
Infringement debtors - Parking	4,631	4,477
Infringement debtors - Other	2,037	2,012
<i>Non-statutory receivables</i>		
Government grants	13,259	3,649
Other debtors	3,705	5,725
Allowance for expected credit loss - other debtors	(915)	(777)
Allowance for expected credit loss - parking infringements	(3,112)	(3,017)
Allowance for expected credit loss - other infringements	(1,437)	(1,392)
<b>Total current trade and other receivables</b>	<b>30,870</b>	<b>18,472</b>
<b>Total trade and other receivables</b>	<b>30,870</b>	<b>18,472</b>

Short term receivables are carried at invoice amount. An allowance for expected credit losses is recognised based on past experience and other objective evidence of expected losses. Long term receivables are carried at amortised cost using the effective interest rate method.

	2024 \$ '000	2023 \$ '000
<b>(d) Ageing of receivables</b>		
The ageing of the Council's trade & other receivables (excluding statutory receivables) that are not impaired was:		
Current (not yet due)	14,710	6,915
Past due by up to 30 days	191	49
Past due between 31 and 180 days	136	149
Past due between 181 and 365 days	187	330
Past due by more than 1 year	825	1,154
<b>Total trade and other receivables</b>	<b>16,049</b>	<b>8,597</b>

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 5. Investing in and financing our operations (continued)

	2024 \$ '000	2023 \$ '000
<b>(e) Ageing of impaired receivables</b>		
<p>At balance date, other debtors representing financial assets with a nominal value of \$15.155m (2023: \$5.351m) were impaired. The amount of the provision raised against these debtors was \$914k (2023: \$777k). 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.</p> <p>The ageing of receivables that have been determined as impaired at reporting date was:</p>		
Current (not yet due)	49	97
Past due by up to 30 days	24	13
Past due between 31 and 180 days	79	102
Past due between 181 and 365 days	152	272
Past due by more than 1 year	611	293
<b>Total trade and other receivables</b>	<b>915</b>	<b>777</b>
<b>(f) Contract assets</b>		
<b>Current</b>		
Accrued income	816	1,614
<b>Total Current</b>	<b>816</b>	<b>1,614</b>
<b>Total contract assets</b>	<b>816</b>	<b>1,614</b>

Contract assets are recognised when Council has transferred goods or services to the customer but where Council is yet to establish an unconditional right to consideration.

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 5. Investing in and financing our operations (continued)

	2024 \$ '000	2023 \$ '000
<b>5.2 Non-financial assets</b>		
<b>(a) Inventories</b>		
<b>Current</b>		
Inventories held for distribution	356	429
Inventories held for sale	349	261
<b>Total current inventories</b>	<b>705</b>	<b>690</b>
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. Where inventories are acquired for no cost or nominal consideration, they are measured at current replacement cost at the date of acquisition.		
<b>(b) Other assets</b>		
<b>Current</b>		
Prepayments	1,715	1,407
<b>Total current other assets</b>	<b>1,715</b>	<b>1,407</b>
<b>(c) Intangible assets</b>		
Landfill air space	3,007	886
<b>Total intangible assets</b>	<b>3,007</b>	<b>886</b>
<b>Landfill Air Space \$ '000</b>		
<b>Gross Carrying Amount</b>		
Balance at 1 July 2023		4,766
Additions from internal developments		2,971
Other additions		—
<b>Balance at 30 June 2024</b>		<b>7,737</b>
<b>Accumulated amortisation and impairment</b>		
Balance at 1 July 2023		3,880
Amortisation expense		850
<b>Balance at 30 June 2024</b>		<b>4,730</b>
<b>Net book value at 30 June 2023</b>		<b>886</b>
<b>Net book value at 30 June 2024</b>		<b>3,007</b>

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 Financial Statements

for the year ended 30 June 2024

### Note 5. Investing in and financing our operations (continued)

	2024 \$ '000	2023 \$ '000
<b>5.3 Payables, trust funds and deposits and contract and other liabilities</b>		
<b>(a) Trade and other payables</b>		
<b>Current</b>		
<i>Non-statutory payables</i>		
Trade payables	3,530	4,312
Accrued loan expenses	61	73
Wages payable	4,083	3,443
Accrued Expenses	17,694	14,229
<b>Total current trade and other payables</b>	<b>25,368</b>	<b>22,057</b>
<b>(b) Trust funds and deposits</b>		
<b>Current</b>		
Fire services property levy	4,082	3,893
Majestix deposits and trust funds	682	565
Art Gallery deposits and trust funds	11	74
Contract retentions and securities	14	25
Subdivision holding fees	6,639	8,945
Eureka Centre trust fund	41	39
Other deposits and trusts	2,798	2,567
<b>Total current trust funds and deposits</b>	<b>14,267</b>	<b>16,108</b>
<b>(c) Contract and other liabilities</b>		
<b>Contract liabilities</b>		
<b>Current</b>		
Grants received in advance - operating	3,180	4,392
Grants received in advance - capital	7,606	10,378
Other	451	322
<b>Total current contract and other liabilities</b>	<b>11,237</b>	<b>15,092</b>

#### *Trust funds and deposits*

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.

#### *Contract liabilities*

Contract liabilities reflect consideration received in advance from customers in respect of grants and other funding. Contract liabilities are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.

#### *Other liabilities*

Grant consideration was received from State and Federal Government departments to support the construction of various capital projects. Grant consideration is recognised as income following specific guidance under AASB 1058 as the asset is constructed. Income is recognised to the extent of costs incurred-to-date because the costs of construction most closely reflect the stage of completion of the projects. As such, Council has deferred recognition of a portion of the grant consideration received as a liability for outstanding obligations.

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 5. Investing in and financing our operations (continued)

#### Purpose and nature of items

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

Retention Amounts & Holding Fees - Council has a contractual right to retain certain amounts until a contractor has met certain requirements or a related warranty 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.

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.

	2024 \$ '000	2023 \$ '000
<b>5.4 Interest-bearing liabilities</b>		
<b>Current</b>		
Other borrowings - secured	1,160	3,053
<b>Total current interest-bearing liabilities</b>	<b>1,160</b>	<b>3,053</b>
<b>Non-current</b>		
Other borrowings - secured	26,834	27,995
<b>Total non-current interest-bearing liabilities</b>	<b>26,834</b>	<b>27,995</b>
<b>Total</b>	<b>27,994</b>	<b>31,048</b>

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	1,160	3,053
Later than one year and not later than five years	26,834	27,995
	<b>27,994</b>	<b>31,048</b>

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 the 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 Financial Statements

for the year ended 30 June 2024

### Note 5. Investing in and financing our operations (continued)

	Employee provisions \$ '000	Landfill restoration \$ '000	Total \$ '000
<b>5.5 Provisions</b>			
<b>2024</b>			
Balance at the beginning of the financial year	16,861	23,811	40,672
Additional provisions	7,459	333	7,792
Amounts used	(6,341)	(3,135)	(9,476)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	10	(4,073)	(4,063)
<b>Balance at the end of the financial year</b>	<b>17,989</b>	<b>16,936</b>	<b>34,925</b>
<b>Provisions</b>			
Provisions - current	15,933	7,453	23,386
Provisions - non-current	2,056	9,483	11,539
<b>Total Provisions</b>	<b>17,989</b>	<b>16,936</b>	<b>34,925</b>
<b>2023</b>			
Balance at the beginning of the financial year	16,164	22,262	38,426
Additional provisions	7,428	6,354	13,782
Amounts used	(6,746)	(6,660)	(13,406)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	15	1,855	1,870
<b>Balance at the end of the financial year</b>	<b>16,861</b>	<b>23,811</b>	<b>40,672</b>
<b>Provisions</b>			
Provisions - current	15,134	6,476	21,610
Provisions - non-current	1,727	17,335	19,062
<b>Total Provisions</b>	<b>16,861</b>	<b>23,811</b>	<b>40,672</b>

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 5. Investing in and financing our operations (continued)

	2024 \$ '000	2023 \$ '000
<b>(a) Employee provisions</b>		
<b>Current provisions expected to be wholly settled within 12 months</b>		
Annual leave	4,723	4,148
Long service leave	1,187	1,154
Other	379	367
	<u>6,289</u>	<u>5,669</u>
<b>Current provisions expected to be wholly settled after 12 months</b>		
Annual leave	1,701	1,547
Long service leave	7,943	7,918
	<u>9,644</u>	<u>9,465</u>
<b>Total current employee provisions</b>	<u>15,933</u>	<u>15,134</u>
<b>Non-Current</b>		
Long service leave	2,056	1,727
<b>Total Non-Current Employee Provisions</b>	<u>2,056</u>	<u>1,727</u>
Aggregate Carrying Amount of Employee Provisions:		
Current	15,933	15,134
Non-current	2,056	1,727
<b>Total Aggregate Carrying Amount of Employee Provisions</b>	<u>17,989</u>	<u>16,861</u>

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:

- discount rate	4.35%	4.05%
- index rate	4.45%	4.35%

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 5. Investing in and financing our operations (continued)

	2024 \$ '000	2023 \$ '000
<b>(b) Landfill restoration</b>		
Current	7,453	6,476
Non-current	9,483	17,335
<b>Total</b>	<b>16,936</b>	<b>23,811</b>

Council is obligated to restore the Smythesdale 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 for the active Smythesdale landfill site, as well as closed landfills Black Hill and Whitehorse, have 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.

Council reviews the landfill restoration provision on an annual basis, including the key assumptions listed below.

Key assumptions:

- discount rate	1.58%	1.45%
- index rate	3.59%	6.84%

### 5.6 Financing arrangements

The Council has the following funding arrangements in place as at 30 June 2024.

Credit card facilities	4,500	4,500
Loans	27,994	31,048
<b>Total Facilities</b>	<b>32,494</b>	<b>35,548</b>
<b>Used facilities</b>	<b>28,348</b>	<b>32,183</b>
<b>Unused facilities</b>	<b>4,146</b>	<b>3,365</b>

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 5. Investing in and financing our operations (continued)

#### 5.7 Commitments

The Council has entered into the following commitments.

Commitments are not recognised in the Balance Sheet. Commitments are disclosed at their nominal value and presented inclusive of the GST payable.

##### (a) Commitments for expenditure

	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
<b>2024</b>					
<b>Operating</b>					
Professional Services	246	205	–	–	451
Security	103	95	–	–	198
Maintenance	817	407	–	–	1,224
Waste Operations	2,790	–	–	–	2,790
Administration and consultancy	273	182	99	–	554
Cleaning Services	849	–	–	–	849
<b>Total</b>	<b>5,078</b>	<b>889</b>	<b>99</b>	<b>–</b>	<b>6,066</b>
<b>Capital</b>					
Buildings	4,794	237	168	–	5,199
Recreation, leisure and community	477	326	327	–	1,130
Roads	756	–	–	–	756
Civil works	4,703	447	–	–	5,150
<b>Total</b>	<b>10,730</b>	<b>1,010</b>	<b>495</b>	<b>–</b>	<b>12,235</b>
<b>2023</b>					
<b>Operating</b>					
Security	103	103	94	–	300
Maintenance	707	179	–	–	886
Waste Operations	1,526	1,526	–	–	3,052
Administration and consultancy	25	4	–	–	29
Cleaning Services	684	118	–	–	802
<b>Total</b>	<b>3,045</b>	<b>1,930</b>	<b>94</b>	<b>–</b>	<b>5,069</b>
<b>Capital</b>					
Buildings	21,681	–	–	–	21,681
Recreation, leisure and community	905	–	–	–	905
Roads	478	–	–	–	478
Civil works	7,644	6,227	–	–	13,871
<b>Total</b>	<b>30,708</b>	<b>6,227</b>	<b>–</b>	<b>–</b>	<b>36,935</b>

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 5. Investing in and financing our operations (continued)

	2024	2023
	\$ '000	\$ '000

#### (b) Operating lease receivables

##### *Operating lease receivables*

Council has entered into commercial property leases on its investment property, 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 CPI based revision of the rental charge annually.

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

Not later than one year	1,304	1,157
Later than one year and not later than five years	5,156	4,414
Later than five years	8,789	10,504
	<b>15,249</b>	<b>16,075</b>

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 5. Investing in and financing our operations (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.

Under *AASB 16 Leases*, Council as a not-for-profit entity has elected not to measure right-of-use assets at initial recognition at fair value in respect of leases that have significantly below-market terms.

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 5. Investing in and financing our operations (continued)

#### (a) Right-of-Use Assets

	Property \$ '000
<b>2024</b>	
Balance at 1 July 2023	697
Additions	–
Depreciation charge	(398)
Cessations	–
<b>Balance at 30 June 2024</b>	<b>299</b>
<b>2023</b>	
Balance at 1 July 2022	1,095
Additions	–
Depreciation charge	(398)
Cessations	–
<b>Balance at 30 June 2023</b>	<b>697</b>
	<b>2024</b>
	<b>\$ '000</b>
	<b>2023</b>
	<b>\$ '000</b>

#### (b) Lease Liabilities

Maturity analysis - contractual undiscounted cash flows		
Less than one year	312	443
One to five years	44	356
<b>Total undiscounted lease liabilities as at 30 June:</b>	<b>356</b>	<b>799</b>
<b>Lease liabilities included in the Balance Sheet at 30 June:</b>		
Current	305	420
Non-current	27	332
<b>Total lease liabilities</b>	<b>332</b>	<b>752</b>

#### 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 \$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	351	320
Leases of low value assets	30	133
<b>Total</b>	<b>381</b>	<b>453</b>
<b>Variable lease payments (not included in measurement of lease liabilities)</b>		
Variable lease payments	–	–
<b>Total</b>	<b>–</b>	<b>–</b>

Variable lease payments are those that depend on an index or a rate, for example payments linked to the consumer price index, a benchmark interest rate or changes in market rental rates.

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 5. Investing in and financing our operations (continued)

	2024	2023
	\$ '000	\$ '000
<b>Non-cancellable lease commitments - Short-term and low-value leases</b>		
Commitments for minimum lease payments for short-term and low-value leases are payable as follows:		
Payable:		
Within one year	23	11
Later than one year but not later than five years	3	–
<b>Total lease commitments</b>	<b>26</b>	<b>11</b>



## Notes to the Financial Statements

for the year ended 30 June 2024

### 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	Write-off	Transfers	Found Assets	Carrying amount
	30 June 2023									30 June 2024
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Property	646,623	15,235	1,875	68,949	(6,631)	(172)	–	8,510	8,593	742,982
Plant and equipment	123,245	8,342	2,467	–	(5,242)	(55)	–	103	621	129,481
Infrastructure	1,295,786	23,722	11,850	8,430	(31,848)	(5,602)	–	16,210	–	1,318,548
Work in progress	50,467	52,993	–	–	–	–	(29)	(24,823)	–	78,608
<b>Total</b>	<b>2,116,121</b>	<b>100,292</b>	<b>16,192</b>	<b>77,379</b>	<b>(43,721)</b>	<b>(5,829)</b>	<b>(29)</b>	<b>–</b>	<b>9,214</b>	<b>2,269,619</b>

Summary of Work in Progress	Opening WIP	Additions	Transfers	Write-off	Closing WIP
Property	14,954	22,852	(945)	(29)	36,832
Plant and equipment	103	19	(103)	–	19
Infrastructure	35,410	30,122	(23,775)	–	41,757
<b>Total</b>	<b>50,467</b>	<b>52,993</b>	<b>(24,823)</b>	<b>(29)</b>	<b>78,608</b>

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## Notes to the Financial Statements for the year ended 30 June 2024

### 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	Buildings non specialised \$ '000	Building improve-ments \$ '000	Total buildings \$ '000	Work in progress \$ '000	Total property \$ '000
At fair value 1 July 2023	24,227	404,990	3,632	432,849	41,717	169,231	27,417	238,365	14,955	686,169	
Accumulated depreciation at 1 July 2023	–	–	(594)	(594)	(4,186)	(19,415)	(396)	(23,997)	–	(24,591)	
	<b>24,227</b>	<b>404,990</b>	<b>3,038</b>	<b>432,255</b>	<b>37,531</b>	<b>149,816</b>	<b>27,021</b>	<b>214,368</b>	<b>14,955</b>	<b>661,578</b>	
<b>Movements in fair value</b>											
Additions	–	4,755	3,038	7,793	55	–	7,387	7,442	22,852	38,087	
Contributions	688	1,187	–	1,875	–	–	–	–	–	1,875	
Revaluation	–	37,429	–	37,429	8,671	22,848	–	31,519	–	68,948	
Found	–	–	–	–	–	8,593	–	8,593	–	8,593	
Disposal	–	–	–	–	–	(200)	–	(200)	–	(200)	
Write-off	–	–	–	–	–	–	–	–	–	(29)	
Transfers	–	4,750	76	4,826	45	27,417	(23,778)	3,684	(945)	7,565	
	<b>688</b>	<b>48,121</b>	<b>3,114</b>	<b>51,923</b>	<b>8,771</b>	<b>58,658</b>	<b>(16,391)</b>	<b>51,038</b>	<b>21,878</b>	<b>124,839</b>	
<b>Movements in accumulated depreciation</b>											
Depreciation	–	–	(333)	(333)	(1,134)	(4,593)	(571)	(6,298)	–	(6,631)	
Accumulated depreciation of disposals	–	–	–	–	–	28	–	28	–	28	
Transfers	–	–	–	–	–	(967)	967	–	–	–	
	–	–	<b>(333)</b>	<b>(333)</b>	<b>(1,134)</b>	<b>(5,532)</b>	<b>396</b>	<b>(6,270)</b>	–	<b>(6,603)</b>	
At fair value 30 June 2024	24,916	453,111	6,746	484,773	50,489	227,889	11,026	289,404	36,833	811,010	
Accumulated depreciation at 30 June 2024	–	–	(927)	(927)	(5,321)	(24,947)	–	(30,268)	–	(31,195)	
<b>Carrying amount</b>	<b>24,916</b>	<b>453,111</b>	<b>5,819</b>	<b>483,846</b>	<b>45,168</b>	<b>202,942</b>	<b>11,026</b>	<b>259,136</b>	<b>36,833</b>	<b>779,815</b>	

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## Notes to the Financial Statements

for the year ended 30 June 2024

### 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 2023	37,570	3,655	15,778	9,195	101,563	167,761	103	167,864
Accumulated depreciation at 1 July 2023	(21,960)	(2,401)	(13,055)	(7,101)	–	(44,517)	–	(44,517)
	<b>15,610</b>	<b>1,254</b>	<b>2,723</b>	<b>2,094</b>	<b>101,563</b>	<b>123,244</b>	<b>103</b>	<b>123,347</b>
<b>Movements in fair value</b>								
Additions	6,118	64	1,679	481	–	8,342	19	8,361
Contributions	–	–	–	–	2,467	2,467	–	2,467
Disposal	(2,129)	(5)	–	–	–	(2,134)	–	(2,134)
Transfers	67	–	36	–	–	103	(103)	–
Found	621	–	–	–	–	621	–	621
	<b>4,677</b>	<b>59</b>	<b>1,715</b>	<b>481</b>	<b>2,467</b>	<b>9,399</b>	<b>(84)</b>	<b>9,315</b>
<b>Movements in accumulated depreciation</b>								
Depreciation	(3,676)	(188)	(966)	(412)	–	(5,242)	–	(5,242)
Accumulated depreciation of disposals	2,077	3	–	–	–	2,080	–	2,080
	<b>(1,599)</b>	<b>(185)</b>	<b>(966)</b>	<b>(412)</b>	<b>–</b>	<b>(3,162)</b>	<b>–</b>	<b>(3,162)</b>
At fair value 30 June 2024	42,247	3,714	17,493	9,676	104,030	177,160	19	177,179
Accumulated depreciation at 30 June 2024	(23,559)	(2,586)	(14,021)	(7,513)	–	(47,679)	–	(47,679)
<b>Carrying amount</b>	<b>18,688</b>	<b>1,128</b>	<b>3,472</b>	<b>2,163</b>	<b>104,030</b>	<b>129,481</b>	<b>19</b>	<b>129,500</b>

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## Notes to the Financial Statements for the year ended 30 June 2024

### 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	Total \$ '000	Work in progress \$ '000	Total infra- structure \$ '000
At fair value 1 July 2023 (Restated)	938,668	69,517	114,432	615,905	126,163	8,323	9,552	10,774	1,893,334	35,410	1,928,744
Accumulated depreciation at 1 July 2023	(290,132)	(32,844)	(30,730)	(175,915)	(57,436)	(7,093)	(308)	(3,090)	(597,548)	–	(597,548)
	<b>648,536</b>	<b>36,673</b>	<b>83,702</b>	<b>439,990</b>	<b>68,727</b>	<b>1,230</b>	<b>9,244</b>	<b>7,684</b>	<b>1,295,786</b>	<b>35,410</b>	<b>1,331,196</b>
<b>Movements in fair value</b>											
Additions	12,771	189	1,658	1,967	5,803	–	682	652	23,722	30,122	53,844
Contributions	3,900	–	918	7,032	–	–	–	–	11,850	–	11,850
Revaluation	69,685	2,961	(1,332)	20,468	6,422	–	–	–	98,204	–	98,204
Revaluation decrements recognised in operating result	–	–	–	–	–	–	–	(1,496)	(1,496)	–	(1,496)
Disposal	(6,465)	–	(1,488)	(7)	(1,924)	–	–	–	(9,884)	–	(9,884)
Transfers	6,054	26	(1,569)	213	5,369	5,827	63	227	16,210	(23,775)	(7,565)
	<b>85,945</b>	<b>3,176</b>	<b>(1,813)</b>	<b>29,673</b>	<b>15,670</b>	<b>5,827</b>	<b>745</b>	<b>(617)</b>	<b>138,606</b>	<b>6,347</b>	<b>144,953</b>
<b>Movements in accumulated depreciation</b>											
Depreciation	(17,565)	(802)	(2,081)	(5,206)	(4,083)	(1,534)	(243)	(334)	(31,848)	–	(31,848)
Accumulated depreciation of disposals	2,547	–	582	1	1,152	–	–	–	4,282	–	4,282
Accumulated depreciation on revaluation	(68,050)	(1,110)	(9,509)	(6,187)	(3,526)	–	–	–	(88,382)	–	(88,382)
Revaluation	–	–	–	–	–	–	–	–	–	–	–
Revaluation movement recognised in operating result	–	–	–	–	–	–	–	104	104	–	104
	<b>(83,068)</b>	<b>(1,912)</b>	<b>(11,008)</b>	<b>(11,392)</b>	<b>(6,457)</b>	<b>(1,534)</b>	<b>(243)</b>	<b>(230)</b>	<b>(115,844)</b>	<b>–</b>	<b>(115,844)</b>
At fair value 30 June 2024	1,024,613	72,693	112,618	645,579	141,833	14,150	10,297	10,157	2,031,940	41,756	2,073,696
Accumulated depreciation at 30 June 2024	(373,200)	(34,757)	(41,738)	(187,307)	(63,893)	(8,627)	(651)	(3,320)	(713,393)	–	(713,393)
<b>Carrying amount</b>	<b>651,413</b>	<b>37,936</b>	<b>70,880</b>	<b>458,272</b>	<b>77,940</b>	<b>5,523</b>	<b>9,746</b>	<b>6,837</b>	<b>1,318,547</b>	<b>41,756</b>	<b>1,360,303</b>

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## Notes to the Financial Statements

for the year ended 30 June 2024

### 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. Refer also to Note 8.4 for further disclosure regarding fair value measurement.

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 \$
<b>Land and land improvements</b>		
land		5,000
land improvements	40 years	5,000
<b>Buildings</b>		
buildings	40 years	5,000
building improvements	40 years	5,000
<b>Plant and Equipment</b>		
plant, machinery and equipment	3 - 50 years	1,000
fixtures, fittings and furniture	10 - 50 years	1,000
computers and telecommunications	4 - 40 years	1,000
library books	10 years	1,000
<b>Infrastructure</b>		
roads - pavements and seals	15 - 80 years	5,000
roads - formation and earthworks		5,000
roads - kerb, channel and minor culverts	56 - 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	10 - 300 years	5,000
parks, open space and streetscapes	36 - 40 years	5,000
off-street car parks	7 - 25 years	5,000
waste management and landfills	2 - 3 years	5,000
<b>Intangible Assets</b>		
landfill airspace	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 Financial Statements

for the year ended 30 June 2024

### 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 component cost is capitalised and depreciated. The carrying value of the replaced asset component is expensed.

#### Valuation of land and buildings

Valuation of land and buildings was undertaken in 2024 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.

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

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

The date and type of the current valuation is detailed in the following table.

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2024 are as follows:

	Level 1	Level 2	Level 3	Date of valuation	Type of Valuation
Land	–	–	453,111	Apr/24	Full
Specialised land	–	–	24,916	Jun/22	Full
Land improvements	–	–	5,819	Apr/24	Full
Heritage buildings	–	–	45,168	Apr/24	Full
Buildings	–	–	202,942	Apr/24	Full
<b>Total</b>	<b>–</b>	<b>–</b>	<b>731,956</b>		

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 6. Assets we manage (continued)

#### Valuation of Infrastructure

Condition assessment and remaining useful life calculation of roads and footpaths was undertaken by Talis Group. Other infrastructure assets had a unit rate review in 2023 which was undertaken by Pitt & Sherry Pty Ltd and indexed in 2024 to reflect cost increases.

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

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2024 are as follows:

	Level 1	Level 2	Level 3	Date of valuation	Type of Valuation
Roads	–	–	651,413	Jun/24	Full
Bridges	–	–	37,936	Jun/24	Index
Footpaths and cycleways	–	–	70,880	Jun/24	Full
Drainage	–	–	458,272	Jun/24	Index
Recreational, leisure & community facilities	–	–	77,940	Jun/24	Index
Waste management	–	–	5,523	Jun/19	Index
Parks, open space & streetscapes	–	–	9,746	Jun/19	Index
Off street car parks	–	–	6,837	Jun/24	Index
<b>Total</b>	<b>–</b>	<b>–</b>	<b>1,318,547</b>		

#### 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 \$1,530 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 \$110 to \$7,920 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary up to 118 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 age of the asset and vary from 1 year to 272 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

	2024 \$ '000	2023 \$ '000
Land under roads	24,916	24,227
<b>Total specialised land</b>	<b>24,916</b>	<b>24,227</b>

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 6. Assets we manage (continued)

#### 6.2 Investment property

	Note	2024 \$ '000	2023 \$ '000
Balance at beginning of financial year		15,610	–
Transfers from property, plant and equipment	6.1	–	16,309
Fair value increment/(decrement)		540	(699)
<b>Balance at end of financial year</b>		<b>16,150</b>	<b>15,610</b>

Investment property is held to generate long-term rental yields. Investment property is measured initially at cost, including transaction costs. Costs incurred subsequent to initial acquisition are capitalised when it is probable that future economic benefit in excess of the originally assessed performance of the asset will flow to the Council. Subsequent to initial recognition at cost, investment property is carried at fair value, determined annually by independent valuers. Changes to fair value are recorded in the comprehensive income statement in the period that they arise.

#### *Valuation of investment property*

Valuation of investment property has been determined in accordance with an independent valuation undertaken in 2024 by Opteon Pty Ltd who has recent experience in the location and category of the property being valued. The valuation is at fair value, based on the current market value for the property.



## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 7. People and relationships

#### 7.1 Council and key management remuneration

##### (a) Related Parties

*Parent entity*

Ballarat City Council t/a City of Ballarat

*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 City of Ballarat. The Councillors, Chief Executive Officer and Directors are deemed KMP.

Details of KMP at any time during the year are:

<b>Councillors</b>	Des Hudson (Mayor) Peter Eddy (Deputy Mayor since November 2023) Amy Johnson (Deputy Mayor until November 2023 ) Daniel Moloney Ben Taylor Belinda Coates Mark Harris Samantha McIntosh Tracey Hargreaves
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	2024 No.	2023 No.
<b>Total Number of Councillors</b>	9	9
<b>Chief Executive Officer and Other Key Management Personnel</b>		
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	
Martin Darcy	Director Economy and Experience	
<b>Total of Chief Executive Officer and other Key Management Personnel</b>	6	6
<b>Total Number of Key Management Personnel</b>	15	15

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 7. People and relationships (continued)

#### (c) Remuneration of Key Management Personnel

Remuneration comprises employee benefits including all forms of consideration paid, payable or provided by Council, or on behalf of the Council, in exchange for services rendered. Remuneration of Key Management Personnel and Other senior staff is disclosed in the following categories.

**Short-term employee benefits** include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

**Other long-term employee benefits** include long service leave, other long service benefits or deferred compensation.

**Post-employment benefits** include pensions, and other retirement benefits paid or payable on a discrete basis when employment has ceased.

**Termination benefits** include termination of employment payments, such as severance packages.

	2024 \$ '000	2023 \$ '000
Total remuneration of key management personnel was as follows:		
Short-term employee benefits	1,956	1,669
Other long-term employee benefits	(12)	19
Post-employment benefits	164	134
<b>Total</b>	<b>2,108</b>	<b>1,822</b>

	2024 No.	2023 No.
The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:		
\$10,000 - \$19,999	–	1
\$30,000 - \$39,999	6	6
\$40,000 - \$49,999	1	–
\$50,000 - \$59,999	1	–
\$60,000 - \$69,999	–	2
\$90,000 - \$99,999	–	1
\$120,000 - \$129,999	1	–
\$230,000 - \$239,999	1	1
\$240,000 - \$249,999	1	–
\$250,000 - \$259,999	3	3
\$370,000 - \$379,999	–	1
\$390,000 - \$399,999	1	–
	<b>15</b>	<b>15</b>

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 7. People and relationships (continued)

#### (d) Remuneration of other senior staff

Other senior staff are officers of Council, other than Key Management Personnel, whose total remuneration exceeds \$170,000 and who report directly to a member of the KMP.

Total remuneration of other senior staff was as follows:

	2024	2023
	\$ '000	\$ '000
Short-term employee benefits	3,764	3,766
Other long-term employee benefits	40	56
Post-employment benefits	434	432
Termination benefits	10	82
<b>Total</b>	<b>4,248</b>	<b>4,336</b>

The number of other senior staff are shown below in their relevant income bands:

	2024	2023
	No.	No.
Income Range:		
<\$170,000 ^	2	8
\$170,000 - \$179,999	5	4
\$180,000 - \$189,999	7	7
\$190,000 - \$199,999	7	2
\$200,000 - \$209,999	2	3
\$220,000 - \$229,999	-	1
	<b>23</b>	<b>25</b>

(^) Staff within this range are those employed for part of the financial year or those who are part-time

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 7. People and relationships (continued)

	2024	2023
	\$ '000	\$ '000

#### 7.2 Related party disclosure

##### (a) Transactions with related parties

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

Remuneration	–	–
Grant funding paid	2	–

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 2024.

##### (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 2024.

##### (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 2024.

## Notes to the Financial Statements

for the year ended 30 June 2024

### 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. In the course of creating new subdivisions, developers construct infrastructure assets which are vested with council when council issues a Statement of Compliance. These assets are brought to account as revenue (contributions - non monetary assets) and capitalised.

At reporting date, developers had commenced construction of assets that will eventually be transferred to Council issuing a Statement of Compliance.

Council cannot reliably measure the value of assets involved prior to completion.

##### (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.

##### **Landfill**

Council operates a landfill. Council will have to carry out site rehabilitation works in the future. Provisions have been recognised for this liability in the Balance Sheet, however future regulatory and environmental factors may change this future obligation. At balance date, Council is unable to accurately assess the financial implications of these factors.

##### **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.

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 8. Managing uncertainties (continued)

#### (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.

#### 8.2 Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2024 reporting period. Council assesses the impact of these new standards.

In December 2022 the Australian Accounting Standards Board (AASB) issued AASB 2022-10 *Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities* to modify AASB 13 *Fair Value Measurement*. AASB 2022-10 amends AASB 13 *Fair Value Measurement* for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows. The AASB 13 modifications:

- are applicable only to not-for-profit public sector entities;
- are limited to fair value measurements of non-financial assets not held primarily for their ability to generate net cash inflows;
- are to be applied prospectively for annual periods beginning on or after 1 January 2024;
- would not necessarily change practice for some not-for-profit public sector entities; and
- do not indicate that entities changing practice in how they measure relevant assets made an error in applying the existing requirements of AASB 13.

Council will assess any impact of the modifications to AASB 13 ahead of the 2024-25 reporting period.

In December 2022 the Australian Accounting Standards Board (AASB) issued AASB 2022-6 *Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*. AASB 2022-6 amends AASB 101 *Presentation of Financial Statements* to improve the information an entity provides in its financial statements about long term liabilities with covenants where the entity's right to defer settlement of those liabilities for at least twelve months after the reporting period is subject to the entity complying with conditions specified in the loan arrangement. The amendments in AASB 2022-6 are effective for annual periods beginning on or after 1 January 2024. Council will assess any impact of the modifications to AASB 101 ahead of the 2024-25 reporting period.

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 8. Managing uncertainties (continued)

#### 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, 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.

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 8. Managing uncertainties (continued)

#### (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.

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 allowance 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 +/- 1% in market interest rates (AUD) from year-end rates of 5%.

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 Financial Statements

for the year ended 30 June 2024

### Note 8. Managing uncertainties

#### 8.4 Fair value measurement

##### *Fair Value Hierarchy*

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

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

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. (For plant and equipment carrying amount is considered to approximate fair value given short useful lives). 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 2 to 5 years. The valuation is performed either by experienced council officers or independent experts. The following table sets out the frequency of revaluations by asset class.

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 8. Managing uncertainties (continued)

<b>Asset Class</b>	<b>Revaluation frequency</b>
Land	2 years
Buildings	2 years
Roads	3 years
Bridges	3 years
Footpaths and cycleways	3 years
Drainage	3 years
Recreational, leisure and community facilities	3 years
Waste management	5 years
Parks, open space and streetscapes	3 years
Aerodromes	3 years
Other infrastructure	3 years

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

#### *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.

#### *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 due to the unique nature of the asset and the absence of a realistic market.

### 8.5 Events occurring after balance date

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

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 9. Other matters

	Balance at beginning of reporting period \$ '000	Increase (decrease) \$ '000	Balance at end of reporting period \$ '000
<b>9.1 Reserves</b>			
<b>(a) Asset revaluation reserves</b>			
<b>2024</b>			
<b>Property</b>			
Land - non specialised	342,249	37,429	379,678
Heritage buildings	1,925	8,672	10,597
Buildings	27,820	22,848	50,668
	<u>371,994</u>	<u>68,949</u>	<u>440,943</u>
<b>Plant and equipment</b>			
Plant machinery and equipment	1,937	–	1,937
Art works and heritage collections	62,377	–	62,377
	<u>64,314</u>	<u>–</u>	<u>64,314</u>
<b>Infrastructure</b>			
Roads	139,105	1,636	140,741
Bridges	17,334	1,852	19,186
Footpaths and cycleways	27,385	(10,841)	16,544
Drainage	114,273	14,281	128,554
Recreational, leisure and community facilities	3,330	2,895	6,225
Off-street car parks	–	–	–
	<u>301,427</u>	<u>9,823</u>	<u>311,250</u>
<b>Total asset revaluation reserves</b>	<u>737,735</u>	<u>78,772</u>	<u>816,507</u>

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 9. Other matters (continued)

	Balance at beginning of reporting period	Increase (decrease) Restated	Balance at end of reporting period
	\$ '000	\$ '000	\$ '000
<b>2023</b>			
<b>Property</b>			
Land - non specialised	342,249	–	342,249
Heritage buildings	1,925	–	1,925
Buildings	27,820	–	27,820
	<u>371,994</u>	<u>–</u>	<u>371,994</u>
<b>Plant and equipment</b>			
Plant machinery and equipment	1,937	–	1,937
Art works and heritage collections	58,015	4,362	62,377
	<u>59,952</u>	<u>4,362</u>	<u>64,314</u>
<b>Infrastructure</b>			
Roads	149,135	(10,030)	139,105
Bridges	17,326	8	17,334
Footpaths and cycleways	31,807	(4,422)	27,385
Drainage	29,882	84,391	114,273
Recreational, leisure and community facilities	–	3,330	3,330
Off-street car parks	–	–	–
Other infrastructure	1,087	(1,087)	–
	<u>229,237</u>	<u>72,190</u>	<u>301,427</u>
<b>Total asset revaluation reserves</b>	<u>661,183</u>	<u>76,552</u>	<u>737,735</u>

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

## Notes to the Financial Statements

for the year ended 30 June 2024

### 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>(b) Other reserves</b>				
<b>2024</b>				
<b>Restricted reserves</b>				
Subdividers contributions	4,856	1,096	(694)	5,258
Developer contributions	32,530	12,039	(13,417)	31,152
<b>Total restricted reserves</b>	<b>37,386</b>	<b>13,135</b>	<b>(14,111)</b>	<b>36,410</b>
<b>Discretionary reserves</b>				
Asset realisation reserve	–	3,551	–	3,551
Waste reserve	2,836	420	(2,889)	367
<b>Total discretionary reserves</b>	<b>2,836</b>	<b>3,971</b>	<b>(2,889)</b>	<b>3,918</b>
<b>Total Other reserves</b>	<b>40,222</b>	<b>17,106</b>	<b>(17,000)</b>	<b>40,328</b>
<b>2023</b>				
<b>Restricted reserves</b>				
Subdividers contributions	4,233	934	(311)	4,856
Developer contributions	26,316	10,845	(4,631)	32,530
<b>Total restricted reserves</b>	<b>30,549</b>	<b>11,779</b>	<b>(4,942)</b>	<b>37,386</b>
<b>Discretionary reserves</b>				
Asset realisation reserve	3,321	454	(3,775)	–
Waste reserve	5,094	4,396	(6,654)	2,836
<b>Total discretionary reserves</b>	<b>8,415</b>	<b>4,850</b>	<b>(10,429)</b>	<b>2,836</b>
<b>Total Other reserves</b>	<b>38,964</b>	<b>16,629</b>	<b>(15,371)</b>	<b>40,222</b>

#### 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 developer 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 Financial Statements

for the year ended 30 June 2024

### Note 9. Other matters (continued)

	2024 \$ '000	2023 \$ '000
<b>9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)</b>		
Surplus for the year	49,983	76,741
<b>Non-cash adjustments:</b>		
Depreciation/amortisation	44,969	45,045
(Profit)/loss on disposal of property, infrastructure, plant and equipment	5,052	(463)
Fair value adjustments for investment property	(540)	699
Contributions - Non-monetary assets	(16,192)	(45,105)
Amounts disclosed in financing activities	1,173	1,399
Revaluation decrements of IPP&E direct to P&L	1,392	498
Intangible asset revaluation	(2,971)	–
Found assets	(9,215)	–
<b>Change in assets and liabilities:</b>		
(Increase)/decrease in trade and other receivables	(12,398)	(3,924)
(Increase)/decrease in inventories	(15)	(255)
(Increase)/decrease in prepayments	(308)	42
Increase/(decrease) in contract assets	798	(1,320)
Increase/(decrease) in trade and other payables	3,311	8,339
Increase/(decrease) in provisions	(5,747)	2,246
(Decrease)/increase in other liabilities	(1,841)	(97)
(Decrease)/increase in contract and other liabilities	(3,855)	(5,753)
<b>Net cash provided by operating activities</b>	<b>53,596</b>	<b>78,092</b>

### 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 2024, this was 11.0% as required under Superannuation Guarantee (SG) legislation (2023: 10.5%)).

#### 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 City of Ballarat 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. A triennial actuarial investigation for the Defined Benefit category as at 30 June 2023 was conducted and completed by 31 December 2023. The vested benefit index (VBI) of the Defined Benefit category as at 30

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 9. Other matters (continued)

June 2023 was 104.1%. Council was notified of the 30 June 2023 VBI during August 2023. The financial assumptions used to calculate the 30 June 2023 VBI were:

Net investment returns 5.7% pa  
Salary information 3.5% pa  
Price inflation (CPI) 2.8% pa.

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2023 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 2023 triennial 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 2024, this rate was 11.0% of members' salaries (10.5% in 2022/23). 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 2023 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.

##### (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 2023 triennial 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. A full investigation was conducted as at 30 June 2023.

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

	2023 (Triennial)	2022 (Interim)
	\$m	\$m
- A VBI Surplus	84.7	44.6
- A total service liability surplus	123.6	105.8
- A discounted accrued benefits surplus	141.9	111.9

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 2023.

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 9. Other matters (continued)

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 2023.

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 2023.

#### The 2024 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2024 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2024.

The VBI of the Defined Benefit category was 105.4% as at 30 June 2024. The financial assumptions used to calculate the 30 June 2024 VBI were:

Net investment returns 5.6% pa  
Salary information 3.5% pa  
Price inflation (CPI) 2.7% pa

Council was notified of the 30 June 2024 VBI during August 2024.

Because the VBI was above 100%, the Defined Benefit category was in a satisfactory financial position at 30 June 2024 and it is expected that the actuarial investigation will recommend that no change will be necessary to the Defined Benefit category's funding arrangements from prior years.

#### The 2020 triennial investigation

The last triennial actuarial investigation conducted prior to 30 June 2023 was at 30 June 2020. This actuarial investigation was completed by 31 December 2020. The financial assumptions for the purposes of that investigation was:

	2020 Triennial investigation \$m	2023 Triennial investigation \$m
Net investment return	5.6% pa 2.5% pa for two years and 2.75% pa thereafter	5.7% pa 3.50% pa 2.8% pa
Salary inflation		
Price inflation	2.0% pa	2.8% pa

#### Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2024 are detailed below:

Scheme	Type of scheme	Rate	2024 \$ '000	2023 \$ '000
Vision Super	Defined Benefit	11% (2023:10.5%)	340	386
Vision Super	Accumulation	11% (2023:10.5%)	3,064	2,629
Other funds	Accumulation	11% (2023:10.5%)	4,282	2,827

There were no loans issued from or to the above schemes as at 30 June 2024.

Contributions outstanding as at 30 June 2024 amounted to \$576k.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2024 is \$315k.



## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 10. Changes in accounting policy

There have been no changes to accounting policies in the 2023-24 year.

### Note 11. Errors and changes in accounting estimates

#### 11.1 Correction of error/s relating to a previous reporting period

##### Nature of prior-period error

Council adjusted asset fair values and revaluation movements for infrastructure assets (Roads, Footpaths and cycleways, Drainage) for the comparative financial year. Council adjusted these balances to rectify a calculation error that occurred during preparation of the financial statements for 2022/23 and was discovered during the preparation of the 2023/24 financial statements. Amounts disclosed at note 6.1 and note 9.1(a) have been restated as a result.

The impact on each line item is shown in the tables below.

#### Adjustments to the comparative figures for the year ended 30 June 2023

	Original Balance 30 June 2023 \$ '000	Impact Increase / (decrease) \$ '000	Restated Balance 30 June 2023 \$ '000
<b>Balance Sheet</b>			
Property, infrastructure, plant and equipment	2,153,555	(37,434)	2,116,121
<b>Total non-current assets</b>	2,170,748	(37,434)	2,133,314
<b>Total assets</b>	2,356,575	(37,434)	2,319,141
<b>Net assets</b>	2,230,846	(37,434)	2,193,412
Reserves	815,391	(37,434)	777,957
<b>Total equity</b>	2,230,846	(37,434)	2,193,412
<b>Comprehensive Income Statement</b>			
Net asset revaluation gain	113,986	(37,434)	76,552
<b>Total comprehensive result</b>	190,727	(37,434)	153,293

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 11. Errors and changes in accounting estimates (continued)

#### 11.2 Found assets

Due to a review of ownership and subsequent legal advice, Council has determined that a number of boatsheds located on the foreshore of Lake Wendouree are in fact Council assets. Ownership was previously ambiguous due to the location on Crown Land therefore they were not recognised as Council assets.

Once ownership was clarified during early 2024, valuations were obtained for the boatsheds from Opteon Property Group Pty Ltd and the value recognised as found assets within the buildings non specialised asset class (\$8,593k).

In addition, vehicles inadvertently missed in 2023 due to miscosting were recognised as plant, machinery and equipment during 2024 (\$621k).

In 2024, the total of assets identified that were not reflected in the asset register was \$9,214k (2023 - nil).

	2024 \$ '000	2023 \$ '000
<b>Property</b>		
Buildings non specialised	8,593	–
Plant, machinery and equipment	621	–
<b>Total assets</b>	<u>9,214</u>	<u>–</u>



# Annual Performance Statement

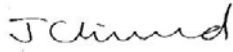
For the year ended 30 June 2024

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## Certification of the Performance Statement

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



**Jason Clissold FCPA**

**Principal Accounting Officer**

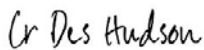
**Dated: 11 October 2024**

In our opinion, the accompanying Performance Statement of the *City of Ballarat* for the year ended 30 June 2024 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.

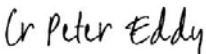
We have been authorised by the council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify this performance statement in its final form.



**Des Hudson**

**Mayor**

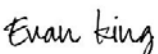
**Dated: 11 October 2024**



**Peter Eddy**

**Deputy Mayor**

**Dated: 11 October 2024**



**Evan King**

**Chief Executive Officer**

**Dated: 11 October 2024**

# Independent Auditor’s Report

## To the Councillors of Ballarat City Council

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

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

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

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

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

---

MELBOURNE  
15 October 2024



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

## Section 1. Description of municipality

### 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.

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.





## Section 2. Service Performance Indicators

For the year ended 30 June 2024

	2021	2022	2023	2024		Comments
	Actual	Actual	Actual	Target as per budget	Actual	
<b>Aquatic Facilities Utilisation</b>						
AF6 Utilisation of aquatic facilities  <i>[Number of visits to aquatic facilities / Municipal population]</i>	1.87	3.88	5.83	N/A	6.21	Ballarat Aquatic & Lifestyle Centre achieved its highest level of visitations of almost 680 thousand this financial year, an 18% increase on the previous year. Continued growth in visitor numbers and swim school enrolments has seen this indicator back above pre-pandemic levels.
<b>Animal Management Health and safety</b>						
AM7 Animal management prosecutions  <i>[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100</i>	100%	89%	94%	N/A	100%	All 8 of the prosecution cases heard in the year had successful outcomes.
<b>Food Safety Health and safety</b>						
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>	97.65%	93.46%	88.74%	N/A	87.84%	195 of the 222 critical and major non-compliance outcome notifications were followed up in the period. Note that 14 of these premises have been followed up in the 2024 period. In addition, 11 premises have since received an assessment where the outstanding items were followed up.
<b>Governance Satisfaction</b>						
G2 Satisfaction with community consultation and engagement  <i>[Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]</i>	55	51	49	55	48	Engagement practices are guided by the 2021 Community Engagement Policy. This outcome is comparable with the results for Victoria and regional centres.
<b>Libraries Participation</b>						
LB7 Library membership  <i>[Number of registered library members / Municipal population] x100</i>	N/A	N/A	N/A	N/A	22.16%	This is a new measure in 2024 however membership figures were available from prior years for comparison purposes. There was a decrease in membership numbers in 2024 due to inactive members who had not used the library since the pandemic restrictions were removed. Membership is increasing since the re-opening of the renovated Ballarat Library.
<b>Maternal and Child Health (MCH) Participation</b>						
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>	71.83%	73.03%	71.96%	N/A	71.29%	Out of the 5,371 participants enrolled 3,829 attended the service at least once meaning participation level has remained consistent year to year.
<b>Maternal and Child Health (MCH) Participation</b>						
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>	72.10%	68.05%	74.06%	N/A	71.99%	101 children attended the service at least once, of the 141 enrolled. Data trend has remained quite consistent year to year.
<b>Roads Satisfaction</b>						
R2 Sealed local roads maintained to condition standards  <i>[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100</i>	99.78%	99.78%	99.60%	100.00%	99.56%	The road network is maintained as per the agreed level of service on an ongoing basis.

## Section 2. Service Performance Indicators (cont.)

For the year ended 30 June 2024

		2021	2022	2023	2024		Comments
		Actual	Actual	Actual	Target as per budget	Actual	
<b>Statutory Planning</b> <b>Decision making</b>							
SP2	Planning applications decided within required time frames	79.53% *	56.23% *	42.91% *	65.00%	39.58%	<p>Following a lengthy period of process improvement work the department's focus is now on application management and the processing of applications faster.</p> <p>Whilst the overall percentage of applications determined within time has reduced, in more recent months significant improvements have been made. In June 2024 for example the percentage of applications determined within time was 68%. This reflects the new measures implemented at the beginning of 2024 and hopefully will enable Council to meet its target of 65% in 2025.</p> <p>* This measure was previously unaudited and supporting documentation for prior year actuals is not available</p>
<p><i>[(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100</i></p>							
<b>Waste Collection</b> <b>Waste diversion</b>							
WC5	Kerbside collection waste diverted from landfill	41.56%	41.47%	43.42%	42.00%	42.49%	<p>Since the change to Ballarat's recycling system 2020, with separate glass collection reducing the volume of material in kerbside recycling bins, this measure has remained steady. The introduction of the container deposit scheme (CDS) in 2023 has seen a reduction in returnable items disposed via kerbside recycling bins.</p>
<p><i>[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100</i></p>							

**Section 3. Financial Performance Indicators**

For the year ended 30 June 2024

Efficiency	2021	2022	2023	2024		2025	2026	2027	2028	Comments
	Actual	Actual	Actual	Target as per budget	Actual	Forecast	Forecast	Forecast	Forecast	
<b>Expenditure level</b>										
E2 Expenses per property assessment	\$3,162.30	\$3,445.21	\$3,545.77	\$3,637.00	\$3,728.23	\$3,940.68	\$3,809.42	\$3,845.33	\$3,868.50	This indicator has increased in 2024 primarily due to \$5.6 million of infrastructure assets being disposed of following a condition assessment and \$1.4 million relating to a revaluation decrement being expensed. This was partially offset by a reduction in employee costs primarily due to the time positions remain vacant during the recruitment process. The prior year figure was impacted by a \$13.3 million asset valuation decrease accounted for as an expense in the income statement
<i>[Total expenses / Number of property assessments]</i>										
<b>Revenue level</b>										
E4 Average rate per property assessment	\$ 1,869.82	\$ 1,934.10	\$ 1,961.70	N/A	\$ 2,056.33	\$ 2,130.89	\$ 2,181.40	\$ 2,235.02	\$ 2,290.02	There has been no material change in this indicator and it is slightly lower than the 2024 budget of \$2,064.
<i>[General rates and Municipal charges / Number of property assessments]</i>										
Liquidity	2021	2022	2023	2024		2025	2026	2027	2028	Comments
	Actual	Actual	Actual	Target as per budget	Actual	Forecast	Forecast	Forecast	Forecast	
<b>Working capital</b>										
L1 Current assets compared to current liabilities	217.31%	234.75%	237.21%	163.00%	194.41%	96.59%	109.13%	103.78%	105.23%	This indicator has decreased primarily due to a reduced cash balance. This has resulted from a combination of not receiving Federal Assistance Grants in advance and the delivery of some larger capital projects carried over from previous years.
<i>[Current assets / Current liabilities] x100</i>										
<b>Unrestricted cash</b>										
L2 Unrestricted cash compared to current liabilities	-93.93%	-33.23%	-70.07%	N/A	-97.65%	28.17%	13.50%	11.91%	6.25%	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 2024 there was \$68 million of such funds invested. This indicator would total -11.86% in 2024 if these funds were included. This indicator has been inflated in recent years due to receiving Federal Assistance Grants in advance. This indicator is forecast to reduce over the next four years primarily as a result of delivering consistent large capital works programs.
<i>[Unrestricted cash / Current liabilities] x100</i>										
Obligations	2021	2022	2023	2024		2025	2026	2027	2028	Comments
	Actual	Actual	Actual	Target as per budget	Actual	Forecast	Forecast	Forecast	Forecast	
<b>Loans and borrowings</b>										
O2 Loans and borrowings compared to rates	31.78%	26.43%	21.73%	N/A	18.43%	29.52%	38.13%	38.00%	34.34%	The trend reflects that borrowings have been repaid over recent years, without any new borrowings being undertaken. New borrowings are currently forecast for future years.
<i>[Interest bearing loans and borrowings / Rate revenue] x100</i>										
<b>Loans and borrowings</b>										
O3 Loans and borrowings repayments compared to rates	5.52%	4.47%	4.23%	N/A	2.77%	1.03%	16.93%	4.98%	5.29%	The trend reflects that borrowings have been repaid over recent years, without any new borrowings being undertaken, resulting in reduced repayments. The large forecast ratio in 2026 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>										
<b>Indebtedness</b>										
O4 Non-current liabilities compared to own source revenue	31.28%	28.00%	25.97%	N/A	18.50%	21.25%	38.04%	37.12%	33.83%	The trend reflects that borrowings have been repaid over recent years, without any new borrowings being undertaken. New borrowings are currently forecast for future years.
<i>[Non-current liabilities / Own source revenue] x100</i>										
<b>Asset renewal and upgrade</b>										
O5 Asset renewal and upgrade compared to depreciation	94.76%	112.33%	99.78%	127.00%	170.90%	124.18%	121.96%	93.81%	81.30%	The 2024 capital program included some significant upgrade projects including Her Majesty's Theatre, Bridge Mall Redevelopment, Ballarat Central Library and the Prince of Wales Park Hockey Facility.
<i>[Asset renewal and asset upgrade expense / Asset depreciation] x100</i>										
Operating Position	2021	2022	2023	2024		2025	2026	2027	2028	Comments
	Actual	Actual	Actual	Target as per budget	Actual	Forecast	Forecast	Forecast	Forecast	
<b>Adjusted underlying result</b>										
OP1 Adjusted underlying surplus (or deficit)	5.23%	3.37%	3.28%	N/A	-0.73%	-5.15%	-0.35%	1.17%	2.86%	This indicator has decreased from prior years primarily due to Council receiving and recognising \$17.3 million of 2023/24 Federal Financial Assistance Grants early, in 2022/23.
<i>[Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100</i>										
Stability	2021	2022	2023	2024		2025	2026	2027	2028	Comments
	Actual	Actual	Actual	Target as per budget	Actual	Forecast	Forecast	Forecast	Forecast	
<b>Rates concentration</b>										
S1 Rates compared to adjusted underlying revenue	66.55%	65.62%	65.05%	68.00%	67.85%	69.61%	70.81%	71.30%	71.93%	As Council's sources of underlying revenue is limited, this indicator should remain consistent as total revenue grows. The increase in 2023/24 has been inflated by \$9.2 million of found assets being recognised as Other Income.
<i>[Rate revenue / Adjusted underlying revenue] x100</i>										
<b>Rates effort</b>										
S2 Rates compared to property values	0.53%	0.51%	0.38%	N/A	0.40%	0.40%	0.40%	0.41%	0.41%	This indicator has reduced over recent years due to the large increases in property values. This indicator is expected to remain consistent in future years as property values are forecast to better align with increases in total rate revenue.
<i>[Rate revenue / Capital improved value of rateable properties in the municipality] x100</i>										

## Section 4. Sustainable capacity indicators

For the year ended 30 June 2024

		2021	2022	2023	2024	Comments
		Actual	Actual	Actual	Actual	
<b>Population</b>						
C1	Expenses per head of municipal population  <i>[Total expenses / Municipal population]</i>	\$1,618.62	\$1,754.75	\$1,834.14	\$1,909.29	This indicator is consistent with the level of expenditure within the 2023/24 budget, which forecasted increases to employee costs and materials and services. The 2024/25 result includes \$5.6 million of infrastructure assets being disposed of following a condition assessment and \$1.4 million relating to a revaluation decrement being expensed. This was partially offset by a reduction in employee costs primarily due to the time positions remain vacant during the recruitment process. The prior year figure was impacted by a \$13.3 million asset valuation decrease accounted for as an expense in the income statement.
<b>Population</b>						
C2	Infrastructure per head of municipal population  <i>[Value of infrastructure / Municipal population]</i>	\$14,637.05	\$15,737.08	\$14,896.04	\$15,116.11	The value of infrastructure assets held increased from the previous financial year due to a revaluation increment.
<b>Population</b>						
C3	Population density per length of road  <i>[Municipal population / Kilometres of local roads]</i>	75.74	77.01	77.46	78.18	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.
<b>Own-source revenue</b>						
C4	Own-source revenue per head of municipal population  <i>[Own-source revenue / Municipal population]</i>	\$1,365.68	\$1,484.44	\$1,575.03	\$1,756.79	This indicator has increased, which is consistent with the 2023/24 budget. However, it is higher than expected due to \$9.2 million of found assets being recognised as Other Income.
<b>Recurrent grants</b>						
C5	Recurrent grants per head of municipal population  <i>[Recurrent grants / Municipal population]</i>	\$255.47	\$325.13	\$294.20	\$114.80	This indicator has decreased from prior years primarily due to Council receiving \$17.3 million of 2023/24 Federal Assistance funding early, in 2022/23. Also, Council no longer offers Aged Care services, reducing the recurrent funding previously received to support the costs of delivering the service.
<b>Disadvantage</b>						
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).
<b>Workforce turnover</b>						
C7	Percentage of staff turnover  <i>[Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100</i>	14.35%	22.14%	17.00%	11.97%	This measure has now come down to levels in line with the historical trend, given the spike experienced in 2022 & 2023 which was a common experience following the impact of COVID.

## Section 5. Notes to the accounts

### 5.1 Basis of preparation

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

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

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

The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variations in the results contained in the performance statement. Council has adopted materiality thresholds relevant to each indicator and measure and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature.

## 5.2 Definitions

Key Term	Definition
Aboriginal child	means a child who is an Aboriginal person
Aboriginal person	has the same meaning as in the <i>Aboriginal Heritage Act 2006</i>
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 <i>Local Government Act 2020</i>
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 <i>Food Act 1984</i> , 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 <i>Food Act 1984</i> , 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 <i>Food Act 1984</i> , or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health
Current assets	has the same meaning as in the Australian Accounting Standards
Current liabilities	has the same meaning as in the Australian Accounting Standards
Food premises	has the same meaning as in the <i>Food Act 1984</i>
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 <i>Road Management Act 2004</i>
Major non-compliance outcome notification	means a notification received by a Council under section 19N(3) or (4) of the <i>Food Act 1984</i> , or advice given to Council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken
MCH	means the Maternal and Child Health service provided by a council to support the health and development of children within the municipality from birth until school age
Non-current 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

## 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](http://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](mailto:communityengagement@ballarat.vic.gov.au)



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