



CITY OF GREATER
BENDIGO

ANNUAL REPORT 2021/2022





ACKNOWLEDGEMENT OF COUNTRY

The City of Greater Bendigo is on Dja Dja Wurrung and Taungurung Country. We acknowledge and extend our appreciation to the Dja Dja Wurrung and Taungurung People, the Traditional Owners of the land. We pay our respects to leaders and Elders past, present and emerging for they hold the memories, the traditions, the culture and the hopes of all Dja Dja Wurrung and Taungurung Peoples. We express our gratitude in the sharing of this land, our sorrow for the personal, spiritual and cultural costs of that sharing, and our hope that we may walk forward together in harmony and in the spirit of healing.

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WELCOME TO THE REPORT OF OPERATIONS FOR 2021/2022

Council is committed to transparent reporting and accountability to the community, and the Report of Operations for 2021/2022 is the primary means of advising the City of Greater Bendigo community about Council's operations and performance during the financial year.



GREATER BENDIGO PROFILE

The City of Greater Bendigo (the City) is in the centre of Victoria, covering almost 3,000 square kilometres.

Greater Bendigo is a vibrant, creative and culturally enriched major regional centre for northern Victoria and southern New South Wales, and has the third largest urban area in Victoria. It also includes productive agricultural areas and many small towns and villages such as Heathcote, Axedale, Huntly, Marong, Elmore, Goornong, Kamarooka, Lockwood, Neilborough, Sebastian, Woodvale, Raywood, Mia Mia and Redesdale, which are renowned for their strong sense of community and lifestyle.

The local population is continuing to grow and is becoming increasingly culturally, religiously and ethnically diverse.

Council is committed to Greater Bendigo being a community that understands and respects cultural and religious differences, supports multiculturalism and actively promotes cultural inclusion.

The City was the first Local Government in Australia accredited as a Welcoming City by the Welcoming Cities Network.



SNAPSHOT OF COUNCIL

The City of Greater Bendigo has nine councillors across three wards.

Whipstick Ward

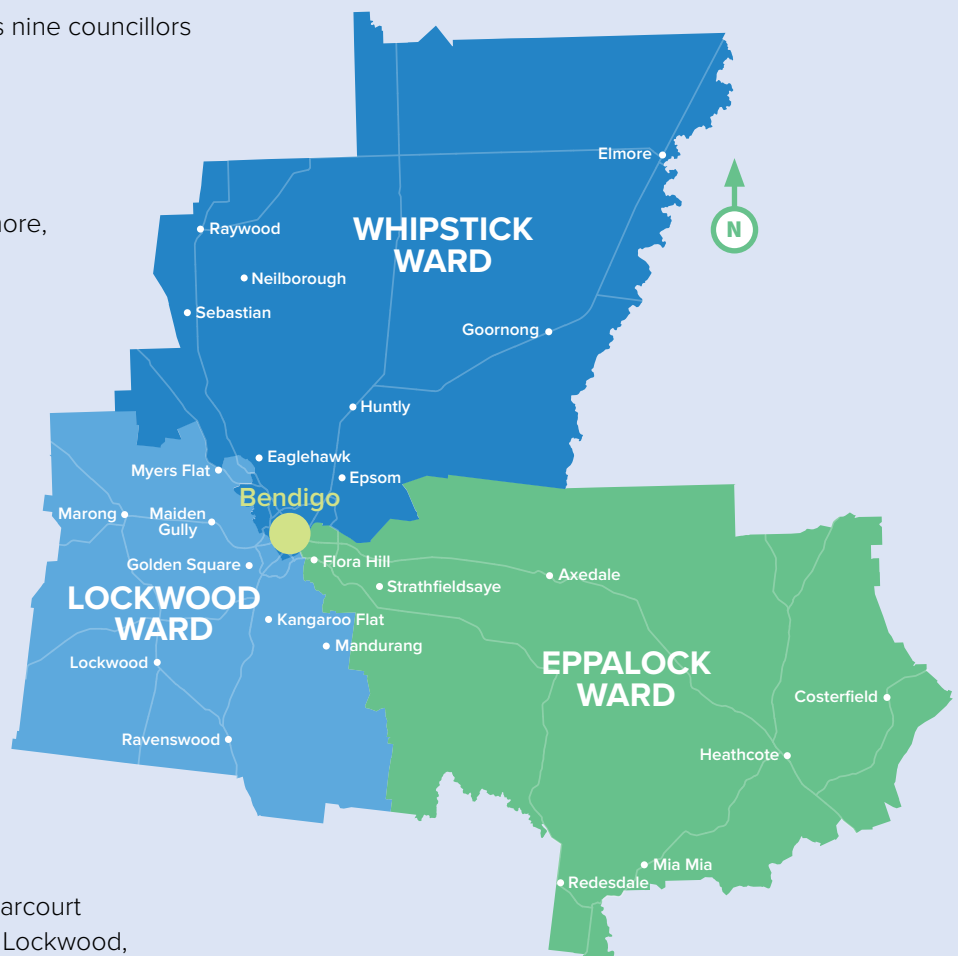
Localities include: Ascot, Avonmore, Bagshot, Bagshot North, Barnadown, Bendigo, California Gully, Drummartin, Eaglehawk, Eaglehawk North, East Bendigo, Elmore, Epsom, Fosterville, Goornong, Hunter, Huntly, Huntly North, Ironbark, Jackass Flat, Kamarooka, Long Gully, Neilborough, North Bendigo, Raywood, Sebastian, Wellsford, Whipstick, White Hills, Woodvale.

Lockwood Ward

Localities include: Big Hill, Golden Gully, Golden Square, Harcourt North, Kangaroo Flat, Leichardt, Lockwood, Lockwood South, Maiden Gully, Mandurang, Mandurang South, Marong, Myers Flat, Quarry Hill, Ravenswood, Sailors Gully, Sedgwick, Shelbourne, Spring Gully, West Bendigo, Wilsons Hill.

Eppalock Ward

Localities include: Argyle, Axe Creek, Axedale, Bendigo, Costerfield, Derrinal, East Bendigo, Emu Creek, Eppalock, Flora Hill, Heathcote, Junortoun, Kennington, Kimbolton, Knowsley, Ladys Pass, Longlea, Lyal, Mia Mia, Mount Camel, Myrtle Creek, Redcastle, Redesdale, Strathdale, Strathfieldsaye, Toolleen.



DEMOGRAPHIC PROFILE

Greater Bendigo has an estimated population of

121,382

people*

The median age is

40*

9.7%

of the population were born overseas*

12.3%

of people had both parents born overseas*

2.3% of the population identify as Aboriginal or Torres Strait Islander*

Median weekly income

\$739*

Ranked country of birth:

Australia (85%), England (1.7%), India (1%), New Zealand (0.7%), Myanmar (0.6%), Thailand (0.6%)*

34%

own their property outright*

36%

own their property with a mortgage*

27%

of households rent their home*

29%

of people live on their own*

19%

of people are currently attending tertiary education*

15% of people have volunteered at an organisation over the past 12 months*

Gross Regional Product

\$6.11B[^]

Victoria's

third

largest economy

8,165

local businesses[^]

Largest employing industries:

Healthcare and social assistance, retail trade, construction, education and training and manufacturing[^]

90%

Over of Greater Bendigo's workforce live locally[^]

THE YEAR IN REVIEW



1,033

Food premises
inspected



16,549

Maternal
child health
consultations
in-person and
over the phone

784

Number of
dogs and cats
reclaimed from
Bendigo Animal
Relief Centre



16

FReeZa
events for
young people



**275**

New citizens welcomed at citizenship ceremonies

**56,958**

Attendances at Ulumbarra and The Capital performances

86

Community grants recipients

**11,469**

Vaccinations given in the immunisation program

**93,734**

Calls to Customer Service

**70,000**

Spring bulbs planted

15,157

Total tonnes of organic wasted collected kerbside

**1.03M**

Visitors to the City website





Awaken – Bendigo Brought to Light

HIGHLIGHTS OF THE YEAR

July

- Five talented creatives were selected for a Creative Residency Program at five local organisations: Coliban Water, Bendigo and Adelaide Bank, Bendigo Pottery, The Emporium Creative Hub and the City of Greater Bendigo
- Crowd capacity was increased for *Awaken – Bendigo Brought to Light* so more people could enjoy the after dark experience in Rosalind Park. This was the first major outdoor event held since the outbreak of the COVID-19 pandemic and was funded by the City to boost community spirit and support local businesses
- The City of Sandhurst's 150th anniversary was marked with Mayor Cr Dr Jennifer Alden unveiling a plaque and a collection of Mayoress portraits in the Bendigo Town Hall Council Chamber at the July Council meeting
- Construction work commenced on the \$7M Bendigo Botanic Gardens Central Hub – an exciting cultural project for Greater Bendigo that will enhance the flow of the existing gardens and include a new timber-clad visitor centre building



Bendigo Botanic Gardens Central Hub Precinct

August

- A tender opened to undertake detailed design for a new play space for Lake Weeroona. The design includes accessible ramps and play tower as part of the project components
- Plans for a new employment precinct progressed with the City purchasing 155 hectares within a preferred 280-hectare precinct along the Wimmera Highway and Calder Alternative Highway, south of the Marong township. This site will now be developed as the Bendigo Regional Employment Precinct, a priority project to ensure Greater Bendigo can attract and retain vital business investment to support future jobs for our community
- *Journey* opened at the Living Arts Space featuring the works of artist Daikota Nelson, whose works for the exhibition were inspired by Country and storytelling traditions
- The City launched a new Business Grants Fund, valued at \$729,000, to help support eligible local businesses to boost recovery, business capacity and capabilities
- Bendigo's Bloom marketing and tourism campaign for spring returned with a display of 70,000 spring bulbs taking centre stage in Rosalind Park and an exciting mix of online and in-person experiences suitable for all ages
- A Healthy Landscapes partnership program was launched to provide sustainable methods and practices for farmers and landowners by offering short courses, webinars and site visits in partnership with Macedon Ranges Shire Council, Hepburn Shire Council, a Healthy Coliban Catchment project, Melbourne Water and the Upper Campaspe Landcare Network
- New LED tactile paving was installed on the footpaths at the intersection of Mitchell Street and Hargreaves Street in the city centre. Bendigo is the first place in regional Victoria to have the new technology. The paving changes colour from red to green to guide pedestrians when it is safe to cross the road



September

- A new Startup Central Victoria initiative was launched with a range of exciting, free virtual programs for aspiring and emerging entrepreneurs, including two accelerator initiatives for those looking to expand or scale up
- An Affordable Housing Action Plan was adopted, which outlines how the City will support an increase in the local supply of affordable housing
- Preparations for a heritage study to cover Strathdale, Flora Hill, Spring Gully, Kennington and part of Golden Gully was released for community feedback as part of stage one of the Bendigo South East Heritage Study
- Artists Kerry L Brown and Annie Brigdale presented a selection of artwork for *Traverse*, a Living Arts Space exhibition inspired by unique and varied landscapes across Greater Bendigo



Adam Liaw with Malayan
Orchid chef Bobby Yam

October

- Shoppers and visitors in the city centre enjoyed a new pop-up secret garden in Pennyweight Walk that featured floral canopies, young trees, pansies and artworks from local creatives as part of the Bloom marketing campaign
- Bendigo and the region's status as a UNESCO Creative City of Gastronomy was celebrated in a new SBS Food TV series *Adam and Poh's Malaysia in Australia*, which was broadcast in Australia and across Asia in 2022 targeting millions of potential viewers
- Council committed \$3M towards Bendigo Art Gallery's expansion project that will set it on a par with its national and international contemporaries. The project also secured \$2.5M in funding from the Bendigo Art Gallery board. The City will now seek to raise the remaining funds from the Victorian and Australian governments
- Council formally adopted its new Council Plan (Mir wimbul) 2021-2025, including new community vision and values, and Greater Bendigo Health and Wellbeing Plan (branded Healthy Greater Bendigo 2021-2025) and 10-year Financial Plan
- The City announced that 104 local businesses were successful recipients of a grant from the Business Grants Fund, valued at \$729,000. The Business Grants Fund was a key feature in the 2021/2022 Budget to help boost recovery, capability and innovation during the COVID-19 pandemic
- Residents were invited to inspect and comment on a draft Master Plan for Malone Park to guide the future development of the reserve and cater for the growth of Marong
- A new Climate Change and Environment Strategy 2021-2026 was adopted at Council to set the future direction for the City's actions and investment, including zero carbon, circular economy, sustainable and active transport, sustainable food systems, water sensitive Bendigo, and biodiversity and regeneration
- A beautiful new video showcasing Bendigo and the region's status as Australia's only UNESCO Creative City of Gastronomy was released to promote a growing tourism market in local, sustainable, delicious and creative produce

November

- A new public artwork installation, *Djaara Lights*, was officially unveiled in the city centre to celebrate Dja Dja Wurrung Traditional Owner culture, language and art. The works included stunning street art and digital activations that told the stories of the six seasons
- Construction began for the \$3.37M major development of the Ewing Park Recreation Park Precinct to include a district-level skate park, shade, seating and a drinking fountain. It will deliver a multi-purpose community and sporting precinct that will support recreation and participation for people of all ages and abilities
- Residents, property owners, organisations and businesses were invited to learn more about flooding solutions and provide input into the next stage of the Central Bendigo Finding Flood Solutions project. Six solution options were presented for community feedback
- The Engine Room's iconic red doors on View Street unveiled a series of new images to celebrate sixteen local performers and arts organisations. Photographer and central Victorian artist Michael Wolfe was commissioned for the project, called *Stages*
- A new Domestic Animal Management Plan 2021-2025 to guide the City for the next four years was adopted. The plan focuses on several key areas including responsible pet ownership programs and inspections of registered domestic animal businesses
- Community members were invited to lodge submissions on projects or community priorities for consideration in the 2022/2023 Budget
- New glow in the dark line markings were trialled along the Bendigo Creek Trail. The markings use photoluminescent (glow in the dark) line marking along the Bendigo Creek shared use path from Nolan Street, around Lake Weeroona to Howard Street, Epsom to improve pedestrian and cyclist safety
- Two new electric vehicle charging stations at the Queen Elizabeth Oval car park were installed as part of the 'Charging the Regions' by the Central Victorian Greenhouse Alliance
- Stage one of the \$24.8M Mercy Junortoun Sports Precinct project began, to create joint-use sporting facilities at Catherine McAuley College in Junortoun to cater for cricket, AFL, netball, soccer and basketball



Queen Elizabeth Oval car park electric vehicle charging stations



Djaara Lights

December

- The annual Summer in the Parks program began the countdown to festive activities with the lighting of the Christmas tree in Rosalind Park. The City and Fosterville Goldmine presented the 2021/2022 Summer in the Parks program, featuring a popular range of entertaining, free events during December, January and February
- Maternal and Child Health (MCH) services in Bendigo celebrated its centenary. Victoria's first Baby Health Centre commenced operating in Melbourne in 1917 with Bendigo opening its first centre in a room at the Bendigo Town Hall four years later in 1921. From humble beginnings and only one nurse, this service has grown over the past 100 years in Greater Bendigo to include 10 centres and 32 MCH nurses
- *Imprint* at the Living Arts Space brought a diverse selection of prints to help support local artists as they continued to recover from the COVID-19 pandemic. The show was designed to reconnect artists with the community and visitors to Bendigo after the cancellation of many arts events
- Residents were encouraged to support local businesses in the lead up to Christmas and the summer season as part of a Love Your Local campaign
- A new Reducing Harm from Gambling Policy was adopted to address the impacts of gambling in all forms, with a key focus on Electronic Gaming Machines
- Bendigo's historic Rosalind Park retained its prestigious Green Flag Award for the fourth-straight year, recognising it as one of Australia's best green spaces. Rosalind Park was once again the only park in Victoria and one of only seven green spaces in Australia to receive a Green Flag in 2021
- A new public art activation at Pennyweight Walk was unveiled to capture young people's reflections during the COVID-19 pandemic. *No Longer on Mute* included messages, statements and poems from 93 young people





2022 Youth Mayor Victoria Tangey
with Deputy Youth Mayors Ryan
Peterson and Remus Brasier

January

- Alannah McGregor and Jed Zimmer were announced as the Citizen of the Year and Young Citizen of the Year. The pair were recognised for their leadership in supporting the mental health and the wellbeing of others
- The Managed Growth Strategy – Issues and Opportunities Paper was released for community feedback to help guide the management of future growth. The paper's themes were housing, environment, infrastructure, transport, economy and employment, and rural areas
- *The Nutcracker* was performed at Ulumbarra to a full house at the end of January. This was the first event held during the pandemic with no capacity limits. It was the start of an exciting range of programs organised by Bendigo Venues & Events featuring comedy, music, theatre, opera and dance

February

- The City won three golds at the Victorian Tourism Awards. The City won the Local Government Award for Tourism for the second year in a row for its excellence in tourism. Bendigo Visitor Centre scooped gold in the Visitor Information Services category, and the Living Arts Space and the Uniquely Bendigo brand won the top accolade in the Tourism Retail and Hire category
- Victoria Tangey was elected as the 2022 Youth Mayor and Ryan Peterson and Remus Brasier were elected Deputy Youth Mayors for the City of Greater Bendigo's Youth Council
- It was announced that, for the first time in regional Australia, Bendigo will stage Richard Wagner's critically acclaimed *Ring Cycle*. Produced by Melbourne Opera, this is one of the most ambitious and largest performing arts productions on the international stage
- Local drag queens were celebrated in *Fierce*, a new Living Arts Exhibition bringing together a collection of stunning costumes and accessories. The exhibition was part of Bendigo Pride Festival's exciting program, which celebrates, explores and promotes diversity and inclusion with a focus on LGBTQIA+ communities and people

Elvis: Direct from Graceland





Progress Pride Flag on the Bendigo Town Hall forecourt

March

- In a coup for Bendigo, the exclusive blockbuster *Elvis: Direct from Graceland* opened at Bendigo Art Gallery. The exhibition celebrated Elvis' stellar career with unprecedented access to the Graceland archive and around 300 artefacts, including his infamous jump suits
- A new VIVA Bendigo marketing campaign celebrated 'Elvis fever' with attractions, events and 30 themed experiences to encourage visitors to stay longer in Greater Bendigo
- A Progress Pride Flag was unveiled at the forecourt of the Bendigo Town Hall as a symbol of the City's support for the LGBTQIA+ community in the lead up to the Bendigo Pride Festival
- Bendigo Visitor Centre scooped silver in the Qantas Australian Tourism Awards, which acknowledged the centre's consistent high-quality service and face-to-face interaction with customers
- A new multimedia screen was installed in Hargreaves Mall to broadcast a range of content including community messaging, movies, music videos, concerts and live sport
- The City's Gender Equity Action Plan was adopted and submitted to the Commissioner for Gender Equality in the Public Sector. The plan will help the City make meaningful progress towards gender equality in the workplace and in the community
- A new Cultural Diversity and Inclusion Plan 2021-2025 was adopted, which focuses on leadership, social and cultural inclusion, economic development, learning and skills development, civic participation, spaces and places, and health and wellbeing

April

- The City signed a contract with the Australian Government for the remaining \$4.5M needed to progress the Bendigo Airport terminal expansion and business park. The redevelopment will expand the terminal's existing footprint to include a new departure lounge, security screening area and waiting lounge
- Victoria was confirmed as the host of the 2026 Commonwealth Games, with regional hubs in Bendigo, Geelong, Ballarat and Gippsland. Athletes' villages will be established at each hub
- The Greater Bendigo community and visitors to the region came out in their thousands to celebrate the highly successful 150th Easter Fair. Its special format included the traditional Awakening of the Dragon, the Sherridon Homes Torchlight Procession and fireworks

May

- An Acknowledgement of Country Shadow Sculpture was installed at the front of Dudley House in View Street in the lead up to Reconciliation Week and NAIDOC Week celebrations. It is a spectacular beacon of light representing the Traditional Custodians of the land, the Dja Dja Wurrung and Taungurung Peoples
- Bendigo Writers Festival celebrated its 10th anniversary with the theme Flourish. Produced by the City and supported by La Trobe University, the highly successful festival attracted 6,500 attendances over four days
- The City began planting over 3,000 trees in local streets and parklands in the municipality. The most appropriate species for each location were planted based on local conditions, climate, neighbourhood character and any relevant master plans



Acknowledgement of Country Shadow Sculpture in front of Dudley House



Greater Bendigo Climate Collaboration launch

June

- A new Ignite winter tourism program was launched to help support the local economy with a series of events and activations including *GLOW – Bendigo After Dark*, a nightly sensory experience over three weeks in Rosalind Park, Heathcote on Show, and the Australian Sheep and Wool Show
- Talented young creatives were recognised at the City's 2022 Raw Arts Awards, presented by the Mayor Cr Andrea Metcalf at The Capital. This year's competition attracted 87 entries
- The Greater Bendigo Climate Collaboration was launched and local businesses, community organisations, schools and households participated in the first meeting. This flagship project aims to support our goal of zero carbon emissions by 2030
- The Issues and Opportunities papers for Elmore and Goornong were released for public feedback. This work will inform and guide the development of structure plans for Elmore and Goornong to manage future growth over the next 20-plus years
- The Council's 2022/2023 Budget was adopted to build on a sustainable, healthy and connected environment for a growing community. A new Asset Plan, which provides a 10-year strategic framework to guide how to manage \$2.5B worth of fixed infrastructure that is Council-owned, was also adopted

CHALLENGES AND FUTURE OUTLOOK

Challenges and opportunities

- Ensuring the Greater Bendigo community and economy recover from the COVID-19 pandemic
- Building Greater Bendigo's commitment to reach zero carbon emissions by 2030 and working closely with the Greater Bendigo Climate Collaboration
- Balancing the demand for new infrastructure while maintaining and upgrading existing assets
- Aligning activities with a range of strategic documents to sustainably deliver the actions in the Council Plan (Mir wimbul) 2021-2025, Healthy Greater Bendigo, 10-year Financial Plan and Climate Change and Environment Strategy
- Continuing strong advocacy as a regional host for the 2026 Commonwealth Games to develop infrastructure projects with long-term benefits for the community
- Maximising the benefits of new developments and investments in the city centre
- Preparing for the move of around 400 staff to Galkangu - Bendigo GovHub from March 2023, which will support the improvement in provision of services
- Developing a Managed Growth Strategy for the region as the population is expected to increase to 200,000 by 2050
- Capitalising on Greater Bendigo's designation as the first City and region of Gastronomy in Australia and membership of the Creative Cities Network
- Supporting tourism events and campaigns to draw more visitors from elsewhere to visit, stay longer and boost the local economy



The future

- Secure funding to transform Bendigo Art Gallery to be on a par with its national and international contemporaries and make it a place for all people
- Progress the first stage of development for the Bendigo Regional Employment Precinct to support future business investment and expansion in the region. Attract funding partners and advocate for State Government support
- Create a new Biodiversity Strategy
- Expand the Golden Dragon Museum and redevelop Bendigo Showgrounds
- Capitalise on Bendigo Airport terminal building expansion and explore new flight destination opportunities
- Continue building on partnerships with State and Federal governments and many others to advocate, collaborate and share resources

Engaging with our community

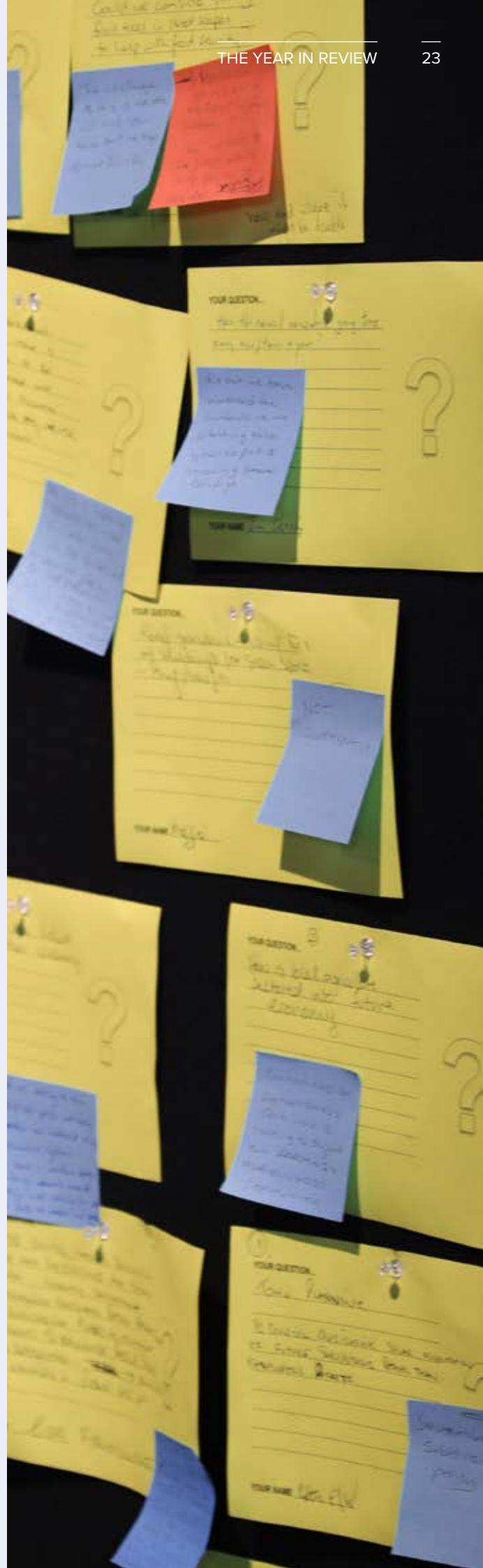
The City is committed to informing the community on issues that affect them. This includes opportunities where the community can influence part or all of a decision through a community engagement process.

The City adopted the Engagement Policy and Engagement Guidelines in March 2020 to assist staff to determine when and how to engage with the community.

In 2021/2022, the City continued to undertake comprehensive community engagement throughout the year despite restrictions to in-person public engagements due to the COVID-19 pandemic.

Engagement was delivered in many different forms – online, via social media, through interactive website sessions and via surveys. Where appropriate and during times when engagement was permitted, face-to-face engagement also took place.

During the 2021/2022 financial year, the City's digital engagement platform, Let's Talk Greater Bendigo, had 34 community engagement projects listed, 42,337 unique visits to the site and over 6,600 engagement contributions received.



MESSAGE FROM THE MAYOR AND CHIEF EXECUTIVE OFFICER



A global pandemic can seem very repetitive, as if time stands still, but in reality the past 12 months have seen the City continue to deliver services and drive an economic rebound as we adjusted to living with COVID-19.

The financial year started with the delivery of the Rosalind Park after dark experience *Awaken – Bendigo Brought to Light*, a three-week event that made it to closing night just as another lockdown was announced.

Despite the open and close nature of the second half of 2021, works commenced on the \$7M Bendigo Botanic Gardens Central Hub and the \$3.37M major redevelopment of Ewing Park.

Although many requirements were placed on the construction sector to be able to continue working, these helped ensure projects could continue as planned. They included signing in by QR code to job sites and other workplaces, mandatory vaccination and (at one point) staff needing permission to leave home to attend work.

A significant milestone was achieved in the development of future industrial land for Greater Bendigo, with the purchase of 155ha within a preferred 280ha precinct south of the Marong township. The site was named the Bendigo Regional Employment Precinct.

It was another award-winning period for the City. Rosalind Park retained its prestigious Green Flag for a fourth-straight year in a row, we won gold three times at the Victorian Tourism Awards and followed that up with silver at the national awards.

It was a huge year for arts and culture as we started to welcome patrons back to our theatres and announced Bendigo had secured Richard Wagner's critically acclaimed *Ring Cycle* production to be performed at Ulumbarra Theatre in March 2023.



“IT WAS THE ARRIVAL OF THE KING OF ROCK ‘N’ ROLL AT BENDIGO ART GALLERY THAT HAD US ALL SHOOK UP AND GAVE OUR ECONOMY THE COVID-19 RECOVERY KICKSTART IT NEEDED.”

However, it was the arrival of the King of Rock ‘n’ Roll at Bendigo Art Gallery that had us all shook up and gave our economy the COVID-19 recovery kickstart it needed. The *Elvis: Direct from Graceland* exhibition surpassed all expectations and delighted hundreds of thousands of people. A thoughtfully curated VIVA Bendigo program of events, attractions and dining experiences complemented the exhibition and encouraged visitors to stay longer and spend more.

The City continued to provide key elements of the COVID-19 response package for business and the community. This included a range of fees and charges that were either waived or frozen at 2019/2020 levels for the second year in a row. Business grants worth \$729,000 were made available to improve business capability.

Following successful community consultation, Council adopted its new Council Plan (Mir wimbul) 2021-2025, Greater Bendigo Health and Wellbeing Plan (branded Healthy Greater Bendigo 2021-2025), 10-year Financial Plan and new Climate Change and Environment Strategy 2021-2026.

Our investment in improving environmental outcomes for Greater Bendigo included installing new electric vehicle charging stations at the Queen Elizabeth Oval, partnering with surrounding councils to promote sustainable farming practices via short courses, webinars and site visits, and planting more than 3,000 street trees.

One of the most significant announcements of the past 12 months was the news Bendigo will be a host city for the Victoria 2026 Commonwealth Games in a major coup for regional Victoria. This is an amazing opportunity to promote our city and region on the international sporting stage.

Internally, we welcomed new Director Strategy and Growth Steve Hamilton and 223 other new staff, many of which started with us during lockdown. It was announced that Director Health and Wellbeing Vicky Mason would be leaving to spend more time with family, and the City will search for a new CEO in 2023.

Since staff were allowed to return to the workplace, the City has been a leader, in comparison to many other organisations, in ensuring staff return. Where it suits the staff member and the business, staff spend some time working remotely, noting that many staff worked every day in the workplace as essential workers throughout lockdowns.

The City also prepared a Vaccination Policy for staff and Councillors in response to the Victorian Government’s vaccine mandate; this was certainly not something we anticipated having to do when the pandemic first set in.

Despite COVID-19 case numbers remaining stubbornly high and the ongoing need to deal with the impacts on service delivery of people being unwell, Council and staff have continued to deliver for our community.

There are too many achievements to be noted in this message, but we are proud of the work highlighted in this Annual Report and we hope you enjoy reading it.

**Mayor Cr Andrea Metcalf and
Chief Executive Officer Craig Niemann**



FINANCIAL SUMMARY

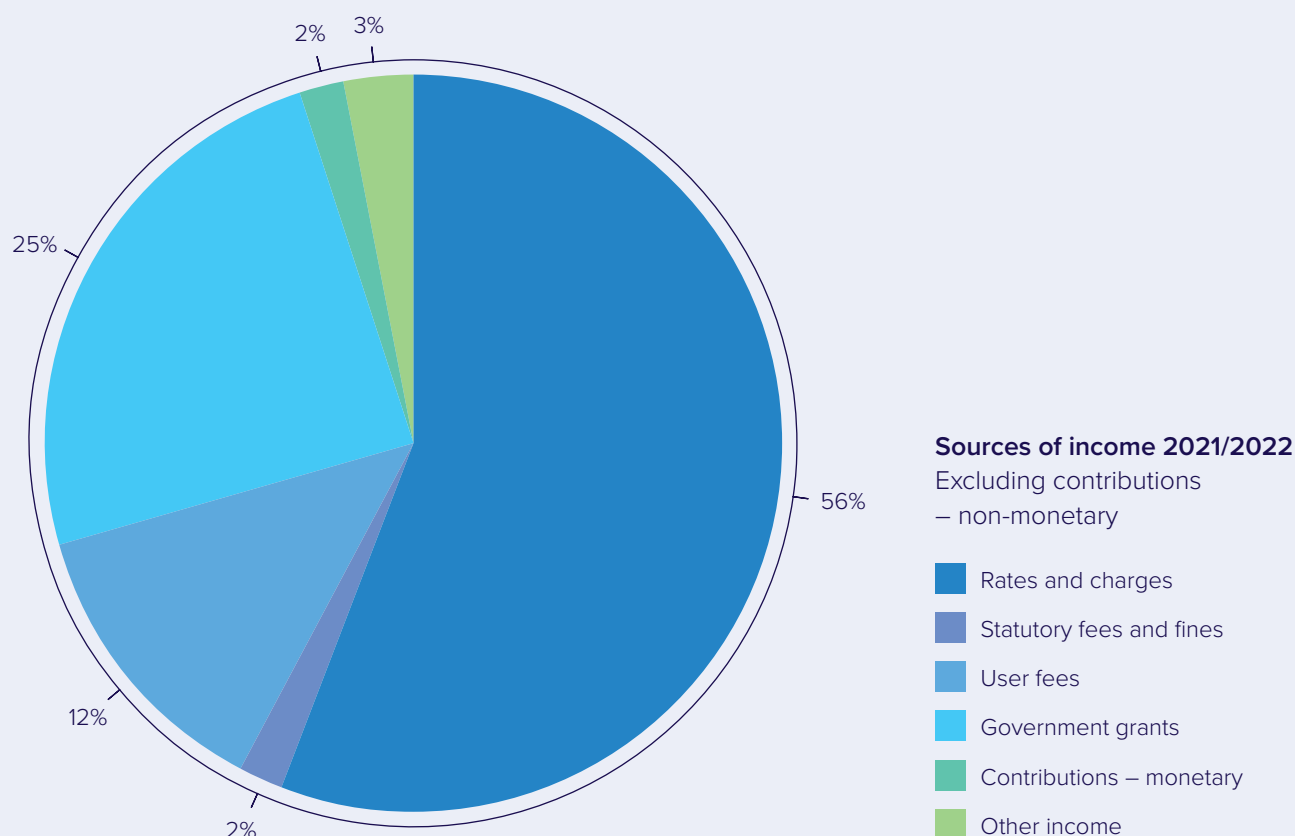
The City is in a sustainable financial position guided by the adopted 10-year Financial Plan and expectations under the *Local Government Act 2020*. The Financial Plan and subsequent Budget adopted in June 2022 outlines how the City will responsibly manage community funds and ensure financial sustainability.

The COVID-19 pandemic continued to have an impact on Greater Bendigo households and businesses in our community over the financial year, including a lockdown in the region in August 2021 and State Government direction for people to continue working from home where possible until early 2022. The City's approach in this financial year was to provide support initiatives to those in the community most affected by the COVID-19 pandemic and pursue measures for community sustainability and recovery.

With high double vaccination rates in the community, the region adjusted to a 'new normal' COVID-19 environment and more free movement of people in Victoria. This led to more events being planned and a welcome boost to Greater Bendigo's domestic visitor economy.

Like many businesses, the City will need to consider expenditure growing faster than income over the coming years due to population growth, CPI rates and construction costs. Greater Bendigo's population is forecast to reach 155,000 by 2036 and 200,000 by 2050, and additional growth requires a disciplined approach to funding current services and projects and any new initiatives that may be required.

A summary of financial performance is outlined in the following pages. Further details can be seen in the Financial and Performance Statements at the end of the report.



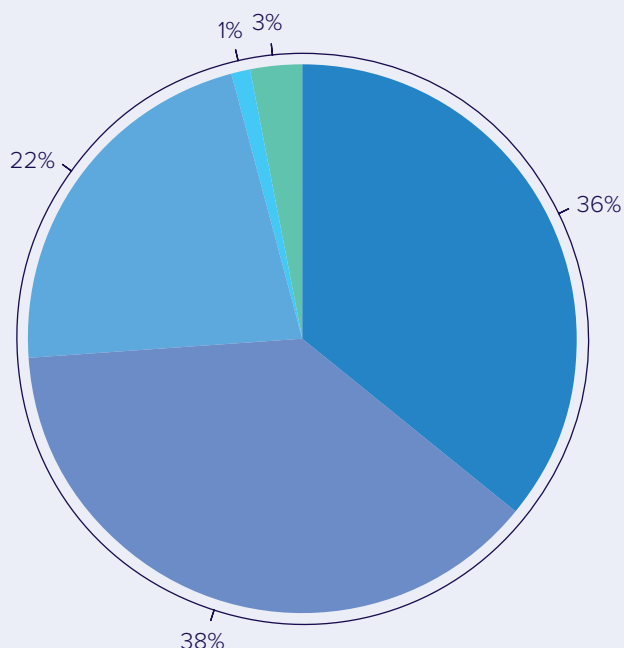
Operating position

The City's operating result for 2021/2022 was a surplus of \$35M. It should be noted that the City's headline surplus is reported in line with the Australian Accounting Standards and includes many non-cash items including \$10M in "income" for assets brought to account upon the finalisation of subdivisions by developers.

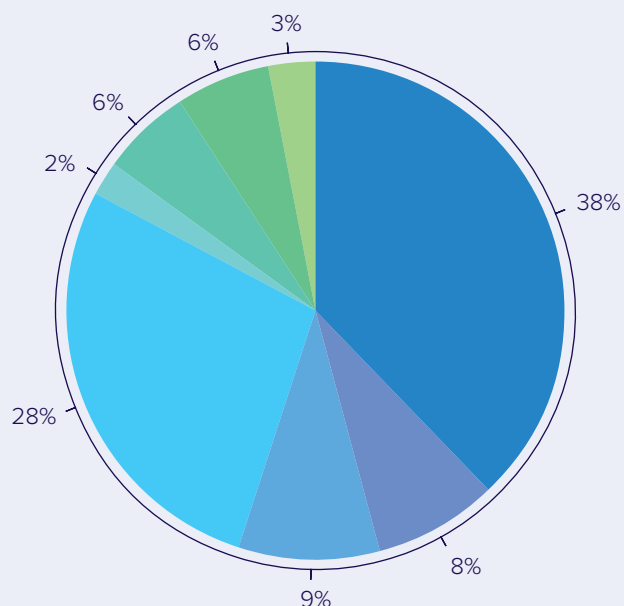
Despite the continuing challenges from the COVID-19 pandemic, it was business as usual for most City services to the community. There were specific services – including some events, gallery and engagement activities – that were more directly affected by lockdowns. This resulted in significantly decreased fee revenue; however, across the City, this was also offset by decreased costs and delays.

Income

The City receives income from a wide range of sources, including rates, user fees, fines, grants, contributions and other income. Total income for 2021/2022 was \$245M, which was in line with the Budget for most income sources. Higher than budgeted grants were received, due predominantly to grant income received in advance from some government agencies. The main City income was from rates and charges, which represents 56 per cent of income (excluding developer contributed assets). The City continues to provide a range of financial hardship measures to support the community. A number of community fees and charges were frozen for a second year in a row at 2019/2020 levels, together with deferral of rates payments and interest charges for those experiencing financial hardship, which reduced the overall income.



Categories of operating expenditure 2021/2022



Capital works by type 2021/2022



Expenses

The City's total operational expenditure, including depreciation for 2021/2022, was \$210M to deliver services that benefit the community. Total operational expenditure increased from the previous year and reflects expenditure on salaries, materials, contracts and services. Some expenditure was impacted as a result of Greater Bendigo's and Melbourne's lockdowns, which in some cases led to reduced expenditure in the first and second quarters of the financial year.

Capital works expenditure

The City delivered \$55M in capital works throughout the financial year with a focus on multi-year infrastructure projects and roads. Multi-year investments include Kennington Pavilion (Harry Trott Oval), Bendigo Botanic Gardens Central Hub, stage 1 funding for the skate park at Ewing Park and a joint-use sporting facility at Catherine McAuley College. It should be noted that some of the joint-use sporting facilities are captured in operating expenditure, as they are not Council-owned assets but represent an important part of service provision for these types of facilities.

Capital works expenditure by year





Financial sustainability

In 2021/2022, the City's budget was based on a 1.5 per cent rate cap in line with the Victorian Government's Fair Go Rates System. Like previous years, Council did not seek a variation to the rate cap and continues to absorb increasing costs and significantly lower forecast revenue within current allocations. This becomes more of a challenge each year, and the drive to find efficiencies within operations is ongoing to ensure there are no significant impacts on service delivery.

The City continued to provide key elements of the COVID-19 response package for business and the community. This included a range of fees and charges that were either waived or frozen at 2019/2020 levels for the second year in a row. Around 400 community fees and charges such as parking fees, swimming pool entry and costs to hire community facilities were frozen.

The City relies on support from the Victorian and Federal governments to deliver key infrastructure projects and provide support for other important programs in the region. A significant level of advocacy is involved in many grants. Overall, the City received \$59.8M in grant funding from State and Federal governments during the 2021/2022 financial year.

Key sustainability indicators

Indicator	Result	Risk rating ¹
Net result (%)	14.33%	LOW
Adjusted underlying result (%)	2.66%	MEDIUM
Liquidity (ratio)	1.96	LOW
Internal financing (%)	135%	LOW
Indebtedness (%)	20%	LOW
Capital replacement (ratio)	1.31	LOW
Renewal gap (ratio)	0.84	MEDIUM

1. Rating per VAGO's risk matrix

Further details and analysis of the City's financial position and forecasts can be found in the City's 10-year Financial Plan, available to view on the City's website.

At the time of writing this report, Greater Bendigo has been selected as a regional hub for the 2026 Commonwealth Games to host a range of sports. Bendigo is also supporting plans for an athletes' village to accommodate 1,300 people. The City is advocating for funding for new and upgraded infrastructure projects that will have lasting benefits for the community.

Asset renewal

The City adopted an Asset Plan that provides a 10-year strategic framework to guide how to manage \$2.5B worth of fixed infrastructure that is Council-owned. These assets support the 69 City services provided to the community. As the population grows, this plan will help guide Council to make informed decisions about where to prioritise funding. The Council’s 10-year Financial Plan outlines that nearly \$649.5M will be invested in maintaining, renewing, upgrading, and acquiring assets over the next 10 years.

Like many other Local Governments in Victoria, the City is facing the challenges of managing development growth, creating an increasing number of assets when less funding is available from income streams to manage them in the long-term.

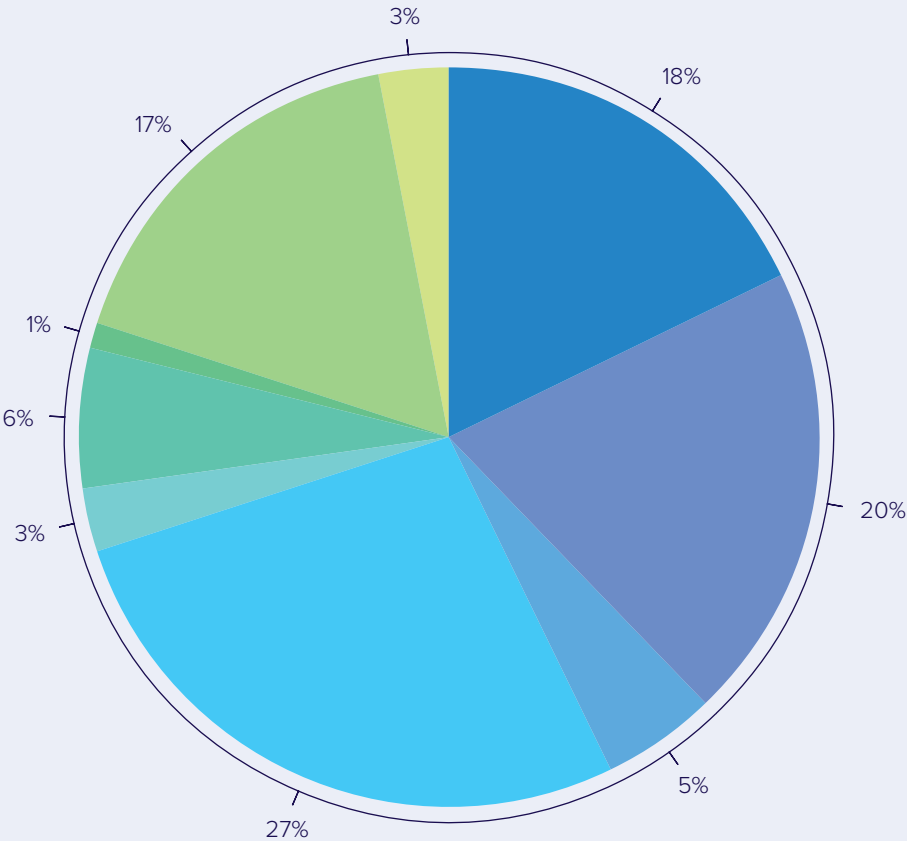
The City faces a growing gap between the demand to renew existing assets and the funds available to maintain this renewal. The City’s renewal gap is forecast to reach around \$70M by 2031/2032.

The adoption of the Asset Plan is important and will help guide decisions on the life cycle of assets over the next 10 years. This will ensure assets can deliver the required level of service to the community in a consistent and effective way based on priorities and needs.

The opportunity of the Commonwealth Games is likely to impact the City’s Asset Plan and Financial Plan, and both will need to be adjusted accordingly in future years.

Council assets by type

- Land
- Buildings
- Plant and equipment
- Roads
- Bridges
- Pathways
- Public furniture
- Drainage
- Land improvements



DESCRIPTION OF OPERATIONS

The City is responsible for delivering 69 important services in our community, including waste collections, street cleaning, road maintenance, environmental health, statutory planning, tourism and visitor services, maintenance of our award-winning parks, gardens and recreation facilities, early years services, home support, our prestigious Bendigo Art Gallery, Ulumbarra and The Capital theatres and much more.

This broad range of community services and important infrastructure continue to support the wellbeing and needs of our community. At the beginning of the financial year, Greater Bendigo was impacted by restrictions and a lockdown from August to September 2021. Around 400 staff continued varying levels of working from home during the year in line with direction from the Victorian Government.

The City's essential services continued to operate as normal, including collecting waste, fixing roads and footpaths, mowing ovals, parks and gardens, providing immunisation, maternal and child health, childcare and aged care, as well as planning services, offering community and business grants, rehoming animals, overseeing building projects and delivering customer service.

In October, Bendigo Art Gallery participated in the COVID-19 vaccinated economy trial before all eligible visitors over 16 were required to show double vaccination proof when entering City buildings. Online bookings were required for the City's free outdoor events such as *Awaken* and Summer in the Parks as part of COVID-safe requirements for staging community events. After two years of the COVID-19 pandemic, restrictions started to ease in spring 2021 with high vaccination rates in the region and greater movement across Victoria.

Towards the end of the financial year, and following extensive consultation, Council adopted the 2022/2023 Budget, which builds on a sustainable, healthy and connected environment for a growing community. Community members were invited to lodge submissions on projects or community priorities for consideration in the 2022/2023 Budget. The Budget is available on the City's website and is another source of details about the City's services and plans for the coming years.

The Budget was developed in line with the City's 10-year Financial Plan, which supports the community vision and Council Plan (Mir wimbul) 2021-2025 and other key strategies, including the Climate Change and Environment Strategy 2021-2026 and Healthy Greater Bendigo 2021-2025.

Economic factors

Inflation continues to be high, with the RBA reporting 6.1 per cent to June 30, 2022. This is significantly higher than the 1.75 per cent rate cap set for the City for 2022/2023. Construction costs continue to increase significantly faster than the broader CPI, in many cases well above 10 per cent.

Major changes

- Cr Andrea Metcalf of the Whipstick Ward was elected as Mayor for 2021/2022 in November 2021, supported by Cr Matthew Evans as Deputy Mayor
- Council agreed to extend Chief Executive Officer Craig Niemann's contract for an additional 12 months. Mr Niemann's current contract was due to end in December 2022 and the one-year extension will be effective from December 2022 to December 2023
- Galkangu - Bendigo GovHub is expected to be completed by late 2022. Up to 400 City staff, together with Victorian Government employees, will relocate to work at the state-of-the-art, flexible workspace, providing a centrally located, one-stop-shop for government services in Bendigo from early 2023. It will enhance the customer service experience and deliver a boost to the local economy, particularly nearby hospitality and retail providers, and increase the overall vibrancy of the city centre
- Steve Hamilton started his new role as Director Strategy and Growth. The organisation also welcomed 223 staff, with many starting in lockdown
- A review of the structure in the Regional Sustainable Development unit was completed to better align the unit's extensive and important activities with Council Plan priorities and goals. From July 1, 2022 these changes were implemented:
 - Strategic Planning became a new unit in Strategy and Growth
 - A new Climate Change and Environment unit was established in the Health and Wellbeing directorate
 - The Business Services unit in Strategy and Growth was expanded to take on additional activities, services and roles. It was renamed Economic Development
- Bendigo's skyline is changing as Bendigo city centre continues to experience a major construction boom, with work continuing on the new Law Courts, Galkangu - Bendigo GovHub and Bendigo TAFE expansion
- An Enterprise Bargaining Agreement was approved by the Fair Work Commission with an operative date of October 1, 2021 to September 30, 2024
- The commitment to Flexibility at Work policy outlined the range of flexible work arrangements available for City employees and is aligned to the needs of the organisation and employee
- Director Health and Wellbeing Vicky Mason announced her intention to leave at the end of the fiscal year. Stacy Williams was appointed as the new Director, starting in the new role in July 2022, and the directorate was renamed Healthy Communities and Environments

Essential infrastructure

- \$15M on roads
- \$1.2M on bridges
- \$2.9M on drainage works
- \$3M on footpaths and shared paths

Achievements

- Council has adopted a range of strategic documents to sustainably deliver the actions in the Council Plan (Mir wimbul) 2021-2025, Healthy Greater Bendigo, Climate Change and Environment Strategy 2021-2026, and the 10-year Financial Plan
- The Circular Economy and the Zero Waste Policy tackle the City's ambitions to lessen carbon emissions
- Bendigo Art Gallery secured the exclusive blockbuster *Elvis: Direct from Graceland*, which opened in March 2022. In a coup for Bendigo, the exhibition was curated in partnership with Graceland and explored the extraordinary life and style of the King of Rock 'n' Roll through a dazzling display of 300 artefacts owned by Elvis
- Council adopted a new Cultural Diversity and Inclusion Plan to provide a framework for the City to further advance cultural diversity and inclusion, support multicultural communities, and progress the City's status as an accredited Welcoming City with the Welcoming Australia Network
- The City won three golds in the Victorian Tourism Awards and the Bendigo Visitor Centre scooped silver in the Australian Tourism Awards. Rosalind Park retained its prestigious Green Flag Award for the fourth straight year, recognising it as one of Australia's best green spaces
- The City submitted its Equity for All – Gender Equity Action Plan 2021-2025 to the Victorian Government. The plan guides the City's approach to growing the diversity of the workforce, developing a gender-balanced workforce and Council, and encouraging flexible leave and work arrangements for all genders
- The Greater Bendigo Climate Collaboration was launched to help guide the region towards zero emissions by 2030. The City is leading the collaboration, which brings together businesses, community groups, schools and households to work together to combat climate change

Major capital works

During the 2021/2022 fiscal year, \$55M in capital works and funding included:

- The \$1.1M second stage of a major three-stage redevelopment of the Strathfieldsaye Community Hub, which has begun to include landscaping, connected pathways, external sporting infrastructure and improvements to car parking. The total development is estimated at \$3.5M
- \$4.4M towards the \$7M Bendigo Botanic Gardens Central Hub, an exciting cultural project for Greater Bendigo that will enhance the flow of the existing gardens and provide unique visitor experiences to connect and interact with the landscape and the Bendigo Creek
- \$3.2M towards the upgrade of the pavilion at Kennington Recreation Reserve (Harry Trott Oval)
- The next stage of a \$24.8M partnership between Catherine McAuley College, City of Greater Bendigo, Cricket Australia, Cricket Victoria and the Victorian Government to develop school and community joint-use sporting facilities in the growing Junortoun area. The Mercy Junortoun Sports Precinct project will create a high-quality state-of-the-art junior sporting hub to cater for cricket, AFL, netball, soccer and basketball. This year saw \$1.5M contributed towards the project
- \$900,000 to commence stage 1 of the renewed Bendigo Skate Park at Ewing Park. This is part of a \$3.4M multiyear project to deliver a district-level skate park, with stage 2 in 2022/2023 delivering a learn-to-ride park and associated landscape improvements to bring the site together

OUR COUNCIL

Greater Bendigo is divided into three wards, each with rural areas, small towns and parts of urban Bendigo. Each ward is represented by three Councillors. They have the responsibility for setting the strategic direction for the municipality, policy development, identifying service standards and monitoring performance across the organisation.

Councillor emails, like other correspondence, are the property of the City and may be referred to a staff member for action.

Whipstick Ward



Mayor Cr Andrea Metcalf

T 4408 6697

M 0499 009 096

E a.metcalf@bendigo.vic.gov.au

Date elected: October 22, 2016

Mayor 2021/2022, Deputy Mayor 2020/2021



Cr David Fagg

T 4408 6698

M 0437 892 918

E d.fagg@bendigo.vic.gov.au

Date elected: October 24, 2020



Cr Julie Sloan

T 4408 6689

M 0437 862 975

E j.sloan@bendigo.vic.gov.au

Date elected: October 24, 2020

Lockwood Ward



Cr Dr Jennifer Alden

T 4408 6695

M 0499 005 735

E j.alden@bendigo.vic.gov.au

Date elected: October 22, 2016

Mayor 2020/2021, Deputy Mayor 2017/2018



Cr Rod Fyffe OAM

T 4408 6688

M 0419 874 015

E r.fyffe@bendigo.vic.gov.au

Date elected: First elected 1996

Mayor 2003/2004, 2004/2005, 2010/2011, 2015/2016, Deputy Mayor 2016/2017, 2018/2019



Cr Vaughan Williams

T 4408 6696

M 0437 858 776

E v.williams@bendigo.vic.gov.au

Date elected: October 24, 2020

Eppalock Ward



Deputy Mayor Cr Matthew Evans

T 4408 6694

M 0437 867 028

E m.evans@bendigo.vic.gov.au

Date elected: October 24, 2020

Deputy Mayor 2021/2022



Cr Margaret O'Rourke

T 4408 6692

M 0429 061 096

E m.orourke@bendigo.vic.gov.au

Date elected: October 22, 2016

Mayor 2016/2017, 2017/2018, 2018/2019, 2019/2020



Cr Greg Penna

T 4408 6690

M 0429 721 958

E g.penna@bendigo.vic.gov.au

Date elected: October 24, 2020

OUR PEOPLE

Council appoints a Chief Executive Officer who is responsible for the day-to-day management of operations in accordance with the strategic directions of the Community Plan. The CEO and four directors make up the Executive Management Team.



**Craig Niemann***Chief Executive Officer***Areas of responsibility:**

- Operational matters for the organisation
- Communications

**Brian Westley***Director Presentation and Assets***Areas of responsibility:**

- Roads, footpaths and drainage
- Urban and landscape design
- Parks and gardens
- Waste management
- Community buildings and facilities maintenance

**Vicky Mason***Director Health and Wellbeing***Areas of responsibility:**

- Home support (aged and disability)
- Children and families
- Community engagement and development, including rural development
- Youth development
- Cultural development, including community events and celebrations
- Recreation planning and development
- Increasing and improving the access and availability of active and passive open space
- Environmental health, parking and animal services
- Climate change and environment

**Andrew Cooney***Director Corporate Performance***Areas of responsibility:**

- Finance and Budget
- Business transformation
- Rates and valuations
- Customer service
- Human resources
- Governance
- Information technology
- Future workplace

**Steve Hamilton***Director Strategy and Growth***Areas of responsibility:**

- Business services
- Economic development
- Strategic planning
- Statutory planning
- Tourism and visitor services
- Arts and cultural activities
- Bendigo Airport and Bendigo Livestock Exchange

ORGANISATION STRUCTURE



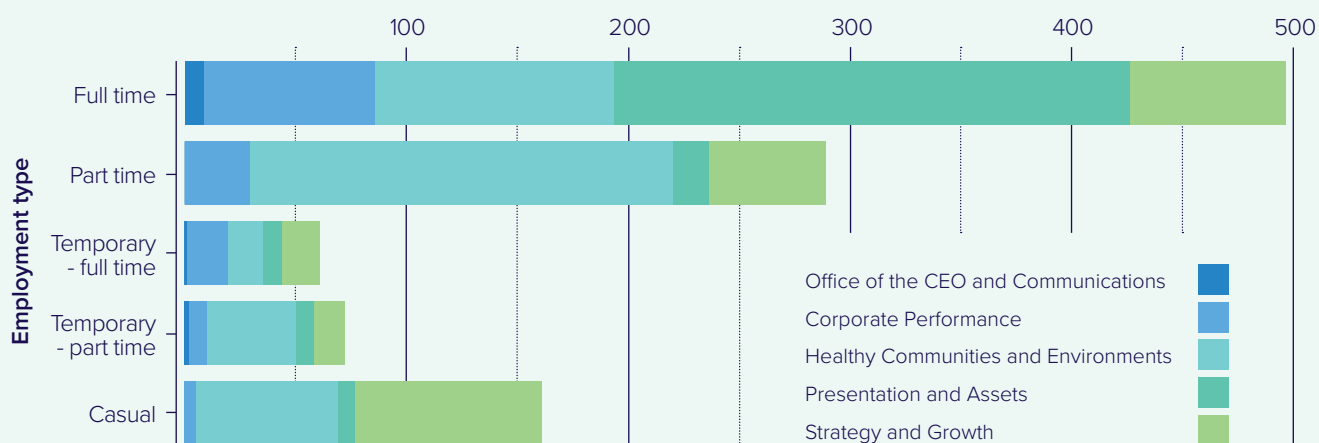


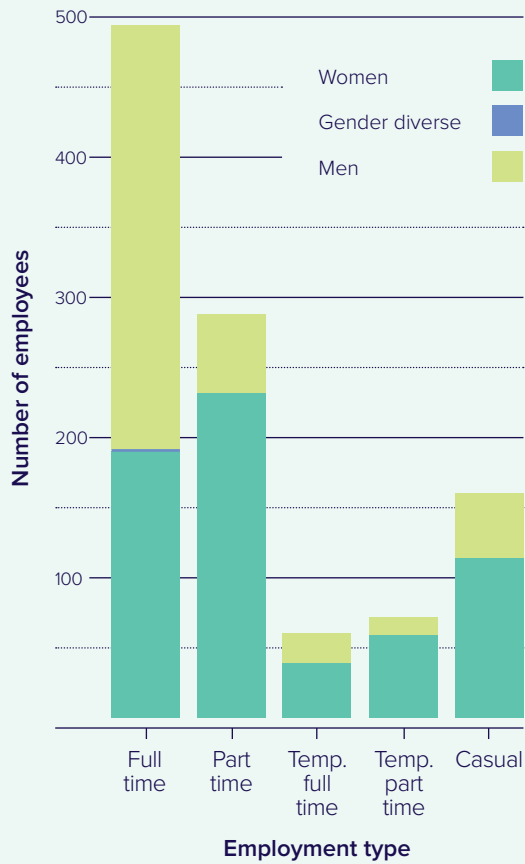
CITY STAFF

Number of full time equivalent (FTE) staff by organisational structure and employment type

	Office of the CEO and Communications		Corporate Performance		Healthy Communities and Environments		Presentation and Assets		Strategy and Growth		Total	
Full time	Head count	FTE	Head count	FTE	Head count	FTE	Head count	FTE	Head count	FTE	Head count	FTE
Women	6	6	46	46	70	70	31	31	38	38	191	191
Gender diverse					<5	<5					<5	<5
Men	2	2	31	31	37	37	202	202	32	32	304	304
Part time												
Women			24	15.76	158	80.75	9	6.16	41	25.33	232	128
Men			5	3.08	33	12.79	7	4.66	12	7.25	57	27.78
Temporary - full time												
Women			10	10	13	13	3	3	13	13	39	39
Men	1	1	8	8	3	3	6	6	4	4	22	22
Temporary - part time												
Women	1	0.8	8	5.23	33	19.36	6	3.65	11	7	59	36.04
Men	1	0.8			7	4.5	2	1.8	3	1.9	13	9
Casual												
Women			5	0.0005	47	0.0047	6	0.0006	56	0.0056	114	0.0114
Men					17	0.0017	2	0.0002	28	0.0028	47	0.0047
Total	11	10.6	137	119.07	419	241.41	274	258.27	238	128.49	1,079	757.84

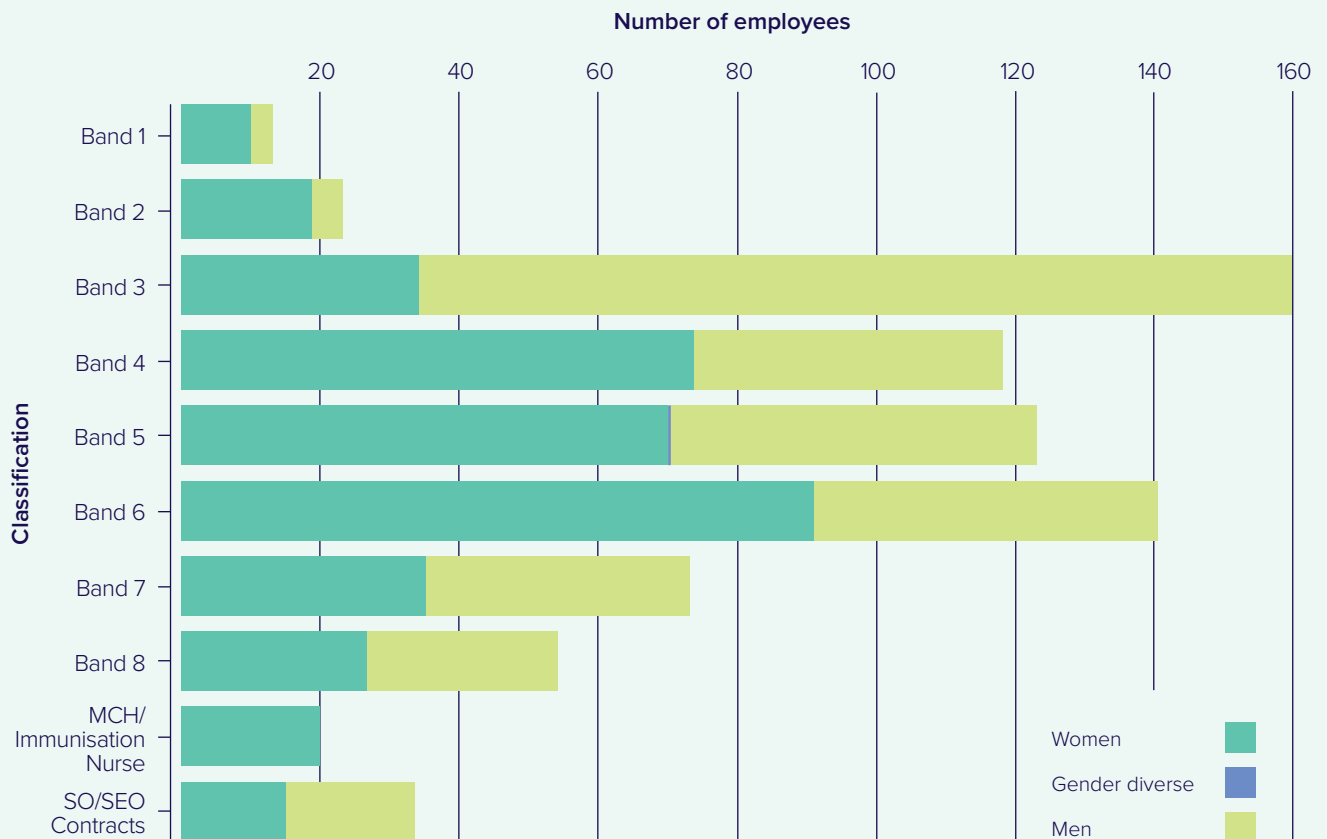
Number of employees by directorate





Number of full time equivalent (FTE) staff categorised by employment classification

Classification	Women	Gender diverse	Men	Total
Band 1	9.96		3.25	13.21
Band 2	18.81		4.36	23.17
Band 3	34.06		125.46	159.52
Band 4	73.65		44.4	118.05
Band 5	69.95	<5	52.03	122.98
Band 6	90.9		49.4	140.3
Band 7	35.18		37.8	72.98
Band 8	26.62		27.48	54.1
MCH/Immunisation Nurse	19.93		0.0001	19.9301
SO/SEO Contracts	15		18.6	33.6
Total	394.06	<5	76.8	76.8



EQUAL EMPLOYMENT OPPORTUNITY

Respecting each other at work

The City is an equal opportunity employer and is committed to providing a safe and supportive work environment that is free from discrimination, harassment, victimisation and bullying, and where all individuals treat each other with respect.

The City has several policies and processes that outline the expected standards of behaviour and why these standards are important. Employees and people managers continue to receive training on values and behaviours, the Code of Conduct and acceptable workplace behaviour, including what to do if unacceptable behaviour occurs.

The City also has a network of trained Contact Officers in place who are available to provide employees with information and impartial support regarding concerns about inappropriate workplace behaviour and equal opportunity.

The City provides confidential and appropriate support and assistance through the Employee Assistance Program and leave provisions in the Enterprise Agreement to employees who have experienced family violence. Promotion of the support and resources available to employees experiencing family violence is via an information brochure and the intranet. Several Contact Officers have also attended targeted training to be able to provide higher level, appropriate support and/or referral for employees.

THE CITY ALSO HAS A NETWORK OF TRAINED CONTACT OFFICERS IN PLACE WHO ARE AVAILABLE TO PROVIDE EMPLOYEES WITH INFORMATION AND IMPARTIAL SUPPORT.

Organisation culture

The organisation values our diverse and skilled workforce and is committed to maintaining an inclusive and collaborative workplace culture. The City does this by:

- Implementing the Reconciliation Action Plan, Cultural Diversity and Inclusion Plan and All Ages All Abilities Plan that include actions to support reconciliation, cultural diversity and inclusion
- Reducing barriers to people with a disability obtaining and maintaining employment
- Maintaining a safe and inclusive working environment through the delivery of all staff training and targeted Working Safely training sessions
- Ensuring that recruitment processes adhere to equal employment opportunity requirements
- Attracting and retaining talented people with a broad range of skills and experiences
- Providing targeted employment opportunities through our traineeship and apprenticeship program
- Building a flexible organisation by providing opportunities for work arrangements that accommodate different career and life stages (including flexible and part time work, job share arrangements, remote working and transition to retirement options)
- Supporting employees' cultural obligations through the inclusion of employment provisions within our Enterprise Agreement
- Creating an equitable environment for employees and their people managers to encourage open, two-way communication about responsibilities, performance, feedback and career planning

Comparison with benchmark scores

Survey areas	2020 (%)	2021 (%)	2022 (%)	Benchmark (%)
Expectations	84.8	83.3	84	▲ 77.1
Recognition	72.5	72.5	73	▲ 68.5
Communication	69.5	68.5	68.8	▲ 62
Team	87.8	88	86.8	▲ 84.2
Future	73	68.8	72.8	▲ 68.2
Safety	84.8	83.8	81.8	▲ 78.4
Resources	75.5	74.8	73	▲ 70.2
Overall	78.3	77	77.3	▲ 72.7

The third employee engagement survey was conducted in April 2022 to coincide with office-based employees returning to the workplace. It was completed by 54 per cent of employees in comparison to a response rate of 30 per cent in March 2021 and 56 per cent in August 2020.

The Standard Engagement Statements that employees were asked to rate were:

- **Expectations** – I know what is expected of me at work
- **Recognition** – I receive recognition for doing good work
- **Communication** – I am happy with the communication from the Executive team
- **Team** – My team is committed to doing quality work
- **Future** – I am happy about my future at this organisation
- **Safety** – I work in a safe environment
- **Resources** – I have the tools and resources to do my job

Custom engagement statements

Survey areas	2020 (%)	2021 (%)	2022 (%)
People Manager	67	74	76.3
Flexible Work	73.3	77.8	78
Opportunities	69.8	73.3	74.3
Opinion	66.8	70.3	73.8
Valued	73.8	80	81.5
Overall	70	75	76.8

The highest satisfaction level for respondents was in the **Team** area, with **Safety** and **Expectations** also scoring highly. This is similar to previous surveys.

The City's results in all the standard areas were higher than the Local Government benchmark.

Custom Engagement Statements were also included:

- **People Manager** – I am happy with the communication from my people manager
- **Flexible Work** – I am supported to take up flexible work options
- **Opportunities** – In the last year, I have had opportunities to learn and develop
- **Opinion** – At work, my opinions seem to count
- **Valued** – My people manager, or someone at work, seems to value me as a person

The results indicated an increase in the satisfaction of respondents in all these areas compared to previous surveys. This was a very positive result given the challenges in the years preceding the most recent survey.

OTHER STAFF MATTERS

Professional development

The City has a comprehensive learning and development program with four focus areas: all staff training, corporate systems and processes, professional development and working safely. The program is developed in alignment with legislative requirements, strategic priorities, and in response to needs identified through performance and development plans. The program is delivered via e-learning, online training and in-person sessions.

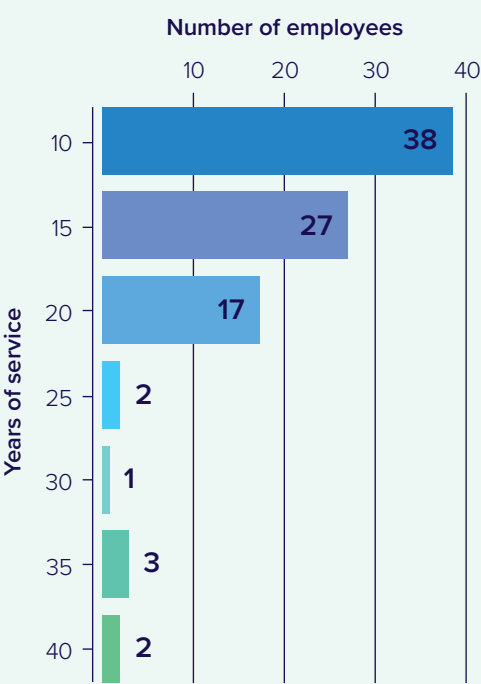
Sixty-seven facilitator-led training events were held in 2021/2022 totalling 238 sessions, attracting strong attendance. A blended program was delivered by internal and external facilitators, and included both in-person and online sessions. Learning and development is also supported through e-learning, with 55 courses available for employees. Nine courses are required to be completed and include legislative and organisational expectations related to discrimination and equal employment opportunity, sexual harassment prevention, and workplace bullying and occupational violence. The completion rate for required courses was 83.5 per cent. The City also offers study support for employees undertaking further education to enhance their skills and effectiveness in their current role or in preparation for future career opportunities with the City. In the past year, five employees had study support applications approved and 12 employees received financial reimbursements.

Enterprise Agreement

In July 2021 an Enterprise Bargaining Committee comprising management representatives, nominated workplace union delegates and union industrial officers was established to negotiate a new Enterprise Agreement for City employees. As a result, a new Enterprise Agreement was successfully negotiated and approved by Fair Work Australia, with an operative date of October 1, 2021 for a period until September 30, 2024.

Years of service

In December 2021, 90 employees were recognised for reaching significant service milestones with the City.



Reward and recognition

The City is committed to recognising and rewarding the work performance and behaviours of employees that reflect, support, or contribute to our vision and our values and behaviours through our reward and recognition program.

Our Values and Behaviours

Working together to be the best we can for our community

1. We have a clear vision and understand our purpose
2. We encourage each other to be the best we can
3. We listen and think things through
4. We work together to make a difference in our community

1. We talk to each other and share information and knowledge
2. We nurture ideas, creativity and innovation
3. We use feedback to improve our performance
4. We work together to continuously improve what we do

1. We plan and deliver quality programs, projects and services
2. We help each other to make informed decisions and take action
3. We make the best use of our resources
4. We work together as a team

1. We support each other
2. We recognise contribution, performance and achievement
3. We take responsibility for our actions
4. We work together to create a safe and healthy workplace

1. We get to know our customers and understand their needs
2. We do what we say we will do
3. We follow our policies and procedures
4. We work together to provide great service

1. We are friendly, professional and treat each other with courtesy
2. We recognise and value diverse backgrounds and perspectives
3. We gain the trust of others by acting fairly and with integrity
4. We work together to create and maintain a positive culture



OUR PERFORMANCE

| COMMUNITY PLAN 2017-2021

Planning and Accountability Framework

The Community Plan 2017-2021 was informed by the Planning and Accountability Framework, Part 6 of the *Local Government Act 1989* (the Act).

The Act required councils to prepare the following planning and reporting documents:

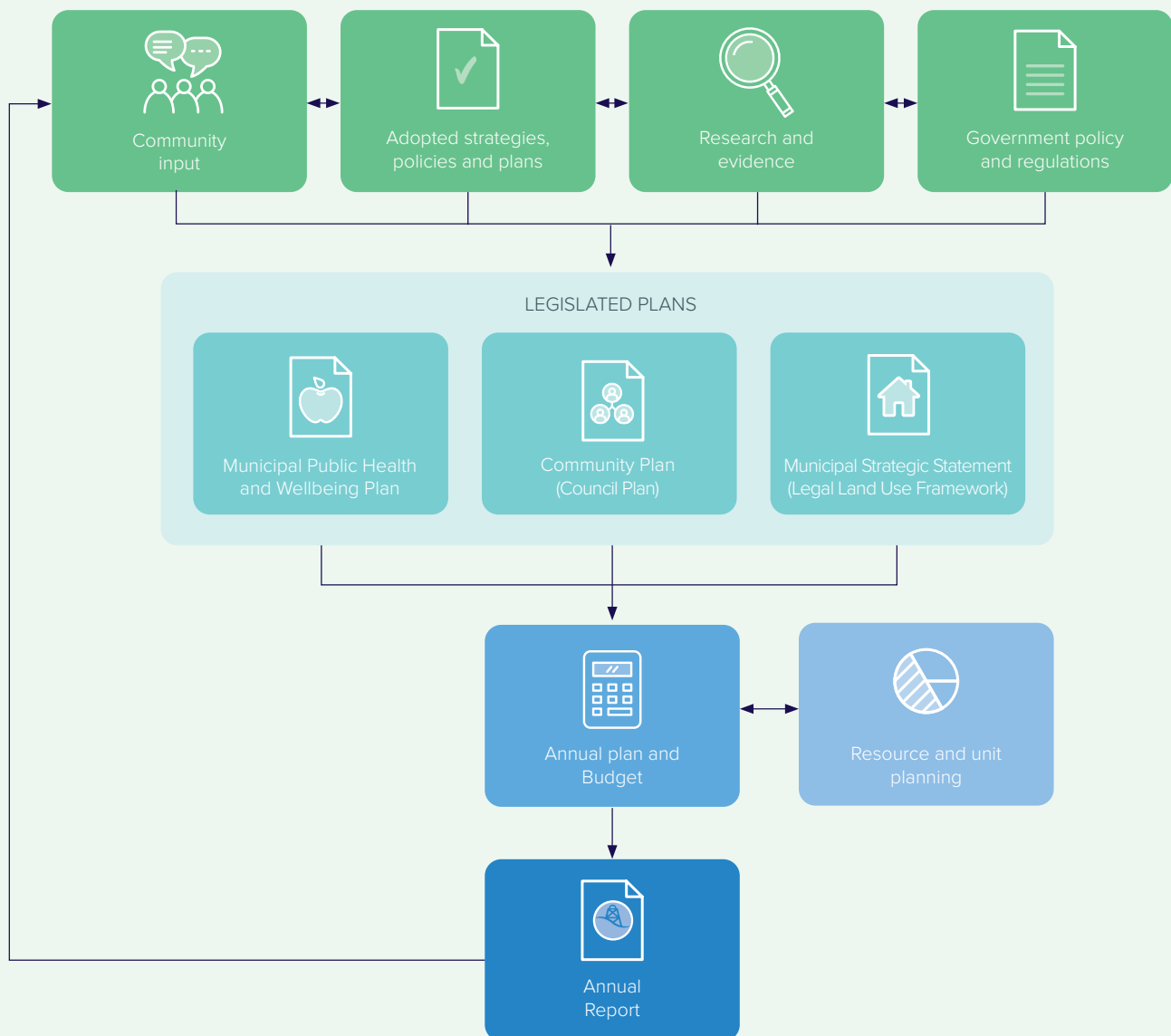
- A Council Plan within six months after each general election or by June 30, whichever is later
- A strategic resource plan for a period of at least four years and include this in the Council Plan
- A budget for each financial year
- An annual report in respect of each financial year

Please note the *Local Government Act 1989* was replaced by the *Local Government Act 2020*. The latter informed the new Greater Bendigo Council Plan (Mir wimbul) 2021-2025 (see page 75).

The following diagram shows the relationships between the key planning and reporting documents that made up the planning and accountability framework for the City. It also showed that there were opportunities for community and stakeholder input and feedback at each stage of the planning and reporting cycle.



Integrated Corporate Planning Framework



Community Plan

The Community Plan 2017-2021 includes six goals to guide Council's decisions and actions over a four year period and help achieve its vision for Greater Bendigo to be the world's most liveable community. Each goal has a series of objectives and strategies for achieving these in the four-year period. The strategies have actions that reflect budget allocations and new initiatives for the 2021/2022 year.

Performance

Council's performance for the 2021/2022 year has been reported according to each theme in the Community Plan. Performance has been measured as follows:

- The updated report for the City of Greater Bendigo Liveability Indicators (2016). The Liveability Indicators are also used as the Strategic Indicators
- Progress in relation to major initiatives identified in the 2021/2022 Budget
- Results against the actions in the Community Plan 2017-2021
- Services funded in the Budget and persons or sections of the community who benefit from these services
- Results against the prescribed service performance indicators and measures (Local Government Performance Reporting Framework – LGPRF)

The six goals and objectives as detailed in the Community Plan

Goal 1: Lead and govern for all	1.1 Engage with all communities 1.2 Explain the reason for its decisions 1.3 Be innovative and financially responsible 1.4 Be accountable and efficient in its use of the community's money 1.5 Take a leadership role in regional planning, advocacy and work in partnership with regional councils
Goal 2: Wellbeing and fairness	2.1 Create a much healthier Greater Bendigo 2.2 Promote positive wellbeing across the Greater Bendigo community 2.3 Promote community connection 2.4 Support participation and development for residents of all ages and abilities 2.5 Create safe and resilient communities
Goal 3: Strengthening the economy	3.1 Support our local businesses and industry to be strong, vibrant, and to grow and develop 3.2 Make it easier for people to transition from education to employment 3.3 Ensure Greater Bendigo is a welcoming place for new businesses and industries, and supports creativity and innovation and visitor attraction
Goal 4: Presentation and managing growth	4.1 Plan for a growing population 4.2 Plan to meet future housing needs 4.3 Continue to implement strategies that increase the capacity of transport networks to better move people and goods and encourages walking, cycling and the use of public transport 4.4 Keep Greater Bendigo attractive with good quality public facilities and places 4.5 Provide and maintain urban and rural infrastructure to support the liveability of our community
Goal 5: Environmental sustainability	5.1 Drawing on the One Planet Living framework to connect the health of the natural environment to the health and prosperity of our community 5.2 Demonstrate leadership in sustaining the rich biological diversity of the Greater Bendigo region that sustains healthy ecosystems
Goal 6: Embracing culture and heritage	6.1 Celebrate our unique heritage 6.2 Build pride in and shared responsibility for our public spaces 6.3 Offer and support a diverse range of events that attract and connect people 6.4 Embrace diversity 6.5 Advance reconciliation

Goal 1: Lead and govern for all

- 1.1 Engage with all communities
- 1.2 Explain the reason for its decisions
- 1.3 Be innovative and financially responsible
- 1.4 Be accountable and efficient in its use of the community's money
- 1.5 Take a leadership role in regional planning, advocacy and work in partnership with regional councils

Community Plan 2021/2022 actions: The following statement reviews Council's performance against its 2021/2022 actions from the Community Plan 2017-2021.

Actions	Status	Progress comments
MAJOR INITIATIVES		
1 Advocate for priority issues that impact on the region including: <ul style="list-style-type: none"> Long-term solution for Bendigo's rising groundwater Funding for further expansion of the Bendigo Airport Funding for world heritage listing Transport links for Bendigo including improved connections to the Bendigo metro rail network Recycling and resource recovery 	Completed	This includes: <ul style="list-style-type: none"> As part of its 2022 Budget, the Victorian Government will provide \$52M towards delivering a long-term solution to Bendigo's groundwater issue Bendigo Terminal Expansion commenced in July 2022 Continuing to seek State Government support for the world heritage listing project and requesting a meeting to explain the project and its substantial benefits to Victoria's tourism Rail Projects Victoria will deliver new stations at Huntly and Raywood
INITIATIVES		
2 Implement changes required by the new <i>Local Government Act 2020</i>	Completed	Implementation of all changes complete.
3 Implementation of flexible work arrangements components of the Organisation Strategy	Completed	In line with the priorities of the Organisation Strategy, the City has adopted the Flexibility at Work policy and this policy has been implemented from March 2021.
4 Implement an improved Project Program and Portfolio Management IT system	In progress	Tenderer selections finalised in March 2022 with PMO365 (including significant Microsoft integrations) selected as the preferred option. Live (for stage 1) has been delayed from July 2022 to September 2022. Further discussions to be had about the delays and what this means under the hood for the project – including the link to PowerBI. No other red flags raised yet.
5 Complete a Core Systems review	Completed	Core Systems review completed and recommendations presented. Internally the City is now working on the Digital Transformation Plan to implement key adopted recommendations.

Services: The following statement provides information in relation to the services funded in the 2021/2022 Budget and the persons or sections of the community who are provided the service.

		Net cost Budget (less) Actual (equals) Variance \$000
Service unit	Progress comments	
Office of the CEO and Communications	The Office of the CEO and Communications provides strategic leadership to the organisation, implementation of Council decisions including the Community Plan and other key strategic directions. It provides representation and advocacy on key issues of importance to Greater Bendigo and the region. Communications ensures the community is well informed of City news and information is distributed using various communication channels available. It also promotes the City's services and events to the community.	(1,698) (1,704) (6)
Corporate Performance directorate	The Corporate Performance directorate leads, enables and strengthens our organisation to ensure it has the resources and capability to deliver on the Community Plan. The directorate does this through developing our people and culture, systems and processes, good governance practices and financial stewardship to ensure the delivery of high-quality services and programs. The directorate leads innovation and business transformation to ensure we are ready to meet the challenges and opportunities of the future in partnership with our community.	(378) (463) (86)
Business Transformation	The Business Transformation unit supports the organisation to continuously review and improve its service and program delivery. Operations are continually transformed and renewed, using the opportunities provided by technology, to deliver services that are customer focused. Customer service needs are met effectively and efficiently, including providing multiple options for customers to access council services.	(2,536) (2,565) (29)
Financial Strategy	The Financial Strategy unit is responsible for finance operations, rates, Project Management Framework and strategic asset management. The unit provides long-term financial planning to ensure the ongoing financial sustainability of Council's operations and delivers the annual budget, financial, and asset reporting programs.	24,374 25,907 1,533
Governance	The Governance unit is responsible for providing advice and support to the Councillors and organisation to aid decision-making and ensure that the Council is compliant with legislative responsibilities and good governance practices. The unit also supports effective risk management and legal advice, and ensures procurement is undertaken in a considered and responsible way to deliver on Council's and the community's objectives. In 2021/2022 this included \$0.5M related to Council elections that the Council pays to the Victorian Electoral Commission.	(4,809) (4,478) 331
Information Management	The Information Management unit provides efficient and effective corporate systems and infrastructure to enable the functions of Council to be delivered at a high level of service in a cost-effective way.	(4,407) (4,650) (244)
Our Future Workplace	The Our Future Workplace unit leads the implementation of our Organisation Strategy, which maximises the benefits from new ways of working. The changes include the physical relocation to the Bendigo GovHub.	(1,309) 1,383 2,692
People and Culture	The People and Culture unit supports the organisation to recruit, develop and retain the people and skills required to deliver the best services we can for the community. The unit works across the organisation to embed our preferred culture and values to ensure our workplaces are safe and inclusive.	(3,369) (4,168) (799)

Performance indicators: The following statement provides the results of the prescribed service performance indicators and measures including explanation of results in the comments.

Service/indicator/measure	Results				Comments
GOVERNANCE	2019	2020	2021	2022	
Transparency <i>Council decisions made at meetings closed to the public</i> [Number of Council resolutions made at meetings of Council, or at meetings of a delegated committee consisting only of Councillors, closed to the public / Number of Council resolutions made at meetings of Council or at meetings of a delegated committee consisting only of Councillors] x100	8.29%	7.03%	15.25%	8.19%	There was a calculation error in the figure for 2020/2021. The result should have been 7.53% which is consistent with other years. The result for 2021/2022 is consistent with previous years.
Consultation and engagement <i>Satisfaction with community consultation and engagement</i> [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]	56.00	54.00	55.00	51.00	
Attendance <i>Councillor attendance at Council meetings</i> [The sum of the number of Councillors who attended each Council meeting / (Number of Council meetings) × (Number of Councillors elected at the last Council general election)] x100	91.45%	90.60%	96.30%	89.68%	
Service cost <i>Cost of elected representation</i> [Direct cost of the governance service / Number of Councillors elected at the last Council general election]	\$60,204.33	\$56,620.44	\$61,424.67	\$66,713.44	
Satisfaction <i>Satisfaction with Council decisions</i> [Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community]	57.00	53.00	54.00	53.00	

Goal 2: Wellbeing and fairness

- 2.1 Create a much healthier Greater Bendigo
- 2.2 Promote positive wellbeing across the Greater Bendigo community
- 2.3 Promote community connection
- 2.4 Support participation and development for residents of all ages and abilities
- 2.5 Create safe and resilient communities

Community Plan 2021/2022 actions: The following statement reviews Council's performance against its 2021/2022 actions from the Community Plan 2017-2021.

Actions	Status	Progress comments
MAJOR INITIATIVES		
6 Deliver a range of facility improvements to support active and healthy lifestyles	Completed	Includes Ewing Park Skate Park, Kennington Recreation Reserve pavilion upgrade, hard court renewal, Heathcote Bowls synthetic turf renewal, pool improvements at Faith Leech, Peter Krenz and Brennan Park aquatic centres, White Hills Recreation Reserve pavilion change room and amenities renewal, renewal works at Strathfieldsaye Club Court building and Bendigo Stadium roof painting.
7 Development of two ovals at Catherine McAuley College Junortoun campus to provide additional community sport facilities	In progress	Main power cables installed. Detention basin excavation, outflow excavation and fencing of basin completed. Structural steel completed on eastern side of building and continuing on eastern side. Wall framing works continuing. Stage 2 oval cut and fill works near completion with open drain work continuing. Netball court concrete slab laid. Crushed rock sub-base for roadway and car park installed. Roof installed on western side of building.
8 Development of the 2021-2025 Greater Bendigo Health and Wellbeing Plan	Completed	An 18-month action plan has been developed and shared across the organisation and with external partners. This includes over 100 separate actions being delivered by units across the organisation.
INITIATIVES		
9 Develop and deliver initiatives to provide relief and support to our community to recover from the impact of the COVID-19 pandemic including community grants for community groups that support vulnerable people	Completed	The Jobs Victoria Advocates program has extended until June 30, 2023. Business Concierge program funding has now come to an end as of June 30, 2022. In line with Victorian Government guidance, Council no longer plays an active role in COVID-19 emergency food relief. Agencies now play the key role in direct provision of food relief.
10 Implement the Active and Healthy Bendigo Framework	In progress	Framework endorsed at July 2022 Council meeting. Officers will now commence implementation.

Actions	Status	Progress comments
INITIATIVES		
11 Advance gender equity by implementing a workplace action plan and a Gender Impact Assessment tool	Completed	On March 30, 2022, the City's Equity For All (E4A) Gender Equity Action Plan was submitted to the Commissioner for Gender Equity in the Public Sector after being adopted by the Executive Management Team (EMT) on March 22, 2022. The gender equity action plan has eight focus areas and is structured according to leading national frameworks in gender equality and the prevention of violence against women and children. The plan will help the City make meaningful progress towards gender equality in the workplace and in the community, and improve its organisational performance against the seven workplace gender equality indicators outlined in the <i>Gender Equality Act 2020</i> .



Services: The following statement provides information in relation to the services funded in the 2021/2022 Budget and the persons or sections of the community who are provided the service.

Service unit	Progress comments	Net cost
		Budget (less) Actual (equals) Variance \$000
Health and Wellbeing directorate	The Health and Wellbeing directorate plans and delivers a broad and diverse range of community services and programs aimed at supporting people to live their lives fully and be active, safe, engaged and healthy. The focus of the directorate is on developing policy, plans and programs in partnership with the community, delivering services and supporting the delivery of community infrastructure projects.	(838) (769) 69
Active and Healthy Lifestyles	The Active and Healthy Lifestyles unit delivers integrated policy, planning, programs and infrastructure that support the community to make healthier choices the easier choice and works under the framework of the Greater Bendigo Health and Wellbeing Plan.	(9,933) (4,501) 5,431
Community Partnerships	The Community Partnerships unit works closely with the community to plan and develop policy and programs that increase community safety, engagement and connection, prevent discrimination, and improve access and inclusion for diverse groups across the community. Current target groups include rural residents, culturally and linguistically diverse groups, the Indigenous community, children and youth.	(3,621) (3,356) 265
Community Wellbeing	The Community Wellbeing unit delivers a broad range of services to children and families across the City that aim to promote children's learning and development. It also provides community-based services to frail aged residents to promote independent living and prevent premature admission to long-term residential care.	(892) (111) 781
Goldfields Library Services	The Goldfields Library Corporation provides a public library service from six sites throughout the municipality, with branches in Bendigo, Kangaroo Flat, Eaglehawk and Heathcote, along with library agencies at Axedale and Elmore. The Bendigo Library also includes the Bendigo Regional Archive Centre. This service is delivered under a Funding and Service Agreement in partnership with Loddon, Mount Alexander and Macedon Ranges shires.	(3,408) (3,056) 352
Safe and Healthy Environments	The Safe and Healthy Environments unit's purpose is to advocate, enable and mediate with and on behalf of the community to promote and protect health, prevent the spread of infectious disease, ensure safe development and support the protection of our environments, and operate the City's pound and animal shelter services at Bendigo Animal Relief Centre. This is achieved by delivering integrated regulation, policy, planning and programs.	608 219 (388)

Performance indicators: The following statement provides the results of the prescribed service performance indicators and measures including explanation of results in the comments.

Service/indicator/measure	Results				Comments
AQUATIC FACILITIES	2019	2020	2021	2022	
Service standard <i>Health inspections of aquatic facilities</i> [Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]	1.29	1.36	0.93	0.62	Aquatic facility inspections undertaken during this period have required greater depth and officer time to support preparation of risk management plans and transfer of responsibility for microbiological testing. This has resulted in a reduction in the number of inspections, although the inspections have been more comprehensive.
Utilisation <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	4.23	4.26	2.92	4.16	The 2020/2021 aquatic facilities attendance was drastically affected by COVID-19 restrictions. Although some restrictions were still in place for 2021/2022, there were fewer lockdowns and restrictions. This figure is consistent with previous years. Attendance figures at a small portion of pools are not fully verifiable.
Service cost <i>Cost of aquatic facilities</i> [Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]	New in 2020	\$5.57	\$7.69	\$5.69	As COVID-19 lockdowns eased and the aquatic facilities reopened, there were more visits to the facilities than there were in 2020/2021.

Service/indicator/measure	Results				Comments
ANIMAL MANAGEMENT	2019	2020	2021	2022	
Timeliness <i>Time taken to action animal management requests</i> [Number of days between receipt and first response action for all animal management requests / Number of animal management requests]	1.34	1.85	1.02	1.15	The response days remains consistent with previous years but as the figure is low, the variation percentage fluctuates.
Service standard <i>Animals reclaimed</i> [Number of animals reclaimed / Number of animals collected] x100 <i>Animals rehomed</i> [Number of animals rehomed / Number of animals collected] x100	45.36%	31.83%	42.76%	31.91%	Although less animals were reclaimed by their original owners, more animals were rehomed. More animals were available to be rehomed as less animals were reclaimed by their original owner.
	New in 2020	34.93%	33.66%	48.39%	
Service cost <i>Cost of animal management service per population</i> [Direct cost of the animal management service / Population]	New in 2020	\$17.80	\$16.90	\$18.49	
Health and safety <i>Animal management prosecutions</i> [Number of successful animal management prosecutions / Number of animal management prosecutions] x100	New in 2020	100.00%	100.00%	100.00%	

Service/indicator/measure	Results				Comments
FOOD SAFETY	2019	2020	2021	2022	
Timeliness <i>Time taken to action food complaints</i> [Number of days between receipt and first response action for all food complaints / Number of food complaints]	3.21	3.27	2.40	2.85	The response days remains consistent with previous years but as the figure is low, the variation percentage fluctuates. 2020/2021 result was also affected by COVID lockdowns and restrictions.
Service standard <i>Food safety assessments</i> [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	90.52%	81.53%	6.10%	48.73%	As COVID-19 lockdowns eased, more assessments were carried out than in the previous reporting year.
Service cost <i>Cost of food safety service</i> [Direct cost of the food safety service / Number of food premises registered or notified in accordance with the <i>Food Act 1984</i>]	\$418.73	\$488.72	\$542.48	\$596.86	Staff costs were slightly higher due to a temporary position being filled to help clear the backlog.
Health and safety <i>Critical and major non-compliance outcome notifications</i> [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100	80.88%	85.19%	71.23%	63.44%	Following the end of COVID-19 lockdowns, food safety inspections increased which resulted in a higher quantity of non-compliance inspection outcomes. Staffing issues resulted in the decrease in the number of follow-ups.

Service/indicator/measure	Results				Comments
LIBRARIES	2019	2020	2021	2022	
Utilisation <i>Physical library collection usage</i> [Number of physical library collection item loans / Number of physical library collection items]	5.65	5.16	5.27	6.29	This result is prone to fluctuation due to the floating collection being circulated between libraries in other municipalities.
Resource standard <i>Recently purchased library collection</i> [Number of library collection items purchased in the last 5 years / Number of library collection items] x100	72.00%	72.00%	72.00%	78.13%	
Participation <i>Active library borrowers in municipality</i> [Number of active library borrowers in the last three years / The sum of the population for the last three years] x100	12.91%	12.47%	10.34%	8.81%	The trend for active library borrowers is downward and this figure was affected by COVID closures during the financial year.
Service cost <i>Cost of library service per population</i> [Direct cost of the library service / Population]	New in 2020	\$9.42	\$25.53	\$26.66	

Service/indicator/measure	Results				Comments
MATERNAL AND CHILD HEALTH	2019	2020	2021	2022	
Service standard <i>Infant enrolments in the Maternal and Child Health (MCH) service</i> [Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100	101.23%	100.93%	100.90%	101.20%	
Service cost <i>Cost of the MCH service</i> [Cost of the MCH service / Hours worked by MCH nurses]	\$77.50	\$77.49	\$54.81	\$63.73	In 2020/2021 there was a reduction in MCH services due to lockdowns. Services for this reporting period were starting to get back to pre-pandemic levels.
Participation <i>Participation in the MCH service</i> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100 <i>Participation in the MCH service by Aboriginal children</i> [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	78.45%	78.02%	77.34%	75.93%	
	78.47%	82.97%	72.20%	69.88%	The Department of Health implemented a specific MCH program in Aboriginal organisations, which includes Bendigo District Aboriginal Cooperative (BDAC). Families now have the choice to attend their local Aboriginal organisation or the City's MCH program. The program commenced in January 2021.
Satisfaction <i>Participation in 4-week Key Age and Stage visit</i> [Number of 4-week key age and stage visits / Number of birth notifications received] x100	New in 2020	96.76%	98.00%	97.11%	

Goal 3: Strengthening the economy

- 3.1 Support local businesses and industry to be strong, vibrant, and to grow and develop
- 3.2 Make it easier for people to transition from education to employment
- 3.3 Ensure Greater Bendigo is a welcoming place for new businesses and industries, and supports creativity, and innovation and visitor attraction

Community Plan 2021/2022 actions: The following statement reviews Council's performance against its 2021/2022 actions from the Community Plan 2017-2021.

Actions	Status	Progress comments
MAJOR INITIATIVES		
12 Implementation of priority actions in the Industrial Land Development Strategy	In progress	Work continues with the main action of the Industrial Land Development Strategy, the Bendigo Regional Employment Precinct. The Victorian Planning Authority is about to start commissioning consultants to undertake the background technical reports. Other priority actions from the Industrial Land Development Strategy will now be discussed at the Industrial Land Project Control Group meetings. This is a high priority advocacy project.
13 Further development of the Bendigo Airport Terminal and Business Park and upgrade of the entry road intersection	Completed	Bendigo Terminal expansion commenced in July 2022.
INITIATIVES		
14 Support businesses during the pandemic by waiving or reducing fees	Completed	The Jobs Victoria Advocates program has been extended until June 30, 2023. Business Concierge program funding has now come to an end as of June 30, 2022. In line with Victorian Government guidance, Council no longer plays an active role in COVID-19 emergency food relief. Agencies now play the key role in direct provision of food relief.
15 Support business and the community with additional events, tourism destination marketing and targeted grants	Completed	Additional events are always being sought. Bendigo Region website is a fantastic marketing tool for the region and is updated regularly. This is part of our regular work program and will continue into the future.
16 UNESCO City of Gastronomy initiatives	Completed	New Gastronomy Officer started in April to commence work on this project.



Services: The following statement provides information in relation to the services funded in the 2021/2022 Budget and the persons or sections of the community who are provided the service.

Service unit	Progress comments	Net cost Budget (less) Actual (equals) Variance \$000
Strategy and Growth directorate	The Strategy and Growth directorate incorporates responsibility for Bendigo Art Gallery, Business Services, Bendigo Venues and Events, Regional Sustainable Development, Statutory Planning, and Tourism and Major Events. The overarching role of the Strategy and Growth directorate is to contribute to the economic, cultural and social prosperity of our region by identifying and supporting investment opportunities, employment generation and the integrated planning for the sustainable growth of our City and region. In doing so, the directorate continues to work towards Greater Bendigo being the world's most liveable community.	(403) (355) 48
Economic Development	The Economic Development unit looks to improve the standard of living within Greater Bendigo by facilitating the growth and diversity of local jobs, the support of innovation and the development of a socially inclusive and environmentally sustainable economy that is growing and productive. The unit also incorporates the day-to-day operations and guides the strategic direction of the Bendigo Airport and Bendigo Livestock Exchange and leads the City's business partnerships and relationships with the Bendigo Stadium, Golden Dragon Museum, Bendigo Showgrounds, Discovery Science and Technology Centre and Bendigo Heritage Attractions.	(1,179) (171) 1,007

Goal 4: Presentation and managing growth

- 4.1 Plan for a growing population
- 4.2 Plan to meet future housing needs
- 4.3 Continue to implement strategies that increase the capacity of transport networks to better move people and goods and encourage walking, cycling and the use of public transport
- 4.4 Keep Greater Bendigo attractive with good quality public facilities and places
- 4.5 Provide and maintain urban and rural infrastructure to support the liveability of our community

Community Plan 2021/2022 actions: The following statement reviews Council's performance against its 2021/2022 actions from the Community Plan 2017-2021.

Actions		Status	Progress comments
MAJOR INITIATIVES			
17	Bendigo Botanic Gardens Central Hub Design and Construct	In progress	Buildings are now complete. Landscaping works well advanced, with the northern half of the site completed and planted out. Eastern garden beds are approximately 80 per cent complete, with preparation now underway for pavement to the gardens. Off site, the City has the design of the Botanic Garden signage and Djaara interpretive signing completed. The signage will follow the upcoming pavement works.
18	Playspace renewals at Maxwell Drive and Bren Street	Completed	Both playspace renewals have been completed.
19	Public toilet improvements in Elmore (male, female, unisex and changing place)	In progress	Review of feedback to inform concept design completed with detailed design anticipated (July to September 2021), procurement and permits (October to December 2021) and construction (January to June 2023).
20	Howard Street bridge strengthening and widening	In progress	Bridge works and widening is progressing well. Anticipated works will be completed in August/ September.
21	Deliver major drainage projects including Bendigo Creek/Nolan Street, High Street/Myrtle Street, Laurel Street/Booth Street, Aspinall Street, Edwards Road and Lowe Street/Yarunga Drive	In progress	Drainage program is progressing well with approximately 90 per cent of works completed. Nolan Street drainage works are complete, Myrtle Street works are complete, Laurel to Booth Street is 70 per cent complete, with remaining component due for delivery between July and August 2022.
22	Seal local roads and do road safety work including Axedale Kimbolton Road, Allies Road, Strickland Road and other various road safety upgrade projects	Completed	All three roads listed completed. Belle Vue Road blackspot project underway.

Actions		Status	Progress comments
INITIATIVES			
23	Footpath program including renewal at Queen Street, Bendigo, High Street, Heathcote, Hargreaves Street, Bendigo, High Street, Eaglehawk and Wattle Street, Bendigo	Completed	The 2021/2022 footpath program completed.
24	Dam wall inspection and maintenance program	Completed	Inspection program and resource has been established and is ongoing.
25	Construct a shelter at Heathcote dog park	In progress	Finalisation of design delayed due to structural documentation. Procurement undertaken and construction to be completed in August 2022.
26	Improvements to recreation reserves including Janelle Drive, Garden Drive, Cooina Park and Golden Square Recreation Reserve	Completed	Request for quote received and complete.



Services: The following statement provides information in relation to the services funded in the 2021/2022 Budget and the persons or sections of the community who are provided the service.

		Net cost Budget (less) Actual (equals) Variance \$000
Service unit	Progress comments	
Presentation and Assets directorate	The Presentation and Assets directorate provides and maintains high quality assets and services that help make Greater Bendigo a great place to live, while planning and delivering new assets and services to support Bendigo's ongoing growth. Demonstrating and committing to environmentally responsible thinking and practices, and encouraging this throughout the organisation and community, is an important focus for the directorate. Business units include Engineering, Resource Recovery and Education, Works, Parks and Open Space, and Property Services.	(33,344) (42,553) (9,208)
Engineering	The Engineering unit develops and delivers physical infrastructure to support a broad range of services to the community. This includes the development of capital works projects to provide renewal and new assets to meet the expanding population of Bendigo and increasing community expectations. The unit is responsible for strategic planning of infrastructure through asset management and development of strategic plans for asset groups. The unit also provides support services across the organisation in areas of asset management and GIS.	(1,149) (577) 572
Property Services	The Property Services unit's main purpose is to ensure that community assets (buildings and properties) are developed, upgraded, maintained and utilised to ensure the greatest benefit and lifestyle for members of the community. The team is committed to ensure that council facilities are safe for public use and comply with the relevant codes and standards.	(8,883) (6,162) 2,721
Climate Change and Environment	The Climate Change and Environment unit provides a coordinated approach to the development and implementation of environmental policies, strategies and programs that aim to address the climate change and biodiversity breakdown. The unit works across the organisation and with the community to reduce greenhouse gas emissions and enhance biodiversity and waterway health.	(3,805) (3,081) 724
Strategic Planning	The Strategic Planning unit is strategic and visionary in its outlook. It develops integrated, long-term strategies and plans to guide the physical, social, environmental, heritage and cultural development of Greater Bendigo. The unit strategically positions Greater Bendigo to plan and prepare for a population of 200,000 by the year 2050, including undertaking planning scheme amendments to implement the strategies and plans.	(2,195) (2,124) 71
Statutory Planning	The Statutory Planning unit facilitates planning and delivery of timely and quality planning decisions and advice. The unit provides a heritage advisory and heritage architecture service and implements planning scheme amendments and Marong and Heathcote flood amendments. Many of the services delivered by the Statutory Planning unit are in accordance with State Government legislation and local strategies and policies adopted by Council following intensive community consultation.	13 98 85
Works	The Works unit is responsible for the construction of new projects and renewal maintenance of the City's existing civil infrastructure. The team undertake the construction and maintenance of the City's roads, drains and footpaths, and the civil works construction of sporting facilities, car parks and other civil projects. The unit is responsible for the organisation's plant and fleet assets, including purchase, maintenance and disposal. The unit also delivers maintenance works in accordance with the Road Management Plan.	(13,174) (15,420) (2,247)

Performance indicators: The following statement provides the results of the prescribed service performance indicators and measures including explanation of results in the comments.

Service/indicator/measure	Results				Comments
ROADS	2019	2020	2021	2022	
Satisfaction of use <i>Sealed local road requests</i> [Number of sealed local road requests / Kilometres of sealed local roads] x100	46.51	44.12	42.54	46.82	Although requests have increased slightly, they are in line with previous years and could be attributed to increased rainfall.
Condition <i>Sealed local roads maintained to condition standards</i> [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	99.47%	99.41%	99.33%	99.35%	
Service cost <i>Cost of sealed local road reconstruction</i> [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	\$112.11	\$173.19	\$132.62	\$143.36	
<i>Cost of sealed local road resealing</i> [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]	\$7.07	\$8.71	\$7.17	\$6.59	
Satisfaction <i>Satisfaction with sealed local roads</i> [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]	60.00	60.00	61.00	54.00	This result is from the Community Satisfaction Survey, which captures 100 community members per quarter. While the City will endeavour to improve this score, the more widely used survey tool of Let's Talk Greater Bendigo gives us a broader picture of the community's feedback.

Service/indicator/measure	Results				Comments
STATUTORY PLANNING	2019	2020	2021	2022	
Timeliness <i>Time taken to decide planning applications</i> [The median number of days between receipt of a planning application and a decision on the application]	53.60	52.50	58.00	75.00	There is significant demand for planning services, which has been experienced state-wide. Additionally, some longer standing and more complex applications were resolved this year, which has contributed to the increase in the median number of days.
Service standard <i>Planning applications decided within required timeframes</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	71.23%	66.67%	67.78%	62.32%	
Service cost <i>Cost of statutory planning service</i> [Direct cost of the statutory planning service / Number of planning applications received]	\$2,906.32	\$3,471.04	\$2,190.81	\$2,329.80	
Decision-making <i>Council planning decisions upheld at VCAT</i> [Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100	58.33%	75.00%	87.50%	73.33%	The number of planning decision upheld at VCAT remains broadly consistent with previous years but due to the low numbers, the percentage fluctuates each year.



Goal 5: Environmental sustainability

- 5.1 Drawing on the One Planet Living framework to connect the health of the natural environment to the health and prosperity of our community
- 5.2 Demonstrate leadership in sustaining the rich biological diversity of the Greater Bendigo region that sustains healthy ecosystems

Community Plan 2021/2022 actions: The following statement reviews Council's performance against its 2021/2022 actions from the Community Plan 2017-2021.

Actions	Status	Progress comments
MAJOR INITIATIVES		
27 Implement key actions from the Circular Greater Bendigo project	Completed	The Circular Economy policy has been developed and key actions will be reported on through the Climate Change and Environment Strategy.
28 Continue remediation of the Eaglehawk Landfill site in line with EPA requirements	Completed	Stage 1 – rehabilitation completed.
29 Upgrade of major road street lighting to increase energy efficiency	Completed	Replacement of Council's remaining fully owned street lights is included in the draft 2022/2023 Council Budget. Replacement of the cost-shared street lights on major roads will be considered for future budgets.
30 Remote lighting control system at Epsom Huntly Recreation Reserve	Not proceeding	Project cancelled based on budget. Budget did not support implementation.
31 Implement solutions to reduce energy consumption at Gurri Wanyarra Wellbeing Centre	Completed	This action will be reported under the 2022/2023 Budget initiative.

Actions		Status	Progress comments
INITIATIVES			
32	Environmental sustainability initiatives in buildings	Completed	In 2021/2022, the City completed LED lighting upgrades in nine kindergartens, replaced gas hot water services with heat pumps in four kindergartens, the Heathcote Pool and the Heathcote RSL, and replaced gas heating with split systems at three kindergartens. Other works were also completed to replace gas ovens and decommission aged evaporative cooling systems at several community buildings. The City also joined 23 other councils to lodge a planning scheme amendment proposing higher sustainable design standards for new development. Sustainable design advice was also provided on 73 planning permit applications.
33	Increase tree planting as part of the Greening Greater Bendigo strategy	Completed	2,532 trees planted as of June 30. Remaining trees sourced and scheduled.
34	Expansion of the organics collection into rural areas	Completed	Rollout to small townships completed.

Services: The following statement provides information in relation to the services funded in the 2021/2022 Budget and the persons or sections of the community who are provided the service.

Service unit	Progress comments	Net cost Budget (less) Actual
		(equals) Variance \$000
Parks and Open Space	The Parks and Open Space unit is responsible for the management and design of a large portfolio of parks, gardens, reserves, sports fields and areas of open space for the City. The unit has a range of specialised park, design, horticultural and environmental management techniques and practices. The aim of the unit is to effectively and sustainably manage these assets through the efficient use of available resources and the provision of high levels of customer service, while meeting both Council and stakeholder needs.	(12,463) (12,504) (41)
Resource Recovery and Education	The Resource Recovery and Education unit provides waste management and resource recovery services to efficiently and effectively meet our customers' expectations and in compliance with current legislation. The unit is responsible for street and footpath cleaning, weed management and the cleaning at bus stops, bus shelters and roundabouts. The rehabilitation of landfills to community expectations and EPA standards is also the responsibility of the unit.	(21,331) (19,526) 1,805

Performance indicators: The following statement provides the results of the prescribed service performance indicators and measures including explanation of results in the comments.

Service/indicator/measure	Results				Comments
WASTE COLLECTION	2019	2020	2021	2022	
Satisfaction <i>Kerbside bin collection requests</i> [Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households] x1000	171.08	155.65	160.28	153.34	
Service standard <i>Kerbside collection bins missed</i> [Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000	1.34	3.68	4.05	3.71	
Service cost <i>Cost of kerbside garbage bin collection service</i> [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]	\$140.83	\$145.60	\$154.42	\$156.17	A negotiated reduction in contractor costs has resulted in the variation.
<i>Cost of kerbside recyclables collection service</i> [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$57.42	\$58.96	\$66.46	\$53.44	
Waste diversion <i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	58.00%	50.80%	50.19%	52.25%	

Goal 6: Embracing our culture and heritage

- 6.1 Celebrate our unique heritage
- 6.2 Build pride in and shared responsibility for our public spaces
- 6.3 Offer and support a diverse range of events that attract and connect people
- 6.4 Embrace diversity
- 6.5 Advance reconciliation with our Traditional Owners and local Aboriginal communities

Community Plan 2021/2022 actions: The following statement reviews Council's performance against its 2021/2022 actions from the Community Plan 2017-2021.

Actions	Status	Progress comments
MAJOR INITIATIVES		
35 Commence delivery of the redeveloped Old Municipal Baths in Rosalind Park	In progress	100% documentation package has been received and updated timeframes for the delivery of the project have been communicated to EMT, Councillor Briefing and the Public Space Advisory Committee.
36 Renewal of our buildings and heritage assets for the benefit of the community, including various works at Eaglehawk Town Hall, Bendigo Town Hall, Conservatory Gardens painting and repairs, Golden Dragon Museum Water Gardens renewal, Fire Station, The Capital, Ulumbarra Theatre and Bendigo Art Gallery	In progress	<ul style="list-style-type: none"> Golden Dragon Museum – kitchen refurbishment works completed. Water Gardens painting underway, and design work to support retail space and amenities completed, procured and construction commenced The Capital roof restoration works contractor procured; however, project deferred to December 2022 due to availability of slate Bendigo Art Gallery ramp works to cafe completed and lighting upgrade works underway with completion post the Elvis exhibition
37 Renewal support for Bendigo Heritage Attractions	Completed	Funding agreement has been completed and support is provided through Economic Development unit as the main contact.
INITIATIVES		
38 Provide support programs for outdoor performing arts including: <ul style="list-style-type: none"> Summer in the Parks Program with live local music artists Bendigo Easter Festival with live local music artists Continue to facilitate Bendigo Blues and Roots Music Festival 	Completed	This is a core function of our unit and is business as usual.
39 Advance reconciliation by dual place naming, exhibitions, public art and cultural interpretation activities, and improve cultural safety in City facilities	In progress	Currently looking at the Bendigo Botanic Gardens and Rosalind Park as potential sites. Assessing the best way to approach the process with DELWP. Aboriginal Place Naming Officer resigned in 2022, so place naming has not progressed.

Actions	Status	Progress comments
INITIATIVES		
40 Promote Greater Bendigo as a Welcoming City for all by developing a new Cultural Diversity and Inclusion Plan, including actions to increase access and inclusion for multicultural communities and opportunities for creativity, respect and celebration	Completed	Council formally adopted the new Cultural Diversity and Inclusion Plan 2021-2025 at the March 28, 2022 Council meeting.
41 Advance reconciliation by implementing actions from the Reconciliation Plan, including actions to increase procurement opportunities, advance dual place naming and cultural interpretation activities, and improve cultural safety in City facilities	Completed	Currently looking at the Bendigo Botanic Gardens and Rosalind Park as potential sites. Assessing the best way to approach the process with DELWP. Aboriginal Place Naming Officer resigned in 2022, so place naming has not progressed.

Services: The following statement provides information in relation to the services funded in the 2021/2022 Budget and the persons or sections of the community who are provided the service.

Service unit	Progress comments	Net cost Budget (less) Actual (equals) Variance \$000
Bendigo Art Gallery	Bendigo Art Gallery develops and delivers exhibitions, public programs and associated events for Bendigo Art Gallery and the Post Office Gallery that are educational and appealing to a diverse range of audiences and add to the attraction of Bendigo as a centre for arts and culture.	(2,797) 611 3,408
Bendigo Venues and Events	The Bendigo Venues and Events unit provides quality performing arts programming and activities to the central Victorian region and provides facilities and opportunities for participation in the arts.	(2,834) (2,763) 71
Tourism and Major Events	The Tourism and Major Events unit activates Greater Bendigo and the region to achieve the aims for our community as outlined in the 2017-2021 Community Plan. The unit actively promotes Greater Bendigo as an attractive destination for business, leisure and tourism to domestic and international visitors. Our role is to deliver key initiatives that have a positive economic and social impact for our region that positions Greater Bendigo to be the world's most liveable community.	(4,158) (4,588) (435)

Retired indicators

Service/indicator/measure	Results	Comments
AQUATIC FACILITIES	2019	
Service cost <i>Cost of indoor aquatic facilities</i> [Direct cost of indoor aquatic facilities less income received / Number of visits to indoor aquatic facilities]	\$5.79	These measures were replaced by cost of aquatic facilities for 2020.
<i>Cost of outdoor aquatic facilities</i> [Direct cost of outdoor aquatic facilities less income received / Number of visits to outdoor aquatic facilities]	\$8.43	
ANIMAL MANAGEMENT	2019	
Service cost <i>Cost of animal management service</i> [Direct cost of the animal management service / Number of registered animals]	\$42.20	This measure was replaced by cost of animal management service per population for 2020.
Health and safety <i>Animal management prosecutions</i> [Number of successful animal management prosecutions]	4	This measure was replaced by Animal management prosecutions (%) for 2020.
LIBRARIES	2019	
Service cost <i>Cost of library service</i> [Direct cost of the library service / Number of visits]	\$5.15	This measure was replaced by cost of library service per population for 2020.
MATERNAL AND CHILD HEALTH (MCH)	2019	
Satisfaction <i>Participation in first MCH home visit</i> [Number of first MCH home visits / Number of birth notifications received] x100	99.2%	This measure was replaced by participation in 4-week Key Age and Stage visit for 2020.



COUNCIL PLAN (MIR WIMBUL) 2021-2025

The City adopted a new Greater Bendigo Council Plan (Mir wimbul) 2021-2025 on October 18, 2021 which underpins the way the City manages and conducts its operations. The goals within this plan will help to deliver on the community vision. The Annual Action Plan 2021/2022 supports this and details initiatives for the financial year.

The Council Plan has been informed by the new *Local Government Act 2020*, *Gender Equality Act (2020)* and Council's August 2019 notice of motion that acknowledged the urgent need for action to address serious future environmental and climate breakdown. The role of a Council under the Local Government Act is to provide good governance for the benefit and wellbeing of the community. Council must produce this four-year Council Plan, which outlines strategic outcomes, goals, objectives and actions, as well as indicators to measure its success.

The Council Plan is part of the City of Greater Bendigo's integrated strategic framework. The following diagram provides an overview of the main legislated elements of the framework.

Integrated Strategic Planning and Reporting Framework

The Act introduces strategic planning principles for Victorian councils, which includes an integrated approach to planning, monitoring and performance reporting. This is an important shift from a more prescriptive form of legislation to a new Act that is principles-based.

Community vision 2021-2031

Greater Bendigo celebrates our diverse community. We are welcoming, sustainable and prosperous. Walking hand-in-hand with the Traditional Custodians of this land. Building on our rich heritage for a bright and happy future.

The community vision is underpinned by five values:

- **Transparency** – honesty and accountability, integrity and clarity of language, to ensure that understandable, clear and concise language is used

- **Sustainability** – a focus on our environment, being both built and natural, and our health, our economy and our heritage
- **Inclusion** – capturing our cultural and community diversity
- **Innovation** – to help with ongoing growth, including creativity, adaption, continuous improvement and efficiency, so as the city and community continues to evolve and prosper
- **Equity** – provide support and give opportunity to others to be part of this community

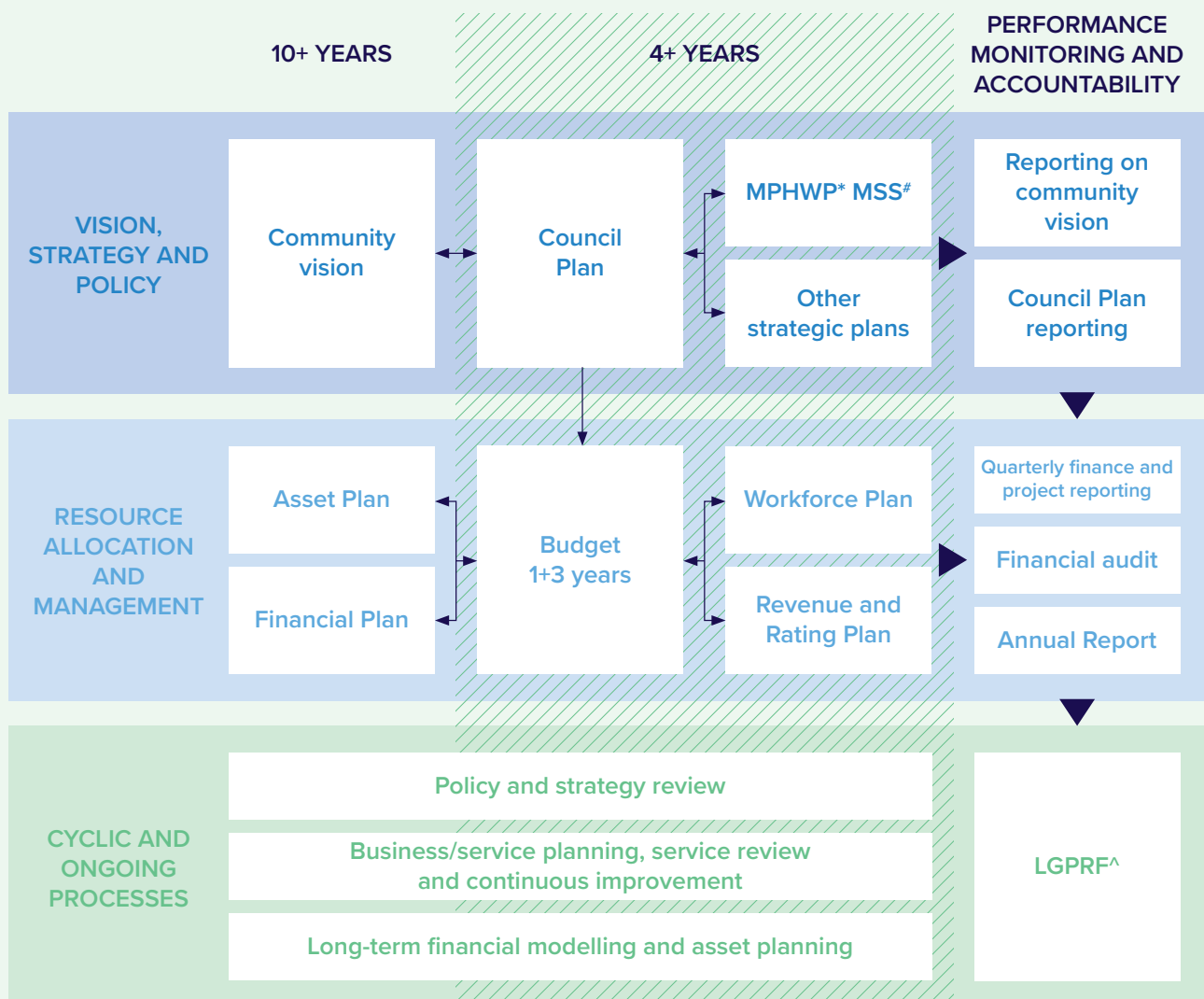
Part 4 of the *Local Government Act 2020* requires councils to prepare the following:

- Community Vision (for at least the next 10 financial years)
- Council Plan (for at least the next four financial years)
- Financial Plan (for at least the next 10 financial years)
- Asset Plan (for at least the next 10 financial years)
- Revenue and Rating Plan (for at least the next four financial years)

- Annual Budget (for the next 4 financial years)
- Quarterly Budget Report
- Annual Report (for each financial year)
- Financial Policies
- Workforce Plan (including projected staffing requirements for at least four years)

The legislative timeframes for development, review and adoption of the elements of the Integrated Strategic Planning and Reporting Framework (ISPRF) and the time horizons for each element vary.

Integrated Strategic Planning and Reporting Framework



*MPHWP = Municipal Public Health and Wellbeing Plan. #MSS = Municipal Strategic Statement.

^LGPRF = Local Government Performance Reporting Framework

Community Plan

The Community Plan (Mir wimbul) 2021-2025 is based on seven outcomes, which are the main focus areas of the Council Plan.

Performance

Each outcome has a set of goals, objectives and actions that will help to achieve the community vision and indicators to measure achievement against each goal.

The seven outcomes as detailed in the Council Plan

Outcome 1. Lead and govern for all	A community that works together to achieve our shared vision.
Outcome 2. Healthy, liveable spaces and places	A community where all people can live healthy, safe, harmonious lives in affordable and accessible settings.
Outcome 3. Strong, inclusive and sustainable economy	An inclusive, sustainable and prosperous community where all people can thrive.
Outcome 4. Aboriginal reconciliation	A community that recognises and respects Aboriginal people and culture and enables the self-determination of Traditional Owners.
Outcome 5. A climate-resilient built and natural environment	A regional community that enjoys a restored and thriving natural environment.
Outcome 6. A vibrant, creative community	A community that inspires a culture of creativity, activates its spaces, nurtures and supports talent, champions inclusion and access, and shows the world.
Outcome 7. A safe, welcoming and fair community	A community where people are respected, safe to participate in all aspects of community life and have equitable access to the resources they need.



Outcome 1: Lead and govern for all

A community that works together to achieve our shared vision.

The following statements refer to the Annual Action Plan quarterly progress report aligned with the newly adopted Council Plan (Mir wimbul) 2021-2025.

1.1 Accountable, financially responsible, equitable, transparent decision-making

- Establishment of integrated governance, reporting, data management and evaluation systems
- Better long-term scoping, planning, monitoring and evaluation of projects
- Focusing on the sustainability of our infrastructure, improve our renewal and maintenance of current assets

Code	Actions	Status	Progress comments
1.1.1	Review parking policies	In progress	Residential Parking Policy and Restricted Parking Policy endorsed by the Executive Management Team (EMT). Review of Internal Review of Infringements Policy and Parking Restrictions Policy to be completed.
1.1.2	Develop a business case to guide the future delivery of Pound and Animal Services	Completed	High level investigation undertaken to cost alternatives. Reported to EMT in quarter one. Determined that pursuing a long-term lease was the preferred option and the lease negotiations have now commenced.
1.1.3	Finalise an Early Years Infrastructure Strategy	Future action	The Early Years Infrastructure Strategy (EYIS) was in the final draft for Councillor Briefing but was set back following recent Victorian Government changes to early years education. EYIS will require a redraft of the existing KISP document before work can recommence on the delivery of an EYIS. Council briefed and is aware of the changes and new timelines for delivery of EYIS.
1.1.4	Finalise a Library Services and Infrastructure Strategy	Completed	Adopted at July Council meeting.
1.1.5	Develop a 10-year Finance Plan, a 10-year Asset Plan and Workforce Plan	Completed	All Local Government Act key pieces of work completed and endorsed by Council. Asset Plan was endorsed at the June 2022 Council meeting.
1.1.6	Identify ways to better promote procurement opportunities to local businesses	In progress	Meeting scheduled with GROW & Arc Blue consulting to work on program for supplier session.
1.1.7	Review Council's Procurement Policy and its alignment with Council's strategic goals to strengthen social, economic and environmental impact	Completed	New procurement policy under the <i>Local Government Act 2020</i> was adopted on December 13, 2022 and came into effect on January 1, 2022. Policy is aligned with strategic goals and includes support for the regional economy, addition of circular economy requirements, collaborative procurement with neighbouring councils, and supporting Aboriginal and social procurement through the inclusion of sustainable procurement schedules.

Code	Actions	Status	Progress comments
11.8	Finalise Community Grants Policy review	In progress	Research and preliminary stakeholder consultation complete. Draft policy is currently being developed for consultation.

1.2 Commitment to innovation, systems improvement and learning

- Integrate data management and use
- Developing digital tools and technologies to improve service delivery and our customer experience
- Enable a customer-focused approach that delivers efficient and responsive service
- Implement a program of service reviews

Code	Actions	Status	Progress comments
1.2.1	Complete a strategic review of key IT systems, security and strategy	Completed	The refreshed IT Strategy and newly developed Cyber Security Strategy were presented to and endorsed by EMT on June 14, 2022. Resourcing for a position to assist in the delivery of strategy actions was also supported by EMT.
1.2.2	Develop an approach to integrated data management across Council	In progress	Developing an integrated approach to data management will likely require IT Architecture capability and capacity. This was a recommendation of the refreshed IT strategy that was endorsed by EMT on June 14, 2022. A budget bid will be developed to support this initiative.
1.2.3	Undertake a review of Maternal and Child Health service	Completed	Maintaining status quo with future focus on multi-nurse centres to continue.
1.2.4	Complete the master plan for the Adam Street depot redevelopment	Completed	Agreed by EMT to proceed not as a full master plan but as an ongoing improvement plan that will require construction of a central administration hub, ongoing safety and operational initiatives as well as improving IT. This is now a Presentation and Assets project.
1.2.5	Install a new contact centre solution to provide an improved experience for customers contacting the City	Completed	The system is installed and working well. Promotion of the new number, 1300 002 642 has begun and over 50 per cent of calls are now coming through to the new number.
1.2.6	Implement an enhanced customer complaints investigation framework and system	Completed	Policy adopted and training being delivered to units. Framework to evolve with continual improvement.
1.2.7	Evaluate the Imagine Greater Bendigo project	Completed	Progressing Council's approach to integrated strategic planning was the subject of a workshop at the Organisation Leadership Team annual meeting. A workshop will be held in May 2022 to seek Councillors' feedback.

1.3 Active community engagement and excellence in customer service

- Strengthen our digital engagement capacity and plan for appropriate community engagement to enhance decision-making of Council, including the use of deliberative approaches where necessary
- Develop models for co-management/co-investment of facilities with community
- Build community understanding of the City's services and strategies
- Work to employ a greater diversity of staff representative of the wider community
- Encourage and equip a broader range of the population to stand for Council

Code	Actions	Status	Progress comments
1.3.1	Update Council's Community Engagement Toolkit	Completed	The Community Engagement Toolkit has been reviewed and replaced with the Community Engagement Plan Template and a quick reference guide. All resources have been updated and a SharePoint page established for easy access. A 'Business Partner' approach has been established whereby the Community Engagement Officer liaises with the project officer and advises on the engagement plan and approaches. This process has been very effective in embedding the engagement principles as per the Community Engagement Policy and a pipeline of work into Let's Talk.
1.3.2	Utilise and promote online community engagement platform Let's Talk Greater Bendigo	Completed	Internal engagement continues and an external marketing campaign is to commence in the second half of 2022. During the first six months in 2022, there were over 50,000 visits to the site and 53 projects posted for engagement.
1.3.3	Implement a program of community engagement for Councillors	Completed	Plan has been finalised with all Wards and engagement is well in flight. Councillor briefings have been scheduled for late 2022 to ensure 2023 calendar is operational before commencement of calendar year.
1.3.4	Identify future opportunities to utilise appropriate deliberative engagement approaches	Completed	Since the development of the Council Plan, only one opportunity has been identified as appropriate to determine a recommendation for the Council to consider.
1.3.5	Review the Community Planning model	In progress	This remains a priority in our 2022/2023 work plan. Some trials of different options are occurring or proposed in collaboration with various communities who are interested in renewing their community plans.

1.4 Leadership that sets a standard for good governance and integrity in action, working in partnership with regional councils

- Implement and evaluate the Organisation Strategy
- Work with partners to develop a GovHub for Greater Bendigo
- Prioritise investment in rural/suburban areas/outside the city centre
- Advocate for more State and Federal funding
- Develop a new model for delivery of Library services
- Establish and implement a Good Governance Framework
- Ensure Council has appropriate policy and practices that align with the *Local Government Act 2020*

Code	Actions	Status	Progress comments
1.4.1	Develop and implement a comprehensive People and Culture Strategy to invest in our workforce	Completed	The People and Culture Strategy has been developed and is being implemented.
1.4.2	Continue to plan for transition to the GovHub (including key ICT and intra-agency actions and implications of COVID-19)	Completed	The critical path for the transition to Galkangu is on track. Due to worldwide increases in technology costs and supply, it is anticipated that there will be an increase in Information and Communications Technology (ICT) costs. This action will be carried forward to 2022/2023 Council Plan Annual Actions.
1.4.3	Respond to changes to Environment Protection legislation and regulations	Completed	All required permits and licences required for waste disposal sites including transfer stations have been completed. Environmental monitoring business cases were included for 2022/2023 Budget to comply with regulatory requirements.
1.4.4	Explore the most effective way to provide governance support to committees of management	In progress	This work is ongoing and remains a priority in the 2022/2023 work plan. A large amount of research has been undertaken already to inform a Discussion Paper.
1.4.5	Finalise the updating of the Greater Bendigo Domestic Animal Management Plan (DAMP)	Completed	DAMP adopted by Council.

Outcome 2: Healthy, liveable spaces and places

A community where all people can live healthy, safe, harmonious lives in affordable and accessible settings.

The following statements refer to the Annual Action Plan quarterly progress report aligned with the newly adopted Council Plan (Mir wimbul) 2021-2025.

2.1 Strengthened community health and wellbeing

- Plan and implement the Greater Bendigo Health and Wellbeing Plan
- Lead the Loddon Campaspe Healthy Heart of Victoria initiative
- Implement actions for Greater Bendigo from the Goldfields Library Plan
- Invest in Early Years development

Code	Actions	Status	Progress comments
2.1.1	Deliver the Greater Bendigo Health and Wellbeing Annual Action Plan	Completed	An 18-month Action Plan has been developed and shared across the organisation and with external partners. This includes over 100 separate actions being delivered by units across Council.
2.1.2	Establish a Greater Bendigo Health and Wellbeing Governance and Capability Building Partnership	Completed	The Healthy Greater Bendigo Stewardship Group met in March 2022 and the Partnership Group is meeting on April 7, 2022.
2.1.3	Deliver the 2021-2022 Loddon Campaspe Healthy Heart of Victoria program and secure ongoing funding	Completed	The 2021/2022 delivery is complete and \$6.6M funding secured for a four-year duration.
2.1.4	Finalise the Healthy Facilities Policy	In progress	The policy, implementation and evaluation plans are going to EMT on July 19, 2022, and going to Councillor Briefing on August 1, 2022, and scheduled to be publicly endorsed at the August 2022 Council meeting. Policy support resources are still being developed and will launch with the policy on January 1, 2023.
2.1.5	Adopt and implement the Reducing Harm from Gambling Policy	Completed	Policy endorsed by Council at December 2021 meeting.

2.2 A healthy, equitable and sustainable food system

- Implement the Greater Bendigo Food Systems Strategy
- Assist local producers to transition to sustainable agriculture practices
- Conduct a rural and environmental study to protect productive agricultural land (as part of the Managed Growth Strategy)

Code	Actions	Status	Progress comments
2.2.1	Implement the Community Gardens Information Hub	Completed	Webpage established and updated as needed, www.bendigo.vic.gov.au/Things-To-Do/community-gardens
2.2.2	Support the development of the Greater Bendigo Food Hub	In progress	Officers are continuing to work with the Bendigo Pony Club, DELWP, and the Goornong community to formalise relocation of the club to a site in Goornong. Support has been provided to Foodshare around appropriate communications for their project, while officers continue to have conversations with adjoining property owners.
2.2.3	Commence the development of an Urban Agriculture Policy	In progress	Urban agriculture guidelines, including support resources for community-based food production in public spaces, are being developed as part of the Community Gardens Policy, which is anticipated to be presented to Council in late 2022.
2.2.4	Advocate for changes to Victorian Government planning policy that promote healthy food environments	Completed	VicHealth-led Consensus Statement was launched in May. Ongoing workshops and further advocacy with partners are scheduled for the first quarter of 2022/2023. Advocacy will be ongoing.

2.3 Everyday walking and cycling is easier for all ages and abilities

- Implement the Public Space Plan and Walk, Cycle City of Greater Bendigo including defining and implementing a 10-year walking and cycling infrastructure plan

Code	Actions	Status	Progress comments
2.3.1	Endorse a priority list of walking and cycling developments and advocate to State and Federal governments for funding	Completed	List has been developed and included within Council investment prospectus for the purposes of advocacy to State and Federal representatives. Further refinement of prioritised listing is being undertaken. Advocacy document has been prepared.
2.3.2	Implement stage 1 of the Ironbark Gully Trail	In progress	Project remains on hold pending resolution of Land Use Activity Agreement issues which are under discussion. Action being taken to establish an agreement with DELWP regarding ongoing land management arrangements in preparation for potential delivery of project and future maintenance of associated assets.



Code	Actions	Status	Progress comments
2.3.3	Implement stage 2 of the Ewing Park development	In progress	Construction progressing. The skate park was completed and due to be commissioned in late July. Building works commencing in later half of 2022.
2.3.4	Develop a management plan for the Long Gully Trail	In progress	The permission process with DELWP was raised at EMT on May 10, 2022. The action from this was for CEO Craig Niemann to raise the matter with the DELWP Regional Director. Examples demonstrating the issues of this process were passed onto Craig by email on June 2, 2022 to support his conversation with DELWP. Officers have ensured that specific engagement on the trail was included as part of the engagement undertaken for the development of the Long Gully Community Plan. Feedback from this will be used to inform options for next steps to be presented to the Project Control Group in the second quarter of 2022/2023, regardless of progress on the DELWP land management issues.
2.3.5	Advocate to Parks Victoria for improvements to local tracks and trails and consider Council's strategic role	In progress	Consulting firm RMCG delivered an initial workshop with Parks Victoria, DELWP and Councillors in May to help refine scope and identify, clarify and understand issues with management and development of focus land. Follow-up meeting with Dja Dja Wurrung scheduled for late July prior to project progressing to next steps.
2.3.6	Finalise design and commence construction of the Mundy Street and Hargreaves Street separated cycleways	In progress	Design has commenced. Design funding has been secured by Department of Transport through a Victorian Government grant.



2.4 The supply and quality of affordable housing is increased

- Implement the Affordable Housing Action Plan

Code	Actions	Status	Progress comments
2.4.1	Provide planning support to community housing agencies to assist in attracting Big Build funding to Greater Bendigo	Completed	Support has been provided to community housing agencies as required, for community and social housing proposals. For example, 250 St Aiden's Road, Kennington, in relation to tree removal.
2.4.2	Provide support and respond to initiatives from the Big Housing Build program	Completed	Ongoing support is provided to community housing providers to progress projects. Ongoing engagement with Homes Victoria in relation to Virginia Hill.
2.4.3	Build collaborations between the public and private housing sectors to support the development of quality affordable housing	Completed	There have not been a lot of opportunities to build collaborations between the public and private sector for quality affordable housing, although affordable housing is discussed regularly with the private development sector. A workshop is scheduled to progress the assessment of six potential Council-owned sites for community housing, which will investigate a range of public/private partnership opportunities.
2.4.4	Investigate options to increase social housing supply on State and Local Government land	In progress	Procurement process to engage a consultant to undertake this work resulted in one submission above the budget. Quote not accepted at this stage. Big Housing Build Project Control Group (PCG) resolved to proceed with a workshop with consultant to rank the sites in order of suitability for the provision of social housing. The outcome of this workshop may result in a reduced number of sites to conduct a feasibility assessment.

2.5 More sustainable active and public transport services

- Implement relevant priorities from the Integrated Transport and Land Use Strategy, Walk, Cycle Greater Bendigo, and the Climate Change and Environment Strategy

Code	Actions	Status	Progress comments
2.5.1	Investigate scooter share scheme	Completed	Council responded to an expression of interest to be a trial site for the introduction of electric scooters (e-scooters) in Victoria. Although not successful in the first round of trial sites, follow-up discussions suggest if the pilot is successful then Bendigo may be able to participate in an extension to the trial area. A Councillor Briefing was held on May 30 to discuss some of the findings so far from the Ballarat trial. No further update on the potential of the trial being extended has been received from the Department of Transport.
2.5.2	Advocate for improved transport links for Bendigo, including improved connections to the Bendigo Metro Train Network	Completed	A briefing by representatives of Rail Projects Victoria (RPV) was provided to the Councillor Briefing on July 11. RPV is responsible for the planning and delivery of new stations along the Bendigo and Echuca Line upgrade on behalf of the Victorian Government. The project will deliver new stations at Huntly and Raywood to give these growing communities access to train services close to where they live. Each station will include a single-sided platform, lighting, seating and shelter, signage, CCTV and public address system, car parking with lighting and CCTV. Ten level crossings between Eaglehawk and Bendigo will be upgraded with better train detection technology, boosting safety and allowing more services to run in this section.
2.5.3	Advocate to State Government for a free bus service for the city centre	Completed	Additional work is required on an amendment of the bus network to cover the city centre.

2.6 More people live in 10-minute neighbourhoods

- Direct growth to 10-minute neighbourhoods
- Develop a network of Community Hubs
- Implement the short-medium term priorities of the Public Space Plan

Code	Actions	Status	Progress comments
2.6.1	Finalise the development of the Community Buildings Policy	In progress	Further consultation on draft policy is being undertaken as part of Community Hubs Strategy development.
2.6.2	Develop a Community Hubs Strategy	In progress	Progress in auditing existing community buildings to help inform strategy recommendations has been slow.

2.7 Sustainable population growth is planned for

- Complete the Greater Bendigo Managed Growth Strategy
- Advocate for provision of required water and other infrastructure

Code	Actions	Status	Progress comments
2.7.1	Produce a Managed Growth Strategy Issues and Opportunities Report	Completed	Consultation on Issues and Opportunities Paper took place from January 31 until March 4. This action is now complete.
2.7.2	Progress the Maiden Gully and Marong Structure Plan and Development Contributions Plans	Completed	DELWP has provided feedback on the planning scheme controls for Marong. Two outstanding issues are being addressed, native vegetation and bushfire risk. This further work has been undertaken and the amendment will be submitted to DELWP in July. Once this further work is undertaken, the Marong Township Structure Plan Planning Scheme Amendment will be forwarded to DELWP for authorisation. Consultants have been engaged to prepare the municipal bushfire risk assessment and an indicative residential framework plan, to help guide any future changes to the Maiden Gully Precinct Structure Plan.
2.7.3	Progress the strategic planning for Huntly South East (Urban Growth Zone land) Precinct Structure Plan	Completed	A project brief has now been prepared for the Structure Plan, and expressions of interest are open for community members to join a Community Reference Group. City officers have met with consultants representing the owners of the Urban Growth Zone land to discuss the process and timing.

2.8 Targeted investment in services, facilities, and programs to communities most in need

- Finalise and implement the Active Bendigo Framework
- Finalise and implement the Community Aquatics Strategy
- Implement community infrastructure upgrade and renewal projects
- Implement the 10-year Asset Plan

Code	Actions	Status	Progress comments
2.8.1	Progress the Catherine McAuley Sports Precinct development	In progress	Main power cables installed. Detention basin excavation, outflow excavation and fencing of basin completed. Structural steel was completed on the eastern side of building and continues on the eastern side. Wall framing works are continuing. Stage 2 oval cut and fill works near completion with open drain work continuing. Netball court concrete slab laid. Crushed rock sub-base for roadway and car park installed. Roof installed on western side of building.

Code	Actions	Status	Progress comments
2.8.2	Deliver upgrades to recreation facilities at Strathfieldsaye Club Court	In progress	Stage 1 and 2a completed. Stage 3 procurement to be undertaken August 2022. Construction to commence November 2022 for 12 months with an expected completion December 2023.
2.8.3	Complete a Master Plan for Marong Recreation Reserve	Completed	Master Plan for Marong Recreation Reserve has been completed and was adopted at the June 2022 Council meeting.
2.8.4	Undertake detailed design for the Heathcote Integrated Precinct	In progress	Progressing well. 2022/2023 Living Libraries Infrastructure Program application seeking \$1M in construction funding has been submitted.
2.8.5	Undertake planning for the redevelopment of the Peter Krenz Centre	Completed	This project is now at a key milestone/gateway review point. A Councillor Briefing regarding the community consultation outcomes for the draft concept plan and recommended next project steps is scheduled for July 2022.
2.8.6	Complete the Kennington Recreation Reserve redevelopment	In progress	Building works will be completed and the contract for construction by August 26, 2022. Landscape work including playground installation is continuing with expected completion last week in September 2022.
2.8.7	Procure additional open space for recreation to support implementation of the Golden Square Recreation Reserve Master Plan	In progress	CEO and Active and Healthy Communities Manager met with Diocese on May 26. Valuers conference held and final assessment completed. Council Briefing currently scheduled for October 2022.
2.8.8	Advocate for funding for the Junortoun Sports Precinct	Completed	Stage 2 funding grant application unsuccessful with feedback provided around the application not being supported by home club tenants. The grant application outlined growth and mass participation use required for Greater Bendigo with the option for clubs as tenants in the future when demand is required. Feedback provided through Sport and Recreation Victoria and ongoing discussions being held with AFL Victoria and Cricket Victoria on future actions. The unsuccessful grant impacts on being able to light the stage 2 green space for additional use. Advocacy will be ongoing.
2.8.9	Advocate for funding to support the North Bendigo Recreation Reserve Redevelopment	Completed	Prospectus developed and distributed to local State Government representatives. Meeting was held with Maree Edwards MP. Information was provided to AFL Victoria Facilities and Government Manager Jessie Doull and to Federal MP Lisa Chesters. Ongoing activities will continue into the lead up to Victorian Government election.

Outcome 3: Strong, inclusive and sustainable economy

An inclusive, sustainable and prosperous community where all people can thrive.

The following statements refer to the Annual Action Plan quarterly progress report aligned with the newly adopted Council Plan (Mir wimbul) 2021-2025.

3.1 Inclusive employment opportunities for all, sustainable jobs and investment and a diverse economy

- Implement economic development strategy, A Stronger Greater Bendigo 2030
- Support the redevelopment of the Bendigo Showgrounds
- Upgrade the Bendigo Livestock Exchange
- Support the rollout of the Startup Central Victoria project to support regional innovation
- Support the development of the Bendigo Regional Dementia Village in Heathcote

Code	Actions	Status	Progress comments
3.1.1	Develop a governance and partnership model for implementation of A Stronger Greater Bendigo	In progress	An improved governance model is currently being investigated with the establishment of working groups as part of the Economic Development Implementation Steering Committee to focus on the key pillars of the strategy. The group terms of reference and focus is being reinvigorated.
3.1.2	Support COVID-19 relief and recovery initiatives including the Jobs Advocate, Business Concierge and Hospitality, and Community Employment Connector programs	Completed	<ul style="list-style-type: none"> • The Jobs Victoria Advocates program extended until June 30, 2023 with the program business as usual • Business Concierge program funding has now come to an end as of June 30, 2022 • As per Victorian Government guidance, Council no longer plays an active role in COVID-19 emergency food relief, and agencies now play the key role in direct provision of food relief
3.1.3	Implement the Small Business Grants Program	Completed	Program has been fully implemented. A very small number of grants were not acquitted in line with the agreement and are being followed up with applicants.
3.1.4	Develop an investment prospectus for the City (Invest Bendigo) and Loddon Mallee region	In progress	Invest Loddon Mallee launched on July 7.
3.1.5	Finalise costings and scope for increased shade at the Bendigo Livestock Exchange	In progress	Scope and costings are being refined for Councillor Briefing in August.
3.1.6	Complete upgrade works at the Bendigo Showgrounds	Completed	Project completed.

Code	Actions	Status	Progress comments
3.1.7	Support the implementation of applied Research and Development programs (Advanced Manufacturing) with La Trobe and Deakin universities	In progress	Funding has been received for Central Victorian Advanced Manufacturing with a number of projects in progress and support has been provided to the ManuFutures project.
3.1.8	Commence development of an Employment Strategy for Greater Bendigo that responds to the Macklin review	In progress	Scope, budget and project plan for strategy are being developed.
3.1.9	Advocate for and support the development of the Heathcote Dementia Village	Completed	Work continues with key Heathcote groups to ensure the Dementia Village is progressed and supported. Advocacy is ongoing.

3.2 Education and training pathways that fulfil the city's employment needs

- Work with local education and training providers to respond to community needs
- Implement the Early Years Infrastructure Strategy
- Support the continued rollout of the Bendigo Education Plan

Code	Actions	Status	Progress comments
3.2.1	Participate in the Schools Industry Roundtable as part of the Bendigo Education Plan implementation	Completed	Senior officers participate in all roundtable and committee meetings. The new Economic Development Officer has been tasked with the Education portfolio for centralised point of contact.
3.2.2	Implement immediate actions from the Early Years Infrastructure Strategy	Future action	Will be delayed following changes to State Government policy, which are yet to be fully understood or confirmed.
3.2.3	Advocate to La Trobe University to introduce a Bachelor of Environmental Health training	In progress	Notified La Trobe University Campus Director of a new contact at the City to progress negotiations beyond June 30, 2022.
3.2.4	Identify emerging industry trends to better support career pathways, mapping and planning	Not proceeding	This action will be incorporated into the Employment Strategy.

3.3 A transformed and revitalised City Centre

- Implement the City Centre Plan
- Support the rollout of 100GB Bendigo, establishing Greater Bendigo as the technology hub of Victoria

Code	Actions	Status	Progress comments
3.3.1	Following completion of the current trial, update Council's Outdoor Dining Policy	In progress	Temporary arrangements are currently being reviewed to inform planning for when temporary measures end in December 2022.
3.3.2	Review the Outdoor Dining Code of Practice	In progress	Temporary measures were put in place during 2020 and are currently being reviewed to inform decisions at the end of the measures (currently ending in December 2022).
3.3.3	Develop a planning scheme amendment to implement the City Centre Plan	In progress	Draft Urban Design Guidelines and supporting planning scheme amendment are currently being developed in line with the direction adopted in the Bendigo City Centre Plan 2020. Councillor Briefings were held on October 4, 2021 and January 31, 2022. A Walking Workshop was held on April 22, 2022 which allowed Councillors an opportunity to ask questions as the application of the design principles were explained in the different parts of the city centre. This workshop was then followed by a further briefing on May 30, 2022 to clarify any additional points. A final workshop will be held on July 29, 2022 prior to the complete package of documentation being formally considered by Council.
3.3.4	Continue the Hargreaves Mall beautification, including installation of the proposed shade structure and large LED screen	In progress	The LED screen has been installed in the Mall. The shade structure delivery has been delayed in response to the requirements for access during the construction stage of the Mall Hotel, which is expected to take 18-24 months to complete.
3.3.5	Develop a planning scheme amendment for the removal of minimum car parking rates from the City of Greater Bendigo Planning Scheme	In progress	The amendment to the car parking minimum is included in the City Centre Plan planning scheme amendment, which is currently underway. A Councillor workshop outlining all elements of the amendment will occur on July 29, 2022.
3.3.6	Commence planning stage for the proposed multi-deck car park in Market Street	In progress	Detailed feasibility to go to market in the next quarter.
3.3.7	Deliver a business case that helps support ongoing investment in connectivity improvements for Bendigo and the Loddon Campaspe region	Completed	100 gig business case finalised and presented to the Victorian Government.

Code	Actions	Status	Progress comments
3.3.8	Deliver a regional prospectus to attract additional funding for improvement to connectivity, digital skills, and capability for Bendigo and the region	Completed	100 gig business case and prospectus have been completed.

3.4 Employment land available for industry expansion and attraction

- Implement the Industrial Land Strategy
- Deliver a large-scale employment (industrial land) precinct in Greater Bendigo

Code	Actions	Status	Progress comments
3.4.1	Complete background planning studies to inform the delivery of the employment precinct	In progress	Final review of the background planning study briefs is underway, and the procurement advertising process will start in the week commencing July 18, 2022 (undertaken by the Victorian Planning Authority).
3.4.2	Work to secure land and commence advocacy for investment in required supporting infrastructure	Completed	Ongoing advocacy discussions regarding investment continue with Ministers, the Victorian Planning Authority, Development Victoria and Coliban Water.

3.5 A strong vibrant tourism sector

- Implement the Bendigo Regional Destination Management Plan
- Continue development of the Bendigo Airport Terminal and business park
- Continue to implement the Bendigo Botanic Gardens Master Plan

Code	Actions	Status	Progress comments
3.5.1	Implement a comprehensive events program post-COVID	Completed	A comprehensive event plan has been planned and locked in for the 2022/2023 year, and over 120 major events were hosted post lockdown for 2021/2022 year.
3.5.2	Explore opportunities for ecotourism	Completed	As the State of Victoria moves ahead with its tourism recovery and reform plan, nature-based and ecotourism will become more of a focus. This work will continue to develop throughout 2022/2023. Work will be incorporated into the new Regional Tourism (Destination) Plan.

Code	Actions	Status	Progress comments
3.5.3	Commence next stage of the Bendigo Airport redevelopment project including the Business Park and Terminal expansion	Completed	Bendigo Terminal expansion commenced in July 2022.
3.5.4	Commence the Bendigo Tramways expansion project	In progress	Tenders closed in June and are being assessed by panel.
3.5.5	Commence construction of the Bendigo Botanic Gardens Central Hub	In progress	Buildings are now complete. Landscaping works well advanced, with the northern half of the site completed and planted out. Eastern garden beds are approximately 80 per cent complete, with preparation now underway for pavement to the gardens. Off site, the manufacture of Botanic Gardens signage and Djaara interpretive signing is complete. The signage will follow the upcoming pavement works.
3.5.6	Advocate for the recognition, support and development of the City and region's artisanal agriculture industry and link them with local and regional tourism promotion and marketing	Completed	We continue to connect events with the artisanal agriculture industry. This is part of our regular work program and will continue on into the future.

3.6 Improved safe freight networks

- Implement priorities from the Integrated Transport and Land Use Strategy and Road Management Plan

Code	Actions	Status	Progress comments
3.6.1	Develop a city-wide freight corridor and precinct plan to take Greater Bendigo and its growing freight task into the future	Completed	In partnership with Councillors, City officers developed a list of transport priorities across the municipality – with a focus on freight corridors, active transport links and areas that have a history of safety concerns. In addition, the City is working with the Victorian Planning Authority and the Department of Transport on the Western Freight Link (Marong Bypass) as part of the Marong Precinct Structure Plan and Bendigo Regional Employment Precinct. Further, the Council endorsed the Bendigo Freight Study in 2017, which identified a number of improvements required along key freight links. Action complete, although the City will consider further origin destination studies to better understand freight movement, into and around Bendigo.

Outcome 4: Aboriginal reconciliation

A community that recognises and respects Aboriginal people and culture and enables the self-determination of Traditional Owners.

The following statements refer to the Annual Action Plan quarterly progress report aligned with the newly adopted Council Plan (Mir wimbul) 2021-2025.

4.1 Respecting and celebrating our Traditional Owners and Aboriginal and Torres Strait Islander Peoples and cultures through all levels of our organisation

- Implement Barpangu (Reconciliation Plan)
- Provision of support for NAIDOC and Reconciliation weeks
- Implementation of the Aboriginal Place Naming Project
- Implementing the City of Gastronomy Action Plan

Code	Actions	Status	Progress comments
4.1.1	Identify three potential Aboriginal place naming sites across Greater Bendigo	In progress	Currently looking at Bendigo Botanic Gardens and Rosalind Park as potential sites. Assessing the best way to approach the process with the DELWP. The Aboriginal Place Naming Officer resigned in 2022, so place naming has not progressed.
4.1.2	Work with the Bendigo and District Aboriginal Cooperative to develop and implement a pilot Cultural Safety Training Package for the City	Completed	Sessions are organised by the Community Partnerships unit with sessions held on May 23 and June 6.
4.1.3	Explore and seek funding to support the presentation of public art created by Aboriginal and Torres Strait Islander artists	In progress	Consultants have been engaged by the City to undertake the development of a Public Art Policy and Plan. Consultants will identify potential funding sources and funding streams. Project lead is Creative Industries Officer. Bendigo Venues & Events (BV&E) representatives, including the Arts Officer First Nations, participate in the Project Control Group and Project Working Group to provide advice. BV&E & DJAARA are investigating the development of Djaara Lights #2 and looking for funding streams that align with project partners.
4.1.4	Support the development of the Dja Dja Wurrung Commercial and Cultural Centre	Completed	No further update for this quarter.



Djaara Lights

4.2 Strengthening our trust, relationships and partnerships with Traditional Owners and the Aboriginal and Torres Strait Islander community

- Implement Barpangu (Reconciliation Plan)
- Implement Climate Change and Environment Strategy
- Strengthen partnership and collaboration work in alignment with the principles agreed in the respective Memorandums of Understanding
- Support and empower Traditional Owners' priorities in public land and cultural landscape management

Code	Actions	Status	Progress comments
4.2.1	Establish annual strategic meetings between the City and the Dja Dja Wurrung and Taungurung Traditional Owners to determine projects for collaboration and improve engagement	In progress	No further progress on this action at this point. The Executive Management Team continues to gradually progress advocacy with Dja Dja Wurrung executive and Taungurung Traditional Owners to resolve project-based challenges. The annual strategic meeting action remains on hold until such time as these advocacy meetings have resolved these challenges, noting this initial advocacy is likely to inform collaboration moving forward.
4.2.2	Finalise Memorandum of Understanding with the Dja Dja Wurrung and Taungurung Traditional Owner Groups to strengthen collaboration	In progress	Discussions to continue between City staff and Taungurung Land and Waters Council (TLWC) in 2022. Initial draft MOU needs to be reviewed again with further discussions required between senior TLWC heritage staff and City planners.
4.2.3	Establish an agreed approach to Land Use Activity Agreement negotiations	In progress	Agreement in principle reached on Local Area Agreement. Negotiation on final matters and then approval from Council and Dja Dja Wurrung required.

Code	Actions	Status	Progress comments
4.2.4	Work with Bendigo and District Aboriginal Cooperative to review the City's documentation and processes to increase cultural safety	Completed	Works considered completed but will continue to be an evolving and ongoing process as changes are made. Utilisation of the Bendigo Community Health navigators has also been a useful exercise to understand Karen, Afghan and South Sudanese perspectives.
4.2.5	Commence strategic and operational meetings with the Dja Dja Wurrung and Taungurung Traditional Owners on their respective priorities for public land and cultural landscape management	Completed	The City and Dja Dja Wurrung and Executive team and Taungurung Traditional Owners have been meeting regularly. Meetings regarding Number 7, Rosalind Park shelter have been occurring regularly.

4.3 Enhanced wellbeing of our Aboriginal and Torres Strait Islander community

- Implement Barpangu (Reconciliation Plan)
- Implement the Greater Bendigo Health and Wellbeing Plan
- Strengthen Council's Procurement Policy
- Strengthen Council's employment practices
- Implement Greater Creative Bendigo
- Implement A Stronger Greater Bendigo 2030

Code	Actions	Status	Progress comments
4.3.1	Commence implementation of the recommendations of the 'Improving Aboriginal Procurement in Local Government' project in partnership with Loddon and Mount Alexander Shire councils	Completed	The project was completed and acquitted in line with funding requirements.
4.3.2	Develop an Aboriginal Employment and Retention Plan	In progress	Initial meetings have taken place.
4.3.3	Establish a Mentoring Support Program for Aboriginal employees at the City	In progress	This action is ongoing. Monthly staff catch-ups continue to offer support to First Nations staff across the City. Director of Cultural Connections has been engaged to run two Cultural Safety sessions for direct Managers, Supervisors and staff in People and Culture who work with First Nations staff. One was held in June, another to be held in October/November as well as Indigenous employment. Additional cultural supervision to be offered for all Aboriginal and Torres Strait Island staff via DJAARA.

Outcome 5: A climate resilient and healthy landscape

A regional community that enjoys a restored and thriving natural environment.

The following statements refer to the Annual Action Plan quarterly progress report aligned with the newly adopted Council Plan (Mir wimbul) 2021-2025.

5.1 Zero carbon

- Implement the Climate Change and Environment Strategy 2021-2026
- Use 100% renewable electricity and transition to locally generated renewable energy
- Increase Council building energy efficiency
- Transition off fossil gas
- Transition to an electric fleet

Code	Actions	Status	Progress comments
5.1.1	Establish and facilitate the Greater Bendigo Climate Collaboration	Completed	The Greater Bendigo Climate Collaboration project has commenced with the establishment of a team, the attraction of funds from a range of organisations and formation of a program of city and regional forums.
5.1.2	Implement the Power it from the Rooftop (solar) program	Completed	A Master Agreement has been signed with Mondo Power to install solar on Council facilities along with four Site Agreements. Additional facilities will be added to the program as investigations are completed.
5.1.3	Develop a Zero Carbon Reserve	Completed	A budget bid was submitted to the 2022/2023 Council budget process. Funding for street light replacements was allocated for 2022/2023. Future zero carbon projects will be submitted for funding in future budget cycles.
5.1.4	Prepare a business case to significantly reduce carbon emissions for Council's fleet and incentivise the use of e-bikes/e-scooters	Completed	A fleet transition plan is being investigated as a part of development of the Zero Carbon Plan, which will be completed in 2022/2023.
5.1.5	Commence transitioning away from fossil gas in Council facilities	Completed	An assessment of gas replacement options for large sites has commenced. Property Services replaced a series of gas appliances and services in 2021/2022 as part of its renewal program. Specific details of the gas replacement works completed have been sought from Property Services.
5.1.6	Utilise the planning system to advance zero carbon developments as part of a planning scheme amendment	In progress	Council resolved to participate in stage 2 of the Elevating Environmental Sustainable Design targets project, which seeks to introduce a new ESD Particular Provision into the Planning Scheme. Progression of the planning scheme amendment will be coordinated by Council Alliance for a Sustainable Built Environment in the coming months.

5.2 Circular economy

- Implement the Circular Economy and Zero Waste Policy
- Implement the Single-Use Plastics Policy
- Engage with the community to reuse and recycle materials
- Support businesses to procure and supply recycled content, reused material or take-back products in their business

Code	Actions	Status	Progress comments
5.2.1	Develop a Circular Economy and Zero Waste Policy	Completed	The policy has been developed.
5.2.2	Complete the Circular Economy Expression of Interest	In progress	Finalised contract for vessel composting technology to be taken to the August Council meeting. A secondary project (waste to energy) contract conditions still being negotiated and worked through. Pending negotiation outcomes this will be taken to a Council meeting later in 2022.
5.2.3	Explore the potential for a fortnightly food organics and general waste kerbside collection system	In progress	Service review has commenced. The first subject to be reviewed is the frequency of kerbside collection. The project is facilitated by the Business Transformation unit.
5.2.4	Complete the Eaglehawk landfill remediation stage 1	Completed	Stage 1 – rehabilitation completed.
5.2.5	Commence implementation of a glass collection system	In progress	Infrastructure procured with a commencement date of collection points in February 2023.

5.3 Thriving landscapes and ecosystems

- Implement relevant priorities from the Greater Bendigo Public Space Plan
- Implement Greening Greater Bendigo
- Develop and implement a Biodiversity Policy
- Develop and implement a management and monitoring plan for ecological restoration projects on Council-managed land
- Increase involvement of Traditional Owners in the management of public spaces
- Engage the wider community in actions to support our goals

Code	Actions	Status	Progress comments
5.3.1	Plant 3,000 trees across Greater Bendigo	Completed	2,532 planted as of June 30. Remaining trees sourced and scheduled.
5.3.2	Develop a significant tree register	Completed	Register has been developed and ongoing data capture is underway.

Code	Actions	Status	Progress comments
5.3.3	Scope a Gateway Study for Big Hill and Mandurang landscape preservation	In progress	Project scope is currently being prepared for a desktop study to inform this project. A meeting was held with internal stakeholders on June 23 to help inform the scope. Once completed, a procurement process will commence.
5.3.4	Develop a Biodiversity Policy	Completed	Development of a Biodiversity Strategy is underway. Pre-project planning has been completed, including preparation of a Project Plan, an Engagement Plan and establishment of a Project Control and Project Working Group. Preliminary engagement to commence in August 2022.

5.4 Water Sensitive Bendigo

- Implement Reimagining Bendigo Creek
- Monitor and raise awareness about waterway health across the city and region
- Retrofit urban catchments with flood mitigation and Water Sensitive Urban Design Infrastructure. Identify and implement alternative water supply and water efficiency infrastructure for Council assets
- Support and facilitate water security planning
- Advance the adoption of Water Sensitive Urban Design principles in new developments and urban renewals
- Implement the Domestic Waste Water Management Strategy

Code	Actions	Status	Progress comments
5.4.1	Advocate and support the identification of a long-term management solution for Bendigo's mining-impacted groundwater by supporting the Bendigo Groundwater Project	Completed	As part of its 2022 Budget, the Victorian Government will provide \$52M towards delivering a long-term solution to Bendigo's groundwater issue. The funding will deliver a plan to stop mining-affected groundwater discharging to the surface, which would cause environmental harm to Bendigo Creek. As part of the works, a new purpose-built treatment facility will be established, with an associated pumping station and pipelines.

Outcome 6: A vibrant, creative community

A community that inspires a culture of creativity, activates its spaces, nurtures and supports talent, champions inclusion and access, and shows the world.

The following statements refer to the Annual Action Plan quarterly progress report aligned with the newly adopted Council Plan (Mir wimbul) 2021-2025.

6.1 A culture of creativity

- Implement Greater CREATIVE Bendigo
- Create opportunities to promote the unique contribution of our Aboriginal and Torres Strait Islander creatives

Code	Actions	Status	Progress comments
6.1.1	Work with local artists and creatives to run an art-based workshop/training session for Aboriginal young people	In progress	Koorie Youth Filmmaking workshop to be held in late 2022 with First Nations filmmakers and two art-based workshops to be held with Community Partnership Trainee leading.

6.2 More activated spaces

- Develop and implement a Public Art Strategy and Policy
- Expand the Bendigo Art Gallery

Code	Actions	Status	Progress comments
6.2.1	Develop a Public Art Strategy and Policy	In progress	Consultant engaged. Engagement work to commence July/August.
6.2.2	Advocate for State and Federal funding for Bendigo Art Gallery expansion	In progress	Advocacy is ongoing with relevant ministers. The City has released \$600,000 of \$3M commitment to keep designs moving towards being market-ready.
6.2.3	Commence redevelopment of the Municipal Baths in Rosalind Park	In progress	100% documentation package has been received, and updated timeframes for the delivery of the project have been communicated to EMT, Councillor Briefing and the Public Space Advisory Committee.

6.3 Nurturing and supporting talent and championing inclusion and access for creatives

- Hold regular networking events, mentoring and grant opportunities
- Establish a digital strategy for creative industries
- Develop artist-in-residence programs that connect business and creatives
- Explore opportunities for career pathways in creative industries for young people

Code	Actions	Status	Progress comments
6.3.1	Ensure that Greater Bendigo's events include opportunities for local creative industries and performers	Completed	We are very mindful of the value in engaging local creatives and performers, which is always our first port of call and will continue.
6.3.2	Investigate establishing a multicultural hub for creativity that provides space for communities from diverse cultural backgrounds	In progress	This action has been incorporated into the Cultural Diversity and Inclusion Plan – Action Plan.
6.3.3	Increase the visibility of Aboriginal culture, history and landscapes across Greater Bendigo through public art, interpretative signage, public performances and initiatives	In progress	Installation of Acknowledgement of Country Shadow Sculpture in View Street, Dudley House (completed). Installation of Acknowledgement of Country Shadow Sculpture in Heathcote (underway). Project is managed by BV&E, including engagement with the Taungurung Land & Waters Council to secure First Nations artist to design artwork for sculpture, to be installed mid-late August 2022.

6.4 Build international recognition for our designation as a UNESCO Creative City – A City of Gastronomy

- Implement the Creative City of Gastronomy Implementation Framework and Action Plan

Code	Actions	Status	Progress comments
6.4.1	Work with Dja Dja Wurrung to develop and promote the Seasonal Times: Six Seasons Calendar	In progress	Gastronomy officer is having regular engagement with Dja Dja Wurrung on how to promote Six Seasons Calendar.
6.4.2	Promote and support a focus on gastronomy in the Bendigo Writers Festival 2022	Completed	The Writers Festival was completed successfully and Flourish included some content relating to Gastronomy.

6.5 Recognise and celebrate our significant national and international heritage

- Develop a Heritage Strategy
- Complete heritage studies and review old studies, including information about Aboriginal culture and history and post-contact history, and contributions from other cultural groups (e.g. Chinese)
- Complete the Gas Works project
- Support the bid for World Heritage listing for the Central Victorian Goldfields Region
- Redevelop the National Chinese Museum of Australia (Golden Dragon Museum)
- Expand the Central Deborah Gold Mine
- Complete the Municipal Baths project

Code	Actions	Status	Progress comments
6.5.1	Develop a priority list for future heritage studies	Completed	Current priorities are the Bendigo South East and the former Shire of Huntly studies, and planning scheme amendments to implement heritage recommendations are proceeding for the city centre and Golden Square. The Heritage Program, as guided by the City's Heritage Gap Analysis, was discussed and confirmed with Councillors in January 2022.
6.5.2	Complete the Bendigo City Centre Heritage Study Stage 2 – Precincts	Completed	The Bendigo City Centre Heritage Study Stage 2 has been completed. An amendment will be developed to implement the Study into the Bendigo Planning Scheme.
6.5.3	Prepare an update of the master plan for the Gas Works to facilitate activation	Not started	Scoping plan for budget allocation to be developed.
6.5.4	Complete a Heritage Study for Victoria Hill	In progress	Draft Site Management Plan was released in early 2022 and community feedback sought through Let's Talk. Management Plan has been updated and some short-term improvements identified and costed. Management Plan requires EMT endorsement and briefing to Councillors before this item is closed.
6.5.5	Advocate for funding for the World Heritage listing of the Central Victorian goldfields	Completed	As a result of changes in State Government ministerial portfolios, letters have been written to the Hon Harriet Shing – Minister for Regional Development; the Hon Lizzie Blandthorn – Minister for Planning; the Hon Ben Carroll – Minister for Industry Support and Recovery; the Hon Steve Dimopoulos – Minister for Tourism, Sport and Major Events and Minister for Creative Industries, providing an explanation of the Central Victorian Goldfields World Heritage Bid, seeking their support for the project and requesting a meeting to explain the project and its substantial benefits to Victoria's tourism.
6.5.6	Complete an updated master plan and business case for Golden Dragon Museum Expansion	Completed	New master plan and business case has been completed.
6.5.7	Complete upgrade works at the Golden Dragon Museum	In progress	Works progressing well with new commercial kitchen operator to commence in July.

Outcome 7: A safe, welcoming and fair community

A community where people are respected, safe to participate in all aspects of community life and have equitable access to the resources they need.

The following statements refer to the Annual Action Plan quarterly progress report aligned with the newly adopted Council Plan (Mir wimbul) 2021-2025.

7.1 A community that values gender equity and is free from violence against women

- Implement initiatives from the Coalition for Gender Equity Strategy
- Ensure compliance with the *Gender Equality Act 2020*
- Work with local partners to prevent violence against women

Code	Actions	Status	Progress comments
7.1.1	Complete the City of Greater Bendigo Workplace Gender Equality Action Plan	Completed	On March 30, 2022, the City's Equity For All (E4A) Gender Equity Action Plan was submitted to the Commissioner for Gender Equality in the Public Sector after being adopted by the Executive Management Team on March 22, 2022. The Gender Equity Action Plan has eight focus areas and is structured according to leading national frameworks in gender equality and the prevention of violence against women and children. The plan will help the City make meaningful progress towards gender equality in the workplace and in the community, and improve its organisational performance against the seven workplace gender equality indicators outlined in the <i>Gender Equality Act 2020</i> .
7.1.2	Build organisational capacity in Gender Impact Assessment and conduct on relevant services and policies	Completed	The goal of building organisational capacity in Gender Impact Assessments (GIAs) has been met and we are now transitioning to Equity Impact Assessments (EIAs), building on the success of GIAs conducted during 2021/2022. The Equality Institute was delayed in conducting its external review of the suite of EIA tools, which pushed out our deadline for submitting these tools for approval to EMT. Instead, the City's Gender Equity Officers used this opportunity to seek EMT approval on May 17 to transition GIAs to EIAs to align with the City's Social Justice Framework. A survey tool has also been developed to support staff in determining whether an EIA is required or not. The full suite of EIA tools are due to be submitted to EMT for review/approval on August 16.
7.1.3	Commence development of a Women and Girls Recreation Strategy	In progress	First PCG resulted in a change of scope for the works to focus a greater level of attention on the barriers and issues and opportunities. Currently on hold, awaiting resourcing, due to an internal restructure of Active and Healthy Communities.

Code	Actions	Status	Progress comments
71.4	Explore temporary accommodation for companion animals of people fleeing family violence and/or experiencing homelessness or financial hardship	Not proceeding	Currently the temporary accommodation puts the shelter at risk and puts additional strain on the Bendigo Animal Relief Centre (BARC) given that there is no legislation or direction governing these interactions. Our recent experiences have resulted in unfortunate circumstances, where we house and care for animals for far greater periods of time than initially agreed to, reducing our capacity to deal with day-to-day core business operations.

7.2 A welcoming community that understands and respects cultural and religious differences and supports multiculturalism

- Finalise and implement the Cultural Diversity and Inclusion Plan (CDIP)

Code	Actions	Status	Progress comments
7.2.1	Finalise development of the Cultural Diversity and Inclusion Plan	Completed	Council formally adopted the new Cultural Diversity and Inclusion Plan (CDIP) 2021-2025 at the March 28, 2022 Council meeting.
7.2.2	Support the Cultural Ambassadors Program	Completed	The budget bid for Cultural Ambassadors Program was formally adopted at the Council meeting on June 27. The recruitment of new ambassadors will roll out in the 2022/2023 financial year. Staff members' contracts have been extended and we are ready to progress with the EOI process in the coming months, ensuring all information is in plain English.
7.2.3	Explore the placement of welcoming signage across the municipality	Completed	Action incorporated into the adopted Cultural Diversity and Inclusion Plan – Action Plan, which is also part of the Barpungu Action Plan. Staff are currently in discussion with libraries about the best way forward.

7.3 Young people are supported to explore, engage and be empowered to shape the world they live in

- Provide support to the Greater Bendigo Youth Council
- Implement youth-focused actions from the Greater Bendigo Health and Wellbeing Plan
- Partner with other youth services across Greater Bendigo to strengthen collaboration

Code	Actions	Status	Progress comments
7.3.1	Complete the evaluation of the Youth Strategy and identify future objectives and initiatives	In progress	The Youth Strategy evaluation has commenced, comprising semi-structured interviews (current/past staff), focus groups and a survey. A PCG comprising predominantly Youth Councillors has been established and has commenced guiding the process to develop draft youth actions (2022-2025).

Code	Actions	Status	Progress comments
7.3.2	Increase investment in youth services	Completed	With the successful FReeZA and Engage! applications, there is secured funding until 2024.
7.3.3	Consult with local youth service providers regarding the need to establish a local service network	Completed	There are several networks who partner with each other as required and/or already meet (informally). A formal network may not be required given the Bendigo Tech School leads a network and the GLEN promotes opportunities via its monthly newsletter.

7.4 A community that values and engages with people of all ages, abilities, genders and sexualities

- Promote Connect Greater Bendigo
- Implement the Community Volunteering Strategy
- Strengthen Greater Bendigo as a Child Friendly / Age Friendly / Welcoming City
- Improve disability access across Greater Bendigo
- Celebrate our LGBTQIA+ community

Code	Actions	Status	Progress comments
7.4.1	Advocate for funding to improve accessibility of community facilities	Completed	<ul style="list-style-type: none"> • DFFS Changing Place project – The Elmore toilet redevelopment is progressing with detailed design (starts July 1, completion September 30, 2022). Tender period starts August 1, with completion December 15, 2022. Construction is expected to start January 20, 2023 with completion June 30, 2023 • The City has been notified that another funding round will be released within months. Inclusive Communities team is in discussion with Building and Property about the next funding round and what location to prioritise for a funding application as per the Toilet Strategy
7.4.2	Engage with children and young people to identify opportunities to strengthen the Greater Bendigo Health and Wellbeing Plan and supporting actions	Completed	Systems thinking workshops complete. VicHealth Grant funding successfully applied for to continue work into new phase. New actions include anti-smoking, Heathcote BMX Jumps and Disability Audit (Weeroona Play Space flagged).
7.4.3	Explore opportunities to strengthen community engagement with the LGBTQIA+ community	Completed	The City has taken a role in assisting with the establishment and supporting operation of the Greater Bendigo Rainbow Coalition. The purpose of the project is to strengthen engagement with LGBTQIA+ communities and LGBTQIA+ stakeholder organisations and service providers, and build the City's role in being a facilitator, partner, engager, advocate and leader in developing and promoting LGBTQIA+ inclusion in Greater Bendigo. While there is further work to do, exploration is complete.



7.5 A community who feels safe

- Develop and implement a Community Safety Strategy

Code	Actions	Status	Progress comments
7.5.1	Commence development of a Community Safety Strategy	Completed	The Community Safety Framework has been revised and will be presented to the Safe Community Forum for consideration at its meeting on July 19, 2022. This will be followed by a three-month community engagement process to identify community priorities and the establishment of an internal group to consider the outcomes of the engagement process and implications for the City.

7.6 A community that promotes equity and addresses poverty and disadvantage

- Implement the recommendations of the Bendigo Human Rights Charter evaluation

Code	Actions	Status	Progress comments
7.6.1	Develop a Social Justice Framework	Completed	Social Justice Framework was presented at the June 27 Council meeting and was formally adopted.
7.6.2	Advocate for improved digital connectivity of areas with limited access and training for digital literacy	In progress	This work is ongoing and remains a priority in our 2022/2023 work plan. Infrastructure to support improved public wi-fi access has been installed in several rural communities e.g. Redesdale. We are working closely with libraries and neighbourhood houses about opportunities to continue building community digital literacy capabilities.



Code	Actions	Status	Progress comments
7.6.3	Identify an approach to build capacity of disadvantaged neighbourhoods to seek Council grants	In progress	This forms part of the draft policy that is currently being drafted.
7.6.4	Continue to develop and deliver initiatives to support our community to recover from the impact of COVID-19	Completed	A wide range of initiatives are underway including Jobs Victoria Advocates program and Community Employment Connectors program (CEC). The CEC program has recently been awarded another 12 months' funding until June 2023, while the Business Concierge program has just come to an end. An internal evaluation workshop was held on June 27 to reflect on the outcomes of Council's contribution to COVID-19 response and recovery, and learnings that can be applied to other situations. The Community Partnerships unit continues to liaise closely with the Communications unit and other agencies about messaging for general community as we deal with extremely high case numbers and the health system is under extreme stress.
7.6.5	Develop an investment framework to progress equity, social justice and fairness	Completed	The Social Justice Framework was adopted at the June 27 Council meeting. An equity and disadvantage issues and opportunities paper was presented to the Equity and Disadvantage working group on June 20. Feedback has been requested from the group, with the paper to be finalised by August.

7.7 Emergencies are prevented or mitigated

- Implement the Integrated Municipal Emergency Management Plan

Code	Actions	Status	Progress comments
7.7.1	Support the delivery of the COVID-19 Community Relief and Recovery Plan	Completed	The COVID-19 Relief and Recovery committee members contributed to a workshop on June 16, reflecting on the experience of collaborating to COVID-19 response and recovery initiatives. Report from this workshop will be available soon and will inform next steps. It has been proposed that matters relating to COVID-19 become a regular agenda item for the Healthy Greater Bendigo partnership given the high level of shared membership between the two groups (see also response to CP 7.6.4).
7.7.2	Advocate for funding of works to protect Epsom and Huntly as identified in the Epsom Ascot Huntly Flood Mitigation Study	In progress	Funding has been secured for the design of Howard Street to Leans Road Flood Levy bank along the Bendigo Creek. The design element of this project will be delivered over 2022/2023 and 2023/2024, with subsequent construction funding required to be sought via an additional grant.
7.7.3	Investigate the need to develop further flood studies	Completed	Central Bendigo Flood Study completed in 2021/2022. Compilation and prioritisation of actions identified across completed flood studies to be completed. No further flood studies identified at this point in time.

GOVERNANCE, MANAGEMENT AND OTHER INFORMATION

I GOVERNANCE

The Greater Bendigo City Council is a body corporate constituted as a municipal Council under the *Local Government Act 2020* (Vic). Council has several roles including:

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

The Act also specifies overarching governance principles for councils including:

- Achieving the best outcomes for the municipal community, including future generations
- Promoting the economic, social and environmental sustainability of the municipal district, including mitigation and planning for climate change risks
- Engaging the municipal community in strategic planning and strategic decision-making
- Ensuring Council's ongoing financial viability
- Ensuring the transparency of Council decisions, actions and information

Council is committed to effective and sustainable forms of democratic and corporate governance as the key to ensuring that Council and its administration meet the community's priorities.

The community has many opportunities to provide input into Council's decision-making processes, including community consultation, public forums such as ward meetings and listening posts, and the ability to make submissions on strategies and plans.

Council's formal decision-making processes are conducted solely through Council meetings. The 2020 Act clearly distinguishes between the roles and responsibilities of the Council as elected Councillors and the administrative (Council employees) arm of Local Government. This demarcation of roles is sometimes referred to as the separation of powers. The primary role of Councillors is to focus on policy development and strategic delivery of services in the public interest.

The internal day-to-day work of local government is carried out by City staff members under the direction of the CEO. This operational work is directed by the decisions of the Council through the Council Plan.

Councillor expenses

In accordance with section 40 of the Act, Council is required to reimburse a Councillor for expenses incurred while performing their duties as a Councillor. Council is also required to adopt and maintain a policy in relation to the reimbursement of expenses for Councillors. The policy provides guidance for the payment of reimbursements of expenses and the provision of resources, facilities and other support to the Mayor and Councillors to enable them to

discharge their duties. The details of the expenses for the 2021/2022 year are set out in the table below.

Councillor allowances

In accordance with section 39 of the Act, the Mayor, Deputy Mayor and Councillors are entitled to receive an allowance while performing their duty as a Councillor.

For the period July 1 to December 17, 2021, the following per annum allowances applied based on State Government defined upper and lower limits:

- Mayoral Allowance – \$100,434 (plus superannuation contribution)
- Councillors' Allowance – \$31,444 (plus superannuation contribution)

For the period December 18, 2021 to June 30, 2022, the following per annum allowances applied, based on a Determination of the Victorian Independent Remuneration Tribunal:

- Mayoral Allowance – \$119,316 (inclusive of superannuation contribution)
- Deputy Mayor Allowance – \$59,658 (inclusive of superannuation contribution)
- Councillors' Allowance – \$35,972 (inclusive of superannuation contribution)

Councillor expenses for 2021/2022

Councillors	TR (\$)	CM (\$)	CC (\$)	IC (\$)	CT (\$)	Total (\$)
Cr Jennifer Alden (Mayor until Nov 2021)	883	-	-	813	-	1,697
Cr Matthew Evans	-	361	-	849	1,779	2,990
Cr David Fagg	-	-	-	849	1,823	2,672
Cr Rod Fyffe OAM	-	-	-	722	-	722
Cr Andrea Metcalf (Mayor from Nov 2021)	3,488	-	-	722	7,315	11,525
Cr Margaret O'Rourke	-	2,166	-	765	41	2,973
Cr Greg Penna	-	3,779	-	849	3,497	8,126
Cr Julie Sloan	-	555	-	849	1,125	2,529
Cr Vaughan Williams	-	-	-	849	984	1,833

TR = Travel. CM = Car mileage. CC = Child care. IC = Information and communication expenses. CT = Conferences and training expenses.

Meetings of Council 2021/2022

Council conducts monthly open public meetings that members of the community are welcome to observe from the gallery, subject to COVID-19 restrictions, or via live stream on the Council website or listen via Phoenix FM. Council meetings also provide the opportunity for community members to submit a question to the Council on any matter except for planning matters on the agenda that night.

For the 2021/2022 financial year Council held 14 Council meetings.

Delegated committees

Council does not have any delegated committees.

Audit and Risk Committee

The Audit and Risk Committee is a formally appointed advisory committee to Council. The Audit and Risk Committee provides independent assurance and advice to Council in relation to financial management, audit, risk management, internal controls, regulatory compliance and reporting, and council operations. The membership of the Committee during 2021/2022 was:

Independent members

- Mr Warren Pollock (Chair)
- Ms Jovana Obradovic-Tantra
- Mr Stephen Brown
- Mr Shannon Buckley (October 1, 2018 to October 1, 2021)
- Mr Robert Stephenson (from October 1, 2021 to present)

Council members

- Mayor Cr Dr Jennifer Alden (2021)
- Cr Andrea Metcalf (2021 and Mayor Cr Andrea Metcalf 2022)
- Cr Margaret O'Rourke (2021 and 2022)
- Cr Julie Sloan (2022)

Attending officers

- Mr Craig Niemann – Chief Executive Officer
- Mr Andrew Cooney – Director, Corporate Performance
- Ms Jessica Clarke-Hong – Manager, Governance
- Mr Nathan Morsillo – Manager, Financial Strategy
- Ms Anna Connolly – Risk and Assurance Advisor

The Audit and Risk Committee meets at a minimum of four times per year to consider various issues, submissions and reports, and to make recommendations to Council and staff in relation to such matters as:

- Endorsement of Council's internal audit plan
- Reviews of the status of the Internal Audit Plan, scopes of upcoming audits and the findings of completed audits
- Endorsement of Council's annual statement of financial accounts and performance reports
- Oversee the implementation of audit recommendations made by the Victorian Auditor-General's Office (VAGO) and Victorian Ombudsman
- Review and provide advice on a range of reports of activities across Council
- Endorsement of Council's key policies
- Endorsement of Council's Risk Management Policy and Framework and Strategic Risk Register

During the 2021/2022 year, the Audit and Risk Committee met on four occasions on the following dates:

- September 9, 2021
- November 11, 2021
- February 24, 2022
- May 26, 2022

Agendas and minutes of the Audit and Risk Committee meetings are forwarded to all Councillors and Audit and Risk Committee members and attendees. The Chair reports to Council twice yearly, which includes a summary of the activities and achievements of the committee during the year. One of the reports also includes how the committee has discharged its responsibilities as set out in the Charter for the year.

Internal audit

AFS and Associates was appointed as the Internal Auditor on July 1, 2019 with a renewal of the contract on July 1, 2022 for a further 12 months (ending June 30, 2023). The internal audit function provides an independent review of the effectiveness and efficiency of selected internal control processes and forms a key component of the Council's Governance and Risk Management Framework.

External audit

All Local Government entities in Victoria are required to be audited by the Victorian Auditor-General's Office (VAGO). VAGO utilises contractors for audit fieldwork, which for the City was RSD Audit in 2021/2022. The external auditor's primary role is to provide an assurance that the financial statements fairly present the financial performance for the financial year and the financial position at the end of the year.

Risk management

Risks have the potential to impact on the City's ability to meet its objectives. While many risks cannot be eliminated, they can be identified, controlled and managed. The City's Risk Management Policy and Framework continue to be embedded across the City and have improved the City's risk management culture by enhancing reporting as well as integrating risk management considerations into all aspects of the City's operations and decision-making processes. An in-depth review of the City's Strategic Risks has been undertaken during the year.

Fraud

The Fraud and Corruption Policy and Fraud and Corruption Control Plan are in place to ensure that Council employees act with integrity, accountability, impartiality, fairness, equity and consistency, and in the public interest. The Fraud Risk Register is also reviewed regularly, and Fraud and Corruption awareness training has been rolled out to staff to complete via a mandatory e-learning module and face-to-face training. During the year the Independent Broad-based Anti-corruption Commission (IBAC) Deputy Commissioner, David Wolf, presented to the City's leadership team.



GOVERNANCE AND MANAGEMENT CHECKLIST


The following are the results in the prescribed form of council's assessment against the prescribed governance and management checklist.

Governance and management items		Assessment
1	Community Engagement Policy Policy outlining Council's commitment to engaging with the community on matters of public interest.	Date of adoption: March 18, 2020 ✓
2	Community engagement guidelines Guidelines to assist staff to determine when and how to engage with the community.	Date of adoption: March 18, 2020 ✓
3	Financial Plan Plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years.	Date of adoption: October 18, 2021 ✓
4	Asset Plan Plan under section 92 of the Act setting out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years.	Date of operation for all plans: June 27, 2022 ✓
5	Revenue and Rating Plan Plan under section 93 of the Act setting out the rating structure of Council to levy rates and charges.	Date of operation: June 24, 2021 ✓
6	Annual Budget Plan under section 94 of the Act setting out the services to be provided and initiatives to be undertaken during the budget year and the funding and other resources required.	Date of adoption: June 27, 2022 ✓
7	Risk Policy Policy outlining Council's commitment and approach to minimising the risks to Council's operations.	Date of operation: December 11, 2019 ✓
8	Fraud Policy Policy outlining Council's commitment and approach to minimising the risk of fraud.	Date of operation: December 11, 2019 ✓

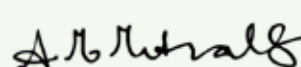
Governance and management items		Assessment
9	Municipal Emergency Management Plan Plan under section 20 of the <i>Emergency Management Act 1986</i> for emergency prevention, response and recovery.	Date of operation: August 15, 2019 ✓
10	Procurement Policy Policy under section 108 of the Act outlining the principles, processes and procedures that will apply to the purchase of goods and services by the Council.	Date of adoption: December 13, 2021 ✓
11	Business Continuity Plan Plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster.	Date of adoption: April 3, 2022 ✓
12	Disaster Recovery Plan Plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster.	Date of adoption: November 2, 2020 ✓
13	Risk Management Framework Framework outlining Council's approach to managing risks to the Council's operations.	Date of operation: December 11, 2019 ✓
14	Audit and Risk Committee Advisory committee of Council under section 53 and section 54 of the Act whose role is to monitor the compliance of Council policies and procedures, monitor Council's financial reporting, and monitor oversight on internal and external audit functions.	Date of establishment: April 10, 1994 ✓
15	Internal Auditors Independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls.	Date of engagement of current provider: July 1, 2019 ✓
16	Performance Reporting Framework A set of indicators measuring financial and non-financial performance including the performance indicators referred to in section 98 of the Act.	Date of operation of current framework: July 1, 2014 ✓
17	Council Plan Report 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.	Reported to Executive Management Team on: <ul style="list-style-type: none"> • November 9, 2021 • February 22, 2022 • May 17, 2022 • August 16, 2022 Tabled at Council on: <ul style="list-style-type: none"> • October 18, 2021 • December 13, 2021 • March 28, 2022 • May 23, 2022 ✓

Governance and management items		Assessment
18	Quarterly Budget Reports Quarterly reports presented to Council under section 97 of the Act comparing actual and budgeted results and an explanation of any material variations.	Tabled at Council on: December 13, 2021 February 28, 2022 May 23, 2022 ✓
19	Risk Reporting Six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies.	Reported on: November 11, 2021 and May 30, 2022 ✓
20	Performance Reporting Six-monthly reports of indicators measuring results against financial and non-financial performance including the performance indicators referred to in section 98 of the Act.	Reported on: November 11, 2021 and February 24, 2022 ✓
21	Annual Report Annual Report under sections 98, 99 and 100 of the Act 2020 to the community containing a report of operations and audited financial and performance statements.	Date presented: October 18, 2021 ✓
22	Councillor Code of Conduct Code under section 139 of the Act setting out the standards of conduct to be followed by Councillors and other matters.	Adopted: January 15, 2021 ✓
23	Delegations Documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff, in accordance with sections 11 and 47 of the Act.	Updated May 5, 2022 ✓
24	Meeting Procedures Governance Rules under section 60 of the Act governing the conduct of meetings of Council and delegated committees.	Governance Rules adopted on: March 28, 2022 ✓

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



Craig Niemann
Chief Executive Officer
Dated: October 12, 2022



Cr Andrea Metcalf
Mayor
Dated: October 12, 2022

STATUTORY INFORMATION

The following information is provided in accordance with legislative and other requirements applying to Council.

Best value

The City has a range of indicators that monitor performance outcomes. These include the Community Plan actions, Budget actuals and variances, and indicators set out in the Local Government Performance Reporting Framework.

A hierarchy of plans in the Integrated Planning and Reporting Framework seeks to ensure that services are responsive to community needs, which have been identified through service reviews and a variety of community engagement processes such as community forums, councillor listening posts, ward tours, surveys, social media and customer requests.

Other actions undertaken this year that support best value include:

- Extensive consultation with the community through the development of the 2021-2025 Council Plan (Mir wimbul)
- Continuing to implement the City's Organisation Strategy and progress towards the move to Galkangu (Bendigo GovHub), which both support improvement in provision of services
- Starting the 2022 annual Budget process earlier compared to previous years to seek community priorities for consideration
- Progressing the transition to a new software system that enhances the customer experience and provides a streamlined approach to handling thousands of requests lodged each year over the telephone, email and on webchat
- Consultation with the community through the development of key strategies including Healthy Greater Bendigo and the Climate Change and Environment Strategy 2021-2026

Carers recognition

In accordance with the *Carers Recognition Act 2012*, Council is required to report annually on its care measurement obligations under Clause 11 of that Act. Council has taken all practicable measures to comply with its responsibilities outlined in the *Carers Recognition Act 2012*. Council has promoted the principles of that Act to people in care relationships who receive Council services, to people in care relationships and to the wider community by:

- Distributing printed material through relevant Council services
- Providing information to organisations represented in Council/community networks.

Council has taken all practicable measures to ensure staff, Council agents and volunteers working for Council are informed about the principles and obligations of the Act by including information on the care relationship in:

- Council induction and training programs for staff working in Home Support Services
- Council induction and training programs for staff working in frontline positions with the general community
- Induction and training programs for volunteers working directly with the community

Community grants

The City's Community Grants Policy is currently under review. At present, community grants are available for public inspection upon request.

Contracts

During the year Council did not enter into any contracts valued at \$300,000 (excluding GST) or more for services, goods or works without engaging in a competitive process or complying with a relevant exemption in the City's Procurement Policy.

Development Contributions Plans

A Development Contributions Plan (DCP) is a mechanism used to fund infrastructure requirements through the application of a levy on development approvals pursuant to Part 3B of the *Planning and Environment Act 1987*.

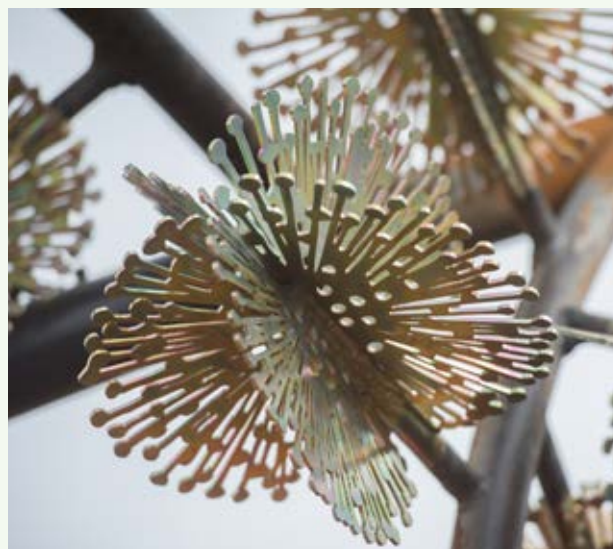
Contributions can be collected either by a cash contribution or works-in-kind credit that is applied across relevant developable land to ensure that the required infrastructure is provided to service primarily new growth areas.

A DCP specifies the type of infrastructure to be provided, project costs and apportionment, and allows the City to collect development contribution levies.

The City currently has two DCPs that cover the Huntly Growth Area (residential) and the Marong Business Park (industrial).

The Marong Business Park DCP was approved on 31 August 2017 and is currently inactive. The Marong Business Park is yet to see development progress and is unlikely to see development in the short term.

The Huntly Growth Area DCP was approved on 7 December 2020 and is currently active. The Huntly Growth Area has a current DCP levy of \$104,676.64 per net developable hectare (July 2022 dollars).



Development of the Huntly Growth Area is well advanced, including three active development fronts (i.e. Harlowe, Provenance and View Point estates). Several DCP projects are currently under construction by developers as works-in-kind, including the upgrade of Waratah Road (Whirrakee Parade to Sherwood Rd), a new shared path, and the construction of a new connector road east of Sherwood Road (continuation of Sawmill Road). These projects are scheduled for completion in late 2022.

Council has also commenced design work for the upgrade of the Midland Highway / Waratah Road intersection to traffic signals, with detailed design commencing in late 2021. The project is scheduled for construction in late 2023.

The City is currently preparing new DCPs for the Marong and Maiden Gully growth areas. These DCPs are likely to be approved within the next two years.

Total DCP contributions received and expended to date (for DCPs approved after June 1, 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) (\$)
Huntly Growth Area DCP (Dec 7, 2020)	\$0	\$10,958	\$0	\$0
Marong Business Park DCP (Aug 31, 2017)	\$0	\$0	\$0	\$0
Total	\$0	\$10,958	\$0	\$0

Disability action plan

In accordance with the Victorian *Disability Amendment Act 2017*, Council must report on the implementation of the Disability Action Plan in its annual report. To comply with the new *Local Government Act 2020*, which directs that we should be fostering an integrated planning approach, all actions related to people with a disability are linked directly to Council's strategic documents: the Council Plan – *Mir wimbul* and Municipal Health & Wellbeing Plan – *Healthy Greater Bendigo*.

The following actions have been achieved during the 2021/2022 period:

- Access Keys created for the Emergency Relief Centre, Easter Festival, Bendigo and Kangaroo Flat libraries and Gurri Wanyarra Wellbeing Centre
- Facilitated and supported the Disability Inclusion Reference Committee, including the recruitment of new members
- Successful in a grant application to Department of Families, Fairness and Housing for the construction of the Elmore Changing Place
- Bendigo Venue & Events undertaking the Scope Communication Access Symbol accreditation
- Promotion of the International Day of People with Disability event
- Supported Marveloo bookings for the Bendigo Easter Festival

Documents available for public inspection

Council adheres to the public transparency principles prescribed by the Act. Council's Public Transparency Policy sets out the many documents and classes of information made available to the public. The types of documents available to the public include:

- Council and Delegated Committee meeting agendas and minutes
- Councillor and Employee codes of conduct
- Council policies and organisational policies
- Annual reports

- Election campaign donation returns
- Interstate and international travel details of Councillors and City staff
- Summary of personal interest returns
- Submissions received under Section 223 of the Local Government Act 1989 (Vic) during the previous 12 months until its repeal
- Councillor and employee register of gifts, benefits and hospitality
- Donations and grants made by the City during the financial year
- Agreements to establish regional libraries
- Register of leases entered into by the City as a lessor (where the City is the owner)
- Register of authorised officers appointed by Council
- Organisations of which the City was a member during the financial year and details of membership fees and services provided
- Instruments of delegation
- Register of processes and operating procedures where appropriate
- Application processes for approvals, permits, grants, access to Council services
- Decision making processes
- Guidelines and manuals
- Road management plans
- Register of roads
- Community engagement processes
- Complaint handling processes
- Any other registers or records required by legislation

These documents are made available in a variety of ways including on the City's website or at the City offices. Some information may only be available by request.

Domestic Animal Management Plan

The Domestic Animal Management Plan 2021-2025 (DAMP) was adopted in November 2021.

Some of the key actions of the DAMP achieved were:

- Patrols and education visits to areas popular for walking and exercising dogs
- Inspection of dangerous, menacing and restricted breed dog enclosures
- Inspections of registered domestic animal businesses
- Investigation and resolution of 166 reports of dog attacks and more than 4,500 customer requests
- The City's in-house animal pound and shelter services completed a third year of operations, caring for more than 2,500 animals with approximately 800 reclaims and more than 1,100 animals rehomed or transferred to rescue organisations
- Registration of over 21,000 domestic animals

Food Act Ministerial directions

There were no Ministerial directions provided to Council this year.

Freedom of information

In accordance with the *Freedom of Information Act 1982* (Vic), Council is required to publish certain information in its annual report, or separately, concerning its functions and the categories of information that are available.

Council has chosen to publish the information separately. However, it provides the following summary of the application and operation of the Act. Access to documents may be obtained through written request to the Freedom of Information Officer, as detailed in section 17 of the Act.

In summary, the request should:

- Be in writing
- Identify as clearly as possible which document is being requested
- Be accompanied by the appropriate application fee

Requests for access to information under the Act should be lodged on the FOI application form and sent to the Freedom of Information Officer. Requests can also be lodged online or by email. Access charges may apply once documents have been processed and a decision on access is made (e.g. photocopying and search and retrieval charges).

Public interest disclosures

In accordance with section 69 of the *Public Interest Disclosures Act 2012* a Council must include in its annual report information about how to access the procedures established by the Council under Part 9 of that Act. It is also required to provide certain information about the number and types of protected disclosure complaints investigated during the financial year.

Procedures on how to make a disclosure are publicly available on the City's website. During 2021/2022 no disclosures were notified to City staff appointed to receive disclosures or to IBAC.

Road Management Act Ministerial direction

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

Special committees

No special committees exist in this financial year. The Bendigo Maubisse Friendship Committee is now separate to Council and incorporated.

I GLOSSARY

Annual Report	means a report of the Council's operations of the previous financial year and contains a report of operations, audited financial statements and an audited performance statement
Appropriateness	means indicators or measures that provide users with sufficient information to assess the extent to which an entity has achieved a pre-determined target, goal or outcome
Budget	means a plan setting out the services and initiatives to be funded for the financial year and how they will contribute to achieving the strategic objectives specified in the Council Plan
Council Plan	means a plan setting out the medium-term strategic objectives, strategies, strategic indicators and resources reflecting vision and aspirations of the community for a four-year period
DELWP	Department of Environment, Land, Water and Planning
Financial performance indicators	means a prescribed set of indicators and measures that assess the effectiveness of financial management in a council covering operating position, liquidity, obligations, stability and efficiency
Financial statements	means the financial statements and notes prepared in accordance with the Local Government Model Financial Report, Australian Accounting Standards and other applicable standards as they apply to the general purpose financial reports and a statement of capital works and included in the annual report
Financial year	means the period of 12 months ending on June 30 each year
Governance and management checklist	means a prescribed checklist of policies, plans and documents that councils must report the status of in the report of operations, covering engagement, planning, monitoring, reporting and decision-making
Indicator	means what will be measured to assess performance
Initiative	means actions that are one-off in nature and/or lead to improvements in service
Major initiative	means significant initiatives that will directly contribute to the achievement of the Council Plan during the current year and have a major focus in the budget
Measure	means how an indicator will be measured and takes the form of a computation, typically including a numerator and denominator

Minister	means the Minister for Local Government
Performance statement	means a statement including the results of the prescribed service outcome indicators, financial performance indicators and sustainable capacity indicators for the financial year and included in the annual report
Planning and accountability framework	means the key statutory planning and reporting documents that are required to be prepared by councils to ensure accountability to local communities in the performance of functions and exercise of powers under the Act
Regulations	means the Local Government (Planning and Reporting) Regulations 2014
Relevance	means indicators or measures that have a logical and consistent relationship to an entity's objectives and are linked to the outcomes to be achieved
Report of operations	means a report containing a description of the operations of the Council during the financial year and included in the annual report
Services	means assistance, support, advice and other actions undertaken by a council for the benefit of the local community
Service outcome indicators	means the prescribed service performance indicators to be included in the performance statement which measure whether the stated service objective has been achieved
Service performance indicators	means a prescribed set of indicators measuring the effectiveness and efficiency of Council services covering appropriateness, quality, cost and service outcomes
Strategic objectives	means the outcomes a council is seeking to achieve over the next four years and included in the Council Plan
Strategic resource plan	means a plan of the financial and non-financial resources for at least the next four years required to achieve the strategic objectives in the Council Plan. It is also referred to as a long-term financial plan
Strategies	means high level actions directed at achieving the strategic objectives in the Council Plan
Sustainable capacity indicators	means a prescribed set of indicators measuring whether councils have the capacity to meet the agreed service and infrastructure needs of the local community and absorb foreseeable changes and unexpected shocks into the future, covering financial performance, capacity and governance and management

FINANCIAL STATEMENTS 2021/2022

Greater Bendigo City Council Annual Financial Statements
for the year ended 30 June 2022.



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Greater Bendigo City Council
2021/2022 Financial Report

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.



Nathan Morsillo, FCPA
Principal Accounting Officer

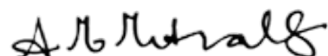
Date : 26/09/2022

Bendigo

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

At the date of signing, we are not aware of any circumstances that 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.



Andrea Metcalf

Councillor

Date : 26/09/2022

Bendigo



Julie Sloan

Councillor

Date : 26/09/2022

Bendigo



Craig Niemann

Chief Executive Officer

Date : 26/09/2022

Bendigo



Independent Auditor's Report

To the Councillors of Greater Bendigo City Council

Opinion	<p>I have audited the financial report of Greater Bendigo City Council (the council) which comprises the:</p> <ul style="list-style-type: none"> • balance sheet as at 30 June 2022 • comprehensive income statement for the year then ended • statement of changes in equity for the year then ended • statement of cash flows for the year then ended • statement of capital works for the year then ended • notes to the financial statements, including significant accounting policies • certification of the financial statements. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2022 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the <i>Local Government Act 2020</i>, the <i>Local Government (Planning and Reporting) Regulations 2020</i> and applicable Australian Accounting Standards.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <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 <i>APES 110 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>
Councillors' responsibilities for the financial report	<p>The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the <i>Local Government Act 2020</i> and the <i>Local Government (Planning and Reporting) Regulations 2020</i>, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <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>

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.



Greater Bendigo City Council
2021/2022 Financial Report

Comprehensive Income Statement
For the Year Ended 30 June 2022

	Note	2022 \$'000	2021 \$'000
Income			
Rates and charges	3.1	133,126	126,357
Statutory fees and fines	3.2	5,340	4,435
User fees	3.3	29,685	20,215
Grants - operating	3.4	41,320	34,135
Grants - capital	3.4	18,504	10,931
Contributions - monetary	3.5	3,497	2,754
Contributions - non monetary	3.5	9,676	12,546
Share of net profits of associates	6.2	180	162
Other income	3.7	4,102	1,988
Total income		245,430	213,523
Expenses			
Employee costs	4.1	76,063	74,766
Materials and services	4.2	80,256	68,183
Depreciation	4.3	41,900	40,582
Amortisation - intangible assets	4.4	931	656
Amortisation - right of use assets	4.5	2,658	2,758
Bad and doubtful debts		624	512
Borrowing costs		1,365	1,820
Finance costs - leases	4.6	258	351
Net loss on disposal of property, infrastructure, plant and equipment	3.6	5,677	11,161
Other expenses	4.7	519	956
Total expenses		210,251	201,745
Surplus/(deficit) for the year		35,179	11,778
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation increment/(decrement)	6.1	22,013	80,317
Total other comprehensive income		22,013	80,317
Total comprehensive result		57,192	92,095

Greater Bendigo City Council
2021/2022 Financial Report

Balance Sheet
As at 30 June 2022

	Note	2022 \$'000	2021 \$'000
Assets			
Current assets			
Cash and cash equivalents	5.1	47,910	95,075
Other financial assets	5.1	43,000	-
Trade and other receivables	5.1	10,742	11,410
Inventories		214	145
Other assets	5.2	3,748	1,847
Total current assets		105,614	108,477
Non-current assets			
Trade and other receivables	5.1	18	31
Other financial assets	5.1	3,000	-
Investments in associates	6.2	3,735	3,555
Property, infrastructure, plant and equipment	6.1	1,730,095	1,691,935
Right-of-use assets	5.8	4,599	6,892
Forestry plantations		105	105
Intangible assets	5.2	2,513	2,105
Total non-current assets		1,744,065	1,704,623
Total assets		1,849,679	1,813,100
Liabilities			
Current liabilities			
Trade and other payables	5.3	14,694	12,856
Trust funds and deposits	5.3	3,630	3,284
Unearned income/revenue	5.3	13,235	14,474
Provisions	5.5	15,375	18,929
Interest-bearing liabilities	5.4	4,793	15,599
Lease liabilities	5.8	2,247	2,618
Total current liabilities		53,974	67,760
Non-current liabilities			
Provisions	5.5	11,369	11,482
Interest-bearing liabilities	5.4	20,168	24,961
Lease liabilities	5.8	2,615	4,536
Total non-current liabilities		34,152	40,979
Total liabilities		88,126	108,739
Net assets		1,761,553	1,704,361
Equity			
Accumulated surplus		804,021	774,557
Reserves	9.1	957,532	929,804
Total Equity		1,761,553	1,704,361

Greater Bendigo City Council
2021/2022 Financial Report

Statement of Changes in Equity
For the Year Ended 30 June 2022

	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2022					
Balance at beginning of the financial year		1,704,361	774,557	896,702	33,102
Surplus/(deficit) for the year		35,179	35,179	-	-
Net asset revaluation increment/(decrement)	6.1	22,013	-	22,013	-
Transfers to other reserves	9.1	-	(21,260)	-	21,260
Transfers from other reserves	9.1	-	15,545	-	(15,545)
Balance at end of the financial year		1,761,553	804,021	918,715	38,817

		Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2021					
Balance at beginning of the financial year		1,612,266	766,929	816,385	28,952
Surplus/(deficit) for the year		11,778	11,778	-	-
Net asset revaluation increment/(decrement)		80,317	-	80,317	-
Transfers to other reserves	9.1	-	(17,118)	-	17,118
Transfers from other reserves	9.1	-	12,968	-	(12,968)
Balance at end of the financial year		1,704,361	774,557	896,702	33,102

Greater Bendigo City Council
2021/2022 Financial Report

Statement of Cash Flows
For the Year Ended 30 June 2022

	Note	2022 Inflows/ (Outflows) \$'000	2021 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates and charges		133,505	128,561
Statutory fees and fines		5,422	4,545
User fees		29,960	17,217
Grants - operating		40,082	44,653
Grants - capital		18,504	10,930
Contributions - monetary		3,497	2,754
Interest received		462	385
Trust funds and deposits taken		357	410
Other receipts		125	1,673
Net GST refund/(payment)		(717)	729
Employee costs		(76,222)	(72,632)
Materials and services		(80,874)	(70,934)
Net cash provided by/(used in) operating activities	9.2	74,101	68,291
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment	6.1	(55,046)	(40,658)
Proceeds from sale of property, infrastructure, plant and equipment	3.6	998	6,859
Purchase or payments for other financial assets		(46,000)	-
Net increase/(decrease) in intangible assets		(1,338)	-
Net cash provided by/(used in) investing activities		(101,386)	(33,799)
Cash flows from financing activities			
Proceeds from borrowings		-	3,000
Finance costs		(1,365)	(1,820)
Repayment of lease liabilities		(2,916)	(2,913)
Repayment of borrowings		(15,599)	(4,164)
Net cash provided by/(used in) financing activities		(19,880)	(39,696)
Net increase (decrease) in cash and cash equivalents		(47,165)	28,595
Cash and cash equivalents at the beginning of the financial year		95,075	66,480
Cash and cash equivalents at the end of the financial year	5.1	47,910	95,075
The following notes also provide details on the city's cash position			
Financing arrangements	5.6		
Restrictions on cash assets	5.1		

Greater Bendigo City Council
2021/2022 Financial Report

Statement of Capital Works
For the Year Ended 30 June 2022

	Note	2022 \$'000	2021 \$'000
Property			
Land		3,875	461
Buildings		17,065	8,256
Total property		20,940	8,717
Plant and equipment			
Plant, machinery and equipment		4,327	3,900
Fixtures, fittings and furniture		4	157
Fountains, statues and monuments		37	102
Total plant and equipment		4,368	4,159
Infrastructure			
Land improvements		4,061	1,195
Bridges		1,363	276
Sealed roads		11,825	11,601
Unsealed roads		3,367	2,976
Pathways		3,018	4,216
Drainage		3,099	3,196
Public furniture and fittings		3,005	4,322
Total infrastructure		29,738	27,782
Total capital works expenditure	6.1	55,046	40,658
Represented by:			
New asset expenditure		19,873	13,112
Asset renewal expenditure		34,704	26,768
Asset upgrade expenditure		469	778
Total capital works expenditure		55,046	40,658

Notes to the Financial Report For the Year Ended 30 June 2022

Note 1 OVERVIEW

Introduction

The Greater Bendigo City Council was established by an Order of the Governor in Council on 10th September 1993 and is a body corporate. The Council's customer service centre is located at 15 Hopetoun Street, Bendigo, Victoria.

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 the Australian Accounting Standards (AAS), other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 2020*, and the *Local Government (Planning and Reporting) Regulations 2020*.

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

Significant accounting policies

(a) Basis of accounting

The accrual basis of accounting has been used in the preparation of these financial statements, 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.

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.

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

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

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of employee provisions (refer to Note 5.5)
- the determination of landfill provisions (refer to Note 5.5)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of *AASB 15 Revenue from Contracts with Customers* or *AASB 1058 Income of Not-for-Profit Entities* (refer to Note 3)
- the determination, in accordance with *AASB 16 Leases*, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to Note 5.8)
- whether or not *AASB 1059 Service Concession Arrangements: Grantors* is applicable
- other areas requiring judgements

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

Notes to the Financial Report For the Year Ended 30 June 2022

(b) Impact of Covid-19

The 2021/2022 budget was developed on the basis of a relatively stable level of trade and limited restrictions. The budget settings which assumed that a 'COVID-normal' 2021/2022 would emerge were optimistic in the first half of the financial year.

The COVID-19 pandemic continued to have an impact on Greater Bendigo households and businesses in our community over the financial year, including a lockdown in the region in August 2021 and State Government direction for people to continue working from home where possible until early 2022. The City's approach in this financial year was to provide support initiatives to those in the community most affected by the COVID-19 pandemic and pursue measures for community sustainability and recovery. The City continued to provide a range of financial hardship measures to support the community. A number of community fees and charges were frozen for a second year in a row at 2019/2020 levels, together with deferral options for rates payments and waiver of interest charges for those experiencing financial hardship, which reduced the overall income.

Despite the continuing challenges from the COVID-19 pandemic and a lockdown between August 2 to September 10, essential City services for the community continued to operate. A number of services which had fees and charges income related to large group gatherings or events had significantly reduce revenue. However overall for the City this was largely offset by decreased costs where certain services could not be undertaken due to State Government restrictions. With high double vaccination rates in the community, the region adjusted to a 'new normal' COVID environment and more free movements of people in Victoria. This led to more events being planned and a boost to the domestic visitor economy in 2022.

COVID-19 also impacted delivery of the City's Capital Program. Absenteeism due to illness and/or isolation requirements across the City (and the wider construction sector) had a general impact on the delivery of the capital works program as a whole. \$13.5m of the 2021/2022 capital works program is being carried forward for completion in future financial years.

Greater Bendigo City Council
2021/2022 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2022

Note 2.1 Performance against budget

The performance against budget notes compare the City'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. The City has adopted a materiality threshold with explanations provided if the operational expense variance is greater than 10% and is greater than \$2,500,000 (capital expenditure greater than 10% and \$1,000,000). 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*.

2.1.1 Income and expenditure

	Budget 2022 \$'000	Actual 2022 \$'000	Variance \$'000	Variance %	Ref
Income					
Rates and charges	132,935	133,126	191	0%	
Statutory fees and fines	5,429	5,340	(89)	-2%	
User fees	27,226	29,685	2,459	9%	
Grants - operating	27,620	41,320	13,700	50%	1
Grants - capital	13,397	18,504	5,107	38%	2
Contributions - monetary	3,204	3,497	293	9%	
Contributions - non monetary	15,225	9,676	(5,549)	-36%	3
Share of net profits of associates	95	180	85	89%	
Other income	2,486	4,102	1,616	65%	4
Total income	227,617	245,430	17,813	8%	
Expenses					
Employee costs	74,096	76,063	(1,967)	-3%	5
Materials and services	79,810	80,256	(446)	-1%	
Depreciation	42,217	41,900	317	1%	
Amortisation - intangible assets	845	931	(86)	-10%	
Amortisation - right of use assets	2,439	2,658	(219)	-9%	
Bad and doubtful debts	335	624	(289)	-86%	
Borrowing costs	1,639	1,365	274	17%	
Finance costs - leases	258	258	-	0%	
Net loss on disposal of property, infrastructure, plant and equipment	4,100	5,677	(1,577)	-38%	
Other expenses	92	519	(427)	-464%	
Total expenses	205,831	210,251	(4,420)	-2%	
Surplus/(deficit) for the year	21,786	35,179	13,393	61%	

*The budget for other income at Interest Revenue has been realigned to be comparable against actual revenue.

2.1.1 Income and expenditure (cont.)**(i) Explanation or material variations****1. Grants - operating**

The City received 75% of the 2022/2023 financial assistance grant in advance totalling \$14.8m however only 50% early payment of \$11m was included in the adopted budget. This advance payment is not known until late each financial year. A \$3m grant was also received during the year to contribute to the costs associated with the move to the new Galkangu shared government services hub. Unbudgeted operating grant revenue was also received to help deliver the Healthy Heart Victoria program which is an initiative aimed at improving the health of people in the Loddon Campaspe region – the 'heart' of Victoria.

2. Grants - capital

The City received and recognised various grants during the financial year to fund capital projects that were not in the original adopted budget (\$5.1m). The majority of unbudgeted capital grants were for the Golden Dragon Museum & Precinct (\$794,000), Bancroft Street safety works (\$781,000), Bendigo Airport Terminal & Precinct (\$687,000), Bendigo Art Gallery Redevelopment (\$560,000), Bendigo Showgrounds Upgrade (\$280,000), Raywood Recreation Reserve - Netball/Tennis Courts (\$254,000) and the Woodvale Recreation Reserve Community Hub (\$248,000).

3. Contributions - non monetary

The City's contributions - non-monetary budget is set based on an assessment of recent years actual contributions received, the majority of which is infrastructure received through the sub division process. It is difficult to get an estimate of when subdivision infrastructure will be handed over to the City at the time the budget is set.

4. Other income

Other income included \$1.4m in relation to the change in the discounted amount. This is due to changes in estimates on timing and the effect of any change in the discount rate for the landfill rehabilitation estimate. This is particularly related to the aftercare component of this provision.

5. Employee Costs

During the financial year there were a number of staff vacancies which resulted in underspends across the City of approximately \$1m. This underspend was offset by the City receiving unbudgeted external grant funding to support the delivery of specific projects, resulting in an additional spend of \$2.9m in employee costs.

Greater Bendigo City Council
2021/2022 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2022

2.1.2 Capital works

	Budget 2022 \$'000	Actual 2022 \$'000	Variance \$'000	Variance %	Ref
Property					
Land	5,950	3,875	(2,075)	-35%	1
Buildings	14,343	17,065	2,722	19%	2
Total property	20,293	20,940	647	3%	
Plant and equipment					
Plant, machinery and equipment	3,840	4,327	487	13%	3
Fixtures, fittings and furniture	962	4	(958)	-100%	
Fountains, statues and monuments	55	37	(18)	-33%	
Total plant and equipment	4,857	4,368	(489)	-10%	
Infrastructure					
Land improvements	4,212	4,061	(151)	-4%	
Bridges	1,254	1,363	109	9%	
Sealed roads	11,640	11,825	185	2%	
Unsealed roads	3,200	3,367	167	5%	
Pathways	3,000	3,018	18	1%	
Drainage	3,160	3,099	(61)	-2%	
Public furniture and fittings	3,683	3,005	(678)	-18%	
Total infrastructure	30,149	29,738	(411)	-1%	
Total capital works expenditure	55,299	55,046	(253)	0%	
Represented by:					
New asset expenditure	20,788	19,873	(915)	-4%	
Asset renewal expenditure	34,188	34,704	516	2%	
Asset upgrade expenditure	323	469	146	45%	
Total capital works expenditure	55,299	55,046	(253)	0%	

Greater Bendigo City Council
2021/2022 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2022

2.1.2 Capital works (cont.)

(i) Explanation of material variations

1. Land

The City purchased 2 parcels of land during the year in relation to the land development plan implementation project. The remaining unspent budget balance will be carried forward into 2022/2023 and 2023/2024.

2. Buildings

Several key projects utilised carried forward budget from 2020/2021 totaling \$2.19m. Included in these projects is the multi-year Bendigo Botanical Gardens Central Hub.

Bendigo Airport Apron Expansion, Bendigo Airport Terminal & Precinct and Bendigo Showgrounds Upgrade had combined expenditure of \$1.76m, over and above the original budget.

3. Fixtures, fittings and furniture

This budget line is predominantly for the purchase of IT equipment and computers. The majority of these assets purchased in 2021/2022 were not assessed as capital expenditure in line COGB's capitalisation policy and Australian accounting standards, and therefore have not been included as part of the Statement of Capital Works.

Greater Bendigo City Council
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Notes to the Financial Report
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Note 2.2 Analysis of Council results by program

The City delivers its functions and activities through the following organisational structure.

2.2.1 Corporate Performance

The Corporate Performance directorate leads, enables and strengthens the organisation to ensure it has the resources and capability to deliver on the Community Plan. The directorate does this through developing our people and culture, systems and processes, good governance practices and financial stewardship to ensure the delivery of high quality services and programs. The directorate leads innovation, change, transformation and project management, to ensure we are ready to meet the challenges and opportunities of the future in partnership with our community.

Healthy Communities and Environment

The Healthy Communities and Environment directorate plans and delivers a broad and diverse range of community services and programs aimed at supporting people to live their lives fully and be active, safe, engaged and healthy. The focus of the directorate is on developing policy, plans and programs in partnership with the community, delivering services, and supporting the delivery of community infrastructure projects.

Presentation and Assets

The Presentation and Assets directorate provides and maintains high quality assets and services that help make Greater Bendigo a great place to live, while planning and delivering new assets and services to support Bendigo's ongoing growth. Demonstrating and committing to environmentally responsible thinking and practices and encouraging this throughout the organisation and community is an important focus for the directorate. Business units include Engineering, Resource Recovery and Education, Works, Parks and Open Space and Property Services.

Strategy and Growth

The Strategy and Growth directorate incorporates responsibility for Bendigo Art Gallery, Economic Development, Bendigo Venues and Events, Strategic Planning, Statutory Planning, and Tourism and Major Events. The overarching role of the directorate is to contribute to the economic, cultural and social prosperity of our region by identifying and supporting investment opportunities, employment generation and the integrated planning for the sustainable growth of our City and region.

Further details on the services provided by each directorate can be found within the City's annual Budget, published on the City's website.

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Notes to the Financial Report
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2.2.2 Summary of income, expenses, assets and capital expenses by program

	Income	Expenses	Surplus/ (Deficit)	Grants included in income	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
2022					
Corporate Performance *	162,182	26,333	135,849	27,713	133,970
Healthy Communities & Environments	29,811	38,967	(9,156)	14,950	217,533
Presentation and Assets	35,544	115,985	(80,441)	13,648	1,434,064
Strategy and Growth	17,893	28,966	(11,073)	3,513	64,112
	245,430	210,251	35,179	59,824	1,849,679
	Income	Expenses	Surplus/ (Deficit)	Grants included in income	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
2021					
Corporate Performance *	157,238	18,582	138,656	18,646	131,319
Health and Wellbeing	23,853	41,229	(17,376)	11,806	213,231
Presentation and Assets	23,505	117,118	(93,613)	12,582	1,405,706
Strategy and Growth	8,927	24,816	(15,889)	2,032	62,844
	213,523	201,745	11,778	45,066	1,813,100

* Includes the Office of the CEO for the purpose of this reporting.

Further details relating to individual services, areas, and expenditure to support the Council Plan is best reviewed in the City's budget, published annually. The City's budget can be accessed at www.bendigo.vic.gov.au. A variety of other service details, reporting and ratios are also accessible for all Local Government entities at www.knowyourcouncil.vic.gov.au.

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Note 3 Funding for the delivery of our services	2022	2021
3.1 Rates and charges	\$'000	\$'000

The City declares rates on the Capital Improved Value (CIV) of all rateable property within the municipal district. The CIV is the value of the land and all its improvements. Valuations are undertaken annually by the Valuer General of Victoria.

The valuation base used to calculate general rates for 2021/22 was \$25,923,717,000 (2020/21 \$23,877,068,000).

General rates	107,911	104,298
Supplementary rates and rate adjustments	1,622	1,546
Garbage charge	13,782	11,595
Recyclable charge	5,263	5,078
Organics charge	4,166	3,840
Interest on rates and charges	382	-
Total rates and charges	133,126	126,357

The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2021, and the valuation was first applied in the rating year commencing 01 July 2021. Annual rates and charges are recognised as revenues when the City issues annual rates notices. Supplementary rates are recognised when a valuation and reassessment is completed and a supplementary rates notice issued.

3.2 Statutory fees and fines

Building and planning	2,400	2,498
Parking	352	213
Regulatory service	312	283
Fines	1,333	900
Other fees and charges	943	541
Total statutory fees and fines	5,340	4,435

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

3.3 User fees

Leisure centre and recreation	698	472
Child care / children's programs	4,084	3,571
Parking	3,022	2,534
Saleyard yarding	1,038	1,164
Regulatory service	1,210	952
Ticket income *	6,639	1,444
Sales income	1,896	858
Waste management services	7,673	6,641
Other fees and charges	3,425	2,579
Total user fees	29,685	20,215
User fees by timing of revenue recognition		
User fees recognised over time	6,639	1,444
User fees recognised at a point in time	23,046	18,771
Total user fees	29,685	20,215

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. * Ticket income consists of ticket sales through Ulumburra Theatre, the Capital Theatre, Bendigo Art Gallery and the Visitor Information Centre.

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Notes to the Financial Report
For the Year Ended 30 June 2022

3.4 Funding from other levels of government

Grants were received in respect of the following:

	2022	2021
Summary of grants	\$'000	\$'000
Commonwealth funded grants	37,016	24,210
State funded grants	22,808	20,856
Total grants received	59,824	45,066

(a) Operating Grants

Recurrent - Commonwealth Government

Financial Assistance Grants - Unallocated	19,773	13,195
Financial Assistance Grants - Local Roads	4,900	3,544
Aged Services	4,483	4,393
Health services - immunisation	10	9

Recurrent - State Government

Aged	55	46
Arts and culture	311	328
Community safety	-	369
Environment	70	58
Family and children	140	247
Health services - immunisation	80	79
Maternal and child health	2,008	1,574
Rural access initiative	733	723
School crossing supervisors	284	260
Youth	84	46

Total recurrent operating grants

32,931	24,871
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Non-recurrent - Commonwealth Government

Aged	-	25
Arts & Culture	100	5
Inclusive employment initiative	-	389
Recreation / healthy communities	5	-
Transport	-	80

Non-recurrent - State Government

Airport	50	-
Arts and culture	694	41
Business development	-	598
Business support	1,174	555
Community and strategy planning	502	171
Community employment connectors	-	260
Community safety	95	35
Cultural diversity	416	-
Emergency management	100	73
Environment	66	61
Family and children	126	259
Galkangu	3,000	1,000
Recreation / healthy communities	1,523	952
Tourism / events projects	237	226
Working for Victoria	-	4,404
Youth	-	39
Other	301	91

Total non-recurrent operating grants

8,389	9,264
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Total operating grants

41,320	34,135
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Greater Bendigo City Council
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Notes to the Financial Report
For the Year Ended 30 June 2022

3.4 Funding from other levels of government (cont.)

(b) Capital Grants	2022	2021
<i>Recurrent - Commonwealth Government</i>	<i>\$'000</i>	<i>\$'000</i>
Roads to recovery	2,246	2,246
<i>Non-recurrent - Commonwealth Government</i>		
Airport	279	93
Local roads & community infrastructure	3,829	-
Parks and open spaces	644	231
Recreation / healthy communities	747	-
<i>Non-recurrent - State Government</i>		
Airport	407	94
Art gallery redevelopment	560	-
Family and children	-	86
Footpaths	60	365
Golden dragon museum & precinct	794	-
Heritage	100	99
Local roads and streets	1,805	5,491
Parks and open spaces	3,269	352
Recreation / healthy communities	3,287	1,861
TAC towards zero	-	13
Showgrounds upgrade	280	-
Waste	197	-
Total non-recurrent capital grants	16,258	8,685
Total capital grants	18,504	10,931

(c) Unspent grants received on condition that they be spent in a specific manner

Operating

Balance at start of year	9,257	9,430
Received during the financial year and remained unspent at balance date	3,040	9,097
Received in prior years and spent during the financial year	(9,257)	(9,270)
Balance at year end	3,040	9,257

Capital

Balance at start of year	272	350
Received during the financial year and remained unspent at balance date	6,344	-
Received in prior years and spent during the financial year	(272)	(78)
Balance at year end	6,344	272

(d) Recognition of grant income

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

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3.4 Funding from other levels of government (cont.)

	2022	2021
	\$'000	\$'000
Income recognised under AASB 1058 Income of Not-for-Profit Entities		
General purpose	24,673	16,738
Specific purpose grants to acquire non-financial assets	18,060	10,601
Other specific purpose grants	3,517	2,635
Revenue recognised under AASB 15 Revenue from Contracts with Customers		
Specific purpose grants	13,574	15,092
	59,824	45,066

3.5 Contributions

Monetary	3,497	2,754
Non-monetary - developer contributed assets	9,334	12,284
Non-monetary - donated / gifted assets	342	262
	9,676	12,546
Total contributions	13,173	15,300

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

Artworks	342	262
Land	1,926	3,834
Buildings	-	183
Sealed roads	3,686	4,265
Unsealed roads	85	48
Pathways	1,183	1,324
Drainage	1,882	2,358
Bridges	-	272
Other	572	-
Total non-monetary contributions	9,676	12,546

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

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

Proceeds of sale	998	6,859
Written down value of assets disposed	(6,675)	(17,770)
Disposal of assets classified as held for sale	-	(250)
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	(5,677)	(11,161)

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

3.7 Other income

Rental income	1,620	1,281
Revenue from volunteer services	332	97
Interest on investment	439	350
Landfill Rehabilitation	1,404	-
Other income	307	260
Total other income	4,102	1,988

Revenue from volunteer services responds AASB 1058, and is an estimate of work undertaken during the year, which matches Note 4.7 other expenses.

Interest is recognised as it is earned.

Landfill rehabilitation income represents the movement in the rehabilitation estimate for closed sites due to the change in the discounted amount arising because of time and the effect of any change in the discount rate.

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

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Notes to the Financial Report
For the Year Ended 30 June 2022

Note 4 The cost of delivering services	2022	2021
4.1 (a) Employee costs	\$'000	\$'000
Wages and salaries	66,703	65,676
WorkCover	1,236	856
Superannuation	6,531	6,256
Fringe benefits tax	198	226
Agency Staff	1,395	1,752
Total employee costs	76,063	74,766
(b) Superannuation		
The City made contributions to the following funds:		
Defined benefit fund		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	331	356
Employer contributions - other funds	-	-
	331	356
Employer contributions payable at reporting date.	-	-
Accumulation funds		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	3,594	3,114
Employer contributions - Aware Super	456	393
Employer contributions - Australian Super	447	241
Employer contributions - Hostplus Super	290	337
Employer contributions - other funds	1,413	1,815
	6,200	5,900
Employer contributions payable at reporting date.	286	257
Refer to Note 9.3 for further information relating to the City's superannuation obligations.		
4.2 Materials and services		
Contract payments (by Service Unit)*		
Resource Recovery & Education	14,129	11,462
Parks & Open Space	3,451	3,323
Library Services	3,237	3,191
Active and Healthy Communities	2,275	2,271
Bendigo Venues and Events	2,394	822
Engineering	1,482	956
Capital/Major Projects	1,832	484
Works	1,224	902
Tourism and Major Events	984	546
Economic Development	879	599
Art Gallery	988	449
Property Services	613	528
Strategic Planning	488	622
Safe & Healthy Environments	493	475
Community Wellbeing	468	231
Other contract payments	1,325	1,991
Administration expense	7,154	6,061
Utility expenses	5,293	5,303
Materials, concrete products and hardware	6,917	5,966
Maintenance and consumables	11,588	11,337
Plant and equipment operating expenses	6,018	4,879
Contributions and donations	5,181	4,013
Insurance	1,843	1,772
Total materials and services	80,256	68,183

* The City has disclosed larger categories of Contract payments by Service Unit.
Expenses are recognised as they are incurred and reported in the financial year to which they relate.

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	2022	2021
	\$'000	\$'000
4.3 Depreciation		
Property	9,664	8,546
Plant and equipment	3,157	3,206
Infrastructure	29,079	28,830
Total depreciation	41,900	40,582

Refer to Note 5.2, 5.8 and 6.1 for a further detailed breakdown of depreciation and amortisation charges and accounting policy.

4.4 Amortisation - Intangible assets

Landfill airspace	931	656
Total Amortisation - Intangible assets	931	656

4.5 Amortisation - Right of use assets

Property	1,480	1,617
Plant and equipment	1,143	1,106
Other	35	35
Total Amortisation - Right of use assets	2,658	2,758

4.6 Finance Costs - Leases

Interest - Lease Liabilities	258	351
Total finance costs	258	351

4.7 Other expenses

Auditors' remuneration - VAGO - audit of the financial statements, performance statement	62	58
Auditors' remuneration - Internal Audit and grant acquittals	57	34
Cost of service for volunteer services	332	97
Discount rate movement of landfill provision	68	(628)
Landfill rehabilitation and aftercare	-	1,395
Total other expenses	519	956

Greater Bendigo City Council
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Notes to the Financial Report
For the Year Ended 30 June 2022

Note 5 Our financial position **2022** **2021**

5.1 Financial assets **\$'000** **\$'000**

(a) Cash and cash equivalents

Cash on hand	25	24
Cash at bank	33,848	7,480
Term deposits (maturity dates of less than 3 months)	14,037	87,571
Total cash and cash equivalents	47,910	95,075

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.

(b) Other financial assets

Term deposits - current (maturity dates of three to 12 months)	43,000	-
Term deposits - non-current (maturity dates of greater than 12 months)	3,000	-
Total other financial assets	46,000	-
Total financial assets	93,910	95,075

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.

The City's cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:

- Trust funds and deposits (Note 5.3)	3,630	3,284
- Grants received in advance (Note 5.3)	9,384	12,570
Total restricted funds	13,014	15,854
Total unrestricted cash and cash equivalents	34,896	79,221

Total unrestricted cash and cash equivalents, and financial assets (term deposits)	80,896	79,221
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Intended allocations

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

- Other reserves - internal allocation determined by Council	38,817	33,102
- Cash allocated for carried forward capital projects	11,916	11,947
Total funds subject to intended allocations	50,733	45,049

Refer to Note 9.1 (b) Other Reserves for further detail relating to the City's intended allocations being held in reserves.

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Notes to the Financial Report
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5.1 Financial assets (cont.)	2022	2021
(c) Trade and other receivables	\$'000	\$'000
Current		
<i>Statutory receivables</i>		
Rates debtors	2,043	2,437
Infringement debtors	4,378	4,146
Provision for doubtful debts - infringements	(1,700)	(1,385)
Net GST receivable	1,676	959
<i>Non statutory receivables</i>		
Other debtors	432	275
General debtors - grants	1,367	2,986
General debtors - other	2,591	2,123
Allowance for doubtful debts - general debtors	(45)	(131)
Total current trade and other receivables	10,742	11,410
Non-current		
<i>Non statutory receivables</i>		
Other debtors	18	31
Total non-current trade and other receivables	18	31
Total trade and other receivables	10,760	11,441

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

(d) Ageing of Receivables

The ageing of the City's trade and other receivables (excluding statutory receivables) that are not impaired was:

Current (not yet due)	2,540	3,047
Past due by up to 30 days	751	947
Past due between 31 and 180 days	507	838
Past due between 181 and 365 days	268	59
Past due by more than 1 year	297	393
Total trade and other receivables	4,363	5,284

(e) Ageing of individually impaired Receivables

At balance date, other debtors representing financial assets with a nominal value of \$1,744,855 (2021: \$1,516,155) were impaired. The amount of the provision raised against these debtors was \$1,744,855 (2020: \$1,516,155). They individually have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with the City's debt collectors or are on payment arrangements. The largest component of the increase as at 30 June 2022 is in relation to Statutory amounts held by Fines Victoria, predominantly related to parking and animal infringements. The City has no control over collection once information is remitted to Fines Victoria, and the increase in provision is in line with infringement debts >3 years old increasing, and changed Victorian economic conditions.

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

Current (not yet due)	-	-
Past due by up to 30 days	-	-
Past due between 31 and 180 days	-	7
Past due between 181 and 365 days	11	61
Past due by more than 1 year	1,734	1,448
Total trade & other receivables	1,745	1,516

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Notes to the Financial Report
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5.2 Non-financial assets	2022	2021	
(a) Other assets	\$'000	\$'000	
Prepayments	1,215	1,448	
Accrued Income	2,533	399	
	3,748	1,847	
(b) Intangible assets			
Landfill air space	2,269	1,861	
Water rights	244	244	
Total intangible assets	2,513	2,105	
	Landfill	Water Rights	Total
	\$'000	\$'000	\$'000
Gross carrying amount			
Balance at 1 July 2021	5,090	244	5,334
Other additions	1,338	-	1,338
Balance at 30 June 2022	6,428	244	6,672
Accumulated amortisation and impairment			
Balance at 1 July 2021	(3,229)	-	(3,229)
Amortisation expense	(930)	-	(930)
Balance at 30 June 2022	(4,159)	-	(4,159)
Net book value at 30 June 2021	1,861	244	2,105
Net book value at 30 June 2022	2,269	244	2,513

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.

5.3 Payables, trust funds and deposits and unearned income/revenue

(a) Trade and other payables

Non-statutory payables

Trade payables	7,808	7,318
Sundry creditors	6,733	5,212
Accrued expenses	153	326
Total trade and other payables	14,694	12,856

(b) Trust funds and deposits

Refundable security holding deposits	3,052	2,691
Fire service levy (held for the state revenue office)	408	421
Other	170	172
Total trust funds and deposits	3,630	3,284

(c) Unearned income

Grants received in advance - operating	3,040	4,636
Grants received in advance - capital	6,344	7,934
Pre sold ticket income	3,851	1,904
Total unearned income	13,235	14,474

Unearned income/revenue represents contract liabilities and reflect consideration received in advance from customers in respect of delivering a service or constructing an asset that will benefit the City's residents. Unearned income/revenue are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.

Amounts received as deposits and retention amounts controlled by the City 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 the City gaining control of the funds, are to be recognised as revenue at the time of forfeit.

Purpose and nature of items

Fire Service Levy - the City is the collection agent for fire services levy on behalf of the State Government. Payments receipted by the City before the end of financial year are held in trust until the payment is made to the State Revenue Office on due dates.

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

Pre sold ticket income - sales for upcoming performances, predominantly at the Capital and Ulumburra theatres, are held as a deposit and only recognised as income once the performance has occurred.

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5.4 Interest-bearing liabilities	2022	2021
	\$'000	\$'000
Current		
Borrowings - secured	4,793	15,599
Treasury Corporation of Victoria borrowings - secured	-	-
	4,793	15,599
Non-current		
Borrowings - secured	20,168	24,961
Treasury Corporation of Victoria borrowings - secured	-	-
	20,168	24,961
Total	24,961	40,560

Borrowings are secured against a charge over the City's rate revenue.

The maturity profile for the City's borrowings is:

Not later than one year	4,793	15,599
Later than one year and not later than five years	17,738	19,780
Later than five years	2,430	5,181
	24,961	40,560

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 City has categorised its interest-bearing liabilities as either financial liabilities designated at fair value through the profit and loss, or financial liabilities at amortised cost. Any difference between the initial recognised amount and the redemption value is recognised in net result over the period of the borrowing using the effective interest method.

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

5.5 Provisions

	Employee	Landfill restoration	Total
	\$ '000	\$ '000	\$ '000
2022			
Balance at beginning of the financial year	16,951	13,460	30,411
Additional provisions	6,972	-	6,972
Amounts used	(6,549)	(3,509)	(10,058)
Change in provision estimate	-	1,178	1,178
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(583)	(1,176)	(1,759)
Balance at the end of the financial	16,791	9,953	26,744
2021			
Balance at beginning of the financial year	16,590	13,965	30,555
Additional provisions	7,138	-	7,138
Amounts used	(5,944)	(1,823)	(7,767)
Change in provision estimate	-	1,946	1,946
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(833)	(628)	(1,461)
Balance at the end of the financial	16,951	13,460	30,411
Current			
Employee provisions	15,093		15,175
Landfill provision	282		3,754
	15,375		18,929
Non-current			
Employee provisions	1,698		1,776
Landfill provision	9,671		9,706
	11,369		11,482

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Notes to the Financial Report
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5.5 Provisions (cont.)

	2022	2021
	\$'000	\$'000
(a) Employee provisions		
Current provisions expected to be wholly settled within 12 months		
Annual leave	4,360	4,278
Long service leave	1,649	1,773
Sick leave	13	17
	6,022	6,068
Current provisions expected to be wholly settled after 12 months		
Annual leave	1,216	1,258
Long service leave	7,725	7,660
Sick leave	130	189
	9,071	9,107
Total current employee provisions	15,093	15,175
Non-current		
Long service leave	1,698	1,776
Total non-current employee provisions	1,698	1,776
Aggregate carrying amount of employee provisions:		
Current	15,093	15,175
Non-current	1,698	1,776
Total aggregate carrying amount of employee provisions	16,791	16,951

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, Sick Leave (contracted employees)

Liability for long service leave (LSL) is recognised in the provision for employee benefits. Unconditional LSL is disclosed as a current liability as the City 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.

Effective 6 May 1996, the Sick Leave Gratuity Scheme (former City of Bendigo) arrangements and payments ceased to operate. However a number of staff who are entitled to this scheme remain employed by the City. It shall be adjusted annually within one (1) month of the publication of the Consumer Price Index.

Effective 1 April 1998, the Accumulated Sick Leave Scheme arrangements and payments cease to operate. However a number of staff who are entitled to this scheme remain employed by Greater Bendigo City Council. This balance is adjusted based on the individuals applicable pay rate.

	2022	2021
Key assumptions:		
- discount rate	3.69%	1.49%
- index rate	3.85%	2.95%

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5.5 Provisions (cont.)

	2022	2021
(b) Landfill restoration	\$'000	\$'000
Current	282	3,754
Non-current	9,671	9,706
	9,953	13,460

The City is obligated to restore the active Eaglehawk landfill site and also the closed sites at White Hills and Flora Hill (Wolstencroft site). The forecast life of the Eaglehawk site is based on current estimates of remaining capacity and the forecast rate of infill. The provision for landfill restoration has been calculated based on the present value of the expected cost of works to be undertaken. The expected cost of works has been estimated based on current understanding of work required to reinstate the sites 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.

Key assumptions:	2022	2021
- discount rate	3.38%	1.49%
- index rate	3.08%	2.68%

5.6 Financing arrangements

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

Bank overdraft	3,500	3,500
Credit card facilities	400	400
Interest-bearing liabilities	24,961	40,560
Total facilities	28,861	44,460
Used facilities	25,073	40,623
Unused facilities	3,788	3,837

5.7 Commitments

The City 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

2022	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Operating					
Aquatic and leisure facilities	2,359	497	1,420	-	4,276
Building essential services	590	294	713	238	1,835
Car parking	226	29	-	-	255
Cleaning contracts	1,063	171	-	-	1,234
Communications	104	19	19	-	142
Community events	290	278	428	45	1,041
Contract management	301	141	75	-	517
Exhibitions	376	-	-	-	376
Galkangu - rental and shared services	591	2,364	7,527	52,598	63,080
Insurance	15	15	15	-	45
Internal audit	53	-	-	-	53
IT / telecommunications	45	26	26	-	97
Organics collection	1,320	1,353	4,264	-	6,937
Processing organic waste	2,151	2,203	4,573	-	8,927
Recyclable garbage collection	1,540	1,579	4,972	-	8,091
Processing recyclable garbage	1,584	1,624	3,368	-	6,576
Sanitary services	88	37	112	39	276
Strategic planning	124	-	-	-	124
Theatre costs	213	17	-	-	230
Transportation of waste from Eaglehawk Landfill	776	-	-	-	776
Waste disposal	3,036	3,036	-	-	6,072
Website development	75	-	-	-	75
Total	16,920	13,683	27,512	52,920	111,035

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5.7 Commitments (Cont.)

2022	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
Car parking	179	-	-	-	179
Construction works	6,553	-	-	-	6,553
Galkangu - fit out costs	5,000	-	-	-	5,000
Garbage bins	330	-	-	-	330
Plant	3,278	-	-	-	3,278
Rehabilitation works	529	-	-	-	529
Total	15,869	-	-	-	15,869
2021					
Operating					
Aquatic and leisure facilities	1,849	-	-	-	1,849
Building essential services	95	102	204	102	503
Car parking	124	109	-	-	233
Cleaning contracts	837	800	785	396	2,818
Communications	24	24	-	-	48
Community events	369	215	156	119	859
Contract management	390	130	168	-	688
Exhibitions	95	-	-	-	95
Internal audit	42	-	-	-	42
IT / telecommunications	777	462	335	24	1,598
Organics collection	1,226	1,228	2,511	1,284	6,249
Processing organic waste	2,022	2,024	1,500	-	5,546
Recyclable garbage collection	1,564	1,582	3,114	-	6,260
Sanitary services	31	31	62	31	155
Theatre costs	177	-	-	-	177
Transportation of waste from Eaglehawk Landfill	1,543	1,605	-	-	3,148
Waste Disposal	3,800	3,895	3,992	-	11,687
Total	14,965	12,207	12,827	1,956	41,955
Capital					
Car Parking	239	39	-	-	278
Construction works	11,469	-	-	-	11,469
Garbage Bins	300	300	900	-	1,500
Plant	461	-	-	-	461
Rehabilitation Works	271	3,726	-	-	3,997
Total	12,740	4,065	900	-	17,705

(b) Operating lease receivables

Operating lease receivables

The City has entered into commercial property leases on its investment property, consisting of surplus freehold office complexes. These properties held under operating leases have remaining non-cancellable lease terms of between 1 and 10 years. All leases include a CPI based revision of the rental charge annually.

	2022 \$'000	2021 \$'000
Not later than one year	1,253	1,362
Later than one year and not later than five years	1,789	1,934
Later than five years	418	479
	3,460	3,775

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5.8 Leases

At inception of a contract, an assessment is made 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, the City 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, the City 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 the City is reasonably certain to exercise, lease payments in an optional renewal period if the City is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the City 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.

Right-of-Use Assets

	Property	Plant & Equipment	Other	Total
	\$'000	\$'000	\$'000	\$'000
2022				
Balance at 1 July 2021	2,521	4,272	99	6,892
Additions	275	97	-	372
Disposals	(7)	-	-	(7)
Amortisation charge	(1,480)	(1,143)	(35)	(2,658)
Balance at 30 June 2022	1,309	3,226	64	4,599

Lease Liabilities

	2022	2021
	\$'000	\$'000
Maturity analysis - contractual undiscounted cash flows		
Less than one year	2,402	2,872
One to five years	2,734	4,485
More than five years	53	371
Total undiscounted lease liabilities as at 30 June:	5,189	7,728

Lease liabilities included in the Balance Sheet at 30 June:

Current	2,247	2,618
Non-current	2,615	4,536
Total lease liabilities	4,862	7,154

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Note 6 Assets we manage

6.1 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment

	Carrying amount 30 June 2021 \$'000	Additions \$'000	Contributions \$'000	Revaluation \$'000	Depreciation \$'000	Disposals and write-offs \$'000	Transfers \$'000	Carrying amount 30 June 2022 \$'000
Property	634,067	3,894	1,926	-	(9,664)	(220)	1,305	631,308
Plant and equipment	85,501	4,305	915	2,197	(3,157)	(852)	93	89,002
Infrastructure	940,184	-	6,835	19,816	(29,079)	(3,377)	23,929	958,308
Work in progress	32,183	46,847	-	-	-	(2,226)	(25,327)	51,477
	1,691,935	55,046	9,676	22,013	(41,900)	(6,675)	-	1,730,095

Summary of Work in Progress

	Opening WIP	Additions	Write-off	Transfers	Closing WIP
Property	7,629	17,831	(922)	(1,305)	23,233
Plant and equipment	107	33	-	(93)	47
Infrastructure	24,447	28,983	(1,304)	(23,929)	28,197
Total	32,183	46,847	(2,226)	(25,327)	51,477

6.1 Property, infrastructure, plant and equipment (cont.)

(a) Property

	Land - specialised \$'000	Land - non specialised \$'000	Land under roads \$'000	Total Land \$'000	Heritage buildings \$'000	Buildings - specialised \$'000	Buildings - non specialised \$'000	Total Buildings \$'000	Total Property \$'000
At fair value 1 July 2021	271,705	7,142	11,943	290,790	172,759	317,667	9,421	499,847	790,637
Accumulated depreciation at 1 July 2021	-	-	-	-	(56,320)	(100,250)	-	(156,570)	(156,570)
	271,705	7,142	11,943	290,790	116,439	217,417	9,421	343,277	634,067
Movements in fair value									
Additions	3,894	-	-	3,894	-	-	-	-	3,894
Contributions	1,346	-	580	1,926	-	-	-	-	1,926
Disposal	-	-	-	-	-	-	-	-	-
Write-off	-	-	-	-	(450)	(319)	-	(769)	(769)
Transfers	-	-	-	-	-	1,305	-	1,305	1,305
Revaluation	-	-	-	-	-	-	-	-	-
	5,240	-	580	5,820	(450)	986	-	536	6,356
Movements in accumulated depreciation									
Depreciation and amortisation	-	-	-	-	(2,978)	(6,538)	(148)	(9,664)	(9,664)
Accumulated depreciation of disposals	-	-	-	-	-	-	-	-	-
Accumulated depreciation of write-offs	-	-	-	-	357	192	-	549	549
Accumulated depreciation of Contributions	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
	-	-	-	-	(2,621)	(6,346)	(148)	(9,115)	(9,115)
At fair value 30 June 2022	276,945	7,142	12,523	296,610	172,309	318,653	9,421	500,383	796,993
Accumulated depreciation at 30 June 2022	-	-	-	-	(58,941)	(106,596)	(148)	(165,685)	(165,685)
Carrying amount	276,945	7,142	12,523	296,610	113,368	212,057	9,273	334,698	631,308

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6.1 Property, infrastructure, plant and equipment (cont.)

(b) Plant and Equipment

	Plant and equipment \$'000	Office equipment, furniture and fittings \$'000	Artworks \$'000	Fountains, statues and monuments \$'000	Total plant and equipment \$'000
At fair value 1 July 2021	31,803	10,020	59,453	11,425	112,701
Accumulated depreciation at 1 July 2021	(14,921)	(8,046)	-	(4,233)	(27,200)
	16,882	1,974	59,453	7,192	85,501
Movements in fair value					
Additions	4,264	41	-	-	4,305
Contributions	-	-	342	825	1,167
Transfers	-	-	-	93	93
Disposal	(2,342)	-	-	(190)	(2,532)
Revaluation	-	-	-	1,831	1,831
	1,922	41	342	2,559	4,864
Movements in accumulated depreciation					
Depreciation and amortisation	(2,635)	(403)	-	(119)	(3,157)
Accumulated depreciation of disposals	1,633	-	-	47	1,680
Accumulated depreciation of contributions	-	-	-	(252)	(252)
Revaluation	-	-	-	366	366
	(1,002)	(403)	-	42	(1,363)
At fair value 30 June 2022	33,725	10,061	59,795	13,984	117,565
Accumulated depreciation at 30 June 2022	(15,923)	(8,449)	-	(4,191)	(28,563)
Carrying amount	17,802	1,612	59,795	9,793	89,002

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6.1 Property, infrastructure, plant and equipment (cont.)
(c) Infrastructure

	Sealed roads \$'000	Unsealed roads \$'000	Bridges \$'000	Pathways \$'000	Drainage improvements \$'000	Land furniture and fittings \$'000	Landfill \$'000	Total Infrastructure \$'000
At fair value 1 July 2021	693,130	54,966	76,476	148,850	391,657	75,970	4,807	1,487,667
Accumulated depreciation at 1 July 2021	(271,508)	(15,644)	(30,436)	(50,868)	(119,026)	(37,756)	(3,606)	(547,483)
	421,622	39,322	46,040	97,982	272,631	38,214	1,201	940,184
Movements in fair value								
Contributions	4,160	151	-	1,183	1,909	-	-	7,403
Write-off	(4,786)	(2,383)	-	(255)	(305)	(2,843)	-	(11,636)
Transfers	11,516	3,135	494	3,025	1,935	1,376	-	23,929
Revaluation	5,318	3,045	102	(65)	9,374	17,965	-	42,686
	16,208	3,948	596	3,888	12,913	16,498	-	62,382
Movements in accumulated depreciation								
Depreciation and amortisation	(13,241)	(2,397)	(770)	(3,628)	(3,769)	(2,684)	(601)	(29,079)
Accumulated depreciation of disposals	3,662	1,202	-	135	212	2,230	-	8,259
Accumulated depreciation of contributions	(474)	(66)	-	-	(28)	-	-	(568)
Revaluation	(7,582)	(1,714)	824	(1,478)	(3,148)	(4,719)	-	(22,870)
	(17,635)	(2,975)	54	(4,971)	(6,733)	(5,173)	(601)	(44,258)
At fair value 30 June 2022	709,338	58,914	77,072	152,738	404,570	92,468	4,807	1,550,049
Accumulated depreciation at 30 June 2022	(289,143)	(18,619)	(30,382)	(55,839)	(125,759)	(42,929)	(4,207)	(591,741)
Carrying amount	420,195	40,295	46,690	96,899	278,811	49,539	600	958,308

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6.1 Property, infrastructure, plant and equipment (cont.)

Acquisition

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

Where assets are constructed by the City, 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 the City'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.

	Depreciation Period	Threshold Limit
<i>Asset recognition thresholds and depreciation periods</i>		\$'000
Land and land improvements		
land	n/a	-
buildings	20-150 years	10-20
Plant and equipment		
plant and equipment	2-25 years	2
office equipment, furniture and fittings	2-25 years	2
artwork	n/a	-
fountains, statues and monuments	80-100 years	5
Infrastructure		
sealed roads	15-100 years	10
unsealed roads	15-100 years	10
pathways	25-50 years	5
bridges	100 years	10
drainage	100-200 years	5-20
public furniture and fittings	15-40 years	2-5
land improvements	20-80 years	5
landfill	6-10 years	-
Intangible assets		
landfill airspace	6-10 years	-

Land under roads

The City recognises land under roads it controls at fair value.

Depreciation and amortisation

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

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

Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is capitalised and depreciated. The carrying value of the replaced asset is expensed.

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6.1 Property, infrastructure, plant and equipment (cont.)

Valuation of land and buildings

Valuation of land and buildings were undertaken by a qualified independent valuer James Collins, JLC Valuation and Consulting Member No: 62579 at 30 June 2021. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

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

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

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

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

	Level 1	Level2	Level 3	Date of Valuation
Land	-	7,142	-	Jun-21
Specialised land	-	-	276,945	Jun-21
Land under roads	-	-	12,523	Jun-21
Buildings	-	9,273	-	Jun-21
Buildings - specialised	-	-	212,057	Jun-21
Buildings - heritage	-	-	113,368	Jun-21
Total	-	16,415	614,893	

Valuation of infrastructure

Valuation of Infrastructure assets and specialised buildings has been determined in accordance with contemporary asset management standards and are independently verified. The valuation process is managed by Mr Ian McLauchlan, Manager Engineering (Certified Practicing Engineer) and Mr Paul Nicholson, Coordinator GIS and Asset Information utilising internal professional engineering and technical resources. The valuation process for sealed roads, unsealed roads, pathways, bridges and drainage is performed annually with a third of each asset class inspected and valued. The valuation of land improvements and public furniture and fittings asset classes are completed on a three year cycle.

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

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

Details of the City's infrastructure and information about the fair value hierarchy as at 30 June 2022 are as follows:

	Level 1	Level2	Level 3	Date of Valuation
Sealed roads	-	-	420,195	Jun-22
Unsealed roads	-	-	40,295	Jun-22
Pathways	-	-	96,899	Jun-22
Bridges	-	-	46,690	Jun-22
Drainage	-	-	278,811	Jun-22
Public furniture and fittings	-	-	25,279	Jun-22
Land improvements	-	-	49,539	Jun-22
Landfill	-	-	600	N/A
Total	-	-	958,308	

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6.1 Property, infrastructure, plant and equipment (cont.)

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 10% 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 and \$1,557 per square metre.

Specialised buildings are valued using a current replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs are calculated on a square metre basis and ranges from \$280 to \$10,230 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 1 years to 100 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 current replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 1 year to 200 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.

	2022	2021
	\$'000	\$'000
Reconciliation of specialised land		
Land under roads	12,523	11,943
Land	276,945	271,705
Total specialised land	289,468	283,648

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	2022 \$'000	2021 \$'000
6.2 Investments in associates, joint arrangements and subsidiaries		
(a) Investments in associates		
North Central Goldfields Regional Library Corporation (NCGRLC)	3,735	3,555
North Central Goldfields Regional Library Corporation (NCGRLC)		
<i>Background</i>		
The City is a member of the North Central Goldfields Regional Library Corporation. The City has a 61.01% share of the net assets (61.05% 2021). At 30 June 2022 the City's equity in the Corporation was \$3,734,702 (30 June 2021 \$3,554,173).		
Fair value of the City's investment in NCGRLC	3,735	3,555
The City's share of accumulated surplus/(deficit)		
The City's share of accumulated surplus at start of year	2,888	2,633
Reported surplus for year	183	165
Share of equity adjustment	(1)	(1)
Transfers (to) from reserves	(10)	91
The City's share of accumulated surplus at end of year	3,060	2,888
The City's share of reserves		
The City's share of reserves at start of year	610	703
Share of equity adjustment	(2)	(2)
Transfers (to) from reserves	10	(91)
The City's share of reserves at end of year	618	610
Movement in carrying value of specific investment		
Carrying value of investment at start of year	3,555	3,393
Share of surplus for year	183	165
Share of equity adjustment	(3)	(3)
Carrying value of investment at end of year	3,735	3,555
The City's share of expenditure commitments		
Operating commitments	356	314
The City's share of expenditure commitments	356	314

Associates are all entities over which the City has significant influence but not control or joint control. Investments in associates are accounted for using the equity method of accounting, after initially being recognised at cost.

Community Asset Committee

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

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Note 7 People and relationships

7.1 Council and key management remuneration

(a) Related Parties

Parent entity

Greater Bendigo City Council is the parent entity.

Subsidiaries and Associates

Interests in associates are detailed in Note 6.2.

(b) Key Management Personnel

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

Details of KMP at anytime during the year are:

Councillors	Andrea Metcalf - Deputy Mayor (01/07/2021 to 09/11/2021) and Mayor (09/11/2021 to 30/06/2022)
	Jennifer Alden - Mayor (01/07/2021 to 09/11/2021) and Councillor (09/11/2021 to 30/06/2022)
	Matthew Evans - Councillor (01/07/2021 to 09/11/2021) and Deputy Mayor (09/11/2021 to 30/06/2022)
	Margaret O'Rourke
	Rod Fyffe OAM
	Gregory Penna
	Vaughan Williams
	Julie Sloan
	David Fagg
Executive	Craig Niemann - Chief Executive Officer
	Andrew Cooney - Director Corporate Performance
	Vicky Mason - Director Health and Wellbeing
	Brian Westley - Director Presentation and Assets
	Steve Hamilton - Director Strategy and Growth

	2022	2021
	No.	No.
Total Number of Councillors	9	14
Total of Chief Executive Officer and other Key Management Personnel	5	5
Total Number of Key Management Personnel	<u>14</u>	<u>19</u>

(c) Remuneration of Key Management Personnel

	2022	2021
	\$	\$
Total remuneration of key management personnel was as follows:		
Short-term benefits	1,658	1,506
Long-term benefits	48	29
Post employment benefits	157	142
Total	<u>1,863</u>	<u>1,677</u>

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7.1 Council and key management remuneration (cont.)

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

	2022 No.	2021 No.
\$10,000 - \$19,999	-	4
\$20,000 - \$29,999	-	5
\$30,000 - \$39,999	6	2
\$40,000 - \$49,999	1	-
\$50,000 - \$59,999	-	1
\$60,000 - \$69,999	1	-
\$80,000 - \$89,999	1	2
\$140,000 - \$149,999	-	1
\$200,000 - \$209,999	-	1
\$230,000 - \$239,999	1	1
\$250,000 - \$259,999	-	1
\$270,000 - \$279,999	2	-
\$280,000 - \$289,999	1	-
\$290,000 - \$299,999	-	-
\$370,000 - \$379,999	1	1
	14	19

(d) Senior Officer Remuneration

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

- a) has management responsibilities and reports directly to the Chief Executive; or
- b) whose total annual remuneration exceeds \$151,000.

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

Income Range:	2022 No.	2021 No.
< \$151,000	-	16
\$151,000 - \$159,999	2	6
\$160,000 - \$169,999	8	3
\$170,000 - \$179,999	11	5
\$180,000 - \$189,999	1	-
\$200,000 - \$209,999	1	-
	23	30

Total Remuneration for the reporting year for Senior Officers included above, amounted to: 3,940 4,107

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	2022	2021
	\$'000	\$'000
7.2 Related party disclosure		
(a) Transactions with related parties		

During the period the City entered into the following transactions with related parties.

Income

Financial services provided to NCGRLC	79	79
Reimbursement for two dishwashers	-	2
Rent and outgoings received from NCGRLC for the Bendigo Library headquarters	37	42
	116	123

Expenses

Contribution to NCGRLC	3,237	3,191
Reimbursement for running the Bendigo Regional Archive Centre (BRAC), paid to NCGRLC	91	92
Grants paid to NCGRLC	70	31
Contributions for various initiatives, paid to NCGRLC	16	-
	3,414	3,314

The North Central Goldfields Regional Library Corporation operate library services from a number of Council owned buildings free of charge. The buildings that the City do not charge any rent for are located at Heathcote, Eaglehawk and Kangaroo Flat.

(b) Outstanding balances with related parties

There was no material balances outstanding at the end of the reporting period in relation to transactions with related parties.

(c) Loans to/from related parties

There are no loans in existence at balance date which have been made, guaranteed or secured by the City to a related party.

(d) Commitments to/from related parties

The aggregate amount of commitments in existence at balance date that have been made, guaranteed or secured by the City to a related party are as follows:

The City had an agreement with the North Central Goldfields Regional Library Corporation to provide accounting and financial services to 30 June 2023 for which a fee is paid. The agreement had an option to extend until 30 June 2025. The City also has a 10 year lease agreement for buildings with the Corporation which commenced on 1 July 2015, for which rental is charged.

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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

Construction of infrastructure assets by developers in the course of creating new subdivisions results in the infrastructure assets being vested in the City when the City issues a statement of compliance. These assets are brought to account as revenue and capitalised. At reporting date, developers had commenced construction of assets that will eventually be transferred to the City contingent upon the City issuing a statement of compliance.

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.

(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.

Superannuation

The City 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.

Future superannuation contributions

There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2022. The expected contributions to be paid to the defined benefit category of vision super for the year ending 30 June 2023 is \$418,163.

Landfill

The City has confirmed the presence of ten past and one current landfill sites that may require some form of rehabilitation or remediation works. The Eaglehawk, White Hills and Wolstencroft sites have had a rehabilitation plans developed and the work has commenced. This has allowed the City to include an accurate provision within the financial statements for each of the three sites at the 30 June 2022. The remainder of the former landfill sites that have been identified are considered a low risk and the level of rehabilitation works required, if any, is unknown.

Liability Mutual Insurance

Council was 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.

Other matters

In May 2020, Council approved the sale of the Lyttleton Terrace site to Development Victoria for the purpose of a Bendigo GovHub, a new building that will house both Council staff and other government entities as tenants. This building has been named Galkangu. In future years, this will result in a Right of Use lease asset and corresponding lease liability. The City has entered into an Agreement for Lease with Development Victoria, under which DV agrees to grant and the City agrees to take a 20 year lease over Level 3 (and ancillary areas) of the Galkangu building. The lease would commence shortly after practical completion of the building (approx. March 2023).

(c) Guarantees for loans to other entities

The amount disclosed for financial guarantee in this note is the nominal amount of the underlying loan that is guaranteed by the City, not the fair value of the financial guarantee. The City maintains representation on Bendigo Stadium Ltd board and finance committee as part of arrangements related to the loan guarantee provided. In August of 2020 Councillors agreed to support additional guarantee arrangements for refinancing of a loan at Bendigo Stadium Ltd up to the value of \$13M.

Financial guarantee contracts are not recognised as a liability in the balance sheet unless the lender has exercised their right to call on the guarantee or the City has other reasons to believe that it is probable that the right will be exercised.

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8.1 Contingent assets and liabilities (cont.)

Name of Organisation	Current Loan Guarantee Exposure	Financial Institution	Date Approved by Council	Guarantee Expires
Bendigo Stadium Ltd	\$12,602,166	Bendigo Bank	4/05/2016	1/05/2027

8.2 Change in accounting standards

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

8.3 Financial instruments

(a) Objectives and policies

The City'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 City. These policies include identification and analysis of the risk exposure to the City and appropriate procedures, controls and risk minimisation. Details are reviewed by the City's Audit & Risk Committee.

(b) Market risk

Market risk is the risk that the fair value or future cash flows of the City's financial instruments will fluctuate because of changes in market prices. The City'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. The City's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes the City 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. The City 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 City's investment policy. The City manages interest rate risk by adopting an investment policy that ensures:

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

There has been no significant change in the City'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 a material impact on the City's year end result.

(c) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause the City to make a financial loss. The City 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:

- The City have a policy for establishing credit limits for the entities the City deals with;
- The City may require collateral where appropriate; and
- The City only invests surplus funds with financial institutions which have a recognised credit rating specified

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.

8.3 Financial instruments (cont.)

The City may also be subject to credit risk for transactions which are not included in the balance sheet, such as when the City provides a guarantee for another party. Details of our contingent liabilities are disclosed in Note 8.1(b).

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any provisions for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. The City does not hold any collateral.

(d) Liquidity risk

Liquidity risk includes the risk that, as a result of the City'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 the City:

- publishes and maintains a ten year long term financial plan;
- adheres to budget principles and financial reserves policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- has readily accessible standby facilities and other funding arrangements in place;
- has a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitors budget to actual performance on a regular basis; and
- set limits on borrowings relating to the percentage of loan repayments to rate revenue.

The City'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 the City'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, the City believes the following movements are 'reasonably possible' over the next 12 months:

- A parallel shift of +3% and -1% in market interest rates (AUD) from year-end rates of 1.11%.

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

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8.4 Fair value measurement

Fair value hierarchy

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

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

Revaluation

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, are measured at their fair value, being the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. At balance date, the City 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, the City undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 1 to 5 years. The valuation is performed either by experienced council officers or independent experts.

Impairment of assets

At each reporting date, the City 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.

8.5 Events occurring after balance date

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

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Note 9 Other matters

	Balance at beginning of reporting period \$'000	Increment (decrement) \$'000	Balance at end of reporting period \$'000
9.1 Reserves			
(a) Asset revaluation reserves			
2022			
Property			
Land	208,844	-	208,844
Buildings	154,797	-	154,797
Plant and equipment	1,541	-	1,541
Library resources	820	-	820
Artwork	48,582	-	48,582
	414,584	-	414,584
Infrastructure			
Roads, bridges and pathways	384,221	(1,550)	382,671
Drainage	70,309	6,226	76,535
Public furniture and fittings, statues and monuments	9,399	4,091	13,490
Land improvements	18,189	13,246	31,435
	482,118	22,013	504,131
Total asset revaluation reserves	896,702	22,013	918,715
2021			
Property			
Land	170,577	38,267	208,844
Buildings	120,482	34,315	154,797
Plant and equipment	1,541	-	1,541
Library resources	820	-	820
Artwork	48,582	-	48,582
	342,002	72,582	414,584
Infrastructure			
Roads, bridges and pathways	377,146	7,075	384,221
Drainage	69,649	660	70,309
Public furniture and fittings, statues and monuments	9,399	-	9,399
Land improvements	18,189	-	18,189
	474,383	7,735	482,118
Total asset revaluation reserves	816,385	80,317	896,702

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

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	Balance at beginning of reporting period \$'000	Transfer from accumulated surplus \$'000	Transfer to accumulated surplus \$'000	Balance at end of reporting period \$'000
9.1 Reserves (cont.)				
(b) Other reserves				
2022				
Open Space	5,216	815	(178)	5,853
Development Contributions	4,285	448	(281)	4,452
Tree Amenity	48	62	-	110
Native Vegetation	95	24	-	119
Waste Management	5,761	2,507	(5,802)	2,466
Land and Buildings	5,657	-	(6)	5,651
Car Parking	511	342	(21)	832
Defined Benefits	2,000	-	-	2,000
Unexpended Grants and Donations	9,529	17,062	(9,257)	17,334
Total Other reserves	33,102	21,260	(15,545)	38,817
2021				
Open Space	4,713	508	(5)	5,216
Development Contributions	4,075	460	(250)	4,285
Tree Amenity	-	48	-	48
Native Vegetation	-	95	-	95
Waste Management	7,873	363	(2,475)	5,761
Land and Buildings	-	6,387	(730)	5,657
Car Parking	511	-	-	511
Defined Benefits	2,000	-	-	2,000
Unexpended Grants and Donations	9,780	9,257	(9,508)	9,529
Total Other reserves	28,952	17,118	(12,968)	33,102

Open space

Statutory developer contribution funds to be used for future recreation facility additions or improvements.

Development contributions

Statutory developer contribution funds for future drainage, road, fencing and tree planting.

Tree Amenity

This reserve was established to set aside revenue received from the replacement of trees, whilst taking into account the removal of trees.

Native Vegetation

This reserve was established to recognise the cost savings by utilising Council owned native vegetation offsets to deliver council projects. These cost savings are held in a reserve to contribute to future expenditure associated with maintaining and establishing future native vegetation offset credits.

Waste management

This reserve was established to make some provision for a replacement waste treatment facility when the Eaglehawk Landfill is exhausted and to contribute to rehabilitation requirements for closed landfill sites.

Land and buildings

Proceeds from the sale of Council owned land and buildings assets are held in this reserve balance. The purpose of this reserve is to provide funds for future strategic purchases of land and building assets within the municipality. Currently \$5.5m of this reserve has been allocated to the fit out costs of the new Galkangu office space along with operational costs involved with the relocation of Council offices into Galkangu. This portion of the reserve was established in 2021 from the proceeds of the sale to the State government of the land at Lyttleton Terrace.

Car Parking

This reserve was established to make provision for future car parking solutions in the city centre.

Defined benefits

This reserve is used to assist with the funding of any call that may be made on the City as a result of shortfall in the Local Authorities Superannuation Fund Defined Benefits Plan.

Unexpended grants

This reserve is used to set aside grant and donation monies in relation to specific projects received in one financial year that will not be expended until a later financial year. Funds in this account are predominantly not discretionary.

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	2022	2021
	\$'000	\$'000
9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)		
Surplus/(deficit) for the year	35,179	11,778
Depreciation / amortisation	45,489	43,996
(Profit) / loss on disposal of property, infrastructure, plant and equipment	5,677	11,161
Contributions - non monetary assets	(9,676)	(12,546)
Share of net (profits) / losses of associates accounted for using the equity method	(180)	(162)
Gain from water and forestry rights	-	-
Borrowing and finance costs	1,623	2,171
<i>Change in assets and liabilities:</i>		
(Increase) / decrease in trade and other receivables	681	849
(Increase) / decrease in other assets	(1,901)	(444)
Increase / (decrease) in trade and other payables	1,838	1,487
Increase / (decrease) in unearned income/revenue	(1,239)	14,473
Increase / (decrease) in trust funds and deposits	346	(3,794)
(Increase) / decrease in inventory	(69)	21
Increase / (decrease) in provisions	(3,667)	(699)
Net cash provided by/(used in) operating activities	74,101	68,291

9.3 Superannuation

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

Accumulation

The Fund's accumulation category, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2022, this was 10.0% as required under Superannuation Guarantee (SG) legislation (2021: 9.5%)).

Defined Benefit

The City 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 The City 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.

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9.3 Superannuation (cont.)

Funding arrangements

The City makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary.

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

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

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

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

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

Net investment returns	5.5% pa
Salary information	2.5% pa to 30 June 2023, and 3.5% pa thereafter
Price inflation (CPI)	3.0% pa.

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2021 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

Employer contributions

(a) Regular contributions

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

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

9.3 Superannuation (cont.)

(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 the City) are required to make an employer contribution to cover the shortfall.

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

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up.

If there is a surplus in the Fund, the surplus cannot be returned to the participating employers.

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

The 2021 interim actuarial investigation surplus amounts

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

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

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

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2021.

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

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

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

The 2022 interim actuarial investigation

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

Greater Bendigo City Council
2021/2022 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2022

9.3 Superannuation (cont.)

Superannuation contributions

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

Scheme	Type of Scheme	Rate	2022	2021
			\$'000	\$'000
Vision super	Defined	10.0% (2021:9.5%)	331	356
Vision super	Accumulation fund	10.0% (2021:9.5%)	3,594	3,114

There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2022. The expected contributions to be paid to the defined benefit category of vision super for the year ending 30 June 2023 is \$418,163.

Note 10 Change in accounting policy

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

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

PERFORMANCE STATEMENTS 2021/2022

Greater Bendigo City Council Annual Performance Statements
for the year ended 30 June 2022.



Greater Bendigo City Council
2021/2022 Performance Statement

Description of Municipality

The City of Greater Bendigo is located in the geographic centre of Victoria about 90 minute drive north of Melbourne. Greater Bendigo has an estimated population of 121,382 at 30 June 2022 and covers approximately 3,000 square kilometres of the central Victorian landscape, including smaller towns and villages such as Heathcote, Axedale, Huntly, Marong, Elmore, Goornong, Neilborough, Sebastian, Woodvale, Raywood, Mia Mia and Redesdale.

The resident population of Greater Bendigo at 30 June 2022 was estimated at 121,382, which represents an average annual growth rate of 1.3% or 1,558 people.

The service age structure of Greater Bendigo shows different populations at their different life stages. Looking at age structure this way can better inform the level of demand on specific age based services as well as specific housing needs. At the 2021 Census the age structure shows that overall 18.7% of the population was aged between 0 and 15 and 19.9% of residents were over the age of 65.

Additional demographic information is contained earlier in the annual report.

The COVID-19 pandemic continued to have an impact on Greater Bendigo households and businesses in our community over the financial year, including a lockdown in the region in August 2021 and State Government direction for people to continue working from home where possible until early 2022. The City's approach in this financial year was to provide support initiatives to those in the community most affected by the COVID-19 pandemic and pursue measures for community sustainability and recovery.

The City will continue to monitor the non-financial and financial impacts of Covid-19 on its operations.

Greater Bendigo City Council
2021/2022 Performance Statement

Sustainable Capacity Indicators					
Indicator /measure	Results 2019	Results 2020	Results 2021	Results 2022	Material Variations
Population					
Expenses per head of municipal population [Total expenses / Municipal population]	\$1,606	\$1,638	\$1,588	\$1,732	
Infrastructure per head of municipal population [Value of infrastructure / Municipal population]	\$11,573	\$11,525	\$11,970	\$11,810	
Population density per length of road [Municipal population / Kilometres of local roads]	37.10	37.65	38.19	38.61	
Own-source revenue					
Own-source revenue per head of municipal population [Own-source revenue / Municipal population]	\$1,359	\$1,302	\$1,184	\$1,421	Own source revenue, in particular user fees, returned to a pre COVID-19 level later the 2021/2022 financial year. Ticket sales exceeded budget expectations due to the popularity of the Elvis exhibition which ran at the Bendigo Art Gallery for three months of the financial year.
Recurrent grants					
Recurrent grants per head of municipal population [Recurrent grants / Municipal population]	\$222	\$232	\$226	\$290	The City received 75% of the 2022/2023 financial assistance grant in advance compared to receiving only 50% in advance in 2020/2021. This is the primary contributor to the uplift in this indicator.
Disadvantage					
Relative Socio-Economic Disadvantage [Index of Relative Socio-Economic Disadvantage by decile]	4	4	4	4	
Workforce turnover					
Percentage of staff turnover [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year x100]	14.0%	8.5%	10.9%	14.3%	Turnover has increased slightly in the period, in line with Statewide additional (post-COVID) movement across industries.

Definitions

"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 above

"infrastructure" means non-current property, plant and equipment excluding land

"local road" means a sealed or unsealed road for which the council is the responsible road authority under the Road Management Act 2004

"own-source revenue" means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)

"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

Greater Bendigo City Council

2021/2022 Performance Statement

Service Performance Indicators					
Service/indicator/measure	Results 2019	Results 2020	Results 2021	Results 2022	Material Variations
Aquatic Facilities Utilisation <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	4.23	4.26	2.92	4.16	The 2020/2021 aquatic facilities attendance was drastically affected by COVID-19 restrictions. Although some restrictions were still in place for 2021/2022 there were less lockdowns and restrictions. This figure is consistent with previous years. Note: Attendance figures at a small portion of pools are not fully verifiable.
Animal Management Health and safety <i>Animal management prosecutions</i> [Number of successful animal management prosecutions / Number of animal management prosecutions]	New in 2020	100%	100%	100%	
Food Safety Health and safety <i>Critical and major non-compliance outcome notifications</i> [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100	80.88%	85.19%	71.23%	63.44%	Following the end of COVID-19 lockdowns, food safety inspections increased which resulted in a higher quantity of non-compliance inspection outcomes. Staffing issues resulted in the decrease in the number of follow-ups
Governance Satisfaction <i>Satisfaction with council decisions</i> [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]	57	53	54	53	
Libraries Participation <i>Active library borrowers in municipality</i> [Number of active library borrowers in the last three years / The sum of the population for the last three years] x100	12.91%	12.47%	10.34%	8.81%	The trend for active library borrowers is downward and this figure was still affected by COVID closures during the financial year.

Greater Bendigo City Council
2021/2022 Performance Statement

Service Performance Indicators (cont.)					
Service/indicator/measure	Results 2019	Results 2020	Results 2021	Results 2022	Material Variations
Maternal and Child Health (MCH) Participation <i>Participation in the MCH service</i> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100 Participation <i>Participation in the MCH service by Aboriginal children</i> [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	78.45%	78.02%	77.34%	75.93%	The Department of Health implemented a specific MCH program in Aboriginal organisations, which included Bendigo District Aboriginal Cooperative (BDAC). Families now have the choice to attend their local Aboriginal organisation or the City's MCH program. The program commenced in January 2021.
	78.47%	82.97%	72.20%	69.88%	
Roads Satisfaction <i>Satisfaction with sealed local roads</i> [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]	60	60	61	54	This result is from the Community Satisfaction Survey which captures 100 people per quarter. Other measures are also being reviewed.
Statutory Planning Decision making <i>Council planning decisions upheld at VCAT</i> [Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100	58.33%	75.00%	87.50%	73.33%	The number of planning decision upheld at VCAT remains broadly consistent with previous years but due to the low numbers the percentage fluctuates each year.
Waste Collection Waste diversion <i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	58.00%	50.80%	50.19%	52.25%	

Definitions

"active library member" means a member of a library who has borrowed from the library

"annual report" means an annual report prepared by a council under section 98 of the Act

"class 1 food premises" means food premises, within the meaning of the Food Act 1984, that have been declared as class 1 food premises under section 19C of that Act

"class 2 food premises" means food premises, within the meaning of the Food Act 1984, that have been declared as class 2 food premises under section 19C of that Act

"critical non-compliance outcome notification" means a notification received by council under section 19N(3) or (4) of the Food Act 1984, or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health

"local road" means a sealed or unsealed road for which the council is the responsible road authority under the Road Management Act 2004

"major non-compliance outcome notification" means a notification received by a council under section 19N(3) or (4) of the Food Act 1984, or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken

"MCH" means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age

"population" means the resident population estimated by council

Financial Performance Indicators									
Dimension/Indicator/Measure	Results 2019	Results 2020	Results 2021	Results 2022	2023	2024	2025	2026	Material Variations
Efficiency									
Expenditure level Expenses per property assessment [Total expenses / Number of property assessments]	\$3,158	\$3,279	\$3,230	\$3,413	\$3,260	\$3,283	\$3,313	\$3,338	
Revenue level Average rate per property assessment [General rates and municipal charges / Number of property assessments]	New in	\$1,710	\$1,794	\$1,778	\$1,813	\$1,842	\$1,871	\$1,895	
Liquidity									
Working capital Current assets compared to current liabilities [Current assets / Current liabilities] x100	244.18%	185.97%	160.09%	195.68%	162.86%	159.67%	161.44%	172.63%	In 2021/2022 an \$11M interest only loan was paid in full. Total principal repayments were \$15.59M, and no additional borrowings were accessed. Cash and cash equivalents remain at similar levels. Borrowings are forecast in future years to support the City's capital program.
Unrestricted cash Unrestricted cash compared to current liabilities [Unrestricted cash / Current liabilities] x100	103.54%	73.67%	68.98%	62.08%	58.99%	62.42%	66.30%	78.85%	Current liabilities reduced by \$13.79M predominantly due to the principal repayment of an \$11M interest only loan. Unrestricted cash is comparable to historical levels, however in 21/22 and future years cash has been more accurately classified between unrestricted and other financial assets. This results in a reduction in this ratio.
Obligations									
Loans and borrowings Loans and borrowings compared to rates [Interest bearing loans and borrowings / Rate revenue] x100	39.00%	34.27%	32.10%	18.75%	15.93%	20.15%	18.43%	14.13%	In 2021/2022 an \$11M interest only loan was paid in full. Total principal repayments were \$15.59M, no additional borrowings were accessed. Rates continue to increase in line with CPI and the rate cap. Borrowings are forecast in future years to support the City's capital program.
Loans and borrowings repayments compared to rates [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	5.33%	4.89%	4.74%	12.74%	6.39%	4.67%	5.18%	4.82%	Total principal repayments in 2021/2022 were \$15.59M, largely due to the repayment of an \$11M interest only loan. Borrowings are planned in future years to support the City's capital program.
Indebtedness Non-current liabilities compared to own source revenue [Non-current liabilities / Own source revenue] x100	33.28%	36.95%	28.86%	19.81%	17.40%	19.61%	17.85%	15.12%	Revenue associated with rates and charges has historically grown in line with CPI, figures in future years are based on CPI levels known in March 2022, which have since increased. Non-current liabilities have decreased with the repayment of the interest only loan.

Financial Performance Indicators (cont.)									
Dimension/indicator/measure	Results 2019	Results 2020	Results 2021	Results 2022	Forecasts			Material Variations	
Asset renewal and upgrade									
Asset renewal and upgrade compared to depreciation [Asset renewal and asset upgrade expense / Asset depreciation] x100	New in 2020	99.74%	67.88%	83.95%	84.68%	85.46%	81.20%	80.42%	Capital expenditure was reduced in the 2020/2021 financial year due to a number of projects being deferred to the 2021/2022 financial year. The renewal budget allocation was increased in the 2021/2022 financial year with increases forecast in the City's 10 year Financial Plan.
Operating position									
Adjusted underlying result									
Adjusted underlying surplus (or deficit) [Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100	0.38%	-5.17%	-6.84%	2.66%	-0.42%	-0.25%	0.08%	0.33%	The 2021/2022 year is significantly higher than prior and projected years due to some upfront grant payments relating to future years. Across the 10 years modelled by the City's Financial Plan, underlying surplus is expected to stabilise around 0% as funding received is utilised to deliver services and asset programs.
Stability									
Rates concentration									
Rates compared to adjusted underlying revenue [Rate revenue / Adjusted underlying revenue] x100	62.63%	66.18%	70.84%	61.63%	68.28%	68.76%	69.08%	69.40%	Rates represent a smaller portion of our total underlying revenue for the 2021/2022 year due to grant payments received in advance and user fees returning pre-covid levels.
Rates effort									
Rates compared to property values [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.54%	0.53%	0.53%	0.50%	0.52%	0.52%	0.53%	0.54%	

*Greater Bendigo City Council**2021/2022 Performance Statement*

Other Information**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 sustainable capacity, service performance and financial performance indicators and measures together with a description of the municipal district and an explanation of material variations in the results. This statement has been prepared to meet the requirements of the Local Government Act 2020 and Local Government (Planning and Reporting) Regulations 2020.

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

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

The forecast figures included in the performance statement are those adopted by council in its financial plan on 27 June 2022 and which forms part of the council plan. The financial plan includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The financial plan can be obtained by contacting council.

Greater Bendigo City Council

2021/2022 Performance Statement

Certification of the Performance Statements

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.



Nathan Morsillo, FCPA

Principal Accounting Officer

Date : 26/09/2022

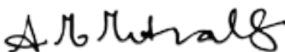
Bendigo

In our opinion, the accompanying performance statement of the (council name) for the year ended 30 June 2022 presents fairly the results of council's performance in accordance with the Local Government Act 2020 and the Local Government (Planning and Reporting) Regulations 2020.

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

As 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.



Andrea Metcalf

Councillor

Date : 26/09/2022

Bendigo



Julie Sloan

Councillor

Date : 26/09/2022

Bendigo



Craig Niemann

Chief Executive Officer

Date : 26/09/2022

Bendigo



Independent Auditor's Report

To the Councillors of Greater Bendigo City Council

Opinion	<p>I have audited the accompanying performance statement of Greater Bendigo City Council (the council) which comprises the:</p> <ul style="list-style-type: none"> • description of municipality for the year ended 30 June 2022 • sustainable capacity indicators for the year ended 30 June 2022 • service performance indicators for the year ended 30 June 2022 • financial performance indicators for the year ended 30 June 2022 • other information and • certification of the performance statement. <p>In my opinion, the performance statement of Greater Bendigo City Council in respect of the year ended 30 June 2022 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020</i> and <i>Local Government (Planning and Reporting) Regulations 2020</i>.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <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>
Councillors' responsibilities for the performance statement	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and the <i>Local Government (Planning and Reporting) Regulations 2020</i> and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.</p>

**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
10 October 2022

Travis Derricott
as delegate for the Auditor-General of Victoria

I NOTES

Handwriting practice lines consisting of 20 horizontal dotted lines.

Council offices

City of Greater Bendigo office locations and service points:

Main office

15 Hopetoun Street, Bendigo

T | (03) 5434 6000
E | requests@bendigo.vic.gov.au
W | www.bendigo.vic.gov.au

Heathcote Service Centre

125 High Street, Heathcote

T | (03) 5433 3211

Bendigo Livestock Exchange

Wallenjoie Road, Huntly

T | (03) 5448 8111
E | livestockexchange@bendigo.vic.gov.au

Bendigo Art Gallery

42 View Street, Bendigo

T | (03) 5434 6088
E | bendigoartgallery@bendigo.vic.gov.au
W | www.bendigoartgallery.com.au

Bendigo Venues & Events

50 View Street, Bendigo

T | (03) 5434 6100
E | bendigovenuesandevents@bendigo.vic.gov.au
W | www.bendigovenuesandevents.com.au

Adam Street Depot

64 Adam Street, Golden Square

CONTACT US

City of Greater Bendigo

W | www.bendigo.vic.gov.au

E | requests@bendigo.vic.gov.au

P | 1300 002 642

If you are deaf, or have a hearing impairment or speech impairment, contact us via the National Relay Service. Phone 133 677 then ask for 1300 002 642

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Heathcote: 125 High Street, Heathcote

M | PO Box 733 Bendigo VIC 3552