



CITY OF GREATER
BENDIGO

ANNUAL REPORT 2022/2023





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 Peoples, the Traditional Owners of the land. We pay our respects to leaders and Elders past, present and future 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 2022/2023

Council is committed to transparent reporting and accountability to the community and the Report of Operations for 2022/2023 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 3,000km².

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.



SNAPSHOT OF COUNCIL

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

Whipstick Ward

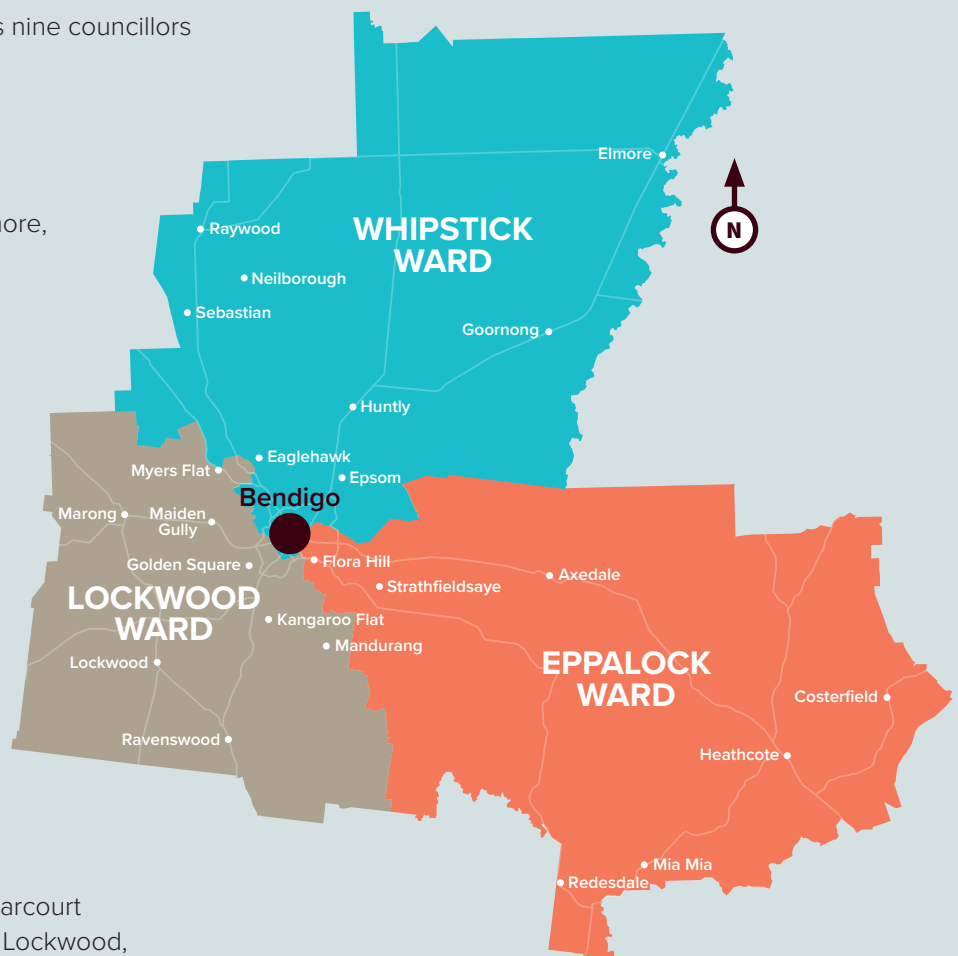
Localities include: Ascot, Avonmore, Bagshot, Bagshot North, Barnadown, Bendigo, California Gully, Drummartin, Eaglehawk, Eaglehawk North, East Bendigo, Elmore, Epsom, Fosterville, Goornong, Hunter, Huntly, Huntly North, Ironbark, Jackass Flat, Kamarooka, Long Gully, Neilborough, North Bendigo, Raywood,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

122,551
people

26.2%
are 60 years or older

The median age is
40

10%
of the population were born overseas

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

Median weekly household income
\$1,466

27.5%
of people live on their own

Birthplace ranking from overseas:

United Kingdom, India, New Zealand, Burma (Myanmar) and Thailand

33.3%
own their property outright

34.2%
own their property with a mortgage

26%
were couples with children

25.9%
were couples without children

25.8%
of households rent their home

17.5%
of people have volunteered at an organisation over the past 12 months

Gross Regional Product
\$9.89B*

Victoria's
third
largest economy

55,242
jobs in Greater Bendigo*

Largest employing industries:
Healthcare and social assistance, retail trade, construction, education and training and manufacturing*

The compound annual growth rate between 2012-2022 was
1.7%*

THE YEAR IN REVIEW



80,912

Calls to
Customer
Service



3,379

Street trees
planted

15,492

Total tonnes
of organic
waste collected
kerbside



1.57M

Visits to the
City website





1,010

Food premises inspected



18,563

Maternal child health consultations in-person and over the phone

827

Number of dogs and cats reclaimed from Bendigo Animal Relief Centre



25

Summer in the Parks free events



3,082

People accessing Youth Development programs



134,011

Attendances at Ulumbarra and The Capital performances and events

100

Number of community groups who received a total of 134 grants*



71,034

Visitors to the Bendigo Visitor Centre



* no longer includes performance subsidy grants



HIGHLIGHTS OF THE YEAR

July

- Glow – Bendigo After Dark in Rosalind Park was a key event as part of the Ignite winter program to entertain residents and visitors in the cooler months
- Bendigo scooped gold in Victoria's Top Tourism Town category and Heathcote won bronze in the Top Small Tourism Town Award category. The awards acknowledged Bendigo and Heathcote as must-see destinations
- Five talented creatives were selected for a Creative Residency Program at five local organisations that represent some of the region's UNESCO Creative City of Gastronomy diverse offerings
- Council adopted an Active and Healthy Greater Bendigo Framework to guide how the City will support and invest in sport and recreation in the future
- The Invest Loddon Mallee website was launched to target businesses and entrepreneurs, and showcase the region's economic strengths and innovative opportunities
- The BENDIGO lettering installed at the Rosalind Park Piazza to celebrate the *Elvis: Direct from Graceland* exhibition became a permanent feature as a centrepiece for seasonal marketing campaigns and a popular selfie spot for residents and visitors
- Community engagement opened for the Huntly Structure Plan project, which will provide a framework for the future expansion of the town, explore opportunities for additional commercial and retail offerings and consider the infrastructure needs of the community

- The City welcomed the Ukrainian Ambassador to Australia, Vasyl Myroshnychenko, at a civic reception and was joined by community leaders and supporters. The Ambassador also toured the Thales Australia factory in North Bendigo where Bushmasters are made. The Ambassador said Ukraine was very grateful to Bendigo
- Work began on a new oval surface at the Tom Flood Sports Centre to meet the service standards necessary for environmental sustainability, player safety and functionality

August

- The transition to 100 per cent renewable energy was the focus at a community forum organised by the Greater Bendigo Climate Collaboration. The discussions included the merits of community-owned renewable energy and a clean-energy powered economy
- Council signed a contract for a new composting facility to process food organics and garden organics waste (FOGO) in the region, adjacent to the Bendigo Livestock Exchange, subject to a planning approval process. It aims to process 20,000 tonnes of food and garden organics to reduce emissions. The FOGO agreement is in line with the City's commitment to transition to a circular economy for when the Eaglehawk Landfill reaches capacity and becomes a transfer station
- Construction began on the new Bendigo Airport terminal precinct. The project will deliver a new departure lounge, provision for security screening area, waiting lounge, baggage claim, restroom facilities, new administration building, upgrades to the car park, and core infrastructure such as power, sewer and water

September

- Residents and visitors flocked to the free after-dark event White Night, which saw Bendigo streets come alive with immersive projections, interactive installations, live music and performing arts
- The community was invited to contribute to the development of a Biodiversity Strategy that will be a shared vision for protecting and improving nature for both urban and rural environments, and protect the region's threatened species from flora to fish
- The City and Bendigo Art Gallery appointed innovative architecture firm Jackson Clements Burrows and the renowned Clare Design to guide the Gallery's transformational new expansion project. Initial artist impressions for the new building feature a contemporary design with a white exterior, referencing the white clay of the Bendigo region
- Stunning tulip displays were the centrepiece in a new Bloom spring tourism campaign featuring 60 exciting events, experiences and attractions, including a new Bloom after Dark activation where the Rosalind Park Conservatory displayed a stunning floral projection that encouraged people to interact with the vibrant and colourful projections in real time using sensory technology
- Bendigo won silver in Australia's Top Tourism Awards in the Top Tourism Town category. The national award recognises Bendigo as a must-see destination that provides outstanding visitor experiences
- Council approved documents outlining projects and initiatives that will support Greater Bendigo as it continues to grow. It included the Bendigo Art Gallery expansion, development of the Bendigo Regional Employment Precinct, investment in circular economy infrastructure to divert waste from landfill, planning and investment in road infrastructure, a Low Line shared trail along Bendigo Creek, and advocacy in relation to the Commonwealth Games to secure a positive legacy from hosting the Games
- The City's ongoing work to transition to a circular economy has been recognised through the 2022 Premier's Sustainability Awards. The City was one of 12 award winners taking out the Industry Leader Award for circular economy innovation

October

- Cr Rod Fyffe OAM was presented with a years of service award from the Municipal Association of Victoria, recognising his 35 years as a Councillor. Cr Fyffe had actually served 37 years, but the celebrations were delayed due to the COVID-19 pandemic. His years of service stretch across two councils, both the City of Bendigo (1983 – 1994) and City of Greater Bendigo (1996 – onwards, post amalgamation). Cr Fyffe said he was honoured to be a local Councillor
- *Make Together, Weave Together, Connect to Country* opened at the Living Arts Space celebrating one family's personal connection to First Nations' culture
- Kennington Recreation Reserve's \$4.9M redevelopment delivered a new pavilion, compliant change facilities and amenities, social/ community function and meeting space, spectator area for viewing the oval and netball courts, new car park and accessible pathway to the pavilion
- Cr Andrea Metcalf was elected by her Council peers to serve a second consecutive term as Mayor, with Cr Dr Jennifer Alden to serve as Deputy Mayor. Cr Metcalf said she was honoured to lead Council again
- The Tulip Dig returned after a two-year absence at the Conservatory Gardens. Many people, including families, were happy to queue to dig and buy bulbs at this popular community event
- The City coordinated the opening of an Emergency Relief Centre at the Prince of Wales Showgrounds in response to the impacts of floods in the region. Working with the Showgrounds and agencies, the centre, at its peak, was caring for 280 people and over 20 pets, with most of the evacuees coming from the Rochester and Echuca areas. They were housed at the Showgrounds until they were able to move into longer-term, temporary accommodation or return home
- The \$7M Larni Garingilang precinct at the Bendigo Botanic Gardens officially opened to the public to provide a central hub and link to the existing heritage gardens and the Garden for the Future. Larni Garingilang showcases wetlands, 15,000 local indigenous plants and 106 trees, many of which were used for food, tools, medicine and clothing by the Dja Dja Wurrung people



Larni Garingilang precinct opens





November

- Community members were invited to lodge submissions on projects or community priorities for consideration in the 2023/2024 Budget. The engagement process started early to help understand priorities in the community before drafting the Budget
- A free exhibition at the Living Arts Space explored the art of making artefacts from local makers and artisans. *Object Matters – The art of the artefact* brought together a collection of contemporary works from local artists that explored the physical properties and qualities of different materials
- A permanent First Nations art gallery officially opened with its inaugural exhibition celebrating Country. The dedicated gallery, Djaa Djuwima, located in the Bendigo Visitor Centre, signified an important cultural step towards reconciliation. Djaa Djuwima means to 'show, share Country' in Dja Dja Wurrung language
- The City supported the Bendigo Jobs Expo, which showcased a variety of options for jobseekers including ongoing employment, apprenticeships, traineeships and opportunities for gap year students. Over 30 businesses and organisations took part in the event at Bendigo Town Hall

December

- The \$1.5M playspace at Lake Weeroona officially opened featuring junior and senior play zones, a water play area, an accessible ramp, large pyramid climbing net and various swings
- The City dominated the 2022 Victorian Tourism Awards with two golds and a silver. The City won gold in the Best Tourism Marketing and Campaigns category for its VIVA BENDIGO-themed campaign to promote the Australian-exclusive exhibition *Elvis: Direct from Graceland* at Bendigo Art Gallery. Bendigo Visitor Centre won gold for the second time in a row in the Visitor Information Services category, in recognition of its consistent, high-quality customer service and face-to-face interaction with visitors. The City won silver in the Local Government Award for Tourism category
- Greater Bendigo celebrated a year of emissions reductions and cost savings through a collaborative approach. The City is one of 51 Victorian Councils to have slashed their energy bills and reduced emissions through the Victorian Energy Collaboration (VECO) joint renewable energy contract
- Council approved the next steps for the city centre planning amendment proposal to provide a clear and responsive framework on future development in the city centre
- Extinct native fish made a comeback through a breeding program in dams and wetlands in Greater Bendigo. The North Central Catchment Management Authority, in partnership with the City, released another 400 southern purple spotted gudgeon into a city wetland at Riley Street, East Bendigo. Another threatened small native fish, the southern pygmy perch, is also being introduced in Bendigo

Lake Weeroona playspace



January

- Free soft plastic drop off points were set up at Strathfieldsaye, Goornong and Heathcote transfer stations, and at the Eaglehawk Recycle Shop. Sustainable solutions partner Close the Loop will recycle the material, which can be turned into an asphalt additive used in road building. The City will buy the product back for use on regional road projects
- The City announced Trevor Strauch as the Citizen of the Year and two Young Citizens of the Year, Amelia Leach-Unmeopa and Mitchell Graham. This was the first time two Young Citizens were recognised by the City in the one year
- Plans were announced to change the collection frequency of household red general waste bins and green organics bins. General waste collections will move from weekly to fortnightly and organics bin collections will move from fortnightly to weekly in early 2024. The change is to increase the amount of organic food and other matter being diverted from landfill

February

- Council endorsed the Zero Carbon – Net Zero Emissions Plan for Council operations 2023-2030, which interprets the zero emission target as 'net zero' and outlined how to achieve it. Net zero means cutting greenhouse gas emissions to as close to zero as possible, with any remaining emissions being offset
- The City's Youth Council elected Ryan Peterson as the Youth Mayor and Lilly Correll and Remus Brasier as joint Deputy Youth Mayors. The Youth Council commenced a new two-year term with 18 young people appointed
- The Healthy Landscapes: Practical Regenerative Communities Program delivered a series of workshops for farmers interested in regenerative grazing
- New local AFL training-standard lighting was installed at Barrack Reserve in Heathcote. The new lighting means clubs can run evening training sessions at all levels



The City's Youth Council



The Harmony Fair at Dai Gum San

March

- The City won gold at the Qantas Australian Tourism Awards for its VIVA BENDIGO campaign, which had 100 Elvis-themed experiences across the region. The campaign won in the Destination Marketing category. The Bendigo Visitor Centre was acknowledged for its outstanding customer service with a bronze
- Bendigo became the first regional city in Australia to stage Richard Wagner's epic opera series, *Ring Cycle*, which took up residence at Ulumbarra Theatre for six weeks. Produced by Melbourne Opera, the \$5M critically-acclaimed opera blockbuster was a major tourism draw for Bendigo and the region as the entire *Ring Cycle* was performed three times, attracting opera fans from across Australia and overseas
- Bendigo Gallery's *Australiana: Designing a Nation* exhibition showcased works by over 200 artists and designers, including Ken Done, Paul McCann, Tony Albert and *Romance Was Born*. The free exhibition was a partnership with the National Gallery of Victoria
- Key opportunities to reduce emissions across the Loddon Campaspe, Mallee and Grampians regions were heard at the Regional Zero Emissions Forum in Castlemaine. The Forum was hosted by the City and the Central Victorian Greenhouse Alliance, with funding from Regional Development Victoria
- The new Intercultural Ambassador Program for 2023-2025 was launched at the popular Harmony Fair, a celebration of the region's diversity. The program supports 12 Ambassadors to develop leadership skills, share their culture, and inform, connect and network to enhance understanding and cultural diversity for Greater Bendigo



Kaleidoscope in Rosalind Park

April

- Artist Keith Courtney created the stunning Kaleidoscope installation in Rosalind Park with a mesmerising maze that had shifting illusions to entertain residents and visitors
- The community and visitors to the region flocked to celebrate the highly successful Bendigo Easter Festival, which included the traditional Awakening of the Dragon, the Torchlight Procession and fireworks from the Poppet Head. It was an impressive sight to see the Imperial Dragon Dai Gum Loong weaving through the streets of Bendigo at the Gala Parade for his first solo appearance
- The Greater Bendigo Planning Scheme Review 2022 was adopted to enhance the scheme's effectiveness
- A new Youth Action Plan was approved with a focus on five categories to support Greater Bendigo's young people to be: healthy and well; safe and secure; able to participate; connected to culture and community; and able to have a liveable future
- In response to new Victorian Child Safe Standards, the City commissioned Child Safe Australia to benchmark the City's operations against new requirements. 38 City staff across the breadth of the organisation were interviewed as part of the process. A report will subsequently be prepared with an action plan to support the City's ongoing commitment to being a Child Safe organisation

May

- The Bendigo Writers Festival program featured a diverse lineup of writers including Tom Ballard (*I, Millennial*), Melina Marchetta (*Looking For Alibrandi*), Pip Williams (*The Dictionary of Lost Words*) and Peter Doherty (*Empire, War, Tennis and Me*)
- The *Australian Women's Weekly: 90 years of an Australian Icon* exhibition opened at Bendigo Art Gallery to pay homage to the publication and how it has reflected and inspired Australian women over nine decades. It also celebrated the most influential and trailblazing women, and the iconic *Women's Weekly Birthday Cake Book* treasured by many for its creativity
- The City purchased a stunning artwork depicting First Nations actor, musician and activist Uncle Jack Charles to be displayed permanently at Ulumbarra Theatre. A copy of the portrait is also featured on a newly installed public billboard at the back of The Capital theatre. The artwork was created by local First Nations artist Keira Long
- A draft Biodiversity Strategy and Action Plan 2023-2033 was developed to guide the management and protection of our local landscapes and species
- The Greater Bendigo Climate Summit attracted a large turnout at Ulumbarra Theatre to listen to high profile guest speakers, including Saul Griffith who talked about the importance of electrification programs
- The community was invited to comment on a draft LGBTIQA+ Inclusion Action Plan that aimed to create a safe, welcoming and fair community for lesbian, gay, bisexual, trans and gender diverse, intersex, queer and asexual people in Greater Bendigo
- A proposed Planning Scheme Amendment was prepared to implement recommendations from the Marong Township Structure Plan 2020, the Marong Heritage Citations 2018 and the Marong Flood Study 2018. The land affected is within and adjacent to the township of Marong
- *Listening to our Elders* opened at First Nations Gallery Djaa Djuwima. This was the second exhibition for the new gallery that celebrated the contributions made by Elders and their unique connections to community and Country
- The regional bid to recognise the Victorian Goldfields as a UNESCO World Heritage Site received a welcome \$3.8M boost from the Victorian Government. If listed as a significant site, it is estimated to be worth \$1B to the region over 10 years, with far reaching benefits to the surrounding communities including Greater Bendigo
- The May Council meeting voted to introduce a 24-hour cat containment requirement and change Greater Bendigo from an off-leash default to an on-leash default municipality. These changes will commence in 2024. It means that all cats must be securely confined to their owner's property 24 hours a day and dogs can only be off leash in designated off leash public areas within the municipality



Portrait of Uncle Jack Charles created by Keira Long (third from left)

June

- The City continued its tree planting program 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 masterplans
- A new Ignite winter program was launched with a series of events and activations including Electric Wonderland in Rosalind Park, a nightly after dark immersive experience during the school holidays with vivid lasers and illuminated sculptures
- Groundwork started on the \$3M redevelopment to transform the former Municipal Baths located next to Faith Leech Aquatic Centre into an attractive urban park with a lakeside loop track and boardwalk for community use
- Talented young creatives were recognised at the City's 2023 Raw Arts Awards at a special presentation. The awards attracted 90 applications and the five categories were visual arts, literature, performing arts, short film and the YoBendigo/Ambedo award
- Council voted to extend the City's organic waste collection to all rural households in the municipality. Some 5,500 rural households will be included in the service from November 2023
- In honour of the latest Bendigo Art Gallery exhibition, *The Australian Women's Weekly: 90 Years of an Australian icon*, a special Sweet Treat Trail inspired by the magazine's famous birthday cakes and recipes was created in partnership with local Bendigo Tourism businesses
- A new Public Art Policy was adopted to provide clear direction in managing and curating permanent and temporary public art
- Council adopted a Positive Ageing Action Plan 2023-2025, which outlines its commitment to older adults in the community. More than a quarter of Greater Bendigo's population is over 60. It sets out a broad range of actions, activities and initiatives to support and respond to issues, opportunities and challenges for older adults
- Local artist Daikota Nelson was selected to create a First Nations artwork that will be displayed permanently in The Capital foyer. The high-profile commission followed an expressions of interest process and will be part of celebrations to mark the historic venue's 150th anniversary. The contemporary artwork will be unveiled in 2024



Organics waste collection extended to all rural households



Electric Wonderland in Rosalind Park

CHALLENGES AND FUTURE OUTLOOK

Revenue and inflation

More than 60 per cent of the City's Budget revenue comes from rates. As in previous years, Council did not apply for a variation to the rate cap for the 2022/2023 Budget, which meant the City had to absorb increasing costs alongside lower forecast revenue (in real terms). This limited available funds for new projects and initiatives. Construction and other costs increased significantly faster than the rate cap. The City sought to address a challenging revenue scenario by continuing to fund existing services, increase certain fees, and prioritise works and services in a responsible and sustainable manner.

City assets

The City looks after \$2.7B worth of assets. The challenge is balancing the demand for new infrastructure, while maintaining or upgrading existing assets to meet community needs. Given the significant value of Council's asset base, renewal investment forms a major component of the capital works budget. Appropriate renewal investment helps to ensure that Council's assets continue to deliver the service levels and standards expected by the community, and work is continually undertaken by the organisation to check, assess and maintain the condition of these assets.

Opportunities

At the time of writing this report, the Victorian Government made the unexpected decision to cancel the Victorian 2026 Commonwealth Games due to costs associated with hosting the 12-day event. As a regional Games host, Greater Bendigo has been informed the Victorian Government will commit to delivering infrastructure improvements that were already planned for Bendigo as a host city. These are upgrades for Bendigo Bowls Club, Red Energy Arena (Bendigo Stadium) and Bendigo Showgrounds. The Victorian Government has also made a \$1B funding commitment for 1,300 new houses across regional Victoria, and \$1B for other programs including tourism, community sport, tourism infrastructure and much more. The City will continue to leverage opportunities to ensure investment in infrastructure provides lasting legacies in the community.

Greater Bendigo's population is expected to increase to 200,000 by 2050. To provide a long-term plan for how Bendigo grows, work is underway to prepare a Managed Growth Strategy that will include a 30-year residential framework plan. This will be a balancing act to identify the most suitable locations for growth while minimising impacts on neighbourhood character and maintaining Greater Bendigo's overall reputation as a desirable place to live.

Final preparations for the move and setting up at Galkangu – Bendigo GovHub began. Around 400 staff, including a new Customer Service reception will be based at the new building on Lyttleton Terrace. It will also mean the closure of other City buildings around the city centre that are no longer required. The move to Galkangu is a significant milestone for the organisation and how we work with our partners to provide important services for our community. Many Victorian Government agencies will be based at Galkangu, including the Department of Transport, Regional Development Victoria, and Department of Energy, Environment and Climate Action.

The future

- Advocate for the City's infrastructure priorities including securing funding to transform Bendigo Art Gallery to be on a par with its national and international contemporaries and make it a place for everyone
- Progress the first stage of development at the Bendigo Regional Employment Precinct to support future business investment and expansion in the region and attract funding partners
- Maximise the benefits of new developments and investments in the city centre
- Invest in technology to enhance overall data security and cyber safety, and continue to drive the City's Organisation Strategy for continuous improvement
- Launch a new-look website with clearer, more accessible information covering community services, strategies and policies aligned to the Council Plan
- Capitalise on the Bendigo Airport terminal expansion, scheduled to be completed by early 2024, to ensure the airport can continue to grow its passenger services and attract more tourists to the region
- Focus on the City's activities to deliver the outcomes set out in our strategic documents, including the Council Plan (Mir wimbul) 2021-2025, Healthy Greater Bendigo, the 10-year Financial Plan, the Climate Change and Environment Strategy 2021-2026, and the Circular Economy and Zero Waste Policy
- Continue the development of a regional resource recovery facility at the Eaglehawk landfill site when the site reaches capacity
- Capitalise on Greater Bendigo's designation as the first UNESCO Creative City and region of Gastronomy in Australia and membership to the Creative Cities Network. The City, together with Creative Victoria, is actively building relations with Victoria's Creative Cities Network: Geelong (City of Design), Ballarat (City of Craft and Folk Art) and Melbourne (City of Literature)
- Support tourism events and campaigns to draw more visitors to Greater Bendigo, stay longer and help boost the local economy
- Deliver the Council's 2023/2024 Budget, which includes priorities to improve everyday living. The Budget is responsible and sustainable and invests in high-value projects with long term benefits for a growing community. The Budget includes \$68M for projects to renew, develop and maintain the City's assets. The Budget's \$168M operating expenditure will fund 68 essential services for our community such as waste services, street cleaning, early years and maintenance of our fantastic parks



Bendigo Airport

Engaging with our community

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

In 2022/2023, the City continued to undertake comprehensive community engagement throughout the year. Engagement was delivered in many different forms, including Listening Posts, Meet the Mayor sessions, community workshops and the City's online engagement platform Let's Talk Greater Bendigo. Let's Talk had 36 community engagement projects listed, 28,517 unique visits to the site and over 2,135 engagement contributions received.

MESSAGE FROM THE MAYOR AND CHIEF EXECUTIVE OFFICER



Mayor Cr Andrea Metcalf



Chief Executive Officer Craig Niemann

The year brought a new confidence and optimism for our community and we all embraced the opportunity to return to a 'new normal'.

Bendigo was the place to be for the best in arts and culture.

Bendigo Art Gallery's blockbuster exhibition *Elvis: Direct from Graceland* smashed records, attracting 220,000 visitors. The exhibition was complemented by a national award-winning VIVA BENDIGO marketing campaign that encouraged people to stay longer in the region and choose from 100 Elvis-themed experiences. The exhibition's economic impact was estimated at \$67M in the region, according to Victorian Government figures.

Bendigo also became the first Australian regional centre to stage Melbourne Opera's production of the *Ring Cycle*. Richard Wagner's epic opera took up residence at Ulumbarra Theatre, where the opera in its entirety was performed three times over six

weeks. Opera fans from all over the world and from across Australia flocked to see this rare moment in operatic history for our country.

Our community also enjoyed fantastic new facilities in open spaces. The \$7M Larni Garingilang central hub at the Bendigo Botanic Gardens opened and the new \$1.5M Lake Weeroona playspace was ready in time for the summer holidays for families and visitors.

To address the needs of a growing community, strategic planning work on a new Managed Growth Strategy and structure plans for Huntly, Elmore and Goornong were also prioritised. Major projects and initiatives continued to progress to strengthen Greater Bendigo's economic future, including the Bendigo Airport terminal expansion, continued planning for the Bendigo Regional Employment Precinct, investment priorities in a circular economy to divert waste from Eaglehawk Landfill and road infrastructure, together with advocacy for a Low

Line shared trail along Bendigo Creek. We also remain committed to securing funds for Council's number one priority project, the Bendigo Art Gallery expansion project.

Our investment in improving environmental outcomes for Greater Bendigo continue. Our first Biodiversity Strategy will be finalised soon and we've got a Zero Carbon – Net Zero Emissions Plan for Council operations 2023-2030. While the Greater Bendigo Climate Collaboration has gone from strength to strength with a range of events in the community.

The reality of our changing climate saw Greater Bendigo's worst floods on record last October, which caused millions in damages and over a thousand defects that needed addressing. Our staff were highly responsive to keep our community safe. Our strengths in emergency planning meant we could act quickly to set up an Emergency Relief Centre at Bendigo Showgrounds that provided vital support to neighbouring shires badly impacted by the floods. At its peak, the centre was caring for 280 people each night, with most of the evacuees coming from the Rochester and Echuca areas.

Our commitment to the *Barpangu* Reconciliation Plan 2021-2025 led to our unique partnership with DJAARA to jointly sign Yilingga Marna (meaning to shake hands in the language of the Dja Dja Wurrung), a 12-month land use activity agreement which builds on DJAARA's Recognition and Settlement Agreement with the State of Victoria. It is aimed at strengthening our partnership with DJAARA as well as support for Traditional Owner self-determination through Land Use Activity Agreements.

Another important cultural step towards reconciliation was the opening of a dedicated and permanent First Nations Gallery, Djaa Djuwima, in Bendigo. Djaa Djuwima means to 'show, share Country' in Dja Dja Wurrung language and this gallery is a safe place for Aboriginal and Torres Strait Island creatives to explore cultural expression, identity, heritage, and connection with the community and visitors.

We welcomed Stacy Williams as the new Director Healthy Communities and Environments, Director Corporate Performance Andrew Cooney was appointed Director Commonwealth Games and Jess Howard was appointed as the new Director Corporate Performance in March.

“OPERA FANS FROM ALL OVER THE WORLD AND FROM ACROSS AUSTRALIA FLOCKED TO SEE THIS RARE MOMENT IN OPERATIC HISTORY FOR OUR COUNTRY.”

At the time of writing this report, the Victorian Government announced its decision to cancel the Victoria 2026 Commonwealth Games. News of the cancellation was surprising and disappointing for our region. The Games was an opportunity to showcase Bendigo on the world stage. Details are still being worked through but upgrades are still expected to go ahead for Red Energy Arena (Bendigo Stadium), Bendigo Showgrounds and Bendigo Bowls Club. The City will be working to get the most out of the broader \$2B in promises that are targeted at the regions, including more housing and infrastructure investments.

Caring for an ageing population has been a core part of the City of Greater Bendigo's service delivery since Council amalgamations in 1994. It was a very difficult decision to end our valued Home Support service in the community at the end of this financial year. This followed significant changes to the way aged care services will be delivered in the future in Victoria, which meant it would not be financially viable for us as a Local Government to provide the service. We wish to acknowledge and thank our incredibly dedicated team for their years of service caring for residents in our community.

Councillors have had a busy year and we thank them for connecting with residents in many different ways, and for making decisions in the best interests of the community.

The new financial year will bring some new milestones for the organisation. The search for a new CEO will begin and we look forward to moving 400 staff into Galkangu – Bendigo GovHub. The move will be transformative, creating a one-stop shop for the community by providing State Government and Local Government services from the one building.

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**



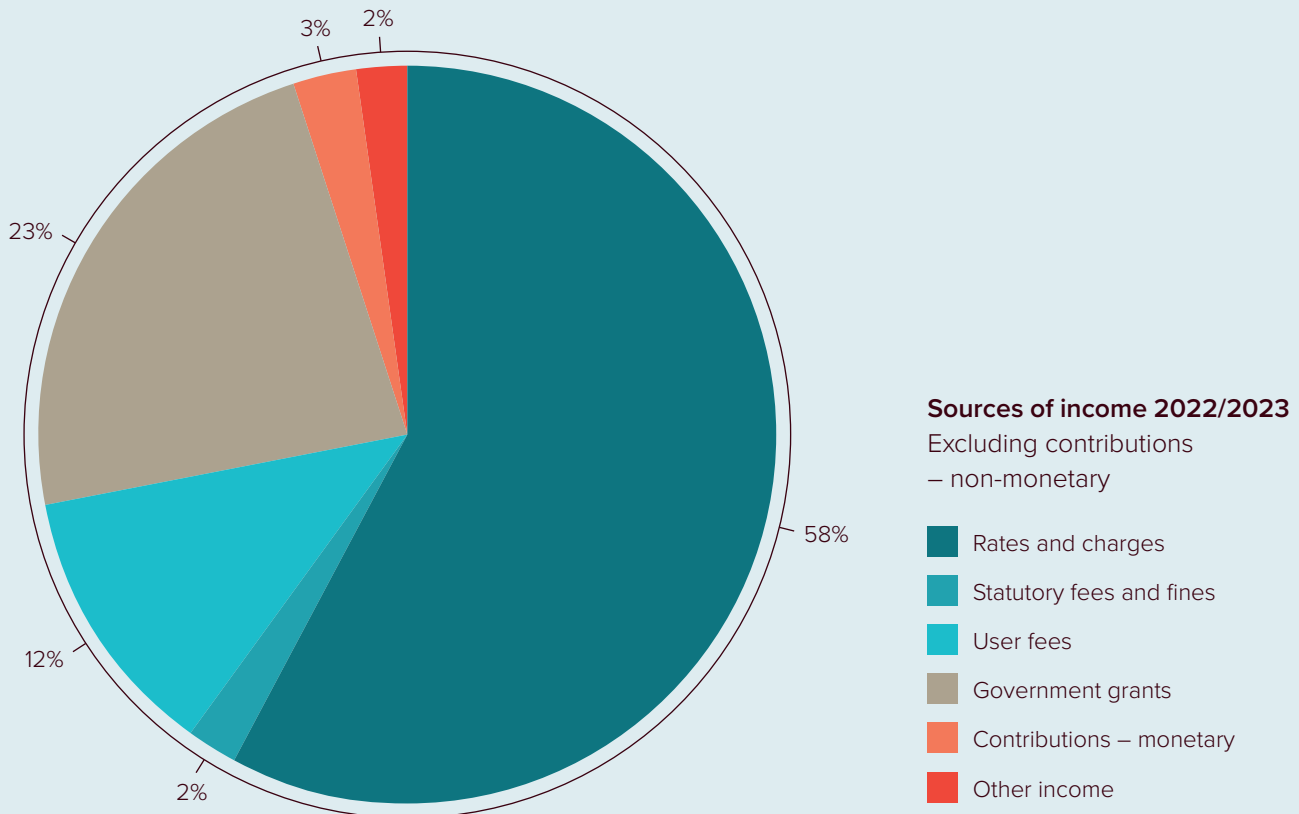
FINANCIAL SUMMARY

The City is in a sustainable financial position guided by the adopted 10-year Financial Plan, in line with the *Local Government Act 2020*. The Financial Plan and annual Budgets outline how Council will responsibly manage community funds and ensure financial sustainability.

Like many businesses, the City will need to be mindful of expenditure growing faster than income over the coming years due to population growth, Consumer Price Index rates and construction costs. Greater Bendigo's population is forecast to reach 155,000 by 2036 and 200,000 by 2050. Additional growth requires a disciplined approach to funding current services and projects, along with any new initiatives that may be required. A summary of financial performance is outlined below, with further details available in the Financial and Performance Statements at the end of this report.

Operating position

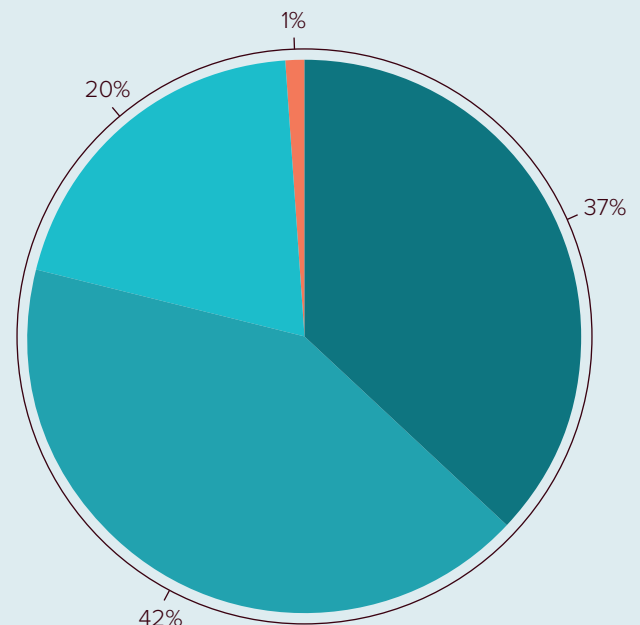
The City's operating result for 2022/2023 was a surplus of \$31M. It should be noted that the City's headline surplus is reported in line with the Australian Accounting Standards and incorporates many non-cash items, including \$17M in "income" for assets brought to account upon the finalisation of subdivisions by developers and additional grants related to the next financial year.



Income

The City receives income from a wide range of sources, including rates, user fees, fines, grants, contributions and other income. Total income for 2022/2023 was \$259M, 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 City is grateful for the continued strong partnerships with State and Federal governments in several areas, including Commonwealth programs like the Local Roads and Community Infrastructure Program and the State Government-supported Healthy Loddon Campaspe program.

The main City income was from rates and charges, which represent 58 per cent of income (excluding developer-contributed assets). The City continues to provide a range of financial hardship measures to support residents in paying their rates.



Expenses

The City's total operating expenditure, including depreciation for 2022/2023, was \$228M, which was allocated to delivering services that benefit the community. Total operating expenditure increased from the previous year and includes expenditure on salaries, materials, contracts and services.

Categories of operating expenditure 2022/2023



Capital works expenditure

The City’s Asset Plan provides a 10-year strategic framework to guide managing \$2.7B worth of Council-owned fixed plant, property and infrastructure. These assets enable the City to provide a wide range of services to the community. Over the financial year, \$58M in capital works was delivered including renewal of existing assets and several multi-year new projects.

Asset renewal

The renewal program included \$14.5M for roads, as well as investment in drainage, footpaths and bridges. Over 20 community organisations benefited from the renewal program, including community halls and sporting clubs.

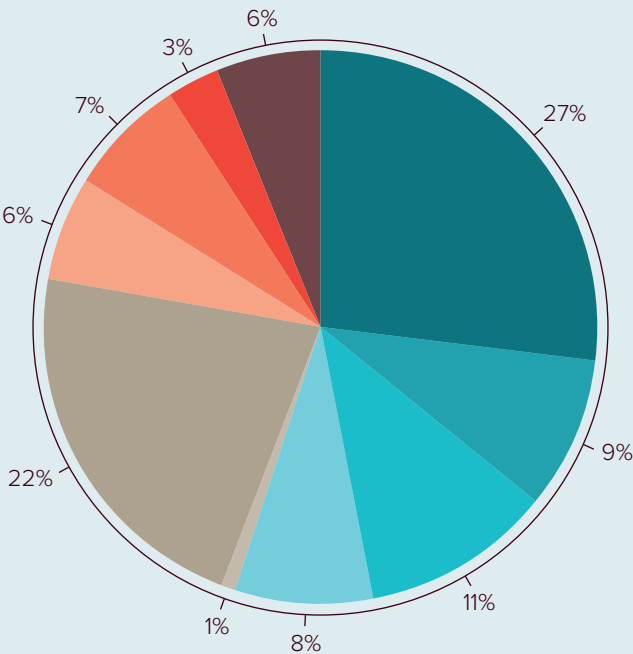
Like many other councils in Victoria, the City is facing the challenge of managing development growth, where more assets are being created at a time when less funding is available, and costs have increased.

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 over \$70M by 2031/2032.

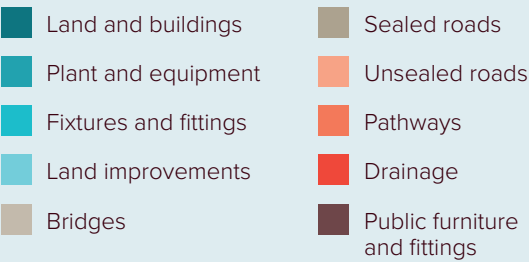
New projects

Multi-year investments included the completion of the Kennington Recreation Reserve Pavilion and the Larni Garingilang precinct at the Bendigo Botanic Gardens. Construction commenced on Strathfieldsaye Sports Centre clubrooms and the next stage of the Ewing Park precinct.

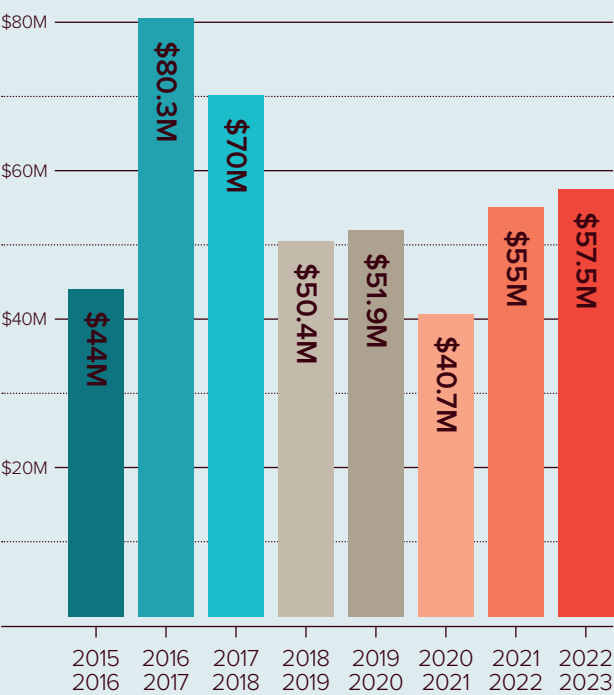
The \$1.5M regional-level playspace at Lake Weeroona officially opened featuring junior and senior play zones, a water play area, an accessible ramp, large pyramid climbing net and various swings. Construction began on the new Bendigo Airport terminal precinct. The project will deliver a new departure lounge, provision for security screening area, waiting lounge, baggage claim, restroom facilities, new administration building, upgrades to the car park and core infrastructure such as power, sewer and water.



Capital works by type 2022/2023



Capital works expenditure by year



Council assets by type



Financial sustainability

In 2022/2023, the City's Budget was based on a 1.75 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 Budget is supported by borrowings in the next financial year of up to \$8.6M, with similar levels forecast in future years. To remain sustainable and responsible, the City takes a conservative approach to borrowings to ensure commitments to projects and services are delivered.

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 \$56M in grant funding from State and Federal governments during the 2022/2023 financial year.

Key financial sustainability indicators

Indicator	2021/22 Result	2022/23 Result	Risk indicator
Net result (%)	14.33%	12.03%	LOW
Adjusted underlying result (%)	2.66%	-3.27%	HIGH
Liquidity (ratio)	1.96	2.26	LOW
Internal financing (%)	135%	167%	LOW
Indebtedness (%)	20%	39.38%	LOW
Capital replacement (ratio)	1.31	1.32	MEDIUM
Renewal gap (ratio)	0.84	0.77	MEDIUM

The only indicator with a high risk rating is the underlying result. This indicator does include significant (non-cash) depreciation charges on the City's assets, and is calculated by subtracting any non-cash contributions and removing any one-off or non-recurrent transactions. The result highlights the medium term challenges the City will face in a revenue-constrained environment.

DESCRIPTION OF OPERATIONS

The City is responsible for delivering 68 important services to 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, our prestigious Bendigo Art Gallery, Ulumbarra and The Capital theatres, and much more. This broad range of community services and important infrastructure continues to support the wellbeing and needs of our community.

Towards the end of the financial year and following extensive consultation, Council adopted the 2023/2024 Budget. This community-focused Budget funds priorities that will enhance day-to-day living and completes financial commitments on multi-year projects with long term benefits. This was the first

year that Council did not produce a draft Budget for exhibition. Instead, public engagement began much earlier during the Budget process, allowing Councillors to identify important themes and make informed decisions. The Budget was adopted in May, a month earlier than previous years, allowing the City to start preparing early, ready to deliver projects, works and other initiatives.

Economic factors

Inflation continued to be high, with the Reserve Bank of Australia reporting 6 per cent to June 2023. This remains higher than the 3.5 per cent rate cap set for the City for 2023/2024. Construction costs continue to increase significantly faster than the broader Consumer Price Index, in many cases well above 10 per cent.



Major changes

- In November 2022, Council made the difficult decision to exit from its Home Support aged care service delivery and transition clients to a new provider by June 30, 2023. This followed a review of the service. New changes coming into effect as part of the Federal Government's new Support at Home program were also considered, including the new payment structure. Council decided it would not be possible as a Local Government to deliver a viable service that met the new structure requirements without significant investment to compete in an open market. Caring for an ageing population has been a core part of the City's service delivery since Council amalgamations in 1994. The City acknowledged the work of its 70-strong dedicated team who provided amazing care for clients over the years
- Stacy Williams was appointed as the new Director Healthy Communities and Environments and started the role in July 2022
- The City appointed Andrew Cooney as Director Commonwealth Games in November 2022 to guide the organisation's role in supporting the delivery of the Victoria 2026 Commonwealth Games. He was formerly the organisation's Director Corporate Performance
- Jessica Howard was appointed the new Director Corporate Performance and began the role in March 2023
- At the time of writing this report, the Victoria 2026 Commonwealth Games has been cancelled. As Greater Bendigo was selected as a regional hub for the games, upgrades to infrastructure at host venues Bendigo Bowls Club, Red Energy Arena (Bendigo Stadium) and Bendigo Showgrounds will continue as part of a \$2B State Government package for the regions
- Cr Andrea Metcalf was elected for a second consecutive term as Mayor. Cr Dr Jennifer Alden was elected Deputy Mayor
- As a result of cancelling the Commonwealth Games, State Government funding is also expected to be put towards the development of housing across the regions, tourism and events infrastructure, and community sports. The City's advocacy is focused on lasting benefits and legacies for the community



Achievements

- In an Australian-first, DJAARA and the City signed a unique partnership agreement, Yilingga Marna (meaning to shake hands in the language of the Dja Dja Wurrung), a 12-month land use activity agreement. This partnership builds on DJAARA's Recognition and Settlement Agreement with the State of Victoria

It is hoped this agreement could be a model for Local Government across Australia to support reconciliation with, and self-determination of, Traditional Owners. The City recognises the agreement as an important way for DJAARA to receive recognition for these rights, support healing of Country and to benefit all with the delivery of important community projects

The agreement also delivers on a number of commitments in the City's *Barpangu* Reconciliation Plan

As part of the ceremony, DJAARA Board Chair Trent Nelson presented City of Greater Bendigo Mayor Andrea Metcalf with a possum skin cloak, reflecting the trusting and respectful relationship between the two organisations (pictured right)

- Our commitment to protecting the environment and mitigating climate change continues to be strengthened through the Greater Bendigo Climate Collaboration. Public engagement has begun to develop a draft Greater Bendigo Zero Emissions Roadmap which contains 35 priority projects covering the topics of energy, transport, food and agriculture, nature and circular economy. The collaboration brings together businesses, community groups, schools and households to work together to combat climate change. The City is also creating its first Biodiversity Strategy





Award-winning

- The City won gold at the Qantas Australian Tourism Awards for its highly successful VIVA BENDIGO campaign to complement the *Elvis: Direct from Graceland* exhibition with 100-themed events. The Bendigo Visitor Centre won bronze for its outstanding customer service and supporting the VIVA BENDIGO campaign
- At the 2022 Victorian Tourism Awards, the City won two gold and a silver
- The City was named Industry Leader award winner in the 2022 Premier's Sustainability Awards for its focus on transitioning the region to a circular economy when Eaglehawk Landfill reaches capacity. Organics recycling saw over 19,000 tonnes of waste diverted from landfill, while the Green Caffeine initiative prevented over 20,000 coffee cups being thrown away

Major capital works

The City delivered \$58M in capital works throughout the financial year with a focus on multi-year infrastructure projects and roads. These investments included the next stage of the Ewing Park Precinct and the Strathfieldsaye Sports Centre clubrooms and the City's final contribution to the joint use sporting facility at Catherine McAuley College's Junortoun campus. 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.

In addition, design of a new car park and toilet at Longlea Lane on the O'Keefe Trail has been completed. The \$1.5M regional-level playspace at Lake Weeroona officially opened and construction began on the new Bendigo Airport terminal precinct.

There was also \$2.1M invested in new walking and cycling infrastructure to increase accessibility and active lifestyle opportunities in addition to \$1.9M toward footpath renewals.

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, 2022/2023,
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



Deputy Mayor
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, 2022/2023



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



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 Council 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

**Stacy Williams***Director Healthy Communities and Environments***Areas of responsibility:**

- Home support (aged and disability)
- Children and families
- Community engagement
- Youth development
- Cultural development
- 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

**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

**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

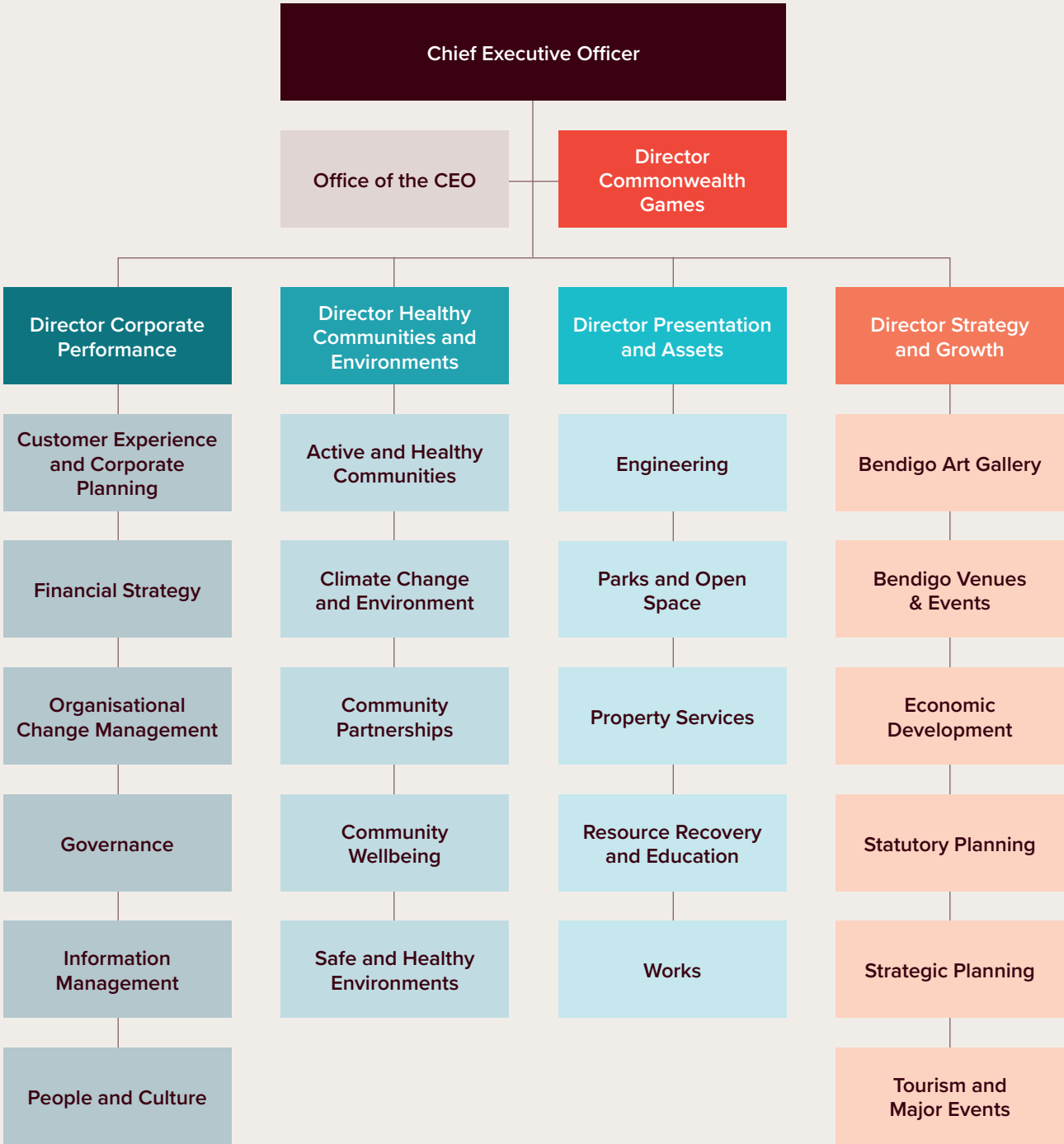
**Jessica Howard***Director Corporate Performance***Areas of responsibility:**

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

**Andrew Cooney***Director Commonwealth Games***Areas of responsibility:**

- Inform, coordinate, and lead the City through the planning and delivery of its responsibilities as a host city for the Victoria 2026 Commonwealth Games
- Work with key stakeholders to deliver infrastructure, cultural and entertainment programs

ORGANISATION
STRUCTURE

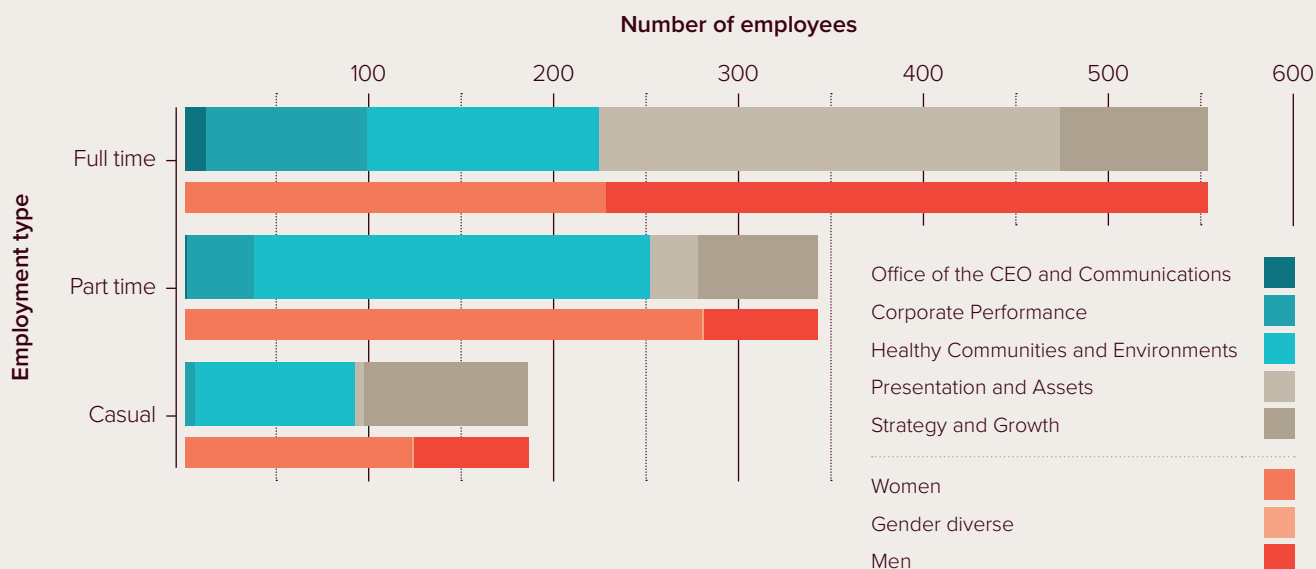




CITY STAFF

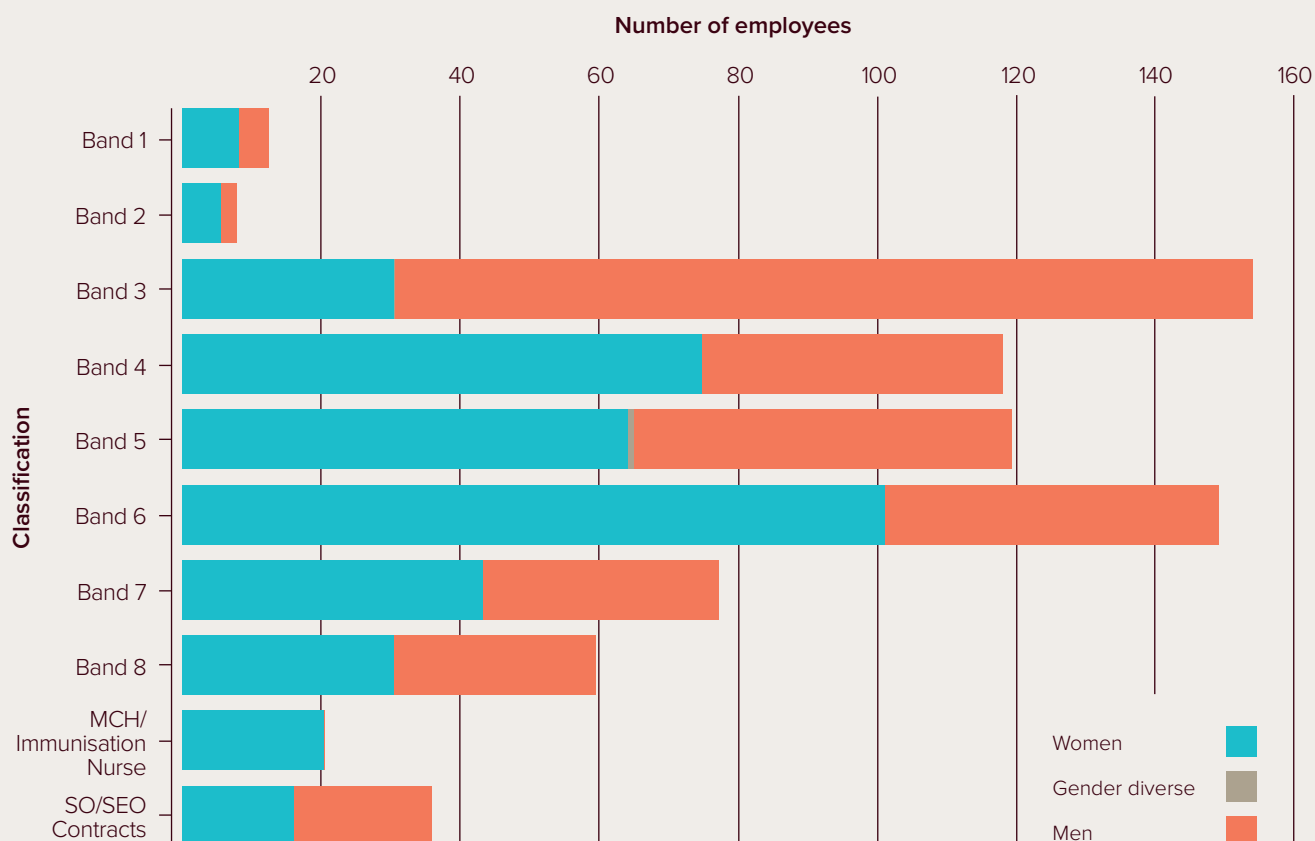
Number of full time equivalent (FTE) staff by organisational structure and employment type

	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	51	50.2	88	87.23	36	36	47	47	228	226.43
Gender diverse												
Men	5	5	36	36	38	38	214	212.04	33	33	326	324.04
Part time												
Women	1	0.8	32	22.01	176	96.57	18	13.68	53	33.09	280	166.15
Gender diverse					<5	<5					<5	<5
Men			4	2.5	38	16.79	8	6.39	12	7.56	62	33.24
Casual												
Women			5	0.0104	63	0.6161	1	0.0001	54	1.396	123	2.02
Gender diverse									<5	<5	<5	<5
Men					24	1.0023	4	0.0004	34	0.0133	62	1.016
Total	12	11.8	128	110.72	419	241.01	281	268.11	238	128.49	1,083	753.7



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

Classification	Women	Gender diverse	Men	Total
Band 1	8.17		4.21	12.38
Band 2	5.56		2.26	7.82
Band 3	30.51	<5	123.44	153.95
Band 4	74.83		43.24	118.08
Band 5	64.17	<5	54.34	119.31
Band 6	101.17		47.95	149.13
Band 7	43.3		33.85	77.15
Band 8	30.5		29	59.5
MCH/Immunisation Nurse	20.39		0.0001	20.39
SO/SEO Contracts	16		20	36
Total	394.6	<5	358.29	753.7



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 to employees who have experienced family violence through the Employee Assistance Program and leave provisions in the Enterprise Agreement. 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 a higher level of 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 *Barpangu* Reconciliation Action Plan, Cultural Diversity and Inclusion Plan, Youth Action Plan and Positive Ageing Action 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

The fifth employee engagement survey was conducted in March 2023. It was completed by 61 per cent of employees, which was a similar response rate as the previous survey conducted in October 2022.

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

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:

Comparison with benchmark scores

Survey areas	Aug 2020 (%)	Mar 2021 (%)	Apr 2022 (%)	Oct 2022 (%)	Mar 2023 (%)		Benchmark (%)
Expectations	84.8	83.3	84.0	83.8	83.0	▲	77.1
Recognition	72.5	72.5	73.0	74.0	71.3	▲	68.5
Communication	69.5	68.5	68.8	66.5	67.5	▲	62.0
Team	87.8	88.0	86.8	85.8	85.8	▲	84.2
Future	73.0	68.8	72.8	74.0	69.0	▲	68.2
Safety	84.8	83.8	81.8	82.0	80.0	▲	78.4
Resources	75.5	74.8	73.0	76.0	75.3	▲	70.2
Overall	78.3	77.0	77.3	77.3	76.0	▲	72.7

Customised Engagement Statements were also in the survey:

Survey areas	Aug 2020 (%)	Mar 2021 (%)	Apr 2022 (%)	Oct 2022 (%)	Mar 2023 (%)
■ 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					
Overall	70.0	75.0	76.8	76.8	75.3

The results remained stable in all these areas compared to previous surveys and continue to be a positive result in terms of staff satisfaction.

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.

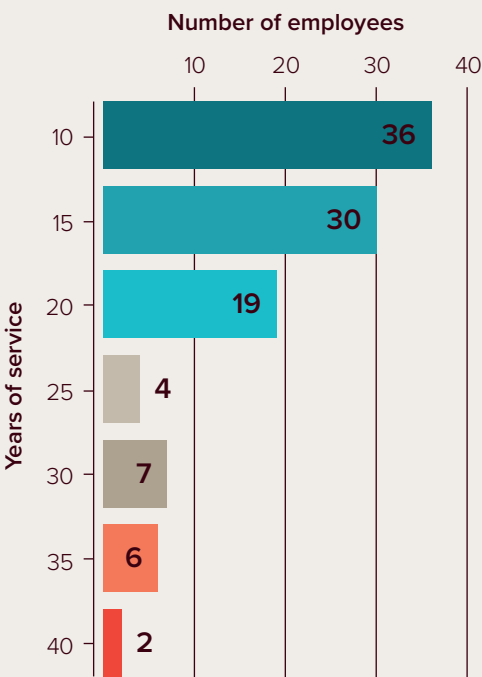
Forty facilitator-led training events were held in 2022/2023, totalling 244 sessions. These were attended by 1,769 employees. A blended program was delivered by internal and external facilitators and included both in-person and online sessions. Learning and development is also supported through e-learning 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 75.5 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, 10 employees had study support applications approved and eight employees received financial reimbursements.

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.

Years of service

In December 2022, 104 employees were recognised for reaching significant service milestones with the City.



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

Integrated Strategic Planning Framework

The *Local Government Act 2020* (the Act) introduces strategic planning principles for Victorian councils, which includes an integrated approach to planning, monitoring and performance reporting.

In June 2023, the Council endorsed its first Integrated Strategic Planning (ISP) Framework. The framework supports us to align our work with our Community Vision 2021-2031, Council Plan and operational priorities. The framework also helps us comply with other responsibilities under the Act.

The following diagram provides an overview of the main legislated elements of the framework.



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

Council Plan

The Council 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 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	Be accountable and financially responsible	Completed	The 10-year financial plan is in place for this period. PMO365 has been launched for better management of all aspects of projects.

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	Implement Pathway and TechOne enhancements	Completed	The IT unit is leading a strategy and roadmap review of Pathway and TechOne to compare the benefits associated with the products upgrades and the needs identified across the organisation. The improvement activities will be phased progressively over the next two financial years.
1.2.2	Purchase and install the GovHub technology and communication equipment	Completed	Completed with all staff and customers successfully using new technology in Galkangu.
1.2.3	Finalise approach and commence implementing an integrated data management system across the City	Completed	A review to identify key drivers and need for an integrated data management system has been undertaken. This has identified the requirement for data insights and information analytics and as a result, the IT unit has proposed a focus on creating the foundational backbone elements this year. The aim is to enable self-service capabilities across the organisation for data needs into the future.

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	Review the Community Planning model	In progress	Development of framework options is progressing, along with a toolkit of community-friendly 'self-help' resources.

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	Leadership that sets good governance standards	Completed	<p>The People and Culture Strategy, which encompasses Organisation Development, is in place.</p> <p>The development of Galkangu, Bendigo's GovHub, has been completed with staff and customers operating from the shared spaces.</p>

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	2020	2021	2022	2023	
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	7.03%	15.25%	8.19%	8.06%	
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]	54.00	55.00	51.00	52.00	
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	90.60%	96.30%	89.68%	94.02%	
Service cost <i>Cost of elected representation</i> [Direct cost of the governance service / Number of Councillors elected at the last Council general election]	\$56,620.44	\$61,424.67	\$66,713.44	\$68,235.00	
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]	53.00	54.00	53.00	54.00	

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 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	Work with the Victorian Department of Education to deliver a new kindergarten for the Marong community	In progress	The City is awaiting formal notification of the outcome of the grant application.
2.1.2	Renewal/upgrade Spring Gully soccer field lighting	Completed	Works have been completed and the official opening has been held.
2.1.3	Construct new training nets at Mandurang Cricket Club (subject to government funding)	In progress	Detail design is expected to be ready for construction tender in September/October 2023.
2.1.4	Design the cricket nets for the Marist College Joint Use Facility	In progress	Design consultants have been engaged and detail design has commenced.
2.1.5	Complete design for new sports field training lighting at California Gully Recreation Reserve	Completed	Designs and cost plans have been completed.

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	Commence the development of a Community Gardens Policy and Nature Strip Guidelines	Completed	The Policy and Guidelines have been endorsed and adopted.
2.2.2	Advocate for changes through participation with key multi-agency groups to promote healthy food environments	In progress	The City continues to participate with the Sustain – The Australian Food Local Government Network, Nourish Network and Vic Food Systems Working Group. Contributed to the City's response to the draft State infrastructure plan to advocate for food-system-related infrastructure.

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	Advocate to State and Federal governments for funding for the priority list of walking and cycling developments	Completed	The Government announced \$4M towards cycling infrastructure on Mundy Street and Hargreaves Street. The City is working with the Department of Transport and Planning to confirm the funding agreement. Community engagement is pending on these two key cycling corridors. Additional grants recently received include a \$100,000 TAC Community Safety grant for pedestrian crossings, Blackspot Program grants and Safe System Pedestrian Infrastructure Program. An investment prospectus is also being finalised for the Low Line project. Advocacy for State and Federal government grants towards priority pedestrian safety and cycling projects is ongoing.
2.3.2	Identify opportunities to promote and improve local tracks and trails across Greater Bendigo	In progress	Council officers have identified opportunities to improve tracks and trails, however, the action is not complete as Parks Victoria is a key partner in this work as it relates to Bushland Tracks and Trails. The City will continue to advocate to Parks Victoria to support the development of the Bushland Tracks and Trails Strategy. Noting that it was included in the City's 2022 Investment Prospectus.
2.3.3	Construct the O'Keefe Rail Trail car park and public toilets at Longlea Lane	In progress	The construction contract has been awarded and site work has commenced.
2.3.4	Complete detail design for the Strathfieldsaye Green Spine to provide vegetated open public space between Wellesley Street and Apsley Lane	Completed	Design and preliminary estimate were presented to EMT and submitted to Council in December 2022.

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	Build collaborations between the public and private housing sectors to support the development of quality affordable housing	Completed	Have been providing relevant information to two community housing providers in relation to their proposed developments. A fact sheet has been developed for engagement activities during the consultation period.

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	Advocate for improved transport links for Bendigo, including improved connections to the Bendigo Metro Train Network	Completed	Tracks on the Echuca line between Epsom and the Goornong Station have been upgraded and will enable an increased speed of trains from 80 km/h to 130 km/h.
2.5.2	Advocate to the State Government for a free bus service for the city centre	Completed	An independent review was undertaken of a free bus service within the city centre. The result of the review was that due to the compact size of the city centre, a free service was not feasible.

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	More people live in 10-minute neighbourhoods	Completed	The Managed Growth Strategy is being prepared and will direct growth into appropriate locations. The Public Space Plan is in the implementation phase.

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	Progress the Maiden Gully Precinct Structure Plan and implementation of the Marong Township Structure Plan, and prepare the respective Development Contributions Plan	Completed	The Maiden Gully Indicative Residential Framework has been prepared, however this is not yet supported to proceed. City officers will continue to progress this. The Marong Township Structure Plan was exhibited in June 2023, and over 20 submissions were received. These will now be reported to Council for consideration. The Marong DCP Framework has been prepared and is being shared with stakeholders.
2.7.2	Progress the strategic planning for Huntly South East (Urban Growth Zone land)	Completed	The Huntly Structure Plan and the associated Urban Design Framework are currently being drafted. The draft Huntly Structure Plan will be released for public consultation once the Managed Growth Strategy has been prepared and exhibited.
2.7.3	Commence construction of the Lake Weeroona Playspace (stage 2)	Completed	Construction was completed in December 2022.
2.7.4	Progress development of Ewing Park (stage 2) including the Learn to Ride track	In progress	Construction was delayed due to building works however it is now nearing completion.

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	Complete the Mercy Junortoun Sports Precinct development at Catherine McAuley College	In progress	Certificate of Occupancy has been granted with Certificate of Construction / Practical Completion pending minor works. Planning for the official opening has commenced.
2.8.2	Implement the design and approval phase of the Heathcote Integrated Precinct redevelopment	In progress	Design and approval stages are nearing completion. An EOI has been developed for Federal Government funding to support construction. State Government funding has been secured.
2.8.3	Deliver the stage 1 planning for the dry facilities at the Peter Krenz Centre	Completed	The concept plan is completed and was approved at the September 2022 Council meeting. Advocacy for the project and inclusion into the prospectus with detailed design to be progressed once funding is confirmed.
2.8.4	Demolish the McIvor Road Skate Park	Completed	All make-good works at the site have been completed for hand back to the landowner, Department of Energy, Environment and Climate Action (DEECA) Communication with adjoining property owners in relation to the removal of the City-maintained car park has been completed and all future enquiries are to be directed to DEECA.

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	2020	2021	2022	2023	
Service standard <i>Health inspections of aquatic facilities</i> [Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]	1.36	0.93	0.62	1.46	Aquatic facilities health inspections are now back to pre-pandemic levels as all pools were open for the full summer period for the first time in three years.
Utilisation <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	4.26	2.92	4.16	5.17	The increase in utilisation of aquatic facilities is attributed to this being the first summer that all pools were open since the end of COVID-19 lockdowns.
Service cost <i>Cost of aquatic facilities</i> [Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]	\$5.57	\$7.69	\$5.69	\$5.00	This result is broadly in line with previous years pre-COVID, and represents a small improvement in the net operational cost of aquatic facilities.
FOOD SAFETY	2020	2021	2022	2023	
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]	3.27	2.40	2.85	4.39	The calculation method has changed from when the report is assigned to when the reporting officer acknowledges the investigation has commenced. This reflects the actual time more accurately.
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 Food Act 1984 / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x100	81.53%	6.10%	48.73%	81.48%	The 2021/2022 reporting period was still affected by COVID-19 lockdowns, with the last one ending in October 2021. Food Safety Assessments for 2022/2023 are now comparable to pre-pandemic levels.

Service/indicator/measure	Results				Comments
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 Food Act 1984]	\$488.72	\$542.48	\$596.86	\$666.82	There was an increase in food sampling testing expenses.
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	85.19%	71.23%	63.44%	98.10%	New internal work priorities meant follow up of non-compliance outcomes in this period received a more intensive focus.
LIBRARIES	2020	2021	2022	2023	
Utilisation <i>Physical library collection usage</i> [Number of physical library collection item loans / Number of physical library collection items]	5.16	5.27	6.29	5.70	
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%	78.13%	72.00%	
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	12.47%	10.34%	8.81%	8.35%	
Service cost <i>Cost of library service per population</i> [Direct cost of the library service / Population]	\$9.42	\$25.53	\$26.66	\$28.22	

Service/indicator/measure	Results				Comments
STATUTORY PLANNING	2020	2021	2022	2023	
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]	52.50	58.00	75.00	86.00	Staff shortages and the inability to recruit planners have impacted application timeframes
Service standard <i>Planning applications decided within required time frames</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	66.67%	67.78%	62.32%	58.19%	
Service cost <i>Cost of statutory planning service</i> [Direct cost of the statutory planning service / Number of planning applications received]	\$3,471.04	\$2,190.81	\$2,329.80	\$2,705.72	There was a reduction in the number of applications received, which affects the calculation of this indicator but costs remain similar to previous years.
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	75.00%	87.50%	73.33%	61.11%	The number of planning decision upheld at VCAT remains consistent with previous years but due to the low numbers, the percentage fluctuates each year.

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 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	Implement a governance and partnership model for a Stronger Greater Bendigo	In progress	A review of the Economic Development Strategy was undertaken and presented to the Economic Development Implementation Steering Committee in June. Four working groups are underway to support the steering committee to address specific areas.
3.1.2	Develop an investment prospectus for the City (Invest Bendigo) and Loddon Mallee region	Completed	The Invest Loddon Mallee website was launched in July 2022.
3.1.3	Complete an Employment Strategy for Greater Bendigo that responds to the Macklin review	In progress	An action plan is being investigated with the Learning and Development team.
3.1.4	Continue to investigate scope and feasibility of improving shelter at the Bendigo Livestock exchange in consultation with stakeholders	In progress	The business case is underway and the first draft has been received for review.

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	Education and training pathways	Completed	The City continues its program of traineeships and apprenticeships through its partnership with CGVT.



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	Facilitate a planning scheme amendment for the removal of minimum car parking rates from the City of Greater Bendigo Planning Scheme	Completed	On December 12, 2022 Council resolved to endorse all of the documentation supporting Amendment C279gben to the Greater Bendigo Planning Scheme, which includes the removal of parking minimums. The City is now seeking authorisation from the Minister to progress the planning scheme amendment.

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	Advocate for funding for infrastructure required to support the Bendigo Regional Employment Precinct	In progress	The funding agreement for \$6M commitment from the State Government is being worked through with Regional Development Victoria.

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	Commence the next stage of the Bendigo Airport redevelopment project including the terminal expansion	Completed	Construction commenced in August 2022
3.5.2	Extend the security fence at the Bendigo Airport	In progress	1.5km of fencing installed along the western boundary and additional work on other smaller areas around the airport. Further works to continue in 2023/2024.
3.5.3	Construct a concrete helicopter stand and fuel truck parking area at the Bendigo Airport	In progress	Works have been awarded to Nicholson construction. Reviewing site documentation and preparing a method of working plan to seek feedback from stakeholders.
3.5.4	Complete the Bendigo Tramways Expansion Project	In progress	Construction has been progressing well and on track for October partial handover and early 2024 full completion.

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 transport prospectus	Completed	A Councillor Transport Prioritisation Workshop was held on Friday September 17, 2021. At the conclusion of the workshop, we had reached consensus regarding transport priorities across the municipality (covering freight, safety and active transport). Council officers continue to progress these priorities where possible. More substantial priorities, requiring significant investment, have been incorporated in the City's 2022 investment prospectus.

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	2020	2021	2022	2023	
Satisfaction of use <i>Sealed local road requests</i> [Number of sealed local road requests / Kilometres of sealed local roads] x100	44.12	42.54	46.82	72.28	This figure has been greatly affected by the October 2022 Victorian flood emergencies and will continue to be for the foreseeable future.
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	99.41%	99.33%	99.35%	99.24%	
Service cost <i>Cost of sealed local road reconstruction</i> [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	\$173.19	\$132.62	\$143.36	\$154.12	There have been significant cost increases across the civil works program for materials and contractors over the past financial year.
<i>Cost of sealed local road resealing</i> [Direct cost of sealed local road resealing / square metres of sealed local roads resealed]	\$8.71	\$7.17	\$6.59	\$8.36	
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	61.00	54.00	53.00	

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 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	The Bendigo Athletics track renaming remains in progress. Engagement has been completed. A Place Names Officer is currently putting a report together to identify possible opportunities across the City to progress naming.

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	Strengthening our trust, relationships and partnerships with Traditional Owners and the Aboriginal and Torres Strait Islander community	Completed	<i>Barpangu</i> Reconciliation Plan and the Climate Change and Environment Strategies are in place and are continuing to be implemented.

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 2030
- Implement A Stronger Greater Bendigo

Code	Actions	Status	Progress comments
4.3.1	Co-design a process to support increased self-determination of Dja Dja Wurrung and Taungurung Peoples to heal Country	In progress	This action continues to be discussed with Traditional Owners.



Acknowledgment of Country sculpture in Heathcote

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 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	Continue transitioning away from gas in Council facilities	In progress	The 2023/2024 Budget includes funds to transition a suite of small facilities off gas and to investigate electric heating options for Bendigo Library. Identification of priority small sites has commenced.
5.1.2	Implementation of Gurri Wanyarra Energy Efficiency Initiatives to reduce energy consumption and carbon emissions.	In progress	Carry forward project, awaiting confirmation on quotes and programmed works in line with the commissioned five-year energy efficiency plan for this site.
5.1.3	Deliver Street Lighting Energy Efficiency (Lighting the Regions) for year three of the program	Completed	The third year of energy efficiency upgrades has been completed.
5.1.4	Progress a planning scheme amendment to implement the Elevating Environmentally Sustainable Design (ESD) Targets in the Planning System project in collaboration with other councils	In progress	Council has sent request to Minister for Planning in response to Council's request for authorisation of the Elevating Targets Planning Scheme Amendment. CASBE has met with the Minister's office to advocate for a response to this multi-council amendment.
5.1.5	Develop a Zero Carbon Plan that sets out the pathway to achieve zero net emissions by 2030 for the organisation's operations	Completed	The Zero Carbon Plan has been completed and adopted by Council on February 27, 2023.



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	Circular economy	Completed	The Circular Economy and Zero Waste Policies have been developed and adopted. Infrastructure has been procured and a glass collection system has commenced.

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	Scope a Gateway Study for Big Hill and Mandurang landscape preservation	Completed	Scoping has been completed and was discussed at Councillor Briefing on May 1, 2023.
5.3.2	Develop a Biodiversity Strategy	In progress	The draft Biodiversity Strategy was released for public feedback over May and June 2023, and is scheduled to be tabled for Council adoption in September 2023.

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	Finalise detailed designs for instream works that improve the environmental values of Bendigo Creek (subject to government funding)	In progress	Functional design and landscape design are substantially complete.

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	2020	2021	2022	2023	
Satisfaction <i>Kerbside bin collection requests</i> [Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households] x1000	155.65	160.28	153.34	172.99	The number of requests remains consistent with previous years but as the figures are low, the percentage fluctuates each year. Requests for recycle bin replacements have also increased.
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	3.68	4.05	3.71	4.41	The number of missed bins remains consistent with previous years but as the figures are low, the percentage fluctuates each year. There have also been a number of new drivers which could have contributed to the slight increase.
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]	\$145.60	\$154.42	\$156.17	\$188.85	There was an increase in internal replacements plant costs, along with increases in cartage and EPA levy costs.
<i>Cost of kerbside recyclables collection service</i> [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$58.96	\$66.46	\$53.44	\$66.55	Contractor fees increased as well as increases in cartage costs and the EPA levy.
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	50.80%	50.19%	52.25%	52.96%	

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 Council Plan (Mir wimbul) 2021-2025.

<div>6.1 A culture of creativity</div> <div><div>■ Implement Greater CREATIVE Bendigo</div><div>■ Create opportunities to promote the unique contribution of our Aboriginal and Torres Strait Islander creatives</div></div>			
Code	Actions	Status	Progress comments
6.1.1	Encourage a culture of creativity	Completed	Implementation of Greater CREATIVE Bendigo is continuing. Opportunities to promote contributions of our Aboriginal and Torres Strait Islander creatives is reported through Greater CREATIVE Bendigo and <i>Barpangu</i> .

<div>6.2 More activated spaces</div> <div><div>■ Develop and implement a Public Art Strategy and Policy</div><div>■ Expand the Bendigo Art Gallery</div></div>			
Code	Actions	Status	Progress comments
6.2.1	Redevelop the Municipal Baths in Rosalind Park	In progress	De-watering completed, de-sludging and earthworks are underway. The project is on track for 2024 completion.
6.2.2	Advocate for funding expansion of the Bendigo Art Gallery	In progress	Advocacy is underway and continues for the gallery project across government and philanthropic sectors.

<div>6.3 Nurturing and supporting talent and championing inclusion and access for creatives</div> <div><div>■ Hold regular networking events, mentoring and grant opportunities</div><div>■ Establish a digital strategy for creative industries</div><div>■ Develop artist-in-residence programs that connect business and creatives</div><div>■ Explore opportunities for career pathways in creative industries for young people</div></div>			
Code	Actions	Status	Progress comments
6.3.1	Nurture and support talent that is inclusive and accessible for creatives	Completed	The City continues to support the creative industry through Greater CREATIVE Bendigo and various events through Tourism and Major Events, the Bendigo Art Gallery, and Bendigo Venues & Events.

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	Implement the framework and action plan to build international recognition as a UNESCO Creative City – A City of Gastronomy	Completed	We coordinated an Aus/NZ sub network meeting that combined visits and meetings in Bendigo and Ballarat in March 2023.

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	Advocate for funding to redevelop the Golden Dragon Museum	Future action	The business case for the Golden Dragon Museum development has been presented to Council at Briefing. More information is being sought on the Governance Review, Management Structure, future activation and a strategic Organisation Plan for GDM.
6.5.2	Complete heritage studies for the former Shire of Huntly (stage 2) and Bendigo South East (stage 2)	In progress	The Former Shire of Huntly Stage 2 Study is nearing completion. Bendigo South East Stage 1 has been completed, however the Stage 2 Study will be deferred until the Post War thematic study is scoped and undertaken.
6.5.3	Advocate for funding for the World Heritage listing of the Central Victorian goldfields	Completed	The World Heritage Steering Committee has been advised the 2023 State Budget has allocated \$3.8M over three years to progress two World Heritage initiatives. The Central Victorian Goldfields UNESCO World Heritage Bid is one of them. Minister Kilkeeny advised of her intention to expedite the tentative listing to the Federal Government for February 2024, coordinate action with other relevant Ministers and set up a project team to coordinate next steps.

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 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 an Active Women and Girls Strategy	In progress	Development of a Fair Access Policy and action plan has commenced, utilising a previously drafted project proposal updated in line with the State Government's recent announcement related to the Fair Access Roadmap.

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	A welcoming community that supports multiculturalism and cultural and religious differences	Completed	The Cultural Diversity and Inclusion Plan is being implemented and is reported through the adopted action plan.

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	Young people are supported to shape the world they live in	Completed	Support for the Greater Bendigo Youth Council is well established and will continue. The Greater Bendigo Health and Wellbeing Action Plan is in place and being implemented.



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 LGBTIQ+ community

Code	Actions	Status	Progress comments
7.4.1	Advocate for and support the development of the Heathcote Dementia Village	Not proceeding	The community has advised that this is no longer being pursued.
7.4.2	Deliver a Changing Place at a community facility	In progress	The procurement process is underway for the Elmore Changing Places Facility.

7.5 A community who feels safe

- Develop and implement a Community Safety Strategy

Code	Actions	Status	Progress comments
7.5.1	Complete the Community Safety Strategy	In progress	The Community Safety Framework has been completed and was adopted by the Bendigo Safe Community Forum late in 2022. An action plan is still being developed.
7.5.2	Expand the street lighting network to improve access and safety	Completed	The new street lighting program for 2022/2023 is 100 per cent complete. Investment of approx. \$100,000 in new street light installations.
7.5.3	Expand the network of footpaths with the new footpath construction program	Completed	The new footpath program for 2022/2023 is 100 per cent complete.

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	Promote equity and address poverty and disadvantage	Completed	The Social Justice Framework has been developed and adopted and is being implemented. Equity Impact Assessments are in place and being applied across the organisation.

7.7 Emergencies are prevented or mitigated

- Implement the Integrated Municipal Emergency Management Plan
- Implement the Municipal Fire Management Plan

Code	Actions	Status	Progress comments
7.7.1	Advocate for funding of works to protect Epsom and Huntly as identified in the Epsom Ascot Huntly Flood Mitigation Study	Completed	Funding for detailed design has been secured. A Project Manager has been appointed for the Howard Street to Leans Road levee project. Investigation into potential concept solutions for this section of levee has commenced and is expected to be completed over the next 12 to 18 months. Discussions are also continuing with VLine/Victrack regarding required bridge lift design to finalise the Racecourse Creek levee system design. Construction funding will be sought in future years.

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
ANIMAL MANAGEMENT	2020	2021	2022	2023	
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]	1.85	1.02	1.15	1.06	
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	31.83%	42.76%	31.91%	28.71%	This result is comparable with previous years.
	34.93%	33.66%	48.39%	43.42%	This result is comparable with previous years.
Service cost <i>Cost of animal management service per population</i> [Direct cost of the animal management service / Population]	\$17.80	\$16.90	\$18.49	\$22.45	Additional staffing costs have been incurred in the year due to animal/staff ratios required, and some additional casual staffing costs at peak times.
Health and safety <i>Animal management prosecutions</i> [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	100.00%	100.00%	100.00%	100.00%	

MATERNAL AND CHILD HEALTH	2020	2021	2022	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	100.93%	100.90%	101.20%	100.70%	
Service cost <i>Cost of the MCH service</i> [Cost of the MCH service / Hours worked by MCH nurses]	\$77.49	\$54.81	\$63.73	\$67.11	
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	78.02%	77.34%	75.93%	76.51%	
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	96.76%	98.00%	97.11%	96.16%	



I SERVICES

The following statement provides information in relation to the services funded in the 2022/2023 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
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 Council 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 communications channels available. It also promotes the City's services and events to the community.	2,105 1,886 219
Commonwealth Games directorate	The Commonwealth Games directorate informs, coordinates, and leads the City through the planning and delivery of its responsibilities as a host city for the 2026 Commonwealth Games.	- 259 (259)

Service unit	Progress comments	Net cost
		Budget (less) Actual (equals) Variance \$000
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 Council 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.	397 432 (35)
Customer Experience and Corporate Planning	The Customer Experience and Corporate Planning 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 best meet customer needs. Customer service needs are met effectively and efficiently, including providing multiple options for customers to access Council services.	2,552 2,052 500
Information Management	The Information Management unit is responsible for providing technology and information management support and assistance for the range of IT services used within the City. The unit is central in ensuring that the City's technology systems are innovative and fit for purpose so that staff are able to deliver services to our community.	4,418 4,947 (529)
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.	4,359 4,142 217
Organisational Change Management	The Organisational Change Management unit is responsible for leading the City into the new Galkangu building and for facilitating all aspects of change related to people, process, and technology going forward.	1,996 1,790 206
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; legal advice; and ensures procurement is undertaken in a considered and responsible way to deliver on Council's and the community's objectives.	4,973 4,815 158
Financial Strategy	The Financial Strategy unit is responsible for finance operations, rates, strategic asset management and the project management framework. The unit provides long-term financial planning to support the ongoing financial sustainability of Council's operations. This includes delivery of the annual Budget, financial plan, asset plan, financial statements, performance statements and a range of other Local Government regulatory reporting.	4,944 1,310 3,634

Service unit	Progress comments	Net cost
		Budget (less) Actual (equals) Variance \$000
Healthy Communities and Environment directorate	<p>The Healthy Communities and Environments directorate leads service delivery and partnership work to ensure the community is:</p> <ul style="list-style-type: none"> • Healthy and well • Safe and secure • Able to participate • Connected to culture and community • Liveable and environmentally sustainable <p>It does this by leading exceptional service delivery, research, planning, policy development, capacity building and facilitating key partnership initiatives using approaches that are evidence informed, apply an equity lens and are continuously evaluated.</p>	531 469 <hr/> 63
Active and Healthy Communities	<p>The Active and Healthy Communities unit delivers integrated policy, planning, programs and infrastructure that support our community to be more physically active, consume healthy food, promote positive wellbeing and reduce harmful behaviours. The unit aims to enable residents to participate in their community, contributes to the liveability and aligns with the Greater Bendigo Health and Wellbeing Plan priorities and framework.</p>	5,991 5,139 <hr/> 851
Climate Change and Environment	<p>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, enhance biodiversity, support sustainable land management practices, and improve waterway health.</p>	1,492 1,184 <hr/> 308
Community Partnerships	<p>The Community Partnerships unit works closely with the community to plan and develop policies and programs that increase community safety, engagement and connection, prevent discrimination and improve access and inclusion for diverse groups across the community.</p>	4,431 4,415 <hr/> 16
Community Wellbeing	<p>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 support older adults navigate the aged care systems and provide advocacy support across the sector. In addition, the unit also delivers the school crossing supervisor program for the City.</p>	706 1,003 <hr/> (296)
Goldfields Library Corporation	<p>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.</p>	3,095 3,283 <hr/> (188)
Safe and Healthy Environments	<p>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. The unit is also responsible for Parking Services, Local Laws and provides Animal Services, including operation of the City's pound and animal shelter services at BARC.</p>	(1,645) (2,516) <hr/> 871

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 & Events, Economic Development, Strategic Planning, 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.	1,117 1,230 (112)
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 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 organisation's business partnerships and relationships with Red Energy Arena (Bendigo Stadium), Golden Dragon Museum, Bendigo Showgrounds, Discovery Science and Technology Centre and Bendigo Heritage Attractions.	1,847 2,595 (747)
Statutory Planning	The Statutory Planning unit facilitates the delivery of timely and quality planning decisions and advice and ensures compliance with relevant legislation and permit requirements. 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.	(482) 280 (761)
Tourism and Major Events	The Tourism and Major Events unit promotes Greater Bendigo as an attractive destination for business, leisure and tourism to domestic and international visitors. The unit's role is to deliver key initiatives that have a positive economic and social impact for our region.	3,685 4,125 (440)
Bendigo Art Gallery	Bendigo Art Gallery develops and delivers exhibitions, public programs and associated events 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.	2,898 2,035 863
Bendigo Venues & Events	The Bendigo Venues & Events unit provide quality performing arts programming and activities to the central Victorian region and provide facilities and opportunities for participation in the arts. BV&E manage Ulumbarra Theatre, The Capital, The Engine Room, Bendigo Town Hall, Dudley House, Djaa Djuwima (First Nations art gallery), and coordinate temporary public art.	2,209 2,251 (42)
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, 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.	3,300 3,089 211

Service unit	Progress comments	Net cost
		Budget (less) Actual (equals) Variance \$000
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.	1,194 732 462
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.	4,771 4,420 351
Works	The Works unit is responsible for the renewal, reconstruction, and maintenance of the City's civil infrastructure. The infrastructure includes the City's sealed and unsealed roads, including works in accordance with the Road Management Plan, drains, footpaths, street furniture and signs. The unit also supports other parts of the City's business through the construction of civil works such as sporting facilities and car parks. The plant and fleet assets including purchase, maintenance and disposal are also the responsibility of the unit.	13,959 17,752 (3,793)
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 whilst meeting both Council and stakeholder needs.	11,758 11,677 81
Resource Recovery and Education	The Resource Recovery and Education unit provides waste management and resource recovery services to meet our customers' expectations efficiently and effectively 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 Environmental Protection Authority standards and reducing waste to landfill through achieving a circular economy.	18,013 18,612 (599)
Property Services	The Property Services unit is responsible for managing the City's property portfolio of approximately 1,400 buildings and structures valued in excess of \$400M. The unit undertakes ongoing property audit inspections to determine condition of building facilities enabling identification of renewal and upgrade packages as well as supporting new construction proposals and submissions delivered for the City. The unit is responsible for the implementation of programmed maintenance schedules such as cleaning services; essential safety measures; and the completion of urgent or immediate maintenance works, ensuring that council facilities are safe for public use and comply with the relevant codes and standards. The unit leads the administration of agreements for land and building use and is also responsible for all City owned and managed contaminated land, land disposal, purchases and associated conveyancing and supporting tasks.	6,651 8,336 (1,685)

GOVERNANCE, MANAGEMENT AND OTHER INFORMATION

I GOVERNANCE

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

- Considering the diverse needs of the local community in decision-making
- Providing leadership by establishing strategic objectives and monitoring achievements
- Ensuring that resources are managed in a responsible and accountable manner
- Advocating 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 the ability to make submissions on strategies and plans.

Council's formal decision-making processes are conducted solely through Council meetings. The 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 and/or other adopted Council policies.

Councillor expenses

In accordance with Section 40 of the Act, Council is required to reimburse a Councillor for expenses incurred whilst 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 2022/2023 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. These are determined by the Victorian Independent Remuneration Tribunal. The Tribunal has made a determination for the period 2022 to 2025 and beyond via Determination No. 01/2022. As a Category Three Council, the City of Greater Bendigo allowances (inclusive of superannuation or equivalent) are:

2022

- Mayor – \$119,316
- Deputy Mayor – \$59,658
- Councillors – \$35,972

2023

- Mayor – \$122,630
- Deputy Mayor – \$61,315
- Councillors – \$37,010

Councillor expenses for 2022/2023

Councillors	TR (\$)	CM (\$)	CC (\$)	IC (\$)	CT (\$)	Total (\$)
Cr Dr Jennifer Alden	2,005	1,311	-	644	2,588	6,548
Cr Matthew Evans	1,926	-	-	717	4,455	7,098
Cr David Fagg	-	-	-	717	4,521	5,238
Cr Rod Fyffe OAM	305	2,533	-	644	703	4,184
Cr Andrea Metcalf	7,347	-	-	607	946	8,900
Cr Margaret O'Rourke	332	1,717	-	562	809	3,420
Cr Greg Penna	28	4,984	-	635	647	6,293
Cr Julie Sloan	-	1,536	-	542	2,188	4,266
Cr Vaughan Williams	-	-	-	635	4,162	4,797

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



Meetings of Council 2022/2023

Council conducts monthly open public meetings that members of the community are welcome to observe from the gallery, via live stream on the Council website or broadcast on 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 2022/2023 financial year Council held 13 Council meetings.

Delegated committees

Council does not have any delegated committees.

Code of conduct

The Act requires all Victorian municipalities to maintain a Councillor Code of Conduct as part of good governance. On February 15, 2021 Bendigo Council adopted our Code, which covers:

- Treatment of others
- Performing the role of a Councillor
- Compliance with good governance measures
- Prevention of discrediting or misleading Council and the public
- Dispute resolution procedure
- Maintenance of robust public debate

Conflict of interest

Councillors are elected by the residents and ratepayers to act in the best interests of the community. This is a position of trust that requires Councillors to act in the public interest. When a Council delegates its powers to a Council officer or a committee, the committee or officer also needs to act in the public interest. A conflict of interest occurs when a personal or private interest might compromise a Councillor's, officer's or Committee member's ability to act in the public interest. A conflict of interest exists even if no improper act results from it.

Council has a comprehensive procedure in place to accommodate the disclosure of a conflict of interest. Declaration of a conflict of interest is a standard agenda item for all Council and Committee meetings. While the procedures vary depending on the particular role and circumstances, in general they involve disclosing the relevant interests in a specific way and then stepping aside from the relevant decision-making process or from the exercise of the public duty. All disclosed conflicts of interest are recorded. During 2022/2023, four conflicts of interest were declared at Council meetings.

I MANAGEMENT

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 2022/23 was:

Independent members

- Jovana Obradovic-Tantra (Chair) (1 October 2018 to present)
- Stephen Brown (1 October 2020 to present)
- Robert Stephenson (from October 1, 2021 to present)
- Tony Ridley (1 October 2022 to 31 July 2023)

Council Members

- Mayor Cr Andrea Metcalf (2022 and 2023)
- Cr Margaret O'Rourke (2022 and 2023)
- Cr Julie Sloan (2022 and 2023)

Attending officers

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

The Audit and Risk Committee meets 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 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 Officer (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 2022/2023 year, the Audit and Risk Committee met on four occasions on the following dates:

- September 8, 2022
- November 10, 2022
- February 23 2023
- May 18, 2023

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.

A risk based three-year Strategic Internal Audit Plan (SIAP) is revised annually to ensure the audit resources remain focused on the appropriate areas. The review process considers Council's risk framework, the Council Plan, the impact of any change on operations, systems or the business environment; prior audit coverage and outcomes and management input. The SIAP is reviewed and approved by the Audit Committee annually.

The Internal Auditor attends each Audit Committee meeting to report on the status of the SIAP to provide an update on the implementation of audit recommendations and to present findings of completed reviews. The responsible Director and Manager for each area reviewed is required to attend the Audit Committee meeting to respond to questions in relation to the review. All audit issues identified are risk rated. Recommendations are assigned to the responsible Manager and tracked in the City's Pulse software. Managers provide quarterly status updates that are reported to the Executive Management Team and the Audit and Risk Committee.

The following audits were completed during the 2022/2023 year:

- Low value procurement
- Workforce and succession planning
- Payroll
- Past issues review on management of contaminated land
- Past issues review of the Bendigo Animal Relief Centre

External audit

All local government entities in Victoria are required to be audited by the Victoria Auditor-General's Office (VAGO). VAGO's utilises contractors for audit fieldwork, which for the City is RSD Audit in 2022/2023. 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 of Greater Bendigo's ability to meet our objectives. While we acknowledge that 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 has 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 1, 2020 ✓
2	Community engagement guidelines Guidelines to assist staff to determine when and how to engage with the community.	Date of operation: October 13, 2021 ✓
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 that sets 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 setting out the rating structure of Council to levy rates and charges.	Date of adoption: May 22, 2023 ✓
6	Annual Budget Plan setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required.	Date of adoption: May 22, 2023 ✓
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 ✓

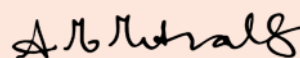
Governance and management items		Assessment
9	Municipal Emergency Management Plan Plan under section 20 of the <i>Emergency Management Act 1986</i> for emergency prevention, response and recovery.	Date of operation: March 1, 2023 ✓
10	Procurement Policy Policy outlining the principles, processes and procedures that will apply to all purchases 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 taken to ensure that key services continue to operate in the event of a disaster.	Date of operation: 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 operation: 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 54 of the Act.	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"> • August 16, 2022 • November 15, 2022 • May 2, 2023 • August 15, 2023 Tabled at Council on: <ul style="list-style-type: none"> • October 24, 2022 • November 28, 2022 • May 6, 2023 • June 5, 2023 ✓

Governance and management items		Assessment
18	Quarterly Budget Reports Quarterly reports to Council under section 97 of the Act, comparing actual and budgeted results and an explanation of any material variations.	Tabled at Council on: October 24, 2022 November 21, 2022 February 27, 2023 May 22, 2023
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 10, 2022 and May 18, 2023
20	Performance Reporting Six-monthly reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 98 of the Act.	Reported on: October 24, 2022 and February 23, 2023
21	Annual Report Annual report under sections 98 and 99 of the Act containing a report of operations and audited financial and performance statements.	Date presented: October 24, 2022
22	Councillor Code of Conduct Code setting out the standards of conduct to be followed by Councillors and other matters.	Date of adoption: January 15, 2022
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.	Updated November 2, 2022
24	Meeting Procedures Governance Rules 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, 2023



Cr Andrea Metcalf
 Mayor
 Dated: October 12, 2023

STATUTORY INFORMATION

Best value

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

A hierarchy of plans in the 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 workshops, listening posts, surveys, social media and customer requests.

Other actions undertaken this year that support Best Value include:

- Continuing to implement the City's Organisation Strategy and progress the move to Galkangu - Bendigo GovHub which both support improvement in the provision of services
- Consultation with the community through the development of key strategies including a Biodiversity Strategy and Action Plan 2023-2033, a Public Art Policy and a Positive Ageing Action Plan 2023-2025
- Inviting the community to provide priorities at the starting the 2023/2024 annual Budget process



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 has recently been reviewed and endorsed by Council. It offers increased flexibility to community-based groups through the development of the 'Partnering for Impact' category and improved accessibility with the introduction of an online application process and grants portal. Successful community grant applicants are listed on the City website.

Contracts

For Council contracts greater than a value of \$300,000, prior to undertaking a public tender, a strategic review is undertaken to determine:

- whether the service is still required
- the strategic approach for delivering and providing the service
- how the service aligns to Council's strategic objectives
- analysis of the supplier market
- the best procurement methodology and delivery

Council issued 45 tenders in 2022/2023, covering the following service categories:

- events services
- marketing services
- community services
- consultancy and other work
- capital and infrastructure works
- operational services
- technology

Council did not enter any contracts valued at \$300,000 or more for goods or services without engaging in a competitive process.

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 August 31, 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 December 7, 2020 and is currently active. The Huntly Growth Area has a current DCP levy of \$112,049.68 per net developable hectare (July 2023 dollars).

Development of the Huntly Growth Area is well advanced, including three active development fronts within the Harlowe, Provenance and View Point estates. Three projects have been delivered by developers as work-in-kind projects, including the upgrade of Waratah Road between Whirrakee Parade and Sherwood Road (470 metres), a new shared path on the north side of Waratah Road (470 metres), and the construction of 56 metres of new connector road east of Sherwood Road (known as Kingsley Promenade).

Two other DCP projects are currently under construction and involve the continued upgrade of Waratah Road between Whirrakee Parade and Sherwood Road (233 metres), as well as a new concrete shared path on the north side of Waratah Road (245 metres). Both projects are due for completion in late 2023.

The City has also continued design work for the upgrade of the Midland Highway / Waratah Road intersection to traffic signals, with detailed design nearing completion and land acquisition set to commence in 2023/2024. In 2023/2024 design work will commence for a new share path along Rennie Street and Gungurru Road (Huntly), with construction programmed for 2024/2025.

The City is currently preparing a development contributions scheme for the growing Marong Township. This will ensure the delivery of essential infrastructure required to service new residential and industrial growth areas. This development contributions scheme is due for completion in 2023/2024.

Table 1 – Total DCP levies received in 2022/2023 financial year

DCP name and year approved	Total levies received (\$)
Huntly Growth Area DCP (Dec 7, 2020)	\$0
Marong Business Park DCP (Aug 31, 2017)	\$0
Total	\$0

Table 2 – DCP land, works, services or facilities accepted as works-in-kind in 2022/2023 financial year

DCP name and year approved	Project ID	Project description	Item purpose	Project value (\$)
Huntly Growth Area DCP (Dec 7, 2020)	RD-02	New Connector Road (Kingsley Street) - 56.5 metres	Transport	\$133,069
Huntly Growth Area DCP (Dec 7, 2020)	RD-02	New Connector Road (Waratah Road) - 470 metres	Transport	\$540,379
Huntly Growth Area DCP (Dec 7, 2020)	PC-02	New share path (concrete) - 470 metres	Active Transport	\$174,961
Marong Business Park DCP (Aug 31, 2017)	N/A	N/A	N/A	\$0
Total				\$848,408

Table 3 – 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	\$39,218	\$848,408	\$848,408
Marong Business Park DCP (Aug 31, 2017)	\$0	\$0	\$0	\$0
Total	\$0	\$39,218	\$848,408	\$848,408

Table 4 – Land, works, services or facilities delivered in 2022/2023 financial year from DCP levies collected

Project description	Project ID	DCP name and year approved	DCP fund expended (\$)	Works-in-kind accepted (\$)	Council's contribution (\$)	Other contributions (\$)	Total project expenditure (\$)	Percentage of item delivered
Midland Highway / Waratah Road intersection	IT-01b	Huntly Growth Area DCP (2020)	\$28,260	\$0	\$0	\$0	\$28,260	0.51%
Total			\$28,260	\$0	\$0	\$0	\$28,260	



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 Act, 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 and Wellbeing Plan – *Healthy Greater Bendigo*.

An intersectional lens also enables the City to include people living with a disability in many other plans, with City staff educating themselves through the Disability Inclusion Reference Committee and accessing the specialist knowledge of the dedicated Access and Inclusion Officer regularly.

The following actions have been achieved during the 2022/2023 period:

- Bendigo Venues & Events was awarded with the Communication Access Symbol – the symbol signifies that box office staff, front of house and volunteers at Bendigo's major events spaces now have the skills and knowledge to effectively communicate with people with a communication disability

- Access Keys and Social Stories created for The Capital, Dudley House, Engine Room and Ulumbarra Theatre
- Facilitated and supported the Disability Inclusion Reference Committee, including the recruitment of new members for 2023-2025
- Successful in a grant application to Department of Families, Fairness and Housing for \$180,000 towards the construction of the Heathcote Changing Place
- Supported Marveloo bookings across regional Victoria – including Beyond the Valley in Hesse, Chill Out Festival in Daylesford and White Night in Bendigo

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. 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 this year were:

- Patrols and education visits to areas popular for walking and exercising dogs
- Annual inspection of dangerous, menacing and restricted breed dog enclosures
- Annual inspections of registered domestic animal businesses
- Council adoption of the Domestic Animals Act S.25 and S.26 Orders with implementation to occur in 2023/2024
- Investigation and resolution of 171 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 2,800 animals with approximately 800 reclaims and more than 1,250 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 section 7(4AA)(a) and 7(4AA)(b) of the Freedom of Information Act 1982, council is required to publish certain statements in their annual report or separately such as on its website, concerning its functions and information available. Council has chosen to publish the statements separately however provides the following summary of the application and operation of the Freedom of Information Act 1982.

Access to documents may be obtained through written request to the Freedom of Information Officer, as detailed in section 17 of the Freedom of Information Act 1982 and in summary as follows:

- it should be in writing
- it should identify as clearly as possible which document is being requested
- it should be accompanied by the appropriate application fee (the fee may be waived in certain circumstances)

Requests for documents in the possession of Council should be addressed to the Freedom of Information Officer. Requests can also be lodged online or by email.

Access charges may also apply once documents have been processed and a decision on access is made (e.g. photocopying and search and retrieval charges).

Further information regarding FOI can be found at www.foi.vic.gov.au and on the City's website.

Protected disclosure procedures

In accordance with section 69 of the Protected Disclosure Act 2012 a council must include in their 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 disclosures complaints investigated during the financial year.

The Protected Disclosure Act 2012 aims to ensure openness and accountability in government by encouraging people to disclose improper conduct within the public sector and provide protection for people who make disclosures. Procedures on how to make a disclosure are publicly available City's website.

During the 2022/2023 year, one disclosure was notified to City officers 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.



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
DEECA	Department of Energy, Environment and Climate Action
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 2022/2023

Greater Bendigo City Council Annual Financial Statements
for the year ended 30 June 2023.



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Certification of the Financial Statements

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



Nathan Morsillo, FCPA

Principal Accounting Officer / Chief Financial Officer

Dated : 26/09/2023

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 2023 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

Dated : 26/09/2023

Bendigo



Margaret O'Rourke

Councillor

Dated : 26/09/2023

Bendigo



Craig Niemann

Chief Executive Officer

Dated : 26/09/2023

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 2023 • 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 2023 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.



MELBOURNE
3 October 2023

Travis Derricott
as delegate for the Auditor-General of Victoria

Comprehensive Income Statement For the Year Ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
Income / Revenue			
Rates and charges	3.1	139,172	133,126
Statutory fees and fines	3.2	5,848	5,340
User fees	3.3	29,068	29,685
Grants - operating	3.4	39,136	41,320
Grants - capital	3.4	16,883	18,504
Contributions - monetary	3.5	6,769	3,497
Contributions - non monetary	3.5	17,007	9,676
Share of net profits (or loss) of associates	6.2	14	180
Other income	3.7	5,456	4,102
Total income / revenue		259,353	245,430
Expenses			
Employee costs	4.1	81,548	76,063
Materials and services	4.2	85,803	80,256
Depreciation	4.3	43,500	41,900
Amortisation - intangible assets	4.4	1,513	931
Amortisation - right of use assets	4.5	3,030	2,658
Bad and doubtful debts - allowance for impairment losses		385	624
Borrowing costs		977	1,365
Finance costs - leases	4.6	358	258
Net loss on disposal of property, infrastructure, plant & equipment	3.6	9,712	5,677
Other expenses	4.7	1,332	519
Total expenses		228,158	210,251
Surplus/(deficit) for the year		31,195	35,179
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation increment/(decrement)	6.1	144,012	22,013
Total other comprehensive income		144,012	22,013
Total comprehensive result		175,207	57,192

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

Greater Bendigo City Council
2022/2023 Financial Report

Balance Sheet
As at 30 June 2023

	Note	2023 \$'000	2022 \$'000
Assets			
Current assets			
Cash and cash equivalents	5.1	23,532	47,910
Trade and other receivables	5.1	10,608	10,742
Other financial assets	5.1	67,038	43,000
Inventories		169	214
Prepayments		1,576	1,215
Accrued Income		1,521	2,533
Total current assets		104,444	105,614
Non-current assets			
Trade and other receivables	5.1	71	18
Other financial assets	5.1	5,000	3,000
Investments in associates, joint arrangements and subsidiaries	6.2	3,749	3,735
Property, infrastructure, plant and equipment	6.1	1,893,968	1,730,095
Right-of-use assets	5.8	44,574	4,599
Forestry plantation		105	105
Intangible assets	5.2	1,744	2,513
Total non-current assets		1,949,211	1,744,065
Total assets		2,053,655	1,849,679
Liabilities			
Current liabilities			
Trade and other payables	5.3	9,482	14,694
Trust funds and deposits	5.3	3,686	3,630
Unearned income/revenue	5.3	10,967	13,235
Provisions	5.5	14,908	15,375
Interest-bearing liabilities	5.4	4,996	4,793
Lease liabilities	5.8	2,146	2,247
Total current liabilities		46,185	53,974
Non-current liabilities			
Provisions	5.5	13,004	11,369
Interest-bearing liabilities	5.4	15,172	20,168
Lease liabilities	5.8	42,534	2,615
Total non-current liabilities		70,710	34,152
Total liabilities		116,895	88,126
Net assets		1,936,760	1,761,553
Equity			
Accumulated surplus		833,944	804,021
Reserves	9.1	1,102,816	957,532
Total Equity		1,936,760	1,761,553

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

Statement of Changes in Equity For the Year Ended 30 June 2023

	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2023					
Balance at beginning of the financial year		1,761,553	804,021	918,715	38,817
Surplus/(deficit) for the year		31,195	31,195	-	-
Net asset revaluation increment/(decrement)	6.1	144,012	-	144,012	-
Transfers to other reserves	9.1	-	(24,937)	-	24,937
Transfers from other reserves	9.1	-	23,665	-	(23,665)
Balance at end of the financial year		1,936,760	833,944	1,062,727	40,089

		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)		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

The above statement of changes in equity should be read in conjunction with the accompanying notes.

Statement of Cash Flows For the Year Ended 30 June 2023

	Note	2023 Inflows/ (Outflows) \$'000	2022 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates and charges		139,144	133,505
Statutory fees and fines		5,767	5,422
User fees		29,056	29,960
Grants - operating		36,868	40,082
Grants - capital		16,883	18,504
Contributions - monetary		6,767	3,497
Interest received		2,890	462
Trust funds and deposits taken		(406)	357
Other receipts		3,578	125
Net GST refund/payment		278	(717)
Employee costs		(81,703)	(76,222)
Materials and services		(93,683)	(80,874)
Net cash provided by/(used in) operating activities		65,439	74,101
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(55,189)	(55,046)
Proceeds from sale of property, infrastructure, plant and equipment	3.6	1,473	998
Purchase or payments for other financial assets		(26,038)	(46,000)
Net increase/(decrease) in intangible assets		(744)	(1,338)
Net cash provided by/(used in) investing activities		(80,498)	(101,386)
Cash flows from financing activities			
Finance costs		(978)	(1,365)
Repayment of borrowings		(4,793)	(15,599)
Repayment of lease liabilities		(3,189)	(2,658)
Interest paid - lease liabilities		(359)	(258)
Net cash provided by/(used in) financing activities		(9,319)	(19,880)
Net increase (decrease) in cash and cash equivalents		(24,378)	(47,165)
Cash and cash equivalents at the beginning of the financial year		47,910	95,075
Cash and cash equivalents at the end of the financial year	5.1	23,532	47,910
The following notes also provide details on the City's cash position			
Financing arrangements	5.6		

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

Statement of Capital Works For the Year Ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
Property			
Land		151	3,875
Buildings		15,423	17,065
Total property		15,574	20,940
Plant and equipment			
Plant, machinery and equipment		5,216	4,327
Fixtures, fittings and furniture		6,115	4
Fountains, statues and monuments		32	37
Total plant and equipment		11,363	4,368
Infrastructure			
Land improvements		4,508	4,061
Bridges		862	1,363
Sealed roads		12,455	11,825
Unsealed roads		3,690	3,367
Pathways		3,984	3,018
Drainage		1,545	3,099
Public furniture and fittings		3,558	3,005
Total infrastructure		30,602	29,738
Total capital works expenditure	6.1	57,539	55,046
Represented by:			
New asset expenditure		23,982	19,873
Asset renewal expenditure		33,510	34,704
Asset upgrade expenditure		47	469
Total capital works expenditure		57,539	55,046

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

Notes to the Financial Report For the Year Ended 30 June 2023

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 main office is located at 189 - 229 Lyttleton Terrace, 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 paragraph 16.3 of AASB 101 and need not comply with the paragraph 16 requirement to make an explicit and unreserved statement of compliance with IFRSs.

Significant accounting policies

(a) Basis of accounting

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

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

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

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.

Goods and Services Tax (GST)

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

Notes to the Financial Report For the Year Ended 30 June 2023

Note 2: Analysis of our results

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 / Revenue and expenditure

	Budget 2023 \$'000	Actual 2023 \$'000	Variance \$'000	Variance %	Ref
Income / Revenue					
Rates and charges	139,298	139,172	(126)	0%	
Statutory fees and fines	5,101	5,848	747	15%	
User fees	25,589	29,068	3,479	14%	1
Grants - operating	29,315	39,136	9,821	34%	2
Grants - capital	19,923	16,883	(3,040)	-15%	3
Contributions - monetary	2,707	6,769	4,062	150%	4
Contributions - non monetary	12,000	17,007	5,007	42%	5
Share of net profits/(losses) of associates	95	14	(81)	-85%	
Other income	2,357	5,456	3,099	131%	6
Total income / revenue	236,385	259,353	22,968	10%	
Expenses					
Employee costs	77,771	81,548	(3,777)	-5%	
Materials and services	74,403	85,803	(11,400)	-15%	7
Depreciation	42,726	43,500	(774)	-2%	
Amortisation - intangible assets	930	1,513	(583)	-63%	
Amortisation - right of use assets	2,800	3,030	(230)	-8%	
Bad and doubtful debts - allowance for impairment losses	261	385	(124)	-48%	
Borrowing costs	999	977	22	2%	
Finance costs - leases	350	358	(8)	-2%	
Net loss on disposal of property, infrastructure, plant & equipment	4,020	9,712	(5,692)	-142%	8
Other expenses	600	1,332	(732)	-122%	
Total expenses	204,860	228,158	(23,298)	-11%	
Surplus/(deficit) for the year	31,525	31,195	(330)	-1%	

Notes to the Financial Report For the Year Ended 30 June 2023

2.1.1 Income / Revenue and expenditure (cont.)

(i) Explanation of material variations

1 User fees:

User fees revenue was higher than budget due predominantly to conservative estimates and uncertainties post Covid-19 conditions. This included \$0.5M for parking fees, \$1.3M for the Bendigo Art Gallery and an additional \$2M Hirer income from Box Office Sales made by Bendigo Venues and Events (noting that this is offset by \$2M in materials and services for Hirer box office payments).

2 Grants - operating:

The City received 100% of the 2023/2024 financial assistance grant in advance totaling \$21m however only 75% early payment of \$15m was included in the adopted budget. This advance payment is not known until late each financial year. Unbudgeted operating grant revenue of \$1M was also received to help deliver the Healthy Loddon Campaspe program, improving health outcomes in the Loddon Campaspe region – the heart of Victoria. And \$1.1M in unbudgeted grants to cover flood damage costs were brought to account.

3 Grants - capital:

\$3.1M of grants which were budgeted for the Bendigo Tramways Workshop expansion project were re-classified as cash contributions as they were received via VicTrack rather than a government department. (See also note 3.4)

4 Contributions - monetary:

\$3.1M of grants which were budgeted for the Bendigo Tramways Workshop expansion project were re-classified as cash contributions as they were received via VicTrack rather than a government department. (See also note 3.5)

5 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. The actual recognised was greater than the estimate by \$5M, representing non-monetary income to the City.

6 Other income:

Term deposit rates increased during the financial year as the cash rate rose. This earned the city an additional \$2.6M of unbudgeted interest income.

7 Materials and services:

\$5.3M of major works that were budgeted through the Capital Works Statement were reclassified as 'operating' after being assessed through the capitalisation process. Bendigo Venues and Events expensed an additional \$2M Hirer box office payments made (noting that this is offset by \$2M in user Hirer income from Box Office Sales). The steady increase in the price of fuel since the 2021/2022 financial year had not been factored into the budget, the city has seen a 65% increase in fuel prices over a 2 year period. The City also incurred \$2.2M in operating costs from flood damage, and experienced cost increases more broadly due to general inflation increases.

8 Net loss on disposal of property, infrastructure, plant & equipment:

The City's net loss on disposal of property, infrastructure, plant & equipment budget is based on an assessment of recent year actuals. This is generally for assets that are being renewed and the loss is the residual value of these asset. In addition to this \$3.2M of works in progress was written off due to the expenditure being assessed as not capital due to it not being in line with Councils capitalisation policy or the expenditure not relating to a Council owned asset.

Notes to the Financial Report For the Year Ended 30 June 2023

2.1.2 Capital works

	Budget 2023 \$'000	Actual 2023 \$'000	Variance \$'000	Variance %	Ref
Property					
Land	3,000	151	(2,849)	-95%	1
Buildings	19,550	15,423	(4,127)	-21%	2
Total property	22,550	15,574	(6,976)	-31%	
Plant and equipment					
Plant, machinery and equipment	3,860	5,216	1,356	35%	3
Fixtures, fittings and furniture	8,398	6,115	(2,283)	-27%	4
Fountains, statues and monuments	55	32	(23)	-42%	
Total plant and equipment	12,313	11,363	(950)	-8%	
Infrastructure					
Land improvements	7,618	4,508	(3,110)	-41%	5
Bridges	660	862	202	31%	
Sealed roads	11,789	12,455	666	6%	
Unsealed roads	3,300	3,690	390	12%	
Footpaths and cycleways	3,785	3,984	199	5%	
Drainage	3,072	1,545	(1,527)	-50%	6
Public furniture and fittings	4,444	3,558	(886)	-20%	
Total infrastructure	34,668	30,602	(4,066)	-12%	
Total capital works expenditure	69,531	57,539	(11,992)	-17%	
Represented by:					
New asset expenditure	33,351	23,982	(9,369)	-28%	7
Asset renewal expenditure	35,830	33,510	(2,320)	-6%	
Asset upgrade expenditure	350	47	(303)	-87%	
Total capital works expenditure	69,531	57,539	(11,992)	-17%	

Notes to the Financial Report For the Year Ended 30 June 2023

2.1.2 Capital works (cont.)

(i) Explanation of material variations

1 Land:

Council budgeted \$2.5M to progress the Bendigo Regional employment precinct for future industrial land. This did not proceed in the 22/23 financial year with the budget allocation being deferred into future years. \$500k was also budgeted for purchasing land in the Huntly Growth area which will be progressed in future years.

2 Buildings:

The Bendigo tramways workshop expansion had an annual budget of \$6m of which \$3.1m was delivered during the financial year. The remainder of the budget will be carried over into the 23/24 financial year for completion of the project. The Strathfieldsaye Community hub also had a delay in delivery with only \$141k delivered of an overall allocation of \$950k. The Brennan Park facilities upgrade project for \$900k was also put on hold during the financial year as the City works towards completing the overall aquatic strategy.

3 Plant Machinery & Equipment:

Due to the extended lead time to acquire new plant, remaining budget from the previous year was carried over to the 22/23 financial year to fund delayed plant.

4 Office Equipment and Fittings:

An amount for \$1M was included in the annual budget to improve the cities information technology systems and processes, however only a small portion of this program was delivered with City's resources being re-directed to the move to the new City offices at Galkangu (Govhub). This remaining budget allocation will be carried forward for delivery in future years. Fit-out costs of Galkangu were \$500k lower than the allocated budget.

5 Land Improvements:

The City budgeted \$1.5M of capital expenditure for the joint use facility being constructed at Catherine Macauley College. This was Councils contribution during the year, however this asset ownership will remain with the College, so this expenditure is not considered capital for financial reporting purposes. The Ewing Park precinct also had an overall budget of \$1.8M of which \$977k was delivered during the 22/23 financial year with the remainder to be carried forward for completion in the 23/24 financial year. The budgeted Mandurang cricket nets (\$320k) were also not constructed during the financial year and delivery will commence in 23/24.

6 Drainage:

The Kennington reservoir dam wall project had a budget of \$1.6M however the delivery of this project has been deferred to the 23/24 financial year.

7 New Asset Expenditure:

A number of new capital projects were delayed during the financial year with delivery continuing in the 23/24 financial year. These projects include the Bendigo tramways workshop expansion, Bendigo airport civil works and the municipal baths. \$1.5m of new capital expenditure for works at the joint use facility at Catherine Macauley college has been expensed (see item 5 above)

Notes to the Financial Report For the Year Ended 30 June 2023

2.2.1 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

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 Environments

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.

Notes to the Financial Report For the Year Ended 30 June 2023

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

	Income / Revenue	Expenses	Surplus/ (Deficit)	Grants included in income / revenue	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
2023					
Corporate Performance *	169,370	27,364	142,006	26,255	148,743
Healthy Communities and Environments	30,628	42,204	(11,576)	14,269	241,522
Presentation and Assets	35,862	127,828	(91,966)	9,502	1,592,208
Strategy and Growth	23,493	30,762	(7,269)	5,993	71,182
	259,353	228,158	31,195	56,019	2,053,655

	Income / Revenue	Expenses	Surplus/ (Deficit)	Grants included in income / revenue	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
2022					
Corporate Performance *	162,182	26,333	135,849	27,713	133,970
Healthy Communities and 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

* Includes the Office of the CEO and the Directorate for Commonwealth games for the purpose of this reporting (see note 8.5 for events occurring after balance date)

Notes to the Financial Report For the Year Ended 30 June 2023

Note 3: Funding for the delivery of our services

3.1 Rates and charges

2023
\$'000

2022
\$'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 2022/23 was \$36,210,207,000 (2021/22 \$25,923,717,000).

General rates	112,220	107,911
Supplementary rates and rate adjustments	934	1,622
Garbage charge	15,314	13,782
Recyclable charge	5,879	5,263
Organics charge	4,347	4,166
Interest on rates and charges	478	382
Total rates and charges	139,172	133,126

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

Annual rates and charges are recognised as revenues when 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	2,526	2,400
Parking	525	352
Regulatory service	261	312
Fines	1,702	1,333
Other fees and charges	834	943
Total statutory fees and fines	5,848	5,340

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	356	698
Child care/children's programs	4,340	4,084
Parking	3,797	3,022
Saleyard yarding	962	1,038
Regulatory service	1,207	1,210
Ticket income *	6,332	6,639
Sales income	1,294	1,896
Waste management services	6,735	7,673
Other fees and charges	4,045	3,425
Total user fees	29,068	29,685

User fees by timing of revenue recognition

User fees recognised over time	6,332	6,639
User fees recognised at a point in time	22,736	23,046
Total user fees	29,068	29,685

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 Ulumbarra Theatre, Capital Theatre, Bendigo Art Gallery and the Visitor Information Centre.

Notes to the Financial Report For the Year Ended 30 June 2023

	2023 \$'000	2022 \$'000
3.4 Funding from other levels of government		
Grants were received in respect of the following :		
Summary of grants		
Commonwealth funded grants	40,881	37,016
State funded grants	15,138	22,808
Total grants received	56,019	59,824
(a) Operating Grants		
<i>Recurrent - Commonwealth Government</i>		
Financial Assistance Grants - Unallocated	20,738	19,773
Financial Assistance Grants - Local Roads	5,426	4,900
Aged services	4,541	4,483
Health services - immunisation	11	10
<i>Recurrent - State Government</i>		
Aged services	24	55
Arts and culture	308	311
Environment	56	70
Family and children	301	140
Health services - immunisation	128	80
Maternal and child health	2,050	2,008
Rural access initiative	790	733
School crossing supervisors	355	284
Youth	88	84
Total recurrent operating grants	34,816	32,931
<i>Non-recurrent - Commonwealth Government</i>		
Arts and culture	-	100
Disaster Recovery Funding Arrangements	599	-
Recreation / healthy communities	-	5
<i>Non-recurrent - State Government</i>		
Airport	-	50
Arts and culture	227	694
Business support	363	1,174
Community and strategy planning	125	502
Community employment connectors	128	-
Community safety	267	95
Disaster Recovery	564	-
Cultural diversity	204	416
Emergency management	33	100
Environment	78	66
Family and children	96	126
Galkangu	-	3,000
Recreation / healthy communities	1,027	1,523
Tourism / events projects	94	237
Other	515	301
Total non-recurrent operating grants	4,320	8,389
Total operating grants	39,136	41,320

Notes to the Financial Report For the Year Ended 30 June 2023

	2023 \$'000	2022 \$'000
3.4 Funding from other levels of government (cont.)		
(b) Capital Grants		
<i>Recurrent - Commonwealth Government</i>		
Roads to recovery	2,246	2,246
Total recurrent capital grants	2,246	2,246
<i>Non-recurrent - Commonwealth Government</i>		
Airport	2,001	279
Local roads and community infrastructure	5,320	3,829
Parks and open spaces	-	644
Recreation / healthy communities	-	747
<i>Non-recurrent - State Government</i>		
Airport	2,823	407
Arts and culture	14	-
Art gallery redevelopment	-	560
Family and children	105	-
Footpaths	83	60
Golden Dragon Museum and precinct	110	794
Heritage	-	100
Libraries infrastructure	35	-
Local roads and streets	1,497	1,805
Parks and open spaces	613	3,269
Recreation / healthy communities	1,701	3,287
Showgrounds upgrade	-	280
Waste	335	197
Total non-recurrent capital grants	14,637	16,258
Total capital grants	16,883	18,504

Notes to the Financial Report For the Year Ended 30 June 2023

3.4 Funding from other levels of government (cont.)

(c) Recognition of grant income

Before recognising funding from government grants as revenue the City 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 City:

- 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 City applies *AASB 1058 Income of 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.

	2023	2022
	\$'000	\$'000
Income recognised under AASB 1058 <i>Income of Not-for-Profit Entities</i>		
General purpose	26,164	24,673
Specific purpose grants to acquire non-financial assets	16,778	18,060
Other specific purpose grants	480	3,517
Revenue recognised under AASB 15 <i>Revenue from Contracts with Customers</i>		
Specific purpose grants	12,597	13,574
	56,019	59,824

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

Operating

Balance at start of year	3,040	9,257
Received during the financial year and remained unspent at balance date	3,099	3,040
Received in prior years and spent during the financial year	(3,040)	(9,257)
Balance at year end	3,099	3,040

Capital

Balance at start of year	6,344	272
Received during the financial year and remained unspent at balance date	3,580	6,344
Received in prior years and spent during the financial year	(5,430)	(272)
Balance at year end	4,494	6,344

Unspent grants are determined and disclosed on a cash basis.

Notes to the Financial Report For the Year Ended 30 June 2023

	2023 \$'000	2022 \$'000
3.5 Contributions		
Monetary	6,769	3,497
Non-monetary - developer contributed assets	17,007	9,676
Total contributions	23,776	13,173
<i>Contributions of non monetary assets were received in relation to the following asset classes.</i>		
Artworks	467	342
Buildings	696	-
Land	1,970	1,926
Sealed roads	5,935	3,686
Unsealed roads	-	85
Pathways	2,766	1,183
Drainage	5,173	1,882
Other	-	572
Total non-monetary contributions	17,007	9,676

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	1,473	998
Written down value of assets disposed	(11,185)	(6,675)
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	(9,712)	(5,677)

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	1,757	1,620
Revenue from volunteer services	418	332
Interest on investment	2,890	439
Landfill rehabilitation	-	1,404
Other	391	307
Total other income	5,456	4,102

Under AASB 1058, government sectors are required to recognise Volunteer Services as income at fair value if it can be measured reliably and the services would have been purchased if they were not provided by volunteers. This revenue matches the cost of volunteer services expenditure 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.

Notes to the Financial Report For the Year Ended 30 June 2023

Note 4: The cost of delivering services

4.1 (a) Employee costs

	2023 \$'000	2022 \$'000
Wages and salaries	71,054	66,703
WorkCover	1,294	1,236
Superannuation	7,044	6,531
Fringe benefits tax	205	198
Agency staff	1,951	1,395
Total employee costs	81,548	76,063

(b) Superannuation

The City made contributions to the following funds:

Defined benefit fund

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	293	331
Employer contributions - other funds	-	-
	293	331
Employer contributions payable at reporting date.	-	-

Accumulation funds

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	3,465	3,594
Employer contributions - Australian Super	555	447
Employer contributions - Hostplus Super	318	290
Employer contributions - VicSuper	255	266
Employer contributions - other funds	2,158	1,603
	6,751	6,200
Employer contributions payable at reporting date.	58	286

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

Notes to the Financial Report For the Year Ended 30 June 2023

	2023 \$'000	2022 \$'000
4.2 Materials and services		
Contract payments (by Service Unit)*		
Resource Recovery & Education	12,205	14,129
Parks & Open Space	3,616	3,451
Library Services	3,298	3,237
Bendigo Venues and Events	5,316	2,394
Active and Healthy Communities	1,962	2,275
Capital/Major Projects	1,958	1,832
Engineering	942	1,482
Works	2,310	1,224
Art Gallery	593	988
Tourism and Major Events	754	984
Economic Development	491	879
Property Services	1,209	613
Safe & Healthy Environments	628	493
Strategic Planning	1,305	488
Community Wellbeing	453	468
Other	1,607	1,325
Administration expense	7,744	7,154
Utility expenses	5,675	5,293
Materials, concrete products and hardware	7,595	6,917
Maintenance and consumables	11,105	11,588
Plant and equipment operating expenses	8,257	6,018
Contributions and donations	4,693	5,181
Insurance	2,087	1,843
Total materials and services	85,803	80,256

* 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.

	2023 \$'000	2022 \$'000
4.3 Depreciation		
Property	9,747	9,664
Plant and equipment	3,045	3,157
Infrastructure	30,708	29,079
Total depreciation	43,500	41,900

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

Notes to the Financial Report For the Year Ended 30 June 2023

	2023 \$'000	2022 \$'000
4.4 Amortisation - Intangible assets		
Landfill airspace	1,513	931
Total Amortisation - Intangible assets	1,513	931
4.5 Amortisation - Right of use assets		
Property	1,766	1,480
Plant and equipment	1,229	1,143
Other	35	35
Total Amortisation - Right of use assets	3,030	2,658
4.6 Finance Costs - Leases		
Interest - Lease Liabilities	358	258
Total finance costs	358	258
4.7 Other expenses		
Auditors' remuneration - VAGO - audit of the financial statement and performance statement.	66	62
Auditors' remuneration - Internal Audit and grant acquittals	62	57
Cost of service for volunteer services	418	332
Landfill rehabilitation *	786	68
Total other expenses	1,332	519

* Landfill rehabilitation expenditure represents the change in the estimate for future rehabilitation works required at closed landfill sites. This includes any change as a result of updated rates used in the net present value calculation of the landfill provision. Refer to Note 5.5 for more detail on the provision for landfill rehabilitation.

Notes to the Financial Report For the Year Ended 30 June 2023

Note 5: Our financial position

5.1 Financial assets

(a) Cash and cash equivalents

	2023 \$'000	2022 \$'000
Cash on hand	21	25
Cash at bank	19,511	33,848
Term deposits	4,000	14,037
Total cash and cash equivalents	23,532	47,910

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

Current

Term deposits - current	67,038	43,000
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Non-current

Term deposits - non-current	5,000	3,000
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Total other financial assets	72,038	46,000
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Total financial assets	95,570	93,910
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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)	3,686	3,630
- Grants received in advance (Note 5.3)	9,548	9,384
Total restricted funds	13,234	13,014
Total unrestricted cash and cash equivalents	10,298	34,896

Total unrestricted cash and cash equivalents, and financial assets (term deposits)	82,336	80,896
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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	40,089	38,817
- Cash allocated for carried forward capital projects	18,503	11,916
Total funds subject to intended allocations	58,592	50,733

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

Notes to the Financial Report For the Year Ended 30 June 2023

	2023 \$'000	2022 \$'000
5.1 Financial assets (cont.)		
(c) Trade and other receivables		
Current		
<i>Statutory receivables</i>		
Rates debtors	2,532	2,043
Infringement debtors	4,834	4,378
Provision for doubtful debts - infringements	(2,075)	(1,700)
Net GST receivable	1,398	1,676
<i>Non statutory receivables</i>		
Other debtors	311	432
General debtors - grants	1,512	1,367
General debtors - other	2,134	2,591
Provision for doubtful debts - other debtors	(38)	(45)
Total current trade and other receivables	10,608	10,742
Non-current		
<i>Non statutory receivables</i>		
Other debtors	71	18
Total non-current trade and other receivables	71	18
Total trade and other receivables	10,679	10,760

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)	1,738	2,540
Past due by up to 30 days	334	751
Past due between 31 and 180 days	1,755	507
Past due between 181 and 365 days	53	268
Past due by more than 1 year	148	297
Total trade and other receivables	4,028	4,363

(e) Ageing of individually impaired Receivables

At balance date, other debtors representing financial assets with a nominal value of \$2,113,028 (2022: \$1,744,855) were impaired. The amount of the provision raised against these debtors was \$2,113,028 (2022: \$1,744,855). They individually have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with City's debt collectors or are on payment arrangements.

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

Past due between 181 and 365 days	-	11
Past due by more than 1 year	2,113	1,734
Total trade & other receivables	2,113	1,745

Notes to the Financial Report For the Year Ended 30 June 2023

	2023 \$'000	2022 \$'000
5.2 Non-financial assets		
(a) Intangible assets		
Landfill air space	1,500	2,269
Water rights	244	244
Total intangible assets	1,744	2,513

	Landfill \$'000	Water Rights \$'000	Total \$'000
Gross carrying amount			
Balance at 1 July 2022	6,428	244	6,672
Other additions	744	-	744
Balance at 30 June 2023	7,172	244	7,416
Accumulated amortisation and impairment			
Balance at 1 July 2022	(4,159)	-	(4,159)
Amortisation expense	(1,513)	-	(1,513)
Balance at 30 June 2023	(5,672)	-	(5,672)
Net book value at 30 June 2022	2,269	244	2,513
Net book value at 30 June 2023	1,500	244	1,744

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

Notes to the Financial Report For the Year Ended 30 June 2023

	2023 \$'000	2022 \$'000
5.3 Payables, trust funds and deposits and unearned income/revenue		
(a) Trade and other payables		
Current		
<i>Non-statutory payables</i>		
Trade payables	2,657	7,808
Accrued expenses	780	153
Sundry creditors	6,045	6,733
Total current trade and other payables	9,482	14,694
(b) Trust funds and deposits		
Current		
Refundable security holding deposits	2,537	3,052
Fire services levy (held for the state revenue office)	870	408
Other refundable deposits	279	170
Total current trust funds and deposits	3,686	3,630
(c) Unearned income/revenue		
Current		
Grants received in advance - operating	3,099	3,040
Grants received in advance - capital	6,449	6,344
Pre sold ticket income	1,419	3,851
Total current unearned income/revenue	10,967	13,235

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.

Notes to the Financial Report For the Year Ended 30 June 2023

	2023 \$'000	2022 \$'000
5.4 Interest-bearing liabilities		
Current		
Borrowings - secured	4,996	4,793
Treasury Corporation of Victoria borrowings - secured	-	-
Total current interest-bearing liabilities	4,996	4,793
Non-current		
Borrowings - secured	15,172	20,168
Treasury Corporation of Victoria borrowings - secured	-	-
Total non-current interest-bearing liabilities	15,172	20,168
Total	20,168	24,961

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

(a) The maturity profile for the City's borrowings is:

Not later than one year	4,996	4,793
Later than one year and not later than five years	14,235	17,738
Later than five years	937	2,430
	20,168	24,961

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
2023	\$ '000	\$ '000	\$ '000
Balance at beginning of the financial year	16,791	9,953	26,744
Additional provisions	5,515	-	5,515
Amounts used	(5,733)	(203)	(5,936)
Change in provision estimate	-	919	919
Change in the discounted amount arising because of time and the effect of any change in the discount rate	59	611	670
Balance at the end of the financial year	16,632	11,280	27,912
<i>Provisions - current</i>	14,733	175	14,908
<i>Provisions - non-current</i>	1,899	11,105	13,004
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 year	16,791	9,953	26,744
<i>Provisions - current</i>	15,093	282	15,375
<i>Provisions - non-current</i>	1,698	9,671	11,369

Notes to the Financial Report For the Year Ended 30 June 2023

	2023 \$'000	2022 \$'000
5.5 Provisions (cont.)		
(a) Employee provisions		
Current provisions expected to be wholly settled within 12 months		
Annual leave	4,345	4,360
Long service leave	1,590	1,649
Sick leave	13	13
	5,948	6,022
Current provisions expected to be wholly settled after 12 months		
Annual leave	1,118	1,216
Long service leave	7,540	7,725
Sick leave	127	130
	8,785	9,071
Total current employee provisions	14,733	15,093
Non-current		
Long service leave	1,899	1,698
Annual leave	-	-
Total non-current employee provisions	1,899	1,698
Aggregate carrying amount of employee provisions:		
Current	14,733	15,093
Non-current	1,899	1,698
Total aggregate carrying amount of employee	16,632	16,791

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 City does not have an unconditional right to defer settlement of the liability. Liabilities for annual leave are measured at:

- nominal value if the City expects to wholly settle the liability within 12 months
- present value if the City 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.

	2023	2022
Key assumptions:		
- discount rate	4.06%	3.69%
- index rate	4.35%	3.85%

Notes to the Financial Report For the Year Ended 30 June 2023

	2023 \$'000	2022 \$'000
5.5 Provisions (cont.)		
(b) Landfill restoration		
Current	175	282
Non-current	11,105	9,671
	11,280	9,953

The City is obligated to restore the active Eaglehawk landfill site once it reaches capacity. The forecast life of the Eaglehawk site is based on current estimates of remaining capacity and the forecast rate of infill. The city is also required to undertake aftercare works and monitoring at the Wolstencroft and White Hills closed sites. The provision for landfill restoration and aftercare 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.

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

Key assumptions:

- discount rate	3.36%	3.38%
- index rate (short term rehabilitation costs)	6.00%	3.08%
- index rate (long term after care costs)	3.36%	3.08%

5.6 Financing arrangements

The City has the following funding arrangements in place as at 30 June 2023.

Bank overdraft	3,500	3,500
Credit card facilities	400	400
Interest-bearing liabilities	20,168	24,961
Total facilities	24,068	28,861
Used facilities	20,269	25,073
Unused facilities	3,799	3,788
Total facilities	24,068	28,861

Notes to the Financial Report For the Year Ended 30 June 2023

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

2023	Not later than 1 year \$'000	Later than 1 year and not later than 2 years \$'000	Later than 2 years and not later than 5 years \$'000	Later than 5 years \$'000	Total \$'000
Operating					
Aquatic and leisure facilities	1,540	1,551	2,175	-	5,266
Building essential services	653	534	340	-	1,527
Car parking	289	-	-	-	289
Cleaning contracts	790	520	520	-	1,830
Communications	219	96	-	-	315
Community events	337	167	208	-	712
Contract management	659	83	56	-	798
Exhibitions	429	-	-	-	429
Galkangu - shared services	903	930	2,962	19,422	24,217
Insurance	14	-	-	-	14
Internal audit	53	-	-	-	53
IT / telecommunications	1,265	1,236	220	-	2,721
Organics collection	734	-	-	-	734
Processing organic waste	367	-	-	-	367
Recyclable garbage collection	1,584	1,584	660	-	3,828
Processing recyclable garbage	880	-	-	-	880
Sanitary services	3	-	-	-	3
Theatre costs	130	-	-	-	130
Transportation of waste from Eaglehawk Landfill	330	-	-	-	330
Veterinary services	242	259	-	-	501
Waste disposal	6,723	8,314	9,213	40,656	64,906
Total	18,144	15,274	16,354	60,078	109,850
Capital					
Car parking	85	-	-	-	85
Construction works	14,691	-	-	-	14,691
Plant	3,924	584	-	-	4,508
Total	18,700	584	-	-	19,284

Notes to the Financial Report For the Year Ended 30 June 2023

5.7 Commitments (cont.)

2022	Not later than 1 year \$'000	Later than 1 year and not later than 2 years \$'000	Later than 2 years and not later than 5 years \$'000	Later than 5 years \$'000	Total \$'000
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 - shared services*	30	903	2,875	20,438	24,246
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	16,359	12,222	22,860	20,760	72,201
Capital					
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

*The comparative commitment figures have been updated to reflect the commitment to future outgoings as part of the shared services agreement at Galkangu. Prior year figures originally included the rental portion which is now represented as a lease liability at note 5.8

(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.

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

	2023 \$'000	2022 \$'000
Not later than one year	1,159	1,253
Later than one year and not later than five years	1,052	1,789
Later than five years	365	418
	2,576	3,460

Notes to the Financial Report For the Year Ended 30 June 2023

5.8 Leases

At inception of a contract, the City assesses 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 City has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
- The City 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.

5.8 Leases (cont.)

	Property	Plant & Equipment	Other, etc.	Total
	\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2022	1,309	3,226	64	4,599
Additions*	42,092	972	-	43,064
Disposals	-	(33)	-	(33)
Amortisation charge	(1,825)	(1,196)	(35)	(3,056)
Balance at 30 June 2023	41,576	2,969	29	44,574
Lease Liabilities			2023	2022
Maturity analysis - contractual undiscounted cash flows			\$'000	\$'000
Less than one year			4,263	2,402
One to five years			13,208	2,734
More than five years			53,595	53
Total undiscounted lease liabilities as at 30 June:			71,066	5,189
Lease liabilities included in the Balance Sheet at 30 June:				
Current			2,146	2,247
Non-current			42,534	2,615
Total lease liabilities			44,680	4,862

*The City has entered into an initial 20-year lease agreement with the Department of Treasury and Finance. The Leasing accounting standard capitalises these future payments (over 20 years) into a Right-of-use asset as an addition and future liability.

Notes to the Financial Report
For the Year Ended 30 June 2023

Note 6: Assets we manage
6.1 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment

	Carrying amount 30 June 2022 \$'000	Additions \$'000	Contributions \$'000	Revaluation \$'000	Depreciation \$'000	Disposals & Write Offs \$'000	Transfers \$'000	Carrying amount 30 June 2023 \$'000
Property	631,308	151	2,666	78,242	(9,747)	(2,451)	13,882	714,051
Plant and equipment	89,002	5,559	467	2,401	(3,045)	(995)	16	93,405
Infrastructure	958,308	-	13,874	63,369	(30,708)	(4,531)	30,305	1,030,617
Work in progress	51,477	51,829	-	-	-	(3,208)	(44,203)	55,895
	1,730,095	57,539	17,007	144,012	(43,500)	(11,185)	-	1,893,968

Summary of Work in Progress

	Opening WIP \$'000	Additions \$'000	Write-off \$'000	Transfers \$'000	Closing WIP \$'000
Property	23,233	15,846	(1,937)	(13,882)	23,260
Plant and equipment	47	22	(17)	(16)	36
Infrastructure	28,197	35,961	(1,254)	(30,305)	32,599
Total	51,477	51,829	(3,208)	(44,203)	55,895

**Notes to the Financial Report
For the Year Ended 30 June 2023**

**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 2022	276,945	7,142	12,523	296,610	172,309	318,653	9,421	500,383	796,993
Accumulated depreciation at 1 July 2022	-	-	-	-	(58,941)	(106,596)	(148)	(165,685)	(165,685)
	276,945	7,142	12,523	296,610	113,368	212,057	9,273	334,698	631,308
Movements in fair value									
Additions	151	-	-	151	-	-	-	-	151
Contributions	962	-	1,008	1,970	284	1,233	-	1,517	3,487
Revaluation	19,777	397	676	20,850	63,133	8,209	(321)	71,021	91,871
Disposal	-	-	-	-	-	(1,273)	(2,000)	(3,273)	(3,273)
Write-off	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	13,882	-	13,882	13,882
	20,890	397	1,684	22,971	63,417	22,051	(2,321)	83,147	106,118
Movements in accumulated depreciation									
Depreciation and amortisation	-	-	-	-	(2,962)	(6,638)	(147)	(9,747)	(9,747)
Accumulated depreciation of disposals	-	-	-	-	-	763	59	822	822
Accumulated depreciation of write offs	-	-	-	-	-	-	-	-	-
Accumulated depreciation of contributions	-	-	-	-	(238)	(583)	-	(821)	(821)
Revaluation	-	-	-	-	(17,019)	3,279	111	(13,629)	(13,629)
	-	-	-	-	(20,219)	(3,179)	23	(23,375)	(23,375)
At fair value 30 June 2023	297,835	7,539	14,207	319,581	235,726	340,704	7,100	583,530	903,111
Accumulated depreciation at 30 June 2023	-	-	-	-	(79,160)	(109,775)	(125)	(189,060)	(189,060)
Carrying amount	297,835	7,539	14,207	319,581	156,566	230,929	6,975	394,470	714,051

Notes to the Financial Report
For the Year Ended 30 June 2023

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 2022	33,725	10,061	59,795	13,984	117,565
Accumulated depreciation at 1 July 2022	(15,923)	(8,449)	-	(4,191)	(28,563)
	17,802	1,612	59,795	9,793	89,002
Movements in fair value					
Additions	5,479	80	-	-	5,559
Contributions	-	-	467	-	467
Revaluation	-	-	2,401	-	2,401
Disposal	(3,636)	-	-	-	(3,636)
Write-off	-	-	-	-	-
Transfers	-	-	-	16	16
	1,843	80	2,868	16	4,807
Movements in accumulated depreciation					
Depreciation and amortisation	(2,603)	(298)	-	(144)	(3,045)
Accumulated depreciation of disposals	2,641	-	-	-	2,641
Accumulated depreciation of contributions	-	-	-	-	-
Revaluation	-	-	-	-	-
	38	(298)	-	(144)	(404)
At fair value 30 June 2023	35,568	10,141	62,663	14,000	122,372
Accumulated depreciation at 30 June 2023	(15,885)	(8,747)	-	(4,335)	(28,967)
Carrying amount	19,683	1,394	62,663	9,665	93,405

Notes to the Financial Report For the Year Ended 30 June 2023

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 Infrastructure \$'000	Total \$'000
At fair value 1 July 2022	709,338	58,914	77,072	152,738	404,570	92,468	4,807	1,550,049
Accumulated depreciation at 1 July 2022	(289,143)	(18,619)	(30,382)	(55,839)	(125,759)	(42,929)	(4,207)	(591,741)
	420,195	40,295	46,690	96,899	278,811	49,539	600	958,308
Movements in fair value								
Additions	-	-	-	-	-	-	-	-
Contributions	5,939	-	-	2,794	5,332	-	-	14,065
Revaluation	36,921	1,963	3,155	3,412	26,550	-	-	72,001
Disposal	(6,892)	(2,940)	(64)	(461)	(625)	(514)	-	(12,736)
Write-off	-	-	-	-	-	-	-	-
Transfers	12,702	3,209	64	3,993	3,709	5,401	-	30,305
	48,670	2,232	3,155	9,738	34,966	4,887	-	103,635
Movements in accumulated depreciation								
Depreciation and amortisation	(13,536)	(2,476)	(771)	(3,719)	(3,911)	(3,540)	(400)	(30,708)
Accumulated depreciation of disposals	4,679	1,507	58	266	371	232	-	8,205
Accumulated depreciation of contributions	(4)	-	-	(28)	(159)	-	-	(191)
Revaluation	(730)	2,567	(825)	2,827	(12,471)	-	-	(8,632)
	(9,591)	1,598	(1,538)	(654)	(16,170)	(3,308)	(400)	(31,326)
At fair value 30 June 2023	758,008	61,146	80,227	162,476	439,536	97,355	4,807	1,653,684
Accumulated depreciation at 30 June 2023	(298,734)	(17,021)	(31,920)	(56,493)	(141,929)	(46,237)	(4,607)	(623,067)
Carrying amount	459,274	44,125	48,307	105,983	297,607	51,118	200	1,030,617

Notes to the Financial Report For the Year Ended 30 June 2023

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 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 \$'000
<i>Asset recognition thresholds and depreciation periods</i>		
Land and Buildings		
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.

Notes to the Financial Report For the Year Ended 30 June 2023

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 William Wright, Opteon Property Group Pty Ltd Member No: 80899 at 30 June 2023. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

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

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

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

Details of the City's land and buildings and information about the fair value hierarchy as at 30 June 2023 are as follows:

	Level 1	Level 2	Level 3	Date of Valuation	Type of Valuation
Land	-	7,539	-	Jun-23	full
Specialised land	-	-	297,835	Jun-23	full
Land under roads	-	-	14,207	Jun-23	full
Buildings	-	6,975	-	Jun-23	full
Buildings - specialised	-	-	230,929	Jun-23	full
Buildings - heritage	-	-	156,566	Jun-23	full
Total	-	14,514	699,537		

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 and type 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 2023 are as follows:

	Level 1	Level 2	Level 3	Date of Valuation	Type of Valuation
Sealed roads	-	-	459,274	Jun-23	full
Unsealed roads	-	-	44,125	Jun-23	full
Pathways	-	-	105,983	Jun-23	full
Bridges	-	-	48,307	Jun-23	full
Drainage	-	-	297,607	Jun-23	full
Public furniture and fittings	-	-	24,003	Jun-22	full
Land improvements	-	-	24,003	Jun-22	full
Landfill	-	-	200	N/A	
Total	-	-	1,003,502		

Notes to the Financial Report For the Year Ended 30 June 2023

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 \$305 to \$10,620 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.

	2023	2022
	\$'000	\$'000
Reconciliation of specialised land		
Land under roads	14,207	12,523
Land	297,835	276,945
Total specialised land	312,042	289,468

Notes to the Financial Report For the Year Ended 30 June 2023

	2023 \$'000	2022 \$'000
6.2 Investments in associates		
(a) Investments in associates		
North Central Goldfields Regional Library Corporation (NCGRLC)	3,749	3,735
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 60.98% share of the net assets (61.01% 2022). At 30 June 2023 the City's equity in the Corporation was \$3,749,351 (30 June 2022 \$3,734,702).		
Fair value of the City's investment in NCGRLC	3,749	3,735
The City's share of accumulated surplus/(deficit)		
The City's share of accumulated surplus(deficit) at start of year	3,047	2,875
Reported surplus(deficit) for year	17	183
Transfers (to) from reserves	(22)	(1)
Distributions for the year	(1)	(10)
The City's share of accumulated surplus(deficit) at end of year	3,041	3,047
The City's share of reserves		
The City's share of reserves at start of year	686	678
Share of equity adjustment	-	(2)
Transfers (to) from reserves	22	10
The City's share of reserves at end of year	708	686
Movement in carrying value of specific investment		
Carrying value of investment at start of year	3,735	3,555
Share of surplus(deficit) for year	17	183
Share of equity adjustment	(3)	(3)
Carrying value of investment at end of year	3,749	3,735
The City's share of expenditure commitments		
Operating commitments	148	356
Capital commitments	-	-
The City's share of expenditure commitments	148	356

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.

Notes to the Financial Report For the Year Ended 30 June 2023

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 subsidiaries and 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 any time during the year are:

Councillors	Andrea Metcalf - Mayor
	Jennifer Alden - Councillor (01/07/2022 to 07/11/2022) and Deputy Mayor (08/11/2022 to 30/06/2023)
	Matthew Evans - Deputy Mayor (01/07/2022 to 07/11/2022) and Councillor (08/11/2022 to 30/06/2023)
	Margaret O'Rourke
	Rod Fyffe OAM
	Gregory Penna
	Vaughan Williams
	Julie Sloan
	David Fagg
Executive	Craig Niemann - Chief Executive Officer
	Andrew Cooney - Director Commonwealth Games
	Jessica Clarke-Hong - Director Corporate Performance (01/07/2022 to 05/03/2023)
	Jessica Howard - Director Corporate Performance (06/03/2023 to 30/06/2023)
	Stacy Williams - Director Healthy Communities and Environments
	Brian Westley - Director Presentation and Assets
	Steve Hamilton - Director Strategy and Growth

	2023 No.	2022 No.
Total Number of Councillors	9	9
Total of Chief Executive Officer and other Key Management Personnel	7	5
Total Number of Key Management Personnel	16	14

(c) Remuneration of Key Management Personnel

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

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

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

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

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

The below remuneration values are calculated on an accrual basis. Annual leave and long service leave utilised during the year will impact the values reported. These values will not always represent the annualised current value of the employment contract with the City.

	2023 \$'000	2022 \$'000
Total remuneration of key management personnel was as follows:		
Short-term employee benefits	2,074	1,658
Other long-term employee benefits	69	48
Post-employment benefits	201	157
Total	2,344	1,863

Notes to the Financial Report For the Year Ended 30 June 2023

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:

	2023 No.	2022 No.
\$30,000 - \$39,999	2	6
\$40,000 - \$49,999	5	1
\$50,000 - \$59,999	1	-
\$60,000 - \$69,999	-	1
\$80,000 - \$89,999	1	1
\$120,000 - \$129,999	1	-
\$230,000 - \$239,999	-	1
\$240,000 - \$249,999	1	-
\$250,000 - \$259,999	1	-
\$270,000 - \$279,999	1	2
\$280,000 - \$289,999	1	1
\$290,000 - \$299,999	1	-
\$370,000 - \$379,999	-	1
\$440,000 - \$449,999	1	-
	16	14

(d) Remuneration of other senior staff

Other senior staff are officers of the City, other than Key Management Personnel, whose total remuneration exceeds \$160,000 and who report directly to a member of the KMP. *

	2023 \$'000	2022 \$'000
Total remuneration of other senior staff was as follows:		
Short-term employee benefits	3,228	2,774
Other long-term employee benefits	107	85
Post-employment benefits	335	273
Termination benefits	-	-
Total	3,670	3,132

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

	2023 No.	2022 No.
Income Range:		
\$160,000 - \$169,999	8	8
\$170,000 - \$179,999	8	11
\$180,000 - \$189,999	4	1
\$190,000 - \$199,999	1	-
\$200,000 - \$209,999	-	1
	21	21
	\$'000	\$'000

Total remuneration for the reporting year for other senior staff included above, amounted to:

3,670 3,132

* Due to a definitional change the comparative figures in this note may not align with the previous year's annual report, which included disclosure of senior officers as defined in the *Local Government Act 1989*.

Notes to the Financial Report For the Year Ended 30 June 2023

	2023 \$'000	2022 \$'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
Rent and outgoings received from NCGRLC for the Bendigo Library headquarters	48	37
	127	116
Expenses		
Contribution to NCGRLC	3,298	3,237
Reimbursement for running the Bendigo Regional Archive Centre (BRAC), paid to NCGRLC	92	91
Grants paid to NCGRLC	93	70
Contributions for various initiatives, paid to NCGRLC	-	16
	3,483	3,414

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 were 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 for a year, this extension has been executed. The agreement will expire at 30 June 2024 with an additional option to extend for a year. 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.

Notes to the Financial Report For the Year Ended 30 June 2023

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 bought 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 City.

(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 City; 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.

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. White Hills, Wolstencroft and part of the Eaglehawk Landfill sites have had rehabilitation works completed over the past 3 years with a rehabilitation plan currently being developed for the remainder of the Eaglehawk site once it reaches capacity. This has allowed the City to include an accurate provision within the financial statements at the 30 June 2023. 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

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

Notes to the Financial Report For the Year Ended 30 June 2023

8.1 Contingent assets and liabilities (cont.)

(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 City has other reasons to believe that it is probable that the right will be exercised.

Name of Organisation	Current Loan Guarantee Exposure	Financial Institution	Date Approved by Council	Guarantee Expires
Bendigo Stadium Ltd	\$11,965,941	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 2023 reporting period. The City assesses the impact of these new standards. As at 30 June 2023 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2024 that are expected to 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 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 *Local Government Act 2020*. Council manages interest rate risk by adopting an investment policy that ensures:

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

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

Notes to the Financial Report For the Year Ended 30 June 2023

8.3 Financial instruments (cont.)

(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 have exposure to credit risk on some financial assets included in the balance sheet. Particularly significant areas of credit risk exist in relation to outstanding fees and fines as well as loans and receivables from sporting clubs and associations. To help manage this risk:

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

Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors. Credit risk associated with the City'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.

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:

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

The 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 +1% and -1% in market interest rates (AUD) from average year end interest rates on term deposits of 5.5%.

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.

Notes to the Financial Report For the Year Ended 30 June 2023

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, the City's financial assets and liabilities 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. (For plant and equipment carrying amount is considered to approximate fair value given short useful lives). 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. The following table sets out the frequency of revaluations by asset class.

Notes to the Financial Report For the Year Ended 30 June 2023

8.4 Fair value measurement (cont.)

Asset class	Revaluation frequency
Land and Buildings	
Land	2 years
Specialised land	2 years
Land under roads	1 year
Buildings	2 years
Buildings - specialised	2 years
Buildings - heritage	2 years
Plant and Equipment	
Plant and equipment	N/A
Office equipment, furniture and fittings	N/A
Artworks	3 years
Fountains, statues and monuments	5 years
Infrastructure	
Sealed roads	1 year
Unsealed roads	1 year
Bridges	1 year
Pathways	1 year
Drainage	1 year
Land improvements	3 years
Public furniture and fittings	3 years
Intangible Assets	
Landfill	N/A

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

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

In July 2023 the State Government announced that the Commonwealth Games would no longer be hosted in regional Victoria in 2026. There are no material impacts on the City's financial statements from this change of policy.

Notes to the Financial Report For the Year Ended 30 June 2023

Note 9: Other matters

9.1 Reserves

(a) Asset revaluation reserves

2023

Property

	Balance at beginning of reporting period \$'000	Increment (decrement) \$'000	Balance at end of reporting period \$'000
Land	208,844	20,850	229,694
Buildings	154,797	57,392	212,189
Plant and equipment	1,541	-	1,541
Library resources	820	-	820
Artwork	48,582	2,401	50,983
	414,584	80,643	495,227

Infrastructure

Roads, bridges and pathways	382,671	49,290	431,961
Drainage	76,535	14,079	90,614
Public furniture and fittings, statues and monuments	13,490	-	13,490
Land improvements	31,435	-	31,435
	504,131	63,369	567,500

Total asset revaluation reserves

	918,715	144,012	1,062,727
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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
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The asset revaluation reserve is used to record the increased (net) value of the City's assets over time.

Notes to the Financial Report For the Year Ended 30 June 2023

9.1 Reserves (cont.)

	Balance at beginning of reporting period \$'000	Transfer from accumulated surplus \$'000	Transfer to accumulated surplus \$'000	Balance at end of reporting period \$'000
(b) Other reserves				
2023				
Open Space	5,853	759	(331)	6,281
Development Contributions	4,452	390	(143)	4,699
Tree Amenity	110	45	-	155
Native Vegetation	119	17	-	136
Waste Management	2,466	2,134	(835)	3,765
Land and Buildings	5,651	-	(5,188)	463
Car Parking	832	-	-	832
Defined Benefits	2,000	-	-	2,000
Unexpended Grants and Donations	17,334	21,592	(17,168)	21,758
Total Other reserves	38,817	24,937	(23,665)	40,089
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

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

The purpose of this reserve is to provide funds for future strategic purchases of land and building assets within the municipality.

Notes to the Financial Report For the Year Ended 30 June 2023

9.1 Reserves (cont.)

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 and Donations

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.

Notes to the Financial Report For the Year Ended 30 June 2023

	2023 \$'000	2022 \$'000
9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)		
Surplus/(deficit) for the year	31,195	35,179
Depreciation / amortisation	48,043	45,489
Profit/(loss) on disposal of property, infrastructure, plant and equipment	9,712	5,677
Contributions - Non-monetary assets	(17,007)	(9,676)
Share of net (profits) / losses of associates accounted for using the equity method	(14)	(180)
Borrowing and finance costs	1,335	1,623
<i>Change in assets and liabilities:</i>		
(Increase)/decrease in trade and other receivables	81	681
(Increase)/decrease in other assets	651	(1,901)
Increase/(decrease) in trade and other payables	(7,562)	1,838
(Decrease)/increase in unearned income /revenue	(2,268)	(1,239)
(Decrease)/increase in trust funds and deposits	56	346
(Increase)/decrease in inventories	45	(69)
(Decrease)/increase in provisions	1,172	(3,667)
Net cash provided by/(used in) operating activities	65,439	74,101

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 2023, this was 10.5% as required under Superannuation Guarantee (SG) legislation (2022: 10.0%)).

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.

Notes to the Financial Report For the Year Ended 30 June 2023

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.

A triennial actuarial investigation is currently underway for the Defined Benefit category which is expected to be completed by 31 December 2023. The City was notified of the 30 June 2023 VBI during August 2023 (2022: August 2022). The financial assumptions used to calculate the 30 June 2023 VBI were:

Net investment returns	5.70% pa
Salary information	3.50% pa
Price inflation (CPI)	2.80% pa

As at 30 June 2022, 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 the City is a contributing employer was 102.2%. The financial assumptions used to calculate the 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 City was notified of the 30 June 2022 VBI during August 2022 (2021: August 2021).

Vision Super has advised that the estimated VBI at June 2023 was 104.1%.

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2022 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 2022 interim actuarial investigation conducted by the Fund Actuary, the City makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2023, this rate was 10.5% of members' salaries (10.0% in 2021/22). 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 2022 interim 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.

(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.

Notes to the Financial Report For the Year Ended 30 June 2023

9.3 Superannuation (cont.)

The 2022 interim actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which the City 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 2022 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:

	2022 (Interim) \$m	2021 (Interim) \$m
- A VBI Surplus	44.6	214.7
- A total service liability surplus	105.8	270.3
- A discounted accrued benefits surplus	111.9	285.2

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 2022.

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 2022.

The discounted accrued benefits 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 2022.

The 2023 triennial actuarial investigation

A triennial actuarial investigation is being conducted for the Fund's position as at 30 June 2023. It is anticipated that this actuarial investigation will be completed by 31 December 2023. The financial assumptions for the purposes of this investigation are:

	2023 Triennial investigation	2020 Triennial investigation
Net Investment return	5.70% pa	5.60% pa
Salary Inflation	3.50% pa	2.50% pa for the first two years and 2.75% pa thereafter
Price Inflation	2.80% pa	2.00% pa

Superannuation contributions

Contributions by the City (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2023 are detailed below:

Scheme	Type of Scheme	Rate	2023 \$'000	2022 \$'000
Vision super	Defined benefits	10.5% (2022:10.0%)	293	331
Vision super	Accumulation	10.5% (2022:10.0%)	3,465	3,594

There were no contributions outstanding and no loans issued from or to the above schemes at 30 June 2023. The expected contributions to be paid to the defined benefit category of vision super for the year ending 30 June 2024 is \$418,163.

Note 10: Change in accounting policy

There have been no material changes to accounting policies in the 2022-23 year impacting on the financial statements.

PERFORMANCE STATEMENTS 2022/2023

Greater Bendigo City Council Annual Performance Statements
for the year ended 30 June 2023.



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 122,551 at 30 June 2023 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 2023 was estimated at 122,551, which represents an annual growth rate of 1.1% or 1,330 people since 30 June 2022.

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.

Greater Bendigo City Council
2022/2023 Performance Statement

Sustainable Capacity Indicators					
Indicator / measure	Results 2020	Results 2021	Results 2022	Results 2023	Material Variations
Population					
<i>Expenses per head of municipal population</i> [Total expenses / Municipal population]	\$1,638	\$1,588	\$1,732	\$1,862	
<i>Infrastructure per head of municipal population</i> [Value of infrastructure / Municipal population]	\$11,525	\$11,970	\$11,810	\$12,847	
<i>Population density per length of road</i> [Municipal population / Kilometres of local roads]	37.65	38.19	38.61	38.83	
Own-source revenue					
<i>Own-source revenue per head of municipal population</i> [Own-source revenue / Municipal population]	\$1,302	\$1,184	\$1,421	\$1,465	The City's user fees (a key own source revenue) were lower in 2020/2021 due to the pandemic. User fees have returned to pre-pandemic levels.
Recurrent grants					
<i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population]	\$232	\$226	\$290	\$302	
Disadvantage					
<i>Relative Socio-Economic Disadvantage</i> [Index of Relative Socio-Economic Disadvantage by decile]	4	4	4	4	
Workforce turnover					
<i>Percentage of staff turnover</i> [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year x100]	8.5%	10.9%	14.3%	23.9%	The City exited Home Support Services in 2022/2023 resulting in an increase in staff turnover for related resignations and redundancies.

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
2022/2023 Performance Statement

Service Performance Indicators					
Service/indicator/measure	Results 2020	Results 2021	Results 2022	Results 2023	Material Variations
Aquatic Facilities Utilisation <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	4.26	2.92	4.16	5.17	The increase in utilisation of aquatic facilities is attributed to this being the first summer that all pools were open since the end of COVID-19 lockdowns.
Animal Management Health and safety <i>Animal management prosecutions</i> [Number of successful animal management prosecutions / Number of animal management prosecutions]	100%	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	85.19%	71.23%	63.44%	98.10%	New internal work priorities meant follow up of non-compliance outcomes in this period received a more intensive focus.
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]	53	54	53	54	
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	12.47%	10.34%	8.81%	8.35%	

Greater Bendigo City Council
2022/2023 Performance Statement

Service Performance Indicators (cont.)					
Service/indicator/measure	Results 2020	Results 2021	Results 2022	Results 2023	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	78.02%	77.34%	75.93%	76.51%	
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	61	54	53	
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]	75.00%	87.50%	73.33%	61.11%	The number of planning decision upheld at VCAT remains 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	50.80%	50.19%	52.25%	52.96%	

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 2020	Results 2021	Results 2022	Results 2023	Forecasts			Material Variations
Efficiency								
Expenditure level Expenses per property assessment [Total expenses / Number of property assessments]	\$3,279	\$3,230	\$3,413	\$3,679	\$3,503	\$3,550	\$3,615	\$3,652
Revenue level Average rate per property assessment [General rates and municipal charges / Number of property assessments]	\$1,710	\$1,794	\$1,778	\$1,831	\$1,926	\$2,024	\$2,102	\$2,160
Liquidity								
Working capital Current assets compared to current liabilities [Current assets / Current liabilities] x100	185.97%	160.09%	195.68%	226.13%	123.00%	121.82%	119.32%	129.88%
Unrestricted cash** Unrestricted cash compared to current liabilities [Unrestricted cash / Current liabilities] x100	73.67%	68.98%	62.08%	-41.54%**	26.82%	33.52%	28.87%	37.06%
<p>Working Capital in 2022/2023 is higher due to increased cash holdings, due to capital project delivery delays and additional Federal Assistance Grants. Working Capital is projected to reduce in outer years as cash holdings reduce.</p> <p>** The prescribed calculation method excludes term deposits with an original maturity of greater than 90 days (Financial Assets) of \$67M. With term deposits included in the definition of unrestricted cash, the result for 2022-23 is 104%. This amended result is a better representation of available funds than the negative ratio in the 2023 column. The forecast has been prepared on the assumption that all term deposits are unrestricted in the future.</p>								
Obligations								
Loans and borrowings Loans and borrowings compared to rates [Interest bearing loans and borrowings / Rate revenue] x100	34.27%	32.10%	18.75%	14.49%	16.66%	17.54%	17.05%	16.17%
Loans and borrowings repayments compared to [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	4.89%	4.74%	12.74%	4.15%	3.44%	3.80%	3.78%	2.81%
Indebtedness Non-current liabilities compared to own source revenue [Non-current liabilities / Own source revenue] x100	36.95%	28.86%	19.81%	39.38%	40.76%	38.68%	36.67%	34.28%
<p>The City held a loan portfolio of \$20.1M as at 30 June 2023. The City's 2022/2023 Budget was prepared with an upper borrowing limit of \$5.1M, which was not utilised. Borrowings have been reduced as the City continues to repay principal loan liabilities. Projections assume borrowings will be utilised in future years.</p> <p>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.</p> <p>Australian Accounting Standards require long term operational leases to be recognised as non-current liabilities. From 2022/2023 lease liabilities include the Galkangu office lease, which impact on this measure.</p>								

**** Unrestricted Cash** - The Local Government Performance Reporting Framework considers term deposits with an original maturing age of greater the 90 days to be considered restricted. Due to this it has resulted in a negative result for the 2022/2023 financial year. The Greater Bendigo City Council consider term deposits with an original maturing date of greater than 90 days to be unrestricted for cash management purposes and is treated this way in the long term financial plan.

Financial Performance Indicators (cont.)									
Dimension/Indicator/Measure	Results 2020	Results 2021	Results 2022	Results 2023	Forecasts			Material Variations	
Asset renewal and upgrade Asset renewal and upgrade compared to depreciation [Asset renewal and asset upgrade expense / Asset depreciation] x100	99.74%	67.88%	83.95%	77.03%	78.34%	81.98%	82.02%	81.25%	The City's Asset Plan provides a strategic summary about managing the City's \$2.75B in fixed infrastructure. As evidenced by this measure, the gap continues to grow between available and required funding to support all these assets and their related services.
Operating position Adjusted underlying result Adjusted underlying surplus (or deficit) [Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100	-5.17%	-6.84%	2.66%	-3.27%	-3.88%	-0.70%	0.37%	2.22%	The prior 2021/2022 year is higher than prior, current and projected years due to upfront grant payments. Across the 10 years modelled by the City's Financial Plan, underlying surplus is targeted to shift back towards 0%.
Stability Rates concentration Rates compared to adjusted underlying revenue [Rate revenue / Adjusted underlying revenue] x100	66.18%	70.84%	61.63%	62.99%	70.15%	70.65%	71.66%	72.10%	Rates represent a significant portion of our total underlying revenue. In the prior 2021/2022 year additional grant payments for covid recovery and increased user fees contributed to the lower reliance on rates revenue.
Rates effort Rates compared to property values [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.53%	0.53%	0.50%	0.38%	0.39%	0.41%	0.43%	0.44%	Residential valuations saw a large uplift in 2022/2023 by the Valuer General resulting in a decrease in rates compared to property values. Valuations projected to stabilise in future years.

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

"adjusted underlying surplus (or deficit)" means adjusted underlying revenue less total expenditure

"asset renewal expenditure" means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability

"current assets" has the same meaning as in the AAS

"current liabilities" has the same meaning as in the AAS

"non-current assets" means all assets other than current assets

"non-current liabilities" means all liabilities other than current liabilities

"non-recurrent grant" means a grant obtained on the condition that it be expended in a specified manner and is not expected to be received again during the period covered by a council's Strategic Resource Plan

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

"rate revenue" means revenue from general rates, municipal charges, service rates and service charges

"recurrent grant" means a grant other than a non-recurrent grant

"residential rates" means revenue from general rates, municipal charges, service rates and service charges levied on residential properties

"restricted cash" means cash and cash equivalents, within the meaning of the AAS, that are not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year

"unrestricted cash" means all cash and cash equivalents other than restricted cash.

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 projections adopted by council in the 2023/2024 budget on 22 May 2023. The projections include 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.

Greater Bendigo City Council
2022/2023 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 / Chief Financial Officer

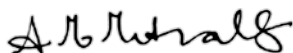
Dated : 26/09/2023
Bendigo

In our opinion, the accompanying performance statement of the (council name) for the year ended 30 June 2023 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

Dated : 26/09/2023
Bendigo



Margaret O'Rourke
Councillor

Dated : 26/09/2023
Bendigo



Craig Niemann
Chief Executive Officer

Dated : 26/09/2023
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 2023 • sustainable capacity indicators for the year ended 30 June 2023 • service performance indicators for the year ended 30 June 2023 • financial performance indicators for the year ended 30 June 2023 • 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 2023 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
3 October 2023

Travis Derricott
as delegate for the Auditor-General of Victoria

I NOTES

Council offices

City of Greater Bendigo office locations and service points:

Main office

189-229 Lyttleton Terrace, Bendigo

T | 1300 002 642
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

A Bendigo: 189-229 Lyttleton Terrace, Bendigo
Heathcote: 125 High Street, Heathcote

M PO Box 733 Bendigo VIC 3552